

Amended Agenda Posted February 21, 2025

REGULAR BOARD MEETING AGENDA

5:30 PM Wednesday February 26, 2025

UPUD Maintenance Building | 988 Sheep Ranch Rd, Murphys, CA 95247

OUR MISSION

Union Public Utility District is dedicated to protecting, enhancing, and developing our water resources to the highest beneficial use for our customers, while maintaining cost-conscious, reliable service and providing gainful employment through responsible management.

The Board Chambers are open to the public

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-728-3651. Notification in advance of the meeting will enable UPUD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at UPUD for review by the public.

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL
2. APPROVAL OF AGENDA
3. PUBLIC COMMENT:

(LIMIT 5 MINUTES PER PERSON) Members of the public may address the Board on items not agendized. The public is encouraged to contact the General Manager or Board of Directors for consideration of items to be placed on the agenda. No action will be taken by the Board unless an item is agendized.

4. CONSENT AGENDA:

Consent agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at a time, without discussion. Any board member, staff member or interested party may request removal of an item from the consent agenda for later discussion.

- a. Approval of Minutes: January 22, 2025 – Regular Meeting
- b. Expenditures – January 2025
- c. Fund Balance Report – January 2025
- d. Balance Sheet & Income Statement – January 2025
- e. YTD Budget to Actuals – January 2025
- f. Legal Fees Year-to-Date Review

5. NEW BUSINESS

- a. Discussion/Action Regarding District Policy Updates RES 2025-003
(Jessica Self, General Manager)
- b. Discussion: Presentation of Potential Emergency Intertie
(Jessica Self, General Manager)
- c. Discussion/Action: 2024 Year in Review
(Jessica Self, General Manager)

6. UPDATES

Discussion/Potential Direction Regarding Utica Water & Power Authority

7. REPORTS

General Manager

8. DIRECTORS COMMENTS

9. CLOSED SESSION:

- a. Public Employee Performance Evaluation & Labor Negotiations
 - Pursuant to Government Code § 54957(b)(1): Public Employee Annual Performance Evaluation
Title: General Manager
 - Pursuant to Government Code § 54957.6: Conference with Labor Negotiators
Agency designated representative: Board President Rasmussen
Unrepresented employee: General Manager

b. Conference with Legal Counsel – Anticipated Litigation (Gov. Code § 54956.9(d)(2): one case

10. NEXT BOARD MEETINGS & EVENTS

- Wednesday, March 26, 2025 at 5:30 PM – Regular Board Meeting
- Wednesday, April 23, 2025 at 5:30 PM – Regular Board Meeting
- Wednesday, May 28, 2025 at 5:30 PM - Regular Board Meeting

11. ADJOURNMENT

PROCEDURAL NOTICES

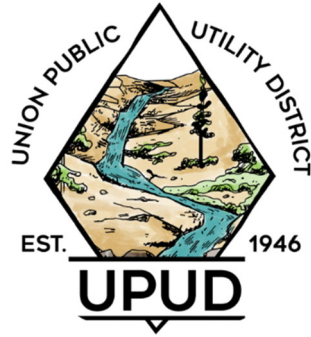
LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS: Applicants, parties, and their agents who have made campaign contributions totaling more than \$250 (aggregated) to a Board Member over the past 12 months must publicly disclose that fact for the official record of that agenda item. Disclosures must include the amount of the campaign contribution aggregated, and the name(s) of the campaign contributor(s) and Board member(s). The disclosure may be made either in writing to the Clerk prior to the agenda item consideration, or by verbal disclosure at the time of the agenda item consideration. The foregoing statements do not constitute legal advice, nor a recitation of all legal requirements and obligations of parties/applicants and their agents. Parties and agents are urged to consult with their own legal counsel regarding the requirements of the law.

4 a

A background image of water ripples in shades of blue and teal. A single water droplet is captured mid-fall at the top center, creating a small splash. A large, semi-transparent circular overlay with a light blue-to-teal gradient is centered on the page, containing the text 'Agenda Item'.

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Item

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MINUTES

UNION PUBLIC UTILITY DISTRICT REGULAR BOARD MEETING

JANUARY 22, 2025

Directors Present: Eric Bottomley, President
Bruce Tallakson, Treasurer
Tom Quincy, Secretary
Ralph Chick, Director

Directors Absent: Greg Rasmussen, Vice-President

Staff Present: Jessica Self, General Manager
Jenna Mayo, Executive Admin Coordinator

Others Present: Frank Splendorio, Best, Best & Krieger LLP

ORDER OF BUSINESS

CALL TO ORDER & THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

President Bottomley called the Regular Board Meeting to order at 5:30 PM and led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion: Director Quincy
Second: Director Tallakson
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE THE AGENDA AS PRESENTED.

3. PUBLIC COMMENT:

Kelly Gerkenmeyer, External Affairs Manager at CCWD, invited everyone to the CCWD Board Meeting on Wednesday, January 29, 2025, at 3:00 PM. He will be presenting the 2024 Year in Review.

4. CONSENT AGENDA:

- a. Approval of Minutes: November 20, 2024 – Special Meeting, December 11, 2024 – Special Meeting
- b. Expenditures – November 2024, December 2024
- c. Fund Balance Report – November 2024, December 2024
- d. Balance Sheet & Income Statement – November 2024, December 2024
- e. YTD Budget to Actuals – November 2024, December 2024
- f. Legal Fees Year-to-Date Review

Motion: Director Tallakson
Second: Director Chick
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED WITH ITEM 4 F TO BE PULLED FOR DISCUSSION AND REVIEW.

Director Tallakson stated that, year-to-date, the legal fees for the Hatfield v. UPUD Class Action Lawsuit amount to \$107,774.64. Additionally, for the new litigation, Hatfield v. UPUD – Brown Act Violation claim, the total investment so far is \$1,912.50.

Motion: Director Chick
Second: Director Quincy
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE ITEM 4F AS PRESENTED.

5. NEW BUSINESS

- a. Discussion/Action: CalFires Fuels Reduction Project
(Jessica Self, General Manager)

RES 2025-001

Motion: Director Chick
Second: Director Bottomley
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen

Abstained: None

RESO NO. 2025-001. TO ADOPT RESOLUTION NO. 2025.001 SUPPORTING THE CAL FIRE FOREST HEALTH GRANT PROGRAM FUNDING FOR THE BLACK CREEK/UPUD FOREST HEALTH PROJECT, AS PRESENTED.

- b. Discussion/Action: Memorandum of Understanding Between County Of Calaveras And Union Public Utility District
(Jessica Self, General Manager)

General Manager Jessica Self presented the MOU between Calaveras County and UPUD for the installation of the water fill station. Funded through the Tuolumne-Stanislaus IRWMA's DAC Drinking Water Reliability Project, one station will be placed near Murphys Park on Calaveras County property within a UPUD easement. Groveland Community Services District is receiving funding for one station, and UPUD will install both. Installation is scheduled for Summer 2025, with UPUD responsible for ownership, operation, maintenance, and repairs. The board authorized the General Manager to execute the agreement.

Motion: Director Bottomley
Second: Director Quincy
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE ITEM 5B AS PRESENTED.

- c. Discussion/Action: Relocation of Regular Board Meetings RES 2025-002
(Jessica Self, General Manager)

Motion: Director Chick
Second: Director Quincy
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

RESO NO. 2025-002. TO ADOPT RESOLUTION NO. 2025.002 APPROVING THE RELOCATION OF REGULAR BOARD MEETINGS, AS PRESENTED.

- d. Discussion/Action: Board of Directors Position Updates and Oath of Office Administration
(Eric Bottomley, Board President)

Director Bottomley's **Oath of Office** was administered during the meeting.

Board Position Updates:

The following board officer appointments were presented:

- **President:** Director Rasmussen
- **Vice President:** Director Tallakson
- **Board Secretary:** Director Quincy (continuing in role)
- **Treasurer:** Director Chick
- **Director:** Director Bottomley

The Utica Board Director appointments for the next two years will be the following:

- Directors Chick and Quincy, with Director Bottomley as the alternate.

Motion: Director Chick
Second: Director Quincy
Ayes: Directors Bottomley, Tallakson, Quincy, and Chick
Nays: None
Absent: Director Rasmussen
Abstained: None

MINUTE ENTRY. MOTION TO APPROVE ITEM 5D AS PRESENTED.

6. UPDATES

a. Discussion/Potential Direction Regarding Utica Water & Power Authority

FERC Exemption Update (Presented by Director Chick)

Director Chick provided an update on the FERC Exemption status as of **January 22, 2025**:

- **Expenditures to Date:**
 - Consultants: **\$580,000**
 - Legal Counsel: **\$43,000**
 - General Services: **\$101,000**
 - **TOTAL: \$724,000**
- **Reserves for Exemption: \$1.2 million**
- **Projected Financial Requirements:**
 - Stantec estimates the total cost of the exemption application will range between **\$1.7 million and \$2.5 million**.
 - Staff is working to keep costs as low as possible.
- **Estimated Submission Timeline:**
 - The goal is to submit the final application in **Q1 2025**.
 - Submission could be delayed to later in **2025** if additional studies or agreements are required.
- **FERC Review Timeline:**
 - The review process is expected to take **1–2 years** following the final application submission.

