



REGULAR BOARD MEETING AGENDA

2:00 PM Monday, March 16th, 2026
UPUD Headquarters | 339 Main Street, 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:
 - o January 28, 2026 – Special Board Meeting
 - o February 25, 2026 – Regular Board Meeting
- b. Expenditures – January 2026, February 2026
- c. Fund Balance Report – January 2026, February 2026
- d. Balance Sheet & Income Statement – January 2026, February 2026
- e. YTD Budget to Actuals – January 2026, February 2026
- f. Legal Fees Year-to-Date Review

5. NEW BUSINESS

- a. Discussion and Possible Action: Adopt Resolution Honoring the Life of Mister the Cat
(*Jessica Self, General Manager*) **RES 2026-004**
- b. Discussion and Possible Action: Approval of the MOU for the Highway 4 Water Supply Reliability Study
(*Jessica Self, General Manager*) **RES 2026-005**

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

7. REPORTS

- a. Operations Manager
- b. General Manager
- c. Board Updates

8. CLOSED SESSION:

- a. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Gov. Code § 54956.9(d)(1))
Name of case: Michael Hatfield v. Union Public Utility District, Case No. 23CV46786

9. RETURN TO OPEN SESSION:

- a. Report on Closed Session

10. NEXT BOARD MEETINGS & EVENTS

- April 20, 2026 at 2:00 pm
- May 18, 2026 at 2:00 pm
- June 15, 2026 at 2:00 pm

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 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 color.

Agenda
Item

4 a



MINUTES

UNION PUBLIC UTILITY DISTRICT SPECIAL BOARD MEETING

JANUARY 28, 2026

Directors Present: Greg Rasmussen, President
Tom Quincy, Secretary
Ralph Chick, Treasurer

Directors Absent: Bruce Tallakson, Vice-President
Eric Bottomley, Director

Staff Present: Jessica Self, General Manager
Joe Darby, Operations Manager
Jenna Mayo, Executive Admin Coordinator
Kelsey McCormick, Customer Service Representative

Others Present: Matt Ospital, District Engineer, Weber Ghio & Associates (WGA)

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

Director Rasmussen called the Special Board Meeting to order at 4:01 PM and led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion: Director Quincy
Second: Director Chick
Ayes: Directors Rasmussen, Quincy, and Chick

Nays: None
Absent: Directors Tallakson, Bottomley
Abstained: None

3. PUBLIC COMMENT:

None

4. OPEN SESSION:

- a. Discussion Regarding Treatment Plant Upgrades and Possible Direction
Joe Darby, Operations Manager

Joe Darby, Operations Manager, presented an overview of recent Treatment Plant upgrades and maintenance efforts, including equipment replacements and filter rehabilitation, and reviewed associated costs and operational improvements.

5. NEXT BOARD MEETINGS & EVENTS

- January 28, 2026 at 5:30 pm
- February 26, 2026 at 5:30 pm
- March 25, 2026 at 5:30 pm

6. ADJOURNMENT

The meeting adjourned at 5:30 PM.

Respectfully Submitted:

Tom E. Quincy, Board Secretary

ATTEST:

Jenna Mayo, Clerk to the Board



MINUTES

UNION PUBLIC UTILITY DISTRICT REGULAR BOARD MEETING

FEBRUARY 25, 2026

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

Directors Absent: None

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

Others Present: Frank Splendorio, Best, Best & Krieger LLP
Public at Large

ORDER OF BUSINESS

CALL TO ORDER/THE PLEDGE OF ALLEGIANCE

1. ROLL CALL

Director Rasmussen called the Regular Board Meeting to order at 5:05 PM and led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

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

3. PUBLIC COMMENT:

No Public Comment

4. CONSENT AGENDA:

- a. Approval of Minutes:
 - o January 28, 2026 – Regular Board Meeting
- b. Expenditures – January 2026 (Tabled to the next Regular Board Meeting)
- c. Fund Balance Report – January 2026 (Tabled to the next Regular Board Meeting)
- d. Balance Sheet & Income Statement – January 2026 (Tabled to the next Regular Board Meeting)
- e. YTD Budget to Actuals – January 2026 (Tabled to the next Regular Board Meeting)
- f. Legal Fees Year-to-Date Review (Tabled to the next Regular Board Meeting)

Motion: Director Tallakson moved to approve the January 28, 2026 Regular Board Meeting minutes only and to table the remaining Consent Agenda items to the next Regular Board Meeting.

Second: Director Chick

Ayes: Directors Rasmussen, Tallakson, Quincy, Chick, and Bottomley

Nays: None

Absent: None

Abstained: None

MINUTE ENTRY: Motion to approve the January 28, 2026 Regular Board Meeting minutes only and to table the remaining Consent Agenda items to the next Regular Board Meeting.

5. NEW BUSINESS

- a. Adopt Resolution 2026-002 Setting the New Regular Meeting Day and/or time of the Union Public Utility District Board of Directors
(Jessica Self, General Manager)

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

RESO NO. 2026-002. SETTING THE REGULAR MEETING DAY AND TIME OF THE UNION PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS TO THE THIRD MONDAY OF EACH MONTH AT 2:00 P.M., WITH THE EXCEPTION OF JANUARY AND FEBRUARY WHEN THE MEETING SHALL BE HELD ON THE THIRD TUESDAY AT 2:00 P.M., AS PRESENTED.

b. Discussion and Possible Direction: State and Federal Affairs Legislative Updates
(Jessica Self, General Manager)

General Manager Self provided a brief update on state and federal legislative matters, including SB 1001 regarding a statewide utility worker identification program and S. 3609 related to wildfire resilience funding. She also reported on ACWA's engagement in the California gubernatorial race and upcoming legislative days with partner associations.

The Board provided direction to the General Manager to prepare and submit a letter of support. Additional updates will be brought back to the Board later this spring.

c. Presentation of Union Public Utility District 2025 Year in Review
(Jessica Self, General Manager & Joe Darby, Operations Manager)

General Manager Self and Operations Manager Darby presented the District's 2025 Year in Review, highlighting major operational improvements, infrastructure upgrades, emergency response efforts, engineering and planning initiatives, regulatory compliance updates, and community outreach activities.

Key items included treatment plant and reservoir improvements, wildfire response coordination, implementation of the Cross-Connection Control Program, emergency planning updates, regional advocacy efforts, and expanded community engagement programs. The presentation also outlined priorities looking ahead, including ordinance adoption, connection and capacity fees, and completion of the electric panel installation.

6. UPDATES

Discussion and Potential Direction Regarding Utica Water & Power Authority

Director Tallakson reported that UWPA's FERC Safety Dam Audit has been completed. He also noted that UWPA processed mid-year budget adjustments. Additionally, UWPA recently experienced a break-in involving tools. Director Tallakson shared that UWPA has elected new officers and that he has been elected as the UWPA JPIA Director.

Director Rasmussen inquired whether the District has contacted Erik Holt at UWPA to attend a future Regular Board Meeting to provide periodic UWPA updates.

Director Bottomley reported that UWPA submitted two compliance letters to FERC, both of which were

accepted.

7. REPORTS

a. Operations Manager

The Operation's Manager's report was presented to the Board by Operations Manager, Joe Darby.

b. General Manager

General Manager Jessica Self read the following statement:

"At the District's January 28, 2026 Board meeting, Mr. Michael Hatfield, during public comment, requested a direct meeting with the District to explore resolution of his pending litigation against the District. The District wishes to provide a response to inform the public. After Mr. Hatfield's comment at the January 28 meeting, the District reached out to Mr. Hatfield, through his counsel, and explained that it would be glad to engage in any resolution efforts. Mr. Hatfield has not responded to the District's letter. The District is prepared to engage in resolution discussions with Mr. Hatfield if and when he responds. The District also wishes to be explicit and clear – the District has defenses to all claims asserted in Mr. Hatfield's lawsuit. However, the District is always willing to engage to find an efficient and inexpensive resolution that would avoid the expenditure of further legal fees and save the public money. The District is ready and willing to engage in those efforts and invites a response to its letter to Mr. Hatfield."

c. Board

Director Chick stated that it had been a challenging year but expressed appreciation to staff and noted hopes for a smoother year ahead.

Director Tallakson acknowledged the difficulties staff have faced and commended the team's strength and resilience.

Director Bottomley shared positive feedback regarding the District office renovation. He also commented that Erik Holt, General Manager of UWPA, is doing a great job.

8. CLOSED SESSION:

The Board recessed to Closed Session at

- a. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Gov. Code § 54956.9(d)(1))** Name of case: Michael Hatfield v. Union Public Utility District, Case No. 23CV46786
- b. Pursuant to Government Code § 54957(b)(1): Public Employee Annual Performance Evaluation**
Title: General Manager
- c. Pursuant to Government Code § 54957.6: Conference with Labor Negotiators**
Agency designated representative: Board President Rasmussen
Unrepresented employee: General Manager

9. RETURN TO OPEN SESSION: The meeting returned to open session at 8:37 PM

- a. Report on Closed Session**

- b. Adopt resolution No. 2026-003 approving amendment to General Manager Employment Agreement and revised salary schedules pertaining to the General Manager position

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

RESO NO.2026-003. APPROVING AMENDMENT TO GENERAL MANAGER EMPLOYMENT AGREEMENT AND REVISED SALARY SCHEDULES PERTAINING TO THE GENERAL MANAGER POSITION, AS PRESENTED.

10. **REPORTABLE ACTION FROM CLOSED SESSION:** District Counsel, Frank Splendorio (BBK), reported that the Board reached consensus on the General Manager's evaluation. General Manager Jessica Self received an overall score of 3 out of 3, exceeding expectations.

11. **NEXT BOARD MEETINGS & EVENTS**

- March 16, 2026 at 2:00 pm
- April 20, 2026 at 2:00 pm
- May 18, 2026 at 2:00 pm

12. **ADJOURNMENT**

The meeting adjourned at 8:40 PM

Respectfully Submitted:

Tom E. Quincy, Board Secretary

ATTEST:

Jenna Mayo, Clerk to the Board

4 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 color.

