

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, January 20, 2026,
1:30 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.

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COMMITTEE MEMBERS

Russ Thomas, 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 December 16, 2025.

3. NEW BUSINESS

3a Report on the Monthly Financial Reports for December 2025
(Michael Minkler, General Manager)

3b Update on the FY 2024-25 Financial Audit*
(Michael Minkler, General Manager)

4. GENERAL MANAGER COMMENTS

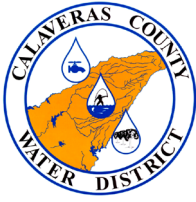
5. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

6. NEXT COMMITTEE MEETING

Tuesday February 17, 2026, at 1:30 p.m.

7. ADJOURNMENT

* No Paperwork in the packet



MINUTES

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

DECEMBER 16, 2025

Directors Present:

Jack Garamendi
Jeffrey Robertson

Director, District 2
Director, District 3

Staff Present:

Michael Minkler
Jeffrey Meyer
Kylie Muetterties
Kelly Gerkenmeyer
Rebecca Hitchcock
Damon Wyckoff
Dylan Smith*
Kate Jesus*
Kevin Williams*
Bana Rousan-Gedese*
Pat Burkhardt*

General Manager
Director of Administrative Services
Accountant II
External Affairs Manager
Executive Assistant and Clerk to the Board
Director of Operations
Information Systems Administrator
Human Resources Technician
District Engineer
Water Resources Technician
Construction and Maintenance Manager

Others Present:

James Ramsey*
Francisco de la Cruz
Michael Rodgers

Eide Bailey
Member of the public
Member of the public

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

The 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 who provided the Committee with a handout to support his comments.

2. APPROVAL OF MINUTES:

The minutes for the meeting of November 17, 2025, were approved by the Committee.

3. **NEW BUSINESS**

- 3a Report on the Monthly Financial Reports for November 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 comments were received from Michael Rodgers and Francisco de la Cruz who provided the Committee with a handout to support his comments.

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

DISCUSSION: Mr. Meyer presented the recently adopted leak adjustment policy, clarified calculation methods, discussed the balance between customer support and personal responsibility, and considered operational practices for leak detection and customer notification. The Committee did not recommend further changes to the policy.

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

DISCUSSION: Mr. Meyer gave an update on the Tyler business process review, with Dylan and Josh from IT leading efforts to improve utility billing processes, addressed gaps due to staff turnover, and enhancing documentation for future staff.

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

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

DISCUSSION: Mr. Meyer provided an overview of the district's unfunded liabilities, particularly related to CalPERS, including current funding levels, past actions to reduce liabilities, and the importance of monitoring these obligations in future budgets.

PUBLIC COMMENT: Public comments were received from Michael Rodger and Francisco de la Cruz.

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

DISCUSSION: Mr. Meyer updated the Committee on the status of the annual audit, highlighting the challenges of working with new auditors, the introduction of the hydro fund, and the need for comparative financial statements and management analysis. He aims to present the audit to the board by January 14th, with opportunities for board and public review.

PUBLIC COMMENT: Public comment was received from Damon Wyckoff.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

Since this was his last meeting before retirement, Mr. Meyer stated it has been a pleasure serve this Committee.

5. GENERAL MANAGER COMMENTS

No comments.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Director Robertson and Garamendi both thanked Mr. Meyer for his service and dedication to the District.

7. NEXT COMMITTEE MEETING

Tuesday January 20, 2026, at 2:30 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 4:09 p.m.

