



**RESOLUTION NO. 2026-34**  
**RESOLUTION NO. PFA-01**  
**ORDINANCE NO. 2026-02**

## **AGENDA**

### **OUR MISSION**

**Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.**

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#).

Regular Board Meeting  
Wednesday May 13, 2026  
1:00 p.m.

[Calaveras County Water District](#)  
120 Toma Court  
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CCWD for review by the public.

District Board Meetings are open to in-person attendance by the public and are conducted virtually. The public may participate in the District's Board meeting with the link below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

While the District makes efforts to facilitate remote participation, please be aware that remote Teams involvement is offered solely for convenience. In the event of a technological malfunction, the Board can only guarantee the receipt of live comments through in-person attendance. With the exception of a noticed teleconference meeting, the Board retains the right to proceed with the meeting without remote access in case of a malfunction.

**Microsoft Teams**  
**[Join the meeting now](#)**  
**Meeting ID: 238 006 053 938**  
**Passcode: xu6Wd2az**  
**Dial in by phone**  
**[+1 323-647-8603,,974168969#](#)**  
**ne conference ID: 974 168 969#**

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### **BOARD OF DIRECTORS**

Jack Garamendi, President  
Jeff Robertson, Director

Russ Thomas, Director

Scott Ratterman, Vice President  
Jeff Davidson, Director

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **ROLL CALL**

2. **PUBLIC COMMENT**

**At this time, members of the public may address the Board on any non-agendized item. The public is encouraged to work through staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to three minutes per person.**

3. **CONSENT AGENDA**

**The following items are expected to be routine/non-controversial. Items will be acted upon by the Board at one time without discussion. Any Board member may request that any item be removed for later discussion.**

- 3a Approval of the Minutes for the Board Meeting of April 22, 2026  
(Rebecca Hitchcock, Clerk to the Board)
- 3b Review Board of Directors Monthly Time Sheets for March 2026  
(Rebecca Hitchcock, Clerk to the Board)
- 3c Ratify Claim Summary #650 Secretarial Fund in the Amount of \$4,519,371.28  
for April 2026  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-\_\_\_\_\_**
- 3d Approval of a Side Letter Agreement with the Management and Confidential Unit  
(Stacey Lollar, Human Resources Manager) **RES 2026-\_\_\_\_\_**
- 3e Amendment to the Eide Bailly Agreement  
(Kelly Zahniser, Director of Administrative Services)
- 3f Approval of Contract for District Auditing Services for the Fiscal Years Ending June 30,  
2026, 2027, and 2028  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-\_\_\_\_\_**
- 3g Approval of an Updated Contract with Websoft Developers/Springbrook for the Use of  
Mobile MMS  
(Damon Wyckoff, Director of Operations) **RES 2026-\_\_\_\_\_**
- 3h Authorized Signers for US Bank Account  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-\_\_\_\_\_**

4. **CONVENE PUBLIC FINANCING AUTHORITY**

- 4a Roll Call: Calaveras County Water District Public Financing Authority Board Members
- 4b Discussion/Action regarding 2026 Biennial Review of the Public Finance Authority's Conflict  
of Interest Code  
(Michael Minkler, General Manager)

4c Discussion/Action regarding Receipt of Quarterly Treasurer's Reports; Confirmation of Officers, Fidelity Bond Coverage, and Conflict of Interest Code; Acknowledgment of Annual Audit Obligations; and Related Compliance Actions  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-PFA\_\_**

4d Adjournment

**5. RECONVENE REGULAR BOARD MEETING**

**6. NEW BUSINESS**

6a Discussion/Action regarding Support for California Association of California Water Agencies (ACWA) *Vision for Our Water* Future Initiative  
(Kelly Gerkenmeyer, External Affairs Manager) **RES 2026-\_\_\_\_\_**

6b Discussion/Action regarding Authorizing the Timber Trails Tank and Pump Station Project – Reclamation WaterSMART Grant Application  
(Kevin Williams, District Engineer) **RES 2026-\_\_\_\_\_**

**7. REPORTS**

7a Monthly Operations Report  
(Damon Wyckoff, Director of Operations)

7b\* General Manager's Report  
(Michael Minkler)

**8\* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

**9. NEXT BOARD MEETINGS**

- Wednesday, May 27, 2026, 1:00 p.m., Regular Board Meeting
- Wednesday, June, 8, 2026, 1:00 p.m., Regular Board Meeting

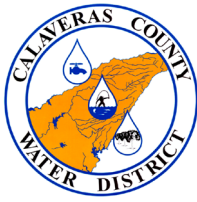
**10. CLOSED SESSION**

10a Government Code § 54957.6 Agency Negotiators: General Manager Michael Minkler, HR Manager Stacey Lollar Regarding Negotiations with Employee Organization Service Employees International Union Local 1021 and Management and Confidential Unit

10b Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 – two potential cases

**11. REPORTABLE ACTION FROM CLOSED SESSION**

**12. ADJOURNMENT**



# CALAVERAS COUNTY WATER DISTRICT

## Board of Directors

District 1      Scott Ratterman  
District 2      Jack Garamendi  
District 3      Jeff Robertson  
District 4      Russ Thomas  
District 5      Jeff Davidson

## Financial Services

Columbia Bank  
US Bank  
Wells Fargo Bank

## CCWD Committees

\*Engineering Committee  
\*Finance Committee  
\*Legal Affairs Committee  
\*External Relations Committee

## Joint Power Authorities

ACWA / JPIA  
CCWD Public Financing Authority  
Calaveras-Amador Mokelumne River Authority (CAMRA)  
Calaveras Public Power Agency (CPPA)  
Eastern San Joaquin Groundwater Authority  
Tuolumne-Stanislaus Integrated Regional Water  
Management Joint Powers Authority (T-Stan JPA)  
Upper Mokelumne River Watershed Authority (UMRWA)

## Other Regional Organizations of Note

Calaveras County Parks and Recreation  
Committee  
Mountain Counties Water Resources  
Association (MCWRA)  
Tuolumne-Stanislaus Integrated Regional Water  
Mgt. Watershed Advisory Committee to the JPA (WAC)  
Eastern San Joaquin Groundwater Authority-Technical  
Advisory Committee

## Legal Counsel

Matthew Weber, Esq.  
Downey Brand, LLP

## Auditor

Hudson & Company, Inc.

## Membership\*\*

Davidson/Thomas (alt. Robertson)  
Thomas/Garamendi (alt. Robertson)  
Ratterman/Davidson (alt. Thomas)  
Robertson/Ratterman (alt. Davidson)  
  
Ratterman (alt. Michael Minkler)  
All Board Members  
Ratterman / Garamendi (alt: Michael Minkler)  
Michael Minkler (alt. Damon Wyckoff)  
Thomas  
Thomas (alt. Robertson)  
  
Davidson (alt. Garamendi)  
  
Thomas (alt. Ratterman)  
  
All Board Members  
  
Andrew Renshaw (alt: Bana Rousan-  
Gedese)  
  
Andrew Renshaw (alt: Bana Rousan-  
Gedese)

\* Standing committees, meetings of which require agendas & public notice 72 hours in advance of meeting.

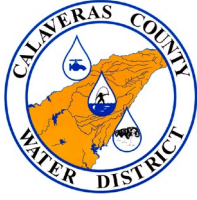
\*\* The 1<sup>st</sup> name listed is the committee chairperson.

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A G E N D A

**3 a**

I T E M



**MINUTES**  
**CALAVERAS COUNTY WATER DISTRICT**  
**REGULAR BOARD MEETING**

**APRIL 22, 2026**

Directors Present:

Jack Garamendi	President, District 2 (Arrived at 1:06 p.m.)
Scott Ratterman	Vice President, District 1
Jeff Robertson	Director, District 3
Russ Thomas	Director, District 4
Jeff Davidson	Director, District 5

Staff Present:

Michael Minkler	General Manager
Matt Weber, Esq.	General Counsel, Downey Brand
Rebecca Hitchcock	Clerk to the Board
Kelly Gerkenmeyer	External Affairs Manager
Kelly Zahniser	Director of Administrative Services
Stacey Lollar	Human Resources Manager*
Kevin Williams	District Engineer
Jesse Hampton	Plant Operations Manager
Pat Burkhardt	Construction & Maintenance Manager
Andrew Renshaw	Water Resources Manager*
Dylan Smith	Information Systems Administrator*
Juan Maya	Associate Engineer*
Kate Jesus	Human Resources Technician*
Tiffany Burke	Operations Administrative Technician*
Kylie Muetterties	Accountant*
Josh Fernandez	Information Systems Technician*
Jared Gravette	Construction Inspector*
Jason Knick	Construction Inspector*

Others Present:

Jeff Bailey	IEDA*
Michael Rodgers	Member of the public*

\*Attended virtually

**ORDER OF BUSINESS**

**CALL TO ORDER / PLEDGE OF ALLEGIANCE**

**1. ROLL CALL**

Vice President Ratterman called the Regular Board Meeting to order at 1:00 p.m. and led the Pledge of Allegiance. Director Garamendi was absent at roll call but arrived at 1:06 p.m.

2. **PUBLIC COMMENT**

No public comment was provided.

3. **CONSENT AGENDA**

**MOTION:** Directors Davidson/Thomas-Moved to Approve Consent Agenda Items: 3a and 3b as presented

3a Approval of the Minutes for the Board Meeting of April 8, 2026  
(Rebecca Hitchcock, Clerk to the Board)

3b Report on the Monthly Investment Transactions for March 2026  
(Kelly Zahniser, Director of Administrative Services)

**PUBLIC COMMENT:** No public comment was provided.

**AYES:** Directors Davidson, Thomas, Robertson, and Ratterman

**NOES:** None

**ABSTAIN:** None

**ABSENT:** Director Garamendi

Director Garamendi arrived at 1:06 p.m.

4. **NEW BUSINESS**

4a [Presentation on the Enterprise Vehicle Lease to Own Program](#)  
(Damon Wyckoff, Director of Operations)

**DISCUSSION:** Damon Wyckoff presented a comprehensive update to the board on the status, financial, and operational impacts of the Enterprise vehicle lease-to-own program, addressing questions from board members about fleet composition, cost savings, regulatory compliance, and future planning.

**PUBLIC COMMENT:** No public comment was provided.

This item was for information only; no action was taken.

5. **REPORTS**

5a [Water Resources Update](#)  
(Andrew Renshaw, Water Resources Manager)

**DISCUSSION:** Andrew Renshaw gave the board an in-depth overview of the 2025-2026 water year, covering precipitation trends, the state of reservoirs, snowpack levels, and what these mean for managing water supplies. He also answered questions from the Directors about how recent weather might affect conditions and discussed future projections.

**PUBLIC COMMENT:** No public comment was provided.

This item was for information only; no action was taken.

- 5b [External Affairs Monthly Report](#)  
(Kelly Gerkenmeyer, External Affairs Manager)

**DISCUSSION:** Kelly Gerkenmeyer provided an overview of recent and upcoming activities in the External and Legal Affairs Committees, including community engagement events, legislative advocacy, and collaboration with regional partners and associations, educational outreach efforts, including high school presentations, the On the Right Track program, scholarship awards, and participation in youth-focused events to promote water awareness and career opportunities.

**PUBLIC COMMENT:** No public comment was provided.

This item was for information only; no action was taken.

- 5c [General Manager's Report](#)  
(Michael Minkler)

Mr. Minkler provided updates on several items, including:

1. Mountain Counties Water Resources Association (MCWRA) meeting
2. CPPA rate settlements
3. pending state legislation
4. budget development
5. the upcoming Association of California Water Agencies (ACWA) Conference
6. staffing progress
7. upcoming Engineering committee meeting
8. Calaveras-Amador Mokelumne River Association (CAMRA) meeting
9. responses to Board questions about customer growth and capital improvement planning

## 6 [BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS](#)

Director Robertson asked for the total number of customers the District serves.

Director Davidson reported that the MCWRA Reception was a great event and the Upper Mokelumne River Watershed Authority (UMWRA) meeting on Friday.

Director Thomas reported on the MCWRA Reception and asked about support for the tragic events at the Canyon Tunnel Project.

Director Ratterman provided updates regarding the CAMRA, ACWA Conference, MCWRA, and the East Bay Municipal Utility District (EBMUD) BBQ reception. He further noted that staff should be conducting a thorough review of the Capital Improvements Program in an effort to potentially prevent the scheduled rate increase in July.

Director Garamendi reported on the Groundwater Sustainability meeting with Calaveras County, UMWRA on Friday and the upcoming Finance Committee meeting.

## 7. **NEXT BOARD MEETINGS**

- Wednesday, May 13, 2026, 1:00 p.m., Regular Board Meeting
- Wednesday, May 27, 2026, 1:00 p.m., Regular Board Meeting

**8. CLOSED SESSION**

**PUBLIC COMMENT:** No public comment was provided.

The meeting adjourned into the Closed Session at 2:54 p.m.

8a Government Code § 54957.6 Agency Negotiators: General Manager Michael Minkler, HR Manager Stacey Lollar Regarding Negotiations with Employee Organization Service Employees International Union Local 1021 and Management and Confidential Unit

8b Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code § 54956.9 – one potential case

8c Public Employee Performance Evaluation-Government Code § 54957  
General Manager

Closed Session Participants:

Board Members: Scott Ratterman, Russ Thomas, Jeff Robertson, Jeff Davidson, and Jack Garamendi

Staff: Michael Minkler, Stacey Lollar (item 8a), and Andrew Renshaw (item 8b)  
General Counsel: Matt Weber

**9. REPORTABLE ACTION FROM CLOSED SESSION**

The Board reconvened the Open Session at 5:26 p.m. There was no reportable action

**10. ADJOURNMENT**

With no further business, the meeting adjourned at 5:26 p.m.

By:

ATTEST:

\_\_\_\_\_  
Michael Minkler  
General Manager

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

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A G E N D A

**3 b**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Rebecca Hitchcock, Clerk to the Board

SUBJECT: Review Board of Directors Time Sheets for April 2026

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## **RECOMMENDED ACTION:**

For information only.

## **SUMMARY:**

In accordance with the directive of the Board of Directors, copies of the monthly timesheets submitted by Board Members—upon which compensation is based—are provided in the agenda packet for informational purposes. Enclosed are the timesheets for the month of April 2026.

Board Members are reimbursed for mileage incurred while traveling to authorized meetings and conferences, in accordance with the prevailing IRS mileage rate.

## **FINANCIAL CONSIDERATIONS:**

All Board Member compensation and mileage reimbursement expenses are incorporated into the adopted Fiscal Year 2025–2026 budget.

## **STRATEGIC PLAN INITIATIVES:**



**FR-08** Communicate the District's fiscal obligations and accountability to our customers through transparency and effective public outreach.

*Attachments: Board of Directors Time Sheets for April 2026*

**CALAVERAS COUNTY WATER DISTRICT  
2026 DIRECTOR REIMBURSEMENT FORM**

For Admin Use	Payroll Expense
---------------	-----------------

Month/Yr April 2026  
Name S. Ratterman

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles	
		Yes	No	Yes	No	Yes	No	Meeting	Expense		
3-30	SPIA Emp. Ben Mtg Review							\$120		7	
4-7	CCWD Legal Affairs Mtg.							120		7	
4-8	CCWD Reg. Mtg.							120		18	
4-9	MCWRA Round-table + Reception							120		18	
4-10	MCWRA Mtg. - Murphys							120		7	
4-15	SPIA Bldg. Ad hoc Mtg.							120		7	
4-22	CCWD Reg. Mtg.							120		5	
4-27	SPIA Ext. Co. Mtg. - Zoom							120			
4-29	CAMRA Mtg.										
4-30	SPIA Emp. Ben. Mtg. Zoom										
<b>Total</b>	For Totals line, multiply miles by the IRS rate: 1/1/2025 \$0.725									0 62	
Pursuant to Board Policy 4030, receipts required; report /materials required.								<b>Totals</b> (use IRS mileage rate)	\$720.-	\$44.95	
The undersigned, under penalty of perjury states: This claim and the items set forth herein are true and correct; that expenses incurred, meetings attended and business conducted are necessary to District affairs; that this claim is proper and within the scope of California Water Code Section 20200 et seq, and District Ordinance 2015-02; that the service was actually rendered; and that the amount(s) herein are justly true.								<b>Signature of Claimant:</b> 			
Administrative Review: <u></u>						Date: <u>4/23/26</u>		Orig to Finance Dept.			









A dynamic water splash in shades of light blue and white, with numerous water droplets of various sizes scattered across the white background. The splash is most prominent at the bottom right corner, curving upwards and to the left.

AGENDA

**3 C**

ITEM

**Calaveras County Water District**  
**Claim Summary #650**  
**March 2026 vs April 2026**

	<b>March 2026</b>	<b>April 2026</b>
CCWD Operating Expenditures	881,591.56	982,309.44
Expenditures to be reimbursed/Fiduciary Payments	5,283.29	8,840.72
Capital Improvement Program Projects	1,627,144.85	2,589,039.03
Sub-Total Vendor Payments	<b>2,514,019.70</b>	<b>3,580,189.19</b>
Payroll Disbursed	1,212,736.79	933,616.97
Other EFT Payments	2,565.47	5,565.12
Total Disbursements	<b>3,729,321.96</b>	<b>4,519,371.28</b>

CCWD - AP DISBURSEMENTS  
April 1-April 30, 2026

	Vendor Name	Description	Check Date	Check Number	Amount
1	49er WATER SERVICES	Indian Rock WWTP 03/26	04/24/2026	149078	\$ 195.00
2	49er WATER SERVICES	Lab Analysis Arnold WWTP 03/26	04/24/2026	149078	\$ 620.00
3	49er WATER SERVICES	Lab Analysis Copper Cove Reclaim Plant 03/26	04/24/2026	149078	\$ 1,463.00
4	49er WATER SERVICES	Lab Analysis Copper Cove WTP 03/26	04/24/2026	149078	\$ 2,920.00
5	49er WATER SERVICES	Lab Analysis Copper Cove WWTP 03/26	04/24/2026	149078	\$ 1,086.00
6	49er WATER SERVICES	Lab Analysis DF-Vallecito WWTP 03/26	04/24/2026	149078	\$ 635.00
7	49er WATER SERVICES	Lab Analysis Ebbetts Pass WTP 03/26	04/24/2026	149078	\$ 1,957.00
8	49er WATER SERVICES	Lab Analysis Forest Meadows WWTP 03/26	04/24/2026	149078	\$ 760.00
9	49er WATER SERVICES	Lab Analysis Jenny Lind WTP 03/26	04/24/2026	149078	\$ 3,261.00
10	49er WATER SERVICES	Lab Analysis Sheep Ranch WTP 03/26	04/24/2026	149078	\$ 1,411.00
11	49er WATER SERVICES	Lab Analysis Southworth WWTP 03/26	04/24/2026	149078	\$ 200.00
12	49er WATER SERVICES	Lab Analysis Wallace WTP 03/26	04/24/2026	149078	\$ 2,050.00
13	49er WATER SERVICES	Lab Analysis Wallace WWTP 03/26	04/24/2026	149078	\$ 340.00
14	49er WATER SERVICES	Lab Analysis West Point WTP 03/26	04/24/2026	149078	\$ 997.00
15	49er WATER SERVICES	Lab Analysis West Point WWTP 03/26	04/24/2026	149078	\$ 525.00
16	49er WATER SERVICES	Lab Anaysis La Contenta WWTP 03/26	04/24/2026	149078	\$ 1,660.00
17	A T & T	Internet Service 04/26	04/16/2026	149027	\$ 117.70
18	A T & T	IT Phone 04/26	04/16/2026	149025	\$ 173.21
19	A T & T	Leased Line04/26	04/16/2026	149026	\$ 63.52
20	A T & T CALNET3	District Wide 03/13/26-04/12/26	04/24/2026	149081	\$ 1,657.64
21	A T & T CALNET3	Dorrington 03/13/26-04/12/26	04/24/2026	149080	\$ 31.91
22	A T & T CALNET3	T Line 03/13/26-04/12/26	04/24/2026	149082	\$ 189.59
23	A T & T MOBILITY	Internet Service SR 04/26	04/02/2026	148920	\$ 373.40
24	A T & T MOBILITY	Service 02/27/26-03/26/26	04/09/2026	148981	\$ 78.74
25	A TEEM ELECTRICAL ENG INC	Electrical and Construction standards update 2026	04/24/2026	149083	\$ 720.00
26	A TEEM ELECTRICAL ENG INC	Electrical Plan Review for Developer Project 01266	03/26/2026	148921	\$ 590.00
27	A TEEM ELECTRICAL ENG INC	Ignition Software - Hunters WTP SCADA	04/16/2026	149028	\$ 9,934.68
28	A TEEM ELECTRICAL ENG INC	SCADA Programming - CC	03/26/2026	148921	\$ 5,334.98
29	A TEEM ELECTRICAL ENG INC	SCADA Programming - DF VCTO	04/02/2026	148921	\$ 920.00
30	A TEEM ELECTRICAL ENG INC	VFD Programming - FMWWTP	04/02/2026	148921	\$ 2,160.00
31	A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Collections Crew Air Filter and Chains	04/09/2026	148982	\$ 113.73
32	A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Echo Blower - Utility Crew	04/02/2026	148922	\$ 788.04
33	ACWA/JPIA	ACWA JPIA Dental 04/26	04/09/2026	148983	\$ 7,112.44
34	ACWA/JPIA	ACWA JPIA Dental Retiree 04/26	04/09/2026	148983	\$ 3,835.32
35	ACWA/JPIA	ACWA JPIA EAP 04/26	04/09/2026	148983	\$ 178.56
36	ACWA/JPIA	ACWA JPIA Vision 04/26	04/09/2026	148983	\$ 1,429.12
37	ACWA/JPIA	ACWA JPIA Vision Retiree 04/26	04/09/2026	148983	\$ 1,076.48
38	ACWA/JPIA	ACWA JPIA Workers Comp Qrt 3 FY 25/26	04/16/2026	149029	\$ 20,771.36
39	AFLAC	04/2026 *	04/02/2026	148923	\$ 1,117.86
40	ANGELS CAMP ENTERPRISES INC	Oil Change and Service - V750	04/24/2026	149084	\$ 184.32
41	ANGELS SEWER & DRAIN SERVICE, Inc	Toilet Repair OP HQ	04/02/2026	148924	\$ 672.77
42	ANNALIESE HAMARI	Unclaimed Money-Reissue Check for Scholarship	04/24/2026	149085	\$ 500.00
43	ARAMARK	Uniforms District Wide 03.26	04/02/2026	EFT	\$ 7,317.59
44	ARNOLD AUTO SUPPLY	Arnold WWTP 7237 Battery	04/16/2026	149030	\$ 209.87
45	ARNOLD AUTO SUPPLY	Brush and Soap	04/16/2026	149030	\$ 46.53
46	ARNOLD AUTO SUPPLY	Coolant/Funnel/Jug	04/16/2026	149030	\$ 61.70
47	ARNOLD AUTO SUPPLY	Oil and Mix gas	04/16/2026	149030	\$ 107.17
48	ARNOLD AUTO SUPPLY	Oil Filter G-55	04/16/2026	149030	\$ 19.97
49	ARNOLD AUTO SUPPLY	Oil Pressure Switch Arnold WWTP	04/16/2026	149030	\$ 5.40
50	ARNOLD AUTO SUPPLY	Rust Treatment and Remover Hunter WWTP	04/16/2026	149030	\$ 33.54
51	BLACKWATER CONSULTING ENGINEERS INC.	Design and Engineering Services CIP 110835	03/26/2026	148925	\$ 462.50
52	BLACKWATER CONSULTING ENGINEERS INC.	Design and Engineering Services CIP 11083W	03/26/2026	148925	\$ 701.75
53	BLACKWATER CONSULTING ENGINEERS INC.	Engineering & Desgin Services CIP 11129	03/26/2026	148925	\$ 9,817.23

CCWD - AP DISBURSEMENTS  
April 1-April 30, 2026

	Vendor Name	Description	Check Date	Check Number	Amount
54	BLACKWATER CONSULTING ENGINEERS INC.	Engineering & Desgin Services CIP 11129	04/09/2026	148985	\$ 5,232.00
55	BlueTriton Brands Inc	JLWTP Deliveries 03/26	04/10/2026	EFT	\$ 52.28
56	BURKE, WILLIAMS, & SORENSON, LLP	General Admin Legal Fees	04/16/2026	149031	\$ 1,531.58
57	C/O M&T Bank NEW YORK LIFE	Life Insurance 03/26	04/16/2026	149032	\$ 1,541.17
58	CALAVERAS AUTO SUPPLY	Battery Trolling Motor	04/16/2026	149033	\$ 76.14
59	CALAVERAS AUTO SUPPLY	Brake Rotors	04/16/2026	149033	\$ (320.44)
60	CALAVERAS AUTO SUPPLY	Cart Plex	04/16/2026	149033	\$ 15.23
61	CALAVERAS AUTO SUPPLY	Disposable Gloves	04/16/2026	149033	\$ 9.99
62	CALAVERAS AUTO SUPPLY	FT9249 Fleet Rear Disc Brake Pads and Rotors	04/16/2026	149033	\$ 442.13
63	CALAVERAS AUTO SUPPLY	G-43 Filters	04/16/2026	149033	\$ 123.94
64	CALAVERAS AUTO SUPPLY	G-55 Oil Filter	04/16/2026	149033	\$ 24.70
65	CALAVERAS AUTO SUPPLY	Kawaski Mule Oil Filter	04/16/2026	149033	\$ 10.94
66	CALAVERAS AUTO SUPPLY	Mud Flaps	04/16/2026	149033	\$ 129.60
67	CALAVERAS AUTO SUPPLY	Nylon Tubing	04/16/2026	149033	\$ 30.09
68	CALAVERAS AUTO SUPPLY	Rust Treatment	04/16/2026	149033	\$ 19.47
69	CALAVERAS AUTO SUPPLY	V723 Compressor Oil	04/16/2026	149033	\$ 251.10
70	CALAVERAS AUTO SUPPLY	V735 Weathershield	04/16/2026	149033	\$ 456.69
71	CALAVERAS AUTO SUPPLY	V743 Balance Beads	04/16/2026	149033	\$ 48.67
72	CALAVERAS AUTO SUPPLY	V749 Market Light	04/16/2026	149033	\$ 7.62
73	CALAVERAS AUTO SUPPLY	V764	04/16/2026	149033	\$ 58.93
74	CALAVERAS COUNTY SURVEYOR OFFICE	LLA App for CIP 11083S	04/02/2026	148926	\$ 427.00
75	CALAVERAS LUMBER CO INC	Brass Plug/Screw Extractor	04/16/2026	149034	\$ 25.53
76	CALAVERAS LUMBER CO INC	Chainsaws & Chains - EP Barn	04/16/2026	149034	\$ 2,359.85
77	CALAVERAS LUMBER CO INC	Collections Crew	04/16/2026	149034	\$ 108.70
78	CALAVERAS LUMBER CO INC	Construction Crew Materials	04/16/2026	149034	\$ 340.13
79	CALAVERAS LUMBER CO INC	Steel Cable and Wire Clips	04/16/2026	149034	\$ 320.32
80	CALAVERAS MINI-STORAGE	Rent 04/26	04/02/2026	148927	\$ 200.00
81	CALIFORNIA WASTE RECOVERY SYSTEMS	AWWTP 04.26	04/06/2026	EFT	\$ 115.01
82	CALIFORNIA WASTE RECOVERY SYSTEMS	CCWWTP 04.26	04/06/2026	EFT	\$ 201.12
83	CALIFORNIA WASTE RECOVERY SYSTEMS	DF VCTO 04.26	04/06/2026	EFT	\$ 201.12
84	CALIFORNIA WASTE RECOVERY SYSTEMS	EP Barn 04.26	04/06/2026	EFT	\$ 100.57
85	CALIFORNIA WASTE RECOVERY SYSTEMS	FMWWTP 04.26	04/06/2026	EFT	\$ 100.57
86	CALIFORNIA WASTE RECOVERY SYSTEMS	Hunters 04.26	04/06/2026	EFT	\$ 100.57
87	CALIFORNIA WASTE RECOVERY SYSTEMS	JLWTP 04.26	04/06/2026	EFT	\$ 201.12
88	CALIFORNIA WASTE RECOVERY SYSTEMS	LCWWTP 04.26	04/06/2026	EFT	\$ 182.30
89	CALIFORNIA WASTE RECOVERY SYSTEMS	Waste Disposal OP HQ 04.26	04/06/2026	EFT	\$ 580.24
90	CALIFORNIA WASTE RECOVERY SYSTEMS	White Pines Lake 04.26	04/06/2026	EFT	\$ 104.23
91	CALIFORNIA WASTE RECOVERY SYSTEMS	Wilseyville 04.26	04/06/2026	EFT	\$ 422.37
92	CALTEL	Phone Service 03/01-03/31/26	04/16/2026	EFT	\$ 1,366.66
93	CANDACE'S CLEANING	Janitorial Service 03.26 JLTC	04/09/2026	148986	\$ 200.00
94	CANDACE'S CLEANING	Janitorial Service OPS HQ 03.26	04/09/2026	148986	\$ 2,475.00
95	CDK SUPPLY	Electrical Parts - Stock	04/16/2026	149035	\$ 500.49
96	CDK SUPPLY	Southworth WWTP Electrical Parts	04/16/2026	149035	\$ 68.25
97	CDTFA	Use Tax Quarter 1 2026	04/17/2026	EFT	\$ 274.00
98	CHECK PROCESSING INC	CPI Month 03/26	04/24/2026	149086	\$ 959.93
99	CHECK PROCESSING INC	CPI Month Feb 2026	04/09/2026	148987	\$ 967.29
100	CHECK PROCESSING INC	CPI Month Sept 2025	04/09/2026	148987	\$ 1,006.79
101	CITY OF ANGELS	Six Mile Village Sewage 03/26	04/16/2026	149036	\$ 3,689.76
102	CLARK PEST CONTROL INC	Pest Control 03.26	04/09/2026	148988	\$ 127.00
103	CLARK PEST CONTROL INC	Pest Control Hunters WTP 04.26	04/09/2026	148988	\$ 132.00
104	CLARK PEST CONTROL INC	Pest Control JLWTP 04/26	04/24/2026	149087	\$ 92.00
105	CLARK PEST CONTROL INC	Pest Control LC Whse 04/26	04/24/2026	149087	\$ 116.00
106	CLARK PEST CONTROL INC	Pest Control OP HQ 04.26	04/09/2026	148988	\$ 211.00

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	Vendor Name	Description	Check Date	Check Number	Amount
107	CLARK PEST CONTROL INC	Pest Control Wallace WTP 04/26	04/24/2026	149087	\$ 168.00
108	CONFIDENTIAL	Firewalls and Network Devices	04/02/2026	148939	\$ 10,023.90
109	COLLIER CAPITAL MACHINE CORPORATION	Pump - Woodgate 1	04/02/2026	148928	\$ 4,095.51
110	COMCAST	1901 Holiday Mine Rd 04.26	04/23/2026	EFT	\$ 150.20
111	COMCAST	2278 Heinemann Rd-JLWTP 04.26	04/17/2026	EFT	\$ 145.20
112	COMCAST	3516 Silver Rapids Rd-Office 04.26	04/10/2026	EFT	\$ 136.95
113	COMCAST	3604 Silver Rapids JLTC 04.26	03/11/2026	EFT	\$ 145.20
114	CONDOR EARTH TECHNOLOGIES INC	Groundwater Monitoring - District Wide FY 25/26	04/16/2026	149037	\$ 6,860.00
115	CONDOR EARTH TECHNOLOGIES INC	Material Testing & Special Inspections CIP 11088	03/26/2026	148929	\$ 683.85
116	CONDOR EARTH TECHNOLOGIES INC	Material Testing & Special Inspections CIP 11088	04/24/2026	149088	\$ 1,007.20
117	COOPER GENERAL ENGINEERING INC	Chainsaw - V 765	04/16/2026	149024	\$ 2,029.25
118	CPPA	Power District Wide 03/26	04/16/2026	149038	\$ 126,490.08
119	CPPA	Power OP HQ 03/26	04/16/2026	149038	\$ 1,386.40
120	CPUD	CPUD 398 Corp Yard 02/26-03/26	04/02/2026	148930	\$ 137.91
121	CPUD	CPUP 383-OP HQ 02/26-03/26	04/02/2026	148930	\$ 437.76
122	CWEA	CWEA CSM1 Renewal - J. Knick	04/24/2026	149089	\$ 114.00
123	CWEA	CWEA Membership Renewal - C. Canepa	04/24/2026	149089	\$ 251.00
124	CWEA	CWEA Membership Renewal - J. Gravette	04/24/2026	149089	\$ 251.00
125	CWEA	CWEA Membership Renewal-Byous	04/16/2026	149039	\$ 251.00
126	CWEA	CWEA Membership Renewal-Devich	04/24/2026	149089	\$ 251.00
127	D.A. WOOD CONSTRUCTION, INC.	Construction Services for CIP 10088	04/16/2026	149040	\$ 545,146.81
128	DANIEL GEDESE	Safety Work Boots FY FY 25/26	04/16/2026	EFT	\$ 188.77
129	DAVID BYOUS	Safety Work Boots FY 25/26	04/16/2026	149041	\$ 200.00
130	DENISE LANDSTEDT	Grant Research Services	03/26/2026	148931	\$ 937.50
131	DENISE LANDSTEDT	Grant Research Services	04/16/2026	149042	\$ 2,352.50
132	DEVINE CONSULTING LLC	FERC Relicensing Support	04/02/2026	148932	\$ 5,400.00
133	DEWBERRY ENGINEERS INC	Enviromental Services for 01273	04/02/2026	148933	\$ 6,373.50
134	DOCUSIGN INC	Docusign	04/02/2026	148934	\$ 6,670.00
135	DOWNEY BRAND ATTORNEYS LLP	General Admin Legal Fees	04/16/2026	149043	\$ 10,477.53
136	DYLAN BELL	New Employee Uniforms	04/02/2026	148935	\$ 642.73
137	EBBETTS PASS GAS SERVICE	Fuel EP 518.3gal 04/26	04/16/2026	149044	\$ 2,847.81
138	EBBETTS PASS LUMBER	Electrical Crew	04/16/2026	149045	\$ 27.05
139	EBBETTS PASS LUMBER	Electrical Parts	04/16/2026	149045	\$ 21.09
140	EBBETTS PASS LUMBER	EP Barn Project 10123	04/16/2026	149045	\$ 491.82
141	EBBETTS PASS LUMBER	Leak Repair Parts V779	04/16/2026	149045	\$ 69.24
142	EBBETTS PASS LUMBER	Pull Rope Construction Crew Cement Mixer	04/16/2026	149045	\$ 2.27
143	EBBETTS PASS LUMBER	Saw Chain and Fuel Truck #742	04/16/2026	149045	\$ 92.00
144	EBBETTS PASS LUMBER	Thread Extractor	04/16/2026	149045	\$ 10.02
145	EDGES ELECTRICAL GROUP, LLC	Resin Splice Kit - CC Lake Pump	04/16/2026	149046	\$ 1,359.45
146	EIDE BAILLY	Financial Assistance 02/23/26-03/20/26	04/09/2026	148989	\$ 17,974.00
147	ENTERPRISE FM TRUST	Vehicle Lease 03/26 & 04/26	04/09/2026	148990	\$ 102,998.49
148	FASTENAL	Blue Marking Paint - District	04/09/2026	148991	\$ 837.86
149	FASTENAL	Bottled Water - District	03/26/2026	148936	\$ 662.10
150	FASTENAL	District Safety Supplies	04/16/2026	149047	\$ 137.46
151	FASTENAL	Paper Towels - Admin Office	04/09/2026	148991	\$ 1,217.05
152	FASTENAL	Safety Supplies	04/09/2026	148991	\$ 145.87
153	FASTENAL	Supplies Vending	04/09/2026	148991	\$ 160.74
154	FASTENAL	Supplies Vending	04/16/2026	149047	\$ 1,027.32
155	FGL ENVIRONMENTAL	Lab Analysis Arnold WWTP	04/02/2026	148937	\$ 512.00
156	FOOTHILL MATERIALS	3/4 Class II AB - Utility Crew	04/02/2026	148938	\$ 793.69
157	FOOTHILL MATERIALS	Utility Crew 3/4 Class II AB	04/16/2026	149048	\$ 297.04
158	FOOTHILL PORTABLE TOILETS	Rental Portable Toilet Sheep Ranch 03/21-04/17/26	04/24/2026	149090	\$ 185.40
159	FOOTHILL PORTABLE TOILETS	Rental Portable Toilet Wallace 03/21-04/17/26	04/24/2026	149090	\$ 185.40

