



# 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**  
**Monday November 17, 2025**  
**2:30 p.m.**

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

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

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

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

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### COMMITTEE MEMBERS

Jeffrey Robertson, Director

Jack Garamendi, Director

## **ORDER OF BUSINESS**

### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** For the meeting of October 21, 2025.
3. **NEW BUSINESS**
  - 3a Report on the Monthly Financial Reports for October 2025  
(Jeffrey Meyer, Director of Administrative Services)
  - 3b Report on the Monthly Investment Transactions for October 2025  
(Jeffrey Meyer, Director of Administrative Services)
  - 3c Discussion/Direction Regarding District's Leak Adjustment Policy  
(Jeffrey Meyer, Director of Administrative Services)
  - 3d Discussion/Direction Regarding District's Late Fee Policy  
(Jeffrey Meyer, Director of Administrative Services)
  - 3e Discussion of Placement of District Sewer Bills on County Tax Rolls  
(Jeffrey Meyer, Director of Administrative Services)
  - 3f Discussion of Tyler Business Process Review of the Utility Billing Module  
(Jeffrey Meyer, Director of Administrative Services)
  - 3g Report on Claims\*  
(Jeffrey Meyer, Director of Administrative Services)

### **4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

### **5. GENERAL MANAGER COMMENTS**

### **6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

### **7. NEXT COMMITTEE MEETING**

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

### **8. ADJOURNMENT**

\* No Paperwork in the packet

# Minutes

A G E N D A  
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# Minutes



## CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

**MINUTES**  
**October 21, 2025**

The following Committee Members were present:

Jack Garamendi	Director
Jeffrey Robertson	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer	Director of Administrative Services
Michael Bear	Accountant II
Kelly Gerkenmeyer	External Affairs Manager
Kate Jesus*	Human Resources Technician
Dylan Smith*	Information Systems Administrator
Scott Ratterman	Director of the Board

Public Present:

\*Attended Virtually

### **ORDER OF BUSINESS**

#### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

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

- PUBLIC COMMENT:** No public comment was given.
- APPROVAL OF MINUTES:** Director Robertson approved the minutes of August 20, 2025 & September 16, 2025 with request to amend the September 16, 2025 minutes to include "Director Robertson requested staff to research methods for improving customer payment compliance."
- NEW BUSINESS**
  - Report on the Monthly Financial Reports for September 2025  
(Jeffrey Meyer, Director of Administrative Services)

**DISCUSSION:** Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee. Director Robertson requested to see funding detail for how much grant funding we have received for CIP projects.

**PUBLIC COMMENT:** No public comment.

3b Discussion of Utility Billing Collections and Bad Debt Write Offs  
(Jeffrey Meyer, Director of Administrative Services)

**DISCUSSION:** Mr. Meyer presented the Utility Billing Collections and Bad Debt Write Offs to the board and responded to questions from the committee. Director Robertson requested staff to review the lien process to see if it is a plausible source of collections. Director Garamendi requested information about using Teeter plan for sewer billing. Director Garamendi inquired about moving to monthly billing. Director Garamendi wants staff to continue to monitor options for rate assistance.

**PUBLIC COMMENT:** No public comment.

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:**

No Comments

5. **GENERAL MANAGER COMMENTS**

No Comments

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

Director Robertson requested recommendations on how to reduce outstanding utility collections.

7. **NEXT COMMITTEE MEETING**

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

8. **ADJOURNMENT**

With no further business, the meeting was adjourned at 4:00 p.m.

Respectfully Submitted,

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Michael Bear  
Accountant II

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## October 2025 Budget Status Report

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line-item variances are normal, and the areas of concern are isolated to **Account Types** that are at least 5% over or under the benchmark. These amounts are subject to change pending the district's annual audit.

The following charts analyze the trends related to this fiscal year's revenues and operating expenses. The prior two years are presented as the Full fiscal year, and the current year is presented as Actuals through the Period month. The comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

### District Operating Revenues (Water & Sewer Funds)

Operating Account Revenue Summary		Period			4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
<b>W01-Sales &amp; Charges</b>	<b>16,765,990</b>	<b>24,936,647</b>	<b>9,835,798</b>	<b>28,737,400</b>	<b>18,901,602</b>	<b>34.23%</b>	
41000-Water/Sewer Sales/Resid	16,500,911	24,666,040	9,677,254	28,431,800	18,754,546	34.04%	
41100-Irrigation Water Sales	6,390	9,123		12,800	12,800		
41200-Water Sales-Fire Hydrant	217,262	195,253	86,631	183,900	97,269	47.11%	
44100-Account Establishment Fees	37,611	36,900	15,154	37,900	22,746	39.98%	
44110-Delinquent Account Charge	3,816	26,885	56,759	71,000	14,241	79.94%	
44115-County Recording Fees		86					
44120-Termination of Services		2,360					
<b>W02-Water/Sewer Fees</b>	<b>31,169</b>	<b>33,647</b>	<b>11,912</b>	<b>26,700</b>	<b>14,788</b>	<b>44.61%</b>	
44300-Install Water Meter	27,914	28,949	11,473	26,700	15,227	42.97%	
48100-Concept Approval Fees	3,255	4,698	439		(439)	0.00%	
<b>W03-Misc. Operating Revenue</b>	<b>394,033</b>	<b>514,472</b>	<b>197,217</b>	<b>394,500</b>	<b>197,283</b>	<b>49.99%</b>	
42000-Inspection Fees	508	1,547	1,017	4,000	2,983	25.43%	
44200-Backflow Certification Testing	2,611	2,661		3,500	3,500		
44500-Repair Labor/Materials	2,144	5,938	122	5,000	4,878	2.44%	
44510-Reimbursable Expense	140,147	148,521	98,068	118,000	19,932	83.11%	
44900-Other Water/Sewer Charges	50	457	50		(50)	0.00%	
48190-Miscellaneous Operating Rev	224,173	264,736	91,957	250,000	158,043	36.78%	
54610-Miscellaneous Income	24,400	90,612	6,003	14,000	7,997	42.88%	
<b>X01-Property Tax/Assmt Rev</b>	<b>3,756,619</b>	<b>3,941,839</b>		<b>3,904,660</b>	<b>3,904,660</b>		
52100-Property Taxes	3,726,441	3,912,127		3,904,660	3,904,660		
53100-HOPTR	30,179	29,712					
<b>X02-Grant Revenue</b>	<b>174,608</b>	<b>34,520</b>	<b>133,597</b>	<b>50,000</b>	<b>(83,597)</b>	<b>267.19%</b>	
54510-Grant Revenue/Federal Agencies	172,006	34,440	133,597	50,000	(83,597)	267.19%	
54520-Grant Revenue/State Agencies	2,601	80					
<b>X03-Interest Income</b>	<b>749,972</b>	<b>757,164</b>	<b>34,384</b>	<b>19,200</b>	<b>(15,184)</b>	<b>179.08%</b>	
51100-Interest Income/CCWD Invest	27,479	41,639	34,384	19,200	(15,184)	179.08%	
51700-Net Mark to Market Value	722,493	715,525					
<b>X05-Power Sales</b>	<b>1,092,651</b>	<b>835,673</b>	<b>348,373</b>	<b>981,700</b>	<b>633,327</b>	<b>35.49%</b>	
54300-Power Sales-North Fork	784,376	710,335	263,107	828,700	565,593	31.75%	
54400-Power Sales-New Hogan	308,275	125,339	85,266	153,000	67,734	55.73%	
<b>X06-Other Revenue</b>	<b>874,975</b>	<b>716,065</b>	<b>317,938</b>	<b>1,411,126</b>	<b>1,093,188</b>	<b>22.53%</b>	
48130-Rental Revenue	14,569	17,186	2,540	83,000	80,460	3.06%	
54600-Other Non-Operating Revenue	734,856	530,206	315,398	1,197,126	881,728	26.35%	
<b>X08-Lease</b>	<b>190,795</b>						
<b>X30-Transfers In</b>		<b>10,433</b>					
<b>Grand Total</b>	<b>24,030,813</b>	<b>31,780,460</b>	<b>10,879,219</b>	<b>35,525,286</b>	<b>24,646,067</b>	<b>30.62%</b>	

Analysis of District Revenues identifies the following accounts to note:

**Water Sales & Charges**

41200-Water Sales-Fire Hydrant	217,262	195,253	86,631	183,900	97,269	47.11%
44100-Account Establishment Fees	37,611	36,900	15,154	37,900	22,746	39.98%
44110-Delinquent Account Charge	3,816	26,885	56,759	71,000	14,241	79.94%

41200 Fire Hydrant water sales are based on developer projects and are above benchmark.

44100 Account Establishment Fees are customer driven and trending above budget.

44110 Reminder notices were reinstated in July and are greater than anticipated.

**Water/Sewer Fees**

44300-Install Water Meter	27,914	28,949	11,473	26,700	15,227	42.97%
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44300 Install Water Meter fees are higher due to more installations early in the year.

