

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 20, 2026,
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

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

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

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 236 189 580 456

Passcode: pM2LK7L2

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Or call in (audio only)

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

Phone Conference ID: 528 279 294#

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 August 18, 2026.

3. NEW BUSINESS

3a Report on Arbitrage Rebate Analysis for FY 2025-26
(Sandee Stallings, BLX Group LLC)

3b Discussion on District Artificial Intelligence Policy
(Stacey Lollar, Human Resources Manager/ Dylan Smith, Information Systems Administrator)

3c 1st Quarter Financial Reports (July - Sept)
(Kelly Zahniser, Director of Administrative Services)

3d Update on Business Process Review & PACE Training
(Monica Remus, Business Services Manager / Dylan Smith, Information Systems Administrator)

3e Update on Monthly Billing Transition Project
(Kelly Zahniser, Director of Administrative Services / Monica Remus, Business Services Manager
Kelly Gerkensmeyer, External Affairs Manager / Dylan Smith, Information Systems Administrator)

4. GENERAL MANAGER COMMENTS

5. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

6. NEXT COMMITTEE MEETING

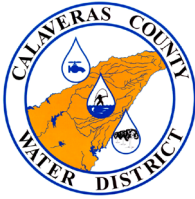
Tuesday, November 17, 2026, at 1:00 p.m.

7. ADJOURNMENT

Minutes

A G E N D A
I T E M

Minutes



MINUTES

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

August 18, 2026

Directors Present:

Jack Garamendi
Russ Thomas

Director, District 2
Director, District 4

Staff Present:

Michael Minkler
Kelly Zahniser
Monica Remus
Jesse Hampton*
Kylie Muettert
Pat Burkhardt*
Kevin Williams*
Rebecca Hitchcock*
Julie Johnson*
Kelly Gerkenmeyer
Dylan Smith

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

Others Present:

No members of the public were present.

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

The meeting called to order at 1:00 p.m., the Pledge of Allegiance was led by Director Thomas.

1. PUBLIC COMMENT:

No public comment.

2. APPROVAL OF MINUTES:

The minutes for the meeting of July 21, 2026, were approved by the Committee.

3. NEW BUSINESS

- 3a Discussion/Direction Regarding Proposed Revision to Reserve Policies
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented proposed revisions to the District's reserve policies. The purpose is to clarify reserve purposes, distinguish restricted reserves from Board-designated reserves, align reserve funding with annual budgets and long-range financial planning, clarify authorized uses, improve reporting transparency, and simplify the reserve structure where appropriate.

PUBLIC COMMENT: No public comment.

- 3b Update on Monthly Billing Transition Project
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented the status on the transition project to convert the Utility Billing structure to monthly billing. The purpose was to discuss implementation timelines and schedules, identify significant issues, and inform the Committee on the project status.

PUBLIC COMMENT: No public comment.

- 3c Discussion on Schedule Change to Finance Committee.
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented a proposed schedule change for the Finance Committee meetings. The Committee adopted the revised schedule.

PUBLIC COMMENT: No public comment.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

No comments.

5. GENERAL MANAGER COMMENTS

No comments.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

7. NEXT COMMITTEE MEETING

Tuesday, October 20, 2026, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 2:22 p.m.

Respectfully Submitted,

Kylie Muetterties
Accountant II

3 a

A G E N D A
I T E M

3 a

Agenda Item

DATE: October 20, 2026

TO: Finance Committee

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Information Presentation regarding federal arbitrage requirements

RECOMMENDED ACTION:

Receive an informational presentation from Sandee Stalling, President/Chief Executive Officer of BLX Group LLC regarding federal arbitrage requirements applicable to tax-exempt debt and discuss implications for the District's financing and investment practices. No formal action is requested.

BACKGROUND:

Tax-exempt borrowing is subject to federal tax rules intended to limit the financial advantage of issuing debt earlier, in larger amounts, or for longer periods than necessary. Compliance includes requirements associated with investment earnings on bond proceeds and, where applicable, payments to the Internal Revenue Service (IRS). The District has outstanding tax-exempt financing obligations and benefits from understanding how these requirements affect project spending, investments, and post-issuance administration.

DISCUSSION

Ms. Stallings will provide an overview of arbitrage compliance, beginning with pre-issuance planning, including project budgets, anticipated cash flow, spending exception targets, reimbursement considerations, and private-use considerations. She will also address post-issuance practices such as separately tracking bond proceeds, investment earnings, project expenditures, and obligations documented in tax compliance certificates.

The presentation distinguishes two related but separate requirements:

1. Arbitrage rebate: calculations generally consider investments over the life of the issue, with cumulative computations at five-year intervals and potential remittances to the IRS.
2. Yield restriction: certain investments or funds may be subject to limits on earnings after applicable periods, with possible yield reduction payments.

The presentation also compares investment yields with applicable arbitrage limits and discusses State and Local Government Services (SLGS) Treasury securities, including time-deposit and demand-deposit options. SLGS may provide a compliance or rebate-management strategy in appropriate circumstances, but suitability depends on the particular debt issue, applicable restrictions, and spending exceptions.

CONCLUSION:

The presentation is intended to strengthen the Finance Committee and staff's understanding of arbitrage requirements and support informed oversight of the District's tax-exempt financing, investment of proceeds, and related compliance responsibilities.

Attachments: Understanding Arbitrage – presentation by Sandee Stallings, BLX Group LLC (dated October 12, 2026)

UNDERSTANDING ARBITRAGE

Sandee Stallings
President / Chief Executive Officer
BLX Group LLC
(214) 989-2701 | ssallings@blxgroup.com



Why is the IRS Interested?

- Gatekeeper for US Treasury and tax-exempt bond interest (subsidy) seen as lost revenue
- Rules seek to minimize tax-exempt bonds in the market (and subsidy) by removing issuer's incentive to...
 - Issue more bonds than needed
 - Issue bonds sooner than needed
 - Keep bonds outstanding longer than needed



Pre-Issuance

Pre-Issuance Strategies

- Coordinate with financing team members to develop a project budget and draft projected cash flow schedule
 - Spending Exception Targets
- Declaration of Intent and reimbursement use of bond proceeds
- Private use considerations



Pre-Issuance

Prepare for Post-Issuance Requirements

- Contemplate investment strategy for bond proceeds, including project fund and any reserves
- Separately identify investment accounts or subaccounts
- Establish project fund spending and interest earnings tracking
- Understand what is in the Tax Compliance Certificate
- Owing an arbitrage payment is not a bad thing



Understanding Arbitrage

Arbitrage Rebate & Yield Restriction Requirements

Two Separate Requirements – some overlap

Arbitrage Rebate

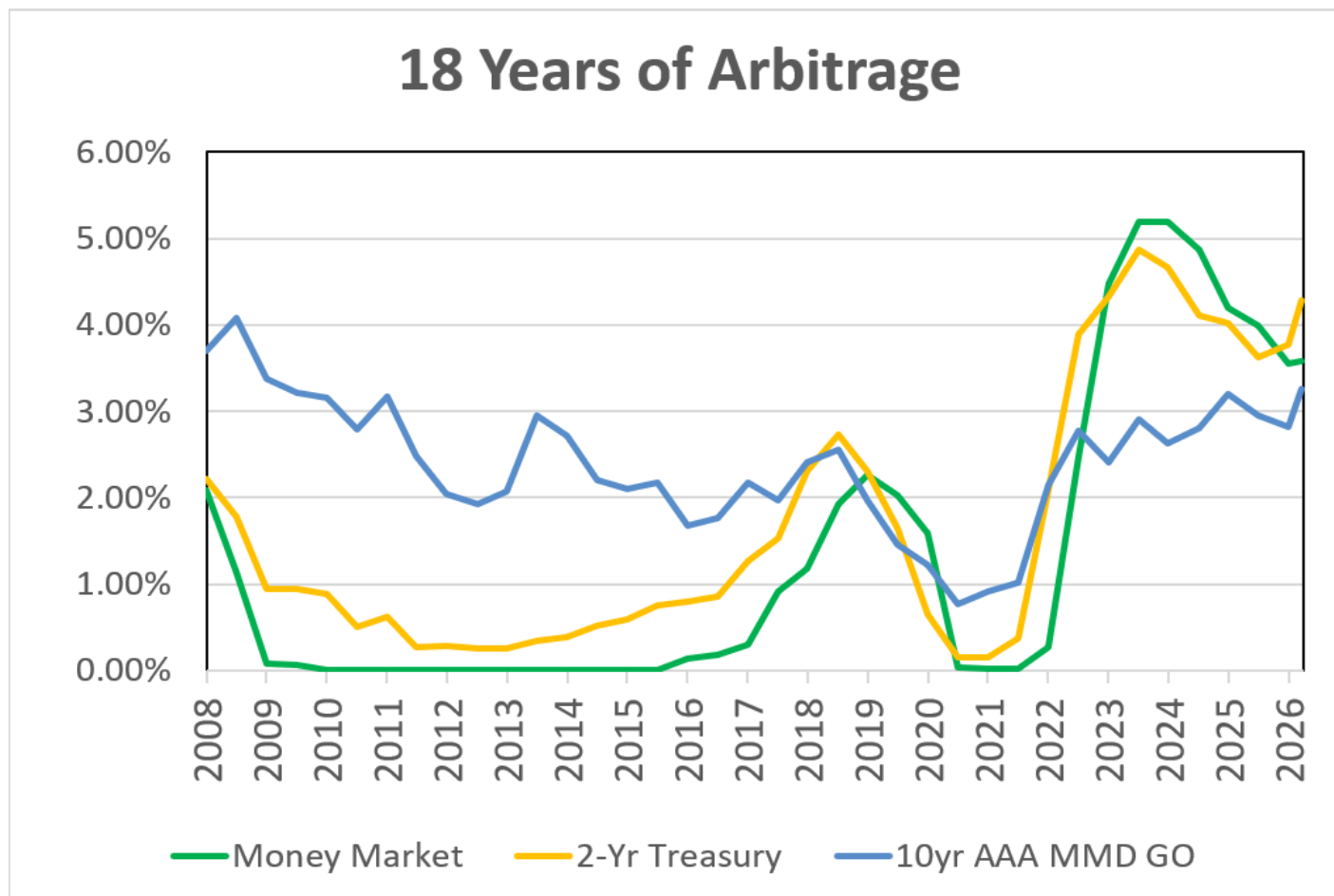
- Basically all investments for the life of issue
- Remitting the arbitrage as payment to the IRS
- Cumulative computation required at five-year intervals
- "Can earn arbitrage, can't keep it"

Yield Restriction

- Some investments / funds, for some of the time
- Limiting the investment yield after certain periods
- Yield reduction payment looks and acts like a rebate payment but only relates to yield restricted amounts
- "Can't earn arbitrage"

Arbitrage Basics

Arbitrage Yield vs. Investment Yield



BEST PRACTICE

Be aware of the current investment yield relative to your arbitrage limit(s) as different accounts have differing arbitrage limitations.



Understanding Arbitrage

State and Local Government Series (SLGs)

- SLGs program created in 1972 from the 1969 yield restriction code requirement
- SLGs count towards the US debt limit
- SLG sales can be suspended when debt limit has been reached
- No new subscriptions will be allowed, existing balances rolled into 90-day COI, redeemable without penalty
- Rate on the 90-day COI will be equal to the demand deposit daily factor in effect at time of suspension. Will earn simple interest (not compounded)



Understanding Arbitrage

State and Local Government Series (SLGs)

- <https://www.treasurydirect.gov/government/slgs/>
- 31 CFR Sections 344.2, 344.3, 344.7, 344.9 (Code of Financial Regulations)
- <https://www.law.cornell.edu/cfr/text>
- Special purpose treasury securities, only eligible to be purchased with funds currently or prospectively subject to rebate or yield restriction



Understanding Arbitrage

State and Local Government Series (SLGs)

- Time Deposit SLGs – Subject to Rebate and Yield Restriction
 - varying rates and maturities
 - certificates of indebtedness, notes or bonds
- Demand Deposit SLGs – Exempt from Rebate and Yield Restriction
 - 1-day certificates of indebtedness (COI)
 - Rolls over until you request redemption
 - Daily liquidity however, amounts > \$10M require 3-day notice
 - Interest is capitalized daily
 - Interest rate is 13-week treasury bill, adjusted for the estimated marginal tax rate of the tax-exempt bond purchaser, basically tax-exempt MMF equivalent



Understanding Arbitrage

State and Local Government Series (SLGs)

- Treasury Regulation 1.150-1(b) general definition:
- Tax-exempt bond means any bond the interest on which is excludable from gross income under section 103(a). For purposes of section 148, tax-exempt bond includes:
 - (1) An interest in a regulated investment company to the extent that at least 95 percent of the income to the holder of the interest is interest that is excludable from gross income under section 103; and
 - (2) A certificate of indebtedness issued by the United States Treasury pursuant to the Demand Deposit State and Local Government Series program described in 31 CFR part 344.

