

**Grizzly Flats Community Services District
2023/2024 Budget (1st Draft)**

1st draft - reviewed by the Budget & Finance Committee on June 7, 2023



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Grizzly Flats Community Services District

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2023/2024 Operation and Maintenance (O&M) Budget Summary

The following is the proposed budget for the 2023/2024 fiscal year. A budget is the District's best guess of its income and expenses for the coming year. Summaries are included with the budget to explain items and provide a historical document for future management.

O&M INCOME

A. Water User Fees (accounts 40100 & 40110)

The Board adopted a new rate structure on July 18, 2016 after going through the Prop 218 process which included performing a Cost of Services Study (COS) and holding several public meetings. The 5 year plan included a small increase each year to cover our expected expenses and fund our reserve accounts based on a projected budget from our assumptions at that time. Many things have changed at GFCSD since 2016. Water rates are supposed to cover our expenses and fund our reserve accounts, but our reserve accounts are not being funded with the current rate. The reserve accounts are discussed in detail in the "Reserve Account Summary".

Basic Rate: The current basic water rate is \$68.97. This covers our fixed expenses. Those are expenses we have regardless of the amount of water we produce. The COS determined that 96% of our expenses were fixed. Our current number of active customers is 574, so our budget for 2023/2024 will be calculated with the assumption we will maintain that through the next year with the current rate of \$68.97 per month.

Volumetric Rate: Our current volumetric rate is \$1.20 per hundred cubic feet. This covers our variable expenses. Those are costs that increase as we make more water; so things like some chemicals, part of the power bill, etc. The COS determined that 4% of our expenses were variable. Last year's billed water usage (May 2022 - April 2023), was about 18,000 hundred cubic feet (hcf) so our volumetric rate income will be calculated using that with the current rate of \$1.20/hcf.

B. Other Income (accounts 40200 - 40700)

Other income includes penalties and lien fees, miscellaneous income (office services like copies and faxes, and various reimbursements), pooled interest from bank accounts, new meter installation fees, and Grizzly Pond t-shirt sales. Most of these are based on the prior year's income. The penalty income in 2022/2023 was about \$6,400.

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INCOME

40100	Water Charges - Base Rate	\$ 425,000	All service connections with access to water are being billed (March: 574 active service connections (out of 622) x 68.97). 39 liens for non-payment. Base revenue on actual expected, not billing.
40110	Water Charges - Volumetric Rate	\$ 19,000	Meters are read each month. May 2022 to April 2023 monthly average was 150,287 cubic feet for \$1,803, but not all bills were paid.
40200	Penalties & Lien Fees	\$ 6,000	Estimate for late fees, liens, etc. paid. Billed would be approx \$10,000.
40300	Miscellaneous Income	\$ 4,000	Raw water, temp meter connection, fax, & copy services, SDRMA Cost sharing, misc customer invoices for repairs or add'l services, grants, etc.
40400	O&M Pooled Interest	\$ 1,000	Based on previous years LAIF interest earnings - interest rates were LOW again last year due to the reduced balance after Caldor Fire expenses.
40500	New Meter Installation	\$ 2,000	2 new connections are estimated. Installation will be done with a contractor, so fees collected would be for service connection parts, actual tap by operator and any inspection work.
Total O&M Income		\$ 457,000	

O&M EXPENSES

A. Personnel Expenses

1. **Salaries** – Personnel Salaries (accounts 51100 – 51700) - The District employs three full time employees (General Manager, Office Assistant, and a Maintenance Technician).

EXPENSES

PERSONNEL EXPENSES			
Salaries			
51100	Field Staff	\$ 42,745	Maint/Distribution Operator, calculated with 4% COLA
51200	Admin Staff	\$ 101,194	GM & Admin Emp, calculated at current rate with 4% COLA
51600	Holiday Pay	\$ 7,576	Included in wage calculations for now. 13 paid holidays
subtotal- Salaries		\$ 151,514	

Notes about Personnel expenses:

- a. A Salary Survey is done every three years to review the District’s pay scales. One was completed prior to the fire, but not implemented. Our employees are one of our most valued assets and it is important that we provide a fair wage for the work they do to keep this District operating efficiently.
 - b. Merit Increases – The General Manager determines if employees have earned a merit increase based on their job performance, pay scale and budget considerations. Three employees have reached the top of their pay scales so they are not eligible for a merit increase unless pay scales are adjusted.
 - c. Cost of Living Adjustments (COLA) - Please review the attached “Cost of Living Adjustment (COLA) Details” document. A COLA is applied to all positions at the same rate. It is not based on performance. It is meant to keep wages up with inflation. The Board changed the way COLAs are calculated, which is now based on a 10-year average with a minimum of 0% and a maximum of 4%. A 4.0% COLA would be applied this year resulting in an increase of about \$2,721, which has been included in the proposed budget.
2. **Payroll Taxes & Workers Compensation** – Payroll taxes have been calculated based on the budgeted wages. Workers Compensation is paid in advance each year in June. This year, we have been invoiced \$3,607.29 for the 2023/2024 Program Year, a savings of about \$708 compared to last year. This is based on

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improved safety procedures and discounts earned by District staff and Board members by attendance at trainings.

Payroll Taxes & Workers Comp Ins.			
52100	Payroll Tax Expense	\$ 16,500	Federal Social Security, Medicare, State SDI, SUI, and Training Tax
52300	Workers Comp Ins	\$ 3,607	Actual for 2023/24 FY
subtotal- Payroll		\$ 20,107	

3. Employee Benefits - Employee benefits include a Deferred Compensation plan, Health Reimbursement Account (HRA) and life insurance.

