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

REGULAR MEETING OF THE BOARD OF DIRECTORS

November 17, 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.

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. October 20, 2026, Regular Board Meeting Minutes
b. October 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. **CLOSED SESSION: CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code Section 54956.8)**
Property: A portion of Assessor's Parcel Number (APN) 014-004-047 and 069-047, 90 Rich Gulch Rd Glencoe, CA 95232, involving a water utility easement and temporary construction easement/right of entry permit.
Agency Negotiator(s): Mathew Roberts, General Manager
Negotiating Parties: Mattley Dell'Orto, property owner
Under Negotiation: Price and terms of payment for easement.

7. **BUDGET REVIEW**
Action Requested: Discussion
Review Current Income and Expenses through October, 31 2026 for FY 26/27

8. **POLICY 2150 REVIEW**
Action Requested: Discussion
Review of Current 2150 Policy

9. **CIP- VEHICLE AND EQUIPMENT (DRAFT INTRODUCTION)**
Action Requested: Discussion
Staff has added a draft Vehicle and Equipment Replacement Plan to the Capital Improvement Program (CIP).

10. **WATER SERVICE INTERRUPTION AND CUSTOMER NOTIFICATION**
Action Requested: Discussion
Review the District's current practices for notifying customers during planned water service interruptions and emergency outages.

11. **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.

12. **ADJOURNMENT**

If there is no other Board business the President will adjourn to its next regular meeting scheduled for December 15, 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 — October 20, 2026
Regular Meeting of the Board of Directors — 5:00 pm

DIRECTORS PRESENT: Garrett Hesser
Richard Blood
Jack Tressler
Mathew Warmerdam

MEMBERS ABSENT: Kevin Sparks

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

OTHERS PRESENT: Member of Public (Online)
Scott Ratterman, Calaveras County Water District (CCWD)
Suzie Coe, Mokelumne Hill Fire
Michael Dell'Orto, Mokelumne Hill Fire
Dean Dix, Mokelumne Hill Fire

1. CALL THE MEETING TO ORDER: The regular meeting was called to order by Vice President Hesser at 5:05 P.M.

2. ROLL CALL OF DIRECTORS: Directors Hesser, Blood, Tressler, and Warmerdam were present. Director Sparks was absent.

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): Scott Ratterman informed the Board that he recently experienced a water leak on his property. He expressed his appreciation to Heather in the front office for notifying him of unusual water usage, which allowed him to identify the leak. However, he was surprised to learn that the District does not currently have a leak adjustment policy. He noted that CCWD has an established policy and provided a copy to the Clerk of the Board for distribution to the Board. He encouraged the Board to consider developing and adopting a similar policy for the District.

5. CONSENT ITEMS
    a. September 15, 2026, Regular Board Meeting Minutes
    b. September Claim Summary

The Board reviewed and discussed the September Claim Summary. Staff answered questions. A motion was made by Director Blood, seconded by Director Tressler, to approve Consent Items a-b. A roll call vote was taken. Directors Blood, Tressler, Warmerdam, and Hesser voted yes. Motion carried 4-0.

** Item 9 was moved up on the agenda to accommodate members in attendance.

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9. PALOMA FIRE STATION – WATER SERVICE FEES

Mr. Roberts provided background on the agenda item and reviewed his prepared memo. He explained that an agreement had been discussed with the Board in 2017; however, Mokelumne Hill Fire did not follow through. Since that time, the District has completed a Proposition 218 process and a Rate Study establishing Capacity and Connection Charges.

Mr. Brown clarified that the District cannot legally waive the capacity fee but can work with Mokelumne Hill Fire regarding the cost of time and materials.

The Board, Staff, and representatives from Mokelumne Hill Fire engaged in a lengthy discussion. The following understanding was reached:

- Mokelumne Hill Fire will pay the applicable capacity fee.
- The District will perform the service line renewal at the District's expense, consistent with how it would be handled for an existing customer. Any additional work required beyond the renewal will be the responsibility of Mokelumne Hill Fire.
- Mokelumne Hill Fire will be responsible for the cost of a new meter, meter box, and riser.
- The District will provide a cost estimate by the end of the week.
- A backflow prevention device must be installed and tested before water service is turned on. The device will also require annual testing thereafter.

The Board directed Mr. Roberts to continue working directly with Mokelumne Hill Fire on the proposed arrangement. The offer will remain valid for 90 days from the date of the meeting.

** Item 7 was moved up on the agenda to accommodate members in attendance.

7. CAMRA DISCUSSION

Mr. Roberts reviewed his prepared memo and explained that President Sparks had requested the item be placed on the agenda. He noted that the item had two parts. First, Mr. Sparks invited Scott Ratterman to attend the meeting to provide historical background on CAMRA. Second, the Board would discuss its vision for the District's role in CAMRA moving forward, including Mr. Roberts' recommendation to remove Mrs. Bear as CAMRA Secretary, as she has held the position for approximately five years.

Mr. Ratterman agreed that rotating the Secretary position was a good idea, noting that the position had historically been rotated among participating agencies. He provided a history of CAMRA and shared that he sees value in maintaining the organization as a forum for communication and collaboration among participating agencies. However, he expressed a preference for transitioning CAMRA from a Joint Powers Authority (JPA) to an association, which would allow for greater flexibility in scheduling meetings and conducting business. He also discussed several areas of noncompliance that would need to be addressed for CAMRA to operate properly.

Some Board members expressed concern that transitioning to an association rather than maintaining a JPA could result in the group losing momentum. Mr. Ratterman noted that a JPA could always be reestablished in the future if needed.

The Board agreed to remove Mrs. Bear as CAMRA Secretary. Directors Blood and Warmerdam, along with Mrs. Bear, will work together to obtain a quorum for the next CAMRA meeting.

6. CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATORS (Government Code Section 54957.6)

CPUD designated representatives: Mathew Roberts, General Manager and Adam Brown, General Counsel. Employee organization: SEIU Local 1021

Mr. Roberts requested that the item be removed from the agenda. Vice President Hesser agreed.

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8. WGA ENGINEERING SERVICES – 2026 RATE SCHEDULE

Mr. Roberts informed the Board that WGA had increased its rates. The Board requested additional information regarding the 2026 Rate Schedule. Mr. Roberts will follow up with WGA and provide the Board with an update. A motion was made by Director Tressler, seconded by Director Hesser, approve WGA's amended engineering service rates. A roll call vote was taken. Directors Blood, Tressler, Warmerdam, and Hesser voted yes. Motion carried 4-0.

10. VEHICLE AND FLEET MANAGEMENT POLICY – POLICY 2136

The Board and staff discussed the proposed policy. A motion was made by Director Tressler, seconded by Director Warmerdam, to approve Vehicle And Fleet Management Policy – Policy 2136 with amendments to remove the Capital Improvement Program (CIP) language. A roll call vote was taken. Directors Blood, Tressler, Warmerdam, and Hesser voted yes. Motion carried 4-0.

11. REPORTS

a. Legal Counsel's Report

No report this month.

b. Executive Assistant/Clerk of the Board

Mrs. Bear reminded the board of the open enrollment deadline.

c. Water System Superintendent's Report

Mr. Rovera presented the September Monthly Maintenance Report and answered questions from the Board. He noted a correction to the report: the Vehicle Maintenance entry referencing the 2011 F-150 should read 2011 F-350.

d. Engineer's Report

The Engineer's Report was addressed under the General Manager's Report.

e. General Manager's Report

Mr. Roberts provided an overview of his General Manager's Report, reviewing the information outlined in his memorandum and answering questions from the Board. He thanked Wyatt for his assistance with the grant application through CPPA.

f. Directors' Comments

No comments.

12. ADJOURNMENT

There being no further business to come before the Board, Vice President Hesser adjourned the meeting at 8:01 pm.

Respectfully Submitted,



Carissa Bear, Secretary/Clerk of the Board

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CALAVERAS PUBLIC UTILITY DISTRICT

CLAIM SUMMARY 10-2026

DATE: October 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	$	292,526.08
Payroll Submitted	$	74,391.10
Employee Reimbursement	$	423.24
P/R Tax Deposits	$	5,678.59
Sub-total	**$**	**373,019.01**

Claim Summary Approved for	**$**	**373,019.01**



Clerk of the Board, Calaveras Public Utility District

Expenses by Vendor Summary
CALAVERAS PUBLIC UTILITY DISTRICT
October 2026

Name	Transaction date	Description	Distribution account	Ledger amount
ACWA				
	10/20/2026	2027 Annual Agency Dues	5420 - Association Dues	$13,600.00
ACWA-Health				
	10/06/2026	Dental/Vision Coverage Month: Nov 2026	5220 - Dental/Vision/Life Insurance	$2,111.34
ACWA /JPIA WC				
	10/20/2026	Workers Comp Q4 07/01/2026-09/30/2026	5260 - Worker's Compensation Insurance	$6,484.29
Alpha Analytical Labs, Inc.				
	10/06/2026	September Samples	5685 - Lab & Sampling	$240.00
Amador Cleaning Service				
	10/06/2026	Janitorial Service 09/2026	5670 - Facility Maintenance	$825.00
Amazon Capital Services				
	10/05/2026	CB Desk Supplies	5475 - Office Supplies	$58.42
	10/05/2026	Restock - Kitchen & Filing	5475 - Office Supplies	$48.51
	10/05/2026	CB Desk Supplies	5475 - Office Supplies	$10.27
	10/05/2026	Desk Treadmill	5475 - Office Supplies	$97.41
	10/05/2026	Truck 1 - Flashlight/ Headlamp	5585 - Tools	$32.45
	10/28/2026	Meter Wire Parts	5548 - Materials & Supplies-T&D	$118.53
	10/28/2026	MD - Rubber Boots	5566 - Safety Equipment	$289.27
	10/28/2026	Rain Gear	5566 - Safety Equipment	$86.48
	10/28/2026	Tool Storage	5536 - Repairs & Maintenance-T&D (5336)	$115.14
	10/28/2026	Planner	5475 - Office Supplies	$10.81
	10/28/2026	Pumpkin Trophy	5290 - Employee Recognition	$26.45
	10/28/2026	Office Backflow Bag	5536 - Repairs & Maintenance-T&D (5336)	$59.20
	10/28/2026	WTP - Block Heater	5536 - Repairs & Maintenance-T&D (5336)	$334.34
	10/28/2026	JM - Rubber Boots	5566 - Safety Equipment	$259.75
American Fidelity Assurance Co.(Flex)				
	10/06/2026	November	5275 - Employee Section 125 Plan	$400.00
AT & T				
	10/06/2026	Special Circuit	5480 - Telephone	$52.18
	10/06/2026	San Andreas Tank	5480 - Telephone	$927.61
	10/06/2026	Hydro 3	5480 - Telephone	$929.39
Brawner Automotive Repair				
	10/20/2026	Truck 6 - Oil, Brakes, Starter, & Transmission Service	5532 Repairs & Maintenance-Auto	$900.44
Brent Newman				

