

REGULAR BOARD MEETING AGENDA

5:30 PM Wednesday July 19, 2023
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.

Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:

Join on your computer, mobile app or room device.

[Click here to join the meeting](#)

Meeting ID: 295 169 403 071

Passcode: NVQKZK

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

209-729-7214, 209-729-7215, or 209-729-7216

Phone Conference ID: 181 478 498#

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: June 21, 2023 – Regular Meeting
- b. Approval of Minutes: June 28, 2023 – Special Meeting
- c. Expenditures - June 2023
- d. Fund Balance Report – June 2023
- e. Balance Sheet & Income Statement – June 2023
- f. YTD Budget to Actuals – June 2023

5. NEW BUSINESS

- a. Overview presentation and discussion of Wildfire Education Workshop*
(Jessica Self, General Manager)

6. REPORTS

- a. UWPA*
- b. LAFCO*
- c. GENERAL MANAGER*

7. DIRECTORS REPORTS, INFORMATION, FUTURE AGENDA ITEMS

8. NEXT BOARD MEETINGS

- Wednesday, August 16, 2023, at 5:30 PM – Regular Meeting
- Wednesday, September 20, 2023, at 5:30 PM - Regular Meeting

9. CLOSED SESSION:

- a. Conference with Legal Counsel – Anticipated Litigation – Significant Exposure to Litigation Pursuant to Government Code, §54956.9(d): Two (2) potential cases
- b. Conference with Legal Counsel – Existing Litigation (Gov. Code §54956.9) Name of Case: Hatfield v. Union Public Utility District, Calaveras County Superior Court Case No. 23CV46786
- c. Pursuant to Government Code § Section 54957(b)(1): Public Employee Performance Evaluations – Title: General Counsel

10. REPORTABLE ACTION FROM CLOSED SESSION

11. ADJOURNMENT

*No information included in packet

**UNION PUBLIC UTILITY DISTRICT
339 MAIN STREET
MURPHYS, CA 95247**

MINUTES OF JUNE 21, 2023, REGULAR MEETING

The Board of Directors of the Union Public Utility District met in Regular Session at the UPUD Office in Murphys, California, at 5:30 PM.

| | | |
|--------------------|---------------------|---------------------------|
| Directors Present: | ERIC BOTTOMLEY | President |
| | GREG RASMUSSEN | Vice President |
| | TOM QUINCY | Secretary |
| | BRUCE TALLAKSON | Treasurer |
| Directors Absent: | RALPH CHICK | Director |
| Also Present: | JESSICA SELF | General Manager |
| | ELAINE URRUTY | Admin Asst/Clerk to Board |
| | CHRISTINA PRITCHARD | District Legal Counsel |
| | PUBLIC AT LARGE | |

1. PLEDGE OF ALLEGIANCE: The Pledge was given.

2. APPROVAL OF AGENDA:

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

MINUTE ENTRY. MOTION TO APPROVE THE AGENDA AS PRESENTED.

3. PUBLIC COMMENT: Mike Peirano, Julie Hollars, John Raggio, and others in attendance voiced their concerns and opinions regarding the recent 218 process and current rates.

CONSENT AGENDA

4. CONSENT AGENDA:

- a. Minutes – May 17, 2023 – Regular Meeting
- b. Expenditures – May 2023
- c. Fund Balance – May 2023
- d. Balance Sheet & Income Statement – May 2023
- e. YTD Budget to Actuals – May 2023
- f. Updated LAIF Signatures.....RES. NO 2023-006

- g. California CLASS Reserve/Investments.....RES. NO 2023-007
- h. Discussion/Action regarding Transfer of Irrigation Account

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

MINUTE ENTRY & RES. NO 2023-006 & 2023-007. MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED.

REGULAR AGENDA

OLD BUSINESS:

- 5. There was no Old Business.

NEW BUSINESS:

6.a STATE LEGISLATIVE UPDATES; DISCUSSION/POSSIBLE ACTION

The General Manager’s report and recommendation were included in the agenda packet for review. General Manager, Jessica Self, reviewed the State Legislation and recommendation with the Board. Discussion ensued regarding the State Legislation and water reporting requirements.

