

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, March 17, 2026,
1:30 p.m.

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

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

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

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

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#

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 February 17, 2026.
3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for February 2026.
(Eide Bailley, Consultant)
4. **GENERAL MANAGER COMMENTS**
5. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**
6. **NEXT COMMITTEE MEETING**

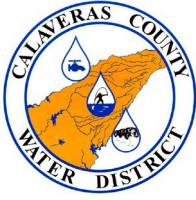
Tuesday April 21, 2026, at 1:30 p.m.
7. **ADJOURNMENT**

Minutes



A G E N D A
I T E M

Minutes



MINUTES

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

February 17, 2026

Directors Present:

Jack Garamendi
Russ Thomas

Director, District 2
Director, District 4

Staff Present:

Michael Minkler
Kelly Zahniser
Kelly Gerkensmeyer
Kylie Muetterties
Rebecca Hitchcock*
Julie Johnson*
Kate Jesus*
Stacey Lollar*
Tiffany Burke*

General Manager
Director Administrative Services
External Affairs Manager
Accountant II
Executive Assistant and Clerk to the Board
Accounting Technician
Human Resources Technician
Human Resources Manager
Administrative Technician

Others Present:

Kamiko Tsuchida*
Michael Rodgers*

Eide Bailley
Member of the public

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

The meeting called to order at 1:34 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 January 20, 2026, were approved by the Committee.

3. NEW BUSINESS

- 3a Report on the Monthly Financial Reports for January 2026.
(Eide Bailley, Consultant)

DISCUSSION: Kamiko Tsuchida, Eide Bailley Consultant, presented the Monthly Financial Reports and responded to questions from the Committee.

PUBLIC COMMENT: Public comment was received from Michael Rodgers.

- 3b Discussion regarding the District's credit and debit card fees.
(Eide Bailley, Consultant)

DISCUSSION: Kamiko Tsuchida, Eide Bailly Consultant, presented information to the Committee regarding the District's current credit card processing fee. Following discussion, the Committee recommended waiting to update the percentage charge until billing changes are established.

PUBLIC COMMENT: No public comment.

- 3c Discussion regarding Bi-Monthly Billing Costs vs. Monthly Billing Costs
(Kelly Gerkenmeyer, External Affairs Manager)

DISCUSSION: Kelly Gerkenmeyer presented information to the Committee regarding the District's billing costs, including a comparison of current bi-monthly costs to estimated monthly billing costs. After discussion, the Committee recommended bringing this item to the full Board with additional information, including efficiency considerations and strategies to reduce credit card usage.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

No comments.

5. GENERAL MANAGER COMMENTS

Mr. Minkler welcomed the new Director of Administrative Services and the new Accounting Technician to the Administrative Department. Mr. Minkler also noted that a tour was conducted with the new directors during the prior week and highlighted the visit to the Sawmill Tank, the District's largest and oldest tank. The remainder of the Board was invited to participate in a future tour. The February 25, 2026, Board meeting was cancelled and rescheduled for March 4, 2026.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

7. NEXT COMMITTEE MEETING

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

8. ADJOURNMENT

With no further business, the meeting was adjourned at 2:45 p.m.

Respectfully Submitted,

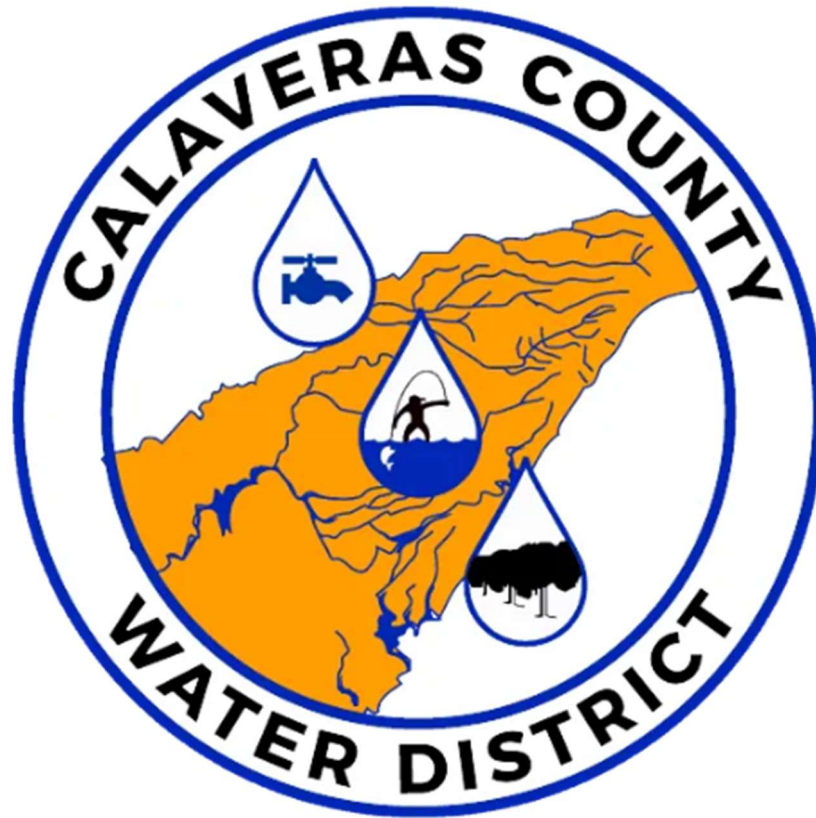
Kylie Muetterties
Accountant II

DRAFT

3 a

A G E N D A
I T E M

3 a



Budget Status Report

For the Period July 1, 2025 to February 28, 2026

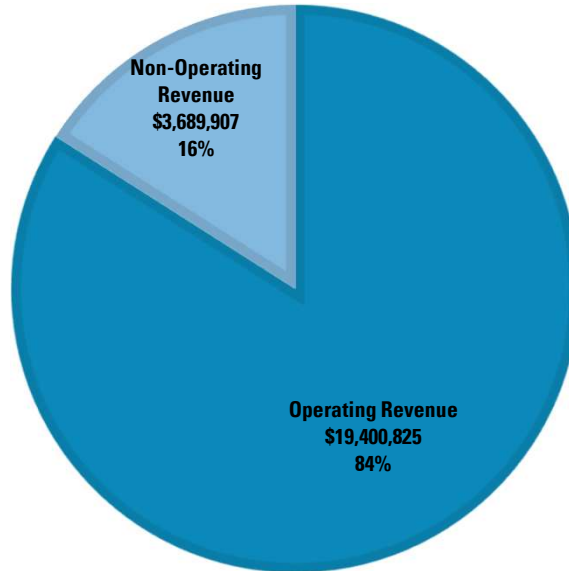
(Months 1-8)



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

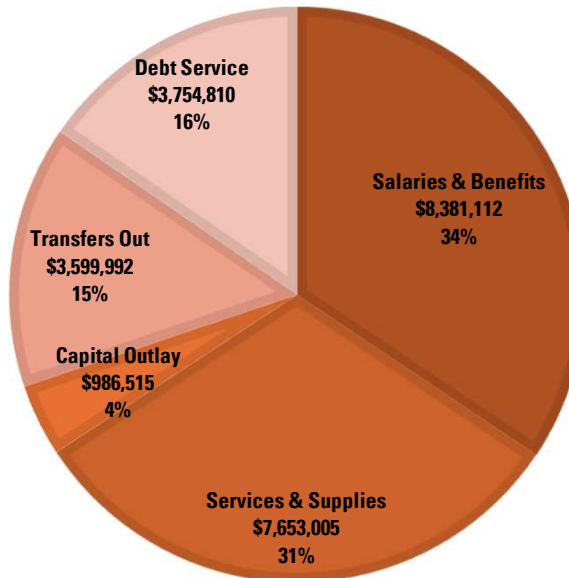
REVENUE SUMMARY - FY 2025-26 YTD

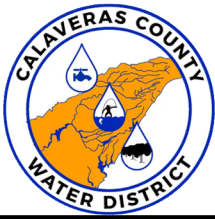
■ Operating Revenue ■ Non-Operating Revenue



EXPENSE SUMMARY - FY 2025-26 YTD

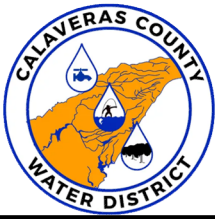
■ Salaries & Benefits ■ Services & Supplies ■ Capital Outlay ■ Transfers Out ■ Debt Service