Agenda
Item

4 b

Bank Reconciliation

Board Audit

Jan-26

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 03 Enterprise				
Department: 03 Treatment				
0	AT&T U-verse	TP Uverse - 01/13/2026 to 02/12/2026	01/31/2026	123.93
0	CPPA	11/23/2025 - 12/23/2025 - Utilities	01/09/2026	3,782.42
0	PG&E	12/11/2025 - 01/11/2026 - CV Autogate Svs	01/31/2026	574.71
0	Verizon Wireless	12/16/2025 - 01/15/2026 - TP Cell Phones	01/31/2026	57.12
8	Gold Electric	TP Upgrade	01/13/2026	40,830.83
210472	Rain for Rent	Reservoir Bypass - Removal & Return Infrastructure	01/02/2026	11,626.24
210473	ACWA JPIA	ACWA JPIA Workers' Comp (Qrtr 2 10/01/2025-12/31/2025)	01/09/2026	892.44
210474	ACWA JPIA	ACWA JPIA Emp Health Ins - Feb 2026	01/09/2026	3,244.97
210476	Alpha Analytical Laboratories, Inc.	Order #25L3509	01/09/2026	1,388.00
210481	General Plumbing Supply Co. Inc.	T.P. Filter Rehab	01/09/2026	21.90
210487	Shobe Engineering LLP	Water Master Plan - 12/01/2025 - 12/31/2025	01/13/2026	1,920.00
Total for Department: 03				64,462.56
Department: 04 Distribution				
0	AT&T U-verse	Distr Uverse - 01/13/2026 to 02/12/2026	01/31/2026	73.46
0	California Waste Recovery System	December 2025 Svs	01/31/2026	80.46
0	PG&E	12/11/2025 - 01/11/2026 - Corp Yard Svs	01/31/2026	448.00
0	US Bank	Dist. Inventory - Supplies (Amazon)	01/31/2026	1,072.00
0	Verizon Wireless	12/16/2025 - 01/15/2026 - Distr Admin Cell Phones	01/31/2026	192.39
210473	ACWA JPIA	ACWA JPIA Workers' Comp (Qrtr 2 10/01/2025-12/31/2025)	01/09/2026	2,405.12
210474	ACWA JPIA	ACWA JPIA Emp Health Ins - Feb 2026	01/09/2026	10,375.50
210484	Sierra Hills Market	Supplies	01/09/2026	81.24
210487	Shobe Engineering LLP	Water Master Plan - 12/01/2025 - 12/31/2025	01/13/2026	1,536.00
Total for Department: 04				16,264.17
Department: 07 Irrigation				
0	AT&T U-verse	Irrigation Uverse - 01/13/2026 to 02/12/2026	01/31/2026	18.37
0	California Waste Recovery System	December 2025 Svs	01/31/2026	20.11
0	PG&E	12/11/2025 - 01/11/2026 - Corp Yard Svs	01/31/2026	112.01
0	US Bank	Corp Yard - Printer	01/31/2026	130.53
0	Verizon Wireless	12/16/2025 - 01/15/2026 - Irrig Cell Phones	01/31/2026	48.10
210473	ACWA JPIA	ACWA JPIA Workers' Comp (Qrtr 2 10/01/2025-12/31/2025)	01/09/2026	601.28
210474	ACWA JPIA	ACWA JPIA Emp Health Ins - Feb 2026	01/09/2026	2,609.88
210484	Sierra Hills Market	Supplies	01/09/2026	20.32
210487	Shobe Engineering LLP	Water Master Plan - 12/01/2025 - 12/31/2025	01/13/2026	384.00

Total for Department: 07 3,944.60

Total for Fund:03 Enterprise 84,671.33

Fund: 06 General

Department: 06 Administration

0	California Waste Recovery System	December 2025 Svs	01/31/2026	109.04
0	Comcast	01/01/2026 to 01/31/2026 - Telephone	01/31/2026	259.46
0	Comcast Business	01/01/2026 to 01/31/2026 - Internet	01/31/2026	535.88
0	CPPA	11/23/2025 - 12/23/2025 - Utilities	01/09/2026	235.48
0	De Lage Landen Financial Services, Inc.	Copier Lease - 01/15/2026 to 02/14/2026	01/31/2026	268.46
0	US Bank	Christmas Staff/Board Directors Lunch	01/31/2026	1,844.26
0	Verizon Wireless	12/16/2025 - 01/15/2026 - Admin Cell Phones	01/31/2026	166.33
210473	ACWA JPIA	ACWA JPIA Workers' Comp (Qrtr 2 10/01/2025-12/31/2025)	01/09/2026	560.69
210474	ACWA JPIA	ACWA JPIA Emp Health Ins - Feb 2026	01/09/2026	2,816.65
210475	ACWA JPIA	ACWA General Liability (10/01/2025 - 10/01/2026)	01/09/2026	35,712.18
210477	Ardent Painting Inc	Office Painting	01/09/2026	4,500.00
210478	Best Best & Krieger Attorneys At Law	December 2025 Legal Fees (Hatfield V. UPUD)	01/09/2026	20,536.73
210479	Coneth Solutions, Inc	January 2026 - IT Contract	01/09/2026	2,265.00
210480	Dataprose, LLC	12/01/2025 - 12/31/2025 Statement Mailings	01/09/2026	1,213.42
210482	Mother Lode Answering Service, Inc.	January 2026 Svs	01/09/2026	355.00
210483	Patrick Clark	Union Consultant 12/01/2025 to 12/31/2025	01/09/2026	1,312.50
210485	Springbrook Holding Company, LLC.	CivicPay Transaction Fee - December 2025	01/09/2026	613.00
210486	Stacy Tyler	Legal Fees (Appellate Costs)	01/09/2026	1,873.33
210488	Ardent Painting Inc	Office Remodel - Floor Prep	01/23/2026	2,000.00
210489	Ardent Painting Inc	Office Remodel - Painting	01/23/2026	5,130.00
210490	Ardent Painting Inc	Office Remodel - Floor Materials/Labor	01/30/2026	2,649.38

Total for Department: 06 84,956.79

Total for Fund:06 General 84,956.79

Grand Total 169,628.12

Bank Reconciliation

Board Audit

Feb-26

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 03 Enterprise				
Department: 03 Treatment				
0	AT&T U-verse	TP Uverse - 02/13/2026 - 03/12/2026	02/28/2026	123.93
0	CPPA	12/23/2026 - 01/23/2026 - Utilities	02/11/2026	4,348.52
0	PG&E	01/12/2026 - 02/10/2026 - TP Svs	02/28/2026	303.99
0	Verizon Wireless	01/16/2026 - 02/15/2026 - TP Cell Phones	02/28/2026	57.12
9	ERS Industrial Services, Inc.	TP - Filter Rehab Project (3 Filters)	02/11/2026	680,700.00
10	Gold Electric	TP - Electrical Panel Upgrade Project - Billing #3	02/11/2026	21,000.00
210493	ACWA JPIA	ACWA JPIA Emp Health Ins - March 2026	02/11/2026	3,244.97
210494	Alpha Analytical Laboratories, Inc.	Order #25L4379	02/11/2026	1,176.00
210495	AT&T CALNET	Telephone - 12/04/2026 - 01/03/2026	02/11/2026	126.47
210506	Univar Solutions USA INC.	Supplies - Chemicals	02/11/2026	6,089.51
210507	Weber, Ghio & Associates	#2686 - UPUD - EAP Inudation Map & Tech. Report for Cademartori	02/11/2026	5,546.25
Total for Department: 03				722,716.76
Department: 04 Distribution				
0	AT&T U-verse	Distr Uverse - 02/13/2026 - 03/12/2026	02/28/2026	73.46
0	California Waste Recovery System	January 2026 Svs	02/28/2026	80.46
0	PG&E	01/12/2026 - 02/10/2026 - Distr Svs	02/28/2026	229.49
0	US Bank	Diamond Maps - Distr	02/28/2026	1,079.06
0	Verizon Wireless	01/16/2026 - 02/15/2026 - Distr Cell Phones	02/28/2026	192.39
0	WEX Bank	Fuel (01/16/2026 - 02/15/2026)	02/28/2026	734.39
210493	ACWA JPIA	ACWA JPIA Emp Health Ins - March 2026	02/11/2026	10,375.50
210495	AT&T CALNET	Telephone - 12/04/2026 - 01/03/2026	02/11/2026	139.05
210501	Murphys Sanitary District	UPU002 - Jan 2026 Svs	02/11/2026	62.50
210502	Red Store	Supplies	02/11/2026	372.53
210504	Signal Service	Alarm Svs - Corp Yard - 02/01/2026 - 04/30/2026	02/11/2026	79.20
210507	Weber, Ghio & Associates	#102007 - UPUD - ERP/RRA Update	02/11/2026	8,676.13
210508	WEX Bank	Fuel	02/11/2026	657.79
Total for Department: 04				22,751.95
Department: 07 Irrigation				
0	AT&T U-verse	Irrig Uverse - 02/13/2026 - 03/12/2026	02/28/2026	18.37
0	California Waste Recovery System	January 2026 Svs	02/28/2026	20.11
0	PG&E	01/12/2026 - 02/10/2026 - Irrig Svs	02/28/2026	57.38
0	US Bank	Starlink - Distr/Irrig	02/28/2026	82.27

0	Verizon Wireless	01/16/2026 - 02/15/2026 - Irrig Cell Phones	02/28/2026	48.10
0	WEX Bank	Fuel (01/16/2026 - 02/15/2026)	02/28/2026	183.60
210493	ACWA JPIA	ACWA JPIA Emp Health Ins - March 2026	02/11/2026	2,593.88
210495	AT&T CALNET	Telephone - 12/04/2026 - 01/03/2026	02/11/2026	34.76
210501	Murphys Sanitary District	UPU002 - Jan 2026 Svs	02/11/2026	15.62
210502	Red Store	Supplies	02/11/2026	93.14
210504	Signal Service	Alarm Svs - Corp Yard - 02/01/2026 - 04/30/2026	02/11/2026	19.80
210508	WEX Bank	Fuel	02/11/2026	164.45

Total for Department: 07 3,331.48

Total for Fund:03 Enterprise 748,800.19

Fund: 06 General

Department: 06 Administration

0	California Waste Recovery System	January 2026 Svs	02/28/2026	109.04
0	Comcast	02/01/2026 - 02/28/2026 - Telephone	02/28/2026	260.70
0	Comcast Business	02/01/2026 to 02/28/2026 - Internet	02/28/2026	536.19
0	CPPA	12/23/2026 - 01/23/2026 - Utilities	02/11/2026	237.46
0	De Lage Landen Financial Services, Inc.	Copier Lease - 02/15/2026 - 3/14/2026	02/28/2026	268.46
0	US Bank	Office Computer Supplies	02/28/2026	6,599.45
0	Verizon Wireless	01/16/2026 - 02/15/2026 - Admin Cell Phones	02/28/2026	166.33
210491	Ardent Painting Inc	Office Remodel - Painting and Flooring (labor and materials)	02/09/2026	4,386.77
210492	Wyatt H. Collins	Office Remodel - Rock Wall Repair	02/12/2026	1,482.00
210493	ACWA JPIA	ACWA JPIA Emp Health Ins - March 2026	02/11/2026	2,816.65
210496	Calaveras Lumber	Office Supplies	02/11/2026	108.70
210497	California Chamber of Commerce	2026 Updated Labor Law Pamphlets	02/11/2026	218.68
210498	Coneth Solutions, Inc	February 2026 - IT Contract	02/11/2026	1,665.00
210499	Everbank	Interest to 03/01/2026 - 2nd Interest Payment	02/11/2026	33,353.87
210500	Mother Lode Answering Service, Inc.	February 2026 Svs	02/11/2026	356.00
210501	Murphys Sanitary District	UPU001 - Jan 2026 Svs	02/11/2026	78.12
210503	Sierra Hills Market	Supplies for Office	02/11/2026	27.00
210504	Signal Service	Alarm Svs - Main Office - 02/01/2026 - 04/30/2026	02/11/2026	204.00
210505	Springbrook Holding Company, LLC.	CivicPay Transaction Fee - January 2026	02/11/2026	591.00
210509	Wizix Technology Group, Inc	Copier Usage (12/15/2025 - 1/14/2026)	02/11/2026	26.74

Total for Department: 06 53,492.16

Total for Fund:06 General 53,492.16

Grand Total 802,292.35

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.

