



**RESOLUTION NO. 2026-41**  
**RESOLUTION NO. PFA-02**  
**ORDINANCE NO. 2026-02**

## **AGENDA**

### **OUR MISSION**

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

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

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

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

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

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

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

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**[+1 323-647-8603,,932292202#](#)**  
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### **BOARD OF DIRECTORS**

Jack Garamendi, President  
Jeff Robertson, Director

Scott Ratterman, Vice President  
Russ Thomas, Director

Jeff Davidson, Director

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **ROLL CALL**

2. **PUBLIC COMMENT**

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

3. **CONSENT AGENDA**

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

3a Approval of the Minutes for the Board Meeting of May 13, 2026  
(Rebecca Hitchcock, Clerk to the Board)

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

3c Approve the 2026 Update to the District's Sanitary Sewer Management Plan  
(Damon Wyckoff, Director of Operations) **RES 2026-\_\_\_\_\_**

4. **PUBLIC HEARING**

4a 2025 Urban Water Management Plan Update Public Hearing  
(Andrew Renshaw, Water Resources Manager)

5. **NEW BUSINESS**

5a Presentation of District Investments and Strategies by Chandler Asset Management  
(Kelly Zahniser, Director of Administrative Services)

5b Discussion/Direction Regarding the Fiscal Year 2026-27 Preliminary Operating and Capital Improvement Program Budgets  
(Kelly Zahniser, Director of Administrative Services)

6. **REPORTS**

6a\* External Affairs Monthly Update  
(Kelly Gerkenmeyer, External Affairs Manager)

6b\* General Manager's Report  
(Michael Minkler)

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

**8. NEXT BOARD MEETINGS**

- Wednesday, June 10, 2026, 1:00 p.m., Regular Board Meeting
- Wednesday, June 24, 2026, 1:00 p.m., Regular Board Meeting

**9. CLOSED SESSION**

- 9a Government Code § 54957.6 Agency Negotiators: General Manager Michael Minkler, HR Manager Stacey Lollar Regarding Negotiations with Employee Organization Service Employees International Union Local 1021 and Management and Confidential Unit
- 9b Conference with Legal Counsel-Existing Litigation  
Government Code 54956.9(d)(1)  
California Sportfishing Protection Alliance v. All persons interested in the matter of the validity of the Eastern San Joaquin Groundwater Subbasin groundwater sustainability plan et al. (Stanislaus County Superior Court Case # CV20-1720)
- 9c Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 – two potential cases

**10. REPORTABLE ACTION FROM CLOSED SESSION**

**11. ADJOURNMENT**

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I T E M



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

**MAY 13, 2026**

Directors Present:

Jack Garamendi	President, District 2
Scott Ratterman	Vice President, District 1
Russ Thomas	Director, District 4
Jeff Davidson	Director, District 5

Directors Absent:

Jeff Robertson	Director, District 3
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Staff Present:

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

Others Present:

Jeff Bailey	IEDA*
Sean Dingman	Mobile MMS*
Ralph Copeland	Member of the public
Francisco de la Cruz	Member of the public*
Michael Rodgers	Member of the public*

\*Attended virtually

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

#### 1. ROLL CALL

President Garamendi called the Regular Board Meeting to order at 1:04 p.m. and led the Pledge of Allegiance. Director Robertson was absent.

#### 2. PUBLIC COMMENT

No public comment was given.

#### 3. CONSENT AGENDA

**MOTION: Directors Davidson/Thomas-Moved to Approve Consent Agenda Items: 3a, 3b, 3c, 3d, 3e, 3f, 3g, and 3h as presented**

- 3a Approval of the Minutes for the Board Meeting of April 22, 2026  
(Rebecca Hitchcock, Clerk to the Board)
- 3b Review Board of Directors Monthly Time Sheets for March 2026  
(Rebecca Hitchcock, Clerk to the Board)
- 3c Ratify Claim Summary #650 Secretarial Fund in the Amount of \$4,519,371.28  
for April 2026  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-34**
- 3d Approval of a Side Letter Agreement with the Management and Confidential Unit  
(Stacey Lollar, Human Resources Manager) **RES 2026-35**
- 3e Amendment to the Eide Bailly Agreement  
(Kelly Zahniser, Director of Administrative Services)
- 3f Approval of Contract for District Auditing Services for the Fiscal Years Ending June  
30, 2026, 2027, and 2028  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-36**
- 3g Approval of an Updated Contract with Websoft Developers/Springbrook for the Use  
of Mobile MMS  
(Damon Wyckoff, Director of Operations) **RES 2026-37**
- 3h Authorized Signers for US Bank Account  
(Kelly Zahniser, Director of Administrative Services) **RES 2026-38**

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

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

**4. CONVENE PUBLIC FINANCING AUTHORITY**

The Public Financing Authority convened at approximately 1:06 p.m.

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

**MOTION: Directors Davidson/Thomas-By Minute Entry to Approve the 2026 Biennial Review of the Public Financing Authority's Conflict of Interest Code**

**DISCUSSION:** Michael Minkler reviewed the item stating no changes were necessary to the Conflict of Interest Policy.

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

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

- 4c Discussion/Action regarding Receipt of Quarterly Treasurer's Reports; Confirmation of Officers, Fidelity Bond Coverage, and Conflict of Interest Code; Acknowledgment of Annual Audit Obligations; and Related Compliance Actions (Kelly Zahniser, Director of Administrative Services) **RES 2026-PFA-01**

**MOTION: Directors Ratterman/Davidson-Adopted Resolution No. 2026-PFA-01 Receipt of Quarterly Treasurer's Reports; Confirmation of Officers, Fidelity Bond Coverage, and Conflict of Interest Code; Acknowledgment of Annual Audit Obligations; and Related Compliance Actions**

**DISCUSSION:** Kelly Zahniser led the board through routine compliance actions for the Public Finance Authority, including conflict of interest code updates, receipt of quarterly treasurer's reports, confirmation of officers, fidelity bond coverage, audit obligations, and related compliance.

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

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

- 4d Adjournment: The Public Financing Authority adjourned at approximately 1:11 p.m.

**5. RECONVENE REGULAR BOARD MEETING**

President Garamendi reconvened the Regular Board Meeting at 1:11 p.m.

6. **NEW BUSINESS**

- 6a [Discussion/Action regarding Support for California Association of California Water Agencies \(ACWA\) Vision for Our Water Future Initiative](#)  
(Kelly Gerkenmeyer, External Affairs Manager) **RES 2026-39**

**MOTION:** **Directors Ratterman/Thomas-Adopted Resolution No. 2026-39 Approving Support for the Association of California Water Agencies (ACWA) Vision for Our Water Future Initiative**

**DISCUSSION:** Kelly Gerkenmeyer presented the ACWA Vision for Our Water Future initiative to the board, outlining its four main priorities: Lead on water, protect affordability, deliver critical infrastructure, and modernize water management. There was discussion regarding local involvement.

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

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

- 6b [Discussion/Action regarding Authorizing the Timber Trails Tank and Pump Station Project – Reclamation WaterSMART Grant Application](#)  
(Kevin Williams, District Engineer) **RES 2026-40**

**MOTION:** **Directors Davidson/Thomas-Adopted Resolution No. 2026-40 Authorizing the Timber Trails Tank and Pump Station Project – Reclamation WaterSMART Grant Application**

**DISCUSSION:** Kevin Williams presented the Timber Trails tank and pump station replacement project, detailing the WaterSMART Grant application process, technical improvements, funding strategy. He addressed questions about leakage, grant eligibility, and salvage of redwood tank materials.

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

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

7. **REPORTS**

- 7a [Monthly Operations Report](#)  
(Damon Wyckoff, Director of Operations)

**DISCUSSION:** Damon Wyckoff delivered the Monthly Operations Report for April 2026, summarizing significant points of interest and addressing inquiries from the Board.

**PUBLIC COMMENT:** There was no public comment.

7b General Manager's Report  
(Michael Minkler)

Mr. Minkler provided updates on several items, including:

1. the Association of California Water Agencies (ACWA) Conference
2. the meeting at the conference with the Bureau of Reclamation
3. the Engineering Committee on May 12<sup>th</sup>
4. the East Bay Municipal Utility District (EBMUD) BBQ meeting
5. the upcoming Mountain Counties Water Resources Association (MCWRA) Legislative Advocacy Day
6. the Calaveras County Multi Agency Coordination meeting
7. the Calaveras-Amador Mokelumne River Authority (CAMRA) meeting
8. budget development
9. the Finance Committee meeting on May 19 will include the preliminary budget on the agenda

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

Director Ratterman reported on CAMRA, the ACWA Conference, the MCWRA Legislative Advocacy Day, and the Urban Water Institute Annual Conference. He also reported the CCWD won the ACWA JPIA Safety Award which will be presented at the next Board Meeting.

Director Davidson reported on the ACWA Conference. He stated the Army Corp, Groundwater, and City of Paradise sessions were particularly informative.

Director Thomas reported on the ACWA Conference and the Groundwater session.

Director Garamendi spoke about the County Frog Jump and the EBMUD BBQ.

**PUBLIC COMMENT:** Public comment was provided by Ralph Copeland.

**9. NEXT BOARD MEETINGS**

- Wednesday, May 27, 2026, 1:00 p.m., Regular Board Meeting
- Wednesday, June 10, 2026, 1:00 p.m., Regular Board Meeting

**10. CLOSED SESSION**

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

The meeting adjourned into the Closed Session at 2:21 p.m.

- 10a Government Code § 54957.6 Agency Negotiators: General Manager Michael Minkler, HR Manager Stacey Lollar Regarding Negotiations with Employee Organization Service Employees International Union Local 1021 and Management and Confidential Unit
- 10b Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 – two potential cases

Closed Session Participants:

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

Staff: Michael Minkler, Stacey Lollar (item 10a), and Andrew Renshaw (item 10b)

General Counsel: Matt Weber

Consultant: Jeff Bailey, IEDA

**11. REPORTABLE ACTION FROM CLOSED SESSION**

The Board reconvened the Open Session at 3:41 p.m. There was no reportable action.

**12. ADJOURNMENT**

With no further business, the meeting adjourned at 3:41 p.m.

By:

ATTEST:

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

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

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A G E N D A

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I T E M

# Agenda Item

DATE: May 27, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Report on the Monthly Investment Transactions for April 2026

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## RECOMMENDED ACTION:

For information only.

## SUMMARY:

Per the District's Investment Policy, staff will report on the monthly investment activity for the preceding month. During April, the following investment transactions occurred:

MONTHLY ACTIVITY						
Investment Trustee:	Local Agency Investment Fund Activity:	Chandler	Chandler	U.S. Bank	U.S. Bank	EverBank
Asset Management Activity:	General	General	Water CIP Loan II	Water CIP Loan	Sewer CIP Loan	Sewer CIP Loan II
Book Value at 03/31/2026	11,851,648.67	21,586,114.38	16,882,174.52	6,798,811.76	1,997,793.39	10,162,845.86
Security Purchases		538,334.76	4,916.14	-		
Interest	116,186.44			16,184.34	4,755.68	
Security Sales		(234,553.50)	(1,455.54)			
Change in Cash, Payables, Receivables	1,500,000.00	(132.45)	3,611.47			
Principal Paydown		(42,362.93)				
Calls		(205,000.00)	-			
Amortization/Accretion		4,564.06	6,154.46			
Gain/(Loss) on Dispositions		0.04				
Withdrawals, Operating Cash	(3,000,000.00)					
Book Value at 04/30/2026	10,467,835.11	21,646,964.36	16,895,401.05	6,814,996.10	2,002,549.07	10,162,845.86

LAIF (Local Agency Investment Fund) daily interest rates are 3.81% as of April 30, 2026.

**CALAVERAS COUNTY WATER DISTRICT  
INVESTMENT ACTIVITY  
FOR THE MONTH ENDED April 30, 2026**

INVESTMENT TRUSTEE	TYPE OF FUNDS/Availability	MARKET VALUE	INVESTMENT COST				CM INTEREST AND DIVIDEND RECVD
			BOOK	PAR (PRINC)	CPN RATE	DATE INVST	
Local Agency Investment Fund	Restricted to Reserves/ Special Projects	10,467,835.11	10,467,835.11	10,467,835.11	3.810%	Ongoing	116,186.44
Chandler Asset Management	Restricted/Reserves.Expansion/AD/CIP	21,586,114.38	21,525,264.40	21,759,311.64	3.770%	Ongoing	60,849.98
Chandler Asset Management	Committed to Specific CIP Projects	16,895,401.05	16,895,401.05	16,981,780.38	3.390%	Ongoing	13,226.53
U.S. Bank - CIP Water Loan	Committed to Specific CIP Projects	6,814,996.10	6,814,996.10	6,814,996.10	4.200%	Ongoing	16,184.34
U.S. Bank - CIP Sewer Loan	Committed to Specific CIP Projects	2,002,549.07	2,002,549.07	2,002,549.07	4.200%	Ongoing	4,755.68
EverBank - CIP Sewer Loan	Committed to Specific CIP Projects	10,162,845.86	10,162,845.86	10,162,845.86	1.240%	Ongoing	-
<b>Totals</b>		<b>67,929,741.57</b>	<b>67,868,891.59</b>	<b>68,189,318.16</b>			<b>211,202.97</b>

**MONTHLY ACTIVITY**

Investment Trustee:	Local Agency Investment Fund Activity:	Chandler	Chandler	U.S. Bank	U.S. Bank	EverBank
Asset Management Activity:	General	General	Water CIP Loan II	Water CIP Loan	Sewer CIP Loan	Sewer CIP Loan II
<b>Book Value at 03/31/2026</b>	<b>11,851,648.67</b>	<b>21,586,114.38</b>	<b>16,882,174.52</b>	<b>6,798,811.76</b>	<b>1,997,793.39</b>	<b>10,162,845.86</b>
Security Purchases		538,334.76	4,916.14	-		
Interest	116,186.44			16,184.34	4,755.68	
Security Sales		(234,553.50)	(1,455.54)			
Change in Cash, Payables, Receivables	1,500,000.00	(132.45)	3,611.47			
Principal Paydown		(42,362.93)				
Calls		(205,000.00)	-			
Amortization/Accretion		4,564.06	6,154.46			
Gain/(Loss) on Dispositions		0.04				
Withdrawals, Operating Cash	(3,000,000.00)					
<b>Book Value at 04/30/2026</b>	<b>10,467,835.11</b>	<b>21,646,964.36</b>	<b>16,895,401.05</b>	<b>6,814,996.10</b>	<b>2,002,549.07</b>	<b>10,162,845.86</b>

**CALAVERAS COUNTY WATER DISTRICT  
CHANDLER ASSET MANAGEMENT (General)**

FOR THE MONTH ENDED April 30, 2026

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			Dividends Earned	Interest Earned
		BOOK	PAR Value/Units	CPN RATE		
Asset Backed Security	1,076,680.58	1,072,909.76	1,072,994.90	4.85%		1,986.62
Agency Securities	3,027,579.90	2,995,328.68	3,000,000.00	4.38%		35,628.82
Agency CMBS	2,019,771.93	2,027,745.69	2,133,347.32	4.29%		4,998.13
Corporate Securities	5,519,957.18	5,482,456.93	5,500,000.00	4.51%		63,526.97
Money Market Fund (Cash)	252,382.91	252,382.91	252,382.91	3.27%	586.51	-
Municipal Bonds	206,741.40	201,589.94	200,000.00	5.12%		5,151.46
Supranational Securities	204,678.15	204,990.23	205,000.00	0.97%		-
US Treasury	51,632,493.49	21,589,114.38	21,759,311.64	4.10%		177,313.17
<b>Totals</b>	<b>63,940,285.54</b>	<b>33,826,518.52</b>	<b>34,123,036.77</b>	<b>4.07%</b>	<b>586.51</b>	<b>288,605.17</b>

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AGENDA

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ITEM

# Agenda Item

DATE: May 27th, 2026  
TO: Michael Minkler, General Manager  
FROM: Damon Wyckoff, Director of Operations  
Subject: 2026 Update to the District's Sanitary Sewer Management Plan

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## Recommended Action:

Motion: \_\_\_\_\_ / \_\_\_\_\_ adopting Resolution No. 2026-\_\_\_\_ Approving the 2026 Update to the Calaveras County Water District's Sanitary Sewer Management Plan

## Background:

A Sanitary Sewer Management Program (SSMP) exists to ensure the proper operation, maintenance, and management of a sanitary sewer system. It describes the activities the Calaveras County Water District uses to manage our thirteen wastewater collections systems effectively. Regulation requires the SSMP to be updated routinely.

Wastewater Collections Systems were the last major component of a wastewater system to be regulated. The California State Water Resources Control Board (SWRCB) originally promulgated a waste discharge requirement (WDR) permit to regulate sanitary sewer systems in 2006, entitled SWRCB Order No. 2006-0003, Statewide General Waste Discharge Requirements for Sanitary Sewer Systems. This order set the stage to require SSMPs to be developed thereafter. One key component is the fact that SSMPs undergo a periodic audit followed by a complete overhaul of the document, generally called an update. Prior to June 5<sup>th</sup>, 2023, audits of the SSMP were required every two years, and updates required every five years. June 5, 2023, the SWRCB adopted a new General Order, WDRs for Sanitary Sewer Systems No. 2022-0103-DWQ. The new General Order now includes Regulatory Compliance and Reporting Requirements for spills from private sewer laterals, known as Category 4 spills. Another change to SSMP requirements because of the new General Order is related to when audits and updates must now be completed. Updates must now take place every six years and Audits must occur every three years as opposed to five and two respectively, from the previous regulation.

The key reasons for having an SSMP include:

1. **Preventing Sewer Overflows:** Sanitary sewer overflows (SSOs) can release untreated sewage into the environment, posing serious health and environmental risks. An SSMP helps minimize these events.
2. **Regulatory Compliance:** Many local, state, and federal agencies (such as the U.S. EPA) require SSMPs to comply with environmental laws like the Clean Water Act.
3. **Protecting Public Health and the Environment:** Proper sewer management prevents the contamination of waterways, drinking water sources, and public spaces.
4. **Maintaining Infrastructure:** It ensures the sewer system is regularly inspected, repaired, and upgraded, which helps extend its lifespan and reduce costly emergency repairs.
5. **Improving System Reliability:** Through better planning, training, and data collection, an SSMP improves system performance and service reliability.
6. **Community Accountability and Transparency:** An SSMP provides documentation of how the system is managed, which builds trust with the public and demonstrates responsible stewardship.

CCWD staff have worked to ensure that this most recent update addresses the requirements of the regulation and provides the most current and accurate relevant information. Throughout the work effort, staff's focus was clarity, efficiency, and effectiveness.

## **FINANCIAL CONSIDERATIONS**

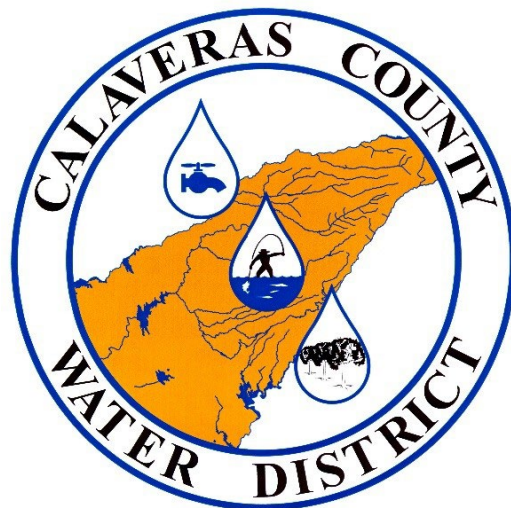
None at this time

*Attachments: DRAFT 2026 SSMP, DRAFT Appendix B  
Resolution No. 2026-\_\_ Approving the 2026 Update to the Calaveras County Water District's Sanitary Sewer Management Plan*

# CALAVERAS COUNTY WATER DISTRICT

## SEWER SYSTEM MANAGEMENT PLAN MAY 27, 2026 UPDATE

In accordance with  
California State Water Resources Control Board  
Order No. 2023-0103-DWQ  
General Waste Discharge Requirements General Order Sanitary Sewer Systems



120 Toma Court  
San Andreas, California 95249  
(209) 754-3543  
(209) 754-9620 Fax

Adopted on May 27, 2026 by Board Action



1.	<b>INTRODUCTION.....</b>	<b>1</b>
1.1.	Document Organization.....	1
1.2.	Calaveras County Water District Utility Services and Service Area.....	2
2.	<b>GOALS.....</b>	<b>5</b>
2.1.	Mission Statement.....	5
2.2.	Goals.....	5
3.	<b>ORGANIZATION.....</b>	<b>8</b>
3.1.	District’s Authorized Representative.....	8
3.2.	Responsible Staff and Lines of Authority.....	8
3.3.	SSO Reporting Chain of Communication.....	10
3.4.	2021 Audit Results.....	10
4.	<b>LEGAL AUTHORITY.....</b>	<b>14</b>
4.1.	Federal and State Law.....	14
4.2.	Calaveras County Water District Ordinances and Rules and Regulations.....	15
5.	<b>OPERATIONS AND MAINTENANCE PROGRAM.....</b>	<b>18</b>
5.1.	District Collection System Maps.....	18
5.2.	Preventive Maintenance Program.....	21
5.3.	Preventative Maintenance Schedule.....	22
	5.3.1. Lift Station Cleaning and Inspection.....	22
	5.3.2. Sewer Cleaning and Inspection.....	22
	5.3.3. Fats, Oils, and Grease Control.....	23
	5.3.4. Quality Control Inspections.....	23
	5.3.5. Service Requests and Repair Orders.....	23
	5.3.6. Flow Monitoring.....	23
	5.3.7. Computer Monitoring.....	24
5.4.	Rehabilitation and Replacement Program.....	24
	5.4.1. Identification of System Deficiencies.....	24
	5.4.2. Implementation of Short- and Long-Term Rehabilitation Actions.....	25
5.5.	Training.....	25
5.6.	Contingency Equipment and Replacement Inventories.....	26
	5.6.1. Contingency Equipment.....	26
	5.6.2. Replacement Parts Inventory.....	27
5.7.	2019 Audit Results.....	27
	5.7.1. District Collection System Maps.....	27
	5.7.2. Preventative Maintenance Schedule.....	27
	5.7.3. Contingency Equipment and Replacement Inventories.....	27
6.	<b>DESIGN AND PERFORMANCE PROVISIONS.....</b>	<b>27</b>

6.1.	Design and Construction Standards and Specifications .....	27
6.2.	Inspection and Testing Procedures .....	27
6.3.	2019 Audit Results .....	28
<b>7.</b>	<b>OVERFLOW EMERGENCY RESPONSE PLAN .....</b>	<b>30</b>
7.1.	Overflow Emergency Response Plan for Wastewater and Recycled Water (OERP) .....	31
	7.1.1. Objectives .....	32
	7.1.2. Legal Requirements and Scope .....	32
7.2.	Spill Response Procedures .....	32
	7.2.1. First Response .....	32
	7.2.2. Follow-up Measures .....	32
	7.2.3. Final Reporting .....	32
7.3.	Traffic and Crowd Control .....	33
7.4.	Spill Prevention, Containment and Mitigation .....	33
<b>8.</b>	<b>FATS, OILS AND GREASE (FOG) CONTROL PROGRAM .....</b>	<b>34</b>
8.1.	District Evaluation of Service Area FOG .....	34
	8.1.1 Preventative Maintenance .....	35
	8.1.1 Source Control Measures .....	35
	8.1.1.1. Industrial Pretreatment and Pollution Prevention Program .....	35
	8.1.1.2. Discharge Requirement .....	36
8.2.	Enforcement of General Sewer System User Requirements .....	36
8.3.	Public Education and Outreach Program .....	37
<b>9.</b>	<b>SYSTEM EVALUATION AND CAPACITY ASSURANCE PLAN .....</b>	<b>38</b>
9.1.	2019 Audit Results .....	39
<b>10.</b>	<b>MONITORING, MEASUREMENT, AND PROGRAM MODIFICATIONS... 40</b>	
10.1.	Records Maintenance .....	40
10.2.	Data Reporting and Assessing the Program .....	40
10.3.	Location of all SSOs .....	41
10.4.	Updating Program Components .....	41
10.5.	2019 Audit Results .....	41
<b>11.</b>	<b>SSMP PROGRAM AUDITS .....</b>	<b>42</b>
<b>12.</b>	<b>COMMUNICATION PROGRAM .....</b>	<b>44</b>
<b>13.</b>	<b>SSMP COMPLETION AND CERTIFICATION .....</b>	<b>46</b>
13.1.	Approval of Governing Board at Public Meeting .....	46
13.2.	Certification of SSMP Elements .....	46

## LIST OF FIGURES

- Figure 3-1: Calaveras County Water District Organization Chart
- Figure 3-2: SSO Reporting Chain of Communication
- Figure 5-1: Typical PDF Map of District Collection System

## APPENDICES

- Appendix A: Calaveras County Water District Certificate of Incorporation
- Appendix B: Overflow Emergency Response Plan
- Appendix C: Calaveras County LAFCO Map Book
- Appendix D: Calaveras County Water District Ordinance No. 84-1
- Appendix E: Calaveras County Water District Rules and Regulations
- Appendix F: Calaveras County Water District 2019 SSMP Program Audit

## REFERENCE DOCUMENTS

1. California Irrigation District Law (Water Code § 20500 et seq.)
2. Clean Water Act (33 U.S.C. § 1251 et seq.)
3. Porter Cologne Water Quality Act (Water Code § 13000 et seq.)
4. California Health & Safety Code § 25100 et seq.
5. Resource Conservation and Recovery Act of 1976 (42 U.S.C. § 6901 et seq.)
6. California Government Code §§ 54739, 54740
7. Calaveras County Water District: Ordinance No. 84-1, Rules and Regulations
8. California Occupational Safety and Health Administration: Pocked Guide for the Construction Industry
9. Calaveras County Water District: Design and Construction Standards (January 2025)
10. Calaveras County Water District: Overflow Emergency Response Plan (June 2025)
11. Association of California Water Agencies: Professional Development Program for Water Utility Employees, Traffic Control and Flagger
12. California Water Environment Association: SSO-WDR Simple Solution on Writing Detailed Reports
13. CWEA North Central Training Group: Proper Trenching and Shoring



## LIST OF ABBREVIATIONS AND ACRONYMS

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ASCE	American Society of Civil Engineers
ACWA	Association of California Water Agencies
BMP	Best Management Practice
CARB	California Air Quality Resources Board
ARB	California Air Resources Board
CASA	California Association of Sanitation Agencies
CAL OES	California Office of Emergency Services
CEHA	Calaveras County Environmental Health Agency
CWEA	California Water Environment Association
LAFCO	Calaveras County Local Agency Formation Commission
CCWD / District	Calaveras County Water District
WWS-RR	Calaveras County Water District Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services
CVCWA	Central Valley Clean Water Association
CCTV	Closed Circuit Television
CIP	Capital Improvement Program
CMMS	Computerized Maintenance Management System
CMOM	Capacity, Management, Operations and Maintenance
RWQCB	Central Valley Regional Water Quality Control Board
CWEA	California Water Environment Association
ECS	Environmental Compliance Services
ERP	Emergency Response Plan
FOG	Fats, Oils, and Grease
FSE / FSEs	Food Service Establishments
General Order	General Waste Discharge Requirements for Sanitary Sewer Systems
GIS	Geographical Information System
GRD	Grease Removal Device
I/I	Inflow / Infiltration
IPP	Industrial Pretreatment and Pollution Prevention Program
JPIA	Joint Powers Insurance Authority
NPDES	National Pollution Discharge Elimination System

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## LIST OF ABBREVIATIONS AND ACRONYMS

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O&M	Operations and Maintenance
ORD84-1	Calaveras County Water District Ordinance No. 84-1
OES	State Office of Emergency Services
OERP	Overflow Emergency Response Plan
PM	Preventative Maintenance
PLSD	Private Lateral Sewer Discharge
R&R	Rehabilitation and Replacement
STEP	Septic Tank Effluent Pumping
SSMP	Sewer System Management Plan
SSO / SSOs	Sanitary Sewer Overflow or Overflows
<b>SSS WDR</b>	Combined General Waste Discharge Requirements for Sanitary Sewer Systems and Amended Monitoring and Reporting Program
SWRCB	State Water Resources Control Board
SCADA	Supervisory Control and Data Acquisition
WEF	Water Environment Federation
WDR / WDRs	Waste Discharge Requirements

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## 1. INTRODUCTION

This introductory section provides background information on the purpose and organization of this Sewer System Management Plan (SSMP) and provides a brief overview of the Calaveras County Water District (CCWD or District) service area and sewer system. This document has been prepared in compliance with the California State Water Resources Control Board (SWRCB) Statewide General Waste Discharge Requirement for Sanitary Sewer Systems and General Order 2022-0103-DWQ. Referenced in this document as the **SSS WDR**.

Collection systems are the last major component of the wastewater management system to be regulated. The **SSS WDR** applies to entities in California (also referred to as enrollees) that own or operate a sanitary sewer system greater than one mile in length that collect and/or convey untreated or partially treated wastewater to a publicly owned treatment facility. As a qualifying entity, the District is required to submit a complete and updated Sewer System Management Plan every six years.

### 1.1. Document Organization

This SSMP is intended to meet the requirements of the **SSS WDR** and is organized into the following thirteen sections.

1. Introduction
2. Goals
3. Organization
4. Legal Authority
5. Operations and Maintenance Program
6. Design and Performance Provisions
7. Overflow Emergency Response Plan
8. Fats, Oils and Grease Control Program
9. System Evaluation and Capacity Assurance Plan
10. Monitoring, Measurements and Program Monitoring Measurements and Program Modifications
11. SSMP Program Audits
12. Communications Program
13. SSMP Completion and Certification

## 1.2. Calaveras County Water District Utility Services and Service Area

CCWD was formed in 1946 under the laws of the State as a public agency to provide water and sewer service to the residents of Calaveras County. The District is a non-profit governmental agency, also known as a “special district,” governed by an elected five-member Board of Directors, administratively and fiscally independent from the Calaveras County government. The District’s Certificate of Incorporation is provided as **Appendix A**.

The District is empowered to provide water and sewer services for any beneficial purpose within Calaveras County, and assumes responsibility for all of Calaveras County, except where the County is served by other agencies. While the District accepts responsibility for all of Calaveras County, the District does not provide water and/or sewer services to all communities within the County. Large sections of rural area are served by private wells and/or septic tanks, or other small community water and/or wastewater systems. The District’s service area encompasses approximately 663,000 acres within Calaveras County.

As a special district, CCWD provides sanitary sewer collection and treatment services to approximately 5,000 municipal customers throughout the County. The District operates thirteen (13) wastewater treatment and disposal facilities and ten (10) sanitary sewer collection systems. Collection systems are divided into conventional gravity collection and Septic Tank Effluent Pumping (STEP) systems. The later system utilizes septic tanks located on the customer’s property for pretreatment, and a network of small diameter pipelines to convey pumped septic tank gray water. A breakdown of the District’s collection method in each geographical area is shown in Table 1.

The District’s wastewater collection system contains approximately 100 miles of gravity pipelines, 230 miles of force mains, 1,700 manholes, 50 lift stations, 4,600 private sewer service laterals and 746 septic tanks. The majority of these septic treatment systems, approximately 600 septic systems, are maintained by the District work force.

Each District collection system is operated independently and includes a dedicated wastewater treatment facility. Therefore, the District is required to operate with ten (10) collection system permits and twelve (12) treatment permits. Annual permit cost to the District are calculated by SWRCB on the basis of a total of twenty-seven (27) permits<sup>1</sup>.

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<sup>1</sup> Wastewater originating from the Six Mile Road system is treatment at the Angels Camp WWTF, and the Copper Cove, La Contenta, and Forest Meadows WWTF each have one additional permit.

Table 1-1: Collection Method by Service Area

Community / District Service Area	Type of Sanitary Sewer Collection <sup>1</sup>
Arnold	Gravity Collection
Copper Cove	Gravity Collection
Country Houses <sup>3</sup>	Gravity Collection
Douglas Flat and Vallecito	Gravity Collection and STEP
Forest Meadows	Gravity Collection
Indian Rock Vineyards	STEP
La Contenta/Rancho Calaveras	Gravity Collection
Sequoia Woods/Mountain Retreat	Gravity Collection
Six Mile Road <sup>4</sup>	STEP
Southworth	STEP
Wallace <sup>2</sup>	STEP
West Point	STEP

Note:

1. Septic Tank Effluent Pumping (STEP)
2. Septic tank and pump systems maintained by the customer.
3. Collections System is less than 1 mile in length. Un-permitted.
4. Septage delivered to the City of Angels Camp

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## 2. GOALS

*SSS WDR Requirement:* *The goal of the SSMP is to provide a plan and schedule to properly manage, operate, and maintain all parts of the sanitary sewer system. This will help reduce and prevent SSOs, as well as mitigate any SSOs that occur.*

This component of the SSMP identifies goals that the District has established for the management, operation and maintenance of the sewer system and discusses the role of the SSMP in supporting those goals. The goals provide focus for District staff to continue high-quality work and implement improvements in the management of the District's wastewater collection system.

### 2.1. Mission and Vision Statements

Calaveras County Water District Mission Statement:

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

~~*“Our team is dedicated to protecting, enhancing, and developing our rich water resources to the highest beneficial use for Calaveras County, while maintaining cost-conscious, reliable service, and our quality of life, through responsible management.”*~~

Calaveras County Water District Vision Statement:

*“To be a trusted leader, to collaborate with our valued partners, and provide healthy, innovative, and resilient water resource solutions.”*

### 2.2. Goals

In support of the District's mission and vision statements, for the operation and maintenance of its sewer system, the District has developed the following goals.

- 1) Protect the health and safety of people and the environment;
- 2) Minimize number and impact of SSOs that occur;
- 3) Meet all applicable regulatory notification and reporting requirements;
- 4) Cost effectively minimize infiltration/inflow (I/I); through smoke testing as well as manhole and barrel inspections during rain events.
- 5) Implement regular, proactive maintenance of the system to remove roots, debris and fats oils and grease (FOG) in areas prone to blockages that may cause sewer backups and overflows.

- 6) Where feasible, provide overflow capacity at District lift stations, at a minimum, where impact of overflow is judged to be significant.
- 7) Involve Operations staff in the strategic planning process to develop improvement plans for the collection system.

These goals are also adopted by the District's Operations Department in the annual sewer system Operations and Maintenance Program.

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### 3. ORGANIZATION

**SSS WDR Requirements:** *The SSMP must identify each of the following items.*

- A. *The name of the agency's responsible or authorized representative.*
- B. *The names and telephone numbers of management, administrative, and maintenance positions with responsibility for implementing specific measures in the SSMP program. The SSMP must identify lines of authority through an organization chart or similar document with a narrative explanation.*
- C. *The chain of communication for reporting SSOs, from receipt of a complaint or other information, including the person responsible for reporting SSOs to the State and Regional Water Board and other agencies if applicable such as, County Health Officer, County Environmental Health Agency, Regional Water Board, and/or State Office of Emergency Services (OES).*

This section of the SSMP identifies District staff responsible for implementing the SSMP, responding to an SSO event, and meeting the SSO reporting requirements. This section also includes the designation of the Authorized Representative to meet RWQCB requirements for completing and certifying spill reports.

#### 3.1. District's Authorized Representative

The District is responsible for implementing and maintaining all components of this SSMP and is authorized to submit SSO reports to the appropriate government agencies. The Collections System Supervisor is the authorized representative for all wastewater collection system matters and is authorized to certify electronic spill reports submitted to the SWRCB. In the absence of the Collections System Supervisor, a responsible charge assignment is made by the Director of Operations, the Plant Operations Manager, or the Construction and Maintenance Manager.

#### 3.2. Responsible Staff and Lines of Authority

Implementation, management, and updating of the SSMP involves staff from four District departments: Administration, Engineering, Operations and Public Information, as well as the District Board of Directors. The District organization for all departments is shown on **Figure 3-1**. The names and phone numbers of the parties involved in this chain of communication are shown in **Appendix B**, the Overflow Emergency Response Plan. Contact information concerning elected District Board Members is available at the District's website, <http://ccwd.org>. Positions within each department having SSMP responsibilities are highlighted

below. Descriptions of District positions and responsibilities related to the collection system are as follows:

- [Board of Directors.](#) Establishes District Policy.
- [General Manager.](#) Under administrative direction of the Board of Directors, oversees the operations and administrative affairs of the District, and represents the Board's policies and programs with employees, community organizations and the general public.
- [District Engineer.](#) Plans, organizes, directs and reviews the activities and operations of the Engineering Department for projects related to water and wastewater, coordinates assigned activities with other departments and outside agencies, and provides administrative support to the General Manager.
- [Director of Operations.](#) Plans, organizes, directs and reviews the activities and operations of the Operations Department for water and wastewater treatment, collection and distribution, and coordination of all environmental programs with the appropriate regulatory agency. Authorized to certify electronic spill reports submitted to the SWRCB.
- [Plant Operations Manager.](#) Organizes, directs and coordinates the activities of the Water and Wastewater Departments within the Operations Department for the operation and maintenance of treatment facilities, recycled water distribution facilities, and the operation of the District's laboratory. Coordinates regulatory activities with other departments and provides support to the Director of Operations. Authorized to certify electronic spill reports submitted to the SWRCB.
- [Construction and Maintenance Manager.](#) Plans, organizes, directs, and coordinates the activities of the water distribution crews, wastewater collections, construction crew, and the Utility Crew within the Operations Department. Coordinates regulatory activities with other departments and provides support to the Director of Operations. Authorized to certify electronic spill reports submitted to the SWRB.
- [Collection System Supervisor.](#) Schedules, assigns and reviews the work of field crews in a variety of skilled and semi-skilled activities in general construction, repair, and maintenance of wastewater collection system facilities, and has primary responsibility for the operation of equipment. Responds to customer problems and complaints, SCADA and auto dialer alarms, and is authorized to certify electronic spill reports submitted to the SWRCB.
- [Collection System Worker.](#) Routinely monitors, maintains, adjusts, and cleans pumps, regulators, and lift stations to prevent spills, and ensure the smooth operation of the wastewater collection and

storage systems, and recycled water distribution. Responds to customer problems and complaints, SCADA and auto dialer alarms, and is authorized to certify electronic spill reports submitted to the SWRCB.

- [Control, Communications, and Electrician Supervisor.](#) Directs staff to ensure the maintenance, repair, inspection, modification, design, installation, and calibration of electrical systems, equipment, instrumentation and control systems. These electrical systems include all computerized controls, SCADA, and programmable logic controllers for District facilities. Plans system improvements, prepares budgets, and monitors expenditures for activities of electrical and communication/controls. Oversees, directs, and evaluates the work of the Electricians.
- [Electrician.](#) Maintains, repairs, inspects, installs, and calibrates instrumentation and control systems, including computerized controls, SCADA, variable frequency drives, solid-state starters, programmable logic controllers, process control systems, and other microprocessor-based electronic and electrical equipment for water and wastewater treatment. Maintains and repairs laboratory and chlorination equipment. Assists other employees in the operation and maintenance of instrumentation and control systems.
- [Mechanic.](#) Mechanics are skilled journey-level class workers who perform preventive and corrective maintenance and repair for medium to heavy equipment in a variety of craft areas, including water and wastewater treatment plant equipment, and water and wastewater pump and lift stations. In addition, mechanics perform a wide variety of work to ensure District facilities and premises are maintained in a safe and effective working condition. This class is distinguished from other maintenance classes by the necessary specialized knowledge of and skill in installing, maintaining and repairing a variety of stationary equipment, rolling stock, and water system control devices. The Mechanic Supervisor manages the Mechanics, assigns work, and provides technical assistance to the Mechanics.

### 3.3. SSO Reporting Chain of Communication

A flowchart depicting the process of responding to an SSO from the receipt of a complaint to reporting an SSO to the SWRCB is shown on **Figure 3-2**. The SSO reporting process is described in detail in the Overflow Emergency Response Plan, **Appendix B**, and summarized in Section 7.

### 3.4 2021 Audit Results

As part of the 2021 Audit, it was discovered that with the implementation of Mobile

MMS, the District has improved the procedure to guide customer service staff through receiving and responding to customer complaints . Customer Service staff now have the ability to open service requests within Mobile MMS and field crews receive nstant notification of the request. Mobile MMS ensures adequate information is being recorded and used for the greatest District benefit.With theintroduction of Tyler Customer Service Software, customer service representatives canobtain up-to-date customer contact information. .

# Organization Chart



Figure 3-1: Calaveras County Water District Organization Chart

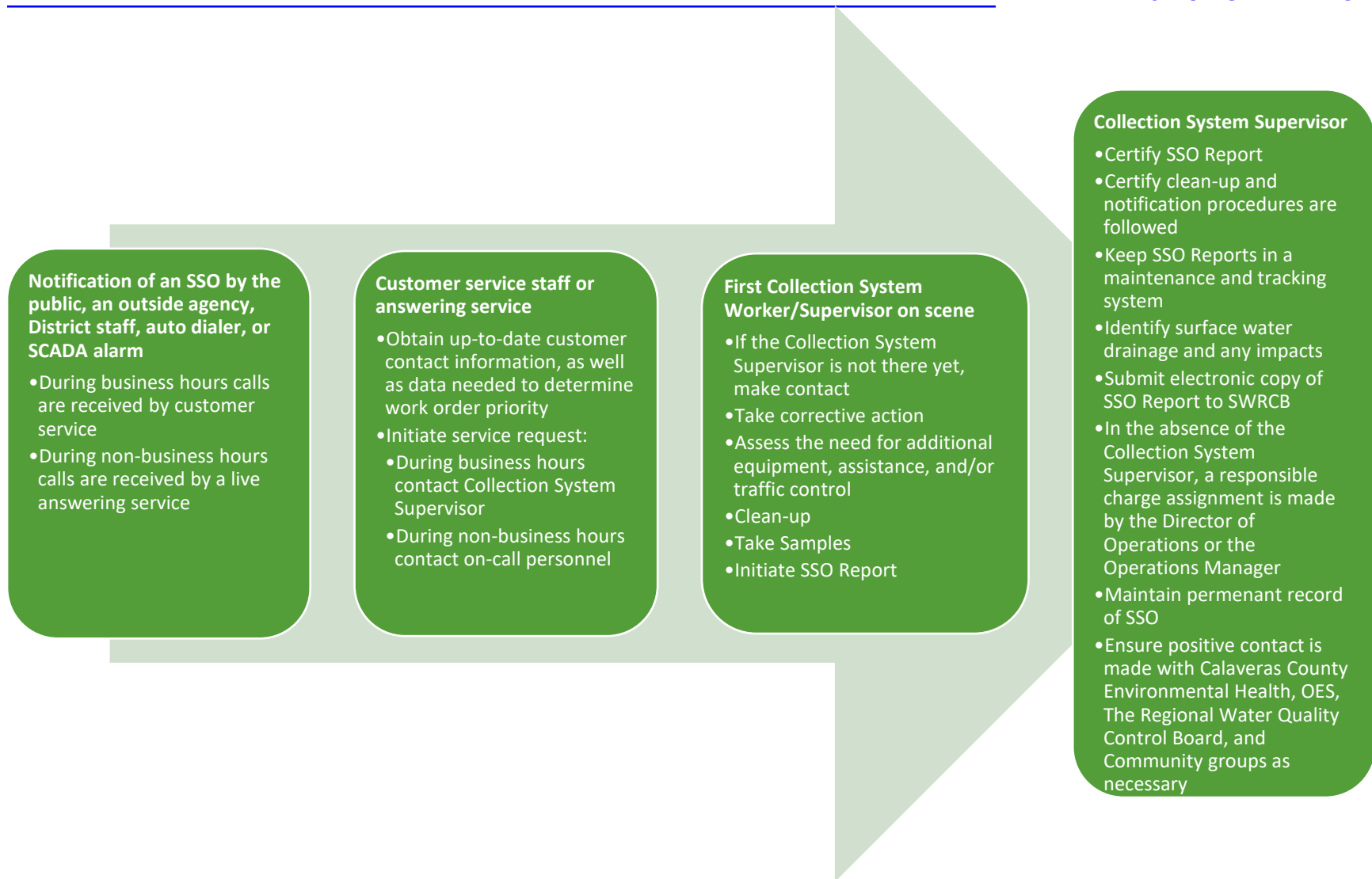


Figure 3-2. SSO Reporting Chain of Communication

## 4. LEGAL AUTHORITY

**SSS WDR Requirement:** *Each enrollee must demonstrate, through sanitary sewer system use ordinances, service agreements, or other legally binding procedures, that it possesses the necessary legal authority to:*

- A. *Prevent illicit discharges into its sanitary sewer system, including Inflow/Infiltration from satellite wastewater collection systems and laterals, storm water, unauthorized debris, etc.*
- B. *Require proper design and construction of sewers and connections.*
- C. *Ensure access for maintenance, inspection and repairs to publicly owned portions of laterals.*
- D. *Limit the discharge of fats, oils, and grease (FOG) and other debris that may cause blockages.*
- E. *Enforce any violation of its sewer ordinances.*

This component of the SSMP discusses the District's legal authority, including federal and state law as well as District Ordinances and District Rules and Regulations. The District derives its legal authority from, and is regulated by, federal and state law and their administrative agencies. In exercising the authority granted there under, the District has adopted Ordinances and Rules and Regulations setting forth the terms and conditions of service.

### 4.1. Federal and State Law

Federal and State Laws include but are not limited to:

- California Irrigation District Law (Water Code § 20500 et seq.) (Grant of authority to perform "all acts necessary" in its operation and control of its sewer disposal system).
- Federal Water Pollution Control Act, commonly known as the Clean Water Act (33U.S.C. § 1251 et seq.).
- California Porter Cologne Water Quality Act (California Water Code § 13000 et seq.).
- California Health & Safety Code § 25100 et seq.
- Resource Conservation and Recovery Act of 1976 (42 U.S.C. § 6901 et seq.).
- California Government Code §§ 54739, 54740 (grant of authority to regulate and/or prohibit the discharge of industrial waste into the District's collection system and treatment works).

- Statewide General Order WQ 2022-0103 DWQ For Sanitary Sewer Systems

#### 4.2. Calaveras County Water District Ordinances and Rules and Regulations

Calaveras County Water District (District) was formed on August 30, 1946 as an independent special district (*Certificate of Incorporation of the Calaveras County Water District, September 6, 1946*). The District was formed to acquire water rights, construct water works and distribute and sell water. The first District board was elected on November 5, 1946.

The District's first sewer improvement district, Improvement District No. 8S, was created in 1970 (*Resolution No. 1269, October 7, 1970 and Resolution No 1278, November 4, 1970*) and the District further expanded its responsibilities to include the planning, collection, and treatment of wastewater for the entire County for communities not served by another agency (*Resolution No. 1392, March 1, 1972*). The geographical area served by the District for all current sewer services is approved by the Calaveras County Local Agency Formation Commission (LAFCO, **Appendix C**).