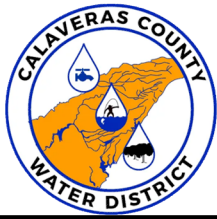
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 66.7%
1	Revenues					
2	Operating Revenue					
3	41000 Water/Sewer Sales/Resid	\$ 13,142,942	\$ 18,663,164	\$ 28,431,800	\$ 9,768,636	65.6%
4	41100 Irrigation Water Sales	-	-	12,800	12,800	0.0%
5	41200 Water Sales - Fire Hydrant	128,626	200,644	319,254	118,610	62.8%
6	42000 Inspection Fees	1,004	3,718	4,000	282	93.0%
7	44100 Account Establishment Fees	25,740	27,368	37,900	10,532	72.2%
8	44110 Delinquent Account Charge	3,049	118,310	174,794	56,484	67.7%
9	44115 County Recording Fees	63	23			
10	44120 Termination of Services	1,716	1,244	-	(1,244)	0.0%
11	44200 Backflow Certification Testing	2,661	450	3,500	3,050	12.9%
12	44300 Install Water Meter	15,839	31,917	26,700	(5,217)	119.5%
13	44500 Repair Labor/Materials	3,542	1,078	5,000	3,922	21.6%
14	44510 Reimbursable Expense	107,067	169,431	230,080	60,649	73.6%
15	44900 Other Water/Sewer Charges	457	50	-	(50)	0.0%
16	48100 Concept Approval Fees	2,733	639	-	(639)	0.0%
17	48101 Cost to Serve	-	717	-	(717)	0.0%
18	48102 Commercial Account Review	-	330	-	(330)	0.0%
19	48190 Miscellaneous Operating Revenue	169,618	181,742	250,000	68,258	72.7%
20	Total Operating Revenue	13,605,057	19,400,825	29,495,828	10,095,026	65.8%
21	Non-Operating Revenue					
22	48130 Rental Revenue	13,418	16,820	83,000	66,180	20.3%
23	51100 Interest Income/CCWD Investments	10,850	68,626	80,365	11,739	85.4%
24	51350 Lease Interest Revenue	-	-	-	-	0.0%
25	52100 Property Taxes	2,105,882	2,199,995	3,904,660	1,704,665	56.3%
26	52420 Standby Fees	64,510	58,444	131,000	72,556	44.6%
27	53100 HOPTR	4,457	4,352	-	(4,352)	0.0%
28	54300 Power Sales - North Fork	562,715	525,292	828,700	303,408	63.4%
29	54400 Power Sales - New Hogan	70,170	134,499	153,000	18,501	87.9%
30	54510 Grant Revenue/Federal Agencies	28,493	240,089	283,206	43,117	84.8%
31	54520 Grant Revenue/State Agencies	80	22,640	-	(22,640)	0.0%
32	54600 Other Non-Operating Revenue	400,001	405,934	1,197,126	791,192	33.9%
33	54610 Miscellaneous Income	44,889	13,216	14,000	784	94.4%
34	Total Non-Operating Revenues	3,305,465	3,689,907	6,675,057	2,985,150	55.3%
35	Total Revenues	16,910,522	23,090,732	36,170,885	13,080,153	63.8%
36						
37	Transfer In					
38	59100 Transfer In	-	-	3,862,317	3,862,317	0%
39	Total Transfers In	-	-	3,862,317	(3,862,317)	-
40	Total Sources	16,910,522.32	23,090,732	40,033,202	16,942,470	57.7%



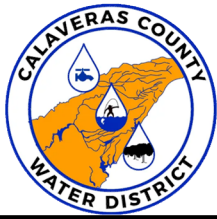
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 66.7%
41	O&M Expenses						
42	Salaries and Benefits						
43	60000	Salaries Wages	\$ 4,699,450	\$ 4,772,704	\$ 8,025,022	\$ 3,252,318	59.5%
44	60005	Payouts	171,122	-	207,004	207,004	0.0%
45	60010	On Call Pay	2,025	14,675	21,100	6,425	69.5%
46	60015	Standby Pay	15,500	16,330	24,500	8,170.00	66.7%
47	60030	Overtime	147,143	131,749	215,500	83,751	61.1%
48	60035	CTO Payouts	134,685	291,538	202,849	(88,689)	143.7%
49	60100	Benefits	1,912,319	2,023,279	3,604,834	1,581,555	56.1%
50	60110	Retirement Expense	504,156	480,983	864,711	383,728	55.6%
51	60115	CalPERS UAL	421,580	609,958	828,963	219,005	73.6%
52	60117	Retirement Health Savings	41,602	39,895	54,120	14,225	73.7%
53	Total Salaries and Benefits		8,049,583	8,381,112	14,048,603	(5,667,491)	59.7%
54	Services and Supplies						
55	60210	Power	804,666	1,175,946	2,072,216	896,270	56.7%
56	60220	Water	6,017	6,327	12,000	5,673	52.7%
57	60230	Sewage	25,828	25,828	45,000	19,172	57.4%
58	60250	Telephone	76,747	85,980	136,068	50,088	63.2%
59	60260	Refuse/Disposal	17,992	19,133	25,000	5,867	76.5%
60	60310	Materials & Supplies	172,314	168,014	284,502	116,488	59.1%
61	60311	Herbicide	520	-	1,500	1,500	0.0%
62	60312	Safety Equipment/Consumables	8,747	18,667	41,200	22,533	45.3%
63	60313	Tools	14,495	11,571	48,000	36,429	24.1%
64	60314	Uniforms - New	22,784	20,586	22,000	1,414	93.6%
65	60316	Materials and Supplies - CalFire	3,246	-	18,000	18,000	0.0%
66	60320	Safety Equipment	689	16,511	61,500	44,989	26.8%
67	60325	Lab Supplies, Consumables	37,638	31,963	50,000	18,037	63.9%
68	60327	Ozone System Parts	1,976	14,360	10,000	(4,360)	143.6%
69	60328	UV Bulb/MBR Replacement	23,871	-	110,000	110,000	0.0%
70	60331	Electrical Parts Replacement	39,464	36,163	70,000	33,837	51.7%
71	60332	Leak Repair Supplies	107,959	139,100	200,000	60,900	69.5%
72	60333	Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
73	60334	SCADA, Radio Supplies	3,625	10,793	52,059	41,266	20.7%
74	60335	Septic Tanks, Repair & New	4,279	5,344	12,000	6,656	44.5%
75	60338	Meters, New & Replacement	3,499	9,187	31,000	21,813	29.6%
76	60350	Aerator/Compressor Repair	6,569	19,464	18,000	(1,464)	108.1%
77	60353	Computers/Peripherals	-	-	10,000	10,000	0.0%
78	60354	Controls Sys Pressure Transducer	-	-	9,000	9,000	0.0%
79	60355	Headworks/Solids Removal and Repair	10,532	18,550	22,000	3,450	84.3%



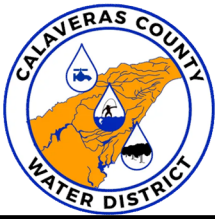
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 66.7%
80	60356	HVAC	7,389	15,323	15,500	177	98.9%
81	60357	Mixers/Valves/Repair Kits/ Actuators	5,734	24,103	25,000	897	96.4%
82	60358	Monitor Wells Repair	-	-	5,000	5,000	0.0%
83	60359	Pumps/Motors Repair	105,809	50,263	185,000	134,737	27.2%
84	60360	Solids Handling Eq Repair	-	-	5,000	5,000	0.0%
85	60390	Admin Technologies Comm	45,622	50,970	113,200	62,230	45.0%
86	60395	Chemicals	368,144	373,967	634,694	260,727	58.9%
87	60400	Outside Services/Repairs	54,448	52,911	135,838	82,927	39.0%
88	60401	Fire Ext. Testing Cust. Base	2,000	-	2,200	2,200	0.0%
89	60402	Spraying - Weeds & Insects	28,701	19,414	42,751	23,337	45.4%
90	60403	Snow Removal	-	-	7,200	7,200	0.0%
91	60404	Uniform Launder	27,687	19,613	1,062	(18,551)	1846.8%
92	60405	Fire Hydrant Maintenance	22,071	33,488	56,625	23,137	59.1%
93	60410	Service Maintenance Contracts	82,757	16,995	128,558	111,563	13.2%
94	60412	Groundwater Monitoring	24,894	26,760	50,000	23,240	53.5%
95	60413	Instrumentation Tech	4,224	-	8,500	8,500	0.0%
96	60414	Ozone System PM	11,702	-	10,000	10,000	0.0%
97	60415	Backflow Device Testing	2,205	4,455	4,000	(455)	111.4%
98	60416	SCADA Consulting	5,660	1,140	10,000	8,860	11.4%
99	60417	Hauling /Dig/Crane/Excavator	1,580	-	5,000	5,000	0.0%
100	60419	Pave/Seal/Asphalt Repair	31,910	83,425	75,000	(8,425)	111.2%
101	60420	Drug & Alcohol Testing	4,527	2,730	5,000	2,270	54.6%
102	60424	Septic Hauling Bio-solids Hauling	14,813	21,603	50,000	28,398	43.2%
103	60425	Tank Cleaning	14,612	13,000	64,730	51,730	20.1%
104	60426	Building Repairs	4,844	3,455	80,000	76,545	4.3%
105	60427	UV System PM	479	4,499	10,000	5,501	45.0%
106	60429	Recruiting	11,771	10,840	29,751	18,911	36.4%
107	60430	Claims/Damages	14,322	3,528	5,000	1,472	70.6%
108	60431	Computer License/Maintenance Contracts	215,268	206,682	427,895	221,213	48.3%
109	60440	Janitorial Services	14,391	18,875	32,840	13,965	57.5%
110	60470	Laboratory Services	123,204	100,327	160,000	59,673	62.7%
111	60480	Rentals (Non Vehicles/Equip)	2,060	2,432	5,000	2,568	48.6%
112	60505	Outside Legal Fees	102,740	104,416	350,000	245,584	29.8%
113	60510	Accounting/Auditing	6,510	42,400	50,400	8,000	84.1%
114	60541	Advertising/Publicity	-	294	4,500	4,206	6.5%
115	60545	Public Outreach	-	816	-	(816)	0.0%
116	60590	Professional Services	495,934	880,022	1,752,931	872,909	50.2%
117	60610	Operating Exp/Fuel & Oil	210,245	229,323	385,000	155,677	59.6%
118	60620	Repairs and Parts	135,322	121,874	185,000	63,126	65.9%
119	60625	Repair - Generators	53,044	9,187	30,000	20,813	30.6%
120	60650	Rental Exp/Vehicle and Eq	7,189	-	11,500	11,500	0.0%
121	60660	Lease Expense/Vehicle Eq	11	-	36,000	36,000	0.0%
122	60700	Forms and Supplies	163	1,272	2,151	879	59.1%
123	60710	Permits and Licenses	10,769	15,675	42,551	26,877	36.8%
124	60715	Late Fees	2,039	1,004	-	(1,004)	0.0%
125	60720	Postage	6,448	5,660	12,500	6,840	45.3%



