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## **Board of Directors**

**Directors - Beverly Fickes, Scott McVay**

**General Manager: Dale Mancino**

### **FINANCE COMMITTEE**

**March 19th, 2026, at 10:00 am: District Office Board Room**

#### **Committee Responsibility**

The Board's standing Financial Committee shall be concerned with the financial management of the Clear Creek CSD including the preparation and oversight of an annual budget, and oversight of reserve accounts and major expenditures.

### **AGENDA**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. OPEN TIME/PUBLIC COMMENT:** Pursuant to Gov. code S54950, persons wishing to address the Board of Directors on matters not listed on the agenda should notify the Secretary prior to the start of the meeting. To speak at this time and for any item listed on the agenda – raise your hand, and when recognized by the Chair – proceed to the podium to address the Board.

**5. DISCUSSION/ACTION ITEMS:**

- a. Activity Reports Review**
- b. Profit & Loss (February 2026)**

**ii. Profit & Loss Budget vs. Actual (6 month FY24/25):** Receive and review the updated Profit and Loss statement, including year-end data.

**b. Preliminary FY2025–26 Budget Development**

**ADA Related Disabilities:**

Contact the front office and speak with a Staff Member if special consideration is needed to attend any public meeting for disability related accommodations or aide is needed. Please give 72 hours - notice prior to the meeting to allow staff to meet your requests appropriately.

**“This District is an Equal Opportunity Provider”**

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- Discussion of FY2025–26 budget framework, identify priorities, and provide direction to staff for further development.

**c. Reserve Accounts & Financial Position Update**

- Receive and discuss current reserve accounts and District financial position.

**6. ADJOURN THE MEETING**

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Clear Creek Community Services District  
Profit & Loss Budget vs. Actual