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160	GABRIEL DEAMICIS	Safety Work Boots FY 25/26	04/16/2026	EFT	\$ 200.00
161	GATEWAY PRESS, INC	DC Pamphlets	04/09/2026	148992	\$ 89.96
162	GENERAL PLUMBING SUPPLY CO INC	18" Repair Coupling - Hunters WTP	03/26/2026	148940	\$ 1,231.21
163	GENERAL PLUMBING SUPPLY CO INC	20" Repair Fittings - EB Pass	04/09/2026	148993	\$ 5,015.06
164	GENERAL PLUMBING SUPPLY CO INC	Copper Line Break Repairs - CC Dist	03/26/2026	148940	\$ 844.34
165	GENERAL PLUMBING SUPPLY CO INC	Customer PRV's - West Point Line Replacements	03/26/2026	148940	\$ 2,301.46
166	GENERAL PLUMBING SUPPLY CO INC	Fire Hose Fittings - District	04/09/2026	148993	\$ 231.39
167	GENERAL PLUMBING SUPPLY CO INC	Fittings - Line Repair	03/26/2026	148940	\$ 1,738.96
168	GENERAL PLUMBING SUPPLY CO INC	Gate Valves - District	04/09/2026	148993	\$ 857.95
169	GENERAL PLUMBING SUPPLY CO INC	Leak Repair Parts Utility Crew	04/16/2026	149049	\$ 477.07
170	GENERAL PLUMBING SUPPLY CO INC	Repair Clamps - District	04/16/2026	149049	\$ 1,985.69
171	GENERAL SUPPLY COMPANY	Bath Exhaust Fan FMWWTP	04/02/2026	148941	\$ 423.24
172	GENERAL SUPPLY COMPANY	Breaker - FMWWTP	04/16/2026	149050	\$ 795.64
173	GEORGE REED INC	Corrected Bill - Asphalt - Baldwin	03/26/2026	148942	\$ 2,494.73
174	GEORGE REED INC	Credit Invoice #100390600	03/26/2026	148942	\$ (2,517.89)
175	GEORGE REED INC	Cutback - EP Barn	03/26/2026	148942	\$ 1,421.40
176	GEORGE W. LOWRY, INC.	Oil Disposal SA Shop	04/16/2026	149051	\$ 235.00
177	GLOBAL PAY	Global Pay 24728	04/02/2026	EFT	\$ 18,405.58
178	GLOBAL PAY	Global Pay 7167	04/02/2026	EFT	\$ 2,923.29
179	GRAINGER	Filter Status Indicator Light JLWTP	04/02/2026	148943	\$ 472.83
180	GRAINGER	Heater & Mounting Bracket - Hunter Dam Pump House	04/16/2026	149052	\$ 1,264.23
181	GREGG BAUMANN	2026 Aquatic Management - FMWWTP Project	04/09/2026	148994	\$ 1,155.00
182	HERD'S MACHINE & WELD SHOP	Annual Cylinder Rental - 2025	04/24/2026	149091	\$ 1,920.00
183	HOLT OF CALIFORNIA	Critical Standby Generator Delivery - District	04/24/2026	149092	\$ 660.33
184	HOLT OF CALIFORNIA	Filters for Service Backhoe	04/02/2026	148944	\$ 403.96
185	HUBER TECHNOLOGY INC.	Brush Kit - LCWWTP	03/26/2026	148945	\$ 761.09
186	HUNT & SONS, INC	Diesel - LC Distribution	04/09/2026	148995	\$ 3,351.86
187	HUNT & SONS, INC	Oil - Collections Crew	03/26/2026	148946	\$ 372.81
188	Hunt Oil of California	20 Gallon GST Oil SA Shop	04/09/2026	148996	\$ 476.08
189	Hunt Oil of California	5 Gal ISO32 V 723 SA Shop	04/09/2026	148996	\$ 119.02
190	Hydropower Engineering Company LLC	Pump - 6 Mile LS	04/16/2026	149053	\$ 6,000.39
191	HYDROSCIENCE ENGINEERS INC	Amendment #1	04/16/2026	149054	\$ 54,724.50
192	HYDROSCIENCE ENGINEERS INC	Construction Services 15097	03/26/2026	148947	\$ 18,343.75
193	HYDROSCIENCE ENGINEERS INC	Construction Services 15097	04/16/2026	149054	\$ 19,916.50
194	HYDROSCIENCE ENGINEERS INC	EP Master Plan & Hydraulic Model	03/26/2026	148947	\$ 19,097.50
195	HYDROSCIENCE ENGINEERS INC	EP Master Plan & Hydraulic Model	04/16/2026	149054	\$ 8,180.00
196	HYDROSCIENCE ENGINEERS INC	Grant Application La Contenta / VSPUD	03/26/2026	148947	\$ 918.75
197	HYDROSCIENCE ENGINEERS INC	Grant Application La Contenta / VSPUD	04/16/2026	149054	\$ 1,130.00
198	INDUSTRIAL ELECTRICAL CO	Pump - DF VCTO	04/09/2026	148997	\$ 10,653.40
199	INTERSTATE TRUCK CENTER	Transmission and Brake Repairs - V736	03/26/2026	148948	\$ 3,789.32
200	IRON MOUNTAIN	Document Destruction 02.26	04/09/2026	148998	\$ 385.73
201	J&R Trucking School	Commercial Driving School	04/16/2026	149055	\$ 2,325.00
202	JAMES ROEDER	DMV Physical Reimbursement	04/02/2026	148949	\$ 110.00
203	JASON ZYSMAN	2026 First Aid/CPR/BBP Training	03/26/2026	148950	\$ 3,800.00
204	JEFF DAVIDSON	Reissue check #139734- Travel 03/22	04/09/2026	EFT	\$ 49.14
205	JEFF DAVIDSON	Reissue check #140716- Travel 08/22	04/09/2026	EFT	\$ 35.00
206	JESSICA SELF	Payment for Check #140077 05.22	04/09/2026	148999	\$ 245.93
207	JOE COVER AND SONS, INC.	Bio-Solids Disposal - AWWTP	04/02/2026	148951	\$ 2,557.50
208	John Curtoni	Winter Gear/Boot Reimbursement FY25/26	04/24/2026	EFT	\$ 400.00
209	CONFIDENTIAL	Retiree Health Reimbursement 04/26	04/24/2026	149093	\$ 1,169.00
210	KUBOTA MEMBRANE USA CORPORATION	Membrane Cartridges (10) - DF VCTO	04/16/2026	149056	\$ 6,819.75
211	LEDGER DISPATCH	BS Manager Ad 03.26	04/02/2026	148952	\$ 37.40
212	LEDGER DISPATCH	WTP Operator 03/26	04/02/2026	148952	\$ 17.50

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213	LIEBERT CASSIDY WHITMORE	FLSA/CalPERS Payroll Audit	04/02/2026	148953	\$ 2,194.50
214	LIEBERT CASSIDY WHITMORE	General Admin Legal Fees	04/02/2026	148953	\$ 722.00
215	M & M BACKFLOW & METER MAINTENANCE	5/8" x 3/4" Meter Bench Test	04/24/2026	149094	\$ 25.00
216	MARINE INDUSTRIAL TANK INC	Lake Pump & Cable Inspection - CC Lake Tulloch	04/09/2026	149000	\$ 3,750.00
217	CONFIDENTIAL	Retiree Health Reimbursement 04/26	04/24/2026	149095	\$ 503.50
218	MATHESON TRI-GAS, INC	Annual Ozone Tank Inspection - CCWTP	03/05/2026	149096	\$ 703.63
219	MATHESON TRI-GAS, INC	Annual Ozone Tank Inspection - JLWTP	03/05/2026	149096	\$ 703.63
220	MATHESON TRI-GAS, INC	Liquid Oxygen - JLWTP	03/05/2026	149096	\$ 9,559.61
221	MATRIX IMAGING SOLUTIONS - DATAPROSE LLC	Statement and Late Notices 03/26	04/09/2026	149001	\$ 6,640.02
222	MCCOY TRUCK TIRE SERVICE CENTER, INC	Front Tires - Backhoe	04/02/2026	148954	\$ 1,313.44
223	MCCOY TRUCK TIRE SERVICE CENTER, INC	Tires - V752, 761, 763	04/09/2026	149002	\$ 2,584.88
224	MCCOY TRUCK TIRE SERVICE CENTER, INC	Tires - V753, V760	03/26/2026	148954	\$ 1,668.18
225	MICHAEL FOELDI	SWRCB Treatment 3 Exam - Reimbursement	04/24/2026	149097	\$ 100.00
226	MICHAEL MINKLER	Flight to Washington DC and Parking	04/16/2026	149057	\$ 935.68
227	MID PACIFIC ENGINEERING INC	Inspections & Testing services for CIP 11122	03/26/2026	148955	\$ 815.06
228	MID PACIFIC ENGINEERING INC	Inspections & Testing services for CIP 11122	04/24/2026	149098	\$ 4,405.60
229	MISCOWATER	SAF Purchase CIP 15094T	04/09/2026	149003	\$ 459,927.19
230	MISSION SQUARE	RETIREMENT HEALTH SAVINGS	03/27/2026	EFT	\$ 2,180.00
231	MISSION SQUARE	RETIREMENT HEALTH SAVINGS	03/27/2026	EFT	\$ 750.00
232	MISSION SQUARE	RETIREMENT HEALTH SAVINGS	04/10/2026	EFT	\$ 2,180.00
233	MISSION SQUARE	RETIREMENT HEALTH SAVINGS	04/10/2026	EFT	\$ 750.00
234	MODESTO AIRCO GAS & GEAR	Cylinder Rental	04/09/2026	149004	\$ 104.00
235	MOTHER LODE ANSWERING SERVICE	Answering Service 04/26	04/09/2026	149005	\$ 1,083.00
236	MOUNTAIN OASIS PURIFIED WATER	Water Delivery and Equipment 03/26	04/16/2026	149058	\$ 286.10
237	MOYLE EXCAVATION	Construction Services CIP 11083S	04/16/2026	149059	\$ 586,109.68
238	MOYLE EXCAVATION	Construction Services CIP 11083W	04/16/2026	149059	\$ 306,233.39
239	MOZINGO CONSTRUCTION, INC.	Construction Services for CIP 11122	04/16/2026	149060	\$ 572,693.81
240	MUELLER SYSTEMS LLC	5/8 PD Meters - District	03/26/2026	148956	\$ 5,788.42
241	MUNICIPAL MAINTENANCE EQUIP	Capital Outlay CCTV Van	04/24/2026	149099	\$ 3,107.80
242	MUNICIPAL MAINTENANCE EQUIP	Cord Reel Modified Bracket V135 JLWTP	04/02/2026	148957	\$ 386.16
243	MUNICIPAL MAINTENANCE EQUIP	V746 Valves/Gasket/Handle	04/09/2026	149006	\$ 211.61
244	MUTUAL OF OMAHA	Life, AD&D 03/26	04/02/2026	148958	\$ 7,426.43
245	Nationwide Transport Services LLC	Container Move - District	03/26/2026	148959	\$ 1,752.00
246	NIK ALBERTS	D2 Water Test Travel Reimbursement	04/16/2026	EFT	\$ 70.91
247	NIK ALBERTS	Meal Reimbursement Water Grade 2 Training 03.26	04/09/2026	149007	\$ 39.50
248	NOR-CAL CONTROLS INC	Blower Motor - DF VCTO	04/09/2026	149008	\$ 4,992.54
249	NORTHSTAR CHEMICAL	Sodium Hydroxide - CC LS 12	04/24/2026	149100	\$ 1,856.68
250	NORTHSTAR CHEMICAL	Sodium Hydroxide - LCWWTP	04/24/2026	149100	\$ 4,151.84
251	NORTHSTAR CHEMICAL	Sodium Hypochlorite - CCWTP	03/26/2026	148960	\$ 4,905.50
252	NORTHSTAR CHEMICAL	Sodium Hypochlorite - JLWTP	04/24/2026	149100	\$ 4,624.63
253	NORTHSTAR CHEMICAL	Sodium Hypochlorite - WPWTP	04/24/2026	149100	\$ 1,403.84
254	NORTHSTAR CHEMICAL	Sodium Hypochlorite - WPWWTP	04/24/2026	149100	\$ 529.58
255	OCCU-MED, LTD	Pre-Hire Physical Screening	04/24/2026	149101	\$ 531.90
256	O'CONNELL & DEMPSEY, LLC	Federal Drought Legislation 03/26	04/16/2026	149061	\$ 7,000.00
257	O'CONNELL & DEMPSEY, LLC	Legislative Activities 02/2026	04/02/2026	148961	\$ 7,000.00
258	O'REILLY AUTO PARTS	Batteries - V145	03/26/2026	148962	\$ 379.86
259	O'REILLY AUTO PARTS	Batteries (Core Charge) - V145	03/26/2026	148962	\$ (44.00)
260	O'REILLY AUTO PARTS	Fiber Bond Filler JL	04/16/2026	149062	\$ 29.05
261	O'REILLY AUTO PARTS	Late Fee	04/16/2026	149062	\$ 15.93
262	O'REILLY AUTO PARTS	Snow Chain Return - V785, V778	03/26/2026	148962	\$ (87.95)
263	O'REILLY AUTO PARTS	Snow Chains, Saw Mix - V737, V772	03/26/2026	148962	\$ 803.95
264	O'REILLY AUTO PARTS	Tire Chains - V766,774, 780, 712	03/26/2026	148962	\$ 965.90
265	O'REILLY AUTO PARTS	Tire Chains - V778 & V785	03/26/2026	148962	\$ 619.82

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266	P G & E	Power SA Shop 03/26	04/16/2026	149063	\$ 19.11
267	PACE SUPPLY CORP	Repair Clamps - District	03/26/2026	148963	\$ 5,899.63
268	CONFIDENTIAL	Retiree Health Reimbursement 04/26	04/24/2026	149103	\$ 2,171.08
269	PG & E	Cypress Point 03/26	04/02/2026	148964	\$ 225.48
270	PG & E	Power-George Reed/OP HQ 03/26	04/14/2026	EFT	\$ 148.13
271	PG & E	Power-Silver Rapids/JLTC 03/26	04/14/2026	EFT	\$ 116.83
272	POTRERO HILLS LANDFILL	Bio-Solids Disposal	03/26/2026	148965	\$ 718.03
273	POTRERO HILLS LANDFILL	Bio-Solids Disposal - DF VCTO	04/09/2026	149009	\$ 412.32
274	POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	04/09/2026	149009	\$ 1,020.47
275	POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	04/09/2026	149009	\$ 710.15
276	PROGRESSIVE PRINT SOLUTIONS	Office Supplies - Envelopes	04/09/2026	149010	\$ 955.98
277	ROBERT SAPIEN	Tree Removal - White Pines	04/16/2026	149064	\$ 4,650.00
278	ROGER MESSERSMITH	Payment for Check #138394 08.21	04/09/2026	EFT	\$ 421.14
279	RUTLEDGE SECURITY SYSTEMS LLC	Annual NFPA 72 Fire System Inspection	04/24/2026	149105	\$ 250.00
280	SAFE T LITE	Traffic Signs - District	03/26/2026	148966	\$ 444.02
281	Scott S Seeman	Landscape Service 03.26	04/02/2026	148967	\$ 250.00
282	SEIU LOCAL 1021	SEIU Union Dues 04/26 *	04/02/2026	148968	\$ 2,967.84
283	SENDERS MARKET INC	A to B Project 11088	04/16/2026	149065	\$ 299.64
284	SENDERS MARKET INC	Battery - V 765	04/16/2026	149065	\$ 280.37
285	SENDERS MARKET INC	EP Foster Court Doug Fir	04/16/2026	149065	\$ 22.56
286	SENDERS MARKET INC	Fan Belt CC WWTP	04/16/2026	149065	\$ 7.40
287	SENDERS MARKET INC	Gate - AWWTP	04/16/2026	149065	\$ 432.45
288	SENDERS MARKET INC	LCWWTP Filter	04/16/2026	149065	\$ 84.03
289	SENDERS MARKET INC	Material and Supplies LCWWTP	04/16/2026	149065	\$ 62.31
290	SENDERS MARKET INC	Material and Supplies WP WTP	04/16/2026	149065	\$ 290.11
291	SENDERS MARKET INC	Materials and Supplies LC WHSE	04/16/2026	149065	\$ 71.24
292	SENDERS MARKET INC	Materials and Supplies LC WWTP	04/16/2026	149065	\$ 56.77
293	SENDERS MARKET INC	Measuring Tape - V 765	04/16/2026	149065	\$ 24.89
294	SENDERS MARKET INC	Mini Wedge LC WWTP	04/16/2026	149065	\$ 42.86
295	SENDERS MARKET INC	Ring Insert and Riser Collections Crew	04/16/2026	149065	\$ 199.66
296	SENDERS MARKET INC	Riser - Collections Crew	03/26/2026	148969	\$ 538.54
297	SENDERS MARKET INC	Septic Tank Lids - Collections Crew	03/26/2026	148969	\$ 549.87
298	SENDERS MARKET INC	Service Charge	04/16/2026	149065	\$ 12.62
299	SENDERS MARKET INC	Southworth WWTP	04/16/2026	149065	\$ 43.57
300	SENDERS MARKET INC	Supplies for Temperature Housing	04/16/2026	149065	\$ 43.91
301	SENDERS MARKET INC	Toilet Flapper JLWTP	04/16/2026	149065	\$ 6.81
302	SENDERS MARKET INC	Utility Crew	04/16/2026	149065	\$ 203.84
303	SENDERS MARKET INC	Vacuum Filter	04/16/2026	149065	\$ 29.22
304	SLAKEY BROS	Milwaukee Batteries - V784	03/26/2026	148970	\$ 536.60
305	SLAKEY BROS	Pick Tickets	04/24/2026	149106	\$ 677.98
306	STARLINK	Acct#9608 Multiple District Sites 4/24/26-5/24/26	04/27/2026	EFT	\$ 202.50
307	STARLINK	Internet 04/22/26-05/22/26	04/23/2026	EFT	\$ 802.50
308	STARLINK	Multiple District sites 04/26-05/26	04/13/2026	EFT	\$ 165.00
309	SWRCB - Waste Water Operator Certificate	SWRCB D2 Cert Request-Alberts	04/16/2026	149066	\$ 80.00
310	SWRCB - Waste Water Operator Certificate	SWRCB D2 Certificate Request-DeVich	04/02/2026	149021	\$ 80.00
311	SWRCB - Waste Water Operator Certificate	SWRCB D2 Renewal-C. Roberts	04/24/2026	149107	\$ 80.00
312	SWRCB - Waste Water Operator Certificate	SWRCB D3 Exam Application-C. Roberts	04/24/2026	149107	\$ 100.00
313	SWRCB - Waste Water Operator Certificate	Wastewater Grade 3 Exam App-Robbins	04/24/2026	149107	\$ 539.00
314	SWRCB - Waste Water Operator Certificate	Wastewater Operator 2 Cert Application-Gedese	04/02/2026	148971	\$ 228.00
315	TIFCO INDUSTRIES	V723 Bore Brush Set	04/16/2026	149067	\$ 140.67
316	TYLER TECHNOLOGIES, INC.	Tyler Annual FY 2026-27	04/02/2026	148972	\$ 82,529.55
317	TYLER TECHNOLOGIES, INC.	Tyler Business Process Review	04/24/2026	149108	\$ 36.25
318	TYLER TECHNOLOGIES, INC.	Tyler Contract FY 2025-26	04/02/2026	148972	\$ 27,509.85

CCWD - AP DISBURSEMENTS  
April 1-April 30, 2026

	Vendor Name	Description	Check Date	Check Number	Amount
319	TYLER TECHNOLOGIES, INC.	Utility Billing Notifications 03/26	04/24/2026	149108	\$ 38.80
320	TYLER TECHNOLOGIES, INC.	Utility Billing Transaction Fees 03/26	04/24/2026	149108	\$ 19,530.00
321	U.S. BANK	4565 CalCard Credit CEU Training Tahoe	04/07/2026	EFT	\$ (719.99)
322	U.S. BANK	4x15 Hose for Vac Trailer	04/07/2026	EFT	\$ 229.26
323	U.S. BANK	Accidental Personal Purchase	04/09/2026	EFT	\$ 66.97
324	U.S. BANK	Apple iCloud Storage	04/07/2026	EFT	\$ 82.40
325	U.S. BANK	Batteries District	04/07/2026	EFT	\$ 23.05
326	U.S. BANK	Batteries LC District	04/07/2026	EFT	\$ 23.05
327	U.S. BANK	Belts-Polaris EB Pass	04/07/2026	EFT	\$ 100.65
328	U.S. BANK	BioEnergy Conference Parking	04/07/2026	EFT	\$ 27.00
329	U.S. BANK	Blue Marking Flags-EB Pass	04/07/2026	EFT	\$ 91.95
330	U.S. BANK	Board Meeting Snacks	04/07/2026	EFT	\$ 23.47
331	U.S. BANK	CA Forest/Wildlife Meeting	04/07/2026	EFT	\$ 35.00
332	U.S. BANK	CalNet 03.26	04/07/2026	EFT	\$ 62.04
333	U.S. BANK	CalPelra Training Class	04/07/2026	EFT	\$ 395.00
334	U.S. BANK	Carbon Pellets - Collections	04/07/2026	EFT	\$ 555.30
335	U.S. BANK	Carbon Pellets 6 Mile	04/07/2026	EFT	\$ 227.31
336	U.S. BANK	Certified Cultural Letters CIP 15097	04/07/2026	EFT	\$ 32.31
337	U.S. BANK	CEU Training Tahoe Hotel	04/09/2026	EFT	\$ 53.81
338	U.S. BANK	Checked Bag	04/09/2026	EFT	\$ 80.00
339	U.S. BANK	Cleaning Products	04/07/2026	EFT	\$ 51.90
340	U.S. BANK	Copper Sulfate for Pond	04/07/2026	EFT	\$ 178.55
341	U.S. BANK	County Clerk Recorded Docs CIP 15094	04/07/2026	EFT	\$ 10.50
342	U.S. BANK	County Clerk Termination Recording	04/07/2026	EFT	\$ 23.00
343	U.S. BANK	CRWA Expo Registration - Turner	04/07/2026	EFT	\$ 725.00
344	U.S. BANK	CWEA EIT4 Renewal-Crumpacker	04/07/2026	EFT	\$ 129.00
345	U.S. BANK	Dewalt Batteries - District	04/07/2026	EFT	\$ 1,016.52
346	U.S. BANK	Doodle Poll Annual Subscription	04/07/2026	EFT	\$ 83.40
347	U.S. BANK	Electrical Parts V784	04/07/2026	EFT	\$ 283.60
348	U.S. BANK	Envelope Moistener	04/07/2026	EFT	\$ 12.45
349	U.S. BANK	Environmental Monitoring Equipment	04/07/2026	EFT	\$ 9,202.26
350	U.S. BANK	Ethernet - CCWTP	04/07/2026	EFT	\$ 1,825.31
351	U.S. BANK	Files-Purchasing	04/07/2026	EFT	\$ 20.56
352	U.S. BANK	Fire Hose - CC Tank	04/07/2026	EFT	\$ 724.04
353	U.S. BANK	Firewall Spare	04/07/2026	EFT	\$ 477.72
354	U.S. BANK	First Aid Kit LCWWTP 10119	04/07/2026	EFT	\$ 35.70
355	U.S. BANK	Fittings for Sink	04/07/2026	EFT	\$ 20.77
356	U.S. BANK	Fittings LCWWTP 10119	04/07/2026	EFT	\$ 51.83
357	U.S. BANK	Hoses CC Tank Delivery Charge	04/07/2026	EFT	\$ 11.81
358	U.S. BANK	Hotel	04/09/2026	EFT	\$ 1,156.45
359	U.S. BANK	Hydrant Fill A Frame Signs	04/07/2026	EFT	\$ 424.30
360	U.S. BANK	In Flight Wi-Fi	04/09/2026	EFT	\$ 20.00
361	U.S. BANK	IT Asset Management	04/07/2026	EFT	\$ 29.99
362	U.S. BANK	IT Equipment	04/07/2026	EFT	\$ 629.70
363	U.S. BANK	IT Security	04/07/2026	EFT	\$ 228.00
364	U.S. BANK	IT Supplies	04/07/2026	EFT	\$ 256.66
365	U.S. BANK	IT Tools	04/07/2026	EFT	\$ 339.86
366	U.S. BANK	Knick and Gravette CA Rural Ass. Expo Regist.	04/07/2026	EFT	\$ 1,420.00
367	U.S. BANK	Lease Reporting Webinar	04/07/2026	EFT	\$ 100.00
368	U.S. BANK	Locks-Engineering	04/07/2026	EFT	\$ 104.78
369	U.S. BANK	Marking Spikes EB Pass	04/07/2026	EFT	\$ 203.48
370	U.S. BANK	Metal Detectors EB Pass	04/07/2026	EFT	\$ 319.77
371	U.S. BANK	Meter Snow Markers EB Pass	04/07/2026	EFT	\$ 346.36

CCWD - AP DISBURSEMENTS  
April 1-April 30, 2026

	Vendor Name	Description	Check Date	Check Number	Amount
372	U.S. BANK	Metro	04/09/2026	EFT	\$ 12.00
373	U.S. BANK	Mobile Device Manager	04/07/2026	EFT	\$ 440.80
374	U.S. BANK	Multi-Tool V784	04/07/2026	EFT	\$ 29.20
375	U.S. BANK	Office Supplies	04/07/2026	EFT	\$ 711.31
376	U.S. BANK	Ops Laptop	04/07/2026	EFT	\$ 1,208.49
377	U.S. BANK	Pan and Cyanide Solution	04/07/2026	EFT	\$ 361.11
378	U.S. BANK	Password Manager	04/07/2026	EFT	\$ 2,160.00
379	U.S. BANK	PDF Software	04/07/2026	EFT	\$ 863.64
380	U.S. BANK	Pillow Block LCWWTP 10119	04/07/2026	EFT	\$ 88.92
381	U.S. BANK	Postage	04/07/2026	EFT	\$ 12.42
382	U.S. BANK	Printer - Purchaser	04/09/2026	EFT	\$ 649.49
383	U.S. BANK	Projector	04/07/2026	EFT	\$ 3,036.99
384	U.S. BANK	Projector Screen	04/07/2026	EFT	\$ 369.28
385	U.S. BANK	Rainsuit-Jarnagin	04/07/2026	EFT	\$ 95.48
386	U.S. BANK	Recruiting ACWA	04/07/2026	EFT	\$ 475.00
387	U.S. BANK	Recruiting BC Water Jobs	04/07/2026	EFT	\$ 299.00
388	U.S. BANK	Recruiting CSDA	04/07/2026	EFT	\$ 225.00
389	U.S. BANK	Refund District Dewalt Batteries Purchased 02/26	04/07/2026	EFT	\$ (356.14)
390	U.S. BANK	Saw Blades - V762	04/10/2026	EFT	\$ 649.63
391	U.S. BANK	Sawzall V778	04/07/2026	EFT	\$ 395.88
392	U.S. BANK	Snow Chains - Construction Backhoe	04/07/2026	EFT	\$ 1,411.88
393	U.S. BANK	Supply Line for Sink LCWWTP	04/07/2026	EFT	\$ 21.63
394	U.S. BANK	Taxi	04/09/2026	EFT	\$ 73.09
395	U.S. BANK	Travel Meal	04/09/2026	EFT	\$ 240.28
396	U.S. BANK	Trolling Motor for Boat	04/07/2026	EFT	\$ 311.21
397	U.S. BANK	Turbo - Big Trees 1 Generator	04/07/2026	EFT	\$ 1,694.74
398	U.S. BANK	Uber	04/09/2026	EFT	\$ 156.44
399	U.S. BANK	UPUD	04/07/2026	EFT	\$ 279.13
400	U.S. BANK	UVC	04/09/2026	EFT	\$ 50.01
401	U.S. BANK	V 748 Chains and Binders	04/09/2026	EFT	\$ 428.94
402	U.S. BANK	Variable Valve Training-Edens	04/07/2026	EFT	\$ 249.00
403	U.S. BANK	Volcano Phone WPWTP-Smith Lane	04/07/2026	EFT	\$ 120.01
404	U.S. BANK	Volcano Phone WPWTP-481 Smitty Lane	04/07/2026	EFT	\$ 120.01
405	U.S. BANK	Volcano SCADA/Phone WPWTP-Smitty Lane	04/07/2026	EFT	\$ 726.36
406	U.S. BANK	Volcano WPWTP-Sandy Gulch	04/07/2026	EFT	\$ 494.46
407	U.S. BANK	Walkie Talkies District Traffic Control	04/07/2026	EFT	\$ 94.60
408	U.S. BANK	Water Code Updates	04/07/2026	EFT	\$ 16.35
409	U.S. BANK	Water Cooler Dispenser	04/07/2026	EFT	\$ 205.32
410	U.S. BANK	Water Pump V785	04/07/2026	EFT	\$ 85.75
411	ULINE	Fire Blankets/Message Boards - District	04/24/2026	149109	\$ 2,349.02
412	UMPQUA BANK-ACH	Conifer 03.18.26-04.17.26	04/03/2026	EFT	\$ 650.00
413	UNION DEMOCRAT	Recruitment	04/16/2026	149068	\$ 983.70
414	UNITED PARCEL SERVICE	Shipping Week End 03/21/26	04/02/2026	148973	\$ 44.12
415	UNITED PARCEL SERVICE	Shipping Week End 03/28/2026	04/16/2026	149069	\$ 44.18
416	UNITED PARCEL SERVICE	Shipping Week End 04/11/26	04/24/2026	149110	\$ 44.29
417	UNITED PARCEL SERVICE	Shipping Week End 4/4/2026	04/16/2026	149069	\$ 44.29
418	UNITED RENTALS NORTHWEST, INC	2026 Backhoe Training	04/02/2026	148974	\$ 2,981.20
419	US BANK CORP TRUST SVCS	Fly in Acres-Fiscal Agent	04/24/2026	149111	\$ 1,650.00
420	USA BLUE BOOK	Bio -Neutralizer Tabs - Distribution	04/24/2026	149112	\$ 1,446.30
421	USA BLUE BOOK	Chlorine Pump - Hunters WTP	03/26/2026	148975	\$ 1,699.47
422	USA BLUE BOOK	Lab Supplies - DF VCTO	04/24/2026	149112	\$ 493.66
423	USA BLUE BOOK	Lab Supplies - Hunters WTP	03/26/2026	148975	\$ 2,675.71
424	USA BLUE BOOK	Lab Supplies - WPWTP	03/26/2026	148975	\$ 1,337.49

CCWD - AP DISBURSEMENTS  
April 1-April 30, 2026

	Vendor Name	Description	Check Date	Check Number	Amount
425	USA BLUE BOOK	Marking Whiskers - EB Pass	03/26/2026	148975	\$ 512.91
426	USA BLUE BOOK	NTU Meter Kit - FMWWTP	04/02/2026	148975	\$ 2,351.41
427	USA BLUE BOOK	PH Buffer	04/16/2026	149070	\$ 191.33
428	USA BLUE BOOK	Phosphate Meter - WPWTP	04/24/2026	149112	\$ 793.36
429	USA BLUE BOOK	Pump - JLWTP	04/16/2026	149070	\$ 1,332.48
430	USALCO LLC	ProPac 926 Polymer - JLWTP	04/24/2026	149113	\$ 15,534.80
431	VALLEY SPRINGS FEED INC	6.2 gallons LP Forklift Propane JLWTP	04/09/2026	149012	\$ 24.77
432	VALLEY SPRINGS NEWS	Legal Notices-Capacity Ordinance	04/16/2026	149071	\$ 378.00
433	VALLEY SPRINGS NEWS	Public Hearing Notices 03.26	04/02/2026	148976	\$ 39.00
434	VALLEY SPRINGS NEWS	Recruiting Business Manager/WW Operator 03/26	04/16/2026	149071	\$ 175.00
435	VERDANTAS INC	Arnold Sewer Master Plan	04/02/2026	148977	\$ 32,275.14
436	VERIFIED FIRST, LLC	New Hire Background Investigation	04/09/2026	149013	\$ 101.20
437	VERIZON WIRELESS	Cell Phone Service 03/26	04/27/2026	EFT	\$ 4,269.05
438	VOLCANO TELEPHONE COMPANY	Phone WPWTP 04.26	04/07/2026	EFT	\$ 366.15
439	VOLCANO TELEPHONE COMPANY	Phone WPWTP-Smitty 04.26	04/07/2026	EFT	\$ 78.40
440	VOLCANO TELEPHONE COMPANY	Phone WPWWTP-Sandy Gulch 04.26	04/07/2026	EFT	\$ 258.37
441	VOLCANO TELEPHONE COMPANY	Phone WPWWTP-Smith Lane 04.26	04/07/2026	EFT	\$ 78.40
442	WAGEWORKS	FSA Admin 03/26	04/02/2026	148978	\$ 225.00
443	WESTERN HYDROLOGICS	FERC support	04/16/2026	149072	\$ 25,357.50
444	WESTERN HYDROLOGICS	Stream gaging	04/16/2026	149072	\$ 1,792.14
445	WILLDAN	Arbitrage Rebate Services	04/24/2026	149114	\$ 2,500.00
446	WILLDAN	Local Improvement Dist. Admin payment 4 FY 25/26	04/09/2026	149014	\$ 2,255.02
447	WIZIX TECHNOLOGY GROUP INC	Copier Fees	04/03/2026	EFT	\$ 192.23
448	WIZIX TECHNOLOGY GROUP INC	Toner Fees	04/24/2026	EFT	\$ 406.59
449	WOODARD & CURRAN INC	UWMP Support	03/26/2026	148979	\$ 43,008.75
450	YOUNG'S COPPER ACE HARDWARE	CC Material and Supplies	04/09/2026	149015	\$ 262.18
					<b>\$ 3,580,189.19</b>

\* Reimbursable Expense

**RESOLUTION NO. 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**RATIFYING CLAIM SUMMARY NO. 650**

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT has reviewed and considered Claim Summary Number 649 at the Regular Meeting held on May 13, 2026; and

**WHEREAS**, Board Members have resolved questions, issues, or concerns by consultation with District staff during said meeting.