- a. Deferred Compensation (457 Plans) are an optional retirement benefit offered to employees through CalPERS. GFCSD offers a 50% match to an employee's contribution (up to 3% of an employee's gross wage). We currently have one employee participating in the plan.
- b. Health benefits are offered through a qualified small employer health reimbursement arrangement (QSEHRA) which allows the District to set aside a fixed amount of money each month that employees can use to purchase individual health insurance or use on medical expenses, tax-free. The IRS determines what qualifies as an "allowable expense". The funds stay with the employer until an employee makes a claim that qualifies for reimbursement. GFCSD's plan allows employees to accrue unused balances for up to three years. An employee stops accruing funds if they reach that three-year limit. The IRS announced under Revenue Procedure 2021-45 the inflation adjusted 2023 limits for QSEHRA are as follows:

	2019	2020	2021	2022	2023
Individuals	\$5,100	\$5,250	\$5,300	\$5,450	\$5,850
	\$50 / 0.9% increase	\$150 / 2.9% increase	\$50 / 1.0% increase	\$150 / 2.8% Increase	\$400 / 6.8% increase
Families	\$10,450	\$10,600	\$10,700	\$11,050	\$11,800
	\$200 / 2.0% increase	\$150 / 1.4% increase	\$100 / 0.9% increase	\$350 / 3.0% increase	\$750 / 6.4% increase

- c. A Life Insurance policy of \$10,000 is provided to all full time employees. The premium we pay is based on the ages of the employees and may change mid-year if an employee has a birthday that puts them in a higher priced category.

Benefits			
53100	Deferred Comp	\$ 2,010	GFCSD's contribution to 457 plan (3% of gross of participating employees)
53200	QSEHRA Medical	\$ 35,400	\$11,800 family, \$5,850 for individual (2023 IRS limits for QSEHRA plans)
53300	Life Insurance	\$ 500	3 eligible employees, \$40 x 12 months = \$480 (based on employee's age)
subtotal- Benefits		\$ 37,910	

4. Contract Operations - GFCSD contracts with H2O Urban Solutions, Inc. to provide water operation services to the District. They supply licensed treatment and distribution operators and are responsible for the operation of the treatment and

distribution systems. The District went out for bid for these services in 2017 and awarded a three year contract to H2Ou. In March 2020, the Board approved a one year contract extension as allowed by our original agreement and adjusted the dates of the contract to coincide with the District's fiscal year. That contract has now expired and they are working on a month-to-month basis. The budget amount reflects the cost for the 12 months of this fiscal year.

Contract Operations			
51700	Contract Operations - H2Ou	\$ 180,000	Contract has expired and we are working on a month-to-month basis. Expecting significant amount of operator time dedicated to recovery projects funded by grants but loss of automation in TP requires staff onsite 7 days per week.
Total - Personnel Expense		\$ 389,531	

B. Operation Expenses (accounts 60000 – 66000)

The proposed budget for O&M is very similar to last year's budget. Our budgeted income will increase 1.5% and our budgeted expenses will increase by 2.2%. Our staff works hard to keep costs to a minimum but we also must meet increasing regulations imposed by the State and County regulatory agencies and rising prices from our vendors.

Operations & Utilities - AT&T, El Dorado Disposal, PG&E and our liability insurance have all increased rates in the past year. We are expecting an increase in propane use due to PG&E's new "Public Safety Power Shutoff Program". GFCSD will need to operate on generator power during power outages.

OPERATIONS & UTILITIES			
60100	Alarm Service	\$ 1,200	\$95/month = Upgraded to system in July 2021, new monthly fee due to fire req.
60200	Communications	\$ 6,000	AT&T (Pre fire: \$500/month for 5 phone lines, internet access. Post fire: No idea what new bill will be for new service), Verizon Wireless (\$136/month for 2 cell phones plus hot spot service)
60400	Fire & Safety Supplies	\$ 1,000	SDRMA refunds \$1,000 - extinguisher maint, safety gear
60600	Power	\$ 500	Pre Fire: average \$500/month for 5 sites (Office, Tyler, Southview, Winding Way, Forest View). Now paying Parkside and Sciaroni.
60700	Propane	\$ 4,000	Estimating based on previous year.
60800	Trash Disposal	\$ 650	\$135.09 / 4x per year + self haul, includes recent rate increase
60900	Website	\$ 250	hosting (\$120) & domain name reg (\$30), annual security cert. for CUSI bill pay (\$89) - up from last year due to new cert. required for CUSI
subtotal - Operations & Utilities		\$ 13,600	

Water Treatment - We saw a slight increase in chemical costs, but we don't expect a large impact on our budget. The State Water Resources Control Board (SWRCB) has increased the testing we are required to perform so we will see the expenses in this category increase.

WATER TREATMENT EXPENSES			
61100	Chemicals	\$ 3,100	50 gallons N1770 \$33.68/gal (new coagulant), 16 gallons 8809 \$9.62/gal, 840 gallons NAOCL \$1.52 gal
61200	Equip & Supplies	\$ 2,000	based on prior years
61300	Testing & Lab Reports	\$ 6,000	monthly, quarterly & annual water quality testing required by SWRCB is about \$5000. We also have additional testing for annual VOC.
subtotal- Water Treatment		\$ 11,100	

Maintenance - The Budget and Finance Committee has recommended an account to track expenses related to Grizzly Pond. This includes power, water rights fees, reporting fees, and

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maintenance. These expenses were moved from other accounts into this one so there was not change in the overall budget.