Sanitary sewer services are administered by the following Ordinances and Rules and Regulations.

- Ordinance No. 84-1: Calaveras County Water District Wastewater District Regulation Ordinance Regulating the Use, Installation and Maintenance, and Regulating Sewering of Wastewater Districts as Established by Calaveras County Water District (ORD84-1), provided as **Appendix D**.
- Calaveras County Water District Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services (WWS-RR), provided as **Appendix E**.

The District possesses the necessary legal authority to meet its obligations under Section D, 13 (iii) (Legal Authority) of **SSS WDR**.

##### 4.2.1. Prevention of Illicit Discharges

Illicit discharges into the District's sanitary sewer system are strictly prohibited under *ORD84-1 Article VII. – Use of Public Sewers* in compliance with 40 CFR 35.2130.

##### 4.2.2. Proper Design and Construction of Sewers and Connections

Sewers and connections must be properly designed and constructed in accordance with the current version of *Calaveras County Water District Sewer and Recycled Water Design & Construction Standards, ORD84-1*

*Article V – Building Sewers, Lateral Sewers, and Connections, ORD84-1 Article VI - Public Sewer Connection, and WWS-RR Section 17 - Maintenance and Testing of Sanitary Sewer Facilities.*

#### 4.2.3. Lateral Maintenance Access

Access to sewer laterals owned or maintained by the District is ensured with land deed easements, public right-of-way, *ORD84-1 Article II, Section 14 District Right of Ingress and Egress, ORD84-1 Article II, Section 17.1 - Maintenance and Testing of Private Sanitary Sewer Facilities, ORD84-1 Article II, Section 17.3 - Testing Procedures for Existing Sanitary Sewer Facilities.*

#### 4.2.4. Limit Discharge of FOG and Other Debris

The discharge of fats, oils, grease and other debris into the system that may cause blockages is limited under *ORD84-1 Article VII - Use of Public Sewers, ORD84-1 Article VII. – Section 7.3 Interceptors Required, and ORD84-1 Article VII – Section 7.4 Maintenance of Interceptors (Traps).*

Beginning 2025, CCWD began work to update its wastewater code. As part of this effort, the District intends to add a comprehensive Fats, Oils, and Grease (FOG) Program and associated Ordinance to this document.

#### 4.2.5. Enforcement Measures

The District is empowered to enforce any violation of its sewer requirements and seek legal redress under *ORD84-1 Article IX - Enforcement, ORD84-1 Article IX, Section 9.1 – Investigation Powers, ORD84-1 Article IX, Section 9.2 – Violation, ORD84-1 Article IX, Section 9.8 – Liability and Penalties for Violations, WWS-RR Article VII - Penalties, and WWS-RR Article VII, Section 61 Offenses Subject to Court Action.*

### 4.3

#### 4.3.1 2026 Update Results

The District reviewed the SSMP in detail analyzing its Collections Systems work efforts from all facets of the Utility. Rules, regulations, and contact information has been updated. Operation and Maintenance procedures were updated to reflect changes in the work effort over time as well as to incorporate the use of new procedures, techniques, tools, and equipment.

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## 5. OPERATIONS AND MAINTENANCE PROGRAM

**SSS WDR Requirements:** *The SSMP must include those elements listed below that are appropriate and applicable to the Enrollee's system:*

- A. *Each wastewater collection system agency shall maintain up-to-date maps of its wastewater collection system facilities, showing all gravity line segments and manholes, pumping facilities, pressure pipes and valves.*
- B. *Describe routine preventive operation and maintenance activities by staff and contractors, including a system for scheduling regular maintenance and cleaning of the sanitary sewer system with more frequent cleaning and maintenance targeted at known problem areas. The Preventive Maintenance (PM) program should have a system to document scheduled and conducted activities, such as work orders.*
- C. *Develop a rehabilitation and replacement plan to identify and prioritize system deficiencies and implement short-term and long-term rehabilitation actions to address each deficiency. The program should include regular visual and TV inspections of manholes and sewer pipes, and system for ranking the conditions of sewer pipes and scheduling rehabilitation. Rehabilitation and replacement should focus on sewer pipes that are at risk of collapse or prone to more frequent blockages due to pipe defects. Finally, the rehabilitation and replacement plan should include a capital improvement plan that addresses proper management and protection of the infrastructure assets. The plan shall include a time schedule for implementing the short-term and long-term plans plus a schedule for developing the funds needed for the capital improvement plan.*
- D. *Provide training on a regular basis for staff in sanitary sewer system operations and maintenance, and require contractors to be appropriately trained.*
- E. *Provide equipment and replacement part inventories, including identification of critical replacement parts.*

This section of the SSMP discusses the District's sewer system operation and maintenance.

### 5.1. District Collection System Maps

District collection system maps are divided into four geographic areas: Ebbetts Pass, La Contenta, West Point and Copper Cove. Each area is then subdivided by an alphanumeric indexing system. Ebbetts Pass extends from Six Mile Village, east of Angels Camp, to the eastern edge of Arnold and White Pines, along California State Highway 4. La Contenta is the area of Valley Springs extending

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south along State Highway 26 from the intersection of Highway 12 and Highway 26. West Point is generally along Highway 26, in and about the town of West Point. Copper Cove is to the East, North and West of Lake Tulloch, several miles south of Highway 4 and the town of Copperopolis.

All maps are available to field staff in Mobile MMS, paper format, as well as searchable Adobe Acrobat® public document format (PDF) documents. The PDF maps, introduced in 2008, are used extensively by field staff and can be accessed in the field through the District's tablet computer books. They reflect either or both water and wastewater systems, in color. Collection system maps show gravity and pressure pipes, clean outs, manholes, tanks (pressure and septic), pumping facilities, valves, lots, APNs, addresses, and road names. Ancillary systems owned by the District including recycled water and electrical systems are also shown. An example of a collection system map from the Arnold Service Area, east of Highway 4, is shown in **Figure 5-1**.

District Engineering Department staff maintain AutoCAD® map drawings comprising the whole of each of the four areas. These maps are geo-positioned according to NAD83, California State Planes, Zone III. Each area has an index map and PDF maps have numerous short-cut buttons to facilitate staff use. Information about the District's sewer facilities is shown directly on these maps with pages devoted to detailed insets of various locations such as lift stations and treatment plants. Additional information may be found by cross referencing APN's with District as-built drawings.

Map pages affected by new construction, facility upgrades, or replacement projects are updated using field corrected maps and/or as-built project drawings. Corrections identified by field staff are transmitted to Engineering and corrected promptly. Because of the electronic nature of CCWD mapping, updates both major and minor, are relatively simple to accomplish, and field staff have shown a preference for computerized mapping.

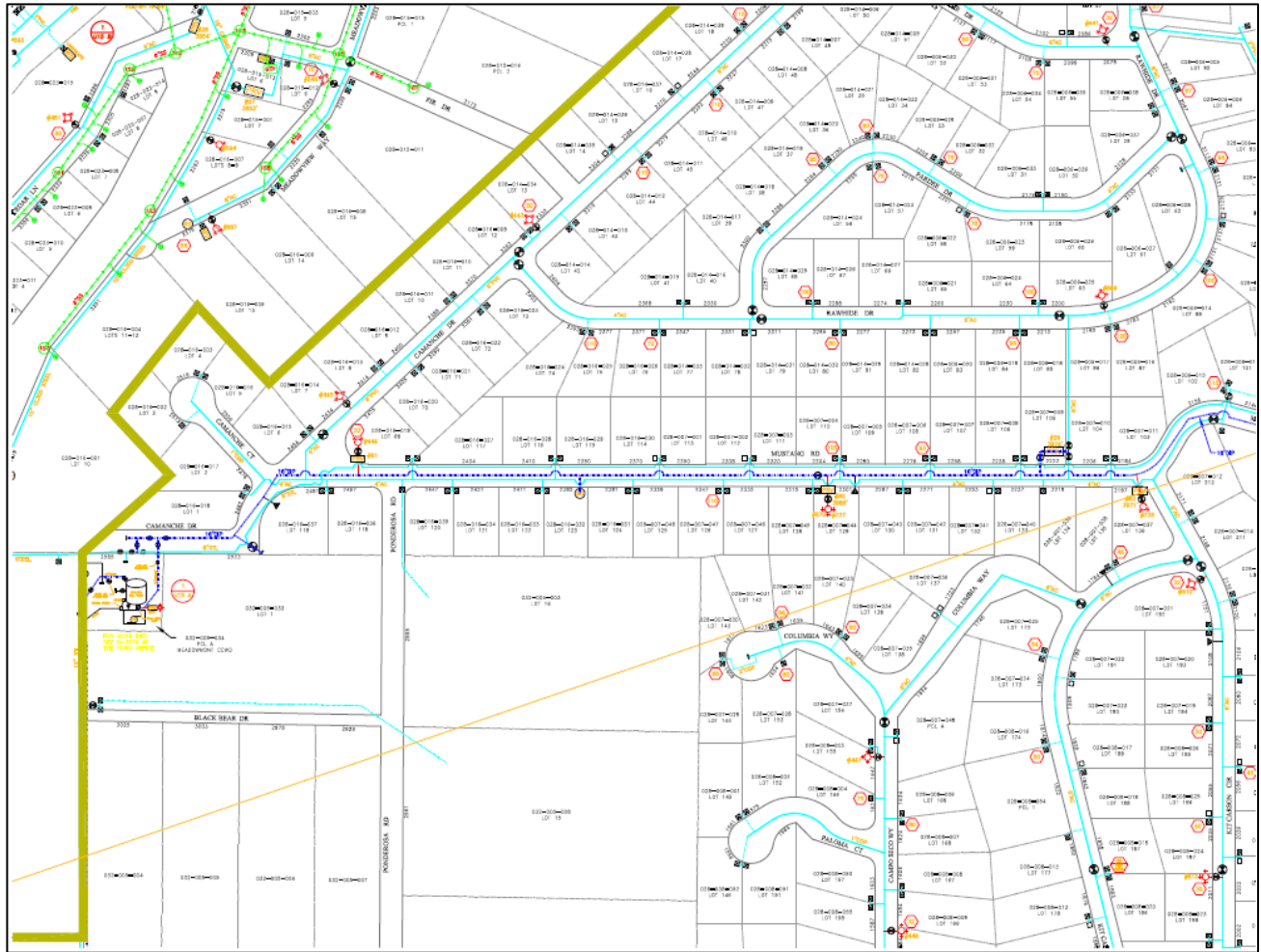


Figure 5-1: Example of District Maintained Collection System Maps

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## 5.2. Preventive Maintenance Program

The District's preventative maintenance (PM) program includes cyclical as well as focused maintenance, and cleaning and inspection of the sanitary sewer system. The process of scheduling, documenting and recording these activities is facilitated using a computerized Work Order system as described below.

- Issue scheduled PM work order as specified by maintenance personnel.
- Issue work order for service requests or repair orders including SSO received from customer service.
- Issue Work Orders as items crop up to other departments (mechanical, electrical etc.)
- Differentiate work order priority for specified areas of the system.

Work orders are "closed" by maintenance staff as work is completed. Typically, the following information is added to the database each time an order is closed.

- Description of work
- Parts used
- Observations on the equipment
- Adjustments to the maintenance schedule
- Equipment identification number(s)
- Initiating party
- Employee or Field Crew assignment
- Any additional information the maintenance staff believes would be advantageous for future reference
- Maintenance and repair history of any asset
- Closed Circuit Television (CCTV) areas for history or troubleshooting
- Smoke Testing
- Root Control
- Cyclical or Focused cleaning areas and maps
- Spill reports
- Blockages

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### 5.3. Preventative Maintenance Schedule

During routine preventative maintenance, staff conduct inspections to gather information, evaluate potential immediate and/or future impacts and adjust Work Order priority and scheduling. PM work schedule may be adjusted as follows:

- Remain on current PM schedule.
- Treat for roots or FOG.
- Place on prioritized PM.
- Removed from prioritized PM.
- Repair.

#### 5.3.1. Lift Station Cleaning and Inspection

Collection system staff perform routine inspections using a station checklist. Checklists are designed to confirm that the station is in normal operating condition and include such items as housekeeping, fluid levels, pump totalizer readings, wet well levels, and instrumentation and generator operations. Maintenance performed, station statistics and observations are recorded in log books kept at the station. Station PM occurs as follows:

- Lift station inspection one to four times per month.
- Wet well cleaning one to four times per year.
- Electrical inspection as necessary but no less than one time per year.
- Mechanical inspection including pumps as necessary but no less than one time per year.
- Priority alarms simulated one to four times per year.
- Generators operated under load one to four times per month.
- Adjust lift station generator exercise clocks to ensure the generator exercises during normal business hours to ensure effective inspection during exercise.

Lift stations are inspected and cleaned based on the needs of the individual lift station. High usage lift stations, older lift stations, and lift stations with heavy FOG accumulation are inspected and cleaned more frequently.

#### 5.3.2. Sewer Cleaning and Inspection

Sewer cleaning and inspection occurs as part of PM. The District performs

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cyclic cleaning and inspection based on the branching structure of the collections system. Starting from the ends of the sub-areas and working toward the wastewater treatment plant, each sub area of the system is cleaned and inspected on a rotating basis. The District takes a proactive approach on non-problem areas through establishing a goal to clean and inspect all gravity lines on a rotating eight (8) year schedule.

As cleaning is completed and condition assessments made, potential trouble areas are documented and prioritized for increased cleaning or remedial action as required. Focused cleaning may include root control or hydro-jetting of the line.

#### 5.3.3. Fats, Oils, and Grease Control

The District has a proactive approach to PM that minimizes FOG trouble spots. Mitigation of FOG impacts to the sewer system are discussed in Section 8, FOG Control Program.

#### 5.3.4. Quality Control Inspections

The District uses standard operating procedures for proper cleaning, root control, flushing methods and equipment usage. CCTVs are done regularly as part of the preventative maintenance schedule.

#### 5.3.5. Service Requests and Work Orders

Service requests are initiated by customer service staff. Once the collections system staff receives the service request, they investigate the request and generate a prioritized task order. Service requests are prioritized by the nature of the request and initiate any of the following actions: placement on priority schedule, CCTV of the line, referral for further evaluation, or referral directly to the District engineering department for rehabilitation or replacement.

Work Orders are created from within the operations department for Collections System related work. This can be for routine or emergency work. Work Orders can be created from within the collections department for support crew (electrical, Mechanical), or can be created to document unanticipated work completed by the Collections Crew.

#### 5.3.6. Flow Monitoring

Lift stations are designed and constructed with effluent flow meters. However, older stations, built prior to 1990, and stations acquired from other owners generally do not have flow meters. Flow is also measured at all wastewater treatment plants. When flow is available, it is used to evaluate I/I and collection system capacity. District Staff refer to its Collections

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System Lift Station Reference Manual as necessary to determine flow characteristics for Lift Stations.

#### 5.3.7. Computer Monitoring

Lift stations are monitored by a Supervisory Control and Data Acquisition (SCADA) system protocol using Aveva Wonderware® and Ignition at the majority of District sites. However, at some locations, high speed data communication is not available. At locations where no SCADA supervision is possible, an auto dialer system is used to indicate alarm conditions.

The District expanded its SCADA system so that staff can monitor and respond to issues remotely through portable devices and protected networks, i.e. VPN, smartphone, tablet.

### 5.4. Rehabilitation and Replacement Program

The District has a Capital Improvement Program, and Capital Improvement Plan (CIP) which is updated annually. The CIP Program is used to identify and prioritize system deficiencies and implement appropriate short- and long-term actions to address each deficiency. Timing of construction of new facilities is based on priority, deficiency, and input from operations staff. Risk assessment, financing, and staffing are also considered in the long-term management of District facilities.

The CIP is funded primarily through wastewater rates, wastewater facility connection charges and municipal bonds. The composition of the finance package for each project is based upon the percentage of new and existing customers that will be served by the new or upgraded facility.

#### 5.4.1. Identification of System Deficiencies

1. Review of CCTV surveys. Historic CCTV Surveys are routinely uploaded into the District Mobile Maintenance System (MMS). Once incorporated, the inspections exist on the Collections System layer of the MMS GIS-based map system. When deficiencies are corrected, the MMS layer is updated.
2. During the process of cleaning a mainline, mainlines and manholes are inspected for structural integrity, roots, and/or I/I problems. This work is documented in MMS
3. CCTV inspections are completed routinely and their subsequent reports are incorporated in MMS. CCWD Purchased a new CCTV Van in 2026 to improve and facilitate an increase in CCTV inspections.
4. The District's lift stations are continually monitored during routine inspections by Collections System operators. Defects discovered are reported to supervisors and/or directly to the applicable District

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- repair Crew (i.e. mechanics, electricians).
5. In Fiscal Year 2021 the District incorporated a \$150,000 Recurring line item in the CIP for Collections System Improvements. The goal for these funds is to repair deficiencies identified through routine Collections System work efforts. The District has completed multiple Inflow & Infiltration Studies with these funds that will play a key role in informing future Collections Systems improvements within the District's Capital Improvement Plan.

#### 5.4.2. Implementation of Short- and Long-Term Rehabilitation Actions

**Short Term.** Facilities that are a priority are investigated immediately and an action plan for rehabilitation or replacement is developed. Pipelines that are at risk of failure are repaired as soon as possible. Temporary repairs or repairs that are limited in scope are undertaken immediately by District staff.

**Long Term.** Facilities that are not in danger of immediate failure but need rehabilitation or are near the design life expectancy, are either repaired by District crews or are placed on the Capital Improvement Plan (CIP). Facilities that are larger in scope, requiring engineering design, analysis or planning, are also placed on the CIP.

Both actions can be initiated through a \$150,000 recurring line item for Collections System improvements.

### 5.5. Training

The District provides extensive training for all sewer maintenance staff. Wastewater collections staff are required to become and remain California Water Environment Association (CWEA) certified in maintenance and operation of wastewater collection systems. The District assists with this certification by paying for the preparation course, take home study material, certification exams, and required continuing education to maintain certification. Participation and involvement with other industry organizations such as American Society of Civil Engineers (ASCE), Water Environment Federation (WEF), Central Valley Clean Water Association (CVCWA), and California Association of Sanitation Agencies (CASA) is also encouraged by the District.

Numerous outside vendor-sponsored training courses, in-house trainings lead by experienced staff, and extensive cross training programs are employed to keep operators current with updated maintenance and operation practices. The following training is provided on a yearly or biennial timeframe.

- First-aid

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- CPR
  - Confined Space Entry
  - Fall Protection
  - Trench Safety
  - Stand-by Generator Operations
  - Traffic Control
  - Training on the use of all collection system maintenance equipment.
  - Asbestos/Silica training
  - On Call/Stand by

## 5.6. Contingency Equipment and Replacement Inventories

The District maintains an extensive inventory of critical replacement parts and owns necessary construction equipment to conduct repairs. Additionally, nearly all of the Districts lift stations have stationary emergency power generators, with the goal to also provide emergency storage at all sites.

### 5.6.1. Contingency Equipment

The District has numerous pieces of portable equipment available in the event of an emergency: pumps, generators, heavy equipment and traffic safety equipment. The District owns and operates a variety of equipment to keep the collection system in working order. At this time, the District's fleet includes the following:

- Four (4) nine yard Vac-Con® trucks; used to clean lift stations and pipelines.
- One (1) 3,400 gallon pumper truck.
- One (1) 2,250 gallon pumper truck.
- **Two (2)** ~~One (1)~~ trailer mounted high pressure jetting rodders
- Three (3) Skid Steers.
- One (1) CCTV truck; used to inspect inside gravity and service lines.
- Two (2) portable TV push inspection cameras.
- Five (5) backhoes; earth moving equipment.
- Seven (7) dump trucks.
- Three (3) mini excavators.
- Six (6) portable power generators.

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SSS WDR Requirements:

- A. *The SSMP must identify design and construction standards and specifications for the installation of new sanitary sewer systems, pump stations and other appurtenances; and for the rehabilitation and repair of existing sanitary sewer systems.*
- B. *The SSMP must identify the procedures and standards for inspecting and testing the installation of new sewers, pumps and other appurtenances and for rehabilitation and repair projects.*

Training on the use of all collection system maintenance equipment is provided to collection staff and supervisors.

#### 5.6.2. Replacement Parts Inventory

A robust inventory of replacement parts is maintained by the District. The Collections Department keeps pipe and fitting inventory in a variety of materials and sizes ranging from 2-inch to 10-inches in diameter. Parts that are needed routinely for preventative maintenance are kept on hand or can be easily attained from local vendors. The District's Purchasing Agent works closely with the Senior Collections Crew Supervisor and the Construction & Maintenance Manager to ensure an effective inventory is on-hand to address both routine and emergency issues as they crop up. CCWDs Central Warehouse feeds all crews and satellite warehouses with material and equipment as necessary..

CCWDs Next SSMP Audit is slated for July of 2028.

### **6. DESIGN AND PERFORMANCE PROVISIONS**

This section of the SSMP discusses the District's Design and Construction Standards as well as procedures and standards for inspecting new and repaired facilities.

#### **6.1. Design and Construction Standards and Specifications**

The District requires all new sanitary sewer systems, pump stations and other appurtenances, as well as the rehabilitation and repair of existing sewer facilities, to be designed and constructed in accordance with the current version of the *Calaveras County Water District Water, Design and Construction Standards*.

#### **6.2. Inspection and Testing Procedures**

Within the Sewer System Testing Section (02661) of the Technical Specifications are procedures and standards for inspecting and testing the installation of new or

rehabilitated sewers, pumps and other appurtenances.

### **6.3. 2021 Audit Results**

The Districts Design and Construction Standards are currently in the process of being reviewed and updated. Periodic review and update of the Design and Construction Standards should be performed every 2 to 5 years to ensure the most current construction methods and acceptable materials. Additionally, the Design and Construction Standards update will include an approved materials list, along with septic tank and lift station design standards.

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7. OVERFLOW EMERGENCY RESPONSE PLAN

SSS WDR Requirements: *Each Enrollee shall develop and implement an overflow emergency response plan that identifies measures to protect public health and the environment. At a minimum, this plan must include the following:*

- A. *Proper notification procedures so that the primary responders and regulatory agencies are informed of all SSOs in a timely manner.*
- B. *A program to ensure an appropriate response to all overflows.*
- C. *Procedures to ensure prompt notification to appropriate regulatory agencies and other potentially affected entities (e.g., health agencies, Regional Water Boards, water suppliers, etc.) of all SSOs that potentially affect public health or reach waters of the State in accordance with the MRP. All SSOs shall be reported in accordance with the MRP, the California Water Code, other State Law, and other applicable Regional Water Board WDRs or NPDES permit requirements. The SSMP should identify the officials who will receive immediate notification.*
- D. *Procedures to ensure that appropriate staff and contractor personnel are aware of and follow the Emergency Response Plan and are appropriately trained.*
- E. *Procedures to address emergency operations, such as traffic and crowd control and other necessary response activities.*
- F. *A program to ensure that all reasonable steps are taken to contain and prevent the discharge of untreated and partially treated wastewater to waters of the United States and to minimize or correct any adverse impact on the environment resulting from the SSOs, including such accelerated or additional monitoring as may be necessary to determine the nature and impact of the discharge.*

Requirements of the Amended Monitoring and Reporting Program:

- G. *Definitions for Category 1, Category 2, Category 3, and Category 4).*
- H. *Within two hours of becoming aware of any Category 1 SSO greater than or equal to 1,000 gallons discharged to surface water or spilled in a location where it probably will be discharged to surface water, notify the California Office of Emergency Services (Cal OES) and obtain a notification control number.*

This section of the SSMP provides an overview and summary of the District's emergency

*I. Reporting:*

*Category 1 SSO: Submit draft report within three business days of becoming aware of the SSO and certify within 15 calendar days of SSO end date.*

*Category 2 SSO: Submit draft report within 3 business days of becoming aware of the SSO and certify within 15 calendar days of the SSO end date.*

*Category 3 SSO: Submit certified report within 30 calendar days of the end of month in which SSO the occurred.*

*Category 4 SSO: Submit the estimated total spill volume and the total number of Category 4 spills into the online CIWQS database within 30 days after the end of the calendar month in which the spills occurred.*

*SSO Technical Report: Submit within 45 calendar days after the end date of any Category 1 SSO in which 50,000 gallons or greater are spilled to surface waters.*

*"No Spill" Certification: Certify that no SSOs occurred within 30 calendar days of the end of the month or, if reporting quarterly, the quarter in which no SSOs occurred.*

*Collection System Questionnaire: Update and certify every 12 months.*

*J. Conduct water quality sampling within 48 hours after initial SSO notification for Category 1 SSOs in which 50,000 gallons or greater are spilled to surface waters. These records must be kept of file.*

*K. All SSO event records must be maintained, including any telemetry records if relied upon to document and/or estimate SSO volume. A report must be uploaded and certified for all Category 4 spills to the online CIWQS database after the end of the calendar year in which the spills occur.*

response documents and procedures for sewer overflows.

### 7.1. Overflow Emergency Response Plan (OERP)

The District's overflow emergency response procedure is detailed in a stand-alone document, the Overflow Emergency Response Plan (OERP), included as **Appendix B**. The OERP describes the responsibilities and procedures for field

crew to follow when responding to an SSO, from notification of an SSO through corrective actions, sampling, and reporting to the appropriate government agencies. The OERP also contains appendices with detailed sample collection and testing procedures, a list of emergency contacts, a list of approved contract services, and sample spill report and chain of custody forms.

### 7.1.1. Objectives

The main objectives of the OERP are to protect human health and the environment, satisfy regulatory agency requirements, and minimize risk of enforcement actions against the District. Additional objectives include providing appropriate customer service, and protecting the collection system and facilities, and private and public property.

### 7.1.2. Legal Requirements and Scope

The OERP discusses the **SSS WDR** and the responsibilities of the District.

## 7.2. Spill Response Procedures

The OERP details response procedures from first responders to follow-up measures and final reporting. Sections within the OERP include the following.

### 7.2.1. First Response

Notification of an SSO may be initiated from a variety of sources including the public, an outside agency, District staff, SCADA alarm, or auto dialer. Calls are received by customer service staff during business hours or a live answering service at night. Field staff are available 24 hours per day and are instructed to respond immediately. The notification process and chain of communication were shown in **Figure 3-2**. The OERP provides the initial responsibilities and priorities of the responding personnel and contact numbers for Collection System Workers in each geographical area.

### 7.2.2. Follow-up Measures

This OERP addresses spill classification and notification procedures including contact information and procedures for each type of spill. Follow-up measures consist of procedures for site cleanup and disinfection, water sampling procedures, and the posting of warning signs.

### 7.2.3. Final Reporting

The OERP details responsibilities for completion of the Sewer Spill Report, procedures and responsibilities for Spill Certification, Agency Reporting,

and Maintenance of Spill Logs. Appendices to the OERP contain additional procedures and forms.

### **7.3. Traffic and Crowd Control**

The District contracts with professional educators to train all maintenance, collections, and inspection personnel in traffic control using a professional development program that was developed specifically for water utility employees by the Association of California Water Agencies (ACWA) and the Joint Powers Insurance Authority (JPIA).

### **7.4. Spill Prevention, Containment and Mitigation**

The OERP is available to all personnel. It is used as a resource in emergency response training. All wastewater operations and maintenance staff are trained on emergency response procedures. New employees receive this training as part of their orientation and this training is reinforced during tailgate training sessions. Construction Inspectors are also trained in emergency response procedures. The District emphasizes its goal to have no SSOs to construction contractors and contractors are required to submit and obtain approval of all flow bypasses and emergency response plans prior to the start of construction.

**8. FATS, OILS AND GREASE (FOG) CONTROL PROGRAM**

*SSS WDR Requirements:* Each Enrollee shall evaluate its service area to determine whether a FOG control program is needed. If an Enrollee determines that a FOG program is not needed the Enrollee must provide justification as to why it is not needed. If FOG is found to be a problem, the Enrollee must prepare and implement a FOG source control program to reduce the amount of these substances discharged to the sanitary sewer system. This plan shall include the following as appropriate.

- A. *A plan and schedule for the disposal of FOG generated within the sanitary sewer system service area. This may include a list of acceptable disposal facilities and/or additional facilities needed to adequately dispose of FOG generated within a sanitary sewer system service area.*
- B. *The legal authority to prohibit discharges to the system and identify measures to prevent SSOs and blockages caused by FOG.*
- C. *Requirements to install grease removal devices (such as traps or interceptors), design standards for the removal devices, maintenance requirements, best management practice requirements, record keeping and reporting requirements.*
- D. *Authority to inspect grease producing facilities, enforcement authorities, and whether the Enrollee has sufficient staff to inspect and enforce the FOG ordinance.*
- E. *An identification of sanitary sewer system sections subject to FOG blockages and establishment of a cleaning maintenance schedule for each section.*
- F. *Development and implementation of source control measures for all sources of FOG discharged to the sanitary sewer system for each section identified in (E) above.*
- G. *An implementation plan and schedule for a public education outreach program that promotes proper disposal of FOG.*

SWRCB requires each enrollee to evaluate its service area to determine whether a FOG control program is needed and to develop a program if needed. The District conducted an evaluation of its service area FOG and determined that proactive preventative maintenance is effective in mitigating FOG blockages in the sewer system, and a formal FOG control program is not needed.

**8.1. District Evaluation of Service Area FOG**

The District regulates direct and indirect contributors to the sewer system through the following actions and programs:

## 8. FATS, OILS AND GREASE (FOG) CONTROL PROGRAM

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- Preventative Maintenance
- Source Control Measures
  1. Industrial Pretreatment and Pollution Prevention Program
  2. Issuance of discharge permits to Food Service Enterprises (FSE)
  3. Enforcement of General Sewer System User Requirements

### 8.1.1 Preventative Maintenance

Cyclical and focused PM schedules consist of hydro-jet cleaning and chemical control measures to inhibit grease accumulation. Hydro-jetting is the most common method of trunk line preventive maintenance.

PM for any sewer system area is prioritized based on qualitative findings of previous PM results, such as observation of grease accumulation or grit deposits. High priority segments are placed on an accelerated PM schedule and the findings are forwarded to the District's Industrial Pretreatment and Pollution Prevention Program (IPP) for follow-up. These segments will remain on accelerated PM until subsequent observations determine that the potential for obstruction or blockage have been reduced or eliminated.

### 8.1.1 Source Control Measures

Source control is not a major issue in the District's collection system owing to primarily serving low density residential housing. The District source control measures consist of the programs detailed in the following subsections.

#### 8.1.1.1. Industrial Pretreatment and Pollution Prevention Program (IPP)

The IPP is administered by the Engineering staff. IPP staff are responsible for permitting, inspecting, monitoring, and assisting in investigations relating to FOG control. All Food Service Establishments (FSE) are considered potential FOG generators. Currently there are 53 FSEs in the service area. To control FOG at its source, the District requires all FSEs to do the following:

- Install Grease Removal Devices (GRD) for all new and existing FSEs.
- Conduct GRD scheduled maintenance a minimum of every three months for grease interceptors and weekly for grease traps.
- Maintain records and grease pick-up logs on site and

available for review by District personnel.

### 8.1.1.2. Discharge Requirement

When a waste permit is issued to an FSE, District staff advise the permittee on the following.

- GRD sizing
- GRD maintenance requirements
- Best management practice requirements
- Record keeping and reporting requirements

FSEs are inspected at least four times per year. Inspection includes reviewing grease traps and grease interceptors cleaning records, FOG best management practices, and ensuring compliance with waste discharge permits.

A copy of the compliance inspection check-list is located in **Appendix F**, the Audit and Update Technical Memorandum (See Section 11). Follow-up tasks, as needed, are performed, such as increasing grease interceptor pumping frequency and requiring grease interceptor repairs.

## 8.2. Enforcement of General Sewer System User Requirements

The District possesses the legal authority to control sources of FOG through District Ordinances and Rules and Regulations as described in subsections 4.2.4 and 4.2.5.

In the event of non-compliance with District Ordinances and Rules and Regulations, the District Enforcement Response Plan (ERP) aims to deal with the noncompliance in a just, efficient and effective manner. The ERP addresses the different types of non-compliance and the nature of the violation, as well as the enforcement response tasks for each non-compliance matter. It also includes an enforcement matrix which shows the title and action allowed by District personnel. The necessary steps are as follows.

- Grease traps are inspected four times per year to identify and respond to noncompliance as quickly as possible, and to minimize impact to the District's collection system.
- If a grease trap does not pass inspection the owner is given a 30-day notice, followed by a 10-day notice (if needed) to clean or repair the grease trap.
- Thirty (30) days after the initial notice, if the grease trap is not

cleaned or repaired, the District will clean or repair the grease trap and bill the owner.

### **8.3. Public Education and Outreach Program**

Educational information related to the acceptable disposal of FOG is provided on the District's website as well as periodically throughout the year via email and handbills. During the holiday season the District communicates this information in the form of a press release, as well as including the web address in the special message section of service bills. The District continues to update and improve public outreach and education about FOG disposal.

9. SYSTEM EVALUATION AND CAPACITY ASSURANCE PLAN

*SSS WDR Requirements:* *The Enrollee shall prepare and implement a capital improvement plan that will provide hydraulic capacity of key sanitary sewer system elements for dry weather peak flow conditions, as well as the appropriate design storm or wet weather event. At a minimum, the plan must include:*

- a. Evaluation: Actions needed to evaluate those portions of the sanitary sewer system that are experiencing or contributing to an SSO discharge caused by hydraulic deficiency. The evaluation must provide estimates of peak flows (including flows from SSOs that escape the system) associated with conditions similar to those causing overflow events, estimates of the capacity of key system components, hydraulic deficiencies (including components of the system with limiting capacity) and the major sources that contribute to the peak flows associated with overflow events.*
- b. Design Criteria: Where design criteria do not exist or are deficient, undertake the evaluation identified in (a) above to establish appropriate design criteria.*
- c. Capacity Enhancement Measures: The steps needed to establish a short-term and long-term CIP to address identified hydraulic deficiencies, including prioritization, alternatives analysis, and schedules. The CIP may include increases in pipe size, I/I reduction, increases and redundancy in pumping capacity, and storage facilities. The CIP shall include an implementation schedule and shall identify sources of funding.*
- d. Schedule: The Enrollee shall develop a schedule of completion dates for all portions of the capital improvement program developed in (a) – (c) above. This schedule shall be reviewed and updated consistent with the SSMP review and update requirements as described in Section D.14.*

The District prepares and implements a 5-year Capital Improvement Plan (CIP) which includes wastewater facilities that have been identified to be deficient or need to be expanded for additional capacity. The CIP is updated and budgeted for on a yearly basis to adjust priorities and respond to new concerns such as when a SSMP is reviewed, or a Master Plan is completed.

The information for the 5-year CIP is taken from the wastewater Master Plans for each service area which are: West Point, Arnold, Vallecito, Copper Cove, Forest Meadows, and La Contenta. These Master Plans contain evaluations, design criteria, and capacity enhancement measures for the build-out of each area and are updated approximately every ten years. Master Plans for Copper Cove was updated in 2018 and the La Contenta Master Plan update is currently in process with completion anticipate in the fall of 2025. Forest Meadows was updated in 2004, and Arnold, West Point, and Vallecito were

updated in 2005. Each sanitary sewer collection system was evaluated using District design criteria and treatment plant flow records to compare existing and future peak flows under dry and wet weather conditions. The District has also implemented a Collections tab to the Mobile Maintenance Management System (MMS). This allows staff to set reoccurring work orders pertaining to monthly lift station inspections, routine lift station cleaning schedules as well as septic tank inspections and pumping. Utilizing the MMS system for these work efforts allows for the creation of heat maps within the Collections systems dashboard which assists in pinpointing troubled areas which allows the District to prioritize infrastructure rehabilitation/replacement projects.

## 10. MONITORING, MEASUREMENT, AND PROGRAM MODIFICATIONS

SSS WDR Requirements: *The Enrollee shall:*

- A. *Maintain relevant information that can be used to establish and prioritize appropriate SSMP activities.*
- B. *Monitor the implementation and, where appropriate, measure the effectiveness of each component of the SSMP.*
- C. *Assess the success of the preventive maintenance program.*
- D. *Identify and illustrate SSO trends, including: frequency, location and volume.*
- E. *Update program components, as appropriate, based on monitoring or performance evaluations.*

This section of the SSMP discusses parameters of how the District monitors the success of the SSMP and how the District plans to keep the SSMP current.

### 10.1. Records Maintenance

The District collects system information including all maintenance activities, SSO data, service and repair history, root control, pipe cleaning, and customer complaints. The data is collected and can be accessed at the main office computer system which is used to generate reports to monitor and prioritize SSMP activities.

The Collections Department manages, reviews, and maintains CCTV records at the District headquarters in San Andreas. Root abatement and pipe cleaning maps are also maintained by the Collections Department.

### 10.2. Data Reporting and Assessing the Program

The success of the Preventative Maintenance program is assessed through identification and tracking of trends in key performance indicators over time. The District uses the following performance indicators.

- Location of all SSOs.
- SSOs by cause: roots, grease, debris, pipe failure, pump station failure, capacity.
- Length and location of pipeline cleaned.
- Length and location of pipeline cleared of roots.
- Lift station maintenance performed.

- Repairs and rehabilitation projects completed.
- Number of grease interceptors inspected.

### 10.3. Location of all SSOs

Data collected for SSOs is used to plot spill locations on sewer system maps of each collection system. Spill location markers are color coded to identify cause. Marker shape distinguishes Category 1 from Category 2 and smaller spills. Sewer system maps are maintained by the Engineering Department.

### 10.4. Updating Program Components

Program audits are conducted to ensure the SSMP remains current and useful over time. The District assign staff to coordinate the review of the SSMP, and each section of the SSMP is reviewed by the appropriate staff from both the Operations and Engineering Departments.

### 10.5. 2021 Audit Results

The Operations Department is responsible for maintaining regulatory compliance. As part of the 2021 Audit it was discovered that the District is continuously working on improving to meet these compliance requirements.

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## 11. SSMP PROGRAM AUDITS

*SSS WDR Requirements:* *As part of the SSMP, the Enrollee shall conduct periodic internal audits appropriate to the size of the system and the number of SSOs. At a minimum, these audits must occur every three years and a report must be prepared and kept on file. This audit shall focus on evaluating the effectiveness of the SSMP and the Enrollee's compliance with the SSMP requirements identified in this subsection (D.13), including identification of any deficiencies in the SSMP and steps to correct them.*

*Requirements of the Amended Monitoring and Reporting Program:* *Implementation of the SSMP and changes/updates to the SSMP must be document and kept on file.*

Calaveras County Water District will conduct an internal audit of their SSMP every three years, and focus on the effectiveness of the SSMP and the District's compliance with the SSMP requirements of **SSS WDR**. The audit will include, but is not limited to, the following areas:

- Any significant changes to components of the SSMP, including but not limited to:
  1. Legal Authority
  2. Organization
  3. FOG Control Program, and
  4. Overflow Emergency Response Plan.
- Any significant changes to the referenced compliance documents presented as appendix items to the Sewer System Management Plan or as a plan update. A summary of the 2019 Audit and Update findings is presented in a Technical Memorandum and provided as **Appendix F**, along with the 2019 Program Audit.
- SSMP implementation efforts over the past two years.
- Strategies to correct deficiencies, if identified, will be developed by the responsible District department.

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## 12. COMMUNICATION PROGRAM

*SSS WDR Requirements: The Enrollee shall communicate on a regular basis with the public on the development, implementation, and performance of its SSMP. The communication system shall provide the public the opportunity to provide input to the Enrollee as the program is developed and implemented.*

*The Enrollee shall also create a plan of communication with systems that are tributary and/or satellite to the Enrollee's sanitary sewer system.*

The District will communicate on a regular basis with the public on the implementation and performance of this SSMP.

A draft of this update was made available to the public on May 7, 2025 via the District's website and comments were invited at the District's Engineering Committee Meeting and Board Meetings on May 6, 2025 and June 11, 2025, respectively.

The District maintains a website at <http://www.ccwd.org>. This website provides information to the public on a wide variety of topics. The website is a valuable and effective communication channel and a source for current District news, features, important announcements, agendas for Board meetings, and information links. Once approved by the Board of Directors, the SSMP will be posted on the web site in an area that will also be used to notify the public of information related to sewer system management.

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**13. SSMP COMPLETION AND CERTIFICATION**

*SSS WDR Requirements:* Both the SSMP and the Enrollee’s program to implement the SSMP must be certified by the Enrollee to be in compliance with the requirements set forth above and must be presented to the Enrollee’s governing board for approval at a public meeting. The Enrollee shall certify that the SSMP and subparts thereof, are in compliance with the SSS WDR within the time frames identified in the time schedule provided in subsection D.15 below.

*In order to complete this certification, the Enrollee’s authorized representative must complete the certification portion in the Online SSO Database Questionnaire by checking the appropriate milestone box, printing and signing the automated form, and sending the form to the State Water Board.*

**13.1. Approval of Governing Board at Public Meeting**

Elements of the SSMP were presented to the District’s Engineering Committee and Governing Board of Directors at public meetings on May 6<sup>th</sup>, 2025 and June 11<sup>th</sup>, 2025 respectively and adopted per Resolution No. 2025-\_\_\_. The previous update was adopted by the Governing Board of Directors on June 11<sup>th</sup>, 2025 per Resolution No. 2025-40.

The 2019 SSMP Update and Audit was made available for public review and comment through the District’s website starting April 24, 2019. The updated SSMP was presented to the District’s Governing Board of Directors at a public meeting on June 12, 2019. The 2019 SSMP Update was adopted per Resolution No. 2019-42.

**13.2. Certification of SSMP Elements**

The updated elements will be recertified within seven days of public adoption by the District’s Governing Board of Directors.

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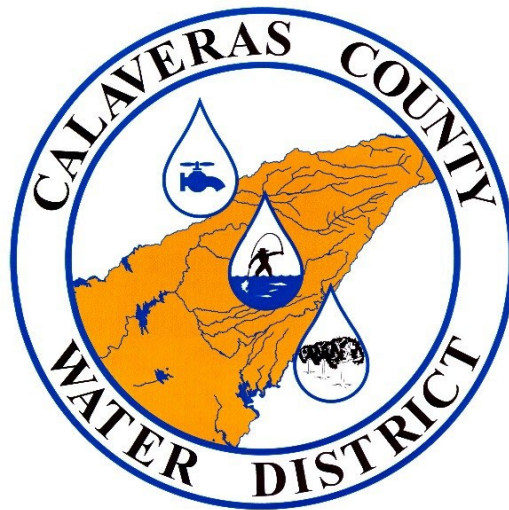
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# CALAVERAS COUNTY WATER DISTRICT

## OVERFLOW EMERGENCY RESPONSE PLAN MAY \_27\_, 2026

In accordance with  
California State Water Resources Control Board  
Order No. 2022-0103-DWQ  
General Waste Discharge Requirements for Sanitary Sewer Systems



120 Toma Court  
San Andreas, California 95249  
(209) 754-3543  
(209) 754-9620 Fax

Updated: 5/22/2026

## Table of Contents

INTRODUCTION .....	3
FIRST RESPONSE.....	3
FOLLOW-UP MEASURES .....	3
STATEWIDE REPORTING AND NOTIFICATION REQUIREMENTS .....	4
REGIONAL REPORTING AND NOTIFICATION REQUIREMENTS.....	6
CLEANUP .....	7
SAMPLING .....	7
POSTING OF WARNING SIGNS .....	8
FINAL REPORTING .....	8

## **INTRODUCTION**

The following procedures apply to any spill that occurs within the sewer collection system, or to any overflow, bypass, upset, influent, partially treated waste, sludge or chemical spill for the wastewater treatment facilities. This includes spills from recycled water treatment and distribution systems. Surface waters are defined as creeks, rivers ponds, lakes or drainage systems. The definition of a bypass is the intentional diversion of waste streams from any portion of a treatment facility or collection system, except those portions designed to meet variable effluent limits. The definition of an upset is an exceptional incident in which there is unintentional and temporary noncompliance with effluent limitations because of factors beyond the reasonable control of the discharger. An upset does not include noncompliance to the extent caused by operational error, improperly designed treatment facilities, inadequate treatment facilities, lack of preventative maintenance, failure to implement an appropriate pretreatment program, or careless or improper action. For the purpose of spill response and reporting, recycled water means disinfected secondary 2.2 and/or disinfected tertiary recycled water only; any water of lesser treatment is considered “wastewater”.

## **FIRST RESPONSE**

The first concern is to stop any flow or ongoing spill. If a spill is reported during business hours, the Collection System Supervisor (CSS) is immediately notified by customer service staff. During non-business hours the District’s answering service will notify on-call field personnel who will immediately notify the CSS. If the CSS is not available, Standby personnel will be designated as second in command, and will respond as the CSS. The CSS will immediately proceed to the spill location. While in route to the spill location, the CSS will contact Collection System Workers in the geographical area of the spill. [An emergency phone list of Collection Workers by geographical area is attached.](#)

The first Collection System Worker at the spill location will take corrective action and assess the need for additional equipment or assistance and, if needed, traffic control measures. If the CSS is not available, Standby personnel have authority to approve expenditures and contract services to stop or cleanup the spill. The CSS will then call the Construction & Maintenance Manager and/or the Director of Operations. Either the Collections System Supervisor, the Construction & Maintenance Manager, and/or the Director of Operations will report the spill to the appropriate Regulatory Agencies. The approved list of contract services is attached.

## **FOLLOW-UP MEASURES**

The second concern is to protect human health and environment. All sewer spills must be documented by the creation of a work order through the District’s Computer Maintenance Management System (CMMS). The CMMS work order is very flexible in its ability to document the details of the emergency work related to a sewer spill,

employee hours, materials used, clean-up methodology, pictures, and videos can all be contained in the work order which is geolocated in CMMS. This provides a visual geographic depiction of the location and remains in the system permanently as a record of the event and the work done to remediate the situation..

## STATEWIDE REPORTING AND NOTIFICATION REQUIREMENTS

Statewide Regulatory reporting requirements are provided in Table 1.

