

TWAIN HARTE COMMUNITY SERVICES DISTRICT

WATER – SEWER – FIRE – PARK
22912 Vantage Pointe Drive, Twain Harte, CA 95383
Phone (209) 586-3172

REGULAR MEETING OF THE BOARD OF DIRECTORS THCSD CONFERENCE ROOM 22912 VANTAGE POINTE DR., TWAIN HARTE October 14, 2026 - 9:00 A.M.

NOTICE: This meeting will be accessible via ZOOM for virtual participation.

- Videoconference Link: <https://us02web.zoom.us/j/82441702155>
- Meeting ID: 824 4170 2155
- Telephone: (669) 900-6833

AGENDA

The Board may take action on any item on the agenda.

1. Call to Order

2. Pledge of Allegiance & Roll Call

3. Reading of Mission Statement

4. Public Comment

Our Board values community involvement and encourages public input on matters of District interest. This time is set aside for comment on matters not listed on the agenda.

5. Presentations

- A. Fire Division field save recognition awards.

6. Consent Agenda

- A. Presentation and approval of financial statements through September 30, 2026.
- B. Approval of the minutes of the Regular Meeting held on September 9, 2026.

7. New Business

- A. Discussion/action to approve an agreement between the County of Tuolumne on Behalf of the Sheriff's Office Jail Industry Authority Program with Twain Harte Community Services District for Inmate Work Crew.
- B. Presentation and discussion of year-end financial report for Fiscal Year 2025-26.

- C. Discussion/action to adopt Resolution #26-25 – Designation of Fiscal Year 2025-26 Year End Balances to Reserves.

8. Reports

- A. President and Board member reports.
- B. Fire Chief's report.
- C. Water/Sewer Operations Manager's report.
- D. General Manager's report.

9. Adjourn

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

The public can virtually observe and participate in a meeting as follows:

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.
- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda OR log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.
- **Telephone:** Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

* NOTE: your personal video will be disabled and your microphone will be automatically muted.

FOR MORE DETAILED INSTRUCTIONS, CLICK [HERE](#)

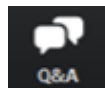
SUBMITTING PUBLIC COMMENT

The public will have an opportunity to comment before and during the meeting as follows:

- **Before the Meeting:**
 - Email comments to ksilva@twainhartecsd.com, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
 - Mail comments to Board Secretary: 22912 Vantage Pointe Dr., Twain Harte, CA 95383
- **During the Meeting:**
 - Computer/Tablet/Smartphone: Click the "Raise Hand" icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a comment in writing, you may click on the "Q&A" icon and type your comment. You may need to tap your screen or click on "View Participants" to make icons visible.



Raise Hand Icon:



Q&A Icon:

- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.
- In-Person: Raise your hand and the Board Chairperson will call on you.

PUBLIC COMMENT RULES

- If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself.
- If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period.
- Persons providing public comment will be limited to five minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board.
- Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda.
- Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

MEETING ETIQUETTE

Attendees shall make every effort not to disrupt the meeting. Cell phones must be silenced or set in a mode that will not disturb District business during the meeting.

ACCESSIBILITY

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District's website:
www.twainhartecsd.com



Board Meeting Agenda Item Summary

September 9, 2026

ITEM #:	05A	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	Fire Division field save recognition awards.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

Chief Gamez will provide a short presentation to recognize individuals involved in life saving emergency response incidents within the District.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	06A	ITEM TYPE:	☐ Discussion ☐ Action ☒ Both
SUBJECT:	Presentation and Approval of Financial Statements through September 30, 2026.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Receive and approve the financial statements through September 30, 2026.

SUMMARY:

This item presents Fiscal Year (FY) 2026-27 financial statements for all District Funds through September 30, 2026. The following is a general summary of the financial statements:

- Operating expenses for all Funds, with the exception of the Park and Sewer Funds, are above the target expenditure level of 25%. This is typical during the early months of the fiscal year, as the target percentage assumes that expenditures occur evenly throughout the year. While the target serves as a useful benchmark for monitoring budget performance, it does not reflect the actual timing of expenditures. At the beginning of each fiscal year, the District makes several significant upfront payments that cover costs for the entire year. As a result, these one-time annual expenditures have already been fully recognized, causing expenses in most Funds to exceed the target percentage. The following are some examples of one-time, annual expenses that have already been fully paid:
 - Annual Property/Liability and Workers' Compensation Insurance Premiums
 - CalPERS Unfunded Liability Payment
 - Water Meter Replacement Annual Loan Payment
 - Water Treatment Chemical Bulk Purchase
- Sewer Fund expenses would be higher if the Sewer Fund's largest expense (a quarterly wastewater treatment invoice from Tuolumne Utilities District) was included. If that bill was provided monthly, Sewer Fund expenses would be 26.6% of budget.
- In addition to upfront annual payments, Fire Fund expenditures are significantly above budget due to heavy strike-team activity and approximately \$157,638 in related expenses, which will be reimbursed with additional revenue later in the fiscal year. Without these expenses, the Fire Fund would be 30% of budget. Fire Capital expenditures are higher than target due to the purchase of the Type 6 Engine.
- Bank balances are healthy and in line with expectations. As expected, disbursements exceeded receipts in September due to several large upfront fiscal year expenditures and large capital purchase.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Bank Balances – Including a summary of receipts and disbursements
- Operating Expenditure Summary
- Capital Expenditure Summary

TWAIN HARTE COMMUNITY SERVICES DISTRICT
BANK BALANCES
As of September 30, 2026

Account	Beginning Balance	Receipts	Disbursements	Transfers	Current Balance
Five Star - Operating	1,269,298	337,817	(969,986)	7,000	644,128
US Bank - Operating	7,310	1,411	(27)	(7,000)	1,694
Five Star - Money Market	2,828,903	8,967			2,837,870
CA CLASS - Investment	1,295,576	4,066			1,299,642
LAIF - Investment	930,336				930,336
TOTAL	\$ 6,331,422	\$ 352,261	\$ (970,013)	\$ -	\$ 5,713,669

TWAIN HARTE COMMUNITY SERVICES DISTRICT
26/27 OPERATING EXPENDITURE SUMMARY
As of September 30, 2026

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 25%)
Park	109,964	20,926	89,038	19.03%
Water	1,257,771	420,905	836,866	33.46%
Sewer	1,164,594	154,988	1,009,606	13.31%
Fire	1,392,004	575,397	816,607	41.34%
Admin	889,458	248,997	640,461	27.99%
TOTAL	\$ 4,813,791	\$ 1,421,214	\$ 3,392,577	29.52%

Based on FY 26/27 Amended Budget - Amended September 9, 2026

TWAIN HARTE COMMUNITY SERVICES DISTRICT
26/27 CAPITAL EXPENDITURE SUMMARY
As of September 30, 2026

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 25%)
Park	129,000		129,000	0.00%
Water	738,100		738,100	0.00%
Sewer	609,700		609,700	0.00%
Fire	489,500	435,463	54,037	88.96%
Admin		-	-	
TOTAL	\$ 1,966,300	\$ 435,463	\$ 1,530,837	22.15%

Based on FY 26/27 Amended Budget - Amended September 9, 2026



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	06B	ITEM TYPE:	☐ Discussion ☐ Action ☒ Both
SUBJECT:	Approval of the Minutes of the Regular Meeting held on September 9, 2026.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Approve the minutes of the Regular Meeting held on September 9, 2026.

SUMMARY:

The California Government Code and District Policy #5060 (Minutes of Board Meetings) requires the District to keep a record of all its actions. As such, the District's Board Secretary prepared draft minutes for the Board's Regular Meeting held on September 9, 2026, in the format required by Policy #5060. The Board's responsibility is to review and approve the draft meeting minutes.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Minutes of the Regular Meeting held on September 9, 2026

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Board of Directors Regular Meeting
September 9, 2026

CALL TO ORDER: Director Bohlman called the meeting to order at 9:00 a.m. The following Directors, Staff, and Community Members were present:

DIRECTORS:

Director Sipperley
Director Bohlman
Director Mannix
Director Mitchell

STAFF:

Tom Trott, General Manager
Lewis Giambruno, Operations Manager
Neil Gamez, Fire Chief
Kim Silva, Board Secretary

AUDIENCE:

3 members of the public.

PUBLIC COMMENT ON NON-AGENDIZED ITEMS:

No public comment.

PRESENTATIONS:

- A. Tour of new Type 6 Fire Engine (to be conducted after Reports).

A tour and verbal presentation of the District's Type 6 Engine was presented by Captain Orozco and Engineer Hart-McNeal to the Board and members of the public after the General Manager's report.

CONSENT AGENDA:

- A. Presentation and approval of financial statements through August 31, 2026.
B. Approval of the minutes of the Special Meeting held on August 10, 2026, and the Regular Meeting held on August 12, 2026.

MOTION: Director Sipperley made a motion to accept the consent agenda in its entirety.

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

NEW BUSINESS:

- A. Discussion/action to adopt revisions to Policy #2002 – Discrimination.

MOTION: Director Mannix made a motion to adopt revisions to Policy #2002-Discrimination.

SECOND: Director Sipperley

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- B. Discussion/action to adopt revisions to Policy #2083 – Training and Travel Authorization and Expense Reimbursement.

MOTION: Director Sipperley made a motion to adopt revisions to Policy #2083 – Training and Travel Authorization and Expense Reimbursement.

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- C. Discussion/action to adopt revisions to Policy #2215 – Unlawful Harassment.

MOTION: Director Mannix made a motion to adopt revisions to Policy #2215 – Unlawful Harassment.

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- D. Discussion/action to adopt revisions to Policy #3030 – Injury and Illness Prevention Plan.

MOTION: Director Mitchell made a motion to adopt revisions to Policy #3030 – Injury and Illness Prevention Plan.

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- E. Discussion/action to adopt Resolution #26-21 – Approval of Fiscal Year 2026-27 Budget Adjustment for Procurement of a Utility Terrain Vehicle with Attachments.

MOTION: Director Sipperley made a motion to adopt Resolution #26-21 – Approval of Fiscal Year 2026-27 Budget Adjustment for Procurement of a Utility Terrain Vehicle with Attachments.

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- F. Discussion/action to adopt Resolution #26-22 – Approving a Fiscal Year 2026-27 Budget Adjustment for Administrative Office HVAC System Replacement.

MOTION: Director Mitchell made a motion to adopt Resolution #26-22 – Approving a Fiscal Year 2026-27 Budget Adjustment for Administrative Office HVAC System Replacement.

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- G. Discussion/action to adopt Resolution #26-23 – Approving a Sonora Area Foundation Grant Agreement and Fiscal Year 2026-27 Fire Fund Budget Adjustment to Procure an Electric Vehicle BEST Device.

MOTION: Director Sipperley made a motion to adopt Resolution #26-23 – Approving a Sonora Area Foundation Grant Agreement and Fiscal Year 2026-27 Fire Fund Budget Adjustment to Procure an Electric Vehicle BEST Device.

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- H. Discussion/action to consider a mutual assistance request from Tuolumne City Sanitary District for General Manager services.

MOTION: Director Sipperley made a motion to approve Mutual Assistance from Tuolumne City Sanitary District with exceptions and authorizing the General Manager to provide a written response.

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- I. Discussion/action to approve a Memorandum of Agreement with the City of Sonora for assistance under the California Fire and Rescue Mutual Aid System.

MOTION: Director Mannix made a motion to approve a Memorandum of Agreement with the City of Sonora for assistance under the California Fire and Rescue Mutual Aid System.

SECOND: Director Sipperley

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- J. Discussion/action to adopt Resolution #26-24 – Approving a California Fire Foundation Grant Agreement and Fiscal Year 2026-27 Fire Fund Budget Adjustment to Procure Wildland Hose.

MOTION: Director Mitchell made a motion to adopt Resolution #26-24 - Approving a California Fire Foundation Grant Agreement and Fiscal Year 2026-27 Fire Fund Budget Adjustment to Procure Wildland Hose.

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

REPORTS:

President and Board Member Reports

- Director Sipperley shared that he and Director Mannix attended the Board of Supervisors meeting and also spoke to GM Trott's recognition at the CSDA Annual Conference.

Fire Chief Report by Chief Gamez

- A verbal summary of the written report was provided.
- A verbal summary of the written report was provided by CERT's John Buckingham.

Water/Sewer/Park Operations Report Provided by Operations Manager Giambruno

- A verbal summary of the written report was provided.

General Manager Report Provided by General Manager Trott

- A verbal summary of the written report was provided.

ADJOURNMENT:

The meeting was adjourned at 10:51 a.m.

Respectfully submitted,

APPROVED:

Kimberly Silva, Board Secretary

Mary Dearborn, President



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	07A	ITEM TYPE:	☐ Discussion ☐ Action ☒ Both
SUBJECT:	Discussion/action to approve an agreement between the County of Tuolumne on Behalf of the Sheriff's Office Jail Industry Authority Program with Twain Harte Community Services District for Inmate Work Crew.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Approve the Agreement between the County of Tuolumne, on behalf of the Sheriff's Office Jail Industry Authority Program, and Twain Harte Community Services District for Inmate Work Crew services.

SUMMARY:

In past years, the District has utilized the Tuolumne County Sheriff's Office inmate work crew program to assist with vegetation management and other District projects. The inmate work crews provide an efficient and cost-effective resource for completing a variety of labor-intensive District tasks. For example, the District has used and plans to use the inmate crews to perform vegetation management, brush removal, landscaping, power washing, painting, fencing, and other general maintenance tasks.

The District's existing agreement with the County for inmate crew services is expiring and approval of a new agreement is required to continue use of the services. The proposed agreement would allow the District to utilize the County's inmate work crews from October 31, 2026 through October 31, 2028, with the option for additional one-year extensions by written amendment. The agreement provides for a daily crew rate of \$1,000, or \$1,300 when a chipper is required.

Approval of the agreement will provide District staff with a cost-effective resource for completing maintenance and vegetation management projects.

FINANCIAL IMPACT:

Fees for estimated use of inmate work crews are already included in the FY 2026-27 Budget. Utilization of inmate work crews will provide savings over contracting or performing work with District staff.

ATTACHMENTS:

- Agreement between the County of Tuolumne on Behalf of the Sheriff's Office Jail Industry Authority Program with Twain Harte Community Services District for Inmate Work Crew

**AGREEMENT
BETWEEN
THE COUNTY OF TUOLUMNE
ON BEHALF OF THE SHERIFF'S OFFICE
JAIL INDUSTRY AUTHORITY PROGRAM
WITH
TWIN HARTE COMMUNITY SERVICES DISTRICT
FOR
INMATE WORK CREW**

THIS AGREEMENT ("Agreement") is made and entered into this 31st day of October 2026, by and between the County of Tuolumne ("County") on behalf of its Sheriff's Office of the Jail Industry Authority program services and the Twain Harte Community Services District "Agency", collectively the "parties".

WITNESSETH:

WHEREAS, the Tuolumne County Board of Supervisors authorized the Sheriff to create a Jail Industry Authority pursuant to Penal Code 4325, in order to operate industrial, agricultural, or service enterprises or programs employing prisoners in the county jail, and

WHEREAS, the Sheriff's Office created and operates a Jail Industry Authority program wherein jail prisoners provide industrial, agricultural, or services to entities or individuals, and

WHEREAS, Twain Harte Community Services District desires to purchase said services from the County of Tuolumne Jail Industry Authority program,

NOW, THEREFORE, in consideration of their mutual covenants and conditions, the parties hereto agree as follows:

1. SERVICES

The Jail Industry Authority ("JIA") shall perform the services as described in Exhibit A, "Scope of Work," which is attached hereto and incorporated herein by reference. The JIA shall provide all staffing and materials necessary to perform the Scope of Work.

