



SAN JUAN WATER DISTRICT BOARD MEETING AGENDA

**November 20, 2024
6:00 p.m.**

Meeting Locations:

- SJWD Boardroom – 9935 Auburn Folsom Road
Granite Bay, CA 95746**
- Via Teleconference – 12221 Knots Lane
Frisco, TX 75036**

This Board meeting will be conducted both in-person at the District's Boardroom at the address above and via videoconference. When all Board members are in the Boardroom, the District's Board meetings are not required to be broadcast via videoconference and are done so as a convenience to the public; furthermore, if the transmission is interrupted for any reason, the meeting will continue in person as scheduled. Members of the public may participate in Board meetings via videoconference per the instructions below.

To attend via videoconference, please use the following link:

Please join the meeting from your computer, tablet or smartphone.
<https://meet.goto.com/245724141>

You can also dial in using your phone.
United States: [+1 \(872\) 240-3212](tel:+1(872)240-3212)

Access Code: 245-724-141

Please mute your line.

Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time – if you are attending via videoconference at that time, please unmute your line in order to speak.

*****Important Notice:** For any meetings that include a Closed Session, the videoconference will be terminated when the Board adjourns into Closed Session. Members of the public who would like to receive the report out from Closed Session and time of adjournment from Closed Session into Open Session and adjournment of the meeting should provide a valid email address to the District's Board Secretary, Teri Grant, at: tgrant@sjwd.org, before or during the meeting. No other business will be conducted after the Board adjourns from Closed Session into Open Session. Promptly after the meeting, the Secretary will email the written report to all persons timely requesting this information.

The Board may add an item to the agenda (1) upon a determination by at least three Board members that an emergency situation exists, or (2) upon a determination by at least four Board members (or by three Board members if there are only three Board members present) that the need to take action became apparent after the agenda was posted.

Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. The order of agenda items may be changed to accommodate those in attendance wishing to address a particular item. Please inform the General Manager if you have such a request.

Documents and materials that are related to an open session agenda item that are provided to the District Board less than 72 hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours.

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting, please call Teri Grant, Board Secretary, at 916-791-0115, or email Ms. Grant at tgrant@sjwd.org.

Please silence cell phones and refrain from side conversations during the meeting.

I. ROLL CALL

II. PUBLIC FORUM AND COMMENTS

This is the opportunity for members of the public to comment on any item(s) that do not appear on the agenda. During the Public Forum, the Board may ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determination to add the matter to the agenda.

III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board, Audience, or Staff request a specific item removed before the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Meeting, October 16, 2024 (W & R)

Recommendation: ***Approve draft minutes***

2. Treasurer's Report – Quarter Ending September 30, 2024 (W & R)

Recommendation: ***Receive and file***

3. Board Policy on the Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Behavior (W & R)

Recommendation: ***To approve BOD-2.5 Policy on Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Conduct and to amend BOD-2.3 Ethics Policy***

4. Records Management Policy Revisions (W & R)

Recommendation: ***To adopt Resolution 24-08 revising Board Policy Adm-3.6 Records Management Policy***

IV. NEW BUSINESS

1. Recognition of Service of Kenneth H. Miller (W & R)

Action: ***Consider a motion to adopt Resolution 24-09 Recognizing Kenneth H. Miller for 40 Years of Service to the District***

2. Censure of Pamela J. Tobin (W & R)

Action: ***Consider a motion to adopt Resolution 24-10 Censuring Pamela J. Tobin***

3. Water Treatment Plant Memorandum of Understanding (W)

Action: ***Consider a motion to approve the Water Treatment Plant Memorandum of Understanding***

4. District's 457 Deferred Compensation Plan (W & R)

Discussion

5. ACWA General Session Membership Meeting Delegate (W & R)

Action: ***Consider a motion to appoint delegate to serve as the authorized voting representative at the December ACWA General Session Membership Meeting***

V. OLD BUSINESS

1. Fiscal Year 2023-2024 Results of Operations – Budget to Actual (W & R)

Discussion

2. Evaluation of Potential Groundwater Well Sites (W & R)

Discussion and possible direction to staff

3. Conjunctive Use and Groundwater Banking Activities Update (W & R)

Discussion

4. 2024 Hydrology and Operations Update (W & R)

Discussion

VI. INFORMATION ITEMS

1. General Manager's Report
 - 1.1 General Manager's Monthly Report (W & R)
Staff Report on District Operations
 - 1.2 Miscellaneous District Issues and Correspondence
2. Director of Finance and Human Resources' Report
 - 2.1 Miscellaneous District Issues and Correspondence
3. Director of Operations' Report
 - 3.1 Miscellaneous District Issues and Correspondence
4. Director of Engineering Services' Report
 - 4.1 Miscellaneous District Issues and Correspondence
5. Legal Counsel's Report
 - 5.1 Legal Matters

VII. DIRECTORS' REPORTS

1. Sacramento Groundwater Authority (SGA) – T. Costa
2. Regional Water Authority (RWA) – D. Rich
3. Association of California Water Agencies (ACWA)
 - 3.1 ACWA – P. Tobin
 - 3.2 Joint Powers Insurance Authority (JPIA) – P. Tobin
4. Central Valley Project (CVP) Water Association – T. Costa
5. Other Reports, Correspondence, Comments, Ideas and Suggestions

VIII. COMMITTEE MEETINGS

1. Finance Committee – November 12, 2024
<https://www.sjwd.org/2024-11-12-committees-meeting-finance>
2. Legal Affairs Committee – November 13, 2024
<https://www.sjwd.org/2024-11-13-committees-meeting-legal-affairs>

IX. UPCOMING EVENTS

1. 2024 ACWA Fall Conference
December 3-5, 2024
Palm Desert, CA

X. ADJOURN

UPCOMING MEETING DATES

December 18, 2024 – Regular Board Meeting
December 18, 2024 – Financing Corporation Meeting
January 15, 2025 – Regular Board Meeting

I declare under penalty of perjury that the foregoing agenda for the November 20, 2024, regular meeting of the Board of Directors of San Juan Water District was posted by November 15, 2024, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and was freely accessible to the public. The agenda and the board packet is also posted on the District's website at sjwd.org.

Teri Grant, Board Secretary

SAN JUAN WATER DISTRICT

Board of Director's Board Meeting Minutes
October 16, 2024 – 6:00 p.m.

BOARD OF DIRECTORS

Manuel Zamorano	President
Ted Costa	Vice President
Ken Miller	Director
Dan Rich	Director
Pam Tobin	Director

SAN JUAN WATER DISTRICT MANAGEMENT AND STAFF

Paul Helliker	General Manager
Donna Silva	Director of Finance
Tony Barela	Director of Operations
Andrew Pierson	Director of Engineering
Devon Barrett	Customer Service Manager
Adam Larsen	Field Services Manager
Greg Turner	Water Treatment Manager
Greg Zlotnick	Water Resources Manager
Teri Grant	Board Secretary/Administrative Assistant
Nancy Ashjian	General Counsel
Elizabeth Ewens	Water Counsel

OTHER ATTENDEES

Craig	
Guest	
Jena	
Krista MacNevin Jee	
Stacy Helliker	
Roger Canfield	Customer
Kenny Jahn	SJWD Employee
Mark Hargrove	SJWD Employee
Mike Spencer	SJWD Employee

AGENDA ITEMS

- I. Roll Call
- II. Public Forum and Comments
- III. Consent Calendar
- IV. New Business
- V. Old Business
- VI. Information Items
- VII. Directors' Reports
- VIII. Committee Meetings
- IX. Upcoming Events
- X. Closed Session
- XI. Open Session
- XII. Adjourn

President Zamorano called the meeting to order at 6:00 p.m.

I. ROLL CALL

The Board Secretary took a roll call of the Board. The following directors were present in the Boardroom: Ted Costa, Ken Miller, Dan Rich, Pam Tobin and Manuel Zamorano.

GM Helliker requested that Consent Calendar Item 2 be removed from the agenda so that some changes can be made to the policy. Vice President Costa requested that Consent Calendar Item 3 be removed for discussion. President Zamorano agreed to the requests.

II. PUBLIC FORUM

There were no public comments.

III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and are approved by one motion. There was no separate discussion of these items unless a member of the Board, audience, or staff requested a specific item removed. Consent Calendar item documents are available for review in the Board packet.

1. Minutes of the Board of Directors Meeting, September 18, 2024 (W & R)

Recommendation: Approve draft minutes

2. Cash in Lieu of Healthcare Benefits (W & R)

Recommendation: Approve an amendment to section 6.1.15 of Board Policy HR-6.1 Employee Compensation and Benefits

3. Water Treatment Plant Filter Backwash Hood Facilities Rehabilitation Project (W)

Recommendation: Authorize the Director of Engineering Services to sign a construction contract with NMI Industrial Holdings, Inc. for the Water Treatment Plant Filter Backwash Hood Facilities Rehabilitation Project

4. Water Treatment Plant Filter Backwash Hood Facilities Rehabilitation Project (W)

Recommendation: Authorize the Director of Engineering Services to sign a Professional Services Agreement with Alpha CM, Inc. to provide construction management and inspection services for the Water Treatment Plant Filter Backwash Hood Facilities Rehabilitation Project

5. ACWA JPIA's Commitment to Excellence Certification (W & R)

Recommendation: Approve the signing of the ACWA Joint Power Insurance Authority's (JPIA) Commitment to Excellence (C2E) certification denoting San Juan Water District's (SJWD) commitment to safety and operational "best practices" to enhance the District's existing loss reduction programs

Vice President Costa moved to approve Consent Calendar Items 1, 4 and 5. President Zamorano seconded the motion, and it carried unanimously.

Vice President Costa voiced concern that Consent Calendar Item 3 had a large dollar amount that did not go to the Finance Committee for review. GM Helliker informed the Board that the item was reviewed by the Engineering Committee since it is an engineering project. Director Rich reported that the Engineering Committee addressed Vice President Costa's concerns regarding the cost difference between the two bidders and the engineer's estimate and recommended awarding the contract. Ms. Silva commented that she attended the Engineering Committee meeting and provided information on the budget.

Vice President Costa moved to approve Consent Calendar Items 3. Director Miller seconded the motion, and it carried unanimously.

IV. NEW BUSINESS

1. Hydropower Potential Update (W)

Mr. Barela conducted a brief presentation which was provided in the Board packet. He reviewed the wholesale water system, what is needed for hydropower, and limitations on CTP generators. GM Helliker reiterated that Mr. Barela was showing the Board that there is no place in the gravity system where you can effectively install a hydropower system.

Mr. Barela informed the Board that, in 2012, SSWD conducted a study which concluded that it would take about 20 years to pay off the debt, and there were a few criteria needed in order to be successful.

Mr. Barela reported that he contacted SMUD and they are currently offering \$0.074/kWh, as opposed to \$0.10/kWh in 2010. In addition, he estimates that the cost to construct the system will be nearly double. GM Helliker explained that the system would need to be installed in a location that has or needs a pressure differential that can be isolated from the rest of the system, and the only location in the current system that meets that requirement is at the Antelope Pressure Reducing Station. Vice President Costa disagreed with staff's analysis of the possibility to install a hydropower system and requested that the District keep looking at this project, possibly contracting with a consultant. Director Miller stated that there were two studies completed – one by SSWD and one by staff – and both indicate that it is not feasible to install a hydropower system; however, if the Board wants to revisit this in a few years, then they can make that directive. Mr. Barela informed the Board that the 2012 SSWD report was very clear that it doesn't work; therefore, he did not perform a deep analysis of hydropower and instead evaluated our system, had conversations with the engineers who completed the 2012 report, discussed with SSWD what they saw as viable, and discussed with CHWD their consideration of hydropower to reduce pressure in their system. He stated that CHWD came to the same conclusion that it wasn't cost effective.

Director Miller called for a point of order that it was time to move forward to the next agenda item. President Zamorano asked for clarification from Vice President Costa on his intent regarding this agenda topic. Vice President Costa stated that he will contact the consultant that he knows to discuss the topic.

2. Evaluation of Potential Groundwater Well Sites (W & R)

Mr. Zlotnick provided a staff report which was included in the Board packet. He explained that the staff report contains detailed information regarding the Board's desire to pursue a groundwater well. He stated that for the reasons stated in the report, staff does not feel that this is the time to pursue a District groundwater well, particularly with the ongoing discussions with SSWD regarding a merger. He explained that if a merger does occur then there would be plenty of wells available at that point and if a merger does not occur then there are still other options that make more sense regarding partnering. In addition, he informed that Board that SSWD is in the process of providing the District with a proposal regarding potential options and the financial arrangements that would be related to each of the options.

Mr. Zlotnick informed the Board that the cost to construct and maintain a District groundwater well does not pencil out and explained that this will be a long process. He stated that there are potential opportunities with SSWD, CHWD, FOWD and OVWC that could probably be completed faster than the schedule for pursuing our own well. He also stated that the report includes sources of revenue to fund a potential groundwater well.

The Board discussed grant funding that has been used for groundwater wells in the area. Mr. Zlotnick explained that there needs to be a project prior to applying for grant funding, and he spoke with The Ferguson Group regarding this type of funding which they stated could be done in a few years. The Board also discussed other agency wells that are under construction and partnerships that are available. Mr. Zlotnick informed the Board that he will follow-up with The Ferguson Group regarding what funding is available, but his concern is that there is no identified project even for planning funds.

President Zamorano moved to contact The Ferguson Group to see what kind of planning money the District could get to start the plan.

Director Rich moved to amend the motion to develop a project description in order to present for grant funding.

[neither motion went to a vote]

Ms. Silva pointed out that the funding information and list of tasks are in the staff report. In response to President Zamorano's question, Ms. Silva stated that there is no allocation in the budget for this, however, the Board could always do a budget amendment. She informed the Board that the Retail Financial Plan is being worked on and once a project is determined by the Board, then that could be incorporated into the plan. In addition, she explained that adding a non-budgeted item to the budget may result in a delay in another project or a rate increase for customers.

Director Miller stated that staff provided a plan, with off-ramps, and he suggested that the Board wait a few months until the consultant's report is provided regarding the merger between the District and SSWD. GM Helliker reiterated staff's recommendation to wait as suggested by Director Miller since there would be 75 wells available to the District after a merger, and in the meantime staff could continue working on and finalizing a partnership with SSWD and look at options to partner with OVWC, CHWD and/or FOWD, and if those options do not work then, and only then, the District could start the process to identify properties and look into a District-owned well. GM Helliker noted that

to obtain additional support funding, a property needs to be identified and test wells need to be drilled to determine the design. Mr. Zlotnick suggested that the Board identify the purpose and need for a District-owned well.

In response to President Zamorano's comment about next steps, GM Helliker informed the Board the staff can identify what it would take to move forward with a \$250,000 consultant contract provided there is Board direction to do so. Director Rich suggested that the projects run parallel since grant funding can take a long time to obtain. Mr. Zlotnick informed the Board that he will follow-up with the District's advocate to obtain more specificity of what planning grants are available. Ms. Silva pointed out that, from a financial perspective, the Board wants the steps and timeline laid out in order to know how long this will take and which budgets will be affected. Mr. Zlotnick stated that completing a property survey does not mean that the District would necessarily go to the next step.

Director Rich commented that he feels that the Board's frustration is due to not being able to rely on others to complete this to the best interest of the District. Vice President Costa suggested that the District not buy property but instead look into 10-year or other options on property to construct a test well. In response to Director Tobin's comments on funding, Mr. Zlotnick informed the Board that his staff report covers the funding programs that Director Tobin mentions.

GM Helliker reiterated that staff proposed the steps that are laid out in the staff report and if the Board wants to go a different direction, then the first step would be to issue an RFP for real estate and hydrogeology once the budget is determined, and a Board motion would be required to proceed, which was not on the agenda tonight. President Zamorano requested that the November Board agenda include an action item for the Board to consider issuing an RFP. GM Helliker stated that staff will refine the consultant estimate with budget information and place the item on the November Board agenda. Director Tobin requested that staff also provide a detailed step list/plan – President Zamorano suggested that this wait until staff provides the information at the November Board meeting.

3. Proposition 4 (W & R)

GM Helliker reviewed the staff report which was provided in the Board packet. The Board discussed the pros and cons of the proposition.

President Zamorano moved to support Proposition 4. Director Tobin seconded the motion, and it failed with 2 Aye votes and 3 No votes (Costa, Miller and Rich)

V. OLD BUSINESS

1. Low Income Rate Assistance Program (R)

Ms. Silva reviewed the staff report which was provided in the Board packet. She explained that the San Juan Retail Service area has only one low-income census tract which is comprised of 5 homes. She estimates that 1% or fewer of the retail customers (approximately 110 customers) would participate in a Low Income Rate Assistance Program, which would equate to a rate increase of less than 1%.

The Board discussed the program. Director Rich requested that staff track customer requests for assistance and report back to the Board every six months. Vice President Costa suggested that staff also research if the 1978 Property Tax revenue required specific use of funds.

2. FY 2024-25 Operations Plan Report Card (W & R)

GM Helliker reviewed the 1st quarter progress on the FY 2024-25 Operations Plan Report Card. He reviewed a couple of upcoming items, noted a few delays in the plan which are shown in the report card, and reported that most items are on track.

3. Conjunctive Use and Groundwater Banking Activities Update (W & R)

No report.

4. 2024 Hydrology and Operations Update (W & R)

GM Helliker reviewed data which included the current reservoir storage levels across the state, data on releases, temperature and precipitation outlooks, and storage levels and projections at Folsom Reservoir.

VI. INFORMATION ITEMS

1. GENERAL MANAGER'S REPORT

1.1 General Manager's Monthly Report (W & R)

GM Helliker provided the Board with a written report for September which was included in the Board packet.

1.2 Miscellaneous District Issues and Correspondence

GM Helliker reported that the Water Bank Program Committee met today and discussed the additional funds that RWA is requesting. He explained that he suggested that two of the items be removed from the workplan; however, his request did not get accepted by the committee and will result in an additional \$150,000 cost for the project. The fee to the District would be approximately \$33,000. Unless the Board has any objections, he plans to have the District participate in the Phase 3 program.

GM Helliker reported that the Water Forum draft agreement is targeted to be completed in December. In addition, there will be negotiations regarding the allocation of extra fees due to the County of Sacramento reducing their contribution of \$800,000 to the Water Forum.