Respectfully Submitted,

Kylie Muetterties
Accountant II

3 a

A G E N D A
I T E M

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December 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			6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget
W01-Sales & Charges	16,765,990	24,936,647	14,579,925	28,737,400	14,157,475	50.74%
41000-Water/Sewer Sales/Resid	16,500,911	24,666,040	14,286,137	28,431,800	14,145,663	50.25%
41100-Irrigation Water Sales	6,390	9,123		12,800	12,800	
41200-Water Sales-Fire Hydrant	217,262	195,253	184,627	183,900	(727)	100.40%
44100-Account Establishment Fees	37,611	36,900	21,292	37,900	16,608	56.18%
44110-Delinquent Account Charge	3,816	26,885	87,397	71,000	(16,397)	123.09%
44115-County Recording Fees		86				
44120-Termination of Services		2,360	472		(472)	0.00%
W03-Misc. Operating Revenue	394,033	514,472	250,829	394,500	143,671	63.58%
42000-Inspection Fees	508	1,547	2,762	4,000	1,238	69.05%
44500-Repair Labor/Materials	2,144	5,938	600	5,000	4,400	12.00%
44510-Reimbursable Expense	140,147	148,521	124,109	118,000	(6,109)	105.18%
48190-Miscellaneous Operating Rev	224,173	264,736	112,313	250,000	137,687	44.93%
54610-Miscellaneous Income	24,400	90,612	10,995	14,000	3,005	78.54%
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	201,517	50,000	(151,517)	403.03%
54520-Grant Revenue/State Agencies	2,601	80	22,640		(22,640)	0.00%
51700-Net Mark to Market Value	722,493	715,525				
X05-Power Sales	1,092,651	835,673	486,374	981,700	495,326	49.54%
54300-Power Sales-North Fork	784,376	710,335	392,757	828,700	435,943	47.39%
54400-Power Sales-New Hogan	308,275	125,339	93,617	153,000	59,383	61.19%
X06-Other Revenue	874,975	716,065	318,377	1,411,126	1,092,749	22.56%
48130-Rental Revenue	14,569	17,186	2,915	83,000	80,085	3.51%
54600-Other Non-Operating Revenue	734,856	530,206	315,462	1,197,126	881,664	26.35%
X08-Lease	190,795					
X30-Transfers In		10,433				
Grand Total	24,030,813	31,780,460	15,928,346	35,525,286	19,596,940	44.84%

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41200-Water Sales-Fire Hydrant	217,262	195,253	184,627	183,900	(727)	100.40%
44100-Account Establishment Fees	37,611	36,900	21,292	37,900	16,608	56.18%
44110-Delinquent Account Charge	3,816	26,885	87,397	71,000	(16,397)	123.09%

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 Delinquent Account reminder notices were reinstated in July and are greater than anticipated.

Water/Sewer Fees

44300-Install Water Meter	27,914	28,949	25,987	26,700	713	97.33%
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44300 Install Water Meter fees are higher due to more installations early in the year.

Misc. Operating Revenue

42000-Inspection Fees	508	1,547	2,762	4,000	1,238	69.05%
44500-Repair Labor/Materials	2,144	5,938	600	5,000	4,400	12.00%
44510-Reimbursable Expense	140,147	148,521	124,109	118,000	(6,109)	105.18%
48190-Miscellaneous Operating Rev	224,173	264,736	112,313	250,000	137,687	44.93%
54610-Miscellaneous Income	24,400	90,612	10,995	14,000	3,005	78.54%

42000 Inspection Fees are coming in higher than budgeted due to more 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.

48190 Miscellaneous Operating Revenue is lower than anticipated and reflects convenience fees from credit card transactions.

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

Grant Revenue

54510-Grant Revenue/Federal Agencies	172,006	34,440	201,517	50,000	(151,517)	403.03%
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54510 Grant Revenue is over budget due to the receiving the final disbursements of FY 2022-23 FEMA Projects

Interest Income

51100-Interest Income/CCWD Invest	27,479	41,639	42,258	19,200	(23,058)	220.09%
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51100 Interest Income is over budget due to Argent (interim funding) investments income.

Power Sales

54400-Power Sales-New Hogan	308,275	125,339	93,617	153,000	59,383	61.19%
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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	2,915	83,000	80,085	3.51%
54600-Other Non-Operating Revenue	734,856	530,206	315,462	1,197,126	881,664	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	6
Account Type	2024	2025	2026	
W01-Sales & Charges	4,691,407	1,182	800	
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	800	
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	94,958	
54520-Grant Revenue/State Agencies	4,224,836	1,991,391		
X03-Interest Income	1,864,031	1,559,016	672,644	
51200-Interest Income/Trusteed Funds	8,136	8,160		
X04-Expansion/Assemt Fees	547,133	497,861	515,354	
52410-Expansion Fees	547,133	497,861	515,354	
X06-Other Revenue		6,383	45,680	
48130-Rental Revenue		4,235	11,880	
54600-Other Non-Operating Revenue		2,149		
52220-Assessment Revenue - Forclsur			30,000	
52300-Admin Fees Collected			3,800	
X30-Transfers In			9,178,104	
Grand Total	12,909,357	5,150,424	10,519,478	

