# CALAVERAS COUNTY WATER DISTRICT
# FINANCE COMMITTEE MEETING

## AGENDA

### OUR MISSION

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

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this link

**Committee Meeting**
**Tuesday, July 21, 2026,**
**1:00 p.m.**

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

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

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

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

### Microsoft Teams meeting

**Join on your computer, mobile app or room device**

Click here to join the meeting

Meeting ID: 236 189 580 456

Passcode: pM2LK7L2

Download Teams | Join on the web

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+1 323-647-8603,,664105427# United States

Phone Conference ID: 528 279 294#

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**COMMITTEE MEMBERS**

Russ Thomas, Director

Jack Garamendi, Director

## ORDER OF BUSINESS

## CALL TO ORDER / PLEDGE OF ALLEGIANCE

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

2. **APPROVAL OF MINUTES:** For the meeting of May 19, 2026.

3. **NEW BUSINESS**

   3a Report on the Monthly Financial Reports for June 2026
   (Kelly Zahniser, Director of Administrative Services)

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

   3c Double Billing After-Action Report
   (Kelly Zahniser, Director of Administrative Services)

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

4. **GENERAL MANAGER COMMENTS**

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

6. **NEXT COMMITTEE MEETING**

   Tuesday, August 18, 2026, at 1:00 p.m.

7. **ADJOURNMENT**

* No Paperwork in the packet

**MINUTES**

**CALAVERAS COUNTY WATER DISTRICT**
**FINANCE COMMITTEE MEETING**

**May 19, 2026**

Directors Present:

| | |
|---|---|
| Jack Garamendi | Director, District 2 |
| Russ Thomas | Director, District 4 |

Staff Present:

| | |
|---|---|
| Michael Minkler | General Manager |
| Kelly Zahniser | Director of Administrative Services |
| Kevin Williams | District Engineer |
| Damon Wyckoff | Director of Operations |
| Jesse Hampton | Plant Operations Manager |
| Kylie Muetterties | Accountant II |
| Rebecca Hitchcock | Executive Assistant and Clerk to the Board |
| Julie Johnson* | Accounting Technician |
| Kelly Gerkensmeyer* | External Affairs Manager |
| Pat Burkhardt* | Construction and Maintenance Manager |
| Kate Jesus* | Human Resources Technician |
| Amy Behrbaum* | Accountant II |
| Dylan Smith* | Information Systems Administrator |
| Jared Gravette* | Construction Inspector Senior Supervisor |
| Juan Maya* | Associate Civil Engineer |
| Haley Airola* | Engineering Coordinator |

Others Present:

| | |
|---|---|
| Habib Isaac | IB Consulting |
| Andrea Boehling | IB Consulting |
| Lauren Demine | IB Consulting |
| Kamiko Tsuchida* | Eide Bailly LLP |
| Francisco de la Cruz | Member of the public |
| Copeland | Member of the public |
| Phyllis Sellars | Member of the public |
| Roxanne Fuentes-Souza | Member of the public |
| Michael Rodgers | Member of the public |

*Attended Virtually

## ORDER OF BUSINESS

## CALL TO ORDER / PLEDGE OF ALLEGIANCE

The meeting called to order at 1:08 p.m., the Pledge of Allegiance was led by Director Thomas.

### 1. PUBLIC COMMENT:

No public comment.

### 2. APPROVAL OF MINUTES:

The minutes for the meeting of April 28, 2026, were approved by the Committee.

### 3. NEW BUSINESS

3a 2026 Rate Study
(Habib Isaac, IB Consulting)

**DISCUSSION:** Habib Isaac, IB Consulting, presented the 2026 Rate Study and responded to questions from the Committee. No item action.

**PUBLIC COMMENT:** Public comment was received by Mike Rodgers. Public comment was received by Francisco de la Cruz and attachments were provided to the Committee.

3b Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets
(Kelly Zahniser, Director of Administrative Services)

**DISCUSSION:** Kelly Zahniser, Director of Administrative Services, presented the Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets. Item was moved to the Board for discussion.

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

3c Report on the Monthly Financial Reports for April 2026.
(Kelly Zahniser, Director of Administrative Services)

**DISCUSSION:** Kelly Zahniser, Director of Administrative Services, presented the Monthly Financial Reports for April 2026.

**PUBLIC COMMENT:** No public comment.

### 4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

No comments.

## 5. GENERAL MANAGER COMMENTS

Mr. Minkler thanked the Finance team, and department heads for their collaborative work on the budget development process and efforts to identify savings where possible. Mr. Minkler noted that the Capital Improvement Program remains the most challenging part of the budget due to the limited discretionary spending available.

## 6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

## 7. NEXT COMMITTEE MEETING

Tuesday, June 16, 2026, at 1:00 p.m.

## 8. ADJOURNMENT

With no further business, the meeting was adjourned at 3:24 p.m.



Respectfully Submitted,

__________________________________

Kylie Muetterties
Accountant II

# 3a

AGENDA ITEM

3a

# Budget Status Report

## For the Period July 1, 2025 to June 30, 2026

## (Months 1-12)

*No assurance is provided on these financial statements. Financials do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.*

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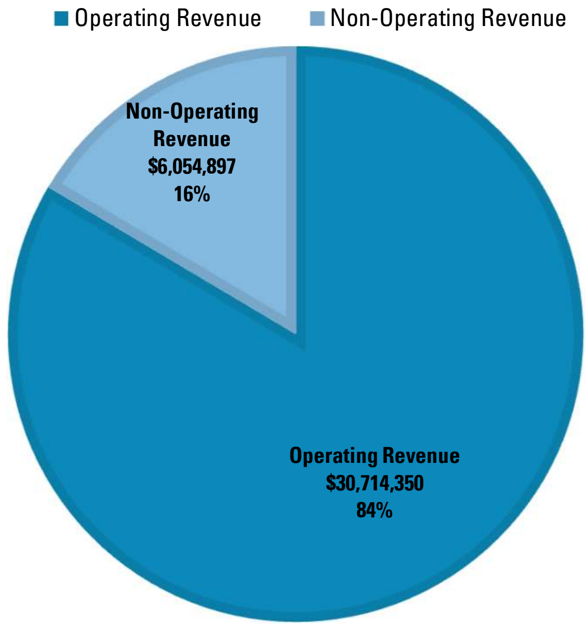
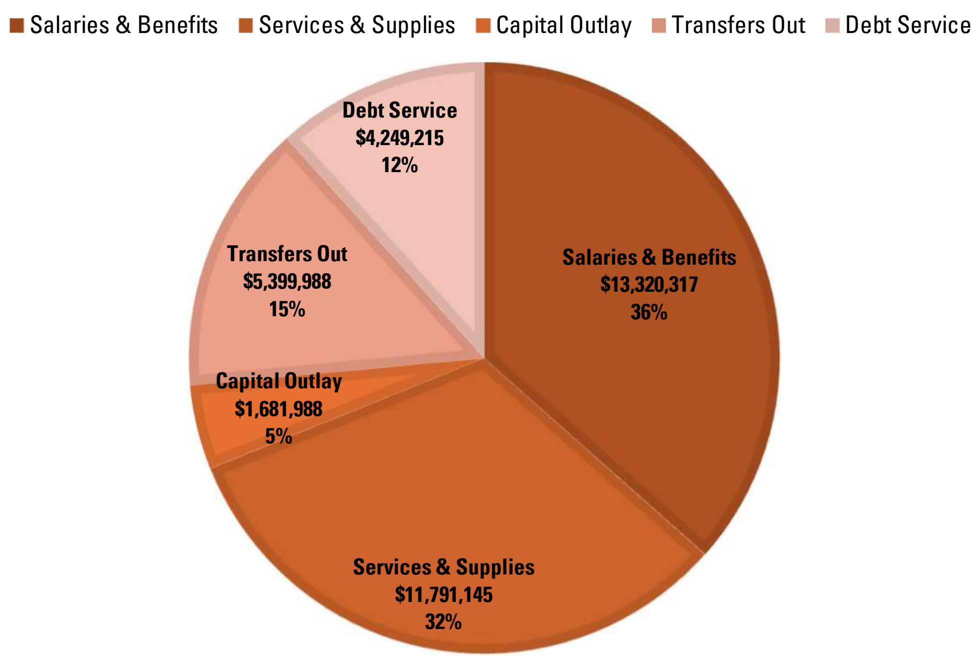
Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - June 30, 2026

## REVENUE SUMMARY - FY 2025-26 YTD (TOTAL: $36,769,247)




## EXPENSE SUMMARY - FY 2025-26 YTD (TOTAL: $36,442,653)



Schedule 1

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | Water, Sewer, Hydro Combined Detail | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 1 | | Revenues | | | | | |
| 2 | | Operating Revenue | | | | | |
| 3 | 41000 | Water/Sewer Sales/Resid | $ 24,818,228 | $ 29,659,615 | $ 28,431,800 | $ (1,227,815) | 104.3% |
| 4 | 41100 | Irrigation Water Sales | 9,123 | - | 12,800 | 12,800 | 0.0% |
| 5 | 41200 | Water Sales - Fire Hydrant | 195,253 | 299,614 | 319,254 | 19,640 | 93.8% |
| 6 | 42000 | Inspection Fees | 1,547 | 4,357 | 4,000 | (357) | 108.9% |
| 7 | 44100 | Account Establishment Fees | 37,883 | 43,922 | 37,900 | (6,022) | 115.9% |
| 8 | 44110 | Delinquent Account Charge | 26,885 | 174,133 | 174,794 | 661 | 99.6% |
| 9 | 44115 | County Recording Fees | 107 | 69 | | | |
| 10 | 44120 | Termination of Services | 2,360 | 2,188 | - | (2,188) | 0.0% |
| 11 | 44200 | Backflow Certification Testing | 2,661 | 450 | 3,500 | 3,050 | 12.9% |
| 12 | 44300 | Install Water Meter | 28,949 | 38,389 | 26,700 | (11,689) | 143.8% |
| 13 | 44500 | Repair Labor/Materials | 5,938 | 1,078 | 5,000 | 3,922 | 21.6% |
| 14 | 44510 | Reimbursable Expense | 148,521 | 231,460 | 230,080 | (1,380) | 100.6% |
| 15 | 44900 | Other Water/Sewer Charges | 457 | 100 | - | (100) | 0.0% |
| 16 | 48100 | Concept Approval Fees | 4,698 | 639 | - | (639) | 0.0% |
| 17 | 48101 | Cost to Serve | - | 1,388 | - | (1,388) | 0.0% |
| 18 | 48102 | Commercial Account Review | - | 330 | - | (330) | 0.0% |
| 19 | 48190 | Miscellaneous Operating Revenue | 264,736 | 256,616 | 250,000 | (6,616) | 102.6% |
| 20 | | Total Operating Revenue | 25,547,345 | 30,714,350 | 29,495,828 | (1,218,453) | 104.1% |
| 21 | | Non-Operating Revenue | | | | | |
| 22 | 48130 | Rental Revenue | 17,186 | 25,788 | 83,000 | 57,212 | 31.1% |
| 23 | 51100 | Interest Income/CCWD Investments | 58,160 | 104,043 | 80,365 | (23,678) | 129.5% |
| 24 | 51350 | Lease Interest Revenue | - | - | - | - | 0.0% |
| 25 | 52100 | Property Taxes | 3,912,127 | 3,811,955 | 3,904,660 | 92,705 | 97.6% |
| 26 | 52420 | Standby Fees | 117,295 | 100,840 | 131,000 | 30,160 | 77.0% |
| 27 | 53100 | HOPTR | 29,712 | 14,708 | - | (14,708) | 0.0% |
| 28 | 54300 | Power Sales - North Fork | 710,335 | 798,321 | 828,700 | 30,379 | 96.3% |
| 29 | 54400 | Power Sales - New Hogan | 125,339 | 233,185 | 153,000 | (80,185) | 152.4% |
| 30 | 54350 | Lease Revenue | - | 8,000 | - | (8,000) | 0.0% |
| 31 | 54510 | Grant Revenue/Federal Agencies | 76,576 | 507,751 | 283,206 | (224,545) | 179.3% |
| 32 | 54520 | Grant Revenue/State Agencies | 80 | 22,640 | - | (22,640) | 0.0% |
| 33 | 54600 | Other Non-Operating Revenue | 895,082 | 405,934 | 1,197,126 | 791,192 | 33.9% |
| 34 | 54605 | Misc Developer Reimbursements | - | 6,725 | - | (6,725) | 0.0% |
| 35 | 54610 | Miscellaneous Income | 90,612 | 15,007 | 14,000 | (1,007) | 107.2% |
| 36 | | Total Non-Operating Revenues | 6,032,503 | 6,054,897 | 6,675,057 | 620,160 | 90.7% |
| 37 | | Total Revenues | 31,579,848 | 36,769,247 | 36,170,885 | (598,362) | 101.7% |
| 38 | | Transfer In | | | | | |
| 39 | 59100 | Transfer In | 1,015,426 | - | 3,862,317 | 3,862,317 | 0% |
| 40 | | Total Transfers In | 1,015,426 | - | 3,862,317 | (3,862,317) | - |
| 41 | | Total Sources | 32,595,274.14 | 36,769,247 | 40,033,202 | 3,263,955 | 91.8% |

