



CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

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](#)

Committee Meeting
Tuesday December 16, 2025,
2:30 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 related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

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. The Board retains the right to proceed with the meeting without remote access in case of a malfunction.

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 236 189 580 456

Passcode: pM2LK7L2

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+1 323-647-8603,,664105427#](#) United States

Phone Conference ID: 528 279 294#

COMMITTEE MEMBERS

Jeffrey Robertson, Director

Jack Garamendi, Director

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.

2. **APPROVAL OF MINUTES:** For the meeting of November 17, 2025.

3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for November 2025
(Jeffrey Meyer, Director of Administrative Services)

 - 3b Discussion regarding the District's Leak Adjustment Policy
(Jeffrey Meyer, Director of Administrative Services)

 - 3c Update on Tyler Utility Billing System's Business Process Review Project*
(Jeffrey Meyer, Director of Administrative Services)

 - 3d Update on Status of District's Issuance of Debt*
(Jeffrey Meyer, Director of Administrative Services)

 - 3e Update on the FY 2024-25 Financial Audit*
(Jeffrey Meyer, Director of Administrative Services)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

7. **NEXT COMMITTEE MEETING**

Tuesday January 20, 2025, at 2:30 p.m.

8. **ADJOURNMENT**

* No Paperwork in the packet

Minutes



A G E N D A
I T E M

Minutes



CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

MINUTES
November 17, 2025

The following Committee Members were present:

Jack Garamendi	Director
Jeffrey Robertson	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer	Director of Administrative Services
Kylie Muetterties	Accountant II
Kelly Gerkenmeyer	External Affairs Manager
Rebecca Hitchcock	Executive Assistant and Clerk to the Board
Damon Wyckoff	Director of Operations
Dylan Smith*	Information Systems Administrator
Kate Jesus*	Human Resources Technician
Haley Airola*	Engineering Coordinator
Kevin Williams*	District Engineer
Sam Singh*	Engineering Technician Senior
Joshua Fernandez*	Information Systems Technician
Stacey Lollar*	Human Resources Manager
Scott Ratterman*	Director of the Board
Pat Burkhardt*	Construction and Maintenance Manager

Public Present:

Francisco de la Cruz
Roxanne Freetas-Souza
Patrick Roy*
Mark Carte*
Michael Rodgers*

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 2:30 p.m., the Pledge of Allegiance was led by Director Robertson.

1. **PUBLIC COMMENT:** Public comment was received from Francisco de la Cruz, along with a supporting attachment submitted to the Board. Public comments were received online from Patrick Roy and Michael Rodgers.

2. **APPROVAL OF MINUTES:** Director Robertson approved the minutes of October 21, 2025.

3. **NEW BUSINESS**

3a Report on the Monthly Financial Reports for October 2025
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the Committee.

PUBLIC COMMENT: Public comment was received from Francisco de la Cruz.

3b Report on the Monthly Investment Transactions for October 2025
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the report on monthly investment transactions for October. The Committee discussed project timelines, interest earnings, and reserve uses. There were no concerns raised regarding compliance with the District's investment policy, and no irregular transactions were reported.

PUBLIC COMMENT: Public comment was received from Francisco de la Cruz.

3c Discussion/Direction Regarding District's Leak Adjustment Policy
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented a revision of the District's Leak Adjustment Policy. The Finance Committee approved the proposed changes and recommended the Leak Adjustment Policy go to the full Board. Director Robertson requested a review of how much a leak adjustment costs the District.

PUBLIC COMMENT: Public comment was received from Francisco de la Cruz. Public comment was received online from Patrick Roy.

3d Discussion/Direction Regarding District's Late Fee Policy
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented a revision of the District's Late Fee Policy. The Finance Committee approved the proposed changes and recommended the Late Fee Policy go to the full Board

PUBLIC COMMENT: Public comment was received by Roxanne Fretas-Souza and Francisco de la Cruz.

3e Discussion of Placement of District Sewer Bills on County Tax Rolls
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the discussion of placement of District sewer bills on county tax rolls. Director Garamendi requested that this item remain open for discussion. Mr. Minkler reported that this item can be revisited in the Finance Committee February 2026.

PUBLIC COMMENT: Public comment was received by Francisco de la Cruz.

3f Discussion of Tyler Business Process Review of the Utility Billing Module
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the discussion of Tyler business process review of the Utility Billing module. Director Garamendi requested a copy of the June 30, 2025, Tyler business process review. Director Garamendi requested a review of monthly billing option in a later 2026 Finance Committee meeting.

PUBLIC COMMENT: Public comment was received by Francisco de la Cruz.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

Mr. Meyers reported that the staff is limited. The audit for FY 2024-25 is still pending. Recruitment for Administrative Services vacant positions is still ongoing.

5. GENERAL MANAGER COMMENTS

No comments.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

7. NEXT COMMITTEE MEETING

Tuesday December 16, 2025, at 2:30 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 4:15 p.m.

Respectfully Submitted,

Kylie Muetterties
Accountant II

3 a

A G E N D A
I T E M

3 a

November 2025 Budget Status Report

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line-item variances are normal, and the areas of concern are isolated to **Account Types** that are at least 5% over or under the benchmark. These amounts are subject to change pending the district’s annual audit.

The following charts analyze the trends related to this fiscal year’s revenues and operating expenses. The prior two years are presented as the Full fiscal year, and the current year is presented as Actuals through the Period month. The comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

District Operating Revenues (Water & Sewer Funds)

Operating Account Revenue Summary		Period			5	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42% of Budget	
W01-Sales & Charges	16,765,990	24,936,647	12,723,473	28,737,400	16,013,927	44.27%	
41000-Water/Sewer Sales/Resid	16,500,911	24,666,040	12,529,339	28,431,800	15,902,461	44.07%	
41100-Irrigation Water Sales	6,390	9,123		12,800	12,800		
41200-Water Sales-Fire Hydrant	217,262	195,253	107,418	183,900	76,482	58.41%	
44100-Account Establishment Fees	37,611	36,900	18,626	37,900	19,274	49.15%	
44110-Delinquent Account Charge	3,816	26,885	68,090	71,000	2,910	95.90%	
44115-County Recording Fees		86					
44120-Termination of Services		2,360					
W02-Water/Sewer Fees	31,169	33,647	14,738	26,700	11,962	55.20%	
44300-Install Water Meter	27,914	28,949	14,299	26,700	12,401	53.55%	
48100-Concept Approval Fees	3,255	4,698	439		(439)	0.00%	
W03-Misc. Operating Revenue	394,033	514,472	224,796	394,500	169,704	56.98%	
42000-Inspection Fees	508	1,547	1,017	4,000	2,983	25.43%	
44200-Backflow Certification Testing	2,611	2,661		3,500	3,500		
44500-Repair Labor/Materials	2,144	5,938	600	5,000	4,400	12.00%	
44510-Reimbursable Expense	140,147	148,521	102,402	118,000	15,598	86.78%	
44900-Other Water/Sewer Charges	50	457	50		(50)	0.00%	
48190-Miscellaneous Operating Rev	224,173	264,736	111,697	250,000	138,303	44.68%	
54610-Miscellaneous Income	24,400	90,612	9,030	14,000	4,970	64.50%	
X01-Property Tax/Assmt Rev	3,756,619	3,941,839		3,904,660	3,904,660		
52100-Property Taxes	3,726,441	3,912,127		3,904,660	3,904,660		
53100-HOPTR	30,179	29,712					
X02-Grant Revenue	174,608	34,520	224,157	50,000	(174,157)	448.31%	
54510-Grant Revenue/Federal Agencies	172,006	34,440	224,157	50,000	(174,157)	448.31%	
54520-Grant Revenue/State Agencies	2,601	80					
X03-Interest Income	749,972	757,164	42,258	19,200	(23,058)	220.09%	
51100-Interest Income/CCWD Invest	27,479	41,639	42,258	19,200	(23,058)	220.09%	
51700-Net Mark to Market Value	722,493	715,525					
X05-Power Sales	1,092,651	835,673	420,918	981,700	560,782	42.88%	
54300-Power Sales-North Fork	784,376	710,335	327,932	828,700	500,768	39.57%	
54400-Power Sales-New Hogan	308,275	125,339	92,986	153,000	60,014	60.78%	
X06-Other Revenue	874,975	716,065	317,938	1,411,126	1,093,188	22.53%	
48130-Rental Revenue	14,569	17,186	2,540	83,000	80,460	3.06%	
54600-Other Non-Operating Revenue	734,856	530,206	315,398	1,197,126	881,728	26.35%	
X08-Lease	190,795						
54350-Lease Revenue	160,822						
54530-Lease Revenue	29,973						
X30-Transfers In		10,433					
59520-Loan Repay		10,433					
Grand Total	24,030,813	31,780,460	13,968,278	35,525,286	21,557,008	39.32%	