GM Helliker informed the Board that he and Mr. Zlotnick participated in a discussion last Friday regarding the purveyor specific agreements. At that meeting, there was a presentation regarding the River Arc project and discussion about the water bank. With regard to the water bank presentation by RWA, GM Helliker had requested, prior to the meeting that a couple slides be removed regarding an environmental block of water since agencies cannot store water in Folsom Reservoir; however, the slides remained in the presentation and GM Helliker then had to explain the problems with this concept.

2. DIRECTOR OF FINANCE AND HUMAN RESOURCES' REPORT

2.1 Miscellaneous District Issues and Correspondence

Ms. Silva reported that the annual audit is in progress over the next two weeks, and she anticipates providing preliminary results on fiscal year 2023-24 at the November Board meeting. In addition, she expects the auditors to report to the Board in December or January, depending on their schedule.

3. DIRECTOR OF OPERATIONS' REPORT

3.1 Miscellaneous District Issues and Correspondence

Mr. Barela reported that the Board had previously approved staff to replace all the end-points on the meters with radio-read end-points. He explained that by doing this District staff can now drive through neighborhoods and collect data without having to physically touch each meter. He reported that this project is now complete, and the retail service area meters are now all radio-read meters, which will help the District transition to AMI or monthly billing in the future.

Mr. Barela reported that the Lead and Copper Rule survey was completed. It was submitted and accepted by the State. He reported that there are no lead piping or fittings in the water system. He commended staff for their effort in completing these two projects.

In response to Vice President Costa's question regarding the main break on Fair Oaks pipeline, Mr. Barela informed the Board that he hired a consultant to review his calculations and run their own analysis to confirm that the District did not do anything to cause a failure in a sound pipeline.

4. DIRECTOR OF ENGINEERING SERVICES' REPORT

4.1 Miscellaneous District Issues and Correspondence

No report.

5. LEGAL COUNSEL'S REPORT

5.1 Legal Matters

No report.

VII. DIRECTORS' REPORTS

1. SACRAMENTO GROUNDWATER AUTHORITY (SGA)

Vice President Costa reported that SGA met October 10th.

2. REGIONAL WATER AUTHORITY (RWA)

No report.

3. ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA)

3.1 ACWA - Pam Tobin

Director Tobin reported that she attended a webinar on the State Board's Making Conservation a Way of Life. She announced that Bette Boatman, former ACWA Board President, passed away on September 20th and she attended the funeral last week. In addition, she provided updates on the State's Drought Response, the California Water Leaders Program, expansion of the Salton Sea Restoration Project, state funding availability, and the 2024 ACWA DC conference.

3.2 Joint Powers Insurance Authority (JPIA) - Pam Tobin

No report.

4. CVP WATER USERS ASSOCIATION

Vice President Costa reported that CVP Water Users Association will meet at the ACWA Fall Conference; however, he will not be attending the event and asked if someone else could attend the meeting in his place. Mr. Zlotnick or Director Tobin may be able to attend the meeting.

5. OTHER REPORTS, CORRESPONDENCE, COMMENTS, IDEAS AND SUGGESTIONS

Director Miller thanked staff for repairing the leak at the Bank of America location in Granite Bay.

President Zamorano inquired if the District provides employees with 457 or 401(k) plans and would like to add this topic to a future Board meeting agenda. Ms. Silva informed the Board that the District currently offers employees a 457(b) plan. President Zamorano requested that Ms. Silva provide information regarding employer matching contribution options and plans at the November Board meeting.

VIII. COMMITTEE MEETINGS

1. Personnel Committee – October 1, 2024

The committee meeting minutes were included in the Board packet.

2. Finance Committee – October 8, 2024

The committee meeting minutes were included in the Board packet.

3. Engineering Committee – October 9, 2024

The committee meeting minutes were included in the Board packet.

IX. UPCOMING EVENTS

1. 2024 ACWA Fall Conference

December 3-5, 2024
Palm Desert, CA

At 7:56 p.m., President Zamorano announced that the Board was adjourning to Closed Session and called for public comment. There was no public comment.

X. CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to California Government Code Section 54956.9(d)(2) (one case)

XI. OPEN SESSION

There was no reportable action.

XII. ADJOURN

The meeting was adjourned at 8:42 p.m.

MANUEL ZAMORANO, President
Board of Directors
San Juan Water District

ATTEST: _____
TERI GRANT, Board Secretary

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: November 20, 2024
Subject: Treasurer's Report – Quarter Ending September 30, 2024

RECOMMENDED ACTION

This report is for information only and will be filed with the meeting minutes.

BACKGROUND

The purpose of the treasurer's report is to update the Board and the public on the status of the District's cash balances and investments and highlight material changes from one period to another. The scope of this report covers the first quarter of fiscal year 2024-2025, ending September 30, 2024.

The District's investment objectives are established by the Board approved Investment Policy. The Investment Policy is guided and constrained by the California Government Code. The Board periodically reviews and adjusts the Investment Policy to ensure ongoing compliance with the government code and to maximize investment flexibility as permitted. The current Investment Policy has the following objectives for the portfolio:

1. Safety
2. Liquidity
3. Yield

Attached is the quarterly Treasurer's Report for the three months ending September 30, 2024.

At June 30, 2024, the end of the previous quarter, the value of the District's total portfolio was \$53.96 million. Since that time, the value of the District's portfolio increased by \$1,099,708 for an ending balance of \$55.06 million as of September 30, 2024. Cash and short-term investments increased by \$1,585,428. Medium-term investments decreased by \$1,051,599 and long-term investments increased by \$565,878.

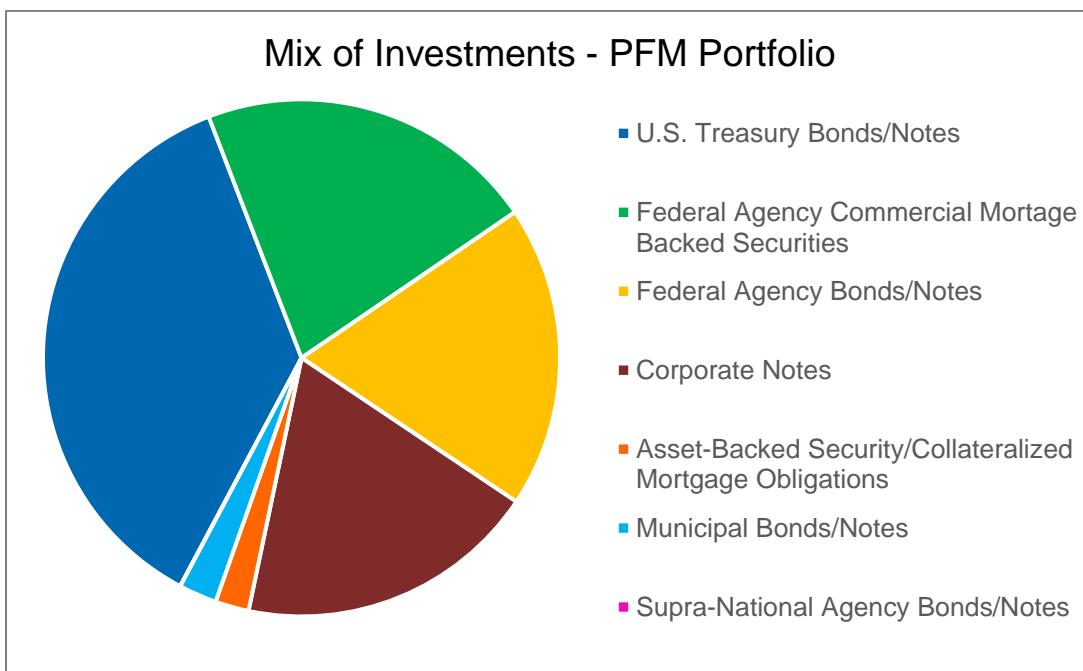
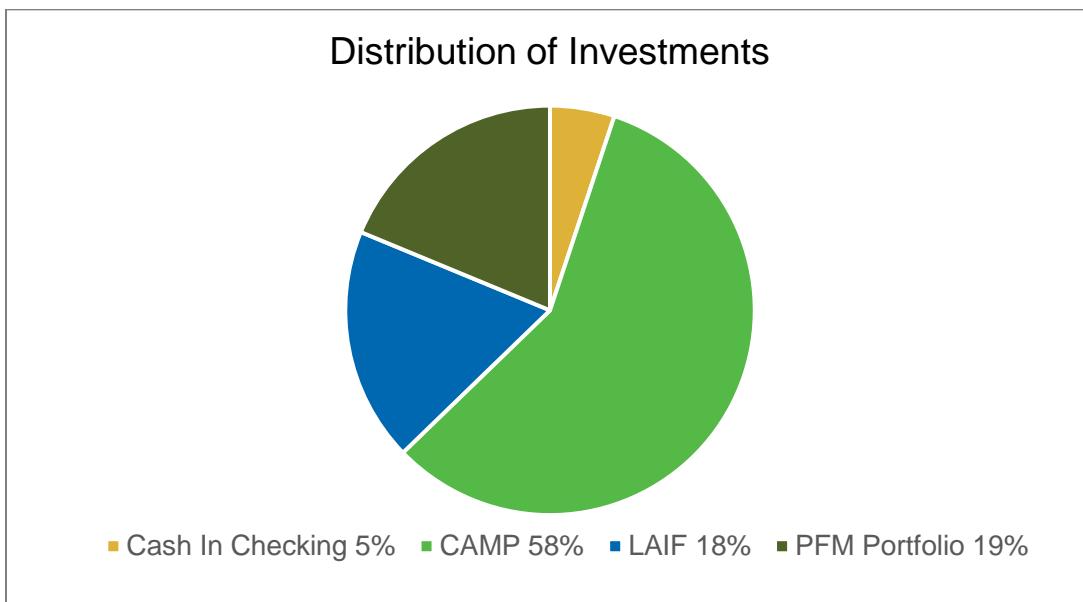
The funds are currently held as follows:

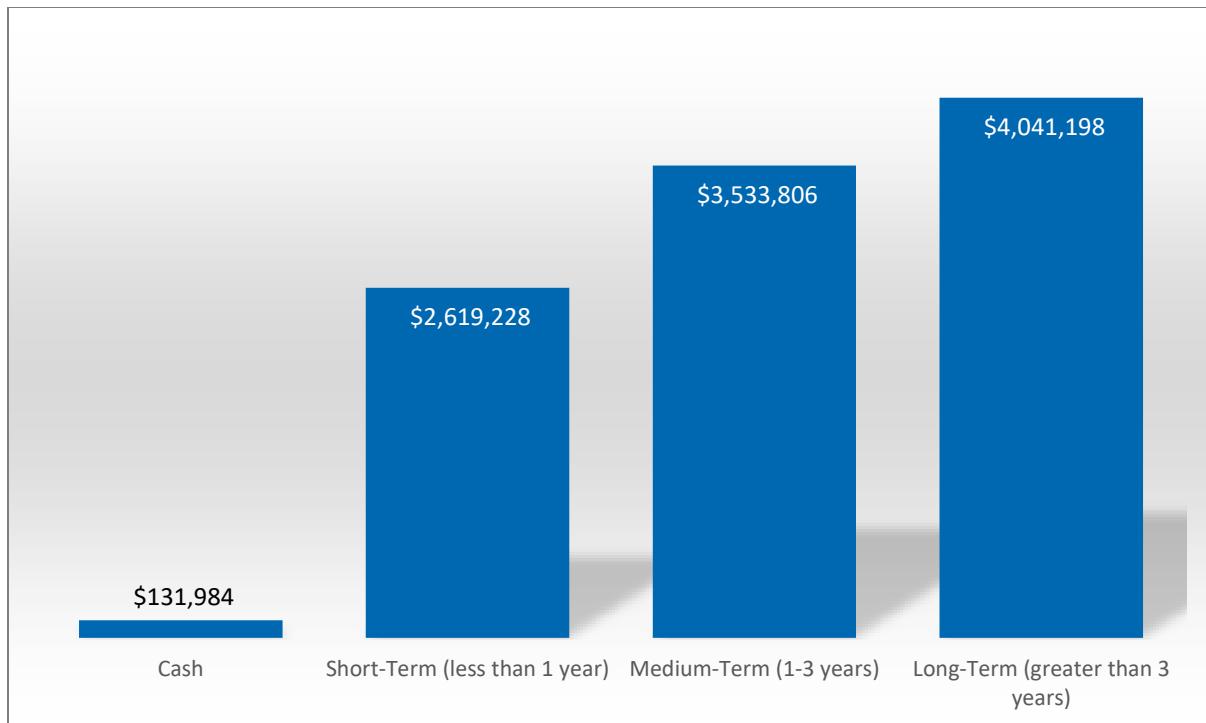
Cash at Banking Institutions	\$2,938,294.44
California Asset Management Pool (CAMP)	31,747,215.07
Local Agency Investment Fund (LAIF)	10,177,299.01
PFM Managed Investment Portfolio	<u>10,194,230.86</u>
	\$55,057,039.38

The overall portfolio is diversified with 19% invested in marketable securities (PFM Portfolio), 76% invested in short-term investments that are considered liquid (LAIF and CAMP) and 5% on deposit with US Bank. Staff, in conjunction with your financial advisors, periodically review the mix of liquid and long-term investments and adjust the portfolio according to the market conditions and the District's short term cash needs.

All securities held are in conformance with those permitted by the District's Investment Policy. There are sufficient funds to meet the District's expenditure requirements for the next six months.

The mix and duration of investments are displayed in the following charts:





In the third quarter of 2024, the U.S. economy showed strong growth with low unemployment, high consumer spending, and progress toward the Federal Reserve's 2% inflation target. In response, the Fed cut interest rates for the first time in over four years and signaled more cuts to come through 2025. This means the yield in LAIF and CAMP will be falling over the next year. Therefore, staff locked in \$10 million within the CAMP portfolio in a 4.66% fixed rate investment through July 2025.

The portfolio continues to perform well relative to the benchmark (Bank of America Merrill Lynch "BAML" 0-5 year Treasury Index) on an historical basis.

Total Returns – period ending September 30, 2024

	Duration (years)	Quarter Ending 09/30/2024	Past Year	Since Inception
San Juan Water District	2.11	3.07%	7.52%	1.84%
BAML 0-5 Year Treasury Index	2.10	7.04%	7.04%	1.55%

San Juan Water District
Treasurer's Report
09/30/2024

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
CASH & DEMAND DEPOSITS - US Bank:	0.75%			2,806,310.91	na
CALIFORNIA ASSET MANAGEMENT POOL (CAMP)	5.07%			21,747,215.07	
CAMP TERM	4.61%			10,000,000.00	7/10/2025
LOCAL AGENCY INVESTMENT FUND (LAIF)	4.56%			10,177,299.01	na
PFM MONEY MARKET ACCOUNT	na			131,983.53	na
LONG-TERM INVESTMENTS (PFM Investment Portfolio):					
<i>U.S. Treasury Bonds/Notes:</i>					
US Treasury Notes	0.33%	30,000.00	31,327.73	29,916.96	10/31/2024
US Treasury Notes	2.72%	190,000.00	181,954.69	188,122.23	1/15/2025
US Treasury Notes	0.64%	120,000.00	118,715.63	117,306.60	4/30/2025
US Treasury Notes	0.67%	145,000.00	142,564.45	139,761.88	9/30/2025
US Treasury Notes	0.78%	100,000.00	97,882.81	96,132.80	10/31/2025
US Treasury Notes	1.02%	175,000.00	170,515.63	168,061.60	11/30/2025
US Treasury Notes	0.77%	125,000.00	122,753.91	119,755.88	12/31/2025
US Treasury Notes	2.95%	250,000.00	227,343.75	238,935.50	1/31/2026
US Treasury Notes	3.19%	260,000.00	235,381.25	248,492.92	1/31/2026
US Treasury Notes	1.15%	310,000.00	301,644.53	296,086.27	2/28/2026
US Treasury N/B Notes	0.81%	85,000.00	84,731.05	80,955.87	5/31/2026
US Treasury N/B Notes	2.99%	135,000.00	123,725.39	128,576.97	5/31/2026
US Treasury N/B Notes	0.79%	200,000.00	199,562.50	190,484.40	5/31/2026
US Treasury N/B Notes	2.77%	135,000.00	124,300.20	127,854.45	9/30/2026
US Treasury Notes	3.21%	160,000.00	140,662.50	147,156.32	6/30/2027
US Treasury Notes	3.40%	130,000.00	123,251.17	125,272.29	8/15/2027
US Treasury N/B Notes	3.93%	295,000.00	294,216.41	297,708.10	12/31/2027
US Treasury N/B Notes	3.83%	170,000.00	171,235.16	172,244.51	2/29/2028
US Treasury N/B Notes	3.53%	220,000.00	220,962.50	220,343.86	3/31/2028
US Treasury N/B Notes	3.61%	100,000.00	99,523.44	99,707.00	4/30/2028
US Treasury Notes	4.00%	100,000.00	99,996.09	101,453.10	6/30/2028
US Treasury Notes	4.64%	220,000.00	219,819.53	229,590.68	4/30/2029
US Treasury N/B Notes	4.24%	140,000.00	140,076.56	144,008.62	6/30/2029
		Subtotal	3,795,000.00	3,672,146.88	3,707,928.81
<i>Supra-National Agency Bond/Note</i>					
	0.00%	-	-	-	
		Subtotal	-	-	-
<i>Municipal Bonds/Notes</i>					
Mississippi St-A-Txbl Municipal Bonds	0.57%	100,000.00	100,000.00	99,654.10	11/1/2024
OR ST Dept Trans Txbl Rev Bonds	0.57%	70,000.00	70,000.00	69,628.86	11/15/2024
FL ST Board of Admin Txbl Rev Bonds	1.11%	20,000.00	20,141.40	19,522.42	7/1/2025
FL ST Board of Admin Txbl Rev Bonds	1.26%	55,000.00	55,000.00	53,686.66	7/1/2025
		Subtotal	245,000.00	245,141.40	242,492.04

continued next page.....