**NOW, THEREFORE, BE IT RESOLVED** that the CALAVERAS COUNTY WATER DISTRICT Board of Directors hereby ratifies Claim Summary Number 650 in the amount of \$4,519,371.28 for the month of April 2026.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of April 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

\_\_\_\_\_  
John "Jack" Garamendi, President  
Board of Directors

ATTEST:

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

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A G E N D A

**3 d**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Stacey Lollar, HR Manager

SUBJECT: Approval of a Side Letter Agreement with the Management and Confidential Unit

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ adopting Resolution No \_\_\_\_ Approving a side letter agreement to the current Agreement with the Management and Confidential Unit

## SUMMARY:

The current MOU for the Management and Confidential Unit (MCU) provides for out-of-class compensation for situations where employees are directed to temporarily fill roles beyond their regular job duties. The MOU did not clearly address how compensation should be handled for extended assignments beyond the initial 60-day period. This lack of clarity created uncertainty for both employees and management during longer-term assignments driven by extraordinary staffing circumstances.

To address this issue, the District worked with MCU to clarify the out-of-class language. The proposed update explicitly defines compensation for out-of-class assignments extending beyond 60 consecutive days by providing an additional five percent (5%) differential. This clarification ensures fairness, transparency, consistency, and shared understanding regarding the application of out-of-class pay for extended assignments.

Out-of-class assignments exceeding sixty (60) days remain infrequent and are typically associated with unique staffing disruptions. This update recognizes the sustained level of responsibility assumed by employees who stepped into these roles, while preserving the District's operational flexibility.

## FINANCIAL CONSIDERATIONS:

The anticipated infrequent fiscal impact of this change is minimal. Any out-of-class assignments qualifying for the additional 5% compensation will be absorbed within existing departmental budgets and funded through payroll savings already realized by the District as a result of current vacancies. No additional appropriations are anticipated as a result of this update.

*Attachments: Proposed Side Letter Agreement  
Resolution*

**SIDE LETTER AGREEMENT BETWEEN  
CALAVERAS COUNTY WATER DISTRICT  
AND  
MANAGEMENT & CONFIDENTIAL UNIT  
Term: July 1, 2021 through June 30, 2026**

**Amendment to Article 4.C. – Out of Class Pay**

The Calaveras County Water District (CCWD or the District) and Management and Confidential Unit (the MCU) agree to the following side letter amending the Agreement for the term July 1, 2021 through June 30, 2026.

The parties agreed to replace Article 4, Paragraph C (“Out of Class Pay”) in its entirety with the following language effective January 1, 2026

**Article 4.C. Out-of-Class Pay**

When an employee is assigned to perform duties of a higher classification (defined as a classification with a higher top salary step than the employee’s permanent classification) for more than three (3) business days, the employee will receive an additional five percent (5%) of base pay for each pay period of the assignment. If the out-of-class assignment continues beyond sixty (60) days, the employee will receive an additional five percent (5%) of base pay (for a total of ten percent (10%)) for the remainder of the assignment.

Out-of-class assignments must be documented in writing and approved in advance by the Department Head or Manager. The written assignment will specify the date and duration of the out-of-class duties assigned, and the out-of-class compensation will commence upon that date.

If the out-of-class assignment results from an approved leave of absence of the incumbent in the higher classification and the employee is assuming the full duties of the higher-level position, the out-of-class pay will be reported to CalPERS for classic members only as Temporary Upgrade Pay, subject to CalPERS rules, regulations, and interpretations regarding special compensation.

Except as specifically amended by this Side Letter, all other terms and conditions of the Agreement between the District and the MCU remain unchanged.

**SIDE LETTER AGREEMENT BETWEEN  
CALAVERAS COUNTY WATER DISTRICT  
AND  
MANAGEMENT & CONFIDENTIAL UNIT  
Term: July 1, 2021 through June 30, 2026**

Signed and agreed:

**For the District:**

**For the MCU:**

\_\_\_\_\_  
Michael Minkler  
General Manager

\_\_\_\_\_  
Kevin Williams  
MCU Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Rebecca Hitchcock  
MCU Representative

Date: \_\_\_\_\_

**RESOLUTION NO. 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**APPROVING A SIDE LETTER TO THE AGREEMENT BETWEEN THE CALAVERAS  
COUNTY WATER DISTRICT AND THE MANAGEMENT AND CONFIDENTIAL UNIT  
EFFECTIVE JULY 1, 2021 THROUGH JUNE 30, 2026**

**WHEREAS**, the Calaveras County Water District (“District”) and Management and Confidential Unit (“MCU”) are parties to an Agreement effective date of July 1, 2021 through June 30, 2026 governing wages, hours, and other terms and conditions of employment; and

**WHEREAS**, during this period, certain employees stepped into out-of-class assignments for extended durations to ensure continuity of critical services, specifically in the Finance and Accounting departments; and

**WHEREAS**, the existing agreement language regarding out-of-class assignments did not clearly address compensation for assignments extending beyond sixty (60) consecutive days; and

**WHEREAS**, the District met and worked in good faith with MCU to clarify the existing language to provide transparency, consistency, and compliance with CalPERS requirements; and

**WHEREAS**, the District and MCU have mutually agreed to a Side Letter Agreement that clarifies out-of-class assignment compensation by providing an additional five percent (5%) differential for qualifying assignments exceeding sixty (60) consecutive days, effective as of January 1, 2026; and

**WHEREAS**, out-of-class assignments of this duration are infrequent and any associated costs will be absorbed within existing departmental budgets and offset by payroll savings due to vacancies, with no additional appropriations required.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the Calaveras County Water District approve and adopt the Side Letter Agreement with the MCU regarding Out-of-Class Assignment compensation, effective January 1, 2026, substantially in the form presented to the Board;

**PASSED AND ADOPTED** by this 13<sup>th</sup> day of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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John "Jack" Garamendi, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock  
Clerk to the Board

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AGENDA

**3 e**

ITEM

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Approval of an Amendment to the Eide Bailly Agreement

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ by Minute Entry Amending the Eide Bailly Professional Services Agreement

Staff requests the Board approve the proposed amendment to increase the not-to-exceed amount of Agreement No. 2026-GM-01 with Eide Bailly by \$40,000 (from \$100,000 to \$140,000) is necessary to support the District's ongoing accounting and financial advisory needs through the completion of the engagement.

## DISCUSSION

On December 16, 2025, CCWD executed an agreement with Eide Bailey, an accounting firm that specializes in special district accounting, to provide budget and accounting assistance while the District experienced significant employee turnover. The level of effort required to perform the outlined scope of services was difficult to estimate at the outset and the cost is approaching the not-to-exceed amount of the contract. Eide Bailey tasks include:

- A high volume of complex financial activities, including extensive monthly reconciliations, reporting, budget preparation, and oversight of accounting functions.
- Support for construction loan drawdowns, requiring coordination, tracking, and reconciliation to ensure compliance with funding requirements and timely reimbursement.
- Assist with strategic initiatives, including research and support for billing processes that require significant financial analysis and coordination.
- Ongoing need for higher-level review and oversight, including continued support for reviewing Accountant II work and providing guidance to ensure accuracy, internal control compliance, and adherence to accounting standards.

- Continued participation in Finance Committee meetings, as well as rate model update and analysis.

These necessary services are critical to maintaining the integrity of the District's financial operations, supporting key policy and operational initiatives, and ensuring compliance with regulatory and reporting requirements. CCWD's Admin Services Department will be fully staffed by the end of May and new staff are quickly getting up to speed. Continued support from Eide Bailey is necessary, but the scope will decrease significantly in the coming months.

## **FINANCIAL CONSIDERATIONS**

Based on current expenditure trends and the remaining scope of work through the anticipated completion date, the additional \$30,000 is necessary to allow Eide Bailly to continue providing uninterrupted services at the level needed by the District.

This amendment is consistent with Section (k) "Changes" of the agreement, which allows for modifications to the scope and contract amount through a written amendment approved by the General Manager.

*Attachments: Eide Bailly Amended Agreement*

**AMENDMENT #1 to the  
Agreement for Professional Services  
with  
Calaveras County Water District  
120 Toma Court  
San Andreas CA 95249  
Telephone 209-754-3543**

*The terms on subsequent pages are incorporated in this document and will constitute a part of the agreement between the parties when signed.*

**TO:**

**Eide Bailly**  
James W. Ramsey, CPA – Managing Director  
2150 River Plaza Dr, Ste 150  
Sacramento, CA 95833-4133

**Phone:** (916) 570-1880

**Fax:** (916) 570-1875

**Date:** May 13, 2026

**Agreement No. 2026-GM-01-A01  
Purchase Order No. 90257**

**The Agreement dated December 16, 2025, is hereby amended by the items listed below.**

**Scope: The undersigned agrees to furnish the following additional services:** Support preparation of annual fiscal budget FY 2026/27, provide support for personnel cost calculations during negotiations and will act as on-call accounting support in FY 2026/27.

<b>Contract Price:</b>	Original Price	\$100,000
	<b>This Amendment #1</b>	<u>\$ 40,000</u>
	<b>New Total Price</b>	\$140,000

**Completion Date:** Completion amended to January 1, 2027

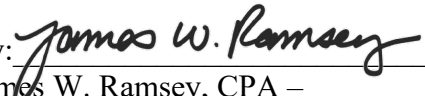
**All other items remain the same.**

For Technical Direction by Calaveras County Water District: Michael Minkler, General Manager, 120 Toma Court, San Andreas, CA 95249, [michaelm@ccwd.org](mailto:michaelm@ccwd.org) or phone (209) 754-3001, or designee

**Accepted:** Calaveras County Water District

**Consultant:** Eide Bailly

By: \_\_\_\_\_  
Michael Minkler  
General Manager

By:  \_\_\_\_\_  
James W. Ramsey, CPA –  
Managing Director

Date: \_\_\_\_\_, 2026

Date: May 8, 2026, 2026

The background of the entire page is a high-speed photograph of water splashing. Numerous clear, spherical water droplets of various sizes are scattered across the white background, with a larger, more complex splash of water at the bottom right corner. The water has a light blue tint.

A G E N D A

**3 f**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Award Contract for District Auditing Services for the Fiscal Years Ending June 30, 2026, 2027, and 2028

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_/\_\_\_\_\_ adopting Resolution No \_\_\_ Awarding Contract for District Auditing Services for the Fiscal Years Ending June 30, 2026, 2027, and 2028.

## SUMMARY:

The District issued a Request for Proposal (RFP) for Professional Auditing Services on March 16, 2026, with a submittal deadline of April 10, 2026. The RFP was posted on the California Special Districts Association website and three RFP responses were received. Staff reviewed the proposals for compliance with the RFP requirements, including experience of assigned personnel with similar engagements, qualifications of the firm, and approach to the engagement. Cost was considered; however, cost was not the sole selection criteria.

Staff determined Nigro & Nigro, PC, most closely meets the needs of the District for auditing services in accordance with their proposal dated April 10, 2026 (attached). Staff recommends that the District award Nigro & Nigro, PC a contract for auditing services.

## FINANCIAL CONSIDERATIONS:

The three-year agreement for auditing services is estimated to be \$126,000.

Attachments: *Resolution No. 2026-\_\_ Awarding Contract for District Auditing Services for the Fiscal Years Ending June 30, 2026, 2027, and 2028.*  
*Nigro & Nigro PC. Auditing Services Technical and Cost Proposals for the Fiscal Years Ending June 30, 2025, 2026, and 2027*  
*Agreement 2026-Admin-01 – NTE \$126,000*

**RESOLUTION NO. 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**APPROVING AN AGREEMENT FOR AUDITING SERVICES FOR THE  
FISCAL YEARS ENDING JUNE 30, 2026, 2027, AND 2028**

**WHEREAS**, the CALAVERAS COUNTY WATER DISTRICT’S (the “District”) Board of Directors adopted Resolution 2023-56 on October 25, 2023, updating the District’s Financial Management Policy 5.00: and

**WHEREAS**, Financial Management Policy 5.0 of the District’s Budget and Fiscal Policies prescribes the District’s Financial Reporting and Management Policies, including accounting, auditing, and financial reporting; and

**WHEREAS**, Section 5.00.1.1.6 of said Policy states that the District will employ an independent accounting firm to perform an annual audit of the District’s financial statements. Furthermore, the completed and accepted audit shall be available to all required and interested parties; and

**WHEREAS**, the District wishes to enter into an agreement with Nigro & Nigro, PC for auditing services for the Fiscal Years ending June 30, 2026, 2027, and 2028.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of CALAVERAS COUNTY WATER DISTRICT hereby authorizes the General Manager to enter into a three-year agreement for auditing services with Nigro & Nigro, PC, in the amount of \$126,000.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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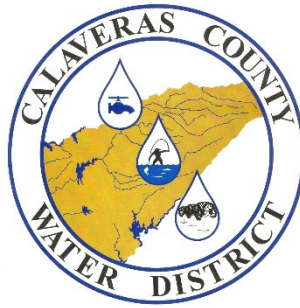
John “Jack” Garamendi, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board

# CALAVERAS COUNTY WATER DISTRICT



## Request for Proposals

for

## Professional Auditing Services

Fiscal years ending June 30, 2026 and 2027 (with option for 2028)

Calaveras County Water District  
120 Toma Court, P.O. Box 608  
San Andreas, CA 95249  
Phone: (209) 754-3543

Date of Issuance: March 16, 2026  
Submittal Deadline: April 10, 2026

# CALAVERAS COUNTY WATER DISTRICT

## RFP FOR AUDIT SERVICES

### I. INTRODUCTION

#### A. General Information

Calaveras County Water District (the “District”) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027 and an option for 2028. These audits are to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards; Governmental Accounting Standards Board (GASB); U.S. Office of Management and Budget (OMB) Circular A-133; Audits of State, Local Governments, and Non-Profit Organizations; and the State of California Controller's Minimum Audit Requirements for California Special Districts. More detailed information on the District and its finances can be found in our General-Purpose Financial Statements. Copies of previous years' reports can be obtained from our website ([www.ccwd.org](http://www.ccwd.org)) on the Publications page under Financial Reports.

Responding firms shall be solely responsible for any expenses incurred in preparing proposals in response to this request. The Calaveras County Water District will not reimburse any costs.

To be considered, a proposal must be received by Kelly Zahniser, Director of Administrative Services, Calaveras County Water District, 120 Toma Court, San Andreas, CA 95249 by: 4:00 P.M. on April 10, 2026.

The District reserves the right to reject any or all proposals submitted.

Insurance. The firm receiving the contract shall obtain and maintain at their own expense the following types of insurance for the duration of this agreement: 1) Worker's Compensation Insurance, as required by the laws of California, and Employer's liability insurance in an amount no less than \$1,000,000; 2) Comprehensive general liability or commercial general insurance, with a combined single limit of not less than \$1,000,000 for injury to any one person and for any one occurrence of personal injury, bodily injury, property damage liability insurance in an amount not less than \$1,000,000 and \$2,000,000 general aggregate; 3) Automobile liability insurance in an amount no less than \$1,000,000; and 4) Errors and omissions professional liability insurance in the amount of \$1,000,000. Calaveras County Water District, its Board of Directors, officers, employees, and authorized volunteers are named as additional insured. Also, the policies must specify that such insurance is primary, and no District insurance will be called on to contribute to a loss. Any objections to the specified coverage level must be brought to the District's attention prior to the due date for cost proposals; otherwise, compliance with the insurance requirements will be assumed. The cost of such insurance shall be included in the consultant's proposal.

Review Process. During the evaluation process the District reserves the right to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

It is anticipated the selection of a firm will be completed by April 24, 2026.

## **B. Term of Engagement**

An initial two-year agreement is contemplated, with an option to extend the engagement for up to one year. The District's Board of Directors will make the final selection and award.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be Performed**

#### **1. Financial Statements**

The District desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with Generally Accepted Accounting Principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by Generally Accepted Auditing Standards.

#### **2. State Controller Report**

The auditor shall include as a component of the proposal a separate cost for the preparation and transmittal of the Annual Reports of Financial Transactions to the State Controller for each year.

#### **3. Certificate of Debt Coverage**

A part of the annual process is the requirement that the District calculate the "Annual Debt Service Rate Coverage" ratio. The Auditor shall include as a component of the proposal the cost of the auditing procedures applied in the audit for the annual debt service rate coverage ratio for each year.

#### **4. Management Report**

The auditor shall communicate in a letter any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall also be reported in a separate letter to management and the Board of Directors.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Board of Directors and General Manager.

## **B. Special Considerations**

### **1. Potential Need to Prepare Single Audit**

As the District is often the recipient of both Federal and State grants, it is possible that during the period of engagement the District may be responsible for obtaining audit(s) for one or more grants in accordance with grantee's requirements, such as the Single Audit Act of 1984 in compliance with 44 CFR Section 13.26. If a Single Audit(s) is required, it is anticipated that the auditor will prepare the Single Audit at a mutually agreed upon cost.

### **2. Typical Audit Schedule and Performance of Field Work**

The District anticipates and expects the major fieldwork for the District to begin on or near the middle of September of each year. This does not include preliminary fieldwork, which may occur prior to the end of the Fiscal Year.

The auditor shall provide the District with a draft copy of the audit report and management letter in adequate time to meet District Meeting schedules. Typically, this has been done no later than October **30** of each year.

Report preparation and printing of the Financial Statements is the responsibility of the **AUDITOR**. It is expected that the audit firm will deliver ten (10) copies (including 1 PDF electronic copy). Typically, this has been completed by **November 10** of each year in order to present to the District Board of Directors during a December meeting. In addition to meeting with Staff, a representative of the audit firm is expected to attend one meeting of the District Finance Committee and the Board of Directors at which the Financial Statements are presented.

## **C. Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

- Calaveras County Water District
- Parties designated by State or Federal Government and/or agencies thereof.
- Auditors of entities, which the District is a sub recipient of grant funds.
- Parties designated by the Federal or State governments or by the District as part of an audit quality review process.

Moreover, the firm shall respond to reasonable inquiries of successor auditors and allow successor auditors to review work papers relating to matters of continuing accounting significance.

## **III. DESCRIPTION OF THE GOVERNMENT**

### **A. Name and Telephone Number of Principal Contact:**

The auditor's principal contact with the District will be Kelly Zahniser, Director of Administrative Services, who can be reached at (209) 754-3102. ([kellyz@ccwd.org](mailto:kellyz@ccwd.org))

**B. Background Information:**

The Calaveras County Water District was formed on September 6, 1946, for the purpose of assisting residents of Calaveras County in establishing and protecting their water resources. The District boundaries are the same boundary lines of the County of Calaveras. Water and sewer services are provided to eight improvement districts within the boundaries of the District. A more complete description is provided in budget documents which can be found on the District's website, [www.ccwd.org](http://www.ccwd.org) in the Financial Reports section.

**C. Fund Structure:**

The District uses the following fund types in its financial reporting:

<u>Fund Type/Account Group</u>	<u>Number of Individual Funds</u>
Water/Sewer/Hydro operating funds	3
CIP funds	4
Project funds	3
Expansion funds	17
Assessment District funds	9
Reserve fund	7
Public Finance Authority	2

**D. Budgetary Basis of Accounting:**

The District prepares its budgets on a basis consistent with Generally Accepted Accounting Principles.

**E. Current Financial Software:**

The District currently uses Tyler Technologies software for all its accounting applications with the exception of ADP for payroll from July 1, 2024, to December 31, 2024. The District transitioned from Springbrook financials to Tyler ERP Pro 10 in October 2024.

**F. Availability of Prior Audit Reports:**

A copy of the most recent audits are available on the District's website; [www.ccwd.org](http://www.ccwd.org).

**IV. TIME REQUIREMENTS**

It is anticipated that the audit work will be performed in two phases (A and B):

**A. Interim Audit Work**

Interim work has typically taken place in May or June and would consist of planning and interim audit procedures (such as gaining an understanding of relevant systems, procedures and internal controls, selected compliance, and transaction testing, etc.).

**B. Year-End Audit Work**

District staff will present a trial balance one week prior to field work.

The second phase would involve updating and completing the examination of the Basic Financial Statements, reviewing the Management Discussion and Analysis Report (drafted by District staff), preparing opinion letters and other relevant financial reports. The year-end audit fieldwork has typically been undertaken the day after Labor Day, and it is expected to be completed no later than October 15. Any proposed audit adjustments must be identified no later than the conclusion of audit fieldwork.

**C. Draft Reports**

The Auditor shall provide the District with a complete draft of the Financial Statements, including footnotes and supplementary schedules and management letter. The District will review and provide comments or responses to the auditors within ten (10) calendar days of receipt of each of the draft reports.

**D. Final Reports**

Two (3) copies (including 1 PDF electronic file copy) shall be delivered to the District by December 15 of each year.

**E. Presentations**

Presentation of final reports to the Finance Committee in November and Board of Directors in December.

**F. State Controllers Report**

If the District elects to have the Auditor prepare the State Controllers Report of Financial Transactions, the Auditor shall schedule the work to meet State established deadlines for filing. The schedule shall allow for a minimum of five (5) days for District Staff to review the report prior to the deadline.

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

**A. Statements and Schedules to be Prepared by the Staff of the District**

District Staff members will be made available to assist in the audit. We will prepare any necessary schedules, provide documents (invoices, checks, Board minutes, etc.) and prepare (type) all confirmations. In addition, we will be available to respond to any questions which may arise during the audit.

**B. Work Area, Telephones, and Photocopying:**

The District will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to a computer, telephone line, and photocopying facilities to be used for the audit.

### **C. Report Preparation:**

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

## **VI. SELECTION PROCESS AND CRITERIA**

### **A. Selection Process**

The selection process will involve the review of the proposals for compliance with the requirements of the RFP. In addition, they will be evaluated for experience of assigned personnel with similar engagements, qualifications of the firm, and approach to the engagement. Cost will also be considered; however, cost will not be the sole selection criteria. Based upon the review of the written proposals, those determined to most closely meet the needs of the District may be interviewed. A final recommendation will be made to the full Board of Directors, which will award the agreement.

## **VII. PROPOSAL REQUIREMENTS**

### **A. General Requirements:**

#### **1. Submission of Proposals:**

The proposal should respond to the following information to be considered:

- a. A master copy (so marked) of Technical Proposal to include the following:
  1. Title page  
Title page showing the request for proposals subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.
  2. Table of Contents
  3. Transmittal Letter  
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 60 days.
  4. Detailed Proposal  
The detailed Proposal should follow the order set forth in Section VII, B, of this request for proposals.
- b. Proposers should provide the completed proposals in a sealed envelope to the following address:

PLEASE CLEARLY MARK - "AUDIT RFP RESPONSE"

Kelly Zahniser, Director of Administrative Services  
Calaveras County Water District  
120 Toma Court  
P.O. Box 608, San Andreas, CA 95249

## **B. Technical Proposal:**

### **1. General Requirements**

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Calaveras County Water District. The Technical Proposal should address all the points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, item numbers 2 through 10 must be included. They represent the criteria against which the proposal will be evaluated.

THERE SHOULD BE NO DOLLAR UNIT OR TOTAL COSTS INCLUDED  
IN THE TECHNICAL PROPOSAL DOCUMENT

### **2. License to Practice in California**

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.

### **3. Firm Qualifications and Experience**

The proposer should state the size of the firm, the size of the firms' governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve, as the principal auditor, should be noted, if applicable.

The firm is also required to submit a statement regarding status of the report on its most recent external quality control review. The report must include a review of specific governmental engagement.

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.

### **4. Partner, Supervisory and Staff Qualifications and Experience**

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Include an affirmative statement that engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons **only** with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

#### **5. Similar Engagements with other Governmental Entities**

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. A list of all governmental audit clients in this section for the principal office should also be supplied.

#### **6. Specific Audit Approach**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal.

**Proposers will be required to provide the following information on their audit approach:**

- a. Proposed segmentation of the engagement.
- b. Sample size and the extent to which statistical sampling is to be used in the engagement.
- c. Type and extent of analytical procedures to be used in the engagement.
- d. Approach to be taken to gain and document an understanding of the Districts' internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test.
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

### **C. Cost Bid**

#### **1. Total Maximum Price**

The cost bid and the technical proposal should contain all pricing information related to performing the audit engagement as described in this request for proposal. Cost information is requested in two formats. First a Grand Total by Year shall be submitted in a format consistent with Exhibit A. The total maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. Costs should be specified for each fiscal year. The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid.

**The cost bid must include the following information:**

- a. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.
- b. A Total Maximum Price for each year of the proposed engagement.
- c. Projected hours for the performance of the work to be undertaken.

**2. Supplemental Schedule Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each**

The second format required will provide a breakdown of the lump sum price. The cost bid shall include a schedule, which provides a breakdown of professional fees and expenses, presented in the format provided in the attachment (Exhibit B).

**3. Out-of-Pocket Expenses in the Total Maximum Price and Reimbursement Rates**

All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the cost bid in the format provided in the attachment (Exhibit B). All expense reimbursements will be charged against the total maximum price submitted by the firm.

**4. Rates for Additional Professional Services**

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and the firm. Any additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the cost bid.

**VIII. Other Considerations**

**A. Manner of Payment**

Payment to the auditor will be made within thirty days of receipt of auditor's invoice, based on progress, and upon acceptance of the audit service as completed by the District.

**B. Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected. The firm selected will be required to enter into a written contract with the District. The District reserves the right without prejudice to reject any or all proposals.

**COST PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES**

**Calaveras County Water District**

**For the Fiscal Years Ending  
June 30, 2026-2028  
(With the Option of Fiscal Years 2029 to 2031)**

**NIGRO & NIGRO<sup>PC</sup>**

*Respectfully Submitted on April 10, 2026 by:*

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

## Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	16.00	\$ 275.00	\$ 250.00	\$ 4,000.00
Managers	36.00	250.00	225.00	8,100.00
Seniors	60.00	225.00	200.00	12,000.00
Staff Members	100.00	200.00	175.00	17,500.00
Admin	4.00	125.00	100.00	400.00
<b>Subtotal</b>	<b>216.00</b>			<b>42,000.00</b>
<b>Out-of-Pocket - Included in Rates (We Are Local)</b>				<b>-</b>
<b>Total Max</b>				<b>\$ 42,000.00</b>

Fiscal Year	FY 2026	FY 2027	FY 2028	Total
District Financials	\$ 35,000	\$ 35,000	\$ 35,000	\$ 105,000
Optional Items:				
Single-Audit	5,000	5,000	5,000	15,000
SCR Preparation	1,000	1,000	1,000	3,000
Debt Coverage Calculation	1,000	1,000	1,000	3,000
<b>Total</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 126,000</b>

Same Price for FY 2029 to FY 2031

## ADDITIONAL INFORMATION

### Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller  
Accounting Manager  
PolyCera, Inc.*

### Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.

## EXHIBIT A

### TOTAL MAXIMUM PRICE - RESPONSE TO CALAVERAS COUNTY WATER DISTRICT RFP

In accordance with the Request for Proposal for Audit Services issued by Calaveras County Water District, the firm referenced below hereby submits the following cost proposal:

	FY 2025-26	FY 2026-27	FY 2027-28	Three Year Total
District Financial Statements	\$ 35,000	\$ 35,000	\$ 35,000	\$ 105,000
(Optional) Single Audit	\$5,000	\$5,000	\$5,000	\$15,000
(Optional – Lump Sum) State Controller Reports	\$1,000	\$1,000	\$1,000	\$3,000
(Optional – Lump Sum) Certificate of Debt Coverage	\$1,000	\$1,000	\$1,000	\$3,000
Grand Total	\$42,000	\$42,000	\$ 42,000	\$ 126,000

Submitted By: Paaul J. Kaymark, CPA

Firm Name: Nigro & Nigro, PC

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected authorized to sign a contract with the District, for the services identified in the Request for Proposals.

Signature: 

Printed Name: Paul J. Kaymark

Date: April 10, 2026

## EXHIBIT B

### CALAVERAS COUNTY WATER DISTRICT RFP SUPPLEMENTAL DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE FINANCIAL AUDIT OF THE JUNE 30, 2025-2026 FINANCIAL STATEMENTS

This schedule is intended to provide additional details on the work effort to be undertaken by the firm.