MAINTENANCE EXPENSES			
62100	Building	\$ 500	building maintenance, pest control (\$300/yr)
62200	Customer meters	\$ 2,000	based on 2 meter installations and various repairs
62300	Distribution System	\$ 3,000	based on prior years spending - parts & supplies to fix or maintain water lines, pumps, tanks, etc. This could see a large increase due to repairs that must be done until reimbursed by Cal OES, PGE, or other entities.
62400	Grounds	\$ 800	based on prior years
62410	Grizzly Pond Expenses	\$ 700	Pond power (200), water rights (250), misc fees (100), maintenance (150)
62450	Eagle Ditch & Gages	\$ 1,000	**Gages destroyed by fire. On hold until gages are reinstalled. Monthly gage monitoring - 3 year contract (2019-2022) with Western Hydrologics, usually \$12,000/year. Reduced this year while contract is on hold.
62500	Office Equipment	\$ 500	misc. items throughout the year based on prior spending
62600	Parts & Equipment	\$ 1,500	based on prior years spending for small engine repairs, chainsaw blades, various tools as needed
62700	Road Repair	\$ 5,000	**ON hold with Caldor Fire Recovery** restore roadways to County specs, County inspection fees, etc. - expense depends on number of leaks, patch size and current requirements of EDC (slurry backfill, pave area, slurry seal, inspection fees)
62800	Service Contracts	\$ 3,000	\$1000 for Inland (avg \$85/month-based on # of copies), \$700 for Computer Guy (\$170 x4), Annual generator service (\$1220 - less for 1 generator post fire)
62900	Treatment Plants 1 & 2	\$ 1,500	repairs and maintenance on TPs, based on prior years.
subtotal- Maintenance Expenses		\$ 19,500	

Vehicle & Tractor - Although we are not using more fuel, we continue to see this expense increase due to taxes and fees. We have also budgeted to replace all four tires on the dump trailer.

VEHICLE & TRACTOR EXPENSES			
63100	Oil / Grease	\$ 500	oil changes, oil for backhoe, generators, and other small machinery.
63200	Parts & Repairs	\$ 2,000	3 trucks to maintain
63300	Tires & Snow Chains	\$ 2,000	Dump trailer needs tires
63400	Tractor Maint & Repairs	\$ 2,800	Annual service by Terex
63500	Fuel Purchases	\$ 5,500	based on prior year, fuel prices have been unstable recently
subtotal- Vehicle Expenses		\$ 12,800	

Employee - There are no big changes to this category.

EMPLOYEE EXPENSES			
64100	Clothing	\$ 500	boot allowance, t-shirts, meter reading shirts, rain gear, gloves
64200	Education & Certifications	\$ 500	Classes, certifications & MCWRA events
64300	Employee Auto Mileage	\$ 200	mileage in personal vehicles
64400	Transportation & Travel	\$ 500	lodging/meals, etc for any employee travel
subtotal- Employee Expenses		\$ 1,700	

Administration - County permit fees (site specific permits) and inspections have increased in the last year. There is no election scheduled for this year.

ADMINISTRATION EXPENSES

65100	Agency Admin Fees	\$ 4,000	EDC Permit fees, inspection fees, LAFCO (\$475), Water Rights (\$500), State (\$1,050), tax forms
65150	Bank Fees & Supplies	\$ 2,500	bank fees (avg \$100/month), checks (vendor & payroll) & supplies
65200	Election Costs	\$ 50	Election fees will be dependent on how many candidates file, could range from \$50 to \$5000.
65250	Janitorial & Misc. Supplies	\$ 650	cleaning supplies, batteries, paper towels, toilet paper, etc.
65300	Meeting Expenses	\$ 500	space rental, copies, special printing for agenda items
65350	Memberships & Dues	\$ 10,000	MCWRA (\$1300), USA (\$4850), CSDA (\$2205), CRWA (\$709)
65400	Office Supplies	\$ 3,000	paper, envelopes, binders, toner, pens/pencils, misc. supplies, based on last year's spending
65450	Postage	\$ 4,800	postage expected to increase in July 2022 - billing plus misc. certified & special mailings (avg \$400/month)
65550	Software	\$ 2,500	QuickBooks annual fee (\$299), Payroll software annual fee (\$615), CUSI billing software annual fee (\$1200). Team Viewer membership (will only purchase if working at home is necessary - \$600)
subtotal- Admin Expenses		\$ 28,000	

Professional Services – Darlene Serpa continues to come to the District office two times per month to assist with bookkeeping tasks. There has been no change in our water right reporting.

PROFESSIONAL SERVICES

66100	Audit & Accounting Support	\$ 16,500	Audit (Fiscal Year 22/23) \$6,850, Bookkeeper (Darlene) \$740/mo for 2 visits
66200	Legal	\$ 8,000	Based on best case, could be more if legal assistance is necessary for additional issues this year.
66300	Property / Liability / Auto Insurance	\$ 17,232	2022/2023 invoice received 6/2022 - includes all discounts earned.
66900	Prof Services - Other	\$ 35,000	Annual Water Rights Reporting prep - 3 yr. contract with Western Hydrologics (\$250 went under pond expense), COS Study NTE \$34,915
subtotal- Professional Services		\$ 76,732	

O&M BUDGET SUMMARY

Our District continues to recover from the Caldor fire. Although O&M revenue is expected to increase when we restore the remaining service connections that were destroyed or buried in the fire, the budgeted expenses have increased due to inflation.

Staff continue to navigate the FEMA process to secure funding for recovery efforts from the Caldor fire and damage sustained during the extreme storms in December 2022. We are working hard to implement numerous system improvements through grant funding (hazard tree removal along Eagle Ditch pipeline, treatment plant improvements, cleaning the reservoir liner, and a new Clearwell tank).

While most customers continue to pay for water service, we are seeing an influx of new property owners who aren't setting up their accounts or paying their bills. Staff have relied on reports from the Tax Assessor's office to get contact information for new property owners, but by the time our correspondence reaches the new customer a services lien has usually been filed against the parcel.

With all that in mind, our goal is to create a realistic budget that will allow us to provide the highest quality water and customer service to the residents of our District. We are working to complete a cost of services study with Hansford Consulting LLC, but the results will likely not be available until April, 2024 or May, 2024. A Cost of Services Study is required for any rate

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adjustments the Board may consider approving. That study would be done along with the Prop 218 process*, which includes public meetings that detail the results of the Cost of Services Study and a method that provides the public an opportunity to protest any rate increase that may be proposed.

We are estimating a loss because our budgeted income is less than our budgeted expenses. The District uses the net income (income – expenses) to fund the District’s reserve accounts. If our net income is negative, our reserve accounts don’t get funded. Instead of putting money into reserves for much needed repairs to the system, we will be taking money out to cover our basic operating costs.