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 December are on par with the 50% 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			6		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	50% Budget	of
Y01-Sal/Wage/Benefits *	13,302,114	12,074,477	6,445,114	13,828,900	7,383,786	46.61%	
60000-Salaries/Wages	6,695,127	6,981,013	3,909,129	7,981,822	4,072,693	48.98%	
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	81,342	215,500	134,158	37.75%	
60035-CTO Payout	119,432	199,617	126,236	202,849	76,613	62.23%	
60100-Benefits	2,703,363	2,915,694	1,441,083	3,428,331	1,987,248	42.03%	
60110-Retirement Expense	2,011,462	757,451	380,774	864,711	483,937	44.03%	
60115-CalPERS UAL	1,151,537	631,420	465,864	828,963	363,099	56.20%	
60117-Retiree Health Benefit	47,845	61,081	29,736	54,120	24,384	54.94%	
60010-On Call Pay		8,475	10,150	21,100	10,950	48.10%	
60040-Comp Absence	93,147	148,212					
Y02-Utility Service *	2,196,023	1,505,876	976,889	1,991,568	1,014,679	49.05%	
60210-Power	2,004,621	1,301,052	885,610	1,773,500	887,890	49.94%	
60220-Water	8,501	9,646	5,484	12,000	6,516	45.70%	
60230-Sewage	44,123	44,277	18,450	45,000	26,550	41.00%	
60250-Telephone	115,176	121,564	54,349	136,068	81,719	39.94%	
60260-Refuse/Disposal	23,602	29,337	12,996	25,000	12,004	51.98%	
Y03-Materials/Supplies *	1,916,811	1,603,733	810,288	1,966,261	1,155,973	41.21%	
60310-Materials and Supplies	248,250	264,864	115,306	280,751	165,445	41.07%	
60312-Safety Eq Repl consumables	50,403	28,301	10,557	41,200	30,643	25.62%	
60313-Tools	43,329	26,195	9,350	48,000	38,650	19.48%	
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	42,287	110,200	67,913	38.37%	
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	26,047	50,000	23,953	52.09%	
60327-Ozone System Parts	1,125	26,308	13,187	10,000	(3,187)	131.87%	
60328-UV Parts and Supplies	68,045	23,871		110,000	110,000		
60331-Electrical Parts Replacement	108,935	58,351	24,088	70,000	45,912	34.41%	
60332-Leak Repair Supplies	134,625	157,008	106,955	200,000	93,045	53.48%	
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	1,419	12,000	10,581	11.83%	
60338-Meters New Conn and Repl	34,012	11,864	9,186	31,000	21,814	29.63%	
60350-Aerator/Compressor etc repair	23,764	7,626	13,183	18,000	4,817	73.24%	
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	9,663	22,000	12,337	43.92%	
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	317,347	525,000	207,653	60.45%	

