

**CALAVERAS PUBLIC UTILITY DISTRICT**  
**506 W. St. Charles, Street San Andreas, CA 95249**

**REGULAR MEETING OF THE BOARD OF DIRECTORS**

**April 21, 2026 at 5:00 p.m.**

Kevin Sparks  
President of the Board

Director Garrett Hesser  
Director Jack Tressler

Director Richard Blood  
Director Mathew Warmerdam

Calaveras Public Utility District hereby provides notice that it will convene its regularly scheduled public meetings of the Board of Directors at the District Office. If you are unable to attend in person, we encourage you to attend remotely as follows:

- **Join the Conference Call Meeting**
- **Dial-in number (US): 1(669)900-9128**
- **Join the online ZOOM meeting:**
- **<https://us02web.zoom.us/j/81691372893?pwd=azVkSFN3ZmJrU2V0aS85Vk92YThtZz09>**
- **Meeting ID: 816 9137 2893**
- **Meeting Passcode code: 545381**

*Please mute your call before joining. This will limit technical difficulties with audio. Only unmute your call if the President has requested public comment on an item. Upon completing your comments, please mute your call again. Do not put the call on hold, as hold music can ruin the call for all other participants. If that occurs, or in the event of disruptive conduct, staff reserves the right to disconnect that caller. Do no talk over the top of any other callers. Conversations must be one at a time.*

Director Tressler shall participate in the meeting using the zoom link or by teleconferencing. The teleconference location is 2894 Jamaica Blvd S Lake Havasu City, AZ 86406 . Members of the public may attend and participate in the meeting at the teleconference location. The Agenda shall be posted outside of the teleconference location.

**AGENDA**

**1. CALL THE MEETING TO ORDER**

**2. ROLL CALL OF DIRECTORS**

- a. President Kevin Sparks
- b. Director Garrett Hesser
- c. Director Richard Blood
- d. Director Jack Tressler
- e. Director Mathew Warmerdam

**3. PLEDGE OF ALLEGIANCE**

**4. PUBLIC COMMENT (Limit: 3 min/person)**

*At this time, members of the public may address the Board on any matter within its jurisdiction which is not on the agenda. The public is encouraged to work with staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to 3 minutes per person.*

**5. CONSENT ITEMS**

*Consent items should be considered together as one motion. Any item(s) requested to be removed will be considered after the motion to approve the Consent Items.*

- a. March 17, 2026, Regular Board Meeting Minutes
- b. March Claim Summary

Action: Roll call Vote

Consider motion to approve consent items a-b.

**ITEMS FOR BOARD DISCUSSION AND/OR ACTION**

*Board action may occur on any identified agenda item. Any member of the public may directly address the Board on any identified agenda item of interest, either before or during the Board's consideration of that item.*

**6. DRAFT CAPITAL IMPROVEMENT PLAN (CIP) REVIEW**

Action Requested: Discussion / Possible Action

- a) Review revised Draft Capital Improvement Plan (CIP) incorporating Board comments
- b) Discuss project priorities, estimated costs, and multi-year schedule
- c) Consider approval of the Draft CIP as presented

**7. RESOLUTION 2026-1: A RESOLUTION CALLING GENERAL DISTRICT ELECTION**

Action Requested: Roll Call Vote

Staff recommends approval of Resolution No. 2026-1 Calling General District Election

**8. CONSIDERATION AND ACCEPTANCE OF FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025**

Action Requested: Roll Call Vote

Review and accept the Financial Statements for Fiscal Year Ending June 30, 2025

**9. QUARTERLY BUDGET UPDATE 2025/2026**

Action Requested: Discussion

Review Current Income and Expenses through March 31, 2025.

## 10. REPORTS

*The purpose of these reports is to provide information on projects, programs, staff actions, and committee meetings that are of general interest to the Board and public. No decisions are to be made on these issues.*

- a. Legal Counsel's Report
- b. Executive Assistant/Clerk of the Board
- c. Water System Superintendent's Report
- d. Engineer's Report
- e. General Manager's Report
- f. Directors' Comments: Directors may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on the future agenda.

## 11. CLOSED SESSION

*PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code § 54957)*

Title: General Manager

## 12. ADJOURNMENT

If there is no other Board business the President will adjourn to its next regular meeting scheduled for May 19, 2026, at 5:00 p.m.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office at (209) 754-9442. Notification in advance of the meeting will enable CPUD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CPUD for review by the public.

CALAVERAS PUBLIC UTILITY DISTRICT  
Regular Meeting of the Board of Directors

March 17, 2026  
5:00 pm

DIRECTORS PRESENT: Garrett Hesser  
Richard Blood  
Mathew Warmerdam

MEMBERS ABSENT: Kevin Sparks  
Jack Tressler

STAFF PRESENT: Mathew Roberts, General Manager  
Carissa Bear, Clerk of the Board  
Wyatt Rovera, Water System Superintendent  
Adam Brown, District Legal Counsel (Online)

OTHERS PRESENT: Member of Public (Online)

1. CALL THE MEETING TO ORDER: The regular meeting was called to order by Vice President Hesser at 5:01 P.M.
2. ROLL CALL OF DIRECTORS: Directors Blood, Warmerdam, and Hesser were present. Directors Sparks and Tressler were absent.
3. PLEDGE OF ALLEGIANCE
4. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): None
5. CONSENT ITEMS
  - a. February 18, 2026, Regular Board Meeting Minutes
  - b. February Claim Summary

The Board reviewed and discussed the February claim summary. A motion was made by Director Blood, seconded by Director Hesser, to approve Consent Items a-b. A roll call vote was taken. Directors Blood, Warmerdam, and Hesser voted yes. Motion carried 3-0.

6. GREENGEN MOKELUMNE PUMPED STORAGE PROJECT WORKSHOP

Director Hesser provided a presentation on the GreenGen Mokelumne Pumped Storage Project and responded to questions from the Board. The Board expressed concerns regarding the source of the project's water rights and whether there could be any potential negative impacts to the District's water rights. Director Hesser recommended that the District continue to monitor the project.

7. CONSIDERATION AND ACCEPTANCE OF FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025

Mr. Roberts reviewed his memo regarding the audit and discussed the two findings noted in the auditors' report. Mr. Brown confirmed that such findings are typical for a small district where employees often perform multiple roles.

The Board and Mr. Roberts also discussed the audit finding related to GEI Consultants. Mr. Roberts explained that the District does not have a traditional annual contract with GEI Consultants but

instead operates under a general services agreement put in place by a previous General Manager, with work authorized through the annual budget. He noted that moving to a formal annual contract with a not-to-exceed amount, as suggested, could increase costs to the District and recommended the Board consider those impacts before making any changes. Director Blood expressed significant concern about the absence of an annual contract with a not-to-exceed amount and requested that this item be brought back on a future agenda. A motion was made by Director Hesser, seconded by Director Blood, to accept the Financial Statements for the fiscal year ending June 30, 2025. Directors Blood and Hesser voted yes. Director Warmerdam abstained, explaining that he was not on the Board during the audit year in question and did not have sufficient time to fully review the audit. The motion failed 2–1. This agenda item will be brought back to the April meeting for consideration and approval.

#### 8. CONSIDERATION AND APPROVAL OF PROFESSIONAL SERVICES AGREEMENT FOR GASB 75 ACTUARIAL SERVICES

Mr. Roberts requested the approval of the Professional Services Agreement with North Bay Pensions, LLC for actuarial services related to the District’s retiree health benefits obligations in accordance with GASB 75. The District has used North Bay Pensions, LLC in the past and was pleased with their services. A motion was made by Director Warmerdam, seconded by Director Hesser, to approve the Professional Services Agreement with North Bay Pensions, LLC. A roll call vote was taken. Directors Blood, Warmerdam, and Hesser voted yes. Motion carried 3-0.

#### 9. REVIEW DRAFT CAPITAL IMPROVEMENT PLAN (CIP)

Mr. Roberts reviewed his memo regarding the Draft Capital Improvement Plan (CIP) and explained the process used to develop the draft. Director Blood expressed that he would have preferred the Draft CIP to be reviewed by the Engineering Ad Hoc Committee prior to being presented to the full Board. It was noted that bringing the item to the Ad Hoc Committee had been recommended to the Board President; however, due to the number of new Board members, President Sparks requested that it be presented to the full Board. No action was intended to be taken on this matter at this meeting. The Board agreed that all members would submit their comments and suggested edits to Mr. Roberts, who will compile them and bring back a revised, clean version to the April Board meeting for further discussion and possible action.

#### 10. REPORTS

##### a. Legal Counsel’s Report

Mr. Brown reported that there has been a change to the Brown Act regarding remote attendance and stated that he will provide additional information at the next meeting.

##### b. Executive Assistant/Clerk of the Board

Ms. Bear reminded the Board that their Form 700s are due April 1, 2026, and noted that some Board members still have outstanding required training. She also informed the Board that a member of the public had inquired about direct communication with Board members. Ms. Bear explained that there is currently no way for the public to communicate with the Board without going through the office and asked whether the Board would like their District email addresses added to their profiles on the District’s website. Upon the recommendation of Mr. Brown, the Board agreed to add their email addresses to the website and to provide a short bio to be included in their profiles.

##### c. Water System Superintendent’s Report

Mr. Rovera presented the Monthly Maintenance Report for February.

d. Engineer's Report

No report this month.

e. General Manager's Report

Mr. Roberts provided an overview of his General Manager's Report and answered questions from the Board.

f. Directors' Comments:

Director Warmerdam reported on his meeting with the Calaveras-Amador Mokelumne River Authority (CAMRA) and provided the Board with a copy of his proposed edits.

Director Blood reported about the Upper Mokelumne River Watershed Authority (UMRWA) meeting touching on the Blue Forest Project.

\*\*Went into closed session at 7:25 pm\*\*

11. CLOSED SESSION

*PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code § 54957)*

Title: General Manager

The Board met in closed session with the General Manager regarding his performance evaluation. No action was taken.

\*\*Came out of closed session at 7:48 pm\*\*

12. ADJOURNMENT

There being no further business to come before the Board, Vice President Hesser adjourned the meeting at 7:48 pm.

Respectfully Submitted,



**CALAVERAS PUBLIC UTILITY DISTRICT**

**CLAIM SUMMARY 3-2026**

**DATE: March 2026**

The claims listed on the schedules attached to this summary have been examined and found to be correct and proper demands against the Calaveras Public Utility District.

Claims Submitted	\$ 280,249.60
Payroll Submitted	\$ 77,546.23
Employee Reimbursement	\$ 239.21
P/R Tax Deposits	\$ 5947.55
<b>Sub-total</b>	<b>\$ 363,982.59</b>

Claim Summary Approved for	<b>\$ 363,982.59</b>
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Clerk of the Board, Calaveras Public Utility District

**Expenses by Vendor Summary**  
**CALAVERAS PUBLIC UTILITY DISTRICT**  
**March 2026**

Name	Transaction date	Memo/Description	Distribution account	Ledger amount
ACWA-Health	03/09/2026	Dental/Vision Coverage Month: April 2026	5220 - Dental/Vision/Life Insurance	\$2,111.34
Alpha Analytical Labs, Inc.	03/09/2026	February Samples	5685 - Lab & Sampling	\$280.00
Amador Cleaning Service	03/09/2026	Janitorial Service 02/2026	5670 - Facility Maintenance	\$825.00
Amazon Capital Services	03/19/2026	Birthday Decorations	5290 - Employee Recognition	\$10.81
	03/19/2026	Balloon Pump	5475 - Office Supplies	\$17.31
	03/19/2026	Surface Pro Charger	5475 - Office Supplies	\$32.46
	03/19/2026	Binder Dividers	5475 - Office Supplies	\$4.35
	03/19/2026	Equip Maint - Fluid for Backhoe	5536 - Repairs & Maintenance-T&D (5336)	\$30.30
	03/19/2026	Equip Maint - Fluid for Backhoe	5536 - Repairs & Maintenance-T&D (5336)	\$64.63
	03/19/2026	Vacuum Bags, Vac Filter, Auto Wiring, Soap, and Glove	5536 - Repairs & Maintenance-T&D (5336)	\$134.70
	03/19/2026	Drivers Inspection Report	5532 Repairs & Maintenance-Auto	\$29.00
	03/19/2026	Value	5535 - Repairs & Maintenance-Treatment	\$249.30
American Fidelity Assurance	03/19/2026	March	5275 - Employee Section 125 Plan	\$476.74
American Fidelity Assurance Co.(Flex)	03/19/2026	Pay period 3/1/25 & 3/15/25	5275 - Employee Section 125 Plan	\$400.00
AT & T	03/09/2026	Hydro 3	5480 - Telephone	\$68.43
AT & T	03/09/2026	San Andreas Tank	5480 - Telephone	\$644.15
	03/09/2026	Hydro 3	5480 - Telephone	\$645.93
	03/09/2026	Special Circuit	5480 - Telephone	\$52.18
AT&T	03/19/2026	Phone and Internet - Shop - Mar 08-April 07	5480 - Telephone	\$146.44
Calaveras Auto Supply	03/09/2026	Wrench, Hose, Grease Gun, Funnel	5536 - Repairs & Maintenance-T&D (5336)	\$85.06
	03/09/2026	Brake Parts Cleaner	5548 - Materials & Supplies-T&D	\$7.73
	03/09/2026	Grease Fitting	5536 - Repairs & Maintenance-T&D (5336)	\$5.94
	03/09/2026	Rags	5548 - Materials & Supplies-T&D	\$97.38
	03/09/2026	Silver Toyota - high to low beam	5532 Repairs & Maintenance-Auto	\$19.53
	03/09/2026	WTP - Generator Fluid	5535 - Repairs & Maintenance-Treatment	\$91.40
	03/09/2026	Glencoe Pump Station - Filters	5534 - Repairs & Maintenance-Pumping	\$103.32
Calaveras County Environmental Health	03/09/2026	Haz Mat Release Response Plan	5460 - Permits	\$183.00
	03/09/2026	CUPA Oversight State Surcharge	5460 - Permits	\$79.00
Calaveras County Public Works Dept.	03/09/2026	Services Rendered 27239 09/2/2025, 01/13/2026, & 01/22/2026	5460 - Permits	\$603.86
Calaveras Public Power Agency	03/19/2026	CPUD Warehouse	5743 - Electricity-Office	\$291.82
	03/19/2026	Glencoe Booster Pump	5740 - Electricity-T & D	\$304.78
	03/19/2026	CPUD Office	5743 - Electricity-Office	\$166.72
	03/19/2026	Jeff Davis WTP	5742 - Electricity-Treatment	\$1,062.40
	03/19/2026	Licking Fork Pumping Station	5740 - Electricity-T & D	\$30,190.00
Cal PERS	03/10/2026	Employer Contribution, PEPPRA, 26507, CalPERS, 02/22/2026 - 03/07/2026	5230 - Retirement Benefits-CalPERS	\$3,775.68

Name	Transaction date	Memo/Description	Distribution account	Ledger amount
	03/10/2026	Employer Contribution, Classic, 1017, CalPERS, 02/22/2026 - 03/07/2026	5230 - Retirement Benefits-CalPERS	\$2,922.71
	03/10/2026	SIP - IRC 457 Contributions, SIP - 457 Plan, 02/22/2026 - 03/07/2026	2317 - 457 Plan	\$1,178.00
	03/24/2026	Employee Health PA Billing - April	5200 - Medical Benefits	\$42,121.17
	03/24/2026	Retiree Health PA Billing - April	2325 - OPEB Liability	\$6,226.99
	03/24/2026	Employer Contribution, PEPR, 26507, CalPERS, 03/08/2026 - 03/21/2026	5230 - Retirement Benefits-CalPERS	\$3,775.68
	03/24/2026	Employer Contribution, Classic, 1017, CalPERS, 03/08/2026 - 03/21/2026	5230 - Retirement Benefits-CalPERS	\$2,922.71
	03/24/2026	SIP - IRC 457 Contributions, SIP - 457 Plan	2317 - 457 Plan	\$1,205.99
Cal-Waste				
	03/19/2026	Office - Trash and Recycle Service - March 2026	5760 - Sewer & Garbage	\$188.38
	03/19/2026	Shop Trash and Lock Service - March 2026	5760 - Sewer & Garbage	\$449.00
Care Free Lawns				
	03/09/2026	January Monthly Service	5670 - Facility Maintenance	\$150.00
	03/19/2026	February Monthly Service	5670 - Facility Maintenance	\$150.00
CINTAS				
	03/19/2026	March First Aid Restock - Office & Shop	5566 - Safety Equipment	\$92.85
Columbia Bank - MR				
	03/09/2026	GM Coordination/ OPS Tour	5325 - Mileage Reimb, Parking, Tolls	\$20.77
Columbia Bank - WR				
	03/09/2026	Annual Compressor Maint - WTP	5535 - Repairs & Maintenance-Treatment	\$1,664.42
	03/09/2026	Moke Hill Tank level transmitter battery	5536 - Repairs & Maintenance-T&D (5336)	\$176.70
	03/09/2026	TD - T2 Cert	5430-License, Certifications, Fees	\$218.25
	03/09/2026	JC Bday Donuts	5290 - Employee Recognition	\$23.50
	03/09/2026	KD Bday Donuts	5290 - Employee Recognition	\$25.50
	03/09/2026	Gear Box - Return	5532 Repairs & Maintenance-Auto	-\$61.79
Comcast				
	03/09/2026	Office Internet & Fax	5480 - Telephone	\$322.12
Comcast Business (VE)				
	03/19/2026	Offices Phones - March 2026	5480 - Telephone	\$282.39
De Lage Landen Financial Services Inc.				
	03/17/2026	Copystar Copier 2/15/26 - 3/14/26	5464 - Printing	\$167.79
Department the Treasury Internal Revenue Serv				
	03/23/2026	Form #941 Q1 2023 & Form #940 Q4	Medicare Tax, Social Sec, & SUI	\$1,835.44
Design FX				
	03/19/2026	Vehicle Decals	5475 - Office Supplies	\$643.46
EDD				
	03/19/2026	Employment Tax - Liabilities & Penalty	Medicare Tax, Social Sec, & SUI	\$51.09
First Foundation Bank				
	03/19/2026	Clearwell Loan Principle	5910 - Debt Service-Principal	\$43,535.89
	03/19/2026	Clearwell Loan Interest	5920 - Debt Service-Interest	\$22,946.15
Foothill Materials				
	03/19/2026	Gravel Stock - Shop	5548 - Materials & Supplies-T&D	\$525.45
Foothill-Sierra Pest Control Inc.				
	03/09/2026	Quarterly Pest Control - Office	5670 - Facility Maintenance	\$144.00
Gatewood Heating and Air Conditioning, Inc				
	03/19/2026	WTP - Fan Service	5535 - Repairs & Maintenance-Treatment	\$1,303.00
GEI Consultants, Inc.				
	03/19/2026	Middle Fork Dam Updated Static and Seismic Analysis - 1/31/25-2/27/25	5695 - Consultants-Dam	\$2,672.00
	03/19/2026	Chief Dam Safety Engineer Services 1/31/26-2/27/26	5695 - Consultants-Dam	\$3,447.00
GFT Infrastructure Inc				
	03/09/2026	CPUD Middle Fork Dam PI - InspPlan	5695 - Consultants-Dam	\$40,000.00
Grainger				
	03/09/2026	Antifreeze	5548 - Materials & Supplies-T&D	\$160.55
	03/09/2026	WTP Supplies	5547 - Materials & Supplies-Treatment	\$193.97

Name	Transaction date	Memo/Description	Distribution account	Ledger amount
	03/09/2026	Socket Wrench Set	5585 - Tools	\$76.25
	03/19/2026	PVC Parts - WTP	5535 - Repairs & Maintenance-Treatment	\$292.36
	03/19/2026	Door Knob - WTP	5535 - Repairs & Maintenance-Treatment	\$92.03
	03/19/2026	SA Tank - Value Repair	5536 - Repairs & Maintenance-T&D (5336)	\$871.87
	03/19/2026	Schaads Hydro Spill Kit	5546 - Materials & Supplies-Hydros	\$156.94
Hunt Oil of California				
	03/19/2026	Grease for Equipment	5548 - Materials & Supplies-T&D	\$119.74
Hunt & Sons Inc.				
	03/09/2026	Fuel 2/1/26-2/15/25	5540 - Fuel	\$1,288.45
	03/09/2026	Fuel 2/16/26-2/28/26	5540 - Fuel	\$2,512.83
Jeaniene and Mark Wisdom				
	03/19/2026	Credit Balance Refund Acct #431 - 1221 Magers Way	Water Sales-Residential	\$4.04
Larry Bain, CPA				
	03/09/2026	June 2025 Audit	5630 - Accounting Services	\$11,300.00
Matrix Trust Company				
	03/09/2026	Pay Period Ending 2/21/26	2317 - 457 Plan	\$1,098.13
	03/19/2026	Pay Period Ending 3/7/26	2317 - 457 Plan	\$1,027.55
McMaster-Carr				
	03/09/2026	PVC Parts - WTP	5535 - Repairs & Maintenance-Treatment	\$61.87
	03/09/2026	Value - WTP	5536 - Repairs & Maintenance-T&D (5336)	\$58.40
Mission IT Solutions				
	03/09/2026	Monthly Recurring charges - March 2026	5632 - IT & Computer Support	\$2,312.00
Motherlode Answering Service				
	03/09/2026	Answering Service March 2026	5606 - Answering Service	\$643.41
Pace Supply				
	03/09/2026	Inventory	5548 - Materials & Supplies-T&D	\$3,582.58
Parcel Quest				
	03/09/2026	Annual Subscription Renewal	5470 - Software Programs & Updates	\$2,399.00
PG&E - ENERGY STATEMENT				
	03/09/2026	San Andreas Tank	5740 - Electricity-T & D	\$14.99
	03/09/2026	Office	5740 - Electricity-T & D	\$122.56
	03/09/2026	Schaads Hydro	5741 - Electricity-Hydros	\$140.31
	03/09/2026	Warehouse Light Pole #344	5740 - Electricity-T & D	\$10.66
	03/09/2026	Warehouse Light Pole #351	5740 - Electricity-T & D	\$10.66
	03/19/2026	Schaads Hydro	5741 - Electricity-Hydros	\$261.42
	03/19/2026	Hydro #3	5741 - Electricity-Hydros	\$299.99
	03/19/2026	Hydro #2	5741 - Electricity-Hydros	\$114.83
PGE-NON ENERGY INVOICES				
	03/09/2026	Hydro 1	5741 - Electricity-Hydros	\$7.75
	03/09/2026	Hydro 2	5741 - Electricity-Hydros	\$7.75
	03/09/2026	Hydro 3	5741 - Electricity-Hydros	\$7.75
	03/09/2026	Schaads Hydro	5741 - Electricity-Hydros	\$197.86
	03/19/2026	Schaads Hydro	5741 - Electricity-Hydros	\$197.86
	03/19/2026	Hydro 1	5741 - Electricity-Hydros	\$7.75
	03/19/2026	Hydro 2	5741 - Electricity-Hydros	\$7.75
	03/19/2026	Hydro 3	5741 - Electricity-Hydros	\$7.75
Pitney Bowes (Reserve Acct)				
	03/09/2026	Reserve Account Postage	5462 - Postage	\$2,500.00
PSI Water Technologies				
	03/09/2026	Service Kit, Flow Sensor - WTP	5535 - Repairs & Maintenance-Treatment	\$646.12
Rutledge Security Systems, LLC				
	03/09/2026	(QRTLY) 2nd - 2026 Office and Shop Security	5680 - Security	\$180.00
San Andreas Sanitary District				

Name	Transaction date	Memo/Description	Distribution account	Ledger amount
	03/09/2026	Sewer Service - Shop 02/26/26	5760 - Sewer & Garbage	\$110.89
	03/09/2026	Sewer Service - Office 02/26/26	5760 - Sewer & Garbage	\$117.23
SEIU Local 1021				
	03/09/2026	Pay Period Ending 02/21/26	2322 - SEIU Union Dues	\$534.86
	03/19/2026	Pay Period Ending 03/07/26	2322 - SEIU Union Dues	\$536.80
Sender's Market Inc.				
	03/09/2026	Fence Repair - WTP	5535 - Repairs & Maintenance-Treatment	\$557.46
	03/09/2026	Glencoe Pump Station	5534 - Repairs & Maintenance-Pumping	\$206.59
	03/09/2026	Shop Maint. & SOP	5536 - Repairs & Maintenance-T&D (5336)	\$68.16
	03/09/2026	Shop Storage	5548 - Materials & Supplies-T&D	\$38.93
	03/09/2026	Wrench	5585 - Tools	\$35.70
Treat's General Store				
	03/09/2026	Birthday Bagels	5290 - Employee Recognition	\$35.71
	03/09/2026	Drill Bit	5585 - Tools	\$4.64
	03/09/2026	Scrub Brush and Gloves	5548 - Materials & Supplies-T&D	\$36.03
	03/09/2026	Water - WTP	5547 - Materials & Supplies-Treatment	\$58.45
	03/09/2026	Board Meeting - Snacks & Drinks	Board Meetings-Director Fees	\$53.34
	03/09/2026	Coupling & Adapter	5548 - Materials & Supplies-T&D	\$26.25
Verizon Wireless				
	03/09/2026	District Cell Phones	5480 - Telephone	\$881.80
	03/19/2026	Special Circuits - Feb 02- Mar 01	5480 - Telephone	\$60.25
Volcano Telephone				
	03/09/2026	District Up Country Telephone, Internet, & Long Distance	5480 - Telephone	\$618.72
Weber, Ghio & Associates				
	03/19/2026	Fairfield Inn Hotel	5635 - Engineering-Non-Capital	\$92.50
	03/19/2026	Rich Gulch Replacement Project - Funding Application	5850 - Engineering-Capital	\$3,747.00
	03/19/2026	CIP Updates	5635 - Engineering-Non-Capital	\$286.00
	03/19/2026	Grant Management	5635 - Engineering-Non-Capital	\$1,989.00
Wells Fargo Bank - C. Bear				
	03/19/2026	Candy	5475 - Office Supplies	\$24.80
	03/19/2026	Plates	5475 - Office Supplies	\$18.30
	03/19/2026	Intuit - Payroll Elite	5470 - Software Programs & Updates	\$235.00
	03/19/2026	Kitchen Restock	5475 - Office Supplies	\$288.20
	03/19/2026	Staff Training Meal	5335 - Training	\$202.04
	03/19/2026	Zoom - March	5470 - Software Programs & Updates	\$16.25
Wells Fargo Banks				
	03/11/2026	CLIENT ANALYSIS SRVC CHR	5610 - Bank Charges	\$453.29
Western Hydrologics, LLP				
	03/09/2026	SF Mokelumne River Gaging - 02/17/26 & 03/02/26	5534 - Repairs & Maintenance-Pumping	\$1,230.31
Wilbur-Ellis				
	03/09/2026	Pest/Herbicide Chemicals	5548 - Materials & Supplies-T&D	\$6,343.96
Wizix				
	03/19/2026	Office Copier	5464 - Printing	\$77.10
	03/19/2026	Office Copier -Toner	5464 - Printing	\$502.19
Zhen Niu				
	03/09/2026	Credit Balance Refund Acct #1567 - 8307 Main Street	Water Sales-Residential	\$107.60
	03/10/2026	Deere Credit Ser Payments	5940 - Lease Payments - John Deere	\$3,041.22
				<b>\$280,249.60</b>

**CALAVERAS PUBLIC UTILITY DISTRICT  
MEMORANDUM**

**To:** Board of Directors

**From:** Mathew Roberts, General Manager

**Date:** April 21, 2026

**Subject:** Final Capital Improvement Plan (CIP) for Review and Approval

---

At the last meeting, the Board reviewed the draft Capital Improvement Plan (CIP) and provided comments. Following that direction, staff sent the draft CIP to the Board for review and requested additional feedback. Staff has updated the CIP based on Board input and internal review. The updated plan is now being brought back for final consideration.