Agenda
Item

4 c

General Ledger
Fund Balance Report CA CLASS
Jan-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	\$ 1,036,749.33	\$ 3,298.66	\$ 19,523.25	\$ 1,020,524.74
01-00-1502	CA CLASS - Irrigation Reserve	\$ 220,038.64	\$ 706.94	\$ -	\$ 220,745.58
01-00-1504	CA CLASS - UWPA Reserve	\$ 239,161.50	\$ 768.38	\$ -	\$ 239,929.88
01-00-1506	CA CLASS - Operations Reserve	\$ 446,538.88	\$ 22,994.37	\$ -	\$ 469,533.25
01-00-1507	CA CLASS - Capital Reserve	\$ 566,520.76	\$ 1,813.79	\$ 3,840.00	\$ 564,494.55
Total CA CLASS		\$ 2,509,009.11	\$ 29,582.14	\$ 23,363.25	\$ 2,515,228.00

General Ledger
Fund Balance Report CA CLASS
Feb-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1501	CA CLASS - Emergency Reserve	\$ 1,020,524.74	\$ 2,929.75	\$ -	\$ 1,023,454.49
01-00-1502	CA CLASS - Irrigation Reserve	\$ 220,745.58	\$ 633.72	\$ -	\$ 221,379.30
01-00-1504	CA CLASS - UWPA Reserve	\$ 239,929.88	\$ 688.80	\$ -	\$ 240,618.68
01-00-1506	CA CLASS - Operations Reserve	\$ 469,533.25	\$ 1,286.05	\$ -	\$ 470,819.30
01-00-1507	CA CLASS - Capital Reserve	\$ 564,494.55	\$ 1,620.57	\$ -	\$ 566,115.12
Total CA CLASS		\$ 2,515,228.00	\$ 7,158.89	\$ -	\$ 2,522,386.89

General Ledger
Fund Balance Report LAIF
Jan-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1401	LAI-Emergency Reserve	\$ 13,591.57	\$ -	\$ -	\$ 13,591.57
Total LAIF		\$ 13,591.57	\$ -	\$ -	\$ 13,591.57

General Ledger
Fund Balance Report LAIF
Feb-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1401	LAI-Emergency Reserve	\$ 13,591.57	\$ -	\$ -	\$ 13,591.57
Total LAIF		\$ 13,591.57	\$ -	\$ -	\$ 13,591.57

General Ledger
Fund Balance Report BofS Money Market
Jan-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1307	BofS Money Mrkt	\$ 1,198,274.60	\$ 3,142.93	\$ 40,830.83	\$ 1,160,586.70
Total BofS Money Market		\$ 1,198,274.60	\$ 3,142.93	\$ 40,830.83	\$ 1,160,586.70

General Ledger
Fund Balance Report BofS Money Market
Feb-26

Account Number	Description	Beginning Balance	Debits	Credits	End Balance
01	Water Fund				
01-00-1307	BofS Money Mrkt	\$ 1,160,586.70	\$ 1,656.26	\$ 701,700.00	\$ 460,542.96
Total BofS Money Market		\$ 1,160,586.70	\$ 1,656.26	\$ 701,700.00	\$ 460,542.96

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Agenda
Item

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General Ledger

Balance Sheet

Jan-26

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	8,653,712.73
Debt Issuance Fee	397.50
Accounts Receivable	311,402.54
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:	13,956,737.13
Liabilities	
Accounts Payable	98,585.04
Long Term Loan - Everbank	1,373,102.50
Payroll Liabilities	68.78
Deferred Revenue	4,712.32
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:	2,120,991.99
Fund Balance	
Fund Balance	10,073,659.12
Total Fund Balance:	10,073,659.12
Total Liabilities and Fund Balance:	12,194,651.11
Total Retained Earnings:	1,762,094.75
Total Fund Balance and Retained Earnings:	11,835,753.87
Total Liabilities, Fund Balance, and Retained Earnings:	13,956,745.86
Totals for Fund 01 - Water Fund:	0.00
02 - Utica	
Assets	
Cash & Investments	(471,750.00)
Total Assets:	(471,750.00)
Liabilities	
Accounts Payable	0.00
Total Liabilities:	0.00
Fund Balance	
Fund Balance	(277,500.00)
Total Fund Balance:	(277,500.00)
Total Liabilities and Fund Balance:	(277,500.00)
Total Retained Earnings:	(194,250.00)
Total Fund Balance and Retained Earnings:	(471,750.00)
Total Liabilities, Fund Balance, and Retained Earnings:	(471,750.00)

	Totals for Fund 02 - Utica:	0.00
03 - Enterprise		
Assets		
Cash & Investments		(2,951,544.15)
	Total Assets:	(2,951,544.15)
Liabilities		
Accounts Payable		(59,846.80)
Payroll Liabilities		(2,268.39)
	Total Liabilities:	(62,115.19)
Fund Balance		
Fund Balance		(1,387,154.73)
	Total Fund Balance:	(1,387,154.73)
	Total Liabilities and Fund Balance:	(1,449,269.92)
	Total Retained Earnings:	(1,502,274.23)
	Total Fund Balance and Retained Earnings:	(2,889,428.96)
	Total Liabilities, Fund Balance, and Retained Earnings:	(2,951,544.15)
	Totals for Fund 03 - Enterprise:	0.00
06 - General		
Assets		
Cash & Investments		(1,309,545.63)
	Total Assets:	(1,309,545.63)
Liabilities		
Accounts Payable		(486.03)
Payroll Liabilities		(94.08)
Customer Assistance		(3,825.00)
	Total Liabilities:	(6,910.11)
Fund Balance		
Fund Balance		(757,352.79)
	Total Fund Balance:	(757,352.79)
	Total Liabilities and Fund Balance:	(764,262.90)
	Total Retained Earnings:	(545,291.46)
	Total Fund Balance and Retained Earnings:	(1,302,644.25)
	Total Liabilities, Fund Balance, and Retained Earnings:	(1,309,554.36)
	Totals for Fund 06 - General:	0.00

General Ledger
Revenues by Category
Jan-26

Account Number	Description	One Year Prior Actual	Budget	Period Amount	End Balance
01	Water Fund				
01-00-4911	Transfer In-Emergency Reserve	\$ -	\$ (300,000.00)	\$ (156,035.59)	\$ (156,035.59)
01-00-4913	Transfer In-Capital Reserve	\$ -	\$ (156,446.00)	\$ (85,448.95)	\$ (85,448.95)
01-01-4100	Domestic Water Revenue	\$ (995,324.89)	\$ (2,015,568.00)	\$ (155,485.21)	\$ (1,221,560.28)
01-01-4105	Irrigation Water Revenue	\$ (96,401.15)	\$ (156,555.00)	\$ (13,567.17)	\$ (122,275.04)
01-01-4106	Utica Conveyance Fees	\$ (218,106.18)	\$ (407,000.00)	\$ (35,116.44)	\$ (230,231.40)
01-01-4107	Utica Irrigation Water Sales	\$ -	\$ (157.00)	\$ -	\$ -
01-01-4120	Hydrant Meter Revenue	\$ (696.96)	\$ (2,000.00)	\$ -	\$ (625.00)
01-01-4160	Penalties	\$ (5,380.00)	\$ (10,000.00)	\$ -	\$ 10.00
01-01-4180	Other - Water Related	\$ (1,220.00)	\$ (8,000.00)	\$ (145.00)	\$ (7,785.00)
01-01-4189	Meter Reset Fees	\$ -	\$ (1,000.00)	\$ -	\$ -
01-01-4190	Meter Connection Fees	\$ (28,000.00)	\$ (14,000.00)	\$ -	\$ -
01-01-4195	Non-Operating Income	\$ -	\$ (1,000.00)	\$ -	\$ -
01-01-4200	Interest Earned	\$ (98,807.85)	\$ (110,000.00)	\$ (11,163.07)	\$ (89,154.03)
01-01-4300	County Taxes	\$ (100,071.11)	\$ (165,000.00)	\$ -	\$ (11,958.66)
01-01-4420	Insurance Refund	\$ (338.50)	\$ (33,052.00)	\$ -	\$ (33,051.79)
01-01-4440	Garage Rental Revenue	\$ (460.00)	\$ (1,200.00)	\$ -	\$ -
01-01-4441	NCPA Facilities Use Agreement	\$ (2,500.00)	\$ (2,500.00)	\$ -	\$ (2,500.00)
01-01-4460	Grant Income	\$ (14,398.57)	\$ (141,087.00)	\$ -	\$ (46,540.21)
01-01-4470	Loan Proceeds	\$ -	\$ (1,400,000.00)	\$ -	\$ -
01	Water Fund	\$ (1,561,705.21)	\$ (4,924,565.00)	\$ (456,961.43)	\$ (2,007,155.95)
Revenue Total		\$ (1,561,705.21)	\$ (4,924,565.00)	\$ (456,961.43)	\$ (2,007,155.95)

General Ledger

Balance Sheet

Feb-26

Fund ALFRE

Account Type	Amount
01 - Water Fund	
Assets	
Cash & Investments	8,861,175.99
Debt Issuance Fee	397.50
Accounts Receivable	210,321.51
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:	14,063,119.36
Liabilities	
Accounts Payable	98,585.04
Long Term Loan - Everbank	1,373,102.50
Payroll Liabilities	68.78
Deferred Revenue	4,712.32
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:	2,120,991.99
Fund Balance	
Fund Balance	10,073,659.12
Total Fund Balance:	10,073,659.12
Total Liabilities and Fund Balance:	12,194,651.11
Total Retained Earnings:	1,868,476.98
Total Fund Balance and Retained Earnings:	11,942,136.10
Total Liabilities, Fund Balance, and Retained Earnings:	14,063,128.09
Totals for Fund 01 - Water Fund:	0.00
02 - Utica	
Assets	
Cash & Investments	(471,750.00)
Total Assets:	(471,750.00)
Liabilities	
Accounts Payable	0.00
Total Liabilities:	0.00
Fund Balance	
Fund Balance	(277,500.00)
Total Fund Balance:	(277,500.00)
Total Liabilities and Fund Balance:	(277,500.00)
Total Retained Earnings:	(194,250.00)
Total Fund Balance and Retained Earnings:	(471,750.00)
Total Liabilities, Fund Balance, and Retained Earnings:	(471,750.00)