**Misc. Operating Revenue**

42000-Inspection Fees	508	1,547	1,017	4,000	2,983	25.43%
44500-Repair Labor/Materials	2,144	5,938	122	5,000	4,878	2.44%
44510-Reimbursable Expense	140,147	148,521	98,068	118,000	19,932	83.11%
54610-Miscellaneous Income	24,400	90,612	6,003	14,000	7,997	42.88%

42000 Inspection Fees are coming in lower than budgeted due to less sewer inspections.

44500 Repair Labor is customer driven and is trending below budget

44510 Reimbursable Expenses are developer driven and are coming in higher than anticipated.

54610 Miscellaneous Income is coming in higher than anticipated due to Cal Card rebates.

**Interest Income**

51100-Interest Income/CCWD Invest	27,479	41,639	34,384	19,200	(15,184)	179.08%
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51100 Interest Income is over budget due to Argent (interim funding) investments income.

**Power Sales**

54400-Power Sales-New Hogan	308,275	125,339	85,266	153,000	67,734	55.73%
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54400 Power Sales-New Hogan is slightly higher than budgeted. Finance will continue to monitor this account.

**Other Revenue**

48130-Rental Revenue	14,569	17,186	2,540	83,000	80,460	3.06%
54600-Other Non-Operating Revenue	734,856	530,206	315,398	1,197,126	881,728	26.35%

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

54600 Other Non-Operating Revenue is slightly below budget because the budget was adjusted for new FEMA grant.

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

Operating Account Revenue Summary		Period			4
Account Type		2024	2025	2026	
☐ W01-Sales & Charges		4,691,407	1,182	654	
41010-Capital R&R-Sewer *		1,300,000	-		
41010-Capital R&R-Water *		3,400,000	(286)		
41300-Water Sales Slurry Line		(8,593)	1,467	654	
☐ W03-Misc. Operating Revenue		80	77	11,938	
44510-Reimbursable Expense				11,938	
48190-Miscellaneous Operating Rev		80			
54610-Miscellaneous Income			77		
☐ X01-Property Tax/Assmt Rev		860,673	903,725		
52100-Property Taxes		662,933	695,619		
52200-Assessment Revenue		197,740	188,409		
52230-Assessment Revenue			19,698		
☐ X02-Grant Revenue		4,946,034	2,182,179		
54510-Grant Revenue/Federal Agencies		721,198	190,789		
54520-Grant Revenue/State Agencies		4,224,836	1,991,391		
☐ X03-Interest Income		1,864,031	1,559,016	550,638	
51100-Interest Income/CCWD Invest		1,855,895	1,550,856	550,638	
51200-Interest Income/Trusteed Funds		8,136	8,160		
☐ X04-Expansion/Assemt Fees		547,133	497,861	211,241	
52410-Expansion Fees		547,133	497,861	211,241	
☐ X06-Other Revenue			6,383	7,920	
48130-Rental Revenue			4,235	7,920	
54600-Other Non-Operating Revenue			2,149		
⊕ X30-Transfers In				4,258,773	
<b>Grand Total</b>		<b>12,909,357</b>	<b>5,150,424</b>	<b>5,041,164</b>	

The above table represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. Please note that the historical/prior years are the FULL year, while the current year ACTUALS reflects the beginning of the year through the current fiscal period. Additionally, we will true up the transfer of capital funding from the water and sewer operating funds to the water and sewer Capital R&R.

### Capital R&R

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

52100 Property Taxes - Are for special project funding.

### District Operating Expense Detail

Overall Expenses at the end of October are below the 33% benchmark. Please note that some accounts will track low at the start of the year as invoices are accrued in the prior year. This report is pre-audit, and the amounts are subject to change. See each department for detailed explanations.

Operating Account Expense Summary		Period			4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
Y01-Sal/Wage/Benefits *	13,302,114	12,074,477	4,194,604	13,828,900	9,634,296	30.33%	
60000-Salaries/Wages	6,695,127	6,981,013	2,488,490	7,981,822	5,493,332	31.18%	
60005-Payouts	208,953	171,123		207,004	207,004		
60015-Standby Pay	13,900	16,100	800	24,500	23,700	3.27%	
60030-Overtime	257,347	184,291	54,959	215,500	160,541	25.50%	
60035-CTO Payout	119,432	199,617	61,064	202,849	141,785	30.10%	
60100-Benefits	2,703,363	2,915,694	971,192	3,428,331	2,457,139	28.33%	
60110-Retirement Expense	2,011,462	757,451	259,606	864,711	605,105	30.02%	
60115-CalPERS UAL	1,151,537	631,420	331,828	828,963	497,135	40.03%	
60117-Retiree Health Benefit	47,845	61,081	20,190	54,120	33,930	37.31%	
60010-On Call Pay		8,475	6,475	21,100	14,625	30.69%	
60040-Comp Absence	93,147	148,212					
Y02-Utility Service *	2,196,023	1,505,876	641,440	1,991,568	1,350,128	32.21%	
60210-Power	2,004,621	1,301,052	585,801	1,773,500	1,187,699	33.03%	
60220-Water	8,501	9,646	3,018	12,000	8,982	25.15%	
60230-Sewage	44,123	44,277	11,070	45,000	33,930	24.60%	
60250-Telephone	115,176	121,564	33,239	136,068	102,829	24.43%	
60260-Refuse/Disposal	23,602	29,337	8,312	25,000	16,688	33.25%	
Y03-Materials/Supplies *	1,916,811	1,603,733	587,500	1,966,261	1,378,761	29.88%	
60310-Materials and Supplies	248,250	264,864	86,012	280,751	194,739	30.64%	
60312-Safety Eq Repl consumables	50,403	28,301	9,216	41,200	31,984	22.37%	
60313-Tools	43,329	26,195	6,602	48,000	41,398	13.75%	
60320-Safety Materials and Supplies	4,666	7,845	3,722	61,500	57,778	6.05%	
60390-Admin. Technologies/Comm.	48,385	87,636	35,131	110,200	75,069	31.88%	
60314-Uniforms - New	21,757	26,807	19,986	22,000	2,014	90.85%	
60311-Herbicide	797	660		1,500	1,500		
60316-Materials and Supplies-CalFire	5,365	3,245		18,000	18,000		
60325-Lab Supplies Consumables	91,260	55,975	21,977	50,000	28,023	43.95%	
60327-Ozone System Parts	1,125	26,308	123	10,000	9,877	1.23%	
60328-UV Parts and Supplies	68,045	23,871		110,000	110,000		
60331-Electrical Parts Replacement	108,935	58,351	11,535	70,000	58,465	16.48%	
60332-Leak Repair Supplies	134,625	157,008	68,183	200,000	131,817	34.09%	
60333-Road Repair Materials	29,394	23,490	8,210	31,251	23,041	26.27%	
60334-SCADA Radio Supplies	5,348	27,167	9,760	52,059	42,299	18.75%	
60335-Septic Tanks - New and Repairs	18,242	9,025	774	12,000	11,226	6.45%	
60338-Meters New Conn and Repl	34,012	11,864	9,046	31,000	21,954	29.18%	
60350-Aerator/Compressor etc repair	23,764	7,626	10,138	18,000	7,862	56.32%	
60353-Computers/peripherals	3,575			7,300	7,300		
60354-Control Sys/Pressure Transducer	1,581			9,000	9,000		
60355-Headworks/Solids Removal Rep.	29,001	21,096	6,983	22,000	15,017	31.74%	
60356-HVAC	31,956	11,662	11,417	15,500	4,083	73.66%	
60357-Mixers	3,936	9,490	5,915	25,000	19,085	23.66%	
60358-Monitor Wells Repair	1,147			5,000	5,000		
60359-Pumps/Motors Repair	360,361	195,150	34,571	185,000	150,429	18.69%	
60360-Solids Handling Equip Repair	3,693			5,000	5,000		
60395-Chemicals	543,857	520,097	228,199	525,000	296,801	43.47%	

