



May 19, 2025

Time: 5:00 p.m.

Calera Water Works Board

Agenda

Call to Order

Approval of Minutes

Regular Meeting for April 21, 2025

Engineer / Public Works Director's Report

Reports of Water Board Members

Finance Director Report

Monthly Financial Reports

Audited Financial Statements for September 30, 2024

Old Business

New Business

WB Resolution No. WB R-2025-02

Bid Award - 2022 Calera WTP Expansion

Chairman's Report

Guests:

April 21, 2025

The Water Works Board of the City of Calera met in the Council Chambers of the City Hall at 7901 Highway 31 on Monday, April 21, 2025, at 5:00 p.m. in a regular meeting. Chairman Graham presiding.

Chairman: Jon Graham
Vice Chairman: Chris Bunn
Members: Calvin Morgan, Richard Byers, Bill Davis
Department Heads: James Fuller, Bill Hilyer, Kelly Ellison
Guests: Kenny Dale Cost, Ann Davis, Debbie Byers, Bobby Averett, Donny Cook, Kevin Shirey

Water Board Member Calvin Morgan made a motion to approve the following minutes:

Regular Meeting – March 17, 2025

Water Board Member Richard Byers seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Bunn, Davis

NAYS: None

Motion Passed

REPORTS OF WATER BOARD MEMBERS:

No Action Taken

ENGINEER / PUBLIC WORKS REPORT:

Bill Hilyer, City Engineer / Public Works Director updated the Board on the following items:

16 New Meter Installs
419 Work Orders
Project Updates

Water Main Highway 70 Shelby County Landfill Waterline Extension

Water Board Member Bill Davis made a motion to accept the new water main located on Highway 70, valued at \$200,600.00. Water Board Member Richard Byers seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Bunn, Davis

NAYS: None

Motion Passed

04/16/2025
Re: New Water Main

Chairman,

A new water main was recently placed in service on AL Hwy 70. The labor and materials of this project were provided by Shelby County to extend service to the new landfill entrance. The Water Works Board of the Town of Calera has assumed ownership of this water main. The capital value of this asset is \$200,600 and is detailed below. It is my recommendation to book this as a capital asset at this value. Please let me know if there are any questions.

Street Name	Water Main			TOTAL	Hydrants		TOTAL	TOTAL
	Length	Diameter	\$/ft		# of Hydrants	\$/Hydrant		WATER
Highway 301	3300	12"	\$52.00	\$171,600.00	4	\$7,250.00	\$29,000.00	\$200,600.00

FINANCE DIRECTOR REPORT :

Kelly Ellison, Finance Director presented the following reports for discussion: (Documents Attached)

Department Head Report as of March 31, 2025

CHAIRMAN REPORT:

No Action Taken

OLD BUSINESS:

No old business

NEW BUSINESS:

Resolution No. WB R- 2025-01 Bid Award for the Southwestern Water Main Loop Phase No 1

Water Board Member Bunn moved that Resolution No. WB R-2025-01 be adopted. Water Board Member Morgan seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Davis, Bunn

NAYS: None

GUESTS:

Bobby Averett

Daniel Cavinder

Cami Hammond

Jikarryon Milner

There being no further business, Calvin Morgan made a motion to adjourn at 5:34 p.m.

Approved 19th of May 2025.

Jon G. Graham, Chairman

ATTEST:

Connie B. Payton, City Clerk

Chairman Graham introduced the following Resolution:

RESOLUTION NO. WB R-2025-01

A RESOLUTION ACCEPTING A BID FOR THE SOUTHWESTERN WATER MAIN LOOP PHASE NO 1 FOR CALERA WATER BOARD CALERA, ALABAMA.

WHEREAS, the City of Calera / Calera Water Board has solicited sealed bids as required under the Alabama bid law; and

WHEREAS, bids were opened at Calera City Hall on September 27, 2024, at 10:00 a.m.; and

WHEREAS, bids were as follows:

<u>Contractor</u>	<u>Total of Base Bid</u>
Civil Contractors, LLC	\$470,700.00
Jordan Excavating Company	\$691,700.00
Powell Builders, Inc.	\$837,505.00

WHEREAS, the Chairman and Water Board Members of the Calera Water Works Board, at the Regular Meeting on April 21, 2025, consider the recommendation from B. Alex Kirkland, Engineer that the Chairman and Water Board Members will award the bid to Civil Contractors, LLC in the amount of \$470,700.00

(Copy of Recommendation letter attached to this Resolution)

Water Board Member Bunn moved that Resolution No. WB R-2025-01 be adopted. Water Board Member Morgan seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Davis, Bunn

NAYS: None

Chairman Graham declared Resolution No. WB R-2025-01 adopted.

Adopted this 21st day of April 2025.

Jon G. Graham, Chairman

ATTEST:

Connie B. Payton, City Clerk



March 25, 2024

Mr. Bill Hilyer
Calera Water Works Board
7901 Highway 31
Calera, Alabama 35040

**Subject: RECOMMENDATION OF AWARD
Southwestern Water Main Loop Phase No. 1
Calera Water Works Board
InSite Project No. 21097.00**

Mr. Hilyer:

At 10:00 a.m. on Friday, September 27, 2024, Three (3) bids were received for the above referenced project and are summarized as follows:

<u>Contractor</u>	<u>Total of Base Bid</u>
Civil Contractors, LLC	\$470,700.00
Jordan Excavating Company	\$691,700.00
Powell Builders, Inc.	\$837,505.00

We have reviewed the bids received and spoken with the low bidder and determined that the apparent low Base Bid bidder Civil Contractors meets the requirements of a "responsive, responsible" bidder for this project. We recommend that the Calera Water Works Board award the contract for the Southwestern Water Main Loop Phase No. 1 for the amount of their low tendered Total Project Bid of Four Hundred Seventy Thousand Seven Hundred Dollars and Zero Cents (\$470,700.00).

If you have any questions or need any additional information, please give us a call at 205-733-9696.

Sincerely,
Insite Engineering, LLC

A handwritten signature in black ink that reads "Alex Kirkland". The signature is written in a cursive, flowing style.