	Totals for Fund 02 - Utica:	0.00
03 - Enterprise		
Assets		
Cash & Investments		(3,747,961.96)
	Total Assets:	(3,747,961.96)
Liabilities		
Accounts Payable		(59,846.80)
Payroll Liabilities		(2,268.39)
	Total Liabilities:	(62,115.19)
Fund Balance		
Fund Balance		(1,387,154.73)
	Total Fund Balance:	(1,387,154.73)
	Total Liabilities and Fund Balance:	(1,449,269.92)
	Total Retained Earnings:	(2,298,692.04)
	Total Fund Balance and Retained Earnings:	(3,685,846.77)
	Total Liabilities, Fund Balance, and Retained Earnings:	(3,747,961.96)
	Totals for Fund 03 - Enterprise:	0.00
06 - General		
Assets		
Cash & Investments		(1,394,314.45)
	Total Assets:	(1,394,314.45)
Liabilities		
Accounts Payable		(486.03)
Payroll Liabilities		(94.08)
Customer Assistance		(3,825.00)
	Total Liabilities:	(6,910.11)
Fund Balance		
Fund Balance		(757,352.79)
	Total Fund Balance:	(757,352.79)
	Total Liabilities and Fund Balance:	(764,262.90)
	Total Retained Earnings:	(630,060.28)
	Total Fund Balance and Retained Earnings:	(1,387,413.07)
	Total Liabilities, Fund Balance, and Retained Earnings:	(1,394,323.18)
	Totals for Fund 06 - General:	0.00

General Ledger
 Revenues by Category
 Feb-26

Account Number	Description	One Year Prior Actual	Budget	Period Amount	End Balance
01	Water Fund				
01-00-4911	Transfer In-Emergency Reserve	\$ -	\$ (300,000.00)	\$ (156,035.59)	\$ (156,035.59)
01-00-4913	Transfer In-Capital Reserve	\$ -	\$ (156,446.00)	\$ (85,448.95)	\$ (85,448.95)
01-01-4100	Domestic Water Revenue	\$ (1,134,194.13)	\$ (2,015,568.00)	\$ 508.78	\$ (1,221,051.50)
01-01-4105	Irrigation Water Revenue	\$ (109,292.51)	\$ (156,555.00)	\$ -	\$ (122,275.04)
01-01-4106	Utica Conveyance Fees	\$ (250,536.42)	\$ (407,000.00)	\$ -	\$ (230,231.40)
01-01-4107	Utica Irrigation Water Sales	\$ -	\$ (157.00)	\$ -	\$ -
01-01-4120	Hydrant Meter Revenue	\$ (696.96)	\$ (2,000.00)	\$ -	\$ (625.00)
01-01-4160	Penalties	\$ (7,570.00)	\$ (10,000.00)	\$ -	\$ 10.00
01-01-4180	Other - Water Related	\$ (1,305.00)	\$ (8,000.00)	\$ (40.00)	\$ (7,825.00)
01-01-4189	Meter Reset Fees	\$ -	\$ (1,000.00)	\$ -	\$ -
01-01-4190	Meter Connection Fees	\$ (28,000.00)	\$ (14,000.00)	\$ -	\$ -
01-01-4195	Non-Operating Income	\$ -	\$ (1,000.00)	\$ -	\$ -
01-01-4200	Interest Earned	\$ (112,291.40)	\$ (110,000.00)	\$ (8,815.15)	\$ (97,969.18)
01-01-4300	County Taxes	\$ (100,071.11)	\$ (165,000.00)	\$ (97,973.69)	\$ (109,932.35)
01-01-4420	Insurance Refund	\$ (338.50)	\$ (33,052.00)	\$ (189.86)	\$ (33,241.65)
01-01-4440	Garage Rental Revenue	\$ (460.00)	\$ (1,200.00)	\$ -	\$ -
01-01-4441	NCPA Facilities Use Agreement	\$ (2,500.00)	\$ (2,500.00)	\$ -	\$ (2,500.00)
01-01-4460	Grant Income	\$ (14,398.57)	\$ (141,087.00)	\$ -	\$ (46,540.21)
01-01-4470	Loan Proceeds	\$ -	\$ (1,400,000.00)	\$ -	\$ -
01	Water Fund	\$ (1,761,654.60)	\$ (4,924,565.00)	\$ (347,994.46)	\$ (2,113,665.87)
Revenue Total		\$ (1,761,654.60)	\$ (4,924,565.00)	\$ (347,994.46)	\$ (2,113,665.87)

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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.

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General Ledger

Budget Status

January 2026

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 02	Utica							
Dept 02-02 Utica	Water Purchase							
E13	Purchased Water							
02-02-6003	Water Purchased	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	E13 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Expense Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Dept 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Fund 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00		
Fund 03	Enterprise							
Dept 03-03 Treatment								
E1	Salary & Benefits							
03-03-6100	Labor	135,539.00	9,113.85	77,418.41	58,120.59	0.00	58,120.59	42.88
03-03-6101	Sick Pay	0.00	0.00	286.29	-286.29	0.00	-286.29	0.00
03-03-6102	Vacation Pay	0.00	40.90	3,017.82	-3,017.82	0.00	-3,017.82	0.00
03-03-6103	Overtime	20,000.00	544.89	14,848.07	5,151.93	0.00	5,151.93	25.76
03-03-6104	On Call Pay	11,000.00	825.00	6,387.50	4,612.50	0.00	4,612.50	41.93
03-03-6105	WT Cert Bonus	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
03-03-6107	Temp Labor	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
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%	14,000.00	805.13	7,799.74	6,200.26	0.00	6,200.26	44.29
03-03-6300	Health Insurance	36,750.00	3,244.97	21,314.49	15,435.51	0.00	15,435.51	42.00
03-03-6301	Worker's Compensation	3,300.00	892.44	2,072.45	1,227.55	0.00	1,227.55	37.20
03-03-6400	CalPERS PR Expense	38,000.00	1,391.51	24,225.40	13,774.60	0.00	13,774.60	36.25
	E1 Sub Totals:	269,089.00	16,858.69	157,370.17	111,718.83	0.00	111,718.83	41.52