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | Water, Sewer, Hydro Combined Detail | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 42 | | O&M Expenses | | | | | |
| 43 | | Salaries and Benefits | | | | | |
| 44 | 60000 | Salaries Wages | $ 7,366,763 | $ 7,612,845 | $ 8,025,022 | $ 412,177 | 94.9% |
| 45 | 60005 | Payouts | 171,122 | 153,923 | 207,004 | 53,081 | 74.4% |
| 46 | 60010 | On Call Pay | 8,475 | 21,925 | 21,100 | (825) | 103.9% |
| 47 | 60015 | Standby Pay | 16,100 | 16,330 | 24,500 | 8,170.00 | 66.7% |
| 48 | 60030 | Overtime | 200,140 | 246,028 | 215,500 | (30,528) | 114.2% |
| 49 | 60035 | CTO Payouts | 199,616 | 194,601 | 202,849 | 8,248 | 95.9% |
| 50 | 60100 | Benefits | 3,097,839 | 3,319,819 | 3,604,834 | 285,015 | 92.1% |
| 51 | 60110 | Retirement Expense | 797,611 | 785,263 | 864,711 | 79,448 | 90.8% |
| 52 | 60115 | CalPERS UAL | 644,902 | 898,039 | 828,963 | (69,076) | 108.3% |
| 53 | 60117 | Retirement Health Savings | 63,183 | 71,545 | 54,120 | (17,425) | 132.2% |
| 54 | | Total Salaries and Benefits | 12,565,752 | 13,320,317 | 14,048,603 | (728,286) | 94.8% |
| 55 | | Services and Supplies | | | | | |
| 56 | 60210 | Power | 1,301,052 | 1,925,559 | 2,072,216 | 146,657 | 92.9% |
| 57 | 60220 | Water | 9,646 | 10,564 | 12,000 | 1,436 | 88.0% |
| 58 | 60230 | Sewage | 44,277 | 40,587 | 45,000 | 4,413 | 90.2% |
| 59 | 60250 | Telephone | 121,565 | 138,695 | 136,068 | (2,627) | 101.9% |
| 60 | 60260 | Refuse/Disposal | 29,337 | 27,764 | 25,000 | (2,764) | 111.1% |
| 61 | 60310 | Materials & Supplies | 266,514 | 287,539 | 284,502 | (3,037) | 101.1% |
| 62 | 60311 | Herbicide | 660 | - | 1,500 | 1,500 | 0.0% |
| 63 | 60312 | Safety Equipment/Consumables | 28,300 | 33,995 | 41,200 | 7,205 | 82.5% |
| 64 | 60313 | Tools | 26,195 | 34,164 | 48,000 | 13,836 | 71.2% |
| 65 | 60314 | Uniforms - New | 26,807 | 24,159 | 22,000 | (2,159) | 109.8% |
| 66 | 60316 | Materials and Supplies - CalFire | 3,246 | 6,538 | 18,000 | 11,462 | 36.3% |
| 67 | 60320 | Safety Equipment | 7,845 | 46,793 | 61,500 | 14,707 | 76.1% |
| 68 | 60325 | Lab Supplies, Consumables | 55,974 | 56,084 | 50,000 | (6,084) | 112.2% |
| 69 | 60327 | Ozone System Parts | 26,308 | 14,403 | 10,000 | (4,403) | 144.0% |
| 70 | 60328 | UV Bulb/MBR Replacement | 23,871 | 103,564 | 110,000 | 6,436 | 94.1% |
| 71 | 60331 | Electrical Parts Replacement | 58,351 | 78,819 | 70,000 | (8,819) | 112.6% |
| 72 | 60332 | Leak Repair Supplies | 157,008 | 204,434 | 200,000 | (4,434) | 102.2% |
| 73 | 60333 | Road Repair Materials | 23,490 | 8,208 | 31,251 | 23,043 | 26.3% |
| 74 | 60334 | SCADA, Radio Supplies | 27,166 | 11,671 | 52,059 | 40,388 | 22.4% |
| 75 | 60335 | Septic Tanks, Repair & New | 9,025 | 8,720 | 12,000 | 3,280 | 72.7% |
| 76 | 60338 | Meters, New & Replacement | 11,864 | 22,278 | 31,000 | 8,722 | 71.9% |
| 77 | 60350 | Aerator/Compressor Repair | 7,626 | 56,954 | 18,000 | (38,954) | 316.4% |
| 78 | 60353 | Computers/Peripherals | - | - | 10,000 | 10,000 | 0.0% |
| 79 | 60354 | Controls Sys Pressure Transducer | - | - | 9,000 | 9,000 | 0.0% |
| 80 | 60355 | Headworks/Solids Removal and Repair | 21,096 | 36,143 | 22,000 | (14,143) | 164.3% |
| 81 | 60356 | HVAC | 11,661 | 19,226 | 15,500 | (3,726) | 124.0% |
| 82 | 60357 | Mixers/Valves/Repair Kits/ Actuators | 9,489 | 28,768 | 25,000 | (3,768) | 115.1% |
| 83 | 60358 | Monitor Wells Repair | - | - | 1,350 | 1,350 | 0.0% |
| 84 | 60359 | Pumps/Motors Repair | 195,149 | 188,581 | 185,000 | (3,581) | 101.9% |
| 85 | 60360 | Solids Handling Eq Repair | - | 7,731 | 5,000 | (2,731) | 154.6% |

Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - June 30, 2026

| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | Water, Sewer, Hydro Combined Detail | FY 2024-25 Months 1-12 Actual | FY 2025-26 Months 1-12 Actual | FY 2025-26 Adopted Budget | (Over) / Under Budget | FY 2025-26 YTD Target 100.0% |
| 86 | 60390 | Admin Technologies Comm | 87,635 | 95,768 | 113,200 | 17,432 | 84.6% |
| 87 | 60395 | Chemicals | 520,096 | 619,077 | 634,694 | 15,617 | 97.5% |
| 88 | 60400 | Outside Services/Repairs | 71,398 | 94,693 | 135,838 | 41,145 | 69.7% |
| 89 | 60401 | Fire Ext. Testing Cust. Base | 2,000 | 2,000 | 2,200 | 200 | 90.9% |
| 90 | 60402 | Spraying - Weeds & Insects | 52,371 | 30,820 | 42,751 | 11,931 | 72.1% |
| 91 | 60403 | Snow Removal | 6,300 | - | 7,200 | 7,200 | 0.0% |
| 92 | 60404 | Uniform Launder | 45,736 | 36,955 | 1,062 | (35,893) | 3479.7% |
| 93 | 60405 | Fire Hydrant Maintenance | 30,229 | 36,403 | 41,336 | 4,933 | 88.1% |
| 94 | 60410 | Service Maintenance Contracts | 112,489 | 66,031 | 128,558 | 62,527 | 51.4% |
| 95 | 60412 | Groundwater Monitoring | 47,442 | 49,030 | 50,000 | 970 | 98.1% |
| 96 | 60413 | Instrumentation Tech | 4,224 | - | 8,500 | 8,500 | 0.0% |
| 97 | 60414 | Ozone System PM | 11,702 | 8,941 | 10,000 | 1,059 | 89.4% |
| 98 | 60415 | Backflow Device Testing | 2,205 | 4,718 | 4,000 | (718) | 118.0% |
| 99 | 60416 | SCADA Consulting | 6,572 | 9,555 | 10,000 | 445 | 95.5% |
| 100 | 60417 | Hauling /Dig/Crane/Excavator | 1,580 | - | 5,000 | 5,000 | 0.0% |
| 101 | 60419 | Pave/Seal/Asphalt Repair | 52,184 | 96,682 | 75,000 | (21,682) | 128.9% |
| 102 | 60420 | Drug & Alcohol Testing | 5,004 | 4,072 | 5,000 | 928 | 81.4% |
| 103 | 60424 | Septic Hauling Bio-solids Hauling | 27,375 | 41,125 | 50,000 | 8,875 | 82.3% |
| 104 | 60425 | Tank Cleaning | 14,612 | 16,750 | 64,730 | 47,980 | 25.9% |
| 105 | 60426 | Building Repairs | 22,876 | 51,229 | 80,000 | 28,771 | 64.0% |
| 106 | 60427 | UV System PM | 9,494 | 4,499 | 10,000 | 5,501 | 45.0% |
| 107 | 60429 | Recruiting | 17,460 | 14,406 | 29,751 | 15,345 | 48.4% |
| 108 | 60430 | Claims/Damages | 7,503 | 17,559 | 5,000 | (12,559) | 351.2% |
| 109 | 60431 | Computer License/Maintenance Contracts | 403,986 | 325,989 | 427,895 | 101,906 | 76.2% |
| 110 | 60440 | Janitorial Services | 27,216 | 31,700 | 32,840 | 1,140 | 96.5% |
| 111 | 60470 | Laboratory Services | 216,693 | 221,075 | 160,000 | (61,075) | 138.2% |
| 112 | 60480 | Rentals (Non Vehicles/Equip) | 2,660 | 3,752 | 5,000 | 1,248 | 75.0% |
| 113 | 60505 | Outside Legal Fees | 234,218 | 219,084 | 350,000 | 130,916 | 62.6% |
| 114 | 60510 | Accounting/Auditing | 49,770 | 42,400 | 50,400 | 8,000 | 84.1% |
| 115 | 60541 | Advertising/Publicity | 246 | 294 | 4,500 | 4,206 | 6.5% |
| 116 | 60545 | Public Outreach | - | 816 | - | (816) | 0.0% |
| 117 | 60590 | Professional Services | 1,038,693 | 1,556,074 | 1,752,931 | 196,857 | 88.8% |
| 118 | 60610 | Operating Exp Gas and Oil | 340,383 | 383,814 | 385,000 | 1,186 | 99.7% |
| 119 | 60620 | Repairs and Parts | 179,048 | 192,244 | 185,000 | (7,244) | 103.9% |
| 120 | 60625 | Repair - Generators | 74,418 | 19,010 | 30,000 | 10,990 | 63.4% |
| 121 | 60630 | Repair - Generators | - | - | - | - | 0.0% |
| 122 | 60650 | Rental Exp/Vehicle and Eq | 12,953 | (198) | 11,500 | 11,698 | -1.7% |
| 123 | 60660 | Lease Expense/Vehicle Eq | 11 | - | 36,000 | 36,000 | 0.0% |
| 124 | 60700 | Forms and Supplies | 163 | 1,926 | 2,151 | 225 | 89.6% |
| 125 | 60710 | Permits and Licenses | 15,717 | 22,273 | 42,551 | 20,278 | 52.3% |
| 126 | 60715 | Late Fees | 2,328 | 1,110 | - | (1,110) | 0.0% |
| 127 | 60720 | Postage | 9,419 | 11,138 | 12,500 | 1,362 | 89.1% |
| 128 | 60730 | Publications/Subscriptions | 2,925 | 2,671 | 13,051 | 10,380 | 20.5% |
| 129 | 60732 | Memberships/Dues | 140,726 | 166,123 | 142,346 | (23,777) | 116.7% |
| 130 | 60760 | Recording/Title Reports | 145 | 90 | 1,700 | 1,610 | 5.3% |
| 131 | 60780 | Printing | 227 | 196 | 500 | 304 | 39.2% |

Schedule 1

Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - June 30, 2026

| | | Water, Sewer, Hydro Combined Detail | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 132 | 60810 | Training, Conf & Travel | 127,789 | 115,233 | 149,951 | 34,718 | 76.8% |
| 133 | 60820 | Other Travel Costs | 9,491 | 12,462 | 7,402 | (5,060) | 168.4% |
| 134 | 61100 | Purchased Water | - | 21,195 | 20,000 | (1,195) | 106.0% |
| 135 | 61150 | New Hogan Op/Maint Expense | - | 453,701 | 474,000 | 20,299 | 95.7% |
| 136 | 61200 | Retiree Health Costs | 988,803 | 1,147,993 | 1,050,000 | (97,993) | 109.3% |
| 137 | 61310 | Bad Debt Expense | 69,368 | 59,367 | 54,000 | (5,367) | 109.9% |
| 138 | 61315 | Rate Assistance Program | 46,905 | 57,381 | 60,000 | 2,619 | 95.6% |
| 139 | 61409 | Unemployment Claims | 6,427 | 6,295 | 36,000 | 29,705 | 17.5% |
| 140 | 61410 | Insurance | 418,256 | 479,562 | 485,600 | 6,038 | 98.8% |
| 141 | 61420 | State Water/Sewer Fees | 332,148 | 334,397 | 310,000 | (24,397) | 107.9% |
| 142 | 61430 | Federal Dam & Admin Fees | 924,519 | 420,535 | 781,224 | 360,689 | 53.8% |
| 143 | 61435 | State Water Right Fees | 153,646 | 121,128 | 155,663 | 34,535 | 77.8% |
| 144 | 61450 | Mandated Plans | - | 88,184 | 284,080 | 195,896 | 31.0% |
| 145 | 61455 | Water Conservation | 1,500 | 2,000 | 4,000 | 2,000 | 50.0% |
| 146 | 61485 | Third Party Payment Processing | 495,850 | 535,917 | 522,743 | (13,174) | 102.5% |
| 147 | 61490 | Misc Operating Expense | 11 | 61 | - | (61) | 0.0% |
| 148 | 78200 | Calaveras County Fees | 2,155 | - | 5,000 | 5,000 | 0.0% |
| 149 | 78210 | LAFCO Contribution | 11,874 | 11,899 | 13,100 | 1,201 | 90.8% |
| 150 | 78100 | Miscellaneous Non-Operating Costs | - | - | - | - | 0.0% |
| 151 | 78990 | Misc Non-Operating Costs | 2,159 | - | - | - | 0.0% |
| 152 | | Total Services and Supplies | 10,004,851 | 11,791,145 | 13,196,594 | (1,405,449) | 89.3% |
| | | | | | | | |
| 153 | | Capital Outlay | | | | | |
| 154 | 75100 | Vehicles Purchased | - | - | - | - | 0.0% |
| 155 | 75110 | Vehicles Capital Lease - Current | 641,043 | 618,924 | 521,211 | (97,713) | 118.7% |
| 156 | 75200 | Equipment Purchased | 369,225 | 541,894 | 753,598 | 211,704 | 71.9% |
| 157 | 75300 | Projects | 44,523 | 521,170 | 928,880 | 407,710 | 56.1% |
| 158 | | Total Capital Outlay | 1,054,791 | 1,681,988 | 2,203,689 | (521,701) | 76.3% |
| | | | | | | | |
| 159 | | Total O&M Expense | 23,625,393.55 | 26,793,450 | 29,448,886 | (2,655,436) | 91.0% |
| | | | | | | | |
| 160 | 79100 | Transfers Out | 6,790,890 | 5,399,988 | 5,752,882 | 352,894 | 94% |
| | | | | | | | |
| 161 | | Debt Service | | | | | |
| 162 | 72120 | Interest Exp - PERS UAL Loan | 127,733 | 120,201 | 120,201 | 0 | 100.0% |
| 163 | 72220 | Interest Exp - USDA AMI Loan | 75,603 | 77,018 | 80,553 | 3,535 | 95.6% |
| 164 | 72310 | Interest Exp - VacCon Truck 2021 | 2,879 | 566 | 566 | 0 | 99.9% |
| 165 | 72350 | Interest Exp - USDA EP Reach 3A | 51,234 | 50,099 | 50,099 | 0 | 100.0% |
| 166 | 72360 | Interest Exp - USDA Arnold Interim Loan | - | - | 20,388 | 20,388 | 0.0% |
| 167 | 72400 | Interest Exp - Water Fund Loan | 10,433 | - | 5,678 | 5,678 | 0.0% |
| 168 | 72500 | Interest Exp - New Hogan Loan | 1,650 | - | 1,375 | 1,375 | 0.0% |
| 169 | 72700 | Interest Exp - VacCon Truck 2020 | 127 | - | - | - | 0.0% |
| 170 | 72850 | Interest Exp - Water CIP Loan 2022 | 527,668 | 512,236 | 512,236 | (0) | 100.0% |
| 171 | 72860 | Interest Exp - Sewer CIP Loan 2022 | 295,406 | 676,555 | 312,256 | (364,299) | 216.7% |
| 172 | 72900 | Interest Exp - Water Rev Loan | - | - | - | - | 0.0% |
| 173 | 72870 | Interest Exp - Water CIP Loan 2025 | - | 519,399 | 564,952 | 45,553 | 91.9% |

Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - June 30, 2026

| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | Water, Sewer, Hydro Combined Detail | FY 2024-25 Months 1-12 Actual | FY 2025-26 Months 1-12 Actual | FY 2025-26 Adopted Budget | (Over) / Under Budget | FY 2025-26 YTD Target 100.0% |
| 174 | 73120 | Principal Payment - PERS UAL Loan | - | 338,000 | 338,000 | - | 100.0% |
| 175 | 73210 | Principal Payment - USDA AMI Loan | - | 91,280 | 92,000 | 720 | 99.2% |
| 176 | 73310 | Principal Payment - VacCon Truck 2021 | (0) | 61,402 | 61,401 | (1) | 100.0% |
| 177 | 73350 | Principal Payment - USDA EP Reach 3A | - | 51,000 | 51,000 | - | 100.0% |
| 178 | 73400 | Principal Payment - Water Fund Loan | - | - | 283,900 | 283,900 | 0.0% |
| 179 | 73500 | Principal Payment - New Hogan | - | - | 48,837 | 48,837 | 0.0% |
| 180 | 73700 | Principal Payment - VacCon Truck 2020 | 31,039 | - | - | - | 0.0% |
| 181 | 73850 | Principal Payment - Water CIP Loan 2022 | - | 805,000 | 805,000 | - | 100.0% |
| 182 | 73860 | Principal Payment - Sewer CIP Loan 2022 | - | 441,000 | 441,000 | - | 100.0% |
| 183 | 73870 | Principal Payment - Water CIP Loan 2025 | - | 505,461 | 460,796 | (44,665) | 109.7% |
| 184 | | Total Debt Service | 1,123,770 | 4,249,215 | 4,250,238 | (1,023) | 100.0% |
| 185 | | Total Expenses | 31,540,053.20 | 36,442,653 | 39,452,006 | (3,009,353) | 92.4% |
| 186 | | Net Addition to/(Use of) Reserves | $ 1,055,221 | $ 326,594 | $ 581,196 | $ (728,627) | |

# Schedule 1: Water/Sewer/Hydro Operations

Schedule 1 displays financial reporting information for Water/Sewer/Hydro Operations during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Operating Revenue** – Total operating revenue is at 104.1% of budget.

- **Line 3 Water/Sewer Sales** is trending over budget related to the benchmark.
- **Line 6 Inspection Fees** are trending over budget due to a higher volume of sewer inspections.
- **Line 7 Account Establishment Fees** is trending over budget due to increased development activity on vacant lots.
- **Line 12 Install Water Meter** is trending over budget due to more installations than anticipated.
- **Line 14 Reimbursable Expenses** is trending over budget due to contractor reimbursement for repairs in Jenny Lind.

**Non-Operating Revenue** – Total non-operating revenue is at 90.7% of budget.

- **Line 23 Interest Income/CCWD Investments** is trending over budget due to Argent investment income.
- **Line 29 Power Sales – New Hogan** is higher than budgeted and will continue to be monitored and analyzed for the FY 27 budget process.
- **Line 30 Grant Revenue/Federal Agencies** is trending over budget due to a posting that will be reclassified during the fiscal year-end close process.
- **Line 35 Miscellaneous Income** is trending over budget due to Cal Card rebates.

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

**Operation & Maintenance Expense** – Total operating & maintenance expense is at 91.0% of budget.

**Salaries and Benefits**– Total salaries and benefits is at 94.8% of budget.

- **Line 46 On Call Pay** is trending over budget and will be monitored for FY 27 budget.
- **Line 48 Overtime** is trending over the benchmark and will continue to be monitored.
- **Line 52 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 53 Retirement Health Savings** is trending over budget due to new staff.

**Services and Supplies**– Total services and supplies is at 89.3% of budget.

- **Line 59 Telephone** is trending over budget due to price increases from Comcast.
- **Line 60 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 61 Materials and Supplies** are over budget due to Critical Generator project and will be reimbursed.
- **Line 65 Uniforms – New** is trending over budget due to increase uniform orders for new staff.
- **Line 68 Lab Supplies, Consumables** is trending over budget due to replacement of equipment.

- **Line 69 Ozone System Parts** are trending over budget due to the Ozone Residual Analyzer that was purchased over budget and other materials and maintenance.
- **Line 71 Electrical Parts Replacement** is over budget increased due to Critical Generator project and will be reimbursed.
- **Line 72 Leak Repair Supplies** is trending over the benchmark due to high volume inventory purchases.
- **Line 77 Aerator/Compressor Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 80 Headworks/Solids Removal and Repair** is trending over budget due to increased bio-solids disposal.
- **Line 81 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 82 Mixers/Valves/Repair Kits/Actuators** is trending over budget due to two mixer purchases.
- **Line 84 Pumps/Motor Repair** are over budget due to the Pump Station replacement project.
- **Line 85 Solids Handling Eq Repair** are over budget due to increased belt repairs.
- **Line 92 Uniform Launder** is trending over budget due to a budgeting input error and will be corrected for FY 27.
- **Line 98 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 101 Pave/Seal/Asphalt Repair** is trending over budget due to emergency repair paving in October 2025.
- **Line 108 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 111 Laboratory Services** are trending over budget due to the timing of mandated state sampling.
- **Line 119 Repairs and Parts** are trending over budget and will be reviewed for FY 27.
- **Line 129 Membership/Dues** is trending over budget due to CalPERLA not being included in the original budget.
- **Line 133 Other Travel Costs** are trending over budget due to mileage and parking reimbursements for staff seminars.
- **Line 134 Purchased Water** is trending over budget and will be reviewed for FY 27.
- **Line 136 Retiree Health Costs** are currently under-budgeted and will be adjusted for FY27 to account for new retirees.
- **Line 137 Bad Debt Expense** is trending over budget due to a coding error and will be corrected.
- **Line 141 State Water/Sewer Fees** are trending over budget due to the timing of annual payments in December.
- **Line 146 Third Party Payment Processing** represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account Miscellaneous Operating Revenue on line 20. These costs should be coming down due to a new agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.

**Capital Outlay** – Total capital outlay is at 76.3% of budget.

- **Line 154 Vehicles Capital Lease – Current** is trending over budget. Finance will monitor this item during year end.
- **Line 159 Transfers Out** is currently at 94% of budget.

**Debt Service Payments** – Total debt service payments are at 100% of budget.

- **Line 170 Interest Exp - Sewer CIP Loan 2022** is over budget due to staff error. Finance will make the correction.

**Total Expenses** – Total expenses for water/sewer/hydro are at 92.4% of budget.

**Net Addition to / (Use of) Reserves** – As of June 2026, net use reserves is $326,594 through the reporting month, which is $254,602 under budget.

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | All Other Funds Combined Detail | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual |
|---|---|---|---|---|
| 1 | | **Revenues** | | |
| 2 | | **Non-Operating Revenue** | | |
| 3 | 41010 | Capital R&R | $ (286) | $ - |
| 4 | 41300 | Water Sales Slurry Line | 1,467 | 1,816 |
| 5 | 44510 | Reimbursable Expense | - | (92) |
| 6 | 48130 | Rental Revenue | 4,235 | 21,879 |
| 7 | 51100 | Interest Income/CCWD Invest | 1,645,013 | 2,143,612 |
| 8 | 51200 | Interest Income/Trusteed Funds | 8,160 | 7,157 |
| 9 | 52100 | Property Taxes | 695,619 | 675,293 |
| 10 | 52200 | Assessment Revenue | 188,409 | 166,384 |
| 11 | 52220 | Assessment Revenue-Foreclosure | - | 30,000 |
| 12 | 52230 | Prepaid Assessment Revenue | 4,782 | 25,442 |
| 13 | 52300 | Admin Fees Collected | - | 3,800 |
| 14 | 52410 | Expansion Fees | 512,777 | 739,300 |
| 15 | 54510 | Grant Revenue/Federal Agencies | 276,702 | 812,218 |
| 16 | 54520 | Grant Revenue/State Agencies | 2,118,561 | 941,948 |
| 17 | 54610 | Miscellaneous Income | 77 | - |
| 18 | 59100 | Transfer In From Funds | 24,724,133 | 22,410,583 |
| 19 | | **Total Non-Operating Revenue** | **$ 30,179,648** | **$ 27,979,341** |

# Schedule 2: All Other Funds Revenue

Schedule 2 displays financial reporting information for All Other Funds Revenue during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month.

Schedule 2 represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. The transfer of capital funding from the water and wastewater operating funds to the water and sewer Capital R&R will be trued up.

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

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

**Non-Operating Revenue** – Total non-operating revenue is at $27,979,341 as of June 2026.

**Calaveras County Water District**
**Budget Status Report (Unaudited)**
**For the Period July 1, 2025 - June 30, 2026**

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| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | **Department 50 Non-Departmental** | **FY 2024-25 Months 1-12 Actual** | **FY 2025-26 Months 1-12 Actual** | **FY 2025-26 Adopted Budget** | **(Over) / Under Budget** | **FY 2025-26 YTD Target 100.0%** |
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60115 | CalPERS UAL | $ 396,388 | $ 554,680 | $ 512,012 | $ (42,668) | 108.3% |
| 4 | | Total Salaries and Benefits | 396,388 | 554,680 | 512,012 | (42,668) | 108.3% |
| 5 | | **Utility Services** | | | | | |
| 6 | 60210 | Power | 13,606 | 19,680 | 23,500 | 3,820 | 83.7% |
| 7 | 60220 | Water | 5,121 | 5,277 | 5,000 | (277) | 105.5% |
| 8 | 60250 | Telephone | 8,101 | 9,845 | 19,000 | 9,155 | 51.8% |
| 9 | | Total Utility Services | 26,827 | 34,801 | 47,500 | 12,699 | 73.3% |
| 10 | | **Materials & Supplies** | | | | | |
| 11 | 60310 | Materials and Supplies | 38,295 | 29,036 | 35,300 | 6,264 | 82.3% |
| 12 | 60313 | Tools | - | - | 500 | 500 | 0.0% |
| 13 | 60356 | HVAC | 1,965 | 5,763 | 2,000 | (3,763) | 288.2% |
| 14 | 60390 | Admin. Technologies/Comm | 19,690 | 19,999 | 11,100 | (8,899) | 180.2% |
| 15 | | Total Materials & Supplies | 59,951 | 54,798 | 48,900 | (5,898) | 112.1% |
| 16 | | **Outside Services** | | | | | |
| 17 | 60400 | Outside Services | 33,900 | 36,545 | 48,951 | 12,406 | 74.7% |
| 18 | 60402 | Spraying - Weeds & Insects | 779 | 1,580 | 751 | (829) | 210.4% |
| 19 | 60410 | Service Maintenance Contracts | 8,893 | 4,224 | - | (4,224) | 0.0% |
| 20 | 60426 | Building Repairs | 13 | 1,102 | 5,000 | 3,898 | 22.0% |
| 21 | 60430 | Claims/Damages | 7,503 | 17,559 | 5,000 | (12,559) | 351.2% |
| 22 | 60431 | Computer Lic Maint Contracts | 36,643 | 102,049 | 179,115 | 77,066 | 57.0% |
| 23 | 60440 | Janitorial Services | 24,616 | 29,500 | 29,480 | (20) | 100.1% |
| 24 | | Total Outside Services | 112,346 | 192,558 | 268,297 | 75,739 | 71.8% |
| 25 | | **Retired Employees** | | | | | |
| 26 | 61200 | Retired Employees | 988,803 | 1,147,993 | 1,050,000 | (97,993) | 109.3% |
| 27 | | Total Retired Employees | 988,803 | 1,147,993 | 1,050,000 | (97,993) | 109.3% |
| 28 | | **Insurance** | | | | | |
| 29 | 61410 | Insurance | 418,256 | 479,562 | 485,600 | 6,038 | 98.8% |
| 30 | | Total Insurance | 418,256 | 479,562 | 485,600 | 6,038 | 98.8% |
| 31 | | **Misc. Non-Operating** | | | | | |
| 32 | 78210 | LAFCO Contribution | 11,874 | 11,899 | 13,100 | 1,201 | 90.8% |
| 33 | | Total Misc. Non-Operating | 11,874 | 11,899 | 13,100 | 1,201 | 90.8% |
| 34 | | **Capital Equipment** | | | | | |
| 35 | 75200 | Equipment Purchased | 22,044 | - | 30,000 | 30,000 | 0.0% |
| 36 | | Total Capital Equipment | 22,044 | - | 30,000 | 30,000 | 0.0% |

## Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

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| | | | A | B | C | D | E | |
|---|---|---|---|---|---|---|---|---|
| | | Department 50 Non-Departmental | FY 2024-25 Months 1-12 Actual | FY 2025-26 Months 1-12 Actual | FY 2025-26 Adopted Budget | (Over) / Under Budget | FY 2025-26 YTD Target 100.0% | |
| 37 | | **Debt Service** | | | | | | **Payment Progress** |
| 38 | 72120 | Interest Exp - PERS UAL Loan | 127,733 | 120,201 | 120,201 | 0 | 100.0% | 15 of 35 |
| 39 | 72220 | Interest Exp - USDA AMI Loan | 75,603 | 77,018 | 80,553 | 3,535 | 95.6% | 5 of 15 |
| 40 | 72310 | Interest Exp - VacCon Truck 2021 | 2,879 | 566 | 566 | 0 | 99.9% | Completed |
| 41 | 72350 | Interest Exp - USDA EP Reach 3A | 51,234 | 50,099 | 50,099 | 0 | 100.0% | 20 of 59 |
| 42 | 72360 | Interest Exp - USDA Arnold Interim Loan | - | - | 20,388 | 20,388 | 0.0% | 0 of 38 |
| 43 | 72400 | Interest Exp - Water Fund Loan | 10,433 | - | 5,678 | 5,678 | 0.0% | 5 of 7 |
| 44 | 72500 | Interest Exp - New Hogan Loan | 1,650 | - | 1,375 | 1,375 | 0.0% | Completed |
| 45 | 72700 | Interest Exp - VacCon Truck 2020 | 127 | - | - | - | 0.0% | Completed |
| 46 | 72850 | Interest Exp - Water CIP Loan 2022 | 527,668 | 512,236 | 512,236 | (0) | 100.0% | 8 of 40 |
| 47 | 72860 | Interest Exp - Sewer CIP Loan 2022 | 295,406 | 676,555 | 312,256 | (364,299) | 216.7% | 7 of 39 |
| 48 | 72870 | Interest Exp - Water CIP Loan 2025 | - | 519,399 | 564,952 | 45,553 | 91.9% | 2 of 40 |
| 49 | 73120 | Principal Payment - PERS UAL Loan | - | 338,000 | 338,000 | - | 100.0% | 15 of 35 |
| 50 | 73210 | Principal Payment - USDA AMI Loan | - | 91,280 | 92,000 | 720 | 99.2% | 5 of 15 |
| 51 | 73310 | Principal Payment - VacCon Truck 2021 | (0) | 61,402 | 61,401 | (1) | 100.0% | Completed |
| 52 | 73350 | Principal Payment - USDA EP Reach 3A | - | 51,000 | 51,000 | - | 100.0% | 20 of 59 |
| 53 | 73400 | Principal Payment - Water Fund Loan | - | - | 283,900 | 283,900 | 0.0% | 5 of 7 |
| 54 | 73500 | Principal Payment - New Hogan | - | - | 48,837 | 48,837 | 0.0% | Completed |
| 55 | 73700 | Principal Payment - VacCon Truck 2020 | 31,039 | - | - | - | 0.0% | Completed |
| 56 | 73850 | Principal Payment - Water CIP Loan 2022 | - | 805,000 | 805,000 | - | 100.0% | 8 of 40 |
| 57 | 73860 | Principal Payment - Sewer CIP Loan 2022 | - | 441,000 | 441,000 | - | 100.0% | 7 of 39 |
| 58 | 73870 | Principal Payment - Water CIP Loan 2025 | - | 505,461 | 460,796 | (44,665) | 109.7% | 2 of 40 |
| 59 | | Total Debt Service | 1,123,770 | 4,249,215 | 4,250,238 | 1,023 | 100.0% | |
| 60 | | **Total Non-Departmental Expenses** | **$ 3,160,259** | **$ 6,725,507** | **$ 6,705,647** | **$ (18,837)** | **100.3%** | |

# Schedule 3: Department 50 – Non-Departmental

Schedule 3 displays financial reporting information for Non-Departmental during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Non-Departmental Expenses** – Total non-departmental expense is at 100.3% of budget.

- **Line 3 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 7 Water** is trending over the benchmark due and will be monitored.
- **Line 13 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 14 Admin. Technologies/Comm** is trending over budget due to File Backup and Endpoint Detection & Response. Endpoint Detection & Response costs will be evaluated for inclusion in next fiscal year's budget.
- **Line 18 Spraying – Weeds & Insects** is trending over budget due to routine pest control costs coming in higher due to new sites being added. The additions in locations will be considered for inclusion in next fiscal year's budget.
- **Line 21 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 23 Janitorial Services** is over budget and will be reviewed for FY 27.
- **Line 26 Retired Employees** is trending over budget due to the increase in retirees which will be considered for FY 27 budget.
- **Line 29 Insurance is** trending over the benchmark due to the timing of payments
- **Lines 37-60 Debt Service** will trend under and over budget at various points of the year due to the timing of the required principal and interest payments. The 2$^{nd}$ installment payments were made in March. The 2022 Sewer CIP Loan is trending over budget due to an accrual adjustment for prior fiscal year.

**Calaveras County Water District**
**Budget Status Report (Unaudited)**
**For the Period July 1, 2025 - June 30, 2026**

| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | **Department 54 Utility Services** | **FY 2024-25 Months 1-12 Actual** | **FY 2025-26 Months 1-12 Actual** | **FY 2025-26 Adopted Budget** | **(Over) / Under Budget** | **FY 2025-26 YTD Target 100.0%** |
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60000 | Salaries/Wages | $ 4,708,940 | $ 4,865,958 | $ 4,966,859 | $ 100,901 | 98.0% |
| 4 | 60005 | Payouts | 92,937 | 93,028 | 124,901 | 31,873 | 74.5% |
| 5 | 60010 | On Call Pay | 8,475 | 21,925 | 21,100 | (825) | 103.9% |
| 6 | 60015 | Standby Pay | 15,800 | 16,330 | 23,500 | 7,170 | 69.5% |
| 7 | 60030 | Overtime | 182,796 | 189,424 | 200,000 | 10,576 | 94.7% |
| 8 | 60035 | CTO Payout | 168,469 | 190,026 | 174,249 | (15,777) | 109.1% |
| 9 | 60100 | Benefits | 2,109,306 | 2,267,842 | 2,313,767 | 45,925 | 98.0% |
| 10 | 60110 | Retirement Expense | 518,578 | 518,720 | 540,836 | 22,116 | 95.9% |
| 11 | 60115 | CalPERS UAL | 159,815 | 217,793 | 200,126 | (17,667) | 108.8% |
| 12 | 60117 | Retirement Health Savings | 37,643 | 42,972 | 33,720 | (9,252) | 127.4% |
| 13 | | Total Salaries and Benefits | 8,002,757 | 8,424,019 | 8,599,058 | 175,039 | 98.0% |
| 14 | | **Utility Services** | | | | | |
| 15 | 60210 | Power | 1,287,446 | 1,905,879 | 2,048,716 | 142,837 | 93.0% |
| 16 | 60220 | Water | 4,526 | 5,288 | 7,000 | 1,712 | 75.5% |
| 17 | 60230 | Sewage | 44,277 | 40,587 | 45,000 | 4,413 | 90.2% |
| 18 | 60250 | Telephone | 113,464 | 128,850 | 117,068 | (11,782) | 110.1% |
| 19 | 60260 | Refuse/Disposal | 29,337 | 27,764 | 25,000 | (2,764) | 111.1% |
| 20 | | Total Utility Services | 1,479,050 | 2,108,368 | 2,242,784 | 134,416 | 94.0% |
| 21 | | **Materials & Supplies** | | | | | |
| 22 | 60310 | Materials and Supplies | 213,141 | 240,001 | 230,000 | (10,001) | 104.3% |
| 23 | 60311 | Herbicide | 660 | - | 1,500 | 1,500 | 0.0% |
| 24 | 60312 | Safety Eq Repl Consumables | 27,971 | 33,006 | 41,000 | 7,994 | 80.5% |
| 25 | 60313 | Tools | 26,195 | 34,164 | 40,000 | 5,836 | 85.4% |
| 26 | 60314 | Uniforms - New | 4,375 | 4,815 | - | (4,815) | 0.0% |
| 27 | 60316 | Materials and Supplies - CalFire | 3,246 | 6,538 | 18,000 | 11,462 | 36.3% |
| 28 | 60325 | Lab Supplies Consumables | 55,974 | 56,084 | 50,000 | (6,084) | 112.2% |
| 29 | 60327 | Ozone System Parts | 26,308 | 14,403 | 10,000 | (4,403) | 144.0% |
| 30 | 60328 | UV Parts and Supplies | 23,871 | 103,564 | 110,000 | 6,436 | 94.1% |
| 31 | 60331 | Electrical Parts Replacement | 58,351 | 78,819 | 70,000 | (8,819) | 112.6% |
| 32 | 60332 | Leak Repair Supplies | 157,008 | 204,434 | 200,000 | (4,434) | 102.2% |
| 33 | 60333 | Road Repair Materials | 23,490 | 8,208 | 31,251 | 23,043 | 26.3% |
| 34 | 60334 | SCADA Radio Supplies | 27,166 | 11,671 | 52,059 | 40,388 | 22.4% |
| 35 | 60335 | Septic Tanks - New and Repairs | 9,025 | 8,720 | 12,000 | 3,280 | 72.7% |
| 36 | 60338 | Meters New Conn and Repl | 11,864 | 22,278 | 31,000 | 8,722 | 71.9% |
| 37 | 60350 | Aerator/Compressor etc Repair | 7,626 | 56,954 | 18,000 | (38,954) | 316.4% |
| 38 | 60353 | Computers/Peripherals | - | - | 10,000 | 10,000 | 0.0% |
| 39 | 60354 | Control Sys/Pressure Tranducer | - | - | 9,000 | 9,000 | 0.0% |
| 40 | 60355 | Headworks/Solids Removal Rep | 21,096 | 36,143 | 22,000 | (14,143) | 164.3% |
| 41 | 60356 | HVAC | 9,695 | 13,462 | 13,500 | 38 | 99.7% |
| 42 | 60357 | Mixers | 9,489 | 28,768 | 25,000 | (3,768) | 115.1% |
| 43 | 60358 | Monitor Wells Repair | - | - | 1,350 | 1,350 | 0.0% |
| 44 | 60359 | Pumps/Motors Repair | 195,149 | 188,581 | 185,000 | (3,581) | 101.9% |

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | Department 54 Utility Services | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 45 | 60360 | Solids Handling Equip Repair | - | 7,731 | 5,000 | (2,731) | 154.6% |
| 46 | 60390 | Admin. Technologies/Comm | 20,466 | 29,947 | 57,000 | 27,053 | 52.5% |
| 47 | 60395 | Chemicals | 520,096 | 619,077 | 634,694 | 15,617 | 97.5% |
| 48 | | Total Materials & Supplies | 1,452,266 | 1,807,367 | 1,877,354 | 69,987 | 96.3% |
| 49 | | **Outside Services** | | | | | |
| 50 | 60400 | Outside Services | 37,499 | 58,149 | 86,887 | 28,738 | 66.9% |
| 51 | 60401 | Fire Ext. Testing Cust. Base | 2,000 | 2,000 | 2,200 | 200 | 90.9% |
| 52 | 60402 | Spraying - Weeds & Insects | 51,592 | 29,240 | 42,000 | 12,760 | 69.6% |
| 53 | 60403 | Snow Removal | 6,300 | - | 7,200 | 7,200 | 0.0% |
| 54 | 60404 | Uniform Launder | 45,736 | 36,955 | 1,062 | (35,893) | 3479.7% |
| 55 | 60405 | Fire Hydrant Maintenance | 30,229 | 36,403 | 41,336 | 4,933 | 88.1% |
| 56 | 60410 | Service Maintenance Contracts | - | - | - | - | 0.0% |
| 57 | 60412 | Groundwater Monitoring | 47,442 | 49,030 | 50,000 | 970 | 98.1% |
| 58 | 60413 | Instrumentation Tech | 4,224 | - | 8,500 | 8,500 | 0.0% |
| 59 | 60414 | Ozone System PM | 11,702 | 8,941 | 10,000 | 1,059 | 89.4% |
| 60 | 60415 | Backflow Device Testing | 2,205 | 4,718 | 4,000 | (718) | 118.0% |
| 61 | 60416 | SCADA Consulting (A-Teem) | 6,572 | 9,555 | 10,000 | 445 | 95.5% |
| 62 | 60417 | Hauling / Dig / Crane | 1,580 | - | 5,000 | 5,000 | 0.0% |
| 63 | 60419 | Pave / Seal / Asphalt Repair | 52,184 | 96,682 | 75,000 | (21,682) | 128.9% |
| 64 | 60424 | Septic Hauling | 27,375 | 41,125 | 50,000 | 8,875 | 82.3% |
| 65 | 60425 | Tank Cleaning | 14,612 | 16,750 | 64,730 | 47,980 | 25.9% |
| 66 | 60426 | Building Repairs | 22,863 | 50,127 | 75,000 | 24,873 | 66.8% |
| 67 | 60427 | UV System PM | 9,494 | 4,499 | 10,000 | 5,501 | 45.0% |
| 68 | 60430 | Claims/Damages | - | - | - | - | 0.0% |
| 69 | 60431 | Computer Lic Maint Contracts | 215,600 | 116,015 | 142,000 | 25,985 | 81.7% |
| 70 | 60440 | Janitorial Services | 2,600 | 2,200 | 3,360 | 1,160 | 65.5% |
| 71 | 60470 | Laboratory Services | 216,693 | 221,075 | 160,000 | (61,075) | 138.2% |
| 72 | 60480 | Rental (Non Vehicle and Equip) | 2,410 | 3,752 | 5,000 | 1,248 | 75.0% |
| 73 | | Total Outside Services | 810,910 | 787,216 | 853,275 | 66,059 | 92.3% |
| 74 | | **Professional Services** | | | | | |
| 75 | 60590 | Professional Services | 122,357 | 94,421 | 84,551 | (9,870) | 111.7% |
| 76 | | Total Professional Services | 122,357 | 94,421 | 84,551 | (9,870) | 111.7% |
| 77 | | **Vehicles and Equipment** | | | | | |
| 78 | 60610 | Operating Exp Gas and Oil | 340,329 | 383,814 | 385,000 | 1,186 | 99.7% |
| 79 | 60620 | Repair Exp/Parts and Repairs | 179,048 | 192,244 | 185,000 | (7,244) | 103.9% |
| 80 | 60625 | Generators - Repair | 74,418 | 19,010 | 30,000 | 10,990 | 63.4% |
| 81 | 60630 | Generators - Repair | - | - | - | - | 0.0% |
| 82 | 60650 | Rental Exp Vehicles and Equip | 12,953 | (198) | 11,500 | 11,698 | -1.7% |
| 83 | 60660 | Vehicle Lease & Maintenace | 11 | - | 36,000 | 36,000 | 0.0% |
| 84 | | Total Vehicles and Equipment | 606,758 | 594,871 | 647,500 | 52,629 | 91.9% |
| 85 | | **Office Expenses** | | | | | |
| 86 | 60710 | Permits and Licenses | 14,432 | 22,159 | 41,100 | 18,941 | 53.9% |
| 87 | 60730 | Publications/Subscriptions | 780 | 204 | 11,500 | 11,296 | 1.8% |
| 88 | 60732 | Memberships and Dues | 18,555 | 25,665 | 30,000 | 4,335 | 85.5% |

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | Department 54 Utility Services | FY 2024-25 Months 1-12 Actual | FY 2025-26 Months 1-12 Actual | FY 2025-26 Adopted Budget | (Over) / Under Budget | FY 2025-26 YTD Target 100.0% |
| 89 | | Total Office Expenses | 33,767 | 48,028 | 82,600 | 34,572 | 58.1% |
| 90 | | **Travel and Training** | | | | | |
| 91 | 60810 | Training Conference and Travel | 43,114 | 40,029 | 43,000 | 2,971 | 93.1% |
| 92 | 60820 | Other Travel Costs | 109 | 925 | 500 | (425) | 185.0% |
| 93 | | Total Travel and Training | 43,223 | 40,954 | 43,500 | 2,546 | 94.1% |
| 94 | | **Purchased Water** | | | | | |
| 95 | 61100 | Purchased Water | - | 21,195 | 20,000 | (1,195) | 106.0% |
| 96 | | Total Purchased Water | - | 21,195 | 20,000 | (1,195) | 106.0% |
| 97 | | **Operating Fees** | | | | | |
| 98 | 61420 | State Water and Sewer Fees | 332,148 | 334,397 | 310,000 | (24,397) | 107.9% |
| 99 | | Total Operating Fees | 332,148 | 334,397 | 310,000 | (24,397) | 107.9% |
| 100 | | **Capital Equipment** | | | | | |
| 101 | 75110 | Vehicles Capital Lease | 641,043 | 618,924 | 521,211 | (97,713) | 118.7% |
| 102 | 75200 | Equipment Purchased | 343,831 | 519,885 | 723,598 | 203,713 | 71.8% |
| 103 | 75300 | Materials - Projects | 41,023 | 520,120 | 868,880 | 348,760 | 59.9% |
| 104 | | Total Capital Equipment | 1,025,897 | 1,658,929 | 2,113,689 | 454,760 | 78.5% |
| 105 | | **Misc. Non-Operating** | | | | | |
| 106 | 60715 | Late Fees and Other Penalties | 128 | 294 | - | (294) | 0.0% |
| 107 | | Total Misc. Non-Operating | 128 | 294 | - | (294) | 0.0% |
| 108 | | **Total Utility Services Expenses** | **$ 13,909,259** | **$ 15,920,059** | **$ 16,874,311** | **$ 954,252** | **94.3%** |

# Schedule 4: Department 54 – Utility Services

Schedule 4 displays financial reporting information for the Utility Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Utility Services Expenses** – Total utility services expense is at 94.3% of budget.