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
11000 · Revenue - Customer Accts				
11005 · Base Rate Charge	896,939.01	900,000.00	-3,060.99	99.7%
11010 · Domestic Water Sales				
11011 · Metered Hydrant Usage	-1.09	0.00	-1.09	100.0%
11010 · Domestic Water Sales - Other	257,775.94	235,000.02	22,775.92	109.7%
<b>Total 11010 · Domestic Water Sales</b>	<b>257,774.85</b>	<b>235,000.02</b>	<b>22,774.83</b>	<b>109.7%</b>
11020 · Agricultural Water Sales	92,173.01	64,999.98	27,173.03	141.8%
11060 · Billing Pmt Late Fee	-2,564.82	0.00	-2,564.82	100.0%
<b>Total 11000 · Revenue - Customer Accts</b>	<b>1,244,322.05</b>	<b>1,200,000.00</b>	<b>44,322.05</b>	<b>103.7%</b>
12000 · Revenue - Water Service				
12010 · Turn On Fees	2,730.00	2,749.98	-19.98	99.3%
12015 · Centerville Admin O&M	94,398.18	100,000.02	-5,601.84	94.4%
12025 · Interest / Investment Income	9,069.21	625.02	8,444.19	1,451.0%
12035 · Backflow Maint Charge	4,317.33	3,750.00	567.33	115.1%
12100 · Misc. Revenue	7,215.83	0.00	7,215.83	100.0%
<b>Total 12000 · Revenue - Water Service</b>	<b>117,730.55</b>	<b>107,125.02</b>	<b>10,605.53</b>	<b>109.9%</b>
13000 · Designated Revenue -Non Op				
13005 · Filter Plant Repayment Charge	116,995.19	115,000.02	1,995.17	101.7%
13010 · Recycle Backwash Water Charge	6,134.34	6,000.00	134.34	102.2%
13015 · State Loan Repayment Charge	15,910.00	15,000.00	910.00	106.1%
13025 · WIIN Act Repayment Charge	29,910.81	28,999.98	910.83	103.1%
13000 · Designated Revenue -Non Op - Other	1.96			
<b>Total 13000 · Designated Revenue -Non Op</b>	<b>168,952.30</b>	<b>165,000.00</b>	<b>3,952.30</b>	<b>102.4%</b>
14000 · Reserves				
14010 · WIIN Act Reserves to Operating	0.00	27,499.98	-27,499.98	0.0%
14015 · State Loan Reserve to Operating	0.00	30,000.00	-30,000.00	0.0%
<b>Total 14000 · Reserves</b>	<b>0.00</b>	<b>57,499.98</b>	<b>-57,499.98</b>	<b>0.0%</b>
15000 · Revenue - Taxes				
15005 · Taxes-General Property	40,742.38	225,000.00	-184,257.62	18.1%
<b>Total 15000 · Revenue - Taxes</b>	<b>40,742.38</b>	<b>225,000.00</b>	<b>-184,257.62</b>	<b>18.1%</b>
17000 · Other Revenue Accounts	253.20	0.00	253.20	100.0%
<b>Total Income</b>	<b>1,572,000.48</b>	<b>1,754,625.00</b>	<b>-182,624.52</b>	<b>89.6%</b>
<b>Gross Profit</b>	<b>1,572,000.48</b>	<b>1,754,625.00</b>	<b>-182,624.52</b>	<b>89.6%</b>
<b>Expense</b>				
29000 · Supply Cost				
29005 · Water Purchase				
29010 · USBR Water Purchased	85,619.64	68,500.02	17,119.62	125.0%
<b>Total 29005 · Water Purchase</b>	<b>85,619.64</b>	<b>68,500.02</b>	<b>17,119.62</b>	<b>125.0%</b>
<b>Total 29000 · Supply Cost</b>	<b>85,619.64</b>	<b>68,500.02</b>	<b>17,119.62</b>	<b>125.0%</b>
30000 · Water Treatment Plant				
30100 · Utilities				
30105 · WTP - PGE 8185	24,893.35	0.00	24,893.35	100.0%
30110 · Pond - PGE 3611	3,471.17	0.00	3,471.17	100.0%
30115 · WTP - AT&T 2316	2,910.93	0.00	2,910.93	100.0%
30125 · Internet	330.00	0.00	330.00	100.0%
30130 · Backwash Sludge Disposal - Pond	984.38			
30100 · Utilities - Other	0.00	32,500.02	-32,500.02	0.0%
<b>Total 30100 · Utilities</b>	<b>32,589.83</b>	<b>32,500.02</b>	<b>89.81</b>	<b>100.3%</b>
30135 · Office Supplies WTP	0.00	250.02	-250.02	0.0%
30140 · WTP Computer & Software	0.00	2,500.02	-2,500.02	0.0%
30145 · Shipping/Postage WTP	54.82	1,000.02	-945.20	5.5%
30150 · Safety Equipment & Training				
30155 · Safety Equipment - General	320.58	0.00	320.58	100.0%
30160 · Personal Safety Equipment	374.46	0.00	374.46	100.0%
30165 · Safety Training	160.00	0.00	160.00	100.0%
30150 · Safety Equipment & Training - Other	0.00	3,499.98	-3,499.98	0.0%
<b>Total 30150 · Safety Equipment &amp; Training</b>	<b>855.04</b>	<b>3,499.98</b>	<b>-2,644.94</b>	<b>24.4%</b>