B. Alex Kirkland, P.E.

Copy InSite File 21097.00/03.43

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
01 Revenues							
00 Nondepartmental							
4N Utility							
3000100 404010 Residential Sales	-3,892,172	-3,892,172	-2,233,163.04	-303,358.85	.00	-1,659,008.96	57.4%*
3000100 404020 Industrial Sales	-133,430	-133,430	-68,864.67	-7,161.31	.00	-64,565.33	51.6%*
3000100 404022 Commercial Sales	-471,557	-471,557	-252,733.67	-32,393.38	.00	-218,823.45	53.6%*
3000100 404024 Governmental Sales	-316,651	-316,651	-206,768.84	-25,402.71	.00	-109,882.16	65.3%*
TOTAL Utility	-4,813,810	-4,813,810	-2,761,530.22	-368,316.25	.00	-2,052,279.90	57.4%
4P Utility Fees							
3000100 404028 Penalty Revenue	-85,089	-85,089	-49,416.91	-5,830.03	.00	-35,672.09	58.1%*
3000100 405010 Tapping Fees	-73,432	-73,432	-123,509.74	-26,320.00	.00	50,077.74	168.2%
3000100 405020 Capital Recovery Fe	-198,866	-198,866	-207,076.00	-46,792.00	.00	8,210.00	104.1%
3000100 405021 Fire Capital Recove	0	0	.00	.00	.00	.00	.0%
3000100 405022 Fire Tap Monthly Fe	-11,400	-11,400	-6,900.00	-1,000.00	.00	-4,500.00	60.5%*
3000100 405030 Adminstrative Fees	-85,150	-85,150	-56,300.00	-10,600.00	.00	-28,850.00	66.1%*
3000100 405040 Connection Fees	-27,675	-27,675	-13,416.12	-2,385.00	.00	-14,258.88	48.5%*
TOTAL Utility Fees	-481,612	-481,612	-456,618.77	-92,927.03	.00	-24,993.23	94.8%
4R Intergovernmental							
3000100 406053 Shelby Co ARPA Watr	0	0	-4,790,925.00	.00	.00	4,790,925.00	100.0%
3000100 406054 Grant Revenue Arf	0	0	.00	.00	.00	.00	.0%
3000100 406055 Grant Revenue Dwsrf	0	-36,066	-46,855.63	-500.00	.00	10,790.00	129.9%
TOTAL Intergovernmental	0	-36,066	-4,837,780.63	-500.00	.00	4,801,715.00*****	
4T Interest							
3000100 408010 Interest Income	-137,887	-137,887	-190,669.85	-31,838.07	.00	52,782.85	138.3%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3000100 408011 Interest Income (Re	-49,000	-49,000	-30,936.32	-3,169.94	.00	-18,063.68	63.1%*
TOTAL Interest	-186,887	-186,887	-221,606.17	-35,008.01	.00	34,719.17	118.6%
4V Other Rev Sources							
3000100 409101 Developer Contr - S	0	0	.00	.00	.00	.00	.0%
3000100 409102 Developer Contribut	0	0	.00	.00	.00	.00	.0%
3000100 409451 Insurance Reimburse	0	0	.00	.00	.00	.00	.0%
3000100 409501 Miscellaneous Incom	0	0	-42,052.03	-8,774.29	.00	42,052.03	100.0%
3000100 409505 Sales	0	0	-1,872.54	.00	.00	1,872.54	100.0%
3000100 409601 Gain/Loss On Sale o	0	0	.00	.00	.00	.00	.0%
3000100 409801 Sale Of Assets	0	0	-6,116.62	-6,116.62	.00	6,116.62	100.0%
3000100 409901 Debt Proceeds	0	0	.00	.00	.00	.00	.0%
3000100 409920 Loss On Refunding	0	0	.00	.00	.00	.00	.0%
3000100 409990 Capital Contributio	0	0	.00	.00	.00	.00	.0%
TOTAL Other Rev Sources	0	0	-50,041.19	-14,890.91	.00	50,041.19	100.0%
TOTAL Nondepartmental	-5,482,309	-5,518,375	-8,327,576.98	-511,642.20	.00	2,809,202.23	150.9%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
80 Public Works							
84 Water Distribution							
3008084 516005 Bond Fees	8,250	8,250	.00	.00	.00	8,250.00	.0%
TOTAL UNDEFINED CHAR	8,250	8,250	.00	.00	.00	8,250.00	.0%
5A Personnel Services							
3008084 501001 Payroll - Regular	646,163	646,163	337,762.53	50,686.04	.00	308,400.27	52.3%
3008084 501002 Payroll - Overtime	36,000	36,000	24,414.36	2,393.77	.00	11,585.64	67.8%
3008084 501003 Payroll- On Call	16,000	16,000	10,975.21	1,446.03	.00	5,024.79	68.6%
3008084 501006 Payroll- Comp Absen	0	0	.00	.00	.00	.00	.0%
3008084 501008 Payroll - Board Mem	14,855	14,855	8,754.83	1,250.69	.00	6,099.98	58.9%
3008084 501010 Payroll Taxes	47,541	47,541	28,438.46	4,027.96	.00	19,102.61	59.8%
TOTAL Personnel Services	760,559	760,559	410,345.39	59,804.49	.00	350,213.29	54.0%
5B Benefits							
3008084 501011 Group Insurance	169,996	169,996	71,917.03	11,953.80	.00	98,078.63	42.3%
3008084 501012 Retirement	51,434	51,434	26,379.54	3,794.81	.00	25,054.12	51.3%
TOTAL Benefits	221,429	221,429	98,296.57	15,748.61	.00	123,132.75	44.4%
5D Administration							
3008084 521020 Workmans Comp Insur	9,746	12,250	14,030.78	.00	.00	-1,780.78	114.5%*
3008084 521099 Personnel Cost Allo	100,397	100,397	69,078.63	9,182.50	.00	31,318.41	68.8%
3008084 521100 Medical/Drug Testin	300	0	.00	.00	.00	.00	.0%
3008084 521105 Background Checks	130	130	.00	.00	.00	130.00	.0%
3008084 521120 Uniforms	8,500	8,500	7,147.71	988.36	.00	1,352.29	84.1%
3008084 521121 Training/Convt Regi	9,000	9,000	3,209.29	600.00	.00	5,790.71	35.7%
3008084 521122 Training/Conv Trave	6,500	6,500	389.99	.00	.00	6,110.01	6.0%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 water							
3008084 521150 Payroll Offset - Ca	0	-15,023	-35,236.35	.00	.00	20,213.10	234.5%
3008084 522015 Bad Debts	10,000	10,000	.00	.00	.00	10,000.00	.0%
3008084 522025 Dues & Subscription	4,000	4,000	2,204.27	.00	.00	1,795.73	55.1%
3008084 522035 General Insurance	30,158	32,255	32,255.49	.00	.00	-.04	100.0%*
3008084 522045 Internet Services	495	495	.00	.00	.00	494.76	.0%
3008084 522060 Miscellaneous Expen	0	0	.00	.00	.00	.00	.0%
3008084 522065 Mobile Communicatio	11,088	11,088	6,534.60	941.02	.00	4,553.40	58.9%
3008084 522070 Permits & Licenses	3,700	3,700	2,297.73	125.00	.00	1,402.27	62.1%
3008084 522080 Utility Billing/Mai	22,500	22,500	11,109.81	1,266.60	.00	11,390.19	49.4%
3008084 522085 It Equipment	0	0	.00	.00	.00	.00	.0%
3008084 522087 It Recurr Chgs, Lic	2,900	2,900	2,175.00	.00	.00	725.00	75.0%
3008084 522089 Technology Cost All	37,690	37,690	34,761.78	2,132.17	.00	2,928.66	92.2%
3008084 522090 Telephone Services	1,438	1,438	838.84	119.84	.00	599.29	58.3%
3008084 522095 Utilities	40,400	40,400	15,622.88	1,570.20	.00	24,777.12	38.7%
3008084 522099 Office Expense Allo	10,703	10,703	7,482.34	491.61	.00	3,220.25	69.9%
TOTAL Administration	309,645	298,923	173,902.79	17,417.30	.00	125,020.37	58.2%
5F Supplies & Equipment							
3008084 533015 Fuel Usage	32,000	32,000	14,803.00	2,955.08	.00	17,197.00	46.3%
3008084 533025 Water Purchases	0	0	.00	.00	.00	.00	.0%
3008084 533037 Office Supplies	1,000	1,000	791.57	456.13	.00	208.43	79.2%
3008084 533052 Inventory-Operating	250,000	234,977	313,101.99	143,637.50	107,721.68	-185,846.67	179.1%*
3008084 533059 Operating Supplies	14,000	14,000	5,378.14	940.25	422.09	8,199.77	41.4%
3008084 533065 Small Tools & Equip	16,000	16,000	7,858.51	1,750.96	501.64	7,639.85	52.3%
3008084 533108 Supplies Expense Al	2,344	2,344	1,455.55	165.86	.00	888.05	62.1%
TOTAL Supplies & Equipment	315,344	300,321	343,388.76	149,905.78	108,645.41	-151,713.57	150.5%
5J Repairs & Maint							
3008084 544010 R&M - Vehicles	15,000	15,000	9,082.63	337.07	.00	5,917.37	60.6%
3008084 545010 Recurring Maintenan	28,000	28,000	.00	.00	.00	28,000.00	.0%
3008084 545015 Repairs- Equipment	9,000	9,000	7,457.47	581.94	.00	1,542.53	82.9%
3008084 545030 Repairs - System	90,000	90,000	37,652.20	.00	2,511.99	49,835.81	44.6%
3008084 545032 R&M - Water Tank	0	0	.00	.00	.00	.00	.0%
TOTAL Repairs & Maint	142,000	142,000	54,192.30	919.01	2,511.99	85,295.71	39.9%
5L Outside Services							
3008084 566002 Audit Fees	20,750	20,750	23,250.00	3,886.00	.00	-2,500.00	112.0%*