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41200-Water Sales-Fire Hydrant	217,262	195,253	107,418	183,900	76,482	58.41%
44100-Account Establishment Fees	37,611	36,900	18,626	37,900	19,274	49.15%
44110-Delinquent Account Charge	3,816	26,885	68,090	71,000	2,910	95.90%

41200 Fire Hydrant water sales are based on developer projects and are above benchmark.

44100 Account Establishment Fees are customer driven and trending above budget.

44110 Reminder notices were reinstated in July and are greater than anticipated.

Water/Sewer Fees

44300-Install Water Meter	27,914	28,949	14,299	26,700	12,401	53.55%
---------------------------	--------	--------	--------	--------	--------	--------

44300 Install Water Meter fees are higher due to more installations early in the year.

Misc. Operating Revenue

42000-Inspection Fees	508	1,547	1,017	4,000	2,983	25.43%
44500-Repair Labor/Materials	2,144	5,938	600	5,000	4,400	12.00%
44510-Reimbursable Expense	140,147	148,521	102,402	118,000	15,598	86.78%
54610-Miscellaneous Income	24,400	90,612	9,030	14,000	4,970	64.50%

42000 Inspection Fees are coming in lower than budgeted due to less sewer inspections.

44500 Repair Labor is customer driven and is trending below budget

44510 Reimbursable Expenses are developer driven and are coming in higher than anticipated.

54610 Miscellaneous Income is coming in higher than anticipated due to Cal Card rebates.

Interest Income

51100-Interest Income/CCWD Invest	27,479	41,639	42,258	19,200	(23,058)	220.09%
-----------------------------------	--------	--------	--------	--------	----------	---------

51100 Interest Income is over budget due to Argent (interim funding) investments income.

Power Sales

54400-Power Sales-New Hogan	308,275	125,339	92,986	153,000	60,014	60.78%
-----------------------------	---------	---------	--------	---------	--------	--------

54400 Power Sales-New Hogan is slightly higher than budgeted. Finance will continue to monitor this account.

Other Revenue

48130-Rental Revenue	14,569	17,186	2,540	83,000	80,460	3.06%
54600-Other Non-Operating Revenue	734,856	530,206	315,398	1,197,126	881,728	26.35%

48130 The GASB87 accounting entry for Cell Tower Lease Revenue occurs at the end of the year.

54600 Other Non-Operating Revenue is slightly below budget because the budget was adjusted for new FEMA generator grant.

Non-Operating Fund Revenue (all funds except Water & Sewer Operating)

Operating Account Revenue Summary		Period		
Account Type	2024	2025	2026	5
W01-Sales & Charges	4,691,407	1,182	797	
41010-Capital R&R-Sewer *	1,300,000	-		
41010-Capital R&R-Water *	3,400,000	(286)		
41300-Water Sales Slurry Line	(8,593)	1,467	797	
W03-Misc. Operating Revenue	80	77	11,938	
44510-Reimbursable Expense			11,938	
48190-Miscellaneous Operating Rev	80			
54610-Miscellaneous Income		77		
X01-Property Tax/Assmt Rev	860,673	903,725		
52100-Property Taxes	662,933	695,619		
52200-Assessment Revenue	197,740	188,409		
52230-Assessment Revenue		19,698		
X02-Grant Revenue	4,946,034	2,182,179		
54510-Grant Revenue/Federal Agencies	721,198	190,789		
54520-Grant Revenue/State Agencies	4,224,836	1,991,391		
X03-Interest Income	1,864,031	1,559,016	672,644	
51100-Interest Income/CCWD Invest	1,855,895	1,550,856	672,644	
51200-Interest Income/Trusteed Funds	8,136	8,160		
X04-Expansion/Assemt Fees	547,133	497,861	282,873	
52410-Expansion Fees	547,133	497,861	282,873	
X06-Other Revenue		6,383	9,900	
48130-Rental Revenue		4,235	9,900	
54600-Other Non-Operating Revenue		2,149		
X30-Transfers In			6,700,747	
59100-Transfer In From Funds			6,700,747	
Grand Total	12,909,357	5,150,424	7,678,899	

The above table represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. Please note that the historical/prior years are the FULL year, while the current year ACTUALS reflects the beginning of the year through the current fiscal period. Additionally, we will true up the transfer of capital funding from the water and sewer operating funds to the water and sewer Capital R&R.

Capital R&R

*The 2023 Rate Study eliminated the dedicated R&R portion of the water and sewer rates and combined them with the regular water and sewer operating rates. The Capital R&R program is now funded by transfers from the water and sewer operating funds to the Capital R&R Funds.

52100 Property Taxes - Are for special project funding.

District Operating Expense Detail

Overall Expenses at the end of November are on par with the 42% benchmark. Please note that some accounts will track low at the start of the year as invoices are accrued in the prior year. This report is pre-audit, and the amounts are subject to change. See each department for detailed explanations.