IRS Code 148(b) definition: "...the term "investment property" does not include any tax-exempt bond"

Understanding Arbitrage

State and Local Government Series (SLGs)

- Since SLGs are not subject to rebate or yield restriction, can be prospective rebate reduction strategy
- Not a one-size fits all strategy, consider spending exception
- Benefit can be sizable given spread between tax-exempt bonds issued a few years ago and current Demand Deposit SLG rate

SLGS Daily Rate Table

SLGS TABLE FOR USE ON October 9, 2026

Demand Deposit Rate

Annualized Effective Rate	Daily Factor
3.19%	0.000086036

Time Deposit Rate

From (Year-Month)	Through (Year-Month)	Rate
00-01	ONLY	4.12%
00-02	ONLY	4.12%
00-03	ONLY	4.23%
00-04	ONLY	4.28%
00-05	ONLY	4.29%



3b

A G E N D A
I T E M

3b

Agenda Item

DATE: October 20, 2026

TO: Finance Committee

FROM: Stacey Lollar, HR Manager
Dylan Smith, Information Systems Administrator

SUBJECT: Draft Artificial Intelligence Policy

RECOMMENDED ACTION:

Review the draft Artificial Intelligence Policy and proposed employee training plan; provide direction to staff; and recommend forwarding the policy to the full Board for consideration and adoption.

SUMMARY:

Artificial intelligence (AI) tools are increasingly available in common workplace applications and can support research, drafting, customer service, document review, and process improvement. AI systems use data and algorithms to identify patterns, make predictions, and generate content based on user inputs. These technologies are having a significant impact across many sectors, including public agencies and government. Generative AI tools, such as ChatGPT, Claude, Gemini, and Microsoft Copilot, can generate human-like text, images, and code.

When used responsibly and in alignment with the values of the Calaveras County Water District (District), AI tools have the potential to support employees and advance the District's strategic goals in the following areas:

- Customer Experience
- Fiscal Responsibility
- Operational Integrity
- Program, Projects, and Initiatives
- People and Partnerships
- Enduring Organization

As AI technology rapidly evolves, public and private institutions continue to develop coherent policies and frameworks. The proposed policy establishes a District-wide framework for responsible AI use while preserving human review, accountability, privacy, security, and compliance with applicable District requirements.

Importantly, AI technologies adopted by the District are intended to enhance, rather than replace, human judgment and decision-making.

The draft policy applies to employees, contractors, third-party vendors, and other stakeholders who use AI systems or process District information. It identifies user and management responsibilities, establishes governance principles, limits use to tools approved by the District's IT Department, provides examples of acceptable and prohibited uses, and addresses violations, public records, and discontinuation of tools that no longer benefit the District. Key safeguards in the draft include:

- Employees must notify their supervisor before using AI for District work, and supervisors must ensure appropriate training and oversight.
- Employees remain responsible for the accuracy, legality, and appropriateness of AI-assisted work products.
- Personal, confidential, or individually identifying health information may not be entered into an AI system.
- AI may not be used for fully automated decisions that materially affect legal rights, finances, employment, workplace accommodations, discipline, essential services, health, safety, or privacy without meaningful human oversight.
- AI-related records remain subject to District records-retention and disclosure procedures, and AI systems may not serve as the sole repository for District records.

Following adoption of the policy, the District will implement a training plan designed to translate the policy into practical expectations for employees using District-approved AI tools. Training will emphasize secure use, human verification, records management, appropriate prompting, prohibited information, and the escalation of concerns. Managers and supervisors will receive additional guidance regarding the review of proposed use cases and monitoring of policy compliance.

IMPLEMENTATION AND TRAINING PLAN:

Following Board adoption, staff would implement the policy in phases:

- Phase 1 - Preparation: finalize the approved-tools list, designate points of contact, prepare employee guidance and examples, and establish an acknowledgment and questions process.
- Phase 2 - Core Training: provide a mandatory foundational session for all employees covering the policy, acceptable and prohibited uses, privacy and security, verification of outputs, public records, and incident reporting.
- Phase 3 - Supervisor and Role-Based Training: provide managers and supervisors with approval and oversight guidance, followed by targeted examples for departments with distinct operational, administrative, technical, or customer-service needs.

- Phase 4 - Reinforcement: issue periodic reminders, update examples and the approved-tools list, incorporate the policy into onboarding, and provide refresher training when technology, law, or District practices materially change.

FINANCIAL CONSIDERATIONS:

The initial policy rollout will be coordinated by District staff using existing resources. Staff are currently evaluating options for foundational employee training. If the recommended training requires additional funding, the associated costs will be brought forward through the appropriate budget and approval process.

Any future request for additional AI licensing, outside legal review, consulting services, or specialized training will be evaluated separately. The policy is intended to reduce financial and operational risk by limiting AI use to approved tools and requiring appropriate human review of AI-assisted work.

Attachments:

Draft Artificial Intelligence Policy

POLICY TITLE: Artificial Intelligence
POLICY NUMBER: ????
POLICY EFFECTIVE DATE: October 2026

Calaveras County Water District (District or CCWD) recognizes that Artificial Intelligence (AI) tools can enhance service quality and operational efficiency. This policy establishes the ethical and responsible use of AI systems by or on behalf of the District. It enables District employees to use AI systems to benefit employees and customers while safeguarding against potential harm.

This policy applies to all employees, contractors, and third-party vendors, and stakeholders who access, use, or manage AI systems and data under CCWD's control or use AI systems to process District information. It covers use of existing and future AI tools, systems, and platforms, including but not limited to Large Language Models (LLMs), AI-powered plug-ins, and data-driven analytical tools. The scope extends to all operational and decision-making processes with CCWD where AI technologies are utilized, ensuring our approach to AI remains human-centered, adaptive, and forward-thinking.

A. Definitions

- a. Artificial Intelligence (AI): Any machine-based system that can, for a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments. AI systems use machine- and human-based inputs to perceive real and virtual environments; abstract such perceptions into models through analysis in an automated manner; and use model inference to formulate options for information or action.
- b. Algorithm: A series of logical steps through which an agent (typically a computer or software program) turns particular inputs into particular outputs.
- c. AI system: Any data system, software, hardware, application, tool, utility, sensor, or process that automatically generates outputs including, but not limited to, predictions, recommendations, or decisions that augment or replace human decision-making.
- d. Personal Data: Information relating to an identified or identifiable individual.
- e. Sensitive Data: Data that must be protected from unauthorized access due to proprietary, ethical, or privacy considerations.
- f. Data Governance: The management of data availability, usability, integrity, and security.

B. Responsibilities of Users

All District employees are responsible for following this policy, as well as any other District AI-related policies or procedures.

- a. The District's Information Administrator is responsible for:
 - i. Directing technology resources, policies, projects, services, and coordinating the same with District departments.

- ii. Actively ensure AI systems are used in accordance with this and all other District policies regarding District technology.
 - iii. Overseeing the enterprise security infrastructure, cybersecurity operations, updating security policies, procedures, standards, guidelines, and monitoring policy compliance.
 - iv. Overseeing the enterprise digital privacy practices, data processing practices, and responsible usage of technology in compliance with the District policies.
- b. Department Head and/or Managers must follow this policy and monitor their team members' adherence to this policy.
- c. All District employees must notify their supervisors if they will use AI tools or systems for work. Supervisors are responsible for ensuring that staff are properly trained to both use the AI tool and to assess and mitigate potential negative consequences.
- d. Employees are fully responsible for the accuracy, legality and appropriateness of AI-assisted outputs.
- e. If District staff become aware of an instance where an AI system has caused harm, staff must report the instance to both their supervisor and the designated District administrative staff member. If District employees are harmed, staff must also notify CCWD's Human Resources department.

C. AI Governance Principles

- a. Transparency – CCWD will provide clear information on AI system use, functionality, and limitations.
- b. Accountability – Decisions made or assisted by AI systems must be overseen by qualified personnel.
- c. Fairness and Non-Discrimination – AI systems must be designed and monitored to avoid bias and discrimination.
- d. Privacy and Data Protection – AI systems will comply with applicable privacy laws, ensuring personal and sensitive data are securely processed and stored.
- e. Caution – AI-generated content is only suggested and may be incorrect. Employees must be sure to review and validate the output provided by the AI tool prior to utilizing the information.

D. Approved AI Tools

The following AI Tools have been vetted by the District's IT department and are approved for AI use. Staff using these tools can have a reasonable assurance that information they upload is secure:

- Microsoft 365 Copilot installed on your District computer using the Microsoft Edge web browser or shortcut on your desktop
- Microsoft 365 Copilot on your District phone

The District will maintain and periodically update a list of approved AI tools. The current list is maintained by the IT Department. Use of any other AI tool not explicitly approved by the District's IT department is prohibited unless a formal review is conducted for security, privacy, and legal compliance.

E. Acceptable Uses of AI

Employees are permitted to use AI for work-related purposes in accordance with this policy to ensure that AI is used to enhance, not replace, human decision-making, including but not limited to:

- Providing support to employees and customers by answering their questions and providing information.
- For research purposes, such as generating new ideas or for general knowledge, meant to enhance your understanding of a work-related topic.
- For artistic or creative purposes, such as drafting original content.
- Creating and reviewing content such as reports and documents.
- Improving internal processes and workflows.
- Other legitimate business purposes as approved by your manager.

F. Prohibited Uses of AI

The use of certain AI systems or specific activities using AI systems are prohibited due to the sensitive nature of the information processed. When using AI systems, District employees, contractors, and third-party vendors may not:

- a. Enter or otherwise share personal, confidential, or individually identifying health information.
- b. Use real-time and conduct biometric identification or falsification (e.g. facial recognition, voice identification or simulation).
- c. Use computer vision techniques to classify human facial expressions and body language to infer emotions or sentiment (e.g. positive, negative, neutral, happy, angry, nervous)
- d. Enable fully automated decisions that do not include meaningful human oversight and substantially impact individuals; legal rights, financial status, employment opportunities, workplace accommodation, disciplinary status, access to essential services, health, safety, or privacy.
- e. Engage in cognitive behavioral manipulation of people or specific vulnerable groups.
- f. Social scoring, or the use of AI systems to track and classify individuals based on their behaviors, socioeconomic status, or personal characteristics.

G. Violations of the AI Policy

Violations of any section of the AI Policy, including failure to comply with any other District policy related to AI use, may be subject to disciplinary action, up to and including termination. Violations made by a third party while operating an AI system on behalf of the District may result in a breach of contract and/or pursuit of damages. Infractions that violate local, state, or federal law may be remanded to the proper authorities.

H. Sunset Provision

If an AI system operated by the District or on its behalf ceases to provide a positive benefit to CCWD's employees, customers, or third-parties as determined by the District's Information Systems Administrator and/or General Manager, then the use of that AI system must be halted unless express exception is provided by the Information Systems Administrator and/or General Manager. If the abrupt cessation of the use of that AI system would significantly disrupt the delivery of CCWD services, usage of the AI system will be gradually phased out over time.

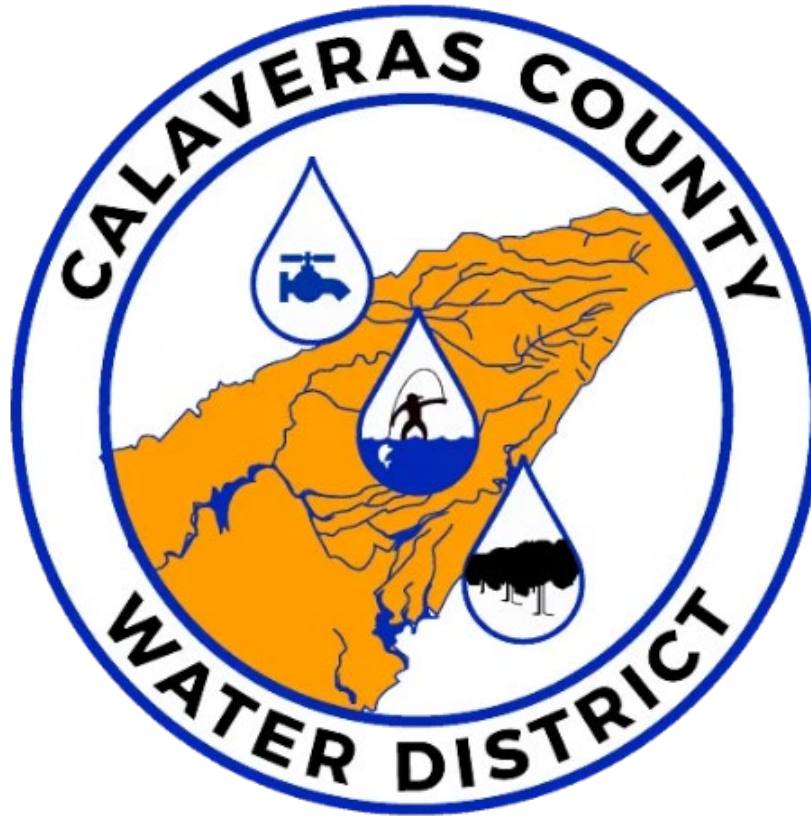
I. Public Records

CCWD is subject to the California Public records Act (CPRA). District staff must follow all current procedures for records retention and disclosure of any records associated with AI systems. Employees must not rely on AI systems as the sole repository of District records.

