

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 October 21, 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

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Meeting ID: 236 189 580 456

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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 August 20, 2025 & September 16, 2025.
3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for September 2025
(Jeffrey Meyer, Director of Administrative Services)
 - 3b Discussion of Utility Billing Collections and Bad Debt Write Offs
(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**

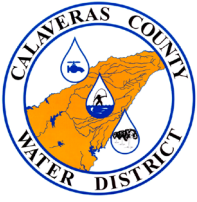
Tuesday November 18, 2025, at 2:30 p.m.
8. **ADJOURNMENT**

Minutes



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Minutes



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
August 20, 2025**

The following Committee Members were present:

Jack Garamendi	Director
Jeffrey Robertson	Director

Staff Present:

Jeffrey Meyer	Director of Administrative Services
Rebecca Hitchcock*	Clerk to the Board
Kelly Richards	Business Services Manager
Michael Bear	Accountant II
Kelly Gerkenmeyer*	External Affairs Manager
Kate Jesus*	Human Resources Technician
Dylan Smith*	Information Systems Administrator

Public Present:

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:00 p.m., the Pledge of Allegiance was led by Director Robertson.

1. **PUBLIC COMMENT:** No public comment was given.
2. **APPROVAL OF MINUTES:** Director Robertson moved to approve the Minutes for the meeting of July 16, 2025
3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for July 2025 (Pre-Audit)
(Jeffrey Meyer, Director of Administrative Services)

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

PUBLIC COMMENT: No public comment.

- 3b Discussion/Direction regarding District's Financial Management Policy – No. 5.0, District Credit Card Use
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer discussed the District's Financial Management Policy and responded to questions from the committee. Mr. Meyer requested the Finance Committee to bring to the full board, the committee approved Mr. Meyer's request.

PUBLIC COMMENT: No public comment.

- 3b Customer Assistance Program Discussion
(Kelly Richards, Business Services Manager)

DISCUSSION: Ms. Richards discussed the Customer Assistance Program and responded to questions from the committee. The committee requested Ms. Richards to research other possible programs, and report back to the committee.

PUBLIC COMMENT: No public comment.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

No Comments.

5. GENERAL MANAGER COMMENTS

N/A

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Director Robertson wants to review past due balances at a future meeting.

7. NEXT COMMITTEE MEETING

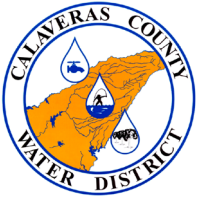
Tuesday September 16, 2025, at 2:30 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 2:30 p.m.

Respectfully Submitted,

Michael Bear
Accountant II



CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

MINUTES
September 16, 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
Michael Bear	Accountant II
Kelly Gerkenmeyer*	External Affairs Manager
Kate Jesus*	Human Resources Technician
Dylan Smith*	Information Systems Administrator
Corinne Skrbina*	Customer Service Representative
Stacey Lollar*	Human Resource Manager

Public Present:

Larry McKenney*
Jessica Self*

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 2:33 p.m., the Pledge of Allegiance was led by Director Robertson.

- PUBLIC COMMENT:** No public comment was given.
- APPROVAL OF MINUTES:** Director Robertson postponed approval of the August 20, 2025 meeting minutes to the next meeting, pending requested revisions.
- NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for August 2025
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee. Director Robertson requested staff research alternate options to the current payment processors.

PUBLIC COMMENT: No public comment.

- 3b Customer Assistance Program
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer and Mr. Minkler presented the Customer Assistance Program and responded to questions from the committee. Mr. McKenney with Amador Water Agency discussed AWA's Customer Assistance Program with the committee. Director Garamendi requested staff research other possible options for customer assistance programs.

PUBLIC COMMENT: No public comment.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

Mr. Meyer informed the committee that the audit will begin Sep 29th.
Mr. Meyer updated the committee that the Tyler utility billing system will be undergoing an update to correct processes.

5. GENERAL MANAGER COMMENTS

Mr. Minkler reminded the committee that a special Board meeting will be held on September 23, 2025, 9:00 am.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Nothing to report.

7. NEXT COMMITTEE MEETING

Tuesday October 21, 2025, at 2:30 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 3:51 p.m.