	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Est Actual	2023/2024 Budget	% of total budget	Difference from 22/23 FY	% Change from 20/21 FY
Total Income	559,542	592,969	292,104	484,337	457,000		(27,337)	-5.98%
<i>Total Personnel Costs</i>	441,901	446,995	373,747	218,652	389,531	70%	170,879	44%
<i>Total Operation Costs</i>	108,279	117,759	67,141	133,930	163,432	30%	29,502	-1%
Total Expenses (Operating & Personnel)	550,179	564,754	440,888	352,582	552,963		200,381	18%
Reserve Funding (Asset Mgmt & Emergency Reserve)	21,600	21,600		0	0		0	
Net Income (Income-Expenses)	(12,237)	6,615	(148,784)	131,755	(95,963)		(256,496)	-267%

* California Constitution Article XIID (“Proposition 218”), a state law which requires providers of public utility services (including water service) to notify rate payers of increases in proposed rates. The District shall hold a public hearing to consider changes to its current water rates, the reasons for the proposed rate change, and the methods by which customers can protest the proposed rates if they desire.

Grizzly Flats Community Services District Operation & Maintenance (O&M) Proposed Budget - Detail July 1, 2023 to June 30, 2024

Acct#	Account Name	2023/2024 Estimated Budget	
INCOME			
40100	Water Charges - Base Rate	\$ 425,000	All service connections with access to water are being billed (March: 574 active service connections (out of 622) x 68.97). 39 liens for non-payment. Base revenue on actual expected, not billing.
40110	Water Charges - Volumetric Rate	\$ 19,000	Meters are read each month. May 2022 to April 2023 monthly average was 1,5034 hundred cubic feet for \$1,803, but not all bills were paid.
40200	Penalties & Lien Fees	\$ 6,000	Estimate for late fees, liens, etc. paid. Billed would be approx \$10,000.
40300	Miscellaneous Income	\$ 4,000	Raw water, temp meter connection, fax, & copy services, SDRMA Cost sharing, misc customer invoices for repairs or add'l services, grants, etc.
40400	O&M Pooled Interest	\$ 1,000	Based on previous years LAIF interest earnings - interest rates were LOW again last year due to the reduced balance after Caldor Fire expenses.
40500	New Meter Installation	\$ 2,000	2 new connections are estimated. Installation will be done with a contractor, so fees collected would be for service connection parts, actual tap by operator and any inspection work.
Total O&M Income		\$ 457,000	

EXPENSES

PERSONNEL EXPENSES

Salaries			
51100	Field Staff	\$ 42,745	Maint/Distribution Operator, calculated with 4% COLA
51200	Admin Staff	\$ 101,194	GM & Admin Emp, calculated at current rate with 4% COLA
51600	Holiday Pay	\$ 7,576	Included in wage calculations for now. 13 paid holidays
<i>subtotal- Salaries</i>		\$ 151,514	
Payroll Taxes & Workers Comp Ins.			
52100	Payroll Tax Expense	\$ 16,500	Federal Social Security, Medicare, State SDI, SUI, and Training Tax
52300	Workers Comp Ins	\$ 3,607	Actual for 2023/24 FY
<i>subtotal- Payroll</i>		\$ 20,107	
Benefits			
53100	Deferred Comp	\$ 2,010	GFCSO's contribution to 457 plan (3% of gross of participating employees)
53200	QSEHRA Medical	\$ 35,400	\$11,800 family, \$5,850 for individual (2023 IRS limits for QSEHRA plans)
53300	Life Insurance	\$ 500	3 eligible employees, \$40 x 12 months = \$480 (based on employee's age)
<i>subtotal- Benefits</i>		\$ 37,910	
Contract Operations			
51700	Contract Operations - H2Ou	\$ 180,000	Contract has expired and we are working on a month-to-month basis. Expecting significant amount of operator time dedicated to recovery projects funded by grants but loss of automation in TP requires staff onsite 7 days per week.
Total - Personnel Expense		\$ 389,531	

OPERATIONS & UTILITIES EXPENSES

60100	Alarm Service	\$ 1,200	\$95/month = Upgraded to system in July 2021, new monthly fee due to fire reg.
60200	Communications	\$ 6,000	AT&T (Pre fire: \$500/month for 5 phone lines, internet access. Post fire: No idea what new bill will be for new service), Verizon Wireless (\$136/month for 2 cell phones plus hot spot service)
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60800	Trash Disposal	\$ 650	\$135.09 / 4x per year + self haul, includes recent rate increase
60900	Website	\$ 250	hosting (\$120) & domain name reg (\$30), annual security cert. for CUSI bill pay (\$89) - up from last year due to new cert. required for CUSI
<i>subtotal - Operations & Utilities</i>		\$ 13,600	

WATER TREATMENT EXPENSES

61100	Chemicals	\$ 3,100	50 gallons N1770 \$33.68/gal (new coagulant), 16 gallons 8809 \$9.62/gal, 840 gallons NAOCL \$1.52 gal
61200	Equip & Supplies	\$ 2,000	based on prior years
61300	Testing & Lab Reports	\$ 6,000	monthly, quarterly & annual water quality testing required by SWRCB is about \$5000. We also have additional testing for annual VOC.
<i>subtotal- Water Treatment</i>		\$ 11,100	

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MAINTENANCE EXPENSES

62100	Building	\$ 500	building maintenance, pest control (\$300/yr)
62200	Customer meters	\$ 2,000	based on 2 meter installations and various repairs
62300	Distribution System	\$ 3,000	based on prior years spending - parts & supplies to fix or maintain water lines, pumps, tanks, etc. This could see a large increase due to repairs that must be done until reimbursed by Cal OES, PGE, or other entities.
62400	Grounds	\$ 800	based on prior years
62410	Grizzly Pond Expenses	\$ 700	Pond power (200), water rights (250), misc fees (100), maintenance (150)
62450	Eagle Ditch & Gages	\$ 1,000	**Gages destroyed by fire. On hold until gages are reinstalled. Monthly gage monitoring - 3 year contract (2019-2022) with Western Hydrologics, usually \$12,000/year. Reduced this year while contract is on hold.
62500	Office Equipment	\$ 500	misc. items throughout the year based on prior spending
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62900	Treatment Plants 1 & 2	\$ 1,500	repairs and maintenance on TPs, based on prior years.
subtotal- Maintenance Expenses		\$ 19,500	