Name	Transaction date	Description	Distribution account	Ledger amount
	10/20/2026	Credit Balance Refund Acct #686 - 1600 Ridge Rd	Water Sales-Residential	$45.18
Calaveras Auto Supply				
	10/06/2026	Rags - Shop	5548 - Materials & Supplies-T&D	$17.31
Calaveras County Tax Collectors				
	10/06/2026	Schaads Res East	5730 - Property Taxes	$258.50
	10/06/2026	Schaads	5730 - Property Taxes	$606.38
	10/06/2026	Schaads S-East	5730 - Property Taxes	$258.50
Calaveras Public Power Agency				
	10/20/2026	CPUD Warehouse	5740 - Electricity-T & D	$130.42
	10/20/2026	Glencoe Booster Pump	5740 - Electricity-T & D	$259.64
	10/20/2026	CPUD Office	5743 - Electricity-Office	$209.52
	10/20/2026	Jeff Davis WTP	5742 - Electricity-Treatment	$989.60
	10/20/2026	Licking Fork Pumping Station	5740 - Electricity-T & D	$4.00
Cal PERS				
	10/16/2026	Employer Contribution, PEPRA, 26507, CalPERS, 09/20/2026 - 10/03/2026	5230 - Retirement Benefits-CalPERS	$3,418.24
	10/16/2026	Employer Contribution, Classic, 1017, CalPERS, 09/20/2026 - 10/03/2026	5230 - Retirement Benefits-CalPERS	$3,056.95
	10/16/2026	PA Billing Employer Share of Retired Premium - November Health	5210 - Medical Benefits-Retiree	$6,226.99
	10/16/2026	PA Billing Active Premium - November Health	5200 - Medical Benefits	$42,121.17
	10/16/2026	SIP - IRC 457 Contributions, SIP - CalPERS, 09/20/2026 - 10/03/2026	2317 - 457 Plan	$1,293.38
	10/20/2026	Employer Contribution, PEPRA, 26507, CalPERS, 10/04/2026 - 10/17/2026	5230 - Retirement Benefits-CalPERS	$3,418.24
	10/20/2026	Employer Contribution, Classic, 1017, CalPERS, 10/04/2026 - 10/17/2026	5230 - Retirement Benefits-CalPERS	$3,056.95
	10/20/2026	SIP - IRC 457 Contributions, SIP - 457 Plan, CalPERS, 10/04/2026 - 10/17/2026	2317 - 457 Plan	$1,336.28
Cal-Waste				
	10/20/2026	Shop Trash and Lock Service - Oct 2026	5760 - Sewer & Garbage	$464.04
	10/20/2026	Office - Trash and Recycle Service - Oct 2026	5760 - Sewer & Garbage	$194.69
Capital One Public Funding, LLC				
	10/20/2026	Clearwell Loan Principle	5910 - Debt Service-Principal	$43,535.89
	10/20/2026	Clearwell Loan Interest	5920 - Debt Service-Interest	$22,946.15
Care Free Lawns				
	10/20/2026	September Monthly Service	5670 - Facility Maintenance	$150.00
CD & Power				
	10/06/2026	Annual Generator Service - WTP	5535 - Repairs & Maintenance-Treatment	$2,400.00
	10/06/2026	Annual Generator Service - Glencoe Pump Station	5535 - Repairs & Maintenance-Treatment	$2,400.00
CINTAS				
	10/06/2026	September First Aid Restock - Office & Shop	5566 - Safety Equipment	$322.83
Columbia Bank - WR				
	10/06/2026	California Office Flag	5475 - Office Supplies	$118.29
	10/06/2026	Return - California Office Flag	5462 - Postage	$14.00

Name	Transaction date	Description	Distribution account	Ledger amount
Comcast				
	10/06/2026	Office Internet & Fax	5480 - Telephone	$322.83
Comcast Business (VE)				
	10/06/2026	Offices Phones - Oct 2026	5480 - Telephone	$284.99
Datco Billing				
	10/06/2026	Oct-Dec 2026 Monthly Service Fee	5430-License, Certifications, Fees	$112.20
Ferguson (Neptune)				
	10/06/2026	Meters	5870 - Materials for Capital Projects	$9,764.70
	10/06/2026	Meters	5870 - Materials for Capital Projects	$37,010.66
	10/20/2026	Meters	5870 - Materials for Capital Projects	$3,724.76
Fischer, Merle				
	10/20/2026	October 2026 Retiree Medical Reimbursement	5210 - Medical Benefits-Retiree	$278.64
Foothill Materials				
	10/06/2026	Stock Rock	5548 - Materials & Supplies-T&D	$469.38
	10/06/2026	Stock Rock	5548 - Materials & Supplies-T&D	$199.72
	10/06/2026	Stock Rock	5548 - Materials & Supplies-T&D	$159.34
Garett's Cross Connection Control				
	10/06/2026	Hazardous Assessment Development 4.0 hrs	5699 - Other Contracted Services	$500.00
GEI Consultants, Inc.				
	10/20/2026	Chief Dam Safety Engineer Services 8/29/26-9/25/26	5695 - Consultants-Dam	$3,830.00
	10/20/2026	Chief Dam Safety Engineer Services - Middle Fork Dam DSSMP 8/29/26-9/25/26	5695 - Consultants-Dam	$1,297.50
GFT Infrastructure Inc				
	10/20/2026	CPUD Middle Fork Dam PI	5695 - Consultants-Dam	$8,500.00
Glass Doctor				
	10/06/2026	Dump Truck	5532 Repairs & Maintenance-Auto	$546.65
Grainger				
	10/20/2026	High VIS Rain Gear	5566 - Safety Equipment	$277.11
	10/20/2026	Nut Driver	5585 - Tools	$36.78
Hill Rivkins Brown & Associates				
	10/20/2026	Legal Service Sept 2026	5645 - Legal Services	$6,224.50
Hunt & Sons Inc.				
	10/06/2026	Fuel 9/01/26-9/15/26	5540 - Fuel	$1,572.86
	10/20/2026	Fuel 9/16/26-9/30/26	5540 - Fuel	$2,156.94
Interstate Truck Center				
	10/06/2026	Dump Truck	5532 Repairs & Maintenance-Auto	$67.01
Matrix Trust Company				
	10/06/2026	Pay Period Ending 9/19/26	2317 - 457 Plan	$1,188.87
	10/20/2026	Pay Period Ending 10/3/26	2317 - 457 Plan	$1,075.32

Name	Transaction date	Description	Distribution account	Ledger amount
McMaster-Carr				
	10/06/2026	SFPS Chain Sling	5545 - Materials & Supplies-Pumping	$309.00
Placed stop pay on check 11/5/26.	10/06/2026	SFPS Gate Maint.	5534 - Repairs & Maintenance-Pumping	$55.44
You will see back on Expense summary in December.	10/06/2026	PVC parts	5548 - Materials & Supplies-T&D	$283.78
	10/06/2026	PVC Parts	5548 - Materials & Supplies-T&D	$69.70
	10/20/2026	Hose Fitting	5548 - Materials & Supplies-T&D	$60.00
Mission IT Solutions				
	10/06/2026	Monthly Recurring charges - Oct 2026	5632 - IT & Computer Support	$2,865.80
	10/20/2026	Remote Sessions - Sept 2026	5632 - IT & Computer Support	$225.00
Motherlode Answering Service				
	10/06/2026	Answering Service Oct 2026	5606 - Answering Service	$473.31
Pace Supply				
	10/06/2026	Fire Hydrant	5536 - Repairs & Maintenance-T&D (5336)	$4,113.20
	10/06/2026	Cla Val Parts	5536 - Repairs & Maintenance-T&D (5336)	$730.66
	10/06/2026	Parts	5548 - Materials & Supplies-T&D	$415.53
	10/06/2026	Inventory Parts	5548 - Materials & Supplies-T&D	$1,513.65
	10/06/2026	Inventory Parts	5548 - Materials & Supplies-T&D	$874.50
PG&E - ENERGY STATEMENT				
	10/06/2026	Schaads Hydro	5741 - Electricity-Hydros	$509.53
	10/06/2026	Moke Hill Tank	5740 - Electricity-T & D	$11.43
	10/06/2026	Hydro #2	5741 - Electricity-Hydros	$120.94
	10/06/2026	Hydro #3	5741 - Electricity-Hydros	$314.53
	10/06/2026	San Andreas Tank	5740 - Electricity-T & D	$15.77
	10/06/2026	Warehouse Light Pole #351	5740 - Electricity-T & D	$10.60
	10/06/2026	Warehouse Light Pole #344	5740 - Electricity-T & D	$10.60
	10/06/2026	Golden Hills Tank	5740 - Electricity-T & D	$9.94
	10/06/2026	Office	5743 - Electricity-Office	$8.11
	10/20/2026	Hydro #1	5741 - Electricity-Hydros	$225.77
Pitney Bowes (Lease)				
	10/20/2026	Folding Machine	5464 - Printing	$1,005.10
	10/20/2026	Postage Machine	5462 - Postage	$451.15
Pitney Bowes (Reserve Acct)				
	10/06/2026	Reserve Account Postage	5462 - Postage	$2,500.00
San Andreas Sanitary District				
	10/06/2026	Sewer Service - Office 09/26/26	5760 - Sewer & Garbage	$123.09
	10/06/2026	Sewer Service - Shop 09/26/26	5760 - Sewer & Garbage	$116.43
SEIU Local 1021				
	10/06/2026	Pay Period Ending 09/19/26	2322 - SEIU Union Dues	$501.49