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

MINUTE ENTRY. MOTION TO FORMALLY OPPOSE PROPOSED LEGISLATIVE BILLS AB 460, AB 1337 AND SB 389 AND SUPPORT SB 23 ON BEHALF OF UNION PUBLIC UTILITY DISTRICT.

6.b ACWA REGION 3 BOARD NOMINATION..... RES. NO 2023-008

A copy of the General Manager’s report regarding the proposed ACWA Board nomination and draft Resolution No. 2023-008 were included in the agenda packet for review. The General Manager reviewed the ACWA nomination recommendation with the Board. Discussion ensued regarding the nomination, pros and cons and costs of the General Manager serving on the Board.

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

RES NO. 2023-008. TO PLACE IN NOMINATION JESSICA SELF AS Aa ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA) REGION 3 BOARD MEMBER

6.c UPDATE TO EMPLOYEE POLICIES (2115 & 2010)..... RES. NO 2023-009
A copy of the General Manager’s report and recommendation, Resolution No. 2023-009 and Policies with revisions were included in the agenda packet for review. The General Manager reviewed the proposed policy revisions with the Board.

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

RES NO. 2023-009. TO APPROVE THE UPDATE TO EMPLOYEE POLICIES NO. 2115 – ON-CALL & 2010 – HOURS OF WORK AND OVERTIME AS PRESENTED.

PUBLIC HEARING:

President Bottomley closed the Regular Session and opened the Public Hearing at 6:04 PM

7.a ADOPTION OF WATER SHORTAGE CONTINGENCY PLANRES. NO 2023-010
A copy of the General Manager’s report and recommendation and Resolution No. 2023-010 were included in the agenda packet for review. The General Manager gave a presentation reviewing the Water Shortage Contingency Plan.

Public Comment: The General Manager fielded questions regarding the Water Contingency Plan.

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

RES NO. 2023-010. TO APPROVE ADOPTION OF THE WATER SHORTAGE CONTINGENCY PLAN AS PRESENTED.

7.b FY 2023-2024 BUDGET & COLA SCHEDULE ADOPTION.....RES. NO 2023-011
.....RES. NO 2023-012

A copy of the General Manager’s report & recommendation and Resolutions NO. 2023-011 & 2023-012 were included in the agenda packet for review. The General Manager gave a presentation reviewing the Proposed COLA 5-Year Schedule effective July 1, 2023.

Public Comment: The General Manager fielded questions regarding the 5-Year COLA Schedule. Discussion ensued regarding the proposed COLA schedule, a possible metric option and UPUD salaries staying competitive with other districts in the area. Mike Peccia voiced that he felt the salaries and proposed rates were too high.

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

RES NO. 2023-012. TO APPROVE THE PROPOSED COLA 5-YEAR SCHEDULE EFFECTIVE JULY 1, 2023, AS PRESENTED.

The General Manager gave a presentation reviewing the FY 2023-2024 Proposed Budget.

Public Comment: The General Manager fielded questions regarding the proposed budget. Discussion ensued regarding the possibility of UPUD reassessing their CIP plan and the possibility of grants for irrigation and who might fund them.

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

RES NO. 2023-011. TO APPROVE THE PROPOSED FY 2023-2024 BUDGET AS PRESENTED.

President Bottomley closed the Public Hearing and returned to Regular session at 7:15 PM.

REPORTS:

8.a UWPA REPORT. Joel Metzger informed the Board that UWPA & UPUD are coordinating an all-day Wildfire Education Workshop on Tuesday, July 11, 2023, starting at 8:30 am at the Native Son’s Hall. Joel noted that Stantec, Utica’s consultant on the FERC Exemption, has provided \$1,000 donation to provide lunch for everyone. The Native Sons are also donating usage of the hall. Jessica and Joel are working together to finalize the presentation. This is a non-public event aimed to focus on local entities collaborating during emergency response preparedness.