**Clear Creek Community Services District  
Profit & Loss Budget vs. Actual**

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
30170 · Supplies	291.36	0.00	291.36	100.0%
30200 · WTP Repair & Maintenance O&M	11,878.43	47,500.02	-35,621.59	25.0%
30400 · Water Quality Analysis	2,715.15	4,999.98	-2,284.83	54.3%
30405 · Chemicals WTP	46,608.32	32,500.02	14,108.30	143.4%
30500 · Vehicle Maintenance & Expense				
30505 · Fuel Expense	1,307.56	0.00	1,307.56	100.0%
30525 · GM Truck Chev Colorado - Unit 9	1,272.86	0.00	1,272.86	100.0%
30500 · Vehicle Maintenance & Expense - Other	560.23	3,250.02	-2,689.79	17.2%
<b>Total 30500 · Vehicle Maintenance &amp; Expense</b>	<b>3,140.65</b>	<b>3,250.02</b>	<b>-109.37</b>	<b>96.6%</b>
30600 · Capital Improvements	0.00	27,499.98	-27,499.98	0.0%
<b>Total 30000 · Water Treatment Plant</b>	<b>98,133.60</b>	<b>155,500.08</b>	<b>-57,366.48</b>	<b>63.1%</b>
30700 · Transmission & Conduit				
30705 · Conduit Repair and Maint O&M	0.00	1,999.98	-1,999.98	0.0%
<b>Total 30700 · Transmission &amp; Conduit</b>	<b>0.00</b>	<b>1,999.98</b>	<b>-1,999.98</b>	<b>0.0%</b>
40000 · Distribution				
40200 · Utilities				
40205 · Cloverdale Rd N.Boost- PGE 4189	3,937.94	0.00	3,937.94	100.0%
40210 · Clear Crk/HV - PGE 9574	591.60	0.00	591.60	100.0%
40200 · Utilities - Other	0.00	4,249.98	-4,249.98	0.0%
<b>Total 40200 · Utilities</b>	<b>4,529.54</b>	<b>4,249.98</b>	<b>279.56</b>	<b>106.6%</b>
40300 · Safety Equipment & Training				
40305 · Safety Equipment - General	245.58	0.00	245.58	100.0%
40310 · Personal Safety Equipment	1,461.97	0.00	1,461.97	100.0%
40315 · Safety Training	775.00	4,500.00	-3,725.00	17.2%
<b>Total 40300 · Safety Equipment &amp; Training</b>	<b>2,482.55</b>	<b>4,500.00</b>	<b>-2,017.45</b>	<b>55.2%</b>
40400 · Repair & Maintenance (O&M)				
40405 · Backflow Device Testing	5,435.00	3,250.02	2,184.98	167.2%
40410 · USA Underground	1,989.65	4,999.98	-3,010.33	39.8%
40415 · Meter Register/Tranponder Repl	3,057.00	10,000.02	-6,943.02	30.6%
40420 · Tank Inspection	0.00	4,999.98	-4,999.98	0.0%