Name	Transaction date	Description	Distribution account	Ledger amount
	10/20/2026	Pay Period Ending 10/3/26	2322 - SEIU Union Dues	$501.49
Sender's Market Inc.				
	10/06/2026	Hydrant Paint	5536 - Repairs & Maintenance-T&D (5336)	$143.55
	10/06/2026	SFPS - Chain	5545 - Materials & Supplies-Pumping	$139.64
	10/06/2026	Hydrant Paint	5536 - Repairs & Maintenance-T&D (5336)	$120.82
Treat's General Store				
	10/06/2026	Fan Mixer	5548 - Materials & Supplies-T&D	$27.05
	10/06/2026	Water - Shop	5548 - Materials & Supplies-T&D	$44.02
	10/06/2026	Pitcher - Shop	5548 - Materials & Supplies-T&D	$9.73
	10/06/2026	SFPS	5534 - Repairs & Maintenance-Pumping	$5.39
	10/06/2026	Water - WTP	5547 - Materials & Supplies-Treatment	$34.19
	10/06/2026	Drink Restock - WTP	5547 - Materials & Supplies-Treatment	$59.52
Upper Mokelumne River Watershed Authority				
	10/06/2026	Member FY 2027 Assessment	5420 - Association Dues	$9,524.00
USA Blue Book				
	10/06/2026	Dispenser Sample Tests	5547 - Materials & Supplies-Treatment	$93.08
USALCO				
	10/06/2026	WTP - Zinc	5550 - Chemicals	$6,573.00
Verdantas				
	10/20/2026	Water shed - Sanitary survey	5640 - Special Projects	$2,521.67
Verizon Wireless				
	10/06/2026	District Cell Phones	5480 - Telephone	$828.28
	10/20/2026	Special Circuits Sep 02- Oct 01	5480 - Telephone	$60.74
Volcano Telephone				
	10/06/2026	District Up Country Telephone, Internet, & Long Distance	5480 - Telephone	$622.38
Weber, Ghio & Associates				
	10/20/2026	SRF - Administration & Project Management	5850 - Engineering-Capital	$114.00
	10/20/2026	Rich Gulch Project Design	5850 - Engineering-Capital	$3,851.13
Wells Fargo Bank - C. Bear				
	10/20/2026	WTP - Printer	5475 - Office Supplies	$461.04
	10/20/2026	Candy	5475 - Office Supplies	$70.46
	10/20/2026	Board snacks & drink restock	Board Meetings-Director Fees	$100.79
	10/20/2026	Employee BBQ	5290 - Employee Recognition	$143.48
	10/20/2026	Employee BBQ	5290 - Employee Recognition	$113.48
	10/20/2026	Intuit - Payroll Elite	5470 - Software Programs & Updates	$239.00
	10/20/2026	Zoom - October	5470 - Software Programs & Updates	$16.35
Wells Fargo Bank - M Roberts				
	10/20/2026	Parcel Research	5475 - Office Supplies	$4.00

Name	Transaction date	Description	Distribution account	Ledger amount
Western Hydrologics, LLP				
	10/20/2026	SF Mokelumne River Gaging - 09/17/26 & 10/02/26	5534 - Repairs & Maintenance-Pumping	$1,230.31
Wizix				
	10/20/2026	Office Copier	5464 - Printing	$78.26
				$292,526.08

CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: FY 2026-27 Budget Update October 31, 2026
Date: November 17, 2026

This report provides an update on the District's financial position and budget activity through October 31, 2026, covering the first four months of the fiscal year.

Financial Summary:

- **Total Income:** $1,620,528
- **Operating Expenses and Debt Payments:** $1,208,566
- **Net Income Before Capital Expenditures:** $411,962.
- **Capital Expenditures:** $172,720
- **Net Income After Capital Expenditures:** $239,242.

Cash and Investments:

As of October 31, 2026, the District held approximately $4.29 million in cash and short-term investments:

- Checking Account: $396,290
- LAIF: $3,000,153
- UBS Short-Term Investments (T-Bills): $895,115

The District also has approximately $1.44 million in its OPEB trust fund, which is held separately for future retiree medical obligations.

Grants and Debt:

The District has received approximately $481,779 in FEMA and Cal OES reimbursements to date. The FY 2026-27 budget includes $566,225 in grant-funded projects.

The District's Clearwell loan covenant requires a debt coverage ratio of at least 1.20. The current reported ratio is 22.14, well above the required minimum.

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		10/31/2026
Total Income	$	1,620,528
Operating Expenses	$	1,129,919
Income before Debt Payments	$	490,609
Debt Payments	$	78,647
Income after Debt Payments	$	411,962
Capital Expenditures	$	172,720
Income after Capital Expenditures (If Positive to Reserves, Negative funded from Reserves)	$	239,242

Cash, Short-Term Investments and Accounts Receivable Summary

Cash Assets as of 10/10/2026:			
Checking Account (10/31/2026)	$	396,289.93	
LAIF (10/31/2026)	$	3,000,152.94	
UBS- Short Term Investment (10/31/2026)		$895,115.43	T-Bills
Cash and Short Term Investment Totals	$	4,291,558.30	

Accounts Receivable as of 10/31/2026		
Water Sales (Charges) * Single Month	$	344,140.54

CERBT Trust Fund (OPEB) (10/31/2026) Quarterly	
Other Pension Employee Benefits Trust	$1,443,200.53

Prepared on 11/12/2026

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

	Division	Actual as of 10/31/2026	Budgeted FY 2026-27	Actual as a % of Annual Budget
Income Other Than Grants and Loan Payment Surcharge		$ 1,583,593	$ 4,169,409	38.0%
Grants		$ -	$ 566,225	0.0%
Loan Payment Surcharge ($147,737.87/yr)		$ 36,935	$ 147,738	25.0%
Total Income		$ 1,620,528	$ 4,883,372	33.2%
Expense Categories	Division	Actual	Budgeted FY 2026-27	
Salaries	100	$ 355,702	$ 1,119,307	31.8%
Benefits	200	$ 437,861	$ 1,026,720	42.6%
Conferences, Meetings and Training	300	$ 5,217	$ 54,900	9.5%
Administration Expenses	400	$ 75,350	$ 443,740	17.0%
Operations Expense	500	$ 103,957	$ 411,473	25.3%
Outside Services	600	$ 105,214	$ 497,497	21.1%
Equipment Rent, Taxes, and Utilities	700	$ 46,618	$ 263,721	17.7%
Debt Payments	900	$ 78,647	$ 170,064	46.2%
Total Non-Capital Expenditures		$ 1,208,566	$ 3,987,422	30.3%
Net Income (Before 800 Capital Expenditures)		$ 411,962	$ 895,950	46.0%
Capital Outlay	800	$ 172,720	$ 974,725	17.7%
Excess/(Deficit) of Income Over/(Under) Expenditures		$ 239,242	$ (78,775)	

Prepared on 11/12/2026

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

"Gross Revenues" per Debt Agreement	Division	Actual as of 10/31/2026	Budget FY 2026-27	
Water Sales (excluding loan payment surcharge below)		$ 1,508,541	$ 3,729,263	40.5%
Loan Payment Surcharge ($147737.87/yr) To be Paid over 18 yrs		$ 36,935	$ 147,738	25.0%
Hydros		$ 32,583	$ 73,445	44.4%
Installation, Connection, and Turn On Fees		$ 16,310	$ 15,940	102.3%
County Taxes		$ 13,456	$ 172,669	7.8%
Cell Site Leases		$ 12,103	$ 33,567	36.1%
Interest and investment income		$ 5	$ 117,634	0.0%
Grants		$ -	$ 566,225	0.0%
Notary		$ -	$ 645	0.0%
Miscellaneous		$ 600	$ -	100.0%
Total "Gross Revenues" per Debt Agreement		$ 1,620,533	$ 4,857,126	33.4%
Expense Categories				
	Division			
Salaries	100	$ 355,702	$ 1,119,307	31.8%
Benefits	200	$ 437,861	$ 1,026,720	42.6%
Conferences, Meetings and Training	300	$ 5,217	$ 54,900	9.5%
Administration Expenses	400	$ 75,350	$ 443,740	17.0%
Operations Expense	500	$ 103,957	$ 411,473	25.3%
Outside Services	600	$ 105,214	$ 497,497	21.1%
Equipment Rent, Taxes, and Utilities	700	$ 46,618	$ 263,721	17.7%
Total Operational Expenses		$ 1,129,919	$ 3,817,358	29.6%
Net Operating Income		$ 490,614	$ 1,039,768	47.2%
Clearwell Debt Payments	900	$ 22,161	$ 132,964	16.7%
Loan Covenant Ratio must be above 1.20 as required in loan documents Ratio = Net Operating Income/Debt Payment		22.14	7.82	283.1%

Prepared on 11/12/2026

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

Revenue	GL CODE	Actual as of 10/31/2026	Budgeted FY 2026-27
Water Sales- Res	4110	$ 1,076,235	$ 2,757,605
Residential Debt Fee	4111	$ 36,290	$ 108,682
Water Sales - Comm	4112	$ 373,653	$ 863,827
Commercial Debt Fee	4113	$ 9,283	$ 28,083
Late Charges	4115	$ 19,466	$ 40,859
Water Sales - AG	4170	$ 6,664	$ 13,226
Water Sales - MISC	4180	$ 23,885	$ 64,719
Pipeline Hydro	4200	$ 13,145	$ 26,290
Schaads Hydro	4210	$ 19,438	$ 47,155
Backflow Testing Fee	4223		$ 2,500
Install Fees	4230		$ -
Turn On Fees	4231	$ 1,155	$ 2,240
Connection Fees	4232	$ 15,155	$ 13,700
Cell Site Leases	4240	$ 12,103	$ 33,567
Investment Interest	4800		$ 32,634
LAIF Interest	4923		$ 85,000
County Taxes	4932	$ 13,456	$ 172,669
Developer Fees	4992		$ 18,746
Grant Revenue	4994		$ 566,225
Notary	4495		$ 645
MISC Revenue	4995	$ 600	$ 5,000
Work Done for Others	4996		$ -
Total Income		$ 1,620,528	$ 4,883,372

Prepared on 11/12/2026

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

Salaries	Division	100	$	355,702	$	1,119,308	31.8%
Benefits	Division	200	$	437,861	$	1,026,721	42.6%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
100	5100	Executive Salary	$ 55,962	$ 160,500
100	5110	Administration Salaries	$ 77,403	$ 226,516
100	5120	Operations Salaries	$ 222,337	$ 732,292
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	$ 168,485	$ 488,849
200	5210	Medical Benefits - Retiree (Pay as you Go)	$ 26,023	$ 87,427
200	5220	Dental/Vision/ Life Insurance	$ 8,445	$ 24,569
200	5230	Retirement Benefits - Calpers	$ 201,007	$ 306,631
200	5240	Other Post Employment Benefits (OPEB)	$ -	$ -
200	5250	Medical Tax, Social Security and SUI	$ 27,548	$ 90,042
200	5260	Worker's Compensation Insurance	$ 6,484	$ 22,803
200	5270	Education Assistance	$ -	$ 5,000
200	5275	Employee Section 125 Plan	$ (789)	$ -
200	5280	Employee Overtime Meals	$ 264	$ 204
200	5290	Employee Recognition	$ 394	$ 1,196
		Salaries	$ 355,702	$ 1,119,308
		Salaries (Reduced Sick, Holiday and Vacation)	$ 355,702	$ 1,119,308
		Benefits	$ 437,861	$ 1,026,721