2. TERM

The term of this agreement shall commence on October 31, 2026, and terminate on October 31, 2028, subject to three (2) one-year extensions by written amendment signed by both parties.

3. COMPENSATION

The JIA shall be compensated for services performed, not to exceed ____ annually. The JIA's rates are listed in Exhibit B, "Cost Proposal." Twain Harte Community Services District shall pay the JIA within thirty (30) days of receipt of an approved invoice.

4. INSURANCE

Each of the parties to this Agreement is an entity which is self-insured and/or carries liability insurance. Each party will provide liability coverage for its negligent or intentionally wrongful acts and/or omissions in the performance of its duties under this Agreement.

5. TERMINATION AND RIGHTS UPON TERMINATION

- A. This Agreement may be terminated upon mutual written consent of the parties, or as a remedy available at law or in equity. In the event of the termination of this Agreement, JIA shall immediately be paid all fees earned as of the effective date of termination.
- B. Either party may terminate this Agreement for convenience upon Twain Harte Community Services District with 30 days' notice to the other party. Upon termination for convenience, JIA shall be entitled to compensation for services performed acceptably up to the effective date of termination, as set forth in Exhibit B.

6. NON-ASSIGNMENT

Neither party shall assign, transfer or sub contract this agreement nor their rights or duties under this Agreement without the prior written consent of the other party.

7. RECORDS

All Parties subject to this Agreement shall maintain a record of services provided in sufficient detail to permit an evaluation of the Agreement. All such records shall be made available during normal business hours to authorized representatives of County, JIA, State and Federal governments during the term of this Agreement and during the period of record retention for the purpose of program review and/or fiscal audit.

8. COMPLIANCE WITH LAW/POLICIES

- A. The parties shall comply with all applicable laws, rules, and regulations, including but not limited to the California Penal Code and Title 15. County jail inmates will be providing services under this Agreement as set forth in Exhibit A. the law provides certain prohibitions on the public regarding interactions with inmates. It is a crime to aid or abet an inmate in escaping or bringing weapons, drugs, or drug paraphernalia into the jail. It is a crime to give or take letters from inmates without the authorization of the Sheriff. Failing to comply with the law could result in criminal prosecution.
- B. The Sheriff or his/her designee shall have the absolute right to suspend work under this Agreement or terminate this Agreement for safety or emergency related reasons and shall not be held in breach for taking such actions. Should the parties agree to a medication of the work or term based on security/emergency related reasons, such agreement shall be set forth in a signed written agreement amending this Agreement.

9. INDEPENDENT CONTRACTOR

It is understood that the JIA, in performance of the services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of the Twain Harte Community Services District.

10. NO THIRD PARTY BENEFICIARIES

The JIA and Twain Harte Community Services District agree it is their specific intent that no other person or entity shall be a party or a third party beneficiary of this Agreement or any attachment or addenda to this Agreement.

11. INDEMNIFICATION

Each party hereto agrees to be responsible and assume liability for its own wrongful or negligent acts or omissions, or those of its officers, agents, or employees to the full extent required by law.

12. NOTICE

Any and all notices, reports or other communications to be given to County or Twain Harte Community Services District shall be given to the person representing the respective parties at the following address:

ENTITY:

Twain Harte Community Services District
Lewis Giambruno
22912 Vantage Point Dr.
Twain Harte, CA 95383

COUNTY:

Tuolumne County Sheriff's Office
Chris Hurtado
12915 Justice Center Drive
Sonora, Ca 95370

13. PUBLIC RECORDS ACT

Twain Harte Community Services District is aware that this Agreement and any documents provided to the County and/or JIA may be subject to the California Public Records Act and may be disclosed to member of the public upon request. It is the responsibility of the Twain Harte Community Services District to clearly identify information in those documents that it considers to be confidential under the California Public Records Act. To the extent that the County/JIA agrees with that designation, such information will be held in confidence whenever possible. All other information will be considered public.

14. ENTIRE AGREEMENT AND MODIFICATION

This Agreement contains the entire agreement of the parties relating to the subject matter of this Agreement and supersedes all prior agreements and representations with respect to the subject matter hereof. This Agreement may only be modified by a written amendment hereto, executed by both parties. If there are exhibits attached hereto, and a conflict exists between the terms of this Agreement and any exhibit, the terms of this Agreement shall control.

15. ENFORCEABILITY AND SEVERABILITY

The invalidity or enforceability of any term or provisions of this Agreement shall not, unless otherwise specified, affect the validity or enforceability of any other term or provision, which shall remain in full force and effect.

16. DISPUTES

Should it become necessary for a party to this Agreement to enforce any of the provisions hereof, the prevailing party in any claim or action shall be entitled to reimbursement for all expenses so incurred, including reasonable attorney's fees.

It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Tuolumne, State of California.

17. CAPTIONS

The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

18. COUNTERPARTS

This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

19. OTHER DOCUMENTS

The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

20. CONTROLLING LAW

The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

21. AUTHORITY

Each party and each party's signatory warrant and represent that each has full authority and capacity to enter into this Agreement in accordance with all requirements of law. The parties also warrant that any signed amendment or modification to the Agreement shall comply with all requirements of law, including capacity and authority to amend or modify the Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

COUNTY OF TUOLUMNE	
By: Roger Root County Administrative Officer	By: Mary Dearborn, Board President Twain Harte Community Services District
APPROVED AS TO LEGAL FORM:	Sheriff:
By: Walter Wall County Counsel	By: David Vasquez Sheriff

Exhibit A

SCOPE OF WORK

Only the services which are checked below are contained within the Scope of Work of this Agreement. If a service listed below does not contain a corresponding check next to it, it is not incorporated into the Scope of Work and will not be performed unless a written amendment to this Agreement is entered into between the parties.

- ☒ Remove bushes and shrubs from project sites.
- ☒ Pile brush into piles.
- ☒ Stack wood in designated area.
- ☒ Chip brush and spread clippings.
- ☒ Landscaping using weed eaters, trimmers, and pole saws.
- ☒ Remove all debris using a blower, including asphalt and concrete areas.
- ☒ Power wash buildings.
- ☐ Replace trim and boards.
- ☒ Paint buildings and trim.
- ☒ Install Fence post.
- ☒ Install Fencing.
- ☒ Paint fencing.
- ☐ Install gates.
- ☐ Others:

Exhibit B

SCOPE OF WORK

Daily rate for crew: **\$1,000**

Daily rate for crew and chipper. **\$1,300**



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	07B	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	Presentation and discussion of year-end financial report for Fiscal Year 2025-26.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Accept the Fiscal Year 2025-26 Year-End Financial Report.

SUMMARY:

Fiscal Year (FY) 2025-26 has closed and the attached 2025-26 Year-End Report provides the unaudited financial position of the District as of June 30, 2026. The Year-End Report also provides a comparison of actual revenue and expenses to budgeted revenue and expenses for each of the District's funds. Detailed descriptions of variances between budget and actuals are provided in detailed revenue and expense sheets in the report. The following describes some of the major reasons for variances between budget and actuals:

Revenue – Overall Higher than Budgeted

- Grant revenue varied from budget due to not receiving an expected grant and correction of a prior year adjustment that mistakenly credited Park Fund grant revenue to the Fire Fund.
- Miscellaneous revenue was much higher than anticipated for Water due to emergencies that required provision of water supply to TUD.
- Interest revenue was higher due to higher interest rates than estimated.
- The Fire Fund experienced higher than normal revenue due to strike team assignments.

Operating Expenses – Overall Less than Budgeted

- The Fire Fund experienced increased salary expenses due to strike team assignments.
- All funds realized savings through efficient operations and effective management.

Capital Expenses

- Capital expenses are lower than budgeted due to multi-year projects that are completely budgeted in FY 25-26, but will not be completed until FY 26-27.

FINANCIAL IMPACT:

The financial position of all funds at the end of FY 25-26 is better than originally anticipated. The final budget anticipated a withdrawal from reserves for all funds; however, actuals show that the Water, Sewer and Fire Funds have a positive fund balance to transfer to reserve accounts. Although the Park Fund actuals still show a withdrawal from reserve accounts, it is \$107,000 less than originally budgeted.

ATTACHMENTS:

- Fiscal Year 2025-26 Year End Report

Twain Harte Community Services District 2025-2026 Budget vs. Actuals Summary																
	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL PROJECTED
	Approved	Actuals	% Diff	Approved	Actuals	% Diff	Approved	Actuals	% Diff	Approved	Actuals	% Diff	Approved	Actuals	% Diff	
Revenue																
Service Charges	\$ 1,670,400	\$ 1,668,411	0%	\$ 1,447,000	\$ 1,446,888	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,115,298
Fees	20,600	19,754	-4%	16,100	19,312	20%	-	-	0%	13,500	12,398	-8%	-	-	0%	51,464
Taxes & Assessments	43,700	44,259	1%	-	-	0%	1,419,100	1,430,763	1%	162,500	162,749	0%	-	-	0%	1,637,771
Grants & Donations	130,500	126,745	-3%	-	-	0%	375,338	290,541	-23%	101,000	166,711	65%	-	-	0%	583,996
Other Revenue	106,000	170,612	61%	48,000	55,332	15%	463,058	505,899	9%	14,700	15,008	2%	1,000	1,413	41%	748,265
Total Program Revenue	\$ 1,971,200	\$ 2,029,781	3%	\$ 1,511,100	\$ 1,521,531	1%	\$ 2,257,496	\$ 2,227,204	-1%	\$ 291,700	\$ 356,866	22%	\$ 1,000	\$ 1,413	41%	\$ 6,136,794
Admin Revenue Allocation	470	664	41%	250	353	41%	180	254	41%	100	141	41%	(1,000)	(1,413)	41%	(1)
GRAND TOTAL REVENUE	\$ 1,971,670	\$ 2,030,445	3%	\$ 1,511,350	\$ 1,521,884	1%	\$ 2,257,676	\$ 2,227,458	-1%	\$ 291,800	\$ 357,007	22%	\$ -	\$ -	0%	\$ 6,136,793
Operating Expenses																
Salaries	\$ 377,178	\$ 378,830	0%	\$ 198,336	\$ 198,014	0%	\$ 852,367	\$ 892,649	5%	\$ 17,793	\$ 17,951	1%	\$ 444,893	\$ 453,264	2%	\$ 1,940,708
Benefits	229,128	220,099	-4%	122,746	118,495	-3%	409,343	403,453	-1%	14,472	12,422	-14%	258,974	250,760	-3%	1,005,230
Equip, Auto, Maint, & Repairs	181,850	167,323	-8%	88,150	63,474	-28%	199,600	192,667	-3%	26,400	23,628	-10%	18,700	17,408	-7%	464,500
Materials & Supplies	50,400	49,642	-2%	6,700	6,513	-3%	11,900	11,070	-7%	2,500	1,983	-21%	3,800	2,648	-30%	71,856
Outside Services	29,700	22,243	-25%	25,500	19,409	-24%	21,700	18,863	-13%	4,700	4,510	-4%	38,700	33,045	-15%	98,070
Other (Utilities, Prop/Liab Ins, TUD)	251,500	231,030	-8%	713,300	705,925	-1%	130,500	113,222	-13%	33,700	29,255	-13%	93,600	80,539	-14%	1,159,970
Debt Service	110,390	110,389	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	110,389
Total Program Expenses	\$ 1,230,146	\$ 1,179,555	-4%	\$ 1,154,732	\$ 1,111,830	-4%	\$ 1,625,409	\$ 1,631,924	0%	\$ 99,565	\$ 89,749	-10%	\$ 858,667	\$ 837,663	-2%	\$ 4,850,722
Administrative Cost Allocation	403,573	393,702	-2%	214,667	209,416	-2%	154,560	150,779	-2%	85,867	83,766	-2%	(858,667)	(837,663)	-2%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,633,719	\$ 1,573,257	-4%	\$ 1,369,399	\$ 1,321,246	-4%	\$ 1,779,969	\$ 1,782,703	0%	\$ 185,432	\$ 173,515	-6%	\$ -	\$ -	0%	\$ 4,850,722
TOTAL OPERATING BALANCE	\$ 337,951	\$ 457,188		\$ 141,951	\$ 200,637		\$ 477,707	\$ 444,754		\$ 106,368	\$ 183,492		\$ -	\$ -		
Capital Expenses																
Capital Outlay	749,576	291,871	-61%	520,755	116,526	-78%	811,362	372,161	-54%	224,500	194,808	-13%	-	0%		975,367
Total Capital Expenses	\$ 749,576	\$ 291,871	-61%	\$ 520,755	\$ 116,526	-78%	\$ 811,362	\$ 372,161	-54%	\$ 224,500	\$ 194,808	-13%	\$ -	\$ -		\$ 975,367
GRAND TOTAL EXPENSES	\$ 2,383,295	\$ 1,865,129	-22%	\$ 1,890,154	\$ 1,437,773	-24%	\$ 2,591,331	\$ 2,154,864	-17%	\$ 409,932	\$ 368,323	-10%	\$ -	\$ -	0%	\$ 5,826,089
Transfer To/(From) Reserve	\$ (411,625)	\$ 165,316		\$ (378,804)	\$ 84,111		\$ (333,655)	\$ 72,593		\$ (118,132)	\$ (11,316)		\$ -	\$ -		\$ 310,704