Respectfully Submitted,

Michael Bear
Accountant II

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September 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			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
☐ W01-Sales & Charges	16,765,990	24,936,647	8,016,383	28,737,400	20,721,017	27.90%	
41000-Water/Sewer Sales/Resid	16,500,911	24,666,040	7,914,919	28,431,800	20,516,881	27.84%	
41100-Irrigation Water Sales	6,390	9,123		12,800	12,800		
41200-Water Sales-Fire Hydrant	217,262	195,253	57,008	183,900	126,892	31.00%	
44100-Account Establishment Fees	37,611	36,900	11,930	37,900	25,970	31.48%	
44110-Delinquent Account Charge	3,816	26,885	32,526	71,000	38,474	45.81%	
44115-County Recording Fees		86					
44120-Termination of Services		2,360					
☐ W02-Water/Sewer Fees	31,169	33,647	9,915	26,700	16,785	37.13%	
44300-Install Water Meter	27,914	28,949	9,676	26,700	17,024	36.24%	
48100-Concept Approval Fees	3,255	4,698	239		(239)	0.00%	
☐ W03-Misc. Operating Revenue	394,033	514,472	157,231	394,500	237,269	39.86%	
42000-Inspection Fees	508	1,547	956	4,000	3,044	23.90%	
44200-Backflow Certification Testing	2,611	2,661		3,500	3,500		
44500-Repair Labor/Materials	2,144	5,938	122	5,000	4,878	2.44%	
44510-Reimbursable Expense	140,147	148,521	86,561	118,000	31,439	73.36%	
44900-Other Water/Sewer Charges	50	457	50		(50)	0.00%	
48190-Miscellaneous Operating Rev	224,173	264,736	63,539	250,000	186,461	25.42%	
54610-Miscellaneous Income	24,400	90,612	6,003	14,000	7,997	42.88%	
☐ 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		50,000	50,000		
54510-Grant Revenue/Federal Agencies	172,006	34,440		50,000	50,000		
54520-Grant Revenue/State Agencies	2,601	80					
☐ X03-Interest Income	749,972	757,164	20,004	19,200	(804)	104.19%	
51100-Interest Income/CCWD Invest	27,479	41,639	20,004	19,200	(804)	104.19%	
51700-Net Mark to Market Value	722,493	715,525					
☐ X05-Power Sales	1,092,651	835,673	253,570	981,700	728,130	25.83%	
54300-Power Sales-North Fork	784,376	710,335	195,861	828,700	632,839	23.63%	
54400-Power Sales-New Hogan	308,275	125,339	57,709	153,000	95,291	37.72%	
☐ X06-Other Revenue	874,975	716,065	317,938	1,036,126	718,188	30.69%	
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	822,126	506,728	38.36%	
☒ X08-Lease	190,795						
☒ X30-Transfers In		10,433					
Grand Total	24,030,813	31,780,460	8,775,041	35,150,286	26,375,245	24.96%	

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41200-Water Sales-Fire Hydrant	217,262	195,253	57,008	183,900	126,892	31.00%
44100-Account Establishment Fees	37,611	36,900	11,930	37,900	25,970	31.48%
44110-Delinquent Account Charge	3,816	26,885	32,526	71,000	38,474	45.81%

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	9,676	26,700	17,024	36.24%
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44300 Install Water Meter fees are higher due to more installations early in the year.

Misc. Operating Revenue

44500-Repair Labor/Materials	2,144	5,938	122	5,000	4,878	2.44%
44510-Reimbursable Expense	140,147	148,521	86,561	118,000	31,439	73.36%
54610-Miscellaneous Income	24,400	90,612	6,003	14,000	7,997	42.88%

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.

Interest Income

51100-Interest Income/CCWD Invest	27,479	41,639	20,004	19,200	(804)	104.19%
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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	57,709	153,000	95,291	37.72%
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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	2,540	83,000	80,460	3.06%
54600-Other Non-Operating Revenue	734,856	530,206	315,398	822,126	506,728	38.36%

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

54600 Other Non-Operating Revenue from Dam Fees are received early in the Fiscal Year and should meet budget by end of year.

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

Operating Account Revenue Summary		Period		
		2		
Account Type		2024	2025	2026
<input type="checkbox"/> W01-Sales & Charges		4,691,407	1,182	184
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	184
<input type="checkbox"/> W03-Misc. Operating Revenue		80	77	11,938
44510-Reimbursable Expense				11,938
48190-Miscellaneous Operating Rev		80		
54610-Miscellaneous Income			77	
<input type="checkbox"/> 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	
<input type="checkbox"/> 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	
<input type="checkbox"/> X03-Interest Income		1,864,031	1,559,016	199,324
51100-Interest Income/CCWD Invest		1,855,895	1,550,856	199,324
51200-Interest Income/Trusteed Funds		8,136	8,160	
<input type="checkbox"/> X04-Expansion/Assemt Fees		547,133	497,861	133,894
52410-Expansion Fees		547,133	497,861	133,894
<input type="checkbox"/> X06-Other Revenue			6,383	3,960
48130-Rental Revenue			4,235	3,960
54600-Other Non-Operating Revenue			2,149	
Grand Total		12,909,357	5,150,424	349,300