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
...continued					
<i>Federal Agency Commercial Mortgage-Backed Security</i>					
FHMS K043 A2	1.91%	89,214.73	93,633.66	88,704.60	12/1/2024
FHMA K061 A2	4.29%	103,006.86	99,836.18	101,444.76	11/1/2026
FHMS K064 A2	4.94%	100,000.00	94,328.13	98,324.90	3/1/2027
FHMS K065 A2	4.93%	55,000.00	51,856.84	53,990.48	4/1/2027
FHMC K066 A2	4.97%	90,000.00	84,164.06	88,033.05	6/1/2027
FHMS K507 A1	5.19%	96,612.49	95,096.34	98,544.06	4/1/2028
FHMS KJ46 A1	4.78%	79,354.28	79,352.28	80,599.19	6/1/2028
FHMS K505 A2	4.59%	100,000.00	100,998.80	102,576.50	6/1/2028
FNA 2023-M6 A2	4.58%	95,555.75	93,935.78	95,903.57	7/1/2028
FHMS K506 A2	4.99%	100,000.00	98,520.70	102,076.30	8/1/2028
FHMS K508 A2	5.25%	100,000.00	97,806.40	102,513.50	8/1/2028
FHMS K509 A2	5.60%	75,000.00	72,608.78	77,117.03	9/1/2028
FHMS K507 A2	5.07%	100,000.00	98,804.70	102,572.60	9/1/2028
FHMS K510 A2	5.14%	40,000.00	39,884.36	41,440.32	10/1/2028
FHMS K511 A2	4.93%	55,000.00	54,841.99	56,582.63	10/1/2028
FHMS K512 A2	4.79%	50,000.00	50,466.90	51,703.05	11/1/2028
FHMS K513 A2	4.50%	55,000.00	55,549.40	56,361.75	12/1/2028
FHMS K514 A2	4.34%	60,000.00	60,599.94	61,128.12	12/1/2028
FHMS K518 A2	4.83%	70,000.00	71,690.15	73,614.24	1/1/2029
FHMS K517 A2	4.67%	90,000.00	92,698.74	94,363.20	1/1/2029
FHMS K515 A2	4.79%	100,000.00	102,694.00	105,045.50	1/1/2029
FHMS K516 A2	4.79%	100,000.00	102,999.70	105,239.20	1/1/2029
FHMS K520 A2	5.09%	55,000.00	55,223.25	57,403.01	3/1/2029
FHMS K524 A2	4.58%	80,000.00	80,491.28	82,151.76	5/1/2029
FHMS K522 A2	4.80%	100,000.00	99,999.70	102,954.90	5/1/2029
FHMS K526 A2	4.33%	90,000.00	90,841.86	91,789.83	7/1/2029
	Subtotal	2,128,744.11	2,118,923.92	2,172,178.05	
<i>Federal Agency Bonds/Notes:</i>					
Freddie Mac Notes	1.52%	250,000.00	249,807.50	247,227.00	2/12/2025
Federal Home Loan Bank Notes	0.60%	100,000.00	99,504.00	97,980.70	4/14/2025
Fannie Mae Notes	0.67%	125,000.00	124,742.50	122,476.38	4/22/2025
Fannie Mae Notes	0.61%	160,000.00	160,118.40	156,769.76	4/22/2025
Fannie Mae Notes	0.54%	145,000.00	144,699.85	141,282.64	6/17/2025
Freddie Mac Notes	0.48%	90,000.00	89,551.80	87,415.38	7/21/2025
Fannie Mae Notes	0.47%	100,000.00	99,532.00	96,761.30	8/25/2025
Fannie Mae Notes	0.49%	135,000.00	134,269.65	130,627.76	8/25/2025
Fannie Mae Notes (Callable)	4.00%	315,000.00	314,984.25	314,089.34	8/28/2025
Freddie Mac Notes	0.44%	140,000.00	139,578.60	135,157.68	9/23/2025
Freddie Mac Notes	0.47%	175,000.00	174,177.50	168,947.10	9/23/2025
Fannie Mae Notes	0.51%	105,000.00	104,960.10	101,040.77	11/7/2025
Federal Home Loan Bank Nts (Callable)	5.40%	130,000.00	129,974.00	130,203.19	2/23/2026
	Subtotal	1,970,000.00	1,965,900.15	1,929,979.00	
<i>Corporate Notes:</i>					
Amazon.com Inc. Corp Notes	3.06%	50,000.00	49,920.50	49,596.00	4/13/2025
Goldman Sachs Group Inc. Corp Notes	0.94%	65,000.00	72,616.70	64,592.45	5/22/2025
Bristol-Myers Squibb Co Corporate Notes	0.98%	35,000.00	34,651.40	33,705.84	11/13/2025
Bank of America Corp Notes (Callable)	3.38%	70,000.00	70,000.00	69,438.81	4/2/2026
Paccar Financial Corp	4.90%	100,000.00	100,411.00	102,055.60	8/10/2026

continued next page.....

	Yield %	Par Value	Cost	Current Market Value	Maturity Date
...continued					
Bank of American NA Corporate Notes	5.85%	100,000.00	99,158.00	102,668.20	8/18/2026
Target Corp (Callable)	1.99%	15,000.00	14,974.50	14,406.27	1/15/2027
Target Corp Corporate (Callable) Notes	1.96%	60,000.00	59,963.40	57,625.08	1/15/2027
Bank of New York Mellon Corp (Callable)	1.98%	100,000.00	100,322.00	95,729.30	1/26/2027
Adobe Inc (Callable) Corp Note	4.20%	100,000.00	92,310.00	96,120.70	2/1/2027
PNC Financial Services Corp Notes (Callabl	4.69%	105,000.00	98,590.80	102,353.06	5/19/2027
PNC Financial Services Corp Notes (Callabl	4.80%	110,000.00	102,786.20	107,227.01	5/19/2027
Amazon.com Inc. (Callable) Corp Notes	3.56%	110,000.00	98,514.90	102,748.25	6/3/2027
Home Depot Inc. Corp (Callable) Notes	4.16%	100,000.00	94,340.00	97,146.30	9/14/2027
JP Morgan Chase & Co Corp Notes (Callabl	4.95%	150,000.00	153,100.50	154,615.05	4/22/2028
John Deere Capital Corp	4.98%	45,000.00	44,932.95	46,469.21	7/14/2028
John Deere Capital Corp	4.73%	55,000.00	55,539.00	56,795.70	7/14/2028
Citibank NA Corp Notes (Callable)	5.30%	100,000.00	101,934.00	105,793.20	9/29/2028
State Street Corp (Callable)	4.53%	50,000.00	50,000.00	50,483.15	2/20/2029
Blackrock Funding Inc. Corp Notes	4.74%	10,000.00	9,981.90	10,279.85	3/14/2029
Balckrock Funding Inc. Corporate Notes	4.81%	90,000.00	89,582.40	92,518.65	3/14/2029
Mastercard Inc Corp Notes (Callable)	4.82%	100,000.00	91,865.00	95,761.50	6/1/2029
PepsiCo Inc. (Callable)	4.53%	65,000.00	64,899.25	66,864.40	7/17/2029
Toyota Motor Credit Corp	4.60%	15,000.00	14,969.55	15,241.40	8/9/2029
Toyota Motor Credit Corp	4.58%	30,000.00	29,965.50	30,482.79	8/9/2029
Toyota Motor Credit Corp	4.64%	30,000.00	29,876.70	30,482.79	8/9/2029
Eli Lilly & Co (Callable)	4.25%	15,000.00	14,967.15	15,135.21	8/14/2029
Eli Lilly & Co (Callable)	4.17%	60,000.00	60,087.60	60,540.84	8/14/2029
		Subtotal	1,935,000.00	1,900,260.90	1,926,876.61
<i>Asset-Backed Security/Collateralized Mortgage Obligation:</i>					
TOAT 2021-C A3	0.43%	6,434.57	6,434.05	6,379.18	1/15/2026
Carmx 2021-2 A3	0.52%	1,911.72	1,911.31	1,904.55	2/17/2026
Hart 2021-C A3	0.75%	3,527.47	3,526.68	3,494.95	5/15/2026
Harot 2023-3 A3	5.42%	65,000.00	64,986.60	65,934.77	2/18/2028
Taot 2023-C A3	5.17%	20,000.00	19,995.48	20,243.96	4/17/2028
Fitat 2023-1 A3	5.53%	70,000.00	69,995.66	70,992.32	8/15/2028
BACCT 2023-A2 A2	4.98%	35,000.00	34,995.30	35,700.42	11/15/2028
GMCAR 2024-1 A3	4.85%	10,000.00	9,997.99	10,126.20	12/18/2028
		Subtotal	211,873.76	211,843.07	214,776.35
			10,285,617.87	10,114,216.32	10,194,230.86
TOTAL LONG TERM INVESTMENTS			10,285,617.87	10,114,216.32	55,057,039.38
TOTAL CASH & INVESTMENTS AT 9/30/2024			10,285,617.87	10,114,216.32	55,057,039.38

STAFF REPORT

To: Board of Directors

From: Paul Helliker, General Manager

Date: November 20, 2024

Subject: Board Policy on the Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Behavior

RECOMMENDED ACTION

Staff requests a Board motion to approve BOD-2.5 Policy on Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Conduct. The staff recommendation was reviewed by the Legal Affairs Committee, which recommends approval by the Board of Directors.

BACKGROUND

San Juan currently has policies against discrimination, harassment, violence in the workplace and abusive behavior (the latter called “bullying”), but these policies reside in the Personnel Manual. Portions of that Manual are approved by the Board of Directors, such as the Chapter on Wages and Benefits and the Chapter on Employer-Employee Relations. Other Chapters are approved by the General Manager. The policies against discrimination, harassment, violence in the workplace and abusive behavior are in Chapter 1, which is approved by the General Manager.

The Board has adopted Policy BOD-2.3 Ethics Policy, which mainly addresses issues of fairness and honesty, such as political contributions, protection of confidential information, protection of whistleblowers and similar topics. There are brief sections on fair and equal treatment and on interactions with staff (Sections 2.3.2 and 2.3.9). However, those sections do not provide the necessary level of detail to adequately address the topics covered by this proposed policy. With the adoption of this proposed draft policy, those sections would be deleted from the Ethics Policy.

The adoption of this proposed policy would clearly articulate the District’s requirements concerning the prevention of discrimination, harassment, violence in the workplace and abusive behavior; the parties to which this policy applies; and the consequences of violation of these policies. Staff recommend that the Legal Affairs Committee request Board approval of this policy.

Attachments:

BOD-2.5 Policy on Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Conduct

BOD-2.3 Ethic Policy (red-line)



Section	BOD-2 Board of Directors	Approval Date	11/20/24
Policy	BOD-2.5 Policy on Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Conduct	Latest Revision	

BOD-2.5 Discrimination, Harassment, Violence and Abusive Conduct Prevention Policy

The purpose of this policy is to confirm the District's commitment to provide a professional work environment free of unlawful discrimination, harassment, violence and abusive conduct, including conduct based on a protected characteristic, and an environment free from retaliation for participating in any protected activity covered by this policy. This policy applies to all persons involved in the functions of the District, including directors, supervisors, managers, employees, contractors, consultants, vendors, and other third parties.

2.5.1 Policy

Discrimination, harassment, violence and/or abusive conduct in the workplace or in the course and scope of employment by any person in any form that is in violation of this policy is prohibited.

Discrimination is defined as the unequal treatment in any aspect of employment, based solely or in part on a protected characteristic, including an employee or applicant's perceived protected characteristic. Protected categories include: race, color, religion, religious creed, national origin, ancestry, citizenship, physical or mental disability, medical condition, protected medical leaves, genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, gender expression, age (40 years and over), sexual orientation, veteran and/or military status, domestic violence victim status, political affiliation, and any other characteristic protected by state or federal anti-discrimination law covering employment. Discrimination includes unequal treatment based upon an association with a member of these protected classes.

Discrimination may include but is not necessarily limited to: hostile or demeaning behavior directed due to a protected characteristic; allowing the protected characteristic to be a factor in hiring, transferring, promoting, terminating, separating, compensating or other employment-related or working condition decisions unless otherwise permitted by applicable law, and providing unwarranted assistance or withholding work-related assistance, cooperation, and/or information to applicants or employees because of their protected characteristic.

Harassment is defined as unwelcome disrespectful or unprofessional conduct, including disrespectful or unprofessional conduct based on any of the protected characteristics listed above. Harassment can be verbal (such as slurs, jokes, insults, epithets, gestures, or teasing), visual (such as the posting or distribution of offensive posters, symbols, cartoons, drawings, computer displays, or emails), or physical conduct (such as physically threatening another person, blocking someone's way, or making physical contact in an unwelcome manner).

Sexual harassment is discrimination based on sex (including pregnancy, childbirth, or related medical conditions), gender, gender identity, gender expression, or sexual orientation. It can include all of the actions described above as harassment, as well as other unwelcome sex-based conduct, such as unwelcome or unsolicited requests for sexual favors, conversations regarding sexual activities, or other verbal or physical conduct of a sexual nature.

Sexual harassment is generally categorized into two types:

- “Quid pro quo” (“this for that”): Occurs when an individual in a position of authority over another (for example, a manager or supervisor) directly or indirectly demands sexual favors from a subordinate in exchange for some benefit such as a promotion or pay increase, or to avoid an adverse employment action such as demotion or termination.
- “Hostile Work Environment”: Occurs when unwelcome conduct or comments based on sex, gender, gender identity, gender expression, or sexual orientation by any person in the workplace unreasonably interferes with an individual’s work performance and/or creates an intimidating, hostile, threatening or offensive working environment.

Sexual harassment can occur regardless of if the harasser and the victim are of different sexes or the same sex. Individuals of any gender can be the target of sexual harassment. Unlawful conduct does not need to be motivated by sexual desire, but can occur as a result of hostile acts toward an individual because of the individual’s gender, gender identity, gender expression, or sexual orientation.

Examples of sexual harassment include but are not limited to: unwelcome sexual advances, flirtation, teasing, sexually suggestive or obscene pictures, letters, invitations, emails, voicemails, or gifts; sex, gender or sexual orientation-related comments, slurs, jokes, remarks or epithets; leering, obscene or vulgar gestures; displaying or distributing sexually suggestive or derogatory objects, pictures, cartoons, or posters; impeding or blocking movement, touching or assaulting others; reprisals or threats after a negative response to sexual advances; and conduct or comments consistently targeted at one gender, even if the content is not sexual.

Violence in the Workplace, including acts or threats of physical violence, which also include intimidation, harassment, and/or coercion which involve or affect the District, which occur on District property, or occur during the performance of District business will not be tolerated.

Threats of violence include conduct against persons or property that is severe, offensive or intimidating or create a hostile, abusive, or intimidating work environment for one or more District employee. Such behavior includes, but is not limited to:

- Threats of violence occurring on District property, regardless of the relationship of the individuals involved in the threat.
- Threats or acts of violence not occurring on District property but involving someone who is representing the District.

- Threats or acts of violence not occurring on District property involving a District employee if the threats or acts of violence affect the interests of District.
- Any threats or acts resulting in the conviction of an employee or agent of District, or of an individual performing services on District's behalf on a contract or temporary basis, under any criminal code relating to threats or acts of violence that adversely affect the legitimate interests and goals of the District.

Specific examples of behavior that may be considered a threat or act of violence include, but are not limited to:

- Hitting or shoving an individual.
- Threatening to harm an individual or their family, friends, associates, or their property.
- The intentional destruction or threat of destruction of property owned, operated or controlled by the District.
- Making harassing or threatening telephone calls, sending harassing or threatening letters or other forms of written or electronic communication.
- Intimidating or attempting to coerce an employee to do wrongful acts that would affect the interests of the District or its members.
- Harassing surveillance, also known as "stalking", the willful, malicious and repeated following of another person and making credible threats with the intent to place the other person in reasonable fear for their safety.
- Making a suggestion or otherwise intimidating comment regarding the injuring of persons or property.
- Carrying weapons either on their person or in their vehicle while performing District business.

Abusive Conduct is defined as conduct of an any individual in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to the District's legitimate business interests.

The District considers the following types of behavior examples of abusive conduct:

- **Verbal Abuse:** Slander, ridiculing or maligning a person or their family; persistent name calling that is hurtful, insulting or humiliating; using a person as the focus of jokes; abusive and offensive remarks.
- **Physical Abuse:** Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault; damage to a person's work area or property.
- **Non-Physical Abuse:** Nonverbal threatening gestures or glances that convey threatening messages.
- **Exclusion:** Socially or physically excluding or disregarding a person in work-related activities.
- Work interference or sabotage that prevents work from getting done.

The District encourages all employees to immediately report any incidents of discrimination, harassment, violence and/or abusive conduct so that complaints can be addressed timely. The District will promptly and thoroughly investigate any complaint of discrimination, harassment, violence or abusive conduct of any type and will take whatever corrective and preventative action is deemed necessary, including disciplining or terminating any individual who is found to have violated this policy. All complaints and investigations will be designated as confidential to the extent possible and permitted by law. However, complete confidentiality of an investigation cannot be guaranteed when it interferes with the District's ability to fulfill its obligations under this policy or the law.

If an employee chooses, they may file a complaint with the State of California Civil Rights Department (CRD) and/or with the United States Equal Employment Opportunity Commission (EEOC). These agencies are charged with the responsibility of accepting and reviewing all complaints.

The District will not retaliate against an employee for reporting an allegation of discrimination or harassment, and it will not tolerate or permit retaliation by other employees against the reporting employee or any employees participating in the investigation of a discrimination, harassment, violence or abusive conduct complaint. Any employee who believes they have been retaliated against because of a claim of discrimination or harassment, violence, abusive conduct or from participation in an investigation, may file a claim of retaliation with the District, the CRD and/or the EEOC.

Revision History:

Revision Date	Description of Changes	Requested By



Section	BOD-2 Board of Directors	Approval Date	10/23/03
Policy	BOD-2.3 Ethics Policy	Latest Revision	09/28/22

BOD-2.3 Ethics Policy

The policy of the District is to maintain the highest standards of ethics from its Board members and its employees. The proper operation of the District requires decisions and policy to be made in the proper channels of governmental structure, that public office not be used for personal gain, and that all individuals associated with the District remain impartial and responsible towards the public. Accordingly, it is the policy of the District that Board members and District employees will maintain the highest standard of personal honesty and fairness in carrying out their duties. This policy sets forth the minimal ethical standards to be followed by the Board of Directors. The ethics policy for District employees is set forth in the District's Personnel Manual.

2.3.1 Responsibility of Holding Public Office

Board members are obligated to uphold the Constitution of the United States and the Constitution of the State of California. Board members will comply with applicable laws regulating their conduct, including conflict of interest and financial disclosure laws. Board members will work in cooperation, to the best interest of the District, with other public officials unless prohibited from so doing by law or officially-recognized confidentiality of their work.