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Service Charges					
Water Service Charge	\$ 1,670,400	\$ 1,668,411	\$ (1,989)	0%	Less water use than estimated
TOTAL SERVICE CHARGES	\$ 1,670,400	\$ 1,668,411	\$ (1,989)	0%	
Fees					
Late Fee	\$ 11,000	\$ 12,959	\$ 1,959	18%	More late payments than anticipated
Door Notice Fee	2,900	2,320	(580)	-20%	
Hookup Fees	3,500	1,000	(2,500)	-71%	Less new hookups than anticipated
Reconnection Fees	2,200	2,450	250	11%	
Property Transfer Fee	900	905	5	1%	
Returned Check Fee	100	120	20	20%	
TOTAL FEES	\$ 20,600	\$ 19,754	\$ (846)	-4%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 43,700	\$ 44,259	\$ 559	1%	
TOTAL TAXES & ASSESSMENTS	\$ 43,700	\$ 44,259	\$ 559	1%	
Grants & Donations					
Grant Revenue - Misc	\$ 130,500	\$ 126,745	\$ (3,755)	-3%	Some project expenses ineligible for grant
TOTAL GRANTS & DONATIONS	\$ 130,500	\$ 126,745	\$ (3,755)	-3%	
Other Revenue					
Miscellaneous Revenue	\$ 26,000	\$ 78,968	\$ 52,968	204%	More supply to TUD than anticipated
Interest Revenue	80,000	91,644	11,644	15%	Higher interest than estimated
Lease Revenue		-	-	0%	
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 106,000	\$ 170,612	\$ 64,612	61%	
GRAND TOTAL REVENUE	\$ 1,971,200	\$ 2,029,781	\$ 58,581	3%	
Admin Transfer Out	\$ 470	\$ 664	\$ 194		
GRAND TOTAL WITH ADMIN	\$ 1,971,670	\$ 2,030,445	\$ 58,775	3%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Salaries - 51XXX					
Regular Time	\$ 326,219	\$ 324,223	(1,996)	-1%	Employee later start date than anticipated
Standby Pay	10,075	10,110	35	0%	
Overtime	29,200	29,609	409	1%	
Sick Leave/Vacation Pay	6,300	9,851	3,551	56%	Compensated absence increase
Intern Stipend	0		-	0%	
Uniform Allowance	4,095	3,849	(246)	-6%	
Cell Phone Stipend	1,289	1,189	(100)	-8%	
TOTAL SALARIES	\$ 377,178	\$ 378,830	\$ 1,652	0%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 96,794	\$ 89,094	(7,700)	-8%	Partial payment last fiscal year
HRA Reimbursement	27,921	27,299	(622)	-2%	
CALPERS Retirement	58,208	58,183	(25)	0%	
FICA	23,187	22,349	(838)	-4%	
Medicare	5,423	5,227	(196)	-4%	
Workers Comp	15,931	16,494	564	4%	
Unemployment Ins/ETT	1,665	1,452	(213)	-13%	
TOTAL BENEFITS	\$ 229,128	\$ 220,099	\$ (9,029)	-4%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 35,050	\$ 26,562	(8,488)	-24%	Vac Trailer repair less than anticipated
Facilities Maintenance & Repair					
Source of Supply	7,000	4,264	(2,736)	-39%	Less maintenance needed
Pumping	4,100	3,448	(652)	-16%	
Water Treatment	14,900	14,102	(798)	-5%	
Transmission & Distribution	66,100	66,131	31	0%	
General & Administrative	2,000	2,075	75	4%	
Vehicle Maintenance & Repair	12,000	10,569	(1,431)	-12%	Less repairs needed
Janitorial Cleaning Fees	0	0	-	0%	
Fuel	20,000	20,834	834	4%	
Equipment Under \$5,000			-	0%	
Source of Supply	0	0	-	0%	
Pumping	2,000	1,821	(179)	-9%	
Water Treatment	8,100	8,285	185	2%	
Transmission & Distribution	6,300	4,629	(1,671)	-27%	Less need than historical
General & Administrative	2,500	1,266	(1,234)	-49%	Wifi Improvements delayed
Personal Protective Equipment	1,800	1,514	(286)	-16%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 181,850	\$ 165,501	\$ (16,349)	-9%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 1,000	\$ 1,219	219	22%	
Office Supplies - Billing	\$ 200	\$ 148	(52)	-26%	
Postage - General	300	919	619	206%	
Postage - Billing	5,500	5,204	(296)	-5%	
Food Supplies	500	727	227	45%	
Chemical Supplies	42,500	41,296	(1,204)	-3%	Less needed than anticipated
Janitorial Supplies	400	130	(270)	-68%	
TOTAL MATERIALS & SUPPLIES	\$ 50,400	\$ 49,642	\$ (758)	-2%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Outside Services - 55XXX					
Legal Fees	1,000	95	(905)	-91%	
IT Services	2,600	1,420	(1,180)	-45%	Wifi improvements delayed
Engineering Services	20,000	15,040	(4,960)	-25%	GIS improvements rolled into next year
Medical Exams	500	730	230	46%	
Other Professional Services	5,600	4,958	(642)	-11%	
TOTAL OUTSIDE SERVICES	\$ 29,700	\$ 22,243	\$ (7,457)	-25%	
Other - 56XXX					
Utilities			-	0%	
Source of Supply	\$ -	\$ -	-	0%	
Pumping	\$ 17,400	\$ 16,270	(1,130)	-6%	Efficient Plant/Well Use Rotation
Water Treatment	\$ 16,000	\$ 11,072	(4,928)	-31%	Efficient Plant/Well Use Rotation
Transmission & Distribution	\$ -	\$ -	-	0%	
General & Administrative	\$ 4,300	\$ 3,433	(867)	-20%	
Phone/Communications	7,900	7,893	(7)	0%	
Computer Licenses & Maintenance	21,300	21,972	672	3%	
Property/Liability Insurance	43,700	43,612	(88)	0%	
Property Tax	500	494	(6)	-1%	
Memberships/Publications/Subscriptio	12,200	12,027	(173)	-1%	
Licenses & Certifications	1,400	343	(1,057)	-75%	Less obtained than anticipated
Training, Conferences & Travel	5,400	3,553	(1,847)	-34%	Less training than anticipated
Uncollectable accounts	500	-	(500)	-100%	
Advertising & Public Education	2,400	432	(1,968)	-82%	Paperless billing incentive not needed
Laboratory Fees	25,600	22,640	(2,960)	-12%	Less than anticipated
Regulatory Fees	21,500	20,838	(662)	-3%	
Purchased Water	57,000	52,874	(4,126)	-7%	Less water use than last year
Bank & Credit Card Fees	12,700	11,982	(718)	-6%	
Claims	1,700	1,594	(106)	-6%	
TOTAL OTHER	\$ 251,500	\$ 231,030	\$ (20,470)	-8%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 12,688	\$ 12,687	(1)	0%	
Principal on Long Term Debt	97,702	97,701	(1)	0%	
TOTAL DEBT SERVICE	\$ 110,390	\$ 110,389	\$ (1)	0%	
GRAND TOTAL EXPENSES	\$ 1,230,146	\$ 1,177,734	\$ (52,412)	-4%	
Admin Transfer Out	\$ 403,573	\$ 393,702	\$ (9,871)		
GRAND TOTAL WITH ADMIN	\$ 1,633,719	\$ 1,571,436	\$ (62,283)	-4%	
Capital Outlay - 57XXX					
FH/Service Line Replacement	25,000	18,300	(6,700)	-27%	
SCADA Upgrade	425,000	-	(425,000)	-100%	Rolled Over - Waiting on Grants
Cedar Pines Pressure Zone Upgrades			-	0%	
Manzanita Ct Waterline Upgrade	90,000	78,103	(11,897)	-13%	Completed under budget
Roundhouse Roof Replace	17,290	17,290	-	0%	
Tower Safety Lights	11,969	11,967	(2)	0%	
Truck Mounted Crane	0		-	0%	
Water Fill Station	160,317	160,317	-	0%	
Black Oak Pump/Motor Rehab	20,000	5,894	(14,106)	-71%	Rolled into next fiscal year
TOTAL CAPITAL OUTLAY	\$ 749,576	\$ 291,871	\$ (457,705)	-61%	
GRAND TOTAL WITH CAPITAL	\$ 2,383,295	\$ 1,863,307	\$ (519,988)	-22%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	

Service Charges					
Sewer Service Charge	1,447,000	1,446,888	(112)	0%	
TOTAL SERVICE CHARGES	\$ 1,447,000	\$ 1,446,888	\$ (112)	0%	

Fees					
Late Fee	\$ 8,200	\$ 10,642	\$ 2,442	30%	More late payments than anticipated
Door Notice Fee	2,700	2,260	(440)	-16%	
Hookup Fees	2,000	2,900	900	45%	
Reconnection Fees	2,200	2,425	225	10%	
Inspection Fees		50	50	50%	
Property Transfer Fee	900	915	15	2%	
Returned Check Fee	100	120	20	20%	
TOTAL FEES	\$ 16,100	\$ 19,312	\$ 3,212	20%	

Grants & Donations					
Grant Revenue	-	\$ -	\$ -	0%	
TOTAL GRANTS & DONATIONS	\$ -	\$ -	\$ -	0%	

Other Revenue					
Miscellaneous Revenue		\$ 276	276	276%	
Interest Revenue	48,000	55,332	7,332	15%	Higher interest rates than estimated
Lease Revenue		-	-	0%	
Sale of Assets	-		-	0%	
TOTAL OTHER REVENUE	\$ 48,000	\$ 55,607	\$ 7,607	16%	

GRAND TOTAL REVENUE	\$ 1,511,100	\$ 1,521,807	\$ 10,707	1%	
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Admin Transfer Out \$ 250 \$ 353 \$ 103

GRAND TOTAL WITH ADMIN	\$ 1,511,350	\$ 1,522,160	\$ 10,810		
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Twain Harte Community Services District
2025-2026 Budget vs. Actuals

SEWER - EXPENSES

BUDGET						CHANGE	
BUDGET ITEM	Approved	25/26 Actuals	\$	%	REASON FOR CHANGE		
Salaries - 51XXX							
Regular Time	\$ 175,862	\$ 174,792	(1,070)	-1%	Employee started later than expected		
Standby Pay	10,075	9,763	(312)	-3%			
Overtime	6,500	5,417	(1,083)	-17%			
Sick Leave/Vacation Pay	3,000	5,329	2,329	78%	Compensated absence increase		
Intern Stipend	0	0	0	0%			
Uniform Allowance	2,205	2,073	(132)	-6%			
Cell Phone Stipend	694	640	(53)	-8%			
TOTAL SALARIES	\$ 198,336	\$ 198,014	\$ (322)	0%			

Benefits - 52XXX					
Health & Vision Insurance	\$ 52,019	\$ 47,964	(4,055)	-8%	Partial payment last fiscal year
HRA Reimbursement	14,681	14,707	26	0%	
CALPERS Retirement	31,028	31,029	1	0%	
FICA	12,297	11,674	(623)	-5%	
Medicare	2,876	2,730	(146)	-5%	
Workers Comp	9,298	9,627	329	4%	
Unemployment Ins/ETT	547	764	217	40%	
TOTAL BENEFITS	\$ 122,746	\$ 118,495	\$ (4,251)	-3%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 26,250	\$ 16,209	(10,041)	-38%	Vac Trailer repair less than estimated
Facilities Maintenance & Repair					
General & Administrative	1,000	920	(80)	-8%	
Lift Stations	12,000	10,661	(1,339)	-11%	Less maintenance than anticipated
Collections	16,700	12,543	(4,157)	-25%	Less maintenance than anticipated
Vehicle Maintenance & Repair	7,000	5,692	(1,308)	-19%	Less maintenance than anticipated
Janitorial/Cleaning Fees	0	0	0	0%	
Fuel	12,000	11,102	(898)	-7%	
Equipment Under \$5,000	11,800	5,421	(6,379)	-54%	Less equipment needed than historical
Personal Protective Equipment	1,400	925	(475)	-34%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 88,150	\$ 63,474	\$ (24,676)	-28%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 700	\$ 598	\$ (102)	-15%	
Office Supplies - Billing	\$ 200	\$ 80	\$ (120)	-60%	
Postage - General	100	672	\$ 572	572%	
Postage - Billing	5,000	4,803	\$ (197)	-4%	
Food Supplies	300	237	(63)	-21%	
Janitorial Supplies	400	123	(277)	-69%	
TOTAL MATERIALS & SUPPLIES	\$ 6,700	\$ 6,513	\$ (187)	-3%	
Outside Services - 55XXX					
Legal Fees	\$ 1,500	\$ 51	\$ (1,449)	-97%	Less needed than anticipated
IT Services	1,700	630	(1,070)	-63%	Wifi Improvement delayed
Engineering Services	17,000	13,750	(3,250)	-19%	GIS improvements rolled into next year
Medical Exams	400	393	(7)	-2%	
Other Professional Services	4,900	4,585	(315)	-6%	
TOTAL OUTSIDE SERVICES	\$ 25,500	\$ 19,409	\$ (6,091)	-24%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Other - 56XXX					
Utilities			\$ -	0%	
General & Administrative	\$ 2,700	\$ 2,341	\$ (359)	-13%	
Lift Stations	\$ 6,100	\$ 4,948	\$ (1,152)	-19%	Less than historical
Phone/Communications	4,400	4,173	(227)	-5%	
Computer Licenses & Maintenance	20,300	21,807	1,507	7%	
Property/Liability Insurance	30,100	30,023	(77)	0%	
Property Tax	0	0	0	0%	
Dues & Memberships	6,700	6,515	(185)	-3%	
Licenses & Certifications	1,100	1,496	396	36%	
Training, Conferences & Travel	3,500	1,172	(2,328)	-67%	Less training than anticipated
Uncollectable accounts	500	0	(500)	-100%	
Advertising & Public Education	1,100	141	(959)	-87%	
Regulatory Fees	4,800	4,429	(371)	-8%	
Sewer Service Charge	619,000	617,065	(1,935)	0%	Estimated high
Bank & Credit Card Fees	12,200	11,060	(1,140)	-9%	Less than historical
Claims	800	756	(44)	-5%	
TOTAL OTHER	\$ 713,300	\$ 705,925	\$ (7,375)	-1%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	

Debt Service - 58XXX

Interest on Long Term Debt	\$ -	\$ -	\$ -	0%	
Principal on Long Term Debt	0	0	0	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	

GRAND TOTAL EXPENSES	\$ 1,154,732	\$ 1,111,830	\$ (42,901)	-4%	
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Admin Transfer Out	\$ 214,667	\$ 209,416	\$ (5,251)	-2%	
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GRAND TOTAL WITH ADMIN	\$ 1,369,399	\$ 1,321,246	\$ (48,152)	-4%	
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Capital Outlay - 57XXX

Sewer Main Re-Lining/Replacement			0	0%	
SCADA Upgrade	\$ 120,000	\$ -	\$ (120,000)	-100%	Rolled over - waiting on grant
Cresta Dr/Tuolumne Dr Sewer Reline	\$ 325,000	\$ 89,972	\$ (235,028)	-72%	
Roundhouse Roof Replace	9,310	9,310	-	0%	
Tower Safety Lights	6,445	6,444	(1)	0%	
Truck Mounted Crane	0	0	-	0%	
Black Oak Dr Replacement	\$ 60,000	\$ 10,800	\$ (49,200)	-82%	Completed under budget
TOTAL CAPITAL OUTLAY*	\$ 520,755	\$ 116,526	\$ (404,229)	-78%	

GRAND TOTAL WITH CAPITAL	\$ 1,890,154	\$ 1,437,773	\$ (452,381)	-24%	
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Twain Harte Community Services District

2025-2026 Budget vs. Actuals

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 695,100	\$ 709,865	\$ 14,765	2%	Higher than anticipated
Property Assessments	724,000	720,899	(3,101)	0%	Assessments not collected yet
TOTAL TAXES & ASSESSMENTS	\$ 1,419,100	\$ 1,430,763	\$ 11,663	1%	

Grants & Donations					
Grant Revenue	375,338	290,341	\$ (84,997)	-23%	Grants not awarded + corrected miscoded revenue
Donation Revenue		200	200	200%	
TOTAL GRANTS & DONATIONS	\$ 375,338	\$ 290,541	\$ (84,797)	-23%	

Other Revenue					
Strike Team	\$ 385,658	\$ 433,677	\$ 48,019	12%	More strike team than anticipated
Training Revenue	17,000	-	(17,000)	-100%	Reimbursable Training not conducted
Miscellaneous Revenue	25,400	29,469	4,069	16%	More than anticipated
Interest Revenue	35,000	42,753	7,753	22%	Higher interest rates than estimated
Sale of Assets	-		-	0%	
Insurance Proceeds	-		-	0%	
TOTAL OTHER REVENUE	\$ 463,058	\$ 505,899	\$ 42,841	9%	