- **Line 5 On Call Pay** is trending over budget and will be reviewed.
- **Line 8 CTO Payout** is trending over the benchmark due to timing of payouts in December 2025.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 18 Telephone** is trending over the benchmark. Finance will continue to monitor this item.
- **Line 19 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 22 Materials and Supplies** is trending over budget due and will be monitored.
- **Line 28 Lab Supplies/Consumables** is trending over budget due to replacement of equipment.
- **Line 29 Ozone System Parts** is trending over budget due to the purchase of an Ozone Residual Analyzer purchased over budget and other materials and maintenance.
- **Line 31 Electrical Parts Replacement** is over budget increased due to Critical Generator project and will be reimbursed.
- **Line 32 Leak Repair Supplies** is trending over the benchmark due to high volume inventory purchases.
- **Line 37 Aerator/Compressor etc. Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 40 Headworks/Solids Removal Rep** is trending over budget due to increased bio-solids disposal.
- **Line 41 HVAC** is trending over the benchmark due to HVAC repairs, heater, and ESA renewal.
- **Line 42 Mixers** is trending over budget due to two mixer purchases.
- **Line 44 Pumps/Motors Repair** are over budget due to the Pump Station replacement project.
- **Line 45 Solids Handling Equip Repair** are over budget due to increased belt repairs.
- **Line 54 Uniform Launder** is trending over budget due to a budgeting input error and will be adjusted correctly for next fiscal year.
- **Line 60 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 61 SCADA Consulting** is trending over budget due to the timing of invoices for the Copper SCADA programming project compared to the established benchmark.
- **Line 63 Pave/Seal/Asphalt Repair** is trending over due to emergency repair paving in October 2025.
- **Line 71 Laboratory Services** are trending over budget due to the timing of mandated state sampling.
- **Line 75 Professional Services** is trending over budget due to project expenses.
- **Line 79 Repair Exp/Parts and Repairs** is trending over budget and will be monitored.
- **Line 92 Other Travel Costs** is trending over budget due to mileage and parking reimbursement for staff seminars.
- **Line 95 Purchased Water** is trending over budget and will be monitored for FY 27.
- **Line 98 State Water and Sewer Fees** is trending over budget due to the timing of annual fees paid in December. There are County fees in this line that will be separated out in the budget for FY 27.
- **Line 101 Vehicles Capital Lease – Current** is trending over budget. Finance will continue to monitor this item.

Schedule 5

**Calaveras County Water District**
**Budget Status Report (Unaudited)**
**For the Period July 1, 2025 - June 30, 2026**

| | | Department 56 General Management | A FY 2024-25 Months 1-12 Actual | B FY 2025-26 Months 1-12 Actual | C FY 2025-26 Adopted Budget | D (Over) / Under Budget | E FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60000 | Salaries/Wages | $ 676,947 | $ 714,026 | $ 734,102 | $ 20,076 | 97.3% |
| 4 | 60005 | Payouts | 43,078 | 45,874 | 43,001 | (2,873) | 106.7% |
| 5 | 60010 | On Call Pay | - | - | - | - | 0.0% |
| 6 | 60015 | Standby Pay | - | - | - | - | 0.0% |
| 7 | 60030 | Overtime | 565 | 15 | 1,500 | 1,485 | 1.0% |
| 8 | 60035 | CTO Payout | - | - | 3,800 | 3,800 | 0.0% |
| 9 | 60100 | Benefits | 217,360 | 225,030 | 210,136 | (14,894) | 107.1% |
| 10 | 60110 | Retirement Expense | 70,839 | 75,102 | 81,191 | 6,089 | 92.5% |
| 11 | 60115 | CalPERS UAL | 24,337 | 46,933 | 32,908 | (14,025) | 142.6% |
| 12 | 60117 | Retirement Health Savings | 3,125 | 3,125 | 3,000 | (125) | 104.2% |
| 13 | | Total Salaries and Benefits | 1,036,251 | 1,110,104 | 1,109,638 | (466) | 100.0% |
| 14 | | **Materials & Supplies** | | | | | |
| 15 | 60310 | Materials and Supplies | 11,930 | 10,761 | 11,700 | 939 | 92.0% |
| 16 | 60314 | Uniforms - New | 22,432 | 19,344 | 22,000 | 2,656 | 87.9% |
| 17 | 60320 | Safety Materials and Supples | 7,845 | 46,793 | 61,500 | 14,707 | 76.1% |
| 18 | 60390 | Admin. Technologies/Comm | 1,751 | 2,554 | 4,400 | 1,846 | 58.0% |
| 19 | | Total Materials & Supplies | 43,957 | 79,452 | 99,600 | 20,148 | 79.8% |
| 20 | | **Outside Services** | | | | | |
| 21 | 60420 | Drug and Alcohol Testing | 5,004 | 4,072 | 5,000 | 928 | 81.4% |
| 22 | 60429 | Recruiting | 17,460 | 14,406 | 29,751 | 15,345 | 48.4% |
| 23 | 60431 | Computer Lic Maint Contracts | - | 700 | 700 | - | 100.0% |
| 24 | 60480 | Rental (Non Vehicle and Equip) | 250 | - | - | - | 0.0% |
| 25 | | Total Outside Services | 22,714 | 19,177 | 35,451 | 16,274 | 54.1% |
| 26 | | **Legal** | | | | | |
| 27 | 60505 | Outside Legal Fees | 88,821 | 159,154 | 120,000 | (39,154) | 132.6% |
| 28 | | Total Legal | 88,821 | 159,154 | 120,000 | (39,154) | 132.6% |
| 29 | | **Professional Services** | | | | | |
| 30 | 60541 | Advertising/Publicity | 72 | 247 | 1,500 | 1,253 | 16.5% |
| 31 | 60590 | Professional Services | 149,055 | 129,164 | 124,800 | (4,364) | 103.5% |
| 32 | | Total Professional Services | 149,127 | 129,411 | 126,300 | (3,111) | 102.5% |
| 33 | | **Office Expenses** | | | | | |
| 34 | 60700 | Forms and Supplies | 21 | 985 | 1,400 | 415 | 70.4% |
| 35 | 60730 | Publications/Subscriptions | 1,796 | 2,328 | 1,400 | (928) | 166.3% |
| 36 | 60732 | Memberships and Dues | 51,410 | 58,630 | 48,176 | (10,454) | 121.7% |
| 37 | | Total Office Expenses | 53,227 | 61,943 | 50,976 | (10,967) | 121.5% |
| 38 | | **Travel and Training** | | | | | |
| 39 | 60810 | Training Conf and Travel | 33,307 | 27,098 | 30,700 | 3,602 | 88.3% |
| 40 | 60820 | Other Travel Costs | 2,228 | 1,113 | 751 | (362) | 148.2% |
| 41 | | Total Travel and Training | 35,534 | 28,212 | 31,451 | 3,240 | 89.7% |
| 42 | | **Misc. Operating Expense** | | | | | |
| 43 | 61409 | Unemployment Claims | 6,427 | 6,295 | 36,000 | 29,705 | 17.5% |
| 44 | | Total Misc. Operating Expense | 6,427 | 6,295 | 36,000 | 29,705 | 17.5% |
| 45 | | **Misc. Non-Operating** | | | | | |
| 46 | 60715 | Late Fees and Other Penalties | 1,600 | 746 | 13,100 | 12,354 | 5.7% |
| 47 | | Total Misc. Non-Operating | 1,600 | 746 | 13,100 | 12,354 | 5.7% |
| 48 | | **Total General Management Expenses** | **$ 1,437,657** | **$ 1,594,494** | **$ 1,622,516** | **$ 28,022** | **98.3%** |

# Schedule 5: Department 56 – General Management

Schedule 5 displays financial reporting information for the General Management Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**General Management Expenses** – Total general management expense is at 98.3% of budget.

- **Line 4 Payouts** is trending over budget due to timing of payouts in December 2025.
- **Line 9 Benefits** is trending over budget and will be monitored for FY 27.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 27 Outside Legal Fees** are trending over budget and will be monitored for FY 27.
- **Line 31 Professional Services** are trending over budget due to the rate study consulting.
- **Line 35 Publications/Subscriptions** is trending over budget due to water code updates and leak adjustment notices.
- **Line 36 Memberships and Dues** is trending over budget due to CalPERLA not being budgeted originally.
- **Line 40 Other Travel Costs** is trending over budget due to mileage and parking reimbursements for staff seminars.

## Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | Department 57 Board of Directors | A FY 2024-25 Months 1-12 Actual | B FY 2025-26 Months 1-12 Actual | C FY 2025-26 Adopted Budget | D (Over) / Under Budget | E FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 1 | | **Director Costs** | | | | | |
| 2 | 60000 | Salaries/Wages | $ 31,200 | $ 36,000 | $ 43,200 | $ 7,200 | 83.3% |
| 3 | 60100 | Benefits | 86,782 | 165,651 | 176,503 | 10,852 | 93.9% |
| 4 | 60310 | Materials and Supplies | 1,650 | 2,421 | 3,751 | 1,330 | 64.6% |
| 5 | 60390 | Admin. Technologies/Comm. | - | 15 | 3,000 | 2,985 | 0.5% |
| 6 | 60810 | Training Conf and Travel | 26,614 | 28,895 | 25,000 | (3,895) | 115.6% |
| 7 | 60820 | Other Travel Costs | 6,871 | 9,833 | 4,900 | (4,933) | 200.7% |
| 8 | 78200 | Calaveras County Fees | 2,155 | - | 5,000 | 5,000 | 0.0% |
| 9 | | **Total Board of Directors Expenses** | **$ 155,272** | **$ 242,815** | **$ 261,354** | **$ 18,539** | **92.9%** |

# Schedule 6: Department 57 – Board of Directors

Schedule 6 displays financial reporting information for the Board of Directors during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Board of Directors Expenses** – Total Board of Directors expense is at 92.9% of budget.

- **Line 6 Training Conf and Travel** is trending over budget due to timing of staff conferences and seminars.
- **Line 7 Other Travel Costs** is trending over budget due to higher than anticipated reimbursements.

**Calaveras County Water District**
**Budget Status Report (Unaudited)**
**For the Period July 1, 2025 - June 30, 2026**

| | | Department 58 Engineering | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60000 | Salaries/Wages | $ 820,198 | $ 912,196 | $ 1,036,946 | $ 124,750 | 88.0% |
| 4 | 60005 | Payouts | 26,283 | 15,021 | 26,301 | 11,280 | 57.1% |
| 5 | 60010 | On Call Pay | - | - | - | - | 0.0% |
| 6 | 60015 | Standby Pay | 300 | - | 1,000 | 1,000 | 0.0% |
| 7 | 60030 | Overtime | 13,786 | 54,251 | 6,500 | (47,751) | 834.6% |
| 8 | 60035 | CTO Payout | 29,639 | 3,632 | 24,300 | 20,668 | 14.9% |
| 9 | 60100 | Benefits | 257,829 | 269,071 | 369,450 | 100,379 | 72.8% |
| 10 | 60110 | Retirement Expense | 87,999 | 98,019 | 110,736 | 12,717 | 88.5% |
| 11 | 60115 | CalPERS UAL | 31,149 | 45,670 | 40,441 | (5,229) | 112.9% |
| 12 | 60117 | Retirement Health Savings | 9,805 | 12,833 | 7,680 | (5,153) | 167.1% |
| 13 | | Total Salaries and Benefits | 1,276,989 | 1,410,694 | 1,623,354 | 212,660 | 86.9% |
| 14 | | **Materials & Supplies** | | | | | |
| 15 | 60310 | Materials and Supplies | 925 | 3,897 | 2,000 | (1,897) | 194.8% |
| 16 | 60312 | Safety Eq Repl Consumables | 178 | 989 | - | (989) | 0.0% |
| 17 | 60313 | Tools | - | - | 7,500 | 7,500 | 0.0% |
| 18 | 60390 | Admin. Technologies/Comm | 10,280 | 8,351 | 8,400 | 49 | 99.4% |
| 19 | | Total Materials & Supplies | 11,382 | 13,237 | 17,900 | 4,663 | 74.0% |
| 20 | | **Outside Services** | | | | | |
| 21 | 60431 | Computer Lic Maint Contracts | 51,489 | 33,636 | 61,200 | 27,564 | 55.0% |
| 22 | | Total Outside Services | 51,489 | 33,636 | 61,200 | 27,564 | 55.0% |
| 23 | | **Professional Services** | | | | | |
| 24 | 60541 | Advertising/Publicity | 82 | - | - | - | 0.0% |
| 25 | 60590 | Professional Services | 210,081 | 300,464 | 625,000 | 324,536 | 48.1% |
| 26 | | Total Professional Services | 210,081 | 300,464 | 625,000 | 324,536 | 48.1% |
| 27 | | **Vehicles and Equipment** | | | | | |
| 28 | 60610 | Operating Exp Gas and Oil | 54 | - | - | - | 0.0% |
| 29 | | Total Vehicles and Equipment | 54 | - | - | - | 0.0% |
| 30 | | **Office Expenses** | | | | | |
| 31 | 60710 | Permits and Licenses | 1,285 | 114 | 1,451 | 1,337 | 7.9% |
| 32 | 60730 | Publications/Subscriptions | 150 | 139 | 151 | 12 | 92.0% |
| 33 | 60732 | Memberships and Dues | 1,304 | 502 | 6,080 | 5,578 | 8.3% |
| 34 | 60760 | Recording/Title Reports | 145 | 90 | 1,700 | 1,610 | 5.3% |
| 35 | | Total Office Expenses | 2,883 | 845 | 9,382 | 8,537 | 9.0% |
| 36 | | **Travel and Training** | | | | | |
| 37 | 60810 | Training Conf and Travel | 10,655 | 13,005 | 27,251 | 14,246 | 47.7% |
| 38 | 60820 | Other Travel Costs | 28 | 155 | 500 | 345 | 31.0% |
| 39 | | Total Travel and Training | 10,683 | 13,160 | 27,751 | 14,591 | 47.4% |
| 40 | | **Capital Equipment** | | | | | |
| 41 | 75200 | Equipment Purchased | 3,350 | - | - | - | 0.0% |
| 42 | | Total Capital Equipment | 3,350 | - | - | - | 0.0% |
| 43 | | **Total Engineering Expenses** | **$ 1,566,994** | **$ 1,772,035** | **$ 2,364,587** | **$ 592,552** | **74.9%** |

# Schedule 7: Department 58 - Engineering

Schedule 7 displays financial reporting information for the Engineering Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Engineering Expenses** – Total engineering expense is at 74.9% of budget.