7. GENERAL MANAGER

The General Manager's report was presented to the Board by General Manager, Jessica Self.

8. DIRECTORS COMMENTS

Director Bottomley expressed his gratitude to everyone for the opportunity to serve as president. Director Tallakson then thanked Director Bottomley for his dedicated leadership over the past six years.

9. NEXT BOARD MEETINGS & EVENTS

- Wednesday, February 26, 2025 at 5:30 PM – Regular Board Meeting
- Wednesday, March 26, 2025 at 5:30 PM – Regular Board Meeting
- Wednesday, April 23, 2025 at 5:30 PM – Regular Board Meeting

10. ADJOURNMENT

The meeting adjourned at 6:12 PM

Respectfully Submitted:

ATTEST:

Tom E. Quincy, Board Secretary

Jenna Mayo, Clerk to the Board

DRAFT

4 b

A background image of water ripples in shades of blue and green. A central circle with a light blue to green gradient is overlaid on the ripples.

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Bank Reconciliation

Board Audit

Jan-25

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 03 Enterprise				
Department: 03				
0	AT&T U-verse	TP Uverse - 01/13/2025 to 02/12/2025	01/31/2025	123.93
0	CPPA	11/23/2024 to 12/23/2024 - Utilities	01/29/2025	2,536.16
0	PG&E	12/10/2024 to 01/09/2025 - TP Svs	01/31/2025	241.11
0	Verizon Wireless	01/16/2025 to 02/15/2025 - TP Cell Phone	01/31/2025	112.19
210098	ACWA JPIA	January 2025 Emp Health Benefits	01/29/2025	5,867.78
210099	Alpha Analytical Laboratories, Inc.	Order #24K3501	01/29/2025	2,163.00
210100	AT&T CALNET	Telephone - 12/04/2024 to 01/03/2025	01/29/2025	121.42
210109	NBS Government Finance Group	Consulting Svs - (2024) 218 Water Rate S	01/29/2025	3,831.68
210113	SWRCB	Water System Fee - 07/01/2024 to 06/30/24	01/29/2025	6,486.60
210114	Univar Solutions USA INC.	Supplies - Chemicals	01/29/2025	3,191.62
210115	Weber, Ghio & Associates	#102 - UPUD Dist. Engineer Work	01/29/2025	1,696.01
Total for Department: 03				26,371.50
Department: 04				
0	AT&T U-verse	Distr Uverse - 01/13/2025 to 02/12/2025	01/31/2025	73.46
0	California Waste Recovery System	Dec 2024 Svs	01/31/2025	77.82
0	PG&E	12/10/2024 to 01/09/2025 - Corp Yd Svs	01/31/2025	461.19
0	US Bank	CalWaste - Dumpster Rental	01/31/2025	507.17
0	Verizon Wireless	12/16/2024 to 01/15/2025 - Distr Cell Phc	01/31/2025	349.37
210098	ACWA JPIA	February 2025 Emp Health Benefits	01/29/2025	13,017.86
210100	AT&T CALNET	Telephone - 12/04/2024 to 01/03/2025	01/29/2025	141.00
210105	Hammer Down Repair	2023 Ford F-150 - Oil Change	01/29/2025	70.57
210106	Hunt & Sons, Inc	January 2025 - Gas, Oil and Fuel	01/29/2025	1,575.14
210108	Murphys Sanitary District	UPU0002 - Jan 2025 Svs	01/29/2025	48.00
210109	NBS Government Finance Group	Consulting Svs - (2024) 218 Water Rate S	01/29/2025	3,065.34
210110	Red Store	Supplies - Distr and Irrigation	01/29/2025	195.58
210111	Signal Service	Alarm Maint & Equip Lease - 02/01/2025	01/29/2025	72.00
210115	Weber, Ghio & Associates	#3065 - Glanville Water Service	01/29/2025	793.74
Total for Department: 04				20,448.24
Department: 07				
0	AT&T U-verse	Irrigation Uverse - 01/13/2025 to 02/12/2025	01/31/2025	18.37
0	California Waste Recovery System	Dec 2024 Svs	01/31/2025	19.45

0	PG&E	12/10/2024 to 01/09/2025 - Corp Yd Svs	01/31/2025	115.30
0	US Bank	Fuel	01/31/2025	126.78
0	Verizon Wireless	01/16/2025 to 02/15/2025 - Irrig Cell Pho	01/31/2025	87.35
210098	ACWA JPIA	January 2025 Emp Health Benefits	01/29/2025	3,254.48
210100	AT&T CALNET	Telephone - 12/04/2024 to 01/03/2025	01/29/2025	44.72
210105	Hammer Down Repair	2023 Ford F-150 - Oil Change	01/29/2025	17.64
210106	Hunt & Sons, Inc	January 2025 - Gas, Oil and Fuel	01/29/2025	393.78
210108	Murphys Sanitary District	UPU0002 - Jan 2025 Svs	01/29/2025	12.00
210109	NBS Government Finance Group	Consulting Svs - (2024) 218 Water Rate S	01/29/2025	766.36
210110	Red Store	Supplies - Distr and Irrigation	01/29/2025	48.89
210111	Signal Service	Alarm Maint & Equip Lease - 02/01/2025	01/29/2025	18.00
210115	Weber, Ghio & Associates	#102 - UPUD Dist. Engineer Work	01/29/2025	52.33

Total for Department: 07 4,975.45

Total for Fund:03 Enterprise 51,795.19

Fund: 06 General

Department: 06

0	California Waste Recovery System	Dec 2024 Svs	01/31/2025	105.47
0	Comcast	01/01/2025 to 01/31/2025 - Telephone	01/31/2025	214.14
0	Comcast Business	Internet - 01/01/2025 to 01/31/2025	01/31/2025	328.33
0	CPPA	11/23/2024 to 12/23/2024 - Utilities	01/29/2025	236.44
0	De Lage Landen Financial Services, Inc.	Copier Lease - 01/15/2025 to 02/14/2025	01/31/2025	268.46
0	US Bank	Microsoft Subscription - 12/01/2024 - 12/	01/31/2025	2,585.95
0	Verizon Wireless	12/16/2024 to 01/15/2025 - Admin Cell P	01/31/2025	320.46
210098	ACWA JPIA	February 2025 Emp Health Benefits	01/29/2025	5,163.96
210101	Best Best & Krieger Attorneys At Law	Matter #90443.00103 - General Counsel -	01/29/2025	18,292.06
210102	Clark Pest Control	January 2025 - Adm Offc (Pest Away) - #	01/29/2025	80.00
210103	Coneth Solutions, Inc	APC Smart-UPS Tower	01/29/2025	5,012.72
210104	Dataprose, LLC	12/01/2024 - 12/31/2024 - Statement Mail	01/29/2025	1,123.93
210107	Mother Lode Answering Service, Inc.	January Svs	01/29/2025	313.00
210108	Murphys Sanitary District	UPU0001 - Jan 2025 Svs	01/29/2025	60.00
210109	NBS Government Finance Group	Consulting Svs - (2024) 218 Water Rate S	01/29/2025	3,831.68
210111	Signal Service	Alarm Maint & Equip Lease - 02/01/2025	01/29/2025	204.00
210112	Springbrook Holding Company, LLC.	Civic Pay Transaction Fee - December 20	01/29/2025	577.00

Total for Department: 06 38,717.60

Total for Fund:06 General 38,717.60

Grand Total 90,512.79

4 c

A close-up photograph of a water droplet hitting a surface, creating concentric ripples. The water is a vibrant blue color. A semi-transparent circular overlay is centered over the ripples.

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General Ledger
Fund Balance Report CA CLASS
Jan-25

<u>Account Number</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Debits (Interest Earned)</u>	<u>Credits</u>	<u>End Balance</u>
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	\$ 1,108,507.19	\$ 4,165.07	\$ -	\$ 1,112,672.26
01-00-1502	CA CLASS - Irrigation Reserve	\$ 210,835.82	\$ 792.19	\$ -	\$ 211,628.01
01-00-1504	CA CLASS - UWPA Reserve	\$ 48,025.12	\$ 180.45	\$ -	\$ 48,205.57
01-00-1506	CA CLASS - Operations Reserve	\$ 656,401.55	\$ 2,466.34	\$ -	\$ 658,867.89
01-00-1507	CA CLASS - Capital Reserve	\$ 623,313.25	\$ 2,342.02	\$ -	\$ 625,655.27
Total CA CLASS		\$ 2,647,082.93	\$ 9,946.07	\$ -	\$ 2,657,029.00

General Ledger
Fund Balance Report LAIF
Jan-25

<u>Account Number</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Debits (Interest Earned)</u>	<u>Credits</u>	<u>End Balance</u>
01	Water Fund				
01-00-1401	LAIF-Emergency Reserve	\$ 12,866.74	\$ 149.67	\$ -	\$ 13,016.41
Total LAIF		\$ 12,866.74	\$ 149.67	\$ -	\$ 13,016.41

4 d

A background image showing a close-up of water ripples. A single water droplet is captured in mid-air, just above the surface, creating a series of concentric ripples that spread outwards. The water is a clear, vibrant blue color.