### District Operating Expense Detail

Operating Account Expense Summary				Period	4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
<b>Y04-Outside Services *</b>	<b>963,436</b>	<b>1,086,204</b>	<b>354,030</b>	<b>1,406,950</b>	<b>1,052,920</b>	<b>25.16%</b>	
60410-Service Maintenance Contracts	159,078	112,489	2,270	128,558	126,288	1.77%	
60431-Computer Lic Maint Contracts	187,280	288,877	165,014	427,895	262,881	38.56%	
60420-Drug and Alcohol Testing	3,507	5,004	20	5,000	4,980	0.40%	
60429-Recruiting	28,555	17,460	2,497	29,751	27,254	8.39%	
60480-Rental (Non Vehicle and Equip)	6,900	2,661	1,786	5,000	3,214	35.72%	
60400-Outside Services	99,842	71,399	25,816	135,838	110,022	19.00%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200		
60402-Spraying - Weeds & Insects	33,685	52,372	7,425	42,751	35,326	17.37%	
60403-Snow Removal	1,125	6,300		7,200	7,200		
60404-Uniform Launder	36,648	45,736	6,390	1,062	(5,328)	601.69%	
60405-Fire Hydrant Maintenance	17,725	30,229	26,805	56,625	29,820	47.34%	
60412-Groundwater Monitoring	37,070	47,442	7,999	50,000	42,001	16.00%	
60413-Instrumentation Tech	4,496	4,224		8,500	8,500		
60414-Ozone System PM	3,260	11,702		10,000	10,000		
60415-Backflow Device Testing	2,656	2,205		4,000	4,000		
60416-SCADA Consulting (A-Team)	3,542	6,572		10,000	10,000		
60417-Hauling / Dig/ Crane	2,090	1,580		5,000	5,000		
60419-Pave / Seal / Asphalt Repair	48,114	52,184	50,161	75,000	24,839	66.88%	
60424-Septic Hauling	45,053	27,375	9,593	50,000	40,407	19.19%	
60425-Tank Cleaning	28,960	14,612	13,000	64,730	51,730	20.08%	
60426-Building Repairs	11,797	22,875	577	80,000	79,423	0.72%	
60427-UV System PM	6,232	9,494	4,499	10,000	5,501	44.99%	
60430-Claims/Damages	6,874	7,503	1,462	5,000	3,538	29.24%	
60440-Janitorial Services	22,242	27,216	8,025	32,840	24,815	24.44%	
60470-Laboratory Services	164,705	216,693	20,691	160,000	139,309	12.93%	
<b>Y05-Professional Services *</b>	<b>650,389</b>	<b>1,027,119</b>	<b>443,126</b>	<b>1,613,751</b>	<b>1,170,625</b>	<b>27.46%</b>	
60541-Advertising/Publicity	2,433	246	247	4,500	4,253	5.49%	
60590-Professional Services	602,356	977,103	433,029	1,558,851	1,125,822	27.78%	
60510-Accounting/Auditing	45,600	49,770	9,850	50,400	40,550	19.54%	
<b>Y06-Vehicle/Equipment *</b>	<b>713,056</b>	<b>606,231</b>	<b>206,145</b>	<b>647,500</b>	<b>441,355</b>	<b>31.84%</b>	
60610-Operating Exp Gas and Oil	374,015	340,384	129,991	385,000	255,009	33.76%	
60620-Repair Exp/Parts and Repairs	190,724	178,467	67,334	185,000	117,666	36.40%	
60625-Fuel/Repair - Generators	15,182	74,417					
60650-Rental Exp Vehicles and Equip	1,952	12,952		11,500	11,500		
60660-Vehicle Lease & Maintenance	0	11	-	36,000	36,000	0.00%	
60665-Capital Lease Interest	131,183						
60625-Generators - Repair			8,820	30,000	21,180	29.40%	
60630-Generators - Repair				-	-		
<b>Y07-Office Expense *</b>	<b>176,185</b>	<b>169,323</b>	<b>107,401</b>	<b>214,859</b>	<b>107,458</b>	<b>49.99%</b>	
60700-Forms and Supplies	2,545	163	819	2,151	1,332	38.08%	
60710-Permits and Licenses	21,616	15,716	11,532	42,551	31,019	27.10%	
60730-Publications/Subscriptions	2,154	2,926	707	13,051	12,344	5.42%	
60732-Memberships and Dues	136,600	140,727	91,120	142,346	51,226	64.01%	
60760-Recording/Title Reports	46	144		1,700	1,700		
60715-Late Fees and Other Penalties				60	60		
60780-Printing		227		500	500		
60720-Postage	13,225	9,420	3,223	12,500	9,277	25.78%	

### District Operating Expense Detail

Operating Account Expense Summary				Period	4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
[-] Y08-Travel/Training *	72,948	103,708	31,375	127,453	96,078	24.62%	
60810-Training Conf and Travel	71,915	101,089	30,578	124,951	94,373	24.47%	
60820-Other Travel Costs	1,033	2,619	797	2,502	1,705	31.85%	
[-] Y10-Purchased Water *	992		7,006	20,000	12,994	35.03%	
61100-New Hogan OM Payment	992						
61100-Purchased Water			7,006	20,000	12,994	35.03%	
[-] Y11-Retired Employees *	1,070,231	988,802	417,092	1,050,000	632,908	39.72%	
61200-Retired Employee Costs	1,070,231	988,802	417,092	1,050,000	632,908	39.72%	
[-] Y12-Bad Debts *	78,912	69,368	27,167	90,500	63,333	30.02%	
61450-Mandated Plans				36,500	36,500		
61310-Bad Debt Expense	78,912	69,368	27,167	54,000	26,833	50.31%	
[-] Y13-Misc Operating Exp *	1,808,354	1,969,660	1,312,583	2,747,587	1,435,004	47.77%	
61409-Unemployment Claims	41,642	6,426		36,000	36,000		
61420-State Water and Sewer Fees	307,891	332,148	11,243	310,000	298,757	3.63%	
61410-Insurance	370,736	418,256	236,304	485,600	249,296	48.66%	
61150-New Hogan Op/Maint Expense			426,186	474,000	47,814	89.91%	
61430-Federal Dam and Admin Fees	612,098	604,726	374,786	781,224	406,438	47.97%	
61435-State/Federal/County Fees	109,982	63,679		155,663	155,663		
61450-Mandated Plans	2,087			13,500	13,500		
61455-Water Conservation	1,170	1,500	1,500	4,000	2,500	37.50%	
61315-Rate Assistance Program	41,454	47,063	16,847	60,000	43,153	28.08%	
61485-Third Party Payment Processing	321,199	495,851	245,667	427,600	181,933	57.45%	
61490-Misc Operating Expense	94	11	50		(50)	0.00%	
[-] Y15-Director Costs *	136,469	155,273	79,881	256,354	176,473	31.16%	
60000-Salaries/Wages	34,192	31,200	12,240	43,200	30,960	28.33%	
60100-Benefits	82,717	86,782	54,536	176,503	121,967	30.90%	
60310-Materials and Supplies	1,006	1,650	2,154	3,751	1,597	57.42%	
60390-Admin. Technologies/Comm.				3,000	3,000		
60810-Training Conf and Travel	13,543	26,614	7,742	25,000	17,258	30.97%	
60820-Other Travel Costs	5,010	6,872	3,209	4,900	1,691	65.49%	
78200-Calaveras County Fees		2,155					
[-] Y16-Legal *	269,994	200,522	28,175	350,000	321,825	8.05%	
60505-Outside Legal Fees	269,994	200,522	28,175	350,000	321,825	8.05%	