- **Line 7 Overtime** is trending over budget due to inspectors working with contractors on the A-B Transmission project.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 15 Materials and Supplies** is trending over budget due to higher-than-anticipated costs for purchased supplies used by inspectors.

Schedule 8

**Calaveras County Water District**
**Budget Status Report (Unaudited)**
**For the Period July 1, 2025 - June 30, 2026**

| | | | A | B | C | D | E |
|---|---|---|---|---|---|---|---|
| | | **Department 59 Administrative Services** | **FY 2024-25 Months 1-12 Actual** | **FY 2025-26 Months 1-12 Actual** | **FY 2025-26 Adopted Budget** | **(Over) / Under Budget** | **FY 2025-26 YTD Target 100.0%** |
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60000 | Salaries/Wages | $ 949,524 | $ 846,077 | $ 1,003,048 | $ 156,971 | 84.4% |
| 4 | 60005 | Payouts | 8,824 | - | 12,300 | 12,300 | 0.0% |
| 5 | 60010 | On Call Pay | - | - | - | - | 0.0% |
| 6 | 60015 | Standby Pay | - | - | - | - | 0.0% |
| 7 | 60030 | Overtime | 2,426 | 2,280 | 6,000 | 3,720 | 38.0% |
| 8 | 60035 | CTO Payout | 699 | 167 | 500 | 333 | 33.4% |
| 9 | 60100 | Benefits | 371,393 | 310,331 | 447,251 | 136,920 | 69.4% |
| 10 | 60110 | Retirement Expense | 106,448 | 75,179 | 112,819 | 37,640 | 66.6% |
| 11 | 60115 | CalPERS UAL | 32,833 | 32,247 | 42,730 | 10,483 | 75.5% |
| 12 | 60117 | Retirement Health Savings | 10,970 | 10,615 | 7,800 | (2,815) | 136.1% |
| 13 | | Total Salaries and Benefits | 1,483,117 | 1,276,896 | 1,632,448 | 355,552 | 78.2% |
| 14 | | **Materials & Supplies** | | | | | |
| 15 | 60310 | Materials and Supplies | 446 | 142 | 251 | 109 | 56.4% |
| 16 | 60312 | Safety Eq Repl consumables | 152 | - | - | - | 0.0% |
| 17 | 60390 | Admin. Technologies/Comm | 35,449 | 30,566 | 27,800 | (2,766) | 109.9% |
| 18 | | Total Materials & Supplies | 36,046 | 30,707 | 28,051 | (2,656) | 109.5% |
| 19 | | **Outside Services** | | | | | |
| 20 | 60410 | Service Maintenance Contracts | 103,596 | 61,807 | 128,558 | 66,751 | 48.1% |
| 21 | 60431 | Computer Lic Maint Contracts | 100,254 | 71,939 | 44,180 | (27,759) | 162.8% |
| 22 | | Total Outside Services | 203,850 | 133,746 | 172,738 | 38,992 | 77.4% |
| 23 | | **Professional Services** | | | | | |
| 24 | 60510 | Accounting/Auditing | 49,770 | 42,400 | 50,400 | 8,000 | 84.1% |
| 25 | 60590 | Professional Services | 199,818 | 287,578 | 308,580 | 21,002 | 93.2% |
| 26 | | Total Professional Services | 249,588 | 329,978 | 358,980 | 29,002 | 91.9% |
| 27 | | **Office Expenses** | | | | | |
| 28 | 60700 | Forms and Supplies | 142 | 941 | 751 | (190) | 125.3% |
| 29 | 60720 | Postage | 9,419 | 11,138 | 12,500 | 1,362 | 89.1% |
| 30 | 60732 | Memberships and Dues | 655 | 260 | 990 | 730 | 26.3% |
| 31 | 60780 | Printing | - | 196 | 500 | 304 | 39.2% |
| 32 | | Total Office Expenses | 10,217 | 12,535 | 14,741 | 2,206 | 85.0% |
| 33 | | **Travel and Training** | | | | | |
| 34 | 60810 | Training Conf and Travel | 7,933 | 1,808 | 18,500 | 16,692 | 9.8% |
| 35 | 60820 | Other Travel Costs | 70 | 90 | 251 | 161 | 36.0% |
| 36 | | Total Travel and Training | 8,004 | 1,898 | 18,751 | 16,853 | 10.1% |
| 37 | | **Operating Fees** | | | | | |
| 38 | 61485 | Third Party Payment Processing | 495,850 | 535,917 | 522,743 | (13,174) | 102.5% |
| 39 | 60715 | Late Fees and Other Penalties | 600 | 71 | - | (71) | 0.0% |
| 40 | | Total Operating Fees | 496,450 | 535,987 | 522,743 | (13,244) | 102.5% |
| 41 | | **Bad Debt** | | | | | |
| 42 | 61310 | Bad Debt Expense | 69,368 | 59,367 | 54,000 | (5,367) | 109.9% |
| 43 | | Total Bad Debt | 69,368 | 59,367 | 54,000 | (5,367) | 109.9% |
| 44 | | **Misc. Operating Expenses** | | | | | |
| 45 | 61315 | Rate Assistance Program | 46,905 | 57,381 | 60,000 | 2,619 | 95.6% |
| 46 | 61490 | Misc. Operating Expense | 11 | 61 | - | (61) | 0.0% |
| 47 | | Total Misc. Operating Expenses | 46,916 | 57,442 | 60,000 | 2,558 | 95.7% |
| 48 | | **Misc. Non-Operating Expenses** | | | | | |
| 49 | 78990 | Misc Non-Operating Costs | 2,159 | - | - | - | 0.0% |
| 50 | | Total Misc. Non-Operating Expenses | 2,159 | - | - | - | 0.0% |
| 51 | | **Capital Equipment** | | | | | |
| 52 | 75200 | Equipment Purchased | - | 22,009 | - | (22,009) | 0.0% |
| 53 | | Total Capital Equipment | - | 22,009 | - | (22,009) | 0.0% |
| 54 | | **Transfers Out** | | | | | |
| 55 | 79100 | Transfers Out | 6,790,890 | 5,399,988 | 5,752,882 | 352,894 | 93.9% |
| 56 | | Total Transfers Out | 6,790,890 | 5,399,988 | 5,752,882 | 352,894 | 93.9% |
| 57 | | **Total Adminstrative Services Expenses** | **$ 9,396,603** | **$ 7,860,552** | **$ 8,615,334** | **$ 754,782** | **91.2%** |

# Schedule 8: Department 59 – Administrative Services

Schedule 8 displays financial reporting information for the Administrative Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Administrative Services Expenses** – Total administrative services expense is at 91.2% of budget.

- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 17 Admin. Technologies/Comm** is trending over budget due to the purchase of Spare SSD Servers.
- **Line 21 Computer Lic Maint Contracts** is trending over budget due to the timing of contract payments early in the fiscal year and IT Security Software that was purchased and will need to be considered for FY 27's budget.
- **Line 28 Forms and Supplies** is trending over budget due to the purchase of door hangers and deposit slips.
- **Line 38 Third Party Payment Processing is** trending over budget due to the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue". These costs should start slowing down due to the new fee agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.
- **Line 42 Bad Debt Expense** is trending over budget due to a coding error and will be corrected.

# Calaveras County Water District
## Budget Status Report (Unaudited)
## For the Period July 1, 2025 - June 30, 2026

| | | Department 60 Water Resources | A<br>FY 2024-25 Months 1-12 Actual | B<br>FY 2025-26 Months 1-12 Actual | C<br>FY 2025-26 Adopted Budget | D<br>(Over) / Under Budget | E<br>FY 2025-26 YTD Target 100.0% |
|---|---|---|---|---|---|---|---|
| 1 | | **O&M Expenses** | | | | | |
| 2 | | **Salaries and Benefits** | | | | | |
| 3 | 60000 | Salaries/Wages | $ 179,954 | $ 238,587 | $ 240,867 | $ 2,280 | 99.1% |
| 4 | 60005 | Payouts | - | - | 501 | 501 | 0.0% |
| 5 | 60010 | On Call Pay | - | - | - | - | 0.0% |
| 6 | 60015 | Standby Pay | - | - | - | - | 0.0% |
| 7 | 60030 | Overtime | 568 | 58 | 1,500 | 1,442 | 3.9% |
| 8 | 60035 | CTO Payout | 810 | 777 | - | (777) | 0.0% |
| 9 | 60100 | Benefits | 55,169 | 81,893 | 87,727 | 5,834 | 93.3% |
| 10 | 60110 | Retirement Expense | 13,747 | 18,242 | 19,129 | 887 | 95.4% |
| 11 | 60115 | CalPERS UAL | 379 | 716 | 746 | 30 | 96.0% |
| 12 | 60117 | Retirement Health Savings | 1,640 | 2,000 | 1,920 | (80) | 104.2% |
| 13 | | Total Salaries and Benefits | 252,267 | 342,273 | 352,390 | 10,117 | 97.1% |
| 14 | | **Materials & Supplies** | | | | | |
| 15 | 60310 | Materials and Supplies | 127 | 1,281 | 1,500 | 220 | 85.4% |
| 16 | 60312 | Safety Eq Repl Consumables | - | - | 200 | 200 | 0.0% |
| 17 | 60390 | Admin. Technologies/Comm | - | 4,337 | 1,500 | (2,837) | 289.1% |
| 18 | | Total Materials & Supplies | 127 | 5,617 | 3,200 | (2,417) | 175.5% |
| 19 | | **Outside Services** | | | | | |
| 20 | 60431 | Computer Lic Maint Contracts | - | 1,650 | 700 | (950) | 235.7% |
| 21 | | Total Outside Services | - | 1,650 | 700 | (950) | 235.7% |
| 22 | | **Legal** | | | | | |
| 23 | 60505 | Outside Legal Fees | 145,397 | 59,930 | 230,000 | 170,070 | 26.1% |
| 24 | | Total Legal | 145,397 | 59,930 | 230,000 | 170,070 | 26.1% |
| 25 | | **Professional Services** | | | | | |
| 26 | 60541 | Advertising/Publicity | 93 | 47 | 3,000 | 2,953 | 1.6% |
| 27 | 60545 | Public Outreach | - | 816 | - | (816) | 0.0% |
| 28 | 60590 | Professional Services | 357,382 | 744,448 | 610,000 | (134,448) | 122.0% |
| 29 | | Total Professional Services | 357,474 | 745,311 | 613,000 | (132,311) | 121.6% |
| 30 | | **Office Expenses** | | | | | |
| 31 | 60732 | Memberships and Dues | 68,803 | 81,066 | 57,100 | (23,966) | 142.0% |
| 32 | 60780 | Printing | 227 | - | - | - | 0.0% |
| 33 | | Total Office Expenses | 69,030 | 81,066 | 57,100 | (23,966) | 142.0% |
| 34 | | **Travel and Training** | | | | | |
| 35 | 60810 | Training Conf and Travel | 6,165 | 4,399 | 5,500 | 1,101 | 80.0% |
| 36 | 60820 | Other Travel Costs | 185 | 346 | 500 | 154 | 69.2% |
| 37 | | Total Travel and Training | 6,350 | 4,745 | 6,000 | 1,255 | 79.1% |
| 38 | | **Purchased Water** | | | | | |
| 39 | 61100 | Purchased Water | - | - | - | - | 0.0% |
| 40 | | Total Purchased Water | - | - | - | - | 0.0% |
| 41 | | **Operating Fees** | | | | | |
| 42 | 61430 | Federal Dam and Admin Fees | 924,519 | 420,535 | 781,224 | 360,689 | 53.8% |
| 43 | 61435 | State/Federal/County Fees | 153,646 | 121,128 | 155,663 | 34,535 | 77.8% |
| 44 | | Total Operating Fees | 1,078,165 | 541,663 | 936,887 | 395,224 | 57.8% |
| 45 | | **Misc. Operating Expenses** | | | | | |
| 46 | 61150 | New Hogan Op/Maint Expense | - | 453,701 | 474,000 | 20,299 | 95.7% |
| 47 | 61450 | Mandated Plans | - | 88,184 | 284,080 | 195,896 | 31.0% |
| 48 | 61455 | Water Conservation | 1,500 | 2,000 | 4,000 | 2,000 | 50.0% |
| 49 | | Total Misc. Operating Expenses | 1,500 | 543,884 | 762,080 | 218,196 | 71.4% |
| 50 | | **Capital Equipment** | | | | | |
| 51 | 75300 | Materials - Projects | 3,500 | 1,050 | - | (1,050) | 0.0% |
| 52 | | Total Capital Equipment | 3,500 | 1,050 | - | (1,050) | 0.0% |
| 53 | | **Total Water Resources Expenses** | **$ 1,913,810** | **$ 2,327,190** | **$ 2,961,357** | **$ 634,167** | **78.6%** |

# Schedule 9: Department 60 – Water Resources

Schedule 9 displays financial reporting information for the Water Resources Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

**Water Resources Expenses** – Total water resource expense is at 78.6% of budget.

- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 17 Admin. Technologies/Comm** is trending over budget due to the purchase of a new computer.
- **Line 20 Computer Lic Maint Contracts** is trending over budget due to the Parcel Quest subscription and will be accounted for in FY 27's budget.
- **Line 28 Professional Services is** trending over the benchmark due to project management costs for the 13020 Doud's Landing Fuel break, however, these costs are reimbursable.
- **Line 31 Memberships and Dues** are trending over budget due to the timing of the annual renewal of the ESJGWA Membership.