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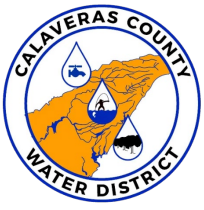
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Budget Status Report

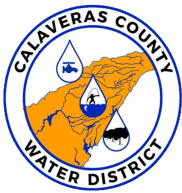
For the Period July 1, 2026 to September 30, 2026

(Months 1-3)



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 – September 30, 2026**

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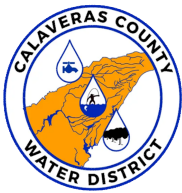
Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	Revenues					
2	Operating Revenue					
3	41000 Water/Sewer Sales/Resid	\$ 7,914,922	\$ 793,841	\$ -	\$ (793,841)	0.0%
4	41001 Water Sales/Resid Usage	-	1,555,696	5,025,400	3,469,704	31.0%
5	41002 Sewer Sales/Resid Fixed	-	2,459,128	10,224,000	7,764,872	24.1%
6	41003 Water Sales/Resid Fixed	-	3,632,506	15,076,200	11,443,694	24.1%
7	41100 Irrigation Water Sales	-	10,491	-	(10,491)	0.0%
8	41200 Water Sales - Fire Hydrant	57,008	70,589	250,000	179,411	28.2%
9	42000 Inspection Fees	956	3,353	3,100	(253)	108.2%
10	44100 Account Establishment Fees	11,930	13,222	30,500	17,278	43.4%
11	44110 Delinquent Account Charge	32,526	39,670	150,000	110,330	26.4%
12	44115 County Recording Fees	-	23	-	(23)	0.0%
13	44120 Termination of Services	-	172	1,100	928	15.6%
14	44200 Backflow Certification Testing	-	-	-	-	0.0%
15	44300 Install Water Meter	9,676	26,397	30,000	3,603	88.0%
16	44500 Repair Labor/Materials	122	-	3,000	3,000	0.0%
17	44510 Reimbursable Expense	86,562	315,524	155,000	(160,524)	203.6%
18	44900 Other Water/Sewer Charges	50	50	100	50	50.0%
19	48100 Concept Approval Fees	239	-	700	700	0.0%
20	48101 Cost to Serve	-	527	400	(127)	131.8%
21	48102 Commercial Account Review	-	330	300	(30)	110.0%
22	48190 Miscellaneous Operating Revenue	40,005	71,790	235,000	163,210	30.5%
23	Total Operating Revenue	8,153,995	8,993,309	31,184,800	22,191,491	28.8%
24	Non-Operating Revenue					
25	48130 Rental Revenue	2,540	5,055	15,000	9,945	33.7%
26	51100 Interest Income/CCWD Investments	20,004	15,575	74,000	58,425	21.0%
27	51350 Lease Interest Revenue	-	-	-	-	0.0%
28	52100 Property Taxes	-	-	4,761,355	4,761,355	0.0%
29	52420 Standby Fees	-	-	65,000	65,000	0.0%
30	53100 HOPTR	-	-	3,000	3,000	0.0%
31	54300 Power Sales - North Fork	195,861	204,858	800,000	595,142	25.6%
32	54400 Power Sales - New Hogan	57,709	78,081	175,000	96,919	44.6%
33	54350 Lease Revenue	-	-	-	-	0.0%
34	54510 Grant Revenue/Federal Agencies	95,451	1,719	180,000	178,281	1.0%
35	54520 Grant Revenue/State Agencies	-	-	-	-	0.0%
36	54600 Other Non-Operating Revenue	315,397	634,679	959,100	324,421	66.2%
37	54605 Misc Developer Reimbursements	-	-	-	-	0.0%
38	54610 Miscellaneous Income	6,001	1,821	7,000	5,179	26.0%
39	Total Non-Operating Revenues	692,963	941,788	7,039,455	6,097,667	13.4%
40	Total Revenues	8,846,958	9,935,097	38,224,255	28,289,158	26.0%
41	Transfer In					
42	59100 Transfer In	-	-	2,862,743	2,862,743	0%
43	Total Transfers In	-	-	2,862,743	(2,862,743)	-
44	Total Sources	8,846,958.11	9,935,097	41,086,998	31,151,901	24.2%



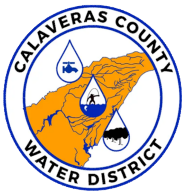
Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
45	O&M Expenses					
46	Salaries and Benefits					
47	60000 Salaries Wages	\$ 1,980,645	\$ 1,875,417	\$ 8,520,383	\$ 6,644,966	22.0%
48	60005 Payouts	-	36,321	258,432	222,111	14.1%
49	60010 On Call Pay	4,875	4,050	25,647	21,597	15.8%
50	60015 Standby Pay	800	-	24,500	24,500.00	0.0%
51	60030 Overtime	47,088	48,669	245,370	196,701	19.8%
52	60035 CTO Payouts	42,448	39,498	202,849	163,351	19.5%
53	60100 Benefits	784,412	728,584	3,680,323	2,951,739	19.8%
54	60110 Retirement Expense	208,702	187,906	832,309	644,403	22.6%
55	60115 CalPERS UAL	276,319	244,274	999,739	755,465	24.4%
56	60117 Retirement Health Savings	16,665	16,431	57,301	40,870	28.7%
57	Total Salaries and Benefits	3,361,954	3,181,150	14,846,853	(11,665,703)	21.4%
58	Services and Supplies					
59	60210 Power	391,945	307,370	1,430,000	1,122,630	21.5%
60	60220 Water	1,823	1,557	12,000	10,443	13.0%
61	60230 Sewage	3,690	11,069	45,000	33,931	24.6%
62	60250 Telephone	21,298	33,651	147,550	113,899	22.8%
63	60260 Refuse/Disposal	4,860	8,195	25,000	16,805	32.8%
64	60310 Materials & Supplies	40,861	59,970	255,700	195,730	23.5%
65	60311 Herbicide	-	-	1,650	1,650	0.0%
66	60312 Safety Equipment/Consumables	1,786	13,236	44,260	31,024	29.9%
67	60313 Tools	4,180	8,172	45,500	37,328	18.0%
68	60314 Uniforms - New	3,419	210	20,000	19,790	1.1%
69	60316 Materials and Supplies - CalFire	-	-	8,000	8,000	0.0%
70	60320 Safety Equipment	2,091	1,783	61,500	59,717	2.9%
71	60325 Lab Supplies, Consumables	12,690	4,453	50,000	45,547	8.9%
72	60327 Ozone System Parts	-	404	15,000	14,596	2.7%
73	60328 UV Bulb/MBR Replacement	-	-	110,000	110,000	0.0%
74	60331 Electrical Parts Replacement	9,744	16,315	90,000	73,685	18.1%
75	60332 Leak Repair Supplies	43,138	42,759	200,000	157,241	21.4%
76	60333 Road Repair Materials	4,206	20,221	35,500	15,279	57.0%
77	60334 SCADA, Radio Supplies	9,760	2,358	52,060	49,702	4.5%
78	60335 Septic Tanks, Repair & New	17	-	12,000	12,000	0.0%
79	60338 Meters, New & Replacement	-	2,669	31,000	28,331	8.6%
80	60350 Aerator/Compressor Repair	7,617	139	18,000	17,861	0.8%
81	60353 Computers/Peripherals	-	-	-	-	0.0%
82	60354 Controls Sys Pressure Transducer	-	-	9,000	9,000	0.0%
83	60355 Headworks/Solids Removal and Repair	3,897	27,742	22,000	(5,742)	126.1%



Calaveras County Water District
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			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
84	60356	HVAC	3,794	288	27,350	27,062	1.1%
85	60357	Mixers/Valves/Repair Kits/ Actuators	5,782	-	25,000	25,000	0.0%
86	60358	Monitor Wells Repair	-	-	5,000	5,000	0.0%
87	60359	Pumps/Motors Repair	11,558	38,899	185,000	146,101	21.0%
88	60360	Solids Handling Eq Repair	-	-	5,000	5,000	0.0%
89	60390	Admin Technologies Comm	20,465	12,214	264,700	252,486	4.6%
90	60395	Chemicals	178,434	162,549	525,000	362,451	31.0%
91	60400	Outside Services/Repairs	16,554	21,145	153,550	132,405	13.8%
92	60401	Fire Ext. Testing Cust. Base	-	-	2,200	2,200	0.0%
93	60402	Spraying - Weeds & Insects	6,719	3,522	42,900	39,379	8.2%
94	60403	Snow Removal	-	-	7,200	7,200	0.0%
95	60404	Uniform Launder	4,000	5,955	42,000	36,045	14.2%
96	60405	Fire Hydrant Maintenance	24,680	-	79,630	79,630	0.0%
97	60410	Service Maintenance Contracts	-	85,284	141,760	56,476	60.2%
98	60412	Groundwater Monitoring	4,380	4,318	40,000	35,682	10.8%
99	60413	Instrumentation Tech	-	-	8,500	8,500	0.0%
100	60414	Ozone System PM	-	-	10,000	10,000	0.0%
101	60415	Backflow Device Testing	-	-	4,000	4,000	0.0%
102	60416	SCADA Consulting	-	900	10,000	9,100	9.0%
103	60417	Hauling /Dig/Crane/Excavator	-	-	5,000	5,000	0.0%
104	60419	Pave/Seal/Asphalt Repair	18,507	24,000	75,000	51,000	32.0%
105	60420	Drug & Alcohol Testing	20	45	5,000	4,955	0.9%
106	60424	Septic Hauling Bio-solids Hauling	4,823	18,015	50,000	31,985	36.0%
107	60425	Tank Cleaning	-	2,900	40,000	37,100	7.3%
108	60426	Building Repairs	-	3,442	40,000	36,558	8.6%
109	60427	UV System PM	-	-	10,000	10,000	0.0%
110	60429	Recruiting	282	-	25,250	25,250	0.0%
111	60430	Claims/Damages	1,202	2,466	5,000	2,534	49.3%
112	60431	Computer License/Maintenance Contracts	100,844	152,562	626,010	473,448	24.4%
113	60440	Janitorial Services	5,350	5,350	29,360	24,010	18.2%
114	60470	Laboratory Services	19,319	32,411	225,000	192,589	14.4%
115	60480	Rentals (Non Vehicles/Equip)	912	808	5,000	4,192	16.2%
116	60505	Outside Legal Fees	9,730	53,694	485,000	431,306	11.1%
117	60510	Accounting/Auditing	9,850	21,000	50,400	29,400	41.7%
118	60541	Advertising/Publicity	247	-	7,500	7,500	0.0%
119	60545	Public Outreach	-	3,673	13,500	9,827	27.2%
120	60590	Professional Services	343,376	122,361	1,363,950	1,241,589	9.0%
121	60591	FERC Relicensing	-	4,830	950,000	945,170	0.5%
122	60610	Operating Exp Gas and Oil	97,459	90,653	400,000	309,347	22.7%
123	60620	Repairs and Parts	40,545	137,556	185,000	47,444	74.4%
124	60625	Repair - Generators	2,979	1,521	30,000	28,479	5.1%
125	60630	Repair - Generators	-	-	-	-	0.0%
126	60650	Rental Exp/Vehicle and Eq	-	-	11,500	11,500	0.0%
127	60660	Lease Expense/Vehicle Eq	-	-	36,000	36,000	0.0%
128	60700	Forms and Supplies	736	739	2,150	1,411	34.4%
129	60710	Permits and Licenses	6,909	3,087	42,550	39,463	7.3%
130	60715	Late Fees	152	352	-	(352)	0.0%