2.3.2 Fair and Equal Treatment

~~Board members will not, in the performance of their official functions, discriminate against any person on the basis of race, religion, color, creed, age, marital status, national origin, ancestry, sex, sexual preference, medical condition or disability. A Board member will not grant any special consideration, treatment or advantage to any person or group beyond that which is available to every other person or group in similar circumstances.~~

2.3.32 Proper Use and Safeguarding of District Property and Resources

Except as specifically authorized, a Board member will not use or permit the use of District-owned vehicles, equipment, telephones, materials or property for personal convenience or profit. A Board member will not ask or require a District employee to perform services for the personal convenience or profit of a Board member or employee. Each Board member must protect and properly use any District asset within his or her control, including information recorded on paper or in electronic form. The Board has adopted policies requiring that written records, including expense accounts, be kept in sufficient detail to reflect accurately and completely all transactions and expenditures made on the District's behalf, in accordance with the District's policy for reimbursement of expenses of Board members.

2.3.43 Use of Confidential Information

A Director is not authorized, without approval of the Board of Directors, to disclose information that qualifies as confidential information under applicable provisions of law to a person not authorized to receive it, that (1) has been received for, or during, a closed session meeting of the Board, or (2) is protected from disclosure under the attorney/client or other evidentiary privilege.

This section does not prohibit any of the following: (1) making a confidential inquiry or complaint to a district attorney or grand jury concerning a perceived violation of law, including disclosing facts to a district attorney or grand jury that are necessary to establish the alleged illegality of an action taken by the District, (2) expressing an opinion concerning the propriety or legality of actions taken by the District in closed session, including disclosure of the nature and extent of the allegedly illegal action, or (3) disclosing information acquired by being present in a closed session that is not confidential information. Prior to disclosing confidential information pursuant to (1) or (2), above, however, a Board member will first bring the matter to the attention of either the President of the Board or the full Board, to provide the Board an opportunity to cure an alleged violation.

A Director who willfully and knowingly discloses for pecuniary gain confidential information received by him or her in the course of his or her official duties may be guilty of a misdemeanor under Government Code section 1098.

2.3.54 Soliciting Political Contributions

Board members are prohibited from soliciting political funds or contributions at District facilities. A Board member will not accept, solicit or direct a political contribution from any person or entity who has a financial interest in a contract or other matter while that contract or other matter is existing or pending before the District. A Director will not use the District's seal, trademark, stationary or other indicia of the District's identity, or facsimile thereof, in any solicitation for political contributions contrary to state or federal law.

2.3.65 Revolving Door

For a period of one year after leaving office, Directors will not represent for compensation non-governmental entities before the District with regard to any issues over which the Board of Directors of which that person was a member had decision-making authority during the three years prior to leaving office.

For purposes of this section, "represent" will mean for compensation to actively support or oppose a particular decision in a proceeding by lobbying in person the officers or employees of the District or otherwise acting to influence the officers of the District.

These restrictions will not apply to representation of not-for-profit charitable entities before the District.

These restrictions may be waived in specific cases by a two-thirds vote of the District's Board of Directors.

Nothing in this section is intended or will be applied to prevent a former Director from participating in meetings of the Board in the same manner as other members of the public.

2.3.76 Improper Activities and the Protection of “Whistle Blowers”

The General Manager has primary responsibility for (1) ensuring compliance with the District's Personnel Manual, and ensuring that District employees do not engage in improper activities, (2) investigating allegations of improper activities, and (3) taking appropriate corrective and disciplinary actions. The General Manager is obligated to operate the District according to law and the policies approved by the Board. Board members are encouraged to disclose to the General Manager to the extent not expressly prohibited by law, improper activities within their knowledge. Board members will not interfere with the General Manager's responsibilities in identifying, investigating and correcting improper activities, unless the Board determines that the General Manager is not properly carrying out these responsibilities. Nothing in this section affects the responsibility of the Board to oversee the performance of the General Manager.

A Board member will not directly or indirectly use or attempt to use the authority or influence of his or her position for the purpose of intimidating, threatening, coercing, commanding or influencing any other person for the purpose of preventing such person from acting in good faith to report or otherwise bring to the attention of the General Manager or the Board any information that, if true, would constitute: a work-related violation by a Board member or District employee of any law or regulation, gross waste of District funds, gross abuse of authority, a specified and substantial danger to public health or safety due to an act or omission of a District official or employee, use of a District office or position or of District resources for personal gain, or a conflict of interest of a District Board member or District employee.

A Board member will not use or threaten to use any official authority or influence to effect any action as a reprisal against a District Board member or District employee who reports or otherwise brings to the attention of the General Manager any information regarding the subjects described in this section.

Any person who believes that he or she has been subjected to any action prohibited by this section may file a confidential complaint with (1) the General Manager, or (2) a member of the Board of Directors if the complaint involves the conduct of the General Manager, who will thereupon refer the matter to the full Board to investigate the complaint. Upon the conclusion of the investigation, the General Manager (or the Board in the case of a complaint against the General Manager) will take appropriate action consistent with the District's Personnel Manual and applicable law.

A perceived violation of this policy by a Board member should be referred to the President of the Board or the full Board of Directors for investigation, and consideration of any appropriate action warranted. A violation of this policy may be addressed by the use of such remedies as are available by law to the District, including but not limited to: (a) adoption of a resolution expressing disapproval of the conduct of the Board member who has violated this policy, (b) injunctive relief, or (c) referral of the violation to the District Attorney and/or the grand jury.

2.3.87 Values

Respect for each Board member's interpersonal style will be a standard of operation. Courtesy and respect for individual points of view will be practiced at all times. All Board members shall respect each other's right to disagree. All Board members shall practice a high degree of decorum and courtesy. When addressing the public in any way, all Board members shall make certain their opinions are expressed solely as their own, and do not in any way necessarily reflect the opinions of any other Board member or the District.

2.3.9 Interaction of the Board with Staff

~~The Board shall treat staff with respect and shall not abuse staff, nor embarrass staff in public. The Board members are to work through the General Manager or General Counsel on all issues, concerns and questions.~~

Revision History:

Revision Date	Description of Changes	Requested By
9/28/22	Added section 2.3.8 and 2.3.9	Legal Affairs Committee

STAFF REPORT

To: Board of Directors
From: Paul Helliker, General Manager
Date: November 20, 2024
Subject: SJWD ADM-3.6 Records Management Policy Revisions (W & R)

RECOMMENDED ACTION

Staff requests a Board motion to adopt Resolution 24-08 revising Board Policy Adm-3.6 Records Management Policy. The staff recommendation was reviewed by the Legal Affairs Committee, which recommends approval by the Board of Directors.

BACKGROUND

The SJWD Records Management Policy was created to establish and describe the Records Management Policy (Policy) of the San Juan Water District (District). The Policy establishes the guidelines and procedures, under which District staff will retain, organize, purge, and destroy District records maintained by all departments. In addition, this Policy contains the District's Records Retention Schedule (Schedule) and provides references to the applicable state and federal statutes that regulate public records retention. The Policy was last updated on August 19, 2020.

CURRENT STATUS

Review of the Policy and Schedule began in October of 2023, to bring the documents into compliance with the latest regulatory and statutory requirements. Both the Policy and the Schedule were significantly revised, as a result of the extensive analysis and deliberation that every Department in the District devoted to this project. This work has included ensuring that all District records are covered by the Schedule and that the appropriate retention period per specific sections of the Government Code or other applicable law was defined in the Schedule. Legal Counsel has reviewed the Policy revisions and the Schedule.

Since the revision to the Schedule was quite extensive, a clean version of the Schedule will be attached separately from the red-line version of the Policy and, once approved by the Board, will be incorporated into the Policy.

Attachments:

Resolution 24-08 - Record Management Policy
ADM-3.6 Records Management Policy (red-line)
Records Retention Schedule (clean)

RESOLUTION NO. 24-08

**A RESOLUTION OF THE BOARD OF DIRECTORS OF SAN JUAN WATER DISTRICT
REVISING BOARD POLICY ADM-3.6 RECORDS MANAGEMENT POLICY**

WHEREAS, Sections 60200 through 60203 of the Government Code provide procedures regulating the retention and destruction of records for special districts; and

WHEREAS, on January 1, 2005, significant amendments to Government Code sections 60201 and 60203 became effective pursuant to Assembly Bill 474 ("AB 474"), establishing new requirements for retaining and disposing of special district records; and

WHEREAS, on May 16, 2007, the District approved a Records Management Policy which incorporates a Records Retention Schedule to regulate the retention and destruction of documents and files pursuant to Government Code sections 60200, et seg.; and

WHEREAS, on January 13, 2010, and August 19, 2020, the District approved amendments to the Records Management Policy, including assigning a policy number; and

WHEREAS, the Records Management Policy and the accompanying Records Retention Schedule comply with the California Secretary of State Local Government Records Management Guidelines, as required under AB 474; and

WHEREAS, any records destroyed pursuant to the District's Records Management Policy which includes the District's Records Retention Schedule will not adversely affect the District or the public.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN JUAN WATER DISTRICT as follows:

Section 1. The Records Management Policy and incorporated Records Retention Schedule, which are attached hereto as Exhibit A and incorporated herein by reference, are adopted as the policy of the Board of Directors.

Section 2. The General Manager of the District and/or his/her designee is authorized to do any and all acts necessary to give effect to and comply with the terms and intent of this Policy.

PASSED AND ADOPTED by the Board of Directors of the San Juan Water District on the 20th day of November 2024, by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:

MANUEL ZAMORANO
President, Board of Directors
San Juan Water District

ATTEST

TERI GRANT
Secretary, Board of Directors



Board Policy Manual

Section	ADM-3 Administration	Approval Date	10/23/03
Policy	ADM-3.6 Records Management Policy	Latest Revision	8/19/20

ADM-3.6 Records Management Policy

3.6.1 Policy

3.6.1.1 Purpose

The purpose of this document is to establish and describe the Records Management Policy (“Policy”) of the San Juan Water District (“District”). The Policy establishes the guidelines and procedures under which District staff will retain, organize, purge, and destroy District records maintained by all departments. In addition, this Policy contains the Records Retention Schedule (Schedule) (Appendix A) and provides references to the applicable state and federal statutes that regulate public records retention.

3.6.1.2 Preparation and Amendment

The Policy shall be prepared under the direction of the General Manager and reviewed by District Legal Counsel to ensure compliance with applicable statutes. This Policy will be reviewed bi-annuallyperiodically in order to maintainremain current with legal and District requirements.

3.6.2 Definitions

The following definitions apply to terms used in this Policy ~~and Appendix A - Records Retention Schedule~~:

3.6.2.1 Public Records

~~Records include any documents, pictures, video recordings, audio recordings, books, paper, microfilm, computer printouts, computer disks or tapes, and any other fixed or permanent medium, which contain information relating to the conduct of the public's business prepared, owned, used, or retained by the District regardless of physical form or characteristics.~~ As defined in Government Code section 7920.530, “public records” includes any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics. In addition, pursuant to Government Code section 7920.545, a “writing” means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. A record is not a compilation of existing records created outside the normal course of business.

~~**Public Records** - Any record relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or~~

~~characteristics that is otherwise not exempt from disclosure under Government Code sections 6254 and 6255 7920.000 et. seqq. and other applicable provisions of law.~~

3.6.2.26 Records Retention Schedule

~~This refers to aA list of all records produced or maintained by the District and the actions taken with regards to those records. A retention schedule is the District's legal authority to receive, create, retain, and dispose of official public records. It assists the District by documenting which records require office or temporary storage, which records have historic or research value, and which records should be destroyed because they no longer have any administrative, fiscal, or legal value. In the event of litigation, courts accept a retention schedule as establishing an agency's "normal course of doing business".~~

3.6.2.23 Functional Area

~~This refers to the area or department that generates, maintains or is responsible for a record.~~

3.6.2.34 OfficeCategory

~~Defines on the Records Retention Schedule the length of time for which a Record in its original form must be maintained in the department where the document originated or is kept. The subdivision of a Function into groups that identify and arrange business activities and the resulting records into categories according to logically structured conventions, methods and procedural rules.~~

3.6.2.45 ArchiveRecord Series

~~Defines on the Records Retention Schedule the length of time for which the original or approved permanent copy of a Record must be transferred from the retaining department to storage for the archival retention period prescribed in the Records Retention Schedule. A group of similar records arranged under a category. TheyA Record Series deals with a particular subject (budget, personnel, etc.), results from the same activity (water treatment reports, customer payments, etc.), or hasve a special form (blueprints, maps, etc.).~~

3.6.2.56 TotalRetention Period

~~The length of time a record must be retained to fulfill its administrative, fiscal and/or legal function. Then aA record should be disposed of as soon as possible in accordance with anthe approved Records Retention Schedule. Defines on the Records Retention Schedule the total length of time for which a Record must be retained by the District before it can be destroyed.~~

3.6.2.6 Records Retention Schedule

~~A list of all records produced or maintained by the District and the actions taken with regards to those records. A retention schedule is the District's legal authority to receive, create, retain, and dispose of official public records. It assists the District by documenting which records require office or temporary storage, which records have historic or research value, and which records should be destroyed because they no longer have any administrative, fiscal, or legal value. In the event of litigation, courts accept a retention schedule as establishing an agency's "normal course of doing business".~~

3.6.2.7 Retention PeriodDestruction Method

~~The length of time a record must be retained to fulfill its administrative, fiscal and/or legal function. Then a record should be disposed of as soon as possible in accordance with an approved Records Retention Schedule. The method to use to dispose of records.~~

3.6.2.8 Legal Authority

~~References the Government Code, District policy or other means to determine the retention period for the record. When records are to be held longer than required by law, the legal retention period may be noted here. For all record categories where no legal authority is cited, the District has discretion to set the retention period in accordance with Government Code section 60201(b)(2)~~

3.6.2.9 Descriptor

~~Provides detailed information that may include, but is not limited to, the types of records contained in the Record Series.~~

3.6.2.10 Primary Office of Record

~~Department, division, section, or unit in which a record is generated or managed.~~

3.6.3 Records Retention

The criteria used to determine the length of time to retain records includes: statutory requirements; purpose, function and use; information content; and uniqueness (whether the information exists elsewhere). Records must be retained in accordance with Government Code sections 60200 through 60204 governing retention and destruction of the records of special districts. However, specific state and federal statutes may require longer, or shorter, retention periods.

The District maintains permanent records indefinitely in accordance with Government Code section 60201(d). The permanent records of the District are listed in the ~~Records Retention~~ Schedule within this Policy.

3.6.4 Destruction and Disposal of Records

Destruction of records will be in accordance with this Policy and the ~~attached Records Retention Schedule, as authorized by the General Manager or his/her designee according to Government Code section 60201(b)(2)~~. Records must be destroyed after the expiration of the applicable retention period in accordance with this Policy and generally accepted records information management guidelines and procedures. The acceptable method(s) of destruction are listed on the ~~Records Retention~~ Schedule. Generally, records not containing information of a confidential or proprietary nature may be destroyed by means of recycling or other waste removal service. Records containing confidential or proprietary information must be shredded or otherwise permanently destroyed. Records ~~recorded stored on electronically or magnetic media~~ may be erased ~~and the media re-used or discarded~~.

~~District records may be destroyed by District staff or a licensed, bonded and insured document destruction service. If District staff destroys records, the staff member destroying the records will prepare and sign a "Certificate of Destruction." If the District uses a document destruction service, it shall obtain a Certificate of Destruction from the document destruction service following destruction of District records. All Certificates of Destruction shall be filed with the District Records Disposal Log.~~

3.6.5 Retention of Other Records

- 3.6.5.1** The District must retain ~~the certain following~~ records, regardless of any different destruction policy or schedule as to any identified record or records specified in the Records Retention Schedule, according to Government Code section 60201(d):
- (1) ~~Any record of the District that is the subject of a pending request made under the California Public Records Act, Government Code sections 6250 through 6276.48, until the District has either (a) complied with the request or (b) withheld the record and provided written notice to the requestor denying the request;~~
 - (2) ~~Documents related to public works not accepted by the District or to which a stop notice claim may be legally presented;~~
 - (3) ~~Documents related to any non-discharged District debt; and~~
 - (4) ~~Any document that has not yet fulfilled the administrative, fiscal, or legal purpose for which it was created or received by the District.~~
 - (5) ~~Documents related to a Natural Disaster or Federal Emergency Management Agency (FEMA) claim.~~
- 3.6.5.2** The District may dispose of the following records at any time, without ~~maintenance maintaining of~~ a copy:
- (1) Duplicates, the original or a permanent photographic record of which is on file;
 - (2) Rough drafts, notes, working papers and audio recordings prepared or kept by any employee or accumulated in the preparation of a communication, study or other document, unless of a formal nature contributing significantly to the preparation of the document, including but not limited to meter books after the contents thereof have been transferred to other records;
 - (3) Cards, listings, non-permanent indices, other papers used for controlling work and transitory files including letters of transmittal, suspense letters, and tracer letters;
 - (4) Canceled coupon sheets from registered bonds; and
 - (5) Telephone messages and inter-departmental notes.

3.6.6 Public Record Requests

A person ~~or entity~~ may obtain copies of public records of the District, preferably via written request, though verbal requests may be acceptable. ~~The District reserves the right to require a written request. Public records of the District are open to inspection during regular business hours and every person has a right to inspect these records.~~ Officers, agents and employees of the District are not required to request records in compliance with this section when acting within the course and scope of employment or office holding.

~~Copies of requested public records will be provided by the District within ten days or the District will notify the requestor within ten days when the requested public records will be provided. Pursuant to Government Code section 7922.535 (a), within 10 days from receipt of the request, the District will determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the District and shall promptly notify the person making the request of the determination and the reasons therefor. If the agency determines that the request seeks disclosable public records, the agency shall also state the estimated date and time when the records will be made available. However, if additional time is needed to~~

determine if the District has disclosable records, then Government Code section 7922.535 (b)(c) should be referenced.

Pursuant to Government Code section 7922.530 (a), except with respect to public records exempt from disclosure by express provisions of law, t~~he~~ District will provide the requestor with exact copies of all requested public records unless impracticable to do so. If unless a record is in electronic form or in a specialized format, ~~in which casethen~~ the District will provide the most accurate copy possible within the limits of available technology and the requestor's instructions and agreement to pay the ~~legally chargeable~~legally chargeable costs to retrieve and reproduce copies of such non-standard records. The requestor will be informed of the copying costs and payment must be received prior to copying the records.