GRAND TOTAL REVENUE	\$ 2,257,496	\$ 2,227,204	\$ (30,292)	-1%	
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Admin Transfer Out	\$ 180	\$ 254	\$ 74		
GRAND TOTAL WITH ADMIN	\$ 2,257,676	\$ 2,227,458	\$ (30,218)	-1%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Salaries - 51XXX					
Regular Time	\$ 471,415	\$ 476,309	4,894	1%	More staff time needed for extra projects
Standby Pay	500	0	(500)	-100%	
Overtime	32,000	32,164	164	1%	
Holiday Overtime	25,307	23,454	(1,853)	-7%	Less than estimated
FLSA Overtime	42,677	42,451	(226)	-1%	
Sick Leave/Vacation Pay/ATO	16,900	28,547	11,647	69%	Compensated absence increase with full-time engineers
Temp/Relief Pay	600	0	(600)	-100%	
Intern Stipend	88,000	88,000	0	0%	
Reserve Stipends	200	100	(100)	-50%	
Striketeam Pay	91,957	105,878	13,921	15%	More strike team assignments than anticipated
Striketeam Intern Pay	75,797	88,506	12,709	17%	More strike team assignments than anticipated
Response Incentive Pay	150	150	0	0%	
Uniform Allowance	6,000	6,174	174	3%	
Cell Phone Stipend	864	917	53	6%	
TOTAL SALARIES	\$ 852,367	\$ 892,649	\$ 40,283	5%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 114,110	\$ 108,453	(5,657)	-5%	Partial payment last fiscal year
HRA Reimbursement	34,718	31,272	(3,446)	-10%	Less than anticipated
CALPERS Retirement	145,126	146,064	938	1%	
FICA	53,082	53,763	680	1%	
Medicare	12,414	12,574	159	1%	
Workers Comp	47,338	49,012	1,674	4%	Premium was adjusted after year end based on actual salaries
Unemployment Ins/ETT	2,555	2,316	(239)	-9%	
TOTAL BENEFITS	\$ 409,343	\$ 403,453	\$ (5,890)	-1%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 8,600	\$ 6,959	(1,641)	-19%	Less repairs than anticipated
Facilities Maintenance & Repair	16,600	15,934	(666)	-4%	
Vehicle Maintenance & Repair	45,200	45,165	(35)	0%	
Fuel	27,000	23,674	(3,326)	-12%	Less used than estimated at mid year
Equipment Under \$5,000	43,200	44,392	1,192	3%	E726 Equipment over budget
Personal Protective Equipment	59,000	56,542	(2,458)	-4%	Less than estimated
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 199,600	\$ 192,667	\$ (6,933)	-3%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,000	\$ 1,541	(459)	-23%	
Postage	400	436	36	9%	
Food Supplies	500	573	73	15%	
Janitorial Supplies	3,900	4,370	470	12%	
Medical Supplies	5,100	4,149	(951)	-19%	
TOTAL MATERIALS & SUPPLIES	\$ 11,900	\$ 11,070	\$ (830)	-7%	
Outside Services - 55XXX					
Legal Fees	\$ -	\$ 243	\$ 243	243%	
IT Services	3,000	2,485	(515)	-17%	
Engineering Services	9,100	9,020	(80)	-1%	
Medical Exams	4,600	4,663	63	1%	
Background Checks	1,000	175	(825)	-83%	
Other Professional Services	4,000	2,278	(1,722)	-43%	Less slash vouchers used than budgeted
TOTAL OUTSIDE SERVICES	\$ 21,700	\$ 18,863	\$ (2,837)	-13%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Other - 56XXX					
Utilities	\$ 16,100	\$ 13,844	(2,256)	-14%	Less propane and electricity used than estimated
Phone/Communications	8,900	7,883	(1,017)	-11%	Reduced internet expenses w/Starlink
Software Licenses & Maintenance	14,100	14,313	213	2%	
Property/Liability Insurance	45,000	44,932	(68)	0%	
Dues & Memberships	4,200	4,125	(75)	-2%	
Licenses & Certifications	2,500	669	(1,831)	-73%	Less certifications than anticipated
Training, Conferences & Travel	15,000	12,538	(2,462)	-16%	Less training needed than budgeted
Training - Reimbursable	17,000	4,353	(12,647)	-74%	Includes reimbursable strike team supplies. No reimbursable training
Advertising & Public Education	1,700	1,895	195	11%	
Claims	6,000	8,669	2,669	44%	Unanticipated traffic incident claim
TOTAL OTHER	\$ 130,500	\$ 113,222	\$ (17,278)	-13%	
Debt Service - 58XXX					
Interest on Long Term Debt	-	-	-	0%	
Principal on Long Term Debt	-	-	-	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 1,625,409	\$ 1,631,924	\$ 6,515	0%	
Admin Transfer Out	\$ 154,560	\$ 150,779	\$ (3,781)	-2%	
GRAND TOTAL WITH ADMIN	\$ 1,779,969	\$ 1,782,703	\$ 2,734		
Capital Outlay - 57XXX					
Type 6 Engine	436,300	4,207	(432,093)	-99%	Rolled into next fiscal year
Community Center Improvements	4,000	3,500	(500)	-13%	
Training/Admin Parking Lot	359,000	352,392	(6,608)	-2%	Completed under budget
Infrared UAV	12,062	12,062	(0)	0%	
TOTAL CAPITAL OUTLAY	\$ 811,362	\$ 372,161	\$ (439,201)	-54%	
GRAND TOTAL WITH CAPITAL	\$ 2,591,331	\$ 2,154,864	\$ (436,467)		

Twain Harte Community Services District
2025-2026 Budget vs. Actuals

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	

Fees					
Facility/Ground Usage Fees					
Community Center	5,000	4,125	(875)	-18%	
Baseball	1,500	550	(950)	-63%	
Park	6,500	6,638	138	2%	
Tennis/Pickleball	500	1,085	585	117%	
TOTAL FEES	\$ 13,500	\$ 12,398	\$ (1,103)	-8%	

Taxes & Assessments					
Secured & Unsecured Taxes	\$ 35,800	\$ 36,491	\$ 691	2%	
Property Assessments	126,700	126,258	(442)	0%	
TOTAL TAXES & ASSESSMENTS	\$ 162,500	\$ 162,749	\$ 249	0%	

Grants & Donations					
Grant Revenue	83,000	146,452	\$ 63,452	76%	Corrected miscoded revenue to fire last FY
Donation Revenue	18,000	20,259	2,259	13%	More than anticipated
TOTAL GRANTS & DONATIONS	\$ 101,000	\$ 166,711	\$ 65,711	65%	

Other Revenue					
Sale of Assets	-		\$ -	0%	
Lease Revenue	1,200	1,107	\$ (93)	-8%	
Interest Revenue	13,500	13,902	402	3%	
TOTAL OTHER REVENUE	\$ 14,700	\$ 15,008	\$ 308	2%	

GRAND TOTAL REVENUE	\$ 291,700	\$ 356,866	\$ 65,166	22%	
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Admin Transfer Out	\$ 100	\$ 141	\$ 41		
GRAND TOTAL WITH ADMIN	\$ 291,800	\$ 357,007	\$ 65,207		

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Salaries - 51XXX					
Regular Time	\$ 17,149	\$ 16,717	\$ (432)	-3%	
Overtime	250	31	(219)	-88%	
Sick Leave/Vacation Pay	250	879	629	252%	
Uniform Allowance	-	244	244	244%	
Cell Phone Stipend	144	79	(65)	-45%	
TOTAL SALARIES	\$ 17,793	\$ 17,951	\$ 158	1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 8,827	\$ 7,128	\$ (1,699)	-19%	Partial payment paid last year
HRA Reimbursement	2,248	1,970	\$ (278)	-12%	
CALPERS Retirement	1,702	1,620	\$ (82)	-5%	
FICA	1,103	997	\$ (106)	-10%	
Medicare	258	233	\$ (25)	-10%	
Workers Comp	280	289	\$ 9	3%	
Unemployment Ins/ETT	54	185	\$ 130	240%	
TOTAL BENEFITS	\$ 14,472	\$ 12,422	\$ (2,050)	-14%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 100	\$ 92	(8)	-8%	
Facilities Maintenance & Repair			-	0%	
Community Center	1,400	268	(1,132)	-81%	Less maintenance than anticipated
Baseball Field	6,300	6,261	(39)	-1%	
Park	10,600	9,867	(733)	-7%	
Tennis Courts	900	583	(317)	-35%	
Landscaping Services	-	(400)	(400)	-400%	
Janitorial/Cleaning Services	-	-	-	0%	
Equipment Under \$5,000			-	0%	
Community Center	500	761	261	52%	
Baseball Field	1,000	773	(227)	-23%	
Park	2,500	2,267	(233)	-9%	
Tennis Courts	3,100	3,155	55	2%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 26,400	\$ 23,628	\$ (2,772)	-10%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 2,500	\$ 1,983	\$ (517)	-21%	
TOTAL MATERIALS & SUPPLIES	\$ 2,500	\$ 1,983	\$ (517)	-21%	
Outside Services - 55XXX					
Engineering Services	\$ 4,700	\$ 4,510	\$ (190)	-4%	
TOTAL OUTSIDE SERVICES	\$ 4,700	\$ 4,510	\$ (190)	-4%	

Twain Harte Community Services District
2025-2026 Budget vs. Actuals
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	
Other - 56XXX					
Utilities					
Community Center	2,400	1,594	(806)	-34%	
Baseball Field	8,500	8,118	(382)	-4%	
Park	12,000	9,619	(2,381)	-20%	Water savings due to irrigation improvements
Phone/Communications	800	714	(86)	-11%	
Computer Licenses & Maintenance	-	-	-	0%	
Property/Liability Insurance	4,700	4,608	(92)	-2%	
Advertising & Public Education	5,300	4,602	(698)	-13%	
TOTAL OTHER	\$ 33,700	\$ 29,255	\$ (4,445)	-13%	
GRAND TOTAL EXPENSES	\$ 99,565	\$ 89,749	\$ (9,816)	-10%	
Admin Transfer Out	\$ 85,867	\$ 83,766	\$ (2,101)		
GRAND TOTAL WITH ADMIN	\$ 185,432	\$ 173,515	\$ (11,917)	-6%	
Capital Outlay - 57XXX					
Tennis/Pickleball Court Expansion	\$ 120,000	\$ 114,087	\$ (5,913)	-5%	Completed under budget
Bocce Court Restoration			\$ -	0%	
Community Center Improvements	\$ 4,000	\$ 3,500	\$ (500)	-13%	
TH Meadows Park	\$ 75,200	\$ 66,921	\$ (8,279)	-11%	Completed under budget
Skate Park Improvements	\$ 15,000	\$ -	\$ (15,000)	-100%	Delayed
Snack Shack Roof Replacement	\$ 10,300	\$ 10,300	\$ -	0%	
TOTAL CAPITAL OUTLAY	\$ 224,500	\$ 194,808	\$ (29,692)	-13%	
GRAND TOTAL WITH CAPITAL	\$ 409,932	\$ 368,323	\$ (41,609)	-10%	

Twain Harte Community Services District

2025-2026 Budget vs. Actuals

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Actuals	\$	%	

Other Revenue					
Grant Revenue			\$ -	0%	
Miscellaneous Revenue	1,000	1,413	413	41%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 1,000	\$ 1,413	\$ 413	41%	

GRAND TOTAL REVENUE	\$ 1,000	\$ 1,413	\$ 413	41%	
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Twain Harte Community Services District

2025-2026 Budget vs. Actuals

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		
	Approved	25/26 Actuals	\$	%	REASON FOR CHANGE
Salaries - 51XXX					
Regular Time	\$ 425,754	\$ 428,394	2,640	1%	Staff time extra hours
Uniform Allowance	0	0	0	0%	
Sick Leave/Vacation Pay	10,000	16,579	6,579	66%	Compensated absence increase due to extra employee
Director Stipends	8,880	8,040	(840)	-9%	
Cell Phone Stipend	259	250	(9)	-3%	
TOTAL SALARIES	\$ 444,893	\$ 453,264	\$ 8,370	2%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 102,087	\$ 96,437	\$ (5,650)	-6%	Partial payment last fiscal year
HRA Reimbursement	28,153	24,876	(3,277)	-12%	Less than anticipated
Retirement	89,845	89,538	(307)	0%	
FICA	25,827	27,135	1,308	5%	Staff extra hours and SS tax limit increase
Medicare	6,939	6,653	(286)	-4%	
Workers Comp	4,124	4,270	146	4%	
Unemployment Ins/ETT	2,000	1,850	(150)	-7%	
TOTAL BENEFITS	\$ 258,974	\$ 250,760	\$ (8,214)	-3%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 800	\$ 725	\$ (75)	-9%	
Facilities Maintenance & Repair	8,900	8,896	(4)	0%	
Janitorial/Cleaning Services	700	600	(100)	-14%	
Fuel	1,600	897	(703)	-44%	
Equipment Under \$5,000	6,700	6,290	(410)	-6%	
TOTAL EQUIP, AUTO, MAINT & REPAIR	\$ 18,700	\$ 17,408	\$ (1,292)	-7%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,400	\$ 1,463	\$ (937)	-39%	
Postage	1,000	1,067	67	7%	
Janitorial Supplies	400	117	(283)	-71%	
TOTAL MATERIALS & SUPPLIES	\$ 3,800	\$ 2,648	\$ (1,152)	-30%	

Twain Harte Community Services District

2025-2026 Budget vs. Actuals

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		
	Approved	25/26 Actuals	\$	%	REASON FOR CHANGE
Outside Services - 55XXX					
Auditing/Accounting Services	\$ 28,000	\$ 27,235	\$ (765)	-3%	
Legal Fees	3,700	582	(3,118)	-84%	Less needed than anticipated
IT Services	3,500	2,224	(1,276)	-36%	Less needed than anticipated
Medical Exams	300	214	(86)	-29%	
Other Professional Services	\$ 3,200	\$ 2,789	(411)	-13%	
TOTAL OUTSIDE SERVICES	\$ 38,700	\$ 33,045	\$ (5,655)	-15%	
Other - 56XXX					
Utilities	\$ 8,600	\$ 6,304	\$ (2,296)	-27%	Less propane and Electricity than anticipated
Phone/Communications	4,400	4,008	(392)	-9%	
Software Licenses & Maintenance	26,400	23,034	(3,366)	-13%	Decided to delay on software addition
Property/Liability Insurance	15,800	15,788	(12)	0%	
Dues & Memberships	7,900	8,031	131	2%	
Licenses & Certifications	1,000	730	(270)	-27%	
Training, Conferences & Travel	27,500	22,104	(5,396)	-20%	Less training & travel than anticipated
Advertising & Public Education	1,500	381	(1,119)	-75%	
Bank/Investment Fees	500	158	(342)	-68%	
TOTAL OTHER	\$ 93,600	\$ 80,539	\$ (13,061)	-14%	
GRAND TOTAL EXPENSES	\$ 858,667	\$ 837,663	\$ (21,004)	-2%	
Admin Transfer Out	\$ (858,667)	\$ (837,663)	\$ (21,004)		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	07C	ITEM TYPE:	☐ Discussion ☐ Action ☒ Both
SUBJECT:	Discussion/action to adopt Resolution #26-25 – Designation of Fiscal Year 2025-26 Year End Balances to Reserves.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Adopt Resolution #26-25 – Designation of Fiscal Year 2025-26 Year End Balances to Reserves.