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 July are below the 25% 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			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
Y01-Sal/Wage/Benefits	13,302,114	12,074,477	3,130,570	13,828,900	10,698,330	22.64%	
60000-Salaries/Wages	6,695,127	6,981,013	1,900,323	7,981,822	6,081,499	23.81%	
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	38,656	215,500	176,844	17.94%	
60035-CTO Payout	119,432	199,617	42,447	202,849	160,402	20.93%	
60100-Benefits	2,703,363	2,915,694	717,417	3,428,331	2,710,914	20.93%	
60110-Retirement Expense	2,011,462	757,451	196,383	864,711	668,328	22.71%	
60115-CalPERS UAL	1,151,537	631,420	214,377	828,963	614,586	25.86%	
60117-Retiree Health Benefit	47,845	61,081	15,292	54,120	38,828	28.26%	
60010-On Call Pay		8,475	4,875	21,100	16,225	23.10%	
60040-Comp Absence	93,147	148,212					
Y02-Utility Service	2,196,023	1,505,876	423,619	1,991,568	1,567,949	21.27%	
60210-Power	2,004,621	1,301,052	391,946	1,773,500	1,381,554	22.10%	
60220-Water	8,501	9,646	1,823	12,000	10,177	15.19%	
60230-Sewage	44,123	44,277	3,690	45,000	41,310	8.20%	
60250-Telephone	115,176	121,564	21,300	136,068	114,768	15.65%	
60260-Refuse/Disposal	23,602	29,337	4,860	25,000	20,140	19.44%	
Y03-Materials/Supplies	1,916,811	1,603,733	375,332	1,966,261	1,590,929	19.09%	
60310-Materials and Supplies	248,250	264,864	39,400	280,751	241,351	14.03%	
60312-Safety Eq Repl consumables	50,403	28,301	1,786	41,200	39,414	4.33%	
60313-Tools	43,329	26,195	4,181	48,000	43,819	8.71%	
60320-Safety Materials and Supplies	4,666	7,845	2,092	61,500	59,408	3.40%	
60390-Admin. Technologies/Comm.	48,385	87,636	20,463	110,200	89,737	18.57%	
60314-Uniforms - New	21,757	26,807	3,419	22,000	18,581	15.54%	
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	12,688	50,000	37,312	25.38%	
60327-Ozone System Parts	1,125	26,308		10,000	10,000		
60328-UV Parts and Supplies	68,045	23,871		110,000	110,000		
60331-Electrical Parts Replacement	108,935	58,351	9,742	70,000	60,258	13.92%	
60332-Leak Repair Supplies	134,625	157,008	43,135	200,000	156,865	21.57%	
60333-Road Repair Materials	29,394	23,490	4,208	31,251	27,043	13.47%	
60334-SCADA Radio Supplies	5,348	27,167	9,760	52,059	42,299	18.75%	
60335-Septic Tanks - New and Repairs	18,242	9,025	17	12,000	11,983	0.14%	
60338-Meters New Conn and Repl	34,012	11,864		31,000	31,000		
60350-Aerator/Compressor etc repair	23,764	7,626	7,617	18,000	10,383	42.32%	
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	3,897	22,000	18,103	17.71%	
60356-HVAC	31,956	11,662	3,794	15,500	11,706	24.48%	
60357-Mixers	3,936	9,490	5,782	25,000	19,218	23.13%	
60358-Monitor Wells Repair	1,147			5,000	5,000		
60359-Pumps/Motors Repair	360,361	195,150	24,915	185,000	160,085	13.47%	
60360-Solids Handling Equip Repair	3,693			5,000	5,000		
60395-Chemicals	543,857	520,097	178,436	525,000	346,564	33.99%	

District Operating Expense Detail

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
Y04-Outside Services	963,436	1,086,204	207,591	1,406,950	1,199,359	14.75%	
60410-Service Maintenance Contracts	159,078	112,489		128,558	128,558		
60431-Computer Lic Maint Contracts	187,280	288,877	100,844	427,895	327,051	23.57%	
60420-Drug and Alcohol Testing	3,507	5,004	20	5,000	4,980	0.40%	
60429-Recruiting	28,555	17,460	282	29,751	29,469	0.95%	
60480-Rental (Non Vehicle and Equip)	6,900	2,661	912	5,000	4,088	18.24%	
60400-Outside Services	99,842	71,399	16,553	135,838	119,285	12.19%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200		
60402-Spraying - Weeds & Insects	33,685	52,372	6,719	42,751	36,032	15.72%	
60403-Snow Removal	1,125	6,300		7,200	7,200		
60404-Uniform Launder	36,648	45,736	4,000	1,062	(2,938)	376.65%	
60405-Fire Hydrant Maintenance	17,725	30,229	24,680	56,625	31,945	43.58%	
60412-Groundwater Monitoring	37,070	47,442	4,380	50,000	45,620	8.76%	
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	18,507	75,000	56,493	24.68%	
60424-Septic Hauling	45,053	27,375	4,823	50,000	45,177	9.65%	
60425-Tank Cleaning	28,960	14,612		64,730	64,730		
60426-Building Repairs	11,797	22,875		80,000	80,000		
60427-UV System PM	6,232	9,494		10,000	10,000		
60430-Claims/Damages	6,874	7,503	1,202	5,000	3,798	24.04%	
60440-Janitorial Services	22,242	27,216	5,350	32,840	27,490	16.29%	
60470-Laboratory Services	164,705	216,693	19,319	160,000	140,681	12.07%	
Y05-Professional Services	650,389	1,027,119	322,690	1,613,751	1,291,061	20.00%	
60541-Advertising/Publicity	2,433	246	247	4,500	4,253	5.49%	
60590-Professional Services	602,356	977,103	314,199	1,558,851	1,244,652	20.16%	
60510-Accounting/Auditing	45,600	49,770	8,244	50,400	42,156	16.36%	
Y06-Vehicle/Equipment	713,056	606,231	140,986	647,500	506,514	21.77%	
60610-Operating Exp Gas and Oil	374,015	340,384	97,460	385,000	287,540	25.31%	
60620-Repair Exp/Parts and Repairs	190,724	178,467	40,547	185,000	144,453	21.92%	
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			2,979	30,000	27,021	9.93%	
60630-Generators - Repair				-	-		
Y07-Office Expense	176,185	169,323	56,475	214,799	158,324	26.29%	
60700-Forms and Supplies	2,545	163	737	2,151	1,414	34.26%	
60710-Permits and Licenses	21,616	15,716	6,910	42,551	35,641	16.24%	
60730-Publications/Subscriptions	2,154	2,926	677	13,051	12,374	5.19%	
60732-Memberships and Dues	136,600	140,727	46,841	142,346	95,505	32.91%	
60760-Recording/Title Reports	46	144		1,700	1,700		
60780-Printing		227		500	500		
60720-Postage	13,225	9,420	1,310	12,500	11,190	10.48%	