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General Ledger

Balance Sheet

Jan-25

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	5,998,550.18
Debt Issuance Fee	397.50
Accounts Receivable	249,590.78
Inventory	0.00
Fixed Assets	4,672,618.36
Other Long Term Assets	0.00
CalPERS Pension Outflows	318,606.00
Grant Receivable	0.00
Total Assets:	11,239,762.82
Liabilities	
Accounts Payable	57,098.54
Long Term Loan - Everbank	1,503,102.50
Payroll Liabilities	0.00
Deferred Revenue	4,212.32
Compensated Absences	74,871.35
Bonds/Notes Payable-Current	0.00
CalPERS Pension -Liability Exp	525,941.00
CalPERS Pension - Inflows	43,711.00
Total Liabilities:	2,208,936.71
Fund Balance	
Fund Balance	7,469,843.33
Total Fund Balance:	7,469,843.33
Total Liabilities and Fund Balance:	9,678,780.04
Total Retained Earnings:	1,560,991.51
Total Fund Balance and Retained Earnings:	9,030,834.84
Total Liabilities, Fund Balance, and Retained Earnings:	11,239,771.55
Totals for Fund 01 - Water Fund:	0.00
02 - Utica	
Assets	
Cash & Investments	(92,500.00)
Total Assets:	(92,500.00)
Liabilities	
Accounts Payable	0.00
Total Liabilities:	0.00
Fund Balance	
Fund Balance	0.00
Total Fund Balance:	0.00
Total Liabilities and Fund Balance:	0.00
Total Retained Earnings:	(92,500.00)
Total Fund Balance and Retained Earnings:	(92,500.00)
Total Liabilities, Fund Balance, and Retained Earnings:	(92,500.00)

Totals for Fund 02 - Utica: 0.00

03 - Enterprise

Assets

Cash & Investments

(936,633.33)

Total Assets:

(936,633.33)

Liabilities

Accounts Payable

(59,720.00)

Payroll Liabilities

(1,092.58)

Total Liabilities:

(60,812.58)

Fund Balance

Fund Balance

0.00

Total Fund Balance:

0.00

Total Liabilities and Fund Balance:

(60,812.58)

Total Retained Earnings:

(875,820.75)

Total Fund Balance and Retained Earnings:

(875,820.75)

Total Liabilities, Fund Balance, and Retained Earnings:

(936,633.33)

Totals for Fund 03 - Enterprise:

0.00

06 - General

Assets

Cash & Investments

(447,818.47)

Total Assets:

(447,818.47)

Liabilities

Accounts Payable

0.00

Payroll Liabilities

(118.25)

Customer Assistance

0.00

Total Liabilities:

(2,143.25)

Fund Balance

Fund Balance

(8.73)

Total Fund Balance:

(8.73)

Total Liabilities and Fund Balance:

(2,151.98)

Total Retained Earnings:

(445,675.22)

Total Fund Balance and Retained Earnings:

(445,683.95)

Total Liabilities, Fund Balance, and Retained Earnings:

(447,827.20)

Totals for Fund 06 - General:

0.00

General Ledger
Revenues by Category
Jan-25

Account Number	Description	One Year Prior Actual	Budget	Period Amt	End Bal
01	Water Fund				
01-01-4100	Domestic Water Revenue	\$ (854,485.59)	\$ (1,741,425.00)	\$ (143,026.42)	\$ (995,324.89)
01-01-4105	Irrigation Water Revenue	\$ (117,691.54)	\$ (147,000.00)	\$ (12,891.07)	\$ (96,401.15)
01-01-4106	Utica Conveyance Fees	\$ (216,049.80)	\$ (370,000.00)	\$ (32,401.08)	\$ (218,106.18)
01-01-4107	Utica Irrigation Water Sales	\$ (157.22)	\$ (157.00)	\$ -	\$ -
01-01-4120	Hydrant Meter Revenue	\$ (689.00)	\$ (2,000.00)	\$ (196.96)	\$ (696.96)
01-01-4160	Penalties	\$ (7,720.00)	\$ (10,000.00)	\$ (2,780.00)	\$ (5,380.00)
01-01-4180	Other - Water Related	\$ (2,758.93)	\$ (5,000.00)	\$ (175.00)	\$ (1,220.00)
01-01-4189	Meter Reset Fees	\$ (1,000.00)	\$ (1,000.00)	\$ -	\$ -
01-01-4190	Meter Connection Fees	\$ (42,000.00)	\$ (14,000.00)	\$ -	\$ (28,000.00)
01-01-4195	Non-Operating Income	\$ (878.06)	\$ (1,500.00)	\$ -	\$ -
01-01-4200	Interest Earned	\$ (81,569.73)	\$ (70,000.00)	\$ (14,887.07)	\$ (98,807.85)
01-01-4300	County Taxes	\$ (97,421.38)	\$ (165,000.00)	\$ (91,153.46)	\$ (100,071.11)
01-01-4420	Insurance Refund	\$ (337.06)	\$ -	\$ (247.50)	\$ (338.50)
01-01-4440	Garage Rental Revenue	\$ (1,005.00)	\$ (1,200.00)	\$ -	\$ (460.00)
01-01-4441	NCPA Facilities Use Agreement	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)
01-01-4460	Grant Income	\$ -	\$ -	\$ (4,386.97)	\$ (14,398.57)
01	Water Fund	\$ (1,426,263.31)	\$ (2,530,782.00)	\$ (304,645.53)	\$ (1,561,705.21)
Revenue Total		\$ (1,426,263.31)	\$ (2,530,782.00)	\$ (304,645.53)	\$ (1,561,705.21)

4 e

A background image showing a close-up of water ripples. A single water droplet is captured in mid-air, just above the surface, creating a series of concentric ripples that spread outwards. The water is a clear, vibrant blue, and the ripples create a textured, shimmering effect. A semi-transparent circular overlay is centered on the image, containing the text 'Agenda Item'.

Agenda
Item

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General Ledger

YTD Budget Status

Jan-25

<u>Account Number</u>	<u>Description</u>	<u>Budget Amount</u>	<u>Period Amount</u>	<u>YTD Amount</u>	<u>YTD Var</u>	<u>Encumbered Amount</u>	<u>Available</u>	<u>% Available</u>
Fund 03	Enterprise							
Dept 03-03 Treatment								
E1	Salary & Benefits							
03-03-6100	Labor	88,798.00	50,454.30	50,454.30	38,343.70	0.00	38,343.70	43.18
03-03-6101	Sick Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-03-6102	Vacation Pay	0.00	1,230.37	1,230.37	-1,230.37	0.00	-1,230.37	0.00
03-03-6103	Overtime	20,900.00	12,836.70	12,836.70	8,063.30	0.00	8,063.30	38.58
03-03-6104	On Call Pay	10,966.00	6,200.00	6,200.00	4,766.00	0.00	4,766.00	43.46
03-03-6105	WT Cert Bonus	500.00	1,000.00	1,000.00	-500.00	0.00	-500.00	0.00
03-03-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-03-6108	COVID Bonus Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-03-6110	FICA 7.65%	9,500.00	5,486.73	5,486.73	4,013.27	0.00	4,013.27	42.24
03-03-6300	Health Insurance	40,035.00	23,426.25	23,426.25	16,608.75	0.00	16,608.75	41.49
03-03-6301	Worker's Compensation	4,535.00	2,653.09	2,653.09	1,881.91	0.00	1,881.91	41.50
03-03-6400	CalPERS PR Expense	20,344.00	16,877.47	16,877.47	3,466.53	0.00	3,466.53	17.04
	E1 Sub Totals:	195,578.00	120,164.91	120,164.91	75,413.09	0.00	75,413.09	38.56
E10	Misc. Operating Expense							
03-03-6209	Uniforms	600.00	490.68	490.68	109.32	0.00	109.32	18.22
03-03-6220	CV Autogate Expense	1,500.00	279.78	279.78	1,220.22	0.00	1,220.22	81.35
03-03-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	2,100.00	770.46	770.46	1,329.54	0.00	1,329.54	63.31
E2	Utilities							
03-03-6204	Utilities	41,000.00	14,479.32	14,479.32	26,520.68	0.00	26,520.68	64.68
03-03-6500	Telephone	3,500.00	974.53	974.53	2,525.47	0.00	2,525.47	72.16
	E2 Sub Totals:	44,500.00	15,453.85	15,453.85	29,046.15	0.00	29,046.15	65.27
E3	Materials/Supplies							
03-03-6202	Supplies	75,000.00	35,905.58	35,905.58	39,094.42	0.00	39,094.42	52.13
	E3 Sub Totals:	75,000.00	35,905.58	35,905.58	39,094.42	0.00	39,094.42	52.13
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	9,892.00	9,892.00	12,108.00	0.00	12,108.00	55.04
03-03-6801	Professional Svc-Engineer	15,000.00	8,100.46	8,100.46	6,899.54	0.00	6,899.54	46.00
03-03-6804	Professional Svc-Other	20,000.00	25,105.28	25,105.28	-5,105.28	0.00	-5,105.28	0.00
	E4 Sub Totals:	57,000.00	43,097.74	43,097.74	13,902.26	0.00	13,902.26	24.39
E5	Vehicles/Equipment							
03-03-6200	Repairs & Maintenance	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
03-03-6201	Equipment Repairs	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
03-03-6208	Equipment Rental	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
03-03-6215	Equipment Purchase to \$999	8,000.00	88.95	88.95	7,911.05	0.00	7,911.05	98.89