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Misc. Operating Expense							
03-03-6209	Uniforms	700.00	0.00	250.00	450.00	0.00	450.00	64.29
03-03-6220	CV Autogate Expense	1,000.00	14.71	259.98	740.02	0.00	740.02	74.00
03-03-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,700.00	14.71	509.98	1,190.02	0.00	1,190.02	70.00
E2	Utilities							
03-03-6204	Utilities	45,000.00	4,342.42	23,005.08	21,994.92	0.00	21,994.92	48.88
03-03-6500	Telephone	2,500.00	57.12	963.78	1,536.22	0.00	1,536.22	61.45
	E2 Sub Totals:	47,500.00	4,399.54	23,968.86	23,531.14	0.00	23,531.14	49.54
E3	Materials/Supplies							
03-03-6202	Supplies	126,744.00	21.90	97,765.57	28,978.43	0.00	28,978.43	22.86
	E3 Sub Totals:	126,744.00	21.90	97,765.57	28,978.43	0.00	28,978.43	22.86
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	1,388.00	10,689.00	11,311.00	0.00	11,311.00	51.41
03-03-6801	Professional Svc-Engineer	11,000.00	0.00	4,514.37	6,485.63	0.00	6,485.63	58.96
03-03-6804	Professional Svc-Other	35,000.00	-11,753.08	11,182.35	23,817.65	0.00	23,817.65	68.05
	E4 Sub Totals:	68,000.00	-10,365.08	26,385.72	41,614.28	0.00	41,614.28	61.20
E5	Vehicles/Equipment							
03-03-6200	Repairs & Maintenance	40,000.00	0.00	38,542.22	1,457.78	0.00	1,457.78	3.64
03-03-6201	Equipment Repairs	7,500.00	0.00	5,212.14	2,287.86	0.00	2,287.86	30.50
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	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	E5 Sub Totals:	58,000.00	0.00	43,754.36	14,245.64	0.00	14,245.64	24.56
E6	Capital Expenditure							
03-03-6205	Capital Exp/ Equip Pur >\$1K	1,711,554.00	66,254.08	517,502.42	1,194,051.58	0.00	1,194,051.58	69.76
	E6 Sub Totals:	1,711,554.00	66,254.08	517,502.42	1,194,051.58	0.00	1,194,051.58	69.76
E7	Training/Travel							
03-03-6216	Education & Training	5,000.00	0.00	1,640.00	3,360.00	0.00	3,360.00	67.20
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:	6,000.00	0.00	1,640.00	4,360.00	0.00	4,360.00	72.67
E9	Permits/Fees							
03-03-6207	Permits & Fees	30,000.00	0.00	7,367.60	22,632.40	0.00	22,632.40	75.44
	E9 Sub Totals:	30,000.00	0.00	7,367.60	22,632.40	0.00	22,632.40	75.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,318,587.00	77,183.84	876,264.68	1,442,322.32	0.00	1,442,322.32	62.21
	Dept 03 Sub Totals:	2,318,587.00	77,183.84	876,264.68	1,442,322.32	0.00		
Dept 03-04 Distribution								
E1	Salary & Benefits							
03-04-6100	Labor	311,500.00	22,663.57	176,581.49	134,918.51	0.00	134,918.51	43.31
03-04-6101	Sick Pay	0.00	510.66	1,922.22	-1,922.22	0.00	-1,922.22	0.00
03-04-6102	Vacation Pay	0.00	872.04	8,125.95	-8,125.95	0.00	-8,125.95	0.00
03-04-6103	Overtime	8,000.00	0.00	2,581.70	5,418.30	0.00	5,418.30	67.73
03-04-6104	On Call Pay	12,000.00	825.00	6,437.50	5,562.50	0.00	5,562.50	46.35
03-04-6105	TD Cert Bonus	1,000.00	500.00	500.00	500.00	0.00	500.00	50.00
03-04-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6110	FICA	26,500.00	1,940.94	15,005.48	11,494.52	0.00	11,494.52	43.38
03-04-6300	Health Insurance	114,309.00	10,375.50	68,135.95	46,173.05	0.00	46,173.05	40.39
03-04-6301	Worker's Compensation	9,372.00	2,405.12	5,932.52	3,439.48	0.00	3,439.48	36.70
03-04-6400	CalPERS PR Expense	66,795.00	3,319.79	47,114.43	19,680.57	0.00	19,680.57	29.46
	E1 Sub Totals:	549,476.00	43,412.62	332,337.24	217,138.76	0.00	217,138.76	39.52
E10	Misc. Operating Expense							
03-04-6209	Uniforms	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
	E10 Sub Totals:	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
E2	Utilities							
03-04-6204	Utilities	6,000.00	448.00	3,331.98	2,668.02	0.00	2,668.02	44.47
03-04-6500	Telephone	4,000.00	192.39	2,170.33	1,829.67	0.00	1,829.67	45.74
	E2 Sub Totals:	10,000.00	640.39	5,502.31	4,497.69	0.00	4,497.69	44.98
E3	Materials/Supplies							
03-04-6202	Supplies	35,000.00	445.24	27,261.34	7,738.66	0.00	7,738.66	22.11
	E3 Sub Totals:	35,000.00	445.24	27,261.34	7,738.66	0.00	7,738.66	22.11
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	50,000.00	0.00	25,279.51	24,720.49	0.00	24,720.49	49.44
03-04-6804	Professional Svc-Other	15,000.00	361.92	10,300.18	4,699.82	0.00	4,699.82	31.33
	E4 Sub Totals:	65,000.00	361.92	35,579.69	29,420.31	0.00	29,420.31	45.26
E5	Vehicles/Equipment							
03-04-6200	Repairs & Maintenance	8,000.00	0.00	7,468.25	531.75	0.00	531.75	6.65
03-04-6201	Equipment Repairs	7,500.00	0.00	2,401.21	5,098.79	0.00	5,098.79	67.98
03-04-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
03-04-6211	Gas, Oil & Fuel	15,000.00	0.00	6,917.52	8,082.48	0.00	8,082.48	53.88
03-04-6215	Equipment Purchase	4,000.00	0.00	779.39	3,220.61	0.00	3,220.61	80.52
	E5 Sub Totals:	34,500.00	0.00	17,566.37	16,933.63	0.00	16,933.63	49.08
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	160,000.00	1,536.00	108,794.01	51,205.99	0.00	51,205.99	32.00
	E6 Sub Totals:	160,000.00	1,536.00	108,794.01	51,205.99	0.00	51,205.99	32.00
E7	Training/Travel							
03-04-6216	Education & Training	7,000.00	500.00	4,589.71	2,410.29	0.00	2,410.29	34.43
03-04-6450	Travel & Mileage	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
	E7 Sub Totals:	10,500.00	500.00	4,589.71	5,910.29	0.00	5,910.29	56.29
E8	Memberships							
03-04-6206	Memberships	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
	E8 Sub Totals:	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
E9	Permits/Fees							
03-04-6207	Permits & Fees	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	E9 Sub Totals:	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	Expense Sub Totals:	876,176.00	46,896.17	543,206.97	332,969.03	0.00	332,969.03	38.00
	Dept 04 Sub Totals:	876,176.00	46,896.17	543,206.97	332,969.03	0.00		
Dept 03-07 Irrigation								
E1	Salary & Benefits							
03-07-6100	Labor	57,461.00	3,871.35	30,935.03	26,525.97	0.00	26,525.97	46.16
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	1,500.00	0.00	507.94	992.06	0.00	992.06	66.14
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	5,811.00	296.22	2,405.73	3,405.27	0.00	3,405.27	58.60
03-07-6300	Health Insurance	28,577.00	2,609.88	17,050.01	11,526.99	0.00	11,526.99	40.34
03-07-6301	Worker's Compensation	2,353.00	601.28	1,545.33	807.67	0.00	807.67	34.33
03-07-6400	CalPERS PR Expense	13,513.00	458.88	8,870.36	4,642.64	0.00	4,642.64	34.36
	E1 Sub Totals:	109,215.00	7,837.61	61,314.40	47,900.60	0.00	47,900.60	43.86
E10	Misc. Operating Expense							
03-07-6209	Uniforms	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00
E2	Utilities							
03-07-6204	Utilities	1,500.00	112.01	833.00	667.00	0.00	667.00	44.47
03-07-6500	Telephone	1,000.00	48.10	543.59	456.41	0.00	456.41	45.64
	E2 Sub Totals:	2,500.00	160.11	1,376.59	1,123.41	0.00	1,123.41	44.94
E3	Materials/Supplies							
03-07-6202	Supplies	8,000.00	98.85	4,769.93	3,230.07	0.00	3,230.07	40.38
	E3 Sub Totals:	8,000.00	98.85	4,769.93	3,230.07	0.00	3,230.07	40.38
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	3,000.00	0.00	677.62	2,322.38	0.00	2,322.38	77.41
03-07-6804	Professional Svc-Other	2,000.00	90.48	1,962.31	37.69	0.00	37.69	1.88
	E4 Sub Totals:	5,000.00	90.48	2,639.93	2,360.07	0.00	2,360.07	47.20
E5	Vehicles/Equipment							
03-07-6200	Repairs & Maintenance	2,000.00	0.00	89.40	1,910.60	0.00	1,910.60	95.53
03-07-6201	Equipment Repairs	1,500.00	0.00	600.29	899.71	0.00	899.71	59.98
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	0.00	1,627.06	3,172.94	0.00	3,172.94	66.10
03-07-6215	Equipment Purchase to \$999	600.00	0.00	194.85	405.15	0.00	405.15	67.53
	E5 Sub Totals:	8,900.00	0.00	2,511.60	6,388.40	0.00	6,388.40	71.78
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	20,000.00	384.00	9,082.21	10,917.79	0.00	10,917.79	54.59
	E6 Sub Totals:	20,000.00	384.00	9,082.21	10,917.79	0.00	10,917.79	54.59
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	140.00	0.00	140.00	0.00	0.00	0.00	0.00
	E7 Sub Totals:	1,440.00	0.00	140.00	1,300.00	0.00	1,300.00	90.28
E8	Memberships							
03-07-6206	Memberships	900.00	0.00	293.42	606.58	0.00	606.58	67.40
	E8 Sub Totals:	900.00	0.00	293.42	606.58	0.00	606.58	67.40
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	156,555.00	8,571.05	82,802.58	73,752.42	0.00	73,752.42	47.11
	Dept 07 Sub Totals:	156,555.00	8,571.05	82,802.58	73,752.42	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	3,351,318.00	132,651.06	1,502,274.23	1,849,043.77	0.00	1,849,043.77	55.17
	Fund 03 Sub Totals:	3,351,318.00	132,651.06	1,502,274.23	1,849,043.77	0.00		
Fund 06	General							
Dept 06-00 Administration								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	-345.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	E18 Sub Totals:	0.00	-345.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	Expense Sub Totals:	0.00	-345.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	Dept 00 Sub Totals:	0.00	-345.00	-2,505.00	2,505.00	0.00		
Dept 06-06 Administration								
E1	Salary & Benefits							
06-06-6100	Labor	330,000.00	20,751.26	167,733.37	162,266.63	0.00	162,266.63	49.17
06-06-6101	Sick Pay	0.00	949.66	4,323.55	-4,323.55	0.00	-4,323.55	0.00
06-06-6102	Vacation Pay	0.00	311.22	7,801.00	-7,801.00	0.00	-7,801.00	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	29,000.00	1,736.81	14,767.63	14,232.37	0.00	14,232.37	49.08
06-06-6300	Health Insurance	49,925.00	3,508.65	28,229.60	21,695.40	0.00	21,695.40	43.46
06-06-6301	Worker's Compensation	3,500.00	560.69	2,160.06	1,339.94	0.00	1,339.94	38.28
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	50,000.00	2,305.96	33,391.70	16,608.30	0.00	16,608.30	33.22
	E1 Sub Totals:	463,425.00	30,124.25	258,406.91	205,018.09	0.00	205,018.09	44.24
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	268.46	1,998.41	1,701.59	0.00	1,701.59	45.99
06-06-6209	Uniforms	500.00	0.00	616.15	-116.15	0.00	-116.15	0.00
06-06-6210	Postage	9,500.00	1,117.30	6,738.61	2,761.39	0.00	2,761.39	29.07
06-06-6217	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6302	General Insurance	70,000.00	35,712.18	39,335.27	30,664.73	0.00	30,664.73	43.81
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	21,000.00	2,265.00	16,021.88	4,978.12	0.00	4,978.12	23.71
06-06-6810	Communications	5,000.00	346.38	3,418.41	1,581.59	0.00	1,581.59	31.63

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6901	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	109,700.00	39,709.32	68,128.73	41,571.27	0.00	41,571.27	37.90
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
06-06-7106	Interest Expense - Everbank	0.00	0.00	36,252.00	-36,252.00	0.00	-36,252.00	0.00
	E15 Sub Totals:	0.00	0.00	36,252.00	-36,252.00	0.00	-36,252.00	0.00
E16	Banking Expense							
06-06-6213	Bank Fees	12,000.00	570.33	5,661.74	6,338.26	0.00	6,338.26	52.82
06-06-6903	Customer Transaction Fee	18,000.00	1,867.91	12,086.48	5,913.52	0.00	5,913.52	32.85
	E16 Sub Totals:	30,000.00	2,438.24	17,748.22	12,251.78	0.00	12,251.78	40.84
E2	Utilities							
06-06-6204	Utilities	4,500.00	235.48	2,020.35	2,479.65	0.00	2,479.65	55.10
06-06-6500	Telephone	6,000.00	425.79	3,251.09	2,748.91	0.00	2,748.91	45.82
	E2 Sub Totals:	10,500.00	661.27	5,271.44	5,228.56	0.00	5,228.56	49.80
E3	Materials/Supplies							
06-06-6202	Supplies	12,000.00	764.97	4,526.83	7,473.17	0.00	7,473.17	62.28
	E3 Sub Totals:	12,000.00	764.97	4,526.83	7,473.17	0.00	7,473.17	62.28
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	175,000.00	20,847.56	90,276.09	84,723.91	0.00	84,723.91	48.41
06-06-6803	Professional Svc-Accounting	12,000.00	0.00	450.00	11,550.00	0.00	11,550.00	96.25
06-06-6804	Professional Svc-Other	55,000.00	13,991.67	24,422.47	30,577.53	0.00	30,577.53	55.60
06-06-6806	Professional Svs - Software	36,000.00	151.51	1,334.60	34,665.40	0.00	34,665.40	96.29
	E4 Sub Totals:	278,000.00	34,990.74	116,483.16	161,516.84	0.00	161,516.84	58.10
E5	Vehicles/Equipment							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6200	Repairs & Maintenance	10,000.00	4,500.00	7,778.17	2,221.83	0.00	2,221.83	22.22
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	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	E5 Sub Totals:	17,500.00	4,500.00	7,778.17	9,721.83	0.00	9,721.83	55.55
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	250.00	5,979.00	21.00	0.00	21.00	0.35
06-06-6450	Travel & Mileage	15,000.00	90.15	6,060.20	8,939.80	0.00	8,939.80	59.60
	E7 Sub Totals:	21,000.00	340.15	12,039.20	8,960.80	0.00	8,960.80	42.67
E8	Memberships							
06-06-6206	Memberships	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
	E8 Sub Totals:	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
E9	Permits/Fees							
06-06-6207	Permits & Fees	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	E9 Sub Totals:	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	Expense Sub Totals:	965,925.00	113,528.94	547,796.46	418,128.54	0.00	418,128.54	43.29
	Dept 06 Sub Totals:	965,925.00	113,528.94	547,796.46	418,128.54	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	965,925.00	113,183.94	545,291.46	420,633.54	0.00	420,633.54	43.55
	Fund 06 Sub Totals:	965,925.00	113,183.94	545,291.46	420,633.54	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Totals:	4,724,243.00	245,835.00	2,241,815.69	2,482,427.31	0.00	2,482,427.31	52.55
	Report Totals:	4,724,243.00	245,835.00	2,241,815.69	2,482,427.31	0.00		