SUMMARY:

District Policy #3011 (Reserve Policy) establishes reserve accounts for the purpose of ensuring available cash for normal operations and sufficient funding to meet future obligations, such as capital improvement, debt service, and regulatory requirements. Since its adoption in 2014, the Board has designated year-end fund balances to committed reserve accounts in accordance with Governmental Accounting Standards Board Statement No. 54. With the close of Fiscal Year (FY) 2025-26, it is now necessary for the Board to designate FY 2025-26 year-end fund balances to and from the committed reserve accounts. To meet the goals of Policy #3011 and the District's 5-year Capital Outlay Plan, staff recommend the Board designate fund balances as described below.

The Water Fund year-end fund balance of \$165,316 be transferred to each of the following reserve accounts:

- \$3,920 to the Rate/Revenue Stabilization Reserve
- \$18,661 to the Operating Reserve
- \$142,735 to Capital Improvement/Asset Replacement Reserve

The Sewer Fund year-end balance of \$84,111 be transferred to each of the following reserve accounts:

- \$8,940 to the Rate/Revenue Stabilization Reserve
- \$9,685 to the Operating Reserve
- \$65,486 to Capital Improvement/Asset Replacement Reserve

The Fire Fund year-end balance of \$72,953 be transferred to each of the following reserve accounts:

- \$5,586 to the Rate/Revenue Stabilization Reserve
- \$55,034 to Operating Reserve
- \$11,973 to Capital Improvement/Asset Replacement Reserve

The Park Fund year-end balance of \$(11,316) be transferred to/from each of the following reserve accounts:

- \$5,578 to Operating Reserve
- \$16,984 from Capital Improvement/Asset Replacement Reserve

FINANCIAL IMPACT:

This action, detailed in the attached Reserve Summary, maintains healthy reserve accounts per Policy #3011.

ATTACHMENTS:

- Resolution #26-25 – Designation of Fiscal Year 2025-26 Year End Balances to Reserves
- Reserves Summary

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-25**

**DESIGNATION OF FISCAL YEAR 2025-26 YEAR-END
BALANCES TO RESERVES**

WHEREAS, on April 10, 2014, the Board of Directors of the Twain Harte Community Services District (District) strengthened its financial stability by establishing Committed Reserve Accounts through adoption of Policy #3011, "Reserves Policy"; and

WHEREAS, since the adoption of Policy #3011, the board has designated fiscal year-end fund balances to said Committed Reserve Accounts through formal action, as required by Governmental Accounting Standards Board Statement No. 54; and

WHEREAS, Fiscal Year (FY) 2025-26 has closed and year-end fund balances need to be allocated to/from Committed Reserve Accounts established in Policy #3011.

NOW, THEREFORE, BE IT RESOLVED, by the Twain Harte Community Services District Board of Directors that FY 2025-26 year-end fund balances be allocated to Reserve Accounts as follows (detailed in the attached Proposed Reserve Summary):

1. Transfer the Water Fund year-end balance of \$165,316 as follows:
 - \$3,920 to the Rate/Revenue Stabilization Reserve; and
 - \$18,661 to the Operating Reserve; and
 - \$142,735 to Capital Improvement/Asset Replacement Reserve; and
2. Transfer the Sewer Fund year-end balance of \$84,111 as follows:
 - \$8,940 to the Rate/Revenue Stabilization Reserve; and
 - \$9,685 to the Operating Reserve; and
 - \$65,486 to Capital Improvement/Asset Replacement Reserve; and
3. Transfer the Fire Fund year-end balance of \$72,953 as follows:
 - \$5,586 to the Rate/Revenue Stabilization Reserve; and
 - \$55,034 to Operating Reserve; and
 - \$11,973 to Capital Improvement/Asset Replacement Reserve; and
4. Transfer the Park Fund year-end balance of \$(11,316) as follows:
 - \$5,578 to Operating Reserve
 - \$16,984 to Capital Improvement/Asset Replacement Reserve

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District at their Regular Meeting held on October 14, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Mary Dearborn, Board President

Kimberly Silva, Board Secretary

RESERVE SUMMARY

As Of June 30, 2025

	Water	Sewer	Fire	Parks	Total
<u>Non-Spendable</u>					
Invested in Capital Assets	\$ 3,708,360	\$ 875,059	\$ 1,774,015	\$ 4,214,661	\$ 10,572,095
Inventory/Non-Spendable	\$ 24,127	\$ 7,041	\$ 3,919	\$ 1,436	\$ 36,523
Total Non-Spendable	\$ 3,732,487	\$ 882,100	\$ 1,777,934	\$ 4,216,097	\$ 10,608,618
<u>Restricted</u>					
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Committed</u>					
Capital Improvement/Asset Replacement Reserve	\$ 2,040,633	\$ 1,025,466	\$ 926,194	\$ 268,610	\$ 4,287,198
Rate/Revenue Stabilization Reserve	\$ 169,160	\$ 144,700	\$ 226,651	\$ 12,235	\$ 552,746
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 2,329,876	\$ 1,170,166	\$ 1,152,845	\$ 280,845	\$ 4,933,731
<u>Assigned</u>					
Operating Reserve	\$ 400,293	\$ 337,054	\$ 721,019	\$ 93,877	\$ 1,552,243
Pension Liability	\$ (304,930)	\$ (164,195)	\$ (290,664)	\$ -	\$ (759,789)
Total Assigned	\$ 95,363	\$ 172,859	\$ 430,355	\$ 93,877	\$ 792,454
PROPOSED ENDING BALANCE - FY 24/25	\$ 6,157,725	\$ 2,225,125	\$ 3,361,134	\$ 4,590,819	\$ 16,334,803

25/26 Estimated Transfer To/(From) Reserve					
Water Rights Reserve					\$ -
Rate/Revenue Stabilization Reserve	\$ 3,920	\$ 8,940	\$ 5,586		\$ 18,446
Operating Reserve	\$ 18,661	\$ 9,685	\$ 55,034	\$ 5,578	\$ 88,958
Capital Improvement/Asset Replacement Reserve	\$ 142,735	\$ 65,486	\$ 11,973	\$ (16,894)	\$ 203,300
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ 165,316	\$ 84,111	\$ 72,593	\$ (11,316)	\$ 310,704

RESERVE SUMMARY

As Of June 30, 2026 (Estimated)

	Water	Sewer	Fire	Parks	Total
<u>Non-Spendable</u>					
Invested in Capital Assets	\$ 3,708,360	\$ 875,059	\$ 1,774,015	\$ 4,214,661	\$ 10,572,095
Inventory/Non-Spendable	\$ 24,127	\$ 7,041	\$ 3,919	\$ 1,436	\$ 36,523
Total Non-Spendable	\$ 3,732,487	\$ 882,100	\$ 1,777,934	\$ 4,216,097	\$ 10,608,618
<u>Restricted</u>					
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Committed</u>					
Capital Improvement/Asset Replacement Reserve	\$ 2,183,367	\$ 1,090,952	\$ 938,167	\$ 251,716	\$ 4,464,202
Rate/Revenue Stabilization Reserve	\$ 173,080	\$ 153,640	\$ 232,237	\$ 12,235	\$ 571,192
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 2,476,530	\$ 1,244,592	\$ 1,170,404	\$ 263,951	\$ 5,155,477
<u>Assigned</u>					
Operating Reserve	\$ 418,954	\$ 346,740	\$ 776,053	\$ 99,455	\$ 1,641,202
Pension Liability	\$ (304,930)	\$ (164,195)	\$ (290,664)	\$ -	\$ (759,789)
Total Assigned	\$ 114,024	\$ 182,545	\$ 485,389	\$ 99,455	\$ 881,413
PROPOSED ENDING BALANCE - FY 24/25	\$ 6,323,041	\$ 2,309,236	\$ 3,433,727	\$ 4,579,503	\$ 16,645,507



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	08A	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	President and Board member reports.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item provides an opportunity for individual Board members to provide a verbal report of District-related activities undertaken in the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	08B	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	Fire Chief's report.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the Fire Chief regarding general operations of the District's Fire Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Fire Operations Report
- CERT Monthly Newsletter

September 2026

Operations Report

Fire Division



The background of the entire page is a photograph of a fire truck. Two firefighters are visible. One firefighter in the foreground is wearing a helmet with the number '12' and is holding a large roll of orange fire hose. Another firefighter is standing behind him, also in full gear. The fire truck has 'E722' and a 'TH' logo on its side. An American flag is visible on the left side of the truck. The scene is outdoors on a paved area with trees in the background.

September Staffing

Full-Time Captains-2

Full Time Engineer-3

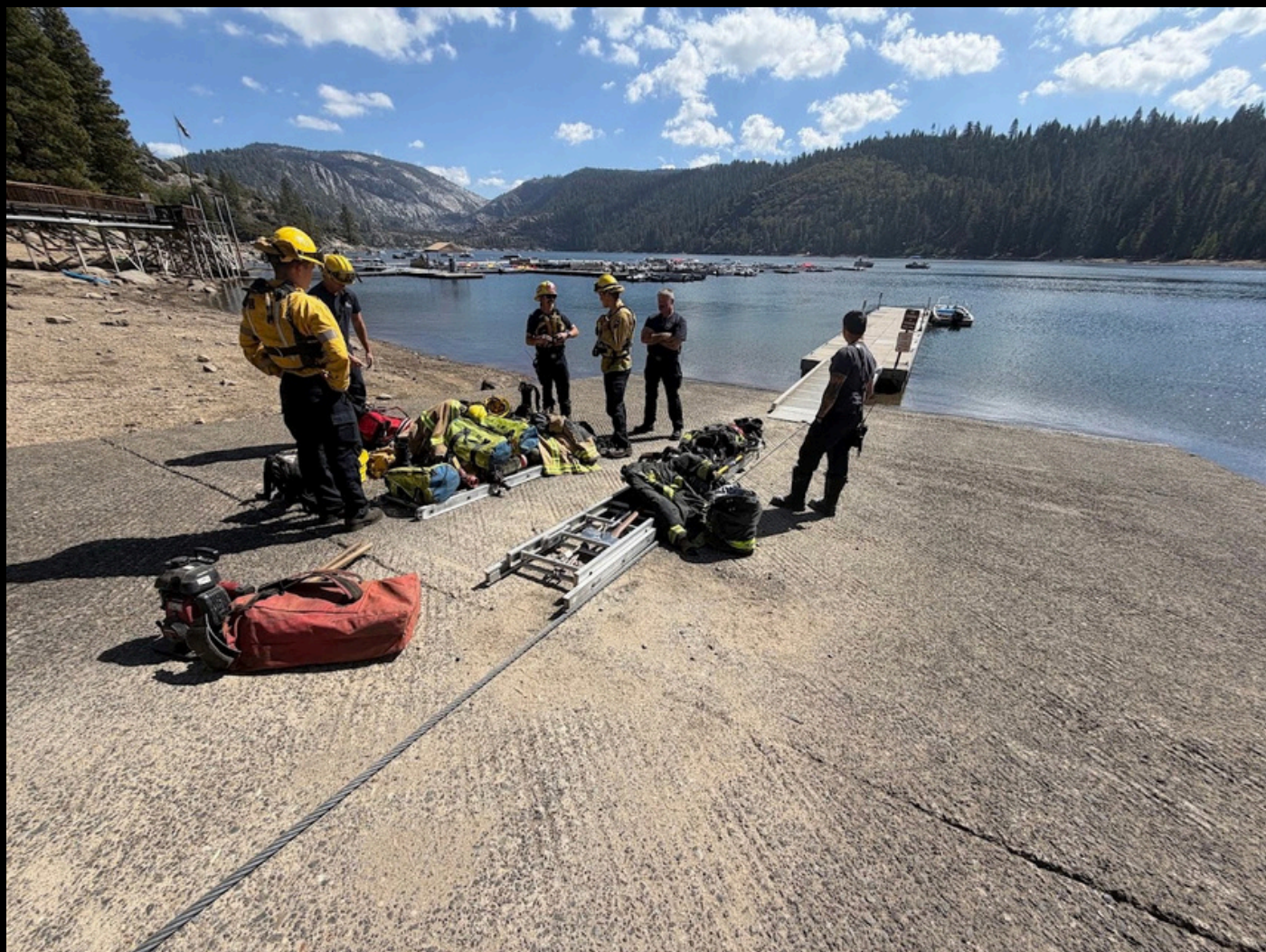
Intern Operator-1

Reserve Firefighters-2

Intern Firefighters-6



September Training Hours-122



Facilities



I want to thank Engineer Trine and Intern Firefighter Ethan Row for completing the station paint project. The station has a new, more modern look.



Fleet



The Union Democrat did a story on the New Engine 726. Thank you to Captain Slater, Engineer McNeal, and Intern Firefighter Row for the interview.



Life Safety Award



On August 5, 2026, Engine 722 was dispatched to a medical aid for a patient in cardiac arrest with CPR in progress. Engine 722 arrived at the same time as the ambulance, with Engine 771 already on scene. The C-Shift crew immediately joined Engine 771 and ambulance personnel to provide advanced resuscitation. After approximately 15 minutes of continuous CPR and coordinated lifesaving care, crews achieved Return of Spontaneous Circulation (ROSC). Engine 722 and Engine 771 personnel then assisted with packaging and loading the patient for transport. Recognizing the patient's critical condition, Engine 722 assigned two firefighters to accompany the ambulance and continue care en route to Adventist Health Sonora. During transport, the patient suffered a second cardiac arrest. Fire and EMS personnel immediately resumed resuscitation and successfully achieved ROSC for a second time. The patient arrived at Adventist Health Sonora with a pulse. This incident underscores the importance of teamwork, training, rapid intervention, and seamless cooperation between fire and EMS personnel. This call was especially significant for Intern Firefighter Dickens, as it was his first CPR incident. His ability to perform alongside experienced personnel during a critical emergency demonstrates the value of training and readiness for the realities of the fire service. In recognition of their actions, professionalism, and contribution to a successful lifesaving outcome, Captain Mark Slater, Engineer Kaleb Trine, Intern Firefighter Ethan Rowe, and Intern Firefighter Dickens are presented with the Life Safety Award. Their collective actions directly contributed to giving this patient the best possible chance of survival.



Life Safety Award



Life Safety Award – August 14, 2026

On August 14, 2026, Captain Neftali Orozco, Engineer McNeal, Intern Firefighter Rowe, and Intern Firefighter Minard responded aboard Engine 722 to a reported CPR-in-progress in the Ridgewood Estates area. Upon arrival, the crew worked alongside Mercy Ambulance to provide lifesaving care and CPR. Through their coordinated efforts, the patient regained a pulse and spontaneous respirations. The crew's teamwork, professionalism, and lifesaving actions demonstrate their dedication to serving the community and warrant recognition through the Life Safety Award.



Life Safety Award



Pediatric Medical Emergency – September 7, 2026

On September 7, Engine 722 responded with Mercy Ambulance to a critical medical emergency involving a two-year-old child with an unknown breathing status. Engine 722 was staffed by Engineer Payton, Intern Operator Castle, and Intern Firefighters Menard and Dickens, with Reserve Captain Grant responding in Utility 722. Upon arrival, crews found the child in critical condition, requiring immediate Code 3 transport to Adventist Health Sonora. At the request of the Mercy Ambulance paramedic, Engineer Payton accompanied the patient and assisted with patient care throughout transport. Intern Operator Castle, a qualified ambulance operator, drove the ambulance Code 3 to the hospital, allowing the ambulance crew and Engineer Payton to remain focused on the patient. The incident demonstrated strong coordination between Twain Harte Fire and Mercy Ambulance personnel, as well as the department's ability to quickly adapt to the needs of a critically ill pediatric patient.