**Table 1. Statewide Regulatory Notification and Reporting Requirements**

Category	Definition	Reporting Requirements <sup>1</sup>
1	<p><b>Category 1 Spill</b>            A Category 1 spill is a spill of any volume of sewage from or caused by a sanitary sewer system regulated under this General Order that results in a discharge to:</p> <ul style="list-style-type: none"> <li>• A surface water, including a surface water body that contains no flow or volume of water; or</li> <li>• A drainage conveyance system that discharges to surface waters when the sewage is not fully captured and returned to the sanitary sewer system or disposed of properly.</li> <li>• Any spill volume not recovered from a drainage conveyance system is considered a discharge to surface water, unless the drainage conveyance system discharges to a dedicated stormwater infiltration basin or facility.</li> </ul> <p>- A spill from an Enrollee-owned and/or operated lateral that discharges to a surface water is a Category 1 spill.</p>	<p><b>Notification</b>            Within two (2) hours of the Enrollee’s knowledge of a Category 1 spill of 1,000 gallons or greater, discharging or threatening to discharge to surface waters:</p> <p>Notify the California Office of Emergency Services and obtain a notification control number.</p> <p><b>Monitoring</b>            Conduct spill-specific monitoring;            Conduct water quality sampling of the receiving water within 18 hours of initial knowledge of spill of 50,000 gallons or greater to surface waters.</p> <p><b>Reporting</b>            Submit Draft Spill Report within three (3) business days of the Enrollee’s knowledge of the spill;            Submit Certified Spill Report within 15 calendar days of the spill end date;            Submit Technical Report within 45 calendar days after the spill end date for a Category 1 spill in which 50,000 gallons or greater discharged to surface waters; and •            Submit Amended Spill Report within 90 calendar days after the spill end date.            - number.</p>
2	<p><b>Category 2 Spill</b>            A Category 2 spill is a spill of 1,000 gallons or greater, from or caused by a sanitary sewer system regulated under this General Order</p>	<p><b>Notification</b>            Within two (2) hours of the Enrollee’s knowledge of a Category 2 spill of 1,000 gallons or greater,</p>

	<p>that does not discharge to a surface water body.</p> <p>A spill of 1,000 gallons or greater that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system, is a Category 2 spill.</p>	<p>discharging or threatening to discharge to waters of the State:</p> <p>Notify California Office of Emergency Services and obtain a notification control number.</p> <p><b>Monitoring</b> Conduct spill-specific monitoring.</p> <p><b>Reporting</b> Submit Draft Spill Report within three (3) business days of the Enrollee's knowledge of the spill;  Submit Certified Spill Report within 15 calendar days of the spill end date; and  Submit Amended Spill Report within 90 calendar days after the spill end date.</p>
3	<p><b>Category 3 Spill</b> A Category 3 spill is a spill of equal to or greater than 50 gallons and less than 1,000 gallons, from or caused by a sanitary sewer system regulated under this General Order that does not discharge to a surface water.</p> <p>A spill of equal to or greater than 50 gallons and less than 1,000 gallons, that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 3 spill.</p>	<p><b>Notification</b> Not Applicable</p> <p><b>Monitoring</b> Conduct spill-specific monitoring</p> <p><b>Reporting</b> Submit monthly Certified Spill Report to the online CIWQS Sanitary Sewer System Database within 30 calendar days after the end of the month in which the spills occur; and Submit Amended Spill Reports within 90 calendar days after the Certified Spill Report due date.</p>
4	<p><b>Category 4 Spill</b> A Category 4 spill is a spill of less than 50 gallons, from or caused by a sanitary sewer system regulated under this General Order that does not discharge to a surface water.</p> <p>A spill of less than 50 gallons that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 4 spill</p>	<p><b>Notification</b> Not Applicable</p> <p><b>Monitoring</b> Conduct Spill-Specific Monitoring</p> <p><b>Reporting</b> If, during any calendar month, Category 4 spills occur, certify monthly, the estimated total spill volume exiting the sanitary sewer system, and the total number of all Category 4 spills into the online CIWQS Sanitary Sewer System Database, within 30 days after the end of the calendar month in which the spills occurred.</p>

		Upload and certify a report, in an acceptable digital format, of all Category 4 spills to the online CIWQS Sanitary Sewer System Database, by February 1st after the end of the calendar year in which the spills occur.
No Spill	No spills have occurred within the month.	Certify that no SSOs occurred within 30 calendar days of the end of the month..

Notes:

- 1) Reports and water quality results must be entered into the CIWQS Online SSO Database at: (<http://ciwqs.waterboards.ca.gov/>), certified by enrollee's Legally Responsible Official(s).

**Source: (SWRCB  
General Order 2022  
0103-DWQ)**

## REGIONAL REPORTING AND NOTIFICATION REQUIREMENTS

- ◆ Spills exceeding 1,000 gallons of wastewater or partially treated recycled water must be reported immediately by the Collection System Supervisor or Standby personnel to the following agencies:
  - California Office of Emergency Services (Cal OES) at (800) 852-7550
  - Calaveras County Office of Emergency Management (OEM) – Erik Holt at (209) 754-6676 or cell at (209) 286-9087
  - County Environmental Health Director – Lisa Medina at (209) 754-6744 or cell at 209-897-0302.
  - Calaveras County Environmental Health REHS – Matthew Poole at (209) 754-2826 or cell at 209-352-8766.
  - RWQCB, Howard Hold at (916) 464-4679, fax (916) 464-4681
  
- ◆ Spills at or exceeding 50,000 gallons of recycled water must be reported immediately by the Collection System Supervisor or Standby personnel to the following agencies:
  - County Environmental Health – Lisa Medina at (209) 754-6744, or cell at 209-897-0302.
  - RWQCB, Howard Hold at (916) 464-4679, fax (916) 464-4681
  
- ◆ Spills, overflows, and bypasses to surface water must be reported immediately by the Collection System Supervisor or Standby personnel to the following agencies:
  - Cal OES (800) 852-7550
  - County Environmental Health – Lisa Medina at (209) 754-6744 or cell at 209-897-0302.
  - RWQCB, Howard Hold at (916) 464-4679, fax (916) 464-4681
  
- ◆ Spills, overflows, and bypasses to surface waters which are a source of potable water must be reported Immediately by the Collection System Supervisor or

Standby personnel to the following agency:

- Department of Drinking Water (DODW) at (209) 948-3881

◆ Any spills entering the Stanislaus, Mokelumne or Calaveras Watersheds must be reported to:

- Damon Wyckoff - Director of Operations at (209) 754-3306 or cell 209-768-8682

## CLEANUP

Cleanup always requires the removal of any visible solid waste material. The area should be lightly raked and should include spraying the area with dilute chlorine bleach solution. Commercial bleach is 12.5%. Household bleach is 5.25%. A cup of commercial bleach in one gallon of water is 7500 mg/l and a cup of household bleach in one gallon of water is 3300 mg/l. This is pretty strong, but we do want to kill any pathogenic organisms that may be present. **Do not disinfect if spill is reaching a receiving stream.** A masking agent may be used in areas that have sensitive landscaping.

## SAMPLING

If the wastewater or recycled water spill is discharging to flowing surface waters, such as a creek, pond, lake or drainage system, all attempts must be made to contain the spill and divert it away from surface waters. Samples should be taken as soon as possible after stopping the spill and after the emergency clean up. Samples are to be collected in at least three locations:

- ◆ Upstream from the spill
- ◆ At the spill Mixing zone
- ◆ At some point below the spill, between 1/8 to one mile away from the mixing zone.

Coordinate the sampling with the local Environmental Health Officials.

## SEWAGE SPILL SAMPLE COLLECTION GUIDELINES

Use the following sample method if a sewage spill is discharging into any body of water, including seasonal storm drainages.

- ◆ Collect two samples. One plastic liter container upstream from the spill “mixing zone” (the point where the spill and body of water combine). Label this “#1 Upstream”. Include the name of the stream, lake or drainage, the approximate distance from the mixing zone, the date, the time, and your name. Make sure this sample is taken far enough upstream that the spill does not impact the sample. In addition, collect one Bacti sample bottle. Label this the same as the liter sample; only enter the sample bottle id number on the chain of custody form.

An example chain of custody form is provided as an attachment to this document.

- ◆ Collect two samples. One plastic liter container from the mixing zone. Label this “#2 mixing zone”. Include the location, the date, the time, and your name. This should be collected at the exact spot or location where the spill connects with the drainage or creek. In addition, collect one Bacti sample bottle. Label this the same as the liter sample; only enter the sample bottle ID number on the chain of custody form.
- ◆ Collect two samples. One plastic liter container downstream from the mixing zone (between 1/8 and 1mile, If possible). Label this “#3 Downstream”. Include the location, approximate distance from the mixing zone, the date, the time, and your name. In addition, collect one Bacti sample bottle. Label this the same as the liter sample only. Enter the sample bottle ID number on the chain of custody form.

During business hours, these samples should be delivered to the CCWD Main Office. If samples are collected after hours, pack the samples on ice for the next delivery to the lab. The following tests are required for these samples: pH, EC, ammonia, chlorine residual and fecal coliform. The laboratory staff will assist you in completing the “Chain of Custody” form, should you have any questions.

If you have any questions regarding where or how to sample, please contact the Director of Operation or the Plant Operations Manager.

## **POSTING OF WARNING SIGNS**

The Calaveras County (CC) Department of Environmental Health must be notified of all sewer spills that exceed **1,000 gallons**, or recycled water that exceed **50,000 gallons**. Posting of warning signs will be done by County personnel and at their discretion. Be sure that the county is made aware of the spill location and directions to the site, as well as the nature of the spill.

## **FINAL REPORTING**

The first Collection System Worker or Supervisor on the scene should initiate the sewer spill work order in CMMS. Specific data must include the spill description including estimated flow and volume. In the event of a spill which enters flowing drainages, creeks or lakes, the surface water drainage must be identified and any impacts to the drainage must be noted. Please make note of any erosion, fish kill, or increased turbidities that the spill caused (take pictures if a camera is available). Work Orders must be created for **ALL SPILLS levels 1 through 4**, regardless of the quantity or location.

The Collection System Supervisor is responsible for making sure that the CMMS work orders are completed correctly, and that all cleanup and notification procedures

have been followed. The CCWD spill report CMMS Work Order is geolocated in the CMMS System and can be accessed at any time post completion. This allows anyone to review the spill report, photographs, videos, etc. into the future and provides important information Regulatory can reference into the future and aids in determining future Capital improvement objectives. a.

A written report must be submitted to the Regional Water Quality Board within the timeframe described in Table 1. The report should include the nature, time, and cause of the spill, how the spill was cleaned up, and what corrective actions have been implemented to prevent a spill from occurring in the future. The CCWD spill report form will provide most of the information. Any additional information should be included.

**EMERGENCY NUMBERS FOR  
SEWER SPILL RESPONSE  
(Revised 06/11/2021)**

**I. DISPATCH**

After Hours #  
Answering Service

**Office/Plant #**

209-754-3543  
209-736-6106

**II. COLLECTIONS SYSTEM/LIFT  
STATIONS**

Amos Roeder<sup>1</sup>

**Cellular #**

209-768-6319

**Office/Plant #**

209-728-9849

Tommy Sage  
Eli Beller  
Nick Fereria  
Landon Roberts

209-419-5759  
209-419-0700  
209-419-3127  
209-419-4348

209-795-5161  
209-728-9849  
209-728-9849  
209-785-2224

**III. ELECTRICIANS**

Brian Crumpacker  
Tony Broglio

**Cellular #**

209-768-1129  
209-768-7415

**Office/Plant #**

209-293-4139  
209-795-1789

Craig Canepa  
Jared Devich

209-768-7416  
209-768-6258

209-728-9849  
209-???-????

**IV. MECHANICS**

**Cellular #**

**Office/Plant #**

Cameron Edens	209-419-6526	209-754-9720
Roy Greer	209-768-6202	209-754-9720
John Curtino	209-768-7247	209-754-9720

**V. EBBETTS PASS WASTEWATER - Includes:  
ARNOLD WWTP, FOREST MEADOWS WWTP,  
VALLECITO WWTP**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Michael Kennedy	209-768-6201	209-728-8156
Zach Burke	209-768-8627	209-795-6117
Gabriel DeAmicis	209-768-6206	209-795-0416
f		
Charley Robbins	209-768-6222	209-728-2460
Daniel Gedese	209-419-2543	209-795-0416

**VI. COPPER COVE  
WASTEWATER**

	<u>Cellular #</u>	<u>Office/Plant #</u>
John Applegate	209-768-8683	209-785-0519
Thomas Chimente	209-768-2782	209-785-0519
David Byous	209-419-5308	209-785-0519
Jeremy Wood	209-768-6240	209-785-8501

**VII. LA CONTENTA WASTEWATER**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Christian DeMasters	209-286-9203	209-772-9667
Chris Skrbina	209-768-6320	209-772-1385
John Brown	209-753-8319	209-772-1672
David Young	209-768-0053	209-772-1672
Michael Foeldi	209-419-7154	209-772-1672

**VIII. WEST POINT WASTEWATER**

	<u>Cellular #</u>	<u>Office/Plant #</u>
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Doug Turner	209-768-5612	209-293-1433
Scott Grutzmacher	209-768-6280	209-293-7191

**IX. INSPECTORS**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Jared Gravette	209-768-5062	209-772-1458
Jason Knick	209-770-0637	209-754-3389

**X. CONSTRUCTION**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Roger Tindell	209-419-4633	209-728-9849
Matt Duncan	209-419-3210	209-728-9849
Matt Crislip	209-768-8681	209-772-1458
Clinton Carter	209-419-5899	209-728-9849
Kenton Airola	209-642-3209	209-728-9849

	<u>Cellular #</u>	<u>Office/Plant #</u>
<b>XI. UTILITY</b> Ryan Sullivan	209-770-5454	
Chris Reece	209-768-6249	
Austin Brown	209-768-8435	
Casey Roberts	209-770-5453	

**XII. PURCHASING AGENT**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Mike Crank	209-768-6826	209-768-6826

**XIII. OPERATIONS MANAGERS**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Damon Wyckoff	209-768-8682	209-754-3306
Jesse Hampton	209-768-7417	209-754-3316
Patrick Burkhardt	209-768-6247	209-754-3304

**XIII.V. ENGINEERING MANAGER**

	<u>Cellular #</u>	<u>Office/Plant #</u>
Kevin Williams	209-419-3979	209-754-3184

**XIV. GENERAL MANAGER**

	<u>Office/Plant #</u>
Michael Minkler	209-754-3001

# APPROVED CONTRACT SERVICES

## OUTSIDE AID

### PUMPER TRUCKS:

Foothill Sanitary.....(209) 785-6160  
1640 Copper Cove Drive Cell: (209) 770-6161  
Copperopolis, Ca 95243 Pager: (209) 708-0530

Sweet Pea Septic Services.....(209) 296-7779  
3840 Brother St.  
Pine Grove, CA 95667

### PLUMBING SERVICES:

Angels Sewer & Drain Services..... (209) 736-0763  
2346 Monty Drive  
Angels Camp, CA 95236

### LABORATORY:

~~FGL.....(209) 942-0182~~  
~~2500 Stagecoach Road~~  
~~Stockton, CA 95215~~  
49er Water Laboratories.....(209) 418-3175  
245 New York Ranch Rd  
Jackson, Ca 95642

### HAZARDOUS MATERIALS HANDLING:

Hazmat..... 911

**RESOLUTION NO. 2026-**

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

**APPROVING THE SANITARY SEWER SYSTEM MANAGEMENT PLAN UPDATE**

**WHEREAS**, The State Water Resources Control Board adopted order No. 2006-0003 on May 2<sup>nd</sup>, 2006, requiring the development of a Sanitary Sewer Management Plan; and

**WHEREAS**, to meet State Requirements, the CALAVERAS COUNTY WATER DISTRICT developed a districtwide sanitary sewer management plan that was adopted by the Board of Directors on July 28, 2010, by Resolution No. 2010-54; and

**WHEREAS**, the 2006 order was rescinded in 2022 to adopt a new, reissued WDR (Order No. 2022-0103-DWQ); and

**WHEREAS**, the reissued WDR updates many aspects of the 16-year-old Order and includes new requirements for Sanitary Sewer Management Plans. Plans must now be audited every three years and updated every six years; and

**WHEREAS**, Calaveras County Water District staff have updated the District's Sanitary Sewer Management Plan accordingly; and

**NOW, THEREFORE BE IT RESOLVED**, that the Sanitary Sewer Management Plan update, attached hereto and made a part thereof, is hereby approved by the Board of Directors and is effective immediately.

**BE IT FURTHER RESOLVED** that the Sanitary Sewer Management Plan adopted by Resolution No. 2019-42 on June 12<sup>th</sup>, 2019, is hereby rescinded.

**PASSED AND ADOPTED** this 27<sup>th</sup> day of May 2026 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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John "Jack" Garamendi, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock  
Clerk to the Board

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

A G E N D A

**4 a**

I T E M

# Agenda Item

DATE: May 22, 2026

TO: Michael Minkler, General Manager

FROM: Andrew Renshaw, Water Resources Manager

SUBJECT: Public Hearing: Draft 2025 Urban Water Management Plan Update

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## **RECOMMENDED ACTION:**

This is a Public Hearing – no action is required by the Board.

## **SUMMARY:**

Urban Water Management Plans (UWMP) are long-range planning documents prepared by California urban water suppliers every five years pursuant to the Urban Water Management Planning Act (effective January 1984 per California Water Code §10610-10657). Required for urban water suppliers serving more than 3,000 connections or delivering more than 3,000 acre-feet of water annually, UWMPs are developed to ensure suppliers systematically assess existing and future water demands, evaluate the reliability of their water supply portfolios, and plan for droughts, emergencies, and long-term resource sustainability over a 20-year planning horizon. In addition to long-term planning, UWMPs help guide local decision-making, support eligibility for state grants and loans, inform regional and statewide water planning efforts, and provide transparency to policymakers and the public regarding how urban water agencies plan to meet current and future water needs under changing conditions.

In January 2026, the Department of Water Resources (DWR) issued the 2025 UWMP Guidebook for which urban water suppliers are to adhere to. The key elements of the 2025 guidebook include: water supply reliability and risk assessment for several planning horizons, climate change and hydrologic uncertainty considerations, water use efficiency and conservation reporting, and recycled water use. The UWMP Guidebook also emphasizes the evaluation and projection of system water loss.

CCWD last submitted an UWMP to DWR in June 2021 as required for the 2020 update. CCWD has prepared a Public Review Draft of the update to the 2020 UWMP while addressing the items in the 2025 UWMP Guidebook. The 2025 UWMP update contains the following content:

- System Description, District history and background

- Current and future projected water use including distribution system water losses, future water savings, lower income household considerations, and climate change effects
- System water supplies and water supply reliability including an assessment of wastewater and recycled water
- Supply reliability assessment based on existing constraints and varying reliability year types (i.e., average, below average, etc.)
- Water shortage contingency planning
- Demange management measures and implementation

CCWD will adopt and submit the updated 2025 UWMP to DWR in June 2026 prior to the July 1, 2026 deadline.

### *Public Review and Public Hearing*

On May 1, 2026, CCWD – in compliance with the Act – published a Public Review Draft of CCWD’s 2025 UWMP and WSCP. The Public Review Draft was announced through CCWD’s various email distribution lists and through social media. Digital copies of the documents are located on CCWD’s website at: <https://ccwd.org/water-resources/>

Publishing the Public Review Draft initiated a public comment period through May 31, 2026. CCWD will review and consider all comments provided during the Public Hearing and all written comments received by May 31, 2026. Written comments may be submitted to Andrew Renshaw, CCWD’s Water Resources Manager, via e-mail at [andrewr@ccwd.org](mailto:andrewr@ccwd.org) or mailed to “Calaveras County Water District, Attn: Water Resources, 120 Toma Court, San Andreas, CA 95249”.

### **STRATEGIC PLAN INITIATIVES:**

Several of the objectives that fall under the goal to implement programs, projects, and initiatives to ensure water reliability for the prosperity and wellbeing of our residents, businesses, and watershed are captured in the UWMP.

### **FINANCIAL CONSIDERATIONS:**

The costs associated with the development of the 2025 UWMP update are directly related to the financial considerations and financial mechanisms necessary to execute CCWD’s regulatory planning requirements.

*Attachments:*            *Follow the links below for attachments:*

[Urban Water Management Plan-Draft](#)  
[Water Shortage Contingency Plan-Draft](#)

A dynamic splash of water in shades of light blue and white, with numerous individual water droplets of various sizes scattered across the white background. The splash is concentrated at the bottom right, with droplets trailing upwards and outwards.

A G E N D A

**5 a**

I T E M

# Agenda Item

DATE: May 27, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Presentation of District Investments and Strategies by Chandler Asset Management

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## **RECOMMENDED ACTION:**

Presentation of District Investments and Strategies by Chandler Asset Management.

## **SUMMARY:**

The District segregates its investment funds into two categories, general use funds for its operating, capital and expansion funds, as well as two special funds for the proceeds from the 2022 Water and Sewer CIP loan proceeds. The general use funds are invested with the Local Agency Investment Fund (LAIF) and Chandler Asset Management (Chandler). The Water and Sewer CIP loan proceeds are invested with U.S. Bank.

Chandler's investment strategy is based on the District's Financial Management Policy No. 5.01 - Investment Policy. This policy was updated on October 24, 2024. The policy update included a review by Chandler and incorporated their recommendations.

Steve Huntley of Chandler Asset Management will report on our investments, Chandler's strategies, and performance, and how they align with the District's Investment Policy. Mr. Huntley will be available for questions.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachments: Chandler Investment Report, May 27, 2026*

# INVESTMENT REPORT

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Calaveras County Water District | As of April 30, 2026

CHANDLER ASSET MANAGEMENT | [chandlerasset.com](http://chandlerasset.com)

**Chandler Team:**

For questions about your account, please call (800) 317-4747,  
or contact [clientservice@chandlerasset.com](mailto:clientservice@chandlerasset.com)

[ECONOMIC UPDATE](#)

[ACCOUNT PROFILE](#)

[CONSOLIDATED INFORMATION](#)

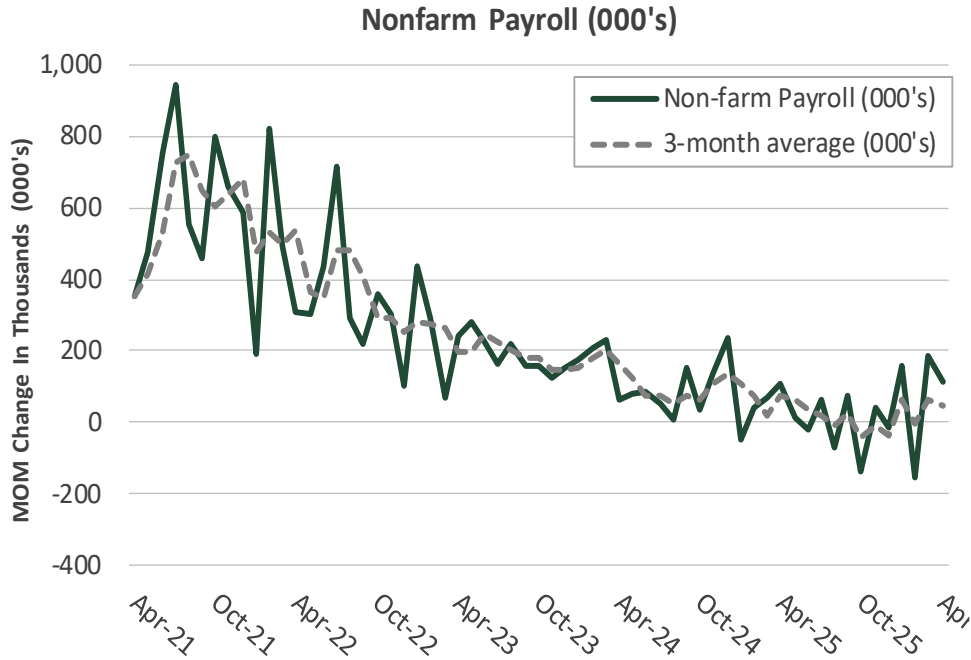
[PORTFOLIO HOLDINGS](#)

[TRANSACTIONS](#)

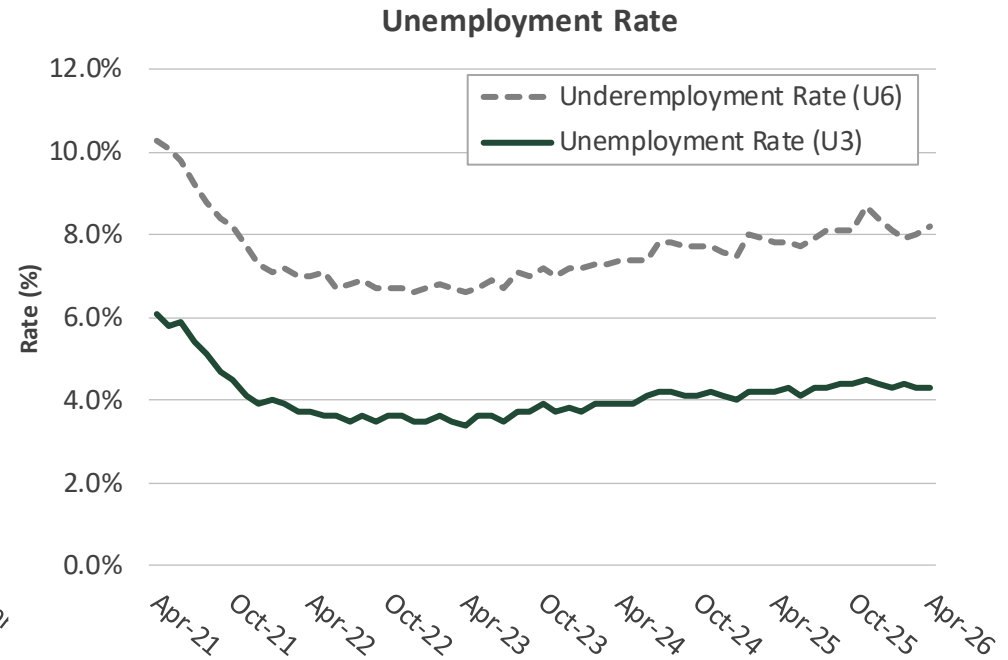
## ECONOMIC UPDATE

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- March payrolls rebounded by 178,000 after February's revised 133,000 decline, but the war in Iran and its disruption of the Strait of Hormuz have driven crude oil above \$114—potentially injecting an inflationary shock into an economy grappling with sticky core prices above 3%. The Federal Reserve has held the funds rate at 3.50–3.75% and adopted a cautious stance, signaling it may delay rate cuts if oil-related inflation persists rather than proves transitory. With this Iran-driven energy shock narrowing the path to policy easing, the Chandler team has extended its projected timeframe for rate cuts beyond our six-month investment horizon.
- The Federal Reserve's Federal Open Market Committee (FOMC) held the target range for the federal funds rate steady at 3.50 to 3.75% on April 29 by an 8-to-4 vote, the most dissents at a single meeting since 1992. Governor Stephen Miran preferred a quarter-point reduction, while Cleveland Fed President Beth Hammack, Minneapolis Fed President Neel Kashkari, and Dallas Fed President Lorie Logan opposed inclusion of an easing bias. The meeting was widely expected to be Chair Jerome Powell's last in that role, with Kevin Warsh's nomination advancing from the Senate Banking Committee earlier the same day. Powell intends to remain on the Board of Governors after his chairmanship concludes May 15.
- Treasury yields finished April modestly higher across the curve, attenuating the year-to-date flattening trend that has defined the front end. The 2-year note closed April 30 at 3.88% and the 10-year at 4.40%, leaving the 2-to-10-year spread at 50 basis points compared with 69 basis points at year-end 2025. The 3-month-to-10-year spread ended the month near 71 basis points, consonant with a moderately positive curve shape. Since December, the 2-year has moved up roughly 40 basis points and the 10-year about 26, a configuration consistent with elevated inflation expectations tied to the conflict in the Persian Gulf and the constellation of supply pressures it has generated.



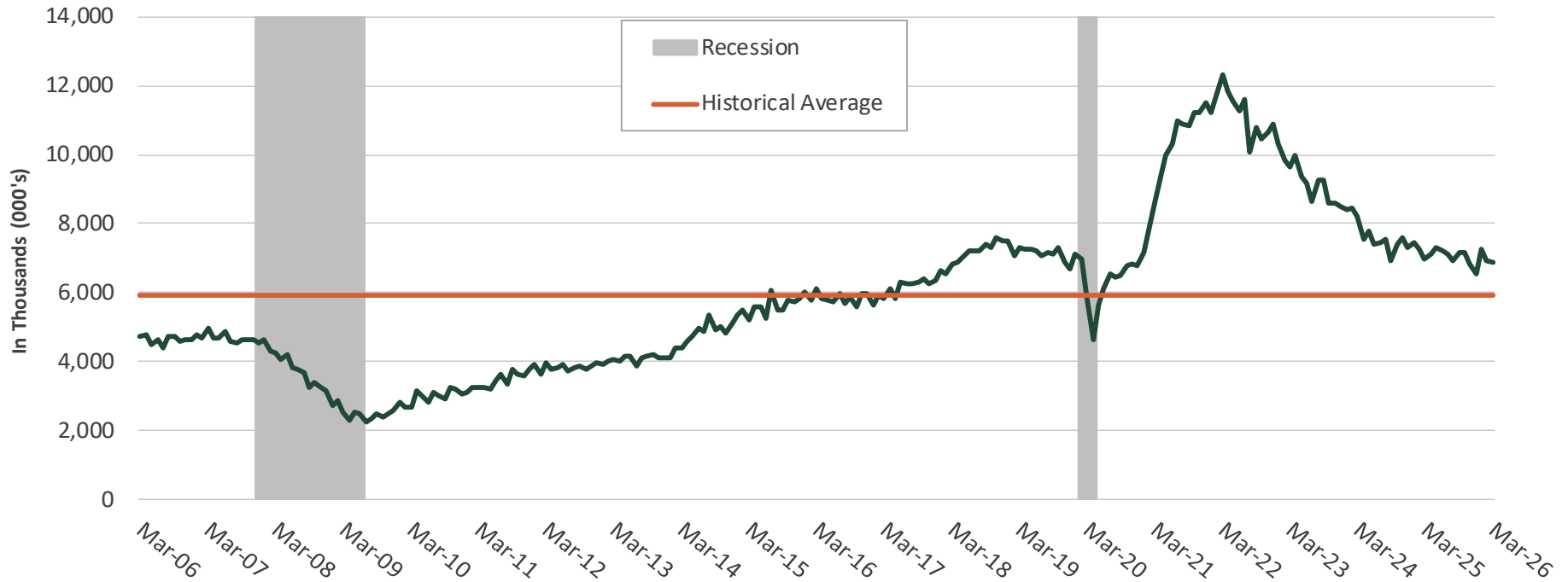
Source: US Department of Labor



Source: US Department of Labor

The April Employment Situation report showed nonfarm payrolls (NFP) rose by 115,000, comfortably above the 65,000 forecast, while the unemployment rate held at 4.3%. February payrolls were revised down 23,000 to a loss of 156,000 (originally reported at -92,000 and previously revised to -133,000), and March payrolls were revised up 7,000 to a gain of 185,000, for a net revision of -16,000. The labor force participation rate dropped to 61.8%, the lowest since October 2021.

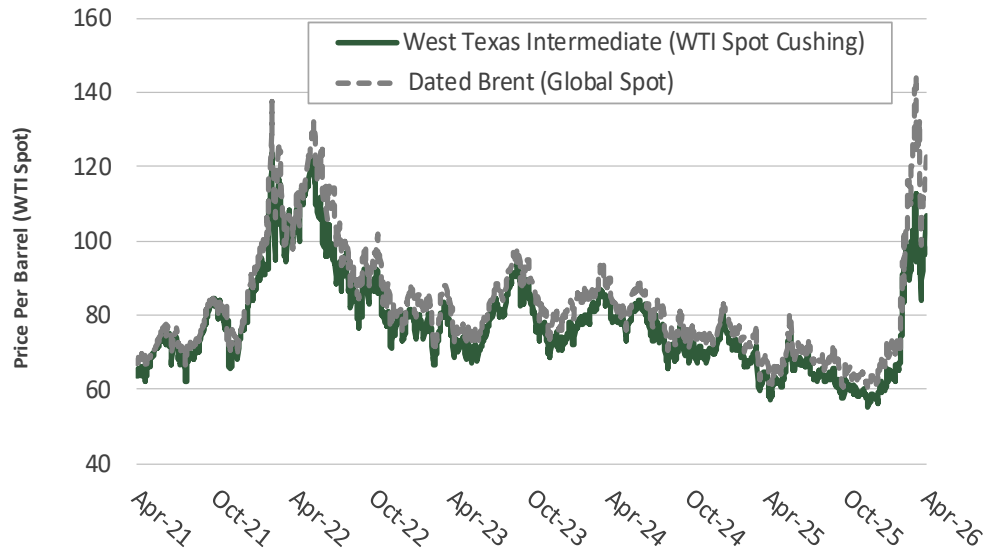
Job Openings



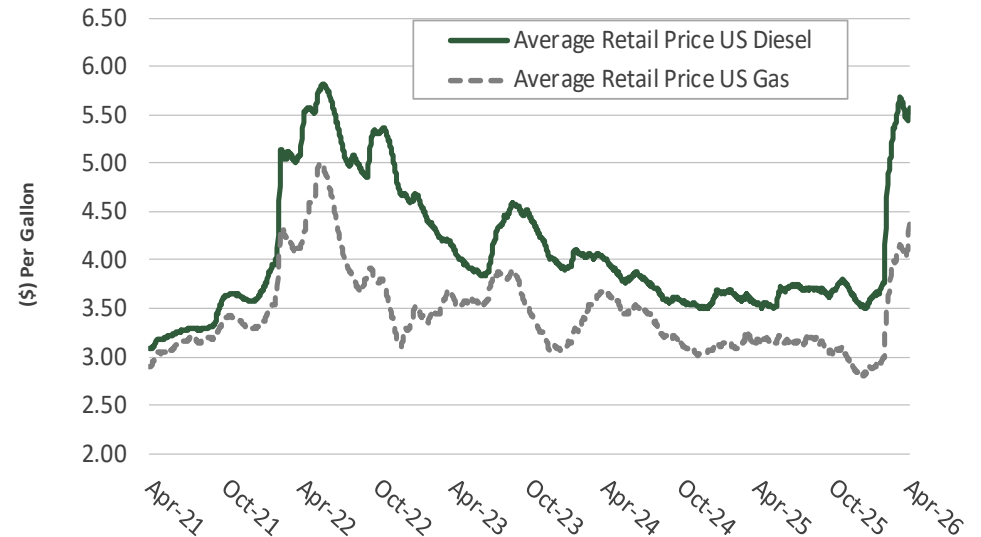
Source: US Department of Labor

The Job Openings and Labor Turnover Survey (JOLTS) from the Bureau of Labor Statistics reported 6.9 million job openings for the March period, little changed from February. The ratio of job openings to unemployed workers held at 0.94, well below the pre-pandemic norm of 1.20 and far from the 2022 cycle peak near 2.00. Quits totaled 3.2 million, and total separations reached 5.4 million. The hires bounce was concentrated in transportation, warehousing, and accommodation. Together with the cooling employment readings in both ISM surveys, the JOLTS data reinforce the picture of a labor market that has rebalanced toward looser conditions even as headline payroll growth remains positive.

Oil Prices



US Fuel Prices

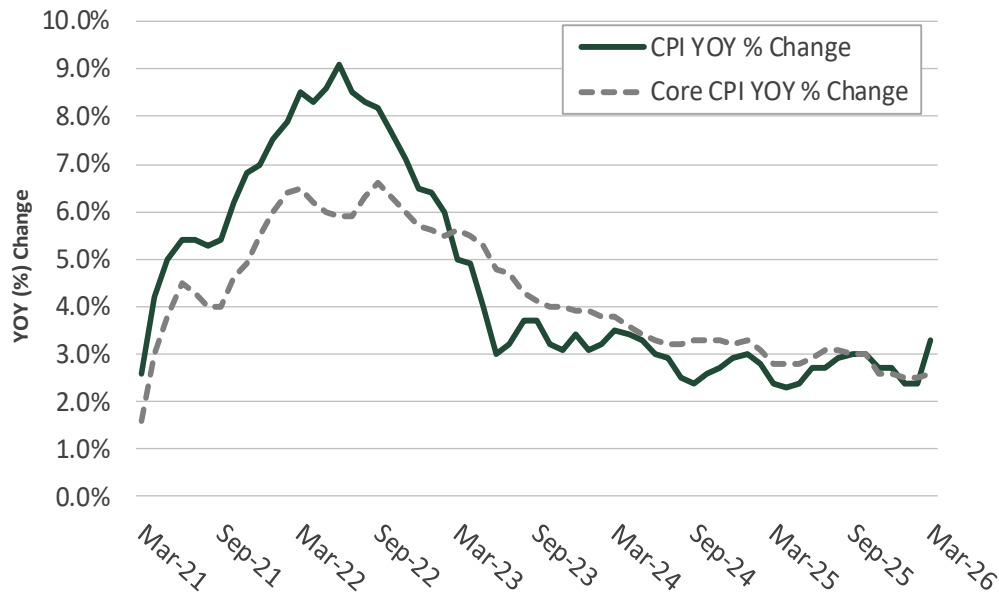


Source: Bloomberg Indices

Source: Bloomberg Indices

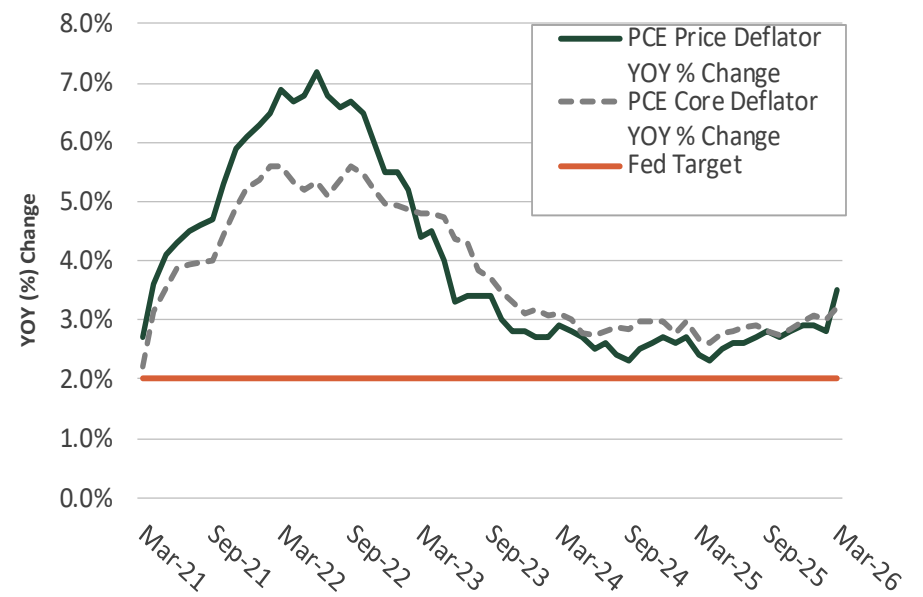
Energy markets remained the dominant macro story in April, with prices pushed higher by the U.S. naval blockade of Iranian ports and the effective closure of the Strait of Hormuz. Cushing West Texas Intermediate (WTI) crude settled April 30 at \$105.07 per barrel and Dated Brent finished at \$114.01, after Brent traded as high as \$126 intraday. Both benchmarks have appreciated nearly 60% since the conflict began February 28. The AAA national average for regular gasoline reached \$4.300 per gallon on April 30, the highest level in nearly four years and \$1.12 above the year-ago figure, with a 27-cent jump over the prior week. Diesel held near \$5.35 per gallon for the week ending April 27 per the Energy Information Administration.

Consumer Price Index (CPI)



Source: US Department of Labor

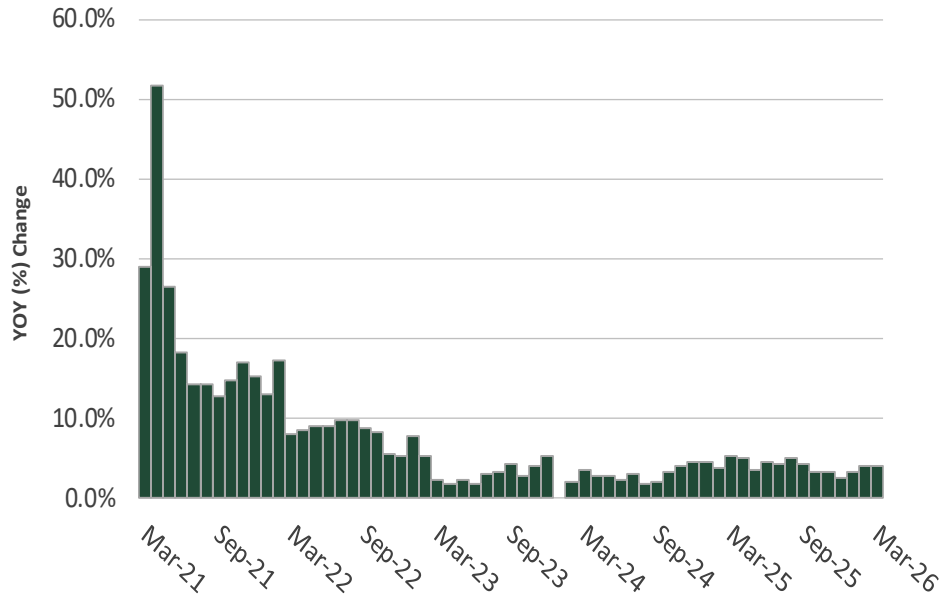
Personal Consumption Expenditures (PCE)



Source: US Department of Commerce

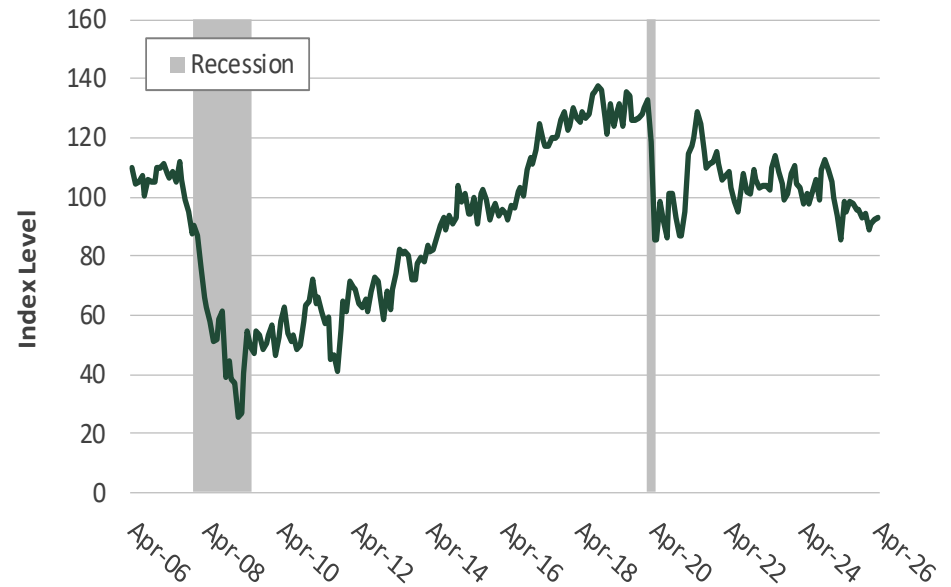
Inflation pressures intensified in March as the Iran conflict transmitted through energy prices into broader categories. Consumer Price Index (CPI) for March surged 0.9%, the highest monthly rate since June 2022, and was up 3.3% on an annual basis primarily due to spikes in energy and airfare prices. Notably, Core CPI was little changed with a monthly increase of 0.2% and an annual rise of 2.6% as costs for services and other goods remained subdued. The March Personal Consumption Expenditures (PCE) Price Index rose 0.7% month-over-month and 3.5% year-over-year, capturing the energy spike from the Iran War disruption. Meanwhile core PCE, the Federal Reserve’s preferred inflation gauge, was more contained at 0.3% month-over-month and 3.2% year-over-year. Both core readings remain meaningfully above the Fed's 2% objective, complicating any near-term pivot toward easier policy.

Retail Sales YOY % Change



Source: US Department of Commerce

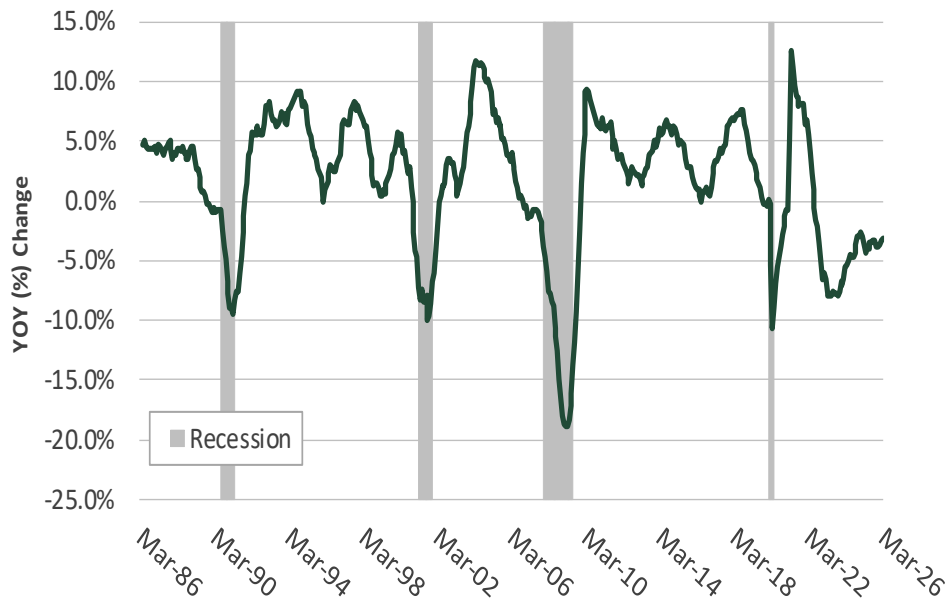
Consumer Confidence



Source: The Conference Board  
All time high is 144.70 (1/31/00); All time low is 25.30 (2/28/09)

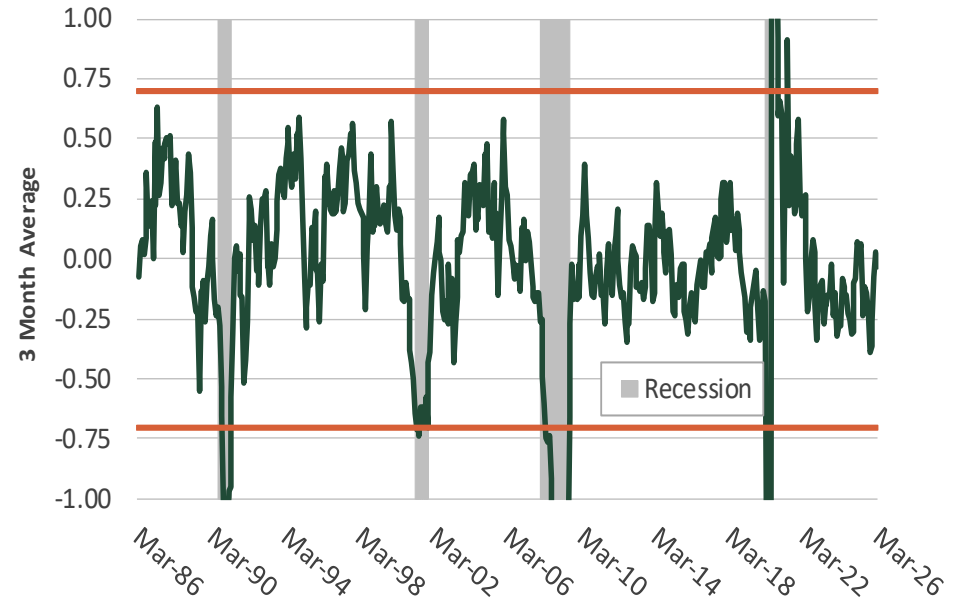
Consumer spending and confidence both increased according to the latest data releases. Advance retail sales climbed 1.7% in March, the largest monthly increase since January 2023; however, the headline was heavily distorted by an outsized advance in gasoline station receipts attributable to the energy price shock, while the more reliable control-group measure rose 0.7%. The Conference Board’s Consumer Confidence Index edged up 0.6 points to 92.8 in April, with the Expectations component recovering modestly to 72.2 after weeks of geopolitically driven pessimism. The survey period encompassed the temporary ceasefire and an equity market rebound, providing a partial offset to energy price anxiety that had depressed near-term consumer sentiment.