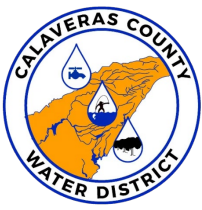
Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
131	60720	Postage	1,309	664	12,500	11,836	5.3%
132	60730	Publications/Subscriptions	676	759	3,050	2,291	24.9%
133	60732	Memberships/Dues	46,841	28,662	168,860	140,198	17.0%
134	60760	Recording/Title Reports	-	23	2,900	2,877	0.8%
135	60780	Printing	-	-	500	500	0.0%
136	60810	Training, Conf & Travel	20,725	26,025	161,450	135,425	16.1%
137	60820	Other Travel Costs	2,978	2,196	11,800	9,604	18.6%
138	61100	Purchased Water	-	-	20,000	20,000	0.0%
139	61150	New Hogan Op/Maint Expense	-	-	450,000	450,000	0.0%
140	61200	Retiree Health Costs	327,692	311,924	1,397,500	1,085,576	22.3%
141	61310	Bad Debt Expense	14,682	24,685	70,000	45,315	35.3%
142	61315	Rate Assistance Program	14,900	17,354	60,000	42,646	28.9%
143	61409	Unemployment Claims	-	-	18,000	18,000	0.0%
144	61410	Insurance	236,304	182,180	483,320	301,140	37.7%
145	61420	State Water/Sewer Fees	11,243	19,116	322,000	302,884	5.9%
146	61430	Federal Dam & Admin Fees	374,786	851,280	782,000	(69,280)	108.9%
147	61435	State Water Right Fees	-	44,173	156,000	111,827	28.3%
148	61450	Mandated Plans	-	-	10,000	10,000	0.0%
149	61455	Water Conservation	1,500	1,500	4,000	2,500	37.5%
150	61485	Third Party Payment Processing	174,227	45,245	504,600	459,355	9.0%
151	61490	Misc Operating Expense	50	-	-	-	0.0%
152	78200	Calaveras County Fees	-	-	7,500	7,500	0.0%
153	78210	LAFCO Contribution	-	-	13,100	13,100	0.0%
154	78100	Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
155	78990	Misc Non-Operating Costs	-	-	-	-	0.0%
156		Total Services and Supplies	2,734,543	3,134,597	13,696,760	(10,562,163)	22.9%
157		Capital Outlay					
158	75100	Vehicles Purchased	-	-	-	-	0.0%
159	75110	Vehicles Capital Lease - Current	154,883	153,349	666,490	513,141	23.0%
160	75200	Equipment Purchased	143,258	70,378	422,000	351,622	16.7%
161	75300	Projects	1,050	47,103	356,000	308,897	13.2%
162		Total Capital Outlay	299,191	270,830	1,444,490	(1,173,660)	18.7%
163		Total O&M Expense	6,395,688.08	6,586,577	29,988,103	(23,401,526)	22.0%
164	79100	Transfers Out	1,349,997	1,413,269	5,888,014	4,474,745	24%
165		Debt Service					
166	72120	Interest Exp - PERS UAL Loan	61,486	55,876	108,980	53,104	51.3%
167	72210	Interest Exp - USDA AMI Loan	38,230	-	1	1	0.0%
168	72220	Interest Exp - USDA AMI Loan	-	38,819	78,940	40,121	49.2%
169	72310	Interest Exp - VacCon Truck 2021	377	-	-	-	0.0%
170	72350	Interest Exp - USDA EP Reach 3A	25,336	24,762	48,940	24,178	50.6%
171	72360	Interest Exp - USDA Arnold Interim Loan	-	-	-	-	0.0%
172	72400	Interest Exp - Water Fund Loan	-	-	5,680	5,680	0.0%
173	72500	Interest Exp - New Hogan Loan	-	-	-	-	0.0%



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		A	B	C	D	E
	Water, Sewer, Hydro Combined Detail	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
174	72700 Interest Exp - VacCon Truck 2020	-	-	-	-	0.0%
175	72850 Interest Exp - Water CIP Loan 2022	256,118	244,285	488,570	244,285	50.0%
176	72860 Interest Exp - Sewer CIP Loan 2022	182,149	149,072	298,140	149,068	50.0%
177	72900 Interest Exp - Water Rev Loan	-	-	-	-	0.0%
178	72870 Interest Exp - Water CIP Loan 2025	118,147	376,347	778,090	401,743	48.4%
179	72880 Interest Exp - Sewer CIP Loan 2025	-	218,960	428,400	209,440	51.1%
180	73120 Principal Payment - PERS UAL Loan	167,000	167,000	337,000	170,000	49.6%
181	73210 Principal Payment - USDA AMI Loan	-	-	94,000	94,000	0.0%
182	73310 Principal Payment - VacCon Truck 2021	30,607	-	-	-	0.0%
183	73350 Principal Payment - USDA EP Reach 3A	51,000	52,200	52,200	-	100.0%
184	73400 Principal Payment - Water Fund Loan	-	-	131,680	131,680	0.0%
185	73500 Principal Payment - New Hogan	-	-	-	-	0.0%
186	73700 Principal Payment - VacCon Truck 2020	-	-	-	-	0.0%
187	73850 Principal Payment - Water CIP Loan 2022	-	-	828,000	828,000	0.0%
188	73860 Principal Payment - Sewer CIP Loan 2022	-	-	455,000	455,000	0.0%
189	73870 Principal Payment - Water CIP Loan 2025	-	-	263,430	263,430	0.0%
190	Total Debt Service	930,450	1,327,321	4,397,051	(3,069,730)	30.2%
191	Total Expenses	8,676,135.22	9,327,167	40,273,168	(30,946,001)	23.2%
192	Net Addition to/(Use of) Reserves	\$ 170,823	\$ 607,930	\$ 813,830	\$ (205,900)	



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 – September 30, 2026**

Schedule 1: Water/Sewer/Hydro Operations

Schedule 1 displays financial reporting information for Water/Sewer/Hydro Operations during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

Operating Revenue – Total operating revenue is at 28.8% of budget.

- **Line 3 Water/Sewer Sales/Resid** is an inactive object code reclassified to separate usage and fixed-rate charges. Staff will review and reclassify the revenue to the appropriate object codes.
- **Line 5 Sewer Sales /Resid Fixed** is trending below the benchmark and represents fixed-rate sewer billing.
- **Line 6 Water Sales/Resid Fixed** is trending below the benchmark and represents fixed-rate water billing.
- **Line 13 Termination of Services** is trending below the benchmark due to service discontinuations in accordance with District policy.

Non-Operating Revenue – Total non-operating revenue is at 13.4% of budget.

- **Line 26 Interest Income/CCWD Investments** is trending below the benchmark due to lower cash balances and/or reduced interest rates on investments.
- **Line 34 Grant Revenue/Federal Agencies** is trending below the benchmark due to the timing of quarterly reimbursement submissions.

Transfer In – Total transfers in are at 0% of budget and are typically recorded during year-end closing and have not yet been processed.

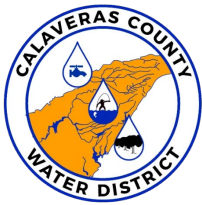
Operation & Maintenance Expense – Total operating & maintenance expense is at 22.0% of budget.

Salaries and Benefits– Total salaries and benefits is at 21.4% of budget.

- **Line 56 Retirement Health Savings** is trending over the benchmark due to payments made one month in advance.

Services and Supplies– Total services and supplies is at 22.9% of budget.

- **Line 63 Refuse/Disposal** is trending over the benchmark due to the timing of solid waste fees on tax bills.
- **Line 66 Safety Equipment/Consumables** is trending over the benchmark due to the timing of winter gear and boot reimbursements.
- **Line 76 Road Repair Materials** is trending over the benchmark due to a mainline blowout on Dunn Road.
- **Line 83 Headworks/Solids Removal and Repair** is over budget due to the LCWWTP upper pond cleaning project. Staff will review for mid-year budget adjustment.
- **Line 90 Chemicals** are trending over the benchmark due to increases in chemical costs.



**Calaveras County Water District
Budget Status Report (Unaudited)
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- **Line 97 Service Maintenance Contracts** are trending over the benchmark due to the timing of annual contract payments.
- **Line 104 Pavement/Seal/Asphalt Repair** is trending over the benchmark due to a mainline blowout on Dunn Road.
- **Line 106 Septic Hauling Bio-solids Hauling** is trending over the benchmark due to the LCWWTP upper pond cleaning project.
- **Line 111 Claims/Damages** are trending over the benchmark due to claims related to meter connection failures.
- **Line 117 Accounting/Auditing** is trending over the benchmark due to the timing of the annual audit contract payment.
- **Line 119 Public Outreach** is trending over the benchmark due to the timing of budgeted equipment purchases.
- **Line 123 Repairs and Parts** is trending over the benchmark due to purchases related to storm repairs.
- **Line 128 Forms and Supplies** is trending over the benchmark due to the timing of budgeted supply purchases.
- **Line 141 Bad Debt Expense** is trending over the benchmark due to uncollectible accounts referred to collections.
- **Line 142 Rate Assistance Program** is trending over the benchmark due to the timing between customer bills. The budget reflects a predetermined allowance for the number of customers eligible to participate in the program.
- **Line 146 Federal Dam & Admin Fees** are trending over budget due to the timing of annual payments. Reimbursable costs from NCPA and MID are reflected under revenue code 54600.
- **Line 147 State Water Right Fees** are trending over the benchmark due to the timing of annual payments. Reimbursable costs from NCPA and MID are reflected under revenue code 54600.
- **Line 149 Water Conservation** is trending over the benchmark due to the timing of the scholarship awards.

Capital Outlay – Total capital outlay is at 18.7% of budget.

Debt Service Payments – Total debt service payments are at 30.2% of budget.

Debt service payments are made semi-annually in March and September in accordance with the established debt repayment schedule. These payments include scheduled principal and interest obligations.

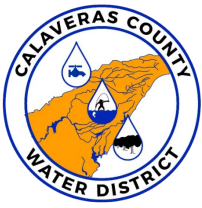
Total Expenses – Total expenses for water/sewer/hydro are at 23.2% of budget.

Net Addition to / (Use of) Reserves – As of September 2026, the net use of reserves totaled \$607,930 for the reporting quarter, which is \$205,900 below budget.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026**

		A	B
All Other Funds Combined Detail		FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual
1	Revenues		
2	Non-Operating Revenue		
3	41010 Capital R&R	\$ -	\$ -
4	41300 Water Sales Slurry Line	444	1,322
5	44510 Reimbursable Expense	11,938	511,938
6	48130 Rental Revenue	5,940	4,617
7	51100 Interest Income/CCWD Invest	352,073	340,784
8	51200 Interest Income/Trusteed Funds	2,466	-
9	52100 Property Taxes	-	-
10	52200 Assessment Revenue	8,254	-
11	52220 Assessment Revenue-Foreclosure	-	-
12	52230 Prepaid Assessment Revenue	-	-
13	52300 Admin Fees Collected	-	-
14	52410 Expansion Fees	165,472	191,733
15	54510 Grant Revenue/Federal Agencies	-	5,109
16	54520 Grant Revenue/State Agencies	-	-
17	54610 Miscellaneous Income	-	-
18	59100 Transfer In From Funds	3,808,770	5,253,920
19	Total Non-Operating Revenue	\$ 4,355,357	\$ 6,309,424



**Calaveras County Water District
Budget Status Report (Unaudited)
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Schedule 2: All Other Funds Revenue

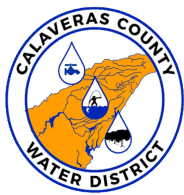
Schedule 2 displays financial reporting information for All Other Funds Revenue during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month.

Schedule 2 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. The transfer of capital funding from the water and wastewater operating funds to the water and sewer Capital R&R will be trued up.

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.

Line 9 Property Taxes is for special project funding, as specified in the District's reserve policy.

Non-Operating Revenue – Total non-operating revenue is at \$6,309,424 as of September 2026.



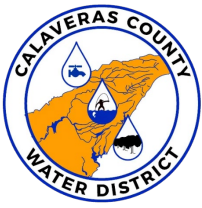
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Department 50 Non-Departmental		FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60115 CalPERS UAL	\$ 170,671	\$ 154,373	\$ 617,490	\$ 463,117	25.0%
4	Total Salaries and Benefits	170,671	154,373	617,490	463,117	25.0%
5	Utility Services					
6	60210 Power	3,469	2,847	20,000	17,153	14.2%
7	60220 Water	911	963	5,000	4,037	19.3%
8	60250 Telephone	1,431	820	19,000	18,180	4.3%
9	60260 Refuse/Disposal	-	1,780	-	(1,780)	0.0%
10	Total Utility Services	5,811	6,410	44,000	37,590	14.6%
11	Materials & Supplies					
12	60310 Materials and Supplies	1,913	3,323	41,300	37,977	8.0%
13	60313 Tools	-	-	500	500	0.0%
14	60356 HVAC	-	200	2,500	2,300	8.0%
15	60390 Admin. Technologies/Comm	7,844	-	25,000	25,000	0.0%
16	Total Materials & Supplies	9,757	3,523	69,300	65,777	5.1%
17	Outside Services					
18	60400 Outside Services	4,136	10,483	78,950	68,467	13.3%
19	60402 Spraying - Weeds & Insects	202	331	900	569	36.8%
20	60410 Service Maintenance Contracts	-	487	4,000	3,513	12.2%
21	60426 Building Repairs	-	-	5,000	5,000	0.0%
22	60430 Claims/Damages	1,202	2,466	5,000	2,534	49.3%
23	60431 Computer Lic Maint Contracts	30,739	79,302	250,890	171,588	31.6%
24	60440 Janitorial Services	4,950	4,950	26,000	21,050	19.0%
25	60590 Professional Services	-	165	80,000	79,835	0.2%
26	Total Outside Services	41,229	98,184	450,740	352,556	21.8%
27	Retired Employees					
28	61200 Retired Employees	327,692	311,924	1,397,500	1,085,576	22.3%
29	Total Retired Employees	327,692	311,924	1,397,500	1,085,576	22.3%
30	Insurance					
31	61410 Insurance	236,304	182,180	483,320	301,140	37.7%
32	Total Insurance	236,304	182,180	483,320	301,140	37.7%
33	Misc. Non-Operating					
34	78210 LAFCO Contribution	-	-	13,100	13,100	0.0%
35	Total Misc. Non-Operating	-	-	13,100	13,100	0.0%
36	Capital Equipment					
37	75200 Equipment Purchased	-	-	-	-	0.0%
38	75300 Projects	-	-	80,000	80,000	0.0%
39	Total Capital Equipment	-	-	80,000	80,000	0.0%