	E5 Sub Totals:	23,000.00	88.95	88.95	22,911.05	0.00	22,911.05	99.61
E6	Capital Expenditure							
03-03-6205	Capital Exp/ Equip Pur >\$1K	1,513,552.00	88,008.44	88,008.44	1,425,543.56	0.00	1,425,543.56	94.19
	E6 Sub Totals:	1,513,552.00	88,008.44	88,008.44	1,425,543.56	0.00	1,425,543.56	94.19
E7	Training/Travel							
03-03-6216	Education & Training	2,500.00	1,500.00	1,500.00	1,000.00	0.00	1,000.00	40.00
03-03-6450	Travel & Mileage	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	E7 Sub Totals:	3,500.00	1,500.00	1,500.00	2,000.00	0.00	2,000.00	57.14
E9	Permits/Fees							
03-03-6207	Permits & Fees	30,000.00	7,367.60	7,367.60	22,632.40	0.00	22,632.40	75.44
	E9 Sub Totals:	30,000.00	7,367.60	7,367.60	22,632.40	0.00	22,632.40	75.44
	Expense Sub Totals:	1,944,230.00	312,357.53	312,357.53	1,631,872.47	0.00	1,631,872.47	83.93
	Dept 03 Sub Totals:	1,944,230.00	312,357.53	312,357.53	1,631,872.47	0.00		
Dept	03-04 Distribution							
E1	Salary & Benefits							
03-04-6100	Labor	273,045.00	154,780.25	154,780.25	118,264.75	0.00	118,264.75	43.31
03-04-6101	Sick Pay	0.00	1,940.30	1,940.30	-1,940.30	0.00	-1,940.30	0.00
03-04-6102	Vacation Pay	0.00	42,431.52	42,431.52	-42,431.52	0.00	-42,431.52	0.00
03-04-6103	Overtime	5,000.00	8,638.48	8,638.48	-3,638.48	0.00	-3,638.48	0.00
03-04-6104	On Call Pay	10,966.00	6,200.00	6,200.00	4,766.00	0.00	4,766.00	43.46
03-04-6105	TD Cert Bonus	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
03-04-6107	Temp Labor	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
03-04-6110	FICA	20,064.00	16,370.38	16,370.38	3,693.62	0.00	3,693.62	18.41
03-04-6300	Health Insurance	113,414.00	63,341.18	63,341.18	50,072.82	0.00	50,072.82	44.15
03-04-6301	Worker's Compensation	11,567.00	6,586.94	6,586.94	4,980.06	0.00	4,980.06	43.05
03-04-6400	CalPERS PR Expense	44,185.00	46,981.56	46,981.56	-2,796.56	0.00	-2,796.56	0.00
	E1 Sub Totals:	494,241.00	347,270.61	347,270.61	146,970.39	0.00	146,970.39	29.74
E10	Misc. Operating Expense							
03-04-6209	Uniforms	2,000.00	517.30	517.30	1,482.70	0.00	1,482.70	74.14
	E10 Sub Totals:	2,000.00	517.30	517.30	1,482.70	0.00	1,482.70	74.14
E2	Utilities							
03-04-6204	Utilities	4,640.00	2,906.48	2,906.48	1,733.52	0.00	1,733.52	37.36
03-04-6500	Telephone	4,400.00	2,032.55	2,032.55	2,367.45	0.00	2,367.45	53.81
	E2 Sub Totals:	9,040.00	4,939.03	4,939.03	4,100.97	0.00	4,100.97	45.36
E3	Materials/Supplies							
03-04-6202	Supplies	24,000.00	26,268.59	26,268.59	-2,268.59	0.00	-2,268.59	0.00
	E3 Sub Totals:	24,000.00	26,268.59	26,268.59	-2,268.59	0.00	-2,268.59	0.00
E4	Professional Services							
03-04-6212	Water Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6801	Professional Svc-Engineer	56,000.00	14,965.17	14,965.17	41,034.83	0.00	41,034.83	73.28
03-04-6804	Professional Svc-Other	30,000.00	15,880.46	15,880.46	14,119.54	0.00	14,119.54	47.07
	E4 Sub Totals:	86,000.00	30,845.63	30,845.63	55,154.37	0.00	55,154.37	64.13
E5	Vehicles/Equipment							

03-04-6200	Repairs & Maintenance	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
03-04-6201	Equipment Repairs	6,000.00	5,190.57	5,190.57	809.43	0.00	809.43	13.49
03-04-6208	Equipment Rental	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
03-04-6211	Gas, Oil & Fuel	19,200.00	8,462.98	8,462.98	10,737.02	0.00	10,737.02	55.92
03-04-6215	Equipment Purchase to \$999	4,000.00	806.12	806.12	3,193.88	0.00	3,193.88	79.85
	E5 Sub Totals:	39,700.00	14,459.67	14,459.67	25,240.33	0.00	25,240.33	63.58
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	80,000.00	46,715.84	46,715.84	33,284.16	0.00	33,284.16	41.61
	E6 Sub Totals:	80,000.00	46,715.84	46,715.84	33,284.16	0.00	33,284.16	41.61
E7	Training/Travel							
03-04-6216	Education & Training	5,200.00	1,500.00	1,500.00	3,700.00	0.00	3,700.00	71.15
03-04-6450	Travel & Mileage	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	E7 Sub Totals:	6,000.00	1,500.00	1,500.00	4,500.00	0.00	4,500.00	75.00
E8	Memberships							
03-04-6206	Memberships	3,680.00	7,214.32	7,214.32	-3,534.32	0.00	-3,534.32	0.00
	E8 Sub Totals:	3,680.00	7,214.32	7,214.32	-3,534.32	0.00	-3,534.32	0.00
E9	Permits/Fees							
03-04-6207	Permits & Fees	500.00	334.77	334.77	165.23	0.00	165.23	33.05
	E9 Sub Totals:	500.00	334.77	334.77	165.23	0.00	165.23	33.05
	Expense Sub Totals:	745,161.00	480,065.76	480,065.76	265,095.24	0.00	265,095.24	35.58
	Dept 04 Sub Totals:	745,161.00	480,065.76	480,065.76	265,095.24	0.00		
Dept	03-07 Irrigation							
E1	Salary & Benefits							
03-07-6100	Labor	68,262.00	33,595.59	33,595.59	34,666.41	0.00	34,666.41	50.78
03-07-6101	Sick Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6102	Vacation Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6103	Overtime	2,000.00	1,081.16	1,081.16	918.84	0.00	918.84	45.94
03-07-6104	On Call Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6105	TD Cert Bonus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6110	FICA	5,016.00	2,652.71	2,652.71	2,363.29	0.00	2,363.29	47.12
03-07-6300	Health Insurance	28,353.00	17,837.68	17,837.68	10,515.32	0.00	10,515.32	37.09
03-07-6301	Worker's Compensation	2,892.00	1,748.24	1,748.24	1,143.76	0.00	1,143.76	39.55
03-07-6400	CalPERS PR Expense	11,046.00	7,005.33	7,005.33	4,040.67	0.00	4,040.67	36.58
	E1 Sub Totals:	117,569.00	63,920.71	63,920.71	53,648.29	0.00	53,648.29	45.63
E10	Misc. Operating Expense							
03-07-6209	Uniforms	500.00	129.33	129.33	370.67	0.00	370.67	74.13
	E10 Sub Totals:	500.00	129.33	129.33	370.67	0.00	370.67	74.13
E2	Utilities							
03-07-6204	Utilities	1,160.00	576.26	576.26	583.74	0.00	583.74	50.32
03-07-6500	Telephone	1,100.00	532.03	532.03	567.97	0.00	567.97	51.63
	E2 Sub Totals:	2,260.00	1,108.29	1,108.29	1,151.71	0.00	1,151.71	50.96
E3	Materials/Supplies							