Leading Economic Indicators (LEI)



Source: The Conference Board

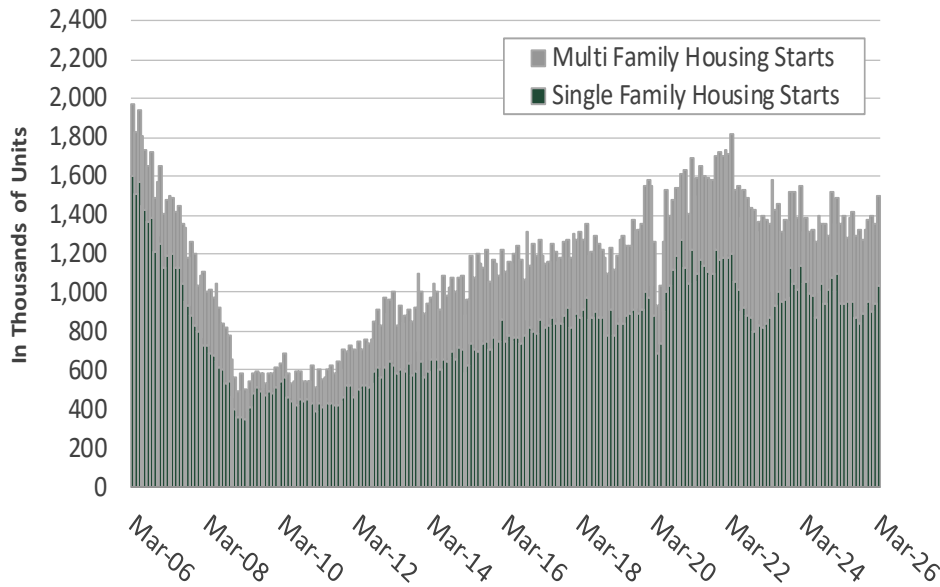
Chicago Fed National Activity Index (CFNAI)



Source: Federal Reserve Bank of Chicago

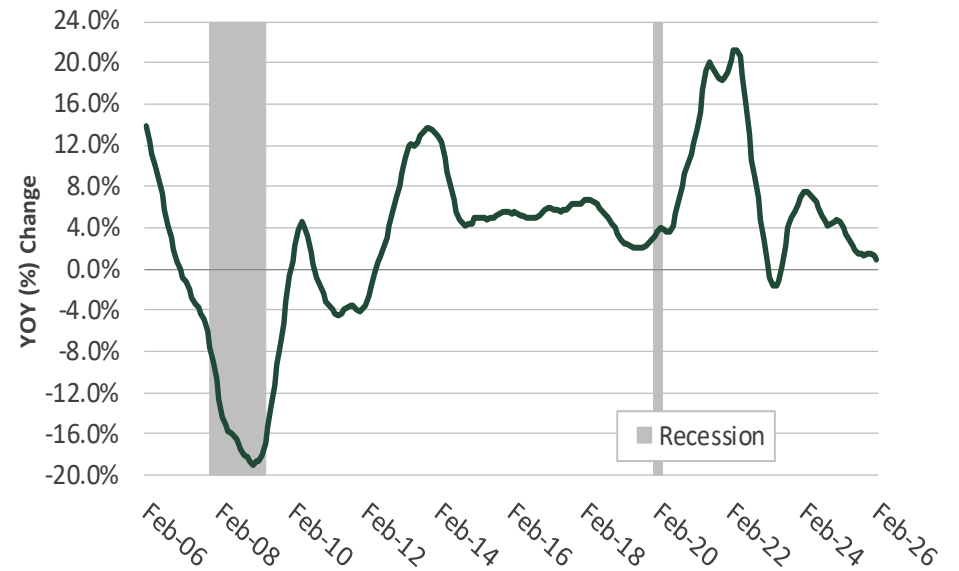
Broad composite measures of economic momentum indicate modest slowing through early 2026. The Chicago Fed National Activity Index fell to negative 0.20 in March from a revised positive 0.03 in February, with three of four categories weakening; the three-month moving average held near neutral at negative 0.03, distant from the negative 0.70 threshold historically associated with recession risk. The Conference Board's Leading Economic Index decreased 0.6% in March to 97.3, reversing February's modest 0.3% gain and resuming the broader downtrend that has prevailed since 2022. Over the six months through March, the LEI fell roughly 1.0%, with negative contributions from building permits, consumer expectations, and equity prices partially offset by improving credit conditions.

Annualized Housing Starts



Source: US Department of Commerce

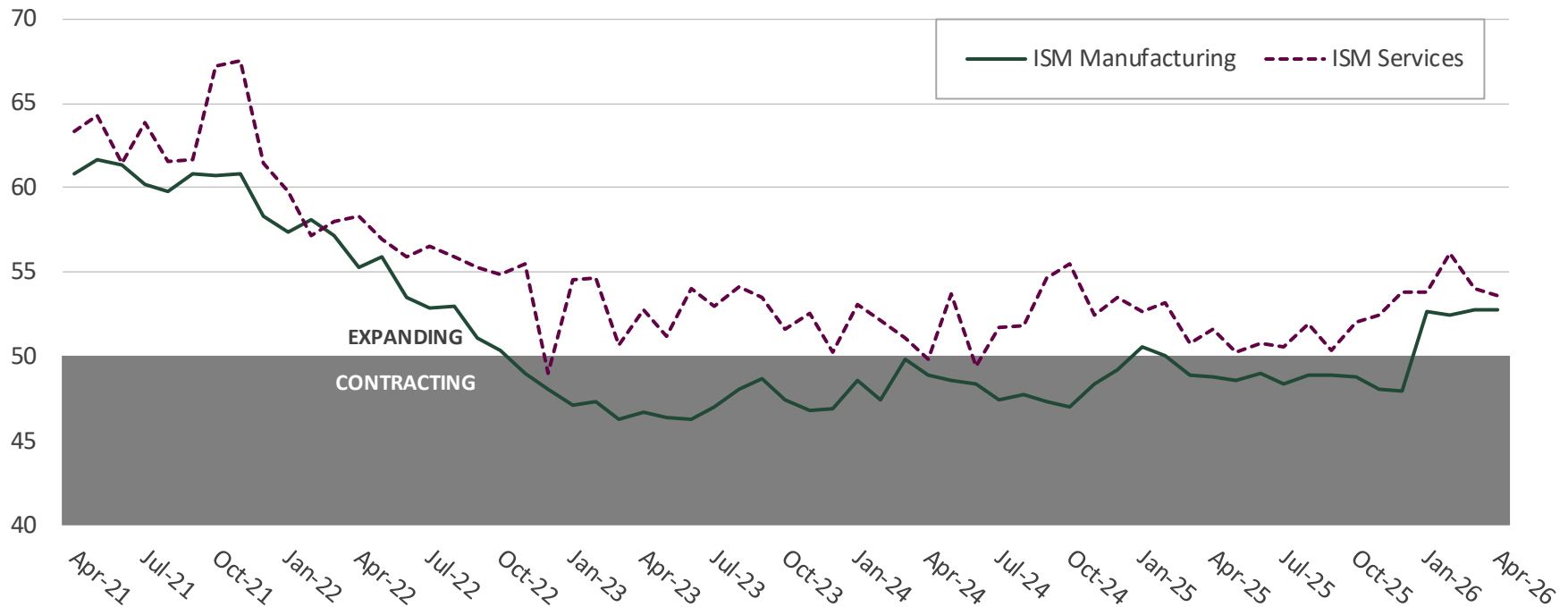
S&P/Case-Shiller 20 City Composite Home Price Index



Source: S&P

Housing activity bifurcated in March between resilient construction and softer resales. Privately owned housing starts moved higher by 10.8% on the month to a 1.502 million annualized rate, with single-family starts at the highest level since March 2022 at 1.032 million while multifamily starts came in at 470,000. Building permits, by contrast, fell 10.8% to 1.372 million, signaling moderation ahead. Existing home sales decreased 3.6% to a 3.98 million pace, the slowest March since 2009. The S&P CoreLogic Case-Shiller 20-City Composite Index posted a 0.9% gain in year-over-year growth.

Institute of Supply Management (ISM) Surveys



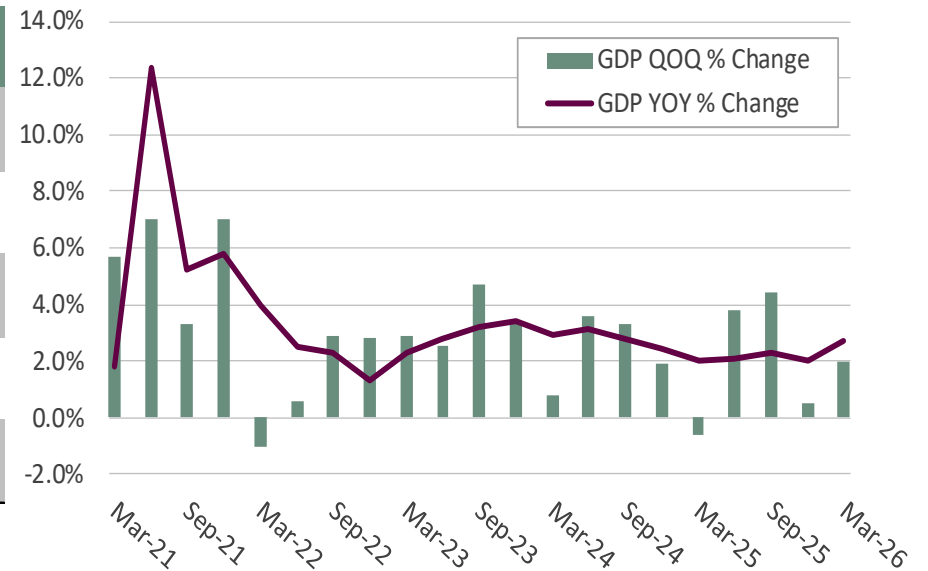
Source: Institute for Supply Management

The April ISM Services Purchasing Managers Index fell 0.4 points to 53.6 from March's 54.0, marking the twenty-second consecutive month of expansion. Fourteen of the eighteen industries tracked reported growth in April, down from fifteen in March, and consumer-facing industries flagged softening demand. The April ISM Manufacturing PMI held at 52.7, matching the cycle high recorded in March. New orders firmed to 54.1, production retreated to 53.4, and employment compressed to 46.4, the sharpest contraction in four months. Prices reached 84.6, the highest reading since April 2022.

Components of GDP	6/25	9/25	12/25	3/26
Personal Consumption Expenditures	1.7%	2.3%	1.3%	1.1%
Gross Private Domestic Investment	-2.7%	0.0%	0.4%	1.5%
Net Exports and Imports	4.8%	1.6%	-0.2%	-1.3%
Federal Government Expenditures	-0.4%	0.2%	-1.2%	0.6%
State and Local (Consumption and Gross Investment)	0.3%	0.2%	0.2%	0.2%
<b>Total</b>	<b>3.8%</b>	<b>4.4%</b>	<b>0.5%</b>	<b>2.0%</b>

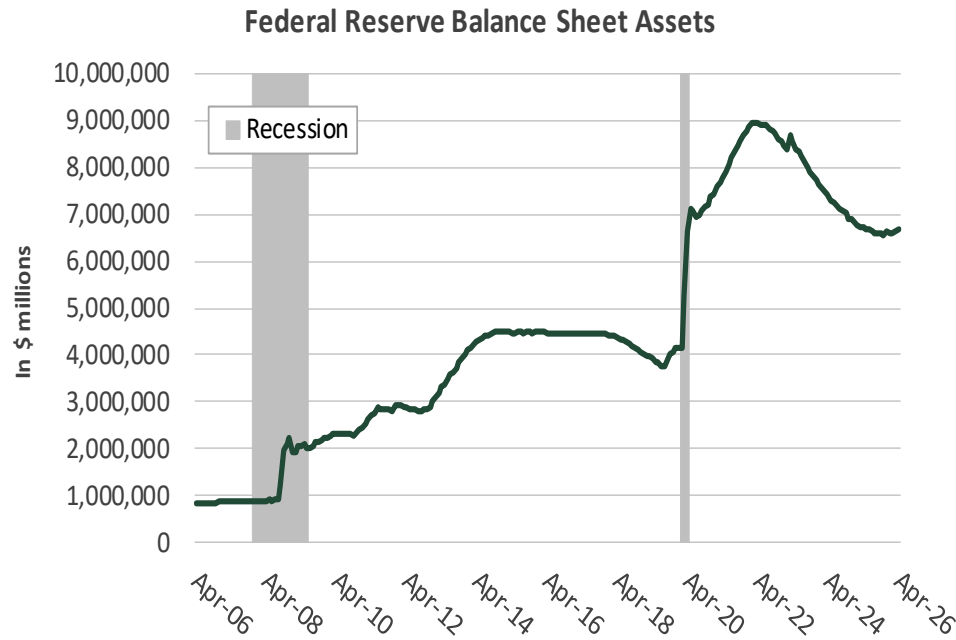
Source: US Department of Commerce

Gross Domestic Product (GDP)

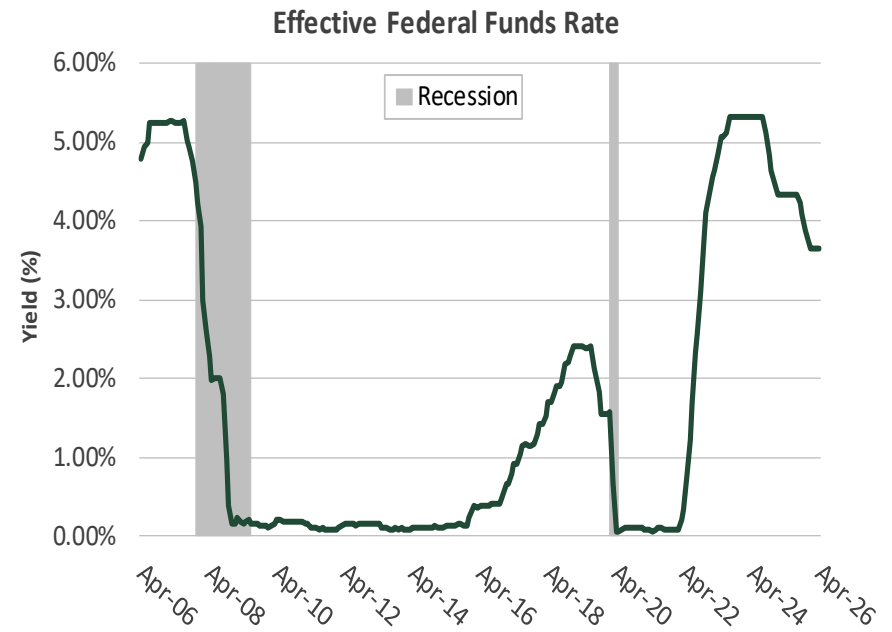


Source: US Department of Commerce

The Bureau of Economic Analysis advance estimate placed real Gross Domestic Product (GDP) growth at 2.0% annualized in the first quarter of 2026, an acceleration from the 0.5% pace recorded in the fourth quarter of 2025 but below the 2.3% consensus expectation. Personal consumption contributed 1.1%, with government spending at 0.6% as federal outlays rebounded following the late-2025 shutdown. Net exports subtracted nearly 1.3 percentage points as imports moved higher ahead of expected tariff actions and Strait of Hormuz disruptions.

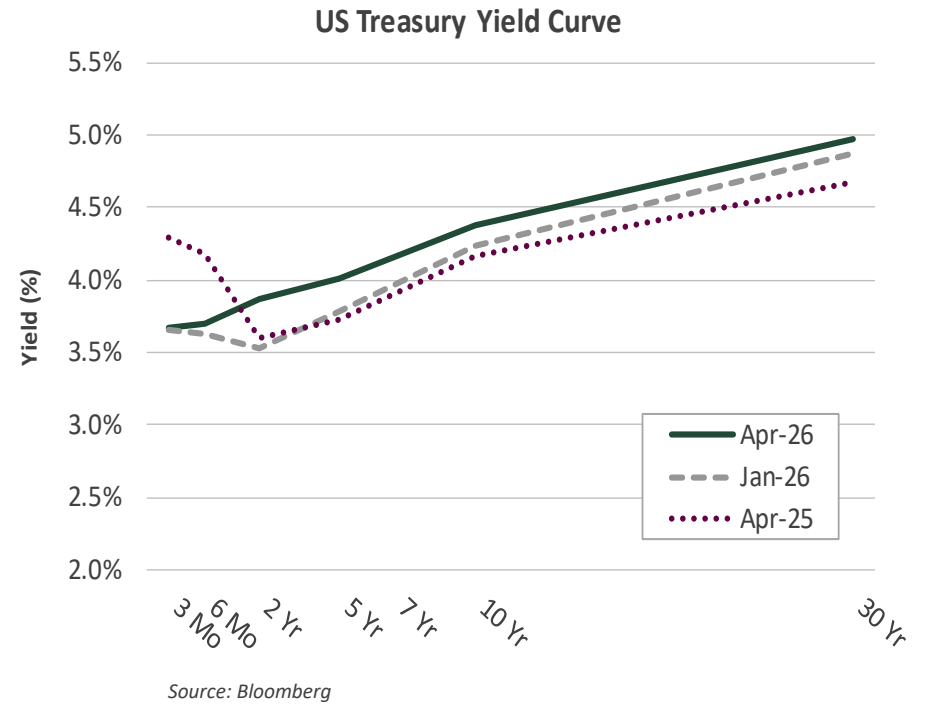
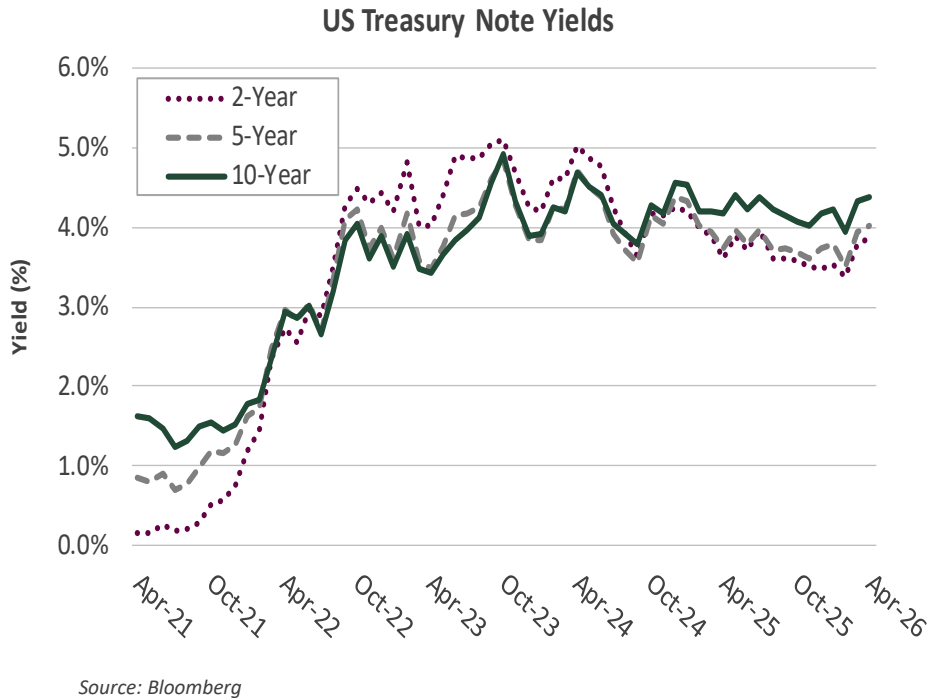


Source: Federal Reserve



Source: Bloomberg

The Federal Open Market Committee (FOMC) held the target range for the federal funds rate at 3.50 to 3.75% on April 29 by an 8-to-4 vote, the most divided meeting since 1992. Governor Stephen Miran sought a quarter-point reduction, while Presidents Beth Hammack, Neel Kashkari, and Lorie Logan supported the hold but opposed retaining an easing bias amid energy-driven inflation. Chair Jerome Powell characterized the dispersion as natural given the unusually compressed sequence of supply shocks. Powell will remain on the Board of Governors past May 15. Kevin Warsh moved through the Senate Banking Committee and is positioned to chair the June meeting. The Federal Reserve will continue to reinvest principal and interest proceeds from balance sheet assets into U.S. Treasury Securities.



Treasury yields finished April higher, with the curve continuing the year-to-date flattening pattern. The 2-year note ended April 30 at 3.88%, up roughly 40 basis points from the 3.475% close on December 31, 2025, while the 10-year settled at 4.40%, a move higher of about 24 basis points over the same span. The 30-year long bond closed at 4.98% and the 3-month bill at 3.68%. The 2-to-10-year spread compressed to 50 basis points from 69 basis points at year-end, reflecting the asymmetric impact of inflation expectations on shorter maturities. By comparison, the long-run average 2-to-10-year spread since 2005 has been near 95 basis points. The 3-month to 10-year spread stood near 71 basis points at April month-end.

## ACCOUNT PROFILE

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### Investment Objectives

Safety of principal is the foremost objective of the investment program. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

### Chandler Asset Management Performance Objective

The performance objective for the portfolio is to earn a total rate of return through a market cycle that is equal to or above the return on the benchmark index.

### Strategy

In order to achieve this objective, the portfolio invests in high-quality fixed income securities that comply with the investment policy and all regulations governing the funds.

# STATEMENT OF COMPLIANCE



Calaveras County WD Cons | Account #10793 | As of April 30, 2026

Rules Name	Limit	Actual	Compliance Status	Notes
<b>AGENCY MORTGAGE SECURITIES</b>				
Max % (MV)	100.0	5.7	Compliant	
Max % Issuer (MV)	30.0	5.7	Compliant	
Max Maturity (Years)	5.0	4.7	Compliant	
<b>ASSET-BACKED SECURITIES (ABS)</b>				
Max % (MV)	20.0	3.1	Compliant	
Max % Issuer (MV)	5.0	0.7	Compliant	
Max Maturity (Years)	5	4	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>BANKERS' ACCEPTANCES</b>				
Max % (MV)	40.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Days)	180	0.0	Compliant	
Min Rating (A-1 by 1 or A- by 1)	0.0	0.0	Compliant	
<b>COLLATERALIZED TIME DEPOSITS (NON-NEGOTIABLE CD/TD)</b>				
Max Maturity (Years)	2.0	0.0	Compliant	
Min Rating (A- by 1)	0.0	0.0	Compliant	
<b>COMMERCIAL PAPER</b>				
Max % (MV)	25.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Days)	270	0.0	Compliant	
Min Rating (A-1 by 1 or A- by 1)	0.0	0.0	Compliant	
<b>CORPORATE MEDIUM TERM NOTES</b>				
Max % (MV)	30.0	15.7	Compliant	
Max % Issuer (MV)	5.0	0.9	Compliant	
Max Maturity (Years)	5	22	Not Compliant	Security inherited from previous manager; Lehman (525ESC6J3) Defaulted
Min Rating (A- by 1)	0.0	1	Not Compliant	Security inherited from previous manager; Lehman (525ESC6J3) Defaulted, Escrowed to Maturity

# STATEMENT OF COMPLIANCE



Calaveras County WD Cons | Account #10793 | As of April 30, 2026

Rules Name	Limit	Actual	Compliance Status	Notes
<b>FDIC INSURED TIME DEPOSITS (NON-NEGOTIABLE CD/TD)</b>				
Max Maturity (Years)	2	0.0	Compliant	
<b>FEDERAL AGENCIES</b>				
Max % (MV)	100.0	8.6	Compliant	
Max % Issuer (MV)	30.0	4.9	Compliant	
Max Callables (MV)	20.0	0.0	Compliant	
Max Maturity (Years)	5	2	Compliant	
<b>LOCAL AGENCY INVESTMENT FUND (LAIF)</b>				
Max Concentration (MV)	75.0	10.5	Compliant	
<b>MONEY MARKET MUTUAL FUNDS</b>				
Max % (MV)	20.0	0.7	Compliant	
Max % Issuer (MV)	20.0	0.7	Compliant	
Min Rating (AAA by 2)	0.0	0.0	Compliant	
<b>MORTGAGE-BACKED SECURITIES (NON-AGENCY)</b>				
Max % (MV)	20.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5.0	0.0	Compliant	
Min Rating (AA by 1)	0.0	0.0	Compliant	
<b>MUNICIPAL SECURITIES (CA, LOCAL AGENCY)</b>				
Max % (MV)	30.0	0.6	Compliant	
Max % Issuer (MV)	5.0	0.6	Compliant	
Max Maturity (Years)	5	2	Compliant	
Min Rating (A- by 1)	0.0	0.0	Compliant	
<b>MUNICIPAL SECURITIES (CA, OTHER STATES)</b>				
Max % (MV)	30.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
Min Rating (A- by 1)	0.0	0.0	Compliant	
<b>NEGOTIABLE CERTIFICATES OF DEPOSIT (NCD)</b>				

# STATEMENT OF COMPLIANCE



Calaveras County WD Cons | Account #10793 | As of April 30, 2026

Rules Name	Limit	Actual	Compliance Status	Notes
Max % (MV)	30.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
Min Rating (A-1 by 1 or A- by 1 if > FDIC Limit)	0.0	0.0	Compliant	
<b>REPURCHASE AGREEMENTS</b>				
Max % (MV)	20.0	0.0	Compliant	
Max Maturity (Years)	1.0	0.0	Compliant	
<b>SUPRANATIONAL OBLIGATIONS</b>				
Max % (MV)	30.0	0.0	Compliant	
Max % Issuer (MV)	10.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>U.S. TREASURIES</b>				
Max % (MV)	100.0	27.1	Compliant	
Max Maturity (Years)	5	4	Compliant	

## PORTFOLIO CHARACTERISTICS



Calaveras County Water District | Account #10767 | As of April 30, 2026

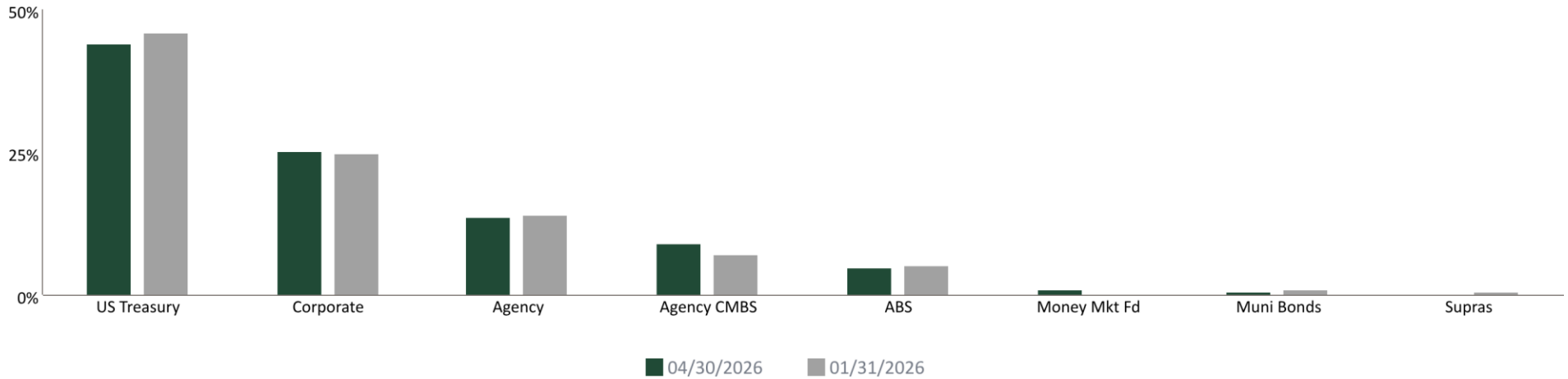
	Benchmark*	4/30/2026 Portfolio	1/31/2026 Portfolio
Average Maturity (yrs)	2.63	2.87	2.92
Average Modified Duration	2.46	2.47	2.53
Average Purchase Yield		4.10%	4.01%
Average Market Yield	3.90%	4.05%	3.76%
Average Quality**	AA+	AA	AA
Total Market Value		21,809,807	21,766,591

\*Benchmark: ICE BofA 1-5 Year Unsubordinated US Treasury & Agency Index

\*\*The credit quality is a weighted average calculation of the highest of S&P, Moody's and Fitch.

## SECTOR DISTRIBUTION

Calaveras County Water District | Account #10767 | As of April 30, 2026

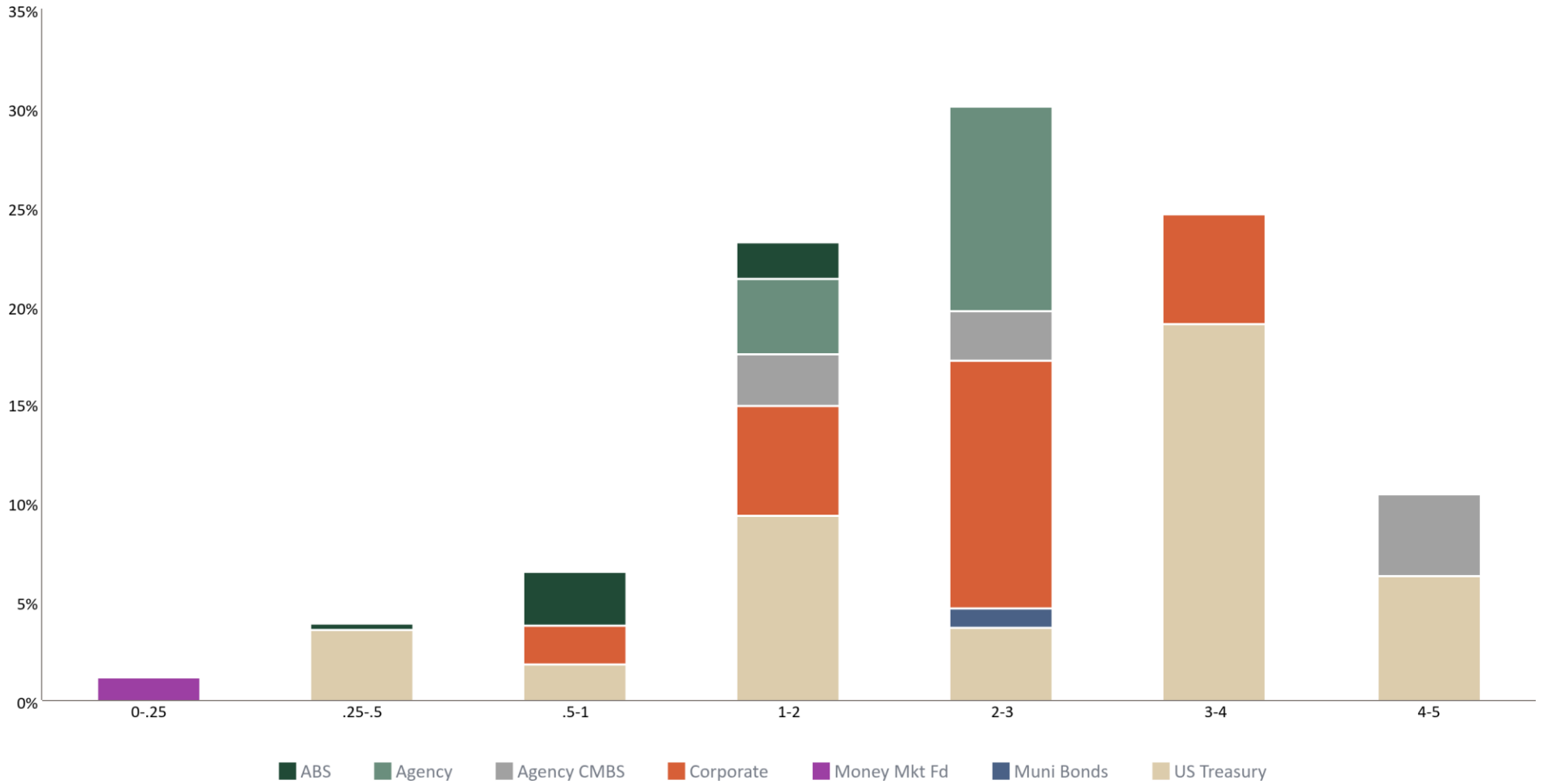


### Sector as a Percentage of Market Value

Sector	04/30/2026	01/31/2026
US Treasury	44.05%	46.04%
Corporate	25.52%	24.98%
Agency	14.00%	14.16%
Agency CMBS	9.34%	7.32%
ABS	4.98%	5.46%
Money Mkt Fd	1.17%	0.12%
Muni Bonds	0.96%	0.97%
Supras	--	0.94%

# DURATION ALLOCATION

Calaveras County Water District | Account #10767 | As of April 30, 2026

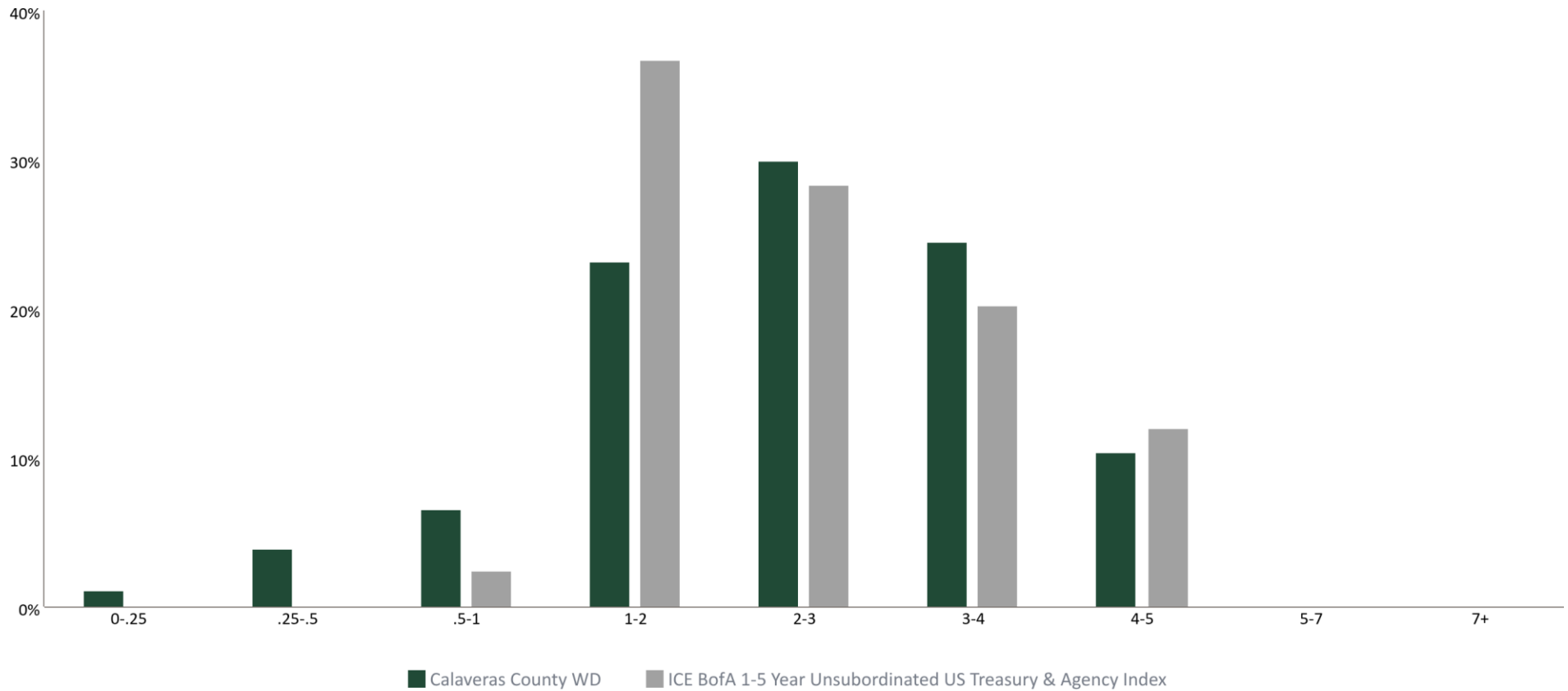


	0-25	.25-.5	.5-1	1-2	2-3	3-4	4-5	5-7	7+
04/30/2026	1.2%	3.9%	6.6%	23.2%	30.0%	24.6%	10.5%	0.0%	0.0%

# DURATION DISTRIBUTION

Calaveras County Water District | Account #10767 | As of April 30, 2026

Portfolio Compared to the Benchmark

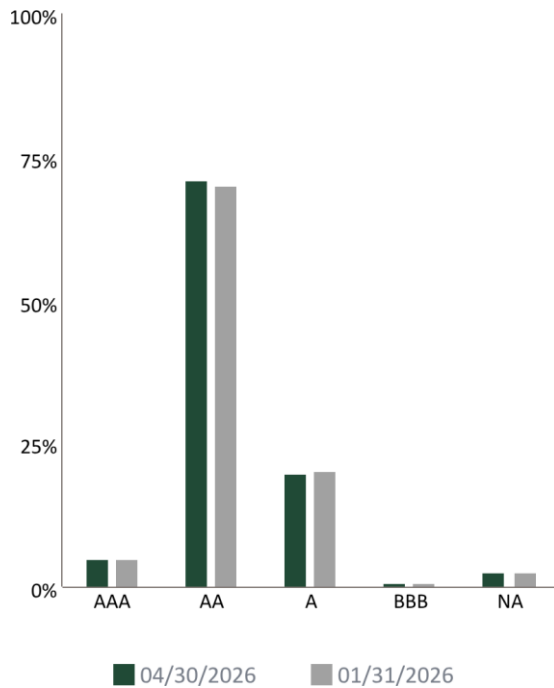


	0-0.25	0.25-0.5	0.5-1	1-2	2-3	3-4	4-5	5-7	7+
Portfolio	1.2%	3.9%	6.6%	23.2%	30.0%	24.6%	10.5%	0.0%	0.0%
ICE BofA 1-5 Year Unsubordinated US Treasury & Agency Index	0.0%	0.0%	2.5%	36.7%	28.4%	20.3%	12.1%	0.0%	0.0%

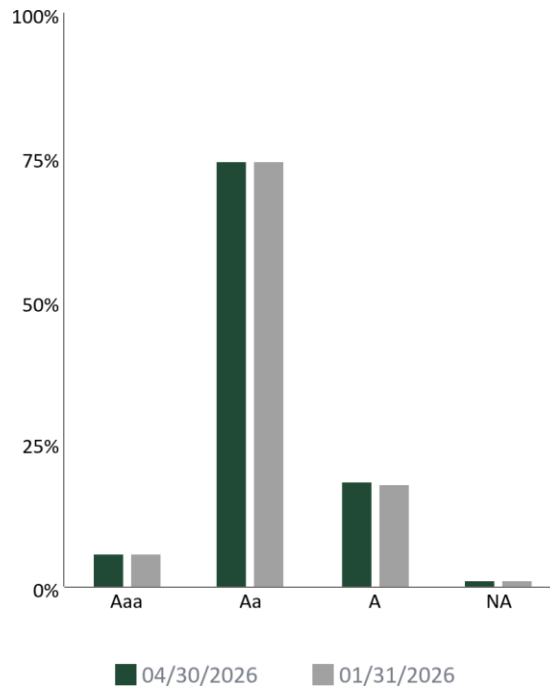
# QUALITY DISTRIBUTION

Calaveras County Water District | Account #10767 | As of April 30, 2026

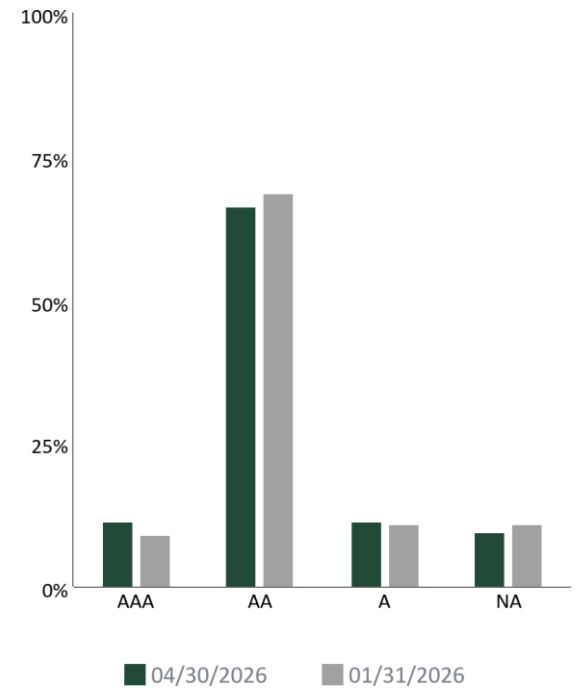
## S&P Rating



## Moody's Rating



## Fitch Rating



Rating	04/30/2026	01/31/2026
AAA	4.99%	5.24%
AA	71.09%	70.04%
A	20.14%	20.69%
BBB	1.08%	1.10%
NA	2.69%	2.93%

Rating	04/30/2026	01/31/2026
Aaa	5.83%	6.16%
Aa	74.30%	74.45%
A	18.68%	18.05%
NA	1.19%	1.34%

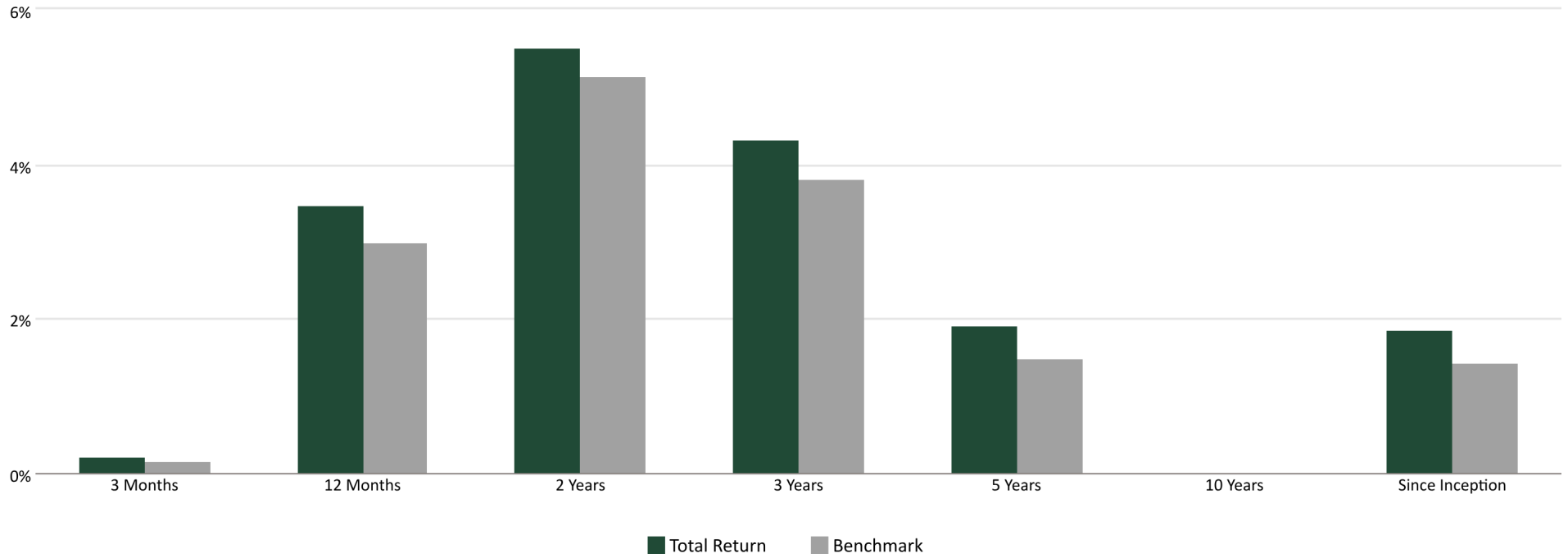
Rating	04/30/2026	01/31/2026
AAA	11.84%	9.26%
AA	66.48%	68.63%
A	11.84%	11.14%
NA	9.84%	10.97%

# INVESTMENT PERFORMANCE



Calaveras County Water District | Account #10767 | As of April 30, 2026

Total Rate of Return: Inception | 03/01/2021



TOTAL RATE OF RETURN*	3 Months	12 Months	2 Years	3 Years	5 Years	10 Years	Since Inception
Calaveras County WD	0.22%	3.48%	5.51%	4.33%	1.92%	-	1.87%
Benchmark	0.18%	3.01%	5.15%	3.83%	1.49%	-	1.45%

\*Periods over 1 year are annualized.

Total rate of return: A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending market value; it includes interest earnings, realized and unrealized gains and losses in the portfolio.