Certain public records are exempt from disclosure under the California Public Records Act (Government Codes sections ~~7922.5256250-6276.48~~). The District will justify withholding a record by demonstrating that it is exempt under the express provisions of Government Code section ~~7927.7056254~~ or by demonstrating in accordance with Government Code section ~~6255~~ ~~7922.000~~ that the public interest served by not making the record available clearly outweighs the public interest served by disclosing the record. The District will provide a requestor with written notice of an intent to withhold a record ~~stating the reasons for the withholding within ten days of the request for inspection~~ as required by Government Code sections ~~7922.5406253, subdivision (c) and 6255, subdivision (b)~~.

3.6.6.1 Copy Charge

The District may charge a per page fee to copy a record, in an amount specified on the District's current Schedule of Rates, Fees, Charges and Deposits. If the request includes ~~public~~ records created in an electronic format, the District may charge the costs of producing such records in accordance with Government Code section ~~6253-97922.575~~. No charge will be imposed for ~~staff time to locate records~~research. The District reserves the right to have copies of specialized, oversized and color records printed by an outside copy service and to charge the requestor the actual costs for such outside copy services. The District also reserves the right to require a requestor to deposit the estimated amount of copying fees and any costs for mailing before copying and delivering requested records.

3.6.6.2 Request List

The District will maintain a log of Public Record Act requests for inspection that are denied and the reasons for the denial.

3.6.7 Public Counter Records

3.6.7.1 Except for writings exempt from public disclosure, the District Board Secretary will maintain a duplicate copy of the last approved Board meeting minutes and the agenda and written materials distributed to the Board for discussion or consideration at the next scheduled Board meeting. These records will be maintained at the public counter located in the District's administrative office. Public records discussed during a public meeting but not previously available will be made available before the commencement of discussion at such meeting or as soon thereafter as practicable. In accordance with

Government Code section 54957.5, the agenda and Board meeting packet for an open session of a regular meeting shall be made available for public inspection.

- 3.6.7.2 No charge will be imposed for the use or review of the records described in this section. The District will, however, impose a copy charge if a copy of a public counter record is requested.
- 3.6.7.3 The District shall also posts on its website ~~copies of~~ all public counter records, archived Board meeting minutes and agendas, current Board policies, and other important District documents. Requestors are encouraged to view and obtain copies of available documents on the District's website by visiting: www.sjwd.org

Revision History:

Revision Date	Description of Changes	Requested By
1/13/10	To add meeting audio recordings to schedule	Shauna Lorance, General Manager
8/19/20	Numerous changes – see Board staff report dated 8/19/20	Paul Helliker, General Manager

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²		
	Office	Archive ¹	Total				
Administration							
Board of Directors and Committees							
Authorizing Documents	Permanent	Permanent	Permanent		G.C. §60201(d)(1)		
Board Policies and Procedures	Current + 3 years	Permanent	Permanent				
Conflict of Interest Code	Current + 3 years	Permanent	Permanent		G.C. §87300		
Ethics Code	Current + 3 years	Permanent	Permanent				
Ethics Training—Proofs of Completion	5 years	None	5 years	Shred	G.C. §53235.2(a)		
Form 700 Statements of Economic Interests	7 years from Filing	None	7 years from Filing	Shred	G.C. §81009(e)		
Meeting Agendas	3 years	Permanent	Permanent				
Meeting Audio Recordings	30 days or until minutes approved	None	30 days or until minutes approved	Deletion			
Meeting Minutes	Permanent	Permanent	Permanent		G.C. §60201(d)(3)		
Meeting Notices	3 years	Permanent	Permanent				
Ordinances and Resolutions—current ³	Permanent	Permanent	Permanent		G.C. §60201(d)(2)		
Ordinances and Resolutions—Repealed/Invalid	5 years from Repeal	None	5 years from Repeal	Disposal	G.C. §60201(d)(2)		
Reports (including all attachments)	3 years	Permanent	Permanent				
Election Materials							
General	3 years	Permanent	Permanent		G.C. §81009(a)		
Special	3 years	Permanent	Permanent		G.C. §81009(a)		
Legal							
Attorney Correspondence	1 year	2 years	3 years	Shred			
General Correspondence	1 year	2 years	3 years	Shred			

¹ Archived records may be retained in original form or the original may be copied in a permanent medium and the original destroyed.

² For all record categories where no legal authority is cited, the District has discretion to set the retention period in accordance with Government Code section 60201, subdivision (b)(2).

³ Ordinances and Resolutions that are superseded, repealed, unenforceable or otherwise invalid may be disposed of five years after being rendered invalid.

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Legal (con't)					
Lawsuits/Claims	Until Closed + 2 years	None	Until Close + 5 years	Shred	G.C. §60201(d)(4)
Opinions	1 year	7 years	7 years	Shred	
Real Property Interests (Title, Acquisition, Disposition)	Permanent	Permanent	Permanent		G.C. §60201(d)(8)
Customer Service					
Utility Billing					
Connection Records/Will Serves	1 year	Permanent	Permanent		
Credit Bureau Assignments	1 year	3 years	Audit + 3 years	Shred	
Deposit Slips	1 year	3 years	Audit + 3 years	Shred	
Meter Reads in Billing System	Permanent	None	Permanent		
Payment Stubs & Tapes	1 year	3 years	Audit + 3 Years	Shred	
Refunds	Audit + 1 year	6 years	Audit + 7 Yrs	Shred	G.C. §60201(d)(12)
Service Requests	1 year	3 years	Audit + 3 years	Shred	
Utility Billing Register	1 year	3 years	Audit + 3 years	Shred	
Daily Call Log Reports	3 years	0 years	3 years	Shred	
Water Efficiency					
Landscape irrigation reports	1 year	3 years	4 years	Shred	
Rebate Applications	1 year	5 years	6 years	Shred	
Water Loss Audit & Validation	3 years	Permanent	Permanent		
Finance					
Accounts Payable (A/P)					
1099's Issued	Audit + 1 year	6 years	Audit + 7 years	Disposal	26 CFR Sec. 31.6001-1(e)(2)
A/P supporting documentation (voucher, invoice, purchase order, receiving documents)	Audit + 1 year	6 years	Audit + 7 years	Disposal	G.C. §60201(d)(12)
Check Register Packet	Audit + 1 year	6 years	Audit + 7 years	Disposal	G.C. §60201(d)(12)

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Accounts Payable (A/P) (con't)					
Payable/Receipt Registers, Adjustment, Void and Check Registers	Audit + 1 year	6 years	Audit + 7 years	Disposal	G.C. §60201(d)(12)
Purchase Order File (quote comparisons, email communication, documentation of receipt, requisitions and PO itself)	Audit + 2 years	None	Audit + 2 years	Disposal	
Vendor Information Packet (including W-9, Form 590, etc.)	Until no longer active + 7 years	None	Until no longer active + 7 years	Disposal	G.C. §60201(d)(12)
Voided Checks	Audit + 1 year	6 years	Audit + 7 years	Disposal	
Accounts Receivable (A/R)					
Cash Receipts	Audit + 1 year	6 years	Audit + 7 years	Disposal	
Cash Receipts for Connection fees	Audit + 5 years	Permanent	Permanent		
Credit Bureau Assignments	Audit + 1 year	3 years	Audit + 4 years	Shred	
Invoices	Audit + 1 year	3 years	Audit + 4 years	Shred	
Debt Administration					
Bond Transcripts (issuing documents)	Cancellation of Debt, Redemption or Maturity	10 years	Cancellation of Debt, Redemption or Maturity + 10 years	Disposal	G.C. §60201(d)(7)
CalPERS Actuarial Valuation Reports (Pension)	10 years	None	10 years	Disposal	
Financing Agreement for Other Long-Term Indebtedness	Cancellation of Debt, Redemption or Maturity	10 years	Cancellation of Debt, Redemption or Maturity + 10 years	Disposal	G.C. §60201(d)(7)
OPEB Valuation Report	10 years	None	10 years	Disposal	

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
General Ledger					
Audited Financial Statements	Audit + 10 years	Permanent	Permanent		
Budgets—adopted/final	Audit + 10 years	Permanent	Permanent		
Detailed General Ledger (electronic)	7 years	None	7 years	Delete	
Fixed Asset Listing (in year-end binder, if not, retain separately as shown)	Audit + 2 years	5 years	Audit + 7 years	Disposal	
Journal Entries	Audit + 1 year	7 years	Audit + 7 years	Disposal	
Monthly Bank Reconciliations and Statements	Audit + 1 year	6 years	Audit + 7 years	Disposal	
Year End Audit Binder (contains reconciliation and supporting documentation for each account with a material year-end balance—balance sheet and income statement accounts)	Audit + 5 years	Permanent	Permanent		
Grants					
Grant records including procurement documents, expenditures, grant reports, program income receipts and records, etc.	Expiration of Grant + 3 years	Expiration of Grant + 4 years	Expiration of Grant + 7 years	Disposal	Gov't Code section 8546.7; 21 CFR 1403.36 & 1403.42(b); 24 CFR 85.42, 91.105(h), & 570.502; 29 CFR 97.42
Inventory					
Annual Physical Count Documentation	Audit + 1 year	6 years	Audit + 7 years	Disposal	
Inventory Issue Batch Reports	Audit + 1 year	6 years	Audit + 7 years	Disposal	
Property Disposal Records	Audit + 1 year	6 years	Audit + 7 years	Disposal	

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Investments					
Investment receipts, Advisor Reports and Statements, Investment Confirmations & Trade Tickets and Investment Account Statements	Audit + 1 year	6 years	Audit + 7 years	Shred	
<i>Natural Disasters Losses / Claims (including supporting documents pertaining thereto)</i>					
Federal Emergency Management Agency (FEMA) ⁴	Until Closed by FEMA + 3 years	None	Until Closed FEMA + 3 years	Delete/Shred/Disposal	
Human Resources					
<i>Pre-Employment Records</i>					
Job Announcements	2 years	None	2 years	Disposal	
Job Applications and Resumes	Duration of employment (if hired) + 2 years	None	Duration of employment + 2 years	Shred	
<i>Payroll Files</i>					
CalPERS Contribution Reports (electronic)	Permanent	None	Permanent		SJWD Board Policy
Quarterly tax filings and reconciliations of the Federal 941 and the California DE9	Audit + 1 year	6 years	Audit + 7 years	Shred	G.C. §60201(d)(12) and IRS
Timesheets and Payroll Register (taxable wages, hours, earnings, deductions)	Audit + 1 year	6 years	Audit + 7 years	Shred	G.C. §60201(d)(12)
Unlawful Employment Practices, Claims, Investigations and Legal Proceedings including Personnel and Payroll records of complaining parties and all those holding or applying for similar positions	Until Disposition of Case	Appeals Periods	Until Disposition of Case and all appeals periods have expired	Shred	

⁴ Superseding the retention schedules listed above and below; all documents related to any FEMA claim must be kept for the duration of the open claim plus 3 years after the case is closed.

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Payroll Files (con't)					
W-2s	Until updated or termination + 1 year	6 years	Audit + 7 years	Shred	G.C. §60201(d)(12) and 4 yrs per IRS
Wage Garnishment Order	Until Revoked + 7 years	None	7 years after revocation	Shred	
Employee Personnel Files					
I-9 Forms	Termination + 7 years	None	Termination + 7 years	Shred	
Accommodation Letters (regarding FMLA leave and ability of District to accommodate restrictions)	Termination + 7 years	None	Termination + 7 years	Shred	
Alcohol test results indicating an alcohol concentration of .02 or greater	5 years	None	5 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Annual calendar year summary of testings	5 years	None	5 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Benefits: Enrollment Forms, Deduction Agreements, etc.	Until Termination + Audit	None	Termination + 7 years	Shred	
Chemicals Safety and Exposure Records	Until Termination + Audit	30 years	Audit + 30 years	Shred/Disposal	8CCR 3204
COBRA Notices	Termination + 7 years	None	Termination + 7 years	Disposal	
Discharge, layoff, transfer and recall records	Termination + 7 years	None	Termination + 7 years	Shred	
Disciplinary Notices	Termination + 7 years	None	Termination + 7 years	Shred	

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Employee Personnel Files (con't)					
Documentation of refusals to take required alcohol and/or controlled substances tests	5 years	None	5 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Driver evaluation and referrals (including DMV pull program notices)	5 years	None	5 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Education Reimbursement Agreement	Termination + 7 years	None	Termination + 7 years	Shred	
Employee Health Records	Termination + 7 years	92 years	Termination + 99 years	Shred	8CCR 3204
Employment Verifications	Termination + 7 years	None	Termination + 7 years	Shred	
Fitness for Duty Evaluation Results	Termination + 7 years	None	Termination + 7 years	Shred	
General Information: Legal Name, Social Security Number, Birth/Marriage/Death Certificates, Address and Contact Information, etc.	Termination + 7 years	None	Termination + 7 years	Shred	
Offer Letter (including workweek) Workweek/Flex Time MOU, Salary, etc.	Until Termination + 7 years	None	Audit + 5 years	Shred	
Performance Management (Evaluations, etc.)	Termination + 7 years	None	Termination + 7 years	Shred	
Personnel Action Notices (PAN)	Termination + 7 years	None	Termination + 7 years	Shred	
Records of negative and cancelled controlled substances test results and alcohol test results with a concentration of less than .02	1 year	None	1 year	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Records of verified positive controlled substances test results	5 years	None	5 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Employee Personnel Files (con't)					
Records relating to the alcohol and controlled substances collection process.	2 years	None	2 years	Shred	Drug and Alcohol Program Procedure in Personnel Manual
Training Certificates, etc. (if provided for file)	Termination + 7 years	None	Termination + 7 years	Shred	
Union and Employee Contracts	Until Termination + Audit	Permanent	Permanent		
Workweek/Flex Time MOU (as it pertains to employee file. Board Secretary should maintain MOU's as permanent documents)	Termination + 7 years	None	Termination + 7 years	Disposal	
Other					
OSHA Logs and Records	5 years	None	5 years	Shred	
Picture of Posted Labor Posters (electronic)	3 years	None	3 years	Disposal/ Delete	
Salary Survey	Current	2 years after completion of new study	2 years after completion of new study	Shred	
Risk Management					
Insurance					
Certificates of Insurance (District Insurance Policies)	Current + Audit	Permanent	Permanent		For protection from litigation
Claims against the District (Injury, Property, General Liability)	Settlement + 1 year	None	Settlement + 1 year	Disposal	
Insurance Policies	Current + Audit	Permanent	Permanent		For protection from litigation
Memoranda of Coverage	Current + Audit	Permanent	Permanent		For protection from litigation

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Insurance (con't)					
Surety/Fidelity Bonds	Current + Audit	Expiration + 5 years	Expiration + 5 years	Disposal	
Vendor Certificates of Insurance and Endorsements (District as Additional Insured)	Completion of Work + 7 years	None	Completion of Work + 7 years	Disposal	
Water System					
Capital Improvements					
Accepted bid documents	5 years	Permanent	Permanent		
As-built plans/documents (includes submittals, fabrication drawings, cutsheets, etc.)	7 years	Permanent	Permanent		
Contracts (including insurance endorsements naming District as additional insured)	7 years	Permanent	Permanent		G.C. §60201(d)(12)
Unaccepted construction or installation bids & proposals	2 years	None	None	Disposal	G.C. §60201(d)(11)
Source, Treatment, and Distribution					
Maps	7 years	Permanent	Permanent		
Master Plans	10 years	Permanent	Permanent		
Meter Operations	2 years	10 years	10 years	Disposal	
Permits	7 years	10 years	10 years	Disposal	
Policies & Procedures	2 years	10 years	10 years	Disposal	
Rates	2 years	10 years	10 years	Disposal	
Reclamation	2 years	10 years	10 years	Disposal	
Reports	7 years	Permanent	Permanent		
Source of Supply	2 years	10 years	10 years	Shred	
Surveyor Field Notes	7 years	Permanent	Permanent		
Surveys, Water System Sanitary	7 years	Permanent	Permanent		
Test	2 years	10 years	10 years	Shred	
Valve Main Records	2 years	10 years	10 years	Shred	
Violations, Drinking Water	2 years	10 years	10 years	Shred	

Records Retention Schedule by Functional Area

Functional Area Category Record Series	Retention			Destruction Method	Legal Authority ²
	Office	Archive ¹	Total		
Development					
Acreage Agreements	Permanent	Permanent	Permanent		
Conveyance Agreements	Permanent	Permanent	Permanent		
Connection Related Deposits and Payments	Permanent	Permanent	Permanent		
Property					
Deeds	Permanent	Permanent	Permanent		
Easements	Permanent	Permanent	Permanent		
Encroachment Agreements	Permanent	Permanent	Permanent		

SJWD Records Retention Schedule

Retention Key		Legal Authority Key			
AU - Audit	P - Permanent	CCP - Code of Civil Procedure of California	LAB - Labor Code		
CL - Closed/Completion	PMT - Payment	CCR - CA Code of Regulations	PEN - Penal Code		
CY - Current Year	T - Termination	CFR - Code of Federal Regulations	Title 8 - Cal/OSHA		
E - Election	TE - Termination of Employment	GC - CA Government Code	USC - United States Code		
L - Life	S - Superseded	HSC - CA Health & Safety Code	WAT - CA Water Code		
O - Duration of Ownership					

	Functional Area					
		Category				
Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
ADMINISTRATION						
<i>Contract Management</i>						
Contracts /Agreements (capital improvements - contracts >\$25,000)						
ADM-001	Agreements & Contracts - INFRASTRUCTURE / CAPITAL PROJECTS	L+ 5 yrs (may be kept longer for historical value)	Deletion/ Disposal	GC §60201	Agreements/contracts with contractors or consultants to perform capital project services, or to provide goods. Capital project related memorandum of understanding agreements (MOUs), agreements for reimbursement, grant agreements, project specifications and drawings (manual), Notice of Completion form, Contract Change Order (change to an agreement or contract relating to scope of work, completion date, etc.) Department Preference for emergency response; Covers E&O Statute of Limitations (insurance certificates are filed with agreement)	Board Secretary