03-07-6202	Supplies	6,000.00	6,049.94	6,049.94	-49.94	0.00	-49.94	0.00
	E3 Sub Totals:	6,000.00	6,049.94	6,049.94	-49.94	0.00	-49.94	0.00
E4	Professional Services							
03-07-6212	Water Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6801	Professional Svc-Engineer	14,000.00	2,863.16	2,863.16	11,136.84	0.00	11,136.84	79.55
03-07-6804	Professional Svc-Other	15,000.00	5,792.43	5,792.43	9,207.57	0.00	9,207.57	61.38
	E4 Sub Totals:	29,000.00	8,655.59	8,655.59	20,344.41	0.00	20,344.41	70.15
E5	Vehicles/Equipment							
03-07-6200	Repairs & Maintenance	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
03-07-6201	Equipment Repairs	1,500.00	1,172.64	1,172.64	327.36	0.00	327.36	21.82
03-07-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-07-6211	Gas, Oil & Fuel	4,800.00	2,068.34	2,068.34	2,731.66	0.00	2,731.66	56.91
03-07-6215	Equipment Purchase to \$999	600.00	17.79	17.79	582.21	0.00	582.21	97.04
	E5 Sub Totals:	8,900.00	3,258.77	3,258.77	5,641.23	0.00	5,641.23	63.38
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	100.00
	E6 Sub Totals:	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	100.00
E7	Training/Travel							
03-07-6216	Education & Training	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
03-07-6450	Travel & Mileage	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	E7 Sub Totals:	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	100.00
E8	Memberships							
03-07-6206	Memberships	900.00	274.83	274.83	625.17	0.00	625.17	69.46
	E8 Sub Totals:	900.00	274.83	274.83	625.17	0.00	625.17	69.46
E9	Permits/Fees							
03-07-6207	Permits & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E9 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	246,529.00	83,397.46	83,397.46	163,131.54	0.00	163,131.54	66.17
	Dept 07 Sub Totals:	246,529.00	83,397.46	83,397.46	163,131.54	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	2,935,920.00	875,820.75	875,820.75	2,060,099.25	0.00	2,060,099.25	70.17
	Fund 03 Sub Totals:	2,935,920.00	875,820.75	875,820.75	2,060,099.25	0.00		
Fund 06	General							
Dept 06-00 Admin								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	-2,025.00	-2,025.00	2,025.00	0.00	2,025.00	0.00
	E18 Sub Totals:	0.00	-2,025.00	-2,025.00	2,025.00	0.00	2,025.00	0.00
	Expense Sub Totals:	0.00	-2,025.00	-2,025.00	2,025.00	0.00	2,025.00	0.00

	Dept 00 Sub Totals:	0.00	-2,025.00	-2,025.00	2,025.00	0.00		
Dept	06-06							
E1	Salary & Benefits							
06-06-6100	Labor	299,998.00	159,318.28	159,318.28	140,679.72	0.00	140,679.72	46.89
06-06-6101	Sick Pay	0.00	1,519.18	1,519.18	-1,519.18	0.00	-1,519.18	0.00
06-06-6102	Vacation Pay	0.00	5,949.02	5,949.02	-5,949.02	0.00	-5,949.02	0.00
06-06-6103	Overtime	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
06-06-6110	FICA	22,950.00	13,644.14	13,644.14	9,305.86	0.00	9,305.86	40.55
06-06-6300	Health Insurance	45,982.00	31,080.79	31,080.79	14,901.21	0.00	14,901.21	32.41
06-06-6301	Worker's Compensation	1,350.00	592.10	592.10	757.90	0.00	757.90	56.14
06-06-6304	Health Benefits Adm Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6400	CalPERS PR Expense	37,450.00	25,159.11	25,159.11	12,290.89	0.00	12,290.89	32.82
	E1 Sub Totals:	408,730.00	237,262.62	237,262.62	171,467.38	0.00	171,467.38	41.95
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	1,999.95	1,999.95	1,700.05	0.00	1,700.05	45.95
06-06-6209	Uniforms	500.00	0.00	0.00	500.00	0.00	500.00	100.00
06-06-6210	Postage	8,200.00	5,405.25	5,405.25	2,794.75	0.00	2,794.75	34.08
06-06-6217	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6302	General Insurance	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
06-06-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6805	Professional Svs - IT	20,800.00	12,394.36	12,394.36	8,405.64	0.00	8,405.64	40.41
06-06-6810	Communications	5,000.00	2,118.41	2,118.41	2,881.59	0.00	2,881.59	57.63
06-06-6901	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	63,200.00	21,917.97	21,917.97	41,282.03	0.00	41,282.03	65.32
E11	Bad Debts							
06-06-6900	Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E11 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E14	Elections							
06-06-6850	Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E14 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E15	Interest Expense							
06-06-7102	Interest Expense-SRLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7103	Interest Expense-All Points	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7104	Interest Expense-West America	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-7105	Interest Expense-DG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E15 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E16	Banking Expense							
06-06-6213	Bank Fees	2,000.00	7,537.44	7,537.44	-5,537.44	0.00	-5,537.44	0.00
06-06-6903	Customer Transaction Fee	7,000.00	10,430.99	10,430.99	-3,430.99	0.00	-3,430.99	0.00
	E16 Sub Totals:	9,000.00	17,968.43	17,968.43	-8,968.43	0.00	-8,968.43	0.00
E2	Utilities							
06-06-6204	Utilities	4,500.00	1,605.36	1,605.36	2,894.64	0.00	2,894.64	64.33
06-06-6500	Telephone	4,000.00	2,023.86	2,023.86	1,976.14	0.00	1,976.14	49.40
	E2 Sub Totals:	8,500.00	3,629.22	3,629.22	4,870.78	0.00	4,870.78	57.30
E3	Materials/Supplies							
06-06-6202	Supplies	5,000.00	3,589.72	3,589.72	1,410.28	0.00	1,410.28	28.21

	E3 Sub Totals:	5,000.00	3,589.72	3,589.72	1,410.28	0.00	1,410.28	28.21
E4	Professional Services							
06-06-6801	Professional Svc-Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6802	Professional Svc-Legal	30,000.00	69,038.80	69,038.80	-39,038.80	0.00	-39,038.80	0.00
06-06-6803	Professional Svc-Accounting	20,000.00	700.00	700.00	19,300.00	0.00	19,300.00	96.50
06-06-6804	Professional Svc-Other	32,000.00	33,310.59	33,310.59	-1,310.59	0.00	-1,310.59	0.00
06-06-6806	Professional Svs - Software	30,000.00	33,579.40	33,579.40	-3,579.40	0.00	-3,579.40	0.00
	E4 Sub Totals:	112,000.00	136,628.79	136,628.79	-24,628.79	0.00	-24,628.79	0.00
E5	Vehicles/Equipment							
06-06-6200	Repairs & Maintenance	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
06-06-6201	Equipment Repairs	500.00	0.00	0.00	500.00	0.00	500.00	100.00
06-06-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6215	Equipment Purchases to \$999	5,000.00	4,365.12	4,365.12	634.88	0.00	634.88	12.70
	E5 Sub Totals:	15,500.00	4,365.12	4,365.12	11,134.88	0.00	11,134.88	71.84
E6	Capital Expenditure							
06-06-6205	Capital Exp/Equip Pur > \$1K	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E6 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E7	Training/Travel							
06-06-6216	Education & Training	6,000.00	2,008.60	2,008.60	3,991.40	0.00	3,991.40	66.52
06-06-6450	Travel & Mileage	12,000.00	3,226.30	3,226.30	8,773.70	0.00	8,773.70	73.11
	E7 Sub Totals:	18,000.00	5,234.90	5,234.90	12,765.10	0.00	12,765.10	70.92
E8	Memberships							
06-06-6206	Memberships	23,000.00	17,103.45	17,103.45	5,896.55	0.00	5,896.55	25.64
	E8 Sub Totals:	23,000.00	17,103.45	17,103.45	5,896.55	0.00	5,896.55	25.64
E9	Permits/Fees							
06-06-6207	Permits & Fees	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	E9 Sub Totals:	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	Expense Sub Totals:	663,130.00	447,700.22	447,700.22	215,429.78	0.00	215,429.78	32.49
	Dept 06 Sub Totals:	663,130.00	447,700.22	447,700.22	215,429.78	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	663,130.00	445,675.22	445,675.22	217,454.78	0.00	217,454.78	32.79
	Fund 06 Sub Totals:	663,130.00	445,675.22	445,675.22	217,454.78	0.00		
	Revenue Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Totals:	3,599,050.00	1,321,495.97	1,321,495.97	2,277,554.03	0.00	2,277,554.03	63.28
	Report Totals:	3,599,050.00	1,321,495.97	1,321,495.97	2,277,554.03	0.00		

4 f

A background image of water ripples in shades of blue and cyan. A single water droplet is captured mid-fall at the top center, creating a small splash. A large, semi-transparent circle with a light blue to cyan gradient is centered over the ripples. The text 'Agenda Item' is written in a dark blue serif font within this circle.