**WHAT WAS UPDATED:**

- Board comments and feedback received were reviewed and incorporated where appropriate
- Project priorities and timelines were adjusted as needed
- Cost estimates were reviewed and updated

**PURPOSE OF THE CIP:**

- Plan and prioritize water system improvements
- Support long-term budgeting and planning
- Maintain reliable and safe water service

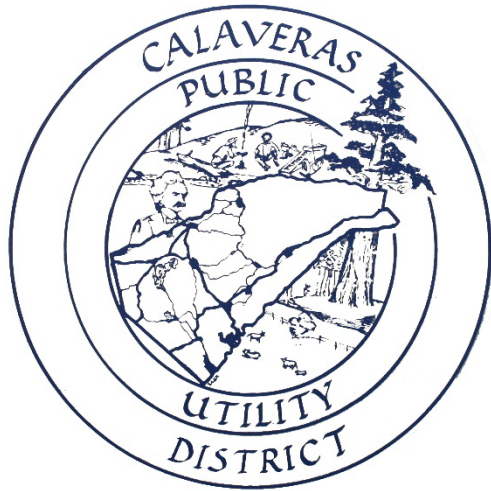
**BOARD ACTION REQUESTED:**

1. Review the updated CIP
2. Approve and adopt the Capital Improvement Plan as presented

Respectfully Submitted,



Mathew Roberts  
General Manager



# CAPITAL IMPROVEMENT PROGRAM

## FY 2026-31

### **BOARD OF DIRECTORS**

Kevin Sparks, President

Garrett Hesser, Vice President

Jack Tressler, Director

Richard Blood, Director

Mathew Warmerdam, Director

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Appendix A - 5 Year Project Plan

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## **Overview**

The Calaveras Public Utility District's (District) FY 2026–2031 Five-Year Capital Improvement Program (CIP) identifies and prioritizes capital investments in water system infrastructure for fiscal years 2026/27 through 2030/31. The CIP is updated annually and serves as a planning tool to solidify District consensus on priority projects and then as a communication tool to inform ratepayers and the public served by the District of anticipated infrastructure investments and associated funding needs.

The CIP is a key component of the District's financial planning and supports water rate studies, long-term budgeting, and expenditures on critical water system infrastructure. The CIP reflects the District's responsibility to maintain reliable service, meet regulatory requirements, and address system deficiencies that affect service levels such as pressure, fire flow, storage, and system reliability.

This CIP is based on the findings and recommendations of the District's 2024 Water Master Plan Update, which evaluated the capacity and condition of the water system using hydraulic modeling, facility condition assessments, projected future demands, and input from operations staff. The Master Plan determined that the overall water supply is adequate to meet projected growth; however, fire flow limitations, aging infrastructure, and localized pressure deficiencies represent the primary constraints to system performance and future development. Accordingly, the projects included in this CIP are selected to address these identified deficiencies, prioritize rehabilitation of existing facilities, and improve system performance and reliability for current and future ratepayers.

The CIP is developed through coordination between District staff, the General Manager, and the Board of Directors, with technical input informed by engineering analysis and planning documents. Once the projects were identified and scoped at a planning level, they were voted into priority in 2025 by the District's Engineering Ad Hoc group comprised of CPUD management and operations staff, CPUD board members, and engineering consultant staff.

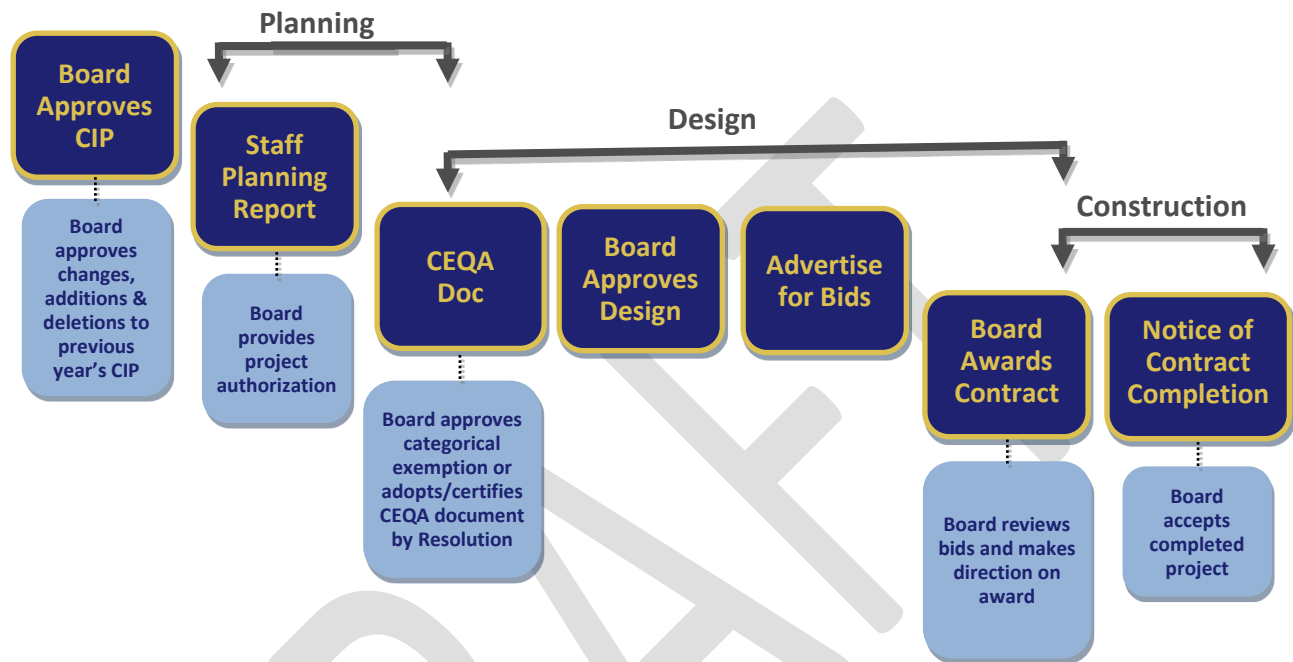
Each project included in this CIP is summarized at a planning level with a project description, justification, location, schedule, estimated cost, funding source, and anticipated operational impacts. Some projects have undergone initial investment in planning and design and are scoped further than the planning level. Projects generally progress through planning, design, and construction phases as can be seen in Figure 1.

As directed in CPUD Policy 2110 – Budget Preparation, the CIP budgets are required to be established and approved by the Board of Directors. Approval/adoption of the CIP does not, by itself, authorize construction or expenditure of funds for individual projects. Each capital project requires separate Board approval for various phases of the project from Planning to Construction, as can be seen in Figure 1.

The CIP is a dynamic living document that may be amended at any time by the Board of Directors to reflect changing priorities, financial conditions, regulatory requirements, or new information. Amendments may occur as part of the annual CIP update process or at other times as directed by the Board.

The CIP is made available as a public document and while the CIP is developed to serve the needs of the District’s ratepayers, coordination with other public agencies may be considered where opportunities exist to improve project outcomes or achieve mutual benefit.

**Figure 1 - Opportunities for Board Direction on Capital Projects**



Principal sources of revenue for the District come from water usage charges, hydro power sales, property taxes, investment interest and connection fees. These revenues are obligated to be used for operations expenses, debt payments, capital expenditures, and reserves. The adopted prioritization of projects also greatly assists with the District’s ability to formulate a grant strategy and approach outside funding sources.

Table 1 presents a summary of the projected funding schedule of capital improvements for fiscal years 2026/27 through 2030/31. The project list was developed from recommendations presented in the District’s 2024 Master Plan and narrowed down in collaboration with members of the Board, the General Manager, and field staff at a series of Ad Hoc meetings hosted in 2024-2025 to vote and prioritize each project. Each project was evaluated and ranked using a predetermined scoring system provided by the District.

Refer to Appendix A for the full 5-Year Project Plan Table for a more detailed breakdown. The following pages present each project individually with project description, justification, location, and other details.

**Table 1 - 5 Year Project Plan Summary**

Project Title	Project Cost	Previously Expended	Grant Contribution	Expenditures by Fiscal Year				
				FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Water Meter Replacement Program	\$1,000,000	\$ 425,000	\$ -	\$ 287,500	\$ 287,500	\$ -	\$ -	\$ -
Rich Gulch Waterline Replacement	\$ 565,000	\$ 47,168	\$ 566,225	\$ 566,225	\$ -	\$ -	\$ -	\$ -
WTP: Backwash Pond Cleanout	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -
Glencoe Pump Station Upgrades	\$ 840,000	\$ 9,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Andreas Waterline Replacement	\$2,931,000	\$ 25,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WTP: Backwash Recycling System	\$ 1,600,000	\$ 153,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Filter to Waste Project	\$ 520,000	\$ 13,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Hills Fire Flow Improvements	\$ 646,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mokelumne Hill Distribution Main Upsizing	\$1,254,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydropower Station Upgrades: Ponderosa	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydropower Station Upgrades: MCV	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydropower Station Upgrades: Garamendi	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tank Rehabilitation: Paloma	\$ 647,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tank Rehabilitation: Mokelumne Hill	\$1,052,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tank Rehabilitation: San Andreas	\$1,619,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tank Rehabilitation: Clearwell #1	\$2,097,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tank Rehabilitation: Rail Road Flat	\$ 499,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South Fork Pump Station and Dam Repairs	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* SFPS: Raw Water Pipeline to Jeff Davis Reservoir	\$8,064,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WTP: Replace Piping in the Building	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Andreas Distribution Main Upsizing	\$3,365,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Vehicle Purchase - 10 Yard Dump Truck	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South Fork Pump Station Upgrades	\$ 294,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WTP: PGE Upgrade	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Project scoping pages not yet developed								
			<b>FY Total:</b>	\$ 853,725	\$ 287,500	\$ 230,000	\$ -	\$ -
			<b>Grant Contribution:</b>	\$ 566,225	\$ -	\$ -	\$ -	\$ -
			<b>CPUD CIF Contribution:</b>	\$ 287,500	\$ 287,500	\$ 230,000	\$ -	\$ -

### **Water Meter Replacement Program**

<b>Funding Type</b>	Capital Improvement Funds
<b>Program</b>	Supply / Distribution Improvements



#### **PROJECT DESCRIPTION**

This project replaces 1,959 residential, commercial and agricultural meters with advanced metering infrastructure.

#### **JUSTIFICATION**

This project would not only improve water conservation and revenue for the District, but it would also streamline meter readings made by staff each month. Most of the existing meters in service are beyond their useful life and are a prominent cause of apparent water loss when comparing the amount of water treated to the amount sold through usage rates. The new meters will increase the reliability and accuracy in accounting for revenue water provided to customers and assist in water conservation efforts as part of a total system water audit.

#### **PROJECT LOCATION**

This project is District-wide.

#### **SCHEDULE & STATUS**

This project has been in progress for a few years now. Meters will continue to be upgraded every year until the project is completed. CPUD's goal is to complete the replacements by fiscal year 27/28.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Water Meter Replacement Program	1	3	CIF	Supply/Distribution	-	27/28

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution	FY 26/27	FY 27/28
\$ -	-	\$ 1,000,000	\$ 1,000,000	\$ 425,000		\$ 287,500	\$ 287,500

**FUNDING SOURCES**

CPUD Capital Improvement (CIF) Funds.

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs significantly by reducing staff time to read meters. Revenue increases are possible due to more accurate and reliable meter readings.

**USEFUL LIFE:** 50+ years

### **Rich Gulch Waterline Replacement**

<b>Funding Type</b>	Grant Funding
<b>Program</b>	Supply & Distribution Improvements



### **PROJECT DESCRIPTION**

This proposed project will replace approximately 685 linear feet of 16" transmission main in the Rich Gulch area with a new 18" main.

### **JUSTIFICATION**

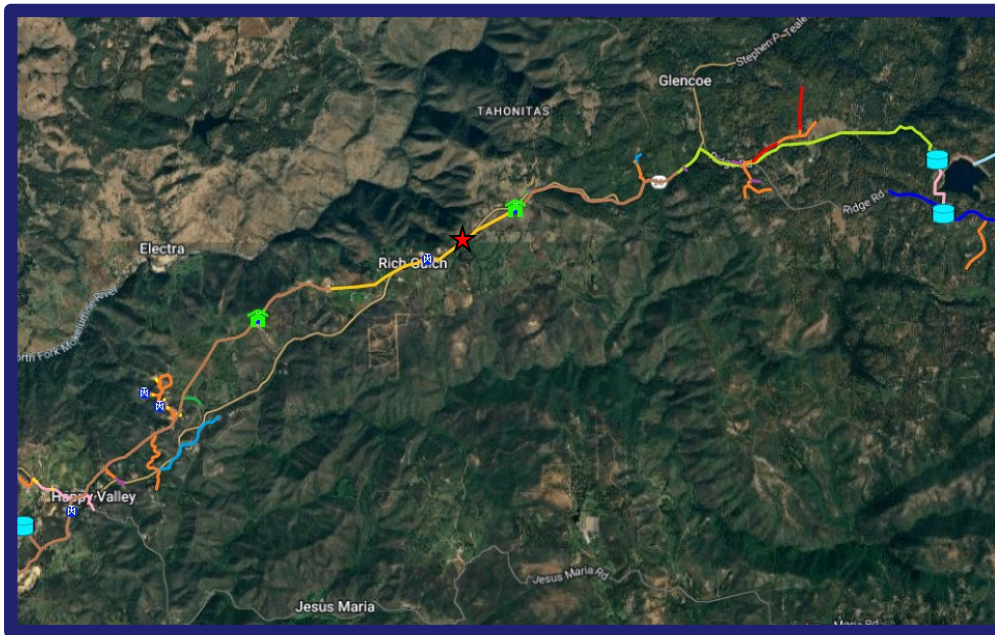
The existing transmission main from the Jeff Davis Treatment Plant to San Andreas is a single main that is not looped. A portion of this main located adjacent to the Rich Gulch area is 16" diameter steel pipe and is leaking and failing. Since the main is the only source of treated water to Mokelumne Hill and San Andreas, any break in this main would be catastrophic to the community. Most of the existing transmission main is 18", so this project will improve the capacity by eliminating a bottleneck. The design phase of this project has already begun, and preliminary plans and specifications have been produced.

### **PROJECT STATUS**

The project was originally designed to 30% to be included in a SRF Construction Application (submitted by the CPUD GM in 2022). The SRF Construction Grant was not awarded, and design was halted until the Winter of 2022. It was identified in the Winter of 2025 that a previously awarded MAC grant for "The WTP Backwash Recycle Project" could be transferred over to this project. The grant is currently being processed with the State for the transfer to this project. Design work will continue once the grant amendment is signed by the State. The State has communicated that the deadline to complete this work is Summer of 2027.

**PROJECT LOCATION**

The project is located adjacent to and south of Hwy 26 in Rich Gulch.



★ Project Location

**SCHEDULE & STATUS**

Engineering for this project has begun and construction is tentatively scheduled to begin in FYI 26/27.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Rich Gulch Waterline Replacement	2	1	Grant	Supply/Distribution	21/22	26/27

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution	FY 26/27
\$ 140,000	60%	\$ 425,000	\$ 565,000	\$ 47,168	\$ 566,225	\$ 566,225

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by eliminating increasingly frequent pipe repairs and water loss due to leaks. Water loss estimated to be 35-AcreFt/Year.

**USEFUL LIFE:** 50+ years

**Water Treatment Plant: Backwash Pond  
Cleanout**

**Funding Type** Capital Improvement Funds

**Program** Water Treatment



**PROJECT DESCRIPTION**

The proposed project consists of cleanout both of the existing backwash settling ponds. Operations to complete this project every 10 years.

**JUSTIFICATION**

The backwash settling ponds at the Water Treatment Plant accumulate solids and residual treatment byproducts each time the media filters are backwashed. Over time, sediment builds up in the ponds, reducing their storage capacity and effectiveness in settling out solids before water is discharged. This accumulation limits the ponds' ability to handle the increasing volume and frequency of backwash water, which is necessary to maintain optimal filter performance. The ponds are currently at maximum sediment capacity and need to be cleaned to maintain baseline operations.

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on West Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

District operation staff plans to complete this task as soon as funding is available.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
WTP: Backwash Pond Cleanout	3	-	CIF/In House	Water Treatment	-	28/29

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution	FY 26/27	FY 27/28	FY 28/29
\$ -	-	\$ 230,000	\$ 230,000	\$ -		\$ -	\$ -	\$ 230,000

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease overall electrical costs due to the energy differential between pumping recycled water from the backwash ponds to the reservoir versus pumping from the Mokelumne River to the reservoir.

**USEFUL LIFE:** 10+ years

**Water Treatment Plant: Backwash  
Recycling System**

**Funding Type** Not Identified  
**Program** Water Treatment



**PROJECT DESCRIPTION**

This proposed project involves construction of a backwash recycle pump station and force main to return water from the backwash settling ponds to Jeff Davis Reservoir. A separate CIP project to upgrade the PG&E electrical service will be required to accommodate the increase in power demand for this project.

**JUSTIFICATION**

The existing media filters used at the Water Treatment Plant must be backwashed approximately 2-3 times per week with treated water to purge the media of contaminants and coagulant. Currently, the backwash water is diverted to the two existing settling ponds before emptying into a drainage course and away from the site, at a cost to the District of approximately 28 million gallons per year of useable raw water. This water, while mostly clear, may carry coagulant and other fine particulate downstream and into the waterways. Over time, the settling ponds have become less effective due to sediment buildup, changes to the treatment, demand increase, and increased backwashing frequency.

With the proposed system, the water will be pumped back into Jeff Davis Reservoir after sediment removal, thus aiding in water conservation and reducing the costs of pumping raw water into the reservoir. This will be particularly beneficial during periods of drought when raw water supply is low.

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on West Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

The engineering design is currently at 60% completion and was put on hold as of December 2025 until funding can be allocated.

**EXPENDITURE SCHEDULE**

Project currently not scheduled for 5-year Project Plan due to lack of funding.

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
WTP: Backwash Recycling System	-	1	-	Water Treatment	23/24	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 200,000	60%	\$ 1,400,000	\$ 1,600,000	\$ 153,521	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease overall electrical costs due to the energy differential between pumping from the ponds to the reservoir and pumping from the Mokelumne River to the reservoir.

**USEFUL LIFE:** 50+ years

### Water Treatment Plant: PGE Upgrade

**Funding Type** Not Identified  
**Program** Water Treatment



### PROJECT DESCRIPTION

This proposed project will upgrade the current PG&E electrical service to meet current power demands. Likely PG&E will require replacement of the existing pole.

### JUSTIFICATION

Staff has previously identified significant power issues when multiple systems are running at the WTP. In order to correct this and to support future projects at the WTP an electrical service upgrade with PG&E is required.

### PROJECT LOCATION

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on West Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Some planning efforts have been completed as this project was initially listed under the “WTP: Backwash Recycling Project,” but the design could not be started until the power needs were identified on the Backwash Project which was put on hold in the Fall of 2025.

**EXPENDITURE SCHEDULE**

Project currently not scheduled for 5-year Project Plan due to lack of funding.

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
WTP: PGE Upgrade	-	-	-	Water Treatment	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 154,000	-	\$ 161,000	\$ 315,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operational involvement to avoid the power issue.

**USEFUL LIFE:** 50+ years

### Glencoe Pump Station Upgrades

**Funding Type:** Not Identified

**Program:** Supply & Distribution Improvements



### **PROJECT DESCRIPTION**

This proposed project would install a new booster pump system with variable frequency drive motors, along with a larger tap from the transmission man . The project would remove the existing hydro-pneumatic tank and the associated air compressor equipment. This project will also include upgrades to the electrical system, along with connectivity to the District’s SCADA system. This project will provide metered flows and pressures that will be monitored through SCADA, allowing the District to better maintain operation of the Glencoe Pressure Zone, provide fire flow, and improve the District’s service to this area. This project serves approximately 33 homes that do not have adequate fire flow.

### **JUSTIFICATION**

The Glencoe Pump Station is a high service area that requires the District to pump into this existing pressure zone. The current setup has two fixed speed motors that connect to a 4” line that then uses a hydropneumatic tank to maintain system pressure. When water is pulled from a hydrant, there is inadequate flow for fire suppression. There is also a problem with excessive pump cycling frequency due to the fixed speed motors. There is no communication between the Glencoe Pump Station and the District’s SCADA system which can cause long delays in operators responding to an issue. The hydropneumatic tank lacks a manufacturer’s tag and has had previous repairs that required welding which could make the tank out of compliance with current standards.

**PROJECT LOCATION**

The project is in Glencoe off Ridge Road.



★ Project Location

**SCHEDULE & STATUS**

Engineering design was progressed to 30% effort to qualify for a SRF Construction Application. All efforts have been halted as of December 2025, until funding can be identified. A Notice of Exemption (NOE) still needs to be filed.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Comitee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Glencoe Pump Station Upgrades	-	3	-	Supply/Distribution	25/26	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 90,000	30%	\$ 750,000	\$ 840,000	\$ 9,866	

**OPERATING COST IMPACTS**

The completion of this project is expected to decrease operating costs due to the improved efficiency of the VFD’s and allowing operators to remotely monitor the pump station status through the SCADA system.

**USEFUL LIFE:** 50+ years

### South Fork Pump Station Upgrades

<b>Funding Type</b>	Not Identified
<b>Program</b>	Building & Site Improvements



### **PROJECT DESCRIPTION**

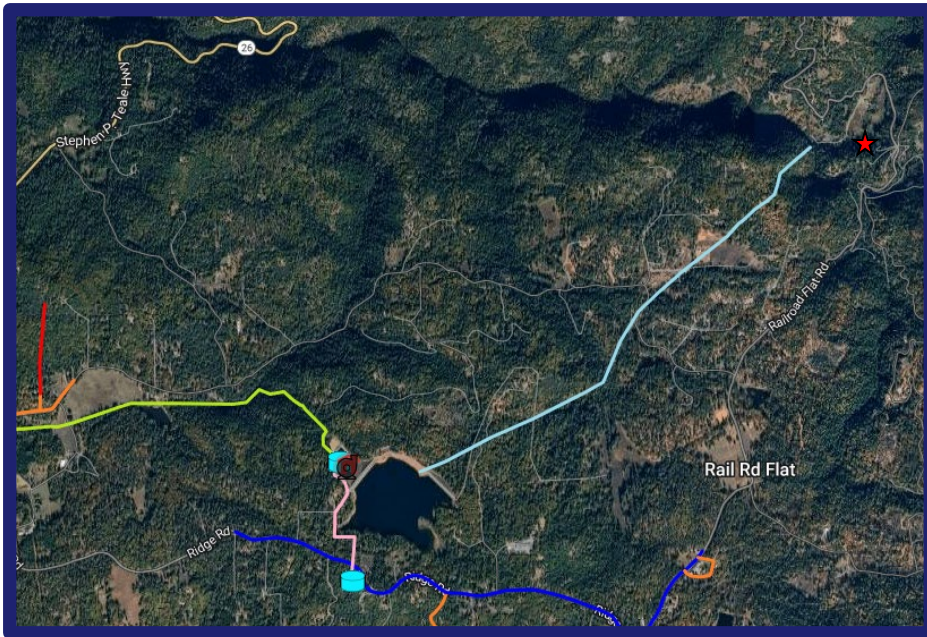
This proposed project would install much needed electrical and equipment upgrades to the existing pump station. Upgrades to include a new flow meter, electric winches on the intake slide gates, new motors, VFD's, SCADA equipment, and removal of the existing hydropneumatic tank.

### **JUSTIFICATION**

The current mechanical flow meter is not well suited for this application and may provide imprecise data that is crucial to the efficient operation of the system. Electric winches will greatly improve the operability of the intake slide gates, and will allow operators to easily close the gates prior to storm events to prevent debris buildup at the gates and sediment intrusion into the wet wells. The existing hydropneumatic surge tank is currently inoperable, resulting in pressure spikes when the pumps shut down. The installation of new motors and VFD equipment will allow the pumps to operate efficiently without a surge tank. Connection the District's SCADA system will also allow operators to monitor the pump station remotely, greatly reducing the number of trips necessary to visit the pump station.

### **PROJECT LOCATION**

The project is located at the South Fork of the Mokelumne River about 2 miles northeast of Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
South Fork Pump Station Upgrades	-	3	-	Bldg/Site Improvements	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 84,000	-	\$ 210,000	\$ 294,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by streamlining the pump station operations and reducing the operator time spent at the station.

**USEFUL LIFE:** 50+ years

## **Golden Hills Fire Flow Improvements**

**Funding Type:** Not Identified

**Program:** Supply & Distribution Improvements



### **PROJECT DESCRIPTION**

This proposed project falls under Supply/Distribution Improvements. This project will improve the water supply and capacity for fire flow in the Golden Hills subdivision. The project is proposing to install a new larger tap on the transmission main, remove the existing pressure reducing valve, remove the existing storage tank, as well as use the large capacity of the Mokelumne Hill tank to provide the needed fire flows for this subdivision.

### **JUSTIFICATION**

The current setup of the existing 60,000 gallon storage tank being fed by a 2" Pressure Reducing Valve (PRV) has created a liability in this part of the distribution system, as the District is unable to meet adequate fire flows during the event of a wildfire or even a house fire. This project has been identified as a high priority in the Water Master Plan. The existing storage tank needs rehabilitation and is undersized per the Districts Standard Specifications. Improving the flow from the transmission main and removing this tank will allow for better operation of the water system in this subdivision. Better operation of this neighborhood will also be achieved through less automation needed to open and close the PRV at the transmission main and will save the District electrical costs, as this electrical service will no longer be needed.