Congratulations



On behalf of the Twain Harte Fire Department, we would like to congratulate Engineer Jesse McNeal and his longtime girlfriend, Chloe, on their recent engagement on Tavarua Island. We are incredibly happy for Jesse and Chloe as they begin this exciting new chapter together. Please join us in wishing them a lifetime filled with happiness, love, and many great memories.



September 2026

Incidents by Type- 54



EMS Incidents-36



Fires-7



Public Service Assist-5



Emergency Standby-4



False Alarms-3

Incident Response by Districts

September 2026



Twain Harte District 18 %



Tuolumne County Fire 77%



Mi Wuk Sugar Pine FPD 5%



MONTHLY UPDATE

September 2026

SERVING OUR COMMUNITY

Volunteer news, emergency preparedness, and community updates for Twain Harte.



Good food, great company, and a community coming together to support our firefighters.

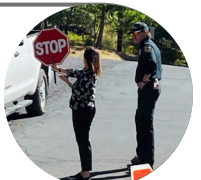
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THIS MONTH'S HIGHLIGHTS

CERT Hits the Road for Traffic Control Training

From the classroom to real-world practice



A Successful Pancake Breakfast

A stack of pancakes and a whole lot of community spirit



Twain Harte Shows Up Strong

47 units collected at the latest community blood drive



Ready for Action

With new toolboxes, secure steps, and a few final touches, our Heating & Cooling Unit is almost complete



"Happily we bask in this warm September sun, which illuminates all creatures."

– Henry David Thoreau



THCSD GENERAL MANAGER REPORT

Tom Trott, THCSD General Manager

GM REPORT

September 9, 2026



ADMIN ACTIVITIES

- Closing of Fiscal Year 2025-26 Books
- Fixed Assets Tracking Program Installation
- GIS Mapping System Implementation
- Exploration of AI Efficiency Opportunities
- Christmas Tree Warranty Coordination
- CSDA Annual Conference Training

MEETINGS OF INTEREST

- 8/13** County Development Collaboration
- 8/25-27** CSDA Annual Conference
- 9/1** DWR Tribal Consultation Training
- 9/7** Meadows Christmas Tree Selection
- 9/8** Fire Services Efficiency Collaboration

CAPITAL PROJECTS

Eproson Park Solar Light Replacement

Budget: \$93,500

Solar lights have been selected for a grant-funded project to replace streetlights in Eproson Park with solar streetlights. Electrical contractor solicitation is underway. The District is also exploring if grant funding can be utilized to expand the project to the downtown area. The project is anticipated to be complete by spring 2027.

Cresta Sewer Replacement/Relining

Budget: \$325,000

Replacement of 955' of high-risk sewer line between Cresta Drive and Oak View Drive is complete. The remaining 1,550' of sewer line has been repaired and is anticipated to be relined in spring 2027.

Cedar Pines Pressure Zone Upgrades

Budget: \$700,000

A request for proposals is in development for a design consultant to design a project that improves pressure zones, eliminates an aging tank and pump station, and replaces deteriorated, undersized water lines.

SCADA System Improvements

Budget: \$645,000

Grant funding has been awarded for a project to install a water and sewer supervisory control and data acquisition system (SCADA) that provides remote monitoring and control of the District's water treatment plant, pump stations, tanks and sewer lift stations. Once the grant funding agreement is completed (projected this summer), an RFP will be issued for project design.

Activation of Latent Powers

Based on citizen request and strategic plan goals, staff is exploring activation of its powers to provide lighting services to downtown Twain Harte. This requires LAFCO approval and a study showing the District can sustainably provide services long-term. Staff/LAFCO have initiated discussions to begin this process with anticipated completion in FY 26/27. If approval is this calendar year, there is a possibility that grants may be used to procure solar lights.

FUNDING OPPORTUNITIES

Sonora Area Foundation - \$36K
EV Fire Response / AWARDED

California Fire Foundation - \$15K
Wildland Hose / AWARDED

FEMA Public Assistance - \$90K
Storm Response / AWARD: Fall 2026

FY 26-27 VFC GRANT - \$38K
Radios / AWARD: Fall 2026

Energy Efficiency Grant - \$94K
Eproson Park Solar Lights / AWARDED

HUD CDBG Grant - \$525K
SCADA System / AWARDED

To learn more details, join us at our monthly THCSD board meetings.



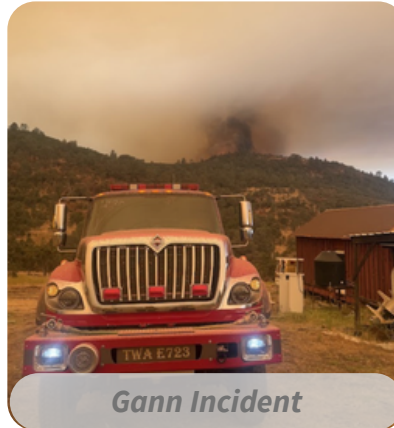
TH FIRE DEPARTMENT REPORT

Neil Gamez, THFD Fire Chief



August Deployments

- On August 3rd, E-723 responded with an immediate need Strike Team to the Gann incident in the Angels Camp area. They were assigned to structure protection.
- On August 12th, E-723 was released from the Gann incident and reassigned to the Timber incident in the Big Sur area.
- On August 19th, Chief 720 was dispatched with California Incident Management Team 5 to the Little Giant Incident in Wenatchee, Washington, as a Safety Officer Type Three.



Gann Incident



Timber Incident



Little Giant Incident

August By the Numbers

Training Hours: 166

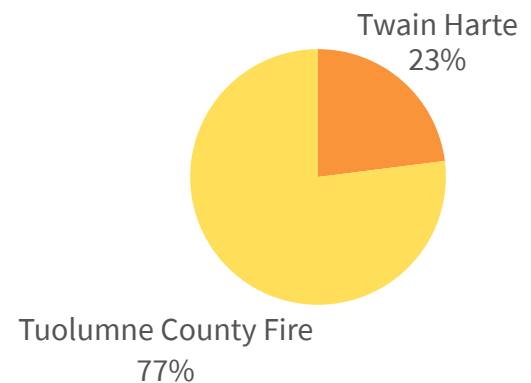
INCIDENT BY TYPE

EMS: 33
Fires: 9
Public Service Assist: 15
Emergency Standby: 4

STAFFING

Full-Time Captains: 2
Full-Time Engineers: 3
Intern Operators: 1
Reserve Firefighters: 2
Intern Firefighters: 6

Incident Responses by District



Fleet

On August 31, Captain Slater and Engineer McNeal picked up THFD's brand-new Type 6 engine from QTAC in Redding, California. The new engine, designated E-726, underwent a thorough inspection, during which two issues were identified and addressed on the spot.

A big thank-you to QTAC for building this beautiful engine, and to the THCSD Board and GM Trott for their approval and support.





TH FIRE DEPARTMENT REPORT

Neil Gamez, THFD Fire Chief



Grant Awarded

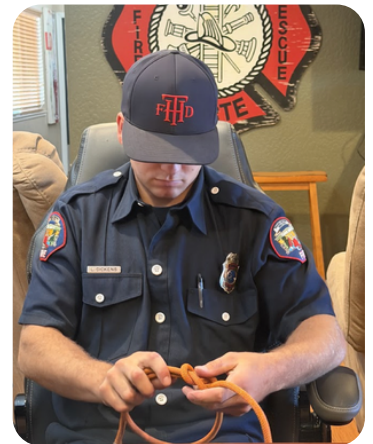
Twain Harte Fire Department is pleased to announce that we have received grant funding from the Sonora Area Foundation to purchase a Rosenbauer BEST (Battery Extinguishing System Technology) device. This specialized equipment will enhance our ability to safely and effectively respond to electric vehicle fires and lithium-ion battery emergencies.

As electric vehicles become increasingly common throughout Tuolumne County, the BEST device will provide firefighters with an essential tool to address the unique challenges posed by EV battery fires. This investment will improve firefighter safety, reduce water usage, and strengthen our department's emergency response capabilities. We sincerely thank the Sonora Area Foundation for its continued support of public safety and its investment in the safety of our community. We would also like to recognize and thank General Manager Tom Trott for his assistance and support throughout the grant process. His efforts were instrumental in helping secure this funding and bringing this important piece of equipment to our department.



This grant will benefit not only the Twain Harte community but also our regional mutual-aid partners throughout Tuolumne County.

Trainings





THCSO WATER AND SEWER REPORT

Lewis Giambruno, THCSO Operations Manager



Word and Excel training



Cleaning of Joaquin Gully sewer line



Ponderosa service lines replaced



Mono service line repaired



Sewer line cleaning at Twain Harte School



Mark Twain Lift Station pump removal and inspection

Other Completed Projects

- Storage building readied for Twain Harte Homeowners
- Fallen Sugar Pine cleared from water plant driveway
- Manzanita water line and hydrant replacement
- Golf Club hydrant upgrade
- Century 21 water service repair
- Pickleball border and tiles repaired
- Ballfield leaks repaired
- Water plant inspections



TRAFFIC CONTROL DEPLOYMENT

Another deployment, another job well done!

Mike Mandell, THA-CERT Team Leader & President

Six CERT volunteers kept traffic moving in the rain while the sewer crew tackled a two-hour cleanup on Joaquin Gully.

The Twain Harte Community Services District sewer collection department needed to clean a long section of sewer line. Because we had enough warning to organize for this one, I was able to make calls to line up the 6 volunteers we needed. On Friday, August 28, 2026, six of us showed up at the Vantage Point Office to be briefed by Lewis Giambruno, Operations Manager.

We took our assignments. Lise Lemonnier was at the bottom of the hill, at the open manhole. Bob Schreiner was at the top, near Wildwood Drive. All the cross streets needed to be manned to keep traffic out of the road. Carol Hock, Ed Proctor, Pam Vlach, Lewis Giambruno, and I, Mike Mandell, covered those streets.

As soon as the Jetter was in place, we began one-way traffic on Joaquin Gully, a popular road that kept us busy. Lucky for us, it wasn't 95°! In fact, it was raining. None of us complained. The Sewer Collection Department workers were quick and efficient, finishing the job within two hours. And just as they had finished and replaced the manhole cover, the rain stopped.



ONE STEP CLOSER: TRAILER UPDATE

A few final touches, a little teamwork, and our Heating & Cooling Unit will be ready to roll.

Bob Schreiner, Logistics Section Chief

Were getting down to the last few items on our list for our Heating/Cooling Unit trailer. We installed 2 rolling toolboxes to be used in place of the cabinets we had originally planned on using.

The toolboxes are sturdier, easier to install, and less expensive than the cabinets, and we think they look great. Mike, Lise, and I worked together to get them in place and secured to the wall of the trailer.



While we were together, Lise showed us the fold-down steps for the side door, and we installed them a few days after the toolboxes. Until now, there was either a huge step down to the ground or a step down to a wooden step that tended to wobble. Not ideal when you're carrying supplies in or out of the trailer. Now, we have secure steps that fold neatly out of the way when the trailer is in transit or isn't being used.

We also added anti-slip material to the ramp and installed a second handrail. We made a secure fastening for storing the handrails and for when the trailer is in transit.

All of the "big jobs" for our Heating and Cooling Unit are finished, and we have a few small touch-ups to do, but we are 99% finished.



GATHERED AROUND THE GRIDDLE

The griddles were hot, and the community spirit was even hotter at the pancake breakfast.
Lise Lemonnier, Planning Section Chief

More than 500 breakfasts were served as neighbors gathered for a lively morning that raised funds to support the Twain Harte Fire Department.

The 31st Annual Pancake Breakfast was a smashing success. We had a few glitches here and there, but people stepped up and made it work.

We served over 500 breakfasts, many Mimosas, and bounties of Bloody Marys. People bought fire department T-shirts, hats, mugs, and pint glasses.

The atmosphere was lively, with neighbors chatting and enjoying a beautiful Sunday morning.

The Columbia Fire Academy students were on hand to help out. They were a big help when it came time to set up and break down tables, chairs, and the pop-up tents shading the tables. Our own firefighters were also available to help pick up empty plates, pour coffee, wipe tables, and keep the flow of wonderful attendees going.

I don't yet have exact numbers, but I'm confident we netted a significant amount to help fund fire equipment, uniforms, and other sundries for our firefighters. We had generous donations from Safeway, Grocery Outlet, Twain Harte Market, and 3 THA-CERT members to help offset the expenses.

Thank you for all the help from the volunteers, the firefighters, and donors. And thank you to all who attended and supported our local fire department. See you next year!



FROM RADIOS TO ROADWAYS: CERT GETS HANDS-ON

Learn the skills, build the confidence, and be ready when every second counts.
Mike "Griff" Griffin, Training Officer

This was a well-attended class of about thirty people on Saturday, 9-25, including members of CalFire and the Twain Harte Fire Department!

After a brief PowerPoint and radio operations overview, the class was turned over to Steve Machado from the California Highway Patrol. Steve provided a brief talk on the "do's and don'ts of traffic control, based on his considerable experience on the subject. He covered PPE, the advantages of having a flashlight, and the cardinal rule of traffic control-never turn your back on traffic! The last hour consisted of a hands-on traffic control exercise on Manzanita Drive, using cones, traffic control signs, CERT vehicles, and two-way radios.





BLOOD DRIVE: ANOTHER STRONG SUCCESS

47 units collected, countless lives helped, and Twain Harte showing up strong.

by Carol Hallett, Program Manager

Twain Harte came through once again, exceeding its blood donation goal and proving that when our community shows up, every drop makes a difference.

Blood drives in Twain Harte are always successful, and this month was no exception.

We were fortunate to have an outstanding team: seven Red Cross personnel, three THA-CERT volunteers, and two resident volunteers. It was an amazing group, and everything flowed smoothly. No one waited. Everyone knew their role, worked in harmony, and made the day feel easy and welcoming.

Results

Our goal was 42 units, and we collected 47 units of blood.

That extra margin matters. Every unit helps patients in need, and the difference came from people showing up and a team that worked well together.

Looking Ahead

Our next blood drive is already on the calendar for **November 16, 2026.**

We already have 30 people signed up, with six of them planning to donate Power Red.

Why Power Red?

A Power Red donation lets you give two units of red blood cells in a single visit instead of one. That means the red cells you donate can help roughly twice as many patients compared with a standard whole-blood donation.

A few important notes about Power Red:

- You can donate Power Red only every 16 weeks (versus every 8 weeks for whole blood).
- The process is a bit longer (about 30 extra minutes) because the machine returns your plasma, platelets, and saline to your body.
- It is especially valuable if you have O, A-negative, or B-negative blood.



“Every unit helps patients in need, and the difference came from people showing up and a team that worked well together.”

Because we won't hold another drive until March 2027, we're hoping to maximize the number of Power Red appointments in November.

Thank You

Thank you to everyone who donated, volunteered, and worked at this month's blood drive. Your time and generosity make a real difference.

ONLY 2 POWER RED APPOINTMENTS REMAIN!

Please consider signing up.

Visit RedCrossBlood.org and enter "TwainHarte" to schedule an appointment.



CHAMBER UPDATE

by Glen Cantrell, President, Twain Harte Area Chamber of Commerce

Could Someone Else Pick Up Where You Left Off?

With Chamber elections coming up in October, I've been thinking about what makes an organization ready for a change in leadership. There are the formal pieces—ballots, board positions, and responsibilities—but there's also the everyday knowledge that helps the next person get things done.