Agenda
Item

4 f

TOTAL FEES			\$117,112.64
Hatfield v. UPUD - Class Action Lawsuit		294.52	\$111,094.64
	February 2023	4.3	\$1,397.50
	April 2023	8.1	\$2,632.50
	July 2023	5.32	\$1,787.50
	August 2023	53.35	\$19,908.30
	September 2023	18.4	\$7,811.28
	October 2023	25.8	\$10,115.32
	November 2023	44.7	\$15,784.06
	December 2023	39.6	\$14,108.05
	January 2024	7.85	\$3,506.92
	February 2024	9.95	\$3,090.25
	March 2024	2	\$612.50
	April 2024	1.1	\$468.22
	May 2024	0.1	\$4.40
	June 2024	0.75	\$228.00
	July 2024	0.8	\$2,624.50
	September 2024	32.4	\$1,575.50
	October 2024	27.4	\$11,789.00
	November 2024	4.5	\$10,330.84
	January 2025	8.1	\$3,320.00
Hatfield v. UPUD - Brown Act Violation Claim		14.5	\$6,018.00
	December 2024	4.5	\$1,912.50
	January 2025	10	\$4,105.50

5 a

A background image of water ripples in shades of blue and green. A circular overlay with a light blue-to-green gradient is centered on the page. The text 'Agenda Item' is written in a dark blue serif font within this circle.

Agenda
Item

5 a

Agenda Item

DATE: February 26, 2025
TO: UPUD Board of Directors
FROM: Jessica Self, General Manager
SUBJECT: Discussion/Action Revising District Policies

RECOMMENDED ACTION:

Motion: _____ / _____ adopting Resolution No. 2025-____ Revising District Policies
2090 – Uniforms and Protective Clothing, 3090 – Records Retention, 3095 – Check
Retention

SUMMARY:

UPUD staff are in the process of drafting updates to the District's employee policies. A fully updated and revised Employee Policy Handbook will be brought before the Board for consideration. Accordingly, staff prioritized specific sections and recommend Board approval now.

Following are the policies that are currently before the Board for updates:

<u>Policy Name</u>	<u>Number</u>
Uniforms and Protective Clothing	2090
Records Retention	3090
Check Retention	3095

FINANCIAL CONSIDERATIONS:

None at this time. All proposed updates have been budgeted for during this current fiscal year (FY25).

Attachments:

- *Resolution No. 2025-____ Adopting Updates to UPUD District Policies*
- *Current Policies*
- *Proposed Policies*

RESOLUTION NO. 2025-003
UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS

UPDATING DISTRICT EMPLOYEE POLICIES

WHEREAS, The Board of Directors of the Union Public Utility District has the authority to change existing policies and implement new policies; and

WHEREAS, the Board of Directors and District staff aim to provide competitive benefits in order to retain and support employees; and

WHEREAS, the Board of Directors and District staff wish to modify the following policies; and

<u>Policy Name</u>	<u>Number</u>
Uniforms and Protective Clothing	2090
Records Retention	3090
Check Retention	3095

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of the Union Public Utility District hereby adopts updated UPUD Employee Policy numbers 2090, 3090, and 3095 for incorporation into the Employee Policy Handbook effective immediately.

PASSED, APPROVED, AND ADOPTED this 26th day of February 2025.

AYES:

NOES:

ABSENT:

ABSTAIN:

Greg Rasmussen, President
Union Public Utility District

I hereby certify that the within and foregoing is a full, true, and correct copy of the Resolution which was duly passed and adopted at a regular meeting of the Board of Directors of the Union Public Utility District on the 26th day of February 2025.

Jenna Mayo
Clerk to the Board

POLICY AND PROCEDURE
UNION PUBLIC UTILITY DISTRICT

DATE REVISED: 04/19/2023	MANUAL	POLICY NO. 2090
APPROVED BY: Board of Directors	POLICY TITLE Uniforms and Protective Clothing	Page 1

PURPOSE OF POLICY

It is the policy of Union Public Utility District to establish a uniform and protective clothing policy to identify the employee to the public as a Union Public Utility District employee, and to ensure a safe, clean, and healthy work environment.

2090.1 Staff will receive one (1) hat, five (5) shirts, and one (1) sweatshirt annually.

2090.2 The District will reimburse field staff for work boots, up to a maximum of \$200 per calendar year, upon proof of purchase and meeting all safety specification requirements. Rain gear will be reimbursed to field staff, up to a maximum of \$200 once every two calendar years, upon proof of purchase and meeting all safety specification requirements.

2090.3 Receipts are required for reimbursement. There will be no carryover from one year to the next.

POLICY AND PROCEDURE
UNION PUBLIC UTILITY DISTRICT

DATE REVISED: 04/19/2023	MANUAL	POLICY NO. 2090
APPROVED BY: Board of Directors	POLICY TITLE Uniforms and Protective Clothing	Page 1

PURPOSE OF POLICY

It is the policy of Union Public Utility District to establish a uniform and protective clothing policy to identify the employee to the public as a Union Public Utility District employee, and to ensure a safe, clean, and healthy work environment.

2090.1 Staff will receive one (1) hat, five (5) shirts, and one (1) sweatshirt annually.

2090.2 The District will reimburse field staff for work boots, up to a maximum of \$~~200~~ **250** per calendar year, upon proof of purchase and meeting all safety specification requirements. Rain gear will be reimbursed to field staff, up to a maximum of \$~~200~~ **\$250** once every two calendar years, upon proof of purchase and meeting all safety specification requirements.

2090.3 Receipts are required for reimbursement. There will be no carryover from one year to the next.

Union Public Utility District

POLICY HANDBOOK

POLICY TITLE: Records Retention

POLICY NUMBER: 3090

DATE ADOPTED: April 15, 2009

3090.1 The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Union Public Utility District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.

3090.2 Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

3090.3 The Office Manager is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

3090.4 Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the Union Public Utility District.

3090.4.1 Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

3090.4.2 Originals of records, papers and documents more than two years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.

3090.4.3 In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

3090.4.4 Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

3090.4.4.1 The record, paper or document is photographed, microphotographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standard, or copied to an approved electronic media;

3090.4.4.2 The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

3090.4.4.3 The photographs, microphotographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

3090.4.5 Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

3090.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

3090.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

3090.4.5.3 Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that;

3090.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

3090.4.6 Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

3090.4.6.1 Duplicated (original-subject to aforementioned requirements).

3090.4.6.2 Rough drafts, notes or working papers (except audit).

3090.4.6.3 Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

3090.4.7 All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years retention, provided said records have been microfilmed and qualify for destruction section 4, above. Payroll and personnel records include the following:

3090.4.7.1 Accident reports, injury claims and settlements.

3090.4.7.2 Medical histories.

3090.4.7.3 Injury frequency charts.

3090.4.7.4 Applications, changes and terminations of employees.

3090.4.7.5 Insurance records of employees.

3090.4.7.6 Time cards.

3090.4.7.7 Classification specifications (job descriptions).

3090.4.7.8 Performance evaluation forms.

3090.4.7.9 Earning records and summaries.

3090.4.7.10 Retirements.

3090.4.8 All assessing records may upon authorization be destroyed after seven years retention from lien date; however, their records may be destroyed three years after the lien date when said records are microfilmed as provided for section 4, above.

3090.4.9 Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 3090.4.4, above. Terms and conditions of bonds warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ten years if microfilmed as provided for in section 4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

3090.5 Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above.

3090.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

3090.5.2 Contracts should be retained for its life plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old may be destroyed.