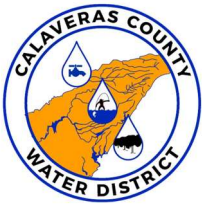
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126	60730	Publications/Subscriptions	1,900	1,414	13,051	11,637	10.8%
127	60732	Memberships/Dues	130,793	161,483	142,346	(19,137)	113.4%
128	60760	Recording/Title Reports	53	56	1,700	1,645	3.3%
129	60780	Printing	227	-	500	500	0.0%
130	60810	Training, Conf & Travel	62,847	68,683	149,951	81,268	45.8%
131	60820	Other Travel Costs	5,131	6,784	7,402	618	91.6%
132	61100	Purchased Water	-	14,317	20,000	5,683	71.6%
133	61150	New Hogan Op/Maint Expense	-	426,186	474,000	47,814	89.9%
134	61200	Retiree Health Costs	711,879	730,027	1,050,000	319,973	69.5%
135	61310	Bad Debt Expense	42,572	27,183	54,000	26,817	50.3%
136	61315	Rate Assistance Program	29,984	34,823	60,000	25,177	58.0%
137	61409	Unemployment Claims	6,255	5,400	36,000	30,600	15.0%
138	61410	Insurance	470,201	479,562	485,600	6,038	98.8%
139	61420	State Water/Sewer Fees	319,408	324,821	310,000	(14,821)	104.8%
140	61430	Federal Dam & Admin Fees	541,180	378,295	781,224	402,929	48.4%
141	61435	State Water Right Fees	63,679	121,128	155,663	34,535	77.8%
142	61450	Mandated Plans	-	2,838	284,080	281,243	1.0%
143	61455	Water Conservation	1,500	2,000	4,000	2,000	50.0%
144	61485	Third Party Payment Processing	269,479	441,636	522,743	81,107	84.5%
145	61490	Misc Operating Expense	10	61	-	(61)	0.0%
146	78200	Calaveras County Fees	-	-	5,000	5,000	0.0%
147	78210	LAFCO Contribution	11,874	11,874	13,100	1,226	90.6%
148	78100	Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
149	78990	Misc Non-Operating Costs	10	-	-	-	0.0%
150		Total Services and Supplies	6,369,173	7,653,005	13,215,533	(5,562,528)	57.9%
151		Capital Outlay					
152	75100	Vehicles Purchased	-	-	-	-	0.0%
153	75110	Vehicles Capital Lease - Current	328,054	413,572	521,211	107,639	79.3%
154	75200	Equipment Purchased	242,183	528,628	753,598	224,970	70.1%
155	75300	Projects	28,443	44,315	928,880	884,565	4.8%
156		Total Capital Outlay	598,680	986,515	2,203,689	(1,217,174)	44.8%
157		Total O&M Expense	15,017,436.17	17,020,632	29,467,825	(12,447,193)	57.8%
158	79100	Transfers Out	990	3,599,992	5,752,882	3,599,002	63%
159		Debt Service					
160	72120	Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%
161	72220	Interest Exp - USDA AMI Loan	34,601	77,018	80,553	3,535	95.6%
162	72310	Interest Exp - VacCon Truck 2021	2,798	566	566	0	99.9%
163	72350	Interest Exp - USDA EP Reach 3A	25,898	50,099	50,099	0	100.0%
164	72360	Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%
165	72400	Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%
166	72500	Interest Exp - New Hogan Loan	-	-	1,375	1,375	0.0%
167	72700	Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 66.7%
168	72850	Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%
169	72860	Interest Exp - Sewer CIP Loan 2022	325,920	182,149	312,256	130,107	58.3%
170	72900	Interest Exp - Water Rev Loan	-	-	-	-	0.0%
171	72870	Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%
172	73120	Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%
173	73210	Principal Payment - USDA AMI Loan	-	91,280	92,000	720	99.2%
174	73310	Principal Payment - VacCon Truck 2021	90,152	61,402	61,401	(1)	100.0%
175	73350	Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%
176	73400	Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%
177	73500	Principal Payment - New Hogan	-	-	48,837	48,837	0.0%
178	73700	Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%
179	73850	Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%
180	73860	Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%
181	73870	Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%
182		Total Debt Service	2,774,187	3,754,810	4,250,238	(495,428)	88.3%
183		Total Expenses	17,792,613.29	24,375,434	39,470,945	(15,095,511)	61.8%
184		Net Addition to/(Use of) Reserves	\$ (882,091)	\$ (1,284,701)	\$ 562,257	\$ (402,610)	



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – February 28, 2026**

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 65.8% of budget.

- **Line 6 Inspection Fees** are trending over budget due to a higher volume of sewer inspections.
- **Line 7 Account Establishment Fees** are customer driven and trending over budget.
- **Line 12 Install Water Meter** is trending over budget due to more installations than anticipated.
- **Line 15 Reimbursable Expense** is trending over budget due to miscellaneous AR billing.
- **Line 19 Miscellaneous Operating Revenue** is trending over budget due to the convenience fees collected for billing that offsets the expense account on line 144 for Third Party Payment Processing.

Non-Operating Revenue – Total non-operating revenue is at 55.3% 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 receiving the final disbursements of FY 2022-23 FEMA projects and the disbursements of the 11129 West Point Water Supply Drought Phase I closeout.
- **Line 33 Miscellaneous Income** is trending over budget due to Cal Card rebates.

Transfer In – Total transfers in is at 0% of budget.

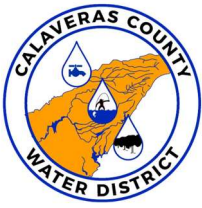
Operation & Maintenance Expense – Total operating & maintenance expense is at 57.8% of budget.

Salaries and Benefits– Total salaries and benefits is at 59.7% of budget.

- **Line 43 Salaries Wages** are trending under budget due to vacancies throughout the year.
- **Line 44 Payouts** is trending under budget due to a coding error during the payout process and will be adjusted.
- **Line 48 CTO Payouts** is trending over budget due to a coding error during the payout process and will be adjusted.
- **Line 51 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 52 Retirement Health Savings** is trending over budget due to the timing of payments.

Services and Supplies– Total services and supplies is at 57.9% of budget.