### District Operating Expense Detail

Operating Account Expense Summary		Period			4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
<b>Z02-Debt Repayment *</b>	<b>1,158,431</b>	<b>1,165,883</b>	<b>930,449</b>	<b>4,258,338</b>	<b>3,327,889</b>	<b>21.85%</b>	
75200-Equipment Purchased		16,092		8,100	8,100		
72120-Interest Exp-PERS UAL Loan	138,954	127,733	61,486	120,201	58,715	51.15%	
72210-Interest Exp-USDA AMI AMR	59,726	75,603	38,230	80,553	42,323	47.46%	
72310-Interest Exp-Vac Con Truck	5,805	2,879	377	566	189	66.61%	
72350-Interest Exp-USDA EP Reach 3A	52,344	51,234	25,336	50,099	24,763	50.57%	
72400-Interest Exp-Water Fund Loan	12,915	10,433		5,678	5,678		
72500-Interest Exp New Hogan Loan	4,064	1,649		1,375	1,375		
72700-Interest Exp-VacCon Truck	(394)	127					
72850-Interest Exp-Water CIP Loan 22	550,205	527,668	256,118	512,236	256,118	50.00%	
72860-Interest Exp-Sewer CIP Loan 22	334,812	321,427	182,149	312,256	130,107	58.33%	
73120-Principal-PERS UAL Loan			167,000	338,000	171,000	49.41%	
73310-Principal-Vac Con Truck			30,607	61,401	30,794	49.85%	
73350-Principal-USDA Reach 3A			51,000	51,000	-	100.00%	
73400-Principal-Water Fnd Ln				283,900	283,900		
73500-Principal-New Hogan				48,837	48,837		
73700-Principal-VacCon		22,658					
73860-Principal-Sewer CIP Loan 22				441,000	441,000		
73210-Principal-USDA AMI Loan				92,000	92,000		
72360-Interest Exp-USDA Arnold Interim Loan				20,388	20,388		
72870-Interest Exp-Water CIP Loan 25			118,146	564,952	446,806	20.91%	
73870-Interest Exp-Water CIP Loan 25				460,796	460,796		
73700-LAFCO Contribution		8,380					
73850-Principal-Water CIP Loan 22				805,000	805,000		
<b>Z03-Capital Equipment *</b>	<b>(295,472)</b>	<b>1,014,033</b>	<b>312,642</b>	<b>1,960,982</b>	<b>1,648,340</b>	<b>15.94%</b>	
75200-Equipment Purchased	348,688	327,886	165,267	486,291	321,024	33.99%	
60353-Computers/peripherals				2,700	2,700		
75110-Vehicles Capital Lease	-	641,044	103,060	521,211	418,151	19.77%	
75300-Materials - Projects	76,860	44,523	44,315	928,880	884,565	4.77%	
76000-Contra Cap Outlay-Lease Veh	(39,643)						
75999-Contra Capital Outlay	(681,378)	580					
75200-Materials - Projects				21,900	21,900		
<b>Z04-Misc. Non-Operating *</b>	<b>31,151</b>	<b>15,781</b>	<b>170</b>	<b>18,100</b>	<b>17,930</b>	<b>0.94%</b>	
60715-Late Fees and Other Penalties	2,775	2,328	170		(170)	0.00%	
78210-LAFCO Contribution	12,909	11,874		13,100	13,100		
78200-Calaveras County Fees				5,000	5,000		
78990-Misc Non-Operating Costs	15,467	1,579					
<b>Z30-Transfers Out *</b>	<b>1,974,122</b>	<b>5,440,990</b>	<b>1,799,996</b>	<b>-</b>	<b>(1,799,996)</b>	<b>0.00%</b>	
79100-Transfers Out	1,974,122	5,440,990	1,799,996	-	(1,799,996)	0.00%	
<b>Grand Total *</b>	<b>26,224,144</b>	<b>29,196,983</b>	<b>11,480,782</b>	<b>32,549,103</b>	<b>21,068,321</b>	<b>35.27%</b>	

**DEPARTMENTAL EXPENSE REPORTS**

**Dept 50 – Non-Departmental**

Operating Account Expense Summary		Period				4		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget		
⊕ Y01-Sal/Wage/Benefits *	515,410	396,388	213,335	512,012	298,677	41.67%		
⊕ Y02-Utility Service *	31,496	26,827	10,437	47,500	37,063	21.97%		
⊕ Y03-Materials/Supplies *	40,957	59,952	26,293	48,900	22,607	53.77%		
⊕ Y04-Outside Services *	81,737	112,346	63,186	268,297	205,111	23.55%		
⊕ Y05-Professional Services *	2,725	-						
⊕ Y11-Retired Employees *	1,070,231	988,802	417,092	1,050,000	632,908	39.72%		
⊕ Y13-Misc Operating Exp *	370,736	418,256	236,304	485,600	249,296	48.66%		
⊕ Z02-Debt Repayment *	1,158,431	1,165,883	930,449	4,258,338	3,327,889	21.85%		
⊕ Z03-Capital Equipment *		5,952		81,900	81,900			
⊕ Z04-Misc. Non-Operating *	12,909	11,874		13,100	13,100			
<b>Grand Total *</b>	<b>3,284,631</b>	<b>3,186,280</b>	<b>1,897,096</b>	<b>6,765,647</b>	<b>4,868,551</b>	<b>28.04%</b>		

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

**Materials/Supplies**

60390-Admin. Technologies/Comm.	19,690	18,217	11,100	(7,117)	164.12%
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60390 Admin Tech is coming in over budget due to File Backup and Endpoint Detection & Response.

**Retired Employees**

61200-Retired Employee Costs	1,070,231	988,802	417,092	1,050,000	632,908	39.72%
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61200 Retired Employee Costs are paid a month in advance, which skews the percentage to benchmark

**Misc Operating Exp**

61410-Insurance	370,736	418,256	236,304	485,600	249,296	48.66%
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61410 The bulk of the payments are made in the first months of the year, which skews the percentage to benchmark.

**Dept. 54 - Utility Services Department**

Operating Account Expense Summary		Period				4		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget		
⊕ Y01-Sal/Wage/Benefits *	8,858,863	8,028,231	2,721,106	8,599,058	5,877,952	31.64%		
⊕ Y02-Utility Service *	2,164,527	1,479,049	631,003	1,944,068	1,313,065	32.46%		
⊕ Y03-Materials/Supplies *	1,807,106	1,452,268	519,373	1,768,610	1,249,237	29.37%		
⊕ Y04-Outside Services *	568,520	695,804	218,684	868,564	649,880	25.18%		
⊕ Y05-Professional Services *	93,736	100,457	17,455	84,551	67,096	20.64%		
⊕ Y06-Vehicle/Equipment *	713,056	606,176	206,145	647,500	441,355	31.84%		
⊕ Y07-Office Expense *	44,294	33,768	27,703	82,660	54,957	33.51%		
⊕ Y08-Travel/Training *	30,670	43,223	12,340	43,500	31,160	28.37%		
⊕ Y10-Purchased Water *	992		7,006	20,000	12,994	35.03%		
⊕ Y13-Misc Operating Exp *	307,891	332,148	11,243	310,000	298,757	3.63%		
⊕ Z03-Capital Equipment *	(302,158)	1,000,650	289,583	1,879,082	1,589,499	15.41%		
⊕ Z04-Misc. Non-Operating *	1,575	128	17		(17)	0.00%		
<b>Grand Total *</b>	<b>14,289,072</b>	<b>13,771,902</b>	<b>4,661,658</b>	<b>16,247,593</b>	<b>11,585,935</b>	<b>28.69%</b>		

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

**Materials/Supplies**

60350-Aerator/Compressor etc repair	23,764	7,626	10,138	18,000	7,862	56.32%
60395-Chemicals	543,857	520,097	228,199	525,000	296,801	43.47%

60350 Aerator’s/Compressors we purchased a replacement air compressor and probe for Jenny Lind WTP.

60395 Chemicals are often purchased in bulk which can skew the percentage to benchmark.

**Outside Services**

60404-Uniform Launder	36,648	45,736	6,390	1,062	(5,328)	601.69%
60405-Fire Hydrant Maintenance	17,725	30,229	26,805	56,625	29,820	47.34%
60419-Pave / Seal/ Asphalt Repair	48,114	52,184	50,161	75,000	24,839	66.88%

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

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

60419 Pave/Seal/Asphalt Repair is coming in over budget because paving is done in warmer months which skews the percentage to benchmark.