40429 · Tools	4,106.68			
40430 · Inventory	5,609.84	15,000.00	-9,390.16	37.4%
40440 · Water Quality Analysis - Dist	6,457.45	4,999.98	1,457.47	129.1%
40450 · Repair & Maintenance(O&M)-Other	149,755.62	105,000.00	44,755.62	142.6%
<b>Total 40400 · Repair &amp; Maintenance (O&amp;M)</b>	<b>176,411.24</b>	<b>148,249.98</b>	<b>28,161.26</b>	<b>119.0%</b>
40480 · Capital Improvements	0.00	4,999.98	-4,999.98	0.0%
40500 · Vehicle Maintenance & Expense				
40505 · Fuel Expense	10,050.02	0.00	10,050.02	100.0%
40515 · Ford F350 2016 - Unit 3	276.79	0.00	276.79	100.0%
40520 · Chevy PU 2017 - Unit 5	209.22	0.00	209.22	100.0%
40530 · Dodge PU 2016 - Unit 8 WTP	145.28	0.00	145.28	100.0%
40535 · Chevy PU 2015 - Unit 10	1,168.92	0.00	1,168.92	100.0%
40540 · Chevy PU 2016 - Unit 11	7,567.58	0.00	7,567.58	100.0%
40545 · Bobcat /Backhoe	173.23	0.00	173.23	100.0%
40550 · Ford ranger 2008 - Unit 2	35.56	0.00	35.56	100.0%
40555 · Ditch Witch Vac Trailer	4,432.55	0.00	4,432.55	100.0%
40500 · Vehicle Maintenance & Expense - Other	0.00	25,000.02	-25,000.02	0.0%
<b>Total 40500 · Vehicle Maintenance &amp; Expense</b>	<b>24,059.15</b>	<b>25,000.02</b>	<b>-940.87</b>	<b>96.2%</b>
<b>Total 40000 · Distribution</b>	<b>207,482.48</b>	<b>186,999.96</b>	<b>20,482.52</b>	<b>111.0%</b>
41000 · Wells & Booster Station				
41100 · Utilities				
41105 · Wells 1 & 2 - PGE 2671	3,074.39	0.00	3,074.39	100.0%
41110 · Well #3 - PGE 2838	4,751.79	0.00	4,751.79	100.0%
41115 · So. Booster - AT&T 2121	26.85	0.00	26.85	100.0%
41120 · So. Booster - Internet	330.00	0.00	330.00	100.0%
41100 · Utilities - Other	0.00	17,500.02	-17,500.02	0.0%
<b>Total 41100 · Utilities</b>	<b>8,183.03</b>	<b>17,500.02</b>	<b>-9,316.99</b>	<b>46.8%</b>
41200 · Water Quality Analysis	0.00	499.98	-499.98	0.0%
41300 · Repair & Maintenance (O&M)	0.00	2,500.02	-2,500.02	0.0%
41305 · Chemicals	0.00	250.02	-250.02	0.0%
41000 · Wells & Booster Station - Other	1,071.43			
<b>Total 41000 · Wells &amp; Booster Station</b>	<b>9,254.46</b>	<b>20,750.04</b>	<b>-11,495.58</b>	<b>44.6%</b>