- **Line 59 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 64 Uniforms – New** is trending over budget due to the timing of an annual shirt order early in the year.
- **Line 68 Ozone System Parts** are trending over budget due to the Ozone Residual Analyzer that was purchased over budget and other materials and maintenance.
- **Line 76 Aerator/Compressor Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 79 Headworks/Solids Removal and Repair** is trending over budget due to increased bio-solids disposal.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – February 28, 2026**

- **Line 80 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 81 Mixers/Valves/Repair Kits/Actuators** is trending over budget due to two mixer purchases.
- **Line 91 Uniform Launder** is trending over budget due to a budgeting input error and will be corrected for FY 27.
- **Line 97 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 105 Pavement/Seal/Asphalt Repair** is trending over budget due to emergency repair paving in October 2025.
- **Line 113 Accounting/Auditing** is trending over budget due to the timing of the audit invoices.
- **Line 127 Membership/Dues** is trending over budget due to CalPERLA not being included in the original budget.
- **Line 131 Other Travel Costs** are trending over budget due to mileage and parking reimbursements for staff seminars.
- **Line 133 New Hogan Op/Main Expense** is trending high due to the timing of payments early in the fiscal year.
- **Line 138 Insurance** is trending over budget due to the timing of payments early in the fiscal year.
- **Line 139 State Water/Sewer Fees** are trending over budget due to the timing of annual payments in December.
- **Line 141 State Water Right Fees** are trending over budget due to the timing of annual payments in December to CDTFA and is reimbursable through MID and NCPA.
- **Line 144 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.
- **Line 147 LAFCO Contribution** is trending over budget due to the timing of the payment in January.

Capital Outlay – Total capital outlay is at 44.8% of budget.

- **Line 153 Vehicles Capital Lease - Current** is trending over budget due to higher volume of trade-in activity.

Line 158 Transfers Out is currently at 63% of budget.

Debt Service Payments – Total debt service payments are at 88.3% of budget.

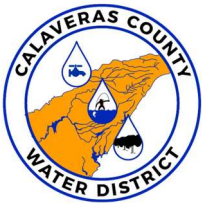
Total Expenses – Total expenses for water/sewer/hydro are at 61.8% of budget.

Net Addition to / (Use of) Reserves – As of February 2026, reserves are estimated to have decreased by \$1,284,701 through the reporting month.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

		A	B
All Other Funds Combined Detail		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual
1	Revenues		
2	Non-Operating Revenue		
3	41010 Capital R&R	\$ 3,626,399	\$ -
4	41300 Water Sales Slurry Line	964	799
5	44510 Reimbursable Expense	-	11,846
6	48130 Rental Revenue	-	-
7	51100 Interest Income/CCWD Invest	919,471	1,050,963
8	51200 Interest Income/Trusteed Funds	4,340	3,811
9	52100 Property Taxes	-	389,002
10	52200 Assessment Revenue	22,337	11,348
11	52220 Assessment Revenue-Foreclosure	-	30,000
12	52230 Prepaid Assessment Revenue	4,782	12,721
13	52300 Admin Fees Collected	-	3,800
14	52410 Expansion Fees	239,381	646,765
15	54510 Grant Revenue/Federal Agencies	8,413	95,863
16	54520 Grant Revenue/State Agencies	1,645,321	148,910
17	54610 Miscellaneous Income	77	-
18	59100 Transfer In From Funds	11,939,655	13,334,250
19	Total Non-Operating Revenue	\$ 18,411,141	\$ 15,740,079



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – February 28, 2026**

Schedule 2: All Other Funds Revenue

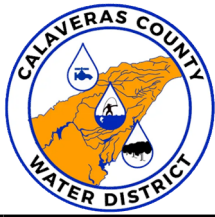
Schedule 2 displays financial reporting information for All Other Funds Revenue during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month.

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.

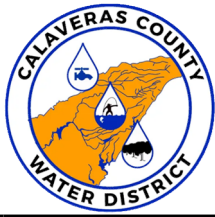
Line 9 Property Taxes is for special project funding, as specified in the District's reserve policy.

Non-Operating Revenue – Total non-operating revenue is at \$15,740,079 as of February 2026.



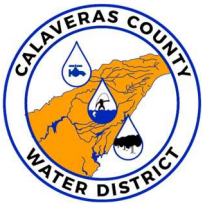
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

			A	B	C	D	E
Department 50 Non-Departmental			FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses						
2	Salaries and Benefits						
3	60115	CalPERS UAL	\$ 264,259	\$ 384,009	\$ 512,012	\$ 128,003	75.0%
4		Total Salaries and Benefits	264,259	384,009	512,012	128,003	75.0%
5	Utility Services						
6	60210	Power	7,993	11,589	23,500	11,911	49.3%
7	60220	Water	2,705	2,997	5,000	2,003	59.9%
8	60250	Telephone	2,916	6,079	19,000	12,921	32.0%
9		Total Utility Services	13,614	20,665	47,500	26,835	43.5%
10	Materials & Supplies						
11	60310	Materials and Supplies	20,087	15,777	35,300	19,523	44.7%
12	60313	Tools	-	-	500	500	0.0%
13	60356	HVAC	1,765	4,578	2,000	(2,578)	228.9%
14	60390	Admin. Technologies/Comm	1,956	18,402	11,100	(7,302)	165.8%
15		Total Materials & Supplies	23,808	38,757	48,900	10,143	79.3%
16	Outside Services						
17	60400	Outside Services	26,002	18,512	48,951	30,439	37.8%
18	60402	Spraying - Weeds & Insects	582	1,038	751	(287)	138.2%
19	60410	Service Maintenance Contracts	2,413	2,267	-	(2,267)	0.0%
20	60426	Building Repairs	13	-	5,000	5,000	0.0%
21	60430	Claims/Damages	14,322	3,528	5,000	1,472	70.6%
22	60431	Computer Lic Maint Contracts	24,014	61,297	179,115	117,818	34.2%
23	60440	Janitorial Services	12,591	17,675	29,480	11,805	60.0%
24		Total Outside Services	79,936	104,318	268,297	163,979	38.9%
25	Retired Employees						
26	61200	Retired Employees	711,879	730,027	1,050,000	319,973	69.5%
27		Total Retired Employees	711,879	730,027	1,050,000	319,973	69.5%
28	Insurance						
29	61410	Insurance	470,201	479,562	485,600	6,038	98.8%
30		Total Insurance	470,201	479,562	485,600	6,038	98.8%
31	Misc. Non-Operating						
32	78210	LAFCO Contribution	11,874	11,874	13,100	1,226	90.6%
33		Total Misc. Non-Operating	11,874	11,874	13,100	1,226	90.6%
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 - February 28, 2026**

		A	B	C	D	E
Department 50 Non-Departmental		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
37	Debt Service					
38	72120 Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%
39	72220 Interest Exp - USDA AMI Loan	34,601	77,018	80,553	3,535	95.6%
40	72310 Interest Exp - VacCon Truck 2021	2,798	566	566	0	99.9%
41	72350 Interest Exp - USDA EP Reach 3A	25,898	50,099	50,099	0	100.0%
42	72360 Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%
43	72400 Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%
44	72500 Interest Exp - New Hogan Loan	-	-	1,375	1,375	0.0%
45	72700 Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%
46	72850 Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%
47	72860 Interest Exp - Sewer CIP Loan 2022	325,920	182,149	312,256	130,107	58.3%
48	72900 Interest Exp - Water Rev Loan	-	-	-	-	0.0%
49	72870 Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%
50	73120 Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%
51	73210 Principal Payment - USDA AMI Loan	-	91,280	92,000	720	99.2%
52	73310 Principal Payment - VacCon Truck 2021	90,152	61,402	61,401	(1)	100.0%
53	73350 Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%
54	73400 Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%
55	73500 Principal Payment - New Hogan	-	-	48,837	48,837	0.0%
56	73700 Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%
57	73850 Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%
58	73860 Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%
59	73870 Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%
60	Total Debt Service	2,774,187	3,754,810	4,250,238	495,428	88.3%
61	Total Non-Departmental Expenses	\$ 4,371,802	\$ 5,524,021	\$ 6,705,647	\$ 1,181,626	82.4%



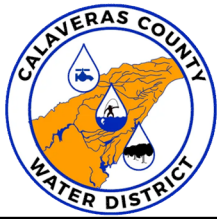
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – February 28, 2026**

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 82.4% of budget.

- **Line 3 Sal/Wage/Benefits** is trending over budget due to the timing of payments.
- **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 29 Insurance** is trending over budget due to the timing of payments at the beginning of the fiscal year.
- **Line 32 Retired Employees** is trending over budget due to the timing of the payment in January.
- **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.