Joel also reported that Utica adopted their FY 2023-2024 budget in May. Joel said that Utica had also given a tour of their system to Tri Dam today and noted how it is very important that our local agencies share information and work together.

Next UWPA meeting is scheduled for Tuesday, June 27, 2023, at 5:30 PM at the UWPA office in Angels Camp.

8.b LAFCO REPORT. There was nothing new to report.

The next LAFCO meeting is scheduled for Monday, July 17, 2023, at 6:00 PM at the Calaveras County Board of Supervisors Chambers in San Andreas.

8.c GENERAL MANAGER'S REPORT. A copy of the General Manager's Report was provided to the Board and the General Manager reviewed the report with the Board.

9. DIRECTORS COMMENTS. The Board thanked the General Manager and all those in attendance for their participation and interest in the district. Discussion ensued regarding the current UPUD rates, and the General Manager stated that if the public is interested, UPUD can give a presentation on the UPUD rates and where the money is being utilized. The General Manager also informed the Board that UPUD had been served a summons just before the meeting from Michael Hatfield regarding the UWPA fee and it has been forwarded to our legal counsel for review. A special meeting may need to be scheduled to review this item.

10. CLOSED SESSION: None

11. NEXT BOARD MEETINGS & EVENTS:

- Tuesday, July 11, 2023 – Wildfire Education Workshop
- Wednesday, July 19, 2023, at 5:30 PM – Regular Meeting
- Wednesday, August 16, 2023, at 5:30 PM - Regular Meeting

12. ADJOURNMENT: The meeting was adjourned with no further business at 7:51 PM.

Submitted by: _____
Thomas E. Quincy, Secretary

Date: _____

ATTEST:

Elaine M. Urruty
Clerk to the UPUD Board of Directors

**UNION PUBLIC UTILITY DISTRICT
339 MAIN STREET
MURPHYS, CA 95247**

MINUTES OF JUNE 28, 2023, SPECIAL MEETING

The Board of Directors of the Union Public Utility District met in Regular Session at the UPUD Office in Murphys, California, at 2:30 PM.

| | | |
|--------------------|---|--|
| Directors Present: | ERIC BOTTOMLEY GREG RASMUSSEN TOM QUINCY BRUCE TALLAKSON RALPH CHICK | President Vice President Secretary Treasurer Director |
| Directors Absent: | None | |
| Also Present: | JESSICA SELF ELAINE URRUTY LISA BIEDINGER CHRISTINA PRITCHARD PUBLIC AT LARGE | General Manager Admin Asst/Clerk to Board Customer Service Clerk District Legal Counsel |

1. PLEDGE OF ALLEGIANCE: The Pledge was given.

2. APPROVAL OF AGENDA:

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

MINUTE ENTRY. MOTION TO APPROVE THE AGENDA AS PRESENTED.

3. PUBLIC COMMENT: There was no public comment.

ADJOURN TO CLOSED SESSION: The meeting was adjourned into Closed Session at 2:35 PM.

4.a CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (GOV. CODE §54956.9)
NAME OF CASE: HATFIELD v. UNION PUBLIC UTILITY DISTRICT, CALAVERAS COUNTY
SUPERIOR COURT CAS NO. 23CV46786

4.b CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (GOV. CODE §54956.9(d): ONE (1) CASE

RECONVENE TO OPEN SESSION: The meeting reconvened to open session at 3:28 PM.

5. **REPORT ON CLOSED SESSION ITEMS:** Direction was given to the General Manager.
6. **DIRECTORS COMMENTS:** The Board discussed the possibility of having UPUD staff & family BBQ and discussed possible dates. Director Quincy and Director Bottomley will follow up with General Manager, Jessica Self.
7. **NEXT BOARD MEETINGS:**
 - Tuesday, July 11, 2023 – Wildfire Education Workshop
 - Wednesday, July 19, 2023, at 5:30 PM – Regular Meeting
 - Wednesday, August 16, 2023, at 5:30 PM - Regular Meeting
8. **ADJOURNMENT.** The meeting was adjourned with no further business at 3:30 PM.