Who has the current contact list? Where are the instructions from last year? How do I apply for that permit? What needs to happen next, and who usually takes care of it?

Those questions will sound familiar to anyone who runs a small business, organizes volunteers, or keeps a household moving. Every group has someone who knows how everything works. Often, they're also the person who gets the phone call that begins, "Sorry to bother you, but..."

Sometimes, all of that information lives in one person's head.

An election gives us a chance to plan a handoff. An illness, an unexpected absence, or a fall power outage may not. That connection is why readiness is on my mind this month: how do we make sure someone else can handle the basics when the usual person isn't available?

Here's a small project worth trying before you need it.

Start With an Ordinary Interruption

Imagine you can't get to your business, volunteer commitment, or home tomorrow morning. Someone has agreed to fill in. What would they need to know first?

For a local business, that might mean a current staff contact list, instructions for notifying customers about an unexpected closure, and the location of essential supplies. Who needs a call if a delivery arrives? What appointments would need to be rescheduled?

For a volunteer group, it could be the steps for postponing an event and reaching everyone scheduled to help. At home, it might be pet-care instructions and a few important phone numbers.

Start with the questions someone would otherwise have to call you to answer.

Make It Useful—and Findable

Keep it short. A useful page that someone can find beats a comprehensive binder nobody remembers exists. Use plain language and include the date you last updated the information.

Then ask the person who would fill in to look it over. Do the instructions make sense without you standing beside them? You may discover that "call our usual person" isn't quite as helpful as you thought.

Keep private information secure, and make sure the appropriate person knows how to access it. If the instructions are stored electronically, consider what would still be available during a power or internet outage.

A Small Step With a Wider Benefit

Helping local businesses prepare for everyday interruptions is part of helping our community stay dependable. Clear plans mean less uncertainty for employees and customers. A volunteer who can hand off a responsibility gives the whole group more flexibility.

This month, choose one thing that only you know how to do—and make it easier for someone else to help.

Chamber Election Reminder

Speaking of Chamber leadership elections, by the time you're reading this, ballots will have gone out to Chamber members and are due back by the end of October. Please take a few minutes to review your ballot and participate.

Take care,
Glen





COMMUNITY KITCHEN

Shared by Lise Lemonnier

Dolly's Oven Roasted Potatoes



8 Servings



Level: Easy



1h 5 min prep / 1h 35 min total

Dolly Parton has long proclaimed her love for potatoes, and these crispy, herb-roasted potatoes are a delicious way to celebrate the humble spud. Simple, golden, and comforting, they're a Southern-inspired side worthy of Dolly herself.



Crispy, savory, and oh-so-satisfying!

INGREDIENTS:

- ☐ 2 pounds of potatoes
- ☐ 2 tablespoons olive oil
- ☐ 1 teaspoon garlic powder
- ☐ 3 tablespoons chopped fresh herbs (any blend of rosemary, parsley, thyme, or basil)
- ☐ ½ teaspoon paprika
- ☐ Kosher salt, to taste
- ☐ Black pepper, to taste

KITCHEN TIPS:

- Use any combination of herbs you'd like. Dry spices/herbs can be substituted; use 1–2 teaspoons of dried herbs instead of fresh.
- The high temperature can cause fresh garlic to burn, so garlic powder is best for roasted potatoes.
- Any kind of potatoes will work in this recipe.
- Peeling potatoes is optional.

DIRECTIONS:

1. Preheat the oven to 425°F.
2. Scrub the potatoes and cut them into 1-inch cubes.
3. If time allows, soak potatoes in cold water for 20 minutes or up to 1 hour. This is optional, but it removes excess starch and makes the potatoes fluffier. Drain and dry them well.
4. Toss the potatoes with olive oil, garlic powder, herbs, paprika, salt, and pepper.
5. Spread them in a single layer on a baking sheet and roast for 30 to 35 minutes, or until browned and tender.

Want to share a favorite family recipe? Email us at TwainHarteCERT@gmail.com for a chance to be featured in an upcoming issue.



SAFETY TIP OF THE MONTH

John Buckingham, Safety Officer

SEPTEMBER IS

SUICIDE PREVENTION MONTH

Start a Conversation. Be the Difference.

Together we can raise awareness, reduce stigma and help save lives.

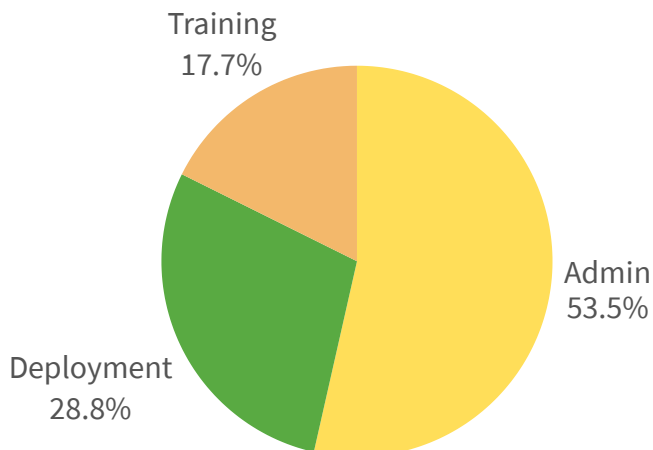
BRIGHTER DAYS ARE POSSIBLE.



WHERE DOES THE TIME GO?

Lise Lemonnier, Planning Section Chief

Every hour donated strengthens our community's emergency readiness.



TOTAL Volunteer Hours for the Month!

444.5



UPCOMING COMMUNITY EVENTS

American Red Cross

CPR/First Aid Training

Date: 10/17/2026

Time: 08:30-12:00

Location: 22912 Vantage Pointe Dr,
Twain Harte

Community Service District Office



Join the Twain Harte Area CERT team and Cory Payton of our THFD for a Red Cross-authorized CPR/First Aid Class!

Learn how to render first aid and CPR in the event of an emergency.

What you learn may save a life!

The training is free of charge, but there is a Fee for your certificate, as per Red Cross standards. The Red Cross mandated fee is \$34.

Please RSVP for planning purposes to twainhartecert@gmail.com
This workshop is open to all.

Embrace the Local
Twain Harte Area Chamber of Commerce

OKTOBERFEST 2026

Explore. Taste. Celebrate.

- BEER, WINE & SMALL BITES
- SHOP, PLAY & STAY LOCAL
- CONTESTS & PRIZES

SATURDAY, OCTOBER 3
NOON-4:00 PM

CHECK IN & GET STARTED
11:30 AM-1:30 PM
THE VILLA PATIO

Collect 8 passport punches to win a \$200 Tuolumne Local Love Card!

TICKETS
\$40 INDIVIDUAL • \$70 PAIR

embracehelocal.com/oktoberfest2026

JOIN US FOR
TRICK OR TREAT STREET

TWAIN HARTE
DOWNTOWN Twain Harte

SATURDAY OCTOBER 24TH 1:00 - 3:00

MA'U-SH' SAFETY FAIR

OCTOBER 3 • 10 AM - 4 PM
TUOLUMNE COMMUNITY RESILIENCE CENTER

Oktoberfest 2026

DATE: October 10, 2026
TIME: 9:00 am - 4:00 pm
VENUE: Dodge Ridge Mountain Resort

TUOLUMNE PARK & RECREATION DISTRICT

BIKE PARK OPENING BASH!

SATURDAY, OCTOBER 3

DATE
Saturday, October 3, 2026

TIME
10:00 AM - 2:00 PM

LOCATION
West Side Memorial Park
18603 Pine Street
Tuolumne, CA

SAVE THE DATE

Tuolumne Me-Wuk Indian Health Center
WOMEN'S Wellness Day
OCTOBER 03, 2026

INFORMATION BOOTHs, VENDORS & MORE!

Tuolumne Me-Wuk Indian Health Center
18880 Cherry Valley Blvd. Tuolumne, CA

COFFILL PARK SUMMER
SEND-OFF CONCERT
+ FEATURING **KING HIPPO**

SATURDAY, OCTOBER 10
at 8:00 PM

SMOKE & VAPE FREE EVENT

MORE TO DO!

Visit Tuolumne County: Events

Chamber of Commerce: Events

Volunteer Opportunities



VOLUNTEERS NEEDED

JOIN OUR TEAM!



**PREPARED TOGETHER
STRONGER TOGETHER**

Interested in volunteering? Contact us!
twainhartecert@gmail.com

About This Publication

Thank you for reading the THA-CERT Monthly Update. Our goal is to keep our community informed about preparedness, safety, training, and volunteer opportunities.

Have an idea for a future article? We'd love to hear from you at twainhartecert@gmail.com.

Newsletter Staff

PIO: Mary Schreiner

Editor: Casey Headrick

Proofreader: Lise Lemonnier

Before You Go...



Stay safe, stay prepared, and keep smiling.

Community Meetings

THCSD Board Meeting

Wednesday, October 14th, 2026 9:00 am

22912 Vantage Point, TH, THCSD Mtg Room

<https://www.twainhartecsd.com/board-meetings>

THA-CERT & Fire Board Meeting

Thursday, October 8th, 2026 9:30 am

22912 Vantage Point, TH, THCSD Mtg Room

Community Safety

TWAIN HARTE AREA



**THA-CERT SMOKE
ALARM PROGRAM**

What/who are Twain Harte Area CERT (THA-CERT)? We are a dedicated team of community-based volunteers who are trained to support our community.

This team provides the following services to senior, disabled, and residents in Tuolumne County:

- Free Smoke Alarms/Detectors
- Free Installation
- Free Battery Replacement



If you need a smoke detector installed, need a new battery, or need a ten-year-old smoke detector replaced, we can help for free.

If you are interested, please contact us by sending an email to twainhartecert@gmail.com, or call Mike at 209-770-2674.

**Only Working
Smoke Alarms
Save Lives**



<https://www.twainhartecsd.com/smoke-detector-installation>



FIREWISE USA®
Residents reducing wildfire risks

**Join or start a
FIREWISE
neighborhood**

Contact: Karen Caldwell
tcfirewise@gmail.com

Join the weekly
Twain Harte
Neighborhood
Radio Watch
Sun: 9:00 AM
FRS/GMRS: Ch. 18
To learn more, contact:
Lee Smith at 209-988-8832



**NEIGHBORHOOD
RADIO WATCH**

WE LOOK OUT FOR EACH OTHER™



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	08C	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	Operations Manager's report.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None

SUMMARY:

This item includes a written and verbal report from the Operations Manager regarding general operations of the District's Operations Division over the previous month. The Operations Division is responsible for water, sewer, and parks and recreations services.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Operations Manager Report

TWAIN HARTE CSD OPERATIONS REPORT

WATER/SEWER/PARK
DIVISION

SEPTEMBER

2026

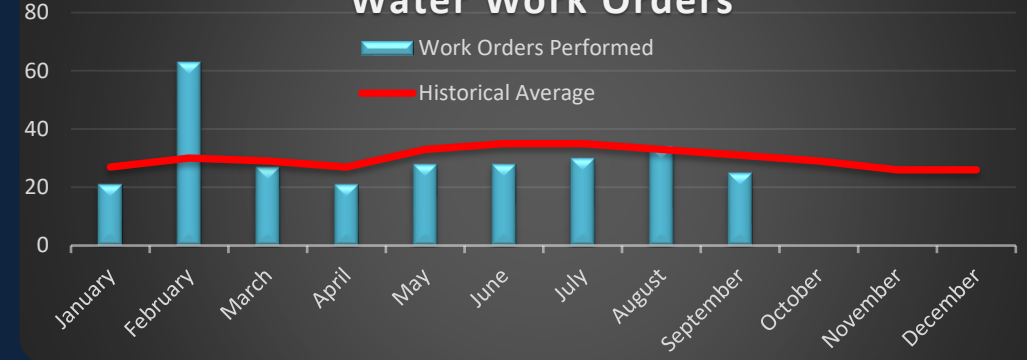


WATER, SEWER & PARKS STATISTICS

Sewer Work Orders

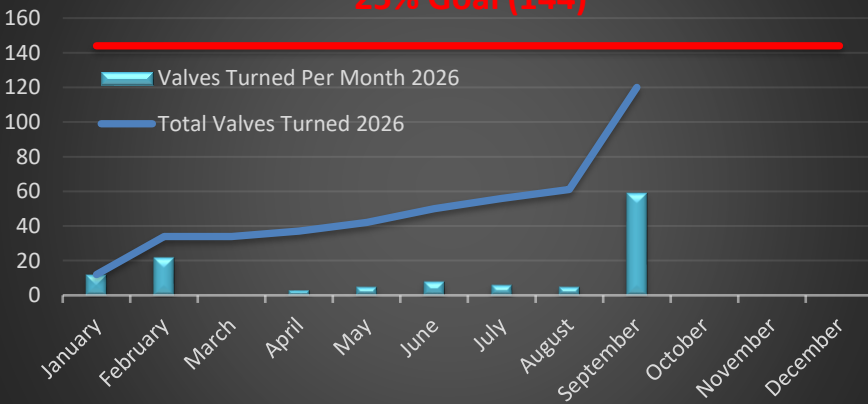


Water Work Orders



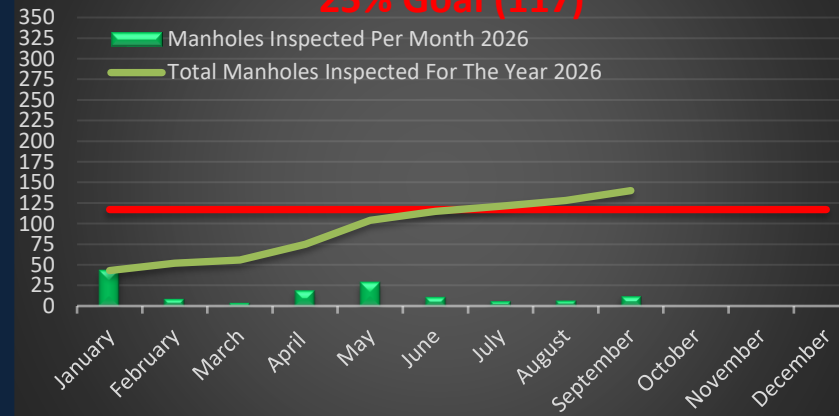
Valve Exercising

25% Goal (144)



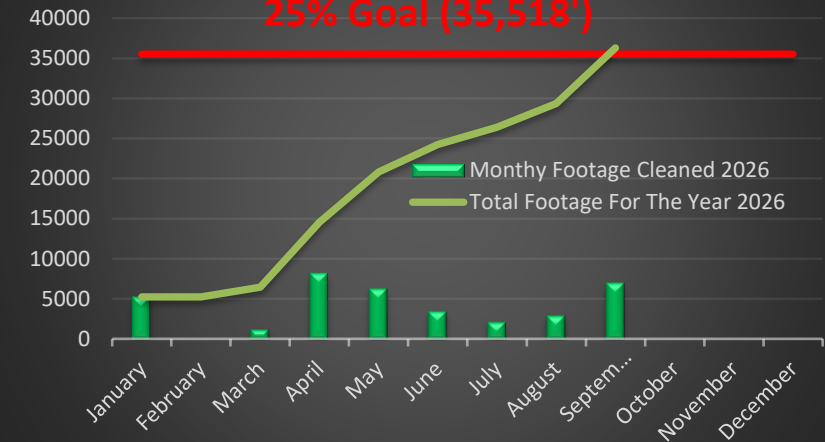
Manhole Inspections

25% Goal (117)