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Contracts/Agreements (general - contracts < \$25,000)						
ADM-002	Agreements & Contracts - CUSTODIAL, LEASES, MAINTENANCE, PROFESSIONAL SERVICES, CONSULTING (not related to Real Property)	CL+ 4 yrs	Deletion/ Disposal	CCP §343	Includes leases, equipment, services, or supplies. Purchasing contracts. Supporting materials that substantiate the final contract or decision trail, i.e. solicitations (formal and informal), solicitation responses (successful and unsuccessful), correspondence. Includes Contract Change Order to change an agreement or contract relating to scope of work, completion date, etc. Includes insurance certificates.	Board Secretary
ADM-003	Agreements & Contracts - CUSTODIAL, LEASES, MAINTENANCE, PROFESSIONAL SERVICES, CONSULTING (related to Real Property)	CL+ 10 yrs	Deletion/ Disposal	CCP §337.15	Includes leases, equipment, services, or supplies. Purchasing contracts. Supporting materials that substantiate the final contract or decision trail, i.e. solicitations (formal and informal), solicitation responses (successful and unsuccessful), correspondence. Includes Contract Change Order to change an agreement or contract relating to scope of work, completion date, etc. Includes insurance certificates.	Board Secretary
ADM-004	District Benefit Contracts & Benefit Plans / Insurance Policies (Health, Dental, Deferred Compensation, etc.)	S or T+ 1 yr	Deletion/ Disposal	29 CFR §1627.3(b)(2)	CalPERS 457 & health plan contracts, VALIC 457 Plan contract, Sunlife Disability contract & AD&D Insurance, ACWA/JPIA Dental/Vision contract, Workers Comp insurance coverage contracts, EAP, AFLAC, WageWorks/ HealthEquity (cafeteria plan)	Human Resources
General Administration						
ADM-005	Conflict of Interest Code	S+ 2 yrs	Deletion	GC §87300	FPPC adopted Conflict of Interest Code	Board Secretary
ADM-006	Correspondence - Not related to any other record referenced in this schedule	2 yrs	Deletion/ Disposal	GC §60201	Administrative, Chronological, Communications, General Files, Letters, Memorandums, Miscellaneous Reports, Reading Files, Working Files, etc. (Does NOT include Regulatory Agency Correspondence)	All Staff

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
ADM-007	Correspondence - TRANSITORY / PRELIMINARY DRAFTS, Interagency and Intraagency Memoranda not retained in the ordinary course of business	When No Longer Needed	Deletion/ Disposal	GC §7927.500	<p>Content NOT Substantive, or NOT made or retained for the purpose of preserving the informational content for future reference (e.g. calendars, checklists, e-mail or social media, invitations, instant messaging, logs, mailing lists, meeting room registrations, supply inventories, telephone messages, text messages, transmittal letters, thank yous, requests from other cities, undeliverable envelopes, visitors logs, voicemails, webpages, copies of documents, etc.)</p> <p>E-mails, electronic records, or social media postings where either the content relates in a substantive way to the conduct of the public's business, or ARE made or retained for the purpose of preserving the informational content for future reference are saved by printing them out and placing them in a file folder, or saving them electronically. Business done on behalf of SJWD that requires the creation and preservation of records should not be conducted via text message or social media; therefore, SJWD will not preserve or retain these records, except to the extent that such records are required to be preserved due to related, pending litigation or other relevant State law.</p>	All Staff
ADM-008	District Forms	S or When No Longer Needed	Deletion/ Disposal	GC §60201	Internal District Forms	All Staff
ADM-009	Filings with Secretary of State	S	Deletion	GC §53051	Roster of Public Agencies	Board Secretary
ADM-010	Form 700 Statements of Economic Interest and Form 801	7 yrs from Filing	Deletion/ Shred	GC §81009	FPPC forms required to be filed with the District	Board Secretary
ADM-011	Grand Jury Investigations & Responses	5 yrs	Deletion/ Shred	PEN §933	Any documentation received or sent	Board Secretary

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
ADM-012	Historical Records	P		District preference	Documents or photographs/videos related to the history of the District	All Staff
ADM-013	Policies and Procedures	S+ 2 yrs	Deletion/ Disposal	GC §60201	Standard Operating Procedures (SOPs) and policies set by the General Manager or Department Manager	All Staff
Records Management						
ADM-014	Public Records Requests	CL+ 2 yrs	Deletion/ Disposal	GC §60201(d)(5)	Public records requests and responses to the request	Board Secretary
ADM-015	Public Records Requests Log	CL+ 2 yrs	Deletion	District preference	Log of all PRA requests	Board Secretary
ADM-016	Records Retention Schedules	S+ 4 yrs	Deletion	CCP §343	Included in the Board Policy and is the Board's authorization to destroy records according to the schedule	Board Secretary
CUSTOMER SERVICE						
Communications/Public Outreach						
CS-001	Brochures, publications, newsletter, bulletins, outreach materials	S+ 2 yrs - Printed P - Website	Deletion/ Disposal	GC §60201	WaterGram, Wholesale Mailers, Drought Mailers, Student Poster/Calendar Contest materials, and any other PR documents. Retain selected documents only for historic value.	Customer Service
CS-002	Consumer Confidence Report	CY+ 4 yrs	Deletion/ Disposal	22 CCR §64483(g) 40 CFR §141.155	Annual report to customers regarding drinking water quality	Customer Service
CS-003	Media Relations	CY+ 2 yrs	Deletion/ Disposal	GC §60201	Includes cable, newspaper, radio, message boards, presentations, press releases related to District business	Customer Service
CS-004	Prop 218 Notices	S+ 5 yrs	Deletion/ Disposal	GC §60201	Rate increase notice. Property related fees (assessment ballot proceeding). Assessments	Customer Service
CS-005	Prop 218 Protest Letters	CY+ 2 yrs	Deletion/ Disposal	GC §53755(d)	All protest letters received regarding the Prop 218 rate increase notice	Customer Service

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Utility Billing						
CS-006	Acreage Agreements	P	Deletion/Shred	GC §60201(d)	Contract between homeowner and District re: usage restrictions	Customer Service
CS-007	Bankruptcies	10 yrs	Deletion/Shred	District Preference	CONFIDENTIAL RECORD - Court documentation of retail customer bankruptcy	Customer Service
CS-008	Billing Adjustment Journal	AU + 7	Deletion/Shred	GC §60201	CONFIDENTIAL RECORD - Utility billing account adjustment register (account credits/debits), Returned Payments/Bounced Checks, bank notifications	Customer Service
CS-009	Billing - Utility invoices	8 months	Deletion	GC §60201	CONFIDENTIAL RECORD - Customer invoices	Customer Service
CS-010	Connection Records/Will Serves	P	Deletion/Shred	GC §60201	CONFIDENTIAL RECORD - Will Serve, application, receipts for new water service connection (also see Engineering)	Customer Service
CS-011	Customer Correspondence	As needed	Deletion/Shred	GC §60201	CONFIDENTIAL RECORD - Incoming and outgoing letters regarding customer inquiries and customer service related information (employee recognition letters give to HR)	Customer Service and Finance
CS-012	Customer Disputes	2 yrs	Deletion/Shred	GC §60201	CONFIDENTIAL RECORD - Customer disputes of billing or other charges/services	Customer Service
CS-013	Customer Surveys	P		GC §60201	Customer satisfaction surveys distributed randomly to water account holders. Used to determine satisfaction level with customer service, field service, reliability, and rates.	Customer Service
CS-014	Liens	10 yrs	Deletion/Shred	WAT §36729	May be a confidential record - Tax roll lien documentation	Customer Service
CS-015	Meter Reads in Billing System	P		District Preference	Customer meter data electronically transferred to District billing system. If software changes, then at least 2 years of data from old system is kept.	Customer Service
CS-016	Rates, Fees & Deposit Schedules	P		GC §60201	Yearly rates, fees, and deposits	Customer Service
CS-017	Report of Annual Discontinuations of Residential Service	P		HSC §116918 GC §60201	Information is incorporated into the General Manager's Monthly Report to the Board. Must post to Website (located in the Board Packet)	Customer Service

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
CS-018	Temporary Construction Meters	P		GC §60201	CONFIDENTIAL RECORD - Applications and billing (If software changes, then at least 2 years of data from old system are kept.)	Customer Service
CS-019	Utility Billing Register	P		GC §60201	CONFIDENTIAL RECORD - Customer name, service address, meter reading, usage, billings (If software changes, then at least 2 years of data from old system are kept.)	Customer Service
CS-020	Visitor Logs / Registers	1 yr	Deletion/ Shred	GC §60201	Site Visitor Logs	Customer Service
Water Efficiency						
CS-021	Annual Water Loss Report	P		WAT §10631	Annual water loss analysis and validation	Customer Service
CS-022	Evaluations, Surveys, & Audits	CY+ 1 yr	Deletion/ Shred	GC §60201	NOT A PUBLIC RECORD: Land Scape Irrigation Reports, Inspection Results, Evaluations, Meter Audits	Customer Service
CS-023	High Use Notifications	CY+ 3 yrs	Deletion/ Shred	GC §60201	NOT A PUBLIC RECORD	Customer Service
CS-024	Rebates	CL + 3 yrs	Deletion/ Shred	GC §60201	NOT A PUBLIC RECORD: Application and supporting documentation	Customer Service
CS-025	Reports	5 yrs	Deletion/ Shred	GC §60201	DDW (Division of Drinking Water) / DWR (Department of Water Resources) Monthly and Annual Water System and Conservation Reports	Customer Service
ENGINEERING						
Public Works Projects (excluding Development Projects)						
ENG-001	Planning	L or CL+ 10 yrs min	Deletion/ Disposal	CCP §337.15 GC §60201 (Dept Preference)	Correspondence (letters, memos, pertinent e-mails), reports and exhibits, calculations, cost estimates, invoices, environmental documents (if required by project), photos & videos, all required forms	Engineering

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
ENG-002	Design	L or CL+ 10 yrs min	Deletion/ Disposal	CCP §337.15 GC §60201 (Dept Preference)	Correspondence (letters, memos, pertinent e-mails), reports, exhibits, calculations, cost estimates, invoices, environmental documents (if required by project), plans & specifications, geotechnical, surveying, permitting, as-builts, photos & videos, regulatory, all required forms	Engineering
ENG-003	RFP, RFQ, or Bids	L or CL+ 10 yrs min	Deletion/ Disposal	CCP §337.15 GC §60201 (Dept Preference)	Requests for proposals (RFP), requests for qualifications (RFQ), bid exemption documents, bid and quote lists, notices of bid opening and award, comparison summaries, spreadsheets, tabulation worksheets, bid advertising records, tally sheets, bid specifications, bid award letter and other related correspondence or records. Bid documents submitted by the unsuccessful bidder. Unsuccessful Statement of Qualifications submitted by contractor or consultant in response to an RFQ. Unsuccessful proposals submitted by proposer in response to an RFP. These files are kept with Project file, although retention requirement is CL+ 2 yrs (documents may be destroyed at that time if desired)	Engineering
ENG-004	Construction	L or CL+ 10 yrs min	Deletion/ Disposal	CCP §337.15 GC §60201 (Dept Preference)	Correspondence (letters, memos, pertinent e-mails), Daily Inspection Reports (daily record of work performed for SJWD, various specialty inspections, concrete inspections, compression tests, compaction, painting, disinfection, etc.), Photographs and Videos, Change Orders & requests, requests for information, field directives, notices of award, proceed, non-compliance, and completion, Performance & Maintenance Bonds, Consultant Proposals (Successful)/Unsuccessful), Contracts & Amendments, Insurance Certificates, Notifications, Progress Payments, Permits (Construction), Submittals, bid escrow, etc.	Engineering

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
ENG-005	Environmental Permitting	P		GC §60201 CEQA Guidelines	California Environmental Quality Act (CEQA), NEPA, Fish & Wildlife Stream alterations, Exemptions, Environmental Impact Report, Mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	Engineering, Executive
<i>Development Projects</i>						
ENG-006	Planning	CL	Deletion/ Disposal	GC §60201	Correspondence (letters, memos, pertinent e-mails), Letter of Availability, Conditions of Approval, notices, Project Initiation Form, and attachments (preliminary plans, tentative map, etc.)	Engineering
ENG-007	Design	CL	Deletion/ Disposal	GC §60201	Correspondence (letters, memos, pertinent e-mails), design drawings, design/plan reviews, water demand calculations, reports, exhibits, Photographs and Videos, and cost estimates	Engineering
ENG-008	Construction	L	Deletion/ Disposal	GC §60201	Correspondence (letters, memos, pertinent e-mails), conveyance agreements, bonds, insurance certificates, Daily Inspection Reports (daily record of work performed for SJWD, various specialty inspections, compaction, disinfection, etc.), Photographs and Videos, requests for information, Submittals, As-Builts, Letter of Pipeline Value, Final Recorded Sub-Division Map, letter of acceptance, Bill of Sale	Engineering
ENG-009	Annexations/Detachments	P		GC §60201(d)(1)	Notices, Resolutions, Certificates of completion, Reports, agreements, fees & deposits	Engineering (Executive for Board files)
ENG-010	Connection Related Deposits, Fees, and Payments	P		GC §60201	Plan Review Deposits, Inspection & Engineering Deposits, Construction Deposits, Application for Service, Quote for Service, Receipt of Capital Facilities/Meter Fees (also see Customer Service)	Engineering

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Miscellaneous						
ENG-011	Engineering Standards	S	Deletion/ Disposal	GC §60201	Development, Design and Construction Standards	Engineering
ENG-012	Maps & Plats	P		GC §60201(d)(8) GC §7927.300	Engineering & field notes and profiles; cross-section of roads, streets, right-of-way, bridges; may include annexations, water easements, benchmarks, fire hydrants, base maps, etc. Maps are NOT A PUBLIC RECORD.	Engineering
ENG-013	Master Plans	P		GC §60201	Special or long-range program plan for District	Engineering
Property						
ENG-014	Appraisals	CL+ 2 yrs	Deletion/ Shred	GC §60201 GC §7920.000	For real property owned by District (not a public record until real estate transaction is complete and recorded)	Engineering
ENG-015	Real Property Interests	P		GC §60201(d)(8)	Deeds, Quitclaims, Easements and Encroachment Agreements. District owned with supporting documents regarding sale, purchase, exchange, lease, or rental	Executive, Engineering, Operations
EXECUTIVE						
Board of Directors and Committees						
EXEC-001	Applications for Board (not selected)	CL+ 2 yrs	Deletion/ Shred	GC §60201	Not selected	Board Secretary
EXEC-002	Applications for Board (selected)	T	Deletion/ Shred	GC §60201	Selected	Board Secretary
EXEC-003	Board Policies	S+ 2 yrs	Deletion	GC §60201	Policies, directives rendered by the Board and not assigned a resolution or ordinance number	Board Secretary
EXEC-004	Meeting - Agendas	When No Longer Needed	Deletion/ Disposal	GC §60201	Agendas for Board meetings are kept in the Board packet - individual agenda documents can be disposed of. Committee meeting minutes reflect the meeting agenda.	Board Secretary

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
EXEC-005	Meeting - Audio Recordings	30 days or until minutes approved	Deletion	GC §54953.5(b)	Used for minute preparation	Board Secretary
EXEC-006	Meeting - Minutes	P		GC §60201(d)(3)	Official minutes and hearing proceedings of governing body or board or committee	Board Secretary
EXEC-007	Meeting - Reports	P		GC §60201	Agendas, staff reports, and other Board Packet materials that are referenced in the Board meeting minutes are kept permanently.	Board Secretary
EXEC-008	Ordinances and Resolutions - current	P		GC §60201(d)(2)	Signed ordinance and resolutions located in board minute book. Logs on S Drive.	Board Secretary
EXEC-009	Ordinances and Resolutions - Repealed/Invalid	5 yrs from Repeal	Deletion/ Disposal	GC §60201(d)(2)	Signed ordinance and resolutions located in board minute book. Logs on S Drive.	Board Secretary
EXEC-010	Strategic Plan, Operations Plan, Operations Report Card, Mission, and Vision Statements	S+ 2 yrs	Deletion/ Disposal	GC §60201	Board and Department goals and objectives	Board Secretary
EXEC-011	Training: Ethics	5 yrs after training	Deletion/ Disposal	GC §53235.2(b)	Log kept and Current Certificate of Ethics Training maintained on District Webpage	Board Secretary
EXEC-012	Training: Sexual Harassment	5 yrs after training	Deletion/ Disposal	GC §53237.2(b)	Log and Certificate of Completion	Board Secretary
Election Materials						
EXEC-013	Certificates of Election	T+ 4 yrs	Deletion/ Disposal	GC §60201 GC §81009(a)(d)	Certificates of elections; original reports and statements	Board Secretary
EXEC-014	Notifications and Publications	E+ 2 yrs	Deletion/ Disposal	GC §60201	Notices, correspondence, and publications	Board Secretary
EXEC-015	Oaths of Office	5 yrs	Deletion/ Disposal	CCR 2 §26	Elected and public officials - Board members	Board Secretary
Legal						
EXEC-016	Attorney Correspondence	CY+ 2 yrs	Deletion/ Shred	GC §60201	CONFIDENTIAL- not for public disclosure (attorney-client privilege)	Board Secretary