General Ledger

Budget Status

February 2026

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 02	Utica							
Dept 02-02 Utica	Water Purchase							
E13	Purchased Water							
02-02-6003	Water Purchased	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	E13 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Expense Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Dept 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00	212,750.00	52.27
	Fund 02 Sub Totals:	407,000.00	0.00	194,250.00	212,750.00	0.00		
Fund 03	Enterprise							
Dept 03-03 Treatment								
E1	Salary & Benefits							
03-03-6100	Labor	135,539.00	7,012.03	84,430.44	51,108.56	0.00	51,108.56	37.71
03-03-6101	Sick Pay	0.00	0.00	286.29	-286.29	0.00	-286.29	0.00
03-03-6102	Vacation Pay	0.00	40.90	3,058.72	-3,058.72	0.00	-3,058.72	0.00
03-03-6103	Overtime	20,000.00	544.88	15,392.95	4,607.05	0.00	4,607.05	23.04
03-03-6104	On Call Pay	11,000.00	725.00	7,112.50	3,887.50	0.00	3,887.50	35.34
03-03-6105	WT Cert Bonus	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
03-03-6107	Temp Labor	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	100.00
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%	14,000.00	636.66	8,436.40	5,563.60	0.00	5,563.60	39.74
03-03-6300	Health Insurance	36,750.00	3,244.97	24,559.46	12,190.54	0.00	12,190.54	33.17
03-03-6301	Worker's Compensation	3,300.00	0.00	2,072.45	1,227.55	0.00	1,227.55	37.20
03-03-6400	CalPERS PR Expense	38,000.00	1,073.15	25,298.55	12,701.45	0.00	12,701.45	33.42
	E1 Sub Totals:	269,089.00	13,277.59	170,647.76	98,441.24	0.00	98,441.24	36.58

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Misc. Operating Expense							
03-03-6209	Uniforms	700.00	0.00	250.00	450.00	0.00	450.00	64.29
03-03-6220	CV Autogate Expense	1,000.00	49.21	309.19	690.81	0.00	690.81	69.08
03-03-6303	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,700.00	49.21	559.19	1,140.81	0.00	1,140.81	67.11
E2	Utilities							
03-03-6204	Utilities	45,000.00	4,635.38	27,640.46	17,359.54	0.00	17,359.54	38.58
03-03-6500	Telephone	2,500.00	151.51	1,115.29	1,384.71	0.00	1,384.71	55.39
	E2 Sub Totals:	47,500.00	4,786.89	28,755.75	18,744.25	0.00	18,744.25	39.46
E3	Materials/Supplies							
03-03-6202	Supplies	126,744.00	6,089.51	103,855.08	22,888.92	0.00	22,888.92	18.06
	E3 Sub Totals:	126,744.00	6,089.51	103,855.08	22,888.92	0.00	22,888.92	18.06
E4	Professional Services							
03-03-6212	Water Analysis	22,000.00	1,176.00	11,865.00	10,135.00	0.00	10,135.00	46.07
03-03-6801	Professional Svc-Engineer	11,000.00	5,546.25	10,060.62	939.38	0.00	939.38	8.54
03-03-6804	Professional Svc-Other	35,000.00	123.93	11,306.28	23,693.72	0.00	23,693.72	67.70
	E4 Sub Totals:	68,000.00	6,846.18	33,231.90	34,768.10	0.00	34,768.10	51.13
E5	Vehicles/Equipment							
03-03-6200	Repairs & Maintenance	40,000.00	0.00	38,542.22	1,457.78	0.00	1,457.78	3.64
03-03-6201	Equipment Repairs	7,500.00	0.00	5,212.14	2,287.86	0.00	2,287.86	30.50
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	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	E5 Sub Totals:	58,000.00	0.00	43,754.36	14,245.64	0.00	14,245.64	24.56
E6	Capital Expenditure							
03-03-6205	Capital Exp/ Equip Pur >\$1K	1,711,554.00	701,700.00	1,219,202.42	492,351.58	0.00	492,351.58	28.77
	E6 Sub Totals:	1,711,554.00	701,700.00	1,219,202.42	492,351.58	0.00	492,351.58	28.77
E7	Training/Travel							
03-03-6216	Education & Training	5,000.00	0.00	1,640.00	3,360.00	0.00	3,360.00	67.20
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:	6,000.00	0.00	1,640.00	4,360.00	0.00	4,360.00	72.67
E9	Permits/Fees							
03-03-6207	Permits & Fees	30,000.00	0.00	7,367.60	22,632.40	0.00	22,632.40	75.44
	E9 Sub Totals:	30,000.00	0.00	7,367.60	22,632.40	0.00	22,632.40	75.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	2,318,587.00	732,749.38	1,609,014.06	709,572.94	0.00	709,572.94	30.60
	Dept 03 Sub Totals:	2,318,587.00	732,749.38	1,609,014.06	709,572.94	0.00		
Dept 03-04 Distribution								
E1	Salary & Benefits							
03-04-6100	Labor	311,500.00	25,268.84	201,850.33	109,649.67	0.00	109,649.67	35.20
03-04-6101	Sick Pay	0.00	1,010.69	2,932.91	-2,932.91	0.00	-2,932.91	0.00
03-04-6102	Vacation Pay	0.00	38.20	8,164.15	-8,164.15	0.00	-8,164.15	0.00
03-04-6103	Overtime	8,000.00	67.65	2,649.35	5,350.65	0.00	5,350.65	66.88
03-04-6104	On Call Pay	12,000.00	787.50	7,225.00	4,775.00	0.00	4,775.00	39.79
03-04-6105	TD Cert Bonus	1,000.00	0.00	500.00	500.00	0.00	500.00	50.00
03-04-6107	Temp Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-04-6110	FICA	26,500.00	2,078.83	17,084.31	9,415.69	0.00	9,415.69	35.53
03-04-6300	Health Insurance	114,309.00	10,375.50	78,511.45	35,797.55	0.00	35,797.55	31.32
03-04-6301	Worker's Compensation	9,372.00	0.00	5,932.52	3,439.48	0.00	3,439.48	36.70
03-04-6400	CalPERS PR Expense	66,795.00	3,697.44	50,811.87	15,983.13	0.00	15,983.13	23.93
	E1 Sub Totals:	549,476.00	43,324.65	375,661.89	173,814.11	0.00	173,814.11	31.63
E10	Misc. Operating Expense							
03-04-6209	Uniforms	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
	E10 Sub Totals:	3,000.00	0.00	2,977.79	22.21	0.00	22.21	0.74
E2	Utilities							
03-04-6204	Utilities	6,000.00	291.99	3,623.97	2,376.03	0.00	2,376.03	39.60
03-04-6500	Telephone	4,000.00	331.44	2,501.77	1,498.23	0.00	1,498.23	37.46
	E2 Sub Totals:	10,000.00	623.43	6,125.74	3,874.26	0.00	3,874.26	38.74
E3	Materials/Supplies							
03-04-6202	Supplies	35,000.00	424.00	27,685.34	7,314.66	0.00	7,314.66	20.90
	E3 Sub Totals:	35,000.00	424.00	27,685.34	7,314.66	0.00	7,314.66	20.90
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	50,000.00	8,676.13	33,955.64	16,044.36	0.00	16,044.36	32.09
03-04-6804	Professional Svc-Other	15,000.00	441.12	10,741.30	4,258.70	0.00	4,258.70	28.39
	E4 Sub Totals:	65,000.00	9,117.25	44,696.94	20,303.06	0.00	20,303.06	31.24
E5	Vehicles/Equipment							
03-04-6200	Repairs & Maintenance	8,000.00	0.00	7,468.25	531.75	0.00	531.75	6.65
03-04-6201	Equipment Repairs	7,500.00	0.00	2,401.21	5,098.79	0.00	5,098.79	67.98
03-04-6208	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
03-04-6211	Gas, Oil & Fuel	15,000.00	1,461.77	8,379.29	6,620.71	0.00	6,620.71	44.14
03-04-6215	Equipment Purchase	4,000.00	0.00	779.39	3,220.61	0.00	3,220.61	80.52
	E5 Sub Totals:	34,500.00	1,461.77	19,028.14	15,471.86	0.00	15,471.86	44.85
E6	Capital Expenditure							
03-04-6205	Capital Exp/Equip Pur > \$1K	160,000.00	0.00	108,794.01	51,205.99	0.00	51,205.99	32.00
	E6 Sub Totals:	160,000.00	0.00	108,794.01	51,205.99	0.00	51,205.99	32.00
E7	Training/Travel							
03-04-6216	Education & Training	7,000.00	750.00	5,339.71	1,660.29	0.00	1,660.29	23.72
03-04-6450	Travel & Mileage	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
	E7 Sub Totals:	10,500.00	750.00	5,339.71	5,160.29	0.00	5,160.29	49.15
E8	Memberships							
03-04-6206	Memberships	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
	E8 Sub Totals:	8,000.00	0.00	7,906.18	93.82	0.00	93.82	1.17
E9	Permits/Fees							
03-04-6207	Permits & Fees	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	E9 Sub Totals:	700.00	0.00	692.33	7.67	0.00	7.67	1.10
	Expense Sub Totals:	876,176.00	55,701.10	598,908.07	277,267.93	0.00	277,267.93	31.65
	Dept 04 Sub Totals:	876,176.00	55,701.10	598,908.07	277,267.93	0.00		
Dept 03-07 Irrigation								
E1	Salary & Benefits							
03-07-6100	Labor	57,461.00	3,951.74	34,886.77	22,574.23	0.00	22,574.23	39.29
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	1,500.00	0.00	507.94	992.06	0.00	992.06	66.14
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	5,811.00	302.25	2,707.98	3,103.02	0.00	3,103.02	53.40
03-07-6300	Health Insurance	28,577.00	2,593.88	19,643.89	8,933.11	0.00	8,933.11	31.26
03-07-6301	Worker's Compensation	2,353.00	0.00	1,545.33	807.67	0.00	807.67	34.33
03-07-6400	CalPERS PR Expense	13,513.00	381.86	9,252.22	4,260.78	0.00	4,260.78	31.53
	E1 Sub Totals:	109,215.00	7,229.73	68,544.13	40,670.87	0.00	40,670.87	37.24
E10	Misc. Operating Expense							
03-07-6209	Uniforms	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	600.00	0.00	674.50	-74.50	0.00	-74.50	0.00
E2	Utilities							
03-07-6204	Utilities	1,500.00	73.00	906.00	594.00	0.00	594.00	39.60
03-07-6500	Telephone	1,000.00	82.86	626.45	373.55	0.00	373.55	37.36
	E2 Sub Totals:	2,500.00	155.86	1,532.45	967.55	0.00	967.55	38.70
E3	Materials/Supplies							
03-07-6202	Supplies	8,000.00	106.01	4,875.94	3,124.06	0.00	3,124.06	39.05
	E3 Sub Totals:	8,000.00	106.01	4,875.94	3,124.06	0.00	3,124.06	39.05
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	3,000.00	0.00	677.62	2,322.38	0.00	2,322.38	77.41
03-07-6804	Professional Svc-Other	2,000.00	110.28	2,072.59	-72.59	0.00	-72.59	0.00
	E4 Sub Totals:	5,000.00	110.28	2,750.21	2,249.79	0.00	2,249.79	45.00
E5	Vehicles/Equipment							
03-07-6200	Repairs & Maintenance	2,000.00	0.00	89.40	1,910.60	0.00	1,910.60	95.53
03-07-6201	Equipment Repairs	1,500.00	0.00	600.29	899.71	0.00	899.71	59.98
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	365.45	1,992.51	2,807.49	0.00	2,807.49	58.49
03-07-6215	Equipment Purchase to \$999	600.00	0.00	194.85	405.15	0.00	405.15	67.53
	E5 Sub Totals:	8,900.00	365.45	2,877.05	6,022.95	0.00	6,022.95	67.67
E6	Capital Expenditure							
03-07-6205	Capital Exp/Equip Pur > \$1K	20,000.00	0.00	9,082.21	10,917.79	0.00	10,917.79	54.59
	E6 Sub Totals:	20,000.00	0.00	9,082.21	10,917.79	0.00	10,917.79	54.59
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	140.00	0.00	140.00	0.00	0.00	0.00	0.00
	E7 Sub Totals:	1,440.00	0.00	140.00	1,300.00	0.00	1,300.00	90.28
E8	Memberships							
03-07-6206	Memberships	900.00	0.00	293.42	606.58	0.00	606.58	67.40
	E8 Sub Totals:	900.00	0.00	293.42	606.58	0.00	606.58	67.40
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	156,555.00	7,967.33	90,769.91	65,785.09	0.00	65,785.09	42.02
	Dept 07 Sub Totals:	156,555.00	7,967.33	90,769.91	65,785.09	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	3,351,318.00	796,417.81	2,298,692.04	1,052,625.96	0.00	1,052,625.96	31.41
	Fund 03 Sub Totals:	3,351,318.00	796,417.81	2,298,692.04	1,052,625.96	0.00		
Fund 06	General							
Dept 06-00 Administration								
E18	Customer Assistance							
06-00-2000	Customer Assistance	0.00	0.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	E18 Sub Totals:	0.00	0.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	Expense Sub Totals:	0.00	0.00	-2,505.00	2,505.00	0.00	2,505.00	0.00
	Dept 00 Sub Totals:	0.00	0.00	-2,505.00	2,505.00	0.00		
Dept 06-06 Administration								
E1	Salary & Benefits							
06-06-6100	Labor	330,000.00	20,668.94	188,402.31	141,597.69	0.00	141,597.69	42.91
06-06-6101	Sick Pay	0.00	2,095.83	6,419.38	-6,419.38	0.00	-6,419.38	0.00
06-06-6102	Vacation Pay	0.00	204.52	8,005.52	-8,005.52	0.00	-8,005.52	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	29,000.00	1,901.27	16,668.90	12,331.10	0.00	12,331.10	42.52
06-06-6300	Health Insurance	49,925.00	4,200.65	32,430.25	17,494.75	0.00	17,494.75	35.04
06-06-6301	Worker's Compensation	3,500.00	0.00	2,160.06	1,339.94	0.00	1,339.94	38.28
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	50,000.00	2,350.96	35,742.66	14,257.34	0.00	14,257.34	28.51
	E1 Sub Totals:	463,425.00	31,422.17	289,829.08	173,595.92	0.00	173,595.92	37.46
E10	Misc. Operating Expense							
06-06-6203	Copier Expense	3,700.00	295.20	2,293.61	1,406.39	0.00	1,406.39	38.01
06-06-6209	Uniforms	500.00	0.00	616.15	-116.15	0.00	-116.15	0.00
06-06-6210	Postage	9,500.00	99.70	6,838.31	2,661.69	0.00	2,661.69	28.02
06-06-6217	Late Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-06-6302	General Insurance	70,000.00	0.00	39,335.27	30,664.73	0.00	30,664.73	43.81
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	21,000.00	1,665.00	17,686.88	3,313.12	0.00	3,313.12	15.78
06-06-6810	Communications	5,000.00	26.07	3,444.48	1,555.52	0.00	1,555.52	31.11