Submitted by: _____
Thomas E. Quincy, Secretary

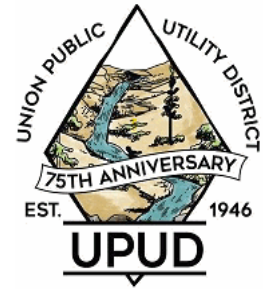
Date: _____

ATTEST:

Elaine M. Urruty
Clerk to the UPUD Board of Directors

Bank Reconciliation

Checks by Date - June 2023

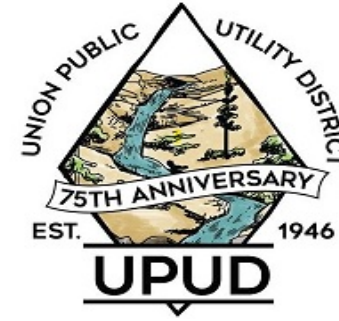


| Check No | Date | Name | Module | Void Date | Amount |
|---------------|-----------|--|--------|-----------|----------|
| 28104 | 6/2/2023 | AT&T U-verse | AP | | 183.44 |
| 28105 | 6/2/2023 | Calaveras County Water District | AP | | 699.00 |
| 28106 | 6/2/2023 | Comcast Business | AP | | 270.59 |
| 28107 | 6/2/2023 | Dataprose, LLC | AP | | 96.69 |
| 28108 | 6/2/2023 | De Lage Landen Financial Services, Inc | AP | | 554.16 |
| 28109 | 6/2/2023 | Digital Deployment, Inc. | AP | | 200.00 |
| 28110 | 6/2/2023 | Farmer's Insurance Exchange | AP | | 1384.58 |
| 28111 | 6/2/2023 | Mountain Oasis Water | AP | | 72.25 |
| 28112 | 6/2/2023 | SafeTLite | AP | | 129.49 |
| 28113 | 6/2/2023 | Jessica Self | AP | | 352.25 |
| 28114 | 6/2/2023 | USA Blue Book | AP | | 480.48 |
| 28115 | 6/2/2023 | USA Vision | AP | | 165.44 |
| 28116 | 6/2/2023 | Verizon Wireless | AP | | 344.64 |
| 28117 | 6/2/2023 | White Brenner, LLP | AP | | 3540.83 |
| 0 | 6/9/2023 | CalPERS | AP | | 3758.23 |
| 0 | 6/9/2023 | EDD | AP | | 1372.20 |
| 0 | 6/9/2023 | Employment Development Dept | AP | | 243.09 |
| 0 | 6/9/2023 | United States Treasury | AP | | 7654.29 |
| 0 | 6/9/2023 | Payroll - DD | PR | | 8815.66 |
| 28118 - 28122 | 6/9/2023 | Payroll - Cks | PR | | 10392.28 |
| 28123 | 6/9/2023 | Alpha Analytical Laboratories, Inc. | AP | | 2257.00 |
| 28124 | 6/9/2023 | AT&T CALNET | AP | | 263.87 |
| 28125 | 6/9/2023 | Carbon Copy | AP | | 41.48 |
| 28126 | 6/9/2023 | Coneth Solutions, Inc | AP | | 1455.00 |
| 28127 | 6/9/2023 | CPPA | AP | | 3755.80 |
| 28128 | 6/9/2023 | Dataprose, LLC | AP | | 1136.86 |
| 28129 | 6/9/2023 | Mother Lode Answering Service, Inc. | AP | | 242.00 |
| 28130 | 6/9/2023 | Sierra Hills Market | AP | | 104.67 |
| 28131 | 6/9/2023 | Garett Walker | AP | | 5355.00 |
| 28132 | 6/13/2023 | ACWA | AP | | 2345.00 |
| 28133 | 6/13/2023 | Anthem Blue Cross | AP | | 1526.00 |
| 28134 | 6/13/2023 | California Waste Recovery System | AP | | 179.08 |
| 28135 | 6/13/2023 | Clark Pest Control | AP | | 170.00 |
| 28136 | 6/13/2023 | Jenna Mayo | AP | | 53.50 |
| 28137 | 6/13/2023 | Murphys Sanitary District | AP | | 120.00 |
| 28138 | 6/13/2023 | Red Store | AP | | 356.65 |
| 28139 | 6/13/2023 | Thatcher Company, Inc | AP | | 3920.76 |
| 28140 | 6/13/2023 | Elaine Urruty | AP | | 79.75 |
| 28141 | 6/20/2023 | Clark Pest Control | AP | | 121.00 |
| 28142 | 6/20/2023 | Comcast | AP | | 155.88 |
| 28143 | 6/20/2023 | Hope Publications, LLC | AP | | 84.67 |
| 28144 | 6/20/2023 | Hunt & Sons, Inc | AP | | 1799.34 |
| 28145 | 6/20/2023 | PG&E | AP | | 225.11 |
| 28146 | 6/20/2023 | Springbrook Holding Company, LLC. | AP | | 517.00 |