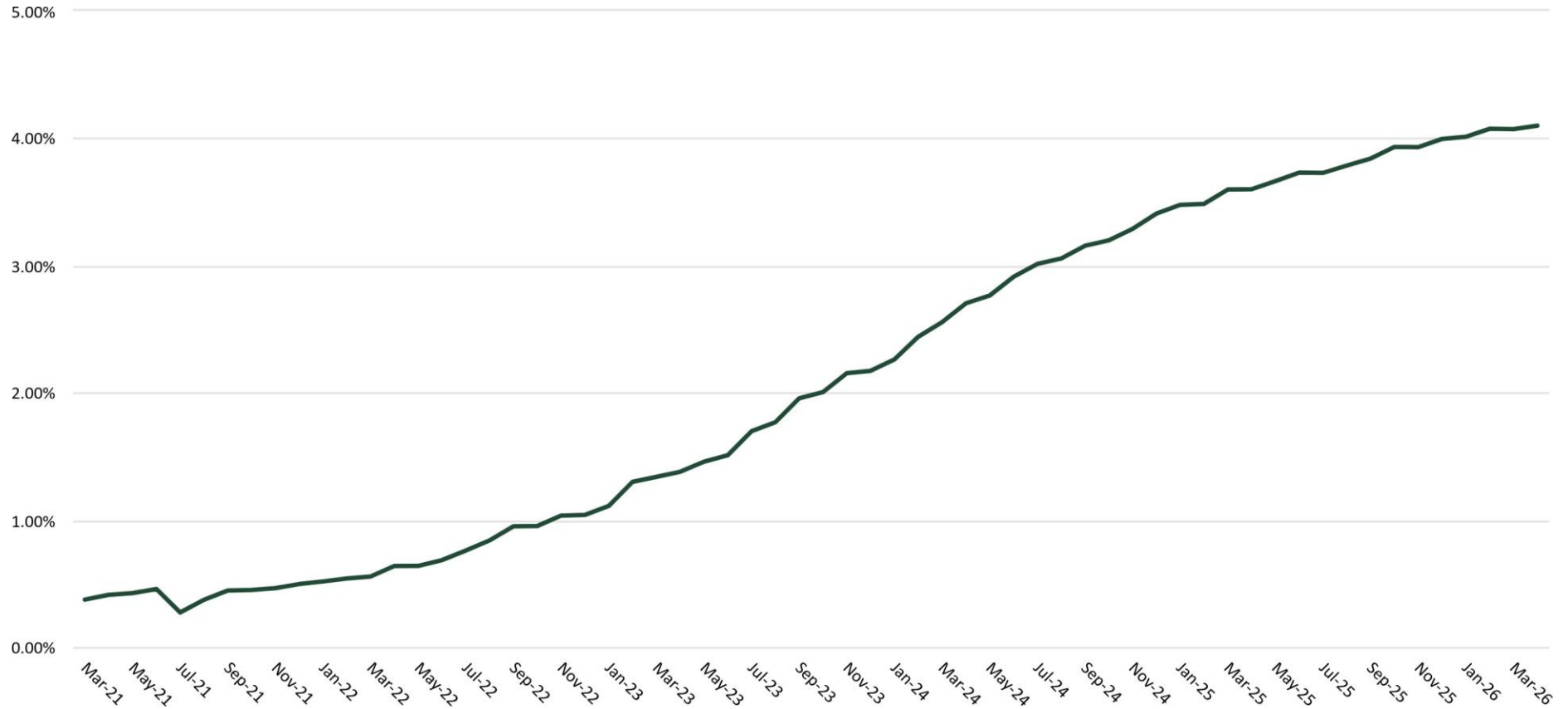
Benchmark: ICE BofA 1-5 Year Unsubordinated US Treasury & Agency Index

# HISTORICAL AVERAGE PURCHASE YIELD



Calaveras County Water District | Account #10767 | As of April 30, 2026

Purchase Yield as of 04/30/26 = 4.10%



## PORTFOLIO CHARACTERISTICS



Calaveras County WD Water CIP | Account #11460 | As of April 30, 2026

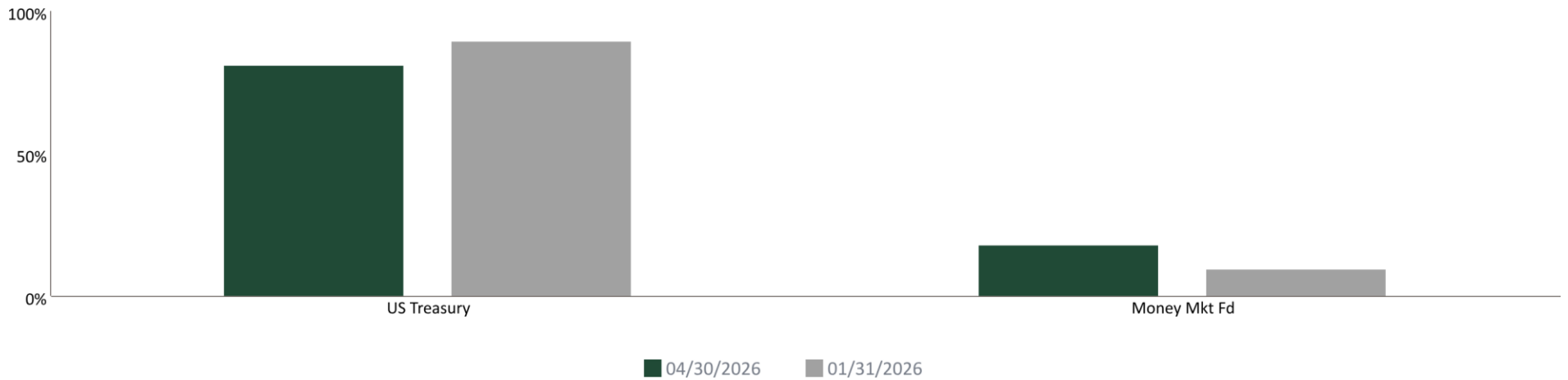
	Benchmark*	4/30/2026 Portfolio	1/31/2026 Portfolio
Average Maturity (yrs)	0.15	1.00	1.23
Average Modified Duration	0.15	0.95	1.16
Average Purchase Yield		3.85%	3.94%
Average Market Yield	3.67%	3.70%	3.57%
Average Quality**	AA+	AA+	AA+
Total Market Value		17,021,076	16,924,309

\*Benchmark: ICE BofA 3-Month US Treasury Bill Index

\*\*The credit quality is a weighted average calculation of the highest of S&P, Moody's and Fitch.

## SECTOR DISTRIBUTION

Calaveras County WD Water CIP | Account #11460 | As of April 30, 2026



### Sector as a Percentage of Market Value

Sector	04/30/2026	01/31/2026
US Treasury	81.22%	90.09%
Money Mkt Fd	18.78%	9.91%

## PORTFOLIO CHARACTERISTICS



Calaveras County Water District Custody Reporting Account | Account #11576 | As of April 30, 2026

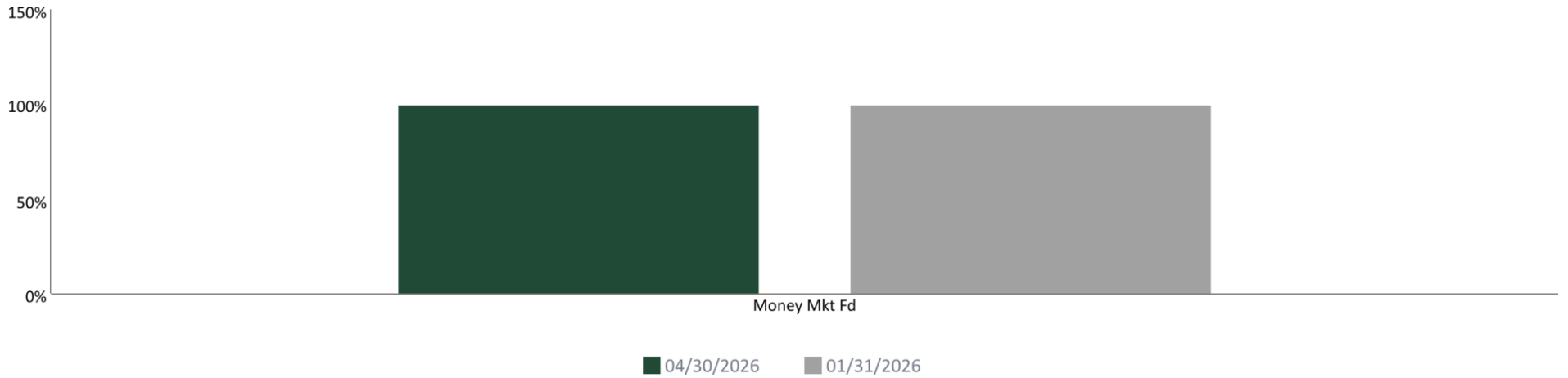
	4/30/2026 Portfolio	1/31/2026 Portfolio
Average Maturity (yrs)	0.00	0.00
Average Modified Duration	0.00	0.00
Average Purchase Yield	3.27%	3.30%
Average Market Yield	3.27%	3.30%
Average Quality**	AAA	AAA
Total Market Value	2,403	1,834

\*Benchmark: NO BENCHMARK REQUIRED

\*\*The credit quality is a weighted average calculation of the highest of S&P, Moody's and Fitch.

## SECTOR DISTRIBUTION

Calaveras County Water District Custody Reporting Account | Account #11576 | As of April 30, 2026



### Sector as a Percentage of Market Value

Sector	04/30/2026	01/31/2026
Money Mkt Fd	100.00%	100.00%

## CONSOLIDATED INFORMATION

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## PORTFOLIO CHARACTERISTICS



Calaveras County WD Cons | Account #10793 | As of April 30, 2026

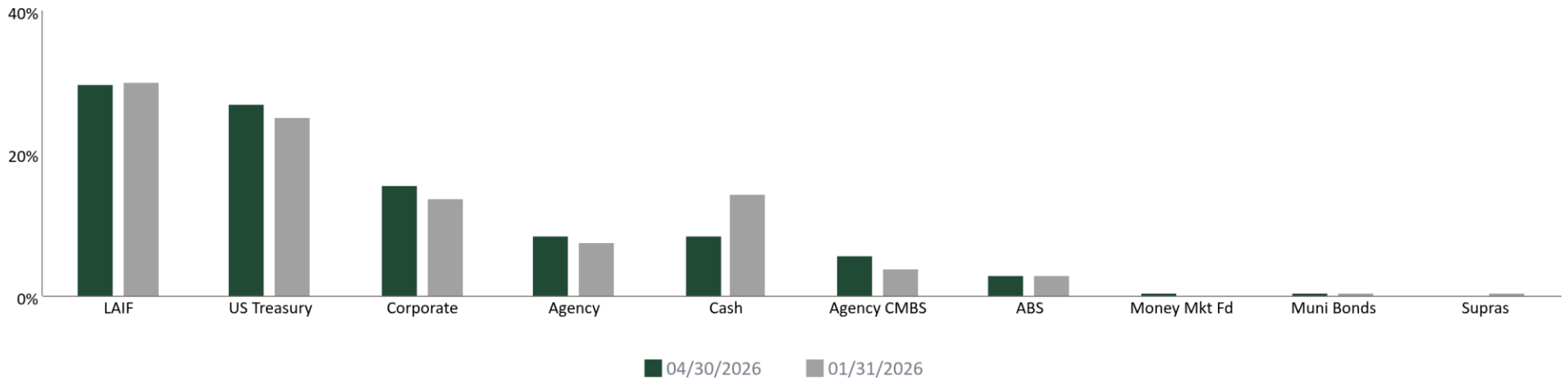
	4/30/2026 Portfolio	1/31/2026 Portfolio
Average Maturity (yrs)	1.77	1.61
Average Modified Duration	1.52	1.39
Average Purchase Yield	3.66%	3.40%
Average Market Yield	3.63%	3.26%
Average Quality**	AA	AA
Total Market Value	35,309,782	39,367,594

\*Benchmark: NO BENCHMARK REQUIRED

\*\*The credit quality is a weighted average calculation of the highest of S&P, Moody's and Fitch.

## SECTOR DISTRIBUTION

Calaveras County WD Cons | Account #10793 | As of April 30, 2026



### Sector as a Percentage of Market Value

Sector	04/30/2026	01/31/2026
LAIF	29.83%	30.29%
US Treasury	27.15%	25.38%
Corporate	15.73%	13.77%
Agency	8.63%	7.81%
Cash	8.53%	14.59%
Agency CMBS	5.75%	4.04%
ABS	3.07%	3.01%
Money Mkt Fd	0.73%	0.07%
Muni Bonds	0.59%	0.53%
Supras	--	0.52%

## ISSUERS

Calaveras County WD Cons | Account #10793 | As of April 30, 2026

Issuer	Investment Type	% Portfolio
LAIF	LAIF	29.80%
United States	US Treasury	27.12%
Umpqua Bank	Cash	8.52%
Federal Home Loan Mortgage Corp	Agency CMBS	5.75%
Federal Home Loan Banks	Agency	4.88%
Farm Credit System	Agency	3.73%
Bank of America Corporation	Corporate	0.86%
Deere & Company	Corporate	0.74%
First American Govt Oblig Fund	Money Mkt Fd	0.73%
Cisco Systems, Inc.	Corporate	0.72%
National Rural Utilities Cooperative	Corporate	0.72%
Caterpillar Inc.	Corporate	0.72%
Eli Lilly and Company	Corporate	0.72%
Marsh & McLennan Companies, Inc.	Corporate	0.72%
JPMorgan Chase & Co.	Corporate	0.71%
Duke Energy Corporation	Corporate	0.71%
The Procter & Gamble Company	Corporate	0.69%
Wells Fargo & Company	Corporate	0.67%
John Deere Owner Trust	ABS	0.66%
Merck & Co., Inc.	Corporate	0.65%
American Express Company	Corporate	0.65%
The Home Depot, Inc.	Corporate	0.65%
Toyota Motor Corporation	Corporate	0.64%
Morgan Stanley	Corporate	0.64%
State of California	Muni Bonds	0.59%
U.S. Bancorp	Corporate	0.58%
Prologis, Inc.	Corporate	0.58%
Florida Power & Light	Corporate	0.57%
Walmart Inc.	Corporate	0.57%
Toyota Auto Receivables Owner Trust	ABS	0.55%

## ISSUERS



Calaveras County WD Cons | Account #10793 | As of April 30, 2026

Issuer	Investment Type	% Portfolio
PepsiCo, Inc.	Corporate	0.52%
PACCAR Inc	Corporate	0.46%
Hyundai Auto Receivables Trust	ABS	0.36%
The Toronto-Dominion Bank	Corporate	0.35%
Mastercard Incorporated	Corporate	0.35%
Ford Credit Auto Owner Trust	ABS	0.34%
Target Corporation	Corporate	0.32%
Honda Auto Receivables Owner Trust	ABS	0.32%
Mercedes-Benz Auto Lease Trust	ABS	0.29%
Bank of America Credit Card Trust	ABS	0.29%
The Charles Schwab Corporation	Corporate	0.22%
BMW Vehicle Owner Trust	ABS	0.19%
Cash	Cash	0.10%
GM Financial Securitized Term	ABS	0.05%
GM Financial Auto Leasing Trust	ABS	0.01%
Lehman Escrow	Corporate	0.00%
<b>TOTAL</b>		<b>100.00%</b>

## PORTFOLIO HOLDINGS

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# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
<b>ABS</b>									
36269FAD8	GMALT 2024-1 A3 5.09 03/22/2027	3,901.10	02/08/2024 5.09%	3,900.62 3,900.96	100.07 3.83%	3,903.75 6.07	0.02% 2.79	NA/AAA AAA	0.89 0.05
58770JAD6	MBALT 2024-A A3 5.32 01/18/2028	42,602.71	05/17/2024 5.73%	42,597.72 42,600.36	100.54 3.78%	42,830.84 100.73	0.20% 230.48	Aaa/NA AAA	1.72 0.34
47800RAD5	JDOT 2024 A3 4.96 11/15/2028	38,190.91	03/11/2024 5.12%	38,188.78 38,189.75	100.60 4.11%	38,420.18 84.19	0.18% 230.43	Aaa/NA AAA	2.54 0.66
36268GAD7	GMCAR 2024-1 A3 4.85 12/18/2028	18,001.24	01/09/2024 4.91%	17,997.62 17,999.30	100.40 4.07%	18,072.70 36.38	0.08% 73.40	Aaa/NA AAA	2.64 0.48
096919AD7	BMWOT 2024-A A3 5.18 02/26/2029	65,960.61	06/04/2024 5.18%	65,950.59 65,954.60	100.79 3.88%	66,478.46 56.95	0.31% 523.86	Aaa/AAA NA	2.83 0.58
47786WAD2	JDOT 2024-B A3 5.2 03/15/2029	92,307.75	06/11/2024 5.81%	92,289.70 92,296.81	100.90 4.11%	93,142.86 213.33	0.43% 846.04	Aaa/NA AAA	2.87 0.78
43813YAC6	HAROT 2024-3 A3 4.57 03/21/2029	112,030.59	08/09/2024 4.66%	112,012.98 112,019.48	100.37 4.05%	112,449.80 142.22	0.52% 430.32	Aaa/NA AAA	2.89 0.65
05522RDJ4	BACCT 2024-1 A 4.93 05/15/2029	100,000.00	06/06/2024 4.93%	99,994.39 99,996.55	100.97 4.01%	100,966.50 219.11	0.47% 969.95	Aaa/AAA NA	3.04 0.99
89239TAD4	TAOT 2024-D A3 4.4 06/15/2029	65,000.00	10/10/2024 4.51%	64,996.37 64,997.57	100.29 4.04%	65,191.56 127.11	0.30% 193.99	Aaa/AAA NA	3.13 0.74
34535VAD6	FORDO 2024-D A3 4.61 08/15/2029	120,000.00	11/19/2024 4.66%	119,996.15 119,997.32	100.60 3.99%	120,719.52 245.87	0.56% 722.20	Aaa/NA AAA	3.29 0.90
47800DAD6	JDOT 2025 A3 4.23 09/17/2029	100,000.00	03/04/2025 5.09%	99,993.71 99,995.29	100.20 4.14%	100,197.70 188.00	0.46% 202.41	Aaa/NA AAA	3.38 1.56
44935CAD3	HART 2025-A A3 4.32 10/15/2029	125,000.00	03/04/2025 4.84%	124,981.56 124,986.12	100.31 4.07%	125,393.50 240.00	0.58% 407.38	NA/AAA AAA	3.46 1.10
58770YAD3	MBALT 2026-A A3 3.93 01/15/2030	60,000.00	01/13/2026 3.97%	59,988.10 59,988.92	99.34 4.32%	59,604.42 104.80	0.28% (384.50)	Aaa/NA AAA	3.71 1.87
89231GAD0	TAOT 2025-D A3 3.84 06/17/2030	130,000.00	10/15/2025 4.27%	129,985.05 129,986.72	99.47 4.21%	129,308.79 221.87	0.60% (677.93)	NA/AAA AAA	4.13 1.58
<b>Total ABS</b>		<b>1,072,994.90</b>	<b>4.85%</b>	<b>1,072,873.34</b> <b>1,072,909.76</b>	<b>100.35</b> <b>4.07%</b>	<b>1,076,680.58</b> <b>1,986.62</b>	<b>4.98%</b> <b>3,770.82</b>		<b>3.19</b> <b>1.02</b>

**AGENCY**

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
3130ATUS4	FEDERAL HOME LOAN BANKS 4.25 12/10/2027	400,000.00	02/01/2023 3.67%	410,252.00 403,401.90	100.55 3.89%	402,192.40 6,658.33	1.86% (1,209.50)	Aa1/AA+ AA+	1.61 1.52
3130AWMN7	FEDERAL HOME LOAN BANKS 4.375 06/09/2028	400,000.00	07/25/2023 4.30%	401,296.00 400,560.63	100.88 3.93%	403,539.20 6,902.78	1.87% 2,978.57	Aa1/AA+ AA+	2.11 1.96
3130AWTR1	FEDERAL HOME LOAN BANKS 4.375 09/08/2028	500,000.00	09/07/2023 4.49%	497,442.50 498,794.74	100.85 3.99%	504,231.50 3,220.49	2.33% 5,436.76	Aa1/AA+ AA+	2.36 2.20
3133EPC45	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.625 11/13/2028	500,000.00	11/27/2023 4.52%	502,385.00 501,220.14	101.46 4.01%	507,324.00 10,791.67	2.35% 6,103.86	Aa1/AA+ AA+	2.54 2.32
3133EPW84	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.875 01/18/2029	400,000.00	02/05/2024 4.16%	394,868.00 397,181.37	99.83 3.94%	399,310.00 4,434.72	1.85% 2,128.63	Aa1/AA+ AA+	2.72 2.53
3130AVBD3	FEDERAL HOME LOAN BANKS 4.5 03/09/2029	400,000.00	04/26/2024 4.73%	395,972.00 397,633.12	101.54 3.92%	406,145.60 2,600.00	1.88% 8,512.48	Aa1/AA+ AA+	2.86 2.64
3133ERAK7	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 04/10/2029	400,000.00	04/19/2024 4.71%	394,156.00 396,536.77	101.21 3.93%	404,837.20 1,020.83	1.87% 8,300.43	Aa1/AA+ AA+	2.94 2.73
<b>Total Agency</b>		<b>3,000,000.00</b>	<b>4.38%</b>	<b>2,996,371.50</b> <b>2,995,328.68</b>	<b>100.92</b> <b>3.95%</b>	<b>3,027,579.90</b> <b>35,628.82</b>	<b>14.00%</b> <b>32,251.22</b>		<b>2.45</b> <b>2.27</b>

AGENCY CMBS									
3137FCLD4	FHMS K-071 A2 3.286 11/25/2027	200,000.00	04/13/2023 4.03%	193,656.24 197,899.21	98.67 4.08%	197,336.40 547.67	0.91% (562.81)	Aa1/AA+ AAA	1.57 1.46
3137F4D41	FHMS K-074 A2 3.6 01/25/2028	198,297.20	03/16/2023 4.93%	192,417.99 196,243.69	99.05 4.07%	196,422.49 594.89	0.91% 178.81	Aa1/AA+ AAA	1.74 1.60
3137FG6X8	FHMS K-077 A2 3.85 05/25/2028	190,000.00	05/24/2023 4.65%	186,511.72 188,581.79	99.24 4.15%	188,555.62 609.58	0.87% (26.17)	Aa1/AA+ AAA	2.07 1.87
3137FGZT5	FHMS K-079 A2 3.926 06/25/2028	200,000.00	07/10/2023 4.64%	193,554.69 197,248.56	99.38 4.14%	198,754.40 654.33	0.92% 1,505.84	Aa1/AAA AA+	2.15 2.01
3137FKUP9	FHMS K-087 A2 3.771 12/25/2028	145,050.12	01/03/2024 4.30%	141,599.52 143,227.42	98.88 4.17%	143,431.22 455.82	0.66% 203.80	Aa1/AAA AA+	2.65 2.36
3137FKZZ2	FHMS K-088 A2 3.69 01/25/2029	200,000.00	01/18/2024 4.43%	193,351.56 196,401.07	98.71 4.14%	197,416.80 615.00	0.91% 1,015.73	Aaa/AA+ AA+	2.74 2.48
3137F72P9	FHMS K-120 A2 1.5 10/25/2030	250,000.00	01/14/2026 3.98%	223,388.67 224,955.87	88.85 4.26%	222,128.25 312.50	1.03% (2,827.62)	Aa1/AA+ AAA	4.49 4.21

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
3137F9Z79	FHMS K-125 A2 1.846 01/25/2031	500,000.00	-- 4.01%	452,216.80 454,408.85	89.75 4.28%	448,746.00 769.17	2.07% (5,662.85)	Aa1/AA+ AAA	4.74 4.38
3137FXZ35	FHMS K-127 A2 2.108 01/25/2031	250,000.00	02/03/2026 4.11%	227,734.38 228,779.25	90.79 4.28%	226,980.75 439.17	1.05% (1,798.50)	Aa1/AA+ AAA	4.74 4.37
<b>Total Agency CMBS</b>		<b>2,133,347.32</b>	<b>4.29%</b>	<b>2,004,431.57</b> <b>2,027,745.69</b>	<b>94.90</b> <b>4.19%</b>	<b>2,019,771.93</b> <b>4,998.13</b>	<b>9.34%</b> <b>(7,973.75)</b>		<b>3.26</b> <b>3.01</b>
<b>CASH</b>									
CCYUSD	Receivable	586.51	--	586.51 586.51	1.00	586.51 0.00	0.00% 0.00	Aaa/AAA AAA	0.00 0.00
<b>Total Cash</b>		<b>586.51</b>		<b>586.51</b> <b>586.51</b>	<b>1.00</b>	<b>586.51</b> <b>0.00</b>	<b>0.00%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>CORPORATE</b>									
87612EBM7	TARGET CORP 1.95 01/15/2027	115,000.00	01/19/2022 1.99%	114,804.50 114,972.13	98.63 3.93%	113,427.38 660.29	0.52% (1,544.76)	A2/A A	0.71 0.69
742718FV6	PROCTER & GAMBLE CO 1.9 02/01/2027	245,000.00	01/27/2022 1.93%	244,652.10 244,947.42	98.66 3.72%	241,726.56 1,163.75	1.12% (3,220.86)	Aa3/AA- NA	0.76 0.73
808513BY0	CHARLES SCHWAB CORP 2.45 03/03/2027	80,000.00	03/01/2022 2.47%	79,913.60 79,985.52	98.66 4.09%	78,929.20 315.78	0.36% (1,056.32)	A2/A- A	0.84 0.82
14913R3A3	CATERPILLAR FINANCIAL SERVICES CORP 3.6 08/12/2027	100,000.00	08/24/2022 3.86%	98,835.00 99,699.11	99.54 3.97%	99,537.10 790.00	0.46% (162.01)	A1/A A+	1.28 1.23
931142EX7	WALMART INC 3.95 09/09/2027	200,000.00	09/26/2022 4.71%	193,262.00 198,150.50	100.02 3.93%	200,035.00 1,141.11	0.92% 1,884.50	Aa2/AA AA	1.36 1.30
57636QAW4	MASTERCARD INC 4.875 03/09/2028	120,000.00	03/06/2023 4.90%	119,883.60 119,958.06	101.40 4.08%	121,681.20 845.00	0.56% 1,723.14	Aa3/A+ NA	1.86 1.67
341081GN1	FLORIDA POWER & LIGHT CO 4.4 05/15/2028	200,000.00	05/25/2023 4.73%	197,120.00 198,815.24	100.43 4.17%	200,868.00 4,057.78	0.93% 2,052.76	Aa2/A+ AA-	2.04 1.74
58933YBH7	MERCK & CO INC 4.05 05/17/2028	55,000.00	05/08/2023 4.07%	54,955.45 54,981.79	100.06 4.02%	55,034.60 1,014.75	0.25% 52.81	Aa3/A+ NA	2.05 1.91
74340XCG4	PROLOGIS LP 4.875 06/15/2028	200,000.00	06/27/2023 5.05%	198,484.00 199,351.12	101.18 4.29%	202,350.80 3,683.33	0.94% 2,999.68	A2/A NA	2.13 1.89

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
24422EXB0	JOHN DEERE CAPITAL CORP 4.95 07/14/2028	105,000.00	07/11/2023 4.98%	104,843.55 104,931.07	101.69 4.13%	106,779.23 1,544.81	0.49% 1,848.16	A1/A A+	2.21 2.04
69371RS64	PACCAR FINANCIAL CORP 4.95 08/10/2028	160,000.00	08/03/2023 4.99%	159,747.20 159,884.88	101.67 4.17%	162,670.56 1,782.00	0.75% 2,785.68	A1/A+ NA	2.28 2.11
26442CAX2	DUKE ENERGY CAROLINAS LLC 3.95 11/15/2028	250,000.00	11/27/2023 5.20%	236,525.00 243,095.27	99.20 4.29%	247,996.25 4,553.47	1.15% 4,900.98	Aa3/A NA	2.54 2.35
06051GMK2	BANK OF AMERICA CORP 4.979 01/24/2029	300,000.00	01/29/2025 4.88%	300,822.00 300,477.80	100.80 4.49%	302,409.30 4,024.69	1.40% 1,931.50	A1/A- AA-	2.74 1.62
63743HFN7	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 4.85 02/07/2029	250,000.00	02/05/2024 4.89%	249,602.50 249,779.60	101.13 4.41%	252,817.50 2,829.17	1.17% 3,037.90	A2/A- A	2.77 2.47
532457CK2	ELI LILLY AND CO 4.5 02/09/2029	150,000.00	02/07/2024 4.51%	149,901.00 149,945.00	100.90 4.15%	151,345.05 1,537.50	0.70% 1,400.05	Aa3/AA- NA	2.78 2.49
17275RBR2	CISCO SYSTEMS INC 4.85 02/26/2029	250,000.00	03/13/2024 4.65%	252,167.50 251,220.29	101.65 4.22%	254,126.25 2,189.24	1.17% 2,905.96	A1/AA- NA	2.83 2.52
14913UAJ9	CATERPILLAR FINANCIAL SERVICES CORP 4.85 02/27/2029	150,000.00	03/18/2024 4.84%	150,073.50 150,042.06	101.70 4.20%	152,548.95 1,293.33	0.71% 2,506.89	A1/A A+	2.83 2.60
89115A2Y7	TORONTO-DOMINION BANK 4.994 04/05/2029	120,000.00	03/26/2024 4.99%	120,000.00 120,000.00	101.54 4.43%	121,845.60 432.81	0.56% 1,845.60	A2/A- AA-	2.93 2.69
89236TMF9	TOYOTA MOTOR CREDIT CORP 5.05 05/16/2029	220,000.00	05/21/2024 5.01%	220,371.80 220,227.09	102.07 4.31%	224,562.14 5,092.08	1.04% 4,335.05	A1/A+ A+	3.04 2.74
24422EXT1	JOHN DEERE CAPITAL CORP 4.85 06/11/2029	150,000.00	06/07/2024 5.01%	148,969.50 149,358.34	101.72 4.25%	152,574.90 2,829.17	0.71% 3,216.56	A1/A A+	3.11 2.81
437076DC3	HOME DEPOT INC 4.75 06/25/2029	225,000.00	-- 4.84%	224,117.10 224,443.37	101.55 4.22%	228,483.90 3,740.63	1.06% 4,040.53	A2/A A	3.15 2.79
713448FX1	PEPSICO INC 4.5 07/17/2029	180,000.00	07/15/2024 4.53%	179,721.00 179,820.77	100.86 4.21%	181,539.00 2,340.00	0.84% 1,718.23	A1/A+ NA	3.21 2.86
532457CQ9	ELI LILLY AND CO 4.2 08/14/2029	100,000.00	08/27/2024 4.10%	100,443.00 100,291.02	99.92 4.23%	99,915.90 898.33	0.46% (375.12)	Aa3/AA- NA	3.29 3.01
46647PAX4	JPMORGAN CHASE & CO 4.452 12/05/2029	250,000.00	12/18/2024 4.96%	245,487.50 247,040.52	99.80 4.73%	249,500.50 4,513.83	1.15% 2,459.98	A1/A AA-	3.60 2.38
6174468G7	MORGAN STANLEY 4.431 01/23/2030	225,000.00	01/22/2026 4.28%	225,960.75 225,874.84	99.51 4.87%	223,908.08 2,713.99	1.04% (1,966.77)	A1/A- A+	3.73 2.51

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
571748CA8	MARSH & MCLENNAN COMPANIES INC 4.65 03/15/2030	250,000.00	03/18/2025 4.72%	249,195.00 249,375.26	100.50 4.51%	251,260.00 1,884.42	1.16% 1,884.74	A3/A- A-	3.87 3.42
58933YBQ7	MERCK & CO INC 4.15 09/15/2030	175,000.00	09/26/2025 4.14%	175,042.00 175,036.95	99.48 4.28%	174,083.35 927.99	0.80% (953.60)	Aa3/A+ NA	4.38 3.94
95000U2G7	WELLS FARGO & CO 2.879 10/30/2030	250,000.00	12/08/2025 4.46%	237,542.50 238,539.94	94.40 4.74%	236,002.00 19.99	1.09% (2,537.94)	A1/BBB+ A+	4.50 3.27
025816DY2	AMERICAN EXPRESS CO 5.085 01/30/2031	225,000.00	04/21/2026 4.43%	230,076.00 230,042.87	101.77 4.59%	228,982.50 2,892.09	1.06% (1,060.37)	A2/A- A	4.75 3.34
91159HJT8	US BANCORP 5.046 02/12/2031	200,000.00	03/26/2026 4.73%	202,224.00 202,169.11	101.51 4.63%	203,016.40 2,214.63	0.94% 847.29	A3/A A	4.79 3.38
<b>Total Corporate</b>		<b>5,500,000.00</b>	<b>4.51%</b>	<b>5,464,742.65</b> <b>5,482,456.93</b>	<b>100.39</b> <b>4.32%</b>	<b>5,519,957.18</b> <b>63,526.97</b>	<b>25.52%</b> <b>37,500.24</b>		<b>2.90</b> <b>2.39</b>
<b>MONEY MARKET FUND</b>									
31846V203	FIRST AMER:GVT OBLG Y	252,382.91	-- 3.27%	252,382.91 252,382.91	1.00 3.27%	252,382.91 0.00	1.17% 0.00	Aaa/AAAm AAA	0.00 0.00
<b>Total Money Market Fund</b>		<b>252,382.91</b>	<b>3.27%</b>	<b>252,382.91</b> <b>252,382.91</b>	<b>1.00</b> <b>3.27%</b>	<b>252,382.91</b> <b>0.00</b>	<b>1.17%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>MUNICIPAL BONDS</b>									
13063D7D4	STATE OF CALIFORNIA 5.5 10/01/2028	200,000.00	10/04/2023 5.12%	203,268.00 201,589.94	103.37 4.02%	206,741.40 916.67	0.96% 5,151.46	Aa2/AA- AA	2.42 2.24
<b>Total Municipal Bonds</b>		<b>200,000.00</b>	<b>5.12%</b>	<b>203,268.00</b> <b>201,589.94</b>	<b>103.37</b> <b>4.02%</b>	<b>206,741.40</b> <b>916.67</b>	<b>0.96%</b> <b>5,151.46</b>		<b>2.42</b> <b>2.24</b>
<b>US TREASURY</b>									
91282CCW9	UNITED STATES TREASURY 0.75 08/31/2026	400,000.00	09/17/2021 0.87%	397,625.00 399,839.56	99.02 3.73%	396,087.60 505.43	1.83% (3,751.96)	Aa1/AA+ AA+	0.34 0.33
91282CDG3	UNITED STATES TREASURY 1.125 10/31/2026	400,000.00	12/29/2021 1.28%	397,109.38 399,700.46	98.71 3.76%	394,851.60 12.23	1.83% (4,848.86)	Aa1/AA+ AA+	0.50 0.49
91282CEN7	UNITED STATES TREASURY 2.75 04/30/2027	400,000.00	07/14/2022 3.13%	393,140.63 398,573.25	98.99 3.80%	395,943.60 29.89	1.83% (2,629.65)	Aa1/AA+ AA+	1.00 0.97

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
91282CEW7	UNITED STATES TREASURY 3.25 06/30/2027	400,000.00	08/24/2022 3.23%	400,375.00 400,090.04	99.36 3.81%	397,437.60 4,345.30	1.84% (2,652.44)	Aa1/AA+ AA+	1.17 1.12
91282CFH9	UNITED STATES TREASURY 3.125 08/31/2027	350,000.00	09/26/2022 4.17%	333,675.78 345,580.94	99.06 3.85%	346,705.10 1,842.73	1.60% 1,124.16	Aa1/AA+ AA+	1.34 1.28
9128283F5	UNITED STATES TREASURY 2.25 11/15/2027	500,000.00	11/28/2022 3.92%	462,382.81 488,312.10	97.58 3.88%	487,910.00 5,189.92	2.26% (402.10)	Aa1/AA+ AA+	1.54 1.48
91282CGC9	UNITED STATES TREASURY 3.875 12/31/2027	400,000.00	01/26/2023 3.60%	404,984.38 401,691.08	99.98 3.89%	399,906.40 5,180.94	1.85% (1,784.68)	Aa1/AA+ AA+	1.67 1.58
91282CGH8	UNITED STATES TREASURY 3.5 01/31/2028	400,000.00	02/03/2023 3.67%	396,906.25 398,912.09	99.35 3.89%	397,390.80 3,480.66	1.84% (1,521.29)	Aa1/AA+ AA+	1.76 1.67
91282CHX2	UNITED STATES TREASURY 4.375 08/31/2028	400,000.00	09/27/2023 4.69%	394,546.88 397,414.39	101.04 3.90%	404,156.40 2,948.37	1.87% 6,742.01	Aa1/AA+ AA+	2.34 2.18
91282CLC3	UNITED STATES TREASURY 4.0 07/31/2029	400,000.00	07/30/2024 4.06%	398,843.75 399,248.37	100.20 3.93%	400,781.20 3,977.90	1.85% 1,532.83	Aa1/AA+ AA+	3.25 2.99
91282CFJ5	UNITED STATES TREASURY 3.125 08/31/2029	400,000.00	09/27/2024 3.53%	392,781.25 395,104.43	97.46 3.94%	389,843.60 2,105.98	1.80% (5,260.83)	Aa1/AA+ AA+	3.34 3.11
91282CLN9	UNITED STATES TREASURY 3.5 09/30/2029	525,000.00	-- 3.77%	518,774.42 520,672.54	98.59 3.95%	517,575.98 1,556.35	2.39% (3,096.57)	Aa1/AA+ AA+	3.42 3.18
91282CLR0	UNITED STATES TREASURY 4.125 10/31/2029	400,000.00	11/25/2024 4.21%	398,578.13 398,989.68	100.55 3.95%	402,203.20 44.84	1.86% 3,213.52	Aa1/AA+ AA+	3.50 3.23
91282CMA6	UNITED STATES TREASURY 4.125 11/30/2029	400,000.00	12/18/2024 4.30%	396,953.13 397,792.83	100.56 3.95%	402,250.00 6,890.11	1.86% 4,457.17	Aa1/AA+ AA+	3.59 3.25
91282CMD0	UNITED STATES TREASURY 4.375 12/31/2029	400,000.00	01/29/2025 4.33%	400,843.75 400,629.52	101.40 3.96%	405,609.20 5,849.45	1.87% 4,979.68	Aa1/AA+ AA+	3.67 3.32
91282CMU2	UNITED STATES TREASURY 4.0 03/31/2030	250,000.00	04/24/2025 3.95%	250,585.94 250,465.24	100.09 3.97%	250,234.50 846.99	1.16% (230.74)	Aa1/AA+ AA+	3.92 3.58
91282CMZ1	UNITED STATES TREASURY 3.875 04/30/2030	400,000.00	05/28/2025 4.07%	396,484.38 397,143.68	99.62 3.98%	398,468.80 42.12	1.84% 1,325.12	Aa1/AA+ AA+	4.00 3.67
91282CNG2	UNITED STATES TREASURY 4.0 05/31/2030	350,000.00	06/10/2025 4.08%	348,742.19 348,966.72	100.06 3.98%	350,218.75 5,846.15	1.62% 1,252.03	Aa1/AA+ AA+	4.08 3.67
91282CNK3	UNITED STATES TREASURY 3.875 06/30/2030	350,000.00	-- 3.90%	349,533.20 349,630.22	99.57 3.99%	348,496.05 4,533.32	1.61% (1,134.17)	Aa1/AA+ AA+	4.17 3.76
91282CNN7	UNITED STATES TREASURY 3.875 07/31/2030	300,000.00	08/25/2025 3.80%	300,996.09 300,858.85	99.54 3.99%	298,629.00 2,890.19	1.38% (2,229.85)	Aa1/AA+ AA+	4.25 3.85

# HOLDINGS REPORT



Calaveras County Water District | Account #10767 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
91282CNX5	UNITED STATES TREASURY 3.625 08/31/2030	375,000.00	-- 3.71%	373,530.28 373,707.31	98.50 4.01%	369,360.38 2,290.25	1.71% (4,346.93)	Aa1/AA+ AA+	4.34 3.94
91282CPA3	UNITED STATES TREASURY 3.625 09/30/2030	275,000.00	11/13/2025 3.71%	273,968.75 274,066.03	98.48 4.00%	270,832.10 844.35	1.25% (3,233.93)	Aa1/AA+ AA+	4.42 4.02
91282CPD7	UNITED STATES TREASURY 3.625 10/31/2030	300,000.00	10/30/2025 3.72%	298,722.66 298,849.97	98.45 4.01%	295,347.60 29.55	1.37% (3,502.37)	Aa1/AA+ AA+	4.50 4.10
91282CPN5	UNITED STATES TREASURY 3.5 11/30/2030	275,000.00	12/08/2025 3.76%	271,820.31 272,070.56	97.89 4.01%	269,199.15 4,019.23	1.24% (2,871.41)	Aa1/AA+ AA+	4.59 4.12
91282CPR6	UNITED STATES TREASURY 3.625 12/31/2030	275,000.00	01/22/2026 3.86%	272,088.87 272,247.10	98.36 4.01%	270,499.08 3,332.10	1.25% (1,748.03)	Aa1/AA+ AA+	4.67 4.20
91282CQD6	UNITED STATES TREASURY 3.5 02/28/2031	275,000.00	03/10/2026 3.70%	272,486.33 272,556.96	97.77 4.01%	268,855.40 1,621.60	1.24% (3,701.56)	Aa1/AA+ AA+	4.83 4.37
<b>Total US Treasury</b>		<b>9,600,000.00</b>	<b>3.64%</b>	<b>9,496,479.54</b> <b>9,553,113.96</b>	<b>99.27</b> <b>3.92%</b>	<b>9,528,793.08</b> <b>70,255.97</b>	<b>44.05%</b> <b>(24,320.88)</b>		<b>2.95</b> <b>2.71</b>
<b>Total Portfolio</b>		<b>21,759,311.64</b>	<b>4.10%</b>	<b>21,491,136.01</b> <b>21,586,114.38</b>	<b>98.32</b> <b>4.05%</b>	<b>21,632,493.49</b> <b>177,313.17</b>	<b>100.00%</b> <b>46,379.11</b>		<b>2.87</b> <b>2.47</b>
<b>Total Market Value + Accrued</b>						<b>21,809,806.66</b>			

# HOLDINGS REPORT



Calaveras County WD Water CIP | Account #11460 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
<b>CASH</b>									
CCYUSD	Receivable	8,527.61	--	8,527.61 8,527.61	1.00	8,527.61 0.00	0.05% 0.00	Aaa/AAA AAA	0.00 0.00
<b>Total Cash</b>		<b>8,527.61</b>		<b>8,527.61</b> <b>8,527.61</b>	<b>1.00</b>	<b>8,527.61</b> <b>0.00</b>	<b>0.05%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>MONEY MARKET FUND</b>									
31846V203	FIRST AMER:GVT OBLG Y	3,173,252.77	-- 3.27%	3,173,252.77 3,173,252.77	1.00 3.27%	3,173,252.77 0.00	18.77% 0.00	Aaa/AAAm AAA	0.00 0.00
<b>Total Money Market Fund</b>		<b>3,173,252.77</b>	<b>3.27%</b>	<b>3,173,252.77</b> <b>3,173,252.77</b>	<b>1.00</b> <b>3.27%</b>	<b>3,173,252.77</b> <b>0.00</b>	<b>18.77%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>US TREASURY</b>									
9128287B0	UNITED STATES TREASURY 1.875 06/30/2026	1,800,000.00	07/17/2025 4.14%	1,762,312.50 1,793,483.43	99.70 3.67%	1,794,621.60 11,281.08	10.62% 1,138.17	Aa1/AA+ AA+	0.17 0.16
91282CLP4	UNITED STATES TREASURY 3.5 09/30/2026	2,250,000.00	07/17/2025 4.08%	2,234,707.03 2,244,704.94	99.90 3.74%	2,247,660.00 6,670.08	13.30% 2,955.06	Aa1/AA+ AA+	0.42 0.41
91282CME8	UNITED STATES TREASURY 4.25 12/31/2026	2,400,000.00	07/17/2025 4.01%	2,407,875.00 2,403,618.64	100.33 3.74%	2,407,828.80 34,093.92	14.24% 4,210.16	Aa1/AA+ AA+	0.67 0.64
91282CKE0	UNITED STATES TREASURY 4.25 03/15/2027	1,850,000.00	07/17/2025 3.96%	1,858,599.61 1,854,520.13	100.43 3.74%	1,857,910.60 10,041.78	10.99% 3,390.47	Aa1/AA+ AA+	0.87 0.85
91282CMB4	UNITED STATES TREASURY 4.0 12/15/2027	340,000.00	07/17/2025 3.88%	340,929.69 340,626.48	100.18 3.88%	340,610.98 5,118.68	2.01% (15.50)	Aa1/AA+ AA+	1.63 1.54
91282CGT2	UNITED STATES TREASURY 3.625 03/31/2028	680,000.00	07/17/2025 3.87%	675,696.88 676,948.14	99.51 3.89%	676,653.04 2,087.84	4.00% (295.10)	Aa1/AA+ AA+	1.92 1.83
91282CNH0	UNITED STATES TREASURY 3.875 06/15/2028	1,010,000.00	07/17/2025 3.87%	1,010,000.00 1,010,000.00	99.97 3.89%	1,009,684.88 14,730.32	5.97% (315.12)	Aa1/AA+ AA+	2.13 1.99
9128284V9	UNITED STATES TREASURY 2.875 08/15/2028	1,350,000.00	07/17/2025 3.90%	1,310,132.81 1,320,312.42	97.78 3.90%	1,319,993.55 8,041.26	7.81% (318.87)	Aa1/AA+ AA+	2.29 2.18
9128285M8	UNITED STATES TREASURY 3.125 11/15/2028	1,350,000.00	07/17/2025 3.91%	1,317,304.69 1,325,021.43	98.12 3.91%	1,324,634.85 19,462.19	7.84% (386.58)	Aa1/AA+ AA+	2.54 2.38

# HOLDINGS REPORT



Calaveras County WD Water CIP | Account #11460 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
9128286B1	UNITED STATES TREASURY 2.625 02/15/2029	770,000.00	07/17/2025 3.91%	737,184.77 744,385.05	96.62 3.91%	743,982.47 4,187.67	4.40% (402.58)	Aa1/AA+ AA+	2.80 2.64
<b>Total US Treasury</b>		<b>13,800,000.00</b>	<b>3.99%</b>	<b>13,654,742.98</b> <b>13,713,620.67</b>	<b>99.46</b> <b>3.79%</b>	<b>13,723,580.77</b> <b>115,714.83</b>	<b>81.18%</b> <b>9,960.10</b>		<b>1.24</b> <b>1.17</b>
<b>Total Portfolio</b>		<b>16,981,780.38</b>	<b>3.85%</b>	<b>16,836,523.36</b> <b>16,895,401.05</b>	<b>80.93</b> <b>3.70%</b>	<b>16,905,361.15</b> <b>115,714.83</b>	<b>100.00%</b> <b>9,960.10</b>		<b>1.00</b> <b>0.95</b>
<b>Total Market Value + Accrued</b>						<b>17,021,075.98</b>			

# HOLDINGS REPORT



Calaveras County WD Reporting Consolidated | Account #10792 | As of April 30, 2026