**Calaveras County Water District
Budget Status Report (Unaudited)
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		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 3,139,357	\$ 3,172,645	\$ 4,966,859	\$ 1,794,214	63.9%
4	60005 Payouts	92,937	-	124,901	124,901	0.0%
5	60010 On Call Pay	2,025	14,675	21,100	6,425	69.5%
6	60015 Standby Pay	15,200	16,330	23,500	7,170	69.5%
7	60030 Overtime	143,542	127,012	200,000	72,988	63.5%
8	60035 CTO Payout	119,505	226,068	174,249	(51,819)	129.7%
9	60100 Benefits	1,337,602	1,406,193	2,313,767	907,574	60.8%
10	60110 Retirement Expense	345,658	335,849	540,836	204,987	62.1%
11	60115 CalPERS UAL	106,686	147,048	200,126	53,078	73.5%
12	60117 Retiree Health Benefit	24,649	26,610	33,720	7,110	78.9%
13	Total Salaries and Benefits	5,327,160	5,472,430	8,599,058	3,126,628	63.6%
14	Utility Services					
15	60210 Power	796,673	1,164,357	2,048,716	884,359	56.8%
16	60220 Water	3,312	3,330	7,000	3,670	47.6%
17	60230 Sewage	25,828	25,828	45,000	19,172	57.4%
18	60250 Telephone	73,831	79,901	117,068	37,167	68.3%
19	60260 Refuse/Disposal	17,992	19,133	25,000	5,867	76.5%
20	Total Utility Services	917,637	1,292,550	2,242,784	950,234	57.6%
21	Materials & Supplies					
22	60310 Materials and Supplies	143,232	140,375	230,000	89,625	61.0%
23	60311 Herbicide	520	-	1,500	1,500	0.0%
24	60312 Safety Eq Repl Consumables	8,569	17,878	41,000	23,122	43.6%
25	60313 Tools	14,495	11,571	40,000	28,429	28.9%
26	60314 Uniforms - New	2,840	4,615	-	(4,615)	0.0%
27	60316 Materials and Supplies - CalFire	3,246	-	18,000	18,000	0.0%
28	60325 Lab Supplies Consumables	37,638	31,963	50,000	18,037	63.9%
29	60327 Ozone System Parts	1,976	14,360	10,000	(4,360)	143.6%
30	60328 UV Parts and Supplies	23,871	-	110,000	110,000	0.0%
31	60331 Electrical Parts Replacement	39,464	36,163	70,000	33,837	51.7%
32	60332 Leak Repair Supplies	107,959	139,100	200,000	60,900	69.5%
33	60333 Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
34	60334 SCADA Radio Supplies	3,625	10,793	52,059	41,266	20.7%
35	60335 Septic Tanks - New and Repairs	4,279	5,344	12,000	6,656	44.5%
36	60338 Meters New Conn and Repl	3,499	9,187	31,000	21,813	29.6%
37	60350 Aerator/Compressor etc Repair	6,569	19,464	18,000	(1,464)	108.1%
38	60353 Computers/Peripherals	-	-	10,000	10,000	0.0%
39	60354 Control Sys/Pressure Transducer	-	-	9,000	9,000	0.0%
40	60355 Headworks/Solids Removal Rep	10,532	18,550	22,000	3,450	84.3%
41	60356 HVAC	5,624	10,745	13,500	2,755	79.6%
42	60357 Mixers	5,734	24,103	25,000	897	96.4%
43	60358 Monitor Wells Repair	-	-	5,000	5,000	0.0%
44	60359 Pumps/Motors Repair	105,809	50,263	185,000	134,737	27.2%



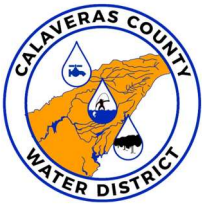
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

			A	B	C	D	E
Department 54 Utility Services			FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
45	60360	Solids Handling Equip Repair	-	-	5,000	5,000	0.0%
46	60390	Admin. Technologies/Comm	19,698	5,057	57,000	51,943	8.9%
47	60395	Chemicals	368,144	373,967	634,694	260,727	58.9%
48		Total Materials & Supplies	940,814	931,705	1,881,004	949,299	49.5%
49		Outside Services					
50	60400	Outside Services	28,447	34,398	86,887	52,489	39.6%
51	60401	Fire Ext. Testing Cust. Base	2,000	-	2,200	2,200	0.0%
52	60402	Spraying - Weeds & Insects	28,119	18,376	42,000	23,624	43.8%
53	60403	Snow Removal	-	-	7,200	7,200	0.0%
54	60404	Uniform Laundry	27,687	19,613	1,062	(18,551)	1846.8%
55	60405	Fire Hydrant Maintenance	22,071	33,488	56,625	23,137	59.1%
56	60410	Service Maintenance Contracts	-	-	-	-	0.0%
57	60412	Groundwater Monitoring	24,894	26,760	50,000	23,240	53.5%
58	60413	Instrumentation Tech	4,224	-	8,500	8,500	0.0%
59	60414	Ozone System PM	11,702	-	10,000	10,000	0.0%
60	60415	Backflow Device Testing	2,205	4,455	4,000	(455)	111.4%
61	60416	SCADA Consulting (A-Teem)	5,660	1,140	10,000	8,860	11.4%
62	60417	Hauling / Dig / Crane	1,580	-	5,000	5,000	0.0%
63	60419	Pave / Seal / Asphalt Repair	31,910	83,425	75,000	(8,425)	111.2%
64	60424	Septic Hauling	14,813	21,603	50,000	28,398	43.2%
65	60425	Tank Cleaning	14,612	13,000	64,730	51,730	20.1%
66	60426	Building Repairs	4,831	3,455	75,000	71,545	4.6%
67	60427	UV System PM	479	4,499	10,000	5,501	45.0%
68	60430	Claims/Damages	-	-	-	-	0.0%
69	60431	Computer Lic Maint Contracts	93,867	55,745	142,000	86,255	39.3%
70	60440	Janitorial Services	1,800	1,200	3,360	2,160	35.7%
71	60470	Laboratory Services	123,204	100,327	160,000	59,673	62.7%
72	60480	Rental (Non Vehicle and Equip)	1,810	2,432	5,000	2,568	48.6%
73		Total Outside Services	445,914	423,916	868,564	444,648	48.8%
74		Professional Services					
75	60590	Professional Services	37,111	40,039	84,551	44,512	47.4%
76		Total Professional Services	37,111	40,039	84,551	44,512	47.4%
77		Vehicles and Equipment					
78	60610	Operating Exp Gas and Oil	210,191	229,323	385,000	155,677	59.6%
79	60620	Repair Exp/Parts and Repairs	135,322	121,874	185,000	63,126	65.9%
80	60625	Generators - Repair	53,044	9,187	30,000	20,813	30.6%
81	60650	Rental Exp Vehicles and Equip	7,189	-	11,500	11,500	0.0%
82	60660	Vehicle Lease & Maintenance	11	-	36,000	36,000	0.0%
83		Total Vehicles and Equipment	405,758	360,383	647,500	287,117	55.7%
84		Office Expenses					
85	60710	Permits and Licenses	10,769	15,675	41,100	25,426	38.1%
86	60730	Publications/Subscriptions	780	204	11,500	11,296	1.8%
87	60732	Memberships and Dues	13,516	22,541	30,000	7,459	75.1%
88		Total Office Expenses	25,065	38,419	82,600	44,181	46.5%



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		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
89	Travel and Training					
90	60810 Training Conference and Travel	31,910	20,130	43,000	22,870	46.8%
91	60820 Other Travel Costs	12	507	500	(7)	101.4%
92	Total Travel and Training	31,922	20,637	43,500	22,863	47.4%
93	Purchased Water					
94	61100 Purchased Water	-	14,317	20,000	5,683	71.6%
95	Total Purchased Water	-	14,317	20,000	5,683	71.6%
96	Operating Fees					
97	61420 State Water and Sewer Fees	319,408	324,821	310,000	(14,821)	104.8%
98	Total Operating Fees	319,408	324,821	310,000	(14,821)	104.8%
99	Capital Equipment					
100	75110 Vehicles Capital Lease	328,054	413,572	521,211	107,639	79.3%
101	75200 Equipment Purchased	218,584	506,619	723,598	216,979	70.0%
102	75300 Materials - Projects	28,443	43,265	868,880	825,615	5.0%
103	Total Capital Equipment	575,081	963,456	2,113,689	1,150,233	45.6%
104	Misc. Non-Operating					
105	60715 Late Fees and Other Penalties	39	255	-	(255)	0.0%
106	Total Misc. Non-Operating	39	255	-	(255)	0.0%
107	Total Utility Services Expenses	\$ 9,025,909	\$ 9,882,928	\$ 16,893,250	\$ 7,010,322	58.5%



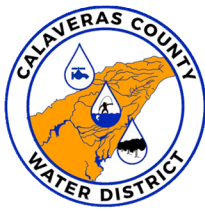
**Calaveras County Water District
Budget Status Report (Unaudited)
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Schedule 4: Department 54 – Utility Services

Schedule 4 displays financial reporting information for the Utility Services Department during fiscal year (FY) 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.

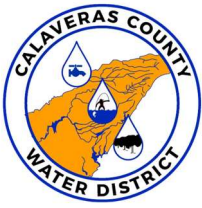
Utility Services Expenses – Total utility services expense is at 58.5% of budget.