District Operating Expense Detail

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
[-] Y08-Travel/Training	72,948	103,708	16,248	127,453	111,205	12.75%	
60810-Training Conf and Travel	71,915	101,089	15,891	124,951	109,060	12.72%	
60820-Other Travel Costs	1,033	2,619	357	2,502	2,145	14.27%	
[-] Y10-Purchased Water	992			20,000	20,000		
61100-New Hogan OMPayment	992						
61100-Purchased Water				20,000	20,000		
[-] Y11-Retired Employees	1,070,231	988,802	327,693	1,050,000	722,307	31.21%	
61200-Retired Employee Costs	1,070,231	988,802	327,693	1,050,000	722,307	31.21%	
[-] Y12-Bad Debts	78,912	69,368	14,681	90,500	75,819	16.22%	
61450-Mandated Plans				36,500	36,500		
61310-Bad Debt Expense	78,912	69,368	14,681	54,000	39,319	27.19%	
[-] Y13-Misc Operating Exp	1,808,354	1,969,660	813,010	2,747,587	1,934,577	29.59%	
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	236,304	485,600	249,296	48.66%	
61150-New Hogan Op/Maint Expense				474,000	474,000		
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	1,500	4,000	2,500	37.50%	
61315-Rate Assistance Program	41,454	47,063	14,901	60,000	45,099	24.84%	
61485-Third Party Payment Processing	321,199	495,851	174,226	427,600	253,374	40.75%	
61490-Misc Operating Expense	94	11	50		(50)	0.00%	
[-] Y15-Director Costs	136,469	155,273	59,131	256,354	197,223	23.07%	
60000-Salaries/Wages	34,192	31,200	8,760	43,200	34,440	20.28%	
60100-Benefits	82,717	86,782	40,845	176,503	135,658	23.14%	
60310-Materials and Supplies	1,006	1,650	2,073	3,751	1,678	55.27%	
60390-Admin. Technologies/Comm.				3,000	3,000		
60810-Training Conf and Travel	13,543	26,614	4,834	25,000	20,166	19.34%	
60820-Other Travel Costs	5,010	6,872	2,619	4,900	2,281	53.45%	
78200-Calaveras County Fees		2,155					
[-] Y16-Legal	269,994	200,522	9,730	350,000	340,270	2.78%	
60505-Outside Legal Fees	269,994	200,522	9,730	350,000	340,270	2.78%	

District Operating Expense Detail

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
Z02-Debt Repayment	1,158,431	1,165,883	930,449	4,258,338	3,327,889	21.85%	
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-USDAAMI AMR	59,726	75,603	38,230	80,553	42,323	47.46%	
72310-Interest Exp-Vac Con Truck	5,805	2,879	377	566	189	66.61%	
72350-Interest Exp-USDAEP 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			30,607	61,401	30,794	49.85%	
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					
73850-Principal-Water CIP Loan 2022				805,000	805,000		
73860-Principal-Sewer CIP Loan 22				441,000	441,000		
73210-Principal-USDAAMI Loan				92,000	92,000		
72360-Interest Exp-USDAArnold 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					
Z03-Capital Equipment	(295,472)	1,014,033	234,010	1,460,982	1,226,972	16.02%	
75200-Equipment Purchased	348,688	327,886	129,900	486,291	356,391	26.71%	
60353-Computers/peripherals				2,700	2,700		
75110-Vehicles Capital Lease	-	641,044	103,060	521,211	418,151	19.77%	
75300-Materials - Projects	76,860	44,523	1,050	428,880	427,830	0.24%	
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	153	18,100	17,947	0.85%	
60715-Late Fees and Other Penalties	2,775	2,328	153		(153)	0.00%	
78210-LAFCO Contribution	12,909	11,874		13,100	13,100		
78200-Calaveras CountyFees				5,000	5,000		
78990-Misc Non-Operating Costs	15,467	1,579					
Z30-Transfers Out	1,974,122	5,440,990	899,998	-	(899,998)	0.00%	
79100-Transfers Out	1,974,122	5,440,990	899,998	-	(899,998)	0.00%	
Grand Total	26,224,144	29,196,983	7,962,366	32,049,043	24,086,677	24.84%	