### **PROJECT LOCATION**

The PRV is located near the intersection of Hwy 49 and Lombardi Drive. The tank is located uphill and north of the Golden Hills subdivision.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Golden Hills Fire Flow Improvements	-	3	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 146,250	-	\$ 500,000	\$ 646,250	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is expected to decrease operating costs by eliminating electrical costs, eliminating maintenance of the pressure reducing valve/PLC, reducing staff time of maintaining the easement to the tank, and eliminating the need to rehabilitate the tank.

**USEFUL LIFE:** 50+ years

## San Andreas Waterline Replacement

<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements



### **PROJECT DESCRIPTION**

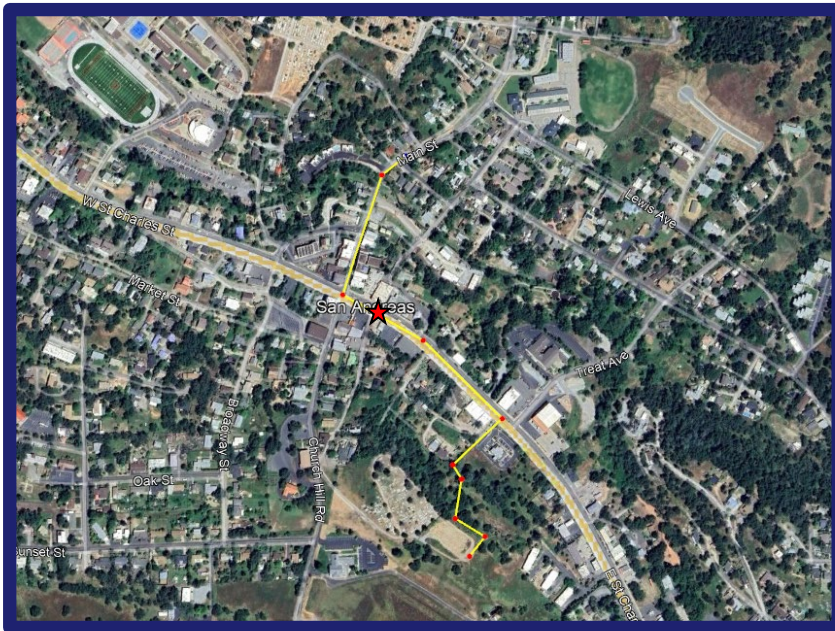
This proposed project consists of replacement approximately 3,075 linear feet of 8", 10", and 12" diameter steel waterlines with new 12" PVC pipe. Existing services and fire hydrants would be reconnected as part of the project.

### **JUSTIFICATION**

The existing water mains being considered for replacement are steel pipe and are leaking and failing. Since the water main is one of the main trunk lines in San Andreas, any break in this water main would be catastrophic to the community. The District has had multiple repairs on this section of pipe. The design phase of this project has already begun, and preliminary plans and specifications have been produced. This project would also help to improve fire flow capacity in a large section of San Andreas.

**PROJECT LOCATION**

The project is located in San Andreas from the existing cemetery PRV station to E St. Charles St to Main St, ending near Pope St.



★ Project Location

**SCHEDULE & STATUS**

Engineering design is at 30% in order to apply for a 2023 SRF Construction Application. All work on the project is on hold until funding can be identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
San Andreas Waterline Replacement	-	1	-	Supply/Distribution	21/22	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 501,000	30%	\$ 2,430,000	\$ 2,931,000	\$ 25,795	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by eliminating increasingly frequent pipe repairs and water loss due to leaks.

**USEFUL LIFE:** 50+ years

**Mokelumne Hill Distribution Main  
Upsizing**

**Funding Type** Not Identified  
**Program** Supply & Distribution  
Improvements



**PROJECT DESCRIPTION**

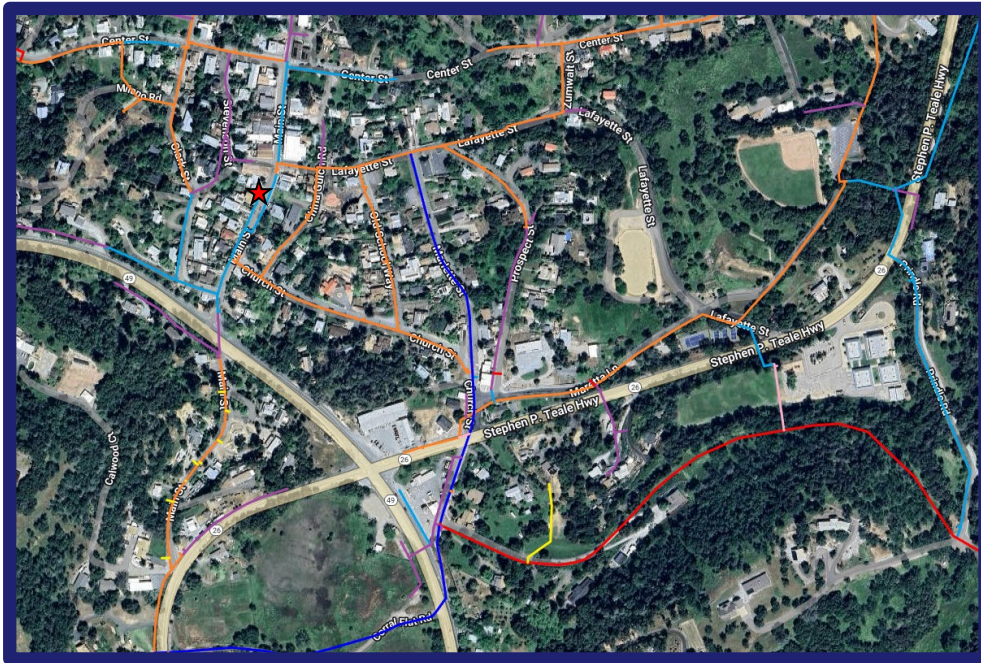
This proposed project consists of replacement of approximately 5,500 linear feet of 4" steel pipe with 8" PVC.

**JUSTIFICATION**

The intent of this project is to provide a better service to customers, but more importantly, to increase fire flows. The Water Master Plan identified several areas in Mokelumne Hill that do not have sufficient fire flow due to undersized and aging mains. Incremental projects like this are necessary for the District to address these areas of concern, and to encourage safe development within the District's boundaries.

**PROJECT LOCATION**

The project is located in the town of Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Mokelumne Hill Distribution Main Upsizing	-	3	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 114,048	-	\$ 1,140,480	\$ 1,254,528	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by minimizing repairs and leaks.

**USEFUL LIFE:** 50+ years

<b>Project</b>	<b>San Andreas Distribution Main Upsizing</b>
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply / Distribution Improvements



**PROJECT DESCRIPTION**

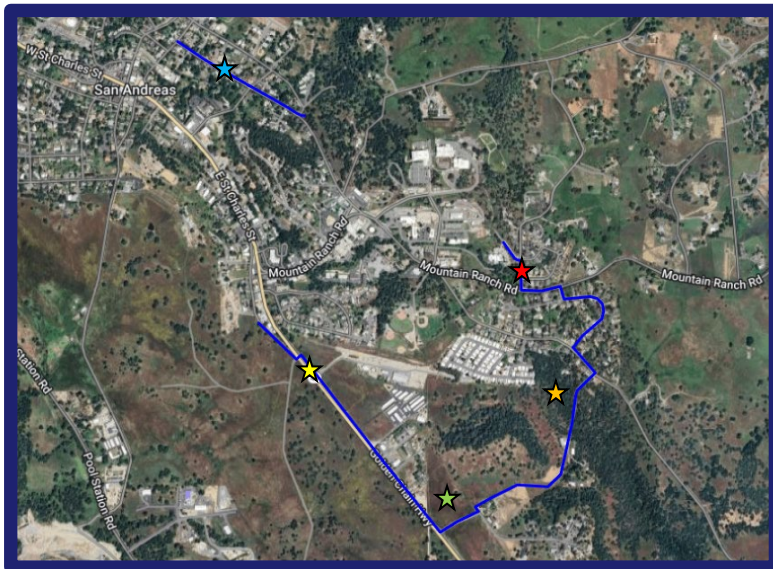
This project is anticipated to occur in several phases. Phase 1 begins near the County Library in Government Center Rd, and follows a route along Gold Hunter Rd, Mountain Ranch Rd, Oak Park Dr, E Oak Park Dr, and ends at Calaveritas Rd. Phase 2 continues down Calaveritas Rd to Edgewood, then across private land to Saddleback Dr. Phase 3 connects to the main in Angels Rd and runs southeasterly along Hwy 49, ending at Knief Ln. Phase 4 connects the Phase 2 and Phase 3 mains along Hwy 49 and Buckskin Way. Another distribution main is proposed in Pope St between California St and Lewis Ave. The total length of pipe is approximately 10,700 linear feet of 12” pipe and 2030 linear feet of 8” pipe.

**JUSTIFICATION**

The intent of this project is to provide a better service to customers, but more importantly, to increase the fire flows. Previous studies have identified several areas that are incapable of producing sufficient fire flow. Incremental projects like this are necessary for the District to address these areas of concern and to encourage safe development within the District’s boundaries.

## PROJECT LOCATION

The project is located in San Andreas.



- ★ Phase 1
- ★ Phase 2
- ★ Phase 3
- ★ Phase 4
- ★ Phase 5

## SCHEDULE & STATUS

This Project was identified in the recent Masterplan. No design has been completed.

## EXPENDITURE SCHEDULE

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
San Andreas Distribution Main Upsizing	-	3	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 305,998	-	\$ 3,059,980	\$ 3,365,978	\$ -	

## OPERATING COST IMPACTS

The completion of this project is anticipated to decrease operating costs by replacing old water mains, thereby minimizing repairs and leaks.

**USEFUL LIFE:** 50+ years

**Hydropower Station Upgrades:**  
**Ponderosa**

<b>Funding Type</b>	Not Identified
<b>Program</b>	Building & Site Improvements



**PROJECT DESCRIPTION**

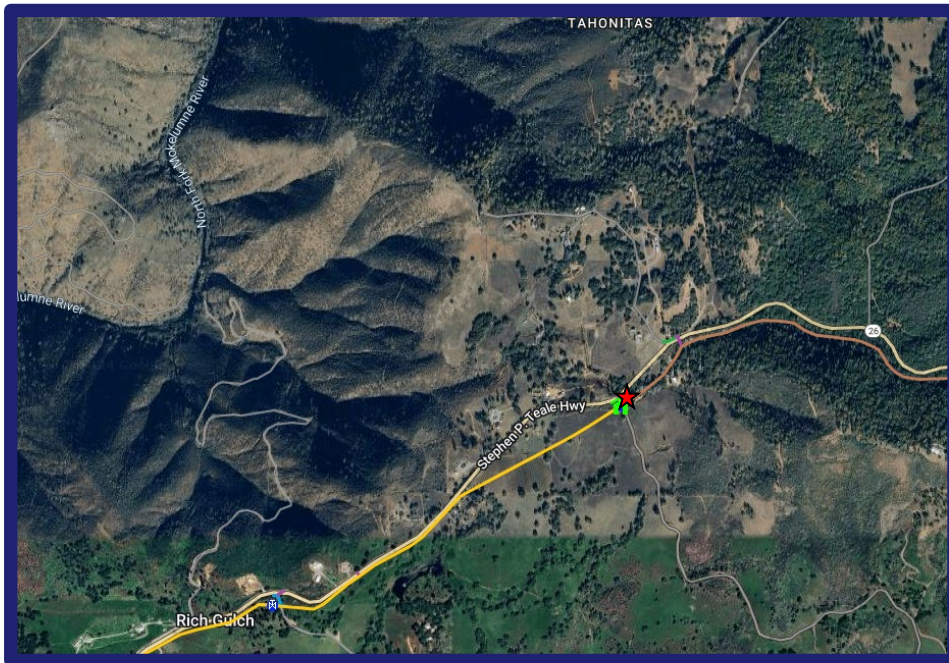
This proposed project consists of installation of isolation valves on either side of the existing turbine, structural upgrades, electrical upgrades, and SCADA equipment.

**JUSTIFICATION**

New isolation valves will allow the existing turbine to be more easily serviced by shutting off the upstream and downstream flow. The existing roof/ceiling support structure is failing and requires structural repairs. The electrical system is also outdated and in need of upgrades, including SCADA technology for remote monitoring.

**PROJECT LOCATION**

The project is located at the intersection of Ponderosa Way and Hwy 26.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Hydropower Station Upgrades: Ponderosa	-	3	-	Bldg/Site Improvements	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 80,000	-	\$ 200,000	\$ 280,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

**Hydropower Station Upgrades:**  
**Main Control Valve**

**Funding Type** Not Identified  
**Program** Building & Site Improvements



**PROJECT DESCRIPTION**

This proposed project consists of installation of new isolation valves on either side of the existing turbine, structural upgrades, electrical upgrades, and SCADA equipment.

**JUSTIFICATION**

New isolation valves allow the existing turbine to be more easily serviced by shutting off the upstream and downstream water. The existing roof/ceiling support structure is failing and requires structural repairs. The electrical system is outdated and in need of upgrades, including SCADA technology for remote monitoring.

**PROJECT LOCATION**

The project is located on a private drive northeast of Hwy 26 between Rich Gulch and Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Hydropower Station Upgrades: MCV	-	3	-	Bldg/Site Improvements	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 60,000	-	\$ 150,000	\$ 210,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

**Hydropower Station Upgrades:**  
**Garamendi**

**Funding Type** Not Identified  
**Program** Building & Site Improvements



**PROJECT DESCRIPTION**

This proposed project consists of installation of new isolation valves on either side of the existing turbine, structural upgrades, electrical upgrades, and SCADA equipment.

**JUSTIFICATION**

New isolation valves will allow the existing turbine to be more easily serviced by shutting off the upstream and downstream water. The existing roof/ceiling support structure is failing and requires structural repairs. The electrical system is outdated and in need of upgrades, including SCADA technology for remote monitoring.

**PROJECT LOCATION**

The project is located about 1.3 miles south of Mokelumne Hill adjacent to Hwy 49.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Hydropower Station Upgrades: Garamendi	-	3	-	Bldg/Site Improvements	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 80,000	-	\$ 200,000	\$ 280,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

### Tank Rehabilitation: Paloma

<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements



### PROJECT DESCRIPTION

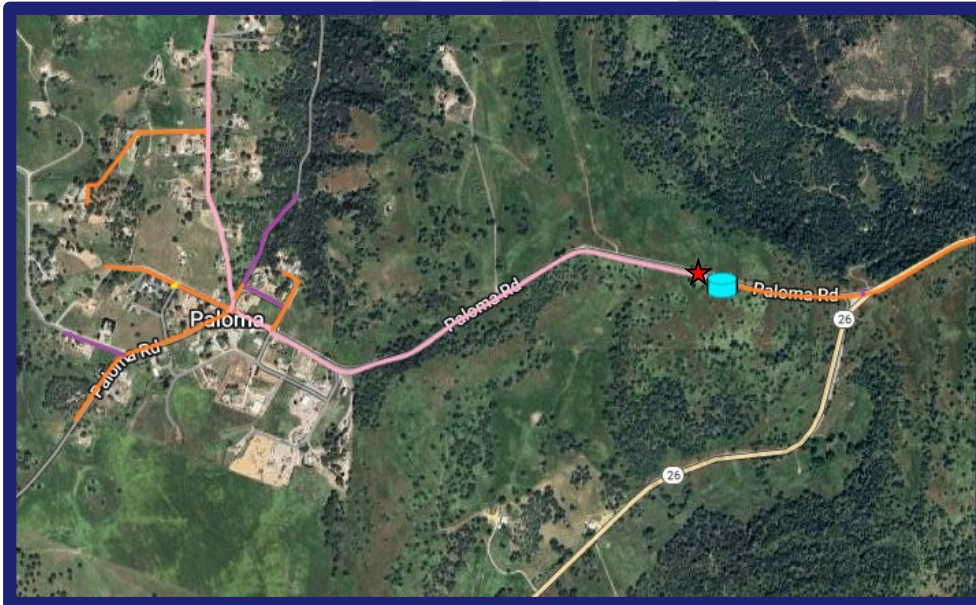
This proposed project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, and flow meters.

### JUSTIFICATION

This 120,000 gallon storage tank serves the Paloma community and is filled from the Mokelumne Hill tank. Inspections done in 2023 determined that the tank is in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts.

### PROJECT LOCATION

The project is located on Paloma Rd between Paloma and Hwy 26.



★ Project Location

**SCHEDULE & STATUS**

Tank Inspection and preliminary scoping was completed as part of the 2024 Master Plan. This work was completed via dive inspection completed by CSI Services in 2023. Design has not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Tank Rehabilitation: Paloma	-	3	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 100,200	-	\$ 547,500	\$ 647,700	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

**Tank Rehabilitation: Mokelumne Hill**

**Funding Type** Not Identified

**Program** Supply & Distribution Improvements



**PROJECT DESCRIPTION**

This proposed project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, upgraded ladder to meet OSHA regulations, flow meters, and a backup solar power system.

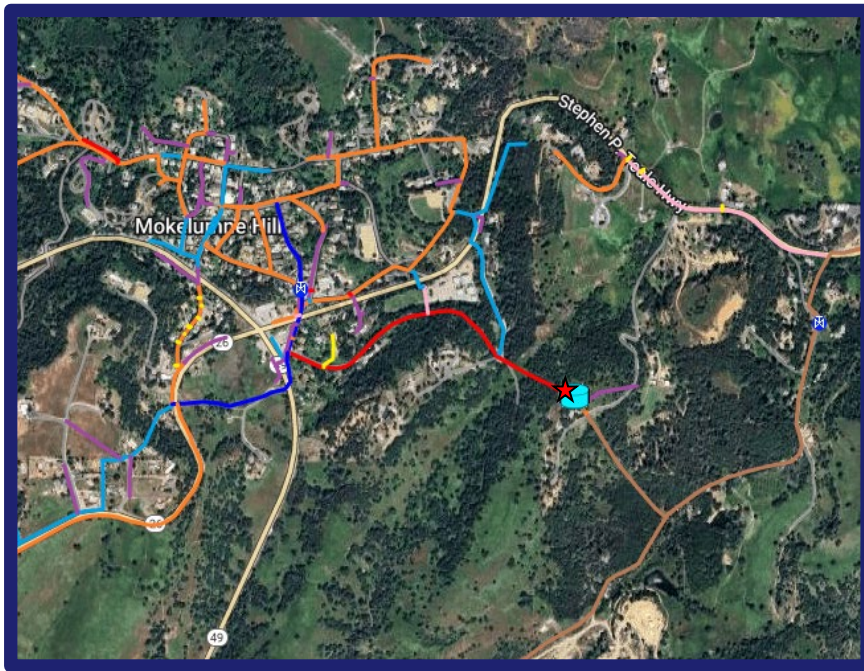
**JUSTIFICATION**

This 1.5 million gallon storage tank serves the Mokelumne Hill community as well as the Paloma tank. Inspections done in 2023 determined the tank to be in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts. Including a backup solar power system will allow District staff to monitor the tank during power outages.

DRAFT

**PROJECT LOCATION**

The project is located on Sport Hill Rd southeast of Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Tank Inspection and preliminary scoping was completed as part of the 2024 Master Plan. This work was completed via dive inspection completed by CSI Services in 2023. Design has not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Tank Rehabilitation: Mokelumne Hill	-	2	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 162,825	-	\$ 889,688	\$ 1,052,513	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

## Tank Rehabilitation: San Andreas

<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements



### PROJECT DESCRIPTION

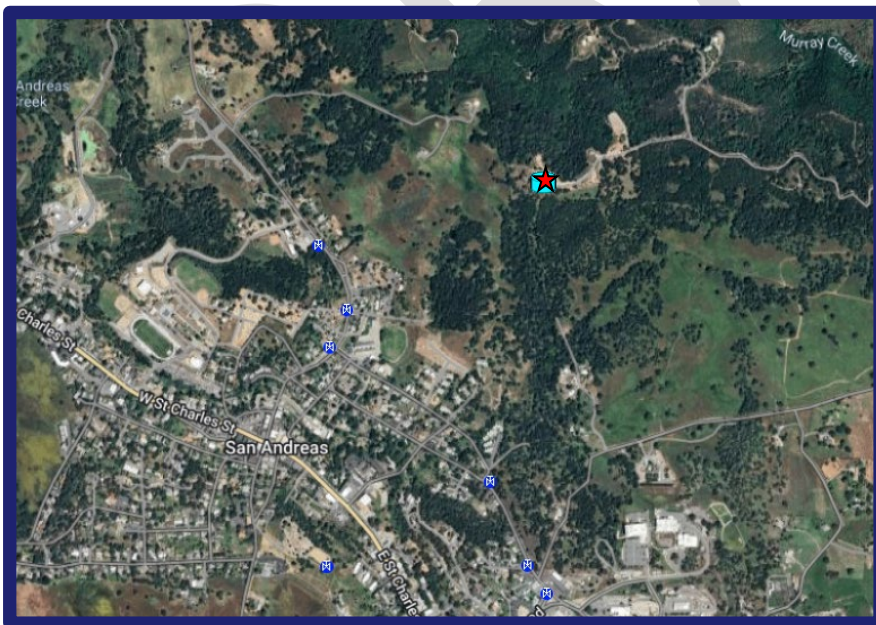
This proposed project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, upgraded ladder to meet OSHA regulations, and overflow modifications to meet State regulations.

### JUSTIFICATION

This 3-million-gallon storage tank serves the San Andreas community. Inspections done in 2023 determined the tank to be in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts. Including a backup solar power system will allow District staff to monitor the tank during power outages.

### PROJECT LOCATION

The project is located at the end of Andreas Vista Dr, north of San Andreas.



★ Project Location

**SCHEDULE & STATUS**

Tank Inspection and preliminary scoping was completed as part of the 2024 Master Plan. This work was completed via dive inspection completed by CSI Services in 2023. Design has not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Tank Rehabilitation: San Andreas	-	2	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 250,500	-	\$ 1,368,750	\$ 1,619,250	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

**Tank Rehabilitation: Clearwell Tank #1**

<b>Funding Type</b>	Not Identified
<b>Program</b>	Water Treatment



**PROJECT DESCRIPTION**

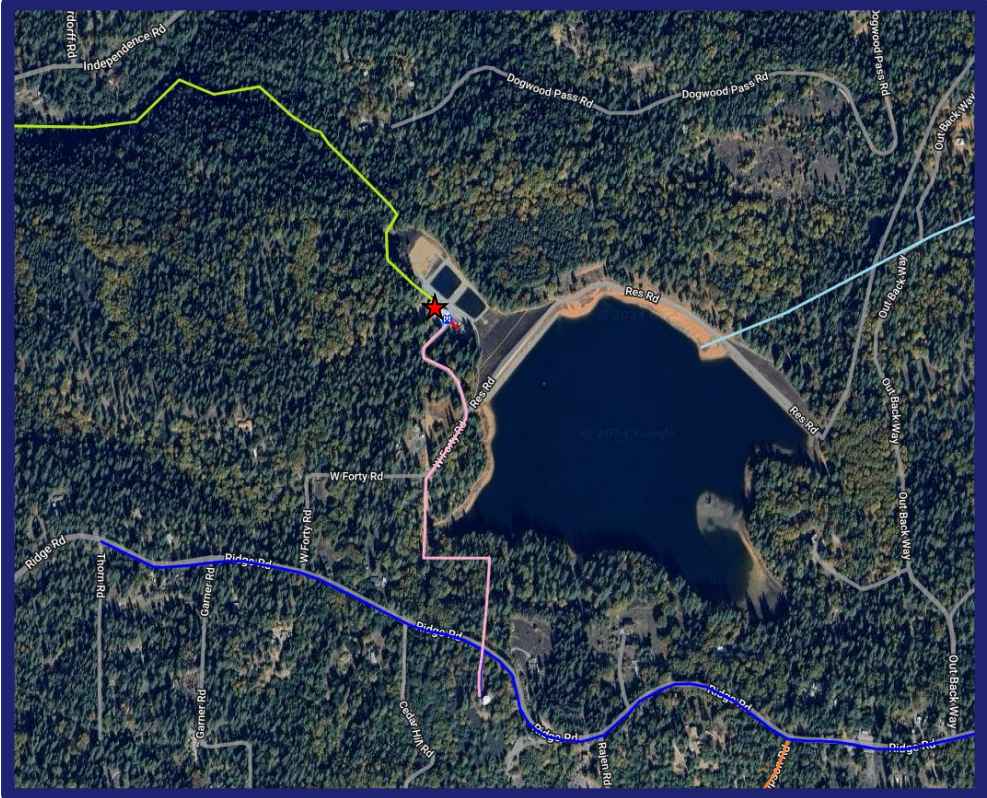
This proposed project includes structural repairs, recoating, telemetry and analyzers, and baffling.

**JUSTIFICATION**

This existing 500,000 gallon tank is the original of the two treated water storage tanks at the Water Treatment Plant. Inspections done in 2023 discovered widespread and pervasive corrosion. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts.

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on West Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Tank Inspection and preliminary scoping was completed as part of the 2024 Master Plan. This work was completed via dive inspection completed by CSI Services in 2023. Design has not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Tank Rehabilitation: Clearwell #1	-	3	-	Water Treatment	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 363,375	-	\$ 1,734,375	\$ 2,097,750	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

### Tank Rehabilitation: Rail Road Flat

<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements



### PROJECT DESCRIPTION

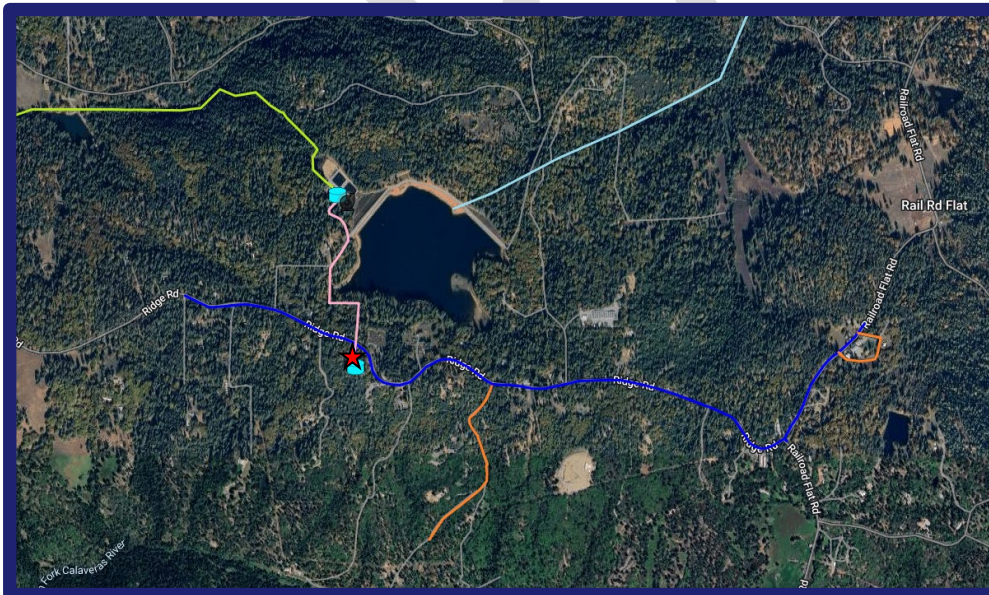
This proposed project includes minor repairs, recoating, tank mixing equipment, and telemetry and analyzers.