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008084 566010 Adem Loan	0	0	.00	.00	.00	.00	.0%
3008084 566015 Consulting Fees	0	0	.00	.00	.00	.00	.0%
3008084 566020 Credit Card Fees	56,245	56,245	56,108.81	295.95	.00	136.19	99.8%
3008084 566025 Collection Fees	168	168	.00	.00	.00	168.00	.0%
3008084 566030 Engineering	0	0	.00	.00	.00	.00	.0%
3008084 566042 Legal Fees	6,768	6,768	.00	.00	.00	6,767.60	.0%
3008084 566048 Property Taxes	0	0	.00	.00	.00	.00	.0%
3008084 566065 Water Testing	0	0	.00	.00	.00	.00	.0%
3008084 566070 Grass Cutting Contr	3,000	3,000	1,213.40	728.40	.00	1,786.60	40.4%
3008084 566080 Outside Services	4,000	4,000	.00	.00	.00	4,000.00	.0%
3008084 566099 Outside Services Al	8,535	8,535	8,509.91	69.64	.00	25.49	99.7%
TOTAL Outside Services	99,466	99,466	89,082.12	4,979.99	.00	10,383.88	89.6%
5N Other Expenses							
3008084 566055 Rental - City Hall	10,000	10,000	5,833.31	833.33	.00	4,166.69	58.3%
3008084 566056 Rental - Shop	7,000	7,000	4,083.31	583.33	.00	2,916.69	58.3%
3008084 566060 Rental - Equipment	4,200	4,200	3,417.49	820.62	410.31	372.20	91.1%
TOTAL Other Expenses	21,200	21,200	13,334.11	2,237.28	410.31	7,455.58	64.8%
5T Debt Service							
3008084 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
TOTAL Debt Service	0	0	.00	.00	.00	.00	.0%
TOTAL Water Distribution	1,877,893	1,852,148	1,182,542.04	251,012.46	111,567.71	558,038.01	69.9%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
85 Water Treatment							
3008085 516005 Bond Fees	0	0	.00	.00	.00	.00	.0%
TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
5A Personnel Services							
3008085 501001 Payroll - Regular	445,100	445,100	219,710.00	38,351.68	.00	225,390.11	49.4%
3008085 501002 Payroll - Overtime	57,000	57,000	45,576.10	9,563.55	.00	11,423.90	80.0%
3008085 501006 Payroll- Comp Absen	0	0	.00	.00	.00	.00	.0%
3008085 501010 Payroll Taxes	38,411	38,411	19,820.16	3,595.92	.00	18,590.49	51.6%
TOTAL Personnel Services	540,511	540,511	285,106.26	51,511.15	.00	255,404.50	52.7%
5B Benefits							
3008085 501011 Group Insurance	76,136	76,136	38,310.04	5,652.18	.00	37,825.96	50.3%
3008085 501012 Retirement	34,978	34,978	18,455.68	3,379.53	.00	16,522.32	52.8%
TOTAL Benefits	111,114	111,114	56,765.72	9,031.71	.00	54,348.28	51.1%
5D Administration							
3008085 521020 Workmans Comp Insur	8,322	8,825	10,684.92	.00	.00	-1,859.92	121.1%*
3008085 521099 Personnel Cost Allo	100,397	100,397	69,078.63	9,182.50	.00	31,318.41	68.8%
3008085 521100 Medical/Drug Testin	250	0	.00	.00	.00	.00	.0%
3008085 521105 Background Checks	0	0	.00	.00	.00	.00	.0%
3008085 521120 Uniforms	6,600	6,600	3,588.78	676.44	146.46	2,864.76	56.6%
3008085 521121 Training/Convt Regi	9,000	9,000	325.00	.00	.00	8,675.00	3.6%
3008085 521122 Training/Conv Trave	4,500	4,500	.00	.00	.00	4,500.00	.0%
3008085 522025 Dues & Subscription	2,550	2,550	801.00	.00	.00	1,749.00	31.4%
3008085 522035 General Insurance	24,465	24,134	24,133.88	.00	.00	-.13	100.0%*
3008085 522045 Internet Services	6,935	6,935	3,369.54	.00	.00	3,565.46	48.6%
3008085 522060 Miscellaneous Expen	0	0	.00	.00	.00	.00	.0%
3008085 522065 Mobile Communicatio	3,912	3,912	1,662.71	228.59	.00	2,249.29	42.5%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008085 522070 Permits & Licenses	6,500	6,500	208.25	.00	.00	6,291.75	3.2%
3008085 522085 It Equipment	0	0	.00	.00	.00	.00	.0%
3008085 522087 It Recurr Chgs, Lic	2,175	2,175	2,175.00	.00	.00	.00	100.0%
3008085 522089 Technology Cost All	37,690	37,690	34,761.78	2,132.17	.00	2,928.66	92.2%
3008085 522090 Telephone Services	863	863	503.27	71.90	.00	359.56	58.3%
3008085 522095 Utilities	374,904	374,904	164,242.53	21,652.89	.00	210,661.47	43.8%
3008085 522099 Office Expense Allo	10,703	10,703	7,482.34	491.61	.00	3,220.25	69.9%
TOTAL Administration	599,766	599,688	323,017.63	34,436.10	146.46	276,523.56	53.9%
5F Supplies & Equipment							
3008085 533015 Fuel Usage	6,000	6,000	3,471.33	87.51	.00	2,528.67	57.9%
3008085 533037 Office Supplies	750	750	106.95	106.95	.00	643.05	14.3%
3008085 533050 Operating Supplies	4,000	4,000	1,221.73	13.93	129.34	2,648.93	33.8%
3008085 533056 Operating Supplies-	56,000	56,000	27,259.15	3,409.00	.00	28,740.85	48.7%
3008085 533060 Operating Supplies	6,000	6,000	3,014.26	528.75	.00	2,985.74	50.2%
3008085 533065 Small Tools & Equip	9,000	9,000	879.77	.00	.00	8,120.23	9.8%
3008085 533108 Supplies Expense Al	2,344	2,344	1,455.55	165.86	.00	888.05	62.1%
3008085 566068 Raw Water Purchases	180,000	180,000	95,647.37	14,709.06	.00	84,352.63	53.1%
TOTAL Supplies & Equipment	264,094	264,094	133,056.11	19,021.06	129.34	130,908.15	50.4%
5J Repairs & Maint							
3008085 544010 R&M - Vehicles	3,000	3,000	832.82	.00	.00	2,167.18	27.8%
3008085 545015 Repairs- Equipment	3,000	3,000	3,809.63	3,457.75	.00	-809.63	127.0%*
3008085 545024 Repairs - Plant	75,000	67,936	19,694.53	3,731.69	15,635.00	32,606.23	52.0%
3008085 545030 Repairs - System	25,000	25,000	18,462.59	.00	.00	6,537.41	73.9%
3008085 545038 Maint. Contract Pal	41,000	41,000	6,000.00	.00	16,788.00	18,212.00	55.6%
3008085 545086 Dumpsters	3,252	3,252	2,536.65	454.80	.00	715.35	78.0%
TOTAL Repairs & Maint	150,252	143,188	51,336.22	7,644.24	32,423.00	59,428.54	58.5%
5L Outside Services							
3008085 566015 Consulting Fees	0	0	.00	.00	.00	.00	.0%
3008085 566030 Engineering	2,270	2,270	360.00	.00	.00	1,910.00	15.9%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008085 566042 Legal Fees	0	0	.00	.00	.00	.00	.0%
3008085 566065 Water Testing	27,000	27,000	13,465.32	6,071.00	7,404.80	6,129.88	77.3%
3008085 566099 Outside Services Al	8,535	8,535	8,509.91	69.64	.00	25.49	99.7%
TOTAL Outside Services	37,805	37,805	22,335.23	6,140.64	7,404.80	8,065.37	78.7%
5N Other Expenses							
3008085 566060 Rental - Equipment	2,000	2,000	1,276.05	318.27	130.80	593.15	70.3%
TOTAL Other Expenses	2,000	2,000	1,276.05	318.27	130.80	593.15	70.3%
5T Debt Service							
3008085 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
TOTAL Debt Service	0	0	.00	.00	.00	.00	.0%
TOTAL Water Treatment	1,705,541	1,698,399	872,893.22	128,103.17	40,234.40	785,271.55	53.8%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
92 Assets							
3009292 597106 High Service Pump #	0	0	.00	.00	.00	.00	.0%
TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
5N Other Expenses							
3009292 599999 Loss On Sale Of Ass	0	0	.00	.00	.00	.00	.0%
TOTAL Other Expenses	0	0	.00	.00	.00	.00	.0%
5R Capital Outlay							
3009292 592000 Water Main Replacem	100,000	100,000	24,948.49	21,748.66	17,713.46	57,338.05	42.7%
3009292 592001 Control Valve Hwy 9	40,000	40,000	.00	.00	.00	40,000.00	.0%
3009292 592002 Well 1 and 2 Pump R	100,000	100,000	52,377.45	.00	.00	47,622.55	52.4%
3009292 592003 Quarry Pump 3 VFD &	31,000	31,000	27,875.23	.00	.00	3,124.77	89.9%
3009292 592004 PRV Rehab	165,000	165,000	73,183.32	28,019.35	.00	91,816.68	44.4%
3009292 592202 Soda Blast and Pain	0	0	.00	.00	.00	.00	.0%
3009292 592203 Land Purchase Water	0	0	.00	.00	.00	.00	.0%
3009292 592204 High Service Pump #	0	0	.00	.00	.00	.00	.0%
3009292 592205 Water Main Relocate	0	0	.00	.00	.00	.00	.0%
3009292 597101 Main Street Project	0	0	.00	.00	.00	.00	.0%
3009292 597224 Meter Replacement P	0	120,000	120,000.00	.00	.00	.00	100.0%
3009292 597228 Rate Study	0	0	.00	.00	.00	.00	.0%
3009292 597231 Equipment - Water	0	0	.00	.00	.00	.00	.0%
3009292 597232 Vehicles - Distribu	50,000	50,000	49,815.00	.00	.00	185.00	99.6%
3009292 597233 Water System Extens	0	15,023	35,236.35	.00	.00	-20,213.35	234.5%*
3009292 597235 Airport Rndabout Re	0	0	.00	.00	.00	.00	.0%
3009292 597236 Water Filter Plant	0	0	.00	.00	.00	.00	.0%
3009292 597238 Property Purchases	0	0	.00	.00	.00	.00	.0%
3009292 597281 Equipment - Treatme	0	0	.00	.00	.00	.00	.0%
3009292 597282 Vehicles - Treatmen	0	0	.00	.00	.00	.00	.0%
3009292 597283 Buildings-Treatment	30,000	30,000	.00	.00	.00	30,000.00	.0%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR: 300 Water	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
3009292 597284 Water Tank Painting	450,000	330,000	17,667.50	.00	-9,127.50	321,460.00	2.6%
3009292 597285 Distribution Sample	0	0	.00	.00	.00	.00	.0%
3009292 597286 Argos Well Drive Re	0	0	.00	.00	.00	.00	.0%
3009292 597287 Booster Station	0	0	.00	.00	.00	.00	.0%
3009292 597288 Water Tank Land	0	0	.00	.00	.00	.00	.0%
3009292 597289 Cell Hydrant Meters	0	0	.00	.00	.00	.00	.0%
3009292 597290 Booster Pump St Reh	0	0	.00	.00	.00	.00	.0%
3009292 597298 Pressure Monitor St	0	0	.00	.00	.00	.00	.0%
3009292 597323 Srf Wtm To New Airp	0	0	.00	.00	.00	.00	.0%
3009292 597326 Srf Airport Area Bp	0	0	980,128.53	896,219.59	.00	-980,128.53	100.0%*
3009292 597329 Srf New Airport Are	0	0	444,257.65	223,180.00	.00	-444,257.65	100.0%*
3009292 597333 Srf Southwestern Wt	0	0	1,660.00	560.00	.00	-1,660.00	100.0%*
3009292 597336 Srf Water Main Reha	0	0	.00	.00	.00	.00	.0%
3009292 597338 Srf Water Main Reha	0	0	.00	.00	.00	.00	.0%
3009292 597445 Engineering Shelbyc	0	208,765	33,000.00	17,500.00	.00	175,765.00	15.8%
3009292 597446 Shebly Co SwlooppH2	0	0	1,094,753.09	1,094,003.09	.00	-1,094,753.09	100.0%*
3009292 597447 Dwsrf2 Engineering	0	36,066	57,065.63	500.00	.00	-21,000.00	158.2%*
3009292 597448 Arf- Solenoid Banks	0	0	.00	.00	.00	.00	.0%
3009292 597449 Arf- Electrical Bre	0	0	.00	.00	.00	.00	.0%
3009292 597450 Arf- Expansion Join	0	0	.00	.00	.00	.00	.0%
3009292 597451 Arf-Scada System Fi	0	0	.00	.00	.00	.00	.0%
3009292 597452 Arf- Turbidity Mete	0	0	.00	.00	.00	.00	.0%
3009292 597453 Arf- Pall Scada Pla	0	0	.00	.00	.00	.00	.0%
3009292 597454 Arf- Argos Turbidit	0	0	.00	.00	.00	.00	.0%
3009292 597455 Arf-Hwy 42 Tank Res	0	0	.00	.00	.00	.00	.0%
3009292 597456 Arf-Argos Pump	0	0	.00	.00	.00	.00	.0%
3009292 597457 Arf-Water Meter Rep	0	0	.00	.00	.00	.00	.0%
3009292 597762 HSP#4 Motor Replac	0	17,864	17,864.49	.00	.00	.00	100.0%
TOTAL Capital Outlay	966,000	1,243,718	3,029,832.73	2,281,730.69	8,585.96	-1,794,700.57	244.3%
TOTAL Assets	966,000	1,243,718	3,029,832.73	2,281,730.69	8,585.96	-1,794,700.57	244.3%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
93 Debt Services							
93 Debt							
5N Other Expenses							
3009393 598900 Interest Expense	357,580	357,580	183,290.00	.00	.00	174,290.00	51.3%
3009393 598901 Bond Issuance Costs	0	0	.00	.00	.00	.00	.0%
TOTAL Other Expenses	357,580	357,580	183,290.00	.00	.00	174,290.00	51.3%
5T Debt Service							
3009393 597459 Note Payments - Csb	0	0	.00	.00	.00	.00	.0%
3009393 598000 Bond Principal Paym	820,000	820,000	.00	.00	.00	820,000.00	.0%
TOTAL Debt Service	820,000	820,000	.00	.00	.00	820,000.00	.0%
TOTAL Debt	1,177,580	1,177,580	183,290.00	.00	.00	994,290.00	15.6%