Prepared on 11/12/2026

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

Conferences, Meetings and Training	Division	300	$ 5,217	$ 54,900	9.5%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
300	5310	Board Meetings - Director Fees	$ 2,618	$ 11,000
300	5315	Seminars & Conferences - Board	$ -	$ 5,000
300	5320	Seminars & Conferences - Staff	$ 122	$ 12,500
300	5325	Mileage Reimbursement, Parking, Tolls, Conference or Training Meals	$ 35	$ 5,000
300	5330	Auto Rental	$ -	$ 1,200
300	5335	Training	$ 2,442	$ 20,200

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

Administration Expenses	Division		400	$ 75,350	$ 443,738	17.0%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
400	5415	Advertising	$ -	$ 1,500
400	5420	Association Dues	$ 23,184	$ 34,338
400	5425	Insurance	$ 1,408	$ 109,225
400	5430	License, Certifications, Fees	$ 426	$ 3,224
400	5436	Repairs & Maintenance -Computers	$ -	$ 40,000
400	5437	Repairs & Maintenance -Office	$ 294	$ 3,500
400	5440	Election Costs	$ -	$ -
400	5460	Permits	$ -	$ 3,225
400	5461	Regulatory Fees	$ 2,142	$ 89,595
400	5462	Postage	$ 9,653	$ 31,657
400	5464	Printing	$ 3,025	$ 11,137
400	5470	Software Programs & Updates	$ 17,846	$ 34,046
400	5475	Office Supplies	$ 2,676	$ 18,377
400	5480	Telephone	$ 14,696	$ 47,924
400	5481	Cell Data for Meters	$ -	$ 12,000
400	5495	Water Conservation/CC Report Materials	$ -	$ 3,990

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

Operations Expense	Division		500	$ 103,957	$ 411,473	25.3%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
500	5520	Water Supply	$ -	$ -
500	5532	Repairs & Maintenance - Automotive	$ 3,401	$ 31,136
500	5533	Repairs & Maintenance -Dams and Hydros	$ 1,777	$ 5,846
500	5534	Repairs & Maintenance -Pumping	$ 2,468	$ 13,209
500	5535	Repairs & Maintenance -Treatment	$ 23,482	$ 29,818
500	5536	Repairs & Maintenance -T&D	$ 11,115	$ 25,027
500	5540	Fuel	$ 11,314	$ 41,792
500	5545	Materials and Supplies-Pumping	$ 449	$ 3,580
500	5546	Materials and Supplies-Hydros	$ -	$ 1,623
500	5547	Materials and Supplies-Treatment	$ 782	$ 24,394
500	5548	Materials & Supplies-T&D	$ 27,746	$ 122,000
500	5549	Emergency Response	$ -	$ -
500	5550	Chemicals	$ 14,531	$ 32,081
500	5551	Vegetation Management	$ -	$ 8,000
500	5555	Meters - Meter Repairs	$ -	$ 42,670
500	5566	Safety Equipment	$ 2,788	$ 5,242
500	5585	Tools	$ 939	$ 15,487
500	5590	Clothing & Boot Allowance (MOU)	$ -	$ 4,918
500	5592	CPUD Uniform	$ 3,165	$ 4,650

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

Outside Services	Division		600	$ 105,214	$ 497,497	21.1%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
600	5605	Administration Services	$ 168	$ 924
600	5606	Answering Service	$ 1,842	$ 6,203
600	5610	Bank Charges	$ 2,054	$ 3,983
600	5615	Billing Services	$ -	$ -
600	5625	Water Conservation Services	$ -	$ -
600	5630	Accounting Services	$ 350	$ 26,952
600	5632	IT & Computer Support	$ 12,103	$ 48,800
600	5635	Engineering-Non-Capital	$ -	$ 48,873
600	5640	Special Projects	$ 6,015	$ 14,000
600	5645	Legal Services	$ 19,087	$ 78,000
600	5647	Human Resources Consultants	$ -	$ -
600	5650	Financial Consultants	$ -	$ -
600	5655	Community Relations	$ -	$ -
600	5660	Misc. Medical	$ -	$ -
600	5665	Pre-Employment	$ -	$ 198
600	5670	Facility Maintenance	$ 3,081	$ 14,298
600	5675	Bond Administration	$ -	$ -
600	5680	Security	$ 180	$ 674
600	5685	Lab & Sampling	$ 1,290	$ 9,050
600	5690	Consultants - Planning Grant	$ -	$ 1,200
600	5695	Consultants-Dam	$ 57,795	$ 239,200
600	5699	Other Contracted Services	$ 1,249	$ 5,142

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

Equipment Rent, Taxes, and Utilities	Division		700	$ 46,618	$ 263,720	17.7%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
700	5710	Occupancy (rent)	$ -	$ -
700	5720	Equipment Rental	$ -	$ 3,948
700	5730	Property Taxes	$ 1,123	$ 1,170
700	5740	Electricity-Pumping	$ 34,061	$ 211,307
700	5741	Electricity-Hydros	$ 4,268	$ 14,697
700	5742	Electricity-Treatment	$ 3,053	$ 15,694
700	5743	Electricity-Office	$ 781	$ 5,568
700	5750	Natural Gas	$ -	$ -
700	5760	Sewer and Garbage	$ 3,332	$ 11,336

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

Capital Projects	Division		800	$ 172,720	$ 974,725	17.7%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
800	5810	Land Purchases	$ -	$ -
800	5820	Easements and Water Rights	$ -	$ -
800	5830	Buildings	$ -	$ -
800	5840	Equipment-Capital	$ -	$ 80,000
800	5850	Engineering-Capital	$ 30,508	$ 41,000
800	5860	Construction-Capital	$ -	$ 566,225
800	5870	Materials for Capital Projects	$ 142,212	$ 287,500
800	5880	District Personnel-Capital	$ -	$ -

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

Debt	Division		900	$ 78,647	$ 170,064	46.2%

Division	GL	Description	Actual as of 10/31/2026	Budget FY 2026-27
900	5910	Debt Service-Principal	$ 43,536	$ 86,481
900	5920	Debt Service-Interest	$ 22,946	$ 46,483
900	5930	Debt Issuance Costs	$ -	$ -
900	5940	Lease Payments -JDF	$ 12,165	$ 37,100

Long-Term Debt Payments of $132964.08/ Year for 20 years

Short Term Lease Payments of $37100/ Year for 5 years with $1 buy out after 60th payment to John Deere Financial

JDF-60th Payment is February 10, 2028 Balance around $60k
Nominal Annual Rate 6.2%

Date Received	Grant Source	Amount Received
Nov. 2025	FEMA	$63,183.53
Dec-25	FEMA	$29,424.12
Dec-25	FEMA	$16,706.25
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
Mar-26	Cal-OES	$1,571.02
Mar-26	Cal-OES	$6,284.07
New FY-8/26/2026	Cal-OES	$68,701.10
Sep-26	Cal-OES	$246,470.00
October, 2026	Cal-OES	$658.00
		$481,778.51

Wells Fargo Business Essentials - PF

Account number: [redacted] ■ October 1, 2026 - October 31, 2026 ■ Page 1 of 6

WELLS FARGO

CALAVERAS PUBLIC UTILITY DISTRICT
GENERAL ACCOUNT
PO BOX 666
SAN ANDREAS CA 95249-0666

Questions?

Call Global Payments & Liquidity Service
1-800-AT WELLS (1-800-289-3557)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (114)
San Francisco Wholesale
PO Box 63020
San Francisco, CA 94163

Account summary

Wells Fargo Business Essentials - PF

Account number	*Beginning balance*	*Total credits*	*Total debits*	*Ending balance*
8668009205	$727,578.73	$392,813.77	-$724,102.57	$396,289.93

Credits

Deposits

Effective date	*Posted date*	*Amount*	*Transaction detail*
	10/02	392.18	Deposit
	10/06	30.00	Deposit
	10/06	100.00	Deposit
	10/06	529.47	Deposit
	10/06	906.60	Deposit
	10/07	170.00	Deposit
	10/07	627.10	Deposit
	10/08	830.00	Deposit
	10/09	117.55	Deposit
	10/13	150.00	Deposit
	10/14	100.00	Deposit
	10/14	207.00	Deposit
	10/14	719.00	Deposit
	10/16	45.00	Deposit
	10/16	674.67	Deposit
	10/20	200.00	Deposit
	10/20	510.86	Deposit
	10/21	412.38	Deposit
	10/22	458.00	Deposit
	10/23	592.00	Deposit
	10/26	30.00	Deposit
	10/26	700.00	Deposit

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Official website of the State of California

State of California
Office of the
State Treasurer

LAIF Monthly Statements

LAIF Monthly Statement

CALAVERAS PUBLIC UTILITY DISTRICT
MANAGER
P.O. BOX 666
SAN ANDREAS, CA 95249

LAIF Account #: [redacted]
October 2026 Statement

Effective Date	TXN Date	TXN Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/1/2026	10/1/2026	RD	1807585	N/A	MATHEW ROBERTS	420,000.00
10/15/2026	10/14/2026	QRD	1809360	N/A	SYSTEM	25,985.78

Account Summary

Beginning Balance:	2,974,167.16
Total Deposit:	445,985.78
Total Withdrawal:	0.00
Ending Balance:	3,000,152.94

UBS Financial Services Inc.
1780 Hughes Landing Blvd
3 Hughes Landing, Suite 200
The Woodlands TX 77380-4021

[redacted]

Business Services Account

October 2026

CALAVERAS PUBLIC UTILITY DIST.
ATTN MATTHEW ROBERTS
P O BOX 666
SAN ANDREAS CA 95249-0666

Account name: CALAVERAS PUBLIC UTILITY DIST.
ATTN MATTHEW ROBERTS

Account number: [redacted]

Your Financial Advisor:
EBERT, RICHARD
Branch: 281-362-6360/866-215-5651

Questions about your statement?
Call your Financial Advisor or the ResourceLine at 800-762-1000, account 735016958.

Visit our website:
www.ubs.com/financialservices

Items for your attention

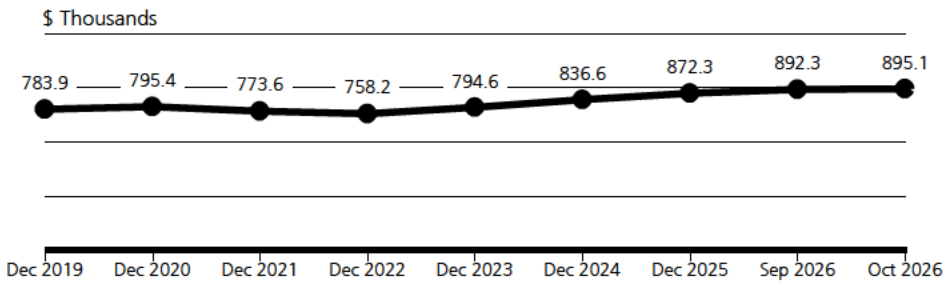
- UBS Bank USA Core Savings has been renamed to UBS Cash Reserve, effective July 24, 2026. This change is limited to a product name; no features or functionality are changing.