VEHICLE & TRACTOR EXPENSES

63100	Oil / Grease	\$ 500	oil changes, oil for backhoe, generators, and other small machinery.
63200	Parts & Repairs	\$ 2,000	3 trucks to maintain
63300	Tires & Snow Chains	\$ 2,000	Dump trailer needs tires
63400	Tractor Maint & Repairs	\$ 2,800	Annual service by Terex
63500	Fuel Purchases	\$ 5,500	based on prior year, fuel prices have been unstable recently
subtotal- Vehicle Expenses		\$ 12,800	

EMPLOYEE EXPENSES

64100	Clothing	\$ 500	boot allowance, t-shirts, meter reading shirts, rain gear, gloves
64200	Education & Certifications	\$ 500	Classes, certifications & MCWRA events
64300	Employee Auto Mileage	\$ 200	mileage in personal vehicles
64400	Transportation & Travel	\$ 500	lodging/meals, etc for any employee travel
subtotal- Employee Expenses		\$ 1,700	

ADMINISTRATION EXPENSES

65100	Agency Admin Fees	\$ 4,000	EDC Permit fees, inspection fees, LAFCO (\$475), Water Rights (\$500), State (\$1,050), tax forms
65150	Bank Fees & Supplies	\$ 2,500	bank fees (avg \$100/month), checks (vendor & payroll) & supplies
65200	Election Costs	\$ 50	Election fees will be dependent on how many candidates file, could range from \$50 to \$5000.
65250	Janitorial & Misc. Supplies	\$ 650	cleaning supplies, batteries, paper towels, toilet paper, etc.
65300	Meeting Expenses	\$ 500	space rental, copies, special printing for agenda items
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subtotal- Admin Expenses		\$ 28,000	

PROFESSIONAL SERVICES

66100	Audit & Accounting Support	\$ 16,500	Audit (Fiscal Year 22/23) \$6,850, Bookkeeper (Darlene) \$740/mo for 2 visits
66200	Legal	\$ 8,000	Based on best case, could be more if legal assistance is necessary for additional issues this year.
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66900	Prof Services - Other	\$ 35,000	Annual Water Rights Reporting prep - 3 yr. contract with Western Hydrologics (\$250 went under pond expense), COS Study NTE \$34,915
subtotal- Professional Services		\$ 76,732	

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BUDGET SUMMARY	
Total O&M Income	\$457,000
<i>Personnel Expenses</i>	<i>\$389,531</i>
<i>Operation Expenses</i>	<i>\$163,432</i>
Total O&M Expenses	\$552,963
Reserve Account Funding (Asset Mgmt & Emergency Reserve)	\$0
Net Income (Income-Expenses)	(\$95,963)

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Grizzly Flats Community Services District Operation & Maintenance Budget - Prior Year Comparison

Acct#	Account Name	Actual				Proposed Budget		% Change from 22/23 FY	
		2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	% of total budget		
40000 - O&M INCOME									
40100	Water Charges - Basic Rate	488,404	507,995	265,985	270,000	425,000	93.0%	155,000	36%
40110	Water Charges - Volumetric	41,643	50,119	13,850	6,000	19,000	4.2%	13,000	68%
40200	Penalties & Lien Fees	12,279	14,064	6,413	6,000	6,000	1.3%	0	0%
40300	Miscellaneous Income	7,812	3,928	5,457	4,000	4,000	0.9%	0	0%
40400	O&M Pooled Interest	7,859	1,584	398	500	1,000	0.2%	500	50%
40500	New Meter Install Fee	1,545	15,279	0	2,000	2,000	0.4%	0	0%
Total - O&M		559,542	592,969	292,104	288,500	457,000		168,500	36.9%

Acct#	Account Name	Actual				Proposed Budget		% Change from 22/23 FY	
		2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	% of total budget		
50000 - PERSONNEL EXPENSES									
Salaries									
51100	Field Staff	74,012	79,230	54,260	41,101	42,745	7.2%	1,644	4%
51200	Admin Staff	119,484	124,490	125,567	138,023	138,023	23.4%	0	0%
51300	Overtime	0	219	60	0	0	0.0%	0	0%
51600	Holiday Pay	9,371	9,214	9,875	9,428	7,576	1.3%	(1,852)	-24%
subtotal - Salaries		202,867	213,453	189,762	188,552	188,344	31.9%	(208)	0%
Payroll Taxes & Workers Comp Ins.									
52100	Payroll Tax Expense	16,088	16,631	18,872	16,500	16,500	2.8%	0	0%
52300	Workers Comp Ins	10,184	7,122	5,063	4,315	3,607	0.6%	(708)	-20%
subtotal - Payroll		26,272	23,753	23,935	20,815	20,107	3.4%	(708)	-4%
Benefits									
Deferred Comp- Employer's									
53100	Contribution	1,703	2,669	2,490	2,905	2,010	0.3%	(895)	-45%
53200	QSEHRA Medical	36,500	34,225	20,685	33,150	35,400	6.0%	2,250	6%
53300	Life Insurance	569	473	343	500	500	0.1%	0	0%
subtotal - Benefits		38,771	37,367	23,517	36,555	37,910	6.4%	1,355	4%
Operations									
54000	Contract Operations - H2Ou	173,991	172,722	136,532	180,000	180,000	30.5%	0	0%
Total - Personnel Expense		441,901	446,995	373,747	425,922	426,361	72.3%	439	0%