Calaveras County Water District
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Department 50 Non-Departmental			FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%	
40	Debt Service							Payment Progress
41	72120	Interest Exp - PERS UAL Loan	61,486	55,876	108,980	53,104	51.3%	15 of 35
42	72210	Interest Exp - USDA AMI Loan	38,230	-	1	1	0.0%	
43	72220	Interest Exp - USDA AMI Loan	-	38,819	78,940	40,121	49.2%	5 of 15
44	72350	Interest Exp - USDA EP Reach 3A	25,336	24,762	48,940	24,178	50.6%	21 of 79
45	72400	Interest Exp - Water Fund Loan	-	-	5,680	5,680	0.0%	6 of 7
46	72850	Interest Exp - Water CIP Loan 2022	256,118	244,285	488,570	244,285	50.0%	9 of 40
47	72860	Interest Exp - Sewer CIP Loan 2022	182,149	149,072	298,140	149,068	50.0%	8 of 39
48	72870	Interest Exp - Water CIP Loan 2025	118,147	376,347	778,090	401,743	48.4%	3 of 40
49	72880	Interest Exp - Sewer CIP Loan 2025	-	218,960	428,400	209,440	51.1%	2 of 6
50	73120	Principal Payment - PERS UAL Loan	167,000	167,000	337,000	170,000	49.6%	15 of 35
51	73210	Principal Payment - USDA AMI Loan	-	-	94,000	94,000	0.0%	5 of 15
52	73350	Principal Payment - USDA EP Reach 3A	51,000	52,200	52,200	-	100.0%	10 of 59
53	73400	Principal Payment - Water Fund Loan	-	-	131,680	131,680	0.0%	6 of 7
54	73850	Principal Payment - Water CIP Loan 2022	-	-	828,000	828,000	0.0%	4 of 20
55	73860	Principal Payment - Sewer CIP Loan 2022	-	-	455,000	455,000	0.0%	4 of 20
56	73870	Principal Payment - Water CIP Loan 2025	-	-	263,430	263,430	0.0%	1 of 20
57	Total Debt Service		930,450	1,327,321	4,397,051	3,069,730	30.2%	
58	Total Non-Departmental Expenses		\$ 1,721,913	\$ 2,083,915	\$ 7,552,501	\$ 5,468,586	27.6%	



**Calaveras County Water District
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Schedule 3: Department 50 – Non-Departmental

Schedule 3 displays financial reporting information for Non-Departmental during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

Non-Departmental Expenses – Total non-departmental expense is at 27.6% of budget.

- **Line 19 Spraying – Weeds & Insects** is trending over the benchmark due to timing of service payments.
- **Line 22 Claims/Damages** are trending over the benchmark due to claims related to meter connection failures.
- **Line 23 Computer Lic Maint Contracts** is trending over the benchmark due to the payments of the annual subscriptions.
- **Line 29 Insurance** is trending over the benchmark due to the timing of payments.
- **Lines 41-56 Debt Service** expenses may trend above or below the benchmark throughout the fiscal year due to the timing of scheduled principal and interest payments. The first installment payments were made in September.



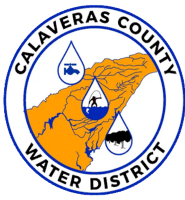
Calaveras County Water District
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		A	B	C	D	E
	Department 54 Utility Services	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 1,247,819	\$ 1,208,275	\$ 5,254,860	\$ 4,046,585	23.0%
4	60005 Payouts	-	27,029	136,910	109,881	19.7%
5	60010 On Call Pay	4,875	4,050	25,650	21,600	15.8%
6	60015 Standby Pay	800	-	23,500	23,500	0.0%
7	60030 Overtime	39,453	42,310	176,800	134,490	23.9%
8	60035 CTO Payout	39,084	39,365	174,250	134,885	22.6%
9	60100 Benefits	514,572	480,994	2,424,130	1,943,136	19.8%
10	60110 Retirement Expense	133,387	126,112	526,860	400,748	23.9%
11	60115 CalPERS UAL	65,170	60,789	241,350	180,561	25.2%
12	60117 Retirement Health Savings	9,850	10,182	34,920	24,738	29.2%
13	Total Salaries and Benefits	2,055,009	1,999,104	9,019,230	7,020,126	22.2%
14	Utility Services					
15	60210 Power	388,477	304,523	1,410,000	1,105,477	21.6%
16	60220 Water	912	594	7,000	6,406	8.5%
17	60230 Sewage	3,690	11,069	45,000	33,931	24.6%
18	60250 Telephone	19,867	32,831	128,550	95,719	25.5%
19	60260 Refuse/Disposal	4,860	6,416	25,000	18,584	25.7%
20	Total Utility Services	417,806	355,433	1,615,550	1,260,117	22.0%
21	Materials & Supplies					
22	60310 Materials and Supplies	31,546	56,402	200,000	143,598	28.2%
23	60311 Herbicide	-	-	1,650	1,650	0.0%
24	60312 Safety Eq Repl Consumables	1,786	13,236	44,060	30,824	30.0%
25	60313 Tools	4,180	8,172	40,000	31,828	20.4%
26	60314 Uniforms - New	3,419	-	-	-	0.0%
27	60316 Materials and Supplies - CalFire	-	-	8,000	8,000	0.0%
28	60325 Lab Supplies Consumables	12,690	4,453	50,000	45,547	8.9%
29	60327 Ozone System Parts	-	404	15,000	14,596	2.7%
30	60328 UV Parts and Supplies	-	-	110,000	110,000	0.0%
31	60331 Electrical Parts Replacement	9,744	16,315	90,000	73,685	18.1%
32	60332 Leak Repair Supplies	43,138	42,759	200,000	157,241	21.4%
33	60333 Road Repair Materials	4,206	20,221	35,500	15,279	57.0%
34	60334 SCADA Radio Supplies	9,760	2,358	52,060	49,702	4.5%
35	60335 Septic Tanks - New and Repairs	17	-	12,000	12,000	0.0%
36	60338 Meters New Conn and Repl	-	2,669	31,000	28,331	8.6%
37	60350 Aerator/Compressor etc Repair	7,617	139	18,000	17,861	0.8%
38	60353 Computers/Peripherals	-	-	-	-	0.0%
39	60354 Control Sys/Pressure Transducer	-	-	9,000	9,000	0.0%
40	60355 Headworks/Solids Removal Rep	3,897	27,742	22,000	(5,742)	126.1%
41	60356 HVAC	3,794	88	24,850	24,762	0.4%
42	60357 Mixers	5,782	-	25,000	25,000	0.0%
43	60358 Monitor Wells Repair	-	-	5,000	5,000	0.0%
44	60359 Pumps/Motors Repair	11,558	38,899	185,000	146,101	21.0%



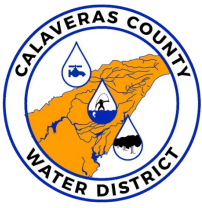
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		A	B	C	D	E
	Department 54	FY 2025-26	FY 2026-27	FY 2026-27	(Over) / Under	FY 2026-27
	Utility Services	Month 1-3	Month 1-3	Adopted	Budget	YTD Target
		Actual	Actual	Budget		25.0%
45	60360 Solids Handling Equip Repair	-	-	5,000	5,000	0.0%
46	60390 Admin. Technologies/Comm	1,397	117	129,000	128,883	0.1%
47	60395 Chemicals	178,434	162,549	525,000	362,451	31.0%
48	Total Materials & Supplies	332,965	396,524	1,837,120	1,440,596	21.6%
49	Outside Services					
50	60400 Outside Services	12,418	10,662	74,600	63,938	14.3%
51	60401 Fire Ext. Testing Cust. Base	-	-	2,200	2,200	0.0%
52	60402 Spraying - Weeds & Insects	6,517	3,191	42,000	38,810	7.6%
53	60403 Snow Removal	-	-	7,200	7,200	0.0%
54	60404 Uniform Laundry	4,000	5,955	42,000	36,045	14.2%
55	60405 Fire Hydrant Maintenance	24,680	-	79,630	79,630	0.0%
56	60410 Service Maintenance Contracts	-	-	-	-	0.0%
57	60412 Groundwater Monitoring	4,380	4,318	40,000	35,682	10.8%
58	60413 Instrumentation Tech	-	-	8,500	8,500	0.0%
59	60414 Ozone System PM	-	-	10,000	10,000	0.0%
60	60415 Backflow Device Testing	-	-	4,000	4,000	0.0%
61	60416 SCADA Consulting (A-Teem)	-	900	10,000	9,100	9.0%
62	60417 Hauling / Dig / Crane	-	-	5,000	5,000	0.0%
63	60419 Pave / Seal / Asphalt Repair	18,507	24,000	75,000	51,000	32.0%
64	60424 Septic Hauling	4,823	18,015	50,000	31,985	36.0%
65	60425 Tank Cleaning	-	2,900	40,000	37,100	7.3%
66	60426 Building Repairs	-	3,442	35,000	31,558	9.8%
67	60427 UV System PM	-	-	10,000	10,000	0.0%
68	60430 Claims/Damages	-	-	-	-	0.0%
69	60431 Computer Lic Maint Contracts	11,468	6,185	261,090	254,905	2.4%
70	60440 Janitorial Services	400	400	3,360	2,960	11.9%
71	60470 Laboratory Services	19,319	32,411	225,000	192,589	14.4%
72	60480 Rental (Non Vehicle and Equip)	912	808	5,000	4,192	16.2%
73	Total Outside Services	107,424	113,186	1,029,580	916,394	11.0%
74	Professional Services					
75	60590 Professional Services	101,985	25,439	233,050	207,611	10.9%
76	Total Professional Services	101,985	25,439	233,050	207,611	10.9%
77	Vehicles and Equipment					
78	60610 Operating Exp Gas and Oil	97,459	90,653	400,000	309,347	22.7%
79	60620 Repair Exp/Parts and Repairs	40,545	137,556	185,000	47,444	74.4%
80	60625 Generators - Repair	2,979	1,521	30,000	28,479	5.1%
81	60630 Generators - Repair	-	-	-	-	0.0%
82	60650 Rental Exp Vehicles and Equip	-	-	11,500	11,500	0.0%
83	60660 Vehicle Lease & Maintanace	-	-	36,000	36,000	0.0%
84	Total Vehicles and Equipment	140,983	229,729	662,500	432,771	34.7%
85	Office Expenses					
86	60710 Permits and Licenses	4,909	2,969	41,100	38,131	7.2%
87	60730 Publications/Subscriptions	-	-	1,500	1,500	0.0%
88	60732 Memberships and Dues	12,687	13,556	30,000	16,444	45.2%



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		A	B	C	D	E
	Department 54 Utility Services	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
89	Total Office Expenses	17,596	16,525	72,600	56,075	22.8%
90	Travel and Training					
91	60810 Training Conference and Travel	6,584	7,633	43,000	35,367	17.8%
92	60820 Other Travel Costs	128	348	500	152	69.5%
93	Total Travel and Training	6,712	7,981	43,500	35,519	18.3%
94	Purchased Water					
95	61100 Purchased Water	-	-	20,000	20,000	0.0%
96	Total Purchased Water	-	-	20,000	20,000	0.0%
97	Operating Fees					
98	61420 State Water and Sewer Fees	11,243	19,116	322,000	302,884	5.9%
99	Total Operating Fees	11,243	19,116	322,000	302,884	5.9%
100	Capital Equipment					
101	75110 Vehicles Capital Lease	154,883	153,349	666,490	513,141	23.0%
102	75200 Equipment Purchased	143,258	70,378	422,000	351,622	16.7%
103	75300 Materials - Projects	-	47,103	276,000	228,897	17.1%
104	Total Capital Equipment	298,141	270,830	1,364,490	1,093,660	19.8%
105	Misc. Non-Operating					
106	60715 Late Fees and Other Penalties	-	1	-	(1)	0.0%
107	Total Misc. Non-Operating	-	1	-	(1)	0.0%
108	Total Utility Services Expenses	\$ 3,489,863	\$ 3,433,866	\$ 16,219,620	\$ 12,785,754	21.2%



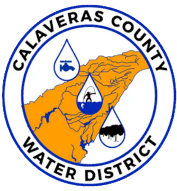
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Schedule 4: Department 54 – Utility Services

Schedule 4 displays financial reporting information for the Utility Services Department during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

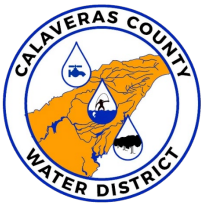
Utility Services Expenses – Total utility services expense is at 21.2% of budget.