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
95 Transfers							
95 Transfers							
2S Other Sources & Uses							
3009595 599110 Transfer From Gener	0	0	.00	.00	.00	.00	.0%
3009595 599116 Transfer From Debt	0	0	.00	.00	.00	.00	.0%
3009595 599117 Transfer From Cap P	0	-208,765	-208,765.00	.00	.00	.00	100.0%
3009595 599118 Contribution To/Fro	0	0	.00	.00	.00	.00	.0%
3009595 599120 Transfer From Gas F	0	0	.00	.00	.00	.00	.0%
3009595 599135 Transfer From Bond	0	0	.00	.00	.00	.00	.0%
3009595 599150 Transfer From Ameri	0	0	.00	.00	.00	.00	.0%
TOTAL Other Sources & Uses	0	-208,765	-208,765.00	.00	.00	.00	100.0%
5V Other Fin Uses							
3009595 599210 Transfer To General	0	0	.00	.00	.00	.00	.0%
3009595 599217 Transfer To Cap Pro	0	0	.00	.00	.00	.00	.0%
3009595 599220 Transfer To Gas Fun	0	0	.00	.00	.00	.00	.0%
TOTAL Other Fin Uses	0	0	.00	.00	.00	.00	.0%
TOTAL Transfers	0	-208,765	-208,765.00	.00	.00	.00	100.0%
TOTAL Water	244,705	244,705	-3,267,783.99	2,149,204.12	160,388.07	3,352,101.22	-1269.9%
TOTAL REVENUES	-5,482,309	-5,518,375	-8,327,576.98	-511,642.20	.00	2,809,202.23	
TOTAL EXPENSES	5,727,014	5,763,080	5,059,792.99	2,660,846.32	160,388.07	542,898.99	

YEAR-TO-DATE BUDGET REPORT
FUND/DIVISION/DEPARTMENT

FOR 2025 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	244,705	244,705	-3,267,783.99	2,149,204.12	160,388.07	3,352,101.22	-1269.9%

** END OF REPORT - Generated by Kelly Ellison **

BALANCE SHEET FOR 2025 7

FUND: 300 Water			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
300	101000	Cash	.53	650.79
300	101001	Money Market	21,465.95	9,077,161.41
300	101005	Srf Funds	1,121,642.56	1,132,927.48
300	101100	Claim On Cash	-2,290,012.28	-2,014,697.76
300	102000	Water Tank Maintenance	.11	137.34
300	102001	Water Tank Maint Money Market	9,788.50	445,686.76
300	102293	Cd - Csb - wwb	.00	.00
300	102294	Cd-Csb-Water Tank Mnt 23088	.00	.00
300	102295	Cd-Csb-Watr Bd 22396	.00	.00
300	102297	Cd-Csb-wtr Bd 22398	.00	.00
300	102298	Cd-Csb-wtr Bd 22399	.00	.00
300	102299	Cd-Csb Wtr Bd 22490	.00	.00
300	102300	Cd-Csb-wtr Cd 22493	.00	.00
300	102301	Cd-Csb-wtr Bd 22494	.00	.00
300	102302	Cd-Csb-wtr Bd 23472	.00	.00
300	102303	Cd-Csb-wtr Bd 23473	.00	.00
300	102304	Cd-Csb-wtr Bd 23474	.00	.00
300	102305	Cd-Csb-wtr Bd 23475	.00	.00
300	120001	Accounts Receivable	-245.58	654,650.97
300	120002	Allowance For Bad Debts	.00	-56,263.47
300	120003	A/R Offset Collection Fee	307.72	-97,064.78
300	120005	Contracts Receivable	212.01	3,528.05
300	120010	Accounts Rec - Audit Accrual	.00	267,856.93
300	120030	Accounts Receivable - Grants	.00	.00
300	120040	Accounts Receivable - Misc	.00	-18,004.04
300	120045	Prepays	.00	.00
300	120046	Prepaid Interest Srf Loan	.00	.00
300	122001	Accrued Interest Receivable	.00	.00
300	130001	Due From General Fund	.00	.00
300	130002	Due From Gas Fund	.00	.00
300	130004	Due From Sewer Fund	.00	.00
300	130007	Due From Capital Projects Fund	.00	.00
300	140001	Inventory	.00	322,181.18
300	151040	Receivable srf -Adem	-1,120,559.58	1,222,057.62
300	151051	05 And 12 Bond Fund (7713)	.00	1.06
300	151060	2009 Bond Fund (3000)	.00	.00
300	151061	2009 Bond Reserve (3001)	.00	.00
300	151062	2009 Bond Const (3002)	.00	.00
300	151079	2012 Bond Reserve (6000)	.00	-2.84
300	151081	2012 A Bond Fund (88000)	.00	.00
300	151082	2012 A Reserve Fund (88001)	.00	.00
300	151086	2016 A Bond (246386000)	6,986.68	28,824.15
300	151087	2016 B Bond	.00	.00
300	151090	2016A Project Fund (246386002)	.00	.75
300	151091	2016B Project Fund (255626002)	.00	.00
300	151092	2016A Reserve Fund (246386001)	423.05	126,620.80
300	151093	2016B Reserve Fund (255626001)	.00	.00
300	151094	2021 Bond Fund (214981000)	63,721.00	244,875.95
300	151095	2021 Refunding Reserve Fund	2,202.48	659,204.12
300	151096	2021 Refunding Escrow	.00	.00
300	151097	2021 Refunding Coi	8.09	2,420.93

BALANCE SHEET FOR 2025 7

FUND: 300 Water			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
300	151200	2020 Dwsrf Adem Rev Proj Fund	.00	.00
300	160001	Land	.00	11,484.68
300	160002	Buildings	.00	150,377.59
300	160003	System	.00	28,950,979.40
300	160004	Equipment	.00	1,593,783.58
300	160005	Vehicles	.00	375,460.30
300	160010	Construction In Progress	.00	3,412,067.61
300	160020	Bond Issuance Costs	.00	.00
300	160091	Accumulated Depreciation	.00	-12,405,145.62
300	165011	Amort Bond Issuance Costs	.00	.00
TOTAL ASSETS			-2,184,058.76	34,091,760.94
LIABILITIES				
300	202000	Ap Pending (Due To Pooled)	16,195.17	-6,515.73
300	202002	Fed withholdings Payable	.00	.00
300	202003	State Withholdings Payable	.00	-2,835.02
300	202004	Fica Tax Payable	.00	.00
300	202005	Medicare Tax Payable	.00	.00
300	202006	Ap - Not In Pool	.00	.00
300	202009	Group Health Ins Payable	.00	-420.33
300	202011	Retirement Payable	.04	1,172.76
300	202012	Deferred Comp Payable	.00	.00
300	202013	Bankruptcy Payable	.00	.00
300	202014	Child Support Payable	.00	-699.23
300	202015	Credit Union Payable	.00	.00
300	202016	Misc Payroll Ded Payable	.00	.00
300	202017	United Way Payable	.00	.00
300	203001	Sales Tax Payable	404.03	-812.58
300	209001	Accounts Payable	34,068.96	-41,490.00
300	209002	Pcard Liability (Aci)	.00	.00
300	209004	Ap Retainage	.00	.00
300	209005	Payroll Liability	.00	.00
300	210001	Accrued Payroll	.00	-22,486.02
300	210010	Accrued Compensated Absences	.00	-37,100.00
300	229000	Current Maturities Of Ltd	.00	.00
300	230001	Due To General Fund	-14,083.56	-173,348.33
300	230002	Due To Gas Fund	.00	.00
300	230004	Due To Sewer Fund	.00	.00
300	230007	Due To Capital Projects Fund	.00	160.59
300	240001	Meter Deposits	-1,730.00	-171,105.25
300	240020	Unearned Revenue	.00	.00
300	240040	Over/Short	.00	.00
300	241000	Accrued Interest Pay (Restr)	.00	-56,407.89
300	249000	Current Mat Of Restricted Ltd	.00	-880,678.62
300	260301	Note Payable - Csb	.00	.00
300	260701	2009 Bonds Payable	.00	.00
300	260702	2009 Bonds - Oid	.00	.00
300	260703	Defrd Amt On Refunding 2009	.00	.00
300	260780	2012 Bonds Payable	.00	.00
300	260781	2012 Bonds - Oid	.00	.00