Acct#	Account Name	Actual				Proposed Budget		% Change from 22/23 FY	
		2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	% of total budget		
60000 - OPERATIONS & UTILITIES EXPENSES									
Alarm Service									
60100	Alarm Service	516	525	1,237	1,200	1,200	0.2%	0	0%
Communications									
60200	Communications	7,271	7,299	4,069	6,000	6,000	1.0%	0	0%
Fire & Safety Supplies									
60400	Fire & Safety Supplies	552	1,035	0	1,000	1,000	0.2%	0	0%
Power									
60600	Power	5,221	7,385	1,981	4,000	500	0.1%	(3,500)	-700%
Propane									
60700	Propane	2,405	1,893	2,538	2,500	4,000	0.7%	1,500	38%
Trash Disposal									
60800	Trash Disposal	459	680	521	600	650	0.1%	50	8%
Website									
60900	Website	549	224	224	225	250	0.0%	25	10%
subtotal - Operations & Utilities		16,973	19,041	10,571	15,525	13,600	2.3%	(1,925)	-14%

BJH

Acct#	Account Name	2019/2020 Actual	2020/2021 Actual	2021/2022 Est. Actual	2022/2023 Budget	2023/2024 Budget	% of total budget	Difference from 22/23 FY	% Change from 22/23 FY
61000- WATER TREATMENT EXPENSES									
61100	Chemicals	1,546	1,405	1,302	1,500	3,100	0.5%	1,600	52%
61200	Equip & Supplies	1,920	1,980	1,070	2,000	2,000	0.3%	0	0%
61300	Testing & Lab Reports	4,655	4,185	3,130	5,000	6,000	1.0%	1,000	17%
subtotal- Water Treatment		8,121	7,570	5,502	8,500	11,100	1.9%	2,600	23%

62000- MAINTENANCE EXPENSES									
62100	Building	2,688	3,452	554	500	500	0.1%	0	0%
62200	Customer meters	1,957	1,323	0	2,000	2,000	0.3%	0	0%
62300	Distribution System	3,293	2,855	443	3,000	3,000	0.5%	0	0%
62400	Grounds	183	595	0	800	800	0.1%	0	0%
62410	Grizzly Pond Expenses	0	120	20	700	700	0.1%	0	0%
62450	Eagle Ditch & Gages	8,224	13,174	1,412	1,000	1,000	0.2%	0	0%
62500	Office Equipment	1,025	505	138	500	500	0.1%	0	0%
62600	Parts & Equipment	496	1,240	636	1,500	1,500	0.3%	0	0%
62700	Road Repair	3,512	3,782	2,711	5,000	5,000	0.8%	0	0%
62800	Service Contract	1,964	3,418	541	3,000	3,000	0.5%	0	0%
62900	Treatment Plants	232	303	519	1,500	1,500	0.3%	0	0%
subtotal- Maintenance Expenses		23,575	30,766	6,974	19,500	19,500	3.3%	0	0%

63000- VEHICLE EXPENSES									
63100	Oil / Grease	194	209	746	500	500	0.1%	0	0%
63200	Parts & Repairs	5,251	115	0	2,000	2,000	0.3%	0	0%
63300	Tires & Snow Chains	1,410	2,217	0	2,000	2,000	0.3%	0	0%
63400	Tractor Maint. & Repair	167	2,156	0	2,500	2,800	0.5%	300	11%
63500	Fuel Purchases	4,483	3,742	5,809	4,800	5,500	1.3%	700	13%
subtotal- Vehicle Expenses		11,505	8,439	6,555	11,800	12,800	2.2%	1,000	8%

64000- EMPLOYEE EXPENSES									
64100	Clothing	497	0	0	500	500	0.1%	0	0%
64200	Education & Certs	233	1,025	205	500	500	0.1%	0	0%
64300	Employee Auto Mileage	0	140	0	200	200	0.0%	0	0%
64400	Transportation & Travel	0	741	0	500	500	0.1%	0	0%
subtotal- Employee Expenses		730	1,906	205	1,700	1,700	0.3%	0	0%

65000- ADMINISTRATION EXPENSES									
65100	Agency Admin Fees	4,075	3,926	3,751	4,000	4,000	0.7%	0	0%
65150	Bank Fees & Supplies	3,628	3,774	2,719	2,500	2,500	0.4%	0	0%
65200	Election Costs	0	45	0	1,000	50	0.0%	(950)	1900%
65250	Janitorial & Misc. Supplies	647	417	422	1,000	650	0.1%	(350)	-54%
65300	Meeting Expenses	100	420	105	500	500	0.1%	0	0%
65350	Memberships & Dues	4,020	4,043	3,963	4,000	10,000	1.7%	6,000	60%
65400	Office Supplies	2,595	1,438	1,397	3,000	3,000	0.5%	0	0%
65450	Postage	4,589	3,866	2,397	4,800	4,800	0.8%	0	0%
65550	Software	2,115	2,215	4,020	2,500	2,500	0.4%	0	0%
subtotal- Admin Expenses		21,769	20,143	18,775	23,300	28,000	4.7%	4,700	17%

B/R

Acct#	Account Name
6000- PROFESSIONAL SERVICES	
66100	Audit & Accounting Support
66200	Legal
66300	Liability / Auto Insurance
66900	Other
subtotal - Professional Services	

2019/2020 Actual	2020/2021 Actual	2021/2022 Est. Actual
6,530	6,593	0
719	0	958
16,688	22,481	17,191
1,670	820	410
25,607	29,894	18,559

2022/2023 Budget
12,740
5,000
17,232
1,000
35,972

2023/2024 Budget	% of total budget	Difference from 22/23 FY	% Change from 22/23 FY
16,500	2.8%	3,760	23%
8,000	1.4%	3,000	38%
17,232	2.9%	(0)	0%
35,000	5.9%	34,000	97%
76,732	13.0%	40,760	53%

BUDGET SUMMARY

Total Income
Total Personnel Costs
Total Operation Costs
Total Expenses (Operating & Personnel)
Reserve Funding (Asset Mgmt & Emergency Reserve)
Net Income (Income-Expenses)