District Operating Expense Detail

Operating Account Expense Summary				Period	6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget	
Y04-Outside Services *	963,436	1,086,204	512,653	1,406,950	894,297	36.44%	
60410-Service Maintenance Contracts	159,078	112,489	12,457	128,558	116,101	9.69%	
60431-Computer Lic Maint Contracts	187,280	288,877	192,508	427,895	235,387	44.99%	
60420-Drug and Alcohol Testing	3,507	5,004	265	5,000	4,735	5.30%	
60429-Recruiting	28,555	17,460	8,118	29,751	21,633	27.29%	
60480-Rental (Non Vehicle and Equip)	6,900	2,661	1,918	5,000	3,082	38.36%	
60400-Outside Services	99,842	71,399	44,400	135,838	91,438	32.69%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200		
60402-Spraying - Weeds & Insects	33,685	52,372	7,032	42,751	35,719	16.45%	
60403-Snow Removal	1,125	6,300		7,200	7,200		
60404-Uniform Launder	36,648	45,736	11,874	1,062	(10,812)	1118.08%	
60405-Fire Hydrant Maintenance	17,725	30,229	30,613	56,625	26,012	54.06%	
60412-Groundwater Monitoring	37,070	47,442	11,787	50,000	38,213	23.57%	
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	59,351	75,000	15,649	79.13%	
60424-Septic Hauling	45,053	27,375	15,353	50,000	34,647	30.71%	
60425-Tank Cleaning	28,960	14,612	13,000	64,730	51,730	20.08%	
60426-Building Repairs	11,797	22,875	1,605	80,000	78,395	2.01%	
60427-UV System PM	6,232	9,494	4,499	10,000	5,501	44.99%	
60430-Claims/Damages	6,874	7,503	2,692	5,000	2,308	53.84%	
60440-Janitorial Services	22,242	27,216	13,175	32,840	19,665	40.12%	
60470-Laboratory Services	164,705	216,693	82,006	160,000	77,994	51.25%	
Y05-Professional Services *	650,389	1,027,119	585,189	1,613,751	1,028,562	36.26%	
60541-Advertising/Publicity	2,433	246	294	4,500	4,206	6.53%	
60590-Professional Services	602,356	977,103	574,315	1,558,851	984,536	36.84%	
60510-Accounting/Auditing	45,600	49,770	9,850	50,400	40,550	19.54%	
60545-Public Outreach			730		(730)	0.00%	
Y06-Vehicle/Equipment *	713,056	606,231	297,211	647,500	350,289	45.90%	
60610-Operating Exp Gas and Oil	374,015	340,384	183,705	385,000	201,295	47.72%	
60620-Repair Exp/Parts and Repairs	190,724	178,467	104,353	185,000	80,647	56.41%	
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	0.00%	
60665-Capital Lease Interest	131,183						
60625-Generators - Repair			9,153	30,000	20,847	30.51%	
60630-Generators - Repair				-	-		
Y07-Office Expense *	176,185	169,323	116,021	214,799	98,778	54.01%	
60700-Forms and Supplies	2,545	163	819	2,151	1,332	38.08%	
60710-Permits and Licenses	21,616	15,716	14,978	42,551	27,573	35.20%	
60730-Publications/Subscriptions	2,154	2,926	1,159	13,051	11,892	8.88%	
60732-Memberships and Dues	136,600	140,727	94,113	142,346	48,233	66.12%	
60760-Recording/Title Reports	46	144		1,700	1,700		
60780-Printing		227		500	500		
60720-Postage	13,225	9,420	4,952	12,500	7,548	39.62%	

District Operating Expense Detail

Operating Account Expense Summary		Period			6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget	
Y08-Travel/Training *	72,948	103,708	38,732	127,453	88,721	30.39%	
60810-Training Conf and Travel	71,915	101,089	37,340	124,951	87,611	29.88%	
60820-Other Travel Costs	1,033	2,619	1,392	2,502	1,110	55.64%	
Y10-Purchased Water *	992		14,317	20,000	5,683	71.59%	
61100-New Hogan OM Payment	992						
61100-Purchased Water			14,317	20,000	5,683	71.59%	
Y11-Retired Employees *	1,070,231	988,802	603,444	1,050,000	446,556	57.47%	
61200-Retired Employee Costs	1,070,231	988,802	603,444	1,050,000	446,556	57.47%	
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	2,118,042	2,747,587	629,545	77.09%	
61409-Unemployment Claims	41,642	6,426		36,000	36,000		
61420-State Water and Sewer Fees	307,891	332,148	315,816	310,000	(5,816)	101.88%	
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	121,128	155,663	34,535	77.81%	
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	25,758	60,000	34,242	42.93%	
61485-Third Party Payment Processing	321,199	495,851	372,745	427,600	54,855	87.17%	
61490-Misc Operating Expense	94	11	61		(61)	0.00%	
Y15-Director Costs *	136,469	155,273	120,776	256,354	135,578	47.11%	
60000-Salaries/Wages	34,192	31,200	17,880	43,200	25,320	41.39%	
60100-Benefits	82,717	86,782	81,786	176,503	94,717	46.34%	
60310-Materials and Supplies	1,006	1,650	2,216	3,751	1,535	59.08%	
60390-Admin. Technologies/Comm.				3,000	3,000		
60810-Training Conf and Travel	13,543	26,614	14,483	25,000	10,517	57.93%	
60820-Other Travel Costs	5,010	6,872	4,411	4,900	489	90.02%	
78200-Calaveras County Fees		2,155					
Y16-Legal *	269,994	200,522	86,675	350,000	263,325	24.76%	
60505-Outside Legal Fees	269,994	200,522	86,675	350,000	263,325	24.76%	

District Operating Expense Detail

Operating Account Expense Summary		Period			6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget	
Z02-Debt Repayment *	1,158,431	1,165,883	961,433	4,258,338	3,296,905	22.58%	
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	884,049	1,960,982	1,076,933	45.08%	
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	311,105	521,211	210,106	59.69%	
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		
75400-Outside Svcs - Capital Outlay			-		-	0.00%	
Z04-Misc. Non-Operating *	31,151	15,781	397	18,100	17,703	2.19%	
60715-Late Fees and Other Penalties	2,775	2,328	397		(397)	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	2,699,994	-	(2,699,994)	0.00%	
79100-Transfers Out	1,974,122	5,440,990	2,699,994	-	(2,699,994)	0.00%	
Grand Total *	26,224,144	29,196,983	17,298,425	32,549,043	15,250,618	53.15%	