BALANCE SHEET FOR 2025 7

FUND: 300 Water			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES				
300	260782	2012 - Defrd Costs Refunding	.00	.00
300	260804	2012 A Bond Payable	.00	.00
300	260805	2012 A Bond Oid	.00	.00
300	260806	2012 A Deffered Amt On Refund	.00	.00
300	260807	2016A Bonds Payable	.00	-1,775,000.00
300	260808	2016B Bonds Payable	.00	.00
300	260809	2016A Bonds Oid	.00	-61,874.58
300	260810	2016B Bonds Oid	.00	.00
300	260811	2016A Def Amt On Refunding	.00	49,019.39
300	260812	2016B Def Amt On Refunding	.00	.00
300	260815	2021 Bond Payable	.00	-7,410,000.05
300	260816	2021 Bond Oid	.00	-385,913.94
300	260817	2021 Def Amt On Refunding	.00	.00
300	261097	Payment Coi	.00	.00
300	261200	Bond Payable Srf	.00	-5,115,000.00
300	269000	Less Current Maturities Ltd	.00	880,678.62
TOTAL LIABILITIES			34,854.64	-15,210,656.21
FUND BALANCE				
300	310010	Revenue Control	-511,642.20	-8,327,576.98
300	310020	Expenditure Control	2,660,846.32	5,059,792.99
300	310030	Fund Bal - Reserved For Enc	3,763.47	-160,388.07
300	310300	Fund Balance/Unreserved/Undes	.00	-15,613,320.74
300	310500	Contra Asset	.00	.00
300	380002	Reserve For Encumbrances- Cy	.00	.00
300	380100	Fund Balance - Reserve For Enc	.00	.00
300	380101	Estimated Revenues	.00	5,518,374.75
300	380200	Appropriation	.00	-5,763,080.05
300	380300	Budgetary Fb-Unres	.00	244,705.30
300	381000	Reserve For Encumbrances	.00	.00
300	382001	Encumbrances PY	.00	.00
300	382002	Encumbrances - Cy	-3,763.47	160,388.07
TOTAL FUND BALANCE			2,149,204.12	-18,881,104.73
TOTAL LIABILITIES + FUND BALANCE			2,184,058.76	-34,091,760.94

** END OF REPORT - Generated by Kelly Ellison **

Water Works Board of the City of Calera
 April 30, 2025

	YTD 4/30/19	YTD 4/20/20	YTD 4/20/21	YTD 4/20/22	YTD 4/20/23	YTD 4/30/24	YTD 4/30/25	Difference
Residential	\$ 1,608,691.49	\$ 1,710,336.54	\$ 1,778,539.52	\$ 1,812,526.20	\$ 1,932,220.58	\$ 2,105,642.17	\$ 2,233,163.04	\$ 127,520.87
Industrial	\$ 25,617.96	\$ 21,608.46	\$ 18,731.58	\$ 17,921.64	\$ 44,394.24	\$ 67,306.51	\$ 68,864.67	\$ 1,558.16
Commercial	\$ 154,111.47	\$ 167,837.67	\$ 187,200.12	\$ 186,057.80	\$ 205,356.57	\$ 250,107.66	\$ 252,733.67	\$ 2,626.01
Government	\$ 65,006.37	\$ 78,207.22	\$ 79,847.24	\$ 81,219.93	\$ 137,054.98	\$ 170,777.66	\$ 206,768.84	\$ 35,991.18
Total Utility	\$ 1,853,427.29	\$ 1,977,989.89	\$ 2,064,318.46	\$ 2,097,725.57	\$ 2,319,026.37	\$ 2,593,834.00	\$ 2,761,530.22	\$ 167,696.22
								\$ -
Penalty Revenue	\$ 44,267.92	\$ 44,846.28	\$ 41,477.90	\$ 36,740.09	\$ 40,955.61	\$ 50,013.91	\$ 49,416.91	\$ (597.00)
Tapping Fees	\$ 35,600.00	\$ 48,400.00	\$ 74,385.41	\$ 15,600.00	\$ 22,200.00	\$ 102,745.40	\$ 123,509.74	\$ 20,764.34
Capital Recovery	\$ 139,200.00	\$ 165,100.00	\$ 263,700.00	\$ 71,400.00	\$ 69,600.00	\$ 139,832.00	\$ 207,076.00	\$ 67,244.00
Monthly Fire Tap							\$ 6,900.00	\$ 6,900.00
Administrative Fees	\$ 42,400.00	\$ 38,911.12	\$ 44,000.00	\$ 43,575.00	\$ 53,500.00	\$ 52,650.00	\$ 56,300.00	\$ 3,650.00
Connection Fees	\$ 16,640.00	\$ 16,135.00	\$ 18,140.00	\$ 17,350.00	\$ 16,272.91	\$ 14,070.00	\$ 13,416.12	\$ (653.88)
Total Fees	\$ 278,107.92	\$ 313,392.40	\$ 441,703.31	\$ 184,665.09	\$ 202,528.52	\$ 359,311.31	\$ 456,618.77	\$ 97,307.46
								\$ -
Grants							\$ 4,837,780.63	\$ 4,837,780.63
Interest	\$ 21,319.38	\$ 16,284.52	\$ 2,085.60	\$ 1,638.00	\$ 35,467.16	\$ 157,831.62	\$ 221,606.17	\$ 63,774.55
Other	\$ 3,166.48	\$ 5,257.95	\$ 16,932.91	\$ 7,561.59	\$ 8,056.30	\$ 7,645.32	\$ 50,041.19	\$ 42,395.87
Total Revenue	\$ 2,156,021.07	\$ 2,312,924.76	\$ 2,525,040.28	\$ 2,291,590.25	\$ 2,565,078.35	\$ 3,118,622.25	\$ 8,327,576.98	\$ 5,208,954.73
								\$ -
Water Distribution Expense	\$ 745,134.88	\$ 773,693.62	\$ 712,216.57	\$ 698,532.45	\$ 1,070,733.55	\$ 970,243.81	\$ 1,182,542.04	\$ 212,298.23
Water Treatment Expense	\$ 609,638.33	\$ 601,105.34	\$ 721,514.00	\$ 772,464.87	\$ 736,326.07	\$ 822,192.46	\$ 872,893.22	\$ 50,700.76
Capital	\$ 222,354.33	\$ 238,401.48	\$ 428,549.73	\$ 216,682.54	\$ 299,213.72	\$ 1,489,042.27	\$ 3,029,832.73	\$ 1,540,790.46
Transfer							\$ (208,765.00)	\$ (208,765.00)
Debt Service	\$ 217,716.87	\$ 212,053.13	\$ 422,549.73	\$ 149,857.50	\$ 143,057.50	\$ 199,293.44	\$ 183,290.00	\$ (16,003.44)
Total Expense	\$ 1,794,844.41	\$ 1,825,253.57	\$ 2,284,830.03	\$ 1,837,537.36	\$ 2,249,330.84	\$ 3,480,771.98	\$ 5,059,792.99	\$ 1,579,021.01
								\$ -
Revenue Over Expense	\$ 361,176.66	\$ 487,671.19	\$ 240,210.25	\$ 454,052.89	\$ 315,747.51	\$ (362,149.73)	\$ 3,267,783.99	\$ 3,629,933.72

**Water Works Board of the
City of Calera, Alabama**
(A Discretely Presented Component Unit of the City of Calera, Alabama)

Financial Statements
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Water Works Board of the City of Calera, Alabama
Calera, Alabama

Opinions

We have audited the accompanying financial statements of the Water Works Board of the City of Calera, Alabama, a discretely presented component unit of the City of Calera, Alabama, which comprise the statement of net position as of September 30, 2024, and the related statements of revenues, expenses, and change in net position, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Water Works Board of the City of Calera, Alabama as of September 30, 2024, and the change in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Water Works Board of the City of Calera, Alabama and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Water Works Board of the City of Calera, Alabama's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that,

individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Water Works Board of the City of Calera, Alabama's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Water Works Board of the City of Calera, Alabama's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Water Works Board of the City of Calera's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the schedule of rates and selected customer data but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2025, on our consideration of the Water Works Board of the City of Calera, Alabama's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Water Works Board of the City of Calera, Alabama's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Water Works Board of the City of Calera, Alabama's internal control over financial reporting and compliance.