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
+ Y01-Sal/Wage/Benefits	515,410	396,388	128,001	512,012	384,011	25.00%	
+ Y02-Utility Service	31,496	26,827	5,811	47,500	41,689	12.23%	
+ Y03-Materials/Supplies	40,957	59,952	10,368	48,900	38,532	21.20%	
+ Y04-Outside Services	81,737	112,346	41,229	268,297	227,068	15.37%	
+ Y05-Professional Services	2,725	-					
+ Y11-Retired Employees	1,070,231	988,802	327,693	1,050,000	722,307	31.21%	
+ Y13-Misc Operating Exp	370,736	418,256	236,304	485,600	249,296	48.66%	
+ Z02-Debt Repayment	1,158,431	1,165,883	930,449	4,258,338	3,327,889	21.85%	
+ 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	1,679,855	6,765,647	5,085,792	24.83%	

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

Retired Employees

61200-Retired Employee Costs	1,070,231	988,802	327,693	1,050,000	722,307	31.21%
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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	236,304	485,600	249,296	48.66%
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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.

Dept. 54 - Utility Services Department

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
+ Y01-Sal/Wage/Benefits	8,858,863	8,028,231	2,041,185	8,599,058	6,557,873	23.74%	
+ Y02-Utility Service	2,164,527	1,479,049	417,808	1,944,068	1,526,260	21.49%	
+ Y03-Materials/Supplies	1,807,106	1,452,268	346,322	1,768,610	1,422,288	19.58%	
+ Y04-Outside Services	568,520	695,804	107,423	868,564	761,141	12.37%	
+ Y05-Professional Services	93,736	100,457	17,455	84,551	67,096	20.64%	
+ Y06-Vehicle/Equipment	713,056	606,176	140,986	647,500	506,514	21.77%	
+ Y07-Office Expense	44,294	33,768	17,597	82,600	65,003	21.30%	
+ Y08-Travel/Training	30,670	43,223	6,712	43,500	36,788	15.43%	
+ Y10-Purchased Water	992			20,000	20,000		
+ Y13-Misc Operating Exp	307,891	332,148	11,243	310,000	298,757	3.63%	
+ Z03-Capital Equipment	(302,158)	1,000,650	232,960	1,379,082	1,146,122	16.89%	
+ Z04-Misc. Non-Operating	1,575	128					
Grand Total	14,289,072	13,771,902	3,339,691	15,747,533	12,407,842	21.21%	

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

Materials/Supplies

60350-Aerator/Compressor etc repair	23,764	7,626	7,617	18,000	10,383	42.32%
60395-Chemicals	543,857	520,097	178,436	525,000	346,564	33.99%

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	4,000	1,062	(2,938)	376.65%
60405-Fire Hydrant Maintenance	17,725	30,229	24,680	56,625	31,945	43.58%

60404 Uniform Launder is higher than budgeted and will be accounted for in next years.

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

Office Expense

60732-Memberships and Dues	22,428	18,555	12,687	30,000	17,313	42.29%
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60732 is higher due to annual memberships paid at beginning of year. Subscriptions: 811, CVCWA

Dept 56 – General Management

Operating Account Expense Summary		Period			3		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
⊕ Y01-Sal/Wage/Benefits	1,089,012	1,072,733	261,640	1,109,638	847,998	23.58%	
⊕ Y03-Materials/Supplies	33,396	43,958	4,018	99,600	95,582	4.03%	
⊕ Y04-Outside Services	32,062	22,715	1,002	35,451	34,449	2.83%	
⊕ Y05-Professional Services	117,260	149,126	14,657	126,300	111,643	11.60%	
⊕ Y07-Office Expense	48,451	53,227	26,731	50,976	24,245	52.44%	
⊕ Y08-Travel/Training	21,556	35,448	4,823	31,451	26,628	15.33%	
⊕ Y13-Misc Operating Exp	41,642	6,426		36,000	36,000		
⊕ Y16-Legal	92,556	77,703	7,689	120,000	112,311	6.41%	
⊕ Z04-Misc. Non-Operating		1,600	153		(153)	0.00%	
Grand Total	1,475,936	1,462,936	320,713	1,609,416	1,288,703	19.93%	

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

Office Expense

60732-Memberships and Dues	47,001	51,410	26,054	48,176	22,122	54.08%
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60732 Memberships and Dues are coming in over budget due to Moke Watershed membership paid early in the year, which skews percentage to benchmark.