### JUSTIFICATION

This 500,000 gallon storage tank serves the Rail Road Flat community. Inspections done in 2023 determined the tank to be in fair condition, though there were found to be several areas of heavy rust, including several dissimilar metal connections that have led to rapid rust accumulation. In order to preserve the tank from further deterioration, it is recommended to recoat the interior and make spot repairs to the exterior.

### PROJECT LOCATION

The project is located on Ridge Road south of the Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Tank Inspection and preliminary scoping was completed as part of the 2024 Master Plan. This work was completed via dive inspection completed by CSI Services in 2023. Design has not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
Tank Rehabilitation: Rail Road Flat	-	4	-	Supply/Distribution	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 130,500	-	\$ 368,750	\$ 499,250	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

**South Fork Pump Station and Dam  
Repairs**

**Funding Type** Not Identified  
**Program** Building & Site  
Improvements



**PROJECT DESCRIPTION**

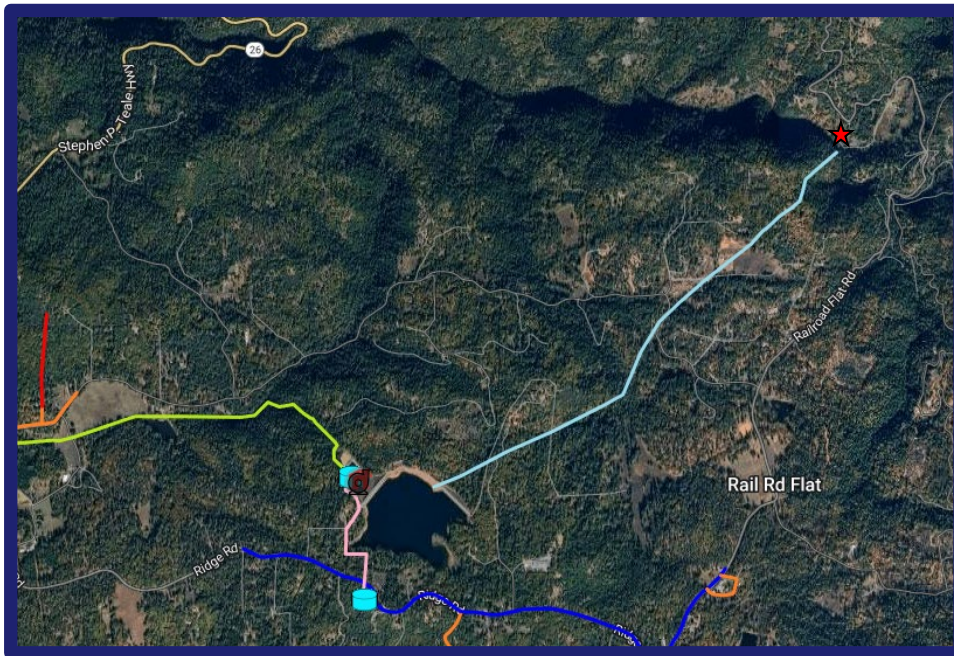
The original concrete dam has been damaged by erosion caused by years of fast-flowing and turbulent water in the river. This project will repair the dam and install protections to reduce future erosion. This project also will replace the broken dam gate and provide a safe mechanism for operation of the gate to include a catwalk, address the issue of debris and sediment from the river clogging up the pump station intake, and repairs or replaces the intake slide gates, screens, and intake valve.

**JUSTIFICATION**

Left unaddressed, the dam will continue to erode and will eventually be damaged beyond repair. The dam is essential to the function of the pump station, and subsequently to the supply of raw water to the reservoir. Rebuilding the dam would be much more costly than a repair. The existing slide gate on the dam is damaged and difficult to operate. The concrete at the top of the dam has eroded to the point that it is dangerous to walk out to and operate the gate. The provision of a catwalk and gate operation mechanism would improve the safety and operability of the gate. Additionally, there has been an ongoing issue of debris, rock, and sediment clogging the intake gates and entering the wet wells and impeding the pump station's operability and at times requiring emergency debris removal. The intake valve in the wet well does not seal, resulting in the draining of the penstock and air buildup in the lines during pump start up.

**PROJECT LOCATION**

The project is located on the South Fork of the Mokelumne River about 2 miles northeast of Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
South Fork Pump Station and Dam Repairs	-	3	-	Bldg/Site Improvements	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 110,000	-	\$ 275,000	\$ 385,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease current operating costs by replacing broken and outdated appurtenances and improving accessibility and efficiency.

**USEFUL LIFE:** 50+ years

**Water Treatment Plant: Replace Piping in the Building**

**Funding Type** Capital Improvement Funds

**Program** Water Treatment



**PROJECT DESCRIPTION**

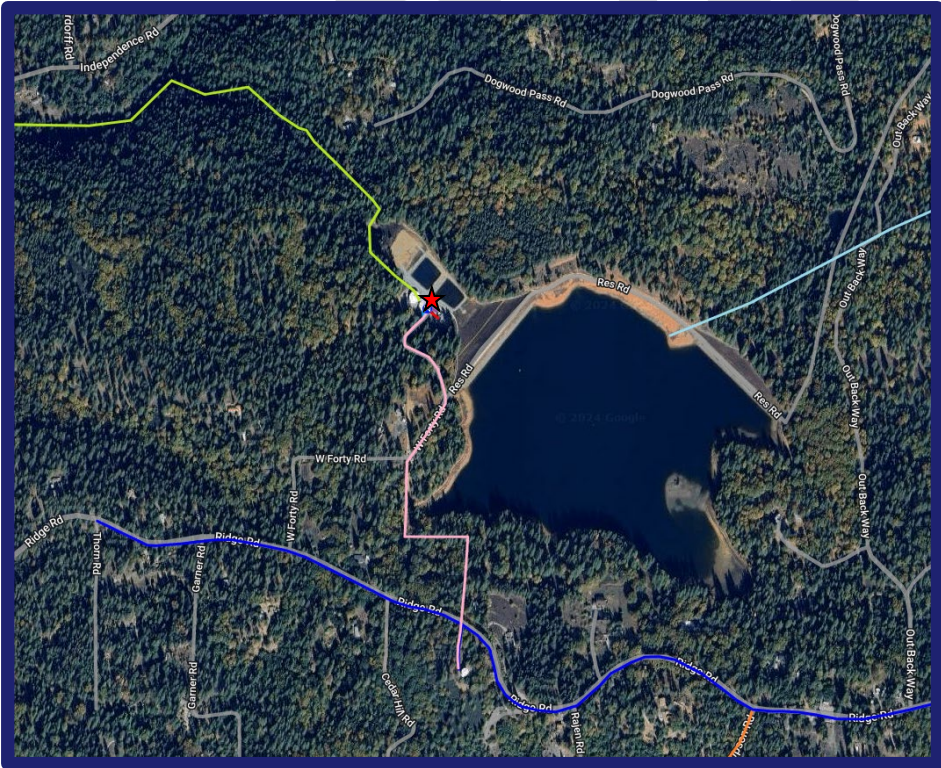
This project replaces outdated piping inside and adjacent to the treatment plant building.

**JUSTIFICATION**

The piping between the media filters and the building, as well as the raw and treated water piping inside the building is nearing the end of its useful life. While there have been no reported leaks or failures, it is important to begin planning the replacement of this crucial infrastructure.

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on W Forty Rd off of Ridge Road in Mokolumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Engineering is not currently scheduled.

**EXPENDITURE SCHEDULE**

Project Title	2026 Proposed Staff Ranking	2024 Committee Ranking	Potential Funding Source	Category	Begin Design	End Construction
WTP: Replace Piping in the Building	-	4	-	Water Treatment	-	-

Cost of Design, Permitting, & Management	Design Status	Cost of Construction	Cost Total	Previously Expended	Grant Contribution
\$ 30,000	-	\$ 75,000	\$ 105,000	\$ -	

**OPERATING COST IMPACTS**

The completion of this project is not anticipated to affect current operating costs, as it is a preemptive measure and does not significantly alter the existing facilities or modes of operation. It will help to avoid future maintenance issues.

**USEFUL LIFE:** 50+ years

# APPENDIX A

DRAFT

# APPENDIX B

# Draft CIP – Version Reflecting Board Member Comments



## CAPITAL IMPROVEMENT PROGRAM FY 2026-31

### BOARD OF DIRECTORS Kevin Sparks, President

Garrett Hesser, Vice President

Jack Tressler, Director

Richard Blood, Director

Mathew Warmerdam, Director

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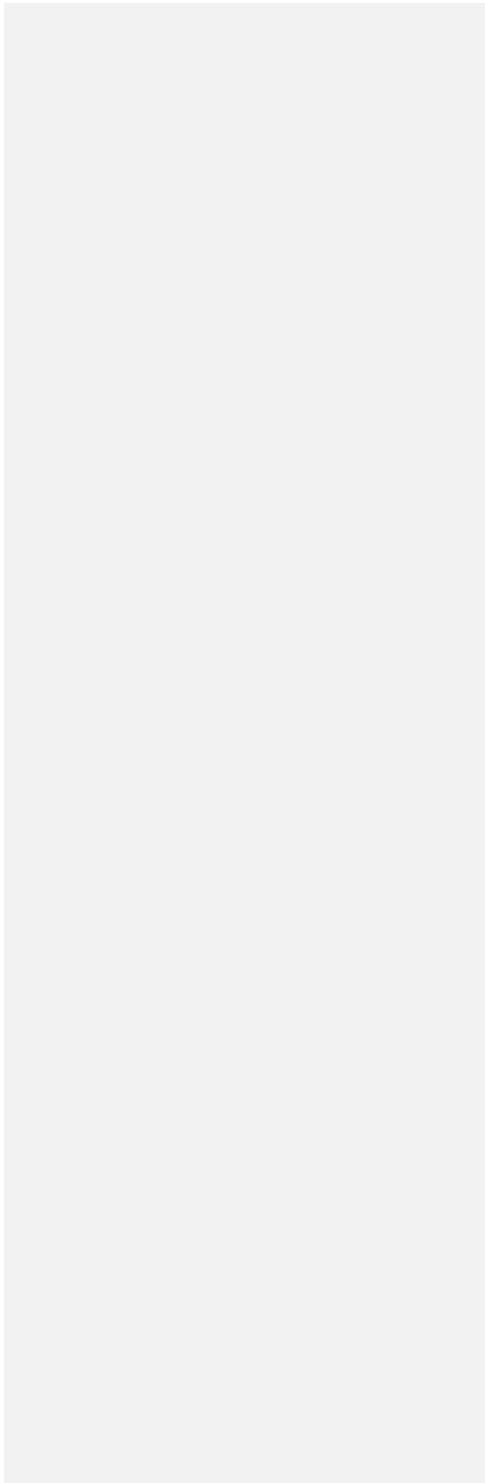
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### Overview

The Calaveras Public Utility District's (District) FY 2025-30 Five-Year Capital Improvement Program (CIP) is a projection of the District's capital funding for planned capital projects in fiscal years 2025/26 through 2029/30. The CIP is reviewed and updated on an annual basis and is a key component of the District's overall commitment to the community. The CIP is an important document for performing water rate studies and for managing the District's operations. The CIP also provides a basis to align District plans with other local agency plans so that an integrated approach may be applied to projects within the community at large.

Annually, District staff members and the General Manager meet to identify projects to be included in the CIP. Each project defined in the CIP is summarized by a brief project description and justification. The project location, timing, expenditure schedule, funding source, impact on operating costs and useful life are given for each project. After the CIP is updated, the General Manager reviews the CIP to ensure proposed projects are aligned with the District's Mission. The CIP is developed in parallel with the District's budget and water rate setting analyses. The General Manager reviews the CIP's proposed expenditure schedule and funding sources to ensure that the CIP's financial elements are consistent with the District's financial policies.

The Board of Directors has opportunities each year to provide direction on projects contained in the CIP. During the year, the CIP is presented to the Board on separate occasions for review and input. The Board's comments and direction are incorporated into a draft CIP. The draft CIP is reviewed and accepted by the Board prior to releasing the CIP for public view.

Each project in the CIP goes through a planning phase, design phase and construction phase. At the beginning of the design phase, the environmental impacts relevant to the California Environmental Quality Act (CEQA) are determined for the project. For smaller projects with little or no impact on the environment, the lead agency may declare a negative declaration for the project or deem it exempt from CEQA. In these cases, project-specific information from the planning phase and requirements related to CEQA may be combined and summarized in a single staff report. This approach will help expedite the project schedule.

The Board may determine to not implement a project based on various considerations such as financial constraints, environmental impacts or community desire during a project's planning or design phases. Approval of a capital project by the Board occurs near the end of the design phase when the Board approves proceeding with contract document preparation per the recommendation of a staff report. Figure 1 schematically summarizes the opportunities for Board direction on capital projects.

**Commented [RB1]:** This sentence is vague. The district serves several communities within its boundaries. Furthermore, what is the commitment to the community? Is it to inform the public how funds will be spent? Suggest that the vague term community be replaced with other terms such as rate payer, public served by the district ..... We might want to name the communities served by the district. Some where in the overview the fact that the CIP is living document need to be stated. In the Board meeting staff indicated it was a living document and could be changed at any time.

**Commented [RB2]:** Suggest replacing operations with something like expenditures on critical infrastructure for the proper operation of the water system.

**Commented [RB3]:** The over view should make reference to the 2024 master plan and CIP. In addition should indicate the overall findings of that report and the rationale for choosing the projects in the current CIP.

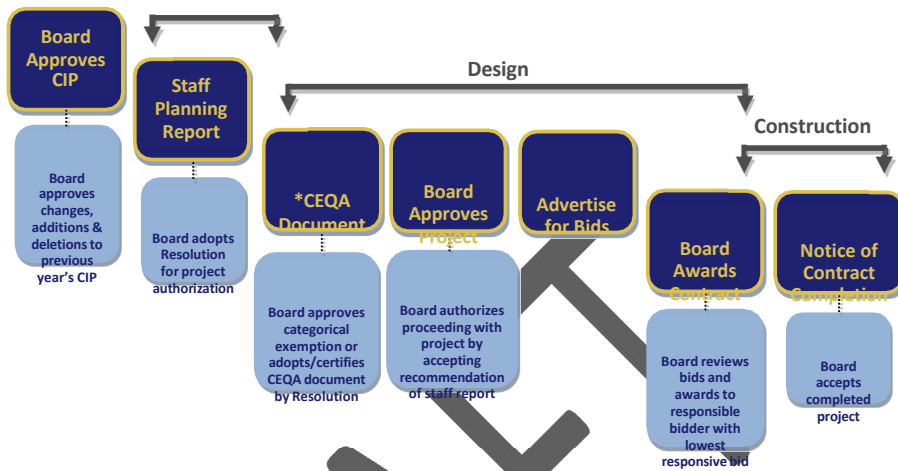
**Commented [RB4]:** The CIP as a public document is available to other public agencies to review. In the event that a public agency identifies how a project can be modified to the mutual benefit of the great payers and the community then the board could consider changing the project to that end it is not to align district plans with other agencies. The project in the CIP are for the benefit of the right payer . Furthermore what is the process for aligning the plans?

**Commented [RB5]:** See comments above the CIP is living document. Suggest the phase at least annually. When annually the budget?

**Commented [RB6]:** The process outlined in this paragraph makes no mention of the ad hoc engineering committee. The district has chosen to use ad hoc committees instead of the common practice of standing committees to avoid the extra demands that it would put on administrative staff for the public meeting required for standing committees. Suggest having a discussion regarding standing committees and ad hoc committees with the current board members. I would like to have an agenda item for the next meeting of establishing standing committees. This section should explain the criteria for the ranking of the projects.

**Commented [RB7]:** Is the CIP always in draft form? What's the process for amending the CIP? Does the Boards acceptance of the draft CIP remove the draft status? Does the accepted CIP grant the authority to spend? Figure 1 below states that Board **Approves CIP. Which is it ? Who wrote this it is deceptive.**

Figure 1 - Opportunities For Board Direction On Capital Projects



\*For smaller projects that have a negative declaration or are exempt, CEQA determination may be included in the staff planning report to expedite the project schedule. For these projects staff will file the negative declaration and will notify the board in a staff report that the CEQA determination has been filed and no further board action is needed.

Principal sources of revenue for the District come from water usage charges, hydro power sales, property taxes, investment interest and connection fees. These revenues are obligated to be used for operations expenses, debt payments, capital expenditures, and reserves.

On the following page, Table 1 presents a summary of the projected funding schedule of capital improvements for fiscal years 2025/26 through 2029/30. The project list was developed from recommendations presented in the District's 2024 Master Plan and narrowed down in collaboration with members of the Board, the General Manager, and field staff. Each project has been evaluated and ranked using a predetermined scoring system.

**Commented [RB8]:** Suggest that the information in this statement be appear near the beginning of the of overview. perhaps in the 1st and or 2nd paragraph. Indicate the criteria used in the scoring system.

**Table 1 - 5 Year Project Plan Summary**

Project #	Project Title	Project Cost	Previously Expended	Grant Contribution	Expenditures by Fiscal Year				
					FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
1	Water Meter Replacement Program	\$1,000,000	\$ 425,000	\$ -	\$ 287,500	\$ 287,500	\$ -	\$ -	\$ -
2	Rich Gulch Waterline Replacement	\$ 565,000	\$ 47,168	\$ 566,225	\$ 566,225	\$ -	\$ -	\$ -	\$ -
3	WTP: Backwash Pond Cleanout	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -
4	Glencoe Pump Station Upgrades	\$ 840,000	\$ 9,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	San Andreas Waterline Replacement	\$2,931,000	\$ 25,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	WTP: Backwash Recycling System & PGE	\$ 1,600,000	\$ 153,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	South Fork Pump Station Upgrades	\$ 294,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Golden Hills Fire Flow Improvements	\$ 646,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Mokelumne Hill Distribution Main Upsizing	\$1,254,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Hydropower Station Upgrades: Ponderosa	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Hydropower Station Upgrades: MCV	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Hydropower Station Upgrades: Garamendi	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Tank Rehabilitation: Paloma	\$ 647,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Tank Rehabilitation: Mokelumne Hill	\$1,052,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Tank Rehabilitation: San Andreas	\$1,619,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Tank Rehabilitation: Clearwell #1	\$2,097,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Tank Rehabilitation: Rail Road Flat	\$ 499,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	South Fork Pump Station and Dam Repairs	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	SFPS: Raw Water Pipeline to Jeff Davis Reservoir	\$8,064,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	WTP: Replace Piping in the Building	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	San Andreas Distribution Main Upsizing	\$3,365,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Vehicle Purchase - 10 Yard Dump Truck	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Filter to Waste Project	\$ 520,000	\$ 13,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Total:					\$ 853,725	\$ 287,500	\$ 230,000	\$ -	\$ -
Grant Contribution:					\$ 566,225	\$ -	\$ -	\$ -	\$ -
CPUD CF Contribution:					\$ 287,500	\$ 287,500	\$ 230,000	\$ -	\$ -

Refer to Appendix A for the full 5-Year Project Plan Table for a more detailed breakdown. The following pages present each project individually with project description, justification, location, and other details.

**Commented [RB9]:** Why was \$13142 spent on the filter waste project line 24? The dump truck is required by policy to be funded by the equipment fund.

<b>Water Meter Replacement Project</b>	
<b>Funding Type</b>	Capital Improvement Funds
<b>Program</b>	Supply / Distribution Improvements
<b>Priority</b>	3



**PROJECT DESCRIPTION**

This project replaces 1,959 residential, commercial and agricultural meters with advanced metering infrastructure.

**JUSTIFICATION**

This project would not only improve water conservation and revenue for the District, but it would also streamline meter readings made by staff each month. Most of the existing meters in service are beyond their useful life and are a prominent cause of apparent water loss when comparing the amount of water treated to the amount sold through usage rates. The new meters will increase the reliability and accuracy in accounting for revenue water provided to customers and assist in water conservation efforts as part of a total system water audit.

**PROJECT LOCATION**

This project is District-wide.

**SCHEDULE & STATUS**

This project has been in progress for a few years. Meters will continue to be upgraded every year until the project is completed. CPUD plans to complete the replacements by fiscal year 27/28.

**Commented [RB10]:** Suggest adding a statement that many meters are located in remote locations that are not easily accessed. The replacement meters can be remotely read. Might include the staff hours required monthly prior to the instituting the meter replacement program and the hours required now (in the operating cost section).

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution	FY 26/27	FY 27/28
Water Meter Replacement Program	\$1,000,000	\$ 425,000	\$ -	\$ 287,500	\$ 287,500

*Expenditure breakdown: , \$1,000,000 material (to be installed by staff – cost tracked separately)*

**FUNDING SOURCES**

CPUD CIF Funds.

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs significantly by reducing staff time to read meters. Revenue increases are possible due to more accurate and reliable meter readings.

**USEFUL LIFE:** 50+ years

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**Commented [RB11]:** Should explain how this capital improvement project was not voted on the by the Board as a CIP, it was include in the annual budget by the GM, indicate the budget year, included in subsequent budgets and the project is still in progress. Indicate the meters installed to date, the number remaining, and Might state here was no CEQA document required, and no engineering cost

**Rich Gulch Waterline Replacement**

<b>Funding Type</b>	Grant Funding
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	1



**PROJECT DESCRIPTION**

This project replaces approximately 685 linear feet of 16" transmission main in the Rich Gulch area with a new 18" PVC main.

**JUSTIFICATION**

The existing water main from the Jeff Davis Treatment Plant to San Andreas is a single main that is not looped. A portion of this water main located adjacent to the Rich Gulch area is 16" diameter steel pipe and is leaking and failing. Since the water main is the only source of treated water in Mokelumne Hill and San Andreas, any break in this water main would be catastrophic to the community. Most of the transmission main is 18", so this project will improve the capacity by eliminating a bottleneck. The design phase of this project has already begun, and preliminary plans and specifications have been produced.

**Commented [RB12]:** Comment: In the narrative indicate the source of funding for the design work, the fund spent to date, and the percentage of design has been completed. This information will be useful during her rate study so the public will know that grant funding was used to fund part of the project. Include cost estimate for the project.

DRAFT

Comment:

**PROJECT LOCATION**

The project is located adjacent to and near Hwy 26 in Rich Gulch.



★ Project Location

**SCHEDULE & STATUS**

Engineering for this project has begun and construction is scheduled to begin in FY 26/27.

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution	FY 26/27	FY 27/28
Rich Gulch Waterline Replacement	\$ 565,000	\$ 47,168	\$ 566,225	\$ 566,225	\$ -

Expenditure breakdown: \$140,000 design, permitting & management, \$425,000 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by eliminating increasingly frequent pipe repairs and water loss due to leaks. Water loss estimated to be 35-AcreFt/Year.

**USEFUL LIFE:** 50+ years

**Commented [RB13]:** Comment: Should provide more narrative indicating this a two phase a phase to address an immediate problem a section of pipe that is leaking and second phase when funding is available replace the remaining Rich Gulch transmission line replacement when become available In the narrative indicate the source of funding for the design work for the phases , the fund spent to date, and the percentage of design has been completed. This information will be useful during her rate study so the public will know that grant funding was used for the phases of the project. RCB

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<b>Water Treatment Plant: Backwash Pond</b>	
<b>Dredging</b>	
<b>Funding Type</b>	Capital Improvement Funds
<b>Program</b>	Water Treatment
<b>Priority</b>	1



**PROJECT DESCRIPTION**

The project consists of dredging both backwash settling ponds. Operations to complete this project every 10 years.

**JUSTIFICATION**

The backwash settling ponds at the Water Treatment Plant accumulate solids and residual treatment byproducts each time the media filters are backwashed. Over time, sediment builds up in the ponds, reducing their storage capacity and effectiveness in settling out solids before water is discharged. This accumulation limits the ponds' ability to handle the increasing volume and frequency of backwash water, which is necessary to maintain optimal filter performance.

**Commented [RB14]:** The justification needs to indicate that the failure to maintain the settling ponds in a condition to effectively remove the solids and particulates from the pond discharge will result in a waste discharge violation. Include the source funding for the project and the cost in the project description. Go back to the table to read it. RCB

DRAFT

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on W Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

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**SCHEDULE & STATUS**

Operations plans to complete this task as soon as funding is available.

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution	FY 26/27	FY 27/28	FY 28/29
WTP: Backwash Pond Cleanout	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000

Expenditure breakdown: \$230,000 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease overall electrical costs due to the energy differential between pumping from the ponds to the reservoir and pumping from the Mokelumne River to the reservoir.

**USEFUL LIFE:** 50+ years, (10 years) RCB

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**Water Treatment Plant: Backwash  
Recycle System**

**Funding Type** Not Identified  
**Program** Water Treatment  
**Priority** 1



**PROJECT DESCRIPTION**

This project constructs a backwash recycle pump station and force main to return water from the backwash settling ponds to the reservoir. It also will include dredging operations to rejuvenate the ponds as should be done every 10 years or so. An upgraded PG&E electrical service will be required to accommodate the increase power demand.

**JUSTIFICATION**

The media filters used at the Water Treatment Plant must be backwashed 2-3 times per week with treated water to purge the media of contaminants and coagulant. Currently, the backwash water is diverted to two settling ponds before emptying into a drainage course and away from the site, costing the District approximately 28 million gallons per year of useable raw water. This water, while mostly clear, may carry coagulant and other fine particulate downstream and into the waterways. Over time, the settling ponds have become less effective due to sediment buildup, changes to the treatment, demand increase, and increased backwashing frequency.

~~With the proposed system, the water will be pumped back into Jeff Davis Reservoir after sediment removal, thus aiding in water conservation and reducing the costs of pumping raw water into the reservoir. This will be particularly beneficial during periods of drought when raw water supply is low. Partial grant funding has already been procured for this project.~~

**Commented [RB15]:** With the proposed system, the water will be pumped back into Jeff Davis Reservoir after sediment removal, thus aiding in water conservation and reducing the costs of pumping raw water into the reservoir. This will be particularly beneficial during periods of drought when raw water supply is low. Partial grant funding has already been procured for this project. The dredging of the backwash ponds should be removed for the estimated cost. Upgrading of the electrical supply should be added as a stand loan capital improvement project it is inadequate for the current demand. The pump station to the railroad flat tank and onsite chlorine generation system cannot be operated at the same time

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on W Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Engineering is at 60% completion and was put on hold as of December 2025 until funding could be allocated.