Operating Account Expense Summary		Period			5	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42% of Budget	
Y01-Sal/Wage/Benefits *	13,302,114	12,074,477	5,196,795	13,828,900	8,632,105	37.58%	
60000-Salaries/Wages	6,695,127	6,981,013	3,130,990	7,981,822	4,850,832	39.23%	
60005-Payouts	208,953	171,123		207,004	207,004		
60015-Standby Pay	13,900	16,100	800	24,500	23,700	3.27%	
60030-Overtime	257,347	184,291	66,632	215,500	148,868	30.92%	
60035-CTO Payout	119,432	199,617	84,278	202,849	118,571	41.55%	
60100-Benefits	2,703,363	2,915,694	1,202,858	3,428,331	2,225,473	35.09%	
60110-Retirement Expense	2,011,462	757,451	321,062	864,711	543,649	37.13%	
60115-CalPERS UAL	1,151,537	631,420	356,415	828,963	472,548	43.00%	
60117-Retiree Health Benefit	47,845	61,081	24,885	54,120	29,235	45.98%	
60010-On Call Pay		8,475	8,875	21,100	12,225	42.06%	
60040-Comp Absence	93,147	148,212					
Y02-Utility Service *	2,196,023	1,505,876	820,707	1,991,568	1,170,861	41.21%	
60210-Power	2,004,621	1,301,052	743,300	1,773,500	1,030,200	41.91%	
60220-Water	8,501	9,646	3,952	12,000	8,048	32.93%	
60230-Sewage	44,123	44,277	14,760	45,000	30,240	32.80%	
60250-Telephone	115,176	121,564	48,041	136,068	88,027	35.31%	
60260-Refuse/Disposal	23,602	29,337	10,654	25,000	14,346	42.62%	
Y03-Materials/Supplies *	1,916,811	1,603,733	678,758	1,966,261	1,287,503	34.52%	
60310-Materials and Supplies	248,250	264,864	99,219	280,751	181,532	35.34%	
60312-Safety Eq Repl consumables	50,403	28,301	10,458	41,200	30,742	25.38%	
60313-Tools	43,329	26,195	8,790	48,000	39,210	18.31%	
60320-Safety Materials and Supplies	4,666	7,845	16,222	61,500	45,278	26.38%	
60390-Admin. Technologies/Comm.	48,385	87,636	39,497	110,200	70,703	35.84%	
60314-Uniforms - New	21,757	26,807	20,586	22,000	1,414	93.57%	
60311-Herbicide	797	660		1,500	1,500		
60316-Materials and Supplies-CalFire	5,365	3,245		18,000	18,000		
60325-Lab Supplies Consumables	91,260	55,975	23,262	50,000	26,738	46.52%	
60327-Ozone System Parts	1,125	26,308	12,676	10,000	(2,676)	126.76%	
60328-UV Parts and Supplies	68,045	23,871		110,000	110,000		
60331-Electrical Parts Replacement	108,935	58,351	20,445	70,000	49,555	29.21%	
60332-Leak Repair Supplies	134,625	157,008	75,558	200,000	124,442	37.78%	
60333-Road Repair Materials	29,394	23,490	8,210	31,251	23,041	26.27%	
60334-SCADA Radio Supplies	5,348	27,167	10,706	52,059	41,353	20.57%	
60335-Septic Tanks - New and Repairs	18,242	9,025	774	12,000	11,226	6.45%	
60338-Meters New Conn and Repl	34,012	11,864	9,098	31,000	21,902	29.35%	
60350-Aerator/Compressor etc repair	23,764	7,626	12,769	18,000	5,231	70.94%	
60353-Computers/peripherals	3,575			7,300	7,300		
60354-Control Sys/Pressure Transducer	1,581			9,000	9,000		
60355-Headworks/Solids Removal Rep.	29,001	21,096	8,991	22,000	13,009	40.87%	
60356-HVAC	31,956	11,662	12,574	15,500	2,926	81.12%	
60357-Mixers	3,936	9,490	6,318	25,000	18,682	25.27%	
60358-Monitor Wells Repair	1,147			5,000	5,000		
60359-Pumps/Motors Repair	360,361	195,150	37,097	185,000	147,903	20.05%	
60360-Solids Handling Equip Repair	3,693			5,000	5,000		
60395-Chemicals	543,857	520,097	245,508	525,000	279,492	46.76%	

District Operating Expense Detail

Y04-Outside Services *	963,436	1,086,204	441,188	1,406,950	965,762	31.36%	
60410-Service Maintenance Contracts	159,078	112,489	10,190	128,558	118,368	7.93%	
60431-Computer Lic Maint Contracts	187,280	288,877	187,303	427,895	240,592	43.77%	
60420-Drug and Alcohol Testing	3,507	5,004	205	5,000	4,795	4.10%	
60429-Recruiting	28,555	17,460	3,735	29,751	26,016	12.55%	
60480-Rental (Non Vehicle and Equip)	6,900	2,661	1,986	5,000	3,014	39.72%	
60400-Outside Services	99,842	71,399	27,537	135,838	108,301	20.27%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200		
60402-Spraying - Weeds & Insects	33,685	52,372	9,608	42,751	33,143	22.47%	
60403-Snow Removal	1,125	6,300		7,200	7,200		
60404-Uniform Launder	36,648	45,736	9,196	1,062	(8,134)	865.91%	
60405-Fire Hydrant Maintenance	17,725	30,229	26,805	56,625	29,820	47.34%	
60412-Groundwater Monitoring	37,070	47,442	7,999	50,000	42,001	16.00%	
60413-Instrumentation Tech	4,496	4,224		8,500	8,500		
60414-Ozone System PM	3,260	11,702		10,000	10,000		
60415-Backflow Device Testing	2,656	2,205		4,000	4,000		
60416-SCADA Consulting (A-Teem)	3,542	6,572		10,000	10,000		
60417-Hauling / Dig / Crane	2,090	1,580		5,000	5,000		
60419-Pave / Seal / Asphalt Repair	48,114	52,184	58,871	75,000	16,129	78.49%	
60424-Septic Hauling	45,053	27,375	12,740	50,000	37,260	25.48%	
60425-Tank Cleaning	28,960	14,612	13,000	64,730	51,730	20.08%	
60426-Building Repairs	11,797	22,875	997	80,000	79,003	1.25%	
60427-UV System PM	6,232	9,494	4,499	10,000	5,501	44.99%	
60430-Claims/Damages	6,874	7,503	1,867	5,000	3,133	37.34%	
60440-Janitorial Services	22,242	27,216	10,700	32,840	22,140	32.58%	
60470-Laboratory Services	164,705	216,693	53,950	160,000	106,050	33.72%	
Y05-Professional Services *	650,389	1,027,119	536,098	1,613,751	1,077,653	33.22%	
60541-Advertising/Publicity	2,433	246	247	4,500	4,253	5.49%	
60590-Professional Services	602,356	977,103	525,394	1,558,851	1,033,457	33.70%	
60510-Accounting/Auditing	45,600	49,770	9,850	50,400	40,550	19.54%	
60545-Public Outreach			607		(607)	0.00%	
Y06-Vehicle/Equipment *	713,056	606,231	221,908	647,500	425,592	34.27%	
60610-Operating Exp Gas and Oil	374,015	340,384	157,727	385,000	227,273	40.97%	
60620-Repair Exp/Parts and Repairs	190,724	178,467	91,106	185,000	93,894	49.25%	
60625-Fuel/Repair - Generators	15,182	74,417					
60650-Rental Exp Vehicles and Equip	1,952	12,952		11,500	11,500		
60660-Vehicle Lease & Maintenance	0	11	(36,000)	36,000	72,000	-100.00%	
60665-Capital Lease Interest	131,183						
60625-Generators - Repair			9,075	30,000	20,925	30.25%	
60630-Generators - Repair				-	-		
Y07-Office Expense *	176,185	169,323	109,893	214,799	104,906	51.16%	
60700-Forms and Supplies	2,545	163	819	2,151	1,332	38.08%	
60710-Permits and Licenses	21,616	15,716	13,544	42,551	29,007	31.83%	
60730-Publications/Subscriptions	2,154	2,926	722	13,051	12,329	5.53%	
60732-Memberships and Dues	136,600	140,727	91,120	142,346	51,226	64.01%	
60760-Recording/Title Reports	46	144		1,700	1,700		
60780-Printing		227		500	500		
60720-Postage	13,225	9,420	3,688	12,500	8,812	29.50%	
Y08-Travel/Training *	72,948	103,708	35,900	127,453	91,553	28.17%	
60810-Training Conf and Travel	71,915	101,089	34,599	124,951	90,352	27.69%	
60820-Other Travel Costs	1,033	2,619	1,301	2,502	1,201	52.00%	