**Clear Creek Community Services District  
Profit & Loss Budget vs. Actual**

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>50000 · Administration/ General</b>				
<b>50100 · Utilities</b>				
50105 · Oak St.- PGE 2838	9,157.64	0.00	9,157.64	100.0%
50110 · 2 Outdoor Lights - PGE 3564	152.10	0.00	152.10	100.0%
50120 · Verizon - Cell Phones	246.22	0.00	246.22	100.0%
50125 · Propane	424.39	0.00	424.39	100.0%
50130 · Answering Service	3,372.19	0.00	3,372.19	100.0%
50135 · Telephone - TDS	2,646.35	0.00	2,646.35	100.0%
50100 · Utilities - Other	0.00	15,000.00	-15,000.00	0.0%
<b>Total 50100 · Utilities</b>	<b>15,998.89</b>	<b>15,000.00</b>	<b>998.89</b>	<b>106.7%</b>
<b>50200 · Office Supplies</b>				
50205 · Janitorial supplies	19.27	0.00	19.27	100.0%
50200 · Office Supplies - Other	3,268.37	3,499.98	-231.61	93.4%
<b>Total 50200 · Office Supplies</b>	<b>3,287.64</b>	<b>3,499.98</b>	<b>-212.34</b>	<b>93.9%</b>
<b>50300 · Organizational Dues</b>	16,729.00	10,000.02	6,728.98	167.3%
50305 · Subscriptions	539.00	0.00	539.00	100.0%
50310 · Advertising & Public Notices	0.00	750.00	-750.00	0.0%
50315 · Postage	1,626.00	1,750.02	-124.02	92.9%
50320 · Meal & Reimbursements	950.61	2,500.02	-1,549.41	38.0%
50322 · Travel	2,796.22			
50325 · Registration and Reimbursements	253.20	4,249.98	-3,996.78	6.0%
50330 · Bank Service Fee/Finance Charge	3.30	3,750.00	-3,746.70	0.1%
<b>50400 · Insurance</b>				
50405 · JPIA - Cyber Liability	773.00	1,500.00	-727.00	51.5%
50415 · Auto, Property & Liab Insurance	72,021.99	43,000.02	29,021.97	167.5%
50416 · Carr Fire Liability Ins	160,397.37	0.00	160,397.37	100.0%
<b>Total 50400 · Insurance</b>	<b>233,192.36</b>	<b>44,500.02</b>	<b>188,692.34</b>	<b>524.0%</b>
<b>50500 · Special &amp; Professional Services</b>				
50504 · Accounting Servces (non-audit)	5,570.00	0.00	5,570.00	100.0%
50505 · Audit Services	23,750.00	21,525.00	2,225.00	110.3%
50510 · Director Fees	2,850.00	3,000.00	-150.00	95.0%
50515 · Server & Computer Maintenance				
50516 · Municipal Software	4,468.00	2,500.02	1,967.98	178.7%
50517 · Software Subscriptions	4,862.52	7,500.00	-2,637.48	64.8%
50515 · Server & Computer Maintenance - Other	4,806.53	7,500.00	-2,693.47	64.1%
<b>Total 50515 · Server &amp; Computer Maintenance</b>	<b>14,137.05</b>	<b>17,500.02</b>	<b>-3,362.97</b>	<b>80.8%</b>
50520 · Legal	4,939.39	7,500.00	-2,560.61	65.9%
50525 · Engineering	513.25	15,000.00	-14,486.75	3.4%
50530 · Equipment, Maintenance & Lease	3,812.68	3,000.00	812.68	127.1%
50535 · Building & Ground Maint.-Office				
50536 · Waste Management	2,412.47	0.00	2,412.47	100.0%
50535 · Building & Ground Maint.-Office - Other	6,720.44	8,625.00	-1,904.56	77.9%
<b>Total 50535 · Building &amp; Ground Maint.-Office</b>	<b>9,132.91</b>	<b>8,625.00</b>	<b>507.91</b>	<b>105.9%</b>
50540 · OPEB Valuation & Actuarial	1,350.00	2,500.02	-1,150.02	54.0%
50545 · Special & Prof Svcs - Other	825.04	19,999.98	-19,174.94	4.1%
50500 · Special & Professional Services - Other	2,475.00	0.00	2,475.00	100.0%
<b>Total 50500 · Special &amp; Professional Services</b>	<b>69,355.32</b>	<b>98,650.02</b>	<b>-29,294.70</b>	<b>70.3%</b>
<b>50700 · Regulatory</b>				
50705 · Water District Regulatory Fees				
50710 · SWRCB - Water Fee	0.00	4,999.98	-4,999.98	0.0%
50711 · SWRCB - CDTFA - Water Rights	22,940.66	11,500.02	11,440.64	199.5%
50715 · Risk Management Plan	5,235.75	3,750.00	1,485.75	139.6%
50725 · LAFCO Expense	5,342.40	3,550.02	1,792.38	150.5%
<b>Total 50705 · Water District Regulatory Fees</b>	<b>33,518.81</b>	<b>23,800.02</b>	<b>9,718.79</b>	<b>140.8%</b>
50800 · Safety Equipment & Materials	0.00	499.98	-499.98	0.0%
50900 · Testing & License Fees	1,042.77	1,000.02	42.75	104.3%
<b>Total 50700 · Regulatory</b>	<b>34,561.58</b>	<b>25,300.02</b>	<b>9,261.56</b>	<b>136.6%</b>