**Office Expense**

60732-Memberships and Dues	22,428	18,555	18,171	30,000	11,829	60.57%
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60732 is higher due to annual memberships paid at beginning of year. Subscriptions: 811, CVCWA

**Dept 56 – General Management**

Operating Account Expense Summary		Period			4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
⊕ Y01-Sal/Wage/Benefits *	1,089,012	1,072,733	348,138	1,109,638	761,500	31.37%	
⊕ Y03-Materials/Supplies *	33,396	43,958	23,284	99,600	76,316	23.38%	
⊕ Y04-Outside Services *	32,062	22,715	3,217	35,451	32,234	9.07%	
⊕ Y05-Professional Services *	117,260	149,126	38,645	126,300	87,655	30.60%	
⊕ Y07-Office Expense *	48,451	53,227	65,638	50,976	(14,662)	128.76%	
⊕ Y08-Travel/Training *	21,556	35,448	9,113	31,451	22,338	28.98%	
⊕ Y13-Misc Operating Exp *	41,642	6,426		36,000	36,000		
⊕ Y16-Legal *	92,556	77,703	15,774	120,000	104,226	13.15%	
⊕ Z04-Misc. Non-Operating *		1,600	153		(153)	0.00%	
<b>Grand Total *</b>	<b>1,475,936</b>	<b>1,462,936</b>	<b>503,962</b>	<b>1,609,416</b>	<b>1,105,454</b>	<b>31.31%</b>	

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

**Materials/Supplies**

60314-Uniforms - New	18,684	22,432	15,971	22,000	6,029	72.60%
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60314 Uniforms are coming in over budget due to annual shirt order early in the year which skews percentage to benchmark

## Office Expense

60732-Memberships and Dues	47,001	51,410	64,849	48,176	(16,673)	134.61%
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60732 Memberships and Dues are coming in over budget due to Moke Watershed membership paid early in the year, which skews percentage to benchmark.

## Dept 57 – Board of Directors

Operating Account Expense Summary				Period		4		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget			
⊕ Y15-Director Costs *	136,469	155,273	79,881	256,354	176,473	31.16%			
⊕ Z04-Misc. Non-Operating *				5,000	5,000				
<b>Grand Total *</b>	<b>136,469</b>	<b>155,273</b>	<b>79,881</b>	<b>261,354</b>	<b>181,473</b>	<b>30.56%</b>			

Analysis shows that the Board of Director's overall expenses are below the year-to-date benchmark. Accounts to note are:

## Materials/Supplies

60310-Materials and Supplies	1,006	1,650	2,154	3,751	1,597	57.42%
60820-Other Travel Costs	5,010	6,872	3,209	4,900	1,691	65.49%

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

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

## Dept 58 – Engineering

Operating Account Expense Summary				Period		4		Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget			
⊕ Y01-Sal/Wage/Benefits *	1,154,660	805,743	311,636	1,623,354	1,311,718	19.20%			
⊕ Y03-Materials/Supplies *	12,128	11,382	6,894	17,900	11,006	38.51%			
⊕ Y04-Outside Services *	19,409	51,489	21,755	61,200	39,445	35.55%			
⊕ Y05-Professional Services *	15,157	209,681	78,432	625,000	546,568	12.55%			
⊕ Y06-Vehicle/Equipment *		55							
⊕ Y07-Office Expense *	3,524	2,882	2,000	9,382	7,382	21.32%			
⊕ Y08-Travel/Training *	7,602	10,683	4,764	27,751	22,987	17.17%			
⊕ Z03-Capital Equipment *	5,027	3,351		-	-				
<b>Grand Total *</b>	<b>1,217,507</b>	<b>1,095,266</b>	<b>425,481</b>	<b>2,364,587</b>	<b>1,939,106</b>	<b>17.99%</b>			

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

## Materials/Supplies

60310-Materials and Supplies		924	3,485	2,000	(1,485)	174.25%
60390-Admin. Technologies/Comm.	12,128	10,280	3,209	8,400	5,191	38.20%

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

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

## Office Expense

60710-Permits and Licenses	616	1,284	2,000	1,451	(549)	137.84%
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60710 Permits and Licenses are over budget for encroachment permits project 11104.

## Dept 59 – Administrative Services

Operating Account Expense Summary			Period		4		Benchmark
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
+ Y01-Sal/Wage/Benefits *	1,479,414	1,515,589	487,806	1,632,448	1,144,642	29.88%	
+ Y03-Materials/Supplies *	22,431	36,046	11,656	28,051	16,395	41.55%	
+ Y04-Outside Services *	258,600	203,850	45,538	172,738	127,200	26.36%	
+ Y05-Professional Services *	185,475	248,428	102,381	164,900	62,519	62.09%	
+ Y07-Office Expense *	15,418	10,416	3,960	14,741	10,781	26.86%	
+ Y08-Travel/Training *	10,375	8,003	3,308	18,751	15,443	17.64%	
+ Y12-Bad Debts *	78,912	69,368	27,167	54,000	26,833	50.31%	
+ Y13-Misc Operating Exp *	363,417	542,925	262,564	487,600	225,036	53.85%	
+ Z03-Capital Equipment *	1,658	580	22,009		(22,009)	0.00%	
+ Z04-Misc. Non-Operating *	16,667	2,179					
+ Z30-Transfers Out *	1,974,122	5,440,990	1,799,996	-	(1,799,996)	0.00%	
<b>Grand Total *</b>	<b>4,406,490</b>	<b>8,078,374</b>	<b>2,766,385</b>	<b>2,573,229</b>	<b>(193,156)</b>	<b>107.51%</b>	

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

### Materials/Supplies

60390-Admin. Technologies/Comm.	21,674	35,449	11,457	27,800	16,343	41.21%
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60390 Admin Tech is coming in over budget due to the purchase of Spare SSD Servers

### Outside Services

60431-Computer Lic Maint Contracts	103,043	100,254	45,535	44,180	(1,355)	103.07%
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60431 Computer license maintenance contracts are paid early in the year which skews the percentage to benchmark.

### Professional Services

60590-Professional Services	139,875	198,658	92,531	114,500	21,969	80.81%
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60590 Professional Services are paid early in the year, which skews the percentage to benchmark. Which includes Tyler & Procure.

### Bad Debts

61310-Bad Debt Expense	78,912	69,368	27,167	54,000	26,833	50.31%
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61310 Bad Debt Expense is coming in over budget due to more customers being sent to collections.

### Misc Operating Exp

61485-Third Party Payment Processing	321,199	495,851	245,667	427,600	181,933	57.45%
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61485 Third Party Payment Processing represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue" (48190). There are no customer fees collected through the lockbox payment service.

Dept 60 – Water Resources

Operating Account Expense Summary		Period			4	Benchmark	
Account Type	2024	2025	2026	Budget	Remaining Balance	33% of Budget	
⊕ Y01-Sal/Wage/Benefits *	204,754	255,793	112,583	352,390	239,807	31.95%	
⊕ Y03-Materials/Supplies *	793	127		3,200	3,200		
⊕ Y04-Outside Services *	3,108		1,650	700	(950)	235.71%	
⊕ Y05-Professional Services *	236,035	319,427	206,213	613,000	406,787	33.64%	
⊕ Y07-Office Expense *	64,498	69,030	8,100	57,100	49,000	14.19%	
⊕ Y08-Travel/Training *	2,745	6,351	1,850	6,000	4,150	30.83%	
⊕ Y12-Bad Debts *				36,500	36,500		
⊕ Y13-Misc Operating Exp *	724,668	669,905	802,472	1,428,387	625,915	56.18%	
⊕ Y16-Legal *	177,438	122,819	12,401	230,000	217,599	5.39%	
⊕ Z03-Capital Equipment *		3,500	1,050		(1,050)	0.00%	
<b>Grand Total *</b>	<b>1,414,039</b>	<b>1,446,952</b>	<b>1,146,319</b>	<b>2,727,277</b>	<b>1,580,958</b>	<b>42.03%</b>	

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

**Outside Services**

60431-Computer Lic Maint Contracts	3,108		1,650	700	(950)	235.71%
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60431 Computer Lic Maint Contracts is over budget due to Parcel Quest subscription. This will be accounted for in next year’s budget.