District Operating Expense Detail

☐ Y10-Purchased Water *	992	7,006	20,000	12,994	35.03%	
61100-New Hogan OM Payment	992					
61100-Purchased Water		7,006	20,000	12,994	35.03%	
☐ Y11-Retired Employees *	1,070,231	988,802	501,844	1,050,000	548,156	47.79%
61200-Retired Employee Costs	1,070,231	988,802	501,844	1,050,000	548,156	47.79%
☐ Y12-Bad Debts *	78,912	69,368	27,201	90,500	63,299	30.06%
61450-Mandated Plans				36,500	36,500	
61310-Bad Debt Expense	78,912	69,368	27,201	54,000	26,799	50.37%
☐ Y13-Misc Operating Exp *	1,808,354	1,969,660	1,633,890	2,747,587	1,113,697	59.47%
61409-Unemployment Claims	41,642	6,426		36,000	36,000	
61420-State Water and Sewer Fees	307,891	332,148	11,243	310,000	298,757	3.63%
61410-Insurance	370,736	418,256	479,562	485,600	6,038	98.76%
61150-New Hogan Op/Maint Expense			426,186	474,000	47,814	89.91%
61430-Federal Dam and Admin Fees	612,098	604,726	374,786	781,224	406,438	47.97%
61435-State/Federal/County Fees	109,982	63,679		155,663	155,663	
61450-Mandated Plans	2,087			13,500	13,500	
61455-Water Conservation	1,170	1,500	2,000	4,000	2,000	50.00%
61315-Rate Assistance Program	41,454	47,063	23,686	60,000	36,314	39.48%
61485-Third Party Payment Processing	321,199	495,851	316,366	427,600	111,234	73.99%
61490-Misc Operating Expense	94	11	61		(61)	0.00%
☐ Y15-Director Costs *	136,469	155,273	100,649	256,354	155,705	39.26%
60000-Salaries/Wages	34,192	31,200	14,520	43,200	28,680	33.61%
60100-Benefits	82,717	86,782	68,123	176,503	108,380	38.60%
60310-Materials and Supplies	1,006	1,650	2,197	3,751	1,554	58.57%
60390-Admin. Technologies/Comm.				3,000	3,000	
60810-Training Conf and Travel	13,543	26,614	12,123	25,000	12,877	48.49%
60820-Other Travel Costs	5,010	6,872	3,686	4,900	1,214	75.22%
78200-Calaveras County Fees		2,155				
☐ Y16-Legal *	269,994	200,522	40,627	350,000	309,373	11.61%
60505-Outside Legal Fees	269,994	200,522	40,627	350,000	309,373	11.61%

District Operating Expense Detail

	1,158,431	1,165,883	961,433	4,258,338	3,296,905	22.58%
⊖ Z02-Debt Repayment *						
75200-Equipment Purchased		16,092		8,100	8,100	
72120-Interest Exp-PERS UAL Loan	138,954	127,733	61,486	120,201	58,715	51.15%
72210-Interest Exp-USDA AMI AMR	59,726	75,603	38,230	80,553	42,323	47.46%
72310-Interest Exp-Vac Con Truck	5,805	2,879	566	566	-	100.00%
72350-Interest Exp-USDA EP Reach 3A	52,344	51,234	25,336	50,099	24,763	50.57%
72400-Interest Exp-Water Fund Loan	12,915	10,433		5,678	5,678	
72500-Interest Exp New Hogan Loan	4,064	1,649		1,375	1,375	
72700-Interest Exp-VacCon Truck	(394)	127				
72850-Interest Exp-Water CIP Loan 22	550,205	527,668	256,118	512,236	256,118	50.00%
72860-Interest Exp-Sewer CIP Loan 22	334,812	321,427	182,149	312,256	130,107	58.33%
73120-Principal-PERS UAL Loan			167,000	338,000	171,000	49.41%
73310-Principal-Vac Con Truck			61,402	61,401	(1)	100.00%
73350-Principal-USDA Reach 3A			51,000	51,000	-	100.00%
73400-Principal-Water Fnd Ln				283,900	283,900	
73500-Principal-New Hogan				48,837	48,837	
73700-Principal-VacCon		22,658				
73860-Principal-Sewer CIP Loan 22				441,000	441,000	
73210-Principal-USDA AMI Loan				92,000	92,000	
72360-Interest Exp-USDA Arnold Interim Loan				20,388	20,388	
72870-Interest Exp-Water CIP Loan 25			118,146	564,952	446,806	20.91%
73870-Interest Exp-Water CIP Loan 25				460,796	460,796	
73700-LAFCO Contribution		8,380				
73850-Principal-Water CIP Loan 22				805,000	805,000	
⊖ Z03-Capital Equipment *	(295,472)	1,014,033	870,080	1,960,982	1,090,902	44.37%
75200-Equipment Purchased	348,688	327,886	528,629	486,291	(42,338)	108.71%
60353-Computers/peripherals				2,700	2,700	
75110-Vehicles Capital Lease	-	641,044	297,136	521,211	224,075	57.01%
75300-Materials - Projects	76,860	44,523	44,315	928,880	884,565	4.77%
76000-Contra Cap Outlay-Lease Veh	(39,643)					
75999-Contra Capital Outlay	(681,378)	580				
75200-Materials - Projects				21,900	21,900	
⊖ Z04-Misc. Non-Operating *	31,151	15,781	331	18,100	17,769	1.83%
60715-Late Fees and Other Penalties	2,775	2,328	331		(331)	0.00%
78210-LAFCO Contribution	12,909	11,874		13,100	13,100	
78200-Calaveras County Fees				5,000	5,000	
78990-Misc Non-Operating Costs	15,467	1,579				
⊖ Z30-Transfers Out *	1,974,122	5,440,990	1,799,996	-	(1,799,996)	0.00%
79100-Transfers Out	1,974,122	5,440,990	1,799,996	-	(1,799,996)	0.00%
Grand Total *	26,224,144	29,196,983	13,984,304	32,549,043	18,564,739	42.96%