Value of your account

	on September 30 ($)	on October 30 ($)
Your assets	892,333.47	895,115.43
Your liabilities	0.00	0.00
Value of your account	**$892,333.47**	**$895,115.43**
Accrued interest in value above	$773.51	$1,639.39

As a service to you, your portfolio value of $895,115.43 includes accrued interest.

Tracking the value of your account



Sources of your account growth during 2026

Value of your account at year end 2025	$872,335.96
Your investment return:	
Dividend and interest income	$27,346.99
Change in value of accrued interest	$988.04
Change in market value	-$5,555.56
Value of your account on Oct 30, 2026	**$895,115.43**

Your account balance sheet

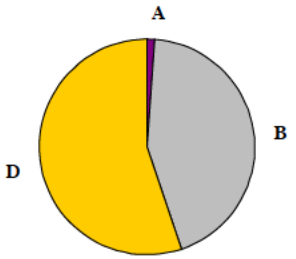
The value of your account includes assets held at UBS and certain assets held away from UBS. See page 1 for more information.

Summary of your assets

		Value on October 30 ($)	Percentage of your account
A	Cash and sweep balances	10,624.62	1.19%
B	Cash alternatives	390,513.10	43.63%
C	Equities	0.00	0.00%
D	Fixed income	493,977.71	55.18%
E	Non-traditional	0.00	0.00%
F	Commodities	0.00	0.00%
G	Other	0.00	0.00%
Total assets		**$895,115.43**	**100.00%**

Value of your account **$895,115.43**

Your current asset allocation



- *Cash and sweep balances* may include available cash balances, deposit balances at UBS Bank USA, N.A. and other participating banks through the UBS Bank Sweep Programs and the UBS FDIC-Insured Deposit Program, and money market fund sweep balances. *See Important information about your statement* at the end of this document.

Eye on the markets

Index	Percentage change October 2026	Percentage change Year to date
S&P 500	-0.87%	11.77%
Russell 3000	-0.64%	11.71%
MSCI - Europe, Australia & Far East	-0.72%	10.00%
Barclays Capital U.S. Aggregate Bond Index	2.44%	-0.54%

Interest rates on October 30, 2026

3-month Treasury bills: 3.94%

One-month SOFR: 3.90%

Change in the value of your account

	October 2026 ($)	Year to date ($)
Opening account value	**$892,333.47**	**$872,335.96**
Dividend and interest income	779.10	27,346.99
Change in value of accrued interest	865.88	988.04
Change in market value	1,136.98	-5,555.56
Closing account value	**$895,115.43**	**$895,115.43**

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	October 2026 ($)	Year to date ($)
Taxable dividends	0.00	304.72
Taxable interest	779.10	27,042.27
Total current year	**$779.10**	**$27,346.99**
Total dividend & interest	**$779.10**	**$27,346.99**

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized
	October 2026 ($)	Year to date ($)	gains and losses ($)
Short term	0.00	0.00	257.07

Cash activity summary

See *Account activity* this month for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies to deposits at UBS Bank USA, N.A. and all banks participating in the UBS FDIC - Insured Deposit Program and the UBS Insured Sweep Program, provided that the requirements for deposit insurance have been met. FDIC deposit insurance only covers the failure of an insured bank. UBS Financial Services Inc. is not an FDIC - insured bank. Bank desposits are not protected by SIPC. See *Important Information about your statement* at the end of the document.

	October 2026 ($)	Year to date ($)
Opening balances	**$9,845.52**	**$398.90**
Additions		
Dividend and interest income	779.10	27,346.99
Proceeds from investment transactions	0.00	2,449,866.70
Total additions	**$779.10**	**$2,477,213.69**
Subtractions		
Funds withdrawn for investments bought	0.00	-2,466,987.97
Total subtractions	**$0.00**	**-$2,466,987.97**
Net cash flow	**$779.10**	**$10,225.72**
Closing balances	**$10,624.62**	**$10,624.62**

UBS Insured Sweep Program Account APY

Interest period Oct 1 - Oct 31

Opening UBS Insured Sweep Program balance Oct 1	$9,845.52
Closing UBS Insured Sweep Program balance Oct 31	$10,624.62
Number of days in interest period	31
Average daily balance	$10,048.33
Interest earned	$0.25
Annual percentage yield earned	0.03%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:
Current income
Your risk profile:
Primary - Conservative
Investment eligibility consideration - None selected

Your account instructions

- Your account cost basis default closing method is FIFO, First In, First Out.

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and sweep balances

Cash and sweep balances may include available cash balances, deposit balances at UBS Bank USA, N.A. and other participating banks through the UBS FDIC-Insured Deposit Program and the UBS Insured Sweep Program, and money market mutual fund sweep balances.

Deposit account balances at UBS Bank USA, N.A. and all banks participating in the UBS FDIC-Insured Deposit Program and the UBS Insured Sweep Program are insured by the FDIC up to $250,000 per depositor per ownership category but are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC.

For FDIC insurance purposes, deposit balances include deposit account balances held at UBS Bank USA, N.A. through the UBS deposit sweep programs, certificates of deposit and UBS Cash Reserve. FDIC insurance is calculated by ownership category (e.g., single joint, retirement, business, trust). As a result, you will need to review your deposit amounts in each ownership category to determine wheter your deposit balances are fully insured. For more information, visit www.fdic.gov. Please review this section as well as the "Cash alternatives" and "Fixed income" sections to review the current deposit balances held at UBS Bank USA, N.A.

See *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Oct 1 ($)	Closing balance on Oct 30 ($)	Price per share on Oct 30 ($)	Average rate	Dividend/Interest period	Days in period
UBS Insured Sweep Prgm	9,845.52	10,624.62				

UBS Insured Sweep Program

Priority	Bank Name	Closing balance on Oct 30 ($)	Status
1	UBS BANK USA, N.A.	10,624.62	
2	Truist Bank	0.00	
3	Citibank, National Association	0.00	
4	The Bank of New York Mellon	0.00	
5	Barclays Bank Delaware	0.00	
6	The Huntington National Bank	0.00	
7	Old National Bank	0.00	

Priority	Bank Name	Closing balance on Oct 30 ($)	Status
8	CIBC Bank USA	0.00	
9	Pinnacle Bank	0.00	
10	Valley National Bank	0.00	
11	Associated Bank	0.00	
12	Tristate Capital Bank	0.00	
13	EagleBank	0.00	
14	HSBC Bank USA	0.00	
	TOTAL	**$10,624.62**	

Cash alternatives

Money market instruments

Holding	Trade date	Quantity	Purchase price ($)	Cost basis ($)	Price on Oct 30 ($)	Value on Oct 30 ($)	Unrealized gain or loss ($)	Holding period
U S TREASURY BILL MATURES 01/21/27 CUSIP 912797TM9	Jul 23, 26	394,000.000	98.120	386,594.35	99.115	390,513.10	3,918.75	ST

Your assets (continued)

Fixed income

Certificates of deposit and share certificates

Cost basis has been adjusted for accreted original issue discount (OID) on long-term (more than 1 year) CDs and share certificates. Cost basis has been adjusted automatically for amortization of premium using the constant yield method on long-term (more than 1 year) CDs and share certificates.

CDs are insured by the FDIC up to $250,000 per depositor per ownership category, but are not protected by SIPC. For FDIC insurance purposes, balances of CDs issued by UBS Bank USA, N.A. are combined with your other deposit balances held at UBS Bank USA, N.A., including deposits through the UBS cash sweep programs and UBS Cash Reserve.

FDIC insurance is calculated by ownership category (e.g., single, joint, retirement, business, trust). As a result, you will need to review your deposit amounts in each ownership category to determine whether your deposit balances are fully insured. For more information, visit www.fdic.gov. Please review this section as well as the "Cash" and "Cash alternatives" sections to review the current deposit balances held at UBS Bank USA, N.A.

Share certificates are NCUA insured up to $250,000 in principal and accrued and posted dividends per qualifying account and per credit union, in accordance with NCUA rules. Yankee CDs are not insured by FDIC or NCUA.

Holding	Trade date	Total face value at maturity ($)	Purchase price ($)	Adjusted cost basis ($)	Price on Oct 30 ($)	Value on Oct 30 ($)	Unrealized gain or loss ($)	Holding period
FREEDOM FIRST FED VA US RATE 03.7000% MAT 03/25/2027 LICU SHARE CERTIFICATE ACCRUED INTEREST $63.35 CUSIP 35638CAY5 EAI: $1,927 Current yield: 3.71%	Mar 16, 26	125,000.000	100.000	125,000.00	99.725	124,656.25	-343.75	ST
JPMORGAN CHASE BAN OH US RATE 04.3000% MAT 03/10/2028 FIXED RATE CD CALLABLE 03/10/2027 @ 100.0000 ACCRUED INTEREST $1,443.14 CUSIP 46661FN47 EAI: $10,535 Current yield: 4.33%	Sep 08, 26	245,000.000	100.000	245,000.00	99.285	243,248.25	-1,751.75	ST
WELLS FARGO BK NA SD US RATE 03.8500% MAT 03/20/2028 FIXED RATE CD ACCRUED INTEREST $132.90 CUSIP 949764UR3 EAI: $4,851 Current yield: 3.90%	Mar 16, 26	126,000.000	100.000	126,000.00	98.757	124,433.82	-1,566.18	ST
Total		**$496,000.000**		**$496,000.00**		**$492,338.32**	**-$3,661.68**	

Total accrued interest: $1,639.39

Total estimated annual income: $17,313

Your assets (continued)

Your total assets

		Value on Oct 30 ($)	Percentage of your account	Cost basis ($)	Estimated annual income ($)	Unrealized gain or loss ($)
Cash	**Cash and sweep balances**	**10,624.62**	**1.19%**	**10,624.62**		
Cash alternatives	**Money market instruments**	**390,513.10**	**43.63%**	**386,594.35**		**3,918.75**
Fixed income	Certificates of deposits and share certificates	492,338.32		496,000.00	17,313.00	-3,661.68
	Total accrued interest	1,639.39				
	Total fixed income	**493,977.71**	**55.18%**	**496,000.00**	**17,313.00**	**-3,661.68**
Total		**$895,115.43**	**100.00%**	**$893,218.97**	**$17,313.00**	**$257.07**

Account activity this month

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Your expense code	Quantity/ Face value	Price/Value ($)	Cash amount ($)	Cash and sweep balance ($)
Sep 30		**Cash and sweep balance**					**$9,845.52**
Oct 20	Interest	WELLS FARGO BK NA SD US RT 03.8500% MAT 03/20/28 FIXED RATE CD PAID ON 126000 CUSIP: 949764UR3				398.71	10,244.23
Oct 26	Interest	FREEDOM FIRST FED VA US RT 03.7000% MAT 03/25/27 LICU SHARE CERTIFICATE PAID ON 125000 AS OF 10/25/26 CUSIP: 35638CAY5				380.14	10,624.37
Oct 30	Interest	UBS INSURED SWEEP PROGRAM				.25	10,624.62
Oct 30		**Closing cash and sweep balance**					**$10,624.62**

	Date	Activity	Description	Amount ($)
Sweep balance activities	**Sep 30**	**Balance forward**		**$9,845.52**
	Oct 21	Deposit	UBS INSURED SWEEP PROGRAM	398.71
	Oct 27	Deposit	UBS INSURED SWEEP PROGRAM	380.14
	Oct 30	Deposit	UBS INSURED SWEEP PROGRAM	0.25
	Oct 30	**Closing UBS Insured Sweep Program**		**$10,624.62**

CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: Policy 2150 – Vehicle Fleet Reserve
Date: November 17, 2026

I would like to bring Policy 2150 – Reserve Policy to the Board for discussion and review.