**Misc Operating Exp**

61150-New Hogan Op/Maint Expense			426,186	474,000	47,814	89.91%
61430-Federal Dam and Admin Fees	612,098	604,726	374,786	781,224	406,438	47.97%

61150 New Hogan OP expense is recorded early in the year, which skews the percentage to benchmark.

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

CCWD - Fund Cash Balance Report  
As of October 31, 2025

Fund	Description	Unaudited	Transactions	Unaudited
		6/30/2025	FY25-26	10/31/2025
300	Water Fund	4,969,260.71	(3,459,264.31)	1,509,996.40
302	Slurry Line	5,817.33	1,037.76	6,855.09
306	Water-Admin Replacement	25,053.32	4,489.14	29,542.46
308	Water - Interest Reserve	9,219,461.33	137,186.28	9,356,647.61
320	CIP - Water	(1,209,956.72)	(293,450.38)	(1,503,407.10)
321	CIP Loan II - Water	-	16,424,611.76	16,424,611.76
323	CIP Loan - Water	10,747,055.64	(2,601,468.36)	8,145,587.28
325	Capital R&R - Water	4,371,122.61	1,045,862.99	5,416,985.60
327	USDA RD AMI/AMR	122,783.40	(470,625.81)	(347,842.41)
344	Water Expansion Fund - West Point	331,387.86	3,770.98	335,158.84
354	Water Expansion Fund - Ebbetts Pass	931,168.40	19,864.48	951,032.88
356	Water Expansion Fund - Sheep Ranch	26,739.79	304.28	27,044.07
364	Water Expansion Fund - Jenny Lind	870,998.25	69,706.38	940,704.63
374	Water Expansion Fund - Copper Cove	3,684,834.41	179,270.87	3,864,105.28
394	Water Expansion Fund - Wallace	19,133.03	217.73	19,350.76
400	Hydro Fund	418,101.99	(24,662.50)	393,439.49
408	Hydropower - Interest Reserve	2,457,053.78	27,959.69	2,485,013.47
500	Sewer Fund	(759,463.68)	(234,816.83)	(994,280.51)
506	Sewer - Admin Replacement	8,897.52	1,656.17	10,553.69
508	Sewer - Interest Reserve	2,248,389.64	37,853.19	2,286,242.83
520	CIP - Sewer	911,689.39	547,429.66	1,459,119.05
523	CIP Loan - Sewer	3,283,617.23	(585,746.24)	2,697,870.99
525	Capital R&R - Sewer	3,590,145.00	501,864.65	4,092,009.65
527	USDA Loan Arnold WWTP Improvements	-	(11,971.22)	(11,971.22)
540	Sewer Expansion Fund - Forest Meadows	436,061.98	4,962.11	441,024.09
542	Sewer Expansion Fund - Big Trees Village	12,672.87	144.22	12,817.09
544	Sewer Expansion Fund - Arnold	845,498.94	1,835.23	847,334.17
546	Sewer Expansion Fund - Vallecito	1,244,695.94	14,163.85	1,258,859.79
548	Sewer Expansion Fund - Six Mile Village	27,493.64	312.87	27,806.51
554	Sewer Expansion Fund - West Point	907,482.72	10,326.58	917,809.30
564	Sewer Expansion Fund - La Contenta	625,595.14	(65,375.99)	560,219.15
565	Sewer Expansion Fund - Southworth	294,436.28	3,350.51	297,786.79
584	Sewer Expansion Fund - Copper Cove	2,914,576.31	123,008.88	3,037,585.19
594	Sewer Expansion Fund - Wallace	19,133.03	217.73	19,350.76
722	Assessment District - West Point Acres	16,061.04	182.77	16,243.81
732	Assessment District - Wilseyville	5.57	0.07	5.64
752	Assessment District - Arnold	38,202.14	435.16	38,637.30
812	Assessment District - La Contenta (604)	87,934.74	(3,690.03)	84,244.71
832	Assessment District - Saddle Creek	123,156.25	1,125.29	124,281.54
842	Assessment District - DaLee/Cassidy	-	(1,737.76)	(1,737.76)
852	Assessment District - Fly In Acres	(11,579.00)	9,102.89	(2,476.11)
862	Assessment District - Wallace	59,344.05	(47,183.95)	12,160.10
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	54.85	4,874.49
	<b>TOTAL</b>	<b>53,918,881.51</b>	<b>11,372,315.64</b>	<b>65,291,197.15</b>

**Fund Activity Report as of 10.31.2025**

	<b>Water Fund</b>	<b>Sewer Fund</b>
<b>Revenue</b>	1,358,110.00	539,544.95
<b>Expenditure</b>	<u>(2,077,363.00)</u>	<u>(890,951.90)</u>
<b>Net Fund Activity</b>	(719,253.00)	(351,406.95)

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
<b>Copper Cove</b>												
11083C	323	Copper Cove Tank B/Clearwell	8,600,000	7,509,717	1,090,283	419,298	580,702	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	349,134	7,150,866	7,785	242,215	250,000	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	972,257	9,027,743	395,748	4,104,252	4,500,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000					726,270				
<b>Ebbetts Pass</b>												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	305,866	3,254,134	8,557	116,443	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	6,402	2,993,598	486	74,514	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
<b>Jenny Lind / Wallace</b>												
11083J	325	Jenny Lind Clearwell #2	700,000	780,037	(80,037)	-	-	-	-			
11088	323	Jenny Lind A-B Transmission Main	13,500,000	8,078,730	5,421,270	1,472,069	3,664,041	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	235,977	1,500,000	8,078	16,922	25,000	1,350,000			
<b>West Point / Wilseyville / Vallecito</b>												
11106		West Point Backup Filter	3,000,000	2,862,753	137,247	-	-	-	-			
11134	325	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-			
11129	325/Grant	West Point Drought Water Supply	4,700,000	353,464	4,346,536	39,204	2,460,796	2,500,000	5,000,000	900,000		
		<b>Total Water Projects</b>	<b>\$ 67,960,000</b>	<b>\$ 20,890,750</b>	<b>\$ 46,505,226</b>	<b>\$ 2,351,957</b>	<b>\$ 15,209,397</b>	<b>\$ 18,287,380</b>	<b>\$ 16,600,000</b>	<b>\$ 10,400,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>

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
<b>Arnold / Forest Meadows</b>												
15095	527	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	813,650	9,486,350	12,674	2,162,326	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
<b>Copper Cove</b>												
15094T	523	CC SAF, Tertiary	1,996,190	1,790,828	205,362	11,102	1,276,308	1,287,410	-			
15112	584/525	CC Pond 6 Enlargement	4,543,810	148,051	4,395,759	5,751	1,832,345	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	
<b>La Contenta/Wallace</b>												
15097	525	LC Biolac, Clarifier	15,000,000	703,198	14,296,802	134,940	160,560	295,500				
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	336,054	5,663,946	7,705	52,295	60,000	2,000,000	3,600,000		
TBD		Southworth Treatment Plant Improvements	180,000	-	180,000	-	-				180,000	
<b>West Point / Wilseyville / Vallecito</b>												
15091	Grant	West Point/Wilseyville Consolidation Project	10,000,000	8,601,793	1,398,207	139,766	560,234	700,000	-			
TBD		West Point Septic Tank Replacements	500,000	-	500,000	-	-	-			300,000	200,000
<b>Other</b>												
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
<b>Total Wastewater Projects</b>			<b>\$ 52,670,000</b>	<b>\$ 12,605,647</b>	<b>\$ 40,064,353</b>	<b>\$ 312,671</b>	<b>\$ 6,193,335</b>	<b>\$ 6,506,006</b>	<b>\$ 9,723,096</b>	<b>\$ 5,750,000</b>	<b>\$ 3,380,000</b>	<b>\$ 350,000</b>
<b>TOTAL WATER &amp; WASTEWATER PROJECTS</b>			<b>\$ 120,630,000</b>	<b>\$ 33,496,398</b>	<b>\$ 86,569,579</b>	<b>\$ 2,664,628</b>	<b>\$ 21,402,732</b>	<b>\$ 24,793,386</b>	<b>\$ 26,323,096</b>	<b>\$ 16,150,000</b>	<b>\$ 8,380,000</b>	<b>\$ 350,000</b>

3b

A G E N D A  
I T E M

3b

# Agenda Item

DATE: November 17, 2025

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Report on the Monthly Investment Transactions for October 2025

## RECOMMENDED ACTION:

For information only.