2019/2020 Actual	2020/2021 Actual	2021/2022 Est. Actual
559,542	592,969	292,104
441,901	446,995	373,747
108,279	117,759	67,141
550,179	564,754	440,888
21,600	21,600	
(12,237)	6,615	(148,784)

2022/2023 Budget
288,500
425,922
116,297
542,219
0
(253,719)

2023/2024 Budget	% of total budget	Difference from 22/23 FY	% Change from 22/23 FY
457,000	77%	168,500	36.9%
426,361	72%	439	0%
163,432	28%	47,135	29%
589,792		47,573	8%
0		0	
(132,792)		120,927	52%

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Grizzly Flats Community Services District

4765 Sciaroni Road / P.O. Box 250

Grizzly Flats, CA 95636

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Asset Management Summary

The Asset Management Account was created by the Board of Directors in 2010. The account is meant to help stabilize the O&M budget by keeping a reserve account designated for the replacement of O&M equipment. The funds are held in our Local Agency Investment Fund (LAIF) and the account balance can be found on the Balance Sheet (account #11120).

In recent years, projects included:

- Repainting District buildings
- Paving temporary road patches
- Repairs to Eagle Ditch gages
- Pump Replacements
- Synthetic Organic Contaminants (SOC) Water Quality Testing - \$4,500 (waiver expired, DDW may require additional testing to approve a new waiver)
- Work to finalize paving other temporary sites (depending on DOT requirements)
- Driveway seal coat (Last done in Sept 2017 for \$1,000)

For now, reserve account spending from accounts such as the Asset Management Account have been put on hold. These projects, while important, have been overshadowed by Caldor Fire Recovery. Due to the gap in O&M revenue we are currently dealing with, we will continue to postpone any spending from this account.

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Capital Improvement Projects (CIP) Summary

CIP Income

A. Standby Charges

The Capital Improvement Projects (CIP) account is funded by the District's Standby Charge which is collected from all 1220 parcels within our District boundaries. The Standby Charge is collected as part of the County property tax bill and is \$48 per year per parcel. That charge hasn't changed since 1990. Standby charges are commonly charged by water districts throughout California because water districts have ongoing large capital and maintenance costs that are unrelated to the amounts of water provided to customers. The cost to maintain capacity for future development is considered to be an expense to be shared by all current and future customers. Property owners, even if they do not currently use water services, benefit from the water system. The availability of the service makes property more developable and thus more valuable than property that cannot be developed. Property owners also reap the benefit of available local water for firefighting purposes and could benefit by connection to the community system in the event of drought conditions if their private wells should fail.

B. Capital Connection Fees (CCF)

Capital Connection Fees (CCF) is also an important part of our CIP income. The CCF is a charge to new customers when they connect to the District's water system. The fee is assessed to all new meter connections to pay for the cost of new facilities, improvements and capital expansions necessitated by the increased demands of new development in the District. We have budgeted for two new meter connections this fiscal year (acct. 45300).

C. Other CIP income

Other CIP Income includes penalties on the standby charges; interest earned on our investment funds and miscellaneous income such as grant funding.

40500 - CIP INCOME				
45100	Standby Charges	\$	58,560	1220 parcels/ \$48 each
45200	Penalties	\$	1,500	varies each year, based on prior year
45300	New Connection Fees	\$	12,060	Est. 2 new connections / CCF is \$6,030
45600	Pooled Interest	\$	5,300	based on prior year
45900	Grant Income			Unknown - several grant applications in progress (DDW- amt not set, application in progress), (USDA- 1m for hazard tree work), (ARPA -2.8m for Clearwell, TP and reservoir)
Total CIP Income		\$	77,420	

CIP Expenses

A. Debt Service (account 20200 and 70300)

The District currently has one loan that is paid for by the Standby charges. USDA - Rural Development awarded a loan and grant for the Water System Improvement Project (WSIP) in 2012. The original loan amount was \$941,000. Payments are made twice per year (April & October) for a total annual payment of \$41,186. The current balance of the loan is \$836,000 and the expected payoff date is October 2053. The Budget Committee has discussed researching ways to save on this loan. USDA has stated the payment schedule cannot be modified to save interest. When the loan was made it was done with a debt instrument called a bond and the bond requires that the payment is paid in accordance with the schedule set by the loan documents (one annual principal payment and two semiannual interest payments). Any change to that schedule would not change the amount you pay. However, if the District wishes to pay additional principal payments, there is no prepayment penalty.

20000- Debt Service, USDA Loan			
20200	Principal on Loan	\$ 16,500	WSIP Project - USDA-RD loan
70300	Interest on Long-Term Debt	\$ 25,000	USDA-RD loan - 3%
		\$ 41,500.00	

B. Depreciation (account 70800)

A number that has a significant impact on this budget is depreciation. This is a bookkeeping figure that we must include in our expenses. It is the loss of value of our fixed assets as they are listed on our Depreciation Schedule. It is shown as an expense on the District's financial reports (CIP, acct #70800) but it doesn't affect the District's cash account balances. Our current depreciation schedule calls for an annual expense of \$100,943 but this may be adjusted when it is reviewed by our Auditor in August as part of our annual audit.

70000- CIP Misc. Expenses			
70800	Depreciation	\$ 100,943	Set by Auditor / Depreciation schedule, will be adjusted during the annual audit.
		\$ 100,943.00	

C. System Improvements & Equipment (accounts 70600 & 70700)

Purchases in this category are usually driven by our 5 Year Plan. That plan is currently under review. Although, there isn't an equipment purchase planned in this budget, the Board may be asked to approve a purchase if the need arises during the year.

D. Ongoing Projects

Due to the ongoing recovery efforts from the Caldor Fire, we do not have any additional projects included in the 2023/2024 budget.