Dept 57 – Board of Directors

Operating Account Expense Summary				Period	3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
⊕ Y15-Director Costs	136,469	155,273	59,131	256,354	197,223	23.07%	
⊕ Z04-Misc. Non-Operating				5,000	5,000		
Grand Total	136,469	155,273	59,131	261,354	202,223	22.62%	

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	2,073	3,751	1,678	55.27%
60820-Other Travel Costs	5,010	6,872	2,619	4,900	2,281	53.45%

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

60820 Other Travel Costs are over budget and will be accounted for in next year's budget.

Dept 58 – Engineering

Operating Account Expense Summary				Period	3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
⊕ Y01-Sal/Wage/Benefits	1,154,660	805,743	231,832	1,623,354	1,391,522	14.28%	
⊕ Y03-Materials/Supplies	12,128	11,382	6,165	17,900	11,735	34.44%	
⊕ Y04-Outside Services	19,409	51,489	11,942	61,200	49,258	19.51%	
⊕ Y05-Professional Services	15,157	209,681	62,771	625,000	562,229	10.04%	
⊕ Y06-Vehicle/Equipment		55					
⊕ Y07-Office Expense	3,524	2,882	2,000	9,382	7,382	21.32%	
⊕ Y08-Travel/Training	7,602	10,683	2,450	27,751	25,301	8.83%	
⊕ Z03-Capital Equipment	5,027	3,351		-	-		
Grand Total	1,217,507	1,095,266	317,160	2,364,587	2,047,427	13.41%	

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	3,373	2,000	(1,373)	168.65%
60390-Admin. Technologies/Comm.	12,128	10,280	2,792	8,400	5,608	33.24%

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

60390 Admin. Tech tablets were purchased early in the year which skews the percentage to benchmark

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			3		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
+ Y01-Sal/Wage/Benefits	1,479,414	1,515,589	383,626	1,632,448	1,248,822	23.50%	
+ Y03-Materials/Supplies	22,431	36,046	8,459	28,051	19,592	30.16%	
+ Y04-Outside Services	258,600	203,850	44,345	172,738	128,393	25.67%	
+ Y05-Professional Services	185,475	248,428	97,813	164,900	67,087	59.32%	
+ Y07-Office Expense	15,418	10,416	2,047	14,741	12,694	13.89%	
+ Y08-Travel/Training	10,375	8,003	1,608	18,751	17,143	8.58%	
+ Y12-Bad Debts	78,912	69,368	14,681	54,000	39,319	27.19%	
+ Y13-Misc Operating Exp	363,417	542,925	189,177	487,600	298,423	38.80%	
+ Z03-Capital Equipment	1,658	580					
+ Z04-Misc. Non-Operating	16,667	2,179					
+ Z30-Transfers Out	1,974,122	5,440,990	899,998	-	(899,998)	0.00%	
Grand Total	4,406,490	8,078,374	1,641,754	2,573,229	931,475	63.80%	

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

Materials/Supplies

60390-Admin. Technologies/Comm.	21,674	35,449	8,431	27,800	19,369	30.33%
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Outside Services

60431-Computer Lic Maint Contracts	103,043	100,254	44,345	44,180	(165)	100.37%
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60431 Computer license maintenance contracts are paid early in the year which skews the percentage to benchmark.

Professional Services

60590-Professional Services	139,875	198,658	89,569	114,500	24,931	78.23%
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60590 Professional Services are paid early in the year which skews the percentage to benchmark. Which includes Tyler & Procure.

Misc Operating Exp

61485-Third Party Payment Processing	321,199	495,851	174,226	427,600	253,374	40.75%
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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). There are no customer fees collected through the lockbox payment service.

Dept 60 – Water Resources

Operating Account Expense Summary		Period			3	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	25% of Budget	
+ Y01-Sal/Wage/Benefits	204,754	255,793	84,286	352,390	268,104	23.92%	
+ 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	129,994	613,000	483,006	21.21%	
+ Y07-Office Expense	64,498	69,030	8,100	57,100	49,000	14.19%	
+ Y08-Travel/Training	2,745	6,351	655	6,000	5,345	10.92%	
+ Y12-Bad Debts				36,500	36,500		
+ Y13-Misc Operating Exp	724,668	669,905	376,286	1,428,387	1,052,101	26.34%	
+ Y16-Legal	177,438	122,819	2,041	230,000	227,959	0.89%	
+ Z03-Capital Equipment		3,500	1,050		(1,050)	0.00%	
Grand Total	1,414,039	1,446,952	604,062	2,727,277	2,123,215	22.15%	