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary	Period 5				Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42% of Budget
⊖ Y01-Sal/Wage/Benefits *	515,410	396,388	213,335	512,012	298,677	41.67%
⊖ Y02-Utility Service *	31,496	26,827	11,926	47,500	35,574	25.11%
⊖ Y03-Materials/Supplies *	40,957	59,952	27,774	48,900	21,126	56.80%
⊖ Y04-Outside Services *	81,737	112,346	71,301	268,297	196,996	26.58%
⊖ Y05-Professional Services *	2,725	-				
⊖ Y11-Retired Employees *	1,070,231	988,802	501,844	1,050,000	548,156	47.79%
⊖ Y13-Misc Operating Exp *	370,736	418,256	479,562	485,600	6,038	98.76%
⊖ Z02-Debt Repayment *	1,158,431	1,165,883	961,433	4,258,338	3,296,905	22.58%
⊖ Z03-Capital Equipment *		5,952		81,900	81,900	
⊖ Z04-Misc. Non-Operating *	12,909	11,874		13,100	13,100	
Grand Total *	3,284,631	3,186,280	2,267,175	6,765,647	4,498,472	33.51%

Analysis shows that Non-Departmental expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60390-Admin. Technologies/Comm.	19,690	18,217	11,100	(7,117)	164.12%
---------------------------------	--------	--------	--------	---------	---------

60390 Admin Tech is coming in over budget due to File Backup and Endpoint Detection & Response.

60356-HVAC	5,125	1,966	2,062	2,000	(62)	103.10%
------------	-------	-------	-------	-------	------	---------

HVAC is over budget due to troubleshooting and repairs at OP HQ

Retired Employees

61200-Retired Employee Costs	1,070,231	988,802	501,844	1,050,000	548,156	47.79%
------------------------------	-----------	---------	---------	-----------	---------	--------

61200 Retired Employee Costs are paid a month in advance, which skews the percentage to benchmark

Misc Operating Exp

61410-Insurance	370,736	418,256	479,562	485,600	6,038	98.76%
-----------------	---------	---------	---------	---------	-------	--------

61410 The bulk of the payments are made in the first months of the year, which skews the percentage to benchmark.

Debt Repayment

72120-Interest Exp-PERS UAL Loan	138,954	127,733	61,486	120,201	58,715	51.15%
72210-Interest Exp-USDA AMI AMR	59,726	75,603	38,230	80,553	42,323	47.46%
72310-Interest Exp-Vac Con Truck	5,805	2,879	566	566	-	100.00%
72350-Interest Exp-USDA EP Reach 3A	52,344	51,234	25,336	50,099	24,763	50.57%
72850-Interest Exp-Water CIP Loan 22	550,205	527,668	256,118	512,236	256,118	50.00%
72860-Interest Exp-Sewer CIP Loan 22	334,812	321,427	182,149	312,256	130,107	58.33%
73120-Principal-PERS UAL Loan			167,000	338,000	171,000	49.41%
73310-Principal-Vac Con Truck			61,402	61,401	(1)	100.00%
73350-Principal-USDA Reach 3A			51,000	51,000	-	100.00%

Most of the loan principal and interest payments are semi-annual, which skews the percent to benchmark. Finance expects these accounts to be on track for the fiscal year.

Dept. 54 - Utility Services Department

Operating Account Expense Summary		Period			5	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42%	of Budget
Y01-Sal/Wage/Benefits *	8,858,863	8,028,231	3,437,248	8,599,058	5,161,810		39.97%
Y02-Utility Service *	2,164,527	1,479,049	808,781	1,944,068	1,135,287		41.60%
Y03-Materials/Supplies *	1,807,106	1,452,268	591,126	1,768,610	1,177,484		33.42%
Y04-Outside Services *	568,520	695,804	272,268	868,564	596,296		31.35%
Y05-Professional Services *	93,736	100,457	20,251	84,551	64,300		23.95%
Y06-Vehicle/Equipment *	713,056	606,176	221,908	647,500	425,592		34.27%
Y07-Office Expense *	44,294	33,768	29,715	82,600	52,885		35.97%
Y08-Travel/Training *	30,670	43,223	14,638	43,500	28,862		33.65%
Y10-Purchased Water *	992		7,006	20,000	12,994		35.03%
Y13-Misc Operating Exp *	307,891	332,148	11,243	310,000	298,757		3.63%
Z03-Capital Equipment *	(302,158)	1,000,650	847,021	1,879,082	1,032,061		45.08%
Z04-Misc. Non-Operating *	1,575	128	178		(178)		0.00%
Grand Total *	14,289,072	13,771,902	6,261,383	16,247,533	9,986,150		38.54%

This table shows the Utilities Service's expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60327-Ozone System Parts	1,125	26,308	12,676	10,000	(2,676)	126.76%
60350-Aerator/Compressor etc repair	23,764	7,626	12,769	18,000	5,231	70.94%
60356-HVAC	26,832	9,696	10,512	13,500	2,988	77.87%

60327 Ozone Residual Analyzer purchased as budgeted. Other materials or maintenance are purchased as needed.

60350 Aerator's/Compressors we purchased a replacement air compressor and probe for Jenny Lind WTP.

60395 Chemicals are often purchased in bulk which can skew the percentage to benchmark.

Outside Services

60404-Uniform Launder	36,648	45,736	9,196	1,062	(8,134)	865.91%
60405-Fire Hydrant Maintenance	17,725	30,229	26,805	56,625	29,820	47.34%
60419-Pave / Seal / Asphalt Repair	48,114	52,184	58,871	75,000	16,129	78.49%

60404 Uniform Launder is higher than budgeted due to a budgeting input error. Will be adjusted correctly for next fiscal year.

60405 Fire Hydrant Maintenance was done early in the year which skews the percentage to benchmark.

60419 Pave/Seal/Asphalt Repair is coming in over due to the Dunn Road main line leak.

Office Expense

60732-Memberships and Dues	22,428	18,555	18,171	30,000	11,829	60.57%
----------------------------	--------	--------	--------	--------	--------	--------

60732 Is higher due to annual memberships and subscriptions paid at beginning of year.

Travel/Training

60820-Other Travel Costs	345	109	393	500	107	78.60%
--------------------------	-----	-----	-----	-----	-----	--------

60820 Other Travel Costs is slightly over budget due to mileage reimbursements or parking costs with courses.

Capital Equipment

75200-Equipment Purchased	309,332	318,583	506,620	486,291	(20,329)	104.18%
---------------------------	---------	---------	---------	---------	----------	---------

75200 Vehicle Lease Trade In pre-recorded until the end of December

Dept 56 – General Management

Operating Account Expense Summary		Period 5				Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42%	of Budget
⊕ Y01-Sal/Wage/Benefits *	1,089,012	1,072,733	433,162	1,109,638	676,476		39.04%
⊕ Y03-Materials/Supplies *	33,396	43,958	37,371	99,600	62,229		37.52%
⊕ Y04-Outside Services *	32,062	22,715	4,640	35,451	30,811		13.09%
⊕ Y05-Professional Services *	117,260	149,126	45,850	126,300	80,450		36.30%
⊕ Y07-Office Expense *	48,451	53,227	65,653	50,976	(14,677)		128.79%
⊕ Y08-Travel/Training *	21,556	35,448	11,250	31,451	20,201		35.77%
⊕ Y13-Misc Operating Exp *	41,642	6,426		36,000	36,000		
⊕ Y16-Legal *	92,556	77,703	21,684	120,000	98,316		18.07%
⊕ Z04-Misc. Non-Operating *		1,600	153		(153)		0.00%
Grand Total *	1,475,936	1,462,936	619,763	1,609,416	989,653		38.51%