- **Line 8 CTO Payout** is trending over budget due to a coding error during the payout process and will be corrected.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retiree Health Benefit** is trending over budget due to an increase in retirements and will be accounted for in next year's budget.
- **Line 19 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **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 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 budget due to HVAC repairs, heater, and ESA renewal.
- **Line 42 Mixers** is trending over budget due to two mixer purchases.
- **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 63 Pavement/Seal/Asphalt Repair** is trending over due to emergency repair paving in October 2025.
- **Line 87 Memberships and Dues** is trending over budget due to the timing of annual memberships and subscriptions paid at the beginning of the fiscal year.
- **Line 91 Other Travel Costs** is trending over budget due to mileage and parking reimbursement for staff seminars.
- **Line 97 State Water and Sewer Fees** is trending over budget due to the timing of annual fees paid in December.
- **Line 100 Vehicles Capital Lease** is trending over budget due to higher volume of trade-in activity.



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		A	B	C	D	E
Department 56 General Management		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 454,489	\$ 466,277	\$ 734,102	\$ 267,825	63.5%
4	60005 Payouts	43,078	-	43,001	43,001	0.0%
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	-	45,874	3,800	(42,074)	1207.2%
9	60100 Benefits	140,513	139,130	210,136	71,006	66.2%
10	60110 Retirement Expense	45,129	45,738	81,191	35,453	56.3%
11	60115 CalPERS UAL	16,113	31,651	32,908	1,257	96.2%
12	60117 Retiree Health Benefit	2,125	2,000	3,000	1,000	66.7%
13	Total Salaries and Benefits	702,013	730,684	1,109,638	378,954	65.8%
14	Materials & Supplies					
15	60310 Materials and Supplies	7,833	5,672	11,700	6,028	48.5%
16	60314 Uniforms - New	19,944	15,971	22,000	6,029	72.6%
17	60320 Safety Materials and Supples	689	16,511	61,500	44,989	26.8%
18	60390 Admin. Technologies/Comm	1,751	2,554	4,400	1,846	58.0%
19	Total Materials & Supplies	30,216	40,708	99,600	58,892	40.9%
20	Outside Services					
21	60420 Drug and Alcohol Testing	4,527	2,730	5,000	2,270	54.6%
22	60429 Recruiting	11,771	10,840	29,751	18,911	36.4%
23	60431 Computer Lic Maint Contracts	-	700	700	-	100.0%
24	60480 Rental (Non Vehicle and Equip)	250	-	-	-	0.0%
25	Total Outside Services	16,549	14,270	35,451	21,181	40.3%
26	Legal					
27	60505 Outside Legal Fees	34,668	76,081	120,000	43,919	63.4%
28	Total Legal	34,668	76,081	120,000	43,919	63.4%
29	Professional Services					
30	60541 Advertising/Publicity	-	247	1,500	1,253	16.5%
31	60590 Professional Services	65,417	68,019	124,800	56,781	54.5%
32	Total Professional Services	65,417	68,266	126,300	58,034	54.1%
33	Office Expenses					
34	60700 Forms and Supplies	21	474	1,400	926	33.9%
35	60730 Publications/Subscriptions	1,120	1,110	1,400	290	79.3%
36	60732 Memberships and Dues	50,576	77,746	48,176	(29,570)	161.4%
37	Total Office Expenses	51,717	79,330	50,976	(28,354)	155.6%
38	Travel and Training					
39	60810 Training Conf and Travel	12,743	19,498	30,700	11,202	63.5%
40	60820 Other Travel Costs	1,355	827	751	(76)	110.2%
41	Total Travel and Training	14,098	20,326	31,451	11,125	64.6%
42	Misc. Operating Expense					
43	61409 Unemployment Claims	6,255	5,400	36,000	30,600	15.0%
44	Total Misc. Operating Expense	6,255	5,400	36,000	30,600	15.0%
45	Misc. Non-Operating					
46	60715 Late Fees and Other Penalties	1,400	746	13,100	12,354	5.7%
47	Total Misc. Non-Operating	1,400	746	13,100	12,354	5.7%
48	Total General Management Expenses	\$ 922,333	\$ 1,035,810	\$ 1,622,516	\$ 586,706	63.8%



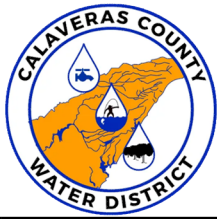
**Calaveras County Water District
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Schedule 5: Department 56 – General Management

Schedule 5 displays financial reporting information for the General Management Department during fiscal year (FY) 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.

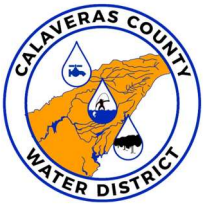
General Management Expenses – Total general management expense is at 63.8% of budget.

- **Line 8 CTO Payout** is trending over budget due to a coding error during the payout process and will be corrected.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 16 Uniforms - New** is trending over budget due to an annual shirt order early in the fiscal year.
- **Line 23 Computer Lic Maint Contracts** is trending over budget due to the timing of payments.
- **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.



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		A	B	C	D	E
Department 57 Board of Directors		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	Director Costs					
2	60000 Salaries/Wages	\$ 19,680	\$ 23,160	\$ 43,200	\$ 20,040	53.6%
3	60100 Benefits	53,569	108,329	176,503	68,174	61.4%
4	60310 Materials and Supplies	522	2,291	3,751	1,460	61.1%
5	60390 Admin. Technologies/Comm.	-	-	3,000	3,000	0.0%
6	60810 Training Conf and Travel	8,149	16,403	25,000	8,597	65.6%
7	60820 Other Travel Costs	3,640	5,210	4,900	(310)	106.3%
8	78200 Calaveras County Fees	-	-	5,000	5,000	0.0%
9	Total Board of Directors Expenses	\$ 85,560	\$ 155,393	\$ 261,354	\$ 105,961	59.5%



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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.

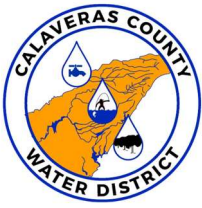
Board of Directors Expenses – Total Board of Directors expense is at 59.5% of budget.

- **Line 7 Other Travel Costs** is trending over budget due to higher than anticipated reimbursements.



**Calaveras County Water District
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		A	B	C	D	E
	Department 58 Engineering	FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 344,418	\$ 390,894	\$ 1,036,946	\$ 646,052	37.7%
4	60005 Payouts	26,283	-	26,301	26,301	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	300	-	1,000	1,000	0.0%
7	60030 Overtime	122	3,163	6,500	3,337	48.7%
8	60035 CTO Payout	13,672	18,653	24,300	5,647	76.8%
9	60100 Benefits	114,890	116,177	369,450	253,273	31.4%
10	60110 Retirement Expense	34,464	34,566	110,736	76,170	31.2%
11	60115 CalPERS UAL	12,599	20,181	40,441	20,260	49.9%
12	60117 Retiree Health Benefit	6,261	4,315	7,680	3,365	56.2%
13	Total Salaries and Benefits	553,009	587,949	1,623,354	1,035,405	36.2%
14	Materials & Supplies					
15	60310 Materials and Supplies	483	3,871	2,000	(1,871)	193.6%
16	60312 Safety Eq Repl Consumables	178	789	-	(789)	0.0%
17	60313 Tools	-	-	7,500	7,500	0.0%
18	60390 Admin. Technologies/Comm	1,439	3,210	8,400	5,190	38.2%
19	Total Materials & Supplies	2,099	7,871	17,900	10,029	44.0%
20	Outside Services					
21	60431 Computer Lic Maint Contracts	17,386	23,136	61,200	38,064	37.8%
22	Total Outside Services	17,386	23,136	61,200	38,064	37.8%
23	Professional Services					
24	60590 Professional Services	49,978	141,390	625,000	483,610	22.6%
25	Total Professional Services	49,978	141,390	625,000	483,610	22.6%
26	Vehicles and Equipment					
27	60610 Operating Exp Gas and Oil	54	-	-	-	0.0%
28	Total Vehicles and Equipment	54	-	-	-	0.0%
29	Office Expenses					
30	60710 Permits and Licenses	-	-	1,451	1,451	0.0%
31	60730 Publications/Subscriptions	-	100	151	51	66.2%
32	60732 Memberships and Dues	826	251	6,080	5,829	4.1%
33	60760 Recording/Title Reports	53	56	1,700	1,645	3.3%
34	Total Office Expenses	879	406	9,382	8,976	4.3%
35	Travel and Training					
36	60810 Training Conf and Travel	4,750	8,323	27,251	18,928	30.5%
37	60820 Other Travel Costs	28	-	500	500	0.0%
38	Total Travel and Training	4,778	8,323	27,751	19,428	30.0%
39	Capital Equipment					
40	75200 Equipment Purchased	1,555	-	-	-	0.0%
41	Total Capital Equipment	1,555	-	-	-	0.0%
42	Total Engineering Expenses	\$ 629,738	\$ 769,075	\$ 2,364,587	\$ 1,595,512	32.5%



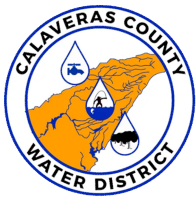
**Calaveras County Water District
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Schedule 7: Department 58 - Engineering

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.