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution
WTP: Backwash Recycling System & PGE Upgrade	\$ 1,600,000	\$ 153,521	\$ -

*Expenditure breakdown: \$200,000 design, permitting & management, \$1,400,000 construction*

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease overall electrical costs due to the energy differential between pumping from the ponds to the reservoir and pumping from the Mokelumne River to the reservoir.

**USEFUL LIFE:** 50+ years

### Glencoe Pump Station Upgrades

**Funding Type:** Not Identified  
**Program:** Supply & Distribution Improvements  
**Priority:** 3



#### PROJECT DESCRIPTION

This project installs a larger tap from the transmission main, 1 fire booster pump, and 2 variable frequency drive motors. This project removes the hydro-pneumatic tank and the associated air compressor equipment. This project will also include upgrades to the electrical system, along with connectivity to the District's SCADA system. This project will provide metered flows and pressures that will be monitored through SCADA allowing for better operation of the Glencoe Pressure Zone and will improve the District's service to this area.

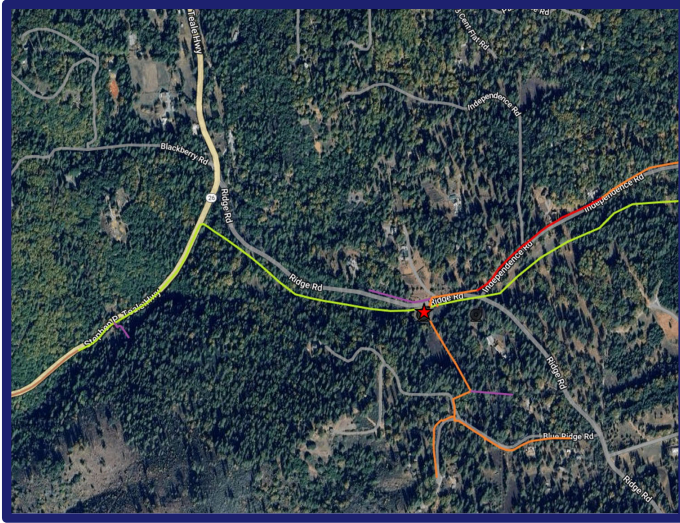
#### JUSTIFICATION

The Glencoe Pump Station is a high service area that requires the District to pump into this pressure zone. Currently the setup is 2 fixed speed motors that connect to a 4" line that then uses a hydropneumatic tank to maintain pressure. When water is pulled from a hydrant, there is inadequate flow for fire suppression. There is also a problem with excessive pump cycling frequency due to the fixed speed motors. There is no communication between the Glencoe Pump Station and the District's SCADA system which can cause long delays in operators responding to an issue. The hydropneumatic tank lacks an engineered stamp and has had previous repairs that required welding which could make the tank out of compliance with current standards.

**Commented [RB16]:** Indicate the number of connections that are in the pressure and the undeveloped lots in the pressure zone if there any. RCB

**PROJECT LOCATION**

The project is in Glencoe on Ridge Road.



★ Project Location

**SCHEDULE & STATUS**

Engineering has begun and is at 30% and has halted as of December 2025 until funding could be identified. NOE still needs to be filed.

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution
Glencoe Pump Station Upgrades	\$ 840,000	\$ 9,866	\$ -

Expenditure breakdown: \$90,000 design, permitting & management, \$750,000 construction

**OPERATING COST IMPACTS**

The completion of this project is expected to decrease operating costs due to the improved efficiency of the VFD's and allowing operators to remotely monitor the pump station status through the SCADA system.

**USEFUL LIFE:** 50+ years

**Commented [RB17]:** The project was not presented to the Board as agenda to move forward with the design.

### South Fork Pump Station Upgrades

<b>Funding Type</b>	Not Identified
<b>Program</b>	Building & Site Improvements
<b>Priority</b>	3



#### **PROJECT DESCRIPTION**

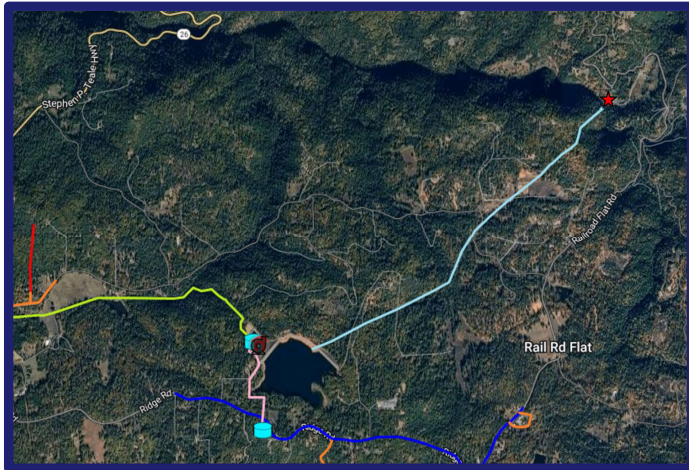
This project installs much needed electrical and equipment upgrades, to include a new flow meter, electric winches on the intake slide gates, new motors, VFD's, SCADA equipment, and removes the hydropneumatic tank.

#### **JUSTIFICATION**

The current mechanical flow meter is not well suited for this application and may provide imprecise data that is crucial to the efficient operation of the system. Electric winches will greatly improve the operability of the intake gates and will allow operators to easily close the gates prior to storm events to prevent debris buildup at the gates and sediment intrusion into the wet wells. The hydropneumatic surge tank is currently inoperable, resulting in pressure spikes when the pumps shut down. The installation of new motors and VFD equipment will allow the pumps to operate efficiently without a surge tank. Connection the District's SCADA system will allow operators to monitor the pump station remotely, greatly reducing the number of trips necessary to visit the pump station.

**PROJECT LOCATION**

The project is located at the South Fork of the Mokelumne River about 2 miles northeast of Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Project Cost	Previously Expended	Grant Contribution
South Fork Pump Station Upgrades	\$ 294,000	\$ -	\$ -

*Expenditure breakdown: \$84,000 design, permitting & management, \$210,000 construction*

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by streamlining the pump station operations and reducing the operator time spent at the station.

**USEFUL LIFE:** 50+ years

**Golden Hills Fire Flow Improvements**

**Funding Type:** Not Identified

**Program:** Supply & Distribution Improvements

**Priority:** 3



**PROJECT DESCRIPTION**

This project falls under Supply/Distribution Improvements. This project will improve the water supply and capacity for fire flow in the Golden Hills subdivision. The project is proposing to do a new larger tap on the transmission main, removing the pressure reducing valve, removing the tank, and using the large capacity of the Mokelumne Hill tank to provide the needed fire flows for this subdivision.

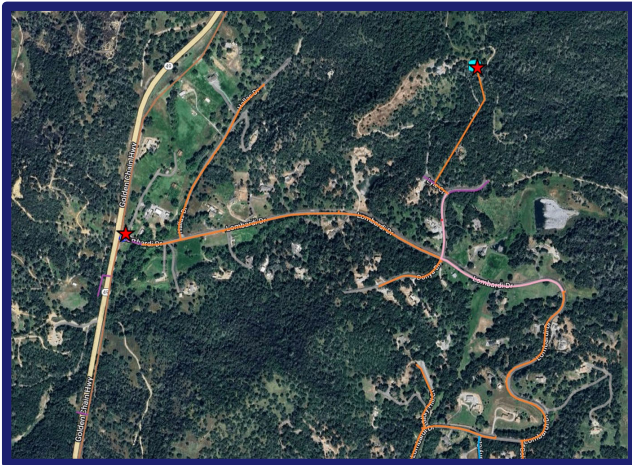
**JUSTIFICATION**

The current setup of a 60,000 tank being fed by a 2" Pressure Reducing Valve (PRV) has created a liability in this part of the distribution system in not being able to meet adequate fire flows during the event of a wildfire or even a house fire. This project has been identified as a high priority in the Water Master Plan. The current tank needs rehabilitation and is undersized per the Districts Standard Specifications. Improving the flow from the transmission main and removing this tank will allow for better operation of the water system in this subdivision. Better operation of this neighborhood will also be achieved through less automation needed to open and close the valve at the transmission main and will save the district electrical fees as this electrical service will no longer be needed.

**Commented [RB18]:** What will be the operating pressures in the subdivision. RC/ Will PRV needed for the project? Indicate the number of connections and undeveloped lots in the project area.

**PROJECT LOCATION**

The PRV is located near the intersection of Hwy 49 and Lombardi Dr. The tank is located uphill and north of the Golden Hills community.



★ Project Locations

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Golden Hills Fire Flow Improvements	-	\$15,000	\$200,000	\$431,250	-	-	\$646,250
with inflation (3%)	-	\$15,000	\$206,000	\$457,125	-	-	\$678,125

*Expenditure breakdown: \$146,250 design, permitting & management, \$500,000 construction*

**OPERATING COST IMPACTS**

The completion of this project is expected to decrease operating costs by eliminating electrical costs, eliminating maintenance of the pressure reducing valve/PLC, reducing staff time of maintaining the easement to the tank, and eliminating the need to rehabilitate the tank. [Is there PLC and phone line at the tank?](#)

**USEFUL LIFE:** 50+ years

<b>San Andreas Waterline Replacement</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	1



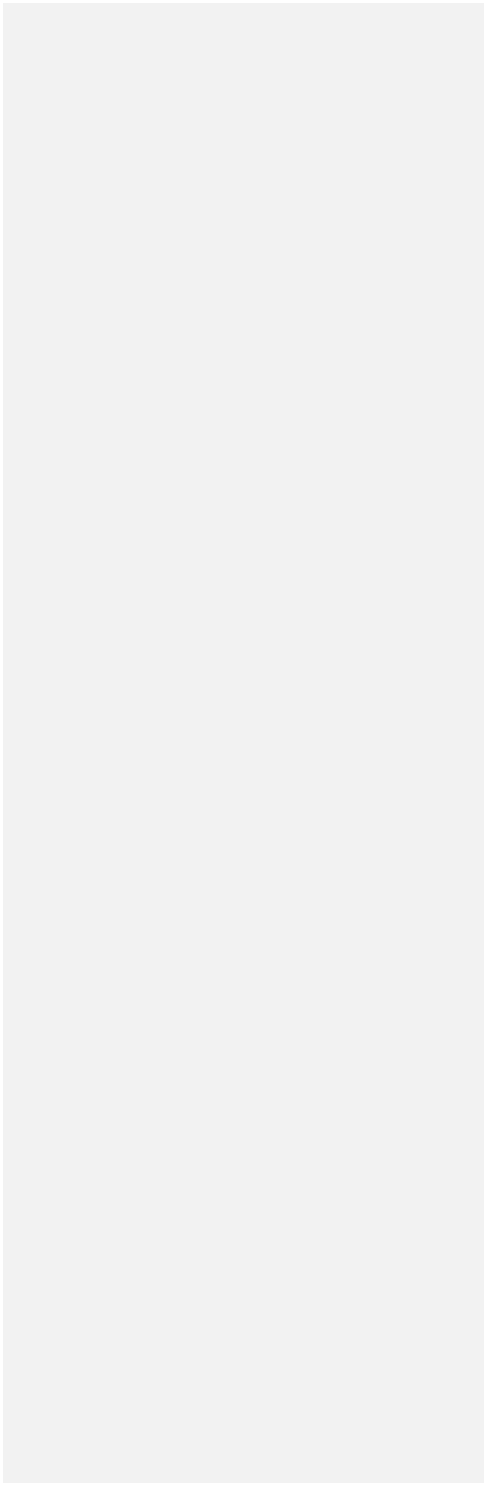
**PROJECT DESCRIPTION**

This project replaces approximately 3,075 linear feet of 8", 10", and 12" steel waterlines with 12" PVC pipe. Existing services and fire hydrants would be reconnected after installation.

**JUSTIFICATION**

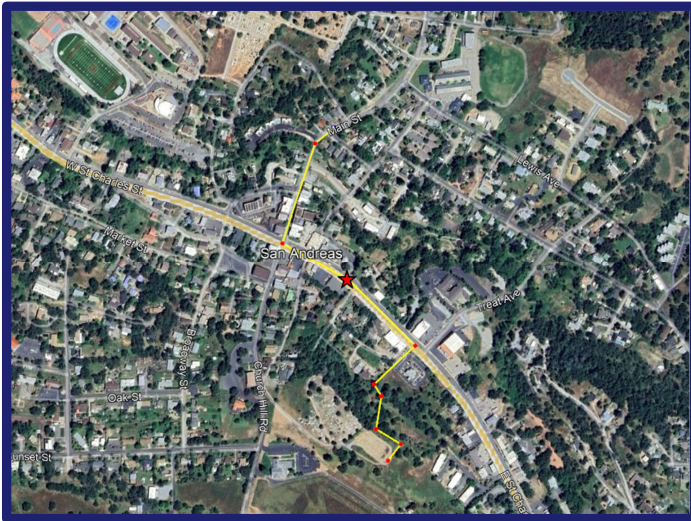
The existing water mains being considered for replacement are steel pipe and are leaking and failing. Since the water main is one of the main trunk lines in San Andreas, any break in this water main would be catastrophic to the community. The District has had multiple repairs on this section of pipe. The design phase of this project has already begun, and preliminary plans and specifications have been produced. This project would also help to improve fire flow capacity in a large section of San Andreas.

DRAFT



**PROJECT LOCATION**

The project is located in San Andreas from the cemetery PRV to E St. Charles St to Main St, ending near Pope St.



★ Project Location

**SCHEDULE & STATUS**

Engineering is at 30% in order to apply for a 2023 SRF Construction Application. All work on the project is on hold until funding can be identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
San Andreas Waterline Replacement	-	-	\$200,000	\$1,000,000	\$1,731,000	-	\$2,931,000
with inflation (3%)	-	-	\$206,000	\$1,060,000	\$1,886,790	-	\$3,152,790

Expenditure breakdown: \$501,000 design, permitting & management, \$2,430,000 construction

**Commented [RB19]:** Why are funds being expended in FY 26/27 27/28 28/29 when funding source has been identified? These should be blank. RCB How many service connections in the pressure zone? Why is the project ranked ! and the Mokelumne Hill distribution upsizing a 3?

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by eliminating increasingly frequent pipe repairs and water loss due to leaks.

**USEFUL LIFE:** 50+ years

<b><u>Mokelumne Hill Distribution Main Upsizing</u></b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	3



**PROJECT DESCRIPTION**

This project replaces approximately 5,500 linear feet of 4" steel pipe with 8" PVC.

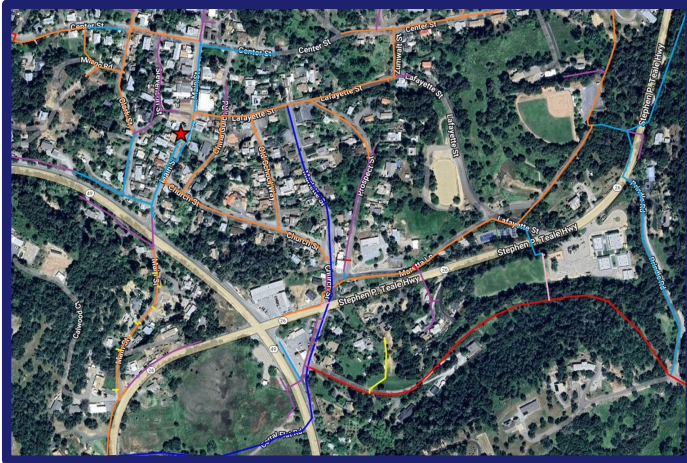
**JUSTIFICATION**

The intent of this project is to provide a better service to customers, but more importantly, to increase the fire flows. Previous studies have identified several areas in Mokelumne Hill that are incapable of producing sufficient fire flow due to undersized and aging mains. Incremental projects like this are necessary for the District to address these areas of concern and to encourage safe development within the District's boundaries.

DRAFT

**PROJECT LOCATION**

The project is located in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Mokelumne Hill Distribution Main	-	\$25,000	\$200,000	\$650,000	\$379,528	-	\$1,254,528
with inflation (3%)	-	\$25,000	\$206,000	\$689,000	\$413,686	-	\$1,333,686

Expenditure breakdown: \$114,048 design, permitting & management, \$1,140,480 construction

[Why are funds being expended in FY 26/27 27/28 28/29 when funding source has been identified? These should be blank. RCB How many service connections in the pressure zone?](#)

**Commented [RB20]:** Why are funds being expended in FY 26/27 27/28 28/29 when funding source has been identified? These should be blank. RCB How many service connections in the pressure zone?

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by minimizing repairs and leaks.

**USEFUL LIFE:** 50+ years

<b>Hydropower Station Upgrades:</b>	
<b><u>Ponderosa</u></b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Building & Site Improvements
<b>Priority</b>	3



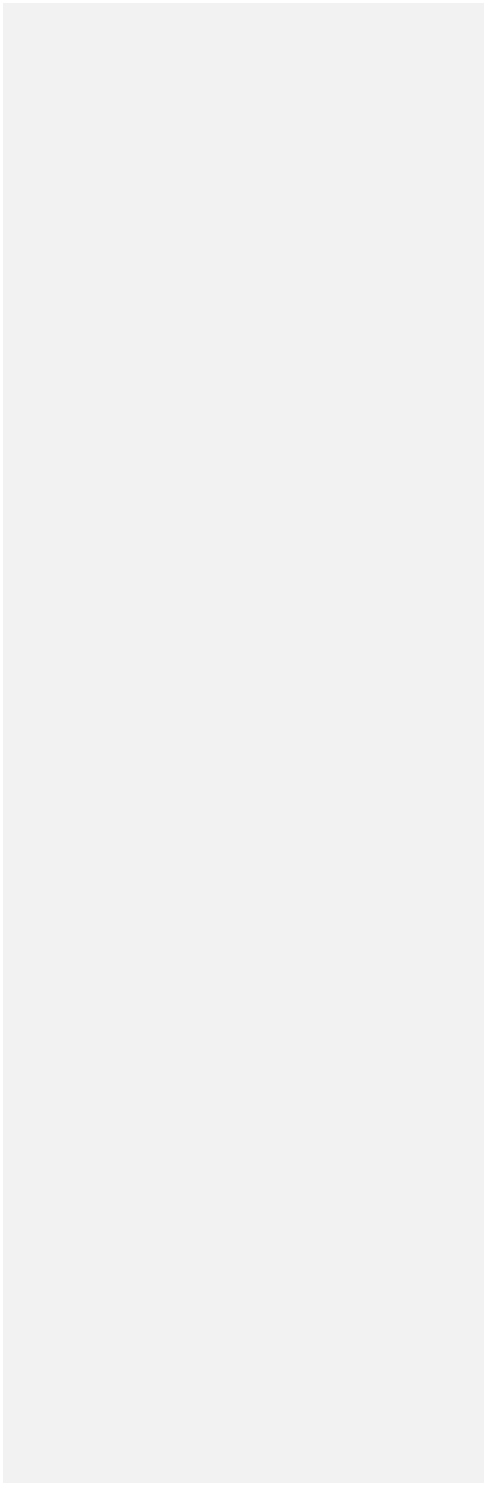
**PROJECT DESCRIPTION**

This project installs isolation valves on either side of the turbine, structural upgrades, electrical upgrades, and SCADA equipment.

**JUSTIFICATION**

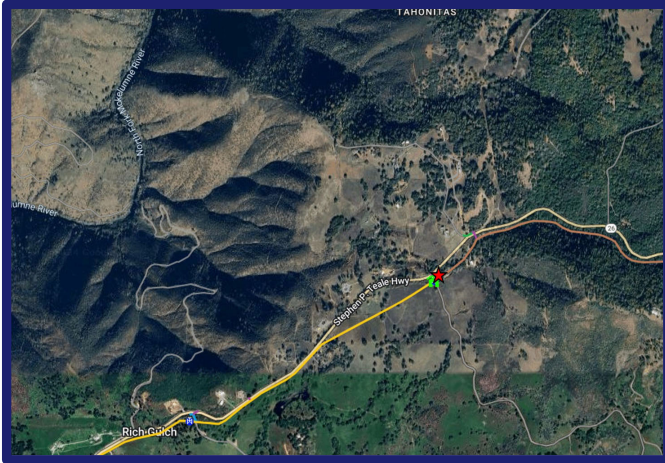
Isolation valves allow the turbine to be more easily serviced by shutting off the upstream and downstream water. The ceiling support structure is failing and requires structural repairs. The electrical system is outdated and in need of upgrades, including SCADA technology for remote monitoring.

DRAFT



**PROJECT LOCATION**

The project is located at the intersection of Ponderosa Way and Hwy 26.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Hydropower Station Upgrades: Ponderosa	-	-	-	-	\$280,000	-	\$280,000
with inflation (3%)	-	-	-	-	\$305,200	-	\$305,200

Expenditure breakdown: \$80,000 design, permitting & management, \$200,000 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

**Hydropower Station Upgrades:  
Main Control Valve**

**Funding Type** Not Identified  
**Program** Building & Site Improvements  
**Priority** 3



**PROJECT DESCRIPTION**

This project installs isolation valves on either side of the turbine, structural upgrades, electrical upgrades, and SCADA equipment.

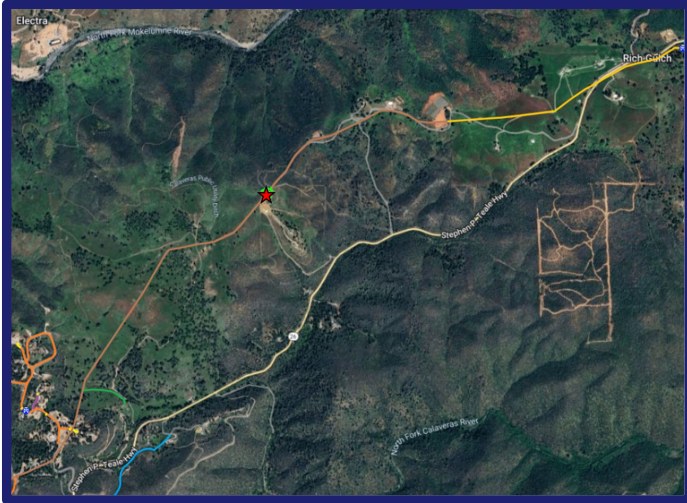
**JUSTIFICATION**

Isolation valves allow the turbine to be more easily serviced by shutting off the upstream and downstream water. The ceiling support structure is failing and requires structural repairs. The electrical system is outdated and in need of upgrades, including SCADA technology for remote monitoring.

DRAFT

**PROJECT LOCATION**

The project is located on a private drive northeast of Hwy 26 between Rich Gulch and Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Hydropower Station Upgrades: MCV	-	-	-	-	\$75,000	\$135,000	\$210,000
with inflation (3%)	-	-	-	-	\$81,750	\$151,200	\$232,950

*Expenditure breakdown: \$60,000 design, permitting & management, \$150,000 construction*

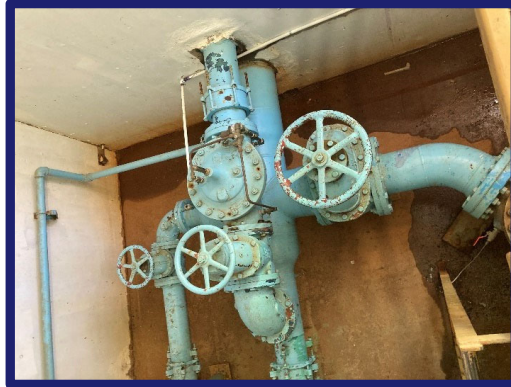
**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

**Hydropower Station Upgrades:  
Garamendi**

**Funding Type** Not Identified  
**Program** Building & Site Improvements  
**Priority** 3



**PROJECT DESCRIPTION**

This project installs isolation valves on either side of the turbine, structural upgrades, electrical upgrades, and SCADA equipment.

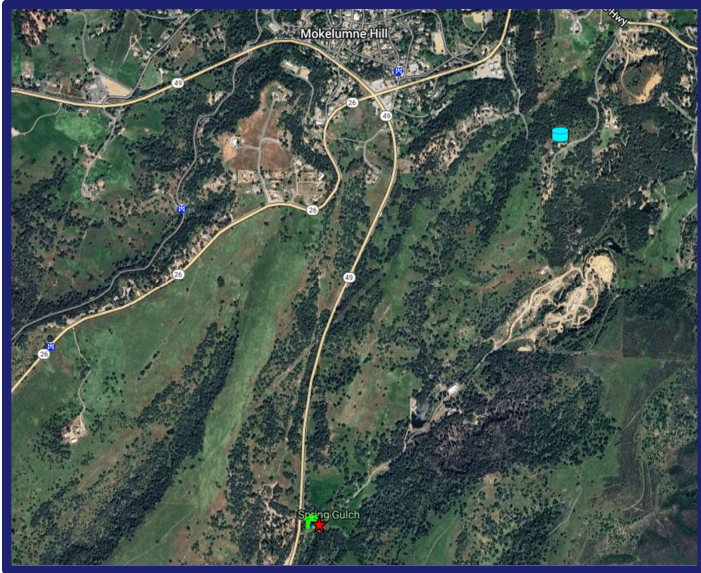
**JUSTIFICATION**

Isolation valves allow the turbine to be more easily serviced by shutting off the upstream and downstream water. The ceiling support structure is failing and requires structural repairs. The electrical system is outdated and in need of upgrades, including SCADA technology for remote monitoring. [\\_\\_\\_](#)

DRAFT

**PROJECT LOCATION**

The project is located about 1.3 miles south of Mokelumne Hill on Hwy 49.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Hydropower Station Upgrades: Garamendi	-	-	-	-	\$75,000	\$205,000	\$280,000
with inflation (3%)	-	-	-	-	\$81,750	\$229,600	\$311,350

Expenditure breakdown: \$80,000 design, permitting & management, \$200,000 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs by simplifying turbine testing and servicing, as well as providing SCADA equipment to remotely monitor the station and minimize operator service visits to the site.

**USEFUL LIFE:** 50+ years

**Tank Rehabilitation: Paloma**

**Funding Type** Not Identified  
**Program** Supply & Distribution Improvements  
**Priority** 3



**PROJECT DESCRIPTION**

This project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, and flow meters.

**JUSTIFICATION**

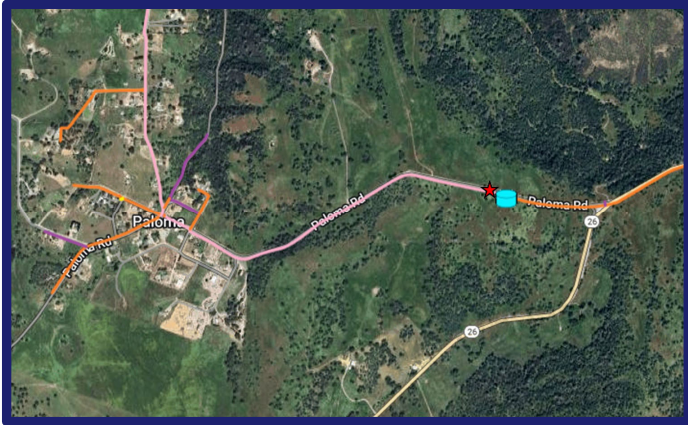
This 120,000 gallon tank serves the Paloma community and is filled from the Mokelumne Hill tank. Inspections done in 2023 determined the tank to be in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts.