Analysis shows that General Management's overall expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60314-Uniforms - New	18,684	22,432	15,971	22,000	6,029	72.60%
----------------------	--------	--------	--------	--------	-------	--------

60314 Uniforms are coming in over budget due to annual shirt order early in the year which skews percentage to benchmark

Office Expense

60730-Publications/Subscriptions	1,121	1,796	722	1,400	678	51.57%
60732-Memberships and Dues	47,001	51,410	64,849	48,176	(16,673)	134.61%

60730 Publications are coming in over budget due to water code updates and leak adjustment notices

60732 Memberships and Dues are coming in over budget due to Moke Watershed membership paid early in the year, which skews percentage to benchmark.

Travel/Training

60820-Other Travel Costs	665	2,227	733	751	18	97.60%
--------------------------	-----	-------	-----	-----	----	--------

60820 Mileage and parking reimbursements for staff seminars

Dept 57 – Board of Directors

Operating Account Expense Summary		Period			5			Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42%	of Budget		
⊕ Y15-Director Costs *	136,469	155,273	100,649	256,354	155,705	39.26%			
⊕ Z04-Misc. Non-Operating *				5,000	5,000				
Grand Total *	136,469	155,273	100,649	261,354	160,705	38.51%			

Analysis shows that the Board of Director's overall expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60310-Materials and Supplies	1,006	1,650	2,197	3,751	1,554	58.57%
60810-Training Conf and Travel	13,543	26,614	12,123	25,000	12,877	48.49%
60820-Other Travel Costs	5,010	6,872	3,686	4,900	1,214	75.22%

60310 Materials and Supplies are currently over budget due to the replacement of boardroom TVs early in the year.

60810 Training Conf and Travel are slightly over budget as of this benchmark. ACWA Conference reimbursements took place in November

60820 Other Travel Costs are for mileage reimbursements.

Dept 58 – Engineering

Operating Account Expense Summary		Period			5			Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42%	of Budget		
⊕ Y01-Sal/Wage/Benefits *	1,154,660	805,743	374,056	1,623,354	1,249,298	23.04%			
⊕ Y03-Materials/Supplies *	12,128	11,382	7,005	17,900	10,895	39.13%			
⊕ Y04-Outside Services *	19,409	51,489	21,755	61,200	39,445	35.55%			
⊕ Y05-Professional Services *	15,157	209,681	79,872	625,000	545,128	12.78%			
⊕ Y07-Office Expense *	3,524	2,882	2,000	9,382	7,382	21.32%			
⊕ Y08-Travel/Training *	7,602	10,683	4,764	27,751	22,987	17.17%			
⊕ Z03-Capital Equipment *	5,027	3,351		-	-				
Grand Total *	1,217,507	1,095,266	489,452	2,364,587	1,875,135	20.70%			

Analysis shows that Engineering's overall expenses are below the year-to-date benchmark. Accounts to note are:

Materials/Supplies

60310-Materials and Supplies	924	3,596	2,000	(1,596)	179.80%
------------------------------	-----	-------	-------	---------	---------

60310 Materials and Supplies are over budget due to the purchase of pressure trackers.

Office Expense

60710-Permits and Licenses	616	1,284	2,000	1,451	(549)	137.84%
----------------------------	-----	-------	-------	-------	-------	---------

60710 Permits and Licenses are over budget for encroachment permits project 11104.

Dept 59 – Administrative Services

Operating Account Expense Summary	Period 5					Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	42% of Budget
⊕ Y01-Sal/Wage/Benefits *	1,479,414	1,515,589	598,336	1,632,448	1,034,112	36.65%
⊕ Y03-Materials/Supplies *	22,431	36,046	15,482	28,051	12,569	55.19%
⊕ Y04-Outside Services *	258,600	203,850	69,574	172,738	103,164	40.28%
⊕ Y05-Professional Services *	185,475	248,428	109,252	164,900	55,648	66.25%
⊕ Y07-Office Expense *	15,418	10,416	4,425	14,741	10,316	30.02%
⊕ Y08-Travel/Training *	10,375	8,003	3,398	18,751	15,353	18.12%
⊕ Y12-Bad Debts *	78,912	69,368	27,201	54,000	26,799	50.37%
⊕ Y13-Misc Operating Exp *	363,417	542,925	340,113	487,600	147,487	69.75%
⊕ Z03-Capital Equipment *	1,658	580	22,009		(22,009)	0.00%
⊕ Z04-Misc. Non-Operating *	16,667	2,179				
⊕ Z30-Transfers Out *	1,974,122	5,440,990	1,799,996	-	(1,799,996)	0.00%
Grand Total *	4,406,490	8,078,374	2,989,786	2,573,229	(416,557)	116.19%

Analysis shows that Administrative Services are higher than the year-to-date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60117-Retiree Health Benefit	6,625	10,964	4,098	7,800	3,702	52.54%
------------------------------	-------	--------	-------	-------	-------	--------

60117 Retiree Health Benefits are slightly over the benchmark

Materials/Supplies

60310-Materials and Supplies	758	445	199	251	52	79.28%
60390-Admin. Technologies/Comm.	21,674	35,449	15,283	27,800	12,517	54.97%

60310 Office Supplies miscoded as Materials. Staff have made corrections.

60390 Admin Tech is coming in over budget due to the purchase of Spare SSD Servers

Outside Services

60431-Computer Lic Maint Contracts	103,043	100,254	61,651	44,180	(17,471)	139.55%
------------------------------------	---------	---------	--------	--------	----------	---------

60431 Computer license maintenance contracts are paid early in the. IT Security Software purchases have also been made, which will be considered in next year's budget.

Professional Services

60590-Professional Services	139,875	198,658	99,402	114,500	15,098	86.81%
-----------------------------	---------	---------	--------	---------	--------	--------

60590 Professional Services are paid early in the year, which skews the percentage to benchmark. Which includes Tyler & Procure.

Bad Debts

61310-Bad Debt Expense	78,912	69,368	27,167	54,000	26,833	50.31%
------------------------	--------	--------	--------	--------	--------	--------

61310 Bad Debt Expense is coming in over budget due to more customers being sent to collections.

Misc Operating Exp

61485-Third Party Payment Processing	321,199	495,851	316,366	427,600	111,234	73.99%
--------------------------------------	---------	---------	---------	---------	---------	--------

61485 Third Party Payment Processing represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue" (48190). These costs should be coming down due to new fee agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.