	Hours	Hourly Rate	\$ Total FY 2025-26	\$ Total FY 2026-27	\$ Total FY 2027-28
Partners	16	\$250	\$4,000	\$4,000	\$4,000
Managers	36	\$225	\$8,100	\$8,100	\$8,100
Supervisory Staff	60	\$200	\$12,000	\$12,000	\$12,000
Professional Staff	100	\$175	\$17,500	\$17,500	\$17,500
Clerical/Support Staff	4	\$100	\$400	\$400	\$400
Other					
Sub-Total	216		\$ 42,000	\$ 42,000	\$ 42,000

Meals/Lodging	Walnut Creek Office	WCO	WCO	WCO
Transportation		WCO	WCO	WCO
Other (Specify)				
Sub-Total		\$	\$	\$

<b>Grand Total</b>		\$ 42,000	\$ 42,000	\$ 42,000
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Submitted By: Paul J. Kaymark, CPA  
 Firm Name: Nigro & Nigro, PC

**TECHNICAL PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES**

**Calaveras County Water District**

**For the Fiscal Years Ending  
June 30, 2026-2028  
(With the Option for Fiscal Years 2029 to 2031)**

**NIGRO & NIGRO<sup>PC</sup>**

***Respectfully Submitted on April 10, 2026 by:***

Paul J. Kaymark, CPA  
Nigro & Nigro, PC  
pkaymark@nncpas.com  
Federal Tax ID: 30-0636241  
Nncpas.com

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

*Let's Work Together!*



*By applying our financial expertise,  
we partner with our clients to build  
valuable relationships that inspire success.*

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April 10, 2026

Ms. Kelly Zahniser, Director of Administrative Services  
Calaveras County Water District  
120 Toma Court – PO Box 608  
San Andreas, CA 95249

Dear Ms. Zahniser:

Thank you for the opportunity to submit this proposal to provide audit services for the Calaveras County Water District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2026-2028 with a three-year option. Based on our history with water agencies, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all water agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Dedicated IT Auditor.** Having a dedicated IT Auditor on the audit team provides critical value by ensuring that the agency's information systems and technology controls are thoroughly assessed by a specialist with focused expertise. This dedicated role enhances the depth and accuracy of the audit by identifying potential vulnerabilities, inefficiencies, or compliance issues that might otherwise go undetected. It also allows for more effective evaluation of cybersecurity, data integrity, access controls, and IT governance, ultimately strengthening the overall internal control environment and reducing risk. Furthermore, a dedicated IT Auditor can offer targeted recommendations tailored to the agency's technology landscape, supporting more informed decision-making and long-term operational resilience. **A Value-Added Service from our Firm.**

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project and as you can see from the Audit Teams resumes, in the following pages, they have many years of experience to make the audit a smooth process.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA  
 Managing Partner  
 Special District's Audit Services Partner



## LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

## PROFILE OF THE FIRM

### Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

### Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

# PROFILE OF THE FIRM (CONTINUED)

## Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

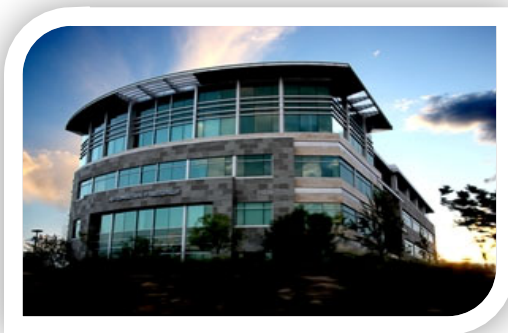
Position	Number of Employees	Number of Licensed CPA's
<b>Partner*</b>	9	9
<b>Senior Manager</b>	1	1
<b>Manager</b>	5	5
<b>Supervisor</b>	5	-
<b>Senior Associates</b>	8	-
<b>Support Staff</b>	3	-
<b>Total</b>	<b>40</b>	<b>15</b>

*\*Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

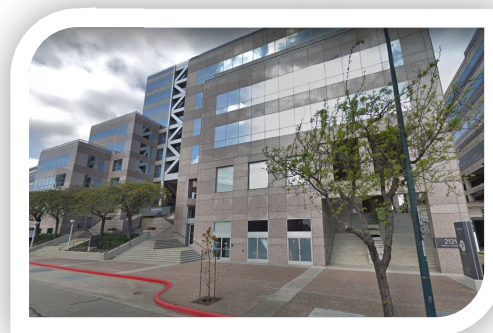
## Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

*We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.*



MURRIETA OFFICE



WALNUT CREEK OFFICE

## Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

## PROFILE OF THE FIRM (CONTINUED)

### Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

### Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
<b>Paul J. Kaymark, CPA</b>	Lead/Review Partner	32
<b>Jared Solmonsén, CPA</b>	Engagement Audit Partner	8
<b>Stacy Macias, CPA</b>	Senior Audit Manager – Federal Compliance	8
<b>Anabel Cruz, CPA</b>	Audit Manager	7
<b>Tyler Cook</b>	Audit Supervisor	4
<b>Angelina Paunkov</b>	Audit Senior	3
<b>Valeria Castaneda</b>	Audit Staff	2
<b>Alejandra Melero</b>	Audit Staff	1

# Paul J. Kaymark, CPA

## Lead/Technical Review Audit Partner

Paul joined the firm in 2019 and has more than 32 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

### Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

### Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

### Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

### Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

### Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



**California Special Districts Association**  
*Districts Stronger Together*

CSDA Workshop Speaker



### Education:

Bachelor of Science, Business Administration, Accountancy  
California State University, Long Beach  
1994

### Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

### Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

### Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



**Water and Wastewater Clients Audited and/or Consulted With Over My Career**

**Water and Wastewater**

Metropolitan Water District of Southern California  
Los Angeles County Sanitation District  
Long Beach Water Department  
Glendale Water and Power  
Colton Public Utilities  
Baldy Mesa Water District  
Bear Valley Community Services District  
Beaumont-Cherry Valley Water District  
Big Bear City Community Services District  
Cabazon Water District  
California Domestic Water Company  
Casitas Municipal Water District  
Castaic Lake Water Agency  
Chino Basin Water Conservation District  
Chino Basin Watermaster  
Coachella Valley Water District  
Diablo Water District  
East Orange County Water District  
El Toro Water District  
Farm Mutual Water Company  
Golden Hills Community Services District  
Goleta Water District  
Hi-Desert Water District  
Inverness Public Utilities District  
Irvine Ranch Water District  
Joshua Basin Water District  
Jurupa Community Services District  
Leucadia Wastewater District  
Mesa Consolidated Water District  
Mojave Water Agency  
Monte Vista Water District  
Montecito Water District  
North Coast County Water District  
North Marin Water District  
Novato Sanitary District  
Palmdale Water District

**Water and Wastewater, continued**

Phelan Pinon Hills Community Services District  
Pomona Valley Protective Agency  
Purissima Hills Water District  
Rincon del Diablo Water District  
Rosamond Community Services District  
Rossmoor Los Alamitos Area Sewer District  
Sacramento Suburban Water District  
San Bernardino Valley Water Conservation District  
San Gabriel Valley Municipal Water District  
San Lorenzo Valley Water District  
Santa Ana Watershed Project Authority  
Santa Margarita Water District  
Saticoy Sanitary District  
Solano County Water Agency  
Soquel Creek Water District  
Stallion Springs Community Services District  
Summerland Sanitary District  
Trabuco Canyon Water District  
Tres Pinos Water District  
Triunfo Sanitation District  
Twentynine Palms Water District  
Vallecitos Water District  
Valley County Water District  
Ventura Regional Sanitation District  
Victor Valley Water District  
Victor Valley Wastewater Reclamation Authority  
Victorville Water District  
Water Facilities Authority - Joint Power Agency  
Water Replenishment District  
West County Agency  
West County Wastewater District  
West Valley Water District  
Westborough Water District  
Western Municipal Water District  
Western Riverside County Regional Wastewater  
Yorba Linda Water District

# Jared Solmosen, CPA

## Engagement Audit Partner

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will be the audit engagement partner and oversee staff as they work together through different audit areas.

### Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

### Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

### Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

### Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Business Administration, Finance  
California State University,  
San Marcos, 2013

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

# Stacy Macias, CPA

## Senior Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

### Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

### Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
Chico, 2018

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

# Anabel Cruz, CPA

## Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

### Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Finance and Accountancy  
California State University, Northridge,  
2014

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

# Tyler Cook

## Audit Supervisor/IT Auditor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

### Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
BYU Hawaii – 2022  
Master's in Accountancy and IT  
San Diego State University – 2023

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

# Angelina Paunkov

## Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.

### Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIAs

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
California State University, San Marcos,  
2023

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

# Valeria Castaneda

## Audit Staff

Valeria began her career in public accounting in 2024 with Nigro & Nigro, PC. Valeria’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Valeria values building quality relationships with clients while providing timely and reliable services. Valeria is working under the general direction of the Audit Senior.

### Audit Services:

Valeria enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Valeria has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIAs

### Other Agencies Served:

- Calleguas Municipal Water District
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- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
California Baptist University, Riverside,  
2024

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

# Alejandra Melero

## Audit Staff

Alejandra began her career in public accounting in 2025 with Nigro & Nigro, PC. Alejandra’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Alejandra values building quality relationships with clients while providing timely and reliable services. Alejandra is working under the general direction of the Audit Senior.

### Audit Services:

Alejandra enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Alejandra has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIAs

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
University of California, Riverside,  
2025

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

## PROFILE OF THE FIRM (CONTINUED)


### Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



*We recognize that our most important product is prompt and effective service.*

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

## PROFILE OF THE FIRM (CONTINUED)

### Similar Engagements with Other Water/ Wastewater Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with a New Audit Client in 2025 Experience:

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Midway City Sanitary District – Gordon Copley, DF (714) 893-3553

Our State Water Contractor clients:

Palmdale Water District – Virdiana Iguaran, CFO (661) 456-1075

Littlerock Creek Irrigation District – Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency – Thomas Todd, CFO (951) 845-2577

Water & Wastewater District

East Orange County Water District – Sylvia Prado, (714) 538-5815

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – John Dillon, FM (831) 600-1906

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Mammoth Community Water District – Jeffrey Beatty, FM (760) 934-2596 x 239

Montecito Water District – Emma Godinez, BM (805) 880-8630

Rowland Water District – Myra Malner, DF (562) 697-1726

**\* Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

## OUR FOUR PILLARS OF AN AUDIT ENGAGEMENT

### WHAT MAKES US DIFFERENT FROM OTHER AUDITORS!!!

We believe that a Better Audit is based on deploying the following four principals:

1. **Communication**
2. **Collaboration**
3. **Continuity**
4. **How Do We Make You Better!!!**

We Call these “The Better Audit 3Cs!!!”

## COMMUNICATION

### **Clarifies Expectations and Scope:**

Clear communication ensures that both the auditor and the client understand the objectives, scope, and timeline of the audit, reducing the risk of misunderstandings.

### **Enhances Efficiency:**

Timely and open communication helps in identifying and resolving issues early, streamlining the audit process and minimizing delays.

### **Builds Trust and Professional Relationships:**

Regular, transparent interactions foster trust between auditors and clients, which is crucial for cooperation and access to necessary information.

### **Supports Accurate and Reliable Reporting:**

Effective communication allows for better documentation, informed judgments, and ensures that significant findings and risks are appropriately discussed and addressed.

## COLLABORATION

### **Improves Efficiency and Accuracy:**

Effective collaboration between auditors and client personnel helps streamline data collection, resolve issues quickly, and reduce misunderstandings—leading to a more efficient and accurate audit process.

### **Enhances Risk Assessment:**

Joint discussions and shared insights allow auditors to better understand the client’s operations and environment, enabling a more precise identification and assessment of risks.

### **Facilitates Timely Issue Resolution:**

Open communication and teamwork help identify and address discrepancies or concerns early in the audit, minimizing delays and last-minute surprises.

### **Promotes Transparency and Trust:**

Collaborative interactions build a foundation of trust and openness, encouraging full disclosure and cooperative problem-solving throughout the engagement.

## CONTINUITY

### **Improved Audit Efficiency:**

Familiarity with the client's operations, systems, and prior audit issues allows returning staff to work more efficiently and effectively, reducing the learning curve and audit time.

### **Enhanced Audit Quality:**

Continuity supports a deeper understanding of client-specific risks and controls, contributing to more accurate risk assessments and better professional judgment.

### **Stronger Client Relationships:**

Consistent staffing fosters trust and communication between the audit team and the client, leading to smoother information exchange and better cooperation.

### **Reduced Risk of Errors or Omissions:**

Continuity helps preserve institutional knowledge from previous audits, minimizing the risk of overlooking significant findings or repeating past mistakes.

## HOW DO WE MAKE YOU BETTER!!!

### **Client-Centric Mindset:**

This phrase shifts the audit from a compliance-driven task to a value-adding partnership, emphasizing the auditor's role in helping the client improve processes, controls, and overall performance.

### **Encourages Open Dialogue:**

It fosters a more collaborative and constructive tone, encouraging clients to share concerns and areas they feel need support, which can lead to more targeted and effective audit outcomes.

### **Enhances Trust and Relationships:**

By signaling genuine interest in the client's success, auditors build stronger relationships and trust, which can lead to better cooperation and smoother audit execution.

### **Drives Continuous Improvement:**

It helps identify opportunities for operational, financial, and risk management improvements, reinforcing the audit's role in long-term organizational development rather than just short-term assurance.

Our clients consistently express appreciation for our commitment to the principles of **communication, collaboration, continuity**, and a **client-centric mindset** throughout the audit engagement. They value the clarity and transparency our communication brings, which sets clear expectations and fosters trust. The collaborative approach enhances efficiency and issue resolution, making the process smoother and more accurate. Clients also recognize the benefits of continuity in staffing, which ensures deep institutional knowledge and strengthens relationships year over year. Most importantly, our "How Do We Make You Better" philosophy transforms the audit from a compliance exercise into a meaningful partnership, helping clients identify opportunities for improvement and long-term success. We hope you also see the value of these four pillars in your decision-making process.



# SAUSALITO-MARIN CITY SANITARY DISTRICT

1 EAST ROAD • SAUSALITO, CALIFORNIA 94965  
OFFICE 415.332.0244 • PLANT 415.332.0240 • FAX 415.332.0453

*General Manager*  
Jeffrey Kingston

*Office Manager/Board Secretary*  
Catherine A. Bondanza

*Directors*  
Dan Rheiner, President  
William Ring, Vice President  
Don Beers  
Barbara Rycerski  
Shirley Thornton

March 31, 2025

To Whom it May Concern:

**Re: Reference Letter for Nigro & Nigro, PC**

It is with great enthusiasm and confidence that I write this letter to express our sincere appreciation for the exceptional audit services provided by **Nigro & Nigro, PC**. As a new client, we approached the audit process with a mix of anticipation and natural apprehension. However, from the very beginning, the Nigro & Nigro team distinguished themselves through their professionalism, expertise, and genuine commitment to client service.

From our initial engagement, the team at Nigro & Nigro demonstrated a deep understanding of the unique requirements of our organization. Their approach was thorough, thoughtful, and highly **collaborative** ensuring we felt supported and informed at every stage. They took the time to understand our operations, internal controls, and specific risk areas, providing valuable insights that extended well beyond the standard audit checklist.

What truly set Nigro & Nigro apart was the approachable and responsive nature of their staff. **Communication** was timely and clear, and their willingness to educate and advise throughout the process made an immediate and lasting impact on our team. The auditors displayed not only technical expertise but also a remarkable ability to translate complex concepts into understandable, actionable feedback.

Our transition to Nigro & Nigro, PC as our audit partner has been a resounding success. Their audit process was efficient, insightful, and executed with integrity. We feel confident in the quality of their work and greatly value the relationship we are building with their team.

We look forward to continuing our partnership with Nigro & Nigro, PC for years to come and would recommend them without hesitation to any organization seeking a professional, knowledgeable, and client-focused audit firm.

Sincerely,

A handwritten signature in blue ink that reads "Catherine A. Bondanza". The signature is fluid and cursive.

Catherine A. Bondanza  
Office Manager/Board Secretary  
Sausalito-Marín City Sanitary District

## SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30th in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- 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*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

## SCOPE OF THE AUDIT(CONTINUED)

### Segmentation of Engagement

#### ***STEP 1: Planning***

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

#### ***STEP 2: Interim Field Work***

##### **Internal Control Documentation**

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

#### ***STEP 3: Final Fieldwork***

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

##### **Assess Risks and Design Procedures**

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

##### **Interim and Year End Testing**

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.
- 5) Perform IT evaluation of policies and controls

#### ***STEP 4: Audit Completion***

##### ***Preparation of Audit Report and Management Letter***

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

## SCOPE OF THE AUDIT (CONTINUED)

### Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
<b>Apr/Jun</b>				
Preliminary planning and fieldwork	6	8	8	22
<b>Apr/Jun</b>				
Interim fieldwork	16	22	32	70
<b>Sept/Oct</b>				
Final fieldwork, report preparation, review, finalization, and presentation	30	30	64	124
<b>Total hours</b>	<b>52</b>	<b>60</b>	<b>104</b>	<b>216</b>
Preliminary planning and fieldwork	6	8	8	22
Control	16	22	32	70
Substantive	15	20	64	99
Reporting	15	10	0	25
	52	60	104	216

### Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

### Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

## SPECIFIC AUDIT APPROACH (CONTINUED)

### Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

### Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

### Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

### Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

### Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. Partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons **only** with the express prior written permission of the District.



Paul J. Kaymark, CPA  
Audit Services Partner



# **ADDITIONAL DOCUMENTS**



## **Report on the Firm's System of Quality Control**

To Nigro & Nigro, PC  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selection and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

*Spafford & Hardy, Inc.*

May 1, 2024

A dynamic splash of water in shades of light blue and white, with numerous individual water droplets of various sizes scattered throughout the frame. The splash is most prominent at the bottom right, curving upwards and to the left. The background is a clean, bright white.

A G E N D A

**3 g**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Damon Wyckoff, Director of Operations

SUBJECT: Approval of an Updated Contract with Websoft Developers/Springbrook for the Use of Mobile MMS

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## **RECOMMENDED ACTION:**

Motion: \_\_\_\_\_ / \_\_\_\_\_ adopting Resolution No. 2026 - \_\_\_\_ Approving an updated contract with Websoft Developers for the continued use of Mobile MMS.

## **SUMMARY:**

Websoft Developers, Inc. is the creator of our Asset Management Software, Mobile Maintenance Management solutions (Mobile MMS). Mobile MMS is a user-friendly, GIS-based asset management software that allows staff to create work orders and service requests that are tied to CCWD infrastructure (assets). Staff can then analyze the information related to assets and work orders within Mobile MMS in a myriad of fashions. For example, if you want to track the number of new service line installs in a certain service area, for a given period, you can. If you want to track the number of corrective work orders for a certain wastewater lift station, you can. You can then export this data to a spreadsheet to manipulate however you see fit.

Mobile MMS has become an integral part of field operations and plays a critical role in linking Ops and Customer Service centered around customer support. Over time, the Mobile MMS Team has provided additional support to CCWD for a myriad of other items across multiple departments. MMS developed a meter swap and new meter install protocol, corrected multiple map issues, developed construction hydrant meter deployment WO's, integrated BIT and vehicle inspections into the system, Completed the District's Lead Service Line Inventory (Regulatory Requirement), Incorporated the use of shop inventory into the system, and developed automated Heat Illness Safety Updates. Mobile MMS has become indispensable in providing accountability for Staff and a record of O, M, & R that can be used in perpetuity.

In the Summer of 2025, Websoft Developers was acquired by Springbrook. While the cost associated with utilizing the software, The Mobile MMS Team, its flexibility, and its functionality will not change, Springbrook is requesting Websoft updates its contracts with

its clients Identifying Springbrook as the owner of Mobile MMS. As a result, Websoft has requested CCWD enter into a new Professional Services Agreement with Springbrook for Mobile MMS-based services. The essential services associated with Mobile MMS will not change. The contract update, which is for three years, does add definitions and additional terms such as Cloud Service Terms and Conditions. The District's Counsel reviewed the contract with Staff and worked with Springbrook to craft amendments to the agreement that are acceptable for the District (see Attachments). Overall, the Agreement is acceptable to CCWD.

In conclusion, and in consideration of the key role Mobile MMS plays in CCWDs day to day field operation, Staff recommend the Board approve the adoption of an updated contract with Springbrook.

### **STRATEGIC PLAN INITIATIVES:**

FR-06 Commit to responsible financial decisions during our day to day operations.

O1-01 Ensure our infrastructure is operated and maintained to fully realize its expected life span.

O1-0 Implement preventative, predictive, and corrective maintenance plans to ensure safe and reliable operations.

O1-03 Develop Standard Operating Procedures (SOPs) and improve technology that will create efficiencies, reduce costs and risks, and ensure consistency throughout the District.

O1-04 Rehabilitate or replace aging infrastructure to increase reliability, capacity, and efficiencies.

O1-07 Communicate on the District's operational efforts to effectively deliver water and wastewater services.

### **FINANCIAL CONSIDERATIONS:**

None at this time. The agreement ends in September. The annual payment for service is \$40,232.00 year one, with a %7.25 increase for years two and three. Year three's cost would be \$46,277.11

*Attachments: Resolution  
Proposed Agreement*

**RESOLUTION NO. 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT**

**APPROVING THE ADOPTION OF AN UPDATED CONTRACT WITH WEBSOFT  
DEVELOPERS/SPRINGBROOK FOR THE USE OF MOBILE MMS**

**WHEREAS**, Websoft Developers, LLC is the creator and on-going developer of the Calaveras County Water District's Asset Management Software known as Mobile MMS; and

**WHEREAS**, among other things, Mobile MMS has become an indispensable tool used in Asset Management, Fleet Management, Inventory, AMI, Preventative, Corrective, and Predictive Maintenance; and

**WHEREAS**, in 2025 Mobile MMS was purchased by Springbrook; and

**WHEREAS**, CCWDs services, and its support Team, will not change because of this sale; and

**WHEREAS**, Websoft needs to update its contracts with clients naming Springbrook as the Consultant ; and

**WHEREAS**, the Finance Committee, and staff concur with this contract update.

**NOW, THEREFORE BE IT RESOLVED**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT does hereby approve the adoption of an updated contract with Websoft Developers/Springbrook for the use of Mobile MMS.

**PASSED AND ADOPTED** this 13<sup>th</sup> of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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John "Jack" Garamendi, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock  
Clerk to the Board



**Websoft Developers Inc.**  
**CLOUD SERVICE MASTER AGREEMENT**  
**TERMS AND CONDITIONS**

These Terms and Conditions, together with each Order Form entered into by the Parties that references such Terms and Conditions, constitute a binding agreement (“**Agreement**”) by and between Websoft Developers Inc. (“**Websoft**”) and the Customer identified on the Order Form (“**Customer**”). These Terms and Conditions become effective as of the date of the related Order Form or use of the Websoft Services. Each of Websoft and Customer is referred to herein individually as a “**Party**” and collectively as the “**Parties.**”

Use of the Cloud Service, as defined below, is subject to the Agreement. If Customer is entering into the Agreement on behalf of a company, organization, or another legal entity (an “**Entity**”), Customer is agreeing to this Agreement for that Entity and representing to Websoft that it has the authority to bind such Entity to the Agreement.

Recitals

WHEREAS, Websoft has developed an ERP solution for local government agencies that is offered as a SaaS-based cloud service (the “**Cloud Service**”); and

WHEREAS, Customer is interested in obtaining the functionality provided by the Cloud Service;

NOW THEREFORE, in consideration of the mutual promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

Agreement

1. **Definitions.** Certain capitalized terms used in the Agreement shall have the definitions set forth below.
  - (a) **Affiliate:** means an entity that controls, is controlled by or is under common control with a Party to the Agreement, where control means the legal or beneficial ownership of more than fifty percent (50%) of the voting shares of an entity or the ability to direct or cause the direction of management and policies of such entity.
  - (b) **Authorized User:** means one individual natural person, authorized by Customer to use the Cloud Service. Authorized Users may include but are not limited to Customer’s employees, contractors and agents. Each Authorized User will be associated with a single unique email address and password for purposes of accessing (and being identified within) the Cloud Service.
  - (c) **Channel Partner:** means an authorized reseller, distributor, or other channel partner of Websoft from which Customer is able to procure some or all of the Websoft Services.

- (d) **Cloud Software:** means the Websoft proprietary software, in object code format, including Documentation, updates, patch releases, and upgrades with respect thereto, that Websoft makes available for download or otherwise provides for use in connection with the Cloud Service. Cloud Software excludes any OSS and other third-party's software. If and as designated in the Specifications, the Cloud Software may be inclusive of application programming interfaces ("APIs") developed by Websoft to enable interaction and integration with the Cloud Service.
- (e) **Cloud Specifications:** means the online specifications for the Cloud Service, as made available by Websoft at <https://sprbrk.box.com/v/websoft-software-specs> (which URL location and content may be updated from time to time by Websoft).
- (f) **Confidential Information:** means nonpublic, confidential, or proprietary information regarding either Party's business or any aspect of this Agreement, including, without limitation, technology, proprietary data compilations, computer source codes, compiled or object codes, scripted programming statements, byte codes or data codes, entity-relation or workflow diagrams, product plans, pricing, customer information and other technical, financial, marketing and business information. Information that is marked or identified as confidential or proprietary or that would reasonably be considered to be confidential based on the nature of such information and the circumstances under which it is disclosed shall be deemed to constitute Confidential Information. Confidential Information may include confidential or proprietary information of third parties that the Disclosing Party is permitted to disclose, and does disclose, to the Recipient hereunder. Confidential Information may be presented to Recipient in oral, written, graphic, and/or machine-readable formats. Regardless of presentation format, such information will be deemed and treated as Confidential Information. Notwithstanding the above, "Confidential Information" shall not include information that: (i) the Recipient can demonstrate was in its possession at the time of disclosure and was not acquired by the Recipient directly or indirectly from the Disclosing Party on a confidential basis; (ii) becomes available to the Recipient on a non-confidential basis from a source other than Disclosing Party (whether directly or indirectly) and which source to the best of Recipient's knowledge did not acquire the information on a confidential basis; (iii) is approved for release or use without restriction by written authorization of an officer of the Party owning the Confidential Information; (iv) is independently developed by or for the Recipient without use of the Disclosing Party's Confidential Information; (v) subject to mandatory disclosure pursuant to a state's public records laws, or (vi) has become generally available to the public without breach of this Agreement by the Recipient or an affiliate of the Recipient.
- (g) **Customer:** means the entity that purchases a Subscription to the Cloud Service directly from Websoft or through a Channel Partner.
- (h) **Customer Data:** means any and all content, eDocuments, materials, data and information that Customer or its Authorized Users, or others who input data into the Cloud Service, such as citizens of the jurisdiction to which Customer provides services, enter into the Cloud Service including but not limited to, personal information, information exchanged between Customer and an Authorized User or an Authorized User and a third party using the Cloud Service, information used to identify account names or numbers, routing information, usernames, passwords, access codes and prompts.

- (i) **Disclosing Party:** means a Party that discloses Confidential Information to a Recipient.
- (j) **Documentation:** means information describing the features, functionality, operating instructions and other aspects of the Cloud Service or Cloud Software. Information contained on Websoft publicly facing website does not constitute Documentation.
- (k) **Effective Date:** means the date of the first Order Form that is governed by these Terms and Conditions.
- (l) **Fees:** means amounts payable by Customer to Websoft as consideration for the Websoft Services.
- (m) **Intellectual Property Rights:** means any and all rights existing now or in the future under laws relating to patents, copyright, industrial design, moral rights, trade secrets, trademarks, publicity rights, and any and all similar proprietary rights, and any and all applications for registration, letters patent, renewals, extensions, divisions, continuations, reissues, and restorations thereof, now or hereafter in force and effect anywhere in the world.
- (n) **Maintenance and Support Services:** means Websoft obligations related to availability, error resolution, response to support requests, bug fixes, and the provision of updates and upgrades to the Cloud Software or Cloud Service as further described in Exhibit A hereto.
- (o) **Open Source Software** or **OSS:** means software components that are licensed under a license approved by the Open Source Initiative or similar open source or freeware license and may be embedded in the delivered Cloud Software.
- (p) **Optional Cloud Services:** mean the optional add-ons to the Cloud Service that may be available for purchase either directly from Websoft or through Channel Partner, as more particularly described or identified in the applicable Order.
- (q) **Order Form:** means a purchase document executed by Customer and Websoft in which Customer orders Websoft Services.
- (r) **Order Terms:** means the ordering information (such as order date, products, quantity and similar information) and terms and conditions specified on an Order Form.
- (s) **Personal Information:** means any data that can identify or locate an individual.
- (t) **Professional Services:** means services relating to the Cloud Service, such as implementation, customization, and training.
- (u) **Recipient:** means a Party that receives Confidential Information from a Disclosing Party.
- (v) **Websoft Services:** means the Cloud Service, Cloud Software, Maintenance and Support Services, and Professional Services.
- (w) **Subscription:** means a paid for right to access and use the Cloud Service.

- (x) **Subscription Period(s):** means the duration of a Customer's and its Authorized Users' active, paid Subscription to the Cloud Service, as designated in the Order Form(s).
- (y) **Supported Modification:** means a configuration of or modification to the Cloud Service requested by Customer that can be consistently supported by Websoft via APIs, does not require direct database changes and is capable of being tested and maintained by Websoft.
- (aa) **Term:** shall be the period of time for which this Agreement is in effect, as further set forth in Section 13. Term is different from a Subscription Period.
- (bb) **Third Party Services:** means products, services, technology, and methods other than proprietary Websoft Services.

## 2. Cloud Service Terms and Conditions.

- (a) Subject to compliance with the terms and conditions of the Agreement, including advance receipt of applicable Fees, Websoft will make the Cloud Service available to Authorized Users during the Subscription Period for use in connection with the internal business purposes of Customer.
- (b) Websoft hereby grants to Customer a limited, non-exclusive, non-transferrable right to access, implement, and configure the Cloud Software during the Subscription Period, solely for its internal business purposes in connection with use of the Cloud Service and in accordance with the Specifications.
- (c) Customer will ensure that all of its Authorized Users using the Cloud Services under its account comply with all of Customer's obligations under this Agreement. Customer is responsible for all activity (whether or not authorized by Customer) occurring under Customer's account, including acts and omissions of its Authorized Users and individuals using credentials of Authorized Users, as though they were those of Customer. Customer will notify Websoft promptly of any unauthorized access or use of the Websoft Services.
- (d) Customer will be responsible for meeting minimum system requirements for use of the Cloud Service accessible at <https://sprbrk.box.com/v/websoft-minimum-requirements> (which URL location and content may be updated from time to time by Websoft ) for use of the Cloud Service;
- (e) Customer will use the Websoft Services only in accordance with the Agreement, the applicable Documentation, laws and government regulations, and any written instructions provided by Websoft to Customer.
- (f) The Cloud Service is provided with a limit of five hundred gigabytes (500GB) of data storage for all cloud environments. Additional storage can be purchased from Websoft by Customer in blocks of five hundred megabytes (500MB), with a price of one thousand dollars (\$1,000) per year. If a Subscription Period for the Cloud Service is nearing its expiration date or is otherwise terminated, Websoft will initiate its data retention processes, including the deletion of Customer Data from systems directly controlled by Websoft. Websoft Data Storage Policy can be accessed at <https://sprbrk.box.com/v/websoft-data-storage-policy> (which URL location and content may be updated from time to time by Websoft ).

- 3. Restrictions on Use of the Cloud Service and Cloud Software.** Except as otherwise expressly provided in the Agreement (including any Exhibits), Customer shall not (and shall not permit any Authorized User or third party to):
- (a) make the Cloud Service available to anyone other than Authorized Users;
  - (b) use the Cloud Service, or allow access to it, in a manner that circumvents contractual usage restrictions or that exceeds Customer's authorized use or usage metrics as set forth in the Agreement, including the applicable Order Form(s);
  - (c) sublicense, sell, resell, transfer, assign, distribute, share, lease, make any external commercial use of, outsource, use on a timeshare or service bureau basis, or use in an application service provider or managed service provider environment, or otherwise generate income from, the Websoft Services;
  - (d) modify, obscure, alter, or remove any confidentiality or proprietary rights notices contained in the Websoft Services;
  - (e) decompile, disassemble, or reverse engineer any portion of the Cloud Software or Cloud Service, or attempt to discover any source code or other operational mechanisms of the Cloud Software or Cloud Service (except where such restriction is expressly prohibited by law without the possibility of waiver, and then only upon prior written notice to Websoft);
  - (f) use any third-party software provided with the Cloud Software or Cloud Service other than in connection with the Cloud Software or Cloud Service;
  - (g) use the Websoft Services in violation of any applicable laws and regulations;
  - (h) use the Websoft Services to (1) store, download or transmit infringing, libelous, or otherwise unlawful or tortious material, or malicious code or malware, or (2) engage in phishing, spamming, denial-of-service attacks, spreading viruses or other harmful code, or other fraudulent or criminal activity, (3) interfere with or disrupt the integrity or performance of third party systems, the Cloud Software, Cloud Service or data contained therein, (4) violate or infringe upon the rights of a third party, including those pertaining to contract, intellectual property, privacy, or publicity, or (5) attempt to gain unauthorized access to the Cloud Software or Cloud Service;
  - (i) access or use the Websoft Services (inclusive of any APIs) for the purpose of developing or operating products or services intended to be offered to third parties in competition with the Cloud Service or allow access by a direct competitor of Cloud Service;
  - (j) access the Websoft Services for purposes of monitoring availability, penetration, or security testing, or any benchmarking;
  - (k) obtain or attempt to obtain intellectual property rights to any component of the Websoft Services (inclusive of APIs) other than those expressly provided herein;
  - (l) create derivative works based on the Websoft Services;
  - (m) use or allow the use of, the Websoft Services by anyone located in, under the control of, or that is a national or resident of a U.S. embargoed country or territory or by a prohibited end user under

export control laws of the United States or any other applicable jurisdiction.