Fruitt Fingle Paramore & Argent, LLC

Birmingham, Alabama

March 18, 2025

Water Works Board of the City of Calera, Alabama

Statement of Net Position

September 30, 2024

Assets

Current assets

Cash and cash equivalents	\$ 4,355,610
Accounts receivable, net	910,080
Inventory	322,181
Total current assets	<u>5,587,871</u>

Noncurrent assets

Restricted cash and cash equivalents	1,280,489
Notes receivable	3,065,387
Depreciable capital assets, net	18,665,455
Non-depreciable capital assets	3,423,556
Total noncurrent assets	<u>26,434,887</u>
Total assets	<u>32,022,758</u>

Deferred outflows of resources

Deferred charges on refunding	49,019
Total deferred outflows of resources	<u>49,019</u>

Liabilities

Current liabilities

Accounts payable	803,962
Accrued expenses	27,474
Compensated absences, current portion	23,450
Payable to City of Calera	772
Payable from restricted assets:	
Customer deposits	177,800
Accrued interest	56,408
Current portion of long-term debt	880,679
Total current liabilities	<u>1,970,545</u>

Noncurrent liabilities

Compensated absences, net of current portion	23,450
Long-term debt, net of current portion	14,467,110
Total liabilities	<u>16,461,105</u>

Net Position

Net investment in capital assets	9,855,628
Unrestricted	4,530,963
Restricted for debt service (expendable)	1,224,081
Total net position	<u>\$ 15,610,672</u>

The notes to the financial statements are an integral part of this statement.

Water Works Board of the City of Calera, Alabama
Statement of Revenues, Expenses, and Change in Net Position
For the Year Ended September 30, 2024

Operating revenues	
Utility receipts	\$ 4,847,388
Fees	431,524
Miscellaneous	30,765
Total operating revenues	<u>5,309,677</u>
Operating expenses	
Personnel services	1,569,319
Supplies expense	189,185
Repairs and maintenance	338,766
Depreciation	934,586
Administrative expenses	699,573
Outside services	188,409
Total operating expenses	<u>3,919,838</u>
Operating income	1,389,839
Nonoperating revenues (expenses)	
Interest income	264,706
Gain on sale of capital assets	18,004
Interest expense	(312,542)
Trustee fees	(5,775)
	<u>(35,607)</u>
Income before capital contributions and grants	1,354,232
Capital contributions	972,944
Federal grants	<u>256,040</u>
Change in net position	2,583,216
Net position - beginning of year	<u>13,027,456</u>
Net position - end of year	<u>\$ 15,610,672</u>

The notes to the financial statements are an integral part of this statement.

Water Works Board of the City of Calera, Alabama

Statement of Cash Flows

For the Year Ended September 30, 2024

Cash Flows from Operating Activities

Cash receipts from customers	\$ 5,487,729
Cash paid to personnel services	(1,555,811)
Cash paid to supplier for goods and services	<u>(772,213)</u>
Net cash provided by operating activities	3,159,705

Cash Flows from Capital and Related Financing Activities

Proceeds from notes receivable	1,668,068
Acquisition and construction of capital assets	(4,233,577)
Proceeds from sales of capital assets	18,004
Principal payments on debt	(805,000)
Interest payments on debt	(374,948)
Trustee fees	(5,775)
Proceeds from federal grants	<u>256,040</u>
Net cash used by financing activities	(3,477,188)

Cash Flows from Investing Activities

Interest received	<u>264,706</u>
Net cash provided by investing activities	<u>264,706</u>

Net decrease in cash and cash equivalents (52,777)

Cash and cash equivalents - beginning of year 5,688,876

Cash and cash equivalents - end of year \$ 5,636,099

Reconciliation of Cash and Cash Equivalents to Statement of Net Position

Cash and cash equivalents	\$ 4,355,610
Restricted cash and cash equivalents	<u>1,280,489</u>
Total Cash and Cash Equivalents	<u><u>\$ 5,636,099</u></u>

The notes to the financial statements are an integral part of this statement.

Water Works Board of the City of Calera, Alabama

Statement of Cash Flows - continued

For the Year Ended September 30, 2024

**Reconciliation of operating income to net cash
provided by operating activities**

Operating income	\$ 1,389,839
Adjustment to reconcile operating income to net cash provided by operating activities	
Depreciation	934,586
(Increase) decrease in:	
Accounts receivable	168,877
Inventory	(132,767)
Increase (decrease) in:	
Accounts payable	777,004
Accrued expenses	608
Compensated absences	12,900
Receivable from (Payable to) the City of Calera	(517)
Customer deposits	9,175
Net cash provided by operating activities	<u>\$ 3,159,705</u>

Noncash Investing, Capital and Financing Activities

The Board had amortization of bond premium of \$64,202 and amortization of deferred charges on refunding of \$4,036.

The notes to the financial statements are an integral part of this statement.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

1. Summary of Significant Accounting Policies

Nature of Business

The Water Works Board of the City of Calera, Alabama (the Board) was created by the City of Calera, Alabama (the City) to provide water services to the City and surrounding communities. The Board is governed by a five-member group appointed by the Calera City Council. For financial reporting purposes, the Board is a component unit of the City of Calera and is included in the financial reporting entity of the City.

The fund is organized as an enterprise fund. The intent of the governing body is that the costs and expenses, including depreciation, of providing services are financed or recovered through user charges. Activities of the fund include administration, operations and maintenance of the Board, and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. The accounting objectives of the fund are determinations of operating income and changes in net position, financial position, and cash flow.

Basis of Presentation

The financial statements of the Board have been prepared in accordance with accounting principles generally accepted in the United States of America. In preparing the financial statements, management evaluated subsequent events through the date of the independent auditors' report, the date the financial statements were available to be issued.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The financial statements for the Board are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all transactions and events that affect the total economic resources during the period are reported. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred, regardless of the timing of related cash inflows and outflows.

The Board distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Board's principal ongoing operations. Operating expenses for the Board include the cost of personnel and contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Board applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict Governmental Accounting Standards Board pronouncements, in which case, Governmental Accounting Standards Board prevails.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Board considers all instruments with an original maturity of three months or less to be cash and cash equivalents. Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. These amounts represent actual account balances held by financial institutions at the end of the period, and unlike the balances reported in the financial statements, the account balances do not reflect timing delays inherent in reconciling items such as outstanding checks and deposits in transit. The Board has never experienced any losses related to these balances.

The Board also participates in the Alabama State Treasury's Security for Alabama Funds Enhancement (SAFE) program. The bank holding the Board's deposits is a certified participant in the SAFE program. Through the SAFE program, all public funds are protected through a collateral pool administered by the Alabama State Treasury.

Restricted Assets

The use of restricted assets is limited by legal requirements or restrictions imposed externally by creditors. When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted, as they are needed.

Accounts Receivable

The Board reports trade receivables at net realizable value. Management determines the allowance for doubtful accounts based on historical losses and current economic conditions. On a continuing basis, management analyzes delinquent receivables and, once these receivables are determined to be uncollectible, they are written off through a charge against an existing allowance account or against earnings. The allowance for doubtful accounts totaled \$56,263 at September 30, 2024.

Inventory

Inventory consists of supplies and is recorded at the lower of cost or market, determined by first in, first out method. The cost of inventories is recorded as an expenditure/expense when consumed rather than when purchased.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

1. Summary of Significant Accounting Policies (continued)

Capital Assets

Capital assets are carried at cost less accumulated depreciation and include expenditures which substantially increase the useful lives of existing property and equipment. Donated assets are valued at their fair market value on the date donated. Maintenance, repairs and minor renovations are charged to expense as incurred. When capital assets are retired or otherwise disposed of, the related costs and accumulated depreciation are removed from the respective accounts and any gain or loss on the disposition is credited or charged to income.

Assets capitalized have an original cost of \$3,000 or more and five years or more of useful life. The Board provides for depreciation of property and equipment using the straight-line method designed to amortize costs over estimated useful lives as follows: systems and facilities, 40 to 60 years; buildings and improvements, 30 to 40 years; and machinery and equipment, 5 to 10 years.

Deferred Outflows of Resources

The Board's statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to future periods. Deferred outflows of resources reported in the financial statements are deferred charges on refunding, which result from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Noncurrent Liabilities

In the financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the bonds outstanding method. Bonds payable are recorded net of the applicable discounts.

Deferred Inflows of Resources

The Board's statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period.

Net Position

The Board reports information regarding its financial position and activities according to three classes of net position in the financial statements: net investment in capital assets, unrestricted net position, and restricted net position.

Net Investment in Capital Assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

1. Summary of Significant Accounting Policies (continued)

Net Position (continued)

Unrestricted Net Position is the residual component of net position. It consists of net position that does not meet the definition of restricted or invested in capital assets, net of related debt.

Restricted Net Position is reported as restricted when constraints placed on net position use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions.

2. Deposits

All of the Board's demand deposits, time deposits, and certificates of deposit are insured and collateralized in accordance with the Security for Alabama Funds Enhancement, or SAFE Program, which is encompassed in Title 41, Chapter 14A, Code of Alabama 1975, as amended, which is a multiple financial institutions collateral pool. The statute provides for assessments against the members of the pool on a pro rata basis in the event that the collateral pool is insufficient to cover the losses of a member financial institution that fails. As such, all deposits covered by this collateral pool are considered to be fully insured.

Debt service funds and bond proceeds held in escrow totaling \$1,280,489 are invested by banks' trust departments in U.S. Government Securities and are not subject to collateralization requirements.

The Board has an investment policy, the objective of which is to minimize credit rate and interest rate risk. The policy addresses risks as follows:

Credit Risk (Custodial Credit Risk and Concentration of Credit Risk)

The Board will minimize Custodial Credit Risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities authorized in Alabama Code section 19-3-120 and qualifying the institutions, brokers/dealers, intermediaries and advisors with which the Board will do business. The Board will minimize Concentration of Credit Risk, which is the risk of loss attributed to the magnitude of the Board's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from one type of security or issuer will be minimized.