| Check No | Date | Name | Module | Void Date | Amount |
|-----------------------------|-----------|--|--------|-----------|-----------|
| 28147 | 6/20/2023 | Union Bank | AP | | 9526.55 |
| 28148 | 6/20/2023 | USA Blue Book | AP | | 23.54 |
| 28149 | 6/20/2023 | Weber, Ghio & Associates | AP | | 578.40 |
| 28150 | 6/20/2023 | White Brenner, LLP | AP | | 5396.13 |
| 0 | 6/23/2023 | CalPERS | AP | | 3765.05 |
| 0 | 6/23/2023 | CalPERS - Health Benefits | AP | | 16616.30 |
| 0 | 6/23/2023 | EDD | AP | | 1386.60 |
| 0 | 6/23/2023 | Employment Development Dept | AP | | 242.75 |
| 0 | 6/23/2023 | United States Treasury | AP | | 7631.20 |
| 0 | 6/23/2023 | Payroll - DD | PR | | 9123.28 |
| 28151-28155 | 6/23/2023 | Payroll - Cks | PR | | 10051.42 |
| 28156 | 6/23/2023 | AT&T U-verse | AP | | 183.44 |
| 28157 | 6/23/2023 | Comcast Business | AP | | 285.68 |
| 28158 | 6/23/2023 | Farmer's Insurance Exchange | AP | | 226.58 |
| 28159 | 6/23/2023 | Sutton Enterprises | AP | | 1958.27 |
| 28160 | 6/23/2023 | USA Vision | AP | | 165.44 |
| 28161 | 6/23/2023 | Village Media, LLC | AP | | 150.00 |
| 28162 | 6/30/2023 | De Lage Landen Financial Services, Inc | AP | | 256.80 |
| 28163 | 6/30/2023 | Gateway Press, Inc | AP | | 80.44 |
| 28164 | 6/30/2023 | NSGW - Chispa 139 | AP | | 500.00 |
| 28165 | 6/30/2023 | Postmaster | AP | | 252.00 |
| 28166 | 6/30/2023 | Postmaster | AP | | 252.00 |
| 28167 | 6/30/2023 | SWRCB - DWOCP | AP | | 100.00 |
| 28168 | 6/30/2023 | Verizon Wireless | AP | | 343.05 |
| Void Ck Count: 0 | | | | | 0.00 |
| Total Void Check | | | | | 0.00 |
| Total Void Check Amount: | | | | | 0.00 |
| Total Valid Check Count: 76 | | | | | |
| Total Valid Check Amount: | | | | | 136069.93 |
| Total Check Count: 76 | | | | | |
| Total Check Amount: | | | | | 136069.93 |

General Ledger Fund Balance Report

User: eurruty@upudwater.org
 Printed: 7/14/2023 12:02:15 PM
 Period 01 - 12
 Fiscal Year 2023