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
EXEC-017	Lawsuits/Claims	CL+ 2 yrs	Deletion/ Shred	GC §60201(d)(4)	Cannot destroy records related to any pending claim or litigation or any settlement or other disposition of litigation within the past two years	Board Secretary
EXEC-018	Opinions	S+ 2 yrs	Deletion/ Shred	GC §60201	CONFIDENTIAL- not for public disclosure (attorney-client privilege)	Board Secretary
EXEC-019	Public Notices	2 yrs	Deletion/ Disposal	GC §60201	Legal Notices, Affidavits of Publication, notices of public meetings (other than Board or Committee meetings), CEQA notices, includes legal notices for public hearings, publication or ordinances, RFP's etc.	Board Secretary
Water Rights, Agreements, Transfers and Reports						
EXEC-020	Authorizing Documents	P		GC §60201(d)(1)	Articles of Incorporation, Formation/Reorganization/Change of Organization	Board Secretary
EXEC-021	Water Management Plans	P		GC §60201	IRWMP (Integrated Regional Water Management Plan), UWMP (Urban Water Management Plans) etc.	Water Resources Manager
EXEC-022	Water Rights	P		GC §60201	Documentation of water rights	Board Secretary
EXEC-023	Water Supply & Transfer Agreements	P		GC §60201	Agreements to buy and sell water	Board Secretary
FINANCE						
Accounts Payable (A/P)						
FIN-001	A/P Related Registers	AU+ 7 yrs	Deletion/ Shred	GC §60201(d)(12)	Potentially Confidential. Payable, Receipt, Check, Void, Payable Change, and Refund Check Registers	Finance
FIN-002	EFT & Positive Pay Electronic Bank Files	CY+ 1 yr	Deletion	Dept Preference	Electronic Banking Files for EFT and Positive Pay	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
FIN-003	Federal and State Tax Records	AU+ 7 yrs	Deletion/ Shred	26 CFR §31.6001-1(e)(2) 29 USC §436	Potentially Confidential. Forms 1096, 1099, DE 542	Finance
FIN-004	Paid Invoices	AU+ 7 yrs	Deletion/ Shred	GC §60201(d)(12)	Potentially Confidential. Supporting documentation includes payment stub, approved/coded invoice, receiving documents, correspondence, coding spreadsheet	Finance
Accounts Receivable (A/R)						
FIN-005	Cash Receipts	AU+ 7 yrs Office (AU+ 1yr) Offsite (6 yrs)	Deletion/ Shred	GC §60201	Cashiering packet (End of Day - EOD) and all supporting documentation	Finance
FIN-006	Non-Utility Billing Invoices	See retention for Journal Entries (FIN-023) and Billings Registers (FIN-001). Invoices are retained as their supporting documentation			Invoices sent for fees owed, related documents, wholesale water quarterly billing, developer projects, cost recovery, unauthorized connection fees and any other non-utility billing - not solely maintained in accounting system	
Audit						
FIN-007	Auditor Communications of Findings & Recommendations	AU+ 7 yrs	Deletion/ Disposal	District Preference	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Communications with Those Charged with Governance, Audit Planning Communication Letter, and Management Letter	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
FIN-008	Single Audit	AU+ 7 yrs	Deletion/ Disposal	2 CFR §200.512(f)	The reporting package must include the: (1) Financial statements and schedule of expenditures of Federal awards discussed in § 200.510(a) and (b), respectively; (2) Summary schedule of prior audit findings discussed in § 200.511(b); (3) Auditor's report(s) discussed in § 200.515; and (4) Corrective action plan discussed in § 200.511(c), Data Collection Form and related signed statement	Finance
FIN-009	Year End Audit Binder	AU+ 7 yrs	Deletion/ Disposal	Various	Contains reconciliation and supporting documentation for each account with a material year-end balance – balance sheet and income statement accounts	Finance
Debt Administration						
FIN-010	Annual Arbitrage Report	CL+ 10 yrs	Deletion/ Disposal	CCP §337.5 GC §60201(d)(7)	Annual Arbitrage Report	Finance
FIN-011	Bond Transcripts (issuing documents & other relevant records)	CL+ 10 yrs	Deletion/ Disposal	CCP §337.5 26 CFR 1.148 GC §60201(d)(7)	Official bond transcript (installment purchase agreement, bond counsel opinion, continuing disclosure requirement, bond covenant, amortization schedule, etc.), records with respect to use of proceeds, timing of expenditures and investments. (There are specific requirements for disposal of unused bonds) (If debt is refunded, all pertinent records from original debt must be maintained until 3 yrs after maturity of the refunding bonds. Documentation concerning the refunding bonds themselves shall be retained for 10 yrs after final payment.)	Finance or Board Secretary
FIN-012	Continuing Disclosure Annual Report (CDAR)	CL+ 10 yrs	Deletion/ Disposal	CCP §337.5 GC §60201(d)(7)	Continuing Disclosure Annual Report	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
FIN-013	Financing Agreement for Other Long-Term Indebtedness	CL+ 6 yrs or as defined by financing agreement	Deletion/ Disposal	GC §60201(d)(7)	Loan/financing agreement/SBITA/Lease Agreements (District is leasing property or equipment)	Finance or Board Secretary
Federal & State Funding						
FIN-014	Grants, SRF Loans, FEMA, etc.	AU+ 7 yrs (unless longer retention period required by governing document)	Deletion/ Disposal	GC §8546.7 29 CFR §97.42 2 CFR §200.334 (Requirement is 3 yrs from final expenditure report - District choosing longer retention for simplicity & uniformity)	Records including application, program income receipts, AP Invoices, Project Reports, Payment Check Stubs and EFT Remittances, Loan Draw Applications and Supporting Docs, Loan Draw Cash Receipts, Loan Application & Supporting Docs, Executed Loan Documents, Purchase Orders, Contracts & Change Orders, Bids and Solicitations, Davis Bacon Payroll Reports, Compliance Supporting Docs, DBE - Six Good Faith Efforts, Notices and Legal Ads	Finance
Fixed Assets						
FIN-015	ACWA/JPIA Property Program Schedule of Values	S + 1 yr	Deletion/ Disposal	GC §60201	Schedule of listed property and equipment	Finance
FIN-016	Additions/Deletions Reports	See Year-End Binder (FIN-009)				
FIN-017	Assets Purchased with Federal Money	Disposition+ 3 yrs	Deletion/ Disposal	2 CFR § 200.334	All acquisition and depreciation records	Finance
FIN-018	Depreciation Reports	AU+ 7 yrs	Deletion/ Disposal	GC §60201	Depreciation Reports	Finance
FIN-019	Fixed Asset Listing	See Year-End Binder (FIN-009)		-		

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
General Ledger						
FIN-020	Detailed General Ledger	L+ 7 yrs (Life of accounting system)	Deletion/ Shred	GC §60201	Detailed general ledger within accounting system, and any printed or electronic copies produced for posterity	Finance
FIN-021	Financial Statements	P (via website starting FY 2003-04 - via paper for prior years)		GC §60201(d)(3)	Financial statements, Comprehensive Annual Financial Report (CAFR), Annual Comprehensive Financial Report (ACFR), or other applicable titles for financial statements	Finance
FIN-022	Fiscal Year Budget	P (via website starting FY 2007-08 - via paper for prior years)		GC §60201(d)(3)	Proposed and subsequently adopted Fiscal Year Budget retained permanently via the Board resolution/minutes. This line pertains to the printed and published adopted budget.	Finance
FIN-023	Journal Entries & Manual Project Adjustments	AU+ 7 yrs	Deletion/ Shred	GC §60201	Journal entries, manual project adjustments and supporting documentation	Finance
FIN-024	Monthly Bank Reconciliations and Statements	AU+ 7 yrs	Deletion/ Shred	GC §60201	Bank statements, reconciliation packets, and supporting documentation	Finance
Inventory						
FIN-024	Inventory Records	AU+ 7 yrs Office (AU+1) Offsite (6 yrs)	Deletion/ Disposal	GC §60201	Inventory count sheets, adjustment packets, disbursement registers, Citiworks disbursement reports, and other inventory worksheets and documents	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
FIN-025	Surplus Property - Auction & Disposal Records	Retained w/Source Transaction documents - see cashiering (FIN-005 Cash Receipts) & asset disposal records (FIN-017 Assets Purchased with Federal Money)	Deletion/Disposal	-		
FIN-026	Vehicle Ownership and Title	O	Provide to Purchaser	GC §60201	Owner's manual, warranty documents, Department of Motor Vehicle title and registration, and related documents	Documents in the "descriptor" cell would be maintained by different depts. Owner's manual and warranty documents should be maintained within the vehicle, as would the registration. The pink slips are stored in the vault in the Admin Building.

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Investments						
FIN-027	Investments	AU+ 7 yrs Office (AU+ 2yrs) Offsite (5 yrs)	Deletion/ Disposal	GC §60201 Dept Discretion	Advisor Reports and Statements, Investment Confirmations & Trade Tickets, and Investment Account Statements	Finance
Purchasing						
FIN-028	Form Templates	S	Deletion/ Disposal	GC §60201	Contract templates, vendor information packets, contract routing forms, etc.	Finance Department: contract templates, vendor information packets. Board Secretary for contract routing form.
FIN-029	Purchase Order File for Non-Contract Items	AU+ 7 yrs	Deletion/ Disposal	GC §60201 CCP §337	Quotes, signed PO, and related communications	Finance
FIN-030	Vendor Information Packet	Until no longer active + 7 yrs	Deletion/ Disposal	GC §60201(d)(12)	Completed forms for vendor information form, W-9, and Form 590/587	Finance
Reports						
FIN-031	CalPERS Pension Actuarial Valuation Report	AU+ 7 yrs	Deletion/ Disposal	GC §60201		Finance
FIN-032	Financial Plans and Rate/Fee Studies	S + 10 yrs	Deletion/ Disposal	GC §60201	Wholesale and Retail Financial Plans, Rate Studies, User Fees Studies, Capital Facility Fee Studies.	Finance
FIN-033	OPEB Valuation Report	AU+ 7 yrs	Deletion/ Disposal	GC §60201		Finance
FIN-034	State Controller's Report	AU+ 7 yrs	Deletion/ Disposal	GC §60201	Special District's Financial Transactions Report	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HUMAN RESOURCES						
<i>Employee Personnel Files - Regular and Confidential</i>						
HR-001	Pre-Employment Records - Pertaining to Applicants Hired	TE+ 7 yrs	Deletion/ Shred	Title VII , FEHA , ADA , ADEA , GINA , CA Fair Pay Act (LAW: TE+ 4 yrs)	Inquiries about Employment Opportunities, Cover Letter, Resume, Application, References Provided outside of background check process, Offer Letter including copy of job description, background checks (authorization and results), Pre-Employment Physicals.	Human Resources
HR-002	Applicant Identification and Employment Eligibility Documents	TE+ 30 yrs	Deletion/ Shred	8 CFR §274a2(b)(2)(A) (Law: 3 yrs after date of hire or termination + 1 yr, whichever is later)	I-9, copies of identification, E-Verify documents, SSA-89 Social Security, D-34 EDD.	Human Resources
HR-003	Benefit Documents	TE+ 30 yrs	Deletion/ Shred	ERISA - 6 years but not less than 1 year following a plan termination	Enrollment forms, deduction agreements/directives, benefit change forms, Birth/Marriage/Death Certificates, name change documents, CalPERS Reciprocity forms. Any other benefit related forms not specified elsewhere.	Human Resources
HR-004	DMV Pull Program	TE+ 30 yrs	Deletion/ Shred	FMCSA requires employers to retain but does not specify retention duration. Audit occurs every year. Retention period is due to document in confidential file with longest required retention.	DMV Pull Program Participation Acknowledgement and Medical Certificates/DOT physicals	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HR-005	General Employee Information	TE+ 7 yrs	Deletion/ Shred	Title VII, FEHA , ADA, ADEA , GINA, CA Fair Pay Act (LAW: TE+ 4 yrs)	Personnel Contact Information Form	Human Resources
HR-006	Payroll Related Employee Documents	TE+ 30 yrs	Deletion/ Shred	FLSA CA Unemployment Insurance Code Sec 1085, 22 CCR §1085-2 (LAW: 4 yrs (it is recommended that ER's keep records related to employee vacation/PTO accrual for the duration of employment plus 4 yrs after termination in the event there is a dispute about unpaid vacation.))	W-4, DE-4, direct deposit enrollment form, voided check for pre-note, cell phone stipend agreement. Wage Garnishment orders, Personnel Action Notices, cash in lieu of health care benefit requests and proof of other health coverage, other compensation documents not otherwise specified	Human Resources
HR-007	Performance Related Documents	TE+ 7 yrs	Deletion/ Shred	LAB §1198.5, CA Fair Pay Act, Title VII, FEHA, ADA, ADEA, GINA (LAW: duration of employment + 4 yrs)	Performance Evaluations, disciplinary notices and action reports, performance improvement plans, other performance related documents not otherwise specified	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HR-008	Training Related Documents - if provided for file	TE+ 7 yrs	Deletion/ Shred	LAB §1198.5 , CA Fair Pay Act , Title VII , FEHA , ADA , ADEA , GINA (LAW: TE+ 4 yrs)	Certificates of Achievement, Licenses, etc.	Human Resources and Safety & Regulatory Compliance Coordinator
HR-009	Employee Health Records - Workers Compensation	TE+ 30 yrs	Deletion/ Shred	8 CCR §3204 , LAB §6400 et seq. , 8 CCR §14300 et seq. . (LAW: First Aid: duration of employment + 3 yrs. WC Related 5 yrs after the end of the year that the records cover.)	FMLA Leave letters from EE and ER, ADA Accommodation Letters, Physician notes/letters regarding EE health status (restrictions, return to work status, etc.), ER paid fitness for duty evaluation results, DWC-1 Form – Workers’ Compensation Claim Form & Notice of Potential Eligibility, other Workers Compensation related paperwork. First Aid records of job injuries causing loss of work time. See SAFETY for COVID-19 and Chemical Safety and Exposure Records.	Human Resources
HR-010	Employee Health Records - Non-Workplace Health Condition or Injury	TE+ 30 yrs	Deletion/ Shred	8 CCR §3204 , LAB §6400 et seq. , 8 CCR §14300 et seq. . (Law: 5 yrs)	FMLA Leave letters from EE and ER, ADA Accommodation Letters, Physician notes/letters regarding EE health status (restrictions, return to work status, etc.), ER paid fitness for duty evaluation results, New hire Fit for Duty exam results, COVID vaccination documents, COVID test results All other COVID-19 documents are in SAFETY section as are Chemical Safety and Exposure Records.	Human Resources
HR-011	Employee Specific Employment Related Contracts/Agreements	TE+ 7 yrs	Deletion/ Shred	FLSA , LAB §226 , LAB §1174 , CA Fair Pay Act (LAW: 3 yrs)	Employment Contract and subsequent amendments, Education Reimbursement Agreement, Flex Time/Work Week MOU's, WTP MOU signature page with reference to effective date of agreement...Board Secretary should have full MOU), CalCard agreements, Cell Phone Stipend Agreement	Human Resources & Board Secretary
HR-012	Accident and Incident Investigations	TE+ 30 yrs	Deletion/ Shred	District Preference	Completed Accident and Incident Investigation forms	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HR-013	Investigations	TE+ 7 yrs	Deletion/ Shred	2 CCR §11013(c) , Title VII , FEHA , ADA , ADEA , GINA , NLRA , FLSA (All State and Federal laws require retention until final disposition of formal complaint; State requires 2 yrs after action is taken)	Unlawful Employment Practices, Claims, Investigations, and legal proceedings records. May include Arbitration, grievances, union requests, sexual harassment and Civil Rights, complaints, discrimination, hostile work environment, etc.	Human Resources & Legal
HR-014	Other General Employment Records	TE+ 30 yrs	Deletion/ Shred	District Preference	Verification of employment forms	Human Resources
HR-015	Employee Termination Related Documents	TE+ 7 yrs, except COBRA Notices TE + 30 yrs	Deletion/ Shred	LAB §1198.5 , CA Fair Pay Act , Title VII , FEHA , ADA , ADEA , GINA (LAW: T+4, except COBRA notices s/b retained for 6 yrs)	Discharge, layoff, transfer and recall records, exit interviews, COBRA notices.	Human Resources
HR-016	Pre-Employment Records - General and those pertaining to applicants not hired	4 yrs (or the duration of any claim or litigations involving hiring practices). Unsolicited applications and related documents need not be kept.	Deletion/ Shred	Title VII , FEHA , ADA , ADEA , GINA , CA Fair Pay Act	Inquiries about Employment Opportunities, Help Wanted Ads and Job Opening Announcements, Job Applications and Resumes received, Interview process documents such as questions, panel notes, ranking sheets, tests given, test answers (all applicants).	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Other						
HR-017	Drug & Alcohol Program Related Documents w/5-year retention requirement	TE + 30 yrs	Deletion/ Shred	49 CFR Part 382 Subpart D -- Handling of Test Results, Records Retention, and Confidentiality and 49 CFR Part 40 Section 40.33 Subpart P Confidentiality and Release of Information. 1 yr - Records of negative and cancelled drug test results and alcohol test results with a concentration of less than .02 2 yrs - Records related to the alcohol and controlled substances collection process. 3 yrs - Information obtained from previous employers under SS 40.25 concerning drug and alcohol test results of employees. 5 yrs - Everything else listed.	DOT, Random, Post-Accident and Reasonable Suspicion alcohol test results indicating an alcohol concentration of .02 or greater, verified positive drug test results, Records of negative and cancelled drug test results and alcohol test results with a concentration of less than .02. Documentation of refusals to take required alcohol and/or controlled substances tests (including substituted or adulterated drug test results), Driver evaluation and referrals, calibration of evidential breath testing devices documentation. SAP reports and all follow-up tests and schedules for follow-up tests. Information obtained from previous employers under SS 40.25 concerning drug and alcohol test results of employees. Annual calendar year summary of testings. Records related to the collection process.	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HR-018	Employee/Contractor ID Badges	TE	Deletion/ Shred	GC §60201	Employee ID Badges and ID Photos	Human Resources
HR-019	Job Descriptions	S+ 4 yrs	Deletion/ Disposal	GC §12946	Description of position classification duties and responsibilities.	Human Resources
HR-020	Compensation Schedule	S+ 2 yrs	Deletion/ Disposal	CCR Title 2 §570.5 29 CFR §516.6(2)	Compensation range for each position	Human Resources
HR-021	DMV Pull Program	5 yrs	Deletion/ Shred	Audited every 5 yrs to examine last 2 yrs DOT employee notices	DMV driver action and activity reports, listing of employees in the Class A DOT program.	Human Resources
HR-022	Personnel Manual	S+ 4 yrs	Deletion/ Disposal	GC §60201	General employee information (see Personnel Manual Table of Contents)	Human Resources
HR-023	Expired Labor Poster and Pictures of Posting	AU+ 10 yrs	Deletion/ Disposal	District Preference	One original expired poster and one picture of the poster posted at each building	Human Resources
HR-024	Reports	S+ 2 yrs	Deletion/ Disposal	GC §60201	HR related studies such as compensation studies, benefit reviews, and other misc. reports	Human Resources