The purpose of this policy is to set aside District funds for specific needs. These reserves help the District prepare for unexpected expenses, major repairs, equipment replacement, capital projects and periods when revenue may be lower than expected.

The policy establishes several different reserves, each with its own purpose, funding level and limits. These include operating, capital, self-insurance, rate stabilization, vehicle fleet, equipment, technology and designated project reserves.

For example, the Vehicle Fleet Reserve sets aside $10,000 each year, up to a maximum of $50,000. This provides money for vehicle purchases or major repairs when needed.

The reserve is not necessarily the only funding source for these expenses. Planned purchases can also be included in the annual budget and funded through the normal budget process. The reserve provides additional funds set aside for that specific purpose.

I want to review the policy with the Board so we have a common understanding of what each reserve is intended for, how the funds can be used, and how the reserves fit into the District's annual budget and long-term planning.

Action Requested: Discussion and review of Policy 2150. No action or vote is requested at this time.

Respectfully Submitted,

Mathew Roberts
General Manager



CALAVERAS PUBLIC UTILITY DISTRICT POLICIES

Policy Name:	2150 – RESERVE POLICY		
Approval Authority:	CPUD BOARD OF DIRECTORS	Adopted:	10/13/2020
Resolution No.	Resolution 2020-14	Revised:	

2150.1 Purpose: The Calaveras Public Utility District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

a) Fund replacement and major repairs for the District's physical assets.
b) Fund regular replacement of computer hardware and software.
c) Fund designated projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support (including regulatory requirements, responding to natural disasters, States of Emergency as declared by State, Federal or Local agencies);
d) Fund capital improvements; and
e) Maintain minimal operational sustainability in periods of economic uncertainty.

The District shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or District policy shall be deemed "assigned" reserves.

2150.2 Policy: Use of District Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors. The District will maintain the following reserve funds:

a) Operating Reserves:
   The minimum amount of operating reserves will equal six (6) months of operating expenses or the maximum amount of operating reserves will equal one (1) year of operating expenses.
b) Capital Reserves:
   Capital reserves will be accumulated to fund infrastructure projects and will be an integral part of the District's Capital Improvement Plan forecast. A key objective for accumulating capital reserves is to minimize external borrowing and interest expense. The minimum amount of capital reserves will equal one (1) year's capital spending. The maximum amount of capital reserves will equal three (3) times the accumulated depreciation balance of $1,500,000.
c) Self-Insurance Reserves:
   1. The minimum self-insurance reserve for health care will be equal to $200,000 and shall not exceed the OPEB obligation for three (3) years as established in the most recent actuarial evaluation report. The maximum self-insurance reserve will equal the current annual health insurance expenses budget.
d) Rate Stabilization Fund:

The General fund will establish a rate stabilization fund a minimum amount equaling one (1) year's water consumption revenue and a maximum amount equaling two (2) year's water consumption revenue.

e) Vehicle Fleet Reserve:
Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate of $10,000 annually. The maximum amount of Vehicle Fleet Reserves will be $50,000. When the annual accumulation would increase the Reserve beyond $50,000, only the amount required to reach the maximum will be reserved.

f) Equipment Reserve:
Equipment Reserves will accumulate from existing unrestricted funds, at a rate of $10,000 annually. The maximum amount of Equipment Reserves will be $100,000. When the annual accumulation would increase the Equipment Reserve beyond $100,000, only the amount required to reach the maximum will be reserved.

g) Technology Reserve:
Technology Reserves will accumulate from existing unrestricted funds at a rate of $4,000 annually. The maximum amount of Technology Reserves will be $40,000. When the annual accumulation would increase the Reserve beyond $40,000], only the amount required to reach the maximum will be reserved.

h) Designated Project/Special Use Reserve:
Designated Project/Special Use Reserves will accumulate from existing unrestricted funds at a rate of $20,000 annually. The maximum amount of Designated Project/Special Use Reserves will be $100,000. When the annual accumulation would increase the Reserve beyond $100,000, only the amount required to reach the maximum will be reserved.

2150.3 Using Reserve Funds:

a) Operating and Self-Insurance Reserves:
Operating and self-insurance reserves can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District Accounting Policy.

b) Capital Reserves:
The Board of Directors will authorize the use of capital reserves during the budget process. Capital reserves are also available for unplanned (unbudgeted) capital replacement. Authorization for the use of capital reserves for unplanned capital replacement will be consistent with the District Accounting Policy.

c) Rate Stabilization Fund:
The General Manager is authorized to use the rate stabilization funds to supplement operating revenue when the General Fund is projected to be five (5) percent or more below the annual budgeted revenue. The Rate Stabilization Fund is also used to assure that minimum debt service coverage ratios required by the District and its bond holders and will be met throughout the term of the District debt obligation, if any. The Funds will be applied to any year when other District revenues are not sufficient to meet the required debt service coverage. The balance in the Rate Stabilization Fund shall be reviewed by the Board of Directors on an annual basis after the close of each fiscal year. If the balance exceeds two (2) year's operating expenses, the difference can be transferred to the Capital Reserve or as approved by the Board of Directors.

d) Vehicle Fleet Reserve:

Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations, or to make major repairs to existing vehicles.

e) Equipment Reserve:
Equipment Reserves will be used exclusively for the purchase of new equipment to support District operations, or to make major repairs to existing equipment.

f) Technology Reserve:
Technology Reserves will be used to purchase hardware and software in support of District operations, with the intent of maintaining modern technology for employees.

g) Designated Project/Special Use Reserve:
Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Uses must further the mission of the District and will be evaluated for designation according to the value to the District and the people it serves.

2150.4 Monitoring Reserve Levels: The General Manager, in collaboration with the Administrative Account Assistant, shall perform a reserve status analysis annually, to be provided to the Board of Directors' prior to approval of the annual Budget.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

a) When a major change in conditions threatens the reserve levels established by this policy or calls into question the effectiveness of this policy; or
b) At the request of the General Manager and/or Board of Directors.

CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: Draft Vehicle and Equipment Replacement Schedule – CIP Integration
Date: November 17, 2026

With the adoption of Policy 2136 – Vehicle and Fleet Management, I have put together a draft vehicle and equipment replacement schedule for the District's Capital Improvement Program (CIP), which is planned for presentation next year.

The intent is to show how everything ties together, from planning for future replacements to purchasing and funding those replacements:

- **Policy 2136:** Provides guidelines for evaluating vehicles and equipment and planning for replacement.
- **Policy 2135:** Establishes the purchasing requirements for approved purchases.
- **Policy 2150:** Establishes the reserves available for vehicle and equipment purchases and major repairs.
- **CIP:** Shows anticipated replacement years and estimated costs to help plan future budgets.

The attached draft is an initial look at how these pieces will work together. The schedule will be reviewed and updated as needed. Listing an item does not authorize a purchase. Any purchases will still need to be budgeted and follow District purchasing requirements.

Action Requested: Discussion and review of the draft vehicle and equipment replacement schedule. This is being introduced for discussion only. No action or vote is requested. The updated CIP is planned to come back to the Board for consideration next year.

Respectfully Submitted,

Mathew Roberts
General Manager



Vehicle & Fleet Replacement Plan

The District maintains a vehicle and equipment replacement schedule as part of its Capital Improvement Program (CIP), consistent with Policy 2136 – Vehicle and Fleet Management. The schedule is used to plan for future replacements, estimate costs, and identify funding needs.

Vehicles and equipment are reviewed based on age, mileage or hours, condition, repair history, reliability, safety, and operational needs. As a general guideline, vehicles around 10 years old or 100,000 miles, and heavy equipment around 10 years old or 7,500 hours, should be evaluated for replacement. These are guidelines, not automatic replacement requirements.

Replacement years and costs are estimates and may change as equipment is evaluated and budgets are developed. Items listed as "TBD – Needs Work" require additional review before a replacement year or cost can be determined.

Funding

Vehicle and equipment replacements are addressed through the annual CIP and budget process. Policy 2150 – Reserve Policy (Resolution 2020-14) provides for the following reserves:

- **Vehicle Fleet Reserve:** Annual contribution of $10,000, with a maximum balance of $50,000. Funds may be used for vehicle purchases and major repairs.
- **Equipment Reserve:** Annual contribution of $10,000, with a maximum balance of $100,000. Funds may be used for equipment purchases and major repairs.

If a replacement costs more than the available reserve balance, the remaining amount may be funded through another eligible source, subject to Board approval. For example, an $80,000 vehicle purchase could be funded with $50,000 from the Vehicle Fleet Reserve and $30,000 from another approved funding source.

The General Manager reviews the schedule and makes recommendations to the Board based on equipment condition, repair costs, operational needs, and available funding. All purchases remain subject to Board approval, the adopted budget, and applicable District policies, including Policies 2135 and 2136.

Replacement Status

- **Budgeted / Replace:** Included in the approved budget for the fiscal year.
- **Scheduled:** Anticipated within the five-year CIP but not yet budgeted.
- **TBD – Needs Work:** More information is needed to determine timing and cost.
- **Evaluate:** Remains in service and will be reviewed as part of the annual update.
- **Recently Purchased:** Recently acquired and not expected to need replacement in the near future.