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6901	Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	109,700.00	2,085.97	70,214.70	39,485.30	0.00	39,485.30	35.99
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
06-06-7106	Interest Expense - Everbank	0.00	33,353.87	69,605.87	-69,605.87	0.00	-69,605.87	0.00
	E15 Sub Totals:	0.00	33,353.87	69,605.87	-69,605.87	0.00	-69,605.87	0.00
E16	Banking Expense							
06-06-6213	Bank Fees	12,000.00	961.05	6,622.79	5,377.21	0.00	5,377.21	44.81
06-06-6903	Customer Transaction Fee	18,000.00	1,801.09	13,887.57	4,112.43	0.00	4,112.43	22.85
	E16 Sub Totals:	30,000.00	2,762.14	20,510.36	9,489.64	0.00	9,489.64	31.63
E2	Utilities							
06-06-6204	Utilities	4,500.00	315.58	2,335.93	2,164.07	0.00	2,164.07	48.09
06-06-6500	Telephone	6,000.00	427.03	3,678.12	2,321.88	0.00	2,321.88	38.70
	E2 Sub Totals:	10,500.00	742.61	6,014.05	4,485.95	0.00	4,485.95	42.72
E3	Materials/Supplies							
06-06-6202	Supplies	12,000.00	2,340.29	6,867.12	5,132.88	0.00	5,132.88	42.77
	E3 Sub Totals:	12,000.00	2,340.29	6,867.12	5,132.88	0.00	5,132.88	42.77
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	175,000.00	0.00	90,276.09	84,723.91	0.00	84,723.91	48.41
06-06-6803	Professional Svc-Accounting	12,000.00	0.00	450.00	11,550.00	0.00	11,550.00	96.25
06-06-6804	Professional Svc-Other	55,000.00	7,074.00	31,496.47	23,503.53	0.00	23,503.53	42.73
06-06-6806	Professional Svs - Software	36,000.00	150.64	1,485.24	34,514.76	0.00	34,514.76	95.87
	E4 Sub Totals:	278,000.00	7,224.64	123,707.80	154,292.20	0.00	154,292.20	55.50
E5	Vehicles/Equipment							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
06-06-6200	Repairs & Maintenance	10,000.00	0.00	7,778.17	2,221.83	0.00	2,221.83	22.22
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	7,000.00	3,570.41	3,570.41	3,429.59	0.00	3,429.59	48.99
	E5 Sub Totals:	17,500.00	3,570.41	11,348.58	6,151.42	0.00	6,151.42	35.15
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	540.95	6,519.95	-519.95	0.00	-519.95	0.00
06-06-6450	Travel & Mileage	15,000.00	725.77	6,785.97	8,214.03	0.00	8,214.03	54.76
	E7 Sub Totals:	21,000.00	1,266.72	13,305.92	7,694.08	0.00	7,694.08	36.64
E8	Memberships							
06-06-6206	Memberships	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
	E8 Sub Totals:	23,000.00	0.00	21,161.80	1,838.20	0.00	1,838.20	7.99
E9	Permits/Fees							
06-06-6207	Permits & Fees	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	E9 Sub Totals:	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	Expense Sub Totals:	965,925.00	84,768.82	632,565.28	333,359.72	0.00	333,359.72	34.51
	Dept 06 Sub Totals:	965,925.00	84,768.82	632,565.28	333,359.72	0.00		
	Fund Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Expense Sub Totals:	965,925.00	84,768.82	630,060.28	335,864.72	0.00	335,864.72	34.77
	Fund 06 Sub Totals:	965,925.00	84,768.82	630,060.28	335,864.72	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Totals:	4,724,243.00	881,186.63	3,123,002.32	1,601,240.68	0.00	1,601,240.68	33.89
	Report Totals:	4,724,243.00	881,186.63	3,123,002.32	1,601,240.68	0.00		

4 f

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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TOTAL FEES**Hatfield v. UPUD****657.62****\$242,706.02****\$242,706.02**

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	4.4	\$1,575.50
October 2024	32.4	\$11,789.00
November 2024	27.4	\$10,330.84
December 2024	4.5	\$1,912.50
January 2025	18.1	\$7,425.50
February 2025	18.8	\$6,784.96
March 2025	18.1	\$7,425.50
April 2025	0.2	\$85.00
May 2025	2.9	\$623.50
June 2025	23.9	\$10,050.90
July 2025	39.9	\$12,099.10
August 2025	3.3	\$1,226.40
September 2025	13.4	\$4,899.10
October 2025	31	\$12,456.20
November 2025	17.7	\$8,702.32
December 2025	15.8	\$6,269.50
January 2026	93.4	\$28,871.30
February 2026	70.3	\$26,099.60

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.

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Agenda Item



DATE: March 16, 2026
TO: UPUD Board of Directors
FROM: Jessica Self, General Manager
SUBJECT: Adopt Resolution 2026-004 Honoring the Life of Mister the Cat

RECOMMENDED ACTION:

Motion: _____ / _____ approving Resolution 2026-004 Honoring the life of Mister the Cat and approving a dedication plaque.

SUMMARY:

Mister the Cat was a beloved and familiar presence within the District for many years. As an unofficial mascot and loyal companion, he became a cherished part of daily life for staff and visitors alike. Earlier this month, after living a long, comfortable, and well-loved life, Mister peacefully passed away.