Investment Rate Risk

The Board will minimize Interest Rate Risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual fund, or similar investment pools and limiting the average maturity schedule in accordance with the Board's cash requirements.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

2. Deposits (continued)

Foreign Currency Risk

The Board is not authorized to invest in investments which have this type of risk. State statutes authorize the Board to invest in obligations of the U.S. Treasury, certain U.S. corporate equities, State of Alabama obligations, county obligations, and other municipal obligations, as well as bank certificates of deposit and bank public funds investment accounts.

3. Receivables and Payables

Accounts receivable, net consisted of the following at September 30, 2024:

Customers	\$ 912,093
Grants	54,250
Less: allowance for uncollectible accounts	<u>(56,263)</u>
Net receivables	<u><u>\$ 910,080</u></u>

Accounts payable consisted of the following at September 30, 2024:

Trade	\$ 33,344
Capital assets	<u>770,618</u>
Net payables	<u><u>\$ 803,962</u></u>

4. Capital Assets

Capital asset activity consisted of the following for the year ended September 30, 2024:

	October 1, 2023	Additions	Disposals	September 30, 2024
Depreciable assets				
Systems and facilities	\$ 26,487,190	\$ 2,463,789	\$ -	\$ 28,950,979
Buildings and improvements	149,441	10,800	(9,863)	150,378
Vehicles	381,232	24,703	(30,475)	375,460
Equipment	<u>1,273,742</u>	<u>320,042</u>		<u>1,593,784</u>
	28,291,605	2,819,334	(40,338)	31,070,601
Less accumulated depreciation				
Systems and facilities	10,422,526	749,879	-	11,172,405
Buildings and improvements	63,780	10,234	(9,863)	64,151
Vehicles	305,818	27,766	(30,475)	303,109
Equipment	<u>718,773</u>	<u>146,708</u>	-	<u>865,481</u>
	<u>11,510,897</u>	<u>934,587</u>	<u>(40,338)</u>	<u>12,405,146</u>
	16,780,708	1,884,747	-	18,665,455

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

4. Capital Assets (continued)

	October 1, 2023	Additions	Disposals	September 30, 2024
Non-depreciable assets				
Land	11,485	-	-	11,485
Construction in progress	1,024,881	3,895,943	(1,508,753)	3,412,071
	<u>1,036,366</u>	<u>3,895,943</u>	<u>(1,508,753)</u>	<u>3,423,556</u>
	<u>\$ 17,817,074</u>	<u>\$ 5,780,690</u>	<u>\$ (1,508,753)</u>	<u>\$ 22,089,011</u>

5. Long-Term Debt

Water Revenue Bonds payable consisted of the following at September 30, 2024:

Series 2016-A Water Revenue Bonds, dated February 2016, due in semi-annual installments through February 2038, bearing interest rates of 3.00 to 4.00% \$ 1,785,000

Series 2021 Water Revenue Bonds, dated February 2021, due in semi-annual installments through February 2036, bearing interest rates of 2.00 to 3.00% 8,000,000

Series 2020 DWSRF-DL Revenue Bonds, dated February 2021, due in semi-annual installments through February 2036, bearing an interest rate of 2.00% to 3.00% 5,115,000
14,900,000

Plus (less) deferred amounts for:

Unamortized premiums(2016-A) 61,875

Unamortized premiums (2021) 385,914

\$ 15,347,789

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

5. Long-Term Debt (continued)

A summary of long-term liability activity consisted of the following for the year ended September 30, 2024:

	October 1, 2023	Additions	Retirements	September 30, 2024	Due within one year
Revenue bonds payable:					
Water revenue bonds	\$ 15,705,000	\$ -	\$ (805,000)	\$ 14,900,000	\$ 820,000
Unamortized premiums/ (discounts)	511,991	-	(64,202)	447,789	60,679
Total warrants payable	<u>16,216,991</u>	-	<u>(869,202)</u>	<u>15,347,789</u>	<u>880,679</u>
Other liabilities:					
Compensated absences	34,000	81,170	(68,270)	46,900	23,450
	<u>\$ 16,250,991</u>	<u>\$ 81,170</u>	<u>\$ (937,472)</u>	<u>\$ 15,394,689</u>	<u>\$ 904,129</u>

Future principal and interest requirements of the water revenue bonds consist of the following at September 30:

	Principal	Interest
2025	820,000	357,580
2026	850,000	334,365
2027	855,000	310,665
2028	880,000	286,555
2029-2033	4,700,000	1,133,275
2034-2038	5,235,000	591,265
2039-2043	1,560,000	104,390
	<u>\$ 14,900,000</u>	<u>\$ 3,118,095</u>

6. Trust Indenture Covenants

The Series 2016-A and Series 2021 Water Revenue Bonds are secured by a pledge of all operating revenues after the payment of operating expenses. The bond indentures contain various covenants, including a prohibition against providing free service, an agreement to maintain rates adequate to pay all operating expenses and produce at least a specified net income, and to promptly discontinue service for nonpayment. The bond indentures require that the Board charge rates for water and other services provided by the Board sufficient to maintain a Debt Service Ratio (as defined in the agreement) of not less than 1.25 to 1.

Water Works Board of the City of Calera, Alabama

Notes to Financial Statements

September 30, 2024

7. Related Party Transactions

The City of Calera provides employees to the Board, and the Board is responsible for reimbursing the City for the actual expenses incurred for those employees. The Board accrues liabilities for vacation leave, compensatory time, and holiday leave in the amount that will be owed to the City when the accrued benefits are paid to the employees by the City, at which time the Board must reimburse the City for the expenses.

At September 30, 2024, the Board reported a \$772 payable to the City of Calera resulting from expense allocations to the City of Calera.

The Board leases space at City Hall and the City Shop Building from the City of Calera. Rent expense totaled \$17,000 during the year ended September 30, 2024.

8. Risk Management

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and natural disaster for which the Board carries commercial insurance.

FEDERAL AWARD PROGRAMS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Water Works Board of the City of Calera, Alabama
Calera, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Water Works Board of the City of Calera, Alabama, a discretely presented component unit of the City of Calera, Alabama, which comprise the statement of net position as of September 30, 2024, and the related statements of revenues, expenses, and change in net position, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated March 18, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Water Works Board of the City of Calera, Alabama internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Water Works Board of the City of Calera, Alabama's internal control. Accordingly, we do not express an opinion on the effectiveness of the Water Works Board of the City of Calera, Alabama's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Water Works Board of the City of Calera, Alabama's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fruitt Fingle Paramore & Argent, LLC

Birmingham, Alabama

March 18, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Water Works Board of the City of Calera, Alabama
Calera, Alabama

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Water Works Board of the City of Calera, Alabama's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Water Works Board of the City of Calera, Alabama's major federal programs for the year ended September 30, 2024. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Water Works Board of the City of Calera, Alabama complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Award Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Water Works Board of the City of Calera, Alabama and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Water Works Board of the City of Calera, Alabama's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Water Works Board of the City of Calera, Alabama's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Water Works Board of the City of Calera, Alabama's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Water Works Board of the City of Calera, Alabama's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Water Works Board of the City of Calera, Alabama's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Internal Control over Financial Reporting

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination

of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Fruitt Fingle Paramore & Argent, LLC

Birmingham, Alabama

March 18, 2025

Water Works Board of the City of Calera, Alabama

Schedule of Expenditures of Federal Awards

September 30, 2024

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of the Treasury			
Pass-through the City of Calera, Alabama			
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ -	\$ 193,477
U.S. Environmental Protection Agency			
Pass-through the State of Alabama			
Capitalization Grants for Drinking Water State Revolving Fund	66.468	-	2,056,674
Capitalization Grants for Clean Water State Revolving Fund	66.458	-	62,563
Total U.S. Environmental Protection Agency		-	<u>2,119,237</u>
 Total Expenditures of Federal Awards		<u>\$ -</u>	<u>\$ 2,312,714</u>

See notes to schedule of expenditures of federal awards and independent auditors' report.

Water Works Board of the City of Calera, Alabama
Notes to Schedule of Expenditures of Federal Awards
September 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Water Works Board of the City of Calera, Alabama under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The Water Works Board of the City of Calera, Alabama has not elected to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Water Works Board of the City of Calera, Alabama
Notes to Schedule of Expenditures of Federal Awards
September 30, 2024

Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on whether the financial statements of the Water Works Board of the City of Calera, Alabama were prepared in accordance with GAAP.
2. There were no material weaknesses in internal control over financial reporting identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Water Works Board of the City of Calera, Alabama which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No material weaknesses in internal control over major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the Water Works Board of the City of Calera, Alabama expresses an unmodified opinion on the major federal program.
6. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The program tested as a major program is the Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468).
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. The Water Works Board of the City of Calera, Alabama did not qualify as a low-risk auditee.

Financial Statement Findings

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

Findings and Questioned Costs – Major Federal Award Programs Audit

There are no current findings or questioned costs that are considered material instances of noncompliance in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

There were no prior year findings or questioned costs that were considered material instances of noncompliance in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Water Works Board of the City of Calera, Alabama

Schedule of Findings and Questioned Cost

September 30, 2024

Corrective Action Plan

There are no findings requiring a corrective action plan.