# CCWD - Fund Cash Balance Report

As of June 30, 2026

| Fund | Description | Audited 6/30/2025 | Transactions FY25-26 | Unaudited 6/30/2026 |
|---|---|---|---|---|
| 300 | Water Fund | 4,600,586.08 | (1,772,959.97) | 2,827,626.11 |
| 302 | Slurry Line | 5,817.33 | 1,497.17 | 7,314.50 |
| 306 | Water-Admin Replacement | 25,053.32 | 16,403.45 | 41,456.77 |
| 308 | Water - Interest Reserve | 8,698,997.61 | 799,595.05 | 9,498,592.66 |
| 320 | CIP - Water | (222,171.45) | (54,476.56) | (276,648.01) |
| 321 | CIP Loan II - Water | - | 8,810,663.60 | 8,810,663.60 |
| 323 | CIP Loan - Water | 9,784,121.55 | (5,662,855.12) | 4,121,266.43 |
| 325 | Capital R&R - Water | 4,232,612.31 | 3,308,033.02 | 7,540,645.33 |
| 327 | USDA RD AMI/AMR | 122,783.40 | (421.59) | 122,361.81 |
| 344 | Water Expansion Fund - West Point | 331,387.86 | 10,096.10 | 341,483.96 |
| 354 | Water Expansion Fund - Ebbetts Pass | 931,168.40 | 47,395.92 | 978,564.32 |
| 356 | Water Expansion Fund - Sheep Ranch | 26,739.79 | 814.67 | 27,554.46 |
| 364 | Water Expansion Fund - Jenny Lind | 870,998.25 | 207,921.32 | 1,078,919.57 |
| 374 | Water Expansion Fund - Copper Cove | 3,682,902.53 | 426,570.02 | 4,109,472.55 |
| 394 | Water Expansion Fund - Wallace | 19,133.03 | 582.92 | 19,715.95 |
| 400 | Hydro Fund | 460,681.99 | 11,856.47 | 472,538.46 |
| 408 | Hydropower - Interest Reserve | 2,457,053.78 | 74,856.86 | 2,531,910.64 |
| 500 | Sewer Fund | (613,190.16) | 71,264.13 | (541,926.03) |
| 506 | Sewer - Admin Replacement | 8,897.52 | 4,567.26 | 13,464.78 |
| 508 | Sewer - Interest Reserve | 2,055,889.36 | 261,455.94 | 2,317,345.30 |
| 520 | CIP - Sewer | 1,679,804.35 | (634,022.53) | 1,045,781.82 |
| 523 | CIP Loan - Sewer | 2,688,973.59 | (1,134,964.39) | 1,554,009.20 |
| 525 | Capital R&R - Sewer | 3,686,826.95 | 1,632,074.71 | 5,318,901.66 |
| 527 | USDA Loan Arnold WWTP Improvements | - | 9,594,654.89 | 9,594,654.89 |
| 540 | Sewer Expansion Fund - Forest Meadows | 436,061.98 | 13,285.11 | 449,347.09 |
| 542 | Sewer Expansion Fund - Big Trees Village | 12,672.87 | 386.10 | 13,058.97 |
| 544 | Sewer Expansion Fund - Arnold | 845,498.94 | 17,826.11 | 863,325.05 |
| 546 | Sewer Expansion Fund - Vallecito | 1,244,695.94 | 37,921.04 | 1,282,616.98 |
| 548 | Sewer Expansion Fund - Six Mile Village | 27,493.64 | 837.64 | 28,331.28 |
| 554 | Sewer Expansion Fund - West Point | 907,482.72 | 27,647.45 | 935,130.17 |
| 564 | Sewer Expansion Fund - La Contenta | 498,439.34 | (31,776.43) | 466,662.91 |
| 565 | Sewer Expansion Fund - Southworth | 294,436.28 | 8,970.35 | 303,406.63 |
| 584 | Sewer Expansion Fund - Copper Cove | 2,928,887.97 | 322,127.44 | 3,251,015.41 |
| 594 | Sewer Expansion Fund - Wallace | 19,133.03 | 582.92 | 19,715.95 |
| 722 | Assessment District - West Point Acres | 16,061.04 | 357.80 | 16,418.84 |
| 732 | Assessment District - Wilseyville | 5.57 | 0.13 | 5.70 |
| 752 | Assessment District - Arnold | 38,202.14 | 867.41 | 39,069.55 |
| 812 | Assessment District - La Contenta (604) | 87,934.74 | 21,452.01 | 109,386.75 |
| 832 | Assessment District - Saddle Creek | 123,156.25 | 5,591.41 | 128,747.66 |
| 842 | Assessment District - DaLee/Cassidy | - | (5,363.55) | (5,363.55) |
| 852 | Assessment District - Fly In Acres | - | 17,131.06 | 17,131.06 |
| 862 | Assessment District - Wallace | 59,344.05 | (46,954.48) | 12,389.57 |
| 915 | CCWD PFA - Water | | - | - |
| 920 | Advance Grant Fund | 4,819.64 | 146.83 | 4,966.47 |
| | **TOTAL** | **53,079,393.53** | **16,411,639.69** | **69,491,033.22** |

# Fund Activity Report as of 06.30.26

| | Water Fund | Hydro Fund | Sewer Fund |
|---|---|---|---|
| **Revenue** | 19,985,817.24 | 1,042,915.91 | 10,563,228.38 |
| **Expenditure** | (19,376,513.46) | (638,789.95) | (8,629,491.19) |
| **Net Fund Activity** | 609,303.78 | 404,125.96 | 1,933,737.19 |

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

| Project No | Water Projects Project Description | Project Budget | Expenses to Date | Projected Balance | FY 25-26 YTD Expenditures | FY 25-26 Remaining Balance | Cash Flow FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Copper Cove** | | | | | | | | | | |
| 11083C | Copper Cove Tank B/Clearwell | 8,600,000 | 7,910,972 | 689,028 | 820,553 | 179,447 | 1,000,000 | - | | | |
| 11104 | Lake Tulloch Intertie Project | 7,500,000 | 483,502 | 7,016,498 | 142,154 | 107,846 | 250,000 | 2,142,414 | 4,857,586 | - | |
| 11122 | Copper C Tank Trans Pipeline | 10,000,000 | 7,998,819 | 2,001,181 | 7,422,311 | (122,311) | 7,300,000 | 1,500,000 | - | - | |
| 11136 | CC WTP Filter Rehabilitation Project | 600,000 | 363,135 | 236,865 | 363,135 | 363,135 | 726,270 | 300,000 | - | - | - |
| | **Ebbetts Pass** | | | | | | | | | | |
| 11083S | Ebbetts Pass Sawmill Tank | 3,560,000 | 964,285 | 2,595,715 | 666,976 | (541,976) | 125,000 | 4,000,000 | | | |
| 11083H | Hunters WTP Clearwell Replacement | 500,000 | | | | | | | | | |
| 11103 | Hunters Raw Water Pumps (Hazard Mitigation) | 3,600,000 | 213,787 | 3,386,213 | 488 | 3,249,512 | 3,250,000 | 325,000 | 2,250,000 | | |
| 11108 | Big Trees Pump Stations 4 & 5 Replacement | 3,000,000 | 19,673 | 2,980,327 | 13,757 | 61,243 | 75,000 | 500,000 | 2,500,000 | 500,000 | |
| 11115 | Ebbetts Pass Larkspur PS Rehab / Electrical | 1,500,000 | - | 1,500,000 | - | - | | 250,000 | 1,250,000 | | |
| TBD | Hathaway Pines/Sunrise Point Distribution System Replac | 2,800,000 | | | | | | | | | |
| TBD | Hunters Treatment Plant Water Quality Improvement | 250,000 | | | | | | | | | |
| TBD | Moran Valve Automation and Replacement | 200,000 | | | | | | | | | |
| 11135 | Timber Trails Redwood Water Storage Tank & P/S | 3,500,000 | 12,310 | 3,487,690 | 9,646 | 490,354 | 500,000 | 12,500 | 440,000 | 3,000,000 | |
| | **Jenny Lind / Wallace** | | | | | | | | | | |
| 11088 | Jenny Lind A-B Transmission Main | 13,500,000 | 10,429,339 | 3,070,661 | 3,822,679 | 1,313,431 | 5,136,110 | 2,500,000 | | | |
| 11119 | Jenny Lind Tanks A Replacement | 3,000,000 | - | 3,000,000 | - | - | - | - | - | | |
| 11083W | Wallace Tanks | 1,700,000 | 583,647 | 1,500,000 | 355,748 | (330,748) | 25,000 | 1,700,000 | | | |
| | **West Point / Wilseyville / Vallecito** | | | | | | | | | | |
| 11106 | West Point Backup Filter | 3,000,000 | 2,960,566 | 39,434 | 97,813 | (97,813) | - | - | | | |
| 11134 | West Point Regulator Repair/Tule Removal | 200,000 | - | 200,000 | - | 200,000 | 200,000 | - | | | |
| 11129 | West Point Drought Water Supply | 4,700,000 | 435,837 | 4,264,163 | 121,576 | 2,378,424 | 2,500,000 | 300,000 | 44,000,000 | 30,000,000 | |
| | **Total Water Projects** | **$ 71,710,000** | **$ 32,375,873** | **$ 35,967,774** | **$ 13,836,836** | **$ 7,250,544** | **$ 21,087,380** | **$ 13,529,914** | **$ 55,297,586** | **$ 33,500,000** | **$ -** |

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

| Project No. | Fund | Wastewater Projects Project Description | Project Budget | Expenses to Date | Project Balance | FY 25-26 YTD Expenditures | FY 25-26 Remaining Balance | Cash Flow FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Arnold / Forest Meadows** | | | | | | | | | | |
| 15095 | 527 | Arnold Secondary Clarifier/WWTP Improvements | 10,300,000 | 1,412,709 | 8,887,291 | 611,733 | 1,563,267 | 2,175,000 | 7,000,000 | 3,451,832 | | |
| TBD | | Forest Meadows Effluent PS and Sprayfield | 750,000 | | | | | | 750,000 | | | |
| | | | | | | | | | | | | |
| 15106 | | FM UV Disinfection System Replacement | 500,000 | 452,230 | 47,770 | - | - | - | - | | | |
| 15115 | | Arnold Lift Station 2 & 3 Rehabilitation | 4,500,000 | - | 4,500,000 | - | - | - | - | 500,000 | | |
| | | **Copper Cove** | | | | | | | | | | |
| 15094T | 523 | CC SAF, Tertiary | 2,247,410 | 2,966,939 | (719,529) | 1,187,213 | 100,197 | 1,287,410 | 1,500,000 | 400,000 | | |
| 15112 | 584/525 | CC Pond 6 Enlargement | 4,543,810 | 179,032 | 4,364,779 | 36,732 | 1,801,364 | 1,838,096 | 1,838,096 | | | |
| 15116 | | CC Lower/Upper X-Country Gravity/Force Main | 3,250,000 | - | 3,250,000 | - | - | | - | 500,000 | 2,279,620 | |
| | | **La Contenta/Wallace** | | | | | | | | | | |
| 15097 | 525 | LC Biolac, Clarifier | 15,000,000 | 873,217 | 14,126,783 | 304,959 | (9,459) | 295,500 | 200,000 | - | 500,000 | |
| 15092B | 564/525 | Huckleberry Lift Station Improvements | 6,000,000 | 381,647 | 5,618,353 | 53,298 | 6,702 | 60,000 | 200,000 | - | 300,000 | |
| TBD | | Southworth Treatment Plant Improvements | 180,000 | - | 180,000 | - | - | | - | - | 250,000 | |
| | | **West Point / Wilseyville / Vallecito** | | | | | | | | | | |
| 15091 | Grant | West Point/Wilseyville Consolidation Project | 10,000,000 | 9,406,561 | 593,439 | 944,534 | (244,534) | 700,000 | - | | | |
| TBD | | West Point Septic Tank Replacements | 500,000 | - | 500,000 | - | - | - | - | - | 300,000 | |
| | | **Other** | | | | | | | | | | |
| 15109 | 525 | Collections System Rehab and I&I Mitigation | 900,000 | 212,074 | 687,926 | 732 | 149,268 | 150,000 | - | 200,000 | - | |
| | | **Total Wastewater Projects** | **$ 58,671,220** | **$ 15,884,408** | **$ 42,036,812** | **$ 3,139,202** | **$ 3,366,804** | **$ 6,506,006** | **$ 11,488,096** | **$ 5,051,832** | **$ 3,629,620** | **$ -** |
| | | **TOTAL WATER & WASTEWATER PROJECTS** | **$ 130,381,220** | **$ 48,260,281** | **$ 78,004,586** | **$ 16,976,037** | **$ 10,617,349** | **$ 27,593,386** | **$ 25,018,010** | **$ 60,349,418** | **$ 37,129,620** | **$ -** |

# 3b

AGENDA ITEM

3b

# Agenda Item

DATE: July 21, 2026

TO: Finance Committee

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Discussion and Direction Regarding Proposed Revisions to Financial Management Policy 5.00 – Budget and Fiscal Policies (Reserve Policies)

**RECOMMENDED ACTION:**

Provide direction to staff regarding proposed revisions to the District's Reserve Policies and identify any additional revisions or policy objectives the Committee would like staff to incorporate into a revised Financial Management Policy for future Board consideration.

**BACKGROUND**

Financial Management Policy 5.00 establishes the District's budget, fiscal, reserve, and rate-setting policies and provides the framework for the District's long-term financial planning. The Reserve Policy section was last substantially revised in October 2023.

Through the development of the most recent budget documents, staff has evaluated the District's reserve balances and reviewed long-term financial forecasts and cash flow projections. As part of these efforts, staff identified several opportunities to update the Reserve Policies to better reflect current governmental finance best practices, improve clarity regarding the purpose and use of reserve funds, and provide greater flexibility for future financial planning.

The proposed revisions are intended to improve the policy framework and realign the reserves with the Board's intended uses.

**DISCUSSION**

Staff has prepared a draft framework for updating the Reserve Policies. The proposed revisions are intended to accomplish the following objectives:

- Clarify the purpose and intended use of each reserve.

- Eliminate outdated references to historical funding levels, prior rate increases, and fixed reserve amounts that may become obsolete over time.

- Align reserve funding decisions with the annual budget process, long-range financial planning, and cash flow projections.