- 4. Customer Cooperation.** Customer is responsible for selecting Authorized Users and represents and warrants it shall select Authorized Users who are qualified to operate the Cloud Service and are familiar with the information, calculations, and reports that serve as input and output. Any data entry errors are the responsibility of Customer and Websoft does not assume the cost of any necessary servicing, repair or correction arising from such errors. Customer acknowledges that successful installation, implementation and use of the Websoft Services cannot be accomplished by Websoft's efforts alone and requires substantial effort and cooperation by Customer. Both Websoft and Customer shall at all times use their best efforts to actively participate and cooperate in data conversion, system installation, implementation, training and use, shall provide each other accurate and timely information, and shall afford each other reasonable access to information and facilities. All substantive communication between Websoft and Customer will take place between Websoft and a project manager designated by Customer.
- 5. Third Party Services.** Customer may choose to obtain products and services that are provided or supported by third parties ("**Third-Party Services**") for use in conjunction with the Websoft Services either directly from the third party providing the Third Party Services or indirectly through Websoft where Websoft acts as a reseller of the Third Party Services. Third Party Services may require Customer to enter into a license or other agreement with such third party for use of the Third-Party Services. Customer is solely responsible for obtaining any such license or other agreement for the Third-Party Services. CUSTOMER EXPRESSLY ACKNOWLEDGES AND AGREES THAT THIRD-PARTY SERVICES ARE PROVIDED PURSUANT TO THE TERMS OF THE APPLICABLE THIRD-PARTY LICENSE OR SEPARATE AGREEMENT (IF ANY) BETWEEN THE PROVIDER OF THE THIRD-PARTY SERVICES AND CUSTOMER, CUSTOMER MAY SEEK REDRESS FOR USE OF THE THIRD-PARTY SERVICES SOLELY FROM THE THIRD PARTY PROVIDING THE THIRD-PARTY SERVICES, AND WEBSOFT ASSUMES NO RESPONSIBILITY FOR, AND SPECIFICALLY DISCLAIMS ANY LIABILITY OR OBLIGATION WITH RESPECT TO, ANY THIRD-PARTY SERVICE.
- 6. Maintenance and Support Terms.**

  - (a) Support. Maintenance and Support Services, as described in Exhibit A, are included in the Cloud Service Subscription for no additional fees, except as provided otherwise in Exhibit A.
  - (b) Partner Support. Notwithstanding anything herein to the contrary, if Customer receives Maintenance and Support Services from an authorized Channel Partner, then the terms for such services agreed upon by Customer and such Channel Partner shall govern in lieu of those set forth in the Exhibit A attached hereto, and Websoft shall have no support obligations to Customer.
- 7. Ordering Process.**

  - (a) Order Forms. Customer may purchase the Websoft Services (Cloud Service Subscriptions, Cloud Software licenses or Professional Services) by executing and submitting an Order Form. Execution of an Order Form referencing these Terms and Conditions makes them binding upon Customer, as does any access or use of the Websoft Services. Upon execution of an Order Form by both Parties and subject to Customer's payment of the corresponding Fees, Websoft will make the Cloud Service or Cloud Software, as applicable, available to Customer. Any terms and conditions contained in any quote, invoice, or purchase order that are inconsistent with or are in addition to the terms and conditions of the Agreement will be deemed stricken, unless expressly agreed to in writing by Websoft with explicit reference to the accepted terms and conditions. Upon acceptance of an Order

Form, it will become part of the Agreement and will supersede any conflicting terms herein.

- (b) No Requirement for Purchase Order. Customer acknowledges that a purchase order is not required and is for administrative convenience only, and that Websoft has the right to issue an invoice and collect payment without a corresponding purchase order, provided, however, that if a Customer's procurement procedure requires the issuance of a purchase order or a purchase order number on a pertinent Order Form or Statement of Work, the purchase order is required to be provided to Websoft. If the Customer issues a purchase order, then it shall be for the full amount set forth in the applicable Order Form or Statement of Work.

## 8. Payment Terms.

- (a) Pricing. Customer will be invoiced for those amounts and at those prices set forth in an Order Form. Fees do not include any customization of the Cloud Software or Cloud Service (nor support for any such customizations, unless otherwise agreed in writing). If Customer's usage of the Cloud Software or Cloud Service is in excess of those amounts set forth in the Order Form, Customer may be billed for those overages. Customer acknowledges that purchases under the Agreement are neither contingent on the delivery of any future functionality or features nor dependent on any oral or written public comments made by Websoft regarding future functionality or features of the Websoft Services. Except as otherwise specified herein or in an Order Form, (i) fees are based on the specified Websoft Services purchased, (ii) payment obligations are noncancelable and fees paid are non-refundable, except for amounts paid in error that are not actually due under the Agreement or as otherwise expressly provided herein, and (iii) quantities purchased cannot be decreased during the relevant Subscription Period.
- (b) Payments. Websoft will invoice Customer in advance for the Cloud Service. Customer shall pay Invoices within thirty (30) days of the invoice date. If Customer orders additional Subscription quantities or services part-way through an existing Subscription Period the initial Subscription Period for the additional quantity or services will be made coterminous with the existing Subscription Period and the Cloud Service Fee for such additional quantity will be prorated accordingly. Fees for Optional Cloud Service will be due at the same time as payment for the corresponding Cloud Service, or (if applicable) as otherwise specified in the applicable Order Form or governing terms. Customer is responsible for keeping Websoft accurately and fully informed of Customer's billing and contact information, including providing any purchase order numbers in advance of invoice issuance. Websoft shall have no responsibility for any invoices that are not received due to inaccurate or missing information provided by Customer. Customer shall pay interest on all payments not received by the invoice due date set forth above at a rate of one and a half percent (1.5%) per month or the maximum amount allowed by law, whichever is lower. All amounts due under this Agreement shall be paid by Customer in full without any set-off, counterclaim, deduction or withholding. Subscription Fees will be subject to an automatic annual increase in the amount set forth in the applicable Order Form. ("**Standard Annual Price Increase**"). Notwithstanding anything herein to the contrary, if Customer makes its payments pursuant to this Agreement to a Channel Partner, then the payment terms agreed by Customer and such Channel Partner shall govern to the extent anything in this Section 8 conflicts with such payment terms.

- (c) Taxes. Fees for Websoft Services do not include any taxes, levies, duties or similar governmental assessments of any nature, including but not limited to value-added, sales, use or withholding taxes, assessable by any local, state, provincial, federal or foreign jurisdiction (collectively, "**Taxes**"). Customer is responsible for paying all Taxes. If Websoft has the legal obligation to pay or collect Taxes for which Customer is responsible under this paragraph, the appropriate amount will be invoiced to and paid by Customer, unless Customer provides Websoft with a valid tax exemption certificate authorized by the appropriate taxing authority prior to invoice issuance. For clarity, Websoft is solely responsible for taxes assessable against it based on Websoft's income, property and employees.
- (d) Suspension of Service. If any amount owing by the Customer for the Cloud Service is ninety (90) or more days delinquent, Websoft may, in its sole discretion and cumulative to its other remedies under this Section, temporarily cease providing to Customer the Cloud Service.

## 9. Ownership.

- (a) Ownership of Websoft Services. As between Websoft and Customer all right, title and interest to the Cloud Software, the Cloud Service, all technology underlying the foregoing, the Documentation, any improvements, design contributions, updates, or derivative works thereto, any knowledge or processes related thereto and/or provided hereunder, and all associated Intellectual Property Rights, belong solely to Websoft, and is protected under the laws of the United States and the individual states and by international treaty provisions. Websoft reserves all rights not granted herein.
- (b) Limited Rights. Customer shall only receive those rights in the Websoft Services that are expressly granted to it hereunder. Customer acknowledges that the rights granted under this Agreement, as they pertain to Maintenance and Support and to the Cloud Software and Cloud Service, do not provide Customer with title to or ownership of the Cloud Software or Cloud Service.

**10. Feedback.** Customer grants Websoft a royalty-free, fully-paid, worldwide, transferable, sub- licensable, irrevocable, perpetual license to use or incorporate into the Websoft Services (or Websoft's other software or services) any suggestions, enhancement requests, recommendations, or other feedback provided by Customer or Authorized Users relating to the operation or features of the Websoft Services.

## 11. Security.

- (a) Customer Responsibilities. Information or data generated by the Cloud Service, that is provided to, and stored by, the Customer, is the sole responsibility of the Customer. Websoft shall not be responsible for the theft, misappropriation, loss, or misuse of personal or entity related financial information, utility billing records, or any other financial information stored in Customer controlled electronic media or physical storage locations. Customer acknowledges that Customer is solely responsible for the Customer's security procedures, including but not limited to password security, encryption of sensitive information, proper handling of payroll

ACH files, physical custody of cash, internal audit procedures and processes, annual reporting, and proper training in security and backup procedures. In addition, the Customer and its related entities and affiliates agree to indemnify and hold harmless Websoft, its contractors and agents from all costs, damages, expense and attorney's fees incurred in the event of any security breach, theft, misappropriation, loss, misuse of personal or entity related financial information, or other related incident.

- (b) Security Breaches. Customer acknowledges that, notwithstanding the security features of the Cloud Service, no product, hardware, software or service can provide a completely secure mechanism of electronic transmission or communication and that there are persons and entities, including enterprises, governments and quasi-governmental actors, as well as technologies, that may attempt to breach any electronic security measure. Subject only to its limited warranty obligations set forth in Section 14, Websoft will have no liability for any security breach caused by any such persons, entities, or technologies.
- (c) Customer Data. Customer shall be responsible for Customer Data as entered in to, applied or used in the Cloud Service. Customer is responsible for ensuring the accuracy, quality, integrity and legality of Customer Data. Customer grants to Websoft the non-exclusive right to process Customer Data (including personal data) for the sole purpose of and only to the extent necessary for Websoft : (i) to provide the Websoft Services; (ii) to verify Customer's compliance with the restrictions set forth in Section 3 (Restrictions on Use of the Cloud Service and Cloud Software) if Websoft has a reasonable belief of Customer's non-compliance; and (iii) as otherwise set forth in this Agreement, including the Websoft Privacy Policy. Websoft may utilize the information concerning Customer's use of the Cloud Service (excluding any use of Customer's personal data or Customer's Confidential Information) to improve the Cloud Service, to provide Customer with reports on its use of the Cloud Services, and to compile aggregate statistics and usage patterns by customers using the Cloud Services. Customer represents and warrants that it owns or has full and unrestricted rights and authority to effectuate the grants set forth in this Section and there are no third parties who may claim rights or interests in the Customer Data or otherwise hinder such grants.
- (d) Use of Aggregate Data. Customer agrees that Websoft may collect, use, and disclose quantitative data derived from the use of the Cloud Service for industry analysis, benchmarking, analytics, marketing, and other business purposes. All disclosed data will be in aggregate form only and will not identify Customer, its Authorized Users, or any third parties utilizing the Cloud Service.

## 12. Confidentiality.

- (a) Confidentiality Term. The obligations described in this Section commence on the Effective Date and will continue until two (2) years following any termination or expiration of this Agreement ("**Confidentiality Term**").
- (b) Confidentiality Obligations. During the Confidentiality Term and subject to the other terms of this Agreement (including Websoft's Privacy Policy, accessible at <https://sprbrk.box.com/v/websoft-privacy-policy>, which URL and its content may be updated from time to time by Websoft), Recipient will protect the confidentiality of Confidential Information using the same degree of care that it uses to protect its own information of similar importance, but will in any case use no less than a reasonable degree of care to protect Confidential Information. Recipient will not directly or indirectly disclose Confidential Information or any part thereof to any third party without Disclosing Party's advance express written authorization to do so. Recipient may disclose Confidential Information only to its

employees, contractors or advisors on a need-to-know basis and who are bound by confidentiality and non-use restrictions at least as stringent as those contained herein. In responding to a request for Confidential Information, Recipient will cooperate with Disclosing Party, in a timely fashion and in a manner consistent with applicable laws, to protect the Confidential Information to the fullest extent possible.

- (c) Legally Compelled Information. In the event the Recipient becomes legally compelled (by deposition, interrogatory, requests for documents, subpoena, civil investigative demand or similar process) to disclose any of the Confidential Information, or the Recipient determines that it is obligated by law, rule, statute or governmental regulation to disclose any of the Confidential Information, the Recipient shall provide the Disclosing Party with prompt written notice of such requirement so that the Disclosing Party, if possible, may seek a protective order or other appropriate remedy and/or waive compliance with the terms of this Agreement. In the event that such protective order or other remedy is not obtained, the Recipient agrees to furnish only that portion of the Confidential Information that it is legally required to furnish and to exercise reasonable efforts to obtain assurance that confidential treatment will be accorded such Confidential Information. A Party's obligations hereunder with respect to legally compelled information shall continue to be applicable for all other purposes.
- (d) Publicity. During the term of this Agreement, including the term of any amendment hereto, Websoft may publicly disclose its ongoing business relationship with Customer. Such disclosures may indicate Customer's identity and the Websoft Services provided or contracted to be provided to Customer. These disclosures may include press releases or other communications to media, display on Websoft web sites, or use in other marketing activities, but will not include non-public information or indicate Customer's express endorsement of Websoft's products or services without Customer's prior written authorization.

### **13. Term and Termination.**

- (a) Term. The term of this Agreement begins on the Effective Date and will remain in effect until all Cloud Service Subscriptions expire or until this Agreement is otherwise terminated in accordance with the terms hereof, whichever occurs first (the "**Term**"). Except as otherwise specified in the applicable Order Form, all Cloud Service Subscriptions will have an initial three (3) year term and then automatically renew for successive three (3) year terms unless otherwise stated in the applicable order form, provided that either party may terminate this Agreement effective upon the expiration of the Subscription Period, by notifying the other party in writing at least sixty (60) days prior to the expiration of the Subscription Period. Cancellation notices should be sent to [operations@sprbrk.com](mailto:operations@sprbrk.com). This Agreement may be renewed at any time by execution of an Order Form referencing this Agreement, and any such renewal will be deemed part of the "**Term**" hereunder. Subject to Section 8(b) (Payments), pricing increases will be effective upon renewal of the Subscription Period and annually thereafter.
- (b) Termination. Websoft or Customer may terminate the Agreement if the other party materially breaches a material provision thereof, including associated Order Form(s), and, after receiving a written notice describing the circumstances of the default, fails to correct the breach within thirty (30) calendar days. Websoft may immediately terminate this Agreement and/or Customer's Cloud Service Subscription or license to the Cloud Software upon Customer's breach of Section 3 (Restrictions on Use of the Cloud Service and Cloud Software). Either Party may also terminate the Agreement upon written notice if the other party suspends payment of its debts or experiences any

other insolvency or bankruptcy-type event.

- (c) Effect of Termination. Upon expiration or termination of this Agreement for any reason, (i) Customer shall immediately pay any amounts then owing to Websoft; (ii) the right to access the Cloud Service or Cloud Software will end; and (iv) each Recipient will return or destroy, at the Disclosing Party's option, the Disclosing Party's Confidential Information in the Recipient's possession or control.
- (d) Other Termination. Websoft may terminate this Agreement in the event the Cloud Software or Cloud Service, as applicable, is phased out across Websoft's customer base. In such event, Websoft will provide Customer sufficient advance notice and the parties will mutually agree to a migration plan for converting Customer to another Websoft generally-available offering with comparable functionality.
- (e) Survival. All fees that have accrued as of such expiration or termination, and Sections 1, 5, 8, 9-12, 13(c), 14(d), 15, 16 and 17 will survive any expiration or termination hereof.

#### **14. Warranties.**

- (a) Mutual Warranties. Each Party represents and warrants that: (a) this Agreement has been duly executed and delivered and constitutes a valid and binding agreement enforceable against it in accordance with the terms of the Agreement; (b) the Agreement does not conflict with any other agreement or arrangement to which a Party is bound, and (c) no authorization or approval from any third party is required in connection with its execution, delivery, or performance of this Agreement.
- (b) Limited Warranty. Subject to the limitations set forth below, Websoft warrants that during the Subscription Period, the Cloud Service will, in all material respects, operate in conformity with the then-current Cloud Specifications for the applicable Cloud Service version. Websoft's sole and exclusive obligation, and Customer's sole and exclusive remedy, for a breach of this warranty shall be that Websoft shall be required to use commercially reasonable efforts to modify the Cloud Service to conform in all material respects to the Specifications. Customer further acknowledges that the Cloud Service is not guaranteed to operate without interruptions, failures, or errors. Websoft will not be responsible to the extent failure of the Cloud Service to operate as warranted is caused by or results from: (i) any modification to the Cloud Service other than a Supported Modification; (ii) combination, operation or use of the Cloud Service with Customer's or Third Party Services, software or systems;
  - (iii) abuse, willful misconduct, or negligence by anyone other than Websoft or Websoft's designee;
  - (iv) installation, configuration and use of the Cloud Service other than in accordance with the terms of this Agreement and/or the applicable Specifications and Documentation or (v) any of the Exclusions (as defined in the Cloud Service Level Commitment).
- (c) Subscription Service Level Commitment. During the Subscription Period, Websoft warrants that the Subscription Service will meet the performance level specified in Exhibit A, which sets forth Customer's sole and exclusive remedy for Websoft's failure to achieve the stated Cloud Service performance level.
- (d) Warranty Disclaimer. EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION 14, ALL WEBSOFT SERVICES ARE PROVIDED "AS IS" AND WEBSOFT AND ITS SUPPLIERS EXPRESSLY DISCLAIM ANY AND ALL OTHER REPRESENTATIONS AND WARRANTIES, EITHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE

WITH RESPECT THERETO, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, OR THE CONTINUOUS, UNINTERRUPTED, ERROR-FREE, VIRUS-FREE, OR SECURE ACCESS TO OR OPERATION OF THE WEBSOFT SERVICES. WEBSOFT EXPRESSLY DISCLAIMS ANY WARRANTY AS TO THE ACCURACY OR COMPLETENESS OF ANY INFORMATION OR DATA ACCESSED OR USED IN CONNECTION WITH THE WEBSOFT SERVICES OR MAINTENANCE AND SUPPORT OR THAT THE WEBSOFT SERVICES WILL BE COMPATIBLE OR WORK WITH ANY CUSTOMER OR THIRD-PARTY SOFTWARE OR HARDWARE.

## 15. Mutual Indemnification.

- (a) Indemnification by Customer. Customer will defend (or settle), indemnify and hold harmless Websoft, its officers, directors, employees and subcontractors, from and against any liabilities, losses, damages and expenses, including court costs and reasonable attorneys' fees, arising out of or in connection with any third-party claim: (i) that a third party has suffered injury, damage or loss resulting from Customer's or any Authorized User's use of the Software or Cloud Service, or (ii) arising from allegations that Customer has used the Software or Cloud Service in a manner that violates this Agreement or applicable law, or (iii) in connection with the nature and content of Customer Data processed by the Software or Cloud Service.
- (b) Indemnification by Websoft.
- (i) Intellectual Property Indemnification. Subject to the terms and conditions of this Section 15, Websoft will (a) defend at its expense any filed lawsuit (a "**Claim**") brought against Customer by a third party (the "Claimant") to the extent such Claim alleges that the Cloud Service or Cloud Software provided by Websoft to Customer hereunder violates or infringes the Claimant's patents, trademarks or copyrights or misappropriates the Claimant's trade secrets (collectively, "**IP Rights**"), and (b) either (i) indemnify Customer with respect to any final, non-appealable judgments, costs, fines or penalties awarded, entered or assessed against Customer by a court of competent jurisdiction that directly result from a Claim, or (ii) pay the value of any settlement with the Claimant agreed to by Websoft.
- (ii) Websoft Options. If a temporary or permanent injunction is obtained against the use of any part of the Cloud Service or Cloud Software for the reason that they infringe or misappropriate any third party's IP Rights or there is a reasonable likelihood of such an injunction, Websoft may at its option (a) modify the Cloud Service or Cloud Software to avoid the allegation of infringement, (b) obtain for Customer the right to continue using the Cloud Service or Cloud Software, or (c) replace the allegedly infringing Cloud Service or Cloud Software with non-infringing and functionally equivalent technology. In the event that none of the foregoing is commercially reasonable, Websoft may terminate Customer's right to use the allegedly infringing portion of the Cloud Service or Cloud Software.
- (iii) Exclusions. Websoft will not be liable or have any obligations hereunder for any infringement of IP Rights resulting from (a) the combination, utilization or integration of the Cloud Service or Cloud Software with Customer's or any third party's products or technology, (b) compliance with Customer's designs, specifications or instructions; (c) unauthorized modification of the Cloud Service or Cloud Software by any entity other than Websoft, (d) use of the Cloud Service or Cloud Software other than as specified in Websoft's published specifications and documentation, (e) Customer's failure to incorporate updates or upgrades that would have avoided the alleged infringement; or (f) Customer's breach of the Agreement.

(iv) THIS SECTION 15 STATES THE ENTIRE OBLIGATION OF WEBSOFT, ITS AFFILIATES AND ITS LICENSORS WITH RESPECT TO ANY ALLEGED OR ACTUAL INFRINGEMENT OR MISAPPROPRIATION OF IP RIGHTS BY THE CLOUD SOFTWARE, CLOUD SERVICE OR ANY OTHER WEBSOFT SERVICES.

(c) Indemnification Requirements. In connection with any claim for indemnification under this Section 15, the indemnified party must: (i) provide the indemnifying party prompt written notice of such claim; (ii) reasonably cooperate with the indemnifying party, at indemnified party's expense, in defense and settlement of such claim; (iii) give sole authority to the indemnifying party to defend or settle such claim; and (iv) make no admission of liability with respect to the claim. The indemnified party may, at its sole expense, actively participate in any suit or proceeding, through its own counsel.

## **16. Limitation of Liability.**

(a) Waiver of Consequential Damages. Neither Websoft nor any other person or entity involved in creating, producing, or delivering the Websoft Services will be liable for any indirect, incidental, special, punitive, exemplary or consequential damages, including lost profits, loss of data or loss of goodwill, loss of revenue, service interruption, computer damage or system failure or the cost of substitute products or services, or other commercial or economic loss of any kind whatsoever, or any liability of Customer to a third party, arising out of or in connection with this Agreement or from the use of or inability to use the Websoft Services, whether based on warranty, contract, tort (including negligence), product liability or any other legal theory, even if Websoft was advised of the possibility of such damages. Some jurisdictions do not allow the exclusion or limitation of incidental, consequential or special damages, so the above limitations may not apply to Customer.

(b) Maximum Liability. In no event will Websoft's aggregate liability hereunder to Customer or any third party arising out of or in connection with this Agreement or from the use of or inability to use the Websoft Services, whether in contract, tort or under any other theory of liability, exceed the total amount paid by Customer in the twelve (12) month period preceding the incident. These limitations shall apply notwithstanding any failure of essential purpose of any remedy.

(c) If Customer or Authorized Users use the Cloud Service in any application or environment where failure could cause personal injury, loss of life, or other substantial harm, Customer assumes any associated risks and will indemnify Websoft and hold it harmless against those risks.

## **17. Other Terms and Conditions.**

(a) Dispute Resolution. This Agreement is governed by the laws of the State of Utah without regard for its conflict of laws principles. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, will be settled by arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules, including the Emergency Interim Relief Procedures, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The number of arbitrators shall be one (1) unless the Parties mutually agree otherwise. The place of arbitration will be American Fork, Utah. Either party may apply to the arbitrator for injunctive relief until the arbitration award is rendered or the controversy is otherwise resolved. Either Party also may, without waiving any remedy hereunder, seek from any court having

jurisdiction any interim or provisional relief that is necessary to protect the rights or property of that party, pending the arbitrator's determination of the merits of the controversy. Each party will initially bear its own expenses and an equal share of the costs of the arbitration, but the prevailing party may be awarded its expenses, reasonable attorneys' fees, and costs.

- (b) Other Agencies. Each Party understands and agrees that this Agreement may be used by other governmental agencies under substantially the same terms and conditions, excluding pricing, duration, scope of services to be provided, and other terms unique to the Customer. Each governmental agency desiring to accept this Agreement, and make an award thereof, shall do so independently of the Customer and/or any other governmental agency. Each governmental agency shall be responsible for its own purchases, and each shall be liable only for materials and/or services ordered and received by it, and no governmental agency, other than Customer, assumes any liability by virtue of this Agreement. This Agreement in no way restricts or interferes with the right of the Customer or any governmental agency to competitively procure any or all items. The foregoing does not authorize either Party to disclose Confidential Information of the other Party.
- (c) Equitable Relief. The Recipient acknowledges that unauthorized disclosure of the Disclosing Party's Confidential Information or misappropriation or infringement of a Party's Intellectual Property Rights could cause substantial harm to the Disclosing Party or owner of such Intellectual Property Rights for which damages alone might not be a sufficient remedy and, therefore, that upon any such disclosure, misappropriation or infringement, the injured Party will be entitled to seek appropriate equitable relief in addition to whatever other remedies it might have at law or equity.
- (d) Assignment. Websoft may assign its rights and obligations hereunder for purposes of financing or pursuant to corporate transactions involving merger, acquisition, or the sale of all or substantially all of its stock or assets. Assignment by a Customer of its rights and obligations hereunder requires the advance written consent of Websoft. Any attempted assignment or transfer, without such consent, will be void. Subject to the foregoing, this Agreement will bind and inure to the benefit of the parties, their respective successors and permitted assigns.
- (e) Entire Agreement. This Agreement sets forth the entire agreement between the Parties and supersedes any and all prior agreements of the Parties with respect to the transactions set forth herein.
- (f) Severability and Amendment If any particular provision of this Agreement is determined to be invalid or unenforceable, that determination will not affect the other provisions of this Agreement, which will be construed in all respects as if the invalid or unenforceable provision were omitted. No extension, modification, or amendment of this Agreement will be effective unless it is described in writing and signed by all Parties.
- (g) Notice. Except as otherwise specified in this Agreement, all notices, permissions and approvals hereunder will be in writing and will be deemed to have been given upon: (i) personal delivery, (ii) the third business day after mailing by first class mail, or (iii) sending by confirmed email if sent during the recipient's normal business hours (or, if not, then on the next business day). Notices will be sent to the address specified by the recipient in writing when entering into this Agreement or establishing Customer's account for the Websoft Services (or such other address as the recipient may thereafter specify by notice given in accordance with this Section 17).
- (h) Compliance with Laws. Each party will comply with all applicable laws and regulations with respect



to its activities under this Agreement including, but not limited to, export laws and regulations of the United States and other applicable jurisdictions. Without limiting the foregoing, Customer will not permit Authorized Users to access or use the Cloud Service or Cloud Software in violation of any U.S. export embargo, prohibition or restriction. Further, in connection with the services performed under this Agreement and Customer's use of the Cloud Services or Cloud Software, the Parties agree to comply with all applicable anti- corruption and anti-bribery laws, statutes, and regulations.

- (i) Relationship of the Parties. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary or similar relationship between the parties.
- (j) Waiver and Cumulative Remedies. No failure or delay by either party in exercising any right under this Agreement will constitute a waiver of that right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a party at law or in equity.
- (k) Force Majeure. Websoft will not be liable for any delay or failure to perform under this Agreement to the extent such delay or failure results from circumstances or causes beyond the reasonable control of Websoft.

*Exhibits Follow*



**EXHIBIT A**  
**MAINTENANCE AND SUPPORT**  
**AVAILABILITY**

This Exhibit A is part of the Websoft Cloud Service Master Agreement Terms and Conditions. It may be updated from time to time by Websoft in its sole discretion.

**I. SUPPORT POLICY**

**Updates**

Updates may address security fixes, critical patches, general maintenance functionality, and documentation and shall be made available at Websoft's discretion. Websoft is under no obligation to develop any future functionality or enhancements unless otherwise specified in the Agreement. If an update for the Cloud Service is made available to Customer pursuant to this Support Policy, it will automatically replace the previous version of the applicable Cloud Service.

**Support Commitment**

In support of the Cloud Service, Websoft will provide Customer with the following first line support: Telephone Support. Websoft's Customer Resource Center (CRC), a live technical support facility, will be available to Customer from 5:00 a.m. until 5:00 p.m. Pacific time Monday through Friday, excluding Websoft's observed holidays.

Email Support. Websoft provides an electronic mail address ([help@sprbrk.com](mailto:help@sprbrk.com)) to which Customer may submit routine or non-critical support requests. Email Support Requests will be addressed by Websoft during its regular business hours of 5:00 a.m. until 5:00 p.m. Pacific time Monday through Friday.

Online Support Materials. Websoft will make available to Customer certain archived client-side software updates and other technical information in Websoft's online support databases. This Online Support will be continuously available to Customers.

**Upgrade/Downgrade of Severity Level**

If, during the Support Request process, the issue either warrants assignment of a higher severity level than currently assigned or no longer warrants the severity level currently assigned based on its current impact on the production database, then the severity level will be upgraded or downgraded accordingly to the severity level that most appropriately reflects its current impact.

**Third Party Product Support**

If any third-party software is supplied by Websoft, Websoft disclaims all support obligations for such third-party software, unless expressly specified by Websoft in Customer's Agreement.

## Exclusions

The following Support Exclusions are not covered by this Support Policy: (a) Support required due to Customer's or any End User's or third party's misuse of the Services; (b) Support during times outside of Websoft's regular business hours stated above; (c) Support necessitated by external factors outside of Websoft's reasonable control, including any force majeure event or Internet access or related problems.

## Response and Resolution Goals

Websoft will respond to Customer's Support Requests in a manner appropriate for the severity of the reported issue and will use good faith efforts to achieve the goals listed below.

### A. Critical Severity Level

Definition. System or application is non-functional or seriously affected and there is no reasonable workaround available (e.g., business is halted).

Response goal. Confirmation of receipt within 1 business hour. Update as information arrives or at the interval agreed with the Customer.

Resolution goal. Upon confirmation of receipt, Websoft begins continuous work on the case. Websoft will put forth the effort to provide a workaround, fix, or estimated completion date within 72 hours after the problem has been diagnosed and/or replicated, provided there is an agency representative available to assist with issue diagnosis and testing during the resolution process.

### B. High Severity Level

Definition. System or application is affected and there is no workaround available, or the workaround is impractical (e.g., system response is very slow, day to day operations continue but are impacted by the work around).

Response goal. Confirmation of receipt within 4 business hours.

Resolution goal. Websoft will put forth the effort to provide a workaround or fix or estimated completion date within 14 business days after the problem has been diagnosed and/or replicated.

### C. Medium Severity Level

Definition. System or application feature is non-functional, and a convenient workaround exists (e.g., non-critical feature is unavailable or requires additional user intervention).

Response goal. Confirmation of receipt within 8 business hours.

Resolution goal. Websoft will put forth the effort to provide a workaround or fix or estimated completion date within 21 business days after the problem has been diagnosed and/or replicated.

#### D. Low Severity Level

Definition. System or application feature works, but there is a minor problem (e.g., incorrect label, or cosmetic defect).

Response goal. Confirmation of receipt within 24 business hours

Resolution goal. Resolution for the issue may be released as a patch set or be incorporated into a future release of the product.

## II. AVAILABILITY

### Service Availability:

Websoft will use commercially reasonable efforts to (a) provide bandwidth sufficient for Customer's use of the Cloud Service provided hereunder and in an applicable Order Form and (b) operate and manage the Cloud Service with a ninety-nine and one-half percent (99.5%) uptime goal (the "**Availability SLA**"), excluding situations identified as "Exclusions" below.

"Exclusions" means any outage that results from any of the following:

- (a) Any maintenance performed by Websoft during Websoft's standard maintenance windows. Websoft will notify Customer within forty-eight (48) hours of any standard maintenance and within twenty-four (24) hours for other non-standard emergency maintenance (collectively referred to herein as "**Scheduled Maintenance**").
- (b) Customer's information content or application programming, or the acts or omissions of Customer or its agents, including, without limitation, the following:
  1. Customer's failure to provide Websoft with reasonable advance prior notice of any pending unusual large deployments of new nodes (e.g., adding over ten (10) percent total nodes in less than twenty-four (24) hours);
  2. Customer's implementation of any significant configuration changes, including changes that lead to a greater than thirty percent (30%) change in a one week period or greater than fifty percent (50%) change in a one month period in the number of key objects in the system including but not limited to metrics, snapshots, nodes, events and business transactions;
  3. Any misconfiguration by Customer (as determined in Websoft's sole discretion), including, without limitation, configuration errors and bad or unintended usage of the Cloud Service; and
  4. Force majeure or other circumstances beyond Websoft's reasonable control that could not be avoided by its exercise of due care.
- (c) Failures of the Internet backbone, telecommunications systems, ISP failures, or the network by which Customer connects to the Internet backbone or any other network unavailability.
- (d) Any window of time when Customer agrees that Cloud Service availability/unavailability will not be monitored or counted.
- (e) Any problems resulting from Customer combining or merging the Cloud Service with any hardware or software not supplied by Websoft or not identified by Websoft in the Specifications as being compatible with the Cloud Service.

- (f) Interruptions or delays in providing the Cloud Service resulting from telecommunication or Internet service provider failures. Customer’s or any third party’s use of the Cloud Service in an unauthorized or unlawful manner.

**Remedies for Excessive Downtime:**

In the event the Availability of the Cloud Service falls below the Availability SLA in a given calendar month, Websoft will pay Customer a service credit (“**Service Credit**”) equal to the percentage of the fees set forth in the table below corresponding to the actual Availability of the Cloud Service during the applicable calendar month. Websoft will apply any Service Credits only against future Cloud Service payments otherwise due from Customer. Service Credits will not entitle Customer to any refund or other payment from Websoft. Service Credits may not be transferred or applied to any other account. Unless otherwise provided in this Agreement, Customer’s sole and exclusive remedy for any unavailability, non-performance, or other failure by Websoft to provide the Cloud Service is the receipt of a Service Credit (if eligible) in accordance with the terms of this Exhibit A.

System availability is measured by the following formula:  $x = (n - y) * 100 / n$

**Notes:**

- (1) "x" is the uptime percentage; "n" is the total number of hours in the given calendar month minus Exclusions; and "y" is the total number of downtime hours in the given calendar month not caused by an Exclusion.

<b>Service Availability</b>	<b>Percentage of Monthly Service Fees Credited</b>
>99.5%	0%
95.0% - < 99.5%	5% (max of \$280)
90.0% - < 95.0%	10% (max of \$560)
80.0% - < 90.0%	20% (max \$840)
70.0% - < 80.0%	30% (max of \$1,120)
60.0% - < 70.0%	40% (max of \$1,400)
< 50%	50% (max of \$2,800)

**Customer Account Login:**

For Websoft user interface access, Websoft uses TLS 1.2 with AES 256 bit or similar encryption for protection of data in transit, which is supported by most modern browsers. Websoft will also restrict applicable administrative user interface access to Customer corporate networks for additional security on written request by Customer.

**Hosting:**

Websoft’s SaaS platform (servers, infrastructure, and storage) for the Cloud Service is and will remain hosted in one of the largest data centers in North America, specifically designed and constructed to deliver world- class physical security, power availability, infrastructure flexibility and growth capacity. Websoft’s data center provider is and will remain SSAE 18 SOC2 compliant, meaning it has been fully independently audited to verify the validity and functionality of its control activities and processes. Every Server for the Services is and will remain operated in a fully redundant fail-over pair to ensure high availability. Data is and will remain backed up nightly, stored redundantly and will be restored rapidly in case of failure.