Dept 60 – Water Resources

Operating Account Expense Summary		Period			5	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	42%	of Budget
⊕ Y01-Sal/Wage/Benefits *	204,754	255,793	140,658	352,390	211,732		39.92%
⊕ Y03-Materials/Supplies *	793	127		3,200	3,200		
⊖ Y04-Outside Services *	3,108		1,650	700	(950)		235.71%
⊕ Y05-Professional Services *	236,035	319,427	280,873	613,000	332,127		45.82%
⊕ Y07-Office Expense *	64,498	69,030	8,100	57,100	49,000		14.19%
⊕ Y08-Travel/Training *	2,745	6,351	1,850	6,000	4,150		30.83%
⊕ Y10-Purchased Water *			-		-		0.00%
⊕ Y12-Bad Debts *				36,500	36,500		
⊕ Y13-Misc Operating Exp *	724,668	669,905	802,972	1,428,387	625,415		56.22%
⊕ Y16-Legal *	177,438	122,819	18,943	230,000	211,057		8.24%
⊕ Z03-Capital Equipment *		3,500	1,050		(1,050)		0.00%
Grand Total *	1,414,039	1,446,952	1,256,096	2,727,277	1,471,181		46.06%

Analysis shows that Water Resources expenses are on par with the year-to-date benchmark. Accounts to note are:

Outside Services

60431-Computer Lic Maint Contracts	3,108		1,650	700	(950)	235.71%
------------------------------------	-------	--	-------	-----	-------	---------

60431 Computer Lic Maint Contracts is over budget due to Parcel Quest subscription. This will be accounted for in next year’s budget.

Misc Operating Exp

61150-New Hogan Op/Maint Expense			426,186	474,000	47,814	89.91%
61430-Federal Dam and Admin Fees	612,098	604,726	374,786	781,224	406,438	47.97%

61150 New Hogan OP expense is recorded early in the year, which skews the percentage to benchmark.

61430 Federal Dam and Admin Fees are paid early in the year, which skews the percentage to benchmark.

CCWD - Fund Cash Balance Report
As of November 30, 2025

Fund	Description	Unaudited	Transactions	Unaudited
		6/30/2025	FY25-26	11/30/2025
300	Water Fund	4,969,260.71	(3,641,064.94)	1,328,195.77
302	Slurry Line	5,817.33	1,049.33	6,866.66
306	Water-Admin Replacement	25,053.32	6,522.36	31,575.68
308	Water - Interest Reserve	9,219,461.33	(368,565.45)	8,850,895.88
320	CIP - Water	(1,209,956.72)	(141,892.66)	(1,351,849.38)
321	CIP Loan II - Water	-	16,188,246.73	16,188,246.73
323	CIP Loan - Water	10,747,055.64	(4,742,357.21)	6,004,698.43
325	Capital R&R - Water	4,371,122.61	1,054,611.27	5,425,733.88
327	USDA RD AMI/AMR	122,783.40	(470,625.81)	(347,842.41)
344	Water Expansion Fund - West Point	331,387.86	4,336.83	335,724.69
354	Water Expansion Fund - Ebbetts Pass	931,168.40	21,523.97	952,692.37
356	Water Expansion Fund - Sheep Ranch	26,739.79	349.94	27,089.73
364	Water Expansion Fund - Jenny Lind	870,998.25	71,294.57	942,292.82
374	Water Expansion Fund - Copper Cove	3,684,834.41	216,742.79	3,901,577.20
394	Water Expansion Fund - Wallace	19,133.03	250.40	19,383.43
400	Hydro Fund	418,101.99	1,166.73	419,268.72
408	Hydropower - Interest Reserve	2,457,053.78	32,155.13	2,489,208.91
500	Sewer Fund	(759,463.68)	(290,413.04)	(1,049,876.72)
506	Sewer - Admin Replacement	8,897.52	1,673.99	10,571.51
508	Sewer - Interest Reserve	2,248,389.64	(151,112.23)	2,097,277.41
520	CIP - Sewer	911,689.39	78,067.74	989,757.13
523	CIP Loan - Sewer	3,283,617.23	(584,070.81)	2,699,546.42
525	Capital R&R - Sewer	3,590,145.00	506,715.57	4,096,860.57
527	USDA Loan Arnold WWTP Improvements	-	(12,674.14)	(12,674.14)
540	Sewer Expansion Fund - Forest Meadows	436,061.98	5,706.69	441,768.67
542	Sewer Expansion Fund - Big Trees Village	12,672.87	165.86	12,838.73
544	Sewer Expansion Fund - Arnold	845,498.94	3,265.78	848,764.72
546	Sewer Expansion Fund - Vallecito	1,244,695.94	16,289.18	1,260,985.12
548	Sewer Expansion Fund - Six Mile Village	27,493.64	359.82	27,853.46
554	Sewer Expansion Fund - West Point	907,482.72	11,876.11	919,358.83
564	Sewer Expansion Fund - La Contenta	625,595.14	(184,705.58)	440,889.56
565	Sewer Expansion Fund - Southworth	294,436.28	3,853.26	298,289.54
584	Sewer Expansion Fund - Copper Cove	2,914,576.31	159,396.88	3,073,973.19
594	Sewer Expansion Fund - Wallace	19,133.03	250.40	19,383.43
722	Assessment District - West Point Acres	16,061.04	210.19	16,271.23
732	Assessment District - Wilseyville	5.57	0.08	5.65
752	Assessment District - Arnold	38,202.14	500.39	38,702.53
812	Assessment District - La Contenta (604)	87,934.74	(3,690.03)	84,244.71
832	Assessment District - Saddle Creek	123,156.25	1,335.11	124,491.36
842	Assessment District - DaLee/Cassidy	-	(1,737.76)	(1,737.76)
852	Assessment District - Fly In Acres	(11,579.00)	9,102.89	(2,476.11)
862	Assessment District - Wallace	59,344.05	(47,163.42)	12,180.63
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	63.08	4,882.72
	TOTAL	53,918,881.51	7,757,009.99	61,675,891.50

Fund Activity Report as of 11.30.2025

	Water Fund	Sewer Fund
Revenue	9,216,110.71	4,221,297.55
Expenditure	<u>(9,548,940.82)</u>	<u>(3,877,856.81)</u>
Net Fund Activity	(332,830.11)	343,440.74

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2025-26 thru FY 2029-30

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Copper Cove												
11083C	323	Copper Cove Tank B/Clearwell	8,600,000	7,557,007	1,042,993	466,588	533,412	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	401,615	7,098,385	60,266	189,734	250,000	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	2,742,550	7,257,450	2,166,041	5,133,959	7,300,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000					726,270				
Ebbetts Pass												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	311,122	3,248,878	13,813	111,187	125,000	3,000,000			
11103	325/Grant	Hunters Raw Water Pumps (Hazard Mitigation)	3,600,000	213,787	3,386,213	488	3,249,512	3,250,000	-			
11108	354/325	Big Trees Pump Stations 4 & 5 Replacement	3,000,000	6,402	2,993,598	486	74,514	75,000	500,000	2,000,000	500,000	
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-		250,000	1,250,000		
11135	325/Grant	Timber Trails Redwood Water Storage Tank & P/S	3,500,000	2,664	3,497,336	-	500,000	500,000	1,500,000	1,500,000		
11083H		Hunters WTP Clearwell Replacement	3,000,000	244	2,999,756	244	(244)				500,000	2,500,000
Jenny Lind / Wallace												
11083J	325	Jenny Lind Clearwell #2	700,000	780,037	(80,037)	-	-	-	-			
11088	323	Jenny Lind A-B Transmission Main	13,500,000	8,395,949	5,104,051	1,789,288	3,346,822	5,136,110	-			
11119		Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	-	500,000	2,500,000		
11083W	323	Wallace Tanks	1,700,000	240,262	1,500,000	12,363	12,637	25,000	1,350,000			
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	3,000,000	2,862,753	137,247	-	-	-	-			
11134	325	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-			
11129	325/Grant	West Point Drought Water Supply	4,700,000	420,674	4,279,326	106,414	2,393,586	2,500,000	5,000,000	900,000		
		Total Water Projects	\$ 67,960,000	\$ 23,154,784	\$ 44,245,478	\$ 4,615,990	\$ 15,745,364	\$ 21,087,380	\$ 16,600,000	\$ 10,400,000	\$ 5,000,000	\$ -