- Clearly distinguish between legally restricted reserves, Board-designated reserves, and operational reserves.

- Clarify when reserve funds may be used and the level of Board authorization required.

- Improve transparency regarding reserve funding targets, reporting, and annual review.

Staff is also evaluating whether certain reserve categories should be consolidated or reorganized to simplify administration while maintaining the same financial protections currently provided by the policy as outlined in Attachment A.

Following Committee discussion and Board direction, staff will prepare a revised Financial Management Policy incorporating the recommended changes and return it for formal Board consideration.

**FINANCIAL CONSIDERATIONS**

There is no immediate fiscal impact associated with this discussion item.

The proposed policy revisions establish fiscal management guidelines only and do not appropriate funds, modify reserve balances, or authorize expenditures.

# Attachment A

## Financial Management Policy 5.00
## Budget and Fiscal Policies (Reserve Policies)
## Recommended Changes

| Current Policy | Proposed Revision | Purpose of change |
|---|---|---|
| **5.00.6.01**<br>**Operating Reserve** | Clarify that the Operating Reserve provides working capital to address timing differences in revenues and expenditures and establish the reserve target through the annual budget process. | Provides greater flexibility while maintaining adequate operating liquidity. |
| **5.00.6.02**<br>**90-Day Emergency Operating Reserve** | Retain the 90-Day Emergency Operating Reserve and clarify that it is intended to provide funding for major emergencies, natural disasters, significant infrastructure failures, severe revenue disruptions, or other unforeseen events that materially affect District operations. Staff recommends increasing this reserve by transferring the remaining balances from both the Special Projects Reserve and the Rate Stabilization Reserve into the 90-Day Emergency Operating Reserve. | Strengthens the District's emergency financial preparedness by consolidating reserve funds into a single emergency reserve that provides greater financial resilience during unexpected events or significant cash flow disruptions. |
| **5.00.6.03**<br>**Asset Replacement Reserve** | Remove historical references and establish the reserve as the funding source for repair, rehabilitation, replacement, and renewal of existing capital assets based on the District's asset management and capital improvement planning. | Aligns the policy with current asset management practices and eliminates obsolete references. |
| **5.00.6.04**<br>**Debt Service Reserve** | Update language to clarify that reserve requirements will be maintained in accordance with applicable bond indentures, loan agreements, and other financing documents. | Improves consistency with current debt management practices. |
| **5.00.6.05**<br>**Rate Stabilization Reserve (eliminate)** | Eliminate the Rate Stabilization Reserve and transfer the remaining reserve balance to the 90-Day Emergency Operating Reserve. Future rate stabilization strategies will be addressed through the District's long-range financial planning, annual budget process, and periodic cost-of-service and rate studies rather than maintaining a separate reserve. | Simplifies the District's reserve structure, reduces duplication between reserve purposes, and redirects available resources to a higher-priority reserve that better protects the District's financial stability during emergencies and unforeseen financial events. |

| Current Policy | Proposed Revision | Purpose of change |
|---|---|---|
| **5.00.6.06**<br>**Water Rights Reserve** | Expand the Water Rights Reserve to become the Water Rights and FERC Relicensing Reserve. This reserve will be used to fund activities necessary to protect, preserve, enhance, defend, and secure the District's water rights and to support planning, environmental studies, engineering, regulatory compliance, permitting, stakeholder engagement, legal services, and other costs associated with the District's Federal Energy Regulatory Commission (FERC) relicensing efforts. Staff recommends transferring the existing FERC Relicensing Reserve balance into this newly designated reserve. | Creates a comprehensive long-term strategic reserve dedicated to protecting the District's water resources and hydroelectric assets while consolidating related reserve funds into a single reserve with a clearly defined purpose. |
| **5.00.6.07**<br>**Capital Improvement Program Cash Flow Reserve** | Retain the Capital Improvement Program (CIP) Cash Flow Reserve as a designated reserve to provide temporary funding for grant-funded, reimbursable, and other Board-approved capital improvement projects where expenditures are incurred in advance of reimbursement or permanent financing. The reserve balance shall be evaluated annually during the budget process and maintained at a level sufficient to support the District's anticipated capital cash flow needs based on the adopted Capital Improvement Program. | Modernizes the policy by replacing the fixed $2 million target with a risk-based funding approach tied to the District's actual capital program, improving financial flexibility while ensuring sufficient liquidity to advance priority capital projects without disrupting operations. |
| **5.00.6.08**<br>**Special Projects Reserve (eliminate)** | Eliminate the Special Projects Reserve and transfer the remaining reserve balance to the 90-Day Emergency Operating Reserve. Future Board-directed projects will be funded through the annual budget process or by separate boad action rather than maintaining a dedicated reserve. | Simplifies the District's emergency financial preparedness by funding the Emergency Operating Reserve, and improves tranparency by requiring Board approval for future special project funding through the budget or separate Board actions. |

# 3c

AGENDA ITEM

3c

# Agenda Item

DATE: June 16, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: After-Action Report - Duplicate Billing Incident

**RECOMMENDED ACTION:**

Receive After-Action Report regarding the duplicate billing incident that occurred in May 2026.

**SUMMARY:**

This report provides an overview of the duplicate billing incident that affected customers in portions of the District's Valley Springs, Copperopolis, Wallace, and West Point service areas beginning the week of May 27, 2026. The report summarizes the incident, customer impacts, corrective actions taken, and recommendations for future process improvements.

INCIDENT OVERVIEW:

On May 27, 2026, the District became aware that a system error resulted in duplicate utility bills being generated and distributed to a portion of the District's customer base. The duplicate bills were created within the District's utility billing software and were not intentionally generated by District staff.

The issue affected customers in several service areas and resulted in duplicate bill notifications being issued. In some instances, customers enrolled in automatic payment processing had duplicate payments initiated based on the duplicate bill records.

Upon identification of the issue, District staff immediately began investigating the scope of the problem and engaged Tyler Technologies, the District's utility billing software provider, to determine the cause and implement corrective actions.

On Saturday, May 30, 2026, staff contacted all customers whose auto payments were scheduled to clear from June 1 to June 3, notifying customers of duplicate bills and recommending the cancellation of auto payments until the billing issues were resolved.

Impacted Customers with AutoPay during duplicate billing cycle:

| Auto Payments Scheduled Dates | Auto Pay Customers | Email Notification |
|---|---|---|
| from 6/1 to 6/3 | 50 | 5/30/2026 |
| from 6/4 to 6/7 | 36 | 6/1/2026 |
| from 6/8 to 6/10 | 71 | N/A |
| from 6/11 to 6/28 | 1246 | N/A |
| Total | 1403 | |

CUSTOMER IMPACT:

The duplicate billing incident created confusion and concern among affected customers.

Potential impacts included:

• Receipt of duplicate utility bills.
• Duplicate automatic payment transactions for customers enrolled in AutoPay.
• Increased customer inquiries and call volume.
• Potential overdraft fees or other financial impacts for customers whose accounts were affected by duplicate withdrawals.

The District recognizes the inconvenience caused by this incident and prioritized customer communication and remediation efforts.

DISTRICT RESPONSE:

Upon discovery of the issue, staff implemented the following actions:

1. Incident Investigation
   • Identified affected service areas and customer accounts.
   • Coordinated with Tyler Technologies to investigate the root cause.

2. Customer Communications
   • Initiated customer notifications through email and phone communications.
   • Added a recorded message to the District phone system and notification banner to homepage advising customers of the issue.
   • Customer Service staff responded to customer inquiries
   • Provided updates to the General Manager and Board of Directors as information became available.

3. Payment Remediation
   • Identified accounts that experienced duplicate AutoPay withdrawals.

• Coordinated with Tyler Technologies and payment processors to reverse duplicate transactions where possible.
• Processed refunds for duplicate payments that had already been posted.
• Monitored customer accounts to ensure corrective actions were completed.

4. Vendor Coordination
• Escalated the issue to Tyler Technologies management.
• Requested status updates and timelines for resolution.
• Documented communications and actions taken throughout the incident.

ROOT CAUSE:

Based on information provided by Tyler Technologies, the duplicate billing event resulted from a software system error that caused duplicate bill records to be generated within the utility billing system.

The District did not intentionally generate duplicate bills, and the issue was not caused by changes to customer account information or billing rates.

According to the Tyler representative, their Development team identified that their platform allowed CCWD staff to run the calculation step of the regular billing process a second time before the first run was complete, resulting in duplication of the billing process. Following this, the records that were created on the update were duplicated because of the duplicate records caused by the calculation.

RESOLUTION AND MITIGATION:

The Tyler development team confirmed that they are adding safeguards to prevent a second bill calculation to be run before the first series is completed.

LESSONS LEARNED:

The incident highlighted several areas where operational processes can be strengthened:

- Tyler has indicated that only one browser window should be open during the calculation process. Once the calculation step is running, it should be allowed to run until the process is complete, without attempting to initiate the process again.
- Development of formal incident response procedures for utility billing system failures.
- Improved communication protocols with software vendors during critical service disruptions.
- Improved customer notification templates and communication channels for billing-related incidents.

CORRECTIVE ACTIONS AND PROCESS IMPROVEMENTS:

To reduce the likelihood and impact of future incidents, staff are implementing an Incident Response Framework. We will develop a formal written response procedure for billing system incidents, including customer communication protocols, escalation procedures, and recovery actions.

CONCLUSION:

District staff responded promptly upon discovery of the duplicate billing incident and worked to minimize customer impacts through communication, payment remediation, and coordination with Tyler Technologies. While the incident caused inconvenience for affected customers, corrective actions were implemented immediately, and additional improvements are being developed to strengthen billing controls and reduce the risk of future occurrences.

**REQUESTED ACTION:**

No requested action at this time.

# 3d

AGENDA ITEM

# 3d

# Agenda Item

DATE: July 21, 2026

TO: Finance Committee

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Update on Monthly Billing Transition Project

**RECOMMENDED ACTION:**

Receive an update on the status of the District's monthly billing transition project and provide feedback, as appropriate.

**PURPOSE**

The purpose of this report is to provide the Finance Committee with an update on the District's ongoing efforts to transition from the current bi-monthly billing structure to a modified monthly billing structure that provides monthly billing of fixed charges while continues bi-monthly billing of water consumption. The project is intended to improve customer service, provide more consistent revenue collection, simplify budgeting for customers, and modernize the District's utility billing practices.

**BACKGROUND**

At the June 24, 2026, Board of Directors meeting, staff presented information regarding several potential billing alternatives and received direction to continue development and implementation for the preferred monthly billing program.

Following that discussion, staff has been working with Tyler Technologies and internal departments to develop an implementation plan that minimizes impacts to customers while allowing sufficient time for system configuration, testing, employee training, and customer outreach.

This approach provides customers with a monthly billing cycle while reducing the operational impacts associated with converting meter reading operations to a monthly schedule.

**PROJECT STATUS**

Since receiving Board direction, staff has made significant progress in developing the implementation strategies. Current activities include:

- Development of a detailed implementation schedule identifying key milestones and responsibilities.
- Evaluation of required Tyler Enterprise ERP system modifications and programming.
- Review of billing cycle configurations and options for combining existing billing cycles.
- Coordination with Customer Service, Finance, Information Technology, External Relations, and Operations staff regarding process changes.
- Identification of customer communication and education requirements.
- Preliminary evaluation of staffing impacts and operational workflow changes.
- Analysis of payment processing costs and customer payment options.
- Identification of required policy and procedural updates.

The next phase of the project will focus on:

- Finalizing system programming and configuration.
- Completing testing within Tyler Enterprise ERP.
- Finalizing the transition schedule.
- Completing customer communication materials.
- Training District staff.
- Conducting final implementation readiness reviews.

Staff will return to the Finance Committee and Board with additional updates as implementation milestones are completed and prior to the commencement of customer notifications. Additional information regarding upcoming milestones is provided in Attachment A, Draft Project Schedule

**FINANCIAL CONSIDERATIONS**

Implementation costs continue to be evaluated and are expected to consist primarily of Tyler Technologies programming services, increased printing and mailing costs, customer communication materials, and staff implementation efforts. Any significant budget impacts will be presented to the Board as part of future budget amendments or contract approvals, if necessary.

# Attachment A

**Draft Project Schedule** — Project Start: June 24, 2026
**Monthly Water/Sewer Base w/ Bi-Monthly Water Consumpt** — Target Go Live: Phase 1 Implementation November 2026

| Timeframe | Major Task | Responsible Department | Deliverable |
|---|---|---|---|
| July 2026 | Receive Board direction to proceed with implementation | Board of Directors | Project authorization |
| | Appoint Project Team & Designate Project Manager | Administration | Project Team Established |
| | Conduct Project Kickoff Meeting | Administration | Project Scope, objectives and responsibilities finalized |
| | Develop detailed project plan and implementation schedule | Project Team | Approved project schedule |
| | Update bill layouts and customer messaging | Project Team | Draft utility bills |
| | Document current billing processes and identify required workflow changes | Customer Service/Finance | Process maps and gap analysis |
| | Meet with Tyler Technologies to review system requirements and implementation approach | Project Team | Technical requirements finalized |
| | Define billing configuration, reporting and testing requirements | Project Team | Functional requirements document |
| August 2026 | Tyler Technologies begins software configuration | Tyler | System modifications & configuration of monthly water/sewer base and bi-monthly water consumption complete |
| | Review accounting impacts and general ledger mapping | Finance | Accounting review completed |
| September 2026 | Finalize software configuration | Tyler | Configuration complete |
| | Update customer portal and AutoPay functionality | Project Team | Customer Portal Updated |
| | Develop revised billing procedures and internal workflows | Customer Service/Finance | Standard Operating Procedures |
| October 2026 | Conduct comprehensive system testing | Tyler/Finance/Customer Service | Successful system testing |
| | Verify billing calculations, rate tables and general ledger postings | Finance | Financial validation completed |
| | Perform parallel billing comparison with existing process | Finance/Customer Service/IT | Billing accuracy confirmed |
| | Policies and Procedures | Administration | Prepare revised policies and procedures and submit to Board of Directors for approval |
| | Correct any programming issues identified during testing | Tyler | Testing issues resolved |
| | Develop customer education materials and FAQs | Customer Service/External Relations | Communication materials completed |
| November 2026 | Train Customer Service, Finance and Operations staff | Administration/Customer Services | Staff training completed |
| | Issue customer notifications regarding upcoming billing changes | Customer Service/External Relations | Customer communications distributed |
| | Update website, online account information, and FAQs | Project Team | Website updated |
| | Conduct final end-to-end testing | Project Team | Go-Live readiness confirmed |
| | Executive approval to proceed | General Manager | Final implementation approval |