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary		Period			6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget	
⊕ Y01-Sal/Wage/Benefits *	515,410	396,388	298,669	512,012	213,343	58.33%	
⊕ Y02-Utility Service *	31,496	26,827	14,669	47,500	32,831	30.88%	
⊕ Y03-Materials/Supplies *	40,957	59,952	30,657	48,900	18,243	62.69%	
⊕ Y04-Outside Services *	81,737	112,346	85,826	268,297	182,471	31.99%	
⊕ Y05-Professional Services *	2,725	-					
⊕ Y11-Retired Employees *	1,070,231	988,802	603,444	1,050,000	446,556	57.47%	
⊕ 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	2,474,260	6,765,647	4,291,387	36.57%	

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	18,402	11,100	(7,302)	165.78%
60356-HVAC	5,125	1,966	2,062	2,000	(62)	103.10%

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

60356 HVAC is over budget due to troubleshooting and repairs at OP HQ.

Outside Services

60402-Spraying - Weeds & Insects	377	779	721	751	30	96.01%
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60402 Spraying is coming in over budget due to routine pest control costs coming in higher.

Retired Employees

61200-Retired Employee Costs	1,070,231	988,802	603,444	1,050,000	446,556	57.47%
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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%
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61410 The bulk of the payments are made in the first months of the year, which skews the percentage to benchmark.

Debt Repayment

72310-Interest Exp-Vac Con Truck	5,805	2,879	566	566	-	100.00%
72860-Interest Exp-Sewer CIP Loan 22	334,812	321,427	182,149	312,256	130,107	58.33%
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				6		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50%	of		
						Budget			
Y01-Sal/Wage/Benefits *	8,858,863	8,028,231	4,227,669	8,599,058	4,371,389	49.16%			
Y02-Utility Service *	2,164,527	1,479,049	962,220	1,944,068	981,848	49.50%			
Y03-Materials/Supplies *	1,807,106	1,452,268	718,234	1,768,610	1,050,376	40.61%			
Y04-Outside Services *	568,520	695,804	321,627	868,564	546,937	37.03%			
Y05-Professional Services *	93,736	100,457	22,165	84,551	62,386	26.21%			
Y06-Vehicle/Equipment *	713,056	606,176	297,211	647,500	350,289	45.90%			
Y07-Office Expense *	44,294	33,768	34,346	82,600	48,254	41.58%			
Y08-Travel/Training *	30,670	43,223	15,108	43,500	28,392	34.73%			
Y10-Purchased Water *	992		14,317	20,000	5,683	71.59%			
Y13-Misc Operating Exp *	307,891	332,148	315,816	310,000	(5,816)	101.88%			
Z03-Capital Equipment *	(302,158)	1,000,650	860,990	1,879,082	1,018,092	45.82%			
Z04-Misc. Non-Operating *	1,575	128	240		(240)	0.00%			
Grand Total *	14,289,072	13,771,902	7,789,943	16,247,533	8,457,590	47.95%			

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	13,187	10,000	(3,187)	131.87%
60350-Aerator/Compressor etc repair	23,764	7,626	13,183	18,000	4,817	73.24%
60356-HVAC	26,832	9,696	10,512	13,500	2,988	77.87%
60395-Chemicals	543,857	520,097	317,347	525,000	207,653	60.45%

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

60350 Aerator's/Compressors purchased a replacement air compressor and probe for Jenny Lind WTP resulting in an overbudget.

60356 HVAC is over budget due to repairs at JLTC and CC Warehouse.

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

Outside Services

60404-Uniform Launder	36,648	45,736	11,874	1,062	(10,812)	1118.08%
60419-Pave/ Seal/ Asphalt Repair	48,114	52,184	59,351	75,000	15,649	79.13%

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

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

Vehicle & Equipment

60620-Repair Exp/Parts and Repairs	190,724	178,467	104,353	185,000	80,647	56.41%
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60620 Repair Exp is coming in slightly over budget due to winter tires and truck maintenance.