- **Line 11 CalPERS UAL** is trending over the benchmark due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over the benchmark due to timing of payments.
- **Line 18 Telephone** is trending over the benchmark due to timing of payments.
- **Line 19 Refuse/Disposal** is trending over the benchmark due to the timing of solid waste fees on tax bills.
- **Line 22 Materials and Supplies** is trending over the benchmark and will be monitored.
- **Line 24 Safety Eq Repl Consumables** is trending over the benchmark due to the timing of winter gear and boot reimbursements.
- **Line 33 Road Repair Materials** is trending over the benchmark due to a mainline blowout on Dunn Road.
- **Line 40 Headworks/Solids Removal Rep** is over budget due to the LCWWTP upper pond cleaning project. Staff will review for mid-year budget adjustment.
- **Line 47 Chemicals** are trending over the benchmark due to increases in chemical costs.
- **Line 63 Pave / Seal / Asphalt Repair** is trending over the benchmark due to a mainline blowout on Dunn Road.
- **Line 64 Septic Hauling** is trending over the benchmark due to the LCWWTP upper pond cleaning project.
- **Line 79 Repair Exp/Parts and Repairs** is trending over the benchmark due to purchases related to storm repairs.
- **Line 88 Memberships and Dues** is trending over the benchmark due to timing on annual membership renewals.
- **Line 92 Other Travel Costs** is trending over the benchmark due to the timing of the Urban Water Institute conference payment.



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		A	B	C	D	E
	Department 56 General Management	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 176,088	\$ 174,266	\$ 748,510	\$ 574,244	23.3%
4	60005 Payouts	-	-	63,650	63,650	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	15	-	7,690	7,690	0.0%
8	60035 CTO Payout	-	-	3,800	3,800	0.0%
9	60100 Benefits	50,669	47,728	194,100	146,372	24.6%
10	60110 Retirement Expense	19,095	19,067	83,140	64,073	22.9%
11	60115 CalPERS UAL	13,271	10,650	39,690	29,040	26.8%
12	60117 Retirement Health Savings	750	696	3,000	2,304	23.2%
13	Total Salaries and Benefits	259,888	252,407	1,143,580	891,173	22.1%
14	Materials & Supplies					
15	60310 Materials and Supplies	1,926	245	7,200	6,955	3.4%
16	60314 Uniforms - New	-	210	20,000	19,790	1.1%
17	60320 Safety Materials and Supples	2,091	1,783	61,500	59,717	2.9%
18	60390 Admin. Technologies/Comm	-	1,825	25,900	24,075	7.0%
19	Total Materials & Supplies	4,017	4,064	114,600	110,536	3.5%
20	Outside Services					
21	60420 Drug and Alcohol Testing	20	45	5,000	4,955	0.9%
22	60429 Recruiting	282	-	25,250	25,250	0.0%
23	60431 Computer Lic Maint Contracts	700	1,699	700	(999)	242.7%
24	60480 Rental (Non Vehicle and Equip)	-	-	-	-	0.0%
25	Total Outside Services	1,002	1,744	30,950	29,206	5.6%
26	Legal					
27	60505 Outside Legal Fees	7,689	51,967	135,000	83,033	38.5%
28	Total Legal	7,689	51,967	135,000	83,033	38.5%
29	Professional Services					
30	60541 Advertising/Publicity	247	-	1,500	1,500	0.0%
31	60545 Public Outreach	-	3,673	13,500	9,827	27.2%
32	60590 Professional Services	14,410	22,202	111,400	89,198	19.9%
33	Total Professional Services	14,657	25,875	126,400	100,525	20.5%
34	Office Expenses					
35	60700 Forms and Supplies	-	-	1,400	1,400	0.0%
36	60730 Publications/Subscriptions	676	759	1,400	641	54.2%
37	60732 Memberships and Dues	26,054	15,106	49,240	34,134	30.7%
38	60760 Recording/Title Reports	-	-	-	-	0.0%
39	Total Office Expenses	26,730	15,865	52,040	36,175	30.5%
40	Travel and Training					
41	60810 Training Conf and Travel	4,594	8,792	39,300	30,508	22.4%
42	60820 Other Travel Costs	230	392	1,750	1,358	22.4%
43	Total Travel and Training	4,824	9,185	41,050	31,865	22.4%
44	Misc. Operating Expense					
45	61409 Unemployment Claims	-	-	18,000	18,000	0.0%
46	Total Misc. Operating Expense	-	-	18,000	18,000	0.0%
47	Misc. Non-Operating					
48	60715 Late Fees and Other Penalties	152	-	-	-	0.0%
49	Total Misc. Non-Operating	152	-	-	-	0.0%
50	Total General Management Expenses	\$ 318,958	\$ 361,106	\$ 1,661,620	\$ 1,300,514	21.7%



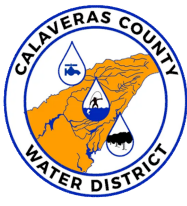
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Schedule 5: Department 56 – General Management

Schedule 5 displays financial reporting information for the General Management Department during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

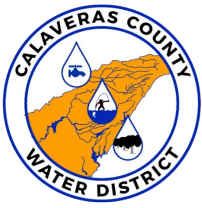
General Management Expenses – Total general management expense is at 21.7% of budget.

- **Line 11 CalPERS UAL** is trending over the benchmark due to the timing of payments.
- **Line 23 Computer Lic Maint Contracts** are trending over budget due to a coding error. Staff will correct the coding error and reclassify the expense to Department 58.
- **Line 27 Outside Legal Fees** are trending over the benchmark due to potential litigation.
- **Line 31 Public Outreach** is trending over the benchmark due to the timing of budgeted equipment purchases.
- **Line 36 Publications/Subscriptions** is trending over the benchmark due to the timing of budgeted water code update purchases.
- **Line 37 Memberships and Dues** are trending over the benchmark due to the timing of budgeted annual membership renewals.



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			A	B	C	D	E
	Department 57 Board of Directors		FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	Director Costs						
2	60000 Salaries/Wages	\$	8,760	\$ 8,040	\$ 46,500	\$ 38,460	17.3%
3	60100 Benefits		40,835	45,770	231,040	185,270	19.8%
4	60310 Materials and Supplies		2,074	-	3,950	3,950	0.0%
5	60390 Admin. Technologies/Comm.		-	-	3,000	3,000	0.0%
6	60810 Training Conf and Travel		4,835	5,637	26,000	20,363	21.7%
7	60820 Other Travel Costs		2,620	1,326	7,500	6,174	17.7%
8	78200 Calaveras County Fees		-	-	7,500	7,500	0.0%
9	Total Board of Directors Expenses	\$	59,124	\$ 60,774	\$ 325,490	\$ 264,716	18.7%

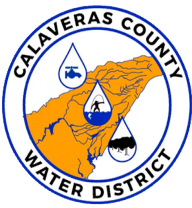


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For the Period July 1, 2026 – September 30, 2026**

Schedule 6: Department 57 – Board of Directors

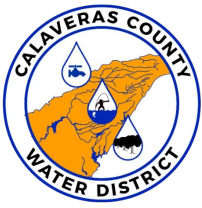
Schedule 6 displays financial reporting information for the Board of Directors during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

Board of Directors Expenses – Total Board of Directors expense is at 18.7% of budget.



Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

		A	B	C	D	E
	Department 58 Engineering	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 240,161	\$ 204,810	\$ 1,124,080	\$ 919,270	18.2%
4	60005 Payouts	-	9,293	38,930	29,637	23.9%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	1,000	1,000	0.0%
7	60030 Overtime	7,448	6,333	34,360	28,027	18.4%
8	60035 CTO Payout	3,364	133	24,300	24,167	0.5%
9	60100 Benefits	65,698	60,651	302,670	242,019	20.0%
10	60110 Retirement Expense	25,572	22,269	117,380	95,111	19.0%
11	60115 CalPERS UAL	13,189	12,316	48,770	36,454	25.3%
12	60117 Retirement Health Savings	2,925	1,497	7,860	6,363	19.0%
13	Total Salaries and Benefits	358,357	317,303	1,699,350	1,382,047	18.7%
14	Materials & Supplies					
15	60310 Materials and Supplies	3,374	-	2,000	2,000	0.0%
16	60312 Safety Eq Repl Consumables	-	-	-	-	0.0%
17	60313 Tools	-	-	5,000	5,000	0.0%
18	60390 Admin. Technologies/Comm	2,793	1,158	10,400	9,242	11.1%
19	Total Materials & Supplies	6,167	1,158	17,400	16,242	6.7%
20	Outside Services					
21	60431 Computer Lic Maint Contracts	11,941	26,363	61,300	34,937	43.0%
22	Total Outside Services	11,941	26,363	61,300	34,937	43.0%
23	Professional Services					
24	60541 Advertising/Publicity	-	-	-	-	0.0%
25	60590 Professional Services	62,772	47,451	510,000	462,549	9.3%
26	Total Professional Services	62,772	47,451	510,000	462,549	9.3%
27	Vehicles and Equipment					
28	60610 Operating Exp Gas and Oil	-	-	-	-	0.0%
29	Total Vehicles and Equipment	-	-	-	-	0.0%
30	Office Expenses					
31	60710 Permits and Licenses	2,000	118	1,450	1,332	8.1%
32	60730 Publications/Subscriptions	-	-	150	150	0.0%
33	60732 Memberships and Dues	-	-	6,530	6,530	0.0%
34	60760 Recording/Title Reports	-	23	2,900	2,877	0.8%
35	Total Office Expenses	2,000	141	11,030	10,889	1.3%
36	Travel and Training					
37	60810 Training Conf and Travel	2,450	2,130	27,650	25,520	7.7%
38	60820 Other Travel Costs	-	-	800	800	0.0%
39	Total Travel and Training	2,450	2,130	28,450	26,320	7.5%
40	Capital Equipment					
41	75200 Equipment Purchased	-	-	-	-	0.0%
42	Total Capital Equipment	-	-	-	-	0.0%
43	Total Engineering Expenses	\$ 443,687	\$ 394,546	\$ 2,327,530	\$ 1,932,984	17.0%



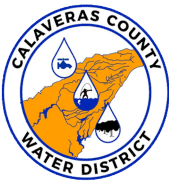
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 – September 30, 2026**

Schedule 7: Department 58 - Engineering

Schedule 7 displays financial reporting information for the Engineering Department during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

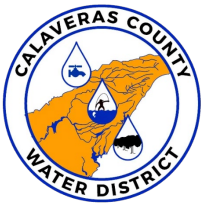
Engineering Expenses – Total engineering expense is at 17.0% of budget.

- **Line 11 CalPERS UAL** is trending over the benchmark due to the timing of payments.
- **Line 21 Computer Lic Maint Contracts** are trending over the benchmark due to timing of the annual contract payments.



Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

		A	B	C	D	E
	Department 59 Administrative Services	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 247,996	\$ 216,976	\$ 1,064,670	\$ 847,694	20.4%
4	60005 Payouts	-	-	18,210	18,210	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	173	26	22,750	22,724	0.1%
8	60035 CTO Payout	-	-	500	500	0.0%
9	60100 Benefits	93,600	75,521	424,010	348,489	17.8%
10	60110 Retirement Expense	25,887	16,913	84,170	67,257	20.1%
11	60115 CalPERS UAL	13,803	5,931	51,530	45,599	11.5%
12	60117 Retirement Health Savings	2,660	3,612	9,600	5,988	37.6%
13	Total Salaries and Benefits	384,118	318,979	1,675,440	1,356,461	19.0%
14	Materials & Supplies					
15	60310 Materials and Supplies	28	-	250	250	0.0%
16	60312 Safety Eq Repl consumables	-	-	-	-	0.0%
17	60390 Admin. Technologies/Comm	8,431	9,115	68,700	59,585	13.3%
18	Total Materials & Supplies	8,459	9,115	68,950	59,835	13.2%
19	Outside Services					
20	60410 Service Maintenance Contracts	-	84,797	137,760	52,963	61.6%
21	60431 Computer Lic Maint Contracts	44,346	39,012	50,630	11,618	77.1%
22	Total Outside Services	44,346	123,809	188,390	64,581	65.7%
23	Professional Services					
24	60510 Accounting/Auditing	9,850	21,000	50,400	29,400	41.7%
25	60590 Professional Services	85,764	17,736	124,500	106,764	14.2%
26	Total Professional Services	95,614	38,736	174,900	136,164	22.1%
27	Office Expenses					
28	60700 Forms and Supplies	736	739	750	11	98.5%
29	60720 Postage	1,309	664	12,500	11,836	5.3%
30	60732 Memberships and Dues	-	-	990	990	0.0%
31	60780 Printing	-	-	500	500	0.0%
32	Total Office Expenses	2,045	1,403	14,740	13,337	9.5%
33	Travel and Training					
34	60810 Training Conf and Travel	1,608	130	20,000	19,870	0.7%
35	60820 Other Travel Costs	-	-	250	250	0.0%
36	Total Travel and Training	1,608	130	20,250	20,120	0.6%
37	Operating Fees					
38	61485 Third Party Payment Processing	174,227	45,245	504,600	459,355	9.0%
39	60715 Late Fees and Other Penalties	-	351	-	(351)	0.0%
40	Total Operating Fees	174,227	45,597	504,600	459,003	9.0%
41	Bad Debt					
42	61310 Bad Debt Expense	14,682	24,685	70,000	45,315	35.3%
43	Total Bad Debt	14,682	24,685	70,000	45,315	35.3%
44	Misc. Operating Expenses					
45	61315 Rate Assistance Program	14,900	17,354	60,000	42,646	28.9%
46	61490 Misc. Operating Expense	50	-	-	-	0.0%
47	Total Misc. Operating Expenses	14,950	17,354	60,000	42,646	28.9%
48	Misc. Non-Operating Expenses					
49	78990 Misc Non-Operating Costs	-	-	-	-	0.0%
50	Total Misc. Non-Operating Expenses	-	-	-	-	0.0%
51	Capital Equipment					
52	75200 Equipment Purchased	-	-	-	-	0.0%
53	Total Capital Equipment	-	-	-	-	0.0%
54	Transfers Out					
55	79100 Transfers Out	1,349,997	1,413,269	5,888,013	4,474,744	24.0%
56	Total Transfers Out	1,349,997	1,413,269	5,888,013	4,474,744	24.0%
57	Total Adminstrative Services Expenses	\$ 2,090,046	\$ 1,993,075	\$ 8,665,283	\$ 6,672,208	23.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 – September 30, 2026**

Schedule 8: Department 59 – Administrative Services

Schedule 8 displays financial reporting information for the Administrative Services Department during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

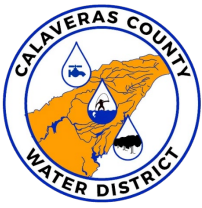
Administrative Services Expenses – Total administrative services expense is at 23.0% of budget.

- **Line 12 Retirement Health Savings** is trending over the benchmark due to the timing of the payments.
- **Line 20 Service Maintenance Contracts** are trending over the benchmark due to the timing of annual contract payments.
- **Line 21 Computer Lic Maint Contracts** are trending over the benchmark due to the timing of annual contract payments.
- **Line 24 Accounting/Auditing** is trending over the benchmark due to the timing of the annual audit contract payment.
- **Line 28 Forms and Supplies** is trending over the benchmark due to the timing of budgeted supply purchases.
- **Line 42 Bad Debt Expense** is trending over the benchmark due to uncollectible accounts referred to collections.
- **Line 45 Rate Assistance Program** is trending over the benchmark due to the timing between customer bills. The budget reflects a predetermined allowance for the number of customers eligible to participate in the program.



Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 - September 30, 2026

		A	B	C	D	E
	Department 60 Water Resources	FY 2025-26 Month 1-3 Actual	FY 2026-27 Month 1-3 Actual	FY 2026-27 Adopted Budget	(Over) / Under Budget	FY 2026-27 YTD Target 25.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 59,820	\$ 63,050	\$ 281,760	\$ 218,711	22.4%
4	60005 Payouts	-	-	740	740	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	-	-	3,770	3,770	0.0%
8	60035 CTO Payout	-	-	-	-	0.0%
9	60100 Benefits	19,039	17,920	104,360	86,440	17.2%
10	60110 Retirement Expense	4,762	3,545	20,760	17,215	17.1%
11	60115 CalPERS UAL	216	215	900	685	23.9%
12	60117 Retirement Health Savings	480	444	1,920	1,476	23.1%
13	Total Salaries and Benefits	84,316	85,173	414,210	329,037	20.6%
14	Materials & Supplies					
15	60310 Materials and Supplies	-	-	1,000	1,000	0.0%
16	60312 Safety Eq Repl Consumables	-	-	200	200	0.0%
17	60390 Admin. Technologies/Comm	-	-	2,700	2,700	0.0%
18	Total Materials & Supplies	-	-	3,900	3,900	0.0%
19	Outside Services					
20	60431 Computer Lic Maint Contracts	1,650	-	1,400	1,400	0.0%
21	Total Outside Services	1,650	-	1,400	1,400	0.0%
22	Legal					
23	60505 Outside Legal Fees	2,041	1,727	350,000	348,273	0.5%
24	Total Legal	2,041	1,727	350,000	348,273	0.5%
25	Professional Services					
26	60541 Advertising/Publicity	-	-	6,000	6,000	0.0%
27	60545 Public Outreach	-	-	-	-	0.0%
28	60590 Professional Services	78,446	9,368	305,000	295,632	3.1%
29	60591 FERC Relicensing	-	4,830	950,000	945,170	0.5%
30	Total Professional Services	78,446	14,198	1,261,000	1,246,802	1.1%
31	Office Expenses					
32	60732 Memberships and Dues	8,100	-	82,100	82,100	0.0%
33	60780 Printing	-	-	-	-	0.0%
34	Total Office Expenses	8,100	-	82,100	82,100	0.0%
35	Travel and Training					
36	60810 Training Conf and Travel	655	1,702	5,500	3,798	31.0%
37	60820 Other Travel Costs	-	131	1,000	870	13.1%
38	Total Travel and Training	655	1,833	6,500	4,667	28.2%
39	Purchased Water					
40	61100 Purchased Water	-	-	-	-	0.0%
41	Total Purchased Water	-	-	-	-	0.0%
42	Operating Fees					
43	61430 Federal Dam and Admin Fees	374,786	851,280	782,000	(69,280)	108.9%
44	61435 State/Federal/County Fees	-	44,173	156,000	111,827	28.3%
45	Total Operating Fees	374,786	895,453	938,000	42,547	95.5%
46	Misc. Operating Expenses					
47	61150 New Hogan Op/Maint Expense	-	-	450,000	450,000	0.0%
48	61450 Mandated Plans	-	-	10,000	10,000	0.0%
49	61455 Water Conservation	1,500	1,500	4,000	2,500	37.5%
50	Total Misc. Operating Expenses	1,500	1,500	464,000	462,500	0.3%
51	Capital Equipment					
52	75300 Materials - Projects	1,050	-	-	-	0.0%
53	Total Capital Equipment	1,050	-	-	-	0.0%
54	Total Water Resources Expenses	\$ 552,545	\$ 999,884	\$ 3,521,110	\$ 2,521,226	28.4%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2026 – September 30, 2026**

Schedule 9: Department 60 – Water Resources

Schedule 9 displays financial reporting information for the Water Resources Department during fiscal year (FY) 27. Column (A) represents year-to-date (YTD) activity for the prior year, FY 26. Column (B) displays YTD activity for FY 27 as of the end of the reporting month. Column (C) displays the FY 27 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 27 and column (E) represents the YTD activity as a percentage of the adopted budget.

Water Resources Expenses – Total water resource expense is at 28.4% of budget.

- **Line 36 Training Conf and Travel** is trending over the benchmark due to the timing of payments for the conferences.
- **Line 43 Federal Dam and Admin Fees** are trending over budget due to the timing of annual payments. Reimbursable costs from NCPA and MID are reflected under revenue code 54600.
- **Line 44 State/Federal/County Fees** are trending over the benchmark due to the timing of annual payments. Reimbursable costs from NCPA and MID are reflected under revenue code 54600.
- **Line 49 Water Conservation** is trending over the benchmark due to the timing of the scholarship awards.

CCWD - Fund Cash Balance Report

As of September 30, 2026

Fund	Description	Unaudited 6/30/2026	Transactions FY26-27	Unaudited 9/30/2026
300	Water Fund	3,661,932.45	(1,329,399.07)	2,332,533.38
302	Slurry Line	7,314.50	2,884.83	10,199.33
306	Water-Admin Replacement	41,456.77	3,285.29	44,742.06
308	Water - Interest Reserve	9,498,592.66	112,722.09	9,611,314.75
320	CIP - Water	(159,530.57)	54,681.87	(104,848.70)
321	CIP Loan II - Water	8,305,402.60	(820,363.10)	7,485,039.50
323	CIP Loan - Water	3,316,266.43	(2,355,449.82)	960,816.61
325	Capital R&R - Water	7,535,718.84	480,580.51	8,016,299.35
327	USDA RD AMI/AMR	30,361.81	(64,405.87)	(34,044.06)
344	Water Expansion Fund - West Point	341,483.96	2,600.05	344,084.01
354	Water Expansion Fund - Ebbetts Pass	978,564.32	17,268.76	995,833.08
356	Water Expansion Fund - Sheep Ranch	27,554.46	209.79	27,764.25
364	Water Expansion Fund - Jenny Lind	1,078,919.57	96,003.47	1,174,923.04
374	Water Expansion Fund - Copper Cove	4,109,472.55	62,749.43	4,172,221.98
394	Water Expansion Fund - Wallace	19,715.95	150.12	19,866.07
400	Hydro Fund	472,538.46	(432,469.44)	40,069.02
408	Hydropower - Interest Reserve	2,531,910.64	19,277.91	2,551,188.55
500	Sewer Fund	239,909.49	(788,517.16)	(548,607.67)
506	Sewer - Admin Replacement	13,464.78	1,750.06	15,214.84
508	Sewer - Interest Reserve	2,317,345.30	32,586.69	2,349,931.99
520	CIP - Sewer	1,045,781.82	(102,891.20)	942,890.62
523	CIP Loan - Sewer	1,113,009.20	(275,887.76)	837,121.44
525	Capital R&R - Sewer	5,317,530.08	527,418.87	5,844,948.95
527	USDA Loan Arnold WWTP Improvements	9,594,654.89	(347,631.16)	9,247,023.73
540	Sewer Expansion Fund - Forest Meadows	449,347.09	3,421.32	452,768.41
542	Sewer Expansion Fund - Big Trees Village	13,058.97	99.43	13,158.40
544	Sewer Expansion Fund - Arnold	863,325.05	6,573.33	869,898.38
546	Sewer Expansion Fund - Vallecito	1,282,616.98	9,765.82	1,292,382.80
548	Sewer Expansion Fund - Six Mile Village	28,331.28	215.71	28,546.99
554	Sewer Expansion Fund - West Point	935,130.17	7,120.06	942,250.23
564	Sewer Expansion Fund - La Contenta	466,662.91	46,991.15	513,654.06
565	Sewer Expansion Fund - Southworth	303,406.63	2,310.13	305,716.76
584	Sewer Expansion Fund - Copper Cove	3,251,015.41	40,818.41	3,291,833.82
594	Sewer Expansion Fund - Wallace	19,715.95	150.12	19,866.07
722	Assessment District - West Point Acres	16,418.84	77.49	16,496.33
732	Assessment District - Wilseyville	5.70	0.03	5.73
752	Assessment District - Arnold	39,069.55	184.42	39,253.97
812	Assessment District - La Contenta (604)	109,386.75	516.22	109,902.97
832	Assessment District - Saddle Creek	128,747.66	607.61	129,355.27
842	Assessment District - DaLee/Cassidy	(5,363.55)	(1,185.29)	(6,548.84)
852	Assessment District - Fly In Acres	17,131.06	(1,653.25)	15,477.81
862	Assessment District - Wallace	12,389.57	(447.22)	11,942.35
915	CCWD PFA - Water	(51,000.00)	-	(51,000.00)
920	Advance Grant Fund	4,966.47	37.81	5,004.28
	TOTAL	69,323,733.45	(4,987,241.54)	64,336,491.91

Fund Activity Report as of 09.30.26

	Water Fund	Hydro Fund	Sewer Fund
Revenue	6,190,561.58	919,648.04	2,824,887.31
Expenditure	(5,661,548.21)	(905,099.35)	(2,619,070.02)
Net Fund Activity	529,013.37	14,548.69	205,817.29

3d

A G E N D A
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3d

Agenda Item

DATE: October 20, 2026

TO: Finance Committee

FROM: Dylan Smith, Information Systems Administrator and
Monica Remus, Business Services Manager

SUBJECT: Business Process Review and PACE Training Update

RECOMMENDED ACTION:

Staff recommend that the Finance Committee receive an informational update regarding the District's Business Process Review and PACE Training initiative with Tyler Technologies, including ongoing efforts to improve operational efficiency, enhance customer services, strengthen internal controls, and maximize the functionality of the District's existing software systems.

BACKGROUND:

Calaveras County Water District utilizes Tyler Technologies system to support essential financial, utility billing, customer services, and administrative functions. These systems are integral to the District's daily operations, including customer account management, utility billing, payment processing, financial reporting, and related activities.