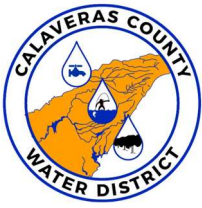
Engineering Expenses – Total engineering expense is at 32.5% of budget.

- **Line 8 CTO Payouts** is trending over budget due to a coding error in the payout process and will be corrected.
- **Line 15 Materials and Supplies** is trending over budget due to the purchase of pressure trackers.



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		A	B	C	D	E
Department 59 Administrative Services		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 639,641	\$ 566,037	\$ 1,003,048	\$ 437,011	56.4%
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	2,346	1,558	6,000	4,442	26.0%
8	60035 CTO Payout	699	167	500	333	33.4%
9	60100 Benefits	237,386	202,176	447,251	245,075	45.2%
10	60110 Retirement Expense	71,303	52,865	112,819	59,954	46.9%
11	60115 CalPERS UAL	21,711	26,579	42,730	16,151	62.2%
12	60117 Retiree Health Benefit	7,568	5,690	7,800	2,110	72.9%
13	Total Salaries and Benefits	989,479	855,071	1,632,448	777,377	52.4%
14	Materials & Supplies					
15	60310 Materials and Supplies	158	28	251	223	11.1%
16	60390 Admin. Technologies/Comm	20,778	21,747	27,800	6,053	78.2%
17	Total Materials & Supplies	20,936	21,775	28,051	6,276	77.6%
18	Outside Services					
19	60410 Service Maintenance Contracts	80,344	14,728	128,558	113,830	11.5%
20	60431 Computer Lic Maint Contracts	80,001	64,154	44,180	(19,974)	145.2%
21	Total Outside Services	160,345	78,882	172,738	93,856	45.7%
22	Professional Services					
23	60510 Accounting/Auditing	6,510	42,400	50,400	8,000	84.1%
24	60590 Professional Services	148,677	128,717	308,580	179,863	41.7%
25	Total Professional Services	155,187	171,117	358,980	187,863	47.7%
26	Office Expenses					
27	60700 Forms and Supplies	142	798	751	(47)	106.2%
28	60720 Postage	6,448	5,660	12,500	6,840	45.3%
29	60732 Memberships and Dues	310	260	990	730	26.3%
30	60780 Printing	-	-	500	500	0.0%
31	Total Office Expenses	6,900	6,717	14,741	8,024	45.6%
32	Travel and Training					
33	60810 Training Conf and Travel	2,916	1,708	18,500	16,792	9.2%
34	60820 Other Travel Costs	-	90	251	161	36.0%
35	Total Travel and Training	2,916	1,798	18,751	16,953	9.6%
36	Operating Fees					
37	61485 Third Party Payment Processing	269,479	441,636	522,743	81,107	84.5%
38	60715 Late Fees and Other Penalties	600	4	-	(4)	0.0%
39	Total Operating Fees	270,079	441,639	522,743	81,104	84.5%
40	Bad Debt					
41	61310 Bad Debt Expense	42,572	27,183	54,000	26,817	50.3%
42	Total Bad Debt	42,572	27,183	54,000	26,817	50.3%
43	Misc. Operating Expenses					
44	61315 Rate Assistance Program	29,984	34,823	60,000	25,177	58.0%
45	61490 Misc. Operating Expense	10	61	-	(61)	0.0%
46	Total Misc. Operating Expenses	29,994	34,884	60,000	25,116	58.1%
47	Misc. Non-Operating Expenses					
48	78990 Misc Non-Operating Costs	10	-	-	-	0.0%
49	Total Misc. Non-Operating Expenses	10	-	-	-	0.0%
50	Capital Equipment					
51	75200 Equipment Purchased	-	22,009	-	(22,009)	0.0%
52	Total Capital Equipment	-	22,009	-	(22,009)	0.0%
53	Transfers Out					
54	79100 Transfers Out	990	3,599,992	5,752,882	2,152,890	62.6%
55	Total Transfers Out	990	3,599,992	5,752,882	2,152,890	62.6%
56	Total Administrative Services Expenses	\$ 1,679,408	\$ 5,261,069	\$ 8,615,334	\$ 3,354,265	61.1%



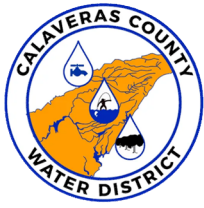
**Calaveras County Water District
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Schedule 8: Department 59 – Administrative Services

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.

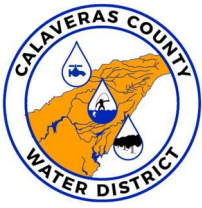
Administrative Services Expenses – Total administrative services expense is at 61.1% of budget.

- **Line 12 Retiree Health Benefit** is trending over budget due to the timing of paying one month in advance.
- **Line 16 Admin. Technologies/Comm** is trending over budget due to the purchase of Spare SSD Servers.
- **Line 20 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 23 Accounting/Auditing** is trending over budget due to the timing of the annual audit.
- **Line 27 Forms and Supplies** is trending over budget due to the purchase of door hangers.
- **Line 37 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.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - February 28, 2026**

		A	B	C	D	E
Department 60 Water Resources		FY 2024-25 Months 1-8 Actual	FY 2025-26 Months 1-8 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 66.7%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 101,864	\$ 153,691	\$ 240,867	\$ 87,176	63.8%
4	60005 Payouts	-	-	501	501	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	568	-	1,500	1,500	0.0%
8	60035 CTO Payout	810	777	-	(777)	0.0%
9	60100 Benefits	28,360	51,274	87,727	36,453	58.4%
10	60110 Retirement Expense	7,601	11,966	19,129	7,163	62.6%
11	60115 CalPERS UAL	213	491	746	255	65.8%
12	60117 Retiree Health Benefit	1,000	1,280	1,920	640	66.7%
13	Total Salaries and Benefits	140,416	219,479	352,390	132,911	62.3%
14	Materials & Supplies					
15	60310 Materials and Supplies	-	-	1,500	1,500	0.0%
16	60312 Safety Eq Repl Consumables	-	-	200	200	0.0%
17	60390 Admin. Technologies/Comm	-	-	1,500	1,500	0.0%
18	Total Materials & Supplies	-	-	3,200	3,200	0.0%
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	68,072	28,335	230,000	201,665	12.3%
24	Total Legal	68,072	28,335	230,000	201,665	12.3%
25	Professional Services					
26	60541 Advertising/Publicity	-	47	3,000	2,953	1.6%
27	60545 Public Outreach	-	816	-	(816)	0.0%
28	60590 Professional Services	194,750	501,858	610,000	108,142	82.3%
29	Total Professional Services	194,750	502,721	613,000	110,279	82.0%
30	Office Expenses					
31	60732 Memberships and Dues	65,564	60,685	57,100	(3,585)	106.3%
32	60780 Printing	227	-	-	-	0.0%
33	Total Office Expenses	65,791	60,685	57,100	(3,585)	106.3%
34	Travel and Training					
35	60810 Training Conf and Travel	2,379	2,620	5,500	2,880	47.6%
36	60820 Other Travel Costs	96	149	500	351	29.8%
37	Total Travel and Training	2,475	2,769	6,000	3,231	46.2%
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	541,180	378,295	781,224	402,929	48.4%
43	61435 State/Federal/County Fees	63,679	121,128	155,663	34,535	77.8%
44	Total Operating Fees	604,859	499,423	936,887	437,464	53.3%
45	Misc. Operating Expenses					
46	61150 New Hogan Op/Maint Expense	-	426,186	474,000	47,814	89.9%
47	61450 Mandated Plans	-	2,838	284,080	281,243	1.0%
48	61455 Water Conservation	1,500	2,000	4,000	2,000	50.0%
49	Total Misc. Operating Expenses	1,500	431,024	762,080	331,057	56.6%
50	Capital Equipment					
51	75300 Materials - Projects	-	1,050	-	(1,050)	0.0%
52	Total Capital Equipment	-	1,050	-	(1,050)	0.0%
53	Total Water Resources Expenses	\$ 1,077,864	\$ 1,747,136	\$ 2,961,357	\$ 1,214,221	59.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – February 28, 2026**

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 59% of budget.