## SUMMARY:

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

### MONTHLY ACTIVITY

Investment Trustee:	Local Agency Investment Fund Activity:	Chandler	Chandler	U.S. Bank	U.S. Bank
Asset Management Activity:	General	General	Water CIP Loan II	Water CIP Loan	Sewer CIP Loan
<b>Book Value at 9/30/2025</b>	<b>9,646,142.36</b>	<b>21,136,577.95</b>	<b>16,559,936.00</b>	<b>9,294,577.49</b>	<b>2,449,129.68</b>
Security Purchases		1,125,399.91	680.49	-	
Interest	111,095.10			28,836.38	7,618.96
Security Sales		(654,216.99)	(1,294.31)		
Change in Cash, Payables, Receivables		(197.84)	1,372.13		
Principal Paydown		(21,289.95)			
Calls		(400,000.00)			
Amortization/Accretion		3,270.38	9,243.60		
Gain/(Loss) on Dispositions		(2,337.77)			
Withdrawals, Operating Cash					
<b>Book Value at 10/31/2025</b>	<b>9,757,237.46</b>	<b>21,187,205.69</b>	<b>16,569,937.91</b>	<b>9,323,413.87</b>	<b>2,456,748.64</b>

LAIF (Local Agency Investment Fund) daily interest rates are 4.12% as of October 31, 2025.

**CALAVERAS COUNTY WATER DISTRICT  
INVESTMENT ACTIVITY  
FOR THE MONTH ENDED October 31 2025**

INVESTMENT TRUSTEE	TYPE OF FUNDS/Availability	MARKET VALUE	INVESTMENT COST				CM INTEREST AND DIVIDEND RECVD
			BOOK	PAR (PRINC)	CPN RATE	DATE INVST	
Local Agency Investment Fund	Restricted for Reserves/Special Projects	9,757,237.46	9,757,237.46	9,757,237.46	4.250%	ongoing	111,095.10
Chandler Asset Management	Restricted/Reserves/Expansion/AD/CIP	21,556,852.93	21,187,205.69	21,277,253.17	3.930%	ongoing	50,627.74
Chandler Asset Management	Committed to Specific CIP Projects	16,761,658.54	16,569,937.91	16,697,567.88	4.010%	ongoing	10,001.91
U.S. Bank - CIP Water Loan	Committed to Specific CIP Projects	9,323,413.87	9,323,413.87	9,323,413.87	4.200%	ongoing	28,836.38
U.S. Bank - CIP Sewer Loan	Committed to Specific CIP Projects	2,456,748.64	2,456,748.64	2,456,748.64	4.200%	ongoing	7,618.96
<b>Totals</b>		<b>59,855,911.44</b>	<b>59,294,543.57</b>	<b>59,512,221.02</b>			<b>208,180.09</b>

**MONTHLY ACTIVITY**

Investment Trustee:	Local Agency Investment Fund Activity:	Chandler	Chandler	U.S. Bank	U.S. Bank
Asset Management Activity:	General	General	Water CIP Loan II	Water CIP Loan	Sewer CIP Loan
<b>Book Value at 9/30/2025</b>	<b>9,646,142.36</b>	<b>21,136,577.95</b>	<b>16,559,936.00</b>	<b>9,294,577.49</b>	<b>2,449,129.68</b>
Security Purchases		1,125,399.91	680.49	-	
Interest	111,095.10			28,836.38	7,618.96
Security Sales		(654,216.99)	(1,294.31)		
Change in Cash, Payables, Receivables		(197.84)	1,372.13		
Principal Paydown		(21,289.95)			
Calls		(400,000.00)			
Amortization/Accretion		3,270.38	9,243.60		
Gain/(Loss) on Dispositions		(2,337.77)			
Withdrawals, Operating Cash					
<b>Book Value at 10/31/2025</b>	<b>9,757,237.46</b>	<b>21,187,205.69</b>	<b>16,569,937.91</b>	<b>9,323,413.87</b>	<b>2,456,748.64</b>

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

FOR THE MONTH ENDED October 31, 2025

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			Dividends Earned	Interest Earned
		BOOK	PAR Value/Units	CPN RATE		
Asset Backed Security	1,173,637.44	1,165,144.29	1,165,241.37	4.91%		4,172.78
Agency Securities	3,059,710.40	2,994,984.90	3,000,000.00	4.38%		8,750.00
Agency CMBS	1,133,858.62	1,122,834.24	1,140,000.00	4.51%		3,497.96
Corporate Securities	5,365,152.23	5,284,696.37	5,300,000.00	4.43%		3,356.12
Money Market Fund (Cash)	317,011.80	317,011.80	317,011.80	3.91%	-	363.00
Municipal Bonds	209,500.20	201,915.48	200,000.00	5.12%		5,500.00
Supranational Securities	202,101.92	204,912.59	205,000.00	0.97%		1,896.88
US Treasury	9,922,578.25	9,895,706.03	9,950,000.00	3.39%		23,750.00
<b>Totals</b>	<b>21,383,550.86</b>	<b>21,187,205.70</b>	<b>21,277,253.17</b>	<b>3.93%</b>	-	<b>51,286.74</b>

3c

A G E N D A  
I T E M

3c

# Agenda Item

DATE: November 17, 2025

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding District's Leak Adjustment Policy

---

## **RECOMMENDED ACTION:**

Discussion/Direction regarding the District's Leak Adjustment Policy.

## **SUMMARY:**

The District's Leak Adjustment Policy was adopted by the Board on February 12, 1997, by Resolution 97-10, and further revised as part of the Credit Adjustment Policy on June 14, 2000, with the adoption of Ordinance 200-03. A recent review of the policy identified several proposed changes, which include changing the name from Credit Adjustment back to Leak Adjustment and adding the following provision to provide the option of rescinding a prior smaller leak adjustment in favor of a larger leak adjustment:

*"If a customer experiences a subsequent leak of greater volume within the five year period, they can request a second leak adjustment. However, the prior leak adjustment credit will be deducted from the second request to determine the amount of the new credit."*

*"A second leak adjustment will only be granted once every five years from the date of the initial leak adjustment per water service account."*

Attached are Resolution 97-10, Leak Adjustment Policy, Ordinance 2000-03, Credit Adjustment Policy, and a draft of the proposed changes to the Leak Adjustment Policy.

Staff will review the proposed changes and request comments and direction from the Finance Committee prior to presenting the item to the Board of Directors.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachments: Resolution 97-10 Leak Adjustment Policy  
- Ordinance 2000-03 Credit Adjustment Policy  
- Proposed Leak Adjustment Policy*

## Leak Adjustment Policy

1. The General Manager and his authorized designees may approve water leak adjustment credits to customer accounts in an amount not to exceed \$1,000.
2. Leak adjustments of more than \$1,000 require approval from the Board of Directors.
3. Adjustments must be requested in writing using the Leak Adjustment Request Form.
4. Leak adjustments will cover one billing period and are calculated at 50 percent of the amount more than the customer's bill in a like period from the previous year.
5. Leak adjustments are granted once every five years per water service account.
6. If a customer experiences a subsequent leak of greater volume within the five year period, they can request a second leak adjustment. However, the prior leak adjustment credit will be deducted from the second request to determine the amount of the new credit.
7. A second leak adjustment will only be granted once every five years from the date of the initial leak adjustment per water service account.

RESOLUTION NO. 97-10

BE IT RESOLVED that the Board of Directors of CALAVERAS COUNTY WATER DISTRICT desires to adopt a new Leak Adjustment Policy (which was previously rescinded in 1989).

FURTHER RESOLVED that the Board does hereby authorize the General Manager to administer the Leak Adjustment Program outlined as follows:

**LEAK ADJUSTMENT POLICY**

1. Any leak adjustments under \$1,000 will be reviewed and approved, as appropriate, by the General Manager.
2. Leak adjustments over \$1,000 shall be brought to the Board of Directors for approval.
3. Adjustments must be applied for in writing within 30 days of receipt of billing.
4. To be eligible for an adjustment, the leak must be a direct result of verifiable broken pipes, fixtures or other part of a customer's water system.
5. A leak adjustment will only be granted once to a customer.
6. Maximum District participation shall be 50 percent of the amount in excess of the customer's bill above the like billing period from the previous year.

FURTHER RESOLVED this new Leak Adjustment Policy shall go into effect as of this date.

PASSED AND ADOPTED this 12th day of February, 1997 by the following vote:

AYES: Directors Dooley, Geiszler, Weinkle, Dunn and Meyers  
NOES: None  
ABSENT: None

CALAVERAS COUNTY WATER DISTRICT

ATTEST:

Linda O'Keefe  
Secretary

Robert J. Geiszler  
President

**ORDINANCE NO. 2000- 03**

**Credit Adjustment Policy**

The Board of Directors of CALAVERAS COUNTY WATER DISTRICT (CCWD) has determined that it is necessary and appropriate to adopt a policy for credit adjustments.