**Commented [RB21]:** Reference should included to the tank inspection the name of the company and date of inspection. Why is design work required? Are there not company that will specialize in refurbishing tanks that include engineering services ? RCB

DRAFT

**PROJECT LOCATION**

The project is located on Paloma Rd between Paloma and Hwy 26.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Tank Rehabilitation: Paloma	-	-	-	-	-	\$647,700	\$647,700
with inflation (3%)	-	-	-	-	-	\$725,424	\$725,424

Expenditure breakdown: \$100,200 design, permitting & management, \$547,500 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

<b>Tank Rehabilitation: Mokelumne Hill</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	2



**PROJECT DESCRIPTION**

This project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, upgraded ladder to meet OSHA regulations, flow meters, and a backup solar power system.

**JUSTIFICATION**

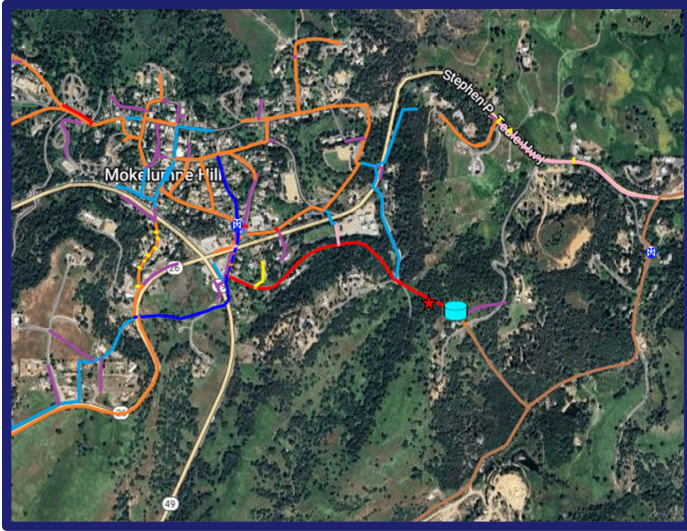
This 1.5 million gallon tank serves the Mokelumne Hill community as well as the Paloma tank. Inspections done in 2023 determined the tank to be in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts. Including a backup solar power system will allow District staff to monitor the tank during power outages.

**Commented [RB22]:** Reference should included to the tank inspection the name of the company and date of inspection. Why is design work required? Are there not company that will specialize in refurbishing tanks that include engineering services ? RCB

DRAFT

**PROJECT LOCATION**

The project is located on Sport Hill Rd southeast of Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Tank Rehabilitation: Mokelumne Hill	-	-	-	-	-	\$1,052,513	\$1,052,513
with inflation (3%)	-	-	-	-	-	\$1,178,814	\$1,178,814

Expenditure breakdown: \$162,825 design, permitting & management, \$889,688 construction

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

<b>Tank Rehabilitation: San Andreas</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	2



**PROJECT DESCRIPTION**

This project includes structural repairs, recoating, tank mixing equipment, telemetry and analyzers, upgraded ladder to meet OSHA regulations, and overflow modifications to meet State regulations.

**JUSTIFICATION**

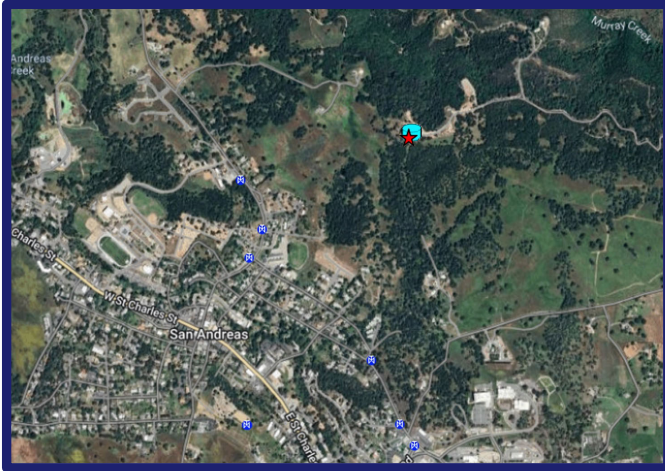
This 3 million gallon tank serves the San Andreas community. Inspections done in 2023 determined the tank to be in poor condition, particularly the interior. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts. Including a backup solar power system will allow District staff to monitor the tank during power outages.

DRAFT

**Commented [RB23]:** Reference should included to the tank inspection the name of the company and date of inspection. Why is design work required? Are there not company that will specialize in refurbishing tanks that include engineering services ? Will the leak be repaired in the piping connected to the tank ? RCB

**PROJECT LOCATION**

The project is located at the end of Andreas Vista Dr, north of San Andreas.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Tank Rehabilitation: San Andreas	-	-	-	-	-	\$100,000	\$100,000
with inflation (3%)	-	-	-	-	-	\$112,000	\$112,000

Expenditure breakdown: \$250,500 design, permitting & management, \$1,368,750 construction (full cost is not reflected in 5 year plan)

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

<b>Tank Rehabilitation: Clearwell Tank #1</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Water Treatment
<b>Priority</b>	3



**PROJECT DESCRIPTION**

This project includes structural repairs, recoating, telemetry and analyzers, and baffling.

**JUSTIFICATION**

This 500,000 gallon tank is one of two treated water tanks at the Water Treatment Plant. Inspections done in 2023 discovered widespread and pervasive corrosion. In order to preserve the tank from further deterioration, it is necessary to make these rehabilitation efforts.

**Commented [RB24]:** Reference should included to the tank inspection the name of the company and date of inspection. Why is design work required? Are there not company that will specialize in refurbishing tanks that include engineering services ? RCB

DRAFT

**PROJECT LOCATION**

The project is located at the Water Treatment Plant at Jeff Davis Reservoir located on W Forty Rd off of Ridge Road in Mokelumne Hill.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Tank Rehabilitation: Clearwell #1	-	-	-	-	-	\$100,000	\$100,000
with inflation (3%)	-	-	-	-	-	\$112,000	\$112,000

*Expenditure breakdown: \$363,375 design, permitting & management, \$1,734,375 construction (full cost is not reflected in 5 year plan)*

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

<b>Tank Rehabilitation: Rail Road Flat</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Supply & Distribution Improvements
<b>Priority</b>	4



**PROJECT DESCRIPTION**

This project includes minor repairs, recoating, tank mixing equipment, and telemetry and analyzers.

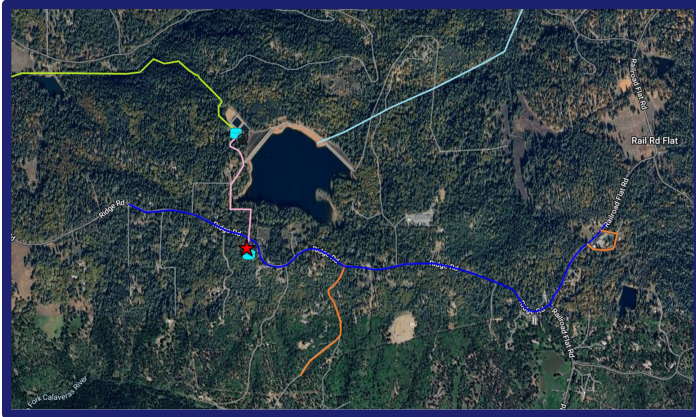
**JUSTIFICATION**

This 500,000 gallon tank serves the Rail Road Flat community. Inspections done in 2023 determined the tank to be in fair condition, though there were found to be several areas of heavy rust, including several dissimilar metal connections that have led to rapid rust accumulation. In order to preserve the tank from further deterioration, it is recommended to recoat the interior and make spot repairs to the exterior.

DRAFT

**PROJECT LOCATION**

The project is located on Ridge Road south of the Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
Tank Rehabilitation: Rail Road Flat	-	-	-	-	-	\$100,000	\$100,000
with inflation (3%)	-	-	-	-	-	\$112,000	\$112,000

Expenditure breakdown: \$130,500 design, permitting & management, \$368,750 construction (full cost is not reflected in 5 year plan)

**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease operating costs slightly by updating the telemetry and analyzing equipment and connecting them to the SCADA system to be monitored remotely.

**USEFUL LIFE:** 20 years

<b>South Fork Pump Station and Dam Repairs</b>	
<b>Funding Type</b>	Not Identified
<b>Program</b>	Building & Site Improvements
<b>Priority</b>	3



**PROJECT DESCRIPTION**

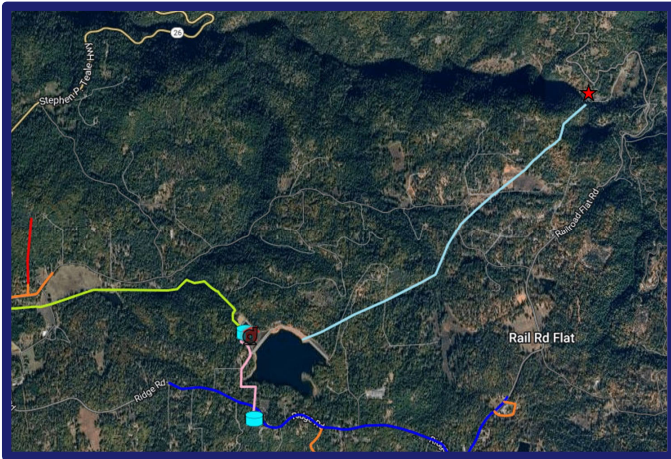
The original concrete dam has been damaged by erosion caused by years of fast-flowing and turbulent water. This project will repair the dam and install protections to reduce future erosion. This project also replaces the broken dam gate and provides a safe mechanism for operation of the gate to include a catwalk, addresses the issue of debris and sediment from the river clogging up the pump station intake, and repairs or replaces the intake slide gates, screens, and intake valve.

**JUSTIFICATION**

Left unaddressed, the dam will continue to erode and will eventually be damaged beyond repair. The dam is essential to the function of the pump station, and subsequently to the supply of raw water to the reservoir. Rebuilding the dam would be much more costly than a repair. The slide gate on the dam is damaged and difficult to operate. The concrete at the top of the dam has eroded to the point that it is dangerous to walk out to and operate the gate. The provision of a catwalk and gate operation mechanism would improve the safety and operability of the gate. Additionally, there has been an ongoing issue of debris, rock, and sediment clogging the intake gates and entering the wet wells and impeding the pump station's operability and at times requiring emergency debris removal. The intake valve in the wet well does not seal, resulting in the draining of the penstock and air buildup in the lines during pump start up.

**PROJECT LOCATION**

The project is located at the South Fork of the Mokelumne River about 2 miles northeast of Jeff Davis Reservoir.



★ Project Location

**SCHEDULE & STATUS**

Planning and Design have not started, as funding has not been identified.

**EXPENDITURE SCHEDULE**

Project Title	Previously Expended	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
South Fork Pump Station and Dam Repairs	-	-	-	-	-	\$200,000	\$200,000
with inflation (3%)	-	-	-	-	-	\$224,000	\$224,000

Expenditure breakdown: \$110,000 design, permitting & management, \$275,000 construction (full cost is not reflected in 5 year plan)

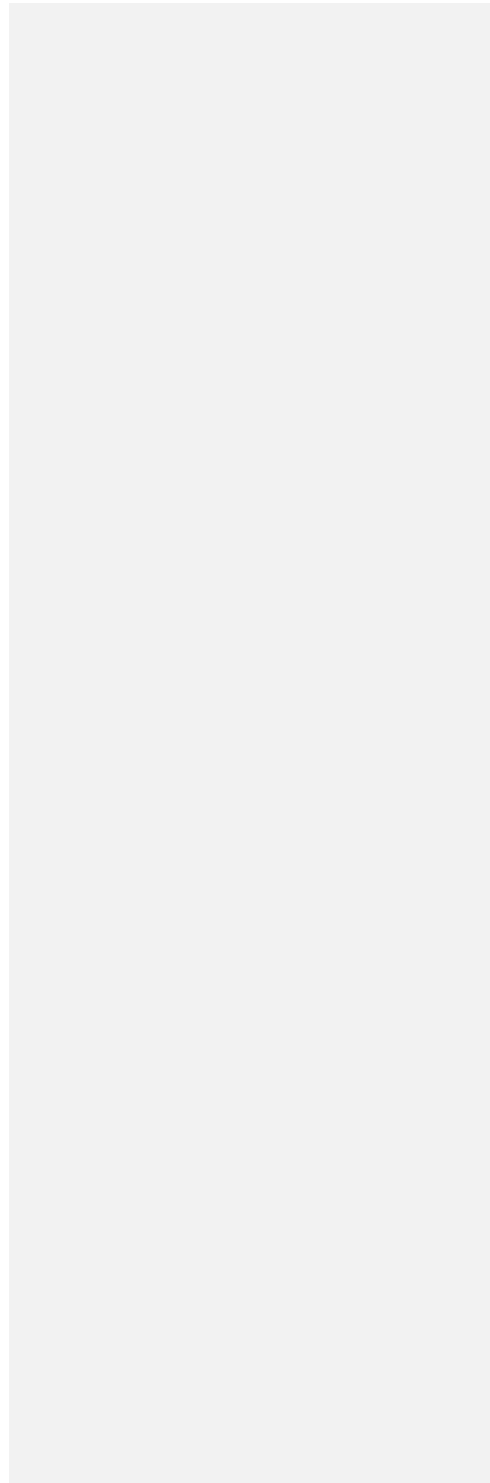
**OPERATING COST IMPACTS**

The completion of this project is anticipated to decrease current operating costs by replacing broken and outdated appurtenances and improving accessibility and efficiency.

**USEFUL LIFE:** 50+ years

APPENDIX A

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**RESOLUTION NO. 2026-1**

**A RESOLUTION CALLING GENERAL DISTRICT ELECTION**

WHEREAS, an election in the Calaveras Public Utility District, a special district located within Calaveras County, is required to take place on November 3, 2026, for certain Director positions whose terms are expiring this year; and

WHEREAS, under Election Code § 10403 this jurisdiction may file with the Board of Supervisors, and the County Clerk, a resolution requesting consolidation with the general election to take place in Calaveras County on November 3, 2026.

NOW THEREFORE, BE IT RESOLVED THAT the Board of Directors of the Calaveras Public Utility District requests the Board of Supervisors of Calaveras County to consolidate the District Election with the general election to be held on November 3, 2026.

BE IT FURTHER RESOLVED, that the District agrees to reimburse the County Elections Department for actual costs incurred as a result of this consolidation. The District acknowledges that the consolidated election will be held and conducted in the manner prescribed in Election Code § 10418.

PASSED AND ADOPTED by the Board of Directors of the Calaveras Public Utility District this 21st day of April, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: \_\_\_\_\_  
Kevin Sparks, President of the Board of Directors

Attest: \_\_\_\_\_  
Carissa Bear, Secretary/Clerk of the Board

**CALAVERAS PUBLIC UTILITY DISTRICT  
MEMORANDUM**

**To:** Board of Directors

**From:** Mathew Roberts, General Manager

**Subject:** Consideration and Acceptance of Financial Statements – FY Ending June 30, 2025

**Date:** 04/21/2026

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The audit of the District's financial statements for FY 2024–25 has been completed by Larry Bain, CPA. The financial statements fairly present the District's financial position. No material weaknesses were identified, but two significant deficiencies were noted.

Deficiencies:

- Segregation of Duties: One individual can process transactions from start to finish due to limited staff. Recommendation: Separate responsibilities where feasible.
- Compensated Absences: An instance was noted where time off recorded on a timesheet did not match the payroll tracking schedule. Recommendation: Ensure accurate recording of time-off during payroll processing.

Other Key Points:

- Accounting estimates for assets and postemployment benefits were reasonable.
- All identified misstatements were corrected.
- Restatement was made for accumulated sick leave under GASB 101.
- Written task orders from GEI are recommended prior to services being performed.

Board Action:

The Board is asked to review and accept the Financial Statements for FY 2024–25 and discuss any actions related to the significant deficiencies noted.

Respectfully Submitted,



Mathew Roberts  
General Manager

**CALAVERAS PUBLIC UTILITY DISTRICT**

**FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED JUNE 30, 2025**

# CALAVERAS PUBLIC UTILITY DISTRICT

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# LARRY BAIN, CPA

An Accounting Corporation

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2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894  
[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Calaveras Public Utility District  
San Andreas, CA

### **Opinion**

We have audited the accompanying financial statements of the business-type activity and the fiduciary fund of Calaveras Public Utility District, as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Calaveras Public Utility District as of June 30, 2025, and the changes in financial position and cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Calaveras Public Utility District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Calaveras Public Utility District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Calaveras Public Utility District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Calaveras Public Utility District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Other Matters**

#### *Required Supplementary Information*

The Calaveras Public Utility District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The required supplementary information other than MD&A, as listed in the table of contents on page 26 as Schedule of the Plan's Proportionate Share of the Net Pension Liability, page 27 as Schedule of District Contributions and page 28 as the District's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the District's Net OPEB Liability and Related Ratios, is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Larry Bain, CPA*

Larry Bain, CPA,  
An Accounting Corporation  
February 24, 2026

# CALAVERAS PUBLIC UTILITY DISTRICT

## STATEMENT OF NET POSITION JUNE 30, 2025

Current Assets	
Cash and investments	\$ 3,326,961
Accounts receivable	466,337
Grants receivable	616,926
Due from OPEB trust	76,038
Interest receivable	18,840
Prepaid accounts	133,882
Leases receivable	977
Total current assets	4,639,961
Noncurrent Assets	
Restricted cash	600
Leases receivable	1,112,060
Capital assets	
Nondepreciable capital assets	
Land	150,436
Construction in progress	184,066
Depreciable capital assets	
Building and improvements	408,387
Dam	354,774
Pumping equipment	1,553,335
Treatment	7,995,575
Transmission and distribution	9,138,358
General	460,912
Less accumulated depreciation	(9,178,491)
Total depreciable capital assets-net	10,732,850
Total capital assets (net of accumulated depreciation)	11,067,352
Total noncurrent assets	12,180,012
Total assets	16,819,973
Deferred Outflows of Resources	
Deferred outflows-pension	561,473
Deferred outflows-OPEB	802,766
Total deferred outflows of resources	1,364,239
Current Liabilities	
Accrued expenses	136,514
Current portion-long term liabilities	118,322
Total current liabilities	254,836
Noncurrent Liabilities	
Compensated absences	75,766
Note payable	1,625,275
Lease payable	57,647
Net pension liability	1,634,842
Net OPEB liability	957,108
Total long-term liabilities	4,350,638
Total liabilities	4,605,475
Deferred Inflows of Resources	
Deferred inflows-pension	168,740
Deferred inflows-OPEB	101,461
Deferred inflows-leases	1,028,969
Total deferred inflows of resources	1,299,170
Net Position	
Net investment in capital assets	9,266,108
Restricted	600
Unrestricted	3,012,859
Total net position	\$ 12,279,567

The notes to financial statements are an integral part of this statements

**CALAVERAS PUBLIC UTILITY DISTRICT**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Operating revenue	
Water sales	\$ 3,547,785
Hydro electric charges	88,923
Hookup fees	23,152
Total operating revenues	3,659,860
Operating expenses	
Hydro expense	133,981
Pumping	171,154
Water treatment	74,592
Transmission and distribution	323,338
Personnel services	1,759,366
Contractual services	32,778
Administration and general	440,775
Depreciation	508,914
Total operating expenses	3,444,898
Operating income (loss)	214,962
Nonoperating revenue (expenses)	
Interest income	138,375
Rents and leases	25,337
Other	77,929
Grant revenue	111,666
County taxes	199,118
Interest expense	(55,376)
Nonoperating revenues (expenses)	497,049
Decrease in net position	712,011
Net position, beginning as previously reported	11,442,231
Adjustment-change in accounting principal (note 9)	(21,760)
Adjustment-increase prior year capital assets (note 9)	39,240
Adjustment-increase prior year FEMA receivable (note 9)	107,845
Net position, beginning as restated	11,567,556
Net position, end of fiscal year	\$ 12,279,567

The notes to financial statements are an integral part of this statements

**CALAVERAS PUBLIC UTILITY DISTRICT**

**STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Cash flows from operating activities:	
Cash receipts from customers	\$ 3,579,850
Cash payments to suppliers for goods and services	(1,166,907)
Cash payments to employees for services and benefits	(1,794,846)
Net cash provided (used) by operating activities	618,097
Cash flows from noncapital and related financing activities:	
Proceeds from property tax and assessments	199,118
Proceeds from rents and leases	30,749
Proceeds from miscellaneous items	77,929
Net cash provided by noncapital financing activities	307,796
Cash flows from capital and related financing activities:	
Additions to capital assets	(412,807)
Principal payment on long-term debt	(114,082)
Interest paid on long-term debt	(55,376)
Proceeds from grant reimbursements	34,843
Net cash provided (used) by capital and related financing activities	(547,422)
Cash flows from investing activities:	
Interest received on investments	100,191
Net increase (decrease) in cash and cash equivalents	478,662
Cash and cash equivalents, beginning of fiscal year	2,848,899
Cash and cash equivalents, end of fiscal year	\$ 3,327,561
<b>Reconciliation of cash and cash equivalents to the balance sheet:</b>	
Cash	\$ 354,112
Investments	2,972,849
Restricted cash	600
<b>Cash and cash equivalents, end of fiscal year</b>	<b>\$ 3,327,561</b>
Reconciliation of operating income (loss) to net cash provided by operating activities	
Operating income (loss)	\$ 214,962
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	508,914
Changes in assets and liabilities:	
Accounts receivable	(80,010)
Prepaid expenses	(2,458)
Deposits	
Accrued expenses	12,168
OPEB liability	(61,682)
GASB 68-pension adjustments	31,080
Compensated absences	(4,877)
Net cash provided (used) by operating activities	\$ 618,097

The notes to financial statements are an integral part of this statements

**CALAVERAS PUBLIC UTILITY DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	CERBT OPEB Trust Fund
<u>Assets</u>	
Cash and investments	\$ 1,236,869
Total Assets	\$ 1,236,869
<u>Net Position</u>	
Held in trust for OPEB benefits	\$ 1,236,869

The notes to financial statements are an integral part of this statements

**CALAVERAS PUBLIC UTILITY DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	CERBT OPEB Trust Fund
Additions:	
Employer contributions	\$ -
Total contributions	
Deductions:	
Payment for benefits	(76,038)
Total deductions	(76,038)
Investment income (loss):	
Net adjustment to fair value of investments	143,533
Total additions (deductions)	143,533
Change in plan net position	67,495
Net Position:	
Held in trust for OPEB benefits:	
Beginning of fiscal year	1,169,374
End of fiscal year	\$ 1,236,869

The notes to financial statements are an integral part of this statements

# CALAVERAS PUBLIC UTILITY DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2025

### Note 1: Summary of Significant Accounting Policies

The Calaveras Public Utility District operates under the Public Utility District Act, Division 7, of the Public Utilities Code, State of California. The Act permits formation of multipurpose government agencies to provide public services on a regional basis. In accordance with the Act, voters approved creating the Calaveras Public Utility District to provide domestic water to unincorporated communities of San Andreas and Mokelumne Hill. The District's governing body is a Board of Directors comprised of 5 members with 4 year staggered terms.

#### A. Reporting Entity

The District has defined its reporting entity in accordance with U.S. generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with GASB.

#### B. Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

#### Fund Financial Statements

The proprietary fund financial statements provide information about the District's funds. Separate statements for each fund category - *proprietary and fiduciary* - are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. All remaining funds are aggregated and reported as non-major funds.

Proprietary fund financial statements include a Statement of Net Position; a Statement of Revenues, Expenses, and Changes in Net Position; and a Statement of Cash Flows.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 1: Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The District reports on the following proprietary fund:

Water Fund

This fund accounts for the activities of treating and distributing water to the residents in the District and the general operations.

The District reports the following fiduciary fund type:

The Fiduciary fund is used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds use the “economic resources” measurement focus and the accrual basis of accounting.

CERBT OPEB Trust Fund

Accounts for accumulation of resources associated with the District’s other post-employment benefits (OPEB) trust fund used for administration of health insurance for retirees.

C. Basis of Accounting

These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied. This is a basis of accounting that conforms to accounting principles generally accepted in the United States of America.

D. Prepaid Expenses

Accounts for prepaid liability insurance, prepaid healthcare insurance and prepaid department of water resources dam fees.

E. Cash Equivalents

For purpose of the statement of cash flows, the District considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. This includes cash with Calaveras County and deposits with the State of California Local Agency Investment Fund (LAIF).

F. Budgetary Reporting

The District prepares an annual operating and capital budget, which is approved and adopted by the Board of Directors. The budget serves as an approved plan to facilitate financial control and operational evaluation. California State law does not require formal adoption of appropriated budgets for enterprise funds.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 1: Summary of Significant Accounting Policies (Continued)

G. Use of Estimates in the Preparation of Financial Statements:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Capital Contributions

Transmission and distribution system assets contributed to the District by installers are capitalized at the installers estimated cost, which approximates fair value at the time of the District's acquisition, and is recorded as capital contributions when received.

I. Estimated Insurance Liabilities

The District maintains an insurance policy with Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) that provides limits of liability of for general liability, auto and an additional umbrella policy. The District also maintains workers compensation insurance through ACWA/JPIA, with a pooled self-insurance.

J. Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

*Net investment in capital assets*-This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted*-This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net position*-This component of net position consists of net position that does not meet the definition of "restricted" or "investment in capital assets."

K. Restricted and Unrestricted Resources:

When both restricted and unrestricted resources are available for use, the District uses restricted resources first, and then unrestricted resources as needed.

L. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and the amount of accumulated sick leave that is expected to be used prior to termination. In accordance with GASB 101, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 1: Summary of Significant Accounting Policies (Continued)

M. Property Taxes

The District receives property taxes from Calaveras County, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

N. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available. Capital assets include land, buildings, water system, equipment, office furniture and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Building and improvements	20-50 years
Equipment and Infrastructure	5-100 years

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. GASB Statement No. 87

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement had a significant effect on the District's financial statements starting fiscal year ended June 30, 2022.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 1: Summary of Significant Accounting Policies (Continued)

P. GASB Statement No. 87 (Continued)

The District acts as the lessor for real property used for two cell tower operators. The District recognizes leases receivable and deferred inflows of resources in the financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

Note 2: Cash and Investments

Cash and investments are reported on the balance sheet as follows:

Cash and investments	\$ 3,326,961
Restricted cash and investments	<u>600</u>
Total cash and investments	<u><u>\$ 3,327,561</u></u>

Cash and investments at June 30, 2025, consisted of the following:

Checking	\$ 353,811
Savings	600
Petty cash	301
Certificates of deposit	196,347
Calaveras County treasury	13,316
Money market	657,484
LAIF	<u>2,105,702</u>
Total cash and investments	<u><u>\$ 3,327,561</u></u>

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the Calaveras Public Utility District (District) by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk**, **credit risk** and **concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 2: Cash and Investments (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local agency bonds	5 years	None	None
U.S. treasury obligations	5 years	None	None
State of California obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	40%	10%
Negotiable CDs	5 years	30%	None
Repurchase agreements	1 years	None	None
Reverse repurchase agreements	92 days	20%	None
Medium term notes	5 years	30%	None
Mutual/money market funds	5 years *	20%	10%
Collateralized bank deposits	5 years	None	None
Mortgage pass-through securities	5 years	20%	15%
Time deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 years *	None	None

\* The five year maximum maturity can be extended by the Board of Directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP or note payments to coincide with the required repayments.