The replacement schedule is reviewed and updated annually as part of the CIP and budget process. It is intended to help the District plan ahead and does not, by itself, authorize a purchase.

DRAFT

Table 2. Draft Vehicle and Fleet Replacement Plan

Vehicle #	Year	Make / Model	Replacement Range	Est. Cost	Fleet Reserve	Other Funding	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Status
1	2002	Ford F-350	FY 26/27	$80,000	$50,000	$30,000	$80,000	—	—	—	—	Budgeted /Replace
2	2007	Toyota Tacoma	TBD	TBD			—	—	—	—	—	TBD – Needs Work
5	2009	Toyota Tacoma	TBD	TBD			—	—	—	—	—	TBD – Needs Work
6	2011	Ford F-350	TBD	TBD			—	—	—	—	—	TBD – Needs Work
7	2016	Ford F-350	TBD	TBD			—	—	—	—	—	TBD – Needs Work
8	2018	Ford F-150	TBD	TBD			—	—	—	—	—	TBD – Needs Work
9	2020	Ford F-150	TBD	TBD			—	—	—	—	—	TBD – Needs Work
10	2020	Ford F-250	TBD	TBD			—	—	—	—	—	TBD – Needs Work
11	2005	International Dump Truck	TBD	TBD			—	—	—	—	—	TBD – Needs Work
12	2009	Trail Max Trailer	TBD	TBD			—	—	—	—	—	TBD –
13	2022	Ditch Witch HX30	TBD	TBD			—	—	—	—	—	Recently Purchased
14	2022	Ford F-550 Dump	TBD	TBD			—	—	—	—	—	Recently Purchased
15	2026	Chevrolet Equinox	TBD	TBD			—	—	—	—	—	Recently Purchased
16	2023	John Deere Backhoe	TBD	TBD			—	—	—	—	—	Recently Purchased
17	2026	Chevrolet Trax	TBD	TBD			—	—	—	—	—	Recently Purchased
18	2025	Sure-Trac Trailer	TBD	TBD			—	—	—	—	—	Recently Purchased
	2024	Bobcat Compact Excavator	TBD	TBD			—	—	—	—	—	Recently Purchased

CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: Water Service Interruptions and Customer Notification
Date: November 17, 2026

This item is to inform the Board of how the District handles customer notifications when water service is interrupted.

For planned work, such as maintenance or repairs that require a temporary water shutoff, staff notify affected customers ahead of time when possible.

For emergency outages, such as water main breaks or unexpected repairs, staff work to notify affected customers as soon as reasonably possible. Updates are provided as more information becomes available.

Customers may contact the District office with questions about the interruption, estimated restoration time, or other concerns. Staff provide available information and direct questions to the appropriate District personnel when needed.

The intent is to give the Board an overview of our current process and how customer questions are handled.

Action Requested: Discussion and informational purposes only. No action or vote is requested.

Respectfully Submitted,

Mathew Roberts
General Manager



Monthly Maintenance Report
October 2026

LOCATION	DESCRIPTION OF WORK	STATUS
Jeff Davis WTP	Monthly operation and maintenance	Complete
	Routine water sampling and State reporting, WTP compliance Items	Complete
	Treated Water = 29,147,317 Gallons	Complete
	Filter Backwash Water Used= 1,677,646 Gallons	Complete
	Sold Water = 28,668,303 Gallons	Complete
	9.2' Below Spill	Ongoing
	Rain Total 0.3" (September 2026-August 2027 Total: 0.6")	Ongoing
Warehouse Shop	Routine Operation's	Ongoing
South Fork Pump Station	Weekly routine checks	Complete
	Raw Water Pumped = 0 Acre Feet (0 Gallons)	Ongoing
	Both Pumps Off	Ongoing
	River Flow 2.82 Cubic Feet Per second (CFS)	Ongoing
Schaads Reservoir	Weekly checks	Complete
	Schaads Metered Acc: 45,640 Gallons	Ongoing
	71" Below Spill	Ongoing
	CCWD Pump Data (West Point)= 11 Acre/Ft	Ongoing
Glencoe Pump Station	Weekly checks - routine monitoring	Complete
Ponderosa PRV Hydro 1	Weekly checks - routine monitoring	Complete
MCV PRV Hydro 2	Weekly checks - routine monitoring	Complete
Garamendi's PRV Hydro 3	Weekly checks - routine monitoring	Complete
San Andreas Distribution	Routine operations, sampling	Complete
Moke Hill Distribution	Routine operations, sampling	Complete
	8468 Hoerchner Place Service line leak (1 inch Steel)	Complete
	8379 E Center St main line leak (4 inch Steel)	Complete
	8160 Church Street main line leak (4 inch Steel)	Complete
Glencoe Distribution	Routine operations	Complete
Paloma Distribution	Routine operations, sampling	Complete
Rail Road Flat Distribution	Routine operations, sampling	Complete
Safety/Training	Routine Safety Talks	Ongoing
Vehicle Maintenance	2020 F150 Service (Brawner's)	Complete
	2018 F150 Tires (Big Brand Tires)	Complete
	2016 F350 Service, Shocks, Spark Plugs, Transfer Case Fluid (Brawner's)	Complete
Spray Program	Woody Brush	Ongoing
Reports	Water Diversion Reports	Complete
Development Projects	County Behavioral Health Building (line relocation)	Ongoing
Other		
	Meter Program = 110 Installed / Total = 1362	Ongoing
	137 USA tags	Complete
	36 Customer service/work orders	Complete
	Monthly meter reading	Complete
Complaints		
	(Taste = 0) (Pressure = 2) (Odor = 0) (Color = 6)	Complete

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

TO **Board of Directors**

FROM **Matt Ospital, District Engineer**

RE **WGA Rate Schedule**

DATE **October 29, 2026**

Background

At the October board meeting, the Calaveras Public Utility District Board of Directors approved the 2026 professional services rate schedule for Weber, Ghio & Associates, Inc. (WGA). During the meeting, the Board requested additional information regarding the hourly billing rates, the various personnel classifications, and the types of services performed under each classification.

The purpose of this memorandum is to explain how WGA's hourly rate schedule is structured, what costs are included in the billing rates, how the rates are applied to engineering services provided to the District, and the responsibilities associated with each classification.

Purpose and Structure of the Hourly Rate Schedule

WGA's hourly rate schedule establishes the billing rates for the various classifications of personnel who may provide professional services to the District. These classifications reflect the different levels of technical expertise, professional qualifications, experience, and responsibility required to perform engineering, surveying, construction management, inspection, and administrative services.

It is important to distinguish between an employee's hourly wage and the hourly billing rate charged for professional services. The billing rate is not the amount paid directly to the employee. Rather, it is a comprehensive rate intended to recover the costs associated with providing professional services, including:

- Direct Labor Costs: Employee wages, salaries, and compensation.

- Employee Benefits and Payroll Expenses: Employer-paid payroll taxes, health insurance, retirement contributions, workers' compensation insurance, and other employee benefits.
- Business Operating Expenses: Office facilities, utilities, computers, engineering software, equipment, insurance, accounting, and other administrative expenses necessary to operate a professional engineering firm.
- Professional Responsibility and Liability: Costs associated with maintaining professional licenses, professional liability insurance, continuing education, and the responsibilities associated with providing professional engineering services.

The hourly rate schedule allows the District to be billed based on the actual time spent performing authorized services and the classification of personnel performing the work. For example, routine engineering drafting or technical support may be performed by an Engineering/Surveying Technician at $145 per hour, while more complex engineering evaluations or decisions may require a Senior Civil Engineer at $205 per hour. Similarly, services requiring the oversight and professional responsibility of a Principal Engineer are billed at $230 per hour.

The overall objective of the rate schedule is to provide a transparent and consistent method of compensation while allowing WGA to provide the appropriate level of professional service in a cost-effective manner.

Application of Hourly Billing Rates

The total cost of professional engineering services is determined by the actual hours worked by the personnel assigned to a project, multiplied by their respective hourly billing rates, together with any applicable authorized reimbursable expenses.
As an example, the following illustrates how a hypothetical $10,000 engineering assignment could be billed using several personnel classifications.

Classification	Hours	Hourly Rate	Amount
Principal Engineer	5	$230	$1,150
Senior Civil Engineer	15	$205	$3,075
Associate Engineer	20	$180	$3,600
Engineering/Surveying Technician	15	$145	$2,175
Total	55		$10,000

This example is for illustration only and does not represent an actual District project or invoice.

As demonstrated above, not all engineering tasks require the same level of professional involvement. Assigning routine technical work to appropriately qualified technical personnel, while reserving senior engineering staff for more complex assignments and professional oversight, provides an opportunity to manage overall project costs.

It is also important to recognize that the hourly rate schedule is not a project budget. The schedule establishes the hourly cost of professional services, while the total cost of an assignment depends on the scope of work, the time required to complete the assignment, and the classifications of personnel involved.

Billing Classifications and Descriptions

The following table is a comparison of 2018 and 2026 Rate Schedule job classifications:

2018 Classification	2026 Classification	Notes
Principal Engineer	Principal Engineer	No change
Senior Civil Engineer	Senior Civil Engineer	No change
Senior Planner	N/A	WGA does not offer in house planning services anymore
Associate Engineer	Associate Engineer	No change
Project Manager	Project Manager	No change
Engineering Technician	Engineering/Surveying Technician	Added the surveying role and combined these two
Project Admin/Assistant	Project Admin	No Change
General Office Personnel	Office Admin	Changed the title
Senior Draftsperson	N/A	Eliminated this position and moved to the Eng/Sur Technician
Junior Draftsperson	N/A	Eliminated this position and moved to the Eng/Sur Technician
Resident Engineer	Resident Engineer	No change
N/A	Construction Manager	Added this position
Construction Inspector	N/A	Eliminated this position
Construction Inspector I	Construction Inspector I	No change
Construction Inspector II	Construction Inspector II	No change
Computer Operator	N/A	Eliminated this position
CAD System	N/A	Do not charge for this anymore
Court/Expert Witness	N/A	Eliminated this position
N/A	Senior Building Inspector	Added this position
N/A	Senior Land Surveyor	Added this position
N/A	2-Man Survey Field Crew	Added this position
N/A	1-Man Survey Field Crew	Added this position

The following table identifies the classifications included in WGA's approved 2026 Rate Schedule and provides a general description of the typical responsibilities associated with each classification. It shall be noted that some of these classifications may never be used for services provided to CPUD.