Clear Creek Community Services District  
Profit & Loss Budget vs. Actual

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>51400 · Employee Benefits</b>				
50410 · JPIA - Workers Comp	10,641.17	10,999.98	-358.81	96.7%
51405 · Vision, Dental,	5,838.69	7,500.00	-1,661.31	77.8%
51415 · UNUM-Disability, Life, Accident	7,566.57	9,000.00	-1,433.43	84.1%
51435 · CalPERS Health Insurance Exp	138,888.20	120,000.00	18,888.20	115.7%
51440 · CalPERS Retirement Contribution	65,874.96	60,000.00	5,874.96	109.8%
51442 · CalPERS Unfunded Accrued Liab	0.00	90,000.00	-90,000.00	0.0%
51445 · Medicare - District Cost	0.00	6,000.00	-6,000.00	0.0%
51450 · Boot Allowance	300.00	499.98	-199.98	60.0%
51455 · Uniform & Service	5,401.39	2,500.02	2,901.37	216.1%
<b>Total 51400 · Employee Benefits</b>	<b>234,510.98</b>	<b>306,499.98</b>	<b>-71,989.00</b>	<b>76.5%</b>
<b>51600 · Retiree Benefits</b>				
51605 · Retiree Health Benefit - Direct	38,177.95	42,499.98	-4,322.03	89.8%
51610 · CalPERS Health Ins- Retiree	0.00	7,500.00	-7,500.00	0.0%
51600 · Retiree Benefits - Other	225.00			
<b>Total 51600 · Retiree Benefits</b>	<b>38,402.95</b>	<b>49,999.98</b>	<b>-11,597.03</b>	<b>76.8%</b>
<b>51700 · Property Taxes Paid</b>	<b>63.60</b>	<b>199.98</b>	<b>-136.38</b>	<b>31.8%</b>
<b>51800 · General Tax Expense</b>	<b>182.07</b>	<b>100.02</b>	<b>82.05</b>	<b>182.0%</b>
<b>51900 · License and Permits</b>	<b>904.00</b>	<b>1,500.00</b>	<b>-596.00</b>	<b>60.3%</b>
<b>52000 · Interest Expense</b>				
52005 · RCAC Loan Interest (dump truck)	1,134.15	1,999.98	-865.83	56.7%
52011 · Interest Expense - Other	0.00	499.98	-499.98	0.0%
52000 · Interest Expense - Other	1,260.70	0.00	1,260.70	100.0%
<b>Total 52000 · Interest Expense</b>	<b>2,394.85</b>	<b>2,499.96</b>	<b>-105.11</b>	<b>95.8%</b>
<b>53000 · Customer Accounts &amp; Billing</b>				
<b>53015 · Supplies</b>				
53020 · Postage	8,829.37	7,000.02	1,829.35	126.1%
53025 · Billing Supplies & Materials	12,066.83	8,500.02	3,566.81	142.0%
53027 · Supplies - Other	0.00	250.02	-250.02	0.0%
<b>Total 53015 · Supplies</b>	<b>20,896.20</b>	<b>15,750.06</b>	<b>5,146.14</b>	<b>132.7%</b>
53016 · Meter Reading/ License	806.52	4,000.02	-3,193.50	20.2%
53030 · Chargebacks, NSF, Acct Refunds	1,127.53	1,000.02	127.51	112.8%
<b>Total 53000 · Customer Accounts &amp; Billing</b>	<b>22,830.25</b>	<b>20,750.10</b>	<b>2,080.15</b>	<b>110.0%</b>
<b>55000 · Miscellaneous</b>	<b>6,906.13</b>			
<b>Total 50000 · Administration/ General</b>	<b>685,487.95</b>	<b>591,500.10</b>	<b>93,987.85</b>	<b>115.9%</b>
50319 · Training & Professional Develop	1,236.32	0.00	1,236.32	100.0%
<b>60000 · Payroll Expense -Salary &amp; Wages</b>				
60100 · Payroll Exp - General Manager	66,568.68	77,500.02	-10,931.34	85.9%
60200 · Payroll Exp - Distribution	188,216.84	187,500.00	716.84	100.4%
60300 · Payroll Exp - Water Treatment	151,550.81	130,000.02	21,550.79	116.6%
60400 · Payroll Exp - Conduit Labor	0.00	2,500.02	-2,500.02	0.0%
60500 · Payroll Exp - Administration	89,524.34	94,999.98	-5,475.64	94.2%
60600 · Payroll Exp-Well Field Stations	0.00	4,999.98	-4,999.98	0.0%
<b>Total 60000 · Payroll Expense -Salary &amp; Wages</b>	<b>495,860.67</b>	<b>497,500.02</b>	<b>-1,639.35</b>	<b>99.7%</b>
<b>70000 · Designated to Reserves - Non Op</b>				
72205 · Filter Plant Repayment Reserve	0.00	115,000.02	-115,000.02	0.0%
72210 · Recycle Backwash Water Reserve	0.00	6,000.00	-6,000.00	0.0%
72215 · State Loan Repayment Reserve	0.00	15,000.00	-15,000.00	0.0%
72225 · WIIN Act Repayment Reserve	0.00	28,999.98	-28,999.98	0.0%
75100 · Operating Reserve (4.1% usage)	0.00	17,299.98	-17,299.98	0.0%
75200 · Capital Imp & Mod Res (1.8% BR)	0.00	16,200.00	-16,200.00	0.0%
75300 · Emergency Fund Reserve	0.00	2,500.02	-2,500.02	0.0%
75900 · Discretionary Fund Bal Reserve	0.00	874.98	-874.98	0.0%
<b>Total 70000 · Designated to Reserves - Non Op</b>	<b>0.00</b>	<b>201,874.98</b>	<b>-201,874.98</b>	<b>0.0%</b>