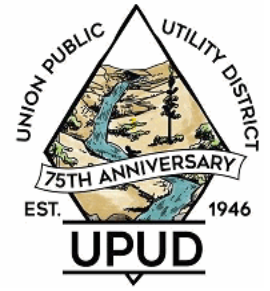


| <u>Account Number</u> | <u>Description</u> | <u>Beg Bal</u> | <u>Debits</u> | <u>Credits</u> | <u>End Bal</u> |
|-----------------------|-------------------------------|---------------------|-------------------|-------------------|---------------------|
| 01 | Water Fund | | | | |
| 01-00-1400 | LAIF Account | 60,849.90 | 1,014.20 | 0.00 | 61,864.10 |
| 01-00-1401 | LAIF-Surplus Fund | 708,251.86 | 13,245.06 | 70.00 | 721,426.92 |
| 01-00-1402 | LAIF-Irrigation Imprvmnt Fund | 147,645.81 | 33,289.98 | 0.00 | 180,935.79 |
| 01-00-1404 | LAIF-UWPA Reserve Fund | 217,224.56 | 550,599.18 | 594,000.00 | 173,823.74 |
| 01-00-1405 | LAIF-Reserve Fund | 846,975.54 | 74,527.35 | 18,930.00 | 902,572.89 |
| 01-00-1406 | LAIF-Capital Imprvmnt Fund | 186,625.92 | 3,163.41 | 0.00 | 189,789.33 |
| 01-00-1407 | LAIF-SRLF Rec (Conn Fees) | 315,139.70 | 317,471.77 | 0.00 | 632,611.47 |
| 01 | Water Fund | 2,482,713.29 | 993,310.95 | 613,000.00 | 2,863,024.24 |
| Asset Total | | <u>2,482,713.29</u> | <u>993,310.95</u> | <u>613,000.00</u> | <u>2,863,024.24</u> |

General Ledger

Balance Sheet

User: curruty@upudwater.org
 Printed: 07/14/2023 - 11:56AM
 Fund: All
 Period: 12
 Fiscal Year: 2023



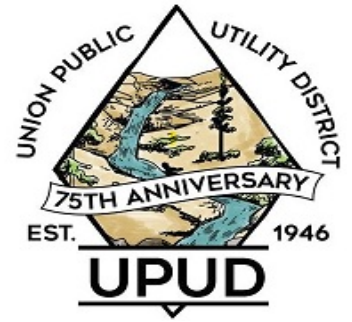
Fund ALFRE

| Account Type | Amount |
|---|--------------|
| 01 - Water Fund | |
| Assets | |
| Cash & Investments | 3,146,132.46 |
| Accounts Receivable | 204,512.42 |
| Inventory | 0.00 |
| Fixed Assets | 4,791,944.41 |
| Other Long Term Assets | 0.00 |
| CalPERS Pension Outflows | 95,708.00 |
| Grant Receivable | 0.00 |
| Total Assets: | 8,238,297.29 |
| Liabilities | |
| Accounts Payable | 0.00 |
| Payroll Liabilities | 104,678.58 |
| Deferred Revenue | 2,462.32 |
| Compensated Absences | 71,607.73 |
| Bonds/Notes Payable-Current | 0.00 |
| CalPERS Pension -Liability Exp | 153,412.00 |
| CalPERS Pension - Inflows | 154,547.00 |
| Total Liabilities: | 486,707.63 |
| Fund Balance | |
| Fund Balance | 7,806,137.26 |
| Total Fund Balance: | 7,806,137.26 |
| Total Liabilities and Fund Balance: | 8,292,844.89 |
| Total Retained Earnings: | (54,547.60) |
| Total Fund Balance and Retained Earnings: | 7,751,589.66 |
| Total Liabilities, Fund Balance, and Retained Earnings: | 8,238,297.29 |
| Totals for Fund 01 - Water Fund: | 0.00 |

General Ledger

Revenues by Category

User: eurruty@upudwater.org
 Printed: 7/14/2023 11:59:11 AM
 Period 01 - 12
 Fiscal Year 2023