3090.5.3 Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

Appendix A
Definitions for Records Retention and Disposal Policy

1. AUTHORIZATION. Approval from the General Manager, as authorized by the District's Board of Directors.
2. ACCOUNTING RECORDS. Include but are not limited to the following:
 - a. SOURCE DOCUMENTS
 - (1) Invoices
 - (2) Check Requests
 - (3) Requisitions/Purchase Orders (attached to invoices)
 - (4) Cash Receipts
 - (5) Claims (attached to check stubs in place of invoices)
 - (6) Bank Statements
 - (7) Bank Deposits
 - (8) Checks
 - (9) Bills
 - (10) Various accounting authorizations taken from Board minutes, resolutions or contracts
 - b. JOURNALS
 - (1) Cash Receipts
 - (2) Accounts Receivable or Payable Register
 - (3) Expenditures (payables)
 - (4) General Journal
 - (5) Payroll Journal
 - c. LEDGERS
 - (1) Expenditure
 - (2) Revenue
 - (3) Accounts Payable or Receivable Ledger
 - (4) Construction
 - (5) General Ledger
 - (6) Assets/Depreciation
 - d. TRIAL BALANCE
 - e. STATEMENTS (Interim or Certified - Individual or All Fund)
 - (1) Balance Sheet
 - (2) Analysis of Changes in Available Fund Balance
 - (3) Cash Receipts and Disbursements
 - (4) Inventory of Fixed Assets (Purchasing)
 - f. JOURNAL ENTRIES
 - g. PAYROLL and PERSONNEL RECORDS include but are not limited to the following:

- (1) Accident reports, injury claims and settlements
- (2) Applications, changes or terminations of employees
- (3) Earnings records and summaries
- (4) Fidelity Bonds
- (5) Garnishments
- (6) Insurance records of employees
- (7) Job Descriptions
- (8) Medical Histories
- (9) Retirements
- (10) Time Cards

h. OTHER

- (1) Inventory Records (Purchasing)
- (2) Capital Asset Records (Purchasing)
- (3) Depreciation Schedule
- (4) Cost Accounting Records

- 3. LIFE. The inclusive or operational or valid dates of a document.
- 4. RECORD. Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.
- 5. RECORD COPY. The official District copy of a document or file.
- 6. RECORD SERIES. A group of records, generally filed together, and having the same reference and retention value.
- 7. RECORDS CENTER. The site selected for storage of inactive records.
- 8. RECORDS DISPOSAL. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.
- 9. RECORDS RETENTION SCHEDULE. The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.
- 10. RETENTION CODE. Abbreviation of retention action which appears on the retention schedule.
- 11. VITAL RECORDS. Records which, because of the information they contain, are essential to one or all of the following:
 - a. The resumption and/or continuation of operations;
 - b. The recreation of legal and financial status of the District, in case of a disaster;
 - c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records include but are not limited to the following:

(1)	Agreements
(2)	Annexations and detachments
(3)	As-built drawings
(4)	Audits
(5)	Contract drawings
(6)	Customer statements
(7)	Deeds
(8)	Depreciation schedule
(9)	Disposal of surplus & excess property
(10)	Disposal of scrap materials
(11)	District insurance records
(12)	District water rights
(13)	Employee accident reports, injury claims & settlements
(14)	Employee earning records
(15)	Employee fidelity bonds
(16)	Employee insurance records
(17)	Encroachment permits (by others)
(18)	Encroachment permits (by OWID)
(19)	Facility improvement plans
(20)	Improvement districts
(21)	Individual water rights
(22)	Individual claims/settlements
(22)	Inventory
(24)	Journal vouchers
(25)	Ledgers
(26)	Licenses & permits (to operate)
(27)	Loans & grants
(28)	Maps
(29)	Minutes of Board meetings
(30)	Payroll register
(31)	Policies, Rules & Regulations
(32)	Purchase orders & requisitions
(33)	Restricted materials permits
(34)	Rights of ways & easements
(35)	Spray permits
(36)	Statements of Economic Interest
(37)	State surplus acquisitions
(38)	Warehouse requisitions
(39)	Check/Voucher register
(40)	Check Stubs (with backup)
(41)	Water rights history

Appendix B
Records Retention & Storage Summary

Group No.	Title or Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or Destroy
1	Records affecting title to real property or liens thereof.	X		2 yrs.	OP	ES
2	Records required to be kept permanently by statute.	X		2 yrs.	OP	ES
3	Minutes, ordinances & resolutions of Board.	X		2 yrs.	OP	ES
4	Documents with lasting historical, administrative, legal, fiscal, or research value.	X		2 yrs.	OP	ES
5	Correspondence, operational reports and information upon which District policy has been established.	X		2 yrs.	10 yrs.	12 yrs.
6	Duplicates of 5, above, when retention is necessary for reference.	X		2 yrs.		2 yrs.
7	Records requiring retention for more than five years, but no more than fifteen years by statute or administrative value.	X		2 yrs.	13 yrs.	15 yrs.
8	Duplicates needed for administrative purposes for five to fifteen years.		X	2 yrs.	13 yrs.	15 yrs.
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	X		2 yrs.	1 yr.	3 yrs.
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	2 yrs.	3 yrs.	5 yrs.
11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 yrs.		3
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, feeder reports, and similar working papers accumulated in preparation of a communication, study or other document, and cards, listings, indexes and other papers used for controlling work).		X	1 yr.		1 yr.
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, feeder reports, and other duplicate copies no longer needed.	X	X	3 mos.		3 mos.
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation.	X		2 yrs.	3 yrs.	5 yrs.

15	Policy files and reference sets of publications.		X	I		I
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action.		X	I		I

OP = Original or photographic copy.

ES = May be destroyed if stored in electronic media.

I = Indefinitely

POLICY AND PROCEDURE
UNION PUBLIC UTILITY DISTRICT

DATE REVISED:	MANUAL	POLICY NO. 3090
APPROVED BY: Board of Directors	POLICY TITLE Records Retention	Pages 1-8

- 3090.1** The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Union Public Utility District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.
- 3090.2** Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.
- 3090.3** The Office Manager is authorized by the Board of Directors to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.
- 3090.4** Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the Union Public Utility District.
- 3090.4.1** Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.
 - 3090.4.2** Originals of records, papers and documents more than **two three** years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.
 - 3090.4.3** In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.
 - 3090.4.4** Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:
 - 3090.4.4.1** The record, paper or document is photographed, microphotographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standard, or copied to an approved electronic media;
 - 3090.4.4.2** The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,
 - 3090.4.4.3** The photographs, microphotographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for

POLICY AND PROCEDURE UNION PUBLIC UTILITY DISTRICT

preserving, examining, and using the same, together with documents stored via electronic media.

- 3090.4.5** Any accounting record except the journals and ledgers which are more than **five seven** years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:
- 3090.4.5.1** There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;
 - 3090.4.5.2** There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;
 - 3090.4.5.3** Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that;
 - 3090.4.5.4** Said audit or audits contain the expression of an unqualified opinion.
- 3090.4.6** Any accounting record created for a specific event or action may be destroyed upon authorization **five seven** years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction **five seven** years from the end of the fiscal period to which it applies. The following may be destroyed at any time:
- 3090.4.6.1** Duplicated (original-subject to aforementioned requirements).
 - 3090.4.6.2** Rough drafts, notes or working papers (except audit).
 - 3090.4.6.3** Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.
- 3090.4.7** All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after **seven ten** years retention, provided said records have been microfilmed and qualify for destruction section 4, above. Payroll and personnel records include the following:
- 3090.4.7.1** Accident reports, injury claims and settlements.
 - 3090.4.7.2** Medical histories.
 - 3090.4.7.3** Injury frequency charts.
 - 3090.4.7.4** Applications, changes and terminations of employees.
 - 3090.4.7.5** Insurance records of employees.
 - 3090.4.7.6** Time cards.
 - 3090.4.7.7** Classification specifications (job descriptions).
 - 3090.4.7.8** Performance evaluation forms.

POLICY AND PROCEDURE
UNION PUBLIC UTILITY DISTRICT

3090.4.7.9 Earning records and summaries.

3090.4.7.10 Retirements.

3090.4.8 All assessing records may upon authorization be destroyed after ~~seven~~ **ten** years retention from lien date; however, their records may be destroyed three years after the lien date when said records are microfilmed as provided for section 4, above.

3090.4.9 Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 3090.4.4, above. Terms and conditions of bonds warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ~~ten~~ **seven** years if microfilmed as provided for in section 4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for ten years.

3090.5 Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above.

3090.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of ~~seven~~ **ten** years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

3090.5.2 Contracts should be retained for its life plus ~~seven~~ **ten** years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old may be destroyed.