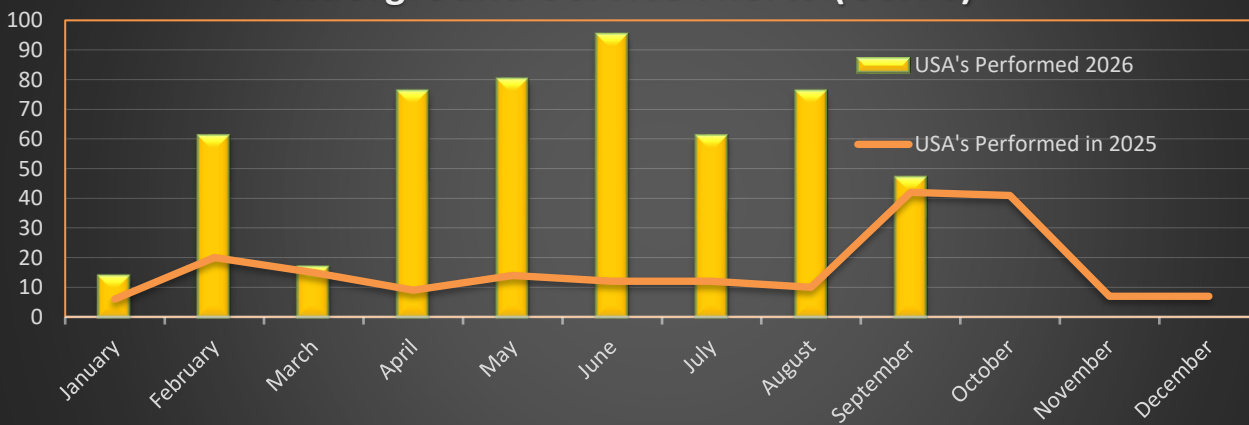


Sewer Cleaning

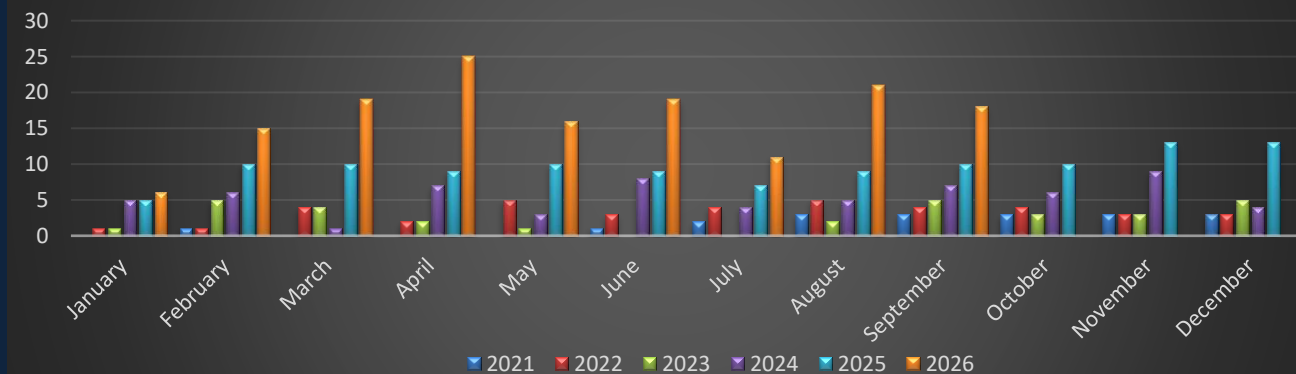
25% Goal (35,518')



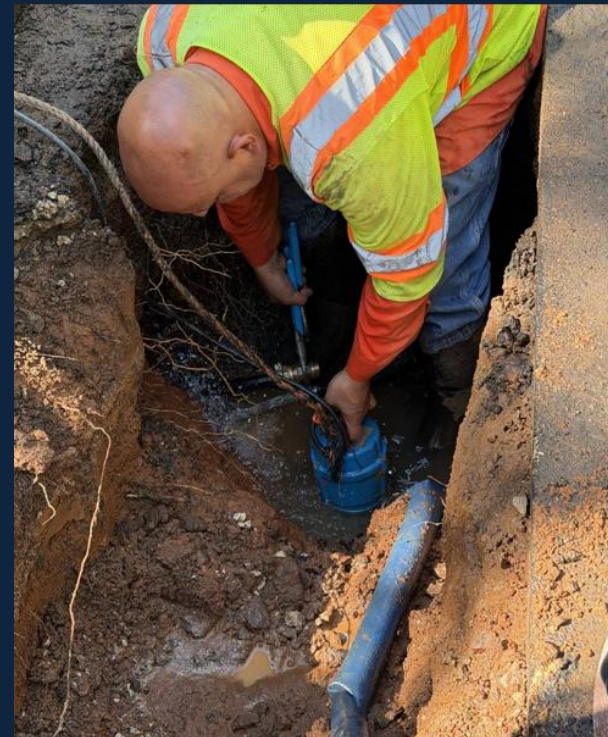
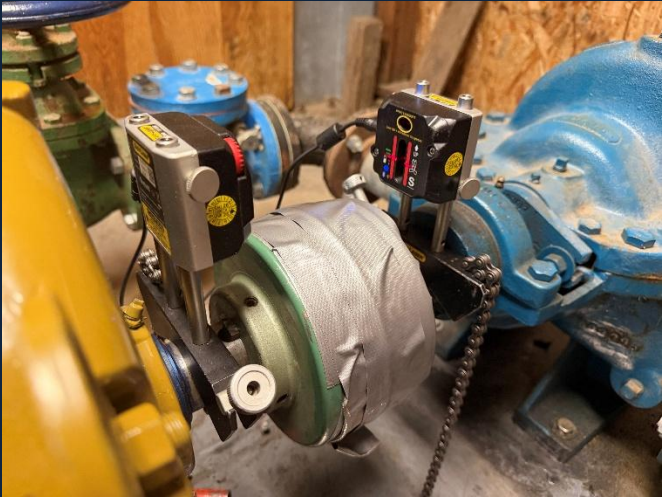
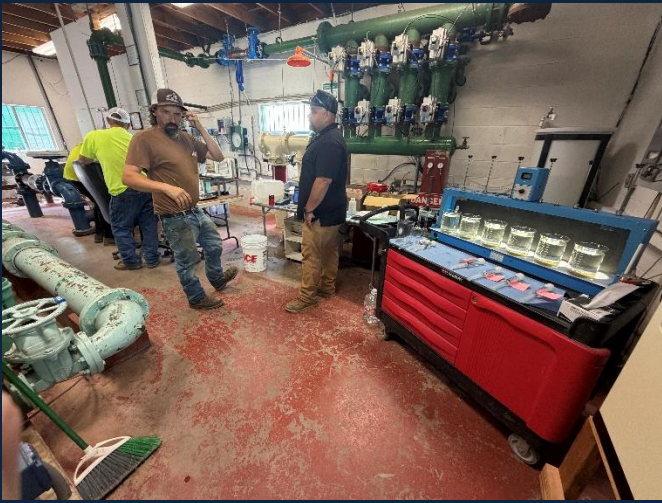
Underground Service Alerts (USA's)

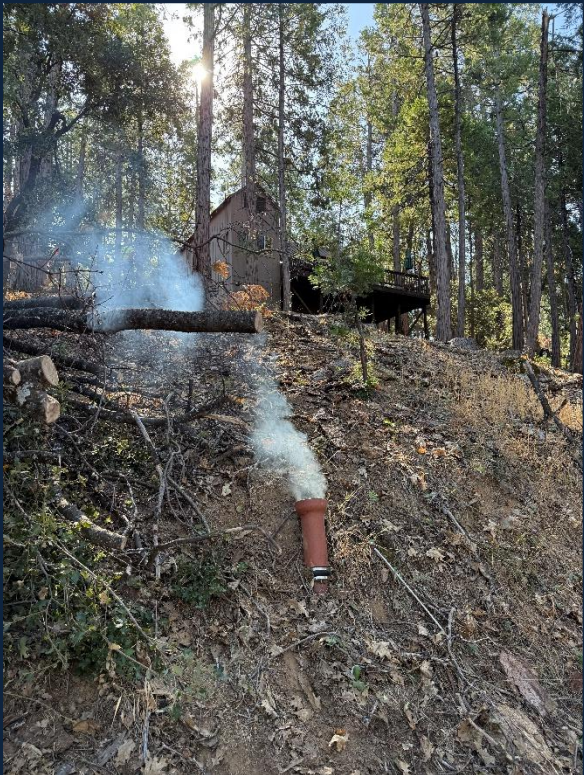


Community Center Rentals



ITEMS OF NOTE







Items of Note Pictures Explanation

Page 1

Top Left: Mi Wuk Mutual Water District personnel Kevin Lancaster and Stefan Goetter provided THCSD operators with training on advanced jar testing procedures that including UV Absorbance and UV Transmittance analysis. They also have lent us there analyzer on several occasions. The advanced jar testing results may lead to alternative cationic polymer dosing that may lead to beneficial reduced disinfection byproduct results.

Center Left: Black Oak Pump was aligned and Shadybrook pump underwent vibrational analysis. This helps insure proper alignment and may lead to other potential issues that could lead to failure of various pump and motor components e.g. bearings.

Bottom Left: Backwash sludge was removed from the backwash sludge tank,.

Top & Bottom Center Left, Top Center Right: Crew replaced a water service on Twain Harte Dr after a water service break. The incredible Twain Harte Area CERT helped with flagging once again on short notice.

Bottom Center Right, Top Right and Bottom Right: Crews worked repaired and replaced service line breaks.

Page 2

Top Left, Bottom Left and Bottom Center Left: Mark Twain sewer bench was smoke tested to look for possible locations of Inflow and Infiltration, possible illegal hookups to gutters or other locations.

Top Center: Robert Smith is filling the jetter from the new water fill station.

Bottom Center Right: The reel on the jetter needed to be repaired after broken welds were discovered.

Top Right: Rick Diaz and Eric Kile were photographed and posted about on social media from very happy customers.

Bottom Right: A sewer line was repaired on Dogwood Dr

Page 3

Top Left: Eproson Park parking lot is in the process of being crack sealed inhouse.

Bottom Left: A window was repaired at the Ballfield Snack-Shack.

Top Center: The Twain Harte Homeowners funded and worked on trail improvements for the section of trail that runs along the ballfield towards Golf Club Dr.

Top & Bottom Right: Contractors performed annual preventative maintenance and repairs at all of our emergency backup generators.

Not Pictured:

- Sewer line repair on Sequoia Dr
- PG&E Open House at Community Center discussing the planned summer 2027 undergrounding work

Year: 2026

Month	SWTP	Well #1 (Gal)	Well #2 (Gal)	Well #3 (Gal)	Total Recycled (Gal)	Total Production (Gal)	2013 Total Production (Gal)	Decrease in Demand (%)	Rain (inches)	Snow (inches)
	Treatment Plant (Gal)									
Jan	3,411,542	0	1,232,872	834,477	490,587	5,478,891	8,304,262	34.02%	4.82	0
Feb	6,392,660	307,455	856,258	463,933	408,506	8,020,306	5,836,362	-37.42%	2.98	42
Mar	6,744,282	167,604	274,638	140,324	474,297	7,326,848	5,776,198	-26.85%	0.71	0
Apr	5,832,887	0	49,268	248,937	525,435	6,131,092	6,737,931	9.01%	5.45	0
May	6,798,702	0	220,237	106,842	510,556	7,125,781	9,624,851	25.96%	0.77	0
Jun	7,833,012	0	0	0	590,158	7,833,012	11,912,958	34.25%	0	0
Jul	9,331,157	0	0	0	775,258	9,331,157	14,740,484	36.70%	0.02	0
Aug	8,330,099	0	182,549	213,493	700,989	8,726,141	14,605,710	40.26%	0.08	0
Sep	7,465,826	0	0	0	652,353	7,465,826	10,891,827	31.45%	0	0
Oct						0				
Nov						0				
Dec						0				
Total	62,140,167	475,059	2,815,822	2,008,006	5,128,139	67,439,054	88,430,583	23.74%	14.83	42



Board Meeting Agenda Item Summary

October 14, 2026

ITEM #:	08D	ITEM TYPE:	☒ Discussion ☐ Action ☐ Both
SUBJECT:	General Manager's report.		
RELATION TO STRATEGIC PLAN:	☒ N/A ☐ Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the General Manager regarding overall District operations and operations of the District's Administration Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- General Manager's Report

GM REPORT

October 14, 2026



ADMIN ACTIVITIES

- Skate Park Planning – Possible Donation
- Fixed Assets/Depreciation Reconciliation
- Closing of Fiscal Year 2025-26 Books
- Fiscal Year 2025-26 Audit Preparation
- Designation of FY 2025-26 Fund Balances
- County Roads Collaboration

CAPITAL PROJECTS

Eproson Park Solar Light Replacement

Budget: \$93,500

Procurement of solar lights and solicitation of a contractor is underway for a grant-funded project to replace streetlights in Eproson Park. Anticipated project completion in spring 2027.

Cresta Sewer Replacement/Relining

Budget: \$325,000

Replacement of 955' of high-risk sewer line between Cresta Drive and Oak View Drive is complete. The remaining 1,550' of sewer line has been repaired and is anticipated to be relined in spring 2027.

Twain Harte Dr to Marquis Sewer Repair/Relining

Budget: \$160,000

Repairs to prepare for relining of 900' of sewer line between Twain Harte Dr. and Marquis Dr. are being planned. Relining is expected to be performed with Cresta Drive relining in spring 2027.

Cedar Pines Pressure Zone Upgrades

Budget: \$700,000

The District is in process of obtaining a consultant to design this project that improves pressure zones, eliminates an aging tank and pump station, and replaces deteriorated, undersized water lines.

SCADA System Improvements

Budget: \$645,000

The District is waiting on grant funding to begin a SCADA project to provide remote monitoring/control of the treatment plant, pump stations, tanks and sewer lift stations. A radio survey has concluded that radios can provide reliable communication between the sites.

MEETINGS OF INTEREST

- | | |
|--------------|-------------------------------------|
| 9/10 | TCSO GM Assistance Kickoff |
| 9/16 | CARB Advanced Clean Fleets Training |
| 9/28 | Labor Relations Law Training |
| 10/14 | Workplace Violence Prevention Train |
| 10/14 | Local Agency Formation Commission |

PLANNING PROJECTS

Activation of Latent Powers

Based on citizen request and strategic plan goals, staff is exploring activation of its powers to provide lighting services to downtown Twain Harte. This requires LAFCO approval and a study showing the District can sustainably provide services long-term. Staff/LAFCO have initiated discussions to begin this process with anticipated completion in FY 26/27. If approval is this calendar year, there is a possibility that grants may be used to procure solar lights.

FUNDING OPPORTUNITIES

Sonora Area Foundation - \$36K

EV Fire Response / AWARDED

California Fire Foundation - \$15K

Wildland Hose / AWARDED

FEMA Public Assistance - \$90K

Storm Response / AWARD: Fall 2026

FY 26-27 VFC GRANT - \$38K

Radios / AWARD: Fall 2026

Energy Efficiency Grant - \$94K

Eproson Park Solar Lights / AWARDED

HUD CDBG Grant - \$525K

SCADA System / AWARDED