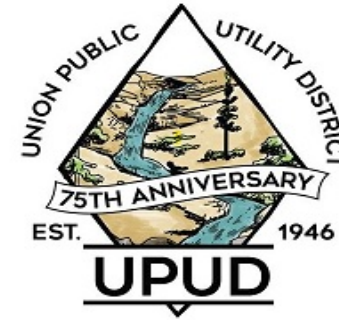


| Account Number | Description | One Year Prior Actual | Budget | Period Amt | End Bal |
|----------------------|-------------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|
| 01 | Water Fund | | | | |
| 01-01-4100 | Domestic Water Revenue | -1,864,701.45 | -2,090,000.00 | -166,022.73 | -1,823,265.86 |
| 01-01-4105 | Irrigation Water Revenue | -105,280.75 | -190,000.00 | -24,155.41 | -144,768.91 |
| 01-01-4120 | Hydrant Meter Revenue | -2,583.74 | -15,000.00 | -125.00 | -1,631.40 |
| 01-01-4160 | Penalties | 0.00 | -2,500.00 | 100.00 | -22,530.00 |
| 01-01-4180 | Other - Water Related | -9,608.41 | -12,500.00 | -5,570.00 | -10,797.73 |
| 01-01-4189 | Meter Reset Fees | 0.00 | -1,000.00 | 0.00 | -2,000.00 |
| 01-01-4190 | Meter Connection Fees | -539,000.00 | -98,000.00 | 0.00 | -98,000.00 |
| 01-01-4195 | Non-Operating Income | 0.00 | -7,100.00 | 0.00 | 0.00 |
| 01-01-4200 | Interest Earned | -8,300.88 | -11,000.00 | 0.00 | -42,021.35 |
| 01-01-4300 | County Taxes | -146,988.32 | -155,000.00 | 0.00 | -144,861.83 |
| 01-01-4420 | Insurance Refund | 0.00 | 0.00 | 0.00 | -11,142.05 |
| 01-01-4440 | Garage Rental Revenue | -1,300.00 | -1,200.00 | 0.00 | -1,245.00 |
| 01-01-4441 | NCPA Facilities Use Agreement | -2,500.00 | -2,500.00 | 0.00 | -2,500.00 |
| 01-01-4460 | Grant Income | 0.00 | -1,377,000.00 | 0.00 | -38,500.00 |
| 01 | Water Fund | -2,680,263.55 | -3,962,800.00 | -195,773.14 | -2,343,264.13 |
| Revenue Total | | <u>-2,680,263.55</u> | <u>-3,962,800.00</u> | <u>-195,773.14</u> | <u>-2,343,264.13</u> |

General Ledger

YTD Budget to Actuals

User: eurruty@upudwater.org
 Printed: 7/14/2023 12:00:46 PM
 Period 01 - 12
 Fiscal Year 2023