Security Patching and updates are actively evaluated by engineers and will be deployed based upon

the impact and risk and stability benefits they offer to Websoft's SaaS platform and Customers.

Websoft will attempt to provide customers reasonable prior notice to security changes, updates, and patches, unless the delay will lead to a significant risk of impact to customer data.

**Fees:**

Maintenance and Support Services, as described herein, are included in the Cloud Service Subscription for no additional fees, except as follows:

Websoft will bill Customer on an hourly basis for the following services that are beyond the scope of standard Maintenance and Support Services;

- (a) Maintenance or Support in cases where repeated operator-produced error by the same user continues to occur despite notification to Customer;
- (b) Maintenance and Support associated with applications not purchased by Customer from Websoft, as documented in an appropriate Order Form or Statement of Work;
- (c) Maintenance and Support outside the scope of this Agreement;
- (d) Maintenance and Support necessitated by Customer's failure to provide adequate internal controls to ensure the accuracy and appropriate use of the Cloud Software or Cloud Service and compliance with local, state and federal regulations and auditors requirements;
- (e) Costs associated with Customer's creation or modification of data in Websoft's database except through the appropriate use of the Cloud Software or Cloud Service;
- (f) Costs associated with Customer's own actions to integrate the Cloud Software or Cloud Service with applications or services not purchased from Websoft;
- (g) Costs associated with Customer's failure to meet the terms and conditions of this Agreement;
- (h) Costs associated with additional labor or out of pocket expenses incurred while providing support to Customer in cases where Websoft has requested but Customer has denied remote access into a user workstation or the server housing the Cloud Software; and
- (i) Labor and travel costs associated with providing on-site for services covered by this Agreement.



**WEBSOFT DEVELOPERS, INC**  
**PROFESSIONAL SERVICES AGREEMENT**  
**TERMS AND CONDITIONS**

These Terms and Conditions, together with each Order Form entered into by the Parties that references such Terms and Conditions, constitute a binding agreement (“**Agreement**”) by and between Websoft Developers, Inc. (“**Websoft**”) and the Customer identified on the Order Form (“**Customer**”). These Terms and Conditions become effective as of the date of the related Order Form. Each of Websoft and Customer is referred to herein individually as a “**Party**” and collectively as the “**Parties.**”

The Agreement governs the provision by Websoft, and the receipt by Customer, of the Professional Services (defined below) that Websoft provides to Customer.

**1. SCOPE OF SERVICES.**

- (a) Subject to compliance with the terms and conditions of the Agreement, Websoft will provide Customer with certain skilled services, such as software implementation, configuration, conversion, customization, upgrade, data extraction, diagnostic, training and/or other services (collectively “**Professional Services**”) as specified in the applicable order form executed by Websoft and Customer (each an “**Order Form**”). Any such Order Form must reference these Terms and Conditions.
- (b) Each Order Form, or will include, at a minimum: (i) a description of the Professional Services and any deliverables and/or materials to be provided to Customer (each, a “**Deliverable**”); (ii) applicable fees and payment terms for such Professional Services, if not elsewhere specified, and (iii) other details regarding the Professional Services. All Order Forms will be subject to these Terms and Conditions.
- (c) For certain types of Professional Services, Websoft will prepare and make available to Customer a scope of work or cloud migration project packet before commencing such services.
- (d) Customer acknowledges that data conversion services are limited to three (3) years of data.

**2. CHANGE ORDERS.**

If the Customer or Websoft requests a change in any of the specifications, requirements, Deliverables, or scope (including drawings and designs) of the Professional Services described in any Order Form, the Party seeking the change will propose the applicable changes by written notice.

Within a reasonable amount of time (not to exceed four (4) business days in the case of implementation services) after receipt of written notice, each Party’s designated personnel will meet, either in person or via telephone conference, to discuss and agree upon any proposed changes. Thereafter, Websoft will prepare a change order describing the proposed changes and any associated changes in the Deliverables, Deliverable schedule, fees and/or expenses, or other aspects of the change (each, a “**Change Order**”).

Change Orders will not be binding until they are executed by both parties. Executed Change Orders will be deemed part of, and subject to, the Agreement. If the parties disagree about the proposed changes, they will promptly escalate the change request to their respective senior management for resolution.

In the event the Customer requires significant changes (either individually or cumulatively across Change Order(s)) which Websoft reasonably determines are (i) a material modification of the nature or scope of Professional Services being purchased and/or (ii) significantly outside any Supported Configuration (as defined below), Websoft may, upon no less than thirty (30) days' notice to the Customer, suspend or terminate the applicable Order Form and/or Change Order(s). In the event of any such termination or suspension, the parties will work together in finalizing agreed-upon Deliverables. Unless otherwise expressly agreed to by the Parties at the time of any such material change, Websoft will not be deemed to have waived any of the Customer's payment obligations in respect of completed Deliverables. A "Supported Configuration" means a software configuration that can be consistently supported by Websoft via APIs, does not require direct database changes and is capable of being tested and maintained by Websoft.

### **3. ACCEPTANCE.**

- (a) Acceptance. Unless indicated to the contrary in the Order Form, the Professional Services and accompanying Deliverables will be deemed accepted upon delivery.
- (b) Review. Review and testing of Deliverables, if so indicated in the Order Form, shall be conducted pursuant to the acceptance criteria or test plans mutually agreed upon in writing by the Parties and shall take place within the mutually agreed timeframes established in the project plan or schedule. Absent mutual agreement to the contrary, Customer will provide Websoft with written notification of acceptance or rejection for each Deliverable within five (5) business days of delivery (the "**Acceptance Period**"). Failure to reject a Deliverable within the Acceptance Period will be deemed acceptance. If Customer, in its reasonable and good faith judgment, determines that any submitted Deliverable does not satisfy mutually agreed-upon acceptance criteria, Customer must so notify Websoft in writing before the end of the Acceptance Period, specifying the deficiencies in detail. Websoft will use commercially reasonable efforts to correct such deficiencies and resubmit the Deliverable to Customer as soon as practicable.

### **4. OWNERSHIP RIGHTS AND LICENSES.**

- (a) License for Deliverables. Subject to these Terms and Conditions and upon payment of fees due under an applicable Order Form, Websoft grants Customer a limited, non-exclusive, worldwide, nontransferable, terminable license to use the Deliverables solely for Customer's internal operations in connection with authorized use of the applicable Websoft services. Notwithstanding any other provision of these terms and conditions, nothing herein is intended to assign or transfer any intellectual property rights in the proprietary tools, libraries, know-how, techniques, and expertise ("**Tools**") used by Websoft to develop the Deliverables and/or provide the Professional Services.
- (b) Proprietary Rights. As between the parties, Websoft shall solely and exclusively own all right, title, and interest in the Professional Services, Deliverables, and any software provided by Websoft, including all modifications, enhancements, and derivative works thereof and any other of

Websoft's products or services, whether created by Websoft or Customer, together with all intellectual property and other proprietary rights therein. Customer hereby makes all assignments necessary to accomplish the foregoing ownership. None of the Professional Services or Deliverables will be deemed to constitute work product or work-for-hire inuring to the benefit of Customer.

- (c) No Reverse Engineering. Deliverables constitute Websoft Confidential Information and Customer may not reverse engineer, decompile, disassemble, translate, copy, reproduce, display, publish, create derivative works of, assign, sell, lease, rent, license or grant any interest in the Deliverables to any party except as expressly permitted by Websoft.
- (d) Conflicting Language. In the event any language conflicting with this Section 4 is added to any Order Form or Change Order, the parties expressly agree that such statement will have no effect on Websoft's rights as set out herein.

## 5. COOPERATION.

- (a) Customer Cooperation. Websoft's ability to successfully perform the Professional Services is dependent upon Customer's reasonable and good faith cooperation by, without limitation:
- (i) allocating sufficient resources and timely performing any tasks reasonably necessary to enable Websoft to perform its obligations under each Order Form;
  - (ii) timely delivering any materials and other obligations required under each Order Form;
  - (iii) providing Websoft with access to Customer's sites and facilities during Customer's normal business hours and as otherwise reasonably required by Websoft to perform the Professional Services;
  - (iv) timely responding to Websoft's inquiries related to the Professional Services;
  - (v) assigning a project manager as a primary point of contact for Websoft;
  - (vi) actively participating in scheduled project meetings; and
  - (vii) providing, in a timely manner and at no charge to Websoft, office workspace, telephone and other facilities, suitably configured computer equipment, access to Customer's appropriate and knowledgeable employees and continuous administrative access to Customer's accounts, and coordination of onsite and telephonic meetings all as reasonably required by Websoft.
- (b) Customer Delays. Delays in Websoft's provision of the Professional Services caused by Customer (each, a "Delay"), during any implementation period may have adverse collateral effects on Websoft's overall work schedule. If Websoft's performance of any of its obligations in respect of the Professional Services is prevented or delayed by any act or omission by Customer, or failure by Customer to perform any of its obligations hereunder the Agreement, such as those identified in subsection (a) above:
- Websoft shall, without limiting its other rights or remedies, have the right to suspend performance of the Professional Services and relieve it from the performance of any of its obligations until Customer remedies the Delay.
  - Although Websoft will use its commercially reasonable efforts to promptly resume work following a Delay, Customer acknowledges that schedules for the Professional Services may be delayed by more than the number of days delayed by Customer.

- Customer agrees that if additional time is required to complete the Professional Services as the result of Customer Delays, such time will be charged to Customer at Websoft's then-current time-and-materials rates.
- (c) Customer Postponements. If Customer wishes to postpone or fails to be available for a scheduled meeting, training session or other activity, it shall provide Websoft with no less than two (2) business days' written notice of such postponement or non-availability. If Customer fails to provide such notice in the required time period, Websoft's shall invoice the Customer for lost or delayed scheduled time, with a minimum charge of two (2) hours. Additional charges may apply based on the resources and preparation required for the meeting. Such liability will be in addition to the charge for the services at the time they are performed.

## 6. PAYMENT TERMS.

- (a) Invoicing and Payment. Customer will be invoiced for the amounts and at the times set forth in the Order Form. Professional Services fees are due and payable within thirty (30) days of the invoice date.
- (b) Billing Info & Overdue Charges. Customer is responsible for keeping Websoft accurately and fully informed of Customer's billing and contact information, including providing any purchase order numbers in advance of invoice issuance. If any Professional Service fees are not received from Customer by the due date, they will accrue interest at the rate of one and a half percent (1.5%) of the outstanding balance per month, or the maximum rate permitted by law, whichever is lower.
- (c) Overdue Payments. If any amount owing by Customer hereunder for any of the Professional Services is thirty (30) or more days overdue, Websoft may, without limiting its other rights and remedies, accelerate Customer's other unpaid fee obligations, if any, hereunder (including any Order Form) so that all such obligations become immediately due and payable, suspend the Professional Services and/or stop performance of the Professional Services until such amounts are paid in full.
- (d) Taxes. Professional Services fees do not include any taxes, levies, duties, or similar governmental assessments of any nature, including but not limited to value-added, sales, use or withholding taxes, assessable by any local, state, provincial, federal, or foreign jurisdiction (collectively, "Taxes"). Customer is responsible for paying all Taxes. If Websoft has the legal obligation to pay or collect Taxes for which Customer is responsible under this paragraph, the appropriate amount will be invoiced to and paid by Customer, unless Customer provides Websoft with a valid tax exemption certificate authorized by the appropriate taxing authority prior to invoice issuance. For clarity, Websoft is solely responsible for taxes assessable against it based on Websoft's income, property, and employees.

## 7. WARRANTY.

Websoft warrants that the Professional Services will be performed for and delivered to Customer in a good, diligent, workmanlike manner, consistent with the practices and standards of care generally accepted within and expected of Websoft's industry. For any breach of the above warranty, Customer's sole remedy will be the re-performance of the applicable Professional Services by Websoft. This warranty will be in effect for a period of ninety (90) days from acceptance of any Professional Services.

## 8. DISCLAIMER.

Section 7 sets forth the sole and exclusive warranties and remedies related to the Professional Services, Deliverables and Tools performed or provided hereunder. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, EXCEPT AS EXPRESSLY PROVIDED HEREIN, WEBSOFT DOES NOT MAKE ANY WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND WEBSOFT SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT OR FITNESS FOR A PARTICULAR PURPOSE, OR ANY WARRANTIES ARISING OUT OF COURSE OF DEALING OR USAGE OF TRADE. EXCEPT AS PROVIDED HEREIN, THE PROFESSIONAL SERVICES AND DELIVERABLES PROVIDED TO CUSTOMER ARE ON AN "AS IS" AND "AS AVAILABLE" BASIS.

## 9. TERM AND TERMINATION.

- (a) Term. The Agreement commences on the date of last signature on the first Order Form issued hereunder ("**Effective Date**") and will remain in effect until terminated in accordance with this section (the "**Term**"). Each Order Form will commence on the date it is last signed and will expire upon completion of the project set forth in the applicable Order Form.
- (b) Cancellation. Once signed by both parties, an Order Form will be non-cancellable, except as otherwise explicitly stated in such Order Form.
- (c) Termination. This Agreement will terminate automatically when any agreement for Cloud Services to which this Agreement is related and/or all Order Forms referencing this Agreement are terminated or expired. Either Party may terminate this Agreement for cause: (i) upon thirty (30) days' notice to the other party of a material breach if such breach remains uncured at the expiration of such period, or (ii) if the other Party becomes the subject of a petition in bankruptcy or any other proceeding relating to insolvency, receivership, liquidation or assignment for the benefit of creditors.
- (d) Effect of Termination. For the avoidance of doubt, termination under any of the foregoing subsections will not affect Customer's outstanding payment obligations to Websoft in respect of Professional Services and Deliverables provided prior to such termination. Upon any termination of this Agreement, Customer will have no rights to continue receipt of any on-going or additional Professional Services, whether or not such Professional Services are completed prior to such termination.
- (e) Survival. All fees that have accrued as of such expiration or termination, and Sections 1, 5, 8, 9-12, 13(c), 14(d), 15, 16 and 17 will survive any expiration or termination hereof.

## 10. CONFIDENTIALITY.

- (a) Confidentiality Term. The obligations described in this Section commence on the Effective Date and will continue until two (2) years following any termination or expiration of this Agreement (“**Confidentiality Term**”).
- (b) Definitions. “**Disclosing Party**” and “**Recipient**” refer respectively to the party which discloses information and the party to which information is disclosed in a given exchange. “**Confidential Information**” means all disclosed information relating in whole or in part to non-public data, proprietary data compilations, computer source codes, compiled or object codes, scripted programming statements, byte codes or data codes, entity-relation or workflow diagrams, financial records or information, client records or information, organizational or personnel information, business plans, or works-in-progress, even where such works, when completed, would not necessarily comprise Confidential Information. The foregoing listing is not intended by the Parties to be comprehensive, and any information which Disclosing Party marks or otherwise designates as “Confidential” or “Proprietary” will be deemed and treated as Confidential Information, as will information that would reasonably be considered to be confidential given its nature and the circumstances under which it is disclosed. Information which qualifies as Confidential Information may be presented to Recipient in oral, written, graphic, and/or machine-readable formats. Regardless of presentation format, such information will be deemed and treated as Confidential Information.
- (c) Confidentiality Obligations. During the Confidentiality Term (as defined below) and subject to the other terms of this Agreement (including Websoft’s Privacy Policy, accessible at <https://sprbrk.box.com/v/sprbrk-privacy-policy>, which URL and its content may be updated from time to time by Websoft), Recipient will protect the confidentiality of Confidential Information using the same degree of care that it uses to protect its own information of similar importance, but will in any case use no less than a reasonable degree of care to protect Confidential Information. Recipient will not directly or indirectly disclose Confidential Information or any part thereof to any third party without Disclosing Party’s advance express written authorization to do so. Recipient may disclose Confidential Information only to its employees, contractors, or advisors on a need-to-know basis and who are bound by confidentiality and non-use restrictions at least as stringent as those contained herein. In responding to a request for Confidential Information, Recipient will cooperate with Disclosing Party, in a timely fashion and in a manner consistent with applicable laws, to protect the Confidential Information to the fullest extent possible.
- (d) Legally Compelled Information. In the event the Recipient becomes legally compelled (by deposition, interrogatory, requests for documents, subpoena, civil investigative demand or similar process) to disclose any Confidential Information, or the Recipient determines that it is obligated by law, rule, statute or governmental regulation to disclose any of the Confidential Information, the Recipient shall provide the Disclosing Party with prompt written notice of such requirement so that the Disclosing Party, if possible, may seek a protective order or other appropriate remedy and/or waive compliance with the terms of this Agreement. In the event that such protective order or other remedy is not obtained, the Recipient agrees to furnish only that portion of the Confidential Information that it is legally required to furnish and to exercise reasonable efforts to obtain assurance that confidential treatment will be accorded such

Confidential Information. A Party's obligations hereunder with respect to legally compelled information shall continue to be applicable for all other purposes.

- (e) Publicity. During the Term of this Agreement, including the term of any amendment hereto, Websoft may publicly disclose its ongoing business relationship with Customer. Such disclosures may indicate Customer's identity and the Websoft Services provided or contracted to be provided to Customer. These disclosures may include press releases or other communications to media, display on Websoft web sites, or use in other marketing activities, but will not include non-public information or indicate Customer's express endorsement of Websoft's products or services without Customer's prior written authorization.
- (f) Customer's Confidential Information. Websoft will have the right to use any Customer Confidential Information solely for providing the Professional Services to Customer hereunder. Notwithstanding the foregoing, Websoft may use aggregate Customer Confidential Information for Websoft development, internal training, and other reasonable business purposes not specific to Customer or its End Users.

## 11. LIMITATION OF LIABILITY.

- (a) Waiver of Consequential Damages. Neither Websoft nor any other person or entity involved in creating, producing, or delivering the Professional Services, including any Deliverables, will be liable for any indirect, incidental, special, punitive, exemplary or consequential damages, including lost profits, loss of data or loss of goodwill, loss of revenue, service interruption, computer damage or system failure or the cost of substitute products or services, or other commercial or economic loss of any kind whatsoever, or any liability of Customer to a third party, arising out of or in connection with this Agreement or from the use of or inability to use the Professional Services, whether based on warranty, contract, tort (including negligence), product liability or any other legal theory, even if Websoft was advised of the possibility of such damages. Some jurisdictions do not allow the exclusion or limitation of incidental, consequential or special damages, so the above limitations may not apply to Customer.
- (b) In no event will Websoft's aggregate liability hereunder to Customer or any third party arising out of or in connection with this Agreement or from the use of or inability to use the Professional Services, whether in contract, tort or under any other theory of liability, exceed the total amount paid by Customer in the twelve (12) month period preceding the incident. These limitations shall apply notwithstanding any failure of essential purpose of any remedy.

## 12. GENERAL.

- (a) Notice. Except as otherwise specified in this Agreement, all notices, permissions and approvals hereunder must be in writing and will be deemed to have been given upon: (i) personal delivery, (ii) the third business day after mailing by first class mail, or (iii) sending by confirmed email if sent during the recipient's normal business hours (or, if not, then on the next business day). Notices will be sent to the address specified by the recipient in writing when entering into this Agreement or establishing Customer's account for the Professional Services (or such other address as the recipient may thereafter specify by notice given in accordance with this Section 12(a)). Customer's email address for communication and notice purposes relating to this

Agreement will be set forth on the Order Form (or subsequent email addresses as advised by Customer). Customer agrees to accept emails from Websoft at the e-mail address specified in the Order Form.

- (b) Compliance with Laws. Each party will comply with all applicable laws and regulations with respect to its activities under this Agreement including, but not limited to, the export laws and regulations of the United States and other applicable jurisdictions.
- (c) Relationship of Parties. Websoft's relationship with Customer pursuant to this Agreement will be that of an independent contractor. Neither party will have any authority to bind the other, to assume or create any obligation, to enter into any agreements, or to make any warranties or representations on behalf of the other. Nothing in this Agreement will be deemed to create any agency, partnership, or joint venture relationship between the parties.
- (d) Use of Contractors. Websoft reserves the right to use third parties (who are under a covenant of confidentiality with Websoft), including, but not limited to, offshore subcontractors to assist with the Professional Services, including, without limitation, any data migration, configuration, implementation, and custom code development processes.
- (e) Waiver and Cumulative Remedies. No failure or delay by either party in exercising any right under this Agreement will constitute a waiver of that right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a party at law or in equity.
- (f) Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision will be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement will remain in effect.
- (g) Assignment. Customer may not assign or transfer this Agreement or any Order Form hereunder, whether by operation of law or otherwise, without the prior written consent of Websoft. Any attempted assignment or transfer, without such consent, will be void. Subject to the foregoing, this Agreement will bind and inure to the benefit of the parties, their respective successors and permitted assigns.
- (h) Force Majeure. Websoft will not be liable for any delay or failure to perform under this Agreement to the extent such delay or failure results from circumstances or causes beyond the reasonable control of Websoft.
- (i) Dispute Resolution This Agreement is governed by the laws of the State of Utah without regard for its conflict of laws principles. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, will be settled by arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules, including the Emergency Interim Relief Procedures, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The number of arbitrators shall be one (1) unless the Parties mutually agree otherwise. The place of arbitration will be the State of Utah. Either party may

apply to the arbitrator for injunctive relief until the arbitration award is rendered or the controversy is otherwise resolved. Either Party also may, without waiving any remedy hereunder, seek from any court having jurisdiction any interim or provisional relief that is necessary to protect the rights or property of that party, pending the arbitrator's determination of the merits of the controversy. Each party will initially bear its own expenses and an equal share of the costs of the arbitration, but the prevailing party may be awarded its expenses, reasonable attorneys' fees, and costs.

- (j) Entire Agreement. This Agreement constitutes the entire agreement between the Parties concerning its subject matter and supersedes all prior communications, agreements, proposals, or representations, written or oral, concerning its subject matter. Notwithstanding any language to the contrary therein, no additional or conflicting terms or conditions stated in any master agreement to which this Agreement is incorporated, any Customer Order Form or other order documentation, will be incorporated into or form any part of this Agreement unless expressly agreed to by both parties in a mutually signed writing, and all such terms or conditions will be null. Under no circumstances will the terms, conditions or provisions of any RFP, purchase order, invoice or administrative document issued by Customer in connection with this Agreement be deemed to modify, alter, or expand this Agreement, regardless of any failure of Websoft to object to such terms, provisions, or conditions. No other act, document, usage, custom or waiver will be deemed to amend or modify this Agreement unless agreed to in writing signed by a duly authorized representative of both parties.

A dynamic splash of water in shades of light blue and white, with numerous individual water droplets of various sizes scattered throughout the frame. The splash is most prominent at the bottom right, curving upwards and to the left.

A G E N D A

**3 h**

I T E M

# Agenda Item

DATE: May 13, 2026  
TO: Board of Directors  
FROM: Kelly Zahniser, Director of Administrative Services  
SUBJECT: Authorized Signers for US Bank Account

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## **RECOMMENDED ACTION:**

Motion: \_\_\_\_\_ / \_\_\_\_\_ adopting Resolution 2026-\_\_\_\_ authorizing signers on US Bank Account.

## **SUMMARY:**

It has become necessary for the District to update its authorized signers list for US Bank SLGS custody accounts due to staffing changes. The resolution to update the bank forms are attached for your review.

Established CCWD financial transaction protocol requires the General Manager and Director of Administrative Services authorization prior to initiating an investment transaction. All financial transactions will be handled per Board policy.

## **FINANCIAL CONSIDERATIONS:**

None

*Attachments: Resolution No. 2026-\_\_\_\_ Authorizing Signatures for US Bank*

**RESOLUTION 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT**

**AUTHORIZING SIGNATURES  
FOR US BANK**

**WHEREAS**, the District needs to update the authorization list due to staff changes.

**NOW, THEREFORE, BE IT RESOLVED**, that the following CALAVERAS COUNTY WATER DISTRICT Officers shall be authorized to give instruction to and receive information from US Bank:

<b>Executive Group</b>	<b>Finance</b>
Michael Minkler General Manager	Kelly Zahniser Director of Administrative Services
Stacey Lollar Human Resources Manager	Kylie Muetterties Accountant

**PASSED AND ADOPTED** this 13th day of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

CALAVERAS COUNTY WATER DISTRICT

\_\_\_\_\_  
John "Jack" Garamendi  
Board of Directors

**ATTEST:**

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

A dynamic background of water splashes and droplets in various shades of blue and teal, set against a white background. The water is captured in mid-air, creating a sense of movement and freshness. The droplets vary in size and shape, some appearing as perfect spheres while others are elongated or merging. The overall effect is clean, energetic, and refreshing.

A G E N D A

**4 b**

I T E M

# Agenda Item

DATE: May 13, 2026  
TO: Board of Directors  
FROM: Michael Minkler, General Manager  
SUBJECT: 2026 Biennial Review of the Public Finance Authority's Conflict of Interest Code

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## **RECOMMENDED ACTION:**

Motion: \_\_\_\_\_ / \_\_\_\_\_ by Minute Entry to Approve the 2026 Biennial Review of the Public Finance Authority's current Conflict of Interest Code.

## **SUMMARY:**

The CCWD Public Finance Authority adopted its original Conflict of Interest Code in 2016. The Political Reform Act requires each local government agency to review its conflict of interest code biennially and make amendments as necessary to meet the requirements of the law.

The Board has not made any changes to the Conflict of Interest Code since adoption. During this biennial review, staff does not recommend any changes at this time.

## **FINANCIAL CONSIDERATIONS:**

None.

Attachment: Conflict of Interest Code

**CALAVERAS COUNTY WATER DISTRICT  
PUBLIC FINANCING AUTHORITY**

**CONFLICT OF INTEREST CODE**

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Sec. 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Calaveras County Water District Public Financing Authority (Authority)**.

Individuals holding designated positions shall file their statements of economic interest with the **Authority**, which will make the statements available for public inspection and reproduction. (Gov. Code Section 81008.) All statements will be retained by the **Authority**.

**APPENDIX A  
DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES**

<u>DESIGNATED POSITIONS</u>	<u>DISCLOSURE CATEGORY</u>
Executive Director	1
Authority Counsel	1
Consultants/New Positions	•

Note: The position of Authority Counsel is filled by an outside consultant but acts in a staff capacity.

•consultants/new positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code, subject to the following limitation:

The Executive Director may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such a determination shall include a description of the consultant's or new position's duties and based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Gov. Code Sec.81008.)

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The following positions are not covered by the code because the positions manage public investments. Individuals holding such positions must file under Government Code Section 87200 and are listed for informational purposes only. Section 87200 requires disclosure of all investments and business positions in business entities, all income, including gifts, loans and travel payments, and real property.

- Board Members
- Treasurer

**DISCLOSURE CATEGORIES**

**Category 1**

All sources of income, including receipt of gifts, loans, and travel payments, interests in real property, and investments and business positions in business entities.

This is the last page of the conflict of interest code for **Calaveras County Water District Public Financing Authority**.



**CERTIFICATION OF FPPC APPROVAL**

Pursuant to Government Code Section 87303, the conflict of interest code for **Calaveras County Water District Public Financing Authority** was approved on 12/29/ 2016. This code will become effective on 1/28/ 2017.

A handwritten signature in black ink, appearing to be "B. Lau", written over a horizontal line.

Brian G. Lau

Senior Commission Counsel

Fair Political Practices Commission

The image features a white background with numerous water droplets of various sizes scattered throughout. A large, dynamic splash of water is visible in the bottom right corner, with several droplets trailing off towards the center. The text is centered in the middle of the page.

A G E N D A

**4 c**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Discussion/Action regarding Receipt of Quarterly Treasurer's Reports; Confirmation of Officers, Fidelity Bond Coverage, and Conflict of Interest Code; Acknowledgment of Annual Audit Obligations; and Related Compliance Actions

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## **RECOMMENDED ACTION:**

Motion \_\_\_\_\_ / \_\_\_\_\_ adopting Resolution No. PFA-2026-01 receiving the Quarterly Treasurer's Reports for the past four quarters; confirming Authority officers, fidelity bond coverage, and the Conflict of Interest Code; acknowledging the annual audit requirement and confirming that audits for Fiscal Years 2023–24 and 2024–25 have been completed and filed; and directing the Secretary to update the Authority's Registry of Public Agencies filing.

## **BACKGROUND:**

The CCWD Public Financing Authority (the "Authority" or "PFA") is a joint exercise of powers authority created pursuant to a Joint Exercise of Powers Agreement dated March 9, 2016 (the "Agreement"), entered into by and between the Calaveras County Water District (the "District") and the Independent Cities Finance Authority ("ICFA"), under the Marks-Roos Local Bond Pooling Act of 1985 (Government Code Sections 6500 et seq., the "Act").

The Authority is a separate public entity. Its debts and obligations do not constitute debts or obligations of the District or ICFA. The Authority's Board of Directors consists of the five members of the CCWD Board of Directors. All Authority officer positions are held ex officio by designated District officials pursuant to Section 4(d) of the Agreement.

The Authority has previously issued bonds that remain outstanding. Pursuant to Section 3 of the Agreement, the Agreement remains in full force and effect until all bonds and other obligations of the Authority are fully paid and retired. The Authority's last Board meeting was held on March 12, 2025.

This meeting is being convened to receive the Treasurer's Quarterly Reports for the past four quarters and to address all related compliance and administrative matters required by the Act and the Agreement.

## **DISCUSSION:**

The Treasurer is required to file written quarterly reports each year, stating money held, receipts, and disbursements — even during periods of inactivity. Because the Authority is a conduit issuer, no funds have ever been held in the Authority’s treasury. To date all bond proceeds have flowed directly through to the respective bond trustees for project purposes. The subject resolution addresses the past four reports which all reflect zero balances. Bond reserve funds are held by the respective trustees and are properly excluded from this report. The four Quarterly Reports are attached.

The Treasurer and all persons with access to Authority funds must carry an official fidelity bond in an amount fixed by the contracting parties. Because the Authority holds no funds directly, practical exposure is minimal; however, the statutory requirement remains. The subject resolution directs the Treasurer to ensure that coverage is in place.

Officer positions are tied to District titles and transfer automatically with District leadership changes. The subject resolution formally confirms current incumbents.

The Agreement adopts the District’s Conflict of Interest Code as the Authority’s own. State law requires a review at least every even-numbered year. The subject resolution confirms this adoption and that the District’s code is current.

An independent annual audit by a certified public accountant is required each fiscal year, to be filed with the District, ICFA, and the Calaveras County Auditor within 12 months of fiscal year-end. The subject resolution confirms that audits for FY2023–24 and FY2024–25 have been completed and filed with all required recipients.

The Authority must maintain a current filing with the Secretary of State and Calaveras County Clerk identifying its Board members, officers, and mailing address, with updates required within 10 days of any change. The subject resolution acknowledges this requirement and directs the Secretary to file any required updates and to maintain this filing on a current basis going forward.

## **ALTERNATIVES:**

1. Adopt the Resolution as presented.
2. Do not adopt the Resolution but provide alternative direction to staff.

## **FINANCIAL CONSIDERATIONS:**

There is no direct fiscal impact to the District associated with adoption of this resolution other than staff time, legal counsel review and fidelity bond charges.

Attachments: *Resolution No. PFA-2026–01*

*Quarterly Treasurer’s Reports (four quarters: July 1, 2025; October 1, 2025; January 1, 2026; April 1, 2026)*

**RESOLUTION NO. PFA-2026-  
A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE CALAVERAS COUNTY WATER DISTRICT  
PUBLIC FINANCING AUTHORITY**

**AUTHORITY RECEIVING QUARTERLY TREASURER’S REPORTS; CONFIRMING OFFICERS,  
FIDELITY BOND COVERAGE, AND CONFLICT OF INTEREST CODE; ACKNOWLEDGING  
AUDIT OBLIGATIONS; AND DIRECTING RELATED COMPLIANCE ACTIONS**

**WHEREAS**, the CCWD Public Financing Authority (the “Authority”) is a joint exercise of powers authority created pursuant to that certain Joint Exercise of Powers Agreement dated March 9, 2016 (the “Agreement”), by and between the Calaveras County Water District (the “District”) and the Independent Cities Finance Authority (“ICFA”), under Articles 1, 2, and 4 of Chapter 5 of Division 7 of Title 1 of the California Government Code (the “Act”), also known as the Marks-Roos Local Bond Pooling Act of 1985; and

**WHEREAS**, the Authority last convened its Board of Directors on March 12, 2025, and it is now appropriate to convene the Board to receive required reports and address all pending compliance and administrative matters; and

**WHEREAS**, the Authority has outstanding bonds (the “Bonds”), and the Agreement shall remain in full force and effect until all such Bonds and obligations are fully paid and retired; and

**WHEREAS**, pursuant to California Government Code Section 6505.5(e) and Section 4(d)(1)(D) of the Agreement, the Treasurer is required to prepare quarterly reports each year describing the amount of money held, receipts since the last report, and disbursements since the last report, with no exception for periods of inactivity; and

**WHEREAS**, the Treasurer has prepared Quarterly Reports for the past four quarters, which are presented to the Board at this meeting; and

**WHEREAS**, pursuant to California Government Code Section 6505(b) and Section 12(a) of the Agreement, the Treasurer is required to cause an independent annual audit of the Authority’s accounts and records to be conducted by a certified public accountant and filed with each contracting party, with the Calaveras County Auditor, and with any public agency or person in California requesting a copy, within 12 months of the close of the fiscal year under examination; and

**WHEREAS**, pursuant to Section 4(d) of the Agreement, the officers of the Authority are designated by their positions at the District, and those officer positions should be confirmed by the Board; and

**WHEREAS**, pursuant to California Government Code Section 6505.1 and Section 6505.5(b), the Treasurer, and all persons having charge of, handling, or having access to any property or funds of the Authority, are required to carry an official bond (fidelity bond) in an amount fixed by the contracting parties; and

**WHEREAS**, pursuant to California Government Code Section 87306.5 and Section 14 of the Agreement, which adopts the District’s Conflict of Interest Code as the Authority’s own code, local agencies are required to review their conflict of interest codes at least every even-numbered year to ensure they remain current and accurate; and

**WHEREAS**, pursuant to California Government Code Section 53051, the Authority is required to maintain a current filing with the Secretary of State and the county clerk (Form SF-405, Registry of Public Agencies) and must file an amended statement within 10 days of any change in Board composition or officer information; and

**NOW, THEREFORE, THE BOARD OF THE CCWD PUBLIC FINANCING AUTHORITY DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1. Recitals and Findings.** The Board hereby finds and determines that the foregoing recitals are true and correct and incorporates them by this reference.