Analysis shows that Water Resources expenses are below the year-to-date benchmark. Accounts to date 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

61430-Federal Dam and Admin Fees	612,098	604,726	374,786	781,224	406,438	47.97%
61455-Water Conservation	500	1,500	1,500	4,000	2,500	37.50%

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

61455 Water Conservation Scholarships are paid early in the year, which skews the percentage to benchmark

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

Fund	Description	Unaudited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2025	FY25-26	9/30/2025	9/30/2025	9/30/2025	9/30/2025
300	Water Fund	4,969,260.71	(3,764,006.39)	1,205,254.32		-	-
302	Slurry Line	5,817.33	550.93	6,368.26		6,368.26	-
306	Water-Admin Replacement	25,053.32	2,919.29	27,972.61		27,972.61	-
308	Water - Interest Reserve	9,219,461.33	100,477.58	9,319,938.91		9,319,938.91	-
320	CIP - Water	(1,209,956.72)	(504,134.58)	(1,714,091.30)		-	-
321	CIP Loan II - Water	-	16,556,846.27	16,556,846.27		-	-
323	CIP Loan - Water	10,747,055.64	(1,314,286.49)	9,432,769.15		9,432,769.15	-
325	Capital R&R - Water	4,371,122.61	485,633.81	4,856,756.42		-	-
327	USDA RD AMI/AMR	122,783.40	-	122,783.40		122,783.40	-
344	Water Expansion Fund - West Point	331,387.86	2,359.10	333,746.96		333,746.96	-
354	Water Expansion Fund - Ebbetts Pass	931,168.40	16,246.63	947,415.03		947,415.03	-
356	Water Expansion Fund - Sheep Ranch	26,739.79	190.36	26,930.15		26,930.15	-
364	Water Expansion Fund - Jenny Lind	870,998.25	50,870.60	921,868.85		921,868.85	-
374	Water Expansion Fund - Copper Cove	3,684,834.41	132,020.16	3,816,854.57		3,816,854.57	-
394	Water Expansion Fund - Wallace	19,133.03	136.21	19,269.24		19,269.24	-
400	Hydro Fund	418,101.99	(82,347.56)	335,754.43		-	-
408	Hydropower - Interest Reserve	2,457,053.78	17,491.41	2,474,545.19		2,474,545.19	-
500	Sewer Fund	(759,463.68)	(266,202.23)	(1,025,665.91)		-	-
506	Sewer - Admin Replacement	8,897.52	1,077.11	9,974.63		9,974.63	-
508	Sewer - Interest Reserve	2,248,389.64	29,033.17	2,277,422.81		2,277,422.81	-
520	CIP - Sewer	911,689.39	442,208.04	1,353,897.43		-	-
523	CIP Loan - Sewer	3,283,617.23	(578,788.37)	2,704,828.86		-	-
525	Capital R&R - Sewer	3,590,145.00	359,455.94	3,949,600.94		-	-
540	Sewer Expansion Fund - Forest Meadows	436,061.98	3,104.27	439,166.25		439,166.25	-
542	Sewer Expansion Fund - Big Trees Village	12,672.87	90.23	12,763.10		12,763.10	-
544	Sewer Expansion Fund - Arnold	845,498.94	(1,734.22)	843,764.72		843,764.72	-
546	Sewer Expansion Fund - Vallecito	1,244,695.94	8,860.82	1,253,556.76		1,253,556.76	-
548	Sewer Expansion Fund - Six Mile Village	27,493.64	195.73	27,689.37		27,689.37	-
554	Sewer Expansion Fund - West Point	907,482.72	6,460.25	913,942.97		913,942.97	-
564	Sewer Expansion Fund - La Contenta	625,595.14	(65,753.14)	559,842.00		559,842.00	-
565	Sewer Expansion Fund - Southworth	294,436.28	2,096.06	296,532.34		296,532.34	-
584	Sewer Expansion Fund - Copper Cove	2,914,576.31	112,863.66	3,027,439.97		3,027,439.97	-
594	Sewer Expansion Fund - Wallace	19,133.03	136.21	19,269.24		19,269.24	-
722	Assessment District - West Point Acres	16,061.04	114.34	16,175.38		-	16,175.38
732	Assessment District - Wilseyville	5.57	0.04	5.61		-	5.61
752	Assessment District - Arnold	38,202.14	272.40	38,474.54		-	38,474.54
812	Assessment District - La Contenta (604)	87,934.74	(2,507.42)	85,427.32		-	85,427.32
832	Assessment District - Saddle Creek	123,156.25	876.74	124,032.99		-	124,032.99
842	Assessment District - DaLee/Cassidy	-	(1,737.76)	(1,737.76)		-	(1,737.76)
852	Assessment District - Fly In Acres	(11,579.00)	9,113.35	(2,465.65)		-	(2,465.65)
862	Assessment District - Wallace	59,344.05	(47,235.18)	12,108.87		12,108.87	-
915	CCWD PFA - Water	-	-	-		-	-
920	Advance Grant Fund	4,819.64	34.31	4,853.95		4,853.95	-
	TOTAL	53,918,881.51	11,713,001.68	65,631,883.19	-	37,148,789.30	259,912.43