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
<b>CASH</b>									
90UMPQ\$00	Umpqua Bank	2,994,312.58	04/30/2026 0.00%	2,994,312.58 2,994,312.58	1.00 0.00%	2,994,312.58 0.00	22.18% 0.00	NA/NA NA	0.00 0.00
CCYUSD	Receivable	6.39	--	6.39 6.39	1.00	6.39 0.00	0.00% 0.00	Aaa/AAA AAA	0.00 0.00
CCYUSD	Receivable	35,424.70	--	35,424.70 35,424.70	1.00	35,424.70 0.00	0.26% 0.00	Aaa/AAA AAA	0.00 0.00
<b>Total Cash</b>		<b>3,029,743.67</b>	<b>0.00%</b>	<b>3,029,743.67</b>	<b>1.00</b> <b>0.00%</b>	<b>3,029,743.67</b> <b>0.00</b>	<b>22.44%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>CORPORATE</b>									
525ESC6J3	LEHMAN ESCROW 01/01/2049	1,425,000.00	05/08/2008 0.00%	1,188,396.86 1,188,396.86	0.00 0.00%	0.00 0.00	0.00% (1,188,396.86)	NA/NA NA	22.67 22.67
<b>LAIF</b>									
90LAIF\$00	Local Agency Investment Fund State Pool	10,467,835.11	-- 3.81%	10,467,835.11 10,467,835.11	1.00 3.81%	10,467,835.11 0.00	77.54% 0.00	NA/NA NA	0.00 0.00
<b>Total LAIF</b>		<b>10,467,835.11</b>	<b>3.81%</b>	<b>10,467,835.11</b>	<b>1.00</b> <b>3.81%</b>	<b>10,467,835.11</b> <b>0.00</b>	<b>77.54%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>MONEY MARKET FUND</b>									
31846V203	FIRST AMER:GVT OBLG Y	2,396.92	-- 3.27%	2,396.92 2,396.92	1.00 3.27%	2,396.92 0.00	0.02% 0.00	Aaa/AAAm AAA	0.00 0.00
<b>Total Money Market Fund</b>		<b>2,396.92</b>	<b>3.27%</b>	<b>2,396.92</b>	<b>1.00</b> <b>3.27%</b>	<b>2,396.92</b> <b>0.00</b>	<b>0.02%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>Total Portfolio</b>		<b>14,924,975.70</b>	<b>2.96%</b>	<b>14,688,372.56</b>	<b>1.00</b> <b>2.96%</b>	<b>13,499,975.70</b> <b>0.00</b>	<b>100.00%</b> <b>(1,188,396.86)</b>		<b>0.00</b> <b>0.00</b>
<b>Total Market Value + Accrued</b>						<b>13,499,975.70</b>			

# TRANSACTIONS

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# TRANSACTION LEDGER



Calaveras County Water District | Account #10767 | 02/01/2026 Through 04/30/2026 |

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Purchase	02/06/2026	3137FXZ35	250,000.00	FHMS K-127 A2 2.108 01/25/2031	91.094	4.11%	(227,734.38)	(73.19)	(227,807.57)	0.00
Purchase	02/20/2026	3137F9Z79	250,000.00	FHMS K-125 A2 1.846 01/25/2031	90.941	3.90%	(227,353.52)	(243.57)	(227,597.09)	0.00
Purchase	03/11/2026	91282CQD6	275,000.00	UNITED STATES TREASURY 3.5 02/28/2031	99.086	3.70%	(272,486.33)	(287.70)	(272,774.03)	0.00
Purchase	03/27/2026	91159HJT8	200,000.00	US BANCORP 5.046 02/12/2031	101.112	4.73%	(202,224.00)	(1,261.50)	(203,485.50)	0.00
Purchase	04/22/2026	025816DY2	225,000.00	AMERICAN EXPRESS CO 5.085 01/30/2031	102.256	4.43%	(230,076.00)	(2,606.06)	(232,682.06)	0.00
<b>Total Purchase</b>			<b>1,200,000.00</b>				<b>(1,159,874.23)</b>	<b>(4,472.02)</b>	<b>(1,164,346.25)</b>	<b>0.00</b>
<b>TOTAL ACQUISITIONS</b>			<b>1,200,000.00</b>				<b>(1,159,874.23)</b>	<b>(4,472.02)</b>	<b>(1,164,346.25)</b>	<b>0.00</b>
<b>DISPOSITIONS</b>										
Call Redemption	03/16/2026	438516CJ3	(250,000.00)	HONEYWELL INTERNATIONAL INC 4.95 02/15/2028	102.161	4.44%	255,402.50	0.00	255,402.50	3,307.90
<b>Total Call Redemption</b>			<b>(250,000.00)</b>				<b>255,402.50</b>	<b>0.00</b>	<b>255,402.50</b>	<b>3,307.90</b>
Maturity	04/20/2026	4581X0DV7	(205,000.00)	INTER-AMERICAN DEVELOPMENT BANK 0.875 04/20/2026	100.000	0.97%	205,000.00	0.00	205,000.00	0.00
<b>Total Maturity</b>			<b>(205,000.00)</b>				<b>205,000.00</b>	<b>0.00</b>	<b>205,000.00</b>	<b>0.00</b>
Sale	02/05/2026	91282CDK4	(225,000.00)	UNITED STATES TREASURY 1.25 11/30/2026	98.133	2.85%	220,798.83	517.69	221,316.52	(1,429.70)
Sale	02/20/2026	91282CCP4	(400,000.00)	UNITED STATES TREASURY 0.625 07/31/2026	98.680	0.72%	394,718.75	138.12	394,856.87	(5,122.30)
<b>Total Sale</b>			<b>(625,000.00)</b>				<b>615,517.58</b>	<b>655.81</b>	<b>616,173.39</b>	<b>(6,552.00)</b>

## TRANSACTION LEDGER



Calaveras County Water District | Account #10767 | 02/01/2026 Through 04/30/2026 |

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>TOTAL DISPOSITIONS</b>			<b>(1,080,000.00)</b>				<b>1,075,920.08</b>	<b>655.81</b>	<b>1,076,575.89</b>	<b>(3,244.10)</b>

# TRANSACTION LEDGER



Calaveras County WD Water CIP | Account #11460|02/01/2026 Through 04/30/2026|

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>DISPOSITIONS</b>										
Maturity	03/31/2026	91282CKH3	(1,350,000.00)	UNITED STATES TREASURY 4.5 03/31/2026	100.000	4.20%	1,350,000.00	0.00	1,350,000.00	0.00
<b>Total Maturity</b>			<b>(1,350,000.00)</b>				<b>1,350,000.00</b>	<b>0.00</b>	<b>1,350,000.00</b>	<b>0.00</b>
<b>TOTAL DISPOSITIONS</b>			<b>(1,350,000.00)</b>				<b>1,350,000.00</b>	<b>0.00</b>	<b>1,350,000.00</b>	<b>0.00</b>

# TRANSACTION LEDGER



Calaveras County WD Reporting Consolidated | Account #10792 | 02/01/2026 Through 04/30/2026 |

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Purchase	04/15/2026	90LAIF\$00	116,186.44	Local Agency Investment Fund State Pool	1.000	3.81%	(116,186.44)	0.00	(116,186.44)	0.00
Purchase	04/22/2026	90LAIF\$00	1,500,000.00	Local Agency Investment Fund State Pool	1.000	3.81%	(1,500,000.00)	0.00	(1,500,000.00)	0.00
<b>Total Purchase</b>			<b>1,616,186.44</b>				<b>(1,616,186.44)</b>	<b>0.00</b>	<b>(1,616,186.44)</b>	<b>0.00</b>
<b>TOTAL ACQUISITIONS</b>			<b>1,616,186.44</b>				<b>(1,616,186.44)</b>	<b>0.00</b>	<b>(1,616,186.44)</b>	<b>0.00</b>
<b>DISPOSITIONS</b>										
Sale	04/20/2026	90LAIF\$00	(3,000,000.00)	Local Agency Investment Fund State Pool	1.000	3.81%	3,000,000.00	0.00	3,000,000.00	0.00
<b>Total Sale</b>			<b>(3,000,000.00)</b>				<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>TOTAL DISPOSITIONS</b>			<b>(3,000,000.00)</b>				<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>

2026 Chandler Asset Management, Inc, An Independent Registered Investment Adviser.

Information contained herein is confidential. Prices are provided by ICE Data Services Inc (“IDS”), an independent pricing source. In the event IDS does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

Performance results are presented gross-of-advisory fees and represent the client’s Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

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Fixed income investments are subject to interest, credit and market risk. Interest rate risk: the value of fixed income investments will decline as interest rates rise. Credit risk: the possibility that the borrower may not be able to repay interest and principal. Low rated bonds generally have to pay higher interest rates to attract investors willing to take on greater risk. Market risk: the bond market in general could decline due to economic conditions, especially during periods of rising interest rates.

Ratings information have been provided by Moody’s, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities (“MBS”) reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest.

**LGIP Yields:** Reported yields for local government investment pools may be presented as either the 30-day yield or the monthly distribution yield, as applicable. For certain funds, the 30-day yield is calculated using reported daily yield data. Yield calculations are subject to change and may not be directly comparable across funds.

**LAIF Yields:** Additional Disclosure for CA Clients - As a result of a reporting lag from the Local Agency Investment Fund (LAIF), reported LAIF yields represent the most recently available Daily Effective Yield and may reflect data from approximately 7–10 days prior to month-end.

Benchmark	Disclosure
ICE BofA 1-5 Yr Unsubordinated US Treasury & Agency Index	The ICE BofA 1-5 Year Unsubordinated US Treasury & Agency Index tracks the performance of US dollar denominated US Treasury and nonsubordinated US agency debt issued in the US domestic market. Qualifying securities must have an investment grade rating (based on an average of Moody’s, S&P and Fitch). Qualifying securities must have at least one year remaining term to final maturity and less than five years remaining term to final maturity, at least 18 months to maturity at time of issuance, a fixed coupon schedule, and a minimum amount outstanding of \$1 billion for sovereigns and \$250 million for agencies.
ICE BofA 3-Month US Treasury Bill Index	The ICE BofA US 3-Month Treasury Bill Index is comprised of a single issue purchased at the beginning of the month and held for a full month. At the end of the month that issue is sold and rolled into a newly selected issue. The issue selected at each month-end rebalancing is the outstanding Treasury Bill that matures closest to, but not beyond, three months from the rebalancing date.

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

A G E N D A

**5 b**

I T E M

# Agenda Item

DATE: May 27, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Fiscal Year 2026-27 Preliminary Operating and Capital Improvement Program Budgets

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## **RECOMMENDED ACTION:**

Discussion/Direction Regarding the Fiscal Year 2026-27 Preliminary Operating and Revised Capital Improvement Program Budgets.

## **BACKGROUND:**

The development of the District's annual budget is an important opportunity to demonstrate how financial resources are strategically aligned with organizational priorities, long-term goals, and service commitments. Building on the new budget format, this year's budget will present the District's financial plan in a transparent and user-friendly way, clearly outlining the initiatives and outcomes the District aims to achieve. While the District continues to navigate challenges such as inflationary pressures, ever increasing regulatory demands, and the need to maintain and replace aging infrastructure and equipment, this budget remains focused on fiscal responsibility, while balancing cost efficiency with the District's commitment to delivering safe, reliable service to its customers.

The District's three enterprise funds, water, wastewater, and hydropower, provide clear transparency into the revenues generated and the expenditures necessary to operate and maintain each service area. This separate tracking and reporting structure supports the District's long-term financial and operational planning by strengthening its ability to maintain critical infrastructure, maximize the value and lifespan of its assets, and position the District to successfully compete for grant funding and access financing opportunities in a cost-effective manner.

The District prepares two budgets, an Operating budget, and a Capital Improvement Program (CIP) budget. The operating budget includes funding for the District's day-to-day water and wastewater operations for treatment, distribution, collections, and administration. Historically these activities have been supported by customer rate revenues, fees, property tax revenues, leases, and other revenue sources. The hydropower activities are funded by North Fork and New Hogan hydroelectric revenues,

as well as third-party reimbursements of federal and state dam and water right fees. These revenues help fund the District's water resources department and the FERC relicensing efforts for the North Fork project and New Hogan.

Each enterprise fund has a corresponding budget. Each fund must be self-sufficient, and its revenues must fully support its operations. Unfortunately, the required level of support for each fund has not always occurred, as reported in the 2023 rate study.

The rate study included a three-year plan to stabilize the water and wastewater operating funds, eliminate the negative wastewater fund balance, and restore reserve levels. In addition to maintaining balanced water and wastewater budgets, the FY 26-27 operating budgets include projected beginning and ending fund balances in the water, wastewater, and hydropower funds, and a mechanism to reduce the negative balance in the wastewater fund.

The District's CIP budget includes funding for critical short and long-term water and wastewater facility improvement projects. The FY 26-27 CIP budget was included as part of the recently approved Five-Year Capital Improvement Program Plan. The District funds its CIP projects with grants, reserves, loans, and a portion of the customer rate revenue. Adjustments have been made to the approved CIP, and a revised CIP has been included for the Board of Directors consideration.

## **SUMMARY:**

The FY 26-27 Operating Budget is guided by the values, objectives, and priorities established by the Board during development of the District's strategic plan in 2021. This budget enables staff to continue the District's efforts in implementing proactive, cost-effective solutions to long-standing challenges with an emphasis on infrastructure replacement, transparency, and improving customer experience.

## **Revenues**

Total revenue for FY 26-27, including operating revenue, non-operating revenue, and transfers-in, is \$42.2 million, which is an increase of \$2.2 million from FY 25-26. As a result of the scheduled water and wastewater rate increases, effective July 16, 2026, water and wastewater rate revenues are projected to increase by \$1.9 million. Non-Operating Revenues include an expected increase to Property tax revenues of \$857K. Grant Revenues are estimated to increase by \$1M for Capital Projects.

As intended, the increase in revenues outpaces the increase in operating budget expenditures. This ensures that revenue increases are available for critical capital investments and to stabilize reserves. The debt-service coverage ratios are favorable for now, but the water fund will not meet the required coverage within a few years if revenues don't increase. The wastewater debt service coverage ratio is better than anticipated due to the favorable terms of USDA financing over 40-years, as opposed to other debt instruments with 20-year terms. The CIP for both water and wastewater

remain underfunded and any available funds or borrowing capacity is needed for infrastructure replacements that will only get more expensive over time.

## **Expenditures**

A significant portion of the operating budget expenditure increases can be attributed to inflationary increases in many of the services and supplies that are essential for District operations. The following are some of the larger, more impactful, increases:

- Administrative Technologies Communications – Increased to ensure Operations has effective, compliant, and reliable communications of critical facilities.
- Retiree Health Costs – Due to higher medical insurance costs and more retirees, retiree health costs are project to increase by \$347K.
- Computer License/Maintenance Contracts are scheduled to increase by 46% due to the implementation of the document management system and cost increases for annual software licenses.
- Laboratory Services have increased by \$65K over previous year.

## **Staffing**

Total Salaries and Benefits are projected to increase by \$834,047, a result of higher medical insurance costs, salary adjustments, and increased PERS costs. The Unfunded Accrued Liability (UAL) required contribution increased by \$170,767 from \$828,963 to \$999,730. The budget also proposes to convert a limited term distribution worker to a full-time employee, which is needed to support the District's operations. No new employees are proposed in the budget, although additional employees may be needed in the near future as the District continues to deal with aging infrastructure and increasing regulatory burdens.

## **Capital Outlay**

The Proposed Capital Outlay budget includes the following equipment purchases and projects, as well as the lease-to-own vehicle costs. Outlay expenditures are being funded by operating revenues.

- District-Wide – Lease to Own Vehicles
- One additional leased vehicle
- La Contenta and Vallecito WWTP Security Cameras
- Connor's Main Generator Replacement
- District-Wide – Wastewater Push Cameras
- Trailer Mounted Generators
- Telemetry for Diesel Tanks
- Board Room Audio System Refresh

- SCADA Replacement
- UV System Improvements

The following list includes additional Capital Outlay requests that are not included in the Preliminary Budget. Total unfunded request was \$1.5M.

- Polymer Blending System (\$19,500)
- Conference Rooms IT Remodel (\$25,000)
- Filter Rehabilitations (\$502,440)
- Vac Truck (\$675,000)

### **Debt Service**

The FY 26-27 debt service budget is \$4,397,040, \$146,800 higher than FY 25-26. The District's debt is funded in part by transfers from Capital R&R funds, and includes the following debt instruments:

- USDA Ebbetts Pass Reach 3a Water Loan
- USDA AMI Water Loan
- Water CIP Loan – 2022
- Water CIP Loan – 2025
- Sewer CIP Loan – 2022
- Sewer Interim Loan – 2025
- PERS UAL Loan
- Water Fund Loan

### **Capital Improvement Program**

The Proposed Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and new projects. District policy requires a review of all capital projects and their funding requirements during the budget process, including current year funding needs for projects approved in prior budgets.

The CIP budget is \$23.6M, which includes \$14.7M for water projects and \$8.9M for wastewater projects. The District will finance these projects with a combination of state and federal grant funds (\$1.3M), CIP loans that feature locked in low interest rates (\$11.2M), a USDA Interim Financing Loan (\$6.7M), Capital R&R funds (\$4.3M), expansion funds (\$152K) and assessment district funds (\$38K).

The CIP program enables the District to complete high priority projects that are critical to maintaining safe and reliable delivery of water and wastewater services. These are projects that must be addressed as the costs will only increase over time. Staff will continue to aggressively pursue external sources of funding, and the District will not initiate construction of those projects until the projects are fully funded.

The following are the proposed FY 26-27 CIP projects:

Water:

- Lake Tulloch Intertie Project
- Copper Cove Tank Transmission Pipeline
- Copper Cove Water Treatment Plant Filter Rehabilitation Project
- Ebbetts Pass Sawmill Tank
- Hunters Raw Water Pumps
- Big Trees Pump Stations 1 & 4 Replacement
- Timber Trails Redwood Water Storage Tank & Pump Station
- Ebbetts Pass Larkspur Pump Station Rehab/Electrical
- Jenny Lind A-B Transmission Line
- Wallace Tanks
- Jenny Lind Raw Water Intake
- West Point Drought Resilience Water Supply

Wastewater:

- Arnold Secondary Clarifier/WWTP Improvements
- Copper Cove SAF, Tertiary Improvements
- La Contenta biolac, clarifier, and UV improvements
- Huckleberry Lift Station Improvements

A Capital Analysis has been conducted to the Five-Year CIP (FY 26-27 Budget, Page E3) which demonstrates the funding shortfall for the FY 27-31 Projects. The shortfall for Water CIP is \$14.2M and \$6.2M for Wastewater CIP.

### **REQUESTED ACTION:**

Staff will present the Preliminary Operating and Revised Capital Improvement Program (CIP) Budgets to the Board and be available to receive comments and answer any questions. A final budget will be presented to the Board at the Board meeting on June 10.

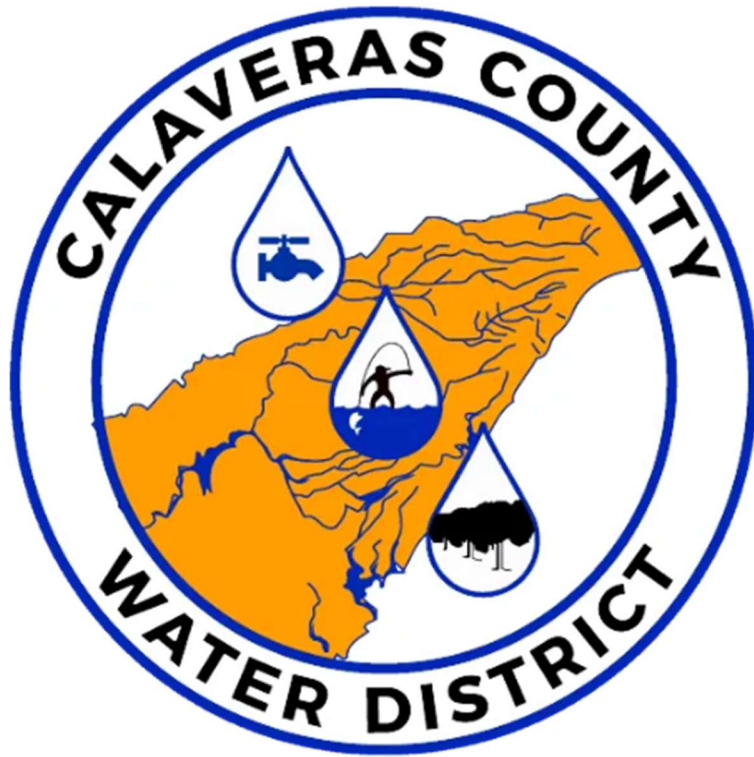
The Draft FY 26-27 Operating and Revised CIP Budgets were presented to the Finance Committee on May 13, 2026, and staff received questions and comments. Several changes have been made to the Draft Operation and CIP Budgets, including:

1. Water Sales have been separated into two-line items – Water Sales/Residential Fixed and Water Sales/Residential Usage (Page A2) to improve annual reporting.
2. Transfer Summary table has been added to the budget (Page A2.4) which clearly outlines the various transfers between funds.

3. Water Fund Budget Projects (Page B3) and Wastewater Budget Projects (Page C3) demonstrate the impacts to the Debt Service Coverage year over year through FY 30-31. Includes footnotes for assumptions and escalations that were used in the analysis.
4. New table for unfunded Capital Outlay to show purchases that were excluded from the budget for FY 26-27 (Page D2.3)
5. Payment Progress added to Debt Service Detail (Page E1)
6. Transfer the beginning balance for the Special Projects Reserve to the 90-Day Emergency Reserve (Page E2).
  - a. For the 15% that has historically been allocated to the Special Projects Reserve, that amount has been added to the transfer out to the R&R Capital Fund to help offset the future unfunded project amounts.
  - b. Reserve Policy will need to be amended to memorialize this action and make the change permanent.
7. Water and Wastewater CIP – The revised CIP details the changes that are being requested from Adopted CIP. No projects have been added or removed. Funding sources have been revised to reflect additional information that has been obtained since the development of the original Five-Year CIP.

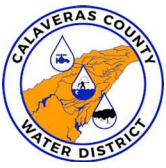
No Board action is needed at this time. Staff will present final FY 26-27 Operating and Revised Capital Improvement Program (CIP) Budgets to the Board for adoption on June 10, 2026.

*Attachments: FY 2026-27 Preliminary Operating and Revised Capital Improvement Program (CIP) Budgets*



Preliminary Operating and  
Revised CIP Budget

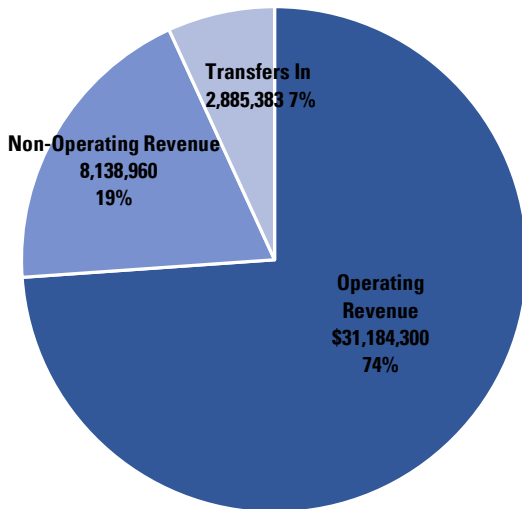
Fiscal Year 2026-2027



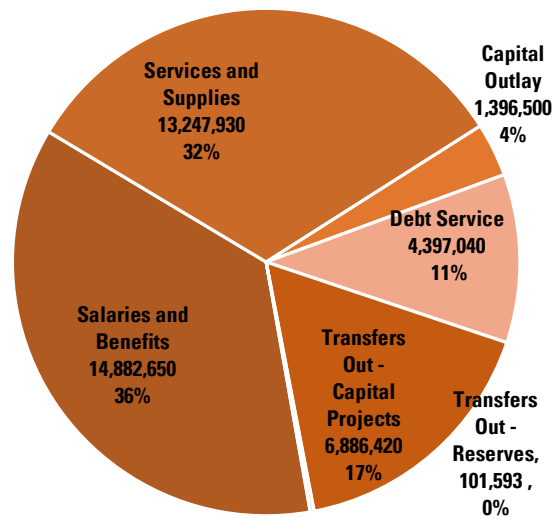
## Calaveras County Water District FY 2026-2027 Preliminary Budget District-Wide Budget Summary

Schedule A.1 District Budget Summary	Water	Wastewater	Hydro	Total	FY 2025-26 Adopted Mid- Year Budget	FY 2026-27 Increase / (Decrease) \$
	FY 2026-27 Preliminary Budget	FY 2026-27 Preliminary Budget	FY 2026-27 Preliminary Budget	FY 2026-27 Preliminary Budget		
<b>1 Sources</b>						
2 Operating Revenue	\$ 20,904,300	\$ 10,280,000	\$ -	\$ 31,184,300	\$ 29,495,828	\$ 1,688,472
3 Non-Operating Revenue	5,119,290	1,302,670	1,717,000	8,138,960	6,675,056	1,463,904
4 Transfers In	1,722,329	753,144	409,910	2,885,383	3,862,317	(976,934)
<b>5 Total Sources</b>	<b>27,745,919</b>	<b>12,335,814</b>	<b>2,126,910</b>	<b>42,208,643</b>	<b>40,033,201</b>	<b>2,175,442</b>
<b>6 Uses</b>						
7 Salaries and Benefits	10,710,990	3,968,390	203,270	14,882,650	14,048,601	834,049
8 Services and Supplies	8,356,380	2,967,910	1,923,640	13,247,930	13,021,439	226,491
9 Capital Outlay	677,800	718,700	-	1,396,500	1,966,382	(569,882)
10 Debt Service	2,957,730	1,439,310	-	4,397,040	4,250,240	146,800
11 Transfers Out - Capital Projects	4,700,000	2,186,420	-	6,886,420	5,400,000	1,486,420
12 Transfers Out - Reserves	23,559	78,035	-	101,593	352,882	(251,289)
<b>13 Total Uses</b>	<b>27,426,459</b>	<b>11,358,765</b>	<b>2,126,910</b>	<b>40,912,133</b>	<b>39,039,544</b>	<b>1,872,589</b>
<b>14 Net Addition to/(Use of) Operations</b>	<b>\$ 319,461</b>	<b>\$ 977,049</b>	<b>\$ -</b>	<b>\$ 1,296,510</b>	<b>\$ 993,657</b>	<b>\$ 302,853</b>
<b>Debt Service Coverage</b>	<b>1.69</b>	<b>2.73</b>		<b>2.23</b>		

**TOTAL DISTRICT INFLOWS: \$42,208,643**



**TOTAL DISTRICT OUTFLOWS: \$40,912,133**





**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
District-Wide Budget Detail**

		A	B	C = B - A	D = C / A
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Revenues</b>				
<b>2</b>	<b>Operating Revenue</b>				
<b>3</b>	Water Sales/Resid Fixed	\$ 18,786,500	\$ 15,076,200	\$ (3,710,300)	-19.75%
<b>4</b>	Water Sales/Resid Usage	-	5,025,400	5,025,400	0.00%
<b>5</b>	Sewer Sales/Resid Fixed	9,645,300	10,224,000	578,700	6.00%
<b>6</b>	Irrigation Water Sales	12,800	-	(12,800)	-100.00%
<b>7</b>	Water Sales - Fire Hydrant	319,254	250,200	(69,054)	-21.63%
<b>8</b>	Inspection Fees	4,000	3,100	(900)	-22.50%
<b>9</b>	Account Establishment Fees	37,900	30,500	(7,400)	-19.53%
<b>10</b>	Delinquent Account Charge	174,794	150,000	(24,794)	-14.18%
<b>11</b>	Termination of Services	-	1,100	1,100	0.00%
<b>12</b>	Backflow Certification Testing	3,500	-	(3,500)	-100.00%
<b>13</b>	Install Water Meter	26,700	30,000	3,300	12.36%
<b>14</b>	Repair Labor/Materials	5,000	3,000	(2,000)	-40.00%
<b>15</b>	Reimbursable Expense	230,080	155,000	(75,080)	-32.63%
<b>16</b>	Other Water/Sewer Charges	-	100	100	0.00%
<b>17</b>	Concept Approval Fees	-	700	700	0.00%
<b>18</b>	Miscellaneous Operating Revenue	250,000	235,000	(15,000)	-6.00%
<b>19</b>	<b>Total Operating Revenue</b>	<b>29,495,828</b>	<b>31,184,300</b>	<b>1,688,472</b>	<b>5.72%</b>
<b>20</b>	<b>Non-Operating Revenue</b>				
<b>21</b>	Rental Revenue	83,000	15,000	(68,000)	-81.9%
<b>22</b>	Interest Income/CCWD Investments	80,365	74,000	(6,365)	-7.9%
<b>23</b>	Lease Interest Revenue	-	-	-	0.0%
<b>24</b>	Property Taxes	3,904,660	4,761,360	856,700	21.9%
<b>25</b>	Standby Fees	131,000	65,000	(66,000)	-50.4%
<b>26</b>	Power Sales - North Fork	828,700	800,000	(28,700)	-3.5%
<b>27</b>	Power Sales - New Hogan	153,000	175,000	22,000	14.4%
<b>28</b>	Grant Revenue/Federal Agencies	283,206	975,000	691,794	244.3%
<b>29</b>	Grant Revenue/State Agencies	-	307,500	307,500	0.0%
<b>30</b>	Other Non-Operating Revenue	1,197,126	959,100	(238,026)	-19.9%
<b>31</b>	Miscellaneous Income	14,000	7,000	(7,000)	-50.0%
<b>32</b>	<b>Total Non-Operating Revenues</b>	<b>6,675,057</b>	<b>8,138,960</b>	<b>1,463,903</b>	<b>21.9%</b>
<b>33</b>	<b>Total Revenues</b>	<b>36,170,885</b>	<b>39,323,260</b>	<b>(11,229,796)</b>	<b>71.4%</b>
<b>34</b>	<b>Transfer In</b>				
<b>35</b>	Transfer In - Debt (325/525)	2,344,144	2,343,793	(351)	0.0%
<b>36</b>	Transfer In - CIP (320/520)	944,273	-	(944,273)	-100.0%
<b>37</b>	Transfer In - Water Loan (323)	283,900	131,680	(152,220)	-53.6%
<b>38</b>	Transfer In - Sewer Loan (523)	90,000	-	(90,000)	-100.0%
<b>39</b>	Transfer In - Operating (325/525)	90,000	-	(90,000)	-100.0%
<b>40</b>	Transfer In - Operating (308/508)	200,000	-	(200,000)	-100.0%
<b>41</b>	Transfer In - Reserves (408)	-	409,910	409,910	0.0%
<b>42</b>	<b>Total Transfers In</b>	<b>3,952,317</b>	<b>2,885,383</b>	<b>(1,066,934)</b>	<b>-27.0%</b>
<b>43</b>	<b>Total Sources</b>	<b>\$ 40,123,202</b>	<b>\$ 42,208,643</b>	<b>\$ 2,085,441</b>	<b>5.2%</b>



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
District-Wide Budget Detail**

		A	B	C = B - A	D = C / A
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>44</b>	<b>O&amp;M Expenses</b>				
<b>45</b>	<b>Salaries and Benefits</b>				
<b>46</b>	Salaries Wages	\$ 8,025,022	\$ 8,757,060	\$ 732,038	9.1%
<b>47</b>	Payouts	207,004	258,440	51,436	24.8%
<b>48</b>	On Call Pay	21,100	25,650	4,550	21.6%
<b>49</b>	Standby Pay	24,500	24,500	-	0.0%
<b>50</b>	Overtime	215,500	249,260	33,760	15.7%
<b>51</b>	CTO Payouts	202,849	202,850	1	0.0%
<b>52</b>	Benefits	3,604,834	3,464,530	(140,304)	-3.9%
<b>53</b>	Retirement Expense	864,711	843,930	(20,781)	-2.4%
<b>54</b>	CalPERS UAL	828,963	999,730	170,767	20.6%
<b>55</b>	Retirement Health Savings	54,120	56,700	2,580	4.8%
<b>56</b>	<b>Total Salaries and Benefits</b>	<b>14,048,603</b>	<b>14,882,650</b>	<b>834,047</b>	<b>5.9%</b>
<b>57</b>	<b>Services and Supplies</b>				
<b>58</b>	Power	2,072,216	1,430,000	(642,216)	-31.0%
<b>59</b>	Water	12,000	12,000	-	0.0%
<b>60</b>	Sewage	45,000	45,000	-	0.0%
<b>61</b>	Telephone	136,068	147,550	11,482	8.4%
<b>62</b>	Refuse/Disposal	25,000	25,000	-	0.0%
<b>63</b>	Materials & Supplies	284,502	255,700	(28,802)	-10.1%
<b>64</b>	Herbicide	1,500	1,650	150	10.0%
<b>65</b>	Safety Equipment/Consumables	41,200	44,260	3,060	7.4%
<b>66</b>	Tools	48,000	45,500	(2,500)	-5.2%
<b>67</b>	Uniforms - New	22,000	20,000	(2,000)	-9.1%
<b>68</b>	Materials and Supplies - CalFire	18,000	8,000	(10,000)	-55.6%
<b>69</b>	Safety Equipment	61,500	61,500	-	0.0%
<b>70</b>	Lab Supplies, Consumables	50,000	50,000	-	0.0%
<b>71</b>	Ozone System Parts	10,000	10,950	950	9.5%
<b>72</b>	UV Bulb/MBR Replacement	110,000	29,700	(80,300)	-73.0%
<b>73</b>	Electrical Parts Replacement	70,000	90,000	20,000	28.6%
<b>74</b>	Leak Repair Supplies	200,000	200,000	-	0.0%
<b>75</b>	Road Repair Materials	31,251	35,500	4,249	13.6%
<b>76</b>	SCADA, Radio Supplies	52,059	52,060	1	0.0%
<b>77</b>	Septic Tanks, Repair & New	12,000	3,240	(8,760)	-73.0%
<b>78</b>	Meters, New & Replacement	31,000	22,630	(8,370)	-27.0%
<b>79</b>	Aerator/Compressor Repair	18,000	18,000	-	0.0%
<b>80</b>	Computers/Peripherals	10,000	-	(10,000)	-100.0%
<b>81</b>	Controls Sys Pressure Transducer	9,000	2,430	(6,570)	-73.0%
<b>82</b>	Headworks/Solids Removal and Repair	22,000	22,000	-	0.0%
<b>83</b>	HVAC	15,500	27,350	11,850	76.5%
<b>84</b>	Mixers/Valves/Repair Kits/ Actuators	25,000	25,000	-	0.0%
<b>85</b>	Monitor Wells Repair	5,000	5,000	-	0.0%
<b>86</b>	Pumps/Motors Repair	185,000	185,000	-	0.0%
<b>87</b>	Solids Handling Eq Repair	5,000	1,350	(3,650)	-73.0%
<b>88</b>	Admin Technologies Comm	113,200	264,700	151,500	133.8%
<b>89</b>	Chemicals	634,694	525,000	(109,694)	-17.3%
<b>90</b>	Outside Services/Repairs	135,838	153,550	17,712	13.0%
<b>91</b>	Fire Ext. Testing Cust. Base	2,200	2,200	-	0.0%



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
District-Wide Budget Detail**

		A	B	C = B - A	D = C / A
<b>Schedule A.2 Total Budget Detail</b>		<b>FY 2025-26 Adopted Budget</b>	<b>FY 2026-27 Preliminary Budget</b>	<b>Increase / (Decrease) \$</b>	<b>Increase / (Decrease) %</b>
92	Spraying - Weeds & Insects	42,751	42,900	149	0.3%
93	Snow Removal	7,200	7,200	-	0.0%
94	Uniform Laundry	1,062	42,000	40,938	3854.8%
95	Fire Hydrant Maintenance	56,625	79,630	23,005	40.6%
96	Service Maintenance Contracts	128,558	141,760	13,202	10.3%
97	Groundwater Monitoring	50,000	10,800	(39,200)	-78.4%
98	Instrumentation Tech	8,500	8,500	-	0.0%
99	Ozone System PM	10,000	7,300	(2,700)	-27.0%
100	Backflow Device Testing	4,000	2,920	(1,080)	-27.0%
101	SCADA Consulting	10,000	10,000	-	0.0%
102	Hauling /Dig/Crane/Excavator	5,000	5,000	-	0.0%
103	Pave/Seal/Asphalt Repair	75,000	75,000	-	0.0%
104	Drug & Alcohol Testing	5,000	5,000	-	0.0%
105	Septic Hauling Bio-solids Hauling	50,000	13,500	(36,500)	-73.0%
106	Tank Cleaning	64,730	29,200	(35,530)	-54.9%
107	Building Repairs	80,000	40,000	(40,000)	-50.0%
108	UV System PM	10,000	10,000	-	0.0%
109	Recruiting	29,751	25,250	(4,501)	-15.1%
110	Claims/Damages	5,000	5,000	-	0.0%
111	Computer License/Maintenance Contracts	427,895	626,010	198,115	46.3%
112	Janitorial Services	32,840	29,360	(3,480)	-10.6%
113	Laboratory Services	160,000	225,000	65,000	40.6%
114	Rentals (Non Vehicles/Equip)	5,000	5,000	-	0.0%
115	Outside Legal Fees	350,000	485,000	135,000	38.6%
116	Accounting/Auditing	50,400	50,400	-	0.0%
117	Advertising/Publicity	4,500	7,500	3,000	66.7%
118	Public Outreach	-	-	-	0.0%
119	Professional Services	1,752,931	1,103,350	(649,581)	-37.1%
120	Operating Exp/Fuel & Oil	385,000	400,000	15,000	3.9%
121	Repairs and Parts	185,000	185,000	-	0.0%
122	Repair - Generators	30,000	30,000	-	0.0%
123	Rental Exp/Vehicle and Eq	11,500	11,500	-	0.0%
124	Lease Expense/Vehicle Eq	36,000	36,000	-	0.0%
125	Forms and Supplies	2,151	2,150	(1)	0.0%
126	Permits and Licenses	42,551	42,550	(1)	0.0%
127	Late Fees	-	-	-	0.0%
128	Postage	12,500	12,500	-	0.0%
129	Publications/Subscriptions	13,051	3,050	(10,001)	-76.6%
130	Memberships/Dues	142,346	191,030	48,684	34.2%
131	Recording/Title Reports	1,700	2,900	1,200	70.6%
132	Printing	500	500	-	0.0%
133	Training, Conf & Travel	149,951	161,450	11,499	7.7%
134	Other Travel Costs	7,402	12,270	4,868	65.8%
135	Purchased Water	147,980	14,600	(133,380)	-90.1%
136	New Hogan Op/Maint Expense	346,020	450,000	103,980	30.1%
137	Retiree Health Costs	1,050,000	1,397,510	347,510	33.1%
138	Bad Debt Expense	54,000	70,000	16,000	29.6%
139	Rate Assistance Program	60,000	60,000	-	0.0%
140	Unemployment Claims	36,000	18,000	(18,000)	-50.0%



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
District-Wide Budget Detail**

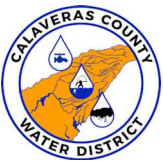
		A	B	C = B - A	D = C / A
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
141	Insurance	485,600	483,320	(2,280)	-0.5%
142	State Water/Sewer Fees	310,000	322,000	12,000	3.9%
143	Federal Dam & Admin Fees	781,224	782,000	776	0.1%
144	State Water Right Fees	155,663	156,000	337	0.2%
145	Mandated Plans	284,080	10,000	(274,080)	-96.5%
146	Water Conservation	4,000	4,000	-	0.0%
147	Third Party Payment Processing	522,743	504,600	(18,143)	-3.5%
148	Misc Operating Expense	-	-	-	0.0%
149	Calaveras County Fees	5,000	7,500	2,500	50.0%
150	LAFCO Contribution	13,100	13,100	-	0.0%
150	Miscellaneous Non-Operating Costs	-	-	-	0.0%
151	<b>Total Services and Supplies</b>	<b>13,215,533</b>	<b>12,297,930</b>	<b>(917,603)</b>	<b>-6.9%</b>
153	<b>Capital Outlay</b>				
154	Vehicles Purchased	-	-	-	0.0%
155	Vehicles Capital Lease - Current	521,211	650,400	129,189	24.8%
156	Vehicles Capital Lease -New	-	16,100	16,100	0.0%
157	Equipment Purchased	516,291	422,000	(94,291)	-18.3%
158	Projects	928,880	308,000	(620,880)	-66.8%
159	<b>Total Capital Outlay</b>	<b>1,966,382</b>	<b>1,396,500</b>	<b>(569,882)</b>	<b>-29.0%</b>
160	<b>Total O&amp;M Expense Budget</b>	<b>29,230,518</b>	<b>28,577,080</b>	<b>(653,438)</b>	<b>-2.2%</b>
161	<b>Transfers Out</b>				
162	Transfer Out - Capital Projects	5,400,000	6,886,420	1,486,420	27.5%
163	Transfer Out - Reserves	352,882	101,593	(251,289)	-71.2%
161	<b>Transfers Out</b>	<b>5,752,882</b>	<b>6,988,013</b>	<b>1,235,131</b>	<b>21.5%</b>
165	<b>Debt Service</b>				
166	Interest Exp - PERS UAL Loan	120,201	108,980	(11,221)	-9.3%
167	Interest Exp - USDA AMI Loan	80,553	78,940	(1,613)	-2.0%
168	Interest Exp - VacCon Truck 2021	566	-	(566)	-100.0%
169	Interest Exp - USDA EP Reach 3A	50,099	48,940	(1,159)	-2.3%
170	Interest Exp - USDA Arnold Interim Loan	20,388	-	(20,388)	-100.0%
171	Interest Exp - Water Fund Loan	5,678	5,680	2	0.0%
172	Interest Exp - New Hogan Loan	1,375	-	(1,375)	-100.0%
173	Interest Exp - Water CIP Loan 2022	512,236	488,570	(23,666)	-4.6%
174	Interest Exp - Sewer CIP Loan 2022	312,256	298,140	(14,116)	-4.5%
175	Interest Exp - Water CIP Loan 2025	564,952	778,090	213,138	37.7%
176	Interest Exp - Sewer CIP Loan 2025	-	428,400	428,400	0.0%
177	Principal Payment - PERS UAL Loan	338,000	337,000	(1,000)	-0.3%
178	Principal Payment - USDA AMI Loan	92,000	94,000	2,000	2.2%
179	Principal Payment - VacCon Truck 2021	61,401	-	(61,401)	-100.0%
180	Principal Payment - USDA EP Reach 3A	51,000	52,200	1,200	2.4%
181	Principal Payment - Water Fund Loan	283,900	131,670	(152,230)	-53.6%
182	Principal Payment - New Hogan	48,837	-	(48,837)	-100.0%
183	Principal Payment - Water CIP Loan 2022	805,000	828,000	23,000	2.9%
184	Principal Payment - Sewer CIP Loan 2022	441,000	455,000	14,000	3.2%
185	Principal Payment - Water CIP Loan 2025	460,796	263,430	(197,366)	-42.8%
186	<b>Total Debt Service</b>	<b>4,250,238</b>	<b>4,397,040</b>	<b>146,802</b>	<b>3.5%</b>
187					
188	<b>Total Expenses</b>	<b>39,233,638</b>	<b>39,962,133</b>	<b>728,495</b>	<b>1.9%</b>
189	<b>Net Addition to/(Use of) Operations</b>	<b>\$ 889,564</b>	<b>\$ 2,246,509</b>	<b>\$ (311,538)</b>	



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Transfer Summary**

	<b>TRANSFER OUT FUND</b>	<b>RECEIVING FUND</b>	<b>AMOUNT</b>	<b>PURPOSE</b>
1	300 - Water	308 - Water Interest Reserve	\$ 23,559	Reach 3A, AMI AMR debt reserve requirements
2	300 - Water	320 - CIP Water	4,700,000	Water operations contribution to Water CIP
3	500 - Wastewater	300 - Water	131,680	Repayment of internal loan between Water and Wastewater
4	500 - Wastewater	508 - Wastewater Interest Reserve	78,035	Reach 3A, AMI AMR, Interim Sewer CIP loan debt reserve requirements
5	500 - Wastewater	520 - CIP Wastewater	2,186,420	Wastewater operations contribution to Wastewater CIP
6		<b>Total</b>	<b>\$ 7,119,693</b>	

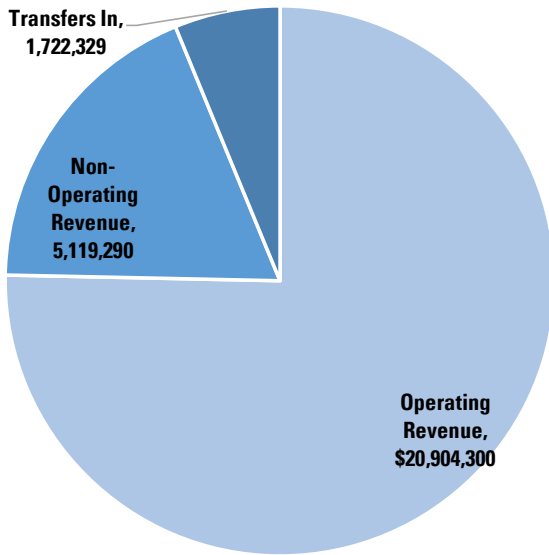
	<b>TRANSFER OUT FUND</b>	<b>RECEIVING FUND</b>	<b>AMOUNT</b>	<b>PURPOSE</b>
1	325 - Water Capital R&R	300 - Water	\$ 1,590,649	Repayment of Reach 3A principal and interest, AMI loan principal and interest, Water Loan 2022 principal and interest
2	408 - Hydro Interest Reserve	400 - Hydro	409,910	Use of FERC Relicensing reserve funds for related expenses
3	525 - Wastewater Capital R&R	500 - Wastewater	753,144	Repayment of Sewer CIP Loan 2022 principal and interest
4		<b>Total</b>	<b>\$ 2,753,703</b>	



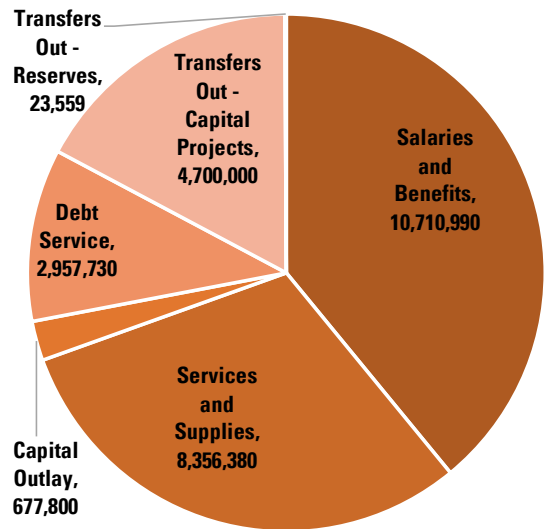
## Calaveras County Water District FY 2026-2027 Preliminary Budget Water Fund Budget Summary