Clear Creek Community Services District  
**Profit & Loss Budget vs. Actual**

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>80000 · Grants</b>				
<b>80010 · Backwash Pond Grant D2202015</b>				
80011 · Engineering	213,522.61	0.00	213,522.61	100.0%
80012 · Materials and Equipment	1,521,585.64	0.00	1,521,585.64	100.0%
80013 · RCAC Loan Interest - BWPGrant	40,139.25	30,000.00	10,139.25	133.8%
80015 · Backwash Ponds Grant Reimb	-460,156.53	0.00	-460,156.53	100.0%
80010 · Backwash Pond Grant D2202015 - Other	-2,672,939.31	0.00	-2,672,939.31	100.0%
<b>Total 80010 · Backwash Pond Grant D2202015</b>	<b>-1,357,848.34</b>	<b>30,000.00</b>	<b>-1,387,848.34</b>	<b>-4,526.2%</b>
<b>Total 80000 · Grants</b>	<b>-1,357,848.34</b>	<b>30,000.00</b>	<b>-1,387,848.34</b>	<b>-4,526.2%</b>
<b>Total Expense</b>	<b>225,226.78</b>	<b>1,754,625.18</b>	<b>-1,529,398.40</b>	<b>12.8%</b>
<b>Net Ordinary Income</b>	<b>1,346,773.70</b>	<b>-0.18</b>	<b>1,346,773.88</b>	<b>-748,207,611.1%</b>
<b>Net Income</b>	<b>1,346,773.70</b>	<b>-0.18</b>	<b>1,346,773.88</b>	<b>-748,207,611.1%</b>