**Section 2. Receipt of Quarterly Treasurer’s Reports.** The Board hereby receives and accepts the Treasurer’s Report(s) for the past four quarters, as presented by the Treasurer at this meeting.

**Section 3. Fidelity Bond Coverage.** The Board hereby directs the Treasurer to ensure that a current official bond (fidelity bond) is on file covering the Treasurer and all other persons who have charge of, handle, or have access to any property or funds of the Authority, in amounts consistent with Government Code Section 6505.1.

**Section 4. Confirmation of Officers.** The Board hereby confirms that the following individuals, by virtue of their respective positions at the District, serve as officers of the Authority:

<b><u>Authority Office</u></b>	<b><u>District Title</u></b>	<b><u>Current Incumbent</u></b>
Chair	President, CCWD Board of Directors	Jack Garamendi
Vice Chair	Vice President, CCWD Board of Directors	Scott Ratterman
Executive Director	General Manager, CCWD	Michael Minkler
Treasurer	Director of Administrative Services, CCWD	Kelly Zahniser
Secretary	Clerk to the Board of Directors, CCWD	Rebecca Hitchcock

**Section 5. Conflict of Interest Code.** The Board hereby confirms that, pursuant to Section 14 of the Agreement, the Authority has adopted the Conflict of Interest Code of the District as its own Conflict of Interest Code.

**Section 6. Annual Audit.** The Board hereby acknowledges the requirement under Government Code Section 6505(b) and Section 12(a) of the Agreement that an independent annual audit of the Authority’s accounts and records be conducted each fiscal year by a

certified public accountant. The Board hereby confirms that the annual audits for Fiscal Year(s) ending June 30, 2024 and June 30, 2025 have been completed and filed with all required recipients in compliance with the Act.

**Section 7. Registry of Public Agencies.** The Board hereby directs the Secretary to file with the Secretary of State and the Calaveras County Clerk, any required Form SF-405 (Registry of Public Agencies) to reflect the current Board composition, officers, and mailing address, and to file in the future an amended statement if any information has changed since the last filing.

**Section 8. Effective Date.** This Resolution shall take effect from and after the date of its passage and adoption.

**PASSED AND ADOPTED** by the Board of Directors of the CCWD Public Financing Authority at a regular meeting duly held this 13th day of May, 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
John "Jack" Garamendi, Chair

ATTEST:

\_\_\_\_\_  
Rebecca Hitchcock, Secretary

**CCWD PUBLIC FINANCING AUTHORITY  
TREASURER'S QUARTERLY REPORT**

*Pursuant to California Government Code Section 6505.5(e)  
and Section 4(d)(1)(D) of the Joint Exercise of Powers Agreement*

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<b>Reporting Quarter Ended:</b>	March 31, 2026
<b>Prepared By:</b>	Kelly Zahniser, Treasurer
<b>Submitted To:</b>	Board of Directors, CCWD Public Financing Authority

**I. FUNDS HELD BY THE TREASURER**

Pursuant to the statutory and contractual reporting requirements applicable to this Authority, the Treasurer hereby certifies the following with respect to Authority funds held directly by the Treasurer for the quarter ended March 31, 2026:

<b>Item</b>	<b>Amount</b>
Funds held by Treasurer at beginning of quarter	\$0.00
Total receipts during the quarter	\$0.00
Total disbursements during the quarter	\$0.00
<b>Funds held by Treasurer at end of quarter</b>	<b>\$0.00</b>

**II. EXPLANATION OF ZERO BALANCES**

The Authority serves exclusively as a conduit bond issuer. The Authority does not hold, receive, or disburse funds directly. All bond proceeds from the Authority's bond issues were disbursed directly by the respective bond trustees for authorized project costs and purposes at the time of issuance. No funds from any bond issue have ever been deposited into or held in the Authority's treasury.

Accordingly, the Authority's Treasurer has no funds to report for the current quarter or any prior quarter, and all figures in Section I above are \$0.00. This report is submitted for purposes of statutory and contractual compliance and constitutes the Treasurer's written verification that no funds were held and no transactions occurred during the reporting period.

**III. BOND RESERVE FUNDS — HELD BY TRUSTEE**

Although the Authority holds no funds directly, each of the Authority's bond issues maintains a reserve fund held by the respective bond trustee pursuant to the applicable Indenture of Trust. These reserve funds are not held by or accessible to the Treasurer and are therefore excluded from this report consistent with Section 4(d)(1)(D) of the Agreement, which expressly provides that the Treasurer's report "may exclude amounts held by a trustee or other fiduciary in connection with any Bonds to the extent that such trustee or other fiduciary provides regular reports covering such amounts."

#### IV. TREASURER'S CERTIFICATION

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I, the undersigned Treasurer of the CCWD Public Financing Authority, hereby certify that this Quarterly Report is true and correct to the best of my knowledge and belief, that no funds of the Authority are held by me as Treasurer, that no receipts or disbursements of Authority funds have occurred during the quarter ended March 31, 2026 and that all reserve funds in connection with the Authority's outstanding bonds are held by the respective bond trustees as described herein.

Dated: March 7, 2026

  
\_\_\_\_\_

Name: Kelly Zahniser

Title: Treasurer, CCWD Public Financing Authority

**CCWD PUBLIC FINANCING AUTHORITY  
TREASURER'S QUARTERLY REPORT**

*Pursuant to California Government Code Section 6505.5(e)  
and Section 4(d)(1)(D) of the Joint Exercise of Powers Agreement*

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<b>Reporting Quarter Ended:</b>	June 30, 2025
<b>Prepared By:</b>	Kelly Zahniser, Treasurer
<b>Submitted To:</b>	Board of Directors, CCWD Public Financing Authority

**I. FUNDS HELD BY THE TREASURER**

Pursuant to the statutory and contractual reporting requirements applicable to this Authority, the Treasurer hereby certifies the following with respect to Authority funds held directly by the Treasurer for the quarter ended June 30, 2025.

<b>Item</b>	<b>Amount</b>
Funds held by Treasurer at beginning of quarter	\$0.00
Total receipts during the quarter	\$0.00
Total disbursements during the quarter	\$0.00
<b>Funds held by Treasurer at end of quarter</b>	<b>\$0.00</b>

**II. EXPLANATION OF ZERO BALANCES**

The Authority serves exclusively as a conduit bond issuer. The Authority does not hold, receive, or disburse funds directly. All bond proceeds from the Authority's bond issues were disbursed directly by the respective bond trustees for authorized project costs and purposes at the time of issuance. No funds from any bond issue have ever been deposited into or held in the Authority's treasury.

Accordingly, the Authority's Treasurer has no funds to report for the current quarter or any prior quarter, and all figures in Section I above are \$0.00. This report is submitted for purposes of statutory and contractual compliance and constitutes the Treasurer's written verification that no funds were held and no transactions occurred during the reporting period.

**III. BOND RESERVE FUNDS — HELD BY TRUSTEE**

Although the Authority holds no funds directly, each of the Authority's bond issues maintains a reserve fund held by the respective bond trustee pursuant to the applicable Indenture of Trust. These reserve funds are not held by or accessible to the Treasurer and are therefore excluded from this report consistent with Section 4(d)(1)(D) of the Agreement, which expressly provides that the Treasurer's report "may exclude amounts held by a trustee or other fiduciary in connection with any Bonds to the extent that such trustee or other fiduciary provides regular reports covering such amounts."

**IV. TREASURER'S CERTIFICATION**

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I, the undersigned Treasurer of the CCWD Public Financing Authority, hereby certify that this Quarterly Report is true and correct to the best of my knowledge and belief, that no funds of the Authority are held by me as Treasurer, that no receipts or disbursements of Authority funds have occurred during the quarter ended June 30, 2025, and that all reserve funds in connection with the Authority's outstanding bonds are held by the respective bond trustees as described herein.

Dated: May 7, 2026

  
\_\_\_\_\_

Name: Kelly Zahniser

Title: Treasurer, CCWD Public Financing Authority

**CCWD PUBLIC FINANCING AUTHORITY  
TREASURER'S QUARTERLY REPORT**

*Pursuant to California Government Code Section 6505.5(e)  
and Section 4(d)(1)(D) of the Joint Exercise of Powers Agreement*

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<b>Reporting Quarter Ended:</b>	September 30, 2025
<b>Prepared By:</b>	Kelly Zahniser, Treasurer
<b>Submitted To:</b>	Board of Directors, CCWD Public Financing Authority

**I. FUNDS HELD BY THE TREASURER**

Pursuant to the statutory and contractual reporting requirements applicable to this Authority, the Treasurer hereby certifies the following with respect to Authority funds held directly by the Treasurer for the quarter ended September 30, 2025:

Item	Amount
Funds held by Treasurer at beginning of quarter	\$0.00
Total receipts during the quarter	\$0.00
Total disbursements during the quarter	\$0.00
<b>Funds held by Treasurer at end of quarter</b>	<b>\$0.00</b>

**II. EXPLANATION OF ZERO BALANCES**

The Authority serves exclusively as a conduit bond issuer. The Authority does not hold, receive, or disburse funds directly. All bond proceeds from the Authority's bond issues were disbursed directly by the respective bond trustees for authorized project costs and purposes at the time of issuance. No funds from any bond issue have ever been deposited into or held in the Authority's treasury.

Accordingly, the Authority's Treasurer has no funds to report for the current quarter or any prior quarter, and all figures in Section I above are \$0.00. This report is submitted for purposes of statutory and contractual compliance and constitutes the Treasurer's written verification that no funds were held and no transactions occurred during the reporting period.

**III. BOND RESERVE FUNDS — HELD BY TRUSTEE**

Although the Authority holds no funds directly, each of the Authority's bond issues maintains a reserve fund held by the respective bond trustee pursuant to the applicable Indenture of Trust. These reserve funds are not held by or accessible to the Treasurer and are therefore excluded from this report consistent with Section 4(d)(1)(D) of the Agreement, which expressly provides that the Treasurer's report "may exclude amounts held by a trustee or other fiduciary in connection with any Bonds to the extent that such trustee or other fiduciary provides regular reports covering such amounts."

**IV. TREASURER'S CERTIFICATION**

---

I, the undersigned Treasurer of the CCWD Public Financing Authority, hereby certify that this Quarterly Report is true and correct to the best of my knowledge and belief, that no funds of the Authority are held by me as Treasurer, that no receipts or disbursements of Authority funds have occurred during the quarter ended September 30, 2025, and that all reserve funds in connection with the Authority's outstanding bonds are held by the respective bond trustees as described herein.

Dated: May 7, 2026

  
\_\_\_\_\_

Name: Kelly Zahniser

Title: Treasurer, CCWD Public Financing Authority

**CCWD PUBLIC FINANCING AUTHORITY  
TREASURER'S QUARTERLY REPORT**

*Pursuant to California Government Code Section 6505.5(e)  
and Section 4(d)(1)(D) of the Joint Exercise of Powers Agreement*

---

<b>Reporting Quarter Ended:</b>	December 31, 2025
<b>Prepared By:</b>	Kelly Zahniser, Treasurer
<b>Submitted To:</b>	Board of Directors, CCWD Public Financing Authority

**I. FUNDS HELD BY THE TREASURER**

Pursuant to the statutory and contractual reporting requirements applicable to this Authority, the Treasurer hereby certifies the following with respect to Authority funds held directly by the Treasurer for the quarter ended December 31, 2025:

<b>Item</b>	<b>Amount</b>
Funds held by Treasurer at beginning of quarter	\$0.00
Total receipts during the quarter	\$0.00
Total disbursements during the quarter	\$0.00
<b>Funds held by Treasurer at end of quarter</b>	<b>\$0.00</b>

**II. EXPLANATION OF ZERO BALANCES**

The Authority serves exclusively as a conduit bond issuer. The Authority does not hold, receive, or disburse funds directly. All bond proceeds from the Authority's bond issues were disbursed directly by the respective bond trustees for authorized project costs and purposes at the time of issuance. No funds from any bond issue have ever been deposited into or held in the Authority's treasury.

Accordingly, the Authority's Treasurer has no funds to report for the current quarter or any prior quarter, and all figures in Section I above are \$0.00. This report is submitted for purposes of statutory and contractual compliance and constitutes the Treasurer's written verification that no funds were held and no transactions occurred during the reporting period.

**III. BOND RESERVE FUNDS — HELD BY TRUSTEE**

Although the Authority holds no funds directly, each of the Authority's bond issues maintains a reserve fund held by the respective bond trustee pursuant to the applicable Indenture of Trust. These reserve funds are not held by or accessible to the Treasurer and are therefore excluded from this report consistent with Section 4(d)(1)(D) of the Agreement, which expressly provides that the Treasurer's report "may exclude amounts held by a trustee or other fiduciary in connection with any Bonds to the extent that such trustee or other fiduciary provides regular reports covering such amounts."

#### IV. TREASURER'S CERTIFICATION

---

I, the undersigned Treasurer of the CCWD Public Financing Authority, hereby certify that this Quarterly Report is true and correct to the best of my knowledge and belief, that no funds of the Authority are held by me as Treasurer, that no receipts or disbursements of Authority funds have occurred during the quarter ended December 31, 2025, and that all reserve funds in connection with the Authority's outstanding bonds are held by the respective bond trustees as described herein.

Dated: May 7, 2026

  
\_\_\_\_\_

Name: Kelly Zahniser

Title: Treasurer, CCWD Public Financing Authority

A dynamic water splash in shades of blue and white, with numerous water droplets of various sizes scattered across the page. The splash is most prominent at the bottom right, curving upwards and to the left. The background is a clean, bright white.

AGENDA

**6 a**

ITEM

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Gerkenmeyer, External Affairs Manager

SUBJECT: Support for California Association of California Water Agencies (ACWA)  
*Vision for Our Water Future Initiative*

---

## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ approving Resolution 2026-\_\_\_\_\_ Supporting the Association of California Water Agencies' (ACWA) Vision for Our Water Future initiative and affirming the District's commitment to working collaboratively to advance reliable, affordable, and resilient water supplies for California

## SUMMARY:

In April 2026, the Association of California Water Agencies (ACWA) launched Vision for Our Water Future, a member-driven initiative intended to identify and elevate statewide water priorities ahead of California's next Administration. The initiative reflects extensive input from local water agencies across the state and is designed to guide policymaking, investment, and leadership on critical water issues.

ACWA's Vision emphasizes the importance of coordinated action at the local, state, and regional levels to address increasing water challenges, including climate variability, aging infrastructure, affordability concerns, regulatory complexity, and long-term water supply reliability. The Vision for Our Water Future outlines four central priorities:

**1. Lead on Water:** Elevate water as foundational to California's economy, communities, environment, and climate resilience through sustained leadership and coordinated state action.

**2. Ensure Safe, Reliable, and Affordable Water:** Support sustained and predictable funding partnerships and streamline investment delivery to keep water affordable for customers.

**3. Strengthen and Modernize Water Infrastructure:** Invest in both built and natural infrastructure systems to improve reliability and resilience.

**4. Improve Regulatory and Scientific Frameworks:** Modernize regulatory, operational, and scientific processes to enable efficient project delivery and adaptive water management.

Local water agencies are identified as essential partners in implementing these priorities due to their direct role in delivering safe and reliable water supplies.

**DISCUSSION:**

Supporting this initiative aligns the District with a unified statewide effort to shape future water policy in a manner that is practical, science-based, and grounded in local agency experience. Supporting ACWA's Vision does not create new fiscal or operational obligations for the District; rather, it ensures the District's perspective is reflected in statewide advocacy and reinforces the importance of local agencies in water decision-making.

Participation in this collaborative framework strengthens the District's ability to engage proactively with state leadership, advocate for funding and regulatory reform, and advance solutions that benefit District customers and the broader community.

**FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachments: Resolution  
ACWA Vision Document and Fact Sheet*

**RESOLUTION NO. 2026 - \_\_**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT  
SUPPORT ASSOCIATION OF CALIFORNIA WATER AGENCIES VISION FOR OUR  
WATER FUTURE INITIATIVES**

**WHEREAS**, in April 2026, the Association of California Water Agencies (ACWA) launched Vision for Our Water Future, a member-driven initiative to identify statewide water priorities to inform engagement with California's next Administration; and

**WHEREAS**, the Vision for Our Water Future priorities are a set of recommendations for the next governor, emphasizing the importance of strong leadership, sustainable investment, and coordinated action across all levels of government to secure California's water future; and

**WHEREAS**, the first priority is to lead on water and elevate water as foundational to California's economy, communities, environment and climate resilience through sustained leadership and coordinated state action; and

**WHEREAS**, the second priority is to ensure safe and reliable water remains affordable through sustained and predictable funding partnerships and streamlined investment delivery; and

**WHEREAS**, the third priority is to strengthen and modernize California's water infrastructure, including both built and natural systems, to improve reliability and resilience; and

**WHEREAS**, the fourth priority is to improve regulatory, operational, and scientific frameworks to enable efficient project delivery and adaptive water management; and

**WHEREAS**, local water agencies play a critical role in delivering safe and reliable water supplies and are essential partners in implementing statewide solutions; and

**WHEREAS**, supporting the Vision recommendations demonstrates a unified commitment to collaborative, science-based and practical policies that advance a secure and resilient water future for California's communities, economy and environment;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the Calaveras County Water District hereby expresses its support for ACWA's *Vision for Our Water Future* recommendations and affirms its commitment to working collaboratively to advance reliable, affordable, and resilient water supplies.

**PASSED AND ADOPTED** this 13<sup>th</sup> of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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John "Jack" Garamendi, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock  
Clerk to the Board

# VISION

FOR OUR WATER FUTURE



## Setting the Vision

The Association of California Water Agencies (ACWA) represents approximately 470 public water agencies that collectively deliver approximately 90 percent of the water used by Californians — in their homes, on their farms, and for their businesses.

Water agencies are being proactive and are on the front lines of the state's most pressing challenges — from droughts, floods, and wildfires to aging infrastructure and the need for more housing. Meaningful progress requires state partnership with local water suppliers to achieve common goals. Bold leadership from the governor is critical to setting a unified direction, accelerating action, and delivering results to prepare California for the future. Action is needed now.

## Why Water Matters

Water is the foundation upon which California is built. This State is the world's fourth-largest economy, the nation's breadbasket, a global technology leader, and home to extraordinary ecosystems. None of it functions without water.

Water is not a single-sector issue. It is the backbone every other sector depends on. It determines where homes can be built, whether farms can produce, how businesses operate and grow, and whether species can survive a changing climate. A safe, reliable, and affordable water supply is one of the most important investments California can make.

## ACTION IS NEEDED NOW



**Lead  
on Water**



**Protect  
Affordability**



**Deliver Critical  
Infrastructure**



**Modernize Water  
Management**

## California Thrives With Water

- › **Housing:** California must plan for 2.5 million new homes in the next decade. Every unit requires a reliable water supply.
- › **Agriculture:** California agriculture is 12% of the state's economy, contributing \$60 billion; employing over 400,000 people; and producing more than half of the nation's fruits, nuts, and vegetables. Both surface and groundwater are fundamental to California's agriculture sector.
- › **Economy:** California's \$4 trillion economy spans technology, innovation, manufacturing, trade, and tourism. Every dollar of it depends on a reliable water supply.
- › **Environment:** California's extraordinary ecosystems — its rivers, wetlands, and floodplains — depend on the same water system managed by local water suppliers. A thriving California requires managing water to sustain both communities and ecosystems.
- › **Public Health:** Water suppliers are California's first line of public health defense, delivering safe, clean drinking water to every community in the state.
- › **Climate Resilience:** Climate whiplash — the swing between extreme droughts and extreme floods — is increasing, snowpack is diminishing, and wildfires are growing more severe. Water suppliers are modernizing, but they cannot do it alone.

## Building A Modern System

Securing California's water future requires more than incremental fixes. It demands a fundamental shift in how the State leads, invests, and operates. The Vision for Our Water Future provides an essential framework for ensuring a resilient and reliable water system.

Funded, built, and managed for extreme conditions, our modern water system is resilient, coordinated, and flexible — meeting the needs of California's communities, economy, and environment.

- › **Anchored by Backbone Infrastructure:** The State Water Project and Central Valley Project form the foundation of the statewide water system. These assets capture and manage California's highly variable hydrology and move water where and when it is needed.
- › **Strengthened by Regional Resiliency:** Regional and watershed-based partnerships strengthen local water reliability under changing hydrologic conditions and during emergencies through coordinated planning, interconnected infrastructure, diversified supplies, and shared responsibility.
- › **Delivered Locally:** Water is delivered by local suppliers, even when conveyed through or interconnected with statewide or regional systems. Local agencies set rates and policies — ratepayers fund approximately 85% of California's water system costs — while navigating structural constraints from Proposition 218, regulatory mandates, and permitting complexity.

### Key Elements of A Modern Water System

- › Designed and upgraded for the future
- › Flexible and responsive to changing climate conditions
- › Supported by aligned state permitting, regulatory, and investment frameworks
- › Informed by technology, data, and science
- › Grounded in long-term affordability

**A modern water system must be resilient, coordinated, and flexible to meet California's evolving needs.**





## LEAD ON WATER

Recognize water as an essential resource and the infrastructure that underpins California's economy, housing growth, food production, environmental health, and community resilience. Sustained executive leadership is needed to improve water supply reliability, accelerate climate resilience, and ensure coordinated action across state government.

- › **Set a Bold Water Agenda (First 100 Days):** Establish a focused statewide water agenda aligned with this Vision for Our Water Future.

- › **Appoint Leaders to Deliver Results:** Appoint and empower leaders to deliver measurable outcomes.
- › **Unify State Agencies:** Direct state agencies to align under unified statewide water priorities and jointly advance implementation in partnership with local, regional, and federal water managers. Designate a cabinet-level water policy executive, reporting directly to the Governor, to align agencies and organize state resources to implement California's water priorities.



## PROTECT AFFORDABILITY

Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs. California's ratepayers fund more than 85% of the system. Without predictable investment, these costs will increasingly fall on households, businesses, and farmers.

- › **Secure Sustainable Water Funding:** Create a reliable sustainable state funding source for water infrastructure that provides predictable, long-term investment. This funding should support critical water infrastructure projects, environmental needs, and California's Human Right to Water while leveraging federal, regional, and local investment.

- › **Accelerate Funding:** Improve funding programs and coordination so investments reach projects faster — reducing administrative delays, lowering project costs, and accelerating infrastructure delivery.
- › **Integrate Investments Across Sectors:** Align state investments and integrate water infrastructure funding across energy, housing, and climate and hazard mitigation to advance multi-benefit projects and maximize federal, state, and regional investment.





## DELIVER CRITICAL INFRASTRUCTURE

Future-proof California's critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks. This requires strengthening the statewide water system, including both built and natural infrastructure, while advancing regional resilience to maximize systemwide reliability.

- › **Strengthen the State's Water Backbone:** Upgrade, repair, and optimize California's essential backbone infrastructure — the California State Water Project and Central Valley Project.
  - ◆ **Modernize and Protect Infrastructure:** Advance a durable Delta conveyance solution, strengthen Delta levees, safeguard critical infrastructure from subsidence and seismic risk, and upgrade system technologies — including Forecast Informed Reservoir Operations, snowpack measurement, and remote monitoring control.

- ◆ **Improve Coordinated Operations:** Integrate operations of the California State Water Project and Central Valley Project to increase system flexibility, expand the storage and movement of water, and enhance water supply reliability.
- › **Safeguard Colorado River Water Supplies:** Protect California's Colorado River allocation, consistent with the State's legal entitlements and the efforts of the Colorado River Board of California.
- › **Empower Regional Water Solutions:** Champion regional and watershed-based solutions. State policy should empower regions with the tools, flexibility, and investment needed to advance regional planning, partnerships, and projects that diversify water supplies, strengthen system connectivity and operational efficiency, and restore ecosystem functions to ensure reliable water supplies.



## MODERNIZE WATER MANAGEMENT

Improve California's regulatory and operational systems so water projects can move forward reliably and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions. California's regulatory framework should deliver clear, coordinated decisions grounded in the best available science, while maintaining environmental protections, public transparency, and California's existing water rights priority system.

- › **Improve Permitting Performance:** Enhance the clarity, coordination, and efficiency of state permitting processes to accelerate infrastructure and operational improvements; eliminate avoidable costs; and ensure state and local agencies deliver timely, accountable results.
  - ◆ **Integrate Permit Requirements:** Integrate requirements and processes across regulatory agencies to eliminate redundancy and inconsistency.
  - ◆ **Enhance Regulatory Certainty:** Establish transparent procedures, clear criteria for permit approval, and accountable timelines for agency decisions — developed in direct partnership with water suppliers.

- ◆ **Streamline Pathways:** Create efficient pathways to advance multi-benefit, climate-resilient water supply projects.
- › **Modernize Water Operations:** Advance operational approaches that reflect changing climate realities to improve water supply reliability across environmental, agricultural, and urban sectors. This may include coordinated reservoir management, flexible diversion rules tied to real-time hydrology, accelerated groundwater recharge and conjunctive use, expanded water transfers, and other adaptive strategies.
- › **Strengthen Water Data and Science:** Invest in integrated, science-based statewide data systems and technology that improve transparency, inform real-time decisions, and strengthen regulatory and operational performance to increase efficiency and better manage water resources.

**VISION**  
FOR OUR WATER FUTURE



Vision for Our Water Future is an initiative of the Association of California Water Agencies, representing approximately 470 public water agencies in California.

# VISION

FOR OUR WATER FUTURE

## CALIFORNIA THRIVES WITH WATER

Water is the foundation upon which California is built. As the world's fourth-largest economy, the nation's breadbasket, a global technology leader, and home to extraordinary ecosystems, the prosperity of the Golden State depends on safe, resilient, and affordable water supply — now and into the future.

### WATER IS AN ESSENTIAL RESOURCE

Catastrophic wildfires, prolonged droughts, more intense storms, land subsidence, and aging infrastructure are reshaping California's risk landscape. Meeting these challenges demands that we acknowledge the seriousness of the threat, act with urgency and intention, and work together to advance our shared priorities.

### IT STARTS WITH A VISION

The Association of California Water Agencies' (ACWA) Vision for Our Water Future seeks to elevate water as a top priority for California's next governor, legislative leadership, and state officials. It provides a clear, focused framework to secure a reliable, affordable, and modern water system that supports California's economy, communities, and environment.



### BOLD LEADERSHIP IS NEEDED NOW

State and local water suppliers are on the front lines of California's water management to sustain communities, agricultural land and economy.

Water managers across the state are already pursuing local, practical and innovative solutions, but long term, meaningful progress requires a strong state partnership to achieve these shared goals. Bold leadership is needed to set a unified direction, accelerate action and deliver results that prepare California for an increasingly uncertain future.



# VISION FOR OUR WATER FUTURE

Securing California’s water future requires more than incremental fixes — it demands a fundamental shift in how the state leads, invests, and operates. The Vision for Our Water Future provides an essential framework for our next administration to:

## 1. LEAD ON WATER

Recognize water as an essential resource and the infrastructure that underpins California’s economy, housing growth, food production, environmental health, and community resilience. Sustained executive leadership is needed to improve water supply reliability, accelerate climate resilience, and ensure coordinated action across state government.

## 2. PROTECT AFFORDABILITY

Ensure safe and reliable water remains affordable by strengthening sustained state investment and funding partnerships with local, regional, and federal agencies to address rising infrastructure, climate, and regulatory costs. California’s ratepayers fund more than 85 percent of the system. Without predictable investment, these costs will increasingly fall on households, businesses, and farmers.

## 3. DELIVER CRITICAL INFRASTRUCTURE

Future-proof California’s critical water infrastructure to ensure reliable supplies in the face of climate change, growing economic and community demands, and escalating emergency risks. This requires strengthening the statewide water system, including both built and natural infrastructure, while advancing regional resilience to maximize systemwide reliability.

## 4. MODERNIZE WATER MANAGEMENT

Improve California’s regulatory and operational systems so water projects can move forward reliability and efficiently, infrastructure can be operated more flexibly, and agencies can respond more rapidly to changing conditions. California’s regulatory framework should deliver clear, coordinated decisions grounded in the best available science, while maintaining environmental protections, public transparency, and California’s existing water rights priority system.

## KEY ELEMENTS OF A MODERN WATER SYSTEM



Designed and upgraded for the future



Flexible and responsive to changing climate conditions



Supported by aligned state permitting, regulatory, & investment frameworks



Informed by technology, data, & science



Grounded in long-term affordability-term



Vision for Our Water Future is an initiative of the Association of California Water Agencies, representing approximately 470 public water suppliers in the state.

[www.acwa.com/vision](http://www.acwa.com/vision)



A dynamic splash of water in shades of light blue and white, with numerous individual water droplets of various sizes scattered throughout the frame. The splash is most prominent at the bottom right, curving upwards and to the left.

A G E N D A

**6 b**

I T E M

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Kevin Williams, District Engineer

SUBJECT: Discussion/Action regarding Authorizing the Timber Trails Tank and Pump Station Project – Reclamation WaterSMART Grant Application

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## RECOMMENDED ACTION

Motion: Adopting Resolution No. 2026-\_\_\_\_\_ authorizing the WaterSMART Drought Response Program grant application and execution of associated agreements.

## BACKGROUND

The District is pursuing grant funding through the U.S. Bureau of Reclamation's WaterSMART Drought Response Program for the Timber Trails Tank and Pump Station Project. The application is due July 28, 2026.

The Project includes replacement of the existing 80,000-gallon redwood tank with a new 120,000-gallon steel tank constructed of ignition-resistant materials, construction of a new pump station, and site improvements including defensible space.

The existing Timber Trails Tank and pump station were constructed in 1970 and serve as a critical facility for the surrounding service area. The facilities are undersized, aging, and vulnerable to failure, wildfire, and ongoing leakage. In addition, the site does not currently have remote monitoring and control capabilities or backup power, which limits operational reliability in an area prone to wildfire and other natural disasters.

## DISCUSSION

This Project will improve system reliability, increase available storage, and enhance fire flow capacity for the Timber Trails area. It also reduces water loss and improves resilience to drought and wildfire.

The Timber Trails Tank is the sole potable water supply source for the service area and CCWDs last Redwood Tank, and its failure would result in significant service disruptions and public health concerns. The Project has received support from the Tuolumne–Stanislaus IRWMA Water Advisory Committee (T-Stan IRWMA WAC), recognizing the importance of improving water supply reliability and protecting critical infrastructure.

This funding opportunity is competitive; however, staff believes this Project is a strong candidate as it directly aligns with program goals related to drought resiliency, infrastructure reliability, and wildfire risk reduction. The District previously submitted an application under this funding opportunity when it was focused on climate change. The application scored well and staff received valuable feedback during the debrief. Based on that feedback, staff has refined the Project and is resubmitting under the current drought-focused program.

Adoption of this resolution is required by the Bureau of Reclamation to authorize the application and designate the District's authorized representative to execute grant-related documents.

## **FINANCIAL CONSIDERATIONS**

The WaterSMART Drought Response Program requires a local cost share of up to 50 percent of total project costs.

If awarded, the District will be responsible for the required match and any costs exceeding grant funding. Staff will continue to refine project costs and identify funding strategies, including grants and potential District funding sources.

## **STRATEGIC PLAN ALIGNMENT**

This Project supports the District's Strategic Plan by improving infrastructure reliability, enhancing fire protection, and strengthening long-term water supply resilience.

*Attachments: Resolution*

**RESOLUTION NO: 2026-**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**AUTHORIZING A WATERSMART: DROUGHT RESPONSE PROGRAM FOR FY 2027  
FUNDING APPLICATION AND AGREEMENT EXECUTION WITH THE UNITED  
STATES BUREAU OF RECLAMATION**

**WHEREAS**, CALAVERAS COUNTY WATER DISTRICT (the “District”) is pursuing funding for the Timber Trails Tank and Pump Station Project. The Project will replace the deteriorating 80,000-gallon redwood potable water storage tank with a 120,000-gallon steel tank constructed of ignition-resistant materials, construction of a new efficient pump station, and the creation of defensible space around the new tank and pump station. This project will enhance water reliability through increased water storage, eliminate water loss from leakage, increase reliability, build long-term resilience to drought, and mitigate the extreme risk of destruction by wildfire;

**WHEREAS**, the U.S. Bureau of Reclamation (Reclamation) is soliciting applications for the WaterSMART: Drought Response Program for FY 2025, Notice of Funding Opportunity No. R26AS00016;

**WHEREAS**, the District is preparing a grant application under this Program for the Project with an application due date of July 28, 2026; and

**WHEREAS**, Reclamation has directed applicants to provide the following information and assurances : (1) identify the official with legal authority to enter into a financial assistance agreement, (2) confirm the Board of Directors or appropriate official has reviewed and supports the application submitted, and (3) the District will work with Reclamation to meet established deadlines for entering into a grant agreement.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the District as follows:

The General Manager, or his/her designee (collectively, the “Authorized Representative”) is hereby identified, authorized and directed to sign and file, for and on behalf of the District, an Application for Federal Assistance for grant funding from Reclamation.