NOW, THEREFORE, BE IT ORDAINED as follows:

Section 1. Findings.

The General Manager and his authorized designees may make credit adjustments not to exceed \$1,000 to customer accounts in order to resolve customer-disputed charges. Such an adjustment must be requested in writing by the customer and supported by documentation showing that the credit is allowed due to extraordinary circumstances that render established policies and procedures of the District unreasonable or inapplicable.

Inclusive in this adjustment policy is a provision for leak adjustments calculated as 50 percent of the amount in excess of the customer's bill in a like period from a previous year. Leak adjustments will only be granted once every five years per water service account.

Adjustments in excess of \$1,000 require approval from the Board of Directors through variance procedures as established by the District.

Section 2. Effect on Prior Actions.

All provisions of prior ordinances and resolutions of CCWD not inconsistent with this Ordinance shall remain in full force and effect.

Section 3. Severability.

This Ordinance and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Ordinance are in conflict or are otherwise inconsistent with the terms and provisions of any prior CCWD ordinances, resolutions, rules, and other actions, the terms and provisions of this Ordinance shall prevail with respect thereto. The District hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

Section 4. Publication/Effective Date.

This Ordinance shall take effect as of this date.

PASSED AND ADOPTED this 14th day of June, 2000, by the following vote:

AYES: Directors Deem, Weinkle, Fonceca, Hebrard and Davidson  
NOES: None  
ABSENT: None  
ABSTAIN: None

CALAVERAS COUNTY WATER DISTRICT



\_\_\_\_\_  
President

ATTEST:



\_\_\_\_\_  
Secretary



\_\_\_\_\_  
General Manager

3d



A G E N D A  
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# Agenda Item

DATE: November 17, 2025  
TO: Finance Committee  
FROM: Jeffrey Meyer, Director of Administrative Services  
SUBJECT: Discussion/Direction Regarding District's Late Fee Policy

---

## **RECOMMENDED ACTION:**

Discussion/Direction regarding the District's Late Fee Policy.

## **SUMMARY:**

The District's Article III of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services, Article III – Application for Service Rates and Billing was adopted on September 11, 2021. Section 22.00.02 covers the rules for Late Fees:

*If a bill is not paid by the due date, the District will apply a ten-dollar (\$10), first late fee to the delinquent account and mail a reminder notice to the customer explaining the delinquent amount and providing a due date that is ten (10) days from the date printed on the notice.*

A recent review identified a proposed change which would provide one waived late fee per twelve months:

*“A customer in good standing may request a waiver of the late fee. The late fee waiver will only be granted once every twelve months from the date of the last late fee waiver per water and/or wastewater account.”*

Staff will review the proposed changes and request comments and direction from the Finance Committee prior to presenting the item to the Board of Directors.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

*Attachments: Article III of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Services, Article III – Application for Service Rates and Billing, Section 22.00.02*

CALAVERAS COUNTY WATER DISTRICT  
RULES AND REGULATIONS GOVERNING THE FURNISHING OF WATER  
AND/OR WASTEWATER SERVICES  
ARTICLE III

APPLICATION FOR SERVICE RATES AND BILLING

**Section 22. Delinquent Water and/or Wastewater Service Bills and Notification of Discontinuation of Water and/or Wastewater Service.**

**22.00.01 Delinquent Account Definition**

A delinquent account is any account that remains unpaid by the close of business 25 calendar days after the date of issuance of the water or wastewater bill unless the customer has made alternative payment arrangements.

**22.00.02 Late Fees**

The District will make a reasonable effort to notify the customer of an impending late fee prior to the due date identified on the bill. The means of notification will be based on the information the District has on file on the customer account (text, phone, email). The District assumes no responsibility for phone or email contact information that has not been kept up to date by the customer.

If a bill is not paid by the due date, the District will apply a ten-dollar (\$10), first late fee to the delinquent account and mail a reminder notice to the customer explaining the delinquent amount and providing a due date that is ten (10) days from the date printed on the notice.

Any balance of \$20 or less may be carried over, and added to, the next billing period without being assessed a late fee or incurring further collection action.

**22.00.03 Alternative Payment Plans**

Residential customers who are unable to pay for water or wastewater service(s) within the standard payment period may request an alternative payment plan to avoid discontinuation of service(s). CCWD will consider the request and make a determination as to whether the alternative payment plan is warranted. Alternative payment plans will only be granted under the following circumstances:

**22.00.03.1 Threat to Health or Safety**

An alternative payment plan may be approved if the discontinuation of water or wastewater service will be life threatening or pose a serious threat to the health and safety of any resident. The request for an alternative payment plan must include certification from a

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# Agenda Item

DATE: November 17, 2025  
TO: Finance Committee  
FROM: Jeffrey Meyer, Director of Administrative Services  
SUBJECT: Discussion of Placement of District Sewer Bills on County Tax Rolls

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## **RECOMMENDED ACTION:**

Discussion of Placement of District Sewer Bills on County Tax Rolls.

## **SUMMARY:**

The Finance Committee requested that staff research the option of placing the District's sewer bills on the County's tax rolls. Staff talked to Mokelumne Hill Sanitation District (MHSD) last year about their conversion from mailing sewer bills to customers to submitting their sewer bills to the County for placement on the tax rolls.

As MHSD has no permanent employees they contracted with Calaveras Public Utility District (CPUD) to provide customer service to its customers, including processing MHSD sewer bills. For this service CPUD charged MHSD approximately \$10,000 per year. As MHSD has limited resources, they decided to place their sewer bills on the County tax roll for economic reasons. CPUD charged MHSD approximately \$10,000 for billing services while the County charged them 1.0% of the total annual billing amount. For MHSD the County fees amounted to approximately \$2,000 per year.

The District's sewer billing in FY 25-26 is approximately \$9.6 million. Using the County's 1.0% charge, the District would incur approximately \$96,000 in fees. This cost would be offset in part by reduced billing costs for the 435 sewer only customers, which is just over \$2,100. There would be additional staff time for updating and submitting the billing file for its 5,400 customers to the County, and for change of ownerships during the year.

Cash flow is another factor. Currently the sewer operating fund has a negative cash balance of \$856,000. With sewer bills on the tax rolls the District would receive its rate revenue in two installments, January and May. However, the expenses, including debt service, are spread over the twelve months. For FY 25-26, sewer billings accounted for \$9.6 million out of total budgeted revenues of \$10.5 million, 92% of all sewer revenues.

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

## **FINANCIAL CONSIDERATIONS:**

None at this time.

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# Agenda Item

DATE: October 21, 2025

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion of Tyler Business Process Review of the Utility Billing Module

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## RECOMMENDED ACTION:

Discussion of Tyler Business Process Review

## SUMMARY:

The Finance Committee requested an update of the Tyler Business Process Review of the Utility Billing Module

The District contacted Tyler earlier this year to discuss ongoing issues with their Utility Billing module. Tyler suggested we complete a Business Process Review (BPR) that would both identify the issues and make recommendations to solve the problems. Tyler completed the BPR process and submitted their findings and recommendations on June 30, 2025. The quote for the work is \$6,050.

Staff reviewed and categorized the items listed in the report as Tyler to fix; complete internally; or not needed. The following is a summary of the tasks and their status:

### Tyler Business Process Review

1	Reduce Number of Rate Codes	No
2	Create Account Class Codes for State Reporting	Tyler
3	Remove Unneeded Sensus Routes	Tyler
4	Integrate Mobile MMS Workorders	No
5	Create Angel Fund	Tyler
6	Fix Late Fee Allocation and add Shut Off Function	Tyler
7	Update Settings for Collections on Closed Accounts	Tyler
8	Add APN's Account Information	No
9	Adde Additional Review of Billing Process	Done
10	Backdating Customer Bill - Final Bill	Tyler
11	Correct Meter Read Errors	Tyler
12	Add Payment Arrangement Option	Tyler
13	Consolidate Revenue Codes	Done
14	Add Function to Bill a Deposit	Tyler

Staff submitted our revised BPR task list to Tyler, and they are reviewing the request and will get back to us with a project start date and revised quote.

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

**FINANCIAL CONSIDERATIONS:**

None at this time.