**Clear Creek Community Services District**  
**Profit & Loss**  
**February 2026**

	Feb 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>11000 · Revenue - Customer Accts</b>	
11005 · Base Rate Charge	-60.49
11010 · Domestic Water Sales	-140.86
11020 · Agricultural Water Sales	23.85
11060 · Billing Pmt Late Fee	-120.69
<b>Total 11000 · Revenue - Customer Accts</b>	-298.19
<b>12000 · Revenue - Water Service</b>	
12010 · Turn On Fees	383.14
12015 · Centerville Admin O&M	12,593.50
12025 · Interest / Investment Income	403.49
<b>Total 12000 · Revenue - Water Service</b>	13,380.13
<b>13000 · Designated Revenue -Non Op</b>	
13005 · Filter Plant Repayment Charge	75.50
13010 · Recycle Backwash Water Charge	3.80
13015 · State Loan Repayment Charge	10.00
13025 · WIIN Act Repayment Charge	18.80
<b>Total 13000 · Designated Revenue -Non Op</b>	108.10
<b>Total Income</b>	13,190.04
<b>Gross Profit</b>	13,190.04
<b>Expense</b>	
<b>30000 · Water Treatment Plant</b>	
30100 · Utilities	
30115 · WTP - AT&T 2316	4.46
<b>Total 30100 · Utilities</b>	4.46
30170 · Supplies	65.54
30400 · Water Quality Analysis	110.00
30405 · Chemicals WTP	385.36
<b>Total 30000 · Water Treatment Plant</b>	565.36
<b>40000 · Distribution</b>	
40200 · Utilities	
40205 · Cloverdale Rd N.Boost- PGE 4189	715.03
40210 · Clear Crk/HV - PGE 9574	86.99
<b>Total 40200 · Utilities</b>	802.02
40400 · Repair & Maintenance (O&M)	
40440 · Water Quality Analysis - Dist	598.00
<b>Total 40400 · Repair &amp; Maintenance (O&amp;M)</b>	598.00
40500 · Vehicle Maintenance & Expense	
40505 · Fuel Expense	1,145.84
40540 · Chevy PU 2016 - Unit 11	-4,516.20
<b>Total 40500 · Vehicle Maintenance &amp; Expense</b>	-3,370.36
<b>Total 40000 · Distribution</b>	-1,970.34
<b>41000 · Wells &amp; Booster Station</b>	
41100 · Utilities	
41105 · Wells 1 & 2 - PGE 2671	748.14
41110 · Well #3 - PGE 2838	356.12
<b>Total 41100 · Utilities</b>	1,104.26
<b>Total 41000 · Wells &amp; Booster Station</b>	1,104.26

## Clear Creek Community Services District

## Profit &amp; Loss

February 2026

	Feb 26
50000 · Administration/ General	
50100 · Utilities	
50105 · Oak St.- PGE 2838	907.74
50110 · 2 Outdoor Lights - PGE 3564	21.32
Total 50100 · Utilities	929.06
50320 · Meal & Reimbursements	-229.17
50322 · Travel	129.19
50500 · Special & Professional Services	
50515 · Server & Computer Maintenance	
50517 · Software Subscriptions	340.37
Total 50515 · Server & Computer Maintenance	340.37
50520 · Legal	5,413.75
50530 · Equipment, Maintenance & Lease	173.66
50535 · Building & Ground Maint.-Office	
50536 · Waste Management	410.61
50535 · Building & Ground Maint.-Office - Other	98.32
Total 50535 · Building & Ground Maint.-Office	508.93
Total 50500 · Special & Professional Services	6,436.71
51400 · Employee Benefits	
51435 · CalPERS Health Insurance Exp	43,536.20
51440 · CalPERS Retirement Contribution	9,695.55
51455 · Uniform & Service	166.02
Total 51400 · Employee Benefits	53,397.77
51600 · Retiree Benefits	
51610 · CalPERS Health Ins- Retiree	3,800.00
Total 51600 · Retiree Benefits	3,800.00
53000 · Customer Accounts & Billing	
53016 · Meter Reading/ License	3,000.00
Total 53000 · Customer Accounts & Billing	3,000.00
Total 50000 · Administration/ General	67,463.56
50319 · Training & Professional Develop	-890.00
60000 · Payroll Expense -Salary & Wages	
60100 · Payroll Exp - General Manager	5,192.31
60200 · Payroll Exp - Distribution	2,135.69
60300 · Payroll Exp - Water Treatment	1,776.92
60500 · Payroll Exp - Administration	-392.17
Total 60000 · Payroll Expense -Salary & Wages	8,712.75
80000 · Grants	
80010 · Backwash Pond Grant D2202015	
80011 · Engineering	25,675.25
80012 · Materials and Equipment	497,603.51
80015 · Backwash Ponds Grant Reimb	985,578.85
80010 · Backwash Pond Grant D2202015 - Other	-1,056,765.00
Total 80010 · Backwash Pond Grant D2202015	452,092.61
Total 80000 · Grants	452,092.61
Total Expense	527,078.20
Net Ordinary Income	-513,888.16
Net Income	-513,888.16