E. Fire Hydrant Replacement Plan (Reserve Account #11240 on the Balance Sheet)

This plan was developed in 2016 with the intent of designating funds to start replacing fire hydrants in our water system. As of June 6, 2023, we have \$14,000 in this reserve account. During our Caldor Fire damage assessment, 89 hydrants (74 for coatings, 11 siezed, 4 other mechanical/physical) hydrants have damage to the coatings and/or mechanical issues identified during the damage assessments. We submitted these damages to FEMA, and hope to use their funding for repair. For now, we are not replacing fire hydrants due to age, but if they have been compromised.

CIP Budget Summary

The CIP budget is limited in many ways. Our only stable source of income is the annual Standby Charges. Other income may come from grants, interest or new meter connections. Our CIP income and expenses can vary greatly from year to year.

The District has worked with the current Standby Charge of \$48 per year, per parcel for 29 years without an increase. The District cannot change the Standby Charge. If it becomes necessary to collect more revenue in the future, we would be required to go through the process of adding a second assessment to parcels in our District. We use 70% (\$41,186) of the Standby Charge income on debt service (WSIP Loan). The other 30% (approximately \$17,000) is used to purchase fixed assets, make improvements to the water system or fund reserve accounts. We have been awarded several grants in the past few years that helped to supplement the CIP budget and fund projects that improved our water system.

We maintain two CIP reserve accounts that are funded through any net income the CIP account may have. The reserve accounts are discussed in detail in the "Reserve Account Summary".

Budget Summary	
Total CIP Income	\$ 77,420
Total CIP Expenses	\$ 143,538
Reserve Account Funding	
Hydrant Reserve	\$ 14,000
CIP Dedicated Reserve	\$ 57,882
Net (Income-Expenses)	-

CIP expenses (loan + hydrant reserve) without depreciation - \$45,443

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Grizzly Flats Community Services District
Capital Improvement Project Budget - Detail
 July 1, 2023 to June 30, 2024

Proposed

Acct#	Account Name	2022/2023 Budget	Notes:
INCOME			
40500 - CIP INCOME			
45100	Standby Charges	\$ 58,560	1220 parcels/ \$48 each
45200	Penalties	\$ 1,500	varies each year, based on prior year
45300	New Connection Fees	\$ 12,060	Est. 2 new connections / CCF is \$6,030
45600	Pooled Interest	\$ 5,300	based on prior year
45900	Grant Income		Unknown - several grant applications in progress (DDW-amt not set, application in progress), (USDA- 1m for hazard tree work), (ARPA -2.8m for Clearwell, TP and reservoir)
Total CIP Income		\$ 77,420	

EXPENSES

20000- Debt Service, USDA Loan			
20200	Principal on Loan	\$ 16,500	WSIP Project - USDA-RD loan

70000- CIP Misc. Expenses			
70100	Compliance Fees	\$ 1,095	charged by EDC, based on prior years
70210	Grant Expenses		unknown
70300	Interest on Long-Term Debt	\$ 25,000	USDA-RD loan - 3%
70400	Professional Services		
70510	Payroll- CIP		
70600	Fixed Asset - Building & Imp		
70700	Fixed Asset - Equipment		
70800	Depreciation	\$ 100,943	Set by Auditor / Depreciation schedule, will be adjusted during the annual audit.
Total - CIP Misc. Expenses		\$ 143,538	

Budget Summary	
Total CIP Income	\$ 77,420
Total CIP Expenses	\$ 143,538
Net (Income-Expenses)	\$ (66,118)

Net (Income-Expenses) without depreciation \$ 34,825

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Grizzly Flats Community Services District Capital Improvement Project Budget - Prior Year Comparison July 1, 2023 to June 30, 2024

Proposed Budget

Acct#	Account Name	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated Actual	2023/2024 Proposed Budget
405000- CIP INCOME						
45100	Standby Charges	\$ 56,906.04	\$ 57,792.00	\$ 51,000.00	\$ 41,338.57	\$ 58,560.00
45200	Penalties	\$ 513.48	\$ 1,199.49	\$ 426.00	\$ 1,490.64	\$ 1,500.00
45300	New Connection Fees	\$ 6,030.60	\$ 6,030.60	\$ -	\$ 6,030.60	\$ 12,060.00
45600	Pooled Interest	\$ 10,084.39	\$ 2,840.19	\$ 1,187.71	\$ 3,216.82	\$ 5,300.00
45900	Grant Revenue	\$ 64,751.02	\$ 2,609.33	\$ -	\$ -	\$ -
	Total O&M Income	\$ 138,285.53	\$ 70,471.61	\$ 52,613.71	\$ 52,076.63	\$ 77,420.00

20000- Debt Service						
20200	USDA- Principal on Loan	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00	\$ 16,500.00

70000- CIP Misc. Expenses						
70100	Compliance Fees	\$ 1,094.97	\$ 1,093.43	\$ 1,093.43	\$ -	\$ 1,095.00
70210	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
70300	Interest on Long-Term Debt	\$ 25,327.50	\$ 24,832.50	\$ 24,830.00	\$ 13,037.50	\$ 25,000.00
70400	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
70510	Payroll- CIP	\$ 4,836.21	\$ -	\$ -	\$ -	\$ -
70600	Fixed Asset - Building & Imp	\$ -	\$ 3,819.94	\$ -	\$ -	\$ -
70700	Fixed Asset - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
70800	Depreciation	\$ 89,959.70	\$ 89,959.44	\$ 89,959.44	\$ 75,707.28	\$ 100,943.00
	Total - CIP Expenses	\$ 137,718.38	\$ 136,205.31	\$ 132,382.87	\$ 105,244.78	\$ 143,538.00

Budget Summary						
	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual	2022/2023 Estimated Actual	2023/2024 Proposed Budget	
Total CIP Income	\$ 138,285.53	\$ 70,471.61	\$ 52,613.71	\$ 52,076.63	\$ 77,420.00	
Total CIP Expenses	\$ 137,718.38	\$ 136,205.31	\$ 132,382.87	\$ 105,244.78	\$ 143,538.00	
Net (Income-Expenses)	\$ 567.15	\$ (65,733.70)	\$ (79,769.16)	\$ (53,168.15)	\$ (66,118.00)	

09/19