OTHER INFORMATION

Water Works Board of the City of Calera, Alabama

Schedule of Rates (Unaudited)
Year ended September 30, 2024

Water Rates

Zone 1 Rates (inside City of Calera)

First 2,000 gallons per month	\$	22.58
Next 3,000 gallons per month	\$	5.57 per 1,000 gallons
All over 5,000 gallons per month	\$	4.00 per 1,000 gallons

Zone 2 Rates (outside City of Calera)

First 2,500 gallons per month	\$	24.48
Next 3,000 gallons per month	\$	5.57 per 1,000 gallons
All over 5,000 gallons per month	\$	4.00 per 1,000 gallons

Capital Recovery Fees

Type/Purpose	3/4" Meter
Regular	\$ 1,000.00
Sub-Division	\$ 1,000.00
Timberline	\$ 1,000.00

	1" Meter
Regular	\$ 1,100.00
Sub-Division	\$ 1,100.00
Timberline	\$ 1,100.00

	2" Meter
Regular	\$ 2,000.00

The Board charges a fire tap fee of \$1,000 plus \$50 per month for 360 months on buildings required to have a sprinkler system.

See independent auditors' report

Water Works Board of the City of Calera, Alabama

Selected Customer Data (Unaudited)

Year Ended September 30, 2024

Number of Water Customers

Fiscal Year	Residential	Commercial	Industrial	Total
2024	8,342	419	37	8,798
2023	8,213	412	38	8,663
2022	8,060	452	6	8,518
2021	7,981	440	6	8,427
2020	7,718	438	6	8,162
2019	7,361	428	5	7,794

Water Volume Consumed by the System's Customers

Fiscal Year	Gallons Consumed
2024	648,751,000
2023	600,438,400
2022	538,617,500
2021	572,893,300
2020	563,520,800
2019	515,109,300
2018	511,768,800

Major Customers - Water

Customer	Gallons	
	Purchased	Amount Paid
NPCR Landcaster, LLC	12,494,000	\$ 94,700
Calera Housing Authority	8,440,900	\$ 59,063
Vulcan Materials Company	18,479,200	\$ 76,158
Shelby County Board of Education	10,839,200	\$ 45,644
Glidewell Specialties	9,928,800	\$ 41,060

See independent auditors' report

Water Works Board of the City of Calera, Alabama

Historical Debt Service Coverage (Unaudited)

September 30, 2024

Historical Debt Service Coverage

The ratios of Annual Net Income for the last five years to combined maximum annual debt service of the outstanding Series 2016 Bonds, the Series 2021 Bonds, and the 2020 SRF Bonds is set forth as below:

Fiscal Year	Annual Net Income	Maximum Annual Debt Service	(1)	Debt Service Coverage Ratio
2024	\$ 2,324,425	\$ 1,184,365		1.9626
2023	\$ 1,847,733	\$ 1,184,365		1.5601
2022	\$ 1,860,825	\$ 1,184,365		1.5712
2021	\$ 1,985,767	\$ 1,184,365		1.6767
2020	\$ 1,915,191	\$ 1,184,365		1.6171
2019	\$ 1,930,732	\$ 1,184,365		1.6302

(1) Maximum Annual Debt Service is determined for the fiscal year 2026. See "Note 5".

See independent auditors' report

Chairman Graham introduced the following Resolution:

RESOLUTION NO. WB R-2025-02

A RESOLUTION ACCEPTING A BID FOR THE 2022 CALERA WTP EXPANSION FOR CALERA WATER BOARD CALERA, ALABAMA.

WHEREAS, the City of Calera / Calera Water Board has solicited sealed bids as required under the Alabama bid law; and

WHEREAS, bids were opened at Calera City Hall on April 16, 2025, at 10:00 a.m.; and

WHEREAS, bids were as follows:

<u>Contractor</u>	<u>Total of Project Bid</u>
Global Construction & Engineering, Inc.	\$10,616,215.00
P.F. Moon and Co., Inc.	\$7,553,000.00

WHEREAS, the Chairman and Water Board Members of the Calera Water Works Board, at the Regular Meeting on May 19, 2025, consider the recommendation from Timothy R Rylee, Engineer that the Chairman and Water Board Members will award the bid to P.F. Moon and Co, LLC in the amount of \$7,553,000.00

(Copy of Recommendation letter attached to this Resolution)

Water Board Member _____ moved that Resolution No. WB R-2025-02 be adopted. Water Board Member _____ seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Davis, Bunn

NAYS: None

Chairman Graham declared Resolution No. WB R-2025-02 adopted.

Adopted this 19th day of May 2025.

Jon G. Graham, Chairman

ATTEST:

Connie B. Payton, City Clerk



April 18, 2025

Mr. Bill Hilyer
City of Calera, Alabama
7901 Highway 31
Calera, Alabama 35040

**Subject: BID TABULATION
2022 CALERA WTP EXPANSION
City of Calera, Alabama
InSite Project No. 22139.00
CWSRF Project No. FS010263-02**

Mr. Hilyer:

At 10:00 a.m. on Wednesday, April 16, 2025, two (2) bids were received for the above referenced project and are summarized as follows:

<u>Contractor</u>	<u>Total of Project Bid</u>
Global Construction & Engineering, Inc.	\$10,616,215.00
P.F. Moon and Co., Inc.	\$7,553,000.00

A certified bid tabulation has been enclosed for your review.

If you have any questions or need any additional information, please give us a call at 205-733-9696.

Sincerely,
InSite Engineering, LLC

A handwritten signature in blue ink, appearing to read "T. Rylee", is positioned below the typed name.

Timothy R. Rylee, P.E.

Enclosures: Bid Tabulation
Sign in Sheet

Copy: InSite File 22139.00/3.43



Calera Water Works Board
2022 CALERA WTP EXPANSION

INSITE PROJECT NO. 22139.00
DWSRF PROJECT NO. FS010263-02

Bid Tabulation
Wednesday, April 16, 2025

BASE BID				Global Construction & Engineering, Inc. License No. 24259"U"		P.F. MOON AND CO., INC. License No. 11978"U"	
Item No.	Description	Quantity	Units	Unit Price	Total Price	Unit Price	Total Price
1	Constructing and providing all items of work as shown in the Contract Documents, except as specifically listed below. Lump Sum	1	LS	\$ 5,559,827.00	\$ 5,559,827.00	\$ 2,917,394.00	\$ 2,917,394.00
2	Allowance for Aria Filtra Scope of Supply, SEE APPENDIX "B"	1	ALLOW	\$ 1,490,000.00	\$ 1,490,000.00	\$ 1,490,000.00	\$ 1,490,000.00
3	All Electrical - wiring, conduit, terminations, and all other necessary appurtenances for proper installation to complete a working project, Furnish and Installed, (Lump Sum)	1	LS	\$ 705,182.00	\$ 705,182.00	\$ 500,000.00	\$ 500,000.00
4	SCADA Allowance - See Schedule of Pay Items for Description.	1	ALLOW	\$ 35,606.00	\$ 35,606.00	\$ 35,606.00	\$ 35,606.00
5	1 MG Glass Fused to Steel Clearwell - Tank, tank erection, foundation, earthwork, all piping, and all other necessary appurtenances for proper installation to complete a working project, Furnish and Installed, (Lump Sum)	1	LS	\$ 1,639,200.00	\$ 1,639,200.00	\$ 1,500,000.00	\$ 1,500,000.00
6	318,000 Gallon Glass Fused to Steel Surge Tank - Tank, tank erection, foundation, earthwork, all piping, and all other necessary appurtenances for proper installation to complete a working project, Furnish and Installed, (Lump Sum)	1	LS	\$ 914,400.00	\$ 914,400.00	\$ 950,000.00	\$ 950,000.00
7	Concrete Driveway, Furnished and Installed	1,000	SY	\$ 172.00	\$ 172,000.00	\$ 60.00	\$ 60,000.00
8	Unforeseen Conflict Allowance	1	ALLOW	\$100,000.00	\$ 100,000.00	\$100,000.00	\$ 100,000.00
TOTAL AMOUNT OF BASE BID				\$	10,616,215.00	\$	7,553,000.00

*Low Bidder

I hereby certify that the above is a true and accurate tabulation of the bids received at the City Hall Court Room of the City of Calera at 10:00 a.m. on Wednesday, April 16, 2025, for the 2022 Calera WTP Expansion in Calera, Alabama, InSite Project No. 22139.00.



4/18/2025

By: Timothy R. Rylee, P.E.

Connie Payton

From: Bill Hilyer
Sent: Thursday, May 15, 2025 8:46 AM
To: Connie Payton
Subject: FW: 22139.00 2022 Calera WTP Expansion
Attachments: 22139.00 - 2022 Calera WTP Expansion Certified Bid Tabulation Letter.pdf

Can you add this to the waterboard agenda? Also add

Original grant 6M
Engineering cost 544K
Total amount for plant 5.5M



Bill Hilyer P.E.
City Engineer
City of Calera
205-668-3886
bhilyer@calera.org

From: Tim Rylee <tim@insiteengineering.org>
Sent: Friday, April 18, 2025 2:36 PM
To: Bill Hilyer <bhilyer@calera.org>; Alex Kirkland <akirkland@insiteengineering.org>
Subject: [EXTERNAL]22139.00 2022 Calera WTP Expansion

Bill

Please see the attached Certified Bid Tabulations for the above referenced project.

Thanks,
Tim

Timothy R. Rylee, P.E. | Treatment Plant Division Manager
InSite Engineering, LLC | 5800 Feldspar Way | Hoover, AL 35244
P (205) 985-2108 | O (205) 733-9696 | C (205) 966-4933 | <http://www.insiteengineering.org>