Office Expense

60732-Memberships and Dues	22,428	18,555	21,164	30,000	8,836	70.55%
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60732 Is higher due to annual memberships and subscriptions paid at beginning of year.

Purchased Water

61100-Purchased Water			14,317	20,000	5,683	71.59%
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61100 Purchased Water is coming in over budget due to the timing of our water contracts with the benchmark percentage.

Misc Op Expense

61420-State Water and Sewer Fees	307,891	332,148	315,816	310,000	(5,816)	101.88%
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61420 State Water and Sewer Fees are coming in over budget due to timing of the Annual Fees processed in December which skews the benchmarks percentage.

Capital Equipment

75200-Equipment Purchased	309,332	318,583	506,620	486,291	(20,329)	104.18%
75110-Vehicles Capital Lease	-	641,044	311,105	521,211	210,106	59.69%

75200 Budgeted items such as CCTV Truck, backhoe, line locators and leak detectors have all been made and came in slightly over budget.

75110 Vehicle Lease Trade In is coming in over budget benchmark due to the higher volume of trade-in activity.

Dept 56 – General Management

Operating Account Expense Summary		Period 6				Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50% of Budget	
⊕ Y01-Sal/Wage/Benefits *	1,089,012	1,072,733	560,614	1,109,638	549,024	50.52%	
⊕ Y03-Materials/Supplies *	33,396	43,958	37,371	99,600	62,229	37.52%	
⊕ Y04-Outside Services *	32,062	22,715	9,083	35,451	26,368	25.62%	
⊕ Y05-Professional Services *	117,260	149,126	53,055	126,300	73,245	42.01%	
⊕ Y07-Office Expense *	48,451	53,227	65,786	50,976	(14,810)	129.05%	
⊕ Y08-Travel/Training *	21,556	35,448	13,807	31,451	17,644	43.90%	
⊕ Y13-Misc Operating Exp *	41,642	6,426		36,000	36,000		
⊕ Y16-Legal *	92,556	77,703	61,403	120,000	58,597	51.17%	
⊕ Z04-Misc. Non-Operating *		1,600	153		(153)	0.00%	
Grand Total *	1,475,936	1,462,936	801,272	1,609,416	808,144	49.79%	

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%
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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	855	1,400	545	61.07%
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 over budget due to CalPELRA not originally budgeted.

Travel/Training

60820-Other Travel Costs	665	2,227	824	751	(73)	109.72%
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60820 Mileage and parking reimbursements are over budget for staff seminars

Dept 57 – Board of Directors

Operating Account Expense Summary				Period		6		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50%	of Budget		
⊕ Y15-Director Costs *	136,469	155,273	120,776	256,354	135,578	47.11%			
⊕ Z04-Misc. Non-Operating *				5,000	5,000				
Grand Total *	136,469	155,273	120,776	261,354	140,578	46.21%			

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	2,216	3,751	1,535	59.08%
60810-Training Conf and Travel	13,543	26,614	14,483	25,000	10,517	57.93%
60820-Other Travel Costs	5,010	6,872	4,411	4,900	489	90.02%

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 trending over budget for mileage reimbursements.

Dept 58 – Engineering

Operating Account Expense Summary				Period		6		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50%	of Budget		
⊕ Y01-Sal/Wage/Benefits *	1,154,660	805,743	454,376	1,623,354	1,168,978	27.99%			
⊕ Y03-Materials/Supplies *	12,128	11,382	7,217	17,900	10,683	40.32%			
⊕ Y04-Outside Services *	19,409	51,489	21,755	61,200	39,445	35.55%			
⊕ Y05-Professional Services *	15,157	209,681	90,339	625,000	534,661	14.45%			
⊕ Y06-Vehicle/Equipment *		55							
⊕ Y07-Office Expense *	3,524	2,882	2,100	9,382	7,282	22.38%			
⊕ Y08-Travel/Training *	7,602	10,683	5,864	27,751	21,887	21.13%			
⊕ Z03-Capital Equipment *	5,027	3,351		-	-				
Grand Total *	1,217,507	1,095,266	581,651	2,364,587	1,782,936	24.60%			

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	3,619	2,000	(1,619)	180.95%
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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%
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60710 Permits and Licenses are over budget for encroachment permits project 11104.