- **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 budget 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.
- **Line 43 State/Federal/County Fees** is trending over budget due to Water Rights annual fees that were paid in December to CDTFA and is reimbursable through MID and NCPA.
- **Line 46 New Hogan Op/Maint Expense** is trending over budget due to the timing of the payment early in the fiscal year.

CCWD - Fund Cash Balance Report
As of February 28, 2026

Fund	Description	Audited	Transactions	Unaudited
		6/30/2025	FY25-26	2/28/2026
300	Water Fund	4,600,586.08	(3,391,141.92)	1,209,444.16
302	Slurry Line	5,817.33	1,248.57	7,065.90
306	Water-Admin Replacement	25,053.32	(1,050.38)	24,002.94
308	Water - Interest Reserve	8,698,997.61	484,624.81	9,183,622.42
320	CIP - Water	(222,171.45)	(42,601.01)	(264,772.46)
321	CIP Loan II - Water	-	12,616,644.73	12,616,644.73
323	CIP Loan - Water	9,784,121.55	(4,261,604.65)	5,522,516.90
325	Capital R&R - Water	4,232,612.31	2,451,328.70	6,683,941.01
327	USDA RD AMI/AMR	122,783.40	(872,575.21)	(749,791.81)
344	Water Expansion Fund - West Point	331,387.86	6,171.50	337,559.36
354	Water Expansion Fund - Ebbetts Pass	931,168.40	37,164.22	968,332.62
356	Water Expansion Fund - Sheep Ranch	26,739.79	497.98	27,237.77
364	Water Expansion Fund - Jenny Lind	870,998.25	151,215.41	1,022,213.66
374	Water Expansion Fund - Copper Cove	3,682,902.53	333,079.04	4,015,981.57
394	Water Expansion Fund - Wallace	19,133.03	356.33	19,489.36
400	Hydro Fund	460,681.99	(52,379.64)	408,302.35
408	Hydropower - Interest Reserve	2,457,053.78	45,758.18	2,502,811.96
500	Sewer Fund	(613,190.16)	(280,766.93)	(893,957.09)
506	Sewer - Admin Replacement	8,897.52	(404.61)	8,492.91
508	Sewer - Interest Reserve	2,055,889.36	158,269.57	2,214,158.93
520	CIP - Sewer	1,679,804.35	(273,089.99)	1,406,714.36
523	CIP Loan - Sewer	2,688,973.59	(486,284.32)	2,202,689.27
525	Capital R&R - Sewer	3,686,826.95	1,052,881.80	4,739,708.75
527	USDA Loan Arnold WWTP Improvements	-	9,971,736.94	9,971,736.94
540	Sewer Expansion Fund - Forest Meadows	436,061.98	8,120.87	444,182.85
542	Sewer Expansion Fund - Big Trees Village	12,672.87	236.02	12,908.89
544	Sewer Expansion Fund - Arnold	845,498.94	7,904.11	853,403.05
546	Sewer Expansion Fund - Vallecito	1,244,695.94	23,180.23	1,267,876.17
548	Sewer Expansion Fund - Six Mile Village	27,493.64	512.04	28,005.68
554	Sewer Expansion Fund - West Point	907,482.72	16,900.23	924,382.95
564	Sewer Expansion Fund - La Contenta	498,439.34	(29,669.54)	468,769.80
565	Sewer Expansion Fund - Southworth	294,436.28	5,483.35	299,919.63
584	Sewer Expansion Fund - Copper Cove	2,928,887.97	236,640.55	3,165,528.52
594	Sewer Expansion Fund - Wallace	19,133.03	356.33	19,489.36
722	Assessment District - West Point Acres	16,061.04	299.11	16,360.15
732	Assessment District - Wiseyville	5.57	0.11	5.68
752	Assessment District - Arnold	38,202.14	715.72	38,917.86
812	Assessment District - La Contenta (604)	87,934.74	22,944.12	110,878.86
832	Assessment District - Saddle Creek	123,156.25	5,116.59	128,272.84
842	Assessment District - DaLee/Cassidy	-	(2,622.00)	(2,622.00)
852	Assessment District - Fly In Acres	-	9,262.53	9,262.53
862	Assessment District - Wallace	59,344.05	(47,096.86)	12,247.19
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	89.76	4,909.40
	TOTAL	53,079,393.53	17,907,452.39	70,986,845.92

Fund Activity Report as of 02.28.2026

	Water Fund	Hydro Fund	Sewer Fund
Revenue	15,339,796.65	861,922.54	6,889,012.94
Expenditure	(16,785,188.12)	(851,237.49)	(6,833,937.78)
Net Fund Activity	(1,445,391.47)	10,685.05	55,075.16

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

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Copper Cove												
11083C	323	Copper Cove Tank B/Clearwell	8,600,000	7,903,740	696,260	813,322	186,678	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	429,735	7,070,265	88,387	161,613	250,000	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	4,542,189	5,457,811	3,965,681	3,334,319	7,300,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000	-	600,000	-	726,270	726,270				
Ebbetts Pass												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	353,609	3,206,391	56,300	68,700	125,000	3,000,000			
11103	325/Grant	Hunters Raw Water Pumps (Hazard Mitigation)	3,600,000	213,787	3,386,213	488	3,249,512	3,250,000	-			
11108	354/325	Big Trees Pump Stations 4 & 5 Replacement	3,000,000	18,401	2,981,599	12,485	62,515	75,000	500,000	2,000,000	500,000	
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-		250,000	1,250,000		
11135	325/Grant	Timber Trails Redwood Water Storage Tank & P/S	3,500,000	2,664	3,497,336	-	500,000	500,000	1,500,000	1,500,000		
11083H		Hunters WTP Clearwell Replacement	3,000,000	244	2,999,756	244	(244)				500,000	2,500,000
Jenny Lind / Wallace												
11083J	325	Jenny Lind Clearwell #2	700,000	780,037	(80,037)	-	-	-	-			
11088	323	Jenny Lind A-B Transmission Main	13,500,000	9,277,398	4,222,602	2,670,737	2,465,373	5,136,110	-			
11119		Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	-	500,000	2,500,000		
11083W	323	Wallace Tanks	1,700,000	269,588	1,500,000	41,689	(16,689)	25,000	1,350,000			
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	3,000,000	2,960,566	39,434	97,813	(97,813)	-	-			
11134	325	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-			
11129	325/Grant	West Point Drought Water Supply	4,700,000	420,788	4,279,212	106,527	2,393,473	2,500,000	5,000,000	900,000		
		Total Water Projects	\$ 71,660,000	\$ 27,172,747	\$ 44,556,841	\$ 7,853,672	\$ 13,233,708	\$ 21,087,380	\$ 16,600,000	\$ 10,400,000	\$ 5,500,000	\$ 2,500,000

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

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Arnold / Forest Meadows												
15095	527	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	955,489	9,344,511	154,513	2,020,487	2,175,000	5,735,000	1,500,000		
15106		FM UV Disinfection System Replacement	500,000	452,230	47,770	-	-	-	-			
15115		Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	-	-		800,000	1,500,000
Copper Cove												
15094T	523	CC SAF, Tertiary	1,996,190	2,299,011	(302,821)	519,285	768,125	1,287,410	-			
15112	584/525	CC Pond 6 Enlargement	4,543,810	178,782	4,365,028	36,483	1,801,613	1,838,096	1,838,096			
15116		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-		-	500,000	2,750,000	
La Contenta/Wallace												
15097	525	LC Biolac, Clarifier	15,000,000	739,657	14,260,343	171,399	124,101	295,500				
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	346,076	5,653,925	17,727	42,273	60,000	2,000,000	3,600,000		
TBD		Southworth Treatment Plant Improvements	180,000	-	180,000	-	-				180,000	
West Point / Wilseyville / Vallecito												
15091	Grant	West Point/Wilseyville Consolidation Project	10,000,000	8,779,001	1,220,999	316,974	383,026	700,000	-			
TBD		West Point Septic Tank Replacements	500,000	-	500,000	-	-	-			300,000	200,000
Other												
15109	525	Collections System Rehab and I&I Mitigation	900,000	212,074	687,926	732	149,268	150,000	150,000	150,000	150,000	150,000
Total Wastewater Projects			\$ 56,670,000	\$ 13,962,320	\$ 42,707,680	\$ 1,217,113	\$ 5,288,893	\$ 6,506,006	\$ 9,723,096	\$ 5,750,000	\$ 4,180,000	\$ 1,850,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 128,330,000	\$ 41,135,067	\$ 87,264,521	\$ 9,070,786	\$ 18,522,600	\$ 27,593,386	\$ 26,323,096	\$ 16,150,000	\$ 9,680,000	\$ 4,350,000