Fund Activity Report as of 09.30.2025

	Water Fund	Sewer Fund
Revenue	2,549,115.88	1,065,163.76
Expenditure	<u>(1,570,692.27)</u>	<u>(571,522.40)</u>
Net Fund Activity	978,423.61	493,641.36

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	7,337,209	1,262,791	246,790	753,210	1,000,000	-			
11104		Lake Tulloch Intertie Project	7,500,000	346,754	7,153,246	5,405	(5,405)	-	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	682,988	9,317,012	106,480	4,393,520	4,500,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000					600,000				
Ebbetts Pass												
11083S		Ebbetts Pass Sawmill Tank	3,560,000	297,390	3,262,610	81	(81)		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		Big Trees Pump Stations 4 & 5 Replacement	3,000,000	6,402	2,993,598	486	(486)		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	8,074,250	5,425,750	1,467,589	3,668,521	5,136,110	-			
11119		Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	-	500,000	2,500,000		
11083W		Wallace Tanks	1,700,000	227,899	1,500,000	-	-		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	349,499	4,350,501	35,239	2,464,761	2,500,000	5,000,000	900,000		
		Total Water Projects	\$ 67,960,000	\$ 20,401,595	\$ 46,986,304	\$ 1,862,558	\$ 15,223,552	\$ 17,686,110	\$ 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	812,947	9,487,053	11,971	2,163,029	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	1,780,298	215,892	572	1,035,618	1,036,190	-			
15112	584/525	CC Pond 6 Enlargement	4,543,810	146,608	4,397,202	4,309	1,833,787	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		LC Biolac, Clarifier	15,000,000	702,508	14,297,492	134,250	(134,250)					
15092B		Huckleberry Lift Station Improvements	6,000,000	333,054	5,666,946	4,705	(4,705)		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	8,477,910	1,522,090	15,883	684,117	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	\$ 12,465,400	\$ 40,204,600	\$ 172,423	\$ 5,726,863	\$ 5,899,286	\$ 9,723,096	\$ 5,750,000	\$ 3,380,000	\$ 350,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 120,630,000	\$ 32,866,995	\$ 87,190,904	\$ 2,034,981	\$ 20,950,415	\$ 23,585,396	\$ 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: October 21, 2025

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion of Utility Billing Collections and Bad Debt Write Offs

RECOMMENDED ACTION:

Discussion of Utility Billing Collections and Bad Debt Write Offs.

SUMMARY:

The Finance Committee requested an overview of the collection process for outstanding utility bills, including a historical account of amounts sent to collections and bad debt write-offs.

The District utilizes two methods for collecting delinquent water and sewer bills when all other collection efforts have been unsuccessful, the County tax rolls and a collection agency. The type of method used is generally based on whether the responsible party for the delinquent account(s) owns the property.

If the responsible party owns the property, Section 31701e of the California Water Code provides for the collection of such delinquencies on the County Tax Rolls. In the spring of each year, Customer Service prepares a list of delinquent and unpaid charges. They engage in extensive customer outreach in an effort to reduce the number of delinquent accounts. For accounts that are still delinquent, staff presents to the Board a list of delinquent utility service accounts that it wants the County Tax Collector to place on the tax rolls. The County charges a 1% fee based on the total amount placed on the tax rolls. In August 2025, the District submitted a total of \$660,708 in delinquent accounts, which resulted in fee of \$6,607. The advantage of placing these delinquent accounts on the tax rolls is that the District is guaranteed to receive the funds as it participates in the County's Teeter program.

Accounts not eligible to be placed the tax rolls are generally those where the property has been sold or foreclosed upon. Often, the District is not aware of a sale until it has been completed and thus not able to place a lien on the property. Since the outstanding amounts cannot be transferred to the new owner, the District must try to collect the funds from the prior owner. These efforts are rarely successful, especially when a lender forecloses on the property. All bad debt accounts that are not written off due to bankruptcy are placed with a local collection agency in the absence of other remedies. Unfortunately, many accounts placed with the collection agency remain uncollectable.

The following table shows the Bad Debt Expense and the amounts placed on the County Tax Rolls from FY 2019-20 through FY 2025-26.

Fiscal Year	Bad Debt Expense	County Tax Rolls
FY 19-20	32,578.06	105,113.01
FY 20-21	61,924.11	88,914.81
FY 21-22	17,584.89	226,399.81
FY 22-23	98,730.16	217,827.48
FY 23-24	78,911.29	358,474.41
FY 24-25	69,367.84	516,936.63
FY 25-26	-	660,708.49

This is an informational item only and no action is required.

FINANCIAL CONSIDERATIONS:

None at this time.