**B. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Money Market*	\$ 657,484	\$ 657,484	\$ -
State Investment Pool*	2,105,702	2,105,702	
<b>Totals</b>	<b>\$ 2,763,186</b>	<b>\$ 2,763,186</b>	<b>\$ -</b>

\*Not subject to categorization

**C. Concentrations of Credit Risk**

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

**D. Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the District's

# CALAVERAS PUBLIC UTILITY DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2025

### Note 2: Cash and Investments (Continued)

#### D. Custodial Credit Risk (Continued)

investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2025, the District's deposit balance was \$552,504, and the carrying amount was \$550,758. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, \$446,347 was covered by the Federal Depository Insurance and the remainder in commercial banks was covered by collateral held in the pledging bank's trust department in the District's name or by the terms. Deposits held in UBS business services accounts above the FDIC insured limits flow into a triple "A" rated money market fund.

#### E. Investment in State Investment Pool

LAIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$179.92 billion. Of the \$179.92 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 3.81% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute.

The District maintains a cash account with the Calaveras County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The Calaveras County's financial statements may be obtained by contacting the County of Calaveras Auditor-Controller's office at 891 Mountain Ranch Road, San Andreas, CA 95249.

### Note 3: Leases Receivable

The District derives a portion of its revenue from the rental of real property based on a fixed lease amounts to organizations used for cellular towers. Two leases are treated as finance leases for accounting purposes under Governmental Accounting Board Statement No. 87. The initial lease terms have an assumed start date of July 1, 2021 for periods between thirty four years 10 months and forty one year's six months remaining on the leases, and can be terminated by the lessee at any time and without cause by giving the District written notice of termination. Early termination is not expected. The rents ranged from \$1,322 to \$1,455 per month and the cell tower leases increase by 15% each 5 year renewal period. Lease receivables consist of an agreement with the cell tower operators for their right-to-use of a portion of facilities owned by the District. The calculated interest rate used is based on an assumed 3% borrowing rate. For the fiscal year ended June 30, 2025, the District recognized \$25,337 in lease revenue (including recognition of deferred inflows) and \$33,420 in interest revenue related to these leases.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 3: Leases Receivable (Continued)

A summary of changes in lease receivable for the fiscal year ended June 30, 2025 is as follows:

	Balance 7/1/2024	Additions	Adjustments	Balance 6/30/2025	Due Within One Year
Leases receivable	\$ 1,113,984	\$ -	\$ (948)	\$ 1,113,036	\$ 977

Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 977	\$ 33,391	\$ 34,368
2027	2,593	33,362	35,955
2028	3,464	33,284	36,748
2029	3,837	33,180	37,017
2030	5,261	33,065	38,326
2031-2035	43,788	162,397	206,185
2036-2040	83,537	153,576	237,113
2041-2045	134,532	138,147	272,680
2046-2050	199,304	114,278	313,582
2051-2055	280,894	79,725	360,619
2056-2060	231,391	36,768	268,160
2061-2063	123,458	8,110	131,568
Total	\$ 1,113,036	\$ 859,284	\$ 1,972,320

Note 4: Capital Assets

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Retirements/ Adjustments	Balance 6/30/2025
Capital assets not being depreciated				
Land	\$ 150,436	\$ -	\$ -	\$ 150,436
Construction in progress	75,413	108,653		184,066
Total capital assets, not being depreciated	225,849	108,653		334,502
Capital assets, being depreciated				
Buildings	408,387			408,387
Dam	270,529	84,245		354,774
Pumping plant	1,501,025	52,310		1,553,335
Treatment	7,995,575			7,995,575
Transmission and distribution	8,894,482	243,876		9,138,358
General plant & administration	452,944	7,968		460,912
Total capital assets, being depreciated	19,522,942	388,399		19,911,341
Less accumulated depreciation:	(8,624,572)	(553,919)		(9,178,491)
Total capital assets, being depreciated, net	10,898,369	(165,520)		10,732,850
Total capital assets, net	\$ 11,124,218	\$ (56,867)	\$ -	\$ 11,067,352

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 5: Long-Term Liabilities

Long-term liabilities consisted of the following at June 30, 2025:

	Balance 7/1/2024	Additions	Adjustments	Balance 6/30/2025	Due Within One Year
Compensated absences	\$ 58,883	\$ 16,883	\$ -	\$ 75,766	\$ -
Note payable	1,795,907		(84,151)	1,711,756	86,481
Lease payable	119,419		(29,931)	89,488	31,841
Net pension liability (Note 6)	1,646,358		(11,516)	1,634,842	
Net OPEB liability (Note 8)	507,864	449,244		957,108	
Total	<u>\$ 4,128,431</u>	<u>\$ 466,127</u>	<u>\$ (125,598)</u>	<u>\$ 4,468,960</u>	<u>\$ 118,322</u>

A. Compensated Absences

District employees accumulate earned but unused vacation benefits that can be converted to cash at termination or retirement from employment and accumulated sick leave expected to be used prior to termination or retirement. The amount of the compensated absences at June 30, 2025 was \$75,766.

B. Note Payable

On April 1, 2021, the district entered into an installment sale agreement with First Foundation Bank to finance the Clearwell Water Tank Replacement project. The amount financed was \$2,035,000, which included \$2,000,000 proceeds of debt and \$35,000 cost of issuance. The term of the loan is from April 1, 2021 to April 1, 2041 with an interest rate of 2.75%. The annual requirement to amortize the loan is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 86,481	\$ 46,483	\$ 132,964
2027	88,876	44,089	132,965
2028	91,337	41,627	132,964
2029	93,865	39,099	132,964
2030	96,555	39,099	135,654
2031-2035	637,541	177,420	814,961
2036-2040	617,192	64,260	681,452
Total	<u>\$ 1,711,847</u>	<u>\$ 452,077</u>	<u>\$ 2,163,924</u>

C. Lease payable

On March 10, 2023 the District entered into a lease agreement with John Deere Financial for the lease purchase of a Backhoe. The amount financed was \$156,555. The term of the loan is from March 10, 2023 to February 10, 2028. The annual requirement to amortize the lease is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2026	\$ 31,841	\$ 4,654	\$ 36,495
2027	33,872	2,623	36,495
2028	23,775	557	24,332
Total	<u>\$ 89,488</u>	<u>\$ 7,834</u>	<u>\$ 97,322</u>

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan

The net pension liability represents the District’s obligation to fully fund the pensions of its current and prior employees based on the service they provided to the District over a number of prior years. In the past, accounting standards required that no liability be shown for this obligation, even though it did legally exist, as long as the District made its required contributions to the pension plan each year. This resulted in reporting pension expense each year that included both the cost of offering pension benefits to the District’s current employees for services they performed that year as well as catch-up contributions related to prior year employee service. The new standard improves the accounting for annual pension expense because the recognition of the net pension liability eliminates the need to include catch-up contributions in current year pension expense. The pension expense recognized by the District each year will now be designed to capture only the cost of providing pension benefits to employees related to their service in the current year, with a few adjustments necessitated by varying investment returns and other conditions because actuarial results cannot predict future events with complete precision. As a result, the District’s pension expense recognized under GASB 68 will generally be lower than what has previously been recognized.

**A. General Information about the Pension Plans**

**Plan Descriptions** – All qualified permanent and probationary employees are eligible to participate in the District’s Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members hired prior to January 1, 2013 with five years of total service are eligible to retire at age 50, after January 1, 2013 at age 62 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting s chedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Monthly benefits , as a % of eligible	2.2% to 2.7%	1.0% to 2.0%
Required employee contribution rates	8.00%	7.75%
Required employer contribution rates	15.24%	7.87%

**Contributions** – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2025, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer	\$	230,133
Contributions-employee (paid by employer)	\$	30,122

***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2025, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Miscellaneous Plan	\$	1,634,842
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The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2024 and 2025 was as follows:

Proportion - June 30, 2024	0.03292%
Proportion - June 30, 2025	0.03380%
Change - Increase (Decrease)	0.00088%

For the year ended June 30, 2025, the District recognized pension expense of \$291,335. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 141,347	\$ (5,515)
Changes in assumptions	42,019	
Net difference between projected and actual earnings on pension plan investments	94,116	
Difference between actual and proportionate share of contributions		(72,709)
Change in proportion	23,736	(90,516)
District contributions subsequent to the measurement date	260,255	
Total	<u>\$ 561,473</u>	<u>\$ (168,740)</u>

\$260,255 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Measurement Period</b>	
<b>Ended June 30:</b>	
2026	\$ 33,560
2027	(196,688)
2028	(1,596)
2029	32,246
Thereafter	-

**Actuarial Assumptions** – The total pension liability in the June 30, 2023 actuarial valuation report was determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
<b>Actuarial Assumptions:</b>	
Discount Rate	6.90%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age an
Investment Rate of Return	6.90%

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)(2)</u>
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate -1% (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>Discount Rate +1% (7.90%)</u>
Miscellaneous	\$ 2,648,152	\$ 1,634,842	\$ 803,780

Note 7: Deferred Compensation Plan

Employees of Calaveras Public Utility District may elect to participate in a deferred compensation plan, as defined in the Internal Revenue Code Section 457. The contributions to the plan are voluntary. All amounts of compensation deferred under the plans, all property and rights purchased with these amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employees or beneficiaries) solely the property and rights of the employees and their beneficiaries. No part of the principal or income of the trust shall revert to the employer or be used for or diverted for purposes other than for the exclusive benefit of participants and their beneficiaries. The district selected as the trustees of the plan assets. Each employee has the option to select either trustee.

Note 8: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

On June 1, 2004, the Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees under public employees’ medical and hospital care act, whereas an employee who is with Calaveras Public Utility District for 5 years or longer and who has met other vesting requirements as defined by Government Code 20079, shall receive up to a maximum 100% of the health benefit for the employee premium plus 90% of the additional premium required for enrolment of family members in selected plans. The total District expense on the pay as you go basis for postretirement health benefits in the 2024-25 fiscal year was \$49,713. As of June 30, 2025, five retired employees were receiving postretirement health benefits.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 8: Other Postemployment Benefits (OPEB) (Continued)

***Plan Description***

Calaveras Public Utility’s (CPUD) Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their spouse. The District approved post-retirement health insurance benefits for all of its employees based on employees as of June 30, 2004 under the Public Employees’ Medical and Hospital Care Act (PEMHCA).

**Benefits Provided**

The retiree benefits for employees hired prior to June 4, 2004 are entitled to receive the same benefits as active employees noted above if they qualify for CalPERS retirement. Those hired after June 4, 2004 are entitled to receive medical only lifetime benefits with required service of 20 years and the plan paying 50% of premiums after 10 years of service and an additional 5% for each additional year of service with a maximum district contribution of 100%. The minimum age for receiving benefits is 50 and the District cap is the State contributions. The plan also provides coverage for eligible spouses. For employees who are eligible to participate in the plan the District will contribute the health benefit cost for the retiree and eligible spouse up to 100% of the PERS Choice plan. A retiree with less than the required years of service with the District will receive no benefit, unless they have previous employment qualifying them for CalPERS retirement, in which case they are eligible to receive the CalPERS minimum at the time of retirement. The CalPERS minimum is set by law. The retiree is on the same medical plan as the District’s active employees, however monthly rates for coverage of covered active and retired employees are computed separately.

**Employees Covered By Benefit Terms**

At the OPEB liability measurement date of June 30, 2024, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	5
Active employees	11
Total	<u>16</u>

**Contributions**

The District’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the actuarially determined contribution of the employer (ADC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District chose a 30 year period to amortize the unfunded actuarial liability.

The contribution requirement of plan members is established by the District’s Board of Directors. The 2023-24 fiscal year contribution was based on the actuarially determined contribution using entry age actuarial cost with normal costs calculated as a level percentage of payroll, as required by GASB 75. For the fiscal year ending June 30, 2023 measurement, the District contributed \$0 towards the unfunded actuarial liability (UAL). The District chose CalPERS CERBT as the trustee for the plan. The District also paid the retiree premiums for fiscal year end June 30, 2023 valuation directly to health insurance providers totaling \$100,457. Plan members receiving benefits contributed \$0 of the total premiums.

*Net OPEB Liability:* At June 30, 2025 the District reported a net OPEB liability of \$957,108. The net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation with a valuation date of June 30, 2023.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 8: Other Postemployment Benefits (OPEB) (Continued)

**Actuarial Assumptions**

The net OPEB liabilities as of the June 30, 2025 reporting date was determined using the following actuarial assumptions:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial Assumptions:	
Discount rate	4.52%
Healthcare trend rates	5.50%
Salary increase	3.00%
Inflation	2.75%
Investment rate of return	4.52%

**OPEB Assets**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	49.00%	5.25%
Fixed income	23.00%	0.99%
Treasury securities	5.00%	0.45%
REIT's	20.00%	4.50%
Cash	3.00%	3.90%
Total	<u>100.00%</u>	

(1): The estimated yield of 3.00% for commodities was obtained from various sources, and is an estimated amount. Using these figures, the weighted-average real rate of return is estimated to be 3.81%. Adding estimated inflation of 2.75% we obtain 6.56% as an estimate of the expected rate of return, which is then rounded to 6.50%

The OPEB assets are held by CalPERS CERBT, the trustee for the OPEB assets. The OPEB assets are not FDIC insured there is no bank guarantee and the assets may lose value. The investments are in strategy 1 which is the least conservative of the 3 risk levels offered by the trustee. The investment objective is to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. There is no guarantee that the portfolio will achieve its investment objective.

The discount rate used to measure the total OPEB liability was 6.5 percent. The projection of cash flows used to determine the discount rate assumed the District's contributions will continue based upon the current OPEB funding policy. Based on those assumptions, the OPEB plans fiduciary net position was projected to be available to make projected future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments determine the total OPEB liability.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 8: Other Postemployment Benefits (OPEB) (Continued)

**Changes in the Net OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the reporting period ending on June 30, 2025.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a-c)
Balances at 6/30/2024	\$ 1,627,566	\$ 1,119,702	\$ 507,864
Changes for the year:			
Service cost	37,461		37,461
Interest	102,341		102,341
Benefit changes			-
Difference between expected and actual experience			-
Assumption changes	465,763		465,763
Contribution-employer		33,725	(33,725)
Net investment income		122,961	(122,961)
Benefit payments	(106,165)	(106,165)	-
Administrative expense		(365)	365
Net changes	499,400	50,156	449,244
Balances at 6/30/25	\$ 2,126,966	\$ 1,169,858	\$ 957,108

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 3.52%	Discount Rate 4.52%	1% Increase 5.52%
Net OPEB liability (asset)	\$ 1,276,486	\$ 957,108	\$ 698,656

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

	1% Decrease 4.50%	Trend Rate 5.50%	1% Increase 6.50%
Net OPEB liability (asset)	\$ 714,333	\$ 957,108	\$ 1,248,512

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 8: Other Postemployment Benefits (OPEB) (Continued)

**OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$143,740. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 315,605	\$ (92,870)
Changes in assumptions	420,408	(8,591)
Net difference between projected and actual earnings on OPEB plan investments	17,040	
District contributions subsequent to measurement date	49,713	
Totals	\$ 802,766	\$ (101,461)

\$49,713 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2026	\$ (71,175)
2027	(111,138)
2028	(62,804)
2029	(62,639)
2030	(72,681)
Thereafter	(271,155)
Total	\$ (651,592)

Note 9: Restatements

In FY 2024/25 the District implemented a new pronouncement for Governmental Accounting Standards Board (GASB) 101 compensated absences. The new pronouncement uniformed and defined the elements required in the compensated absence liability calculation retroactively. Under the new guidance, the District now includes sick leave in the compensated absence liability calculation. The change in accounting principle increased the current and long-term liabilities. As a result, the beginning net position decreased \$21,760.

During the 2024/25 fiscal year the District recognized an impairment for the Schaads dam access road and capitalized restoration cost for Schaads and MCV roads incurred prior to 2024-2025. The net adjustment resulted in an increase to net position of \$39,240.

During the 2024/25 fiscal year the District recognized additional FEMA grant receivables for work performed in prior years. The effect of the adjustment was an increase to net position of \$107,845.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

Note 10: Commitments and Contingent Liabilities

In the normal course of business, the District can be a defendant in lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

Grants are subject to audit to determine compliance with their requirements. District officials believe that if any refunds are required, they would not have a significant effect on the financial condition or liquidity of the District. The District is unaware of any pending litigation or other contingencies which would have a material effect on the financial condition or liquidity of the District.

On June 17, 2025 the District approved a \$148,500 agreement with GFT to perform inspections on the middle fork dam.

Note 11: Subsequent Events

Subsequent to fiscal year end the District amended the cell tower lease agreement with T-Mobile to expand the cell tower leased area. As a result T-Mobile will pay an additional \$1,500 per month starting upon the installation of the equipment on the new leased area.

Subsequent events were evaluated by management through February 24, 2026 the date these financial statements were available for distribution.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
JUNE 30, 2025**

<u>Reporting date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered-employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
6/30/2016	0.02896%	\$794,436	\$406,081	195.63%	78.27%
6/30/2017	0.02913%	\$1,011,935	\$486,149	208.15%	76.29%
6/30/2018	0.02949%	\$1,162,316	\$524,788	221.48%	70.71%
6/30/2019	0.03039%	\$1,145,237	\$489,302	234.06%	72.30%
6/30/2020	0.03096%	\$1,239,811	\$535,124	231.69%	70.70%
6/30/2021	0.03159%	\$1,332,360	\$458,114	290.84%	70.69%
6/30/2022	0.04577%	\$868,994	\$481,105	180.62%	69.12%
6/30/2023	0.03294%	\$1,541,316	\$763,747	201.81%	79.55%
6/30/2024	0.03292%	\$1,646,358	\$694,389	237.09%	68.93%
6/30/2025	0.03380%	\$1,634,842	\$870,175	187.88%	68.43%

\* The amounts presented for each fiscal year were determined as of the fiscal year-end

**CALAVERAS PUBLIC UTILITY DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
JUNE 30, 2025**

<u>Reporting date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
6/30/2016	\$80,005	(\$80,005)	\$0	\$406,081	19.70%
6/30/2017	\$93,795	(\$93,795)	\$0	\$486,149	19.29%
6/30/2018	\$107,494	(\$107,494)	\$0	\$524,788	20.48%
6/30/2019	\$124,795	(\$124,795)	\$0	\$489,302	25.50%
6/30/2020	\$135,428	(\$135,428)	\$0	\$535,124	25.31%
6/30/2021	\$144,802	(\$144,802)	\$0	\$458,114	31.61%
6/30/2022	\$170,220	(\$170,220)	\$0	\$481,105	35.38%
6/30/2023	\$194,268	(\$194,268)	\$0	\$763,747	25.44%
6/30/2024	\$213,602	(\$213,602)	\$0	\$694,389	30.76%
6/30/2025	\$260,255	(\$260,255)	\$0	\$870,175	29.91%

\* The amounts presented for each fiscal year were determined as of the fiscal year-end

**CALAVERAS PUBLIC UTILITY DISTRICT**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN SCHEDULE OF  
CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
JUNE 30, 2025**

Last 10 Fiscal Years\*

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
<b>Total OPEB liability</b>								
Service cost	\$ 64,167	\$ 66,092	\$ 61,515	\$ 37,424	\$ 38,547	\$ 44,738	\$ 46,080	\$ 37,461
Interest	73,752	80,053	82,578	80,659	84,505	83,221	85,599	102,341
Changes in benefit terms		(64,768)						
Differences between expected and actual experience			(127,847)		(54,051)		243,874	
Changes of assumptions			2,481		(15,463)		(14,666)	465,763
Benefit payments	(39,817)	(42,135)	(42,931)	(53,563)	(64,288)	(82,287)	(100,457)	(106,165)
Net change in total OPEB liability	98,102	39,242	(24,204)	64,520	(10,750)	45,672	260,430	499,400
Total OPEB liability-beginning	1,154,554	1,252,656	1,291,898	1,267,694	1,332,214	1,321,464	1,367,136	1,627,566
Total OPEB liability-ending (a)	<u>\$ 1,252,656</u>	<u>\$ 1,291,898</u>	<u>\$ 1,267,694</u>	<u>\$ 1,332,214</u>	<u>\$ 1,321,464</u>	<u>\$ 1,367,136</u>	<u>\$ 1,627,566</u>	<u>\$ 2,126,966</u>
<b>Plan fiduciary net position</b>								
Contributions-employer	\$ 113,478	\$ 130,394	\$ 107,431	\$ 93,563	\$ 64,288	\$ 82,287	\$ 100,457	\$ 33,725
Net investment income	53,030	50,121	47,779	31,547	261,813	(162,686)	67,583	122,961
Benefit payments from trust	(39,817)	(42,135)	(42,931)	(53,563)	(64,288)	(82,287)	(100,457)	(106,165)
Administrative expenses	(260)	(338)	(165)	(439)	(361)	(308)	(306)	(365)
Net change in plan fiduciary net position	126,431	138,042	112,114	71,108	261,452	(162,994)	67,277	50,156
Plan fiduciary net position-beginning	506,272	632,703	770,745	882,859	953,967	1,215,419	1,052,425	1,119,702
Plan fiduciary net position-ending (b)	<u>\$ 632,703</u>	<u>\$ 770,745</u>	<u>\$ 882,859</u>	<u>\$ 953,967</u>	<u>\$ 1,215,419</u>	<u>\$ 1,052,425</u>	<u>\$ 1,119,702</u>	<u>\$ 1,169,858</u>
District's net OPEB liability (a-b)	<u>\$ 619,953</u>	<u>\$ 521,153</u>	<u>\$ 384,835</u>	<u>\$ 378,247</u>	<u>\$ 106,045</u>	<u>\$ 314,711</u>	<u>\$ 507,864</u>	<u>\$ 957,108</u>
Plan FNP as a percentage of the total OPEB liability	51%	60%	70%	72%	92%	77%	69%	55%
Covered-employee payroll	\$ 446,005	\$ 661,238	\$ 702,715	\$ 573,557	\$ 617,615	\$ 756,372	\$ 763,747	\$ 488,186
District's net OPEB as a % of covered-employee payroll	139%	79%	55%	66%	17%	42%	66%	196%
Valuation Date	6/30/2017	6/30/2017	6/30/2019	6/30/2019	6/30/2021	6/30/2021	6/30/2023	6/30/2023

\* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**MEMORANDUM**

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**To:** Board of Directors

**From:** Mathew Roberts, General Manager

**Subject:** Budget Update- Quarterly Financial Report (As of 3/31/2026)

**Date:** April 21, 2026

I am pleased to provide the Board of Directors with a summary of the District's financial position as of March 31, 2026.

**Financial Summary:**

- Total Income: \$3,095,575
- Operating Expenses: \$2,185,927
- Net Operating Income: \$909,649
- Debt Payments: \$157,294
- Capital Expenditures: \$387,766
- Net Income After Capital Expenditures: \$364,589
- Cash, Short-Term Investments & Accounts Receivable: \$3,790,107.73
- CERBT Trust Fund (OPEB): \$1,330,123.94
- Loan Covenant Ratio: 6.84 (minimum required: 1.20)

Total revenues are \$3,095,575 and are tracking as expected for this point in the year, 75% of the way. Other revenues are on track. Interest income and grants are lower due to timing.

Operating expenses are \$2,185,927, or about 60% of budget, and are tracking as expected. Most categories remain in line with projections.

Capital spending is tracking as planned. After all revenues and expenses, the District has a positive balance of \$364,589 added to reserves.

Overall, the District remains in a strong financial position with revenues and expenses tracking as expected.