Throughout his years at the District, Mister could often be found faithfully overseeing the daily rhythm of office life. Nearly every morning, he greeted staff at the door, setting a warm and welcoming tone for the day. Throughout the day, he kept a gentle watch over operations, greeted customers, checked in on employees, and of course requested snacks whenever the opportunity arose.

His calm demeanor, friendly presence, and truly unique personality brought genuine joy to everyone he encountered. Mister did more than brighten the workspace. He helped shape our Districts culture. His presence created a sense of comfort and connection, and he quickly became a beloved symbol of community, companionship, and warmth within the District.

To honor Mister's life and the many years he spent as part of the District family, staff will be presenting a Resolution recognizing his contributions and commemorating his legacy. In addition, staff respectfully request that the Board approve the installation of a plaque in Mister's memory, ensuring that his impact and the fond memories he created will be remembered for years to come.

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 color.

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Agenda Item



DATE: March 16, 2026

TO: UPUD Board of Directors

FROM: Jessica Self, General Manager

SUBJECT: Adopt Resolution No 2026-005 Approving the MOU for the Implementation of the Highway 4 Corridor Regional Water Supply Long-Term Water Needs Study

RECOMMENDED ACTION:

Motion: _____ / _____ approving Resolution 2026 -005 Approving the MOU for the Implementation of the Highway 4 Corridor Regional Water Supply Long-Term Water Needs Study

SUMMARY:

The Highway 4 Regional Water Supply partnership is composed of the Union Public Utility District (UPUD), City of Angels Camp (COA), Calaveras County Water District (CCWD), and Utica Water and Power Authority (UWPA). Together, we strive to collaborate on prioritizing long-term planning and solutions for the Highway 4 community water supply. Specifically, we aim to enhance backup water supplies, evaluate potential impacts to water supply reliability, explore potential water sources for each service area, and find methods to provide water service more efficiently.

A resolution was adopted on April 24, 2024 which UPUD Board's commitment to the partnership and their support for conducting a Regional Water Supply Study. Since then, the partnering agencies have worked together to draft a scope of work and a request for proposals for a consultant to conduct a regional water supply, long-term water needs study focused on the Highway 4 corridor. Prior to advertising an RFP for this study, staff from the agencies have developed a Memorandum of Understanding for each governing body to adopt. Specifically, the MOU covers:

- The participating agencies (CCWD, COA, UPUD, and UWPA) agree to collaborate on a regional study to evaluate long-term water needs along the Highway 4 corridor from Copperopolis to Camp Connell.
- The study will assess future demand, improve water supply reliability, explore backup and alternative sources, and identify opportunities for operational efficiencies and emergency preparedness (Draft RFP is attached).
- The agencies will jointly develop the scope of work, select a consultant through a transparent, collaborative process, and collectively direct the consultant.

Attachments: *MOU Draft for the Highway 4 Corridor Regional Water Supply Long-Term Water Needs Study*
Resolution 2026-005 Approving the MOU for the Implementation of the Highway 4 Corridor Regional Water Supply Long-Term Water Needs Study

- UWPA, the Joint Powers Authority for COA and UPUD, will serve as the contracting and invoicing party; consultant costs will be split 50% by CCWD and 50% by the other agencies (UPUD and COA each covering 25%).

Once each Agency adopts the MOU in March, staff will release the RFP. The goal is to execute a consultant contract before finalizing the Fiscal Year budget so that each participating agency can include its designated cost share in its budget.

FINANCIAL CONSIDERATIONS:

If adopted, Union Public Utility District will be responsible for bearing 25% of the consultant costs for this study in Fiscal Year 2027.

MEMORANDUM OF UNDERSTANDING FOR THE IMPLEMENTATION OF THE HIGHWAY 4 CORRIDOR REGIONAL WATER SUPPLY LONG-TERM WATER NEEDS STUDY

This Memorandum of Understanding (the “MOU”) between Calaveras County Water District (CCWD), The City of Angels (CoA), Union Public Utilities District (UPUD), and the Utica Water and Power Authority (UWPA), collectively referred to as the Agencies, is made and effective as of the last date on which all of the Agencies have executed the MOU.

RECITALS

- A. The Agencies have come together with a goal to develop a regional plan addressing future water needs for the Highway 4 corridor, where the Agencies collectively provide water service from Copperopolis to Camp Connell and including the City of Angels Camp, and the towns, Vallecito, Douglas Flat, Murphys, Hathaway Pines, Avery, Arnold, and Sheep Ranch (Study Area).
- B. The purpose of this study is to collaboratively investigate opportunities for the Agencies to meet future water demands within the Study Area. In addition to the purpose, the partnership aims to:
 - Improve backup water supplies for the Highway 4 community
 - Assess potential risks to water supply reliability
 - Explore alternative water sources or interconnections for each service area
 - Identify ways to provide water services more efficiently
- C. The goal is to comprehensively evaluate the long-term water needs for each of the Agencies’ service areas within the Study Area. This study is designed to benefit the local economy and residents by assisting agencies in meeting existing unmet demands, increasing reliability for existing customers, preparing for future growth, and enhancing emergency response.
- D. The partnership commits support for conducting a regional water supply study that will evaluate existing water sources and infrastructure to identify:
 - Options to connect to redundant backup water supplies
 - Opportunities to optimize operations, find cost savings, and provide services more efficiently
 - Prepare for drought, climate change, fire, and cost-effectiveness of water service

Therefore, the agencies agree to implement the goals described above, as follows:

1. **Purposes of MOU.** The purposes of this MOU are to facilitate a cooperative and ongoing working relationship among the Agencies to evaluate long-term water needs for the Agencies and their service areas, for the benefit of the local economy and residents.
2. **Administrative Costs.** Each Agency shall bear all costs it incurs with respect to its activities under this MOU.

3. **Regional Water Supply Study.** The Agencies will jointly develop a scope of work and select a consultant to conduct a regional water supply study consistent with this MOU.
 - a. **Consultant Selection and Transparency:** Before soliciting for a consultant, the Agencies must agree on the scope of work and the terms of the Professional Services Agreement that will be utilized. The Agencies will jointly develop a consultant selection process and will collaborate on the selection of a consultant. Once a consultant is selected, All direction given to the consultant must be done transparently and with buy-in from each of the Agencies.
 - b. **Contracting Party and Payments:** UWPA will serve as the contracting party and will be responsible for paying all invoices. Consultant will send invoices directly to UWPA. CCWD is responsible for paying half (50%) of each invoice, while UPUD and the COA will each pay 25% of the invoice (the remaining half). If any agency objects to any charges, they must promptly consult with the other agencies to resolve the issue.
4. **Savings Provisions.** This MOU shall not operate to validate or invalidate, modify, or affect any Agency's water rights or any Agency obligations under any agreement, contract, or memorandum of understanding/agreement entered into prior to the effective date of this MOU. Nothing in this MOU shall operate to convey any new right to water to any Agency. Each Agency to this MOU reserves any and all claims and causes of action respecting its water rights and/or any agreement, contract, or memorandum of understanding/agreement; any and all defenses against any water rights claims or claims under any agreement, contract, or memorandum of understanding/agreement.
5. **Authority.** Each signatory of this MOU represents that s/he is authorized to execute this MOU on behalf of the Agency for which s/he signs. Each Agency represents that it has legal authority to enter into this MOU and to perform all obligations under this MOU.
6. **Amendment.** This MOU may be amended or modified only by a written instrument executed by each of the Agencies to this MOU.
7. **Necessary Actions.** Each Agency agrees to execute and deliver additional documents and instruments and to take any additional actions as may be reasonably required to carry out the purposes of this MOU.
8. **Third Party Beneficiaries.** This MOU shall not create any right or interest in any non-Party or in any member of the public as a third-party beneficiary.
9. **Counterparts.** This MOU may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Memorandum of Understanding to be executed by their duly authorized representatives. The Parties acknowledge that they have read, understood, and agree to the terms and conditions set forth in this MOU.

This MOU is entered into voluntarily and will become effective on the date of the last signature below in correspondence with the adopted resolution. Each Party affirms that the individuals signing this document have the authority to bind their respective organizations.

General Manager, UPUD

Date

City Administrator, COA

Date

General Manager, UWPA

Date

General Manager, CCWD

Date

**UNION PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS**

RESOLUTION 2026-005

**APPROVING AND AUTHORIZING EXECUTION OF THE
MEMORANDUM OF UNDERSTANDING FOR THE IMPLEMENTATION OF THE
HIGHWAY 4 CORRIDOR REGIONAL WATER SUPPLY LONG-TERM WATER
NEEDS STUDY**

WHEREAS, the Calaveras County Water District (CCWD), the City of Angels (CoA), the Union Public Utility District (UPUD), and the Utica Water and Power Authority (UWPA) (collectively, the “Agencies”) share responsibility for providing water service to communities along the Highway 4 corridor, including Copperopolis, Angels Camp, Vallecito, Douglas Flat, Murphys, Hathaway Pines, Avery, Arnold, Camp Connell, and Sheep Ranch; and

WHEREAS, the Agencies desire to collaboratively evaluate long-term water demands and supply reliability within this region (the “Study Area”) to support existing customers, respond to future growth, strengthen drought and emergency resilience, and enhance operational efficiency; and

WHEREAS, the Agencies have jointly developed a Memorandum of Understanding (“MOU”) to formalize cooperation in conducting a regional water supply study, including the development of a shared scope of work, consultant selection process, and administrative and cost-sharing responsibilities; and

WHEREAS, the MOU establishes that CCWD, UPUD and COA will share consultant costs, and that UWPA will serve as the contracting and payment administrator for consultant services, with CCWD, UPUD, and the COA reimbursing UWPA for their respective shares of costs; and

WHEREAS, the MOU clarifies that no water rights are affected, conveyed, altered, or impaired, and that each Agency retains all claims, defenses, and authority regarding its own water rights and existing agreements; and

WHEREAS, the Union Public Utility District Board finds that entering into the MOU is in the best interest of the District and will support long-term water reliability, regional planning, and coordinated resource management;

NOW, THEREFORE, BE IT RESOLVED that the Union Public Utility District Board of Directors hereby approves the Memorandum of Understanding for the Implementation of the Highway 4 Corridor Regional Water Supply Long-Term Water Needs Study; and

BE IT FURTHER RESOLVED that the General Manager is hereby authorized and directed to execute the MOU on behalf of the District, together with any minor technical or non-substantive revisions deemed necessary, and to take such further actions as may be required to carry out the intent of this Resolution.

PASSED, APPROVED, AND ADOPTED this 16th day of March, 2026

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 16th day of March 2026.

Jenna Mayo
Clerk to the Union Public Utility District Board