3090.5.3 Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

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Appendix A
Definitions for Records Retention and Disposal Policy

1. AUTHORIZATION. Approval from the General Manager, as authorized by the District's Board of Directors.
2. ACCOUNTING RECORDS. Include but are not limited to the following:
 - a. SOURCE DOCUMENTS
 - (1) Invoices
 - (2) Check Requests
 - (3) Requisitions/Purchase Orders (attached to invoices)
 - (4) Cash Receipts
 - (5) Claims (attached to check stubs in place of invoices)
 - (6) Bank Statements
 - (7) Bank Deposits
 - (8) Checks
 - (9) Bills
 - (10) Various accounting authorizations taken from Board minutes, resolutions or contracts
 - b. JOURNALS
 - (1) Cash Receipts
 - (2) Accounts Receivable or Payable Register
 - (3) Expenditures (payables)
 - (4) General Journal
 - (5) Payroll Journal
 - c. LEDGERS
 - (1) Expenditure
 - (2) Revenue
 - (3) Accounts Payable or Receivable Ledger
 - (4) Construction
 - (5) General Ledger
 - (6) Assets/Depreciation
 - d. TRIAL BALANCE
 - e. STATEMENTS (Interim or Certified - Individual or All Fund)
 - (1) Balance Sheet
 - (2) Analysis of Changes in Available Fund Balance
 - (3) Cash Receipts and Disbursements
 - (4) Inventory of Fixed Assets (Purchasing)
 - f. JOURNAL ENTRIES
 - g. PAYROLL and PERSONNEL RECORDS include but are not limited to the following:

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- (1) Accident reports, injury claims and settlements
 - (2) Applications, changes or terminations of employees
 - (3) Earnings records and summaries
 - (4) Fidelity Bonds
 - (5) Garnishments
 - (6) Insurance records of employees
 - (7) Job Descriptions
 - (8) Medical Histories
 - (9) Retirements
 - (10) Time Cards
- h. OTHER
- (1) Inventory Records (Purchasing)
 - (2) Capital Asset Records (Purchasing)
 - (3) Depreciation Schedule
 - (4) Cost Accounting Records
3. LIFE. The inclusive or operational or valid dates of a document.
 4. RECORD. Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.
 5. RECORD COPY. The official District copy of a document or file.
 6. RECORD SERIES. A group of records, generally filed together, and having the same reference and retention value.
 7. RECORDS CENTER. The site selected for storage of inactive records.
 8. RECORDS DISPOSAL. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.
 9. RECORDS RETENTION SCHEDULE. The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.
 10. RETENTION CODE. Abbreviation of retention action which appears on the retention schedule.
 11. VITAL RECORDS. Records which, because of the information they contain, are essential to one or all of the following:
 - a. The resumption and/or continuation of operations;
 - b. The recreation of legal and financial status of the District, in case of a disaster;
 - c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records include but are not limited to the following:

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- (1) Agreements
- (2) Annexations and detachments
- (3) As-built drawings
- (4) Audits
- (5) Contract drawings
- (6) Customer statements
- (7) Deeds
- (8) Depreciation schedule
- (9) Disposal of surplus & excess property
- (10) Disposal of scrap materials
- (11) District insurance records
- (12) District water rights
- (13) Employee accident reports, injury claims & settlements
- (14) Employee earning records
- (15) Employee fidelity bonds
- (16) Employee insurance records
- (17) Encroachment permits (by others)
- (18) Encroachment permits (by OWID)
- (19) Facility improvement plans
- (20) Improvement districts
- (21) Individual water rights
- (22) Individual claims/settlements
- (22) Inventory
- (24) Journal vouchers
- (25) Ledgers
- (26) Licenses & permits (to operate)
- (27) Loans & grants
- (28) Maps
- (29) Minutes of Board meetings
- (30) Payroll register
- (31) Policies, Rules & Regulations
- (32) Purchase orders & requisitions
- (33) Restricted materials permits
- (34) Rights of ways & easements
- (35) Spray permits
- (36) Statements of Economic Interest
- (37) State surplus acquisitions
- (38) Warehouse requisitions
- (39) Check/Voucher register
- (40) Check Stubs (with backup)
- (41) Water rights history

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Appendix B
Records Retention & Storage Summary

Group No.	Title or Description	Original	Duplicate	Retention Periods		
				Office	Record Center	Retain or Destroy
1	Records affecting title to real property or liens thereof.	X		2 yrs.	OP	ES
2	Records required to be kept permanently by statute.	X		2 yrs.	OP	ES
3	Minutes, ordinances & resolutions of Board.	X		2 yrs.	OP	ES
4	Documents with lasting historical, administrative, legal, fiscal, or research value.	X		2 yrs.	OP	ES
5	Correspondence, operational reports and information upon which District policy has been established.	X		2 3 yrs.	10 yrs.	12 yrs.
6	Duplicates of 5, above, when retention is necessary for reference.	X		2 yrs.		2 yrs.
7	Records requiring retention for more than five seven years, but no more than fifteen years by statute or administrative value.	X		2 yrs.	13 yrs.	15 yrs.
8	Duplicates needed for administrative purposes for five to fifteen years.		X	2 yrs.	13 yrs.	15 yrs.
9	All other original District records, or instruments, books or papers that are considered public documents not included in Groups 1 through 8.	X		2 3 yrs.	1 yr.	3 yrs.
10	Duplicates and other documents not public records required to be maintained for administrative purposes.	X	X	2 3 yrs.	3 yrs.	5 yrs.

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11	Duplicate records requiring retention for administrative purposes such as reference material for making up budgets, planning and programming.		X	3 yrs.		3 7 yrs.
12	Reference files (copies of documents which duplicate the record copies filed elsewhere in the District; documents which require no action and are non-record; rough drafts, notes, feeder reports, and similar working papers accumulated in preparation of a communication, study or other document, and cards, listings, indexes and other papers used for controlling work).		X	1 yr.		1 yr.
13	Transitory files, including letters of transmittal (when not a public record), suspense copies when reply has been received, routine requests for information and publication, tracer letters, feeder reports, and other duplicate copies no longer needed.	X	X	3 mos.		3 6 mos.
14	Original documents disposable upon occurrence of an event or an action (i.e., audit, job completion, completion of contract, etc.) or upon obsolescence, supersession, revocation.	X		2 yrs.	3 yrs.	5 7 yrs.
15	Policy files and reference sets of publications.		X	I		1 10 yrs.
16	Duplicates or non-record documents required for administrative needs but destroyable on occurrence of an event or an action.		X	I		1 3 yrs.

- OP** = Original or photographic copy.
ES = May be destroyed if stored in electronic media.
I = Indefinitely

Union Public Utility District

POLICY HANDBOOK

POLICY TITLE: Check Retention
POLICY NUMBER: 3095
DATE ADOPTED: August 18, 2010

- 3095.1** Checks that are received as payments to customer accounts are scanned and deposited remotely to the District's bank account at Union Bank.
- 3095.2** Once checks have been scanned, they are placed in a locked file cabinet and retained until the deposit that they are in has cleared on the bank statement.
- 3095.3** Upon clearing on the bank statement, checks will be shredded.

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DATE REVISED:	MANUAL	POLICY NO. 3095
APPROVED BY: Board of Directors	POLICY TITLE Check Retention	Page 1

- 3095.1** Checks that are received as payments to customer accounts are scanned and deposited remotely to the District's **designated** bank account(s). ~~at Union Bank.~~
- 3095.2** Once checks have been scanned, they are ~~placed~~ **stored** in a locked file cabinet and retained until the deposit **is verified as** ~~that they are in~~ has cleared on the bank statement.
- 3095.3** Upon clearing on the bank statement, checks will be **securely** shredded **by authorized personnel**.

5 b

A background image showing a close-up of water ripples. A single water droplet is captured mid-fall, just above the surface, creating a series of concentric ripples that spread outwards. The water is a clear, vibrant blue, and the lighting highlights the texture and movement of the liquid.

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5 b

Agenda Item

DATE: February 26, 2025

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Presentation of Potential Emergency Intertie Project

RECOMMENDED ACTION:

Discussion and presentation regarding a potential emergency intertie project between Calaveras County Water District and Union Public Utility District.

BACKGROUND & SUMMARY:

In September 2001, the Highway 4 community endured the devastating Darby Fire, which severely damaged Utica Water & Power Authority's wooden flume system, the sole water source for Union Public Utility District. This left our community without reliable water for ten months. While water agencies worked together to provide emergency supplies to Murphys and Angels Camp, the response was costly and reactive.

Nearly 25 years later, little has been done to mitigate the risk from future wildfires and other natural disasters threatening our flume system. Union Public Utility District has been working closely with Calaveras County Water District to develop a long-term emergency water solution that ensures reliability and resilience for our community.

Our staff will present our collaborative efforts and outline the potential steps we can take to safeguard our water system for the future.

FINANCIAL CONSIDERATIONS:

None at this time.

5 c

A background image of water ripples in shades of blue and teal. A circular overlay with a light blue to white gradient is centered on the page, containing the text 'Agenda Item'.

Agenda
Item

5 c

Agenda Item

DATE: February 26, 2025
TO: UPUD Board of Directors
FROM: Jessica Self, General Manager
SUBJECT: Presentation of Union Public Utility Districts 2024 Year in Review

RECOMMENDED ACTION:

Discussion and presentation of UPUD's year in review for 2024.

SUMMARY:

District staff will be presenting the numerous accomplishments achieved over the past year, highlighting operational improvements, and strategic initiatives that have strengthened our water system and services. This includes advancements in infrastructure, emergency preparedness, financial stewardship, legislative advocacy, and collaborative partnerships with other agencies. We will also showcase how these accomplishments align with our long-term goals of ensuring a reliable water supply, enhancing customer service, and maintaining fiscal responsibility.

FINANCIAL CONSIDERATIONS:

None at this time.