The Business Process Review and PACE training provide an opportunity to evaluate current workflows, identify potential system improvements, and enhance employee knowledge of available software functionality.

These efforts also support the District's broader initiatives related to utility billing modernization, electronic payment processing, customer communications, and financial reporting improvements.

DISCUSSION:

Business Process Review

The Business Process Review was intended to provide a comprehensive assessment of how the District currently utilizes its Tyler Technologies software, with an emphasis on identifying opportunities to streamline operations, reduce manual processes, and improve consistency across departments.

PACE Training

As part of the District's process improvement efforts, staff is utilizing Tyler Technologies' PACE training resources to strengthen employee understanding of the District's software applications and available functionality.

The training initiative is intended to improve staff proficiency, promote consistent system utilization, and reduce reliance on information knowledge transfer and manual workarounds.

Relationship to Other District Initiatives

The Business Process Review and PACE Training support several ongoing District initiatives, including the transition to monthly billing, improvements to electronic payment options, and development of standardized administrative procedures.

Staff are also evaluating opportunities to improve many areas, including: electronic billing, automated payment processing, customer communications, and internal reporting. Maximizing the capabilities of the existing Tyler Technologies system is an important consideration in evaluating these improvements.

FINANCIAL CONSIDERATIONS

The Business Process Review and PACE Training are intended to help the District maximize its existing technology investments and identify opportunities to improve operational efficiency.

Potential benefits include reduced manual processing, improved staff productivity, fewer transaction errors, improved reporting capabilities, and enhanced customer service.

Any recommended improvements requiring additional software, consulting services, or expenditures beyond existing agreements and approved budget appropriations will be evaluated separately and brought forward for consideration as appropriate.

CONCLUSION

The Business Process Review and PACE Training initiative represent an opportunity for the District to improve its use of existing technology, strengthen internal processes, and support more efficient delivery of customer service and administrative functions.

By coordinating these efforts across Information Technology, Customer Service, and Finance, the District can better identify operational improvements, standardize procedures, and support ongoing modernization initiatives while maintaining a focus on fiscal responsibility.

Staff will continue evaluating opportunities identified through these efforts and provide additional updates as appropriate.

3e

A G E N D A
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3e

Agenda Item

DATE: August 20, 2026

TO: Finance Committee

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Monthly Billing Project Update

RECOMMENDED ACTION:

Staff request that the Finance Committee receive an update on the Monthly Billing Project, review proposed revisions to the District's utility billing rules, policies, documents and website, and provide feedback regarding implementation strategies and opportunities to reduce billing costs.

BACKGROUND

The District has been evaluating the transition from its current bi-monthly utility billing structure to monthly billing to improve customer service, provide customers with more predictable payment schedules, and enhance the overall utility billing process.

At the August 18, 2026, Finance Committee meeting, staff provided an update regarding project implementation activities, operational considerations, and anticipated costs associated with transitioning to monthly billing.

Following additional discussion, the Board of Directors directed staff to continue moving forward with the Monthly Billing Project while exploring opportunities to reduce the costs.

DISCUSSION

Monthly Billing Project Status

In accordance with the Board's direction, staff are continuing to evaluate the operational, financial, and administrative requirements necessary to implement monthly billing in a cost-effective manner.

The District's current billing process generally provides customers with a bill every two months, including base service charges and applicable consumption charges. Transitioning to monthly billing would increase the frequency of customer billing and require corresponding adjustments to internal processes, customer communications, and billing system configurations.

Staff's ongoing evaluation focuses on several key areas:

1. Billing Costs and Opportunities for Savings

A primary focus of the project is identifying opportunities to reduce the additional expenses associated with monthly billing. As the Committee is aware, increasing billing frequency could result in additional printing, postage, processing, and administrative costs if existing practices remain unchanged.

Staff are evaluating opportunities to offset these expenses through increased participation in electronic billing, electronic payment options, adjustment to billing processes, and potential changes to vendor services. Our current focus is being placed on reducing the number of paper bills mailed to customers and identifying opportunities to streamline internal billing operations.

2. Billing System and Operational Considerations

Staff continue to assess the capabilities of the District's utility billing system and operational changes necessary to support monthly billing. This includes consideration of billing cycles, consumption reporting, meter reading schedules, payment processing, delinquency procedures, and coordination between Customer Service, Finance, Information Technology, and Operations.

Staff are also determining whether implementation can be structured to minimize additional workload and avoid unnecessary system modifications.

3. Customer Payment and Billing Options

As part of the project, staff is focused on developing options that could provide customers with greater flexibility while reducing District billing costs.

These include:

- Encouraging enrollment in paperless billing and electronic notifications.
- Expanding customer participation in automatic bank draft payments.
- Improving customer communications and educational materials regarding billing and payment options.

These options may provide additional customer convenience while reducing printing, postage and manual payment-processing expenses.

4. Proposed Utility Billing Policy Revisions

The transition to monthly billing requires a review of the District's existing utility billing policies and regulations to ensure consistency with the proposed billing structure.

See Attachment A for the first grouping of draft amendments.

CONCLUSION

Staff will continue advancing the Monthly Billing Project consistent with the Board's direction, with particular emphasis on cost containment and operational efficiency.

Upcoming activities include:

1. Continuing discussions with billing service providers regarding potential cost reduction and available service alternatives.
2. Evaluating opportunities to increase electronic billing participation and reduce paper expenses.
3. Finalizing the proposed billing structure and identifying necessary operational and system changes.
4. Reviewing and refining proposed policy revisions, including coordination with District legal counsel and returning to Board of Directors for adoption of changes as appropriate.
5. Finalizing implementation schedule to present to Finance Committee and Board of Directors. Staff is currently projecting that full implementation of Monthly Billing will begin in January 2027.

Staff will return to Finance Committee in November with additional information and recommendations as the evaluation progresses.

FINANCIAL CONSIDERATIONS

There is no direct fiscal impact associated with receiving this presentation.

RECOMMENDATIONS

Staff recommend that the Finance Committee receive the Monthly Billing Project update, review the proposed utility billing policy revisions, and provide feedback regarding implementation priorities, cost-reduction opportunities, and proposed policy framework.

Attachment A: CCWD Monthly Billing Amendment Matrix

Finance Committee | October 20, 2026 | Working draft for review

Type	Document / section	Current language / issue	Proposed revision	Action / authority
Rules	Article III §21(B) – Deposits	Non-owner customers billed directly: deposit equal to “current bimonthly base rate for service(s) provided to the parcel.”	“A deposit equal to two (2) months of the current monthly base charges for the service(s) provided to the parcel.”	Board decision: retain approximately existing deposit protection or reduce to one month; review reinstatement provision.
Rules	Article III §24 – Service Billing Procedure	“Bills for water and/or sewer service will be rendered bi-monthly or as otherwise provided in Section 25A or 25B...”	“Bills for water and/or sewer service shall be rendered monthly, except as otherwise provided in Sections 25A or 25B of Article III of these Rules and Regulations. Fixed service charges shall be billed monthly; consumption charges may be billed based on the applicable meter-reading schedule.”	Board amendment – required.
Rules	Article III §25(A) – Meter Reading Procedure	Meters read at specified intervals to prepare regular, opening, closing and special bills; no explicit monthly reading requirement.	“Where service is metered, meters shall be read at intervals established by the District for regular, opening, closing and special bills. Monthly bills may be issued without a meter reading in each monthly billing period. Consumption charges shall be based on actual readings or another method authorized by	Board amendment - recommended.

			these Rules and applicable rates.”	
Rules	Article III §25(B) – Meter Reading Schedule	Approximate three-day variance; unusual circumstances preventing a bi-monthly reading trigger estimated use / subsequent reconciliation.	“Meters shall be read on a schedule established by the District, subject to reasonable variations. If a scheduled reading cannot be obtained, the District may estimate consumption under established procedures and reconcile estimated charges when an actual reading becomes available.”	Board amendment – required.
Rules	Article III §26(A) – Special Billing Computation	Opening/closing bills for shorter periods reference “average billing period of 60 days”; no proration/refund of service charges.	“Opening and closing bills for periods shorter than a full monthly billing period shall be computed under applicable rate schedules using the days of service in the applicable monthly period or actual usage, whichever is greater. No proration or refund of service charges shall be made except as expressly authorized by the applicable rate schedule or District policy.”	Board amendment; counsel/rate consistency review.
Rules	Article III §26(B) – Prorating for Special Billings	Less-than-one-month special billings use the 60-day average billing period; no proration/refund of service charges.	“For service shorter than a full monthly billing period, special bills shall be calculated under the applicable rate schedule based on the days of service in the applicable monthly period or actual	Board amendment; consider consolidating A/B after legal review.

			usage, whichever is greater. No proration or refund of service charges shall be made except as expressly authorized.”	
Policy	Policy 17 – Credit Adjustment / Leak Adjustment	Leak credit = 50% of excess over customer bill in a “like period” previous year; once per five years; GM/designee adjustment limit \$1,000.	“An eligible leak adjustment shall equal 50% of water consumption charges attributable to usage exceeding normal usage for a comparable two-month period. Normal usage shall generally use the comparable prior-year period.”	Board/ordinance review; separately consider \$1,000 approval cap.
Policy	Policy No. 21 - Customer Assistance Program	Credits of \$20 per water bill and \$30 per wastewater bill; six bills annually; credits applied “on a bimonthly basis.”	“Eligible accounts shall receive monthly assistance credits of \$10 for water service and \$15 for wastewater service, applied to each regular monthly bill.”	Board policy amendment; confirm program intent and fiscal effect. (Preserves current annual credit of \$120 water / \$180 wastewater.)
Public procedure	Billing Procedures webpage	Bi-monthly; every other month/six times per year; previous 60 days of water use; bimonthly base rate.	“Customers receive a utility bill monthly. Fixed water and wastewater charges are billed monthly; water consumption charges reflect the applicable meter-reading period, which may span two months.”	High-priority website update at go-live.
Public procedure	Have My Water Turned Back On	Bills bi-monthly/six times annually; usage from previous 60 days.	“Bills are issued monthly. A bill may include consumption charges for the most recent completed meter-reading period.” Retain existing	Website/customer service update.

			reconnection instructions and statutory notices.	
Public procedure	Opening Your Account	Owners responsible for bimonthly water and wastewater bills regardless of occupancy/use.	“Legal-deeded property owners remain responsible for monthly water and wastewater charges whether or not the property is occupied or service is used.”	Website/application update.
Public procedure	Purchase New Service for Vacant Lot	Owners responsible for bimonthly water and wastewater bills.	“Property owners are responsible for monthly water and wastewater charges under the District’s Rules and Regulations and billing schedule.”	Website/application update.
Public procedure	FAQ – Billing	Bi-monthly; six bills/year; 60-day water usage; bimonthly cost calculator.	“Utility bills are issued monthly. Fixed charges are billed monthly; consumption is billed for the applicable meter-reading period. See the updated monthly bill calculator.”	Website update and customer education.
Rates/tool	Water/Wastewater Rates webpage and published schedules	Headings “Bimonthly Residential Water Base Rates” and “Bimonthly Residential Wastewater Base Rates.”	Show monthly base charges calculated consistently with adopted rates, and clearly distinguish monthly fixed charges from consumption rates and reading intervals.	Verify adopted rate authority;
Rates/tool	Cost of Water / Rate Calculator	“Cubic Feet / 60 day period”; input two months’ usage; Bi-Monthly Base Rate / Total Bi-Monthly Water Bill.	Display monthly base charges and consumption charges over the applicable reading period; include clear examples of a monthly bill with and	Rebuild/test calculator before go-live.

			without consumption charges.	
Forms/SOP	Customer bill, bill backers, inserts and CSR scripts	May reference bi-monthly billing, six bills/year or 60-day billing period; exact wording not supplied.	Explain monthly fixed charges, applicable consumption periods, due date, autopay, paperless billing and how to read alternating consumption bills.	Inventory exact templates and update.
Forms/SOP	New Service / Owner / Non-owner / Landlord agreements	Potential bi-monthly references and deposit tied to bimonthly base charge	"Customer agrees to pay applicable rates, fees, deposits and monthly charges under the District's current Rules and Regulations and rate schedules."	Review signed forms and deposit decision.
Forms/SOP	AutoPay/EFT authorization and bank draft SOP	Possible assumption of six withdrawals/year; actual current signed form must be checked.	"I authorize CCWD to debit my designated payment method for amounts due monthly under the District's applicable billing schedule."	Customer authorization
Forms/SOP	Leak adjustment application	Calculation: Adjustments apply to one billing period.	"Adjustments apply to two billing months"	Update in coordination with adopted policy.
Forms/SOP	CAP application / acknowledgment	Credits per bill or six credits annually;	"Approved assistance credits will be applied per bill or twelve credits annually, according to the District's current billing schedule and adopted CAP policy." Form revised to reflect credit of \$10 for Water and \$15 for Wastewater per month.	Align with CAP amendment.