Schedule B.1 Water Budget Summary		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Sources</b>				
<b>2</b>	Operating Revenue	\$ 19,760,468	\$ 20,904,300	\$ 1,143,832	5.8%
<b>3</b>	Non-Operating Revenue	3,944,039	5,119,290	1,175,251	29.8%
<b>4</b>	Transfers In	2,782,204	1,722,329	(1,059,875)	-38.1%
<b>5</b>	<b>Total Sources</b>	<b>26,486,711</b>	<b>27,745,919</b>	<b>1,259,208</b>	<b>-2.5%</b>
<b>6</b>	<b>Uses</b>				
<b>7</b>	Salaries and Benefits	10,037,101	10,710,990	673,889	6.7%
<b>8</b>	Services and Supplies	8,556,142	8,356,380	(199,762)	-2.3%
<b>9</b>	Capital Outlay	1,284,249	677,800	(606,449)	-47.2%
<b>10</b>	Debt Service	3,033,014	2,957,730	(75,284)	-2.5%
<b>11</b>	Transfers Out - Capital Projects	3,400,000	4,700,000	1,300,000	38.2%
<b>12</b>	Transfers Out - Reserves	352,882	23,559	(329,323)	-93.3%
<b>13</b>	<b>Total Uses</b>	<b>26,663,388</b>	<b>27,426,459</b>	<b>763,071</b>	<b>2.9%</b>
<b>14</b>	<b>Net Addition to/(Use of) Water Operations</b>	<b>\$ (176,677)</b>	<b>\$ 319,461</b>	<b>\$ 496,137</b>	

**TOTAL WATER INFLOWS: \$27,745,919**



**TOTAL WATER OUTFLOWS: \$27,426,459**





**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Revenues</b>				
<b>2</b>	<b>Operating Revenue</b>				
<b>3</b>	Water Sales/Resid Fixed	\$ 18,786,500	\$ 15,076,200	\$ (3,710,300)	-19.7%
<b>4</b>	Water Sales/Resid Usage	-	5,025,400	5,025,400	0%
<b>5</b>	Irrigation Water Sales	12,800	-	(12,800)	-100%
<b>6</b>	Water Sales - Fire Hydrant	319,254	250,000	(69,254)	-22%
<b>7</b>	Inspection Fees	-	100	100	0%
<b>8</b>	Account Establishment Fees	37,100	30,000	(7,100)	-19%
<b>9</b>	Delinquent Account Charge	154,394	150,000	(4,394)	-3%
<b>10</b>	Termination of Services	-	1,000	1,000	0%
<b>11</b>	Backflow Certification Testing	3,500	-	(3,500)	-100%
<b>12</b>	Install Water Meter	26,700	30,000	3,300	12%
<b>13</b>	Repair Labor/Materials	2,000	1,000	(1,000)	-50%
<b>14</b>	Reimbursable Expense	198,220	150,000	(48,220)	-24%
<b>15</b>	Other Water/Sewer Charges	-	100	100	0%
<b>16</b>	Concept Approval Fees	-	500	500	0%
<b>17</b>	Miscellaneous Operating Revenue	220,000	190,000	(30,000)	-14%
<b>18</b>	<b>Total Operating Revenue</b>	<b>19,760,468</b>	<b>20,904,300</b>	<b>1,143,832</b>	<b>5.8%</b>
<b>19</b>	<b>Non-Operating Revenue</b>				
<b>20</b>	Rental Revenue	60,590	15,000	(45,590)	-75%
<b>21</b>	Interest Income/CCWD Investments	80,365	70,000	(10,365)	-13%
<b>22</b>	Lease Interest Revenue	-	-	-	0%
<b>23</b>	Property Taxes	3,150,635	3,475,790	325,155	10%
<b>24</b>	Standby Fees	122,590	50,000	(72,590)	-59%
<b>25</b>	Power Sales - North Fork	-	-	-	0%
<b>26</b>	Lease Revenue	-	-	-	0%
<b>27</b>	Power Sales - New Hogan	-	-	-	0%
<b>28</b>	Grant Revenue/Federal Agencies	238,379	975,000	736,621	309%
<b>29</b>	Grant Revenue/State Agencies	-	307,500	307,500	0%
<b>30</b>	Other Non-Operating Revenue	281,250	221,000	(60,250)	-21%
<b>31</b>	Miscellaneous Income	10,230	5,000	(5,230)	-51%
<b>32</b>	<b>Total Non-Operating Revenues</b>	<b>3,944,039</b>	<b>5,119,290</b>	<b>1,175,251</b>	<b>29.8%</b>
<b>33</b>	<b>Total Revenues</b>	<b>23,704,507</b>	<b>26,023,590</b>	<b>2,319,083</b>	<b>9.8%</b>
<b>34</b>	<b>Transfer In</b>				
<b>35</b>	Transfer In - Debt (325)	1,590,888	1,590,649	(239)	0%
<b>36</b>	Transfer In - CIP (320)	641,716	-	(641,716)	-100%
<b>37</b>	Transfer In - Water Loan	283,900	131,680	(152,220)	-54%
<b>38</b>	Transfer In - Operating (325)	65,700	-	(65,700)	-100%
<b>39</b>	Transfer In - Operating (308)	200,000	-	(200,000)	-100%
<b>40</b>	<b>Total Transfers In</b>	<b>2,782,204</b>	<b>1,722,329</b>	<b>(1,059,875)</b>	<b>-38.1%</b>
<b>41</b>	<b>Total Sources</b>	<b>\$ 26,486,711</b>	<b>\$ 27,745,919</b>	<b>\$ 1,259,208</b>	<b>4.8%</b>



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>42</b>	<b>O&amp;M Expenses</b>				
<b>43</b>	<b>Salaries and Benefits</b>				
<b>44</b>	Salaries Wages	\$ 5,710,670	\$ 6,283,650	\$ 572,980	10.0%
<b>45</b>	Payouts	150,883	188,310	37,427	24.8%
<b>46</b>	On Call Pay	15,403	18,720	3,317	21.5%
<b>47</b>	Standby Pay	17,885	17,890	5	0.0%
<b>48</b>	Overtime	157,151	181,660	24,509	15.6%
<b>49</b>	CTO Payouts	144,744	144,750	6	0.0%
<b>50</b>	Benefits	2,587,948	2,509,310	(78,638)	-3.0%
<b>51</b>	Retirement Expense	616,470	606,000	(10,470)	-1.7%
<b>52</b>	CalPERS UAL	597,315	720,370	123,055	20.6%
<b>53</b>	Retirement Health Savings	38,632	40,330	1,698	4.4%
<b>54</b>	<b>Total Salaries and Benefits</b>	<b>10,037,101</b>	<b>10,710,990</b>	<b>673,889</b>	<b>6.7%</b>
<b>55</b>	<b>Services and Supplies</b>				
<b>56</b>	Power	1,498,183	1,043,820	(454,363)	-30.3%
<b>57</b>	Water	8,760	8,760	-	0.0%
<b>58</b>	Sewage	32,850	32,850	-	0.0%
<b>59</b>	Telephone	99,330	107,710	8,380	8.4%
<b>60</b>	Refuse/Disposal	18,250	18,250	-	0.0%
<b>61</b>	Materials & Supplies	207,686	186,660	(21,026)	-10.1%
<b>62</b>	Herbicide	1,095	1,200	105	9.6%
<b>63</b>	Safety Equipment/Consumables	30,076	32,310	2,234	7.4%
<b>64</b>	Tools	35,040	33,220	(1,820)	-5.2%
<b>65</b>	Uniforms - New	16,060	14,600	(1,460)	-9.1%
<b>66</b>	Materials and Supplies - CalFire	13,140	5,840	(7,300)	-55.6%
<b>67</b>	Safety Equipment	44,895	44,900	5	0.0%
<b>68</b>	Lab Supplies, Consumables	36,500	36,500	-	0.0%
<b>69</b>	Ozone System Parts	10,000	10,950	950	9.5%
<b>70</b>	UV Bulb Replacement	-	-	-	0.0%
<b>71</b>	Electrical Parts Replacement	51,100	65,700	14,600	28.6%
<b>72</b>	Leak Repair Supplies	200,000	146,000	(54,000)	-27.0%
<b>73</b>	Road Repair Materials	22,813	25,920	3,107	13.6%
<b>74</b>	SCADA, Radio Supplies	38,003	38,000	(3)	0.0%
<b>75</b>	Septic Tanks, Repair & New	-	-	-	0.0%
<b>76</b>	Meters, New & Replacement	31,000	22,630	(8,370)	-27.0%
<b>77</b>	Aerator/Compressor Repair	13,140	13,140	-	0.0%
<b>78</b>	Computers/Peripherals	7,300	-	(7,300)	-100.0%
<b>79</b>	Controls Sys Pressure Transducer	-	-	-	0.0%
<b>80</b>	Headworks Solid Removal Rep.	-	16,060	16,060	0.0%
<b>81</b>	HVAC	11,315	19,970	8,655	76.5%
<b>82</b>	Mixers/Valves/Repair Kits/ Actuators	18,250	18,250	-	0.0%
<b>83</b>	Monitor Wells Repair	3,650	3,650	-	0.0%
<b>84</b>	Pumps/Motors Repair	135,050	135,050	-	0.0%
<b>85</b>	Solids Handling Equip Repair	-	-	-	0.0%
<b>86</b>	Admin Technologies Comm	82,636	193,230	110,594	133.8%



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Detail**

		<b>A</b>	<b>B</b>	<b>C = B - A</b>	<b>D = C / A</b>
<b>Schedule B.2 Water Budget Detail</b>		<b>FY 2025-26 Adopted Budget</b>	<b>FY 2026-27 Preliminary Budget</b>	<b>Increase / (Decrease) \$</b>	<b>Increase / (Decrease) %</b>
<b>87</b>	Chemicals	395,202	383,250	(11,952)	-3.0%
<b>88</b>	Outside Services/Repairs	99,162	112,090	12,928	13.0%
<b>89</b>	Fire Ext. Testing Cust. Base	1,606	1,610	4	0.2%
<b>90</b>	Spraying - Weeds & Insects	31,208	31,320	112	0.4%
<b>91</b>	Snow Removal	5,256	5,260	4	0.1%
<b>92</b>	Uniform Launder	775	30,000	29,225	3771.0%
<b>93</b>	Fire Hydrant Maintenance	41,336	58,130	16,794	40.6%
<b>94</b>	Service Maintenance Contracts	93,847	103,480	9,633	10.3%
<b>95</b>	Groundwater Monitoring	-	-	-	0.0%
<b>96</b>	Instrumentation Tech	6,205	6,210	5	0.1%
<b>97</b>	Ozone System PM	10,000	7,300	(2,700)	-27.0%
<b>98</b>	Backflow Device Testing	4,000	2,920	(1,080)	-27.0%
<b>99</b>	SCADA Consulting	7,300	7,300	-	0.0%
<b>100</b>	Hauling /Dig/Crane/Excavator	3,650	3,650	-	0.0%
<b>101</b>	Pave/Seal/Asphalt Repair	54,750	54,750	-	0.0%
<b>102</b>	Drug & Alcohol Testing	3,650	3,650	-	0.0%
<b>103</b>	Septic Hauling	-	-	-	0.0%
<b>104</b>	Tank Cleaning	64,730	29,200	(35,530)	-54.9%
<b>105</b>	Building Repairs	58,400	29,200	(29,200)	-50.0%
<b>106</b>	UV System PM	7,300	7,300	-	0.0%
<b>107</b>	Recruiting	21,718	18,430	(3,288)	-15.1%
<b>108</b>	Claims/Damages	3,650	3,650	-	0.0%
<b>109</b>	Computer License/Maintenance Contracts	312,363	456,990	144,627	46.3%
<b>110</b>	Janitorial Services	23,973	21,430	(2,543)	-10.6%
<b>111</b>	Laboratory Services	116,800	164,250	47,450	40.6%
<b>112</b>	Rentals (Non Vehicles/Equip)	3,650	3,650	-	0.0%
<b>113</b>	Outside Legal Fees	167,900	266,450	98,550	58.7%
<b>114</b>	Accounting/Auditing	36,792	36,790	(2)	0.0%
<b>115</b>	Advertising/Publicity	3,285	5,480	2,195	66.8%
<b>116</b>	Professional Services	1,008,841	887,800	(121,041)	-12.0%
<b>117</b>	Operating Exp/Fuel & Oil	281,050	292,000	10,950	3.9%
<b>118</b>	Repairs and Parts	135,050	135,050	-	0.0%
<b>119</b>	Repair - Generators	21,900	21,900	-	0.0%
<b>120</b>	Rental Exp/Vehicle and Eq	8,395	8,400	5	0.1%
<b>121</b>	Lease Expense/Vehicle Eq	26,280	26,280	-	0.0%
<b>122</b>	Forms and Supplies	1,570	1,570	-	0.0%
<b>123</b>	Permits and Licenses	31,062	31,060	(2)	0.0%
<b>124</b>	Late Fees	-	-	-	0.0%
<b>125</b>	Postage	9,125	9,130	5	0.1%
<b>126</b>	Publications/Subscriptions	9,527	2,230	(7,297)	-76.6%
<b>127</b>	Memberships/Dues	103,912	123,270	19,358	18.6%
<b>128</b>	Recording/Title Reports	1,241	2,120	879	70.8%
<b>129</b>	Printing	365	370	5	1.4%
<b>130</b>	Training, Conf & Travel	109,464	117,860	8,396	7.7%
<b>131</b>	Other Travel Costs	5,403	8,610	3,207	59.4%



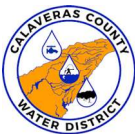
**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
132	Purchased Water	20,000	14,600	(5,400)	-27.0%
133	New Hogan Op/Maint Expense	346,020	328,500	(17,520)	-5.1%
134	Retiree Health Costs	766,500	1,020,180	253,680	33.1%
135	Bad Debt Expense	39,420	51,100	11,680	29.6%
136	Rate Assistance Program	43,800	43,800	-	0.0%
137	Unemployment Claims	26,280	13,140	(13,140)	-50.0%
138	Insurance	354,488	352,820	(1,668)	-0.5%
139	State Water/Sewer Fees	226,300	235,060	8,760	3.9%
140	Federal Dam & Admin Fees	32,016	44,000	11,984	37.4%
141	State Water Right Fees	45,988	63,000	17,012	37.0%
142	Mandated Plans	259,780	7,300	(252,480)	-97.2%
143	Water Conservation	2,920	2,920	-	0.0%
144	Third Party Payment Processing	381,602	368,360	(13,242)	-3.5%
145	Misc Operating Expense	-	-	-	0.0%
146	Investment Agent Fees	-	-	-	0.0%
147	Calaveras County Fees	3,650	5,480	1,830	50.1%
148	LAFCO Contribution	9,563	9,560	(3)	0.0%
148	Miscellaneous Non-Operating Costs	-	-	-	0.0%
149	<b>Total Services and Supplies</b>	<b>8,556,142</b>	<b>8,356,380</b>	<b>(199,762)</b>	<b>-2.3%</b>
151	<b>Capital Outlay</b>				
152	Vehicles Purchased	-	-	-	0.0%
153	Vehicles Capital Lease - Current	380,484	474,790	94,306	24.8%
154	Vehicles Capital Lease -New	-	11,750	11,750	0.0%
155	Equipment Purchased	139,585	167,900	28,315	20.3%
156	Projects	764,180	23,360	(740,820)	-96.9%
157	<b>Total Capital Outlay</b>	<b>1,284,249</b>	<b>677,800</b>	<b>(606,449)</b>	<b>-47.2%</b>
158	<b>Total O&amp;M Expense Budget</b>	<b>19,877,492</b>	<b>19,745,170</b>	<b>(132,322)</b>	<b>-0.7%</b>
159	<b>Transfer Out</b>				
160	Transfer Out - Capital Projects (Current)	3,400,000	4,700,000	1,300,000	38.2%
161	Transfer Out - Debt Reserve	-	23,559	23,559	0.0%
162	Transfer Out - Reserves	352,882	-	(352,882)	-100.0%
163	<b>Total Transfers Out</b>	<b>3,752,882</b>	<b>4,723,559</b>	<b>970,677</b>	<b>25.9%</b>
164	<b>Debt Service</b>				
165	Interest Exp - PERS UAL Loan	87,747	79,550	(8,197)	-9.3%
166	Interest Exp - USDA AMI Loan	80,553	78,940	(1,613)	-2.0%
167	Interest Exp - VacCon Truck 2021	413	-	(413)	-100.0%
168	Interest Exp - USDA EP Reach 3A	50,099	48,940	(1,159)	-2.3%
169	Interest Exp - New Hogan Loan	1,004	-	(1,004)	-100.0%
170	Interest Exp - Water CIP Loan 2022	512,236	488,570	(23,666)	-4.6%
171	Interest Exp - Water Rev Loan	-	-	-	0.0%
172	Interest Exp - Water CIP Loan 2025	564,952	778,090	213,138	37.7%
173	Principal Payment - PERS UAL Loan	246,740	246,010	(730)	-0.3%
174	Principal Payment - USDA AMI Loan	92,000	94,000	2,000	2.2%
175	Principal Payment - VacCon Truck 2021	44,823	-	(44,823)	-100.0%



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
176	Principal Payment - USDA EP Reach 3A	51,000	52,200	1,200	2.4%
177	Principal Payment - New Hogan	35,651	-	(35,651)	-100.0%
178	Principal Payment - Water CIP Loan 2022	805,000	828,000	23,000	2.9%
179	Principal Payment - Water CIP Loan 2025	460,796	263,430	(197,366)	-42.8%
<b>180</b>	<b>Total Debt Service</b>	<b>3,033,014</b>	<b>2,957,730</b>	<b>(75,284)</b>	<b>-2.5%</b>
<b>181</b>	<b>Total Expenses</b>	<b>26,663,388</b>	<b>27,426,459</b>	<b>763,071</b>	<b>2.9%</b>
<b>182</b>	<b>Net Addition to/(Use of) Water Operations</b>	<b>\$ (176,677)</b>	<b>\$ 319,461</b>	<b>\$ 496,137</b>	



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Water Fund Budget Projections**

<b>Schedule B.3 Water Budget Projections</b>		<b>FY 2025-26 Adopted Budget</b>	<b>FY 2026-27 Preliminary Budget</b>	<b>FY 2027-28 Projected Budget</b>	<b>FY 2028-29 Projected Budget</b>	<b>FY 2029-30 Projected Budget</b>	<b>FY 2030-31 Projected Budget</b>
<b>1</b>	<b>Sources</b>						
2	Operating Revenue <sup>(1)</sup>	\$ 19,760,468	\$ 20,904,300	\$ 22,343,520	\$ 22,376,912	\$ 22,411,640	\$ 22,447,757
3	Non-Operating Revenue <sup>(2)</sup>	3,944,039	5,119,290	3,920,746	4,006,670	4,094,612	4,184,626
4	Transfers In <sup>(3)</sup>	2,782,204	1,722,329	1,722,329	1,722,329	1,722,329	1,722,329
5	<b>Total Sources</b>	<b>26,486,711</b>	<b>27,745,919</b>	<b>27,986,595</b>	<b>28,105,911</b>	<b>28,228,582</b>	<b>28,354,713</b>
<b>6</b>	<b>Uses</b>						
7	Salaries and Benefits <sup>(4)</sup>	10,037,101	10,710,990	11,246,540	11,808,866	12,399,310	13,019,275
8	Services and Supplies <sup>(5)</sup>	8,556,142	8,356,380	8,648,853	8,951,563	9,264,868	9,589,138
9	Capital Outlay <sup>(6)</sup>	1,284,249	677,800	701,523	726,076	751,489	777,791
10	Debt Service <sup>(7)</sup>	3,033,014	2,957,730	2,883,288	2,883,078	2,882,552	2,881,391
11	Transfers Out - Capital Projects <sup>(8)</sup>	3,400,000	4,700,000	3,800,000	4,075,000	3,200,000	3,200,000
12	Transfers Out - Reserves <sup>(9)</sup>	352,882	23,559	23,559	23,559	23,559	23,559
13	<b>Total Uses</b>	<b>26,663,388</b>	<b>27,426,459</b>	<b>27,303,763</b>	<b>28,468,143</b>	<b>28,521,777</b>	<b>29,491,154</b>
14	<b>Net Addition to/(Use of) Water Operations</b>	<b>\$ (176,677)</b>	<b>\$ 319,461</b>	<b>\$ 682,832</b>	<b>\$ (362,232)</b>	<b>\$ (293,195)</b>	<b>\$ (1,136,441)</b>
	<b>Debt Service Coverage</b>		<b>1.69</b>	<b>1.97</b>	<b>1.70</b>	<b>1.42</b>	<b>1.13</b>

<sup>(1)</sup> Assumes full rate increases through FY 28, then no rate increase for future years. Other operating revenues escalate at 4%

<sup>(2)</sup> Property tax escalates at 2% and all other revenues escalate at 4%

<sup>(3)</sup> Consistent transfers in for debt service

<sup>(4)</sup> Escalates at 5%

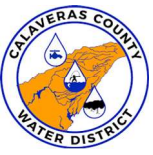
<sup>(5)</sup> Escalates at 3.5%

<sup>(6)</sup> Escalates at 3.5%

<sup>(7)</sup> Actual debt service

<sup>(8)</sup> Based on 5-year CIP budget

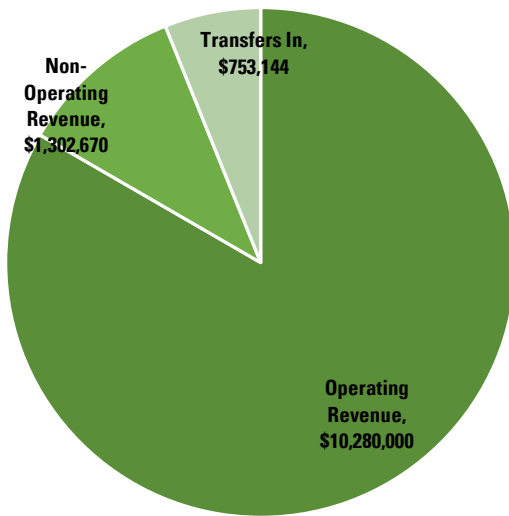
<sup>(9)</sup> Debt reserve required transfers



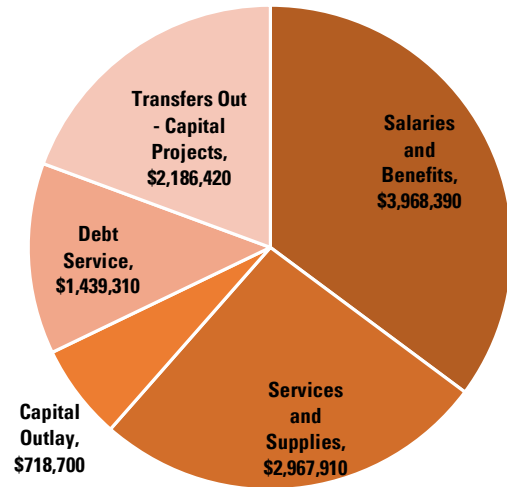
**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Wastewater Fund Budget Summary**

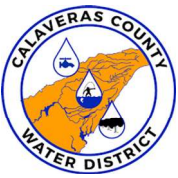
Schedule C.1 Wastewater Budget Summary		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Sources</b>				
2	Operating Revenue	\$ 9,735,360	\$ 10,280,000	\$ 544,640	5.6%
3	Non-Operating Revenue	927,192	1,302,670	375,478	40.5%
4	Transfers In	1,080,113	753,144	(326,969)	-30.3%
<b>5</b>	<b>Total Sources</b>	<b>11,742,665</b>	<b>12,335,814</b>	<b>593,149</b>	<b>5.1%</b>
<b>6</b>	<b>Uses</b>				
7	Salaries and Benefits	3,712,351	3,968,390	256,039	6.9%
8	Services and Supplies	3,309,358	2,967,910	(341,448)	-10.3%
9	Capital Outlay	682,133	718,700	36,567	5.4%
10	Debt Service	1,217,224	1,439,310	222,086	18.2%
11	Transfers Out - Capital Projects	2,000,000	2,186,420	186,420	9.3%
12	Transfers Out - Reserves	-	78,035	78,035	0.0%
<b>13</b>	<b>Total Uses</b>	<b>10,921,066</b>	<b>11,358,765</b>	<b>437,699</b>	<b>4.0%</b>
<b>14</b>	<b>Net Addition to/(Use of) Wastewater Operations</b>	<b>\$ 821,599</b>	<b>\$ 977,049</b>	<b>\$ 155,450</b>	

**TOTAL WASTEWATER INFLOWS: \$12,335,814**



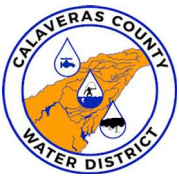
**TOTAL WASTEWATER OUTFLOWS: \$11,358,765**





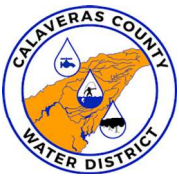
## Calaveras County Water District FY 2026-2027 Preliminary Budget Wastewater Fund Budget Detail

		A	B	C = B - A	D = C / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Revenues</b>				
<b>2</b>	<b>Operating Revenue</b>				
<b>3</b>	Sewer Sales/Resid Fixed	\$ 9,645,300	\$ 10,224,000	\$ 578,700	6.0%
<b>4</b>	Inspection Fees	4,000	3,000	(1,000)	-25.0%
<b>5</b>	Account Establishment Fees	800	500	(300)	-37.5%
<b>6</b>	Delinquent Account Charge	20,400	-	(20,400)	-100.0%
<b>7</b>	Termination of Services	-	100	100	0.0%
<b>8</b>	Repair Labor/Materials	3,000	2,000	(1,000)	-33.3%
<b>9</b>	Reimbursable Expense	31,860	5,000	(26,860)	-84.3%
<b>10</b>	Concept Approval Fees	-	200	200	0.0%
<b>11</b>	Cost to Serve	-	100	100	0.0%
<b>12</b>	Commercial Account Review	-	100	100	0.0%
<b>13</b>	Other Water/Sewer Charges	-	-	-	0.0%
<b>14</b>	Miscellaneous Operating Revenue	30,000	45,000	15,000	50.0%
<b>15</b>	<b>Total Operating Revenue</b>	<b>9,735,360</b>	<b>10,280,000</b>	<b>544,640</b>	<b>5.6%</b>
<b>16</b>	<b>Non-Operating Revenue</b>				
<b>17</b>	Rental Revenue	22,410	-	(22,410)	-100.0%
<b>18</b>	Interest Income/CCWD Investments	-	-	-	0.0%
<b>19</b>	Property Taxes	754,025	1,285,570	531,545	70.5%
<b>20</b>	Standby Fees	8,410	15,000	6,590	78.4%
<b>21</b>	Grant Revenue/Federal Agencies	44,827	-	(44,827)	-100.0%
<b>22</b>	Grant Revenue/State Agencies	-	-	-	0.0%
<b>23</b>	Grant Revenues/Other Agencies	-	-	-	0.0%
<b>24</b>	Other Non-Operating Revenue	93,750	100	(93,650)	-99.9%
<b>25</b>	Miscellaneous Income	3,770	2,000	(1,770)	-46.9%
<b>26</b>	<b>Total Non-Operating Revenues</b>	<b>927,192</b>	<b>1,302,670</b>	<b>375,478</b>	<b>40.5%</b>
<b>27</b>	<b>Total Revenues</b>	<b>10,662,552</b>	<b>11,582,670</b>	<b>920,118</b>	<b>8.6%</b>
<b>28</b>	<b>Transfer In</b>				
<b>29</b>	Transfer In - Debt (525)	753,256	753,144	(112)	0.0%
<b>30</b>	Transfer In - CIP (520)	302,557	-	(302,557)	-100.0%
<b>31</b>	Transfer In - Capital Outlay (508)	-	-	-	0.0%
<b>32</b>	Transfer In - Operating (508)	24,300	-	(24,300)	-100.0%
<b>33</b>	<b>Total Transfers In</b>	<b>1,080,113</b>	<b>753,144</b>	<b>(326,969)</b>	<b>-30.3%</b>
<b>34</b>	<b>Total Sources</b>	<b>11,742,665</b>	<b>12,335,814</b>	<b>593,149</b>	<b>5.1%</b>



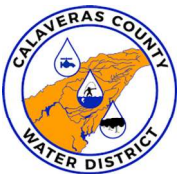
## Calaveras County Water District FY 2026-2027 Preliminary Budget Wastewater Fund Budget Detail

		A	B	C = B - A	D = C / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>35</b>	<b>O&amp;M Expenses</b>				
<b>36</b>	<b>Salaries and Benefits</b>				
<b>37</b>	Salaries Wages	\$ 2,112,166	\$ 2,330,220	\$ 218,054	10.3%
<b>38</b>	Payouts	55,807	69,670	13,863	24.8%
<b>39</b>	On Call Pay	5,697	6,920	1,223	21.5%
<b>40</b>	Standby Pay	6,615	6,620	5	0.1%
<b>41</b>	Overtime	58,124	67,240	9,116	15.7%
<b>42</b>	CTO Payouts	53,535	53,540	5	0.0%
<b>43</b>	Benefits	957,186	928,120	(29,066)	-3.0%
<b>44</b>	Retirement Expense	228,009	224,690	(3,319)	-1.5%
<b>45</b>	CalPERS UAL	220,924	266,430	45,506	20.6%
<b>46</b>	Retirement Health Savings	14,288	14,940	652	4.6%
<b>47</b>	<b>Total Salaries and Benefits</b>	<b>3,712,351</b>	<b>3,968,390</b>	<b>256,039</b>	<b>6.9%</b>
<b>48</b>	<b>Services and Supplies</b>				
<b>49</b>	Power	574,033	386,100	(187,933)	-32.7%
<b>50</b>	Water	3,240	3,240	-	0.0%
<b>51</b>	Sewage	12,150	12,150	-	0.0%
<b>52</b>	Telephone	36,738	39,840	3,102	8.4%
<b>53</b>	Refuse/Disposal	6,750	6,750	-	0.0%
<b>54</b>	Materials & Supplies	76,816	69,040	(7,776)	-10.1%
<b>55</b>	Herbicide	405	450	45	11.1%
<b>56</b>	Safety Equipment/Consumables	11,124	11,950	826	7.4%
<b>57</b>	Tools	12,960	12,290	(670)	-5.2%
<b>58</b>	Uniforms - New	5,940	5,400	(540)	-9.1%
<b>59</b>	Materials and Supplies - CalFire	4,860	2,160	(2,700)	-55.6%
<b>60</b>	Safety Equipment	16,605	16,610	5	0.0%
<b>61</b>	Lab Supplies, Consumables	13,500	13,500	-	0.0%
<b>62</b>	Ozone System Parts	-	-	-	0.0%
<b>63</b>	UV Bulb/MBR Replacement	110,000	29,700	(80,300)	-73.0%
<b>64</b>	Electrical Parts Replacement	18,900	24,300	5,400	28.6%
<b>65</b>	Leak Repair Supplies	-	54,000	54,000	0.0%
<b>66</b>	Road Repair Materials	8,438	9,590	1,152	13.7%
<b>67</b>	SCADA, Radio Supplies	14,056	14,060	4	0.0%
<b>68</b>	Septic Tanks, Repair & New	12,000	3,240	(8,760)	-73.0%
<b>69</b>	Meters, New Conn. & Repl.	-	-	-	0.0%
<b>70</b>	Aerator/Compressor Repair	4,860	4,860	-	0.0%
<b>71</b>	Computers/Peripherals	2,700	-	(2,700)	-100.0%
<b>72</b>	Control System/Pressure Transducer	9,000	2,430	(6,570)	-73.0%
<b>73</b>	Headworks/Solids Removal and Repair	22,000	5,940	(16,060)	-73.0%
<b>74</b>	HVAC	4,185	7,380	3,195	76.3%
<b>75</b>	Mixers/Valves/Repair Kits/ Actuators	6,750	6,750	-	0.0%
<b>76</b>	Monitor Wells Repair	1,350	1,350	-	0.0%
<b>77</b>	Pumps/Motors Repair	49,950	49,950	-	0.0%
<b>78</b>	Solids Handling Eq Repair	5,000	1,350	(3,650)	-73.0%



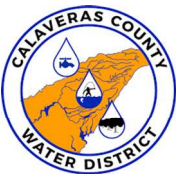
## Calaveras County Water District FY 2026-2027 Preliminary Budget Wastewater Fund Budget Detail

		A	B	C = B - A	D = C / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
79	Admin Technologies Comm	30,564	71,470	40,906	133.8%
80	Chemicals	239,492	141,750	(97,742)	-40.8%
81	Outside Services/Repairs	36,676	41,460	4,784	13.0%
82	Fire Ext. Testing Cust. Base	594	590	(4)	-0.7%
83	Spraying - Weeds & Insects	11,543	11,580	37	0.3%
84	Snow Removal	1,944	1,940	(4)	-0.2%
85	Uniform Launder	287	12,000	11,713	4081.2%
86	Fire Hydrant Maintenance	15,289	21,500	6,211	40.6%
87	Service Maintenance Contracts	34,711	38,270	3,559	10.3%
88	Groundwater Monitoring	50,000	10,800	(39,200)	-78.4%
89	Instrumentation Tech	2,295	2,300	5	0.2%
90	Ozone System PM	-	-	-	0.0%
91	Backflow Device Testing	-	-	-	0.0%
92	SCADA Consulting	2,700	2,700	-	0.0%
93	Hauling /Dig/Crane/Excavator	1,350	1,350	-	0.0%
94	Pave/Seal/Asphalt Repair	20,250	20,250	-	0.0%
95	Drug & Alcohol Testing	1,350	1,350	-	0.0%
96	Septic Hauling Bio-solids Hauling	50,000	13,500	(36,500)	-73.0%
97	Tank Cleaning	-	-	-	0.0%
98	Building Repairs	21,600	10,800	(10,800)	-50.0%
99	UV System PM	2,700	2,700	-	0.0%
100	Recruiting	8,033	6,820	(1,213)	-15.1%
101	Claims/Damages	1,350	1,350	-	0.0%
102	Computer License/Maintenance Contracts	115,532	169,020	53,488	46.3%
103	Janitorial Services	8,867	7,930	(937)	-10.6%
104	Laboratory Services	43,200	60,750	17,550	40.6%
105	Rentals (Non Vehicles/Equip)	1,350	1,350	-	0.0%
106	Outside Legal Fees	62,100	98,550	36,450	58.7%
107	Accounting/Auditing	13,608	13,610	2	0.0%
108	Advertising/Publicity	1,215	2,030	815	67.1%
109	Professional Services	344,090	215,550	(128,540)	-37.4%
110	Operating Exp/Fuel & Oil	103,950	108,000	4,050	3.9%
111	Repairs and Parts	49,950	49,950	-	0.0%
112	Fuel/Repair - Generators	8,100	8,100	-	0.0%
113	Rental Exp/Vehicle and Eq	3,105	3,110	5	0.2%
114	Lease Expense/Vehicle Eq	9,720	9,720	-	0.0%
115	Forms and Supplies	581	580	(1)	-0.2%
116	Permits and Licenses	11,489	11,490	1	0.0%
117	Late Fees	-	-	-	0.0%
118	Postage	3,375	3,380	5	0.1%
119	Publications/Subscriptions	3,524	820	(2,704)	-76.7%
120	Memberships/Dues	38,434	45,590	7,156	18.6%
121	Recording/Title Reports	459	780	321	69.9%
122	Printing	135	140	5	3.7%



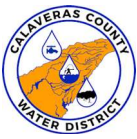
## Calaveras County Water District FY 2026-2027 Preliminary Budget Wastewater Fund Budget Detail

		A	B	C = B - A	D = C / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
123	Training, Conf & Travel	40,487	43,590	3,103	7.7%
124	Other Travel Costs	1,999	3,190	1,191	59.6%
125	Purchased Water	127,980	-	(127,980)	-100.0%
126	New Hogan Op/Maint Expense	-	121,500	121,500	0.0%
127	Retiree Health Costs	283,500	377,330	93,830	33.1%
128	Bad Debt Expense	14,580	18,900	4,320	29.6%
129	Rate Assistance Program	16,200	16,200	-	0.0%
130	Unemployment Claims	9,720	4,860	(4,860)	-50.0%
131	Insurance	131,112	130,500	(612)	-0.5%
132	State Water/Sewer Fees	83,700	86,940	3,240	3.9%
133	Federal Dam & Admin Fees	11,841	-	(11,841)	-100.0%
134	State Water Right Fees	17,009	-	(17,009)	-100.0%
135	Mandated Plans	24,300	2,700	(21,600)	-88.9%
136	Water Efficiency	1,080	1,080	-	0.0%
137	Third Party Payment Processing	141,141	136,240	(4,901)	-3.5%
138	Investment Agent Fees	-	-	-	0.0%
139	Calaveras County Fees	1,350	2,030	680	50.4%
140	LAFCO Contribution	3,537	3,540	3	0.1%
141	Misc. Non-Operating Costs	-	-	-	0.0%
142	<b>Total Services and Supplies</b>	<b>3,309,358</b>	<b>2,967,910</b>	<b>(341,448)</b>	<b>-10.3%</b>
143	<b>Capital Outlay</b>				
144	Vehicles Purchased	-	-	-	0.0%
145	Vehicles Capital Lease - Current	140,727	175,610	34,883	24.8%
146	Vehicles Capital Lease -New	-	4,350	4,350	0.0%
147	Buildings	-	-	-	0.0%
148	Equipment Purchased	376,706	254,100	(122,606)	-32.5%
149	Projects	164,700	284,640	119,940	72.8%
150	<b>Total Capital Outlay</b>	<b>682,133</b>	<b>718,700</b>	<b>36,567</b>	<b>5.4%</b>
151	<b>Total O&amp;M Expense Budget</b>	<b>7,703,842</b>	<b>7,655,000</b>	<b>(48,842)</b>	<b>-0.6%</b>
152	<b>Transfer Out</b>				
153	Transfer Out - Capital Projects (Current)	2,000,000	2,186,420	186,420	9%
154	Transfer Out - Debt Reserves	-	78,035	78,035	0%
155	Transfer Out - Reserves	-	-	-	0%
156	<b>Total Transfers Out</b>	<b>2,000,000</b>	<b>2,264,455</b>	<b>264,455</b>	<b>13%</b>



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Wastewater Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>157</b>	<b>Debt Service</b>				
<b>158</b>	Interest Exp - PERS UAL Loan	32,454	29,420	(3,034)	-9.3%
<b>159</b>	Interest Exp - VacCon Truck 2021	153	-	(153)	-100.0%
<b>160</b>	Interest Exp - USDA Arnold Interim Loan	20,388	-	(20,388)	-100.0%
<b>161</b>	Interest Exp - Water Fund Loan	5,678	5,680	2	0.0%
<b>162</b>	Interest Exp - New Hogan Loan	371	-	(371)	-100.0%
<b>163</b>	Interest Exp - VacCon Truck 2020	-	-	-	0.0%
<b>164</b>	Interest Exp - Sewer CIP Loan 2022	312,256	298,140	(14,116)	-4.5%
<b>165</b>	Interest Exp - Interim Sewer CIP Loan 2025	-	428,400	428,400	0.0%
<b>166</b>	Interest Exp - Water Rev Loan	-	-	-	0.0%
<b>167</b>	Principal Payment - PERS UAL Loan	91,260	90,990	(270)	-0.3%
<b>168</b>	Principal Payment - VacCon Truck 2021	16,578	-	(16,578)	-100.0%
<b>169</b>	Principal Payment - Water Fund Loan	283,900	131,680	(152,220)	-53.6%
<b>170</b>	Principal Payment - New Hogan	13,186	-	(13,186)	-100.0%
<b>171</b>	Principal Payment - VacCon Truck 2020	-	-	-	0.0%
<b>172</b>	Principal Payment - Sewer CIP Loan 2022	441,000	455,000	14,000	3.2%
<b>173</b>	<b>Total Debt Service</b>	<b>1,217,224</b>	<b>1,439,310</b>	<b>222,086</b>	<b>18.2%</b>
<b>174</b>	<b>Total Expenses</b>	<b>10,921,066</b>	<b>11,358,765</b>	<b>437,699</b>	<b>4.0%</b>
<b>175</b>	<b>Net Addition to/(Use of) Wastewater Operations</b>	<b>\$ 821,599</b>	<b>\$ 977,049</b>	<b>\$ 155,450</b>	



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Wastewater Fund Budget Projections**

Schedule C.3 Wastewater Budget Projections	FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	FY 2027-28 Projected Budget	FY 2028-29 Projected Budget	FY 2029-30 Projected Budget	FY 2030-31 Projected Budget
<b>1 Sources</b>						
2 Operating Revenue <sup>(1)</sup>	\$ 9,735,360	\$ 10,280,000	\$ 10,895,680	\$ 10,898,010	\$ 10,900,432	\$ 10,902,952
3 Non-Operating Revenue <sup>(2)</sup>	927,192	1,302,670	1,329,065	1,355,291	1,382,041	1,409,326
4 Transfers In <sup>(3)</sup>	1,080,113	753,144	753,144	753,144	753,144	753,144
<b>5 Total Sources</b>	<b>11,742,665</b>	<b>12,335,814</b>	<b>12,977,889</b>	<b>13,006,445</b>	<b>13,035,618</b>	<b>13,065,422</b>
<b>6 Uses</b>						
7 Salaries and Benefits <sup>(4)</sup>	3,712,351	3,968,390	4,166,810	4,375,150	4,593,907	4,823,603
8 Services and Supplies <sup>(5)</sup>	3,309,358	2,967,910	3,071,787	3,179,299	3,290,575	3,405,745
9 Capital Outlay <sup>(6)</sup>	682,133	718,700	743,855	769,889	796,836	824,725
10 Debt Service <sup>(7)</sup>	1,217,224	1,439,310	1,373,181	1,155,477	1,151,516	1,147,811
11 Transfers Out - Capital Projects <sup>(8)</sup>	2,000,000	2,186,420	1,200,000	1,200,000	1,200,000	1,200,000
12 Transfers Out - Reserves <sup>(9)</sup>	-	78,035	78,035	78,035	78,035	78,035
<b>13 Total Uses</b>	<b>10,921,066</b>	<b>11,358,765</b>	<b>10,633,667</b>	<b>10,757,850</b>	<b>11,110,869</b>	<b>11,479,918</b>
<b>14 Net Addition to/(Use of) Wastewater Operations</b>	<b>\$ 821,599</b>	<b>\$ 977,049</b>	<b>\$ 2,344,222</b>	<b>\$ 2,248,594</b>	<b>\$ 1,924,749</b>	<b>\$ 1,585,505</b>
		2.73	3.09	3.40	3.13	2.84

<sup>(1)</sup> Assumes full rate increases through FY 28, then no rate increase for future years. Other operating revenues escalate at 4%

<sup>(2)</sup> Property tax escalates at 2% and all other revenues escalate at 4%

<sup>(3)</sup> Consistent transfers in for debt service

<sup>(4)</sup> Escalates at 5%

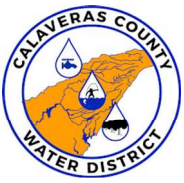
<sup>(5)</sup> Escalates at 3.5%

<sup>(6)</sup> Escalates at 3.5%

<sup>(7)</sup> Actual debt service

<sup>(8)</sup> Based on 5-year CIP budget

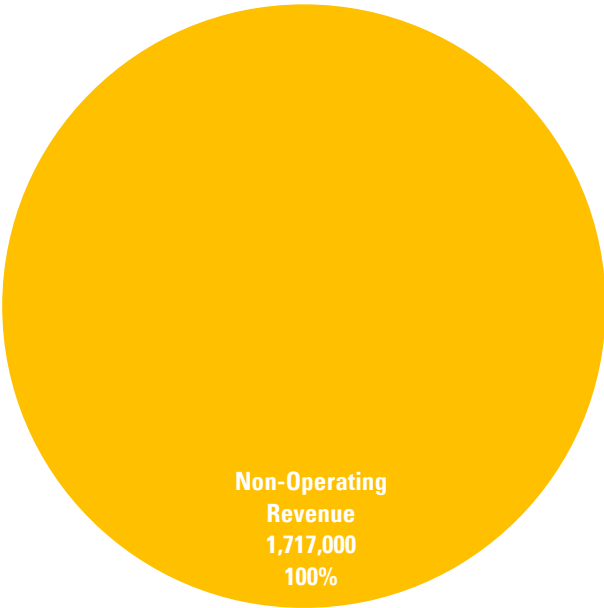
<sup>(9)</sup> Debt reserve required transfers



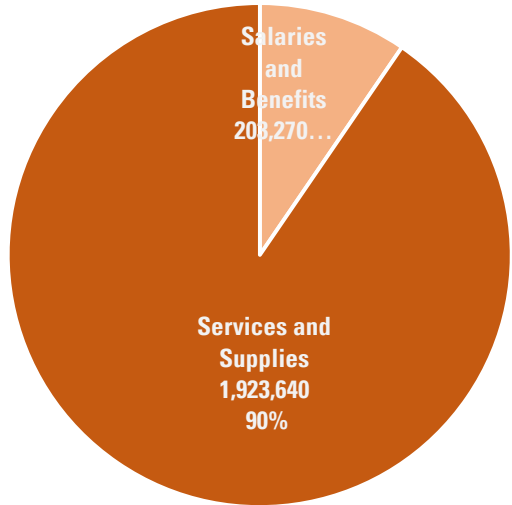
# Calaveras County Water District FY 2026-2027 Preliminary Budget Hydropower Fund Budget Summary

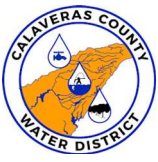
Schedule D.1 Hydropower Budget Summary	FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1 Sources</b>				
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%
3 Non-Operating Revenue	1,803,826	1,717,000	(86,826)	-4.8%
4 Transfers In	-	409,910	409,910	0.0%
<b>5 Total Sources</b>	<b>1,803,826</b>	<b>2,126,910</b>	<b>323,084</b>	<b>17.9%</b>
<b>6 Uses</b>				
7 Salaries and Benefits	299,151	203,270	(95,881)	-32.1%
8 Services and Supplies	1,350,033	1,923,640	573,607	42.5%
9 Capital Outlay	-	-	-	0.0%
10 Debt Service	-	-	-	0.0%
11 Transfers Out - Reserves	-	-	-	0.0%
<b>12 Total Uses</b>	<b>1,649,184</b>	<b>2,126,910</b>	<b>477,726</b>	<b>29.0%</b>
<b>13 Net Addition to/(Use of) Hydro Operations</b>	<b>\$ 154,642</b>	<b>\$ -</b>	<b>\$ (154,642)</b>	

**TOTAL HYDRO INFLOWS: \$2,126,910**



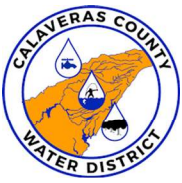
**TOTAL HYDRO OUTFLOWS: \$2,126,910**





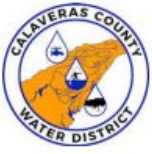
**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Hydropower Fund Budget Detail**