| Account Number | Description | 2022 Actual | YTD Budget | Period Amt | End Bal | YTD Bgt Var | YTD Bgt % Var |
|----------------------|-------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|----------------|
| 01-03-6100 | Labor | 71,683.04 | 83,990.55 | 6,378.08 | 76,603.86 | 7,386.69 | 8.79 |
| 01-03-6101 | Sick Pay | 1,367.16 | 0.00 | 0.00 | 528.40 | -528.40 | 0.00 |
| 01-03-6102 | Vacation Pay | 8,090.55 | 0.00 | 93.58 | 7,317.32 | -7,317.32 | 0.00 |
| 01-03-6103 | Overtime | 2,740.12 | 4,256.00 | 299.44 | 2,788.43 | 1,467.57 | 34.48 |
| 01-03-6104 | On Call Pay | 17,670.00 | 18,000.00 | 1,380.00 | 17,880.00 | 120.00 | 0.67 |
| 01-03-6110 | FICA 7.65% | 7,795.45 | 8,500.00 | 623.58 | 8,118.09 | 381.91 | 4.49 |
| 01-03-6300 | Health Insurance | 35,668.80 | 40,135.00 | 7,450.04 | 66,160.33 | -26,025.33 | -64.84 |
| 01-03-6400 | CalPERS PR Expense | 18,646.97 | 20,000.00 | 1,011.80 | 18,243.61 | 1,756.39 | 8.78 |
| 01-04-6100 | Labor | 214,053.49 | 243,833.00 | 18,585.24 | 215,842.08 | 27,990.92 | 11.48 |
| 01-04-6101 | Sick Pay | 4,284.90 | 0.00 | 258.72 | 9,661.31 | -9,661.31 | 0.00 |
| 01-04-6102 | Vacation Pay | 18,422.81 | 0.00 | 701.48 | 13,663.15 | -13,663.15 | 0.00 |
| 01-04-6103 | Overtime | 2,283.05 | 3,000.00 | 400.36 | 7,937.15 | -4,937.15 | -164.57 |
| 01-04-6104 | On Call Pay | 10,740.00 | 11,000.00 | 840.00 | 11,190.00 | -190.00 | -1.73 |
| 01-04-6110 | FICA | 19,265.45 | 24,000.00 | 1,590.13 | 19,759.54 | 4,240.46 | 17.67 |
| 01-04-6301 | Worker's Compensation | 10,754.83 | 10,500.00 | 773.36 | 6,888.55 | 3,611.45 | 34.39 |
| 01-04-6400 | CalPERS PR Expense | 42,920.35 | 48,000.00 | 2,627.72 | 44,172.43 | 3,827.57 | 7.97 |
| 01-05-6100 | Labor | 53,815.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-6101 | Sick Pay | 1,268.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-6102 | Vacation Pay | 5,189.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-6110 | FICA | 5,492.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-6300 | Health Insurance | 8,847.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-05-6400 | CalPERS PR Expense | 12,858.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-06-6100 | Labor | 110,070.97 | 295,000.00 | 23,896.00 | 259,919.86 | 35,080.14 | 11.89 |
| 01-06-6101 | Sick Pay | 2,208.01 | 0.00 | 137.05 | 4,564.84 | -4,564.84 | 0.00 |
| 01-06-6102 | Vacation Pay | 10,803.39 | 0.00 | 0.00 | 20,917.64 | -20,917.64 | 0.00 |
| 01-06-6103 | Overtime | 12,880.99 | 4,500.00 | 141.30 | 3,209.01 | 1,290.99 | 28.69 |
| 01-06-6110 | FICA | 10,134.37 | 24,000.00 | 1,916.05 | 22,798.40 | 1,201.60 | 5.01 |
| 01-06-6300 | Health Insurance | 35,953.73 | 80,600.00 | 11,476.62 | 101,204.62 | -20,604.62 | -25.56 |
| 01-06-6304 | Health Benefits Adm Fee | 0.00 | 0.00 | 0.00 | 259.80 | -259.80 | 0.00 |
| 01-06-6400 | CalPERS PR Expense | 23,212.44 | 32,000.00 | 2,683.52 | 54,688.98 | -22,688.98 | -70.90 |
| Revenue Total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Expense Total | | 779,123.11 | 951,314.55 | 83,264.07 | 994,317.40 | -43,002.85 | -0.0452 |
| Grand Total | | -779,123.11 | -951,314.55 | -83,264.07 | -994,317.40 | 43,002.85 | 0.0452 |

| Account Number | Description | 2022 Actual | YTD Budget | Period Amt | End Bal | YTD Bgt Var | YTD Bgt % Var |
|-----------------------|----------------------|--------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
| 01 | Water Fund | 779,123.11 | 951,314.55 | 83,264.07 | 994,317.40 | -43,002.85 | -4.52 |
| | Revenue Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| | Expense Total | 779,123.11 | 951,314.55 | 83,264.07 | 994,317.40 | -43,002.85 | -0.0452 |
| | Grand Total | -779,123.11 | -951,314.55 | -83,264.07 | -994,317.40 | 43,002.85 | 0.0452 |