Dept 59 – Administrative Services

Operating Account Expense Summary				Period	6	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50%	of Budget
⊕ Y01-Sal/Wage/Benefits *	1,479,414	1,515,589	734,217	1,632,448	898,231		44.98%
⊕ Y03-Materials/Supplies *	22,431	36,046	16,809	28,051	11,242		59.92%
⊕ Y04-Outside Services *	258,600	203,850	72,712	172,738	100,026		42.09%
⊕ Y05-Professional Services *	185,475	248,428	109,252	164,900	55,648		66.25%
⊕ Y07-Office Expense *	15,418	10,416	5,689	14,741	9,052		38.59%
⊕ Y08-Travel/Training *	10,375	8,003	1,748	18,751	17,003		9.32%
⊕ Y12-Bad Debts *	78,912	69,368	27,201	54,000	26,799		50.37%
⊕ Y13-Misc Operating Exp *	363,417	542,925	398,564	487,600	89,036		81.74%
⊕ Z03-Capital Equipment *	1,658	580	22,009		(22,009)		0.00%
⊕ Z04-Misc. Non-Operating *	16,667	2,179	4		(4)		0.00%
⊕ Z30-Transfers Out *	1,974,122	5,440,990	2,699,994	-	(2,699,994)		0.00%
Grand Total *	4,406,490	8,078,374	4,088,199	2,573,229	(1,514,970)		158.87%

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	4,559	7,800	3,241	58.45%
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60117 Retiree Health Benefits are slightly over the benchmark due to the timing of paying a month in advance.

Materials/Supplies

60390-Admin. Technologies/Comm.	21,674	35,449	16,780	27,800	11,020	60.36%
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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	62,522	44,180	(18,342)	141.52%
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60431 Computer license maintenance contracts are paid early in the year. 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%
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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%
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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	372,745	427,600	54,855	87.17%
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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			6		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	50%	of	
						Budget		
⊕ Y01-Sal/Wage/Benefits *	204,754	255,793	169,569	352,390	182,821	48.12%		
⊕ 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	310,378	613,000	302,622	50.63%		
⊕ Y07-Office Expense *	64,498	69,030	8,100	57,100	49,000	14.19%		
⊕ Y08-Travel/Training *	2,745	6,351	2,205	6,000	3,795	36.75%		
⊕ Y10-Purchased Water *			-		-	0.00%		
⊕ Y12-Bad Debts *				36,500	36,500			
⊕ Y13-Misc Operating Exp *	724,668	669,905	924,100	1,428,387	504,287	64.70%		
⊕ Y16-Legal *	177,438	122,819	25,272	230,000	204,728	10.99%		
⊕ Z03-Capital Equipment *		3,500	1,050		(1,050)	0.00%		
Grand Total *	1,414,039	1,446,952	1,442,324	2,727,277	1,284,953	52.89%		

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%
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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%
61435-State/Federal/County Fees	109,982	63,679	121,128	155,663	34,535	77.81%