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2025-26 thru FY 2029-30

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Arnold / Forest Meadows												
15095	527	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	817,492	9,482,508	16,516	2,158,484	2,175,000	5,735,000	1,500,000		
15106		FM UV Disinfection System Replacement	500,000	452,230	47,770	-	-	-	-			
15115		Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	-	-		800,000	1,500,000
Copper Cove												
15094T	523	CC SAF, Tertiary	1,996,190	2,259,951	(263,761)	480,225	807,185	1,287,410	-			
15112	584/525	CC Pond 6 Enlargement	4,543,810	148,500	4,395,310	6,200	1,831,896	1,838,096	1,838,096			
15116		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-		-	500,000	2,750,000	
La Contenta/Wallace												
15097	525	LC Biolac, Clarifier	15,000,000	703,466	14,296,534	135,208	160,292	295,500				
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	336,185	5,663,815	7,836	52,164	60,000	2,000,000	3,600,000		
TBD		Southworth Treatment Plant Improvements	180,000	-	180,000	-	-				180,000	
West Point / Wilseyville / Vallecito												
15091	Grant	West Point/Wilseyville Consolidation Project	10,000,000	8,609,299	1,390,701	147,272	552,728	700,000	-			
TBD		West Point Septic Tank Replacements	500,000	-	500,000	-	-	-			300,000	200,000
Other												
15109	525	Collections System Rehab and I&I Mitigation	900,000	212,074	687,926	732	149,268	150,000	150,000	150,000	150,000	150,000
Total Wastewater Projects			\$ 52,670,000	\$ 13,086,967	\$ 39,583,033	\$ 793,990	\$ 5,712,016	\$ 6,506,006	\$ 9,723,096	\$ 5,750,000	\$ 3,380,000	\$ 350,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 120,630,000	\$ 36,241,750	\$ 83,828,511	\$ 5,409,980	\$ 18,657,380	\$ 24,793,386	\$ 26,323,096	\$ 16,150,000	\$ 8,380,000	\$ 350,000

3b

A G E N D A
I T E M

3b

Agenda Item

DATE: December 16, 2025
TO: Finance Committee
FROM: Jeffrey Meyer, Director of Administrative Services
SUBJECT: Discussion Regarding District's Leak Adjustment Policy

RECOMMENDED ACTION:

Discussion regarding the District's Leak Adjustment Policy.

SUMMARY:

The District's Board of Directors adopted Ordinance 2025-01, amending the Water Leak Adjustment Policy on December 10, 2025. The Board also suggested that the Finance Committee review the amended policy to see if any additional changes needed to be made, specifically Section 5, item 4:

"Leak adjustments will cover one billing period and are calculated at 50 percent of the amount more than the customer's bill in a like period from the previous year."

Attached is Ordinance 2025-01, Leak Adjustment Policy.

Staff will review the current policy and request comments from the Finance Committee.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachments: Ordinance 2025-01, Leak Adjustment Policy

ORDINANCE NO. 2025-01

**AN ORDINANCE OF CALAVERAS COUNTY WATER DISTRICT
AMENDING WATER LEAK ADJUSTMENT POLICY**

WHEREAS, the Board of Directors of the Calaveras County Water District (District) has responsibility for adopting the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services and corresponding implementation policies; and

WHEREAS, the Board of Directors adopted a Leak Adjustment Policy, Resolution 97-10, on February 12, 1997, and adopted Credit Adjustment Policy, Ordinance 2000-03, on June 14, 2000; and

WHEREAS, a thorough review by Administrative Services has resulted in several changes to the policy; and

WHEREAS, the Board of Directors finds that it is now necessary to modify the Leak Adjustment Policy relative to the provision of water services.

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT as follows:

1. The Board of Directors does hereby rescind Resolution 97-01; and
2. The Board of Directors does hereby rescind Ordinance 2000-03; and
3. The Board of Directors does hereby adopt a Leak Adjustment Policy, as attached and made a part hereof; and
4. This Ordinance shall become effective December 15, 2025.

PASSED AND ADOPTED this 10th day of December 2025 by the following vote:

AYES: Directors Ratterman, Robertson, and Garamendi
NOES: Director Thomas
ABSTAIN: None
ABSENT: Director Davidson

CALAVERAS COUNTY WATER DISTRICT


John (Jack) Garamendi, President
Board of Directors

ATTEST:


Rebecca Hitchcock
Clerk to the Board

Ordinance No. 2025-01

Leak Adjustment Policy

Section 1. Purpose. The purpose of this Ordinance is to modify the current Leak Adjustment Policy for water leaks on the customer side of the water meter.

Section 2. Findings. The Board of Directors finds and determines as follows:

- The District's Leak Adjustment Policy was adopted by the Board on February 12, 1997, by Resolution 97-10, and further revised as part of the Credit Adjustment Policy on June 14, 2000, with the adoption of Ordinance 2000-03.
- A review of the policy identified proposed changes, including renaming the Credit Adjustment back to Leak Adjustment and adding a provision to provide the option of rescinding a prior smaller leak adjustment in favor of a larger leak adjustment.

Section 3. Effect on Existing Policies. Any provision of any ordinance, resolution, and/or other policy of the District in conflict with this Ordinance 2025-01 is hereby modified to the extent, and only to the extent necessary to conform with the requirements provided herein.

Section 4. Effective Date. Consistent with Water Code Section 31105, this Ordinance shall become effective December 15, 2025.

Section 5. Leak Adjustment Policy.

1. The General Manager and his authorized designees may approve water leak adjustment credits to customer accounts in an amount not to exceed \$1,000.
2. Leak adjustments of more than \$1,000 require approval from the Board of Directors.
3. Adjustments must be requested in writing using the Leak Adjustment Request Form and be supported by documentation showing the credit is allowed due to extraordinary circumstances that render established policies and procedures of the District unreasonable or inapplicable.
4. Leak adjustments will cover one billing period and are calculated at 50 percent of the amount more than the customer's bill in a like period from the previous year.
5. Leak adjustments are granted once every five years per water service account.
6. If a customer experiences a subsequent leak of greater volume within the five year period, they can request a second leak adjustment. However, the prior leak adjustment credit will be deducted from the second request to determine the amount of the new credit.
7. A second leak adjustment will only be granted once every five years from the date of the initial leak adjustment per water service account.