Classification	Description of Services
Principal Engineer	Provides executive-level engineering oversight, technical direction, consultation on complex engineering matters, and overall responsibility for engineering services.
Senior Civil Engineer	Performs senior-level engineering design, technical evaluations, review of plans and specifications, project coordination, and engineering recommendations.
Associate Engineer	Performs engineering calculations, design development, preparation of construction documents, technical analysis, and project engineering support.
Project Manager	Responsible for managing project schedules, budgets, consultant coordination, project communications, and contract administration.
Engineering/Surveying Technician	Provides technical support for either engineering or survey work: drafting (CAD work), engineering exhibits, survey calculations, field data processing, and preparation of technical documents.
Project Admin	Provides project-specific administrative support, including contract documentation, project correspondence, submittal tracking, recordkeeping, and preparation of project reports.
Office Admin	Performs general office support, document processing, correspondence, filing, scheduling, and other administrative functions associated with project delivery.
Resident Engineer	Provides engineering oversight during construction, administers construction contracts, reviews contractor submittals and requests for information, evaluates changes, and coordinates resolution of construction issues.
Construction Manager	Manages construction activities, schedules, coordination between

	contractors and agencies, project documentation, progress tracking, and construction-related administrative matters.
Construction Inspector I	Performs routine construction inspections, verifies compliance with plans and specifications, documents daily construction activities, and assists with quality assurance.
Construction Inspector II*	Performs more advanced construction inspection services requiring greater technical experience and responsibility, including inspection of complex work, verification of construction methods, and preparation of detailed inspection reports. This position is for jobs that require prevailing wage.
Senior Building Inspector	Performs specialized building inspections, evaluates construction compliance with applicable building codes and approved plans, and documents inspection findings.
Senior Land Surveyor	Provides professional land surveying services, including boundary and topographic surveys, review of survey documents, survey calculations, and oversight of surveying operations.
2-Man Survey Field Crew	Provides a two-person survey crew with equipment necessary for construction staking, topographic surveys, field measurements, and other surveying activities. Rate applies to the crew rather than each individual.
1-Man Survey Field Crew	Provides a single-person survey crew for field surveying assignments that can be safely and efficiently completed by one individual using appropriate surveying equipment.

Summary

The hourly rates reflect more than the wages paid to individual employees. They account for the overall costs of maintaining the qualified personnel, equipment, insurance, facilities, and professional resources necessary to provide engineering services.

CALAVERAS PUBLIC UTILITY DISTRICT

GENERAL MANAGER REPORT

To: Board of Directors
From: Mathew Roberts, General Manager
Date: November 17, 2026
Reporting Period: October 16, 2026 – November 12, 2026

A. Financial Update

Staff continues to monitor District revenues and expenditures following adoption of the FY 2026–27 budget.

Staff will be completing a quarterly budget review to provide an overview of revenues, expenditures, and the District's financial position.

B. Interagency Coordination & Planning

Staff continues coordination with WGA, DWR, CCWD, Calaveras County, and other agencies regarding District projects, grant opportunities, regulatory requirements, and regional water issues.

Gann Fire Recovery – Water Access

Staff continues coordination with CCWD and Calaveras County regarding water access for residents affected by the Gann Fire. There are no significant changes to report.

Watershed Sanitary Survey

Verdantas has provided a draft Watershed Sanitary Survey. Staff is reviewing the draft and preparing comments for submission.

PG&E ReMAT Program

Staff registered CPUD as an applicant in PG&E's Renewable Market Adjusting Tariff (ReMAT) program for Hydro #3. Staff is working with PG&E to obtain updated information regarding filing requirements and hydroelectric reporting.

Calaveras Cooperators Meeting – October 28, 2026

Participated in the Calaveras Cooperators meeting to coordinate with county, state, and local agencies regarding the upcoming El Niño weather pattern and potential storm and flooding impacts.

CPUD is monitoring conditions, with a focus on dam safety, reservoir levels, and protecting water system infrastructure. Staff will continue coordinating with Calaveras OES and partner agencies as needed.

C. Grants

Rich Gulch Waterline Replacement Project

The Board awarded the Rich Gulch Waterline Replacement Project to Mozingo Construction, Inc. on August 27, 2026, for the base bid amount of $407,320. The project will install approximately 700 linear feet of 16-inch ductile iron waterline using available grant funding.

Staff received approval for an extension of the grant deadline through April 2027, allowing additional time to complete the project.

On October 21, 2026, WGA issued the Notice to Proceed to Mozingo Construction, with work authorized to begin November 2, 2026. The contractor has 25 working days to complete the work, with a current completion date of December 9, 2026, subject to weather and the approved work schedule.

During initial construction activities, a property owner raised concerns regarding easement boundaries, construction access, open excavations, and potential impacts to private property. WGA and the contractor reviewed the concerns and addressed identified items, including adjustments to construction fencing and clarification of daily trench closure requirements. The project team has also reviewed plans for managing water during the upcoming mainline drainage and tie-in work.

Staff will continue coordinating with WGA, Mozingo Construction, and affected property owners to keep the project moving and ensure construction follows the contract documents and established easement requirements.

1. The grant extension was approved through April 2027.
2. The Notice to Proceed was issued October 21.
3. Construction began November 2.
4. The current completion date is December 9.
5. Property owner raised concerns, and WGA addressed the identified construction compliance issues.

CPPA Energy Efficiency Grant

The CPPA Board approved CPUD's $22,800 grant application on October 21, 2026. The grant will fund installation of a heat pump system and limited building insulation at the South Fork Pump Station at no cost to the District.

CPPA also provided information regarding savings from its negotiated PG&E rates. During FY 2025–26, CPUD spent $1,583,263 on electricity and received an estimated $364,150 in savings through the negotiated rates.

The lawsuit involving the electricity rate arrangements has settled. Under the settlement, rates are expected to remain unchanged for two years, with lawsuit settlement funds providing bill credits to offset costs.

This provides some stability for the District in the near term. However, staff will continue monitoring the arrangement and future rate information, particularly as the bill credits expire and actual electricity costs may increase.

Cal OES / FEMA Project Closeout

Participated in a meeting with FEMA and Cal OES on November 2, 2026, to review project closeout requirements and identify the documentation needed to finalize the District's project. Staff will continue working with the agencies to provide the required records and complete the closeout process.

D. Dam Safety & FERC Coordination

Staff continues working with GEI, GFT, FERC, and other regulatory agencies on Middle Fork Dam and Schaad's Reservoir dam safety and FERC compliance requirements.

Middle Fork Dam – Part 12D

Staff reviewed comments on the Ninth Part 12D Periodic Inspection report and formally submitted the report to FERC for review. Staff is awaiting a response from FERC.

Supporting Technical Information Document (STID)

FERC granted CPUD's request to extend the deadline for updating the Middle Fork Dam STID to December 31, 2027. Staff will continue working toward completion within the extended timeframe.

Owner's Dam Safety Program (ODSP)

The Board approved the ODSP contract with GFT on August 18, 2026. The contract has been signed, and staff submitted a notice to FERC on October 13 regarding CPUD's intentions for proceeding with the work.

On October 14, staff electronically submitted a request to FERC for approval of GFT as CPUD's Qualified Inspector. Staff is awaiting FERC's response.

Dam Safety Surveillance and Monitoring Plan (DSSMP)

The Board approved the DSSMP work with GEI on August 27, 2026. Staff continues coordinating with GEI regarding next steps and the project schedule. Work remains pending.

FERC and Environmental Coordination

Staff continues awaiting written findings from the recent FERC and California Department of Fish and Wildlife environmental inspection.

Staff also held a follow-up meeting on October 26 to discuss Schaad's Reservoir operations. Staff will address any required follow-up items as agency findings and recommendations are received.

Emergency Action Plan (EAP) Exercise – November 3, 2026

Staff conducted the annual Emergency Action Plan exercise on November 3, 2026, at Appellation Lodi. The exercise included coordination with local emergency response and mutual assistance agencies to review emergency procedures and meet FERC requirements.

E. Infrastructure & Development Projects

Fairfield Inn Project

Staff is awaiting a response from the developer regarding water service fee options. There are no significant changes to report.

Behavioral Health Facility

Construction continues. Staff is monitoring the project and coordinating as needed regarding District facilities.

Calaveras County Sidewalk – Pope Street Safe Route to School Project

The contractor has contacted the District regarding water valves and meter boxes that need to be raised or relocated to match the finished grade. Staff will coordinate with the contractor to address the identified issues and minimize impacts to District facilities.

Caltrans Projects

Staff continues coordination with Caltrans and the contractor regarding District facilities affected by the Highway 49/Highway 26 Roundabout and San Andreas Sidewalk projects. Work remains in progress.

Highway 49 – San Andreas Easement and Waterline Crossing

Staff continues working with Caltrans, the contractor, and WGA regarding easement, access, and encroachment permit requirements.

Staff received a contractor quote of $19,599.95 to install a chase pipe beneath the highway, allowing CPUD to relocate the existing waterline and clear the conflict with the Caltrans culvert replacement. WGA is also preparing the stamped plans required by Caltrans.

F. Legal & Administrative Matters

Staff continues working with District legal counsel on contracts, easements, policies, and other legal and administrative matters.

Wishing Well – Unauthorized Water Use

Staff is working with District legal counsel regarding unauthorized water use at the Well Building. Staff is reviewing the District's water shutoff policy and applicable State law with counsel to determine the appropriate next steps and clarify the District's authority regarding unauthorized connections and violations of District regulations.

G. Operational Oversight

Staff continues daily oversight of District operations, including treatment, distribution, maintenance, customer service, capital projects, employee matters, and regulatory compliance to maintain reliable water service.

H. Next Steps

- Complete the quarterly budget review and provide the Board with an update on District finances.
- Review and submit comments on the draft Watershed Sanitary Survey.
- Continue coordination with CCWD and Calaveras County regarding Gann Fire recovery water access.
- Continue working with PG&E on Hydro #3 filing and reporting requirements.
- Monitor Rich Gulch construction and coordinate with WGA, Mozingo Construction, and affected property owners toward the December 9 completion date.
- Continue working with CPPA on the approved energy efficiency grant and monitor future electricity rates and bill credits.
- Provide required documentation to FEMA and Cal OES to complete project closeout.
- Follow up with FERC regarding the Ninth Part 12D report and GFT's Qualified Inspector approval.
- Continue coordination with GFT on the ODSP and GEI on the DSSMP.
- Continue the Middle Fork Dam STID update within the extended December 31, 2027 deadline.
- Follow up on written findings from the FERC and CDFW environmental inspection.
- Coordinate with the Pope Street project contractor regarding affected water valves and meter boxes.
- Continue coordination with Caltrans and WGA regarding the Highway 49 waterline crossing, stamped plans, and encroachment requirements.
- Continue monitoring construction projects for impacts to District facilities.
- Continue working with legal counsel on the Well matter and proposed updates to the District's water shutoff policy.

Respectfully submitted,
Mathew Roberts
General Manager