		A	B	C = B - A	D = C / A
Schedule D.2 Hydropower Budget Detail		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Increase / (Decrease) \$	Increase / (Decrease) %
<b>1</b>	<b>Non-Operating Revenue</b>				
2	Interest Income/CCWD Investments	\$ -	\$ 4,000	\$ 4,000	0.0%
3	Power Sales - North Fork	828,700	800,000	(28,700)	-3.5%
4	Power Sales - New Hogan	153,000	175,000	22,000	14.4%
5	Grant Revenue/Federal Agencies	-	-	-	0.0%
6	Grant Revenue/State Agencies	-	-	-	0.0%
7	Other Non-Operating Revenue	822,126	738,000	(84,126)	-10.2%
8	Miscellaneous Income	-	-	-	0.0%
<b>9</b>	<b>Total Non-Operating Revenues</b>	<b>1,803,826</b>	<b>1,717,000</b>	<b>(86,826)</b>	<b>-4.8%</b>
<b>10</b>	<b>Transfer In</b>				
11	Transfer In - Reserves	-	409,910	409,910	0.0%
<b>12</b>	<b>Total Transfers In</b>	<b>-</b>	<b>409,910</b>	<b>409,910</b>	<b>0.0%</b>
<b>13</b>	<b>Total Revenues</b>	<b>1,803,826</b>	<b>2,126,910</b>	<b>323,084</b>	<b>17.9%</b>
<b>14</b>	<b>O&amp;M Expenses</b>				
<b>15</b>	<b>Salaries and Benefits</b>				
16	Salaries Wages	202,186	143,170	(59,016)	-29.2%
17	Payouts	314	460	146	46.5%
18	Overtime	225	380	155	68.9%
19	CTO Payouts	4,570	4,570	-	0.0%
20	Benefits	59,700	27,080	(32,620)	-54.6%
21	Retirement Expense	20,232	13,240	(6,992)	-34.6%
22	CalPERS UAL	10,724	12,930	2,206	20.6%
23	Retirement Health Savings	1,200	1,440	240	20.0%
<b>24</b>	<b>Total Salaries and Benefits</b>	<b>299,151</b>	<b>203,270</b>	<b>(95,881)</b>	<b>-32.1%</b>
<b>25</b>	<b>Services and Supplies</b>				
26	Outside Legal Fees	120,000	120,000	-	0.0%
27	Professional Services	400,000	-	(400,000)	-100.0%
28	FERC Relicensing	-	950,000	950,000	0.0%
29	Memberships/Dues	-	22,167	22,167	0.0%
30	Printing	-	-	-	0.0%
31	Training, Conf & Travel	-	-	-	0.0%
32	Other Travel Costs	-	473	473	0.0%
33	Federal Dam & Admin Fees	737,367	738,000	633	0.1%
34	State Water Right Fees	92,666	93,000	334	0.4%
<b>35</b>	<b>Total Supplies and Services</b>	<b>1,350,033</b>	<b>1,923,640</b>	<b>573,607</b>	<b>42.5%</b>
<b>36</b>	<b>Capital Outlay</b>				
37	Projects	-	-	-	0.0%
<b>38</b>	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>39</b>	<b>Transfers Out - Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>40</b>	<b>Total O&amp;M Expense Budget</b>	<b>1,649,184</b>	<b>2,126,910</b>	<b>477,726</b>	<b>29.0%</b>
<b>41</b>	<b>Total Expenses</b>	<b>1,649,184</b>	<b>2,126,910</b>	<b>477,726</b>	<b>29.0%</b>
<b>42</b>	<b>Net Addition to/(Use of) Hydro Operations</b>	<b>\$ 154,642</b>	<b>\$ -</b>	<b>\$ (154,642)</b>	



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Budget Summary by Department**

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2025-26 Adopted Mid-Year Budget	Increase / (Decrease) \$	Increase / (Decrease) %
Board of Directors	\$ 277,540	\$ 47,950	\$ -	\$ -	\$ 325,490	\$ 261,353	64,137	25%
General Management	1,147,770	504,410	-	-	1,652,180	1,609,412	42,768	3%
Administrative Services	1,679,210	1,101,830	-	-	2,781,040	2,862,449	(81,409)	-3%
Engineering	1,699,910	628,180	-	-	2,328,090	2,364,584	(36,494)	-2%
Utilities	9,045,390	5,458,520	1,364,500	-	15,868,410	16,695,941	(827,531)	-5%
Water Resources	415,340	2,179,070	-	-	2,594,410	2,727,277	(132,867)	-5%
Non Departmental	617,490	2,377,960	32,000	-	3,027,450	2,515,407	512,043	20%
Debt Service	-	-	-	4,397,050	4,397,050	4,250,240	146,810	3%
<b>Total Operating Expenditures</b>	<b>\$ 14,882,650</b>	<b>\$ 12,297,920</b>	<b>\$ 1,396,500</b>	<b>\$ 4,397,050</b>	<b>\$ 32,974,120</b>	<b>\$ 33,286,663</b>	<b>\$ (312,543)</b>	<b>-1%</b>



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Salaries Benefits Detail by Department**

Department	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	All Department Total
<b>Number of FTE's:</b>	-	51	5	-	8	10	2	76
<b>Salaries &amp; Wages</b>								
Salaries Wages	\$ -	\$ 5,397,210	\$ 783,790	\$ 46,500	\$ 1,146,560	\$ 1,093,370	\$ 289,630	\$ 8,757,060
Payouts	-	136,910	63,650	-	38,930	18,210	740	258,440
On Call Pay	-	25,650	-	-	-	-	-	25,650
Standby Pay	-	23,500	-	-	1,000	-	-	24,500
Overtime	-	179,680	7,760	-	35,050	22,960	3,810	249,260
<b>Total Salaries &amp; Wages</b>	-	<b>5,762,950</b>	<b>855,200</b>	<b>46,500</b>	<b>1,221,540</b>	<b>1,134,540</b>	<b>294,180</b>	<b>9,314,910</b>
<b>Employee Benefits</b>								
CTO Payouts	-	174,250	3,800	-	24,300	500	-	202,850
Benefits	-	2,297,190	162,130	231,040	278,730	398,060	97,380	3,464,530
Medical Reimbursements	-	-	-	-	-	-	-	-
Retirement Expense	-	535,330	83,950	-	118,710	84,980	20,960	843,930
CalPERS UAL	617,490	241,350	39,690	-	48,770	51,530	900	999,730
Retirement Health Savings	-	34,320	3,000	-	7,860	9,600	1,920	56,700
<b>Total Benefits</b>	<b>617,490</b>	<b>3,282,440</b>	<b>292,570</b>	<b>231,040</b>	<b>478,370</b>	<b>544,670</b>	<b>121,160</b>	<b>5,567,740</b>
<b>Total Salaries &amp; Benefits</b>	<b>\$ 617,490</b>	<b>\$ 9,045,390</b>	<b>\$ 1,147,770</b>	<b>\$ 277,540</b>	<b>\$ 1,699,910</b>	<b>\$ 1,679,210</b>	<b>\$ 415,340</b>	<b>\$ 14,882,650</b>

**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Capital Outlay Detail**

**CAPITAL OUTLAY IN BUDGET**

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	474,785	175,605	650,390
Capital Lease	54	1	District Wide	Vehicle Lease to Own - New	11,753	4,347	16,100
Equipment	54		LC WWTP	LC WWTP Cameras	-	15,000	15,000
Equipment	54		V WWTP	V WWTP Cameras	-	15,000	15,000
Equipment	54	1	Connor's Station	Connor's Main Generator	-	150,000	150,000
Equipment	54		District Wide WW	Push Cameras	-	12,000	12,000
Equipment	54	4	District Wide	Trailer Mounted Generators	94,900	35,100	130,000
Equipment	54		District Wide	Telemetry for Diesel Tanks	73,000	27,000	100,000
Projects	50	1	Board Room	Board Room Audio System Refresh	23,360	8,640	32,000
Projects	54	1	V WWTP	SCADA Replacement	-	80,000	80,000
Projects	54	1	LC WWTP	UV System Improvements	-	196,000	196,000
Total					\$ 677,798	\$ 718,692	\$ 1,396,490

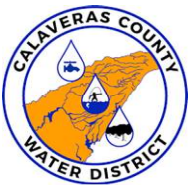
**UNFUNDED CAPITAL OUTLAY**

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Equipment	54	1	LC WWTP	Polymer Blending System	-	19,500	19,500
Projects	50	1	District Office	Conference Rooms IT Remodel	18,250	6,750	25,000
Projects	54	1	WP WTP, JL WTP	Filter Rehabilitations	502,440	-	502,440
Vehicles	56	1	District Wide	Outreach/Tour Van	58,400	21,600	80,000
Vehicles	54	1	District Wide	Vac Truck	492,750	182,250	675,000
Total					\$ 1,071,840	\$ 230,100	\$ 1,301,940



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Debt Service Detail**

Schedule E Debt Service			FY 2026-27 Preliminary Budget Water	FY 2026-27 Preliminary Budget Wastewater	FY 2026-27 Preliminary Budget Total	FY 2025-26 Adopted Budget Total	Variance \$
<b>1</b>	<b>Debt Service</b>	Payment Progress					
<b>2</b>	Interest Exp - PERS UAL Loan	15 of 35	79,550	29,420	108,970	120,201	(11,231)
<b>3</b>	Interest Exp - USDA AMI Loan	5 of 15	78,940	-	78,940	80,553	(1,613)
<b>4</b>	Interest Exp - VacCon Truck 2021	Completed	-	-	-	566	(566)
<b>5</b>	Interest Exp - USDA EP Reach 3A	20 of 59	48,940	-	48,940	50,099	(1,159)
<b>6</b>	Interest Exp - USDA Arnold Interim Loan	0 of 38	-	-	-	20,388	(20,388)
<b>7</b>	Interest Exp - Water Fund Loan	5 of 7	-	5,680	5,680	5,678	2
<b>8</b>	Interest Exp - New Hogan Loan	Completed	-	-	-	1,375	(1,375)
<b>9</b>	Interest Exp - Water CIP Loan 2022	8 of 40	488,570	-	488,570	512,236	(23,666)
<b>10</b>	Interest Exp - Sewer CIP Loan 2022	7 of 39	-	298,140	298,140	312,256	(14,116)
<b>11</b>	Interest Exp - Water CIP Loan 2025	2 of 40	778,090	-	778,090	564,952	213,138
<b>12</b>	Interest Exp - Interim Sewer CIP Loan 2025	1 of 6	-	428,400	428,400	-	428,400
<b>13</b>	Principal Payment - PERS UAL Loan	15 of 35	246,010	90,990	337,000	338,000	(1,000)
<b>14</b>	Principal Payment - USDA AMI Loan	5 of 51	94,000	-	94,000	92,000	2,000
<b>15</b>	Principal Payment - VacCon Truck 2021	Completed	-	-	-	61,401	(61,401)
<b>16</b>	Principal Payment - USDA EP Reach 3A	20 of 59	52,200	-	52,200	51,000	1,200
<b>17</b>	Principal Payment - Water Fund Loan	5 of 7	-	131,680	131,680	283,900	(152,220)
<b>18</b>	Principal Payment - New Hogan	Completed	-	-	-	48,837	(48,837)
<b>19</b>	Principal Payment - Water CIP Loan 2022	8 of 40	828,000	-	828,000	805,000	23,000
<b>20</b>	Principal Payment - Sewer CIP Loan 2022	7 of 39	-	455,000	455,000	441,000	14,000
<b>21</b>	Principal Payment - Water CIP Loan 2025	2 of 40	263,430	-	263,430	460,796	(197,366)
<b>22</b>	<b>Total Debt Service</b>		<b>2,957,730</b>	<b>1,439,310</b>	<b>4,397,040</b>	<b>4,250,238</b>	<b>146,802</b>

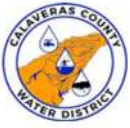


**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Fund Balance Analysis**

<b>Water Fund Balances</b>	<b>Projected Balance June 30, 2026</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenses</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Use of Funds - Capital</b>	<b>Projected Balance June 30, 2027</b>
<b>1 Operating Funds</b>							
2 Operating Water	\$ 1,402,283	\$ 26,023,590	\$ (22,702,900)	\$ 1,722,329	\$ (4,723,559)	\$ -	\$ 1,721,744
<b>3 Reserves</b>							
4 Interest Reserve Water							
5 Emergency Reserve	3,166,381	-	-	1,466,568	-	-	4,632,948
6 Debt Service	122,086	-	-	23,559	-	-	145,645
7 Rate Stabilization	520,464	-	-	-	-	-	520,464
8 Water Rights	3,000,000	-	-	-	-	-	3,000,000
9 CIP Cash Flow	1,241,000	-	-	-	-	-	1,241,000
10 Special Projects	1,466,568	-	-	-	(1,466,568)	-	-
11 Forest Thinning	25,814	-	-	-	-	-	25,814
<b>12 CIP</b>							
13 Capital R&R Water	7,275,367	-	-	4,700,000	(1,590,649)	(3,200,000)	7,184,718
14 CIP Loan I Water	5,269,587	-	-	-	-	(4,107,587)	1,162,000
15 CIP Loan II Water	9,657,586	-	-	-	-	(5,962,000)	3,695,586
<b>16 Total Water Funds</b>	<b>\$ 33,147,135</b>	<b>\$ 26,023,590</b>	<b>\$ (22,702,900)</b>	<b>\$ 7,912,456</b>	<b>\$ (7,780,776)</b>	<b>\$ (13,269,587)</b>	<b>\$ 23,329,918</b>

<b>Wastewater Fund Balances</b>	<b>Projected Balance June 30, 2026</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenses</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Use of Funds - Capital</b>	<b>Projected Balance June 30, 2027</b>
<b>1 Operating Funds</b>							
2 Operating Wastewater	\$ (251,960)	\$ 11,582,670	\$ (9,094,310)	\$ 753,144	\$ (2,264,455)	\$ -	\$ 725,089
<b>3 Reserves</b>							
4 Interest Reserve Wastewater							
5 Operating Reserve	1,164,323	-	-	533,348	-	-	1,697,671
6 Debt Service	-	-	-	78,035	-	-	78,035
7 Rate Stabilization	192,500	-	-	-	-	-	192,500
8 CIP Cash Flow	459,000	-	-	-	-	-	459,000
9 Special Projects	533,348	-	-	-	(533,348)	-	-
10 Forest Thinning	9,547	-	-	-	-	-	9,547
<b>11 CIP</b>							
12 Capital R&R Wastewater	5,029,702	-	-	2,186,420	(753,144)	(1,086,420)	5,376,558
13 CIP Loan I Wastewater	1,133,548	-	-	-	-	(1,133,548)	-
14 CIP Interim Loan Wastewater	10,131,871	-	-	-	-	(6,680,039)	3,451,832
<b>15 Total Wastewater Funds</b>	<b>\$ 18,401,879</b>	<b>\$ 11,582,670</b>	<b>\$ (9,094,310)</b>	<b>\$ 3,550,946</b>	<b>\$ (3,550,946)</b>	<b>\$ (8,900,007)</b>	<b>\$ 11,990,232</b>

<b>Hydropower Fund Balances</b>	<b>Projected Balance June 30, 2026</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenses</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Use of Funds - Capital</b>	<b>Projected Balance June 30, 2027</b>
<b>1 Operating Funds</b>							
2 Operating Hydro	\$ 363,753	\$ 1,717,000	\$ (2,126,910)	\$ 409,910	\$ -	\$ -	\$ 363,753
<b>3 Reserves</b>							
4 Interest Reserve Hydropower	2,445,795	-	-	-	(409,910)	-	2,035,886
<b>5 Total Hydro Funds</b>	<b>\$ 2,809,548</b>	<b>\$ 1,717,000</b>	<b>\$ (2,126,910)</b>	<b>\$ 409,910</b>	<b>\$ (409,910)</b>	<b>\$ -</b>	<b>\$ 2,399,639</b>



**Calaveras County Water District  
FY 2026-2027 Preliminary Budget  
Capital Analysis**

WATER FUND		
R&R CAPITAL ANALYSIS		
R&R Capital beginning resources	\$ 7,275,367	
Transfer in from Water operations	4,700,000	
Transfer out for debt service	(1,590,649)	Reach 3A, AMI AMR loan, Water CIP loan
FY 26/27 project expenses	<u>(3,200,000)</u>	
R&R Capital ending resources	7,184,718	
Future critical but unfunded	<b>(21,400,000)</b>	FY 27-31 projects
	<u>\$ (14,215,282)</u>	Surplus / (Short-fall)

WASTEWATER FUND		
R&R CAPITAL ANALYSIS		
R&R Capital beginning resources	\$ 5,029,702	
Transfer in from Water operations	2,186,420	
Transfer out for debt service	(753,144)	Sewer CIP loan 2022
FY 26/27 project expenses	<u>(1,086,420)</u>	
R&R Capital ending resources	5,376,558	
Future critical but unfunded	<b>(11,561,352)</b>	FY 27-31 projects
	<u>\$ (6,184,794)</u>	Surplus / (Short-fall)

**Water Capital Improvement Projects**

**Expenses (320)**

Project number	Description	Budget	Budget (Future Years)				Total
		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 25/26 to FY 30/31
11083C	Copper Cove Tank B/Clearwell	-	-	-	-	-	-
11104	Lake Tullock Intertie Project	2,142,414	4,857,586	-	-	-	7,000,000
11122	Copper Cove Tank Transmission Pipeline	1,500,000	-	-	-	-	1,500,000
11136	CC WTP Filter Rehabilitation Project	300,000	-	-	-	-	300,000
TBD	O'Byrnes Ferry Tank	-	-	-	500,000	2,000,000	2,500,000
11083S	Ebbetts Pass Sawmill Tank	4,000,000	-	-	-	-	4,000,000
11103	Hunters Raw Water Pumps	1,300,000	2,250,000	-	-	-	3,550,000
11108	Big Trees Pump Stations 1 & 4 Replacement	500,000	2,500,000	500,000	-	-	3,500,000
11135	Timber Trails Redwood Water Storage Take & P/S	50,000	440,000	3,000,000	1,000,000	-	4,490,000
11115	Ebbetts Pass Larkspur Pump Station Rehab/Electrical	250,000	1,250,000	-	-	-	1,500,000
TBD	Hathaway Pines/Sunrise Point Distribution System Replacement	-	300,000	2,500,000	-	-	2,800,000
11083H	Hunters WTP Clearwell Replacement	-	-	500,000	4,000,000	-	4,500,000
TBD	Hunters Treatment Plant Water Quality Improvement	-	-	250,000	1,250,000	-	1,500,000
TBD	Moran Valve Automation and Replacement	-	-	200,000	1,000,000	-	1,200,000
TBD	Sawmill Pump Station Rehabilitation	-	-	-	300,000	3,500,000	3,800,000
11088	Jenny Lind Tank A-B Transmission Main	2,500,000	-	-	-	-	2,500,000
11119	Jenny Lind Tank A Replacement	-	-	500,000	2,500,000	-	3,000,000
TBD	Jenny Lind Tank B Replacement	-	-	-	250,000	2,750,000	3,000,000
TBD	Jenny Lind Raw Water Intake and Pump Station	200,000	1,000,000	3,800,000	-	-	5,000,000
TBD	Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	-	600,000	-	-	-	600,000
11083W	Wallace Water Storage Tank Replacement	1,700,000	-	-	-	-	1,700,000
TBD	Wallace Water Supply Improvements	-	-	-	-	500,000	500,000
11134	West Point Regulator Repair/Tule Removal	-	-	-	-	-	-
11129	West Point Drought Water Supply	300,000	4,400,000	4,000,000	-	-	8,700,000
TBD	Sheep Ranch Raw Water Line and Pump Station	-	-	-	500,000	3,000,000	3,500,000
		<b>14,742,414</b>	<b>17,597,586</b>	<b>15,250,000</b>	<b>11,300,000</b>	<b>11,750,000</b>	<b>70,640,000</b>

**Transfer From**

Fund Number	Description	FY 2026-27	FY 2027-28	Future Years			Total
				FY 2028-29	FY 2029-30	FY 2030-31	FY 25/26 to FY 30/31
321	CIP Loan II	5,962,000	3,695,586	-	-	-	9,657,586
323	CIP Loan I	4,107,587	1,162,000	-	-	-	5,269,587
325	Capital R&R	3,200,000	3,200,000	4,075,000	3,200,000	3,060,000	16,735,000
344	Water Expansion Fund - West Point	-	250,000	-	-	-	250,000
354	Water Expansion Fund - Ebbetts Pass	-	737,500	-	-	-	737,500
364	Water Expansion Fund - Jenny Lind	-	-	600,000	-	-	600,000
374	Water Expansion Fund - Copper Cove	152,327	-	-	-	-	152,327
862	Assessment District - Wallace	38,000	-	-	-	-	38,000
300	Grants - State/Federal	1,282,500	7,852,500	5,625,000	900,000	-	15,660,000
		<b>14,742,414</b>	<b>16,897,586</b>	<b>10,300,000</b>	<b>4,100,000</b>	<b>3,060,000</b>	<b>49,100,000</b>

Calaveras County Water District - Water 5 Year CIP Budget - Adopted vs Revised

**FY 2026-27**

Water Projects	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>												
Lake Tulloch Intertie Project	11104	321/323/325	2,142,414	-2,000,000	72,827	1,607,587	462,000	-	-	2,142,414	2,142,414	-
Copper Cove Tank Transmission Pipeline	11122	321	1,500,000	-	-	-	1,500,000	-	-	1,500,000	1,500,000	-
CC WTP Filter Rehabilitation Project	11136	325/374	300,000	152,327	147,673	-	-300,000	-	-	300,000	300,000	-
<b>Ebbetts Pass</b>												
Ebbetts Pass Sawmill Tank	11083S	321	4,000,000	-	-	-1,000,000	4,000,000	-	-	4,000,000	4,000,000	-
Hunters Raw Water Pumps	11103	325/Grant	1,300,000	-	325,000	-	-	975,000	-	1,300,000	1,300,000	-
Big Trees Pump Stations 1 & 4 Replacement	11108	325	500,000	-400,000	500,000	-	-	-	-	500,000	500,000	-
Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	50,000	-	12,500	-	-	37,500	-	50,000	50,000	-
Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325	250,000	-	250,000	-	-	-	-	250,000	250,000	-
<b>Jenny Lind / Wallace</b>												
Jenny Lind Tank A-B Transmission Line	11088	323	2,500,000	-	-	2,500,000	-	-	-	2,500,000	2,500,000	-
Wallace Tanks	11083W	325/AD	1,700,000	-	1,662,000	-1,662,000	-	-	38,000	1,700,000	1,700,000	-
Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/AD	200,000	-	200,000	-	-	-	-	200,000	200,000	-
<b>West Point / Wilseyville</b>												
West Point Drought Water Supply	11129	325/344/Grant/TBD	300,000	-	30,000	-	-	270,000	-	300,000	300,000	-
<b>Subtotal</b>			<b>14,742,414</b>	<b>152,327</b>	<b>3,200,000</b>	<b>4,107,587</b>	<b>5,962,000</b>	<b>1,282,500</b>	<b>38,000</b>	<b>14,742,414</b>	<b>14,742,414</b>	<b>-</b>

**FY 2027-28**

Water Projects	Project Number	Funding Source	FY 27-28 Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>												
Lake Tulloch Intertie Project	11104	321/323	4,857,586	-	-	1,162,000	3,695,586	-	-	4,857,586	4,857,586	-
<b>Ebbetts Pass</b>												
Hunters Raw Water Pumps	11103	325/Grant	2,250,000	-	562,500	-	-	1,687,500	-	2,250,000	2,250,000	-
Big Trees Pump Stations 1 & 4 Replacement	11108	325/354/Grant	2,500,000	197,301	427,699	-	-	1,875,000	-	2,500,000	2,500,000	-
Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	440,000	-	110,000	-	-	330,000	-	440,000	440,000	-
Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325/354	1,250,000	540,199	709,801	-	-	-	-	1,250,000	1,250,000	-
Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	325	300,000	-	300,000	-	-	-	-	300,000	300,000	-
<b>Jenny Lind / Wallace</b>												
Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/TBD	1,000,000	-	600,000	-	-	-	-	1,000,000	600,000	(400,000)
Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	TBD	325/TBD	600,000	-	300,000	-	-	-	-	600,000	300,000	(300,000)
<b>West Point / Wilseyville</b>												
West Point Drought Water Supply	11129	325/344/Grant/TBD	4,400,000	250,000	190,000	-	-	3,960,000	-	4,400,000	4,400,000	-
<b>Subtotal</b>			<b>17,597,586</b>	<b>987,500</b>	<b>3,200,000</b>	<b>1,162,000</b>	<b>3,695,586</b>	<b>7,852,500</b>	<b>-</b>	<b>17,597,586</b>	<b>16,897,586</b>	<b>(700,000)</b>

**FY 2028-29**

Water Projects	Project Number	Funding Source	FY 28-29 Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Ebbetts Pass</b>												
Big Trees Pump Stations 1 & 4 Replacement	11108	325/Grant	500,000	-	125,000	-	-	375,000	-	500,000	500,000	-
Timber Trails Redwood Water Storage Tank and P/S	11135	325/Grant	3,000,000	-	750,000	-	-	2,250,000	-	3,000,000	3,000,000	-
Hunters WTP Clearwell Replacement	11083H	TBD	500,000	-	-	-	-	-	-	500,000	-	(500,000)
Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	TBD	2,500,000	-	-	-	-	-	-	2,500,000	-	(2,500,000)
Hunters Treatment Plant Water Quality Improvement	TBD	TBD	250,000	-	-	-	-	-	-	250,000	-	(250,000)
Moran Valve Automation and Replacement	TBD	TBD	200,000	-	-	-	-	-	-	200,000	-	(200,000)
<b>Jenny Lind / Wallace</b>												
Jenny Lind Tank A Replacement	11119	TBD	500,000	-	-500,000	-	-	-	-	500,000	-500,000	(500,000)
Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/364	3,800,000	600,000	3,200,000	-	-	-	-	3,800,000	3,800,000	-
<b>West Point / Wilseyville</b>												
West Point Drought Water Supply	11129	325/344/Grant/TBD	4,000,000	-	-1,000,000	-	-	3,000,000	-	4,000,000	3,000,000	(1,000,000)
<b>Subtotal</b>			<b>15,250,000</b>	<b>600,000</b>	<b>4,075,000</b>	<b>-</b>	<b>-</b>	<b>5,625,000</b>	<b>-</b>	<b>15,250,000</b>	<b>10,300,000</b>	<b>(4,950,000)</b>

Calaveras County Water District - Water 5 Year CIP Budget - Adopted vs Revised

FY 2029-30												
Water Projects	Project Number	Funding Source	FY 29-30 Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>												
O'Byrnes Ferry Tank	TBD	325	500,000	-	500,000	-	-	-	-	500,000	500,000	-
<b>Ebbetts Pass</b>												
Timber Trails Redwood Water Storage Tank and P/S	11135	325/Grant	1,000,000	-	100,000	-	-	900,000	-	1,000,000	1,000,000	-
Hunters WTP Clearwell Replacement	11083H	325/TBD	4,000,000	-	418,000	-	-	-	-	4,000,000	418,000	(3,582,000)
Hunters Treatment Plant Water Quality Improvement	TBD	325/TBD	1,250,000	-	418,000	-	-	-	-	1,250,000	418,000	(832,000)
Moran Valve Automation and Replacement	TBD	325/TBD	1,000,000	-	418,000	-	-	-	-	1,000,000	418,000	(582,000)
Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	500,000	-	418,000	-	-	-	-	500,000	418,000	(82,000)
Sawmill Pump Station Rehabilitation	TBD	325/TBD	300,000	-	415,278	-	-	-	-	300,000	415,278	115,278
<b>Jenny Lind / Wallace</b>												
Jenny Lind Tank A Replacement	11119	325/TBD	2,500,000	-	262,722	-	-	-	-	2,500,000	262,722	(2,237,278)
Jenny Lind Tank B Replacement	TBD	325	250,000	-	250,000	-	-	-	-	250,000	250,000	-
<b>Subtotal</b>			<b>11,300,000</b>	<b>-</b>	<b>3,200,000</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>-</b>	<b>11,300,000</b>	<b>4,100,000</b>	<b>(7,200,000)</b>

FY 2030-31												
Water Projects	Project Number	Funding Source	FY 30-31 Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>												
O'Byrnes Ferry Tank	TBD	325/TBD	2,000,000	-	640,000	-	-	-	-	2,000,000	640,000	(1,360,000)
<b>Ebbetts Pass</b>												
Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	3,000,000	-	640,000	-	-	-	-	3,000,000	640,000	(2,360,000)
Sawmill Pump Station Rehabilitation	TBD	325/TBD	3,500,000	-	640,000	-	-	-	-	3,500,000	640,000	(2,860,000)
<b>Jenny Lind / Wallace</b>												
Jenny Lind B Tank Replacement	TBD	325/TBD	2,750,000	-	640,000	-	-	-	-	2,750,000	640,000	(2,110,000)
Wallace Water Supply Reliability	TBD	325/TBD	500,000	-	500,000	-	-	-	-	500,000	500,000	-
<b>Subtotal</b>			<b>11,750,000</b>	<b>-</b>	<b>3,060,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,750,000</b>	<b>3,060,000</b>	<b>(8,690,000)</b>
<b>Totals FY 2026-27 thru FY 2030-31</b>			<b>70,640,000</b>	<b>1,739,827</b>	<b>16,735,000</b>	<b>5,269,587</b>	<b>9,657,586</b>	<b>15,660,000</b>	<b>38,000</b>	<b>70,640,000</b>	<b>49,100,000</b>	<b>(21,540,000)</b>

Calaveras County Water District - Water 5 Year CIP Budget - Adopted vs Revised

Total Five-Year Budget 2026/27 to 2030/31												
Water Projects	Project Number	Funding Source	Total Budget	Expansion Funds	Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>												
Lake Tulloch Intertie Project	11104	321/323/325	7,000,000	<del>2,000,000</del>	72,827	2,769,587	4,157,586	-	-	7,000,000	7,000,000	-
Copper Cove Tank Transmission Pipeline	11122	321	1,500,000	-	-	-	1,500,000	-	-	1,500,000	1,500,000	-
CC WTP Filter Rehabilitation Project	11136	325/374	300,000	152,327	147,673	-	<del>300,000</del>	-	-	300,000	300,000	-
O'Byrnes Ferry Tank	TBD	325	2,500,000	-	1,140,000	-	-	-	-	2,500,000	1,140,000	(1,360,000)
<b>Ebbetts Pass</b>												
Ebbetts Pass Sawmill Tank	11083S	321	4,000,000	-	-	<del>1,000,000</del>	4,000,000	-	-	4,000,000	4,000,000	-
Hunters Raw Water Pumps	11103	325/Grant	3,550,000	-	887,500	-	-	2,662,500	-	3,550,000	3,550,000	-
Big Trees Pump Stations 1 & 4 Replacement	11108	325/354/Grant	3,500,000	197,301	1,052,699	-	-	2,250,000	-	3,500,000	3,500,000	-
Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	4,490,000	-	972,500	-	-	3,517,500	-	4,490,000	4,490,000	-
Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325/354	1,500,000	540,199	959,801	-	-	-	-	1,500,000	1,500,000	-
Hunters WTP Clearwell Replacement	11083H	325/TBD	4,500,000	-	418,000	-	-	-	-	4,500,000	418,000	(4,082,000)
Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	325/TBD	2,800,000	-	300,000	-	-	-	-	2,800,000	300,000	(2,500,000)
Hunters Treatment Plant Water Quality Improvement	TBD	325/TBD	1,500,000	-	418,000	-	-	-	-	1,500,000	418,000	(1,082,000)
Moran Valve Automation and Replacement	TBD	325/TBD	1,200,000	-	418,000	-	-	-	-	1,200,000	418,000	(782,000)
Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	3,500,000	-	1,058,000	-	-	-	-	3,500,000	1,058,000	(2,442,000)
Sawmill Pump Station Rehabilitation	TBD	325/TBD	3,800,000	-	1,055,278	-	-	-	-	3,800,000	1,055,278	(2,744,722)
<b>Jenny Lind / Wallace</b>												
Jenny Lind Tank A-B Transmission Line	11088	323	2,500,000	-	-	2,500,000	-	-	-	2,500,000	2,500,000	-
Wallace Tanks	11083W	325/AD	1,700,000	-	1,662,000	<del>1,662,000</del>	-	-	38,000	1,700,000	1,700,000	-
Jenny Lind Tank A Replacement	11119	325/TBD	3,000,000	-	262,722	-	-	-	-	3,000,000	262,722	(2,737,278)
Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/364/TBD	5,000,000	600,000	4,000,000	-	-	-	-	5,000,000	4,600,000	(400,000)
Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	TBD	325/TBD	600,000	-	300,000	-	-	-	-	600,000	300,000	(300,000)
Jenny Lind B Tank Replacement	TBD	325/TBD	3,000,000	-	890,000	-	-	-	-	3,000,000	890,000	(2,110,000)
Wallace Water Supply Reliability	TBD	325/TBD	500,000	-	500,000	-	-	-	-	500,000	500,000	-
<b>West Point / Wiseville</b>												
West Point Drought Water Supply	11129	325/344/Grant/TBD	8,700,000	250,000	220,000	-	-	7,230,000	-	8,700,000	7,700,000	(1,000,000)
<b>Totals FY 2026-27 thru FY 2030-31</b>			<b>70,640,000</b>	<b>1,739,827</b>	<b>16,735,000</b>	<b>5,269,587</b>	<b>9,657,586</b>	<b>15,660,000</b>	<b>38,000</b>	<b>70,640,000</b>	<b>49,100,000</b>	<b>(21,540,000)</b>

**Wastewater Capital Improvement Projects**

**Expenses (520)**

Project number	Description	Budget	Budget (Future Years)			Total	
		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 25/26 to FY 30/31
15095	Arnold Secondary Clarifier & WWTP Improvements	7,000,000.00	3,451,832.00	-	-	-	10,451,832
15115	Arnold Lift Station 2 & 3 Rehabilitation	-	500,000.00	4,000,000	1,000,000	-	5,500,000
TBD	Forest Meadows Effluent PS and Sprayfield	-	750,000.00	-	-	-	750,000
TBD	Azalea Ct/Sequoia Woods/Mountain Retreat Force Main	-	-	350,000	-	-	350,000
15094T	Copper Cove SAF and Tertiary Improvements	1,500,000	400,000	-	-	-	1,900,000
15116	Copper Cove Lower & Upper X-Country Gravity Sewer and Force Main	-	500,000	4,750,000	1,000,000	-	6,250,000
TBD	Copper Cove Lift Stations 16 & 17 Rehabilitation	-	-	-	-	500,000	500,000
15097	La Contenta Biolac, Clarifier & UV Improvements	200,000	-	500,000	6,500,000	5,200,000	12,400,000
15092B	Huckleberry Lift Station Improvements	200,000	-	300,000	4,000,000	3,500,000	8,000,000
TBD	Southworth Treatment Plant Improvements	-	-	250,000	-	-	250,000
TBD	Wallace WWTP Improvements (Filters)	-	-	-	-	500,000	500,000
TBD	Vallecito Collection System Rehabilitation	-	-	-	800,000	3,000,000	3,800,000
TBD	Six Mile to Vallecito Forcemain	-	-	-	-	500,000	500,000
TBD	West Point Septic Tank Replacement	-	-	300,000	300,000	-	600,000
15109	Collection System Rehabilitaion and I&I Mitigation	-	300,000	-	300,000	-	600,000
		<b>8,900,000</b>	<b>5,901,832</b>	<b>10,450,000</b>	<b>13,900,000</b>	<b>13,200,000</b>	<b>52,351,832</b>

**Transfers From**

Fund Number	Description	FY 2026-27	FY 2027-28	Future Years		FY 2030-31	Total
				FY 2028-29	FY 2029-30		FY 25/26 to FY 30/31
523	CIP Loan I	1,133,548	-	-	-	-	1,133,548
527	USDA Loan	6,680,039	3,451,832	-	-	-	10,131,871
525	Capital R&R	1,086,413	1,200,000	1,200,000	1,200,000	1,200,000	5,886,413
540	Sewer Expansion Fund - Forest Meadows	-	350,000	-	-	-	350,000
544	Sewer Expansion Fund - Arnold	-	500,000	-	-	-	500,000
546	Sewer Expansion Fund - Vallecito	-	-	-	800,000	300,000	1,100,000
554	Sewer Expansion Fund - West Point	-	-	300,000	300,000	-	600,000
564	Sewer Expansion Fund - La Contenta	-	-	-	600,000	-	600,000
565	Sewer Expansion Fund - Southworth	-	-	188,648	-	-	188,648
584	Sewer Expansion Fund - Copper Cove	-	300,000	1,500,000	-	500,000	2,300,000
	Grants - State/Federal	-	-	720,000	9,450,000	7,830,000	18,000,000
		<b>8,900,000</b>	<b>5,801,832</b>	<b>3,908,648</b>	<b>12,350,000</b>	<b>9,830,000</b>	<b>40,790,480</b>

Calaveras County Water District - Wastewater 5 Year CIP Budget - Adopted vs. Revised

**FY 2026-27**

Sewer Projects	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Arnold / Forest Meadows</b>											
Arnold Secondary Clarifier and WWTP Improvements	15095	525/527	7,000,000	—544,799	319,961	—400,240	-	6,680,039	7,000,000	7,000,000	-
<b>Copper Cove</b>											
Copper Cove SAF and Tertiary Improvements (523/In Kind Contribution)	15094T	523/535	1,500,000	-	366,452	1,133,548	-	-	1,500,000	1,500,000	-
<b>La Contenta / Wallace</b>											
La Contenta Biolac, Clarifier and UV Improvements	15097	525	200,000	-	200,000	-	-	-	200,000	200,000	-
Huckleberry Lift Station Improvements	15092B	525	200,000	-	200,000	-	-	-	200,000	200,000	-
<b>Subtotal</b>			<b>8,900,000</b>	<b>-</b>	<b>1,086,413</b>	<b>1,133,548</b>	<b>-</b>	<b>6,680,039</b>	<b>8,900,000</b>	<b>8,900,000</b>	<b>-</b>

**FY 2027-28**

Sewer Projects	Project Number	Funding Source	FY 27-28 Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Arnold / Forest Meadows</b>											
Arnold Secondary Clarifier and WWTP Improvements	15095	527	3,451,832	-	—850,000	-	-	3,451,832	3,451,832	3,451,832	-
Arnold Lift Station 2 & 3 Rehab	15115	544	500,000	500,000	—500,000	-	-	-	500,000	500,000	-
Forest Meadows Effluent PS and Sprayfield	TBD	525/540	750,000	350,000	400,000	-	-	-	750,000	750,000	-
<b>Copper Cove</b>											
Copper Cove SAF and Tertiary Improvements (In Kind Contribution)	15094T	525	400,000	—400,000	400,000	-	-	-	400,000	400,000	-
Copper Cove Lower and Upper X-Country Gravity Sewer and Force Main	15116	525/584	500,000	300,000	200,000	-	-	-	500,000	500,000	-
<b>Other</b>											
Collection System Rehab and I&I Mitigation	15109	525	300,000	-	200,000	-	-	-	200,000	300,000	(100,000)
<b>Subtotal</b>			<b>5,901,832</b>	<b>1,150,000</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>3,451,832</b>	<b>5,801,832</b>	<b>5,901,832</b>	<b>(100,000)</b>

**FY 2028-29**

Sewer Projects	Project Number	Funding Source	FY 28-29 Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Arnold / Forest Meadows</b>											
Arnold Lift Station 2 & 3 Rehab	15115	TBD	4,000,000	-	—4,000,000	-	-	-	-	4,000,000	(4,000,000)
Azalea Ct/Sequoia woods/Mountain Retreat FM (Grant)	TBD	525/TBD	350,000	-	279,028	-	-	-	279,028	350,000	(70,972)
<b>Copper Cove</b>											
Copper Cove Lower and Upper X-Country Gravity Sewer and Force Main	15116	525/584	4,750,000	1,500,000	779,620	—2,143,750	-	-	2,279,620	4,750,000	(2,470,380)
<b>La Contenta / Wallace</b>											
La Contenta Biolac, Clarifier and UV Improvements	15097	525/Grant	500,000	-	50,000	-	450,000	-	500,000	500,000	-
Huckleberry Lift Station Improvements	15092B	525/Grant	300,000	-	30,000	-	270,000	-	300,000	300,000	-
Southworth Treatment Plant Improvements	TBD	525/565	250,000	188,648	61,352	-	-	-	250,000	250,000	-
<b>West Point / Wilseyville / Vallecito</b>											
West Point Septic Tank Replacement	TBD	554	300,000	300,000	-	-	-	-	300,000	300,000	-
<b>Subtotal</b>			<b>10,450,000</b>	<b>1,988,648</b>	<b>1,200,000</b>	<b>-</b>	<b>720,000</b>	<b>-</b>	<b>3,908,648</b>	<b>10,450,000</b>	<b>(6,541,352)</b>

Calaveras County Water District - Wastewater 5 Year CIP Budget - Adopted vs. Revised

FY 2029-30											
Sewer Projects	Project Number	Funding Source	FY 29-30 Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Arnold / Forest Meadows</b>											
Arnold Lift Station 2 & 3 Rehab	15115	525/TBD	1,000,000	-	500,000	-	-	-	500,000	1,000,000	(500,000)
<b>Copper Cove</b>											
Copper Cove Lower and Upper X-Country Gravity Sewer and Force Main	15116	525/TBD	1,000,000	976,568	500,000	-	-	-	500,000	1,000,000	(500,000)
<b>La Contenta / Wallace</b>											
La Contenta Biolac, Clarifier and UV Improvements	15097	525/564/Grant	6,500,000	600,000	50,000	-	5,850,000	-	6,500,000	6,500,000	-
Huckleberry Lift Station Improvements	15092B	525/Grant	4,000,000	-	150,000	-	3,600,000	-	3,750,000	4,000,000	(250,000)
<b>West Point / Wilseyville / Vallecito</b>											
West Point Septic Tank Replacement	TBD	554	300,000	300,000	-	-	-	-	300,000	300,000	-
Vallecito Collection System Rehabilitation	TBD	546	800,000	800,000	-	-	-	-	800,000	800,000	-
<b>Other</b>											
Collection System Rehab and I&I Mitigation	15109	TBD	300,000	-	-	-	-	-	-	300,000	(300,000)
<b>Subtotal</b>			<b>13,900,000</b>	<b>1,700,000</b>	<b>1,200,000</b>	<b>-</b>	<b>9,450,000</b>	<b>-</b>	<b>12,350,000</b>	<b>13,900,000</b>	<b>(1,550,000)</b>

FY 2030-31											
Sewer Projects	Project Number	Funding Source	FY 20-31 Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Copper Cove</b>											
Copper Cove Lift Stations 16/17 Rehabilitation	TBD	584	500,000	500,000	-	-	-	-	500,000	500,000	-
<b>La Contenta / Wallace</b>											
La Contenta Biolac, Clarifier and UV Improvements	15097	525/Grant	5,200,000	-	520,000	-	4,680,000	-	5,200,000	5,200,000	-
Huckleberry Lift Station Improvements	15092B	525/Grant	3,500,000	-	350,000	-	3,150,000	-	3,500,000	3,500,000	-
Wallace WWTP Improvements (Filters)	TBD	TBD	500,000	-	-	-	-	-	-	500,000	(500,000)
<b>West Point / Wilseyville / Vallecito</b>											
Six Mile to Vallecito Forcemain (548/Grant)	TBD	TBD	500,000	150,000	165,000	-	-	-	315,000	500,000	(185,000)
Vallecito Collection System Rehab (546)	TBD	TBD	3,000,000	150,000	165,000	-	-	-	315,000	3,000,000	(2,685,000)
<b>Subtotal</b>			<b>13,200,000</b>	<b>800,000</b>	<b>1,200,000</b>	<b>-</b>	<b>7,830,000</b>	<b>-</b>	<b>9,830,000</b>	<b>13,200,000</b>	<b>(3,370,000)</b>

<b>Totals FY 2026-27 thru FY 2030-31</b>			<b>52,351,832</b>	<b>5,638,648</b>	<b>5,886,413</b>	<b>1,133,548</b>	<b>18,000,000</b>	<b>10,131,871</b>	<b>40,790,480</b>	<b>52,351,832</b>	<b>(11,561,352)</b>
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Calaveras County Water District - Wastewater 5 Year CIP Budget - Adopted vs. Revised

**Total Five-Year Budget - FY 2026-27 thru 2030-31**

Sewer Projects	Project Number	Funding Source	Total Budget	Expansion Funds	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	Total Funding	Total Expenditures	Variance
<b>Arnold / Forest Meadows</b>											
Arnold Secondary Clarifier and WWTP Improvements	15095	525/527	10,451,832	-	319,961	—400,240	-	10,131,871	10,451,832	10,451,832	-
Arnold Lift Station 2 & 3 Rehab	15115	544/TBD	5,500,000	500,000	500,000	-	-	-	1,000,000	5,500,000	(4,500,000)
Azalea Ct/Sequoia woods/Mountain Retreat FM	TBD	525/TBD	350,000	-	279,028	-	-	-	279,028	350,000	(70,972)
Forest Meadows Effluent PS and Sprayfield	TBD	525/540	750,000	350,000	400,000	-	-	-	750,000	750,000	-
<b>Copper Cove</b>											
Copper Cove SAF and Tertiary Improvements	15094T	523/525	1,900,000	-	766,452	1,133,548	-	-	1,900,000	1,900,000	-
Copper Cove Lower and Upper X-Country Gravity Sewer and Force Main	15116	525/584	6,250,000	1,800,000	1,479,620	—2,143,750	-	-	3,279,620	6,250,000	(2,970,380)
Copper Cove Lift Stations 16/17 Rehabilitation	TBD	584	500,000	500,000	-	-	-	-	500,000	500,000	-
<b>La Contenta / Wallace</b>											
La Contenta Biolac, Clarifier and UV Improvements	15097	525/564/Grant	12,400,000	600,000	820,000	-	10,980,000	-	12,400,000	12,400,000	-
Huckleberry Lift Station Improvements	15092B	525/Grant	8,000,000	-	730,000	-	7,020,000	-	7,750,000	8,000,000	(250,000)
Wallace WWTP Improvements (Filters)	TBD	TBD	500,000	-	-	-	-	-	-	500,000	(500,000)
Southworth Treatment Plant Improvements	TBD	525/565	250,000	188,648	61,352	-	-	-	250,000	250,000	-
<b>West Point / Wilseyville / Vallecito</b>											
West Point Septic Tank Replacement	TBD	554	600,000	600,000	-	-	-	-	600,000	600,000	-
Six Mile to Vallecito Force Main	TBD	525/546/TBD	500,000	150,000	165,000	-	-	-	315,000	500,000	(185,000)
Vallecito Collection System Rehab	TBD	525/546/TBD	3,800,000	950,000	165,000	-	-	-	1,115,000	3,800,000	(2,685,000)
<b>Other</b>											
Collection System Rehab and I&I Mitigation	15109	TBD	600,000	-	200,000	-	-	-	200,000	600,000	(400,000)
<b>Totals FY 2026-27 thru FY 2030-31</b>			<b>52,351,832</b>	<b>5,638,648</b>	<b>5,886,413</b>	<b>1,133,548</b>	<b>18,000,000</b>	<b>10,131,871</b>	<b>40,790,480</b>	<b>52,351,832</b>	<b>(11,561,352)</b>