Respectfully Submitted,



Mathew Roberts  
General Manager

Calaveras Public Utility District  
 Fiscal Year Ending June 30, 2026  
 Income and Expense Summary  
 Modified Accrual Basis

Actual Figures as of	3/31/2026
Total Income	\$ 3,095,575
Operating Expenses	<u>\$ 2,188,287</u>
Income before Debt Payments	\$ 907,288
Debt Payments	<u>\$ 157,294</u>
Income after Debt Payments	\$ 749,994
Capital Expenditures	<u>\$ 387,766</u>
Income after Capital Expenditures (If Positive to Reserves, Negative funded from Reserves)	<u><u>\$ 362,228</u></u>

**Cash, Short-Term Investments and Accounts Receivable  
Summary**

Cash Assets as of 03/31/2026:

Checking Account (03/31/2026)	\$ 89,869.00
LAIF (03/31/2026)	\$ 2,821,347.13
UBS- Short Term Investment (03/31/2026)	\$878,891.60 T-Bills
Cash and Short Term Investment Totals	<u><u>\$ 3,790,107.73</u></u>

Accounts Receivable as of 03/31/2026

Water Sales (Charges)	<u><u>\$ 245,780.37</u></u>
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CERBT Trust Fund (OPEB) (03/31/2026) Quarterly

Other Pension Employee Benefits Trust	<u><u>\$ 1,330,123.94</u></u>
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Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

	<u>Division</u>	<u>3/31/2026</u>	<u>FY 2025-26</u>	<u>Annual Budget</u>
Income Other Than Grants and				
Loan Payment Surcharge		\$ 3,058,640	\$ 3,958,321	77.3%
Grants		\$ -	\$ 20,882	0.0%
Loan Payment Surcharge				
(\$147,737.87/yr)		\$ 36,935	\$ 147,738	25.0%
Total Income		<u>\$ 3,095,575</u>	<u>\$ 4,126,941</u>	75.0%
 Expense Categories				
	<u>Division</u>	<u>Actual</u>	<u>Budgeted</u> <u>FY 2025-26</u>	
Salaries	100	\$ 688,155	\$ 1,110,884	61.9%
Benefits	200	\$ 666,726	\$ 947,390	70.4%
Conferences, Meetings and				
Training	300	\$ 13,823	\$ 54,900	25.2%
Administration Expenses	400	\$ 222,242	\$ 352,417	63.1%
Operations Expense	500	\$ 235,661	\$ 373,676	63.1%
Outside Services	600	\$ 254,370	\$ 474,255	53.6%
Equipment Rent, Taxes, and				
Utilities	700	\$ 107,310	\$ 329,116	32.6%
Debt Payments	900	<u>\$ 157,294</u>	<u>\$ 170,064</u>	92.5%
Total Non-Capital Expenditures		<u>\$ 2,345,581</u>	<u>\$ 3,812,702</u>	61.5%
Net Income (Before 800 Capital				
Expenditures)		<u>\$ 749,994</u>	<u>\$ 314,239</u>	238.7%
 Capital Outlay	800	\$ 387,766	\$ 407,500	95.2%
 Excess/(Deficit) of Income				
Over/(Under) Expenditures		<u>\$ 362,228</u>	<u>\$ (93,261)</u>	

Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

<b>"Gross Revenues" per Debt Agreement</b>	<u>Division</u>	<u>Actual as of</u> 3/31/2026	<u>Budget</u> FY 2025-26	
Water Sales (excluding loan payment surcharge below)		\$ 2,777,552	\$ 3,544,261	78.4%
Loan Payment Surcharge (\$147737.87/yr) To be Paid over 18 yrs		\$ 36,935	\$ 147,738	25.0%
Hydros		\$ 58,131	\$ 106,360	54.7%
Installation, Connection, and Turn On Fees		\$ 17,220	\$ 22,712	75.8%
County Taxes		\$ 137,255	\$ 160,088	85.7%
Cell Site Leases		\$ 23,741	\$ 54,900	43.2%
Interest and investment income		\$ 23,215	\$ 70,000	33.2%
Grants		\$ -	\$ 20,882	0.0%
Notary		\$ -	\$ -	0.0%
Miscellaneous		\$ 21,527	\$ -	100.0%
<b>Total "Gross Revenues" per Debt Agreement</b>		<u>\$ 3,095,575</u>	<u>\$ 4,126,941</u>	75.0%

Expense Categories

	<u>Division</u>			
Salaries	100	\$ 688,155	\$ 1,110,884	61.9%
Benefits	200	\$ 666,726	\$ 947,390	70.4%
Conferences, Meetings and Training	300	\$ 13,823	\$ 54,900	25.2%
Administration Expenses	400	\$ 222,242	\$ 352,417	63.1%
Operations Expense	500	\$ 235,661	\$ 373,676	63.1%
Outside Services	600	\$ 254,370	\$ 474,255	53.6%
Equipment Rent, Taxes, and Utilities	700	\$ 107,310	\$ 329,116	32.6%
<b>Total Operational Expenses</b>		<u>\$ 2,188,287</u>	<u>\$ 3,642,638</u>	60.1%

<b>Net Operating Income</b>		\$ 907,288	\$ 484,303	187.3%
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Clearwell Debt Payments	900	\$ 132,964	\$ 132,964	100.0%
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Loan Covenant Ratio must be above 1.20 as required in loan documents Ratio = Net Operating Income/Debt Payment		6.82	3.64	187.3%
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Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

Revenue	GL CODE	Actual as of 3/31/2026	Budgeted FY 25-26
Water Sales- Res	4110	\$ 1,992,675	\$ 2,799,857
Residential Debt Fee	4111	\$ 81,534	N/A
Water Sales - Comm	4112	\$ 629,418	\$ 860,941
Commercial Debt Fee	4113	\$ 21,051	N/A
Returned Check Fee	4114	\$ -	N/A
Late Charges	4115	\$ 26,252	N/A
Water Sales - AG	4170	\$ 12,821	\$ -
Water Sales - MISC	4180	\$ 50,736	\$ 31,201
Pipeline Hydro	4200	\$ 20,907	\$ 44,652
Schaads Hydro	4210	\$ 37,224	\$ 61,708
RRF -Surcharge	4211	\$ -	\$ -
Interest-El Dorado	4223	\$ -	\$ -
Install Fees	4230	\$ -	\$ 18,534
Turn On Fees	4231	\$ 2,065	\$ 1,315
Connection Fees	4232	\$ 15,155	\$ 2,863
Cell Site Leases	4240	\$ 23,741	\$ 54,900
Investment Interest	4800		\$ 40,000
LAIF Interest	4923	\$ 23,215	\$ 30,000
County Taxes	4932	\$ 137,255	\$ 160,088
Developer Fees	4992	\$ 15,622	\$ -
Grant Revenue	4994	\$ -	\$ 20,882
Notary	4495		\$ -
MISC Revenue	4995	\$ 5,755	\$ -
Work Done for Others	4996	\$ 150	\$ -
<b>Total Income</b>		<b>\$ 3,095,575</b>	<b>\$ 4,126,941</b>

Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

Salaries	Division	100	\$	688,155	\$	1,110,884	61.9%
Benefits	Division	200	\$	666,726	\$	947,390	70.4%

Division	GL	Description	Actual as of 3/31/2026	Budget FY 25-26
100	5100	Executive Salary	\$ 108,791	\$ 150,000
100	5110	Administration Salaries	\$ 154,518	\$ 218,977
100	5120	Operations Salaries	\$ 424,846	\$ 741,907
100	5130	Overtime Compensation	\$ -	\$ -
100	5140	On Call Pay	\$ -	\$ -
100	5150	Holiday Pay	\$ -	\$ -
100	5160	Vacation Pay	\$ -	\$ -
100	5170	Sick Pay	\$ -	\$ -
200	5200	Medical Benefits	\$ 326,726	\$ 469,847
200	5205	Executive Car Allowance		\$ -
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ 6,786	\$ -
200	5220	Dental/Vision/ Life Insurance	\$ 17,432	\$ 27,222
200	5230	Retirement Benefits - Calpers	\$ 247,546	\$ 310,490
200	5240	Other Post Employment Benefits (OPEB)	\$ -	\$ -
200	5250	Medical Tax, Social Security and SUI	\$ 58,541	\$ 89,397
200	5260	Worker's Compensation Insurance	\$ 9,149	\$ 26,237
200	5270	Education Assistance	\$ -	\$ 5,000
200	5275	Employee Section 125 Plan	\$ (559)	\$ 17,062
200	5280	Employee Overtime Meals	\$ 163	\$ 554
200	5290	Employee Recognition	\$ 942	\$ 1,581
			\$ 688,155	\$ 1,110,884
Salaries			\$ 688,155	\$ 1,110,884
Salaries (Reduced Sick, Holiday and Vacation)			\$ 688,155	\$ 1,110,884
			\$ 666,726	\$ 947,390
Benefits			\$ 666,726	\$ 947,390
Budgeted Salaries				
Budgeted Benefits				

Calaveras Public Utility District  
 Fiscal Year Ending June 30, 2026  
 Income and Expense Summary  
 Modified Accrual Basis

Conferences,  
 Meetings and  
 Training                      Division    300    \$    13,823    \$    54,900                      25.2%

Division	GL	Description	Actual as of 3/31/2026	Budget FY 25-26
300	5310	Board Meetings - Director Fees	\$ 2,982	\$ 11,000
300	5315	Seminars & Conferences - Board	\$ -	\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 3,127	\$ 12,500
		Mileage Reimbursement, Parking, Tolls, Conference or Training Meals		
300	5325		\$ 969	\$ 5,000
300	5330	Auto Rental	\$ -	\$ 1,200
300	5335	Training	\$ 6,745	\$ 20,200

Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

Administration  
Expenses                      Division                      400    \$    222,242    \$    352,417                      63.1%

Division	GL	Description	Actual as of 3/31/2026	Budget FY 25- 26
400	5415	Advertising	\$ 518	\$ 1,500
400	5420	Association Dues	\$ 32,043	\$ 34,201
400	5425	Insurance	\$ 90,285	\$ 91,119
400	5430	License, Certifications, Fees	\$ 2,207	\$ 4,845
400	5436	Repairs & Maintenance -Computers	\$ -	\$ -
400	5437	Repairs & Maintenance -Office	\$ 715	\$ 3,500
400	5440	Election Costs	\$ -	\$ -
400	5460	Permits	\$ 3,101	\$ 4,016
400	5461	Regulatory Fees	\$ 10,754	\$ 87,946
400	5462	Postage	\$ 19,730	\$ 25,725
400	5464	Printing	\$ 7,418	\$ 12,343
400	5470	Software Programs & Updates	\$ 13,686	\$ 22,172
400	5475	Office Supplies	\$ 10,801	\$ 12,558
400	5480	Telephone	\$ 30,984	\$ 48,696
400	5495	Water Conservation/CC Report Materials	\$ -	\$ 3,796
	5481	AMI Meter Data (Cellular Service)		

Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

Operations  
Expense                      Division    500    \$    235,661    \$    373,676                      63.1%

Division	GL	Description	Actual as of 3/31/2026	Budget FY 25-26
500	5520	Water Supply	\$ -	\$ -
500	5532	Repairs & Maintenance - Automotive	\$ 22,071	\$ 29,393
		Repairs & Maintenance -Dams and		
500	5533	Hydros	\$ 1,444	\$ 3,040
500	5534	Repairs & Maintenance -Pumping	\$ 7,858	\$ 8,000
500	5535	Repairs & Maintenance -Treatment	\$ 16,477	\$ 5,136 *
500	5536	Repairs & Maintenance -T&D	\$ 12,917	\$ 26,855
500	5540	Fuel	\$ 24,065	\$ 37,097
500	5545	Materials and Supplies-Pumping	\$ -	\$ 3,580
500	5546	Materials and Supplies-Hydros	\$ 157	\$ 11,107
500	5547	Materials and Supplies-Treatment	\$ 13,378	\$ 24,394
500	5548	Materials & Supplies-T&D	\$ 66,640	\$ 122,183
500	5549	Emergency Response	\$ -	\$ -
500	5550	Chemicals	\$ 23,200	\$ 34,418
500	5555	Meters - Meter Repairs	\$ 34,191	\$ 35,713
500	5566	Safety Equipment	\$ 3,820	\$ 7,705
500	5585	Tools	\$ 5,223	\$ 15,487
500	5590	Clothing & Boot Allowance (MOU)	\$ 1,290	\$ 4,918
500	5592	CPUD Uniform	\$ 2,930	\$ 4,650





Calaveras Public Utility District  
 Fiscal Year Ending June 30, 2026  
 Income and Expense Summary  
 Modified Accrual Basis

Capital  
 Projects                      Division    800    \$    387,766    \$    407,500                      95.2%

Division	GL	Description	Actual as of 3/31/2026	FY Budget 25-26
800	5810	Land Purchases	\$ -	\$ -
800	5820	Easements and Water Rights	\$ -	\$ -
800	5830	Buildings	\$ -	\$ 12,500
800	5840	Equipment-Capital	\$ 158,982	\$ 170,000
800	5850	Engineering-Capital	\$ 32,431	\$ -
800	5860	Construction-Capital	\$ -	\$ -
800	5870	Materials for Capital Projects	\$ 196,353	\$ 225,000
800	5880	District Personnel-Capital	\$ -	\$ -



Date Received	Grant Source	Amount Received	Total Grant Award	Notes
Nov-25	FEMA	\$63,183.53		2023 Project-713975-Road damage/washouts - Schaad's Reservoir and MCV access roads
Dec-25	FEMA	\$29,424.12		2023 Project - 713975 - MCV SCADA Communication Equipment - Hardware - electrical facility
Dec-25	FEMA	\$16,706.25		2024 Project - 713976 - Hertzig Meter Set Repair & River Pump Station Platform Repair
Dec-25	FEMA	\$15,795.88		
Dec-25	FEMA	\$4,176.56		
Jan-26	FEMA	\$7,356.03		
Feb-26	Cal-OES	\$21,451.95		DR4431
Mar-26	Cal-OES	\$1,571.02		
Mar-26	Cal-OES	\$6,284.07		
	Year to date	\$165,949.41		These funds reflect delayed reimbursements for storm-related expenses from prior years and do <b>not</b> represent new operating income

Calaveras Public Utility District  
Fiscal Year Ending June 30, 2026  
Income and Expense Summary  
Modified Accrual Basis

	GRANT	ASSIGNED PROJECT	AMOUNT REQUESTED	AMOUNT AWARDED	AMOUNT EXPENDED	Anticipated Payout 2025-2026 Fiscal Year	START DATE	DEADLINE	GRANTOR	CONTACT PERSON	REPORTING DEADLINE	Note
AWARDED	Construction - Prop 1 IRWM Implementation Grant	Recycle Backwash Project - \$1,629,651	\$2,000,000.00	\$566,225.00	\$4,000.00	Planned for Construction Spring 2026.	11/23/2022	9/1/2027	Dept. of Water Resources & UMRWA	Ryan Hirano (Woodard Curran) (415)321-3430 rhirano@woodardcurran.com	Quarterly (Jan/Apr/Jul/Oct)	
AWARDED	Planning - Jeff Davis WTP Improvement Projects - Drinking Water SRF Grant	Recycle Backwash Design Master Plan CIP	\$483,000.00	\$483,000.00	\$242,756.28	\$240,243.72	8/1/2019	12/1/2025	CSWRCB Drinking Water Revolving Fund	Fabian Ramos (916)449-5985 fabian.ramos@waterboards.ca.gov	Quarterly (Jan/Apr/Jul/Oct)	
APPLICATION	Construction - Jeff Davis WTP Improvement Projects - Drinking Water SRF Grant	Pending - Will be the chosen Project from Planning Grant	-	-	-	-	-	-	CSWRCB Drinking Water Revolving Fund	Fabian Ramos (916)449-5985 fabian.ramos@waterboards.ca.gov	-	Application to be submitted by 12/2025.
INACTIVE	Construction - Rich Gulch Replacement Project - Drinking Water SRF Grant Application	Rich Gulch Waterline Replacement, San Andreas Waterline Replacement, Water Tank Recoating Project, Water Meter Replacement Project, Backwash Recycle Project	\$14,925,965.00	-	-	-	-	-	CSWRCB Drinking Water Revolving Fund	Fabian Ramos (916)449-5985 fabian.ramos@waterboards.ca.gov	-	Application submitted in 2023 by Travis Small, and was put on hold due to lack of priority and lack of funding.
AWARDED	2019 FEMA-4431-DR-CA - Winter Storm Disaster Funding	Emergency Response, Schaad's Debris, River Pump Station Debris, Road Repairs, Indep. Rd Culvert Repair, Ponderosa & Glencoe surface repairs.	\$391,007.42	\$391,007.42			2/1/2019		FEMA (100-75%) Cal OES (18.75%)	Brian Cheshire (Cal OES) (916)718-6112 brian.cheshire@caloes.ca.gov	Ongoing - Audit/Appeal Comms only now.	Meeting on 8/12 to discuss an appeal to FEMA. They are denying project management, engineering, and inspection costs for one of the projects and we are submitting an appeal.
AWARDED	2023 FEMA-4683-DR-CA Winter Storm Disaster Funding	Emergency Response, Schaad's Debris, Electrical/SCADA Equip, Hertzig Meter Set Repair, RPS Platform Repair.	\$188,894.87	\$188,894.87			1/1/2023		FEMA (100-75%) Cal OES (18.75%)	Anita Brown, PDMG (202)812-6269 anita.brown@fema.dhs.gov	Ongoing	7/14/2025 - Should be expecting checks in the mail. Need to schedule and complete outstanding work.

**CALAVERAS PUBLIC UTILITY DISTRICT**

**EXECUTIVE ASSISTANT/CLERK OF THE BOARD REPORT**

**To: Board of Directors**

**From: Carissa Bear, Executive Assistant/Clerk of the Board**

**Date: April 15, 2026**

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**Executive Assistant/Clerk Of The Board Report:**

**INFORMATION ITEMS**

**1. East Bay Municipal Utility District (EBMUD)**

The annual Paradee BBQ will be held on Friday, May 15, 2026, from 11:30 AM to 2:00 PM. If you are interested in attending, please RSVP by Thursday, April 30, 2026.

**2. New Fiscal and Financial Training for Board Members**

Each Board Member has been assigned the New Fiscal and Financial Training through the ACWA/JPIA training portal. This training covers budgeting, financial reporting, and public funds management. If you experience any issues accessing the training, please let me know.

**3. Ethics and Sexual Harassment trainings** Reminder: Some Board Members still have required Ethics and Sexual Harassment trainings outstanding. A certificate of completion must be forwarded to the Clerk of the Board upon completion. ACWA has been notified of technical issues experienced by some Board Members and is currently working to resolve them.

**4. Form 700's**

All Form 700s have been submitted. Thank you for your cooperation.

# Monthly Maintenance Report

## March 2026

LOCATION	DESCRIPTION OF WORK	STATUS
<b>Jeff Davis WTP</b>	Monthly operation and maintenance	Complete
	Routine water sampling and State reporting, WTP compliance Items	Complete
	Treated Water = 20,712,672 Gallons	Complete
	Filter Backwash Water Used= 1,525,174 Gallons	Complete
	Sold Water = 12,650,217 Gallons	Complete
	6.5' Below Spill	Ongoing
	Rain Total 0.46" (September 2025-August 2026 Total: 32.26")	Ongoing
<b>Warehouse Shop</b>	Routine Operation's	Ongoing
<b>South Fork Pump Station</b>	Weekly routine checks	Complete
	Raw Water Pumped = 323 Acre Feet (105,204,930 Gallons)	Ongoing
	Both pumps running	Ongoing
	River Flow 79 Cubic Feet Per second (CFS)	Ongoing
<b>Schaads Reservoir</b>	Weekly checks	Complete
	Schaads Metered Acc: 18,970 Gallons	Ongoing
	Both Units running after repairs (Hydraulic motor capacitor and relay replacement)	Ongoing
	5" Above Spill	Ongoing
	CCWD Pump Data (West Point)= 0 Acre/Ft	Ongoing
<b>Glencoe Pump Station</b>	Weekly checks - routine monitoring	Complete
	Replaced motor #2 starter wire	Complete
<b>Ponderosa PRV Hydro</b>	Weekly checks - routine monitoring	Complete
<b>MCV PRV Hydro</b>	Weekly checks - routine monitoring	Complete
<b>Garamendi's PRV Hydro</b>	Weekly checks - routine monitoring	Complete
<b>San Andreas Distribution</b>	Routine operations, sampling	Complete
	Russell Rd/ Luddy Ln main line leak (4 inch steel)	Complete
	692 Marshall Ave. main line leak (4 inch steel)	
<b>Moke Hill Distribution</b>	Routine operations, sampling	Complete
<b>Glencoe Distribution</b>	Routine operations	Complete
<b>Paloma Distribution</b>	Routine operations, sampling	Complete
	6292 Paloma Road service line leak (1 inch steel)	Complete
<b>Rail Road Flat Distribution</b>	Routine operations, sampling	Complete
	314 Improbability service line leak (2 inch PVC)	Complete
<b>Safety/Training</b>	Routine Safety Talks	Ongoing
<b>Vehicle Maintenance</b>	2007 Gold Toyota Service and leak detection pump replacement (Brawner's)	Complete
<b>Spray Program</b>	Pre emergent	Ongoing
<b>Reports</b>	Water Diversion Reports	Complete
<b>Development Projects</b>	County Behavioral Health Building (line relocation)	Ongoing
<b>Other</b>	Meter Program = 53 Installed / Total = 1045	Ongoing
	50 USA tags	Complete
	36 Customer service/work orders	Complete
	Monthly meter reading	Complete
<b>Complaints</b>	(Taste = 0) (Pressure = 2) (Odor = 0) (Color = 1)	Complete

**CALAVERAS PUBLIC UTILITY DISTRICT**

**MEMORANDUM**

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April 16, 2026

TO: BOARD OF DIRECTORS

FROM: WGA, DISTRICT ENGINEERING OFFICE

SUBJECT: DISTRICT ENGINEER'S REPORT

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Updates as of April 16, 2026:

- **DWSRF Planning Grant – Actively Undergoing Closeout**
- **CIP – Actively Undergoing Updates as requested**
- **Rich Gulch – On Hold until State Signs MAC Grant Amendment (Funding Expires Summer of 2027)**
- **2023 FEMA DR4683 Storm Damage Grant – Closeout Process**
- **County Housing Grant – Assisted with application.**

Respectfully Submitted,

WGA, District Engineer's Office

## **CALAVERAS PUBLIC UTILITY DISTRICT GENERAL MANAGER REPORT**

**To:** Board of Directors

**From:** Mathew Roberts, General Manager

**Date:** 4/21/2026

**Reporting Period:** February 17, 2026 – March 2026

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### **A. Financial Update**

Staff continues monitoring spending to stay within the FY 2025–26 adopted budget. Overall, the District is on track and is currently about 75% through the fiscal year, with expenditures aligning with expected levels.

- The District received a FEMA reimbursement check of \$21,451.95.

### **Investments Update**

A \$200,000 Certificate of Deposit matured in March at 0.80% interest. In accordance with District policy, the funds were reinvested to improve returns while maintaining safety and liquidity.

### **The District placed:**

- \$125,000 in a 1-year CD at 3.70%
- \$126,000 in a 2-year CD at 3.85%

An additional \$51,000 from the money market account was included to increase overall earnings. These investments follow District policy and help diversify the portfolio.

### **Audit Update**

- The revised FY 2024–25 audit draft was received. Updates included FEMA receivables, depreciation changes, hydro impairment, prior-year capital adjustments, and OPEB updates.
- The Board President signed the Management Representation Letter, allowing the audit to move forward.
- The FY 2024–25 audit will be presented, again, at the April 21<sup>st</sup> Board meeting.
- Year-end closeout will occur after Board acceptance of the final audit.

### **Retiree Health Benefits (GASB 75)**

Staff is working with Northbay Pensions to complete the actuarial review of retiree health benefits. This will determine the District's long-term liability for financial reporting.

### **Quarterly Budget Update**

The Quarterly Budget Report will be presented at this meeting. At this point in the fiscal year, overall spending trends remain consistent with expectations. One line item, Division 800 – GL 5870 (Capital Materials), is currently over budget. Staff is reviewing these costs in detail and will provide recommendations or adjustments as part of the quarterly update. FEMA reimbursement funds may help offset a portion of these expenses.

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## **B. Interagency Coordination & Planning**

### **Drought Planning**

Staff continues working with Calaveras County, CCWD, and other agencies on drought planning. The Department of Water Resources (DWR) has requested input on wells, mitigation ideas, and possible fill station locations.

### **Other Coordination Work**

- Participated in a San Andreas Sanitary District workshop for the Local Hazard Mitigation Plan (LHMP) to help identify risks to water infrastructure.
- Attended the Multi-Agency Coordinating (MAC) Group meeting to review emergency roles before fire season and discuss lessons learned from the February storms. A follow-up meeting is scheduled for April 29.
- Applied for Calaveras County REAP 2.0 Workforce Housing funding (about \$1.66 million). Submitted required forms, site maps, cost estimates, and supporting documents.

### **DWR Project Funding Update (Rich Gulch)**

Staff met with DWR regarding a project amendment request.

- DWR is supportive of the update
- Minor revisions were requested (service area details and task clarification)
- Once submitted, DWR plans to move quickly on approval

Staff also submitted the Electronic Annual Report (EAR), which is required for compliance and system reporting.

Staff will need to direct WGA to begin early design work, including geotechnical planning and RFP preparation to keep the project on schedule. **CPUD** will need to cash flow the Rich Gulch project until reimbursement is available.

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### **C. Capital Improvement Plan (CIP) & Grants**

- Staff continues working with Weber Ghio & Associates (WGA) on the CIP.
  - A draft CIP will be brought to the Board for review before final adoption.
  - Staff is also looking at grant opportunities for future projects.

#### **Rich Gulch Waterline Project**

The project is still under review. Staff received a draft agreement from Woodard & Curran and are responding to questions.

Once finalized, it will be submitted to DWR for approval. Funding will be reimbursement-based, meaning costs are paid upfront and reimbursed later.

Staff notes that early costs such as design, geotechnical work, and planning will be out-of-pocket until funding is approved.

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### **D. Dam Safety & Regulatory Compliance (FERC & DSOD)**

- Staff continues working with regulators and consultants on dam safety compliance.
- Participated in a call with the Independent Consultant for the upcoming FERC Part 12D inspection.
  - Continued coordination with GFT, GEI, and FERC.

#### **Outstanding Documents (Estimated Costs): Middle Fork Dam, (Schaads Reservoir)**

- STID (2006): ~\$80,000
- ODSP (2013): ~\$35,000
- DSSMP (2017): ~\$40,000
- Operations & Maintenance Manual: in progress
- Emergency Action Plan: updates needed

#### **FERC Coordination Update**

Staff met with FERC representative Rich Sanchez to discuss inspection preparation and missing historical records from the 1940s.

- PMF and seismic studies are complete
- Some old records are missing and limit full updates
- FERC guidance is to complete documents with available data and address gaps later
- A full Comprehensive Assessment is expected in about five years. Long-term options for hydro operations are still being reviewed, including continued operation or possible decommissioning.

**Rich Sanchez with GEI, the District's dam safety engineer**, will be presenting to the Board of Directors to review outstanding items at Middle Fork, including the spillway assessment findings. This discussion will help the Board and staff begin long-term planning efforts and develop next steps. The presentation will also include discussion of CPUD's contract for services with GEI. The target timeframe for this presentation is May 2026.

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## **E. Infrastructure & Development Projects**

### **Development Inquiries**

- Fairfield Inn Project: Water service fee options were provided; waiting on developer response.
- Highway Sleeves Project: Developer has applied to Caltrans for highway sleeve installation.
- CCOG Project: No change.
- Behavioral Health Facility: Construction has started; staff continues to monitor progress

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## **F. Legal & Administrative Matters**

- PG&E Hydroelectric Contract - PG&E has formally cancelled the District's hydroelectric generation contract for Hydro 3. Staff has been contacting PG&E to obtain information regarding potential options for establishing a Power Purchase Agreement (PPA) or other alternatives for power sales. (No return call or email to date)
- Staff continues working with legal counsel regarding the cell tower contractual agreement.
- Staff is coordinating with legal counsel regarding ongoing and confidential matters involving potential unauthorized water system connections and other district business items.

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## G. Personnel Updates

- District crews prepared for DSOD dam inspections at all three sites.

A big thank you to the field crew for their work and attention to dam safety. Inspectors noted the strong condition of the facilities and the effort put in by staff.

- The General Manager will be attending the California Special Districts Association (CSDA) General Manager Leadership Summit in June 2026. This training is included in the FY 2025–26 adopted budget and focuses on governance, legal updates, and operational best practices for special districts.

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## H. Operational Oversight

- The FY 2026–27 budget development process has begun. A draft budget will be presented to the Board for review when we make further progress.

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## J. Next Steps

- Continue dam safety funding planning
  - Continue CIP development with WGA and Board input
  - Continue FERC documentation work with consultants
  - Finalize Rich Gulch project agreement and DWR coordination
  - Review new water service requests for capacity and compliance
  - Continue FY 2026–27 budget preparation

Respectfully submitted,



Mathew Roberts  
General Manager