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

61435 The Water Rights Annual Fees were paid in December to CDTFA. This is a reimbursable expense through MID and NCPA.

CCWD - Fund Cash Balance Report
As of December 31, 2025

Fund	Description	Unaudited	Transactions	Unaudited
		6/30/2025	FY25-26	12/31/2025
300	Water Fund	4,969,260.71	(3,819,353.42)	1,149,907.29
302	Slurry Line	5,817.33	1,204.29	7,021.62
306	Water-Admin Replacement	25,053.32	8,561.04	33,614.36
308	Water - Interest Reserve	9,219,461.33	(353,301.62)	8,866,159.71
320	CIP - Water	(1,209,956.72)	912,204.01	(297,752.71)
321	CIP Loan II - Water	-	12,930,713.11	12,930,713.11
323	CIP Loan - Water	10,747,055.64	(4,707,333.32)	6,039,722.32
325	Capital R&R - Water	4,371,122.61	1,730,801.73	6,101,924.34
327	USDA RD AMI/AMR	122,783.40	(751,222.63)	(628,439.23)
344	Water Expansion Fund - West Point	331,387.86	4,923.90	336,311.76
354	Water Expansion Fund - Ebbetts Pass	931,168.40	30,781.92	961,950.32
356	Water Expansion Fund - Sheep Ranch	26,739.79	397.31	27,137.10
364	Water Expansion Fund - Jenny Lind	870,998.25	147,437.37	1,018,435.62
374	Water Expansion Fund - Copper Cove	3,684,834.41	285,465.43	3,970,299.84
394	Water Expansion Fund - Wallace	19,133.03	284.30	19,417.33
400	Hydro Fund	418,101.99	(37,082.86)	381,019.13
408	Hydropower - Interest Reserve	2,457,053.78	36,507.94	2,493,561.72
500	Sewer Fund	(759,463.68)	(325,132.41)	(1,084,596.09)
506	Sewer - Admin Replacement	8,897.52	1,692.48	10,590.00
508	Sewer - Interest Reserve	2,248,389.64	(147,444.78)	2,100,944.86
520	CIP - Sewer	911,689.39	547,982.86	1,459,672.25
523	CIP Loan - Sewer	3,283,617.23	(1,070,752.27)	2,212,864.96
525	Capital R&R - Sewer	3,590,145.00	844,632.02	4,434,777.02
527	USDA Loan Arnold WWTP Improvements	-	10,082,961.77	10,082,961.77
540	Sewer Expansion Fund - Forest Meadows	436,061.98	6,479.20	442,541.18
542	Sewer Expansion Fund - Big Trees Village	12,672.87	188.31	12,861.18
544	Sewer Expansion Fund - Arnold	845,498.94	4,749.99	850,248.93
546	Sewer Expansion Fund - Vallecito	1,244,695.94	18,494.23	1,263,190.17
548	Sewer Expansion Fund - Six Mile Village	27,493.64	408.53	27,902.17
554	Sewer Expansion Fund - West Point	907,482.72	13,483.77	920,966.49
564	Sewer Expansion Fund - La Contenta	625,595.14	(157,410.68)	468,184.46
565	Sewer Expansion Fund - Southworth	294,436.28	4,374.87	298,811.15
584	Sewer Expansion Fund - Copper Cove	2,914,576.31	229,076.94	3,143,653.25
594	Sewer Expansion Fund - Wallace	19,133.03	284.30	19,417.33
722	Assessment District - West Point Acres	16,061.04	238.64	16,299.68
732	Assessment District - Wilseyville	5.57	0.09	5.66
752	Assessment District - Arnold	38,202.14	568.07	38,770.21
812	Assessment District - La Contenta (604)	87,934.74	26,293.96	114,228.70
832	Assessment District - Saddle Creek	123,156.25	1,552.80	124,709.05
842	Assessment District - DaLee/Cassidy	-	(2,325.00)	(2,325.00)
852	Assessment District - Fly In Acres	(11,579.00)	8,252.50	(3,326.50)
862	Assessment District - Wallace	59,344.05	(47,142.12)	12,201.93
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	71.62	4,891.26
	TOTAL	53,918,881.51	16,462,568.19	70,381,449.70

Fund Activity Report as of 12.31.2025

	Water Fund	Sewer Fund
Revenue	10,533,420.08	4,805,103.13
Expenditure	(11,675,153.93)	(4,952,978.43)
Net Fund Activity	<u>(1,141,733.85)</u>	<u>(147,875.30)</u>

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	7,900,687	699,313	810,268	189,732	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	425,229	7,074,771	83,881	166,119	250,000	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	4,223,036	5,776,964	3,646,528	3,653,472	7,300,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000	-	600,000	-	726,270	726,270				
Ebbetts Pass												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	347,177	3,212,823	49,868	75,132	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	15,892	2,984,108	9,976	65,024	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	8,744,150	4,755,850	2,137,489	2,998,621	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	252,336	1,500,000	24,437	563	25,000	1,350,000			
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	3,000,000	2,960,566	39,434	97,813	(97,813)	-	-			
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	\$ 71,660,000	\$ 26,286,480	\$ 45,425,856	\$ 6,967,405	\$ 14,119,975	\$ 21,087,380	\$ 16,600,000	\$ 10,400,000	\$ 5,500,000	\$ 2,500,000

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	844,264	9,455,736	43,288	2,131,712	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	2,282,859	(286,669)	503,133	784,277	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	703,670	14,296,330	135,412	160,088	295,500				
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	343,958	5,656,042	15,609	44,391	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	8,610,937	1,389,063	148,910	551,090	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			\$ 56,670,000	\$ 13,598,492	\$ 43,071,508	\$ 853,285	\$ 5,652,721	\$ 6,506,006	\$ 9,723,096	\$ 5,750,000	\$ 4,180,000	\$ 1,850,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 128,330,000	\$ 39,884,971	\$ 88,497,365	\$ 7,820,690	\$ 19,772,696	\$ 27,593,386	\$ 26,323,096	\$ 16,150,000	\$ 9,680,000	\$ 4,350,000