The Authorized Representative has reviewed and supports the application. The District, by and through its Authorized Representative, will work with Reclamation to meet established deadlines for entering into a financial assistance agreement.

The Authorized Representative is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from Reclamation and any amendments or changes thereto. The Authorized Representative is also authorized to prepare and present to the Board of Directors any subsequent resolution or other documentation that may be required for the financial assistance application or agreement.

The Authorized Representative is designated to represent the District in fulfilling the District's responsibilities under the financial assistance agreement, including certifying disbursement requests on behalf of the District and compliance with applicable state and federal laws.

**PASSED AND ADOPTED** this 13th day of May, 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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John "Jack" Garamendi, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board

The background of the entire page is a high-speed photograph of water splashing. Numerous clear, spherical water droplets of various sizes are scattered across the white background, some appearing to be in motion. At the bottom right, a larger, more complex splash of water is visible, with a curved edge and many smaller droplets trailing off to the right. The overall aesthetic is clean, fresh, and dynamic.

AGENDA

**7a**

ITEM

# Agenda Item

DATE: May 13, 2026

TO: Michael Minkler, General Manager

FROM: Damon Wyckoff, Director of Operations

RE: April 2026 Operations Department Report

---

## **RECOMMENDED ACTION:**

Report on the Operations Departments Report for Districts 1 through 5.

## **SUMMARY:**

Attached is the monthly Operations Department Report for April 2026. The report will review the operational status and work completed by departmental administration and each of the five Districts. The report will cover the following:

- Administration
- Water treatment plants
- Wastewater treatment plants
- Distribution
- Collections
- Construction
- Electrical
- Mechanical

Staff will be present to report to the Board of Directors and will be available for questions.

## **FINANCIAL CONSIDERATIONS:**

None.

## **STRATEGIC PLAN INITIATIVES:**

**OI-01** Ensure our infrastructure is operated and maintained to fully realize its expected life span.

**OI-02** Implement preventative, predictive, and corrective maintenance plans to ensure safe and reliable operations.

**EO-10** Value the workforce that enables us to deliver on the Strategic Plan goals and objectives and upholds the District's core values.

*Attachment: April 2026 Operations Department Reports for Districts 1 through 5*

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# Operations Departments Report

April 1<sup>st</sup> through April 30<sup>th</sup>, 2026

## **Director of Operations:**

1. On-going coordination and management of multiple District Operations projects and work efforts.
2. Multiple ACWA- related work efforts centered around the ED recruitment, Energy, Clean Fleets, Headwaters, Water Quality, Water Management, and Biomass.
3. Participated in the Calaveras County OES February Storm after-action review and introductory meeting. OES is back under the County Sheriff's Dept..
4. Site visits to multiple in-construction District projects.
5. Significant work related to coordinating District efforts related to PG&Es undergrounding work efforts on Ebbetts Pass.
6. Participated in the kick-off meeting for the District's Risk & Resilience Plan update with Cooley consulting.
7. On-going CARB related work with the CARBs Clean Fleets Infrastructure TRIG, MCWRA, and ACWA.
8. On-going work with the Mobile MMS Team to optimize work orders, service requests, the District Dashboard, and Regulatory Compliance requirements.
9. Focused work to develop updates to the Operations Dept's Fiscal 26/27 budgetary requests.
10. Continued work with Phoenix Energy to support its efforts to construct a facility at the District's West Point WWTP.
11. On-going work associated with the District's HMGP-funded, Critical Facility Generator Implementation Project. Worked with the Construction and Electrical Teams to plan and construct concrete pads for the generators in Copper (3 locations).
12. On-going work associated with reviewing past FEMA funded disaster-recovery work effort expenditures and reporting those to FEMA via Cal OES.
13. Participated in the CAFWS discussion related to boat banding and future Golden Mussel mitigation strategies.
14. On-going work with the Director of the State's Division of Drinking Water to provide input and feedback related to the development of Regulatory guidelines around wildfires and water systems.
15. Participated in multiple planning and onsite coordination meetings in contemplation of accepting the soon-to-be delivered SAF unit at the Copper Cove WWTP.

## **Administrative Technician:**

1. Maintained Field Calendar
2. Received/Tracked All USA North Line 811 Locates – Handled Associated Calls – 1633 Received District Wide
3. Facilitated with Employee Reimbursements
4. Facilitated with Employee Certification – Applications, Exams, Renewals, Trainings, Resources
5. Field Training Course Ordering/Registrations/Travel Arrangements
6. On Call Reminders, Transfers, Logs
7. Electronic Lab Report Filing
8. Organizing and Archiving Operations Department Documents
9. Safety Tailgate Meetings: Create, Track, & Archive
10. Attended Various Meetings

11. Process Operations Dept Purchase Orders
12. Started 2026 Backflow Program
13. Miscellaneous Administrative Functions

### **Plant Operations Manager:**

1. Completed the review and acceptance of the monthly and quarterly State Water Reports for all the Districts Water Systems and submitted them to the State.
2. Completed the monthly and quarterly Wastewater Reports for all the Districts Wastewater Systems and submitted them to the State.
3. Working very closely with the operator in West Point to ensure that all system needs are met.
4. Working closely with our operators in Copper Cove water, wastewater, and reclaim plants.
5. Working closely with our operators at La Contenta going through everything and getting the plant back on track.
6. On-going work associated with PO's, invoices, and ordering supplies for different District facilities and projects.
7. Continued work efforts on annual backflow testing.
8. Completed and submitted the District's Annual Water Reports for all 6 systems.
9. Participated in Treatment Plant Operator interviews.
10. Ongoing work efforts related to the District's Cross Connection Control Plan and Ordinance with Ms. Burke.
11. Started ongoing work efforts with Valley Water Collaborative for Nitrate control in the Eastern San Joaquin's Management Zone Groundwater Basin.
12. Started doing volumetric testing at all water treatment plants.
13. Meetings with Hydro Science associated on the master plan for Ebbetts Pass water system.
14. Meetings with Verdantas associated on the master plan for Arnold wastewater system.
15. Participated in interviews for a temporary Water Resources Specialist.
16. Attended the all employee meeting.
17. Working with Mead & Hunt on the EAP for West Point.
18. Attended the Ops supervisor meeting.
19. Did fall protection and crane training.
20. Attended a meeting discussing the Districts Risk and Resilience updates.
21. Attended the Central Valley Clean Water Association board meeting.
22. Working with Hydro Science on design work for Copper Cove wastewater plant facilities.
23. Also working with Hydro Science on design work for La Contenta wastewater plant.
24. Starting with Verdantas to update the Operations Plan for Sheep Ranch.
- 25.

#### **March 2026 Water Production**

- a. Copper Cove – 32.722 MG
- b. Ebbetts Pass – 27.163 MG
- c. Jenny Lind – 42.031 MG
- d. Sheep Ranch – 0.345 MG
- e. Wallace – 1.142 MG
- f. West Point – 3.462 MG

### **Construction and Maintenance Manager:**

1. Staff meetings.
2. Board meetings.
3. Jenny Lind A-B Transmission Pipeline project meetings.
4. Cooper C Transmission line and BPS project meeting.
5. Wallace & Sawmill tank replacement project meeting.
6. Ebbett's Pass WMP monthly check-in meeting.
7. Meeting to discuss materials needed for Copper reclaim SAF unit installation.
8. Arnold Sewer Master Plan check in meetings.
9. Attended Bargaining sessions with MCU and Management.

10. Conducted MCU meetings to discuss negotiations.
11. Participated in the training of the District's new CCTV Van.
12. On-site visit to the Lakes in Copper to discuss water lines.
13. AWIA RRP/ERP update kick-off meeting.
14. Weekly KW Emerson & PG&E undergrounding construction meeting.
15. All employee meeting.
16. Field meeting with Construction Supervisor to discuss service line relocation on Hartvickson/Dunn Rd for A-B project.
17. Participated in Fall protection training.
18. RRA site assessment visits to Ebbett's Pass, Sheep Ranch and West Point.
19. Attended RRA SCADA & IT workshop meeting.
20. Field meet to discuss critical generator site assessment. LS 19, 7 and 17 in Copper.
21. Attended CWEA Committee meeting to put final touches on Flush Fest.
22. Site visit to West Point with Distribution Supervisor to look at failed wharf hydrant and Wilseyville pump station road.
23. Sentryx work. Repeater and meter swaps as well as repeater clean up.
24. Field meet on Hwy 4 in front of AWWTP with PG&E and CCWD staff to discuss undergrounding alignment.
25. Meetings to discuss customer submitted claims.
26. Open monthly hydrant meter read work orders in MMS.
27. Field visits to A-B service line replacement project.
28. SAF coordination meeting to discuss project and delivery.
29. Sent right-of-way notifications to County PW for leak repair work efforts.
30. Review and approve employee timecards.
31. Multiple field/site visits.
32. Multiple phone calls to customers to discuss issues/concerns.
33. Attended CRWA Expo 26 in South Lake Tahoe. Classes and vendor expo.

### **Purchasing Agent:**

1. Worked on inventory for warehouse.
2. Completed invoicing for purchased material.
3. Met with various reps and received quotes for various items for purchase.
4. Ordered parts, tools, materials, and equipment for all departments.
5. Coordinated service of District Vehicles for Field Staff
6. Reconciled Credit Cards for Field Staff
7. Worked on standardized field purchasing protocol
8. Worked with field maintenance on yard, office, and warehouse work
9. Reviewed budget GL's
10. Purchased tools and equipment for all departments
11. Set up windshield replacement for V782 (2025 Chevy 3500).
12. Worked on purchase request and inventory transfers in MMS
13. Delivered supplies, materials, and parts.
14. Ordered compressor for the Jenny Lind WTP.
15. Set up repair for VEH783 (2025 Chevy 3500 – truck vs turkey) and 740 (2020 F350).
16. Worked on the FEMA generator replacement project purchase and received the equipment.
17. Worked on locating and purchasing a raw water replacement pump for the Lake Tulloch RWPS.
18. Worked on pricing increases from vendors
19. Worked on inventory stock replenishment order
20. Participated in a fleet meeting with Enterprise
21. Ordered pumps for LS 14 and HWY26 LS
22. Ordered a replacement pump for Woodgate LS.
23. Ordered pumps and supplies for La Contenta WWTP.
24. Worked with JPIA on fence and generator repairs for February storm
25. Worked with JPIA and gold Interstate trucking company on repair of V759
26. Set up the order of steel building for the PRV at Big Trees Market in Arnold
27. Worked on CARB clean truck check for vehicles
28. Ordered Fire safety and message boards for each are in the district.

## **Water Treatment Plants:**

### **Copper Cove Water Treatment Plant:**

1. Operations as usual
2. We are currently running at 800 gpm with the Eff. NTU @ .017.
3. The month of April was very busy in Copper.
  - a. On the 1<sup>st</sup> we did BACTs on B-Tank 1 to get it back online after the repairs were done.
  - b. ERS completed a rehab on Filter-1, we took the VOCs on the 28<sup>th</sup> and are still waiting on the results.
  - c. We had a 20 yrd dumpster delivered on the 6<sup>th</sup> and filled it up with trash that was at the WTP and REC.
  - d. On the 17<sup>th</sup> our Cl2 Tank failed and on the 21<sup>st</sup> Northstar Chemical replaced the tank in the Cl2 Room.
  - e. On the 27<sup>th</sup> Divers went into B-Tank 2 for the yearly inspection and was informed by our Inspector that we were good.
  - f. We also sampled the quarterly PFAS on the 28<sup>th</sup>.

### **Hunter's (Ebbett's Pass) Water Treatment Plant:**

1. Operations as normal
2. Monthly White Pines Dam Inspection Completed.
3. Training of our new operator on-going. He's doing a great job and continues to increase his certification.
4. Installation of Ignition SCADA has begun.

### **Jenny Lind Water Treatment Plant:**

1. Operations as usual

### **Sheep Ranch Water Treatment Plant:**

1. Operations were normal for the Month.

### **Wallace Lake Estates Well System:**

1. Operations as usual

### **West Point Water Treatment Plant:**

1. Operations as Usual.
2. Actuator valve on filter #1 not working Electrical to test a new- unable to locate older one (not in use anymore).

## **Wastewater Treatment Plants:**

### **Arnold Wastewater Treatment Plant:**

1. Operations as usual.
2. Meeting was held with engineers, contractors, and natives to kick off the AWWTP upgrade.
3. KW Emerson dropped trees and masticated area.
4. Contractor office dropped off in wrong spot - contacted Chase K. to have moved.
5. New Stenner pump ordered to upgrade caustic pump.
6. Took spare poly pump to FMWWTP.
7. Distribution and collections identified underground for PG&E at entrance to facility.
8. Updating AWWTP SOP.

### **Copper Cove Wastewater Treatment Plant:**

1. Normal Operations

### **Copper Cove Wastewater Reclamation Plant:**

1. The REC is running well. The new Clarifier Screens are working well.

2. We are currently offline per the request of Saddle Creek. Before we shut down, we were running great. Runtimes of 800 mins with an Eff. NTU of .14.
3. Construction continues with the anticipation of the arrival of the SAF.

### **Country House Wastewater Facility:**

1. Operations as usual

### **Forest Meadows Wastewater Treatment Plant:**

1. Operations as usual
2. Electricians installed new bathroom heater/fan.
3. New NTU lab meter put into service.
4. Big Mixer aerator breaker failed-fixed by electricians.
5. Pond 1 aerator #3 failed- replaced with spare and sent for repairs.
6. DAF room NTU indicator and Emergency Pond level sensors both failed- Tony checked, Eric is needed for SCADA troubleshoot.
7. Confirmed power off at Golf Course pump house-picture of meter number sent to Jesse.
8. EFF pond freeboard is maintained at 4ft- level - going to Leach Fields all month.
9. Reclaimed header pressure alarm electrical reconnected -plumbing needs to be reconnected.

### **Indian Rock Vineyards Wastewater Facility:**

1. Operations as usual

### **La Contenta Wastewater Treatment Plant:**

1. Operations as usual

### **Mountain Retreat / Sequoia Woods Wastewater Facility:**

1. Operations as usual
2. Many downed trees because of the February storm

### **Six Mile Wastewater Collection System:**

1. Monthly reads taken and report submitted to the City of Angels Camp

### **Southworth Wastewater Treatment Plant:**

1. Operations as usual

### **Vallecito / Douglas Flat Wastewater Treatment Plant:**

1. Operations as usual
2. EQ Pump #3 back from repair and installed. EQ Pump #2 rotation reversed at time of last install corrected.
3. AT&T fixed broken phone line support cable to plant.
4. Permeate control valve failure- reset in Ovivo system-ok.
5. UV Bank A Group 2 failure- bank out of service until repairs can be done.
6. New HQ440D Hach lab pH meter (date) software issues- won't install downloaded update files from tech support- problem unresolved at this time.

### **West Point Wastewater Treatment Plant:**

1. Operations as usual
2. Still waiting for Polymer salesman to come out to test new polymer pump and fire up new auger and debris screen at new building.
3. Still decanting sludge basin to remove sludge from basin when dry
4. Drying sludge in drying beds to be removed when dry.
5. Removed fallen tree off fence at Wilseyville lift station.

### **Wallace Wastewater Facility:**

1. Operations as usual

## Distribution:

### Copperopolis Distribution System:

#### **SERVICE LINE WORK**

1. 509 Indian Hill
2. 485 Indian Hill
3. 854 Poker Flat
4. 960 Foothill
5. 2500 Cheyenne
6. 2252 Oak Creek
7. 2869 Legends
8. 355 Deer Field
9. 530 Winchester

#### **MAIN LINE WORK**

None during this period

#### **Additional Work**

1. 13 Valves Turned
2. Service Requests
3. USA's
4. Flushed 24,000 gallons.
5. We assisted the construction crew with potholing and pipe verification at the Reclaim Plant for the project that is starting.
6. We also have assisted the Engineering Department the C Tank Transmission line (pressure testing, locating, etc).

### Ebbett's Pass Distribution System:

#### **SERVICE LINE WORK**

1. 1-inch Poly – Canyon View
2. 1-inch Poly – Canyon View (hand dig)
3. 1-inch Poly Buckthorn

#### **MAIN LINE WORK**

None during this time

#### **Additional Work**

1. Service Requests 18 Received 17 Resolved 1 Outstanding for April.
2. Work Orders 4 Created 0 Resolved 4 Outstanding for April.
3. USA Tickets: 598 Received 580 Resolved for April
4. Fire Hydrants out of service = 2 – remaining out of service hydrants need a full replacement with guard valve installation.
5. Valves exercised – 8 in February 5 in March
6. Line Flushing
  - a. 648,000 gal flushed at Big Trees Tank 6 drain in April
7. Attended Ebbetts Pass water masterplan monthly zoom meeting.
8. Attended multiple field meets KW Emerson regarding PG&E work.
9. Attended multiple KW Emerson weekly cons meetings online.
10. Attended multiple field meets with PG&E staff.
11. Attended multiple field meets with Dars-Cox construction.
12. Attended multiple field meets with elite underground boring.
13. Attended multiple weekly sawmill tank replacement meeting online.
14. Attended all employee meeting in San Andreas.
15. Attended wheels of wonder presentation hazel fisher school.
16. Completed fall protection training.
17. Completed bi-monthly manual & paper meter reads.
18. 2 full days troubleshooting meter & node issues.
19. 2 full days cleaning up and burning fallen trees from February's storm at barn.

20. Assisted collections crew with weekend work cleaning valley springs treatment plant back wash ponds.
21. Located over a dozen lost bare lot services in Avery, Lakemont, and Meadowmont subdivisions...
22. Coordinated with construction crew on various small projects like g-5 replacements, hydrant replacement, property cleanup from main break during storm..
23. Routine system maintenance and improvements.
24. Continued marking, flagging and painting district assets for ease of locating and identification.
25. Ongoing documenting and photo logging of prv stations
26. Continued logging pressure readings into mms mapping and data collection for masterplan.
27. Daily/ monthly vehicle inspection logs.
28. Began online D-4 American water college online training.
29. Nik Alberts completed d-2 training and passed d-2 state exam....
30. A very large part of this month's distribution work efforts were allocated mostly to underground service alerts. PG&E sub-contractor coordination. Most of our efforts moving forward with this year will also be consumed by PG&E under grounding efforts as we have seen in the past few years!

\*\*\* as always , huge thanks to our other crews for assisting us with repairs when needed especially construction crew, and mechanics this month.

### **Jenny Lind Distribution System:**

#### **SERVICE LINE WORK**

1. 22 Service Line leak repairs this month including 3 full line replacements

#### **MAIN LINE WORK**

1. None during this period.

#### **ADDITIONAL WORK**

1. Vehicle Inspections
2. Baldwin @ Treosti Prv Diagnose and Replacement of CRD
3. Weeded Tank Facilities and Pump Stations
4. Raised 2 Valve G5 boxes
5. 4 A to B Shutdowns
6. Road Maintenance to Warehouse
7. Assisted West Point with mainline break and Water pressure issues after
8. USA Locating - Jenny Lind school sewer line project, Approx 1000 Closed Pole inspections, and Teichert construction project,
9. Monthly Dead End Flushing
10. Meter reads
11. Work orders
12. 146,937ft or 28 Miles of pipe flushed
13. 336,770 Gallons flushed
14. Completed CA State system flushing for the year
15. Wallace, A/B zones
16. 47 Valves Turned and scrubbed

### **West Point Distribution System:**

#### **SERVICE LINE WORK**

1. Blagen Rd.
2. 701 Barney Way

#### **MAIN LINE WORK**

1. None

#### **ADDITIONAL WORK**

1. Weekly tank checks.
2. Weekly pump station and lift station checks.
3. USA's line locating
4. Service request
5. Work Orders

6. Flow meter reads.
7. Start and run all equipment, small engines, saws, blowers, Wacker etc. Backhoe, Vac trailer, and air compressor.
8. Sentryx reads.
9. Worked in shop on projects.
10. Attended the Cal Rural Water Association's Training Conference
  - a. Basic Water Math
  - b. Ten most common pitfalls of the Utility
  - c. Project funding 101
  - d. Advanced Math
  - e. Standard Operating Procedures
11. Participated in Fall Protection Training

## **Electrical:**

1. Troubleshoot and repaired an aerator tripping in pond #4 at FMWWTP, repaired the linkage in the bucket, also ordered a new 30-amp circuit breaker
2. Worked with A-TEEM at HWTP on the new Ignition SCADA application
3. Worked with A-TEEM on the new WPWWTP SCADA application, got the alarming portion sorted out and calling
4. Replaced failed pump #1 at Copper Cove lift station #14, wired in/tested new unit, replaced start and run capacitors as well
5. Troubleshoot and repaired the HMI at Upper Cross Country lift station, reset the unit
6. Made a penetration in the block wall at Southworth WWTP for the new shop underground power feed
7. Troubleshoot and repaired alarms at Copper Cove lift station #18, comm fail, generator run alarm and PG&E power fail, upon arrival the PLC circuit breaker was tripped, reset it and the alarms went away
8. Troubleshoot and repaired Saddle Creek #2 lift station pump #2 heater trip alarm, reset the overloads, checked voltage and amp draw, all were within spec, normal function was restored
9. Helped the mechanics pull aerator #3 in pond #1 at FMWWTP, it failed the insulation test, mechanics to send it off to get rebuilt, installed/tested a replacement motor
10. Met Angels sheet metal at White Pines Barn to get a quote on a new split unit A/C system for the office per management request
11. Worked with the mechanics to install a new rebuilt pump #2 into the basin at VWWTP, wired in/tested the new unit
12. Installed a new unit heater and thermostat in the tool room at the White Pines Barn
13. Installed new ballast bypassing 4' LED lamps in the storage room light fixtures at the White Pines Barn
14. Tested the phone line at Arnold lift station #3 for I.T after a repair was made
15. Cleaned old computers, electrical related boxes and trash out of the loft at CCWTP
16. Ran conduit, pulled wire and terminated a new electrical feed to the shop at Southworth WWTP to eliminate the above ground temporary feed
17. Compiled an OT risk analysis report for a third-party consultant, for the district's 5-year EPA risk assessment
18. Checked the 10 new FEMA generators when they came in and made a list of parts required for installation
19. Went to CCWTP and used a lake pump holder to mockup a new wire holder for the lake pump feeds, upon arrival we realized the part we needed was at Industrial electric
20. Troubleshoot a mercury switch at FMWWTP, wiring was removed, needs to be reconfigured and tested while an operator is present
21. Attended the "on the right track" job fair at Calaveras High School
22. Troubleshoot a problem with the 90kw tow behind generator, the mechanical crew adjusted the Hz to the proper 60 cycles per minute
23. Summer tires were installed on electrical staff vehicles
24. Troubleshoot the phone line at Copper Cove lift station #11, the phone line was fine, the greeting on the Autodialer was not, reprogrammed it and tested
25. Made site visits to Hwy 26 lift station, Dennis Court pump station and 602 tank in preparation of the FEMA backup generator install project
26. Attended a fall protection training course
27. Troubleshoot an SC200 turbidimeter at FMWWTP, confirmed the scaling between the transmitter and the SCADA machines was correct

28. Troubleshoot and repaired Copper Cove lift station #11 in backup, discovered 2 floats were bad, replaced all 4 and tested
29. Troubleshoot and repaired a radio telemetry communications failure at Copper Cove lift station #2, reset the radio and normal communication was then restored
30. After the floats were replaced at Copper Cove lift station #11, added water to the wet well to test the control system and found the 0-10psi level transducer had failed as well, replaced it with a new unit and tested
31. Troubleshoot a Chlorine dosing pump problem at HWTP, the PID and the PLC were working properly, suspect the pump itself is failing due to age, notified the plant operator
32. Troubleshoot a SCADA alarming callout problem at WPWWTP, configured an operator pin# and modified scripting for a proper audible plant ID
33. Attended a temporary power and internet meeting at AWWTP for the upcoming construction project
34. Attended a crane safety training course
35. Troubleshoot and repaired pump #1 failure at Arnold lift station #2, VFD trouble codes had reset, however the control system was in a backup condition, pressed the reset button and normal function was then restored
36. Installed/wired/tested a new unit heater in the Hunter Dam pump station
37. Installed new 3-way switches and also new ballast bypass 4' LED lamps in the Hunter Dam pump station
38. Removed the portable backup generator from the Timber Trails pump station after the winter storm
39. Wired the recently repaired stationary standby generator at the WPLS back into the automatic transfer switch, simulated a power outage, the generator and transfer switch performed correctly, removed the portable generator from the site as well
40. Helped the collections crew troubleshoot a pump tripping at the HWY 26 lift station after the check valves were cleaned, they pulled the pump and discovered a weight had lodged in it, they removed it and normal function was then restored
41. Troubleshoot and repaired a telemetry radio communication failure at Copper Cove lift station #7, reset the radio, normal communication was then restored
42. Relocated the electrical tool trailer to the Copper Cove reclaim plant in preparation of the SAF unit installation project
43. Troubleshoot and repaired the standby generator running but no power at the Sawmill pump station, suspect lightning, reset transfer switch fault, reset main breaker as well as a MCC breaker that was tripped, normal operating conditions were then restored
44. Troubleshoot and repaired a mercury pressure switch at FMWWTP with the plant operator, it was unwired at the request of the last operator, rewired it in
45. Troubleshoot and repaired a pump at AWWTP
46. Replaced failed pump #1 at 6-mile lift station with the collections crew, wired in/tested the new unit
47. Worked on locating underground utilities with the construction crew at the Copper Cove reclaim plant in preparation of the new SAF unit installation project
48. Troubleshoot and repaired the aerator in the effluent pond at Southworth WWTP, reset the VFD, ran the aerator, performed an amp reading of the unit, it tested within spec, watched it operate flawlessly, informed the treatment operator and closed the associated work order
49. Troubleshoot and repaired the alarm database on the SCADA #1 machine at FMWWTP, the alarm history page was then restored
50. Troubleshoot and repaired the SCADA machine not calling out alarms at FMWWTP, the modem had failed, replaced with new, configured it correctly and tested, normal alarming function was then restored
51. Went to the Wallace well #2 and well #3 sites to confirm they were 480-volt, 3 phase systems, to make sure we have the proper transfer switches for the FEMA backup generator project
52. Troubleshoot the filter #1 influent valve at WPWTP, helped the operator gather info to get a quote for a new unit
53. Troubleshoot and repaired the AMI repeater at Flume Court in Arnold, replaced a failed lightning arrestor and tested, normal repeating function was then restored
54. Went to Industrial electric with a mechanic to help fabricate a connector for the wire to connect to the new Lake Tulloch raw water pump
55. Troubleshoot the level transducer at Copper Cove lift station #15, the indication was stuck at 25', determined the transducer was failed, replaced it with a new unit
56. Troubleshoot and repaired a problem with the level of Clearwell #1 at WPWTP, replaced the 0-10psi transducer with a new unit, reprogrammed the PLC to have separate indicators for Clearwell #1 and #2, also adjusted scaling of both tanks and confirmed with a tape measure
57. Troubleshoot and repaired the temperature sensor in Clearwell #2 at WPWTP, wired it in and confirmed the signal made it into the PLC

58. Troubleshoot and repaired the generator run too long alarm at Copper Cove lift station #18, reset it in the HMI
59. Replaced a failed low-level float at Copper Cove lift station #4, tested, proper function of the lift station was then restored
60. Troubleshoot and repaired multiple telemetry radio communication failures of our T96SR radio polling loop at Copper Cove C-Tank, the problem was signal saturation caused by a construction saw at that location
61. Built conduit trapezes for the new SAF unit project at CC Reclaim, to support the conduits going from the PLC cabinet to the SAF and the main power feed conduit as well
62. Marked up the existing A-TEEM prints of our electrical standards and added comments per the engineering department's request
63. Troubleshoot the Copper Cove SCADA alarming system, operators thought it was annunciating 1 alarm per call, after checking the programming it was discovered to be correct, the alarms just came in at different times and therefore the calls went out separately
64. Troubleshoot the new pump #1 at 6 mile lift station tripping excessively, adjusted the overloads properly and tested, normal pump function was then restored
65. Performed multiple electrical system locates in the Copper Cove service area

## **Collections:**

1. Monthly SSO online reporting completed
2. Monthly vehicle inspections completed
3. Monthly dry can inspections completed
4. Weekly lift station inspections completed
5. Continued marking USA's district wide
6. New camera truck training.
7. Found pump 2 at LS 14 had gone bad during weekly checks. Removed and installed spare.
8. Checked grease traps in Arnold area.
9. Dropped confined space Davit systems off at Malory safety to be recertified.
10. Checked grease traps in Copper area.
11. Started Inspecting ARVs in Copper area.
12. Pumped and cleaned UV maze at copper reclaim for copper wastewater guys.
13. Finished ARVs in Copper area.
14. Called to odor complaint along Bovard st. In West Point. Customer at 149 had an illegal grey water line that was stagnating and we will send violation notice.
15. Started inspecting ARVs along the Avery FM.
16. Potholed for force main at Avery middle school for underground electric.
17. Field meet with PGE at AWWTP to discuss possible easement.
18. Called to 7433 Leslie Ct. Effluent line at check valve was damaged by something had to repair ball valve.
19. Pumped and cleaned Woodgate LS's. Yearly maintenance.
20. Called to Copper town square plumbing issue. Toilets were not flushing in building 9. No issues found with CCWD side.
21. Pumped and cleaned back wash ponds at WPWTP.
22. Called to 85 bald mt. Road again due to an apparent effluent line blockage.
23. Fall protection class at JL training center.
24. Potholed Cedar ridge main line at AWWTP to verify location and route.
25. Crane safety class at Jenny Lind training center.
26. Pumped and cleaned Hey 26 and Huckleberry lift stations. Yearly maintenance.
27. Marked force main in Vallecito for pole replacements.
28. Pumped and cleaned back wash ponds at JLWTP.
29. Pumped sludge tanks at Wallace lake wastewater treatment plant.
30. Started testing float backup systems at Copper lift stations.
31. Finished testing backup systems Copper lift stations.
32. Checked ARVs on the pass.
33. Cleared a portion of force main easement in West Point with backhoe.
34. Pumped thickener tank at JLWTP.
35. Pumped and cleaned west side back wash ponds at in Copper.
36. Hydro'd EQ lines at La Contenta WWTP.

37. Hydro'd Foothill to Sandy Bar and cleaned LS 4. Yearly maintenance.
38. Called to LS 15 due to transducer failure. Needed to replace it.
39. TV'd main lines on Rancho Paradiso for exact location for PGE replacement.

## **Construction:**

1. Supported all Distribution Crews on leak repair efforts District-wide.
2. Supported the Collections Crew with the completion of work efforts District-wide.
3. Reset 3 G-5 valve boxes and poured a new concrete pad at Foster Court and Hwy 4 on Ebbetts Pass.
4. Potholed, cut in a new tee, installed a new inline valve, guard valve, 9 feet of 6-inch lateral, and replaced a broken fire hydrant.
5. Potholed, located and replaced a failed valve on Dunn Road to facilitate new 1-inch taps for service line relocates. Tapped the 12-inch main for 1-inch services at Hartvickson and Dunn Road, installed the services.
6. Site visits to the generator locations in Copper for the Critical Facility Generator Installation Project. Planned and poured concrete pads for the generators.
7. Cleaned-up and graded the site of the cross-country leak from the February storms.
8. Restocked base rock for the White Pines Barn.
9. Re-stocked base rock and all the yards.
10. Cleaned and greased equipment.

## **Mechanical:**

1. On-going work to support all Field Crews, as necessary.
2. District-wide generator checks.
3. VEH 746 (2021 VacCon) required a water pump teardown, a resealing of the high pressure water pump, and the replacement of the low pressure water hose.
4. Began the training of our newly hired Mechanic.
5. Pulled an aerator from Pond 1 in Forest Meadows and sent it off to be rebuilt.
6. Built 46 water pressure sensor housings for the Water Resources Team.
7. Replaced the starter and cleared the carburetor of the 8kw portable generator.
8. Replaced the boom lights and repaired the debris tank and internal vacuum pipe on VEH 135 (2013 VacCon).
9. Adjusted the voltage and frequency of the Poker Flat Lift Station 1 generator to correct a no-run condition.
10. Changed the oil, Cla-Val stem, and seal of pump 1 at the B Tank Pump Station in Copper.
11. Replaced the radiator on the generator at the West Point Lift Station.
12. Summer tire change-out's for VEHs 752,753,784,763,782,776 (1 ton service trucks – Ford and Chevy).
13. Fabricated and installed a blind flange for the old kiva raw water pump station in Copper.
14. Replaced a flanged gasket on the 18-inch raw water feed pipe to the Hunter WTP.
15. Corrected a filter-to-waste valve malfunction at the Copper Cove WTP.
16. Rehabilitated the Arnold WWTP generator. Battery, alternator, and voltage gauge replacement.
17. Fabricated a wire retention bracket for the planned replacement of the failed lake pump at the Copper Cove RWPS.

## **Utility:**

1. Our Crew spent April finishing the replacement of service laterals on Barney Way in West Point.
2. Moved equipment back to Baldwin to finish replacements along Baldwin in Rancho Calaveras.

**Prepared by:**

**Damon Wyckoff, Director of Operations**

# Water Production District Wide Million Gallons