Payroll Files

HR-018	CalPERS Contribution Reports (electronic)	P		Board Policy		Human Resources
HR-019	Payroll Internet Payables Packets	AU+ 7 yrs	Deletion/ Shred	GC §60201(d)(12)	Payable register, payroll internet payment routing form, evidence of payments and supporting documentation, payroll internet payment reconciliation, tax reconciliation reports, and approved detail register payroll summary page(s)	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
HR-020	Payroll Processing Packets	AU+ 7 yrs	Deletion/ Disposal	GC §60201(d)(12)	EFT transfer confirmation, payroll verification checklist, new hire report, employee rate change history report, check register, check stock request e-mail, check stubs, EFT remittance advices, payroll variance review, detail register, payroll distribution register, employee timesheet verification, delegate entry e-mails, STD calculation, FLSA premium pay calculation, WTP Shift Operator payroll calculation, WTP Shift Operator timesheets, Board of Director stipend requests and supporting documentation, payroll time entry register, timesheet employee detail, ESS approval history report, flex review-Monday reports, flex review-Friday reports, FLSA review reports, Vacation Payout Packets and supporting documentation as listed above and applicable, Payroll 3rd Party Sick Packets and supporting documentation as listed above and applicable, Payroll Accrual Leave Verification Packet (checklist, STD calculation, less than 80 calculation, leave accrual register), and Manual Leave Packet and supporting documentation. Final Payout Payroll Packet and supporting documentation.	Human Resources
HR-021	Public Compensation Reports	AU+ 7 yrs	Deletion/ Disposal	GC §60201	Government Compensation in Calif. (State Controller's report), E-4 Census of Governments	Human Resources
HR-022	Quarterly Payroll Tax Filings	AU+ 7 yrs	Deletion/ Shred	GC §60201(d)(12); IRS Reg §31.6001-1(e)(2); 26 CFR §31.6001-1; R&T §19530	Federal 941 and the California DE9 and supporting documentation	Human Resources
HR-023	W-2s and W-3s	AU+ 10 yrs	Deletion/ Shred	GC §60201(d)(12) and IRS	W-2s and W-3s	Human Resources

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
Pre-Employment Records						
HR-024	Job Announcements/Recruitment Brochures	2 yrs	Deletion/ Disposal	GC §60201	Job Announcements/Recruitment Brochures in newspapers, websites, newsletters, etc.	Bryce Consulting
HR-025	Job Applications and Resumes - Hired	See Employee Personnel File			Applications & ethnicity disclosures, resumes, written references, background check results (pre-employment medical exam results - see Employee Medical File)	Human Resources
HR-026	Job Applications and Resumes - Not Hired	4 yrs after record received	Deletion/ Shred	GC §12946	Applications & ethnicity disclosures, resumes, written references, background check results, alternate lists/logs; examination materials; examination answer sheets; interview materials; pre-employment medical exam results	Bryce Consulting
INFORMATION TECHNOLOGY						
Software						
IT-001	Databases	P		GC §60201	Customer Service Database (Customer billing, meter data input, etc.); Financial System Database / ERP Database (System qualifies as a "trusted system"); CMMS Database (Computerized Maintenance Management System - Work Orders / Service Requests / Inspections); SCADA Database (Supervisory Control and Data Acquisition)	Information Technology
IT-002	Inventory, Information Systems	S+ 2 yrs	Deletion/ Shred	GC §60201	Hardware/Software Inventory logs; systems manuals	Information Technology
IT-003	Network Information Systems (LAN/WAN)	CY+ 4 yrs	Deletion/ Shred	GC §60201 CCP §§337.2 CCP §343	Configuration maps and plans	Information Technology

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
IT-004	Program Files and Directories	CY+ 2 yrs (Annual) CM+ 2 mo. (Current Month) CW+ .5 yr (Current Week) CD+ 2 mos. (Current Day)	Deletion/ Shred	GC §60201	Annual backup Daily backup Monthly backup Weekly backup	Information Technology
Website Content						
IT-005	District Website Content	S	Deletion	GC §60201	Content added to the District website	Information Technology
IT-006	Enterprise System Catalogue	S	Deletion	GC §6270.5	Posted to website - the catalog shall disclose a list of the enterprise systems utilized by the agency	Information Technology
OPERATIONS						
Distribution						
OP-001	Corrosion Control - Lead & Copper	CY+ 12 yrs	Deletion/ Disposal	40 CFR §141.91	Compliance documentation	Field Services
OP-002	Cross Connection and Backflow Prevention Program	3 yrs	Deletion/ Shred	17 CCR §7605	Cross Connection and Backflow Prevention Program Documentation supporting program regulations. Including reports of testing and maintenance. Differential Pressure Gauge Calibrations (annual calibration certification for backflow testing equipment)	Field Services and Pumps
OP-003	Discharge Monitoring	CY+ 5 yrs	Deletion/ Shred	40 CFR §122.41	Average amount of pollution discharged into waters of municipality. Reports submitted to the Water Resources Control Board and US Fish & Wildlife Service regarding planned and unplanned drinking water discharges. Includes chlorine, turbidity, and pH info.	Field Services

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
OP-004	Incident Files	5 yrs	Deletion/ Shred	22 CCR §64470(a) 40 CFR §122.41(j)(2) 40 CFR §141.33(b)	Incidents / Unauthorized Discharges: Pipeline Breaks, Spills, Investigations and Corrective Actions, Notice to Comply	Field Services
OP-005	Lead Service Line	P		40 CFR §141.91	Service line inventory	Field Services
OP-006	Meter Operations	L	Deletion	GC §60201	Reader reports, orders, tests, maintenance reports	Field Services and Customer Service
OP-007	National Pollutant Discharge Elimination System NPDES)	5 yrs		40 CFR §122.41(j)(2)	Municipalities of 100,000/more, compliance with Clean Water Act re: pollutants	Field Services
OP-008	Permits	1 yr	Deletion	GC §60201	Alterations, encroachment, excavations, road, street sidewalks & curb alterations, transportation, etc.	Field Services
OP-009	Water Appurtenance Locations & Maintenance	L		GC §60201	Mains, valves, hydrants, blow-offs, etc.	Engineering
Facilities & Fleet						
OP-010	Aboveground Petroleum Storage Tanks Spill Prevention Control and Countermeasures (SPCC), Inspections, Integrity Testing, Maintenance, Repairs	L	Deletion/ Disposal	GC §60201	Applies to both Tier I and Tier II Tanks; (Tier II tanks are required to have an integrity test every 20 years); EPA recommends that formal test records or reports be retained for the life of the container	Safety & Regulatory Compliance Coordinator
OP-011	CARB Permits (Portable & Off-Road)	5 yrs	Deletion/ Disposal	40 CFR §70.6	All required monitoring data and support information from the date of the monitoring sample, measurement, report, or application. Support information includes all calibration and maintenance records and all original strip-chart recordings for continuous monitoring instrumentation, and copies of all reports required by the permit	Field Services

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
OP-012	Daily Safety Checks / Pre-Starts / Commercial Vehicle Prestarts Inspections	CY+ 2 yrs	Deletion/ Disposal	GC §60201	Every motor carrier shall maintain the driver vehicle inspection report, the certification of repairs, and the certification of the driver's review for three months from the date the written report was prepared, Log books	Field Services
OP-013	Fueling	AU+ 4 yrs	Deletion/ Disposal	CCP §337	Meter readings, fuel consumption reports, invoices, receipts, and records pertaining to refueling operations	Field Services
OP-014	Maintenance/ Operations	L+ 2 yrs	Deletion/ Disposal	GC §60201	Related to requests for service and work orders for fuel, vehicle and equipment maintenance and repairs; documents pertaining to equipment maintenance and retrofit on on-road heavy duty diesel fueled vehicles owned or operated by public agencies and utilities	Field Services
OP-015	Vehicle Assignment	CY+ 2 yrs	Deletion/ Disposal	GC §60201	Log books, request forms, lists	Field Services

Maintenance & Operations

OP-016	Equipment History Files	L+ 1 yr	Deletion/ Disposal	GC §60201	Any document related to the equipment	Field Services
OP-017	Generator Logs (Air Quality)	5 yrs	Deletion/ Disposal	SMAQMD Rule 201 §502 Title 17 CCR §93115.10(f)(1) Placer County APD Rule 410, Section 301.1	AQMD Rule 1470; Form 400-E-13a instructions	Field Services and Safety & Regulatory Compliance Coordinator
OP-018	Maintenance & Operations	L+ 2 yrs	Deletion/ Disposal	GC §60201	Includes work orders, inspection, repairs, cleaning, reports, complaints, service requests, invoices, supporting documentation; buildings, equipment, field engineering, public facilities including work orders	Field Services
OP-019	Manuals - O&M	L	Deletion/ Disposal	GC §60201	Operations and Maintenance Manuals	Field Services and Pumps

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
OP-020	Pressure Vessel Permits & Tests: Compressors, Propane, etc.	S	Deletion/ Disposal	CCR Title 8 §461	Permits to operate	Field Services, Treatment and Safety & Regulatory Compliance Coordinator
Security						
OP-021	Security Incident Reports	CY+ 3 yrs	Deletion	GC §60201	Security Activity Reports (SAR) and video monitoring files documenting malevolent acts involving District critical infrastructure and other assets.	Operations
OP-022	Security Plans	S	Deletion	GC §60201	District-wide risk assessments and security/emergency plans	Operations
OP-023	Video Recordings	1 yr	Deletion	GC §53160	Include video recording by a video or electronic imaging system designed to record the regular and ongoing operations of the special district, including building security recording systems	Information Technology
REGULATORY						
State						
REG-001	Correspondence – State Regulatory Agency Compliance	10 yrs	Deletion/ Disposal	GC §60201	Compliance related letters, reports, fax, memos to or from State regulatory agencies including but not limited to SWRCB - DDW, DWR, DSOD	Operations, Customer Service and Water Efficiency
RISK MANAGEMENT						
Insurance						
RM-001	Certificates of Insurance (District Insurance Policies)	S	Deletion/ Disposal	Dept Preference	District's Certificates of Insurance and memorandums of coverage	Finance
RM-002	Claims against the District (Injury, Property, General Liability)	Settlement + 1 yr	Deletion/ Shred	GC §60201(d)(3)	All documents pertaining to claim	Finance

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
SAFETY						
<i>Hazardous Materials</i>						
SAF-001	Chemicals Safety and Exposure Records	TE+ 30 yrs	Deletion/ Shred	CCR §3204(d), et seq.	Includes substance to which employee was exposed plus information related to the methods used to determine the actual exposure; the identity of employees exposed; detailed environmental monitoring records and material safety sheets can be destroyed at an earlier period provided that adequate summary records are maintained. Medical records to be stored separately in confidential and secure location (Laboratory reports and worksheets - T+ 1 yr)	Human Resources
SAF-002	Hazardous Materials Business Plan	S+ 3 yrs	Deletion/ Disposal	GC §25508	Departments consistently recommend permanent retention of environmentally sensitive materials.	Safety & Regulatory Compliance Coordinator
SAF-003	Hazardous Waste Disposal	CL+ 3 yrs	Deletion/ Disposal	40 CFR §262.11	Documentation re handling and disposal of hazardous waste	Safety & Regulatory Compliance Coordinator
SAF-004	OSHA Logs and Records	CY+ 5 yrs	Deletion/ Shred	29 CFR §1904.33 (OSHA) LAB §6429(c)	OSHA Log 200, 300, 300A, 301, etc.; OSHA Inspections & Citations; Calif. Labor Division is required to keep their records 7 years; OSHA requires 5 years; State law requires 2 years	Safety & Regulatory Compliance Coordinator

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
SAF-005	SDS / MSDS Masters (Safety Data Sheets / Material Safety Data Sheets) / Chemical Use Report Form (or records of the chemical / substance / agent, where & when it was used) Provided by On-line Subscription	T+ 30 yrs	Deletion/ Disposal	CCR §3204(d), et seq.	Provided by on-line service; Previous MSDS may be obtained from a service; MSDS may be destroyed as long as a record of the chemical / substance / agent, where & when it was used is maintained for 30 years; Applies to qualified employers; Claims can be made for 30 years for toxic substance exposures. EID: MSDS – Documentation of all chemicals being used at each facility. Used for emergency and first responders, and operational purposes. Specifies procedures necessary for handling chemicals safely	Safety & Regulatory Compliance Coordinator
SAF-006	Spill Prevention, Control, and Countermeasures Plan (SPCC)	CY+ 3 yrs	Deletion/ Disposal	40 CFR §112.7(e)	Procedures and methods the District would use to prevent or respond to an unplanned oil discharge. Plans are required for facilities that store more than 1,320 gallons of petroleum product on-site.	Safety & Regulatory Compliance Coordinator
SAF-007	Training Records	TE+ 5 yrs	Deletion/ Shred	29 CFR §1910.1030(h)(2)	Training records shall include the following information: (A) The dates of the training sessions; (B) The contents or a summary of the training sessions; (C) The names and qualifications of persons conducting the training; and (D) The names and job titles of all persons attending the training sessions.	Safety & Regulatory Compliance Coordinator
Reports & Plans						
SAF-008	COVID-19 Recordkeeping	T + 30 yrs	Deletion/ Shred	CCR, Title 8, §§ 3205 §3205.1 §3205.2 §3205.3	Appendix A: Investigating COVID-19 Cases will be used to keep a record of and track all COVID-19 Cases. Must be retained for at least two years beyond the period in which it is necessary to meet the requirements of CCR, Title 8, sections 3205, 3205.1, 3205.2, and 3205.3.	Human Resources and Safety & Regulatory Compliance Coordinator

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
SAF-009	Covid-19 Response Plan	S	Deletion/ Disposal	CCR, Title 8, §§ 3205 §3205.1 §3205.2 §3205.3	Written document	Human Resources and Safety & Regulatory Compliance Coordinator
SAF-010	Emergency Action Plans (EAP)	S	Deletion/ Disposal	CCR §3220	Fire/earthquake emergency action plans	Safety & Regulatory Compliance Coordinator
SAF-011	Emergency Response Plans (ERP) - AWIA	S+ 5 yrs	Deletion/ Disposal	42 USC §300i-2	Vulnerability Assessment / Hazard Mitigation Plans	Operations
SAF-012	Emergency Response Plans (ERP) - CalARP	S	Deletion/ Disposal	19 CCR §5120.2	Emergency Response Plan for CalARP	Operations
SAF-013	Injury & Illness Prevention Plan	S	Deletion/ Disposal	8 CCR §3203	Written document	Safety & Regulatory Compliance Coordinator
SAF-014	Safety Permits & Equipment Calibrations	1 yr	Deletion/ Disposal	8 CCR §5157(d)(14)	Confined Space Entries / Hot Work Permits / Lock Out / Tag Out / Energy Control Procedures (ECP) / Air Monitoring Calibrations	Safety & Regulatory Compliance Coordinator
SAF-015	Workplace Violence Prevention Incident Log	5 yrs	Deletion/ Shred	LAB §6401.9	Violence incident log and investigations	Human Resources and Safety & Regulatory Compliance Coordinator
SAF-016	Workplace Violence Prevention Program	S	Deletion/ Disposal	LAB §6401.9	Written document	Human Resources and Safety & Regulatory Compliance Coordinator

Record ID	Record Series	Retention Period	Destruction Method	Legal Authority	Descriptor	Primary Office of Record
WATER SYSTEM						
<i>Inspection Services</i>						
WS-001	Tank Maintenance / Water Storage Tanks / Reservoir Maintenance Reports	10 yrs	Deletion/ Disposal	GC §60201	Includes dive and tank inspection reports, other inspection reports, etc.	Treatment
<i>Treatment</i>						
WS-002	Bacteriological & Turbidity Analysis	CY+ 5 yrs	Deletion/ Shred	40 CFR §141.33	Records of microbiological analyses and turbidity analyses, include location, date, method and results; corrections, analysis of bacterial content	Treatment
WS-003	Chemical Analysis & Quality	CY+ 10 yrs	Deletion/ Shred	40 CFR §141.33	Compliance records include location, date, method used and results; corrections, analysis of chemical content, sampling data, reports, surveys, documents, evaluation, schedules, valves, etc.	Treatment
WS-004	Customer Concerns: Odor / Taste / Visual Complaints about Potable Water	CY+ 5 yrs	Deletion/ Shred	22 CCR §64470	5 years is required in State and Federal law for any complaints. Retained in Cityworks Database	Treatment and Field Services
WS-005	Drinking Water Corrections	CY+ 3 yrs	Deletion/ Shred	40 CFR §141.33	Records of action taken by the system to correct violations of primary drinking water regulations	Treatment
WS-006	Incident Files	CY+ 5 yrs	Deletion/ Shred	40 CFR §68.200	Incidents / Unauthorized Discharges - Chlorine	Treatment
WS-007	Logs	CY+ 5 yrs	Deletion/ Shred	GC §60201	Logs, registers, or similar records listing permits, certificates of occupancy issued; may include inspection, building activity, daily, plan check, utility	Treatment
WS-008	Permits	P		GC §60201	Water Quality Permits (DDW (Division of Drinking Water) / DWR (Department of Water Resources) / SWRCB (State Water Resources Control Board, etc.)	Treatment and Operations
WS-009	Surveys, Water System Sanitary	P		22 CCR §64470 (State/Federal requirement is 10 yrs)	Statistics, reports, correspondence, compliance documentation	Treatment

RESOLUTION NO. 24-10**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SAN JUAN WATER DISTRICT
CENSURING PAMELA J. TOBIN**

WHEREAS, Pamela J. Tobin (Tobin) is a member of the Board of Directors (Board) of the San Juan Water District (San Juan), and as such, is subject to all applicable statutes, regulations, ordinances and policies; and

WHEREAS, Tobin was a candidate for election to the Board in 2024 in the recently-established election Division 2; and

WHEREAS, on or about October 16, 2024, Tobin distributed a campaign mailer that included the logo of San Juan, in violation of the California Government Code Section 8314 and the California Elections Code Section 18304, and in violation of Section 2.3.5 of the District's Ethics Policy; and

WHEREAS, on October 17, 2024, Tobin was notified by General Manager Paul Helliker (Helliker) of these violations, and was directed to cease and desist from such actions and to notify the recipients of the mailer that San Juan was not endorsing Tobin's candidacy; and

WHEREAS, San Juan posted a notice on its website, on Facebook and on Next Door, stating that it is not endorsing any candidate running for a seat on its Board of Directors, and distributed an email to this effect to its mailing list of customers; and

WHEREAS, on November 6, 2024, Tobin filed a complaint to the Fair Political Practices Commission, alleging that the email about her campaign mailer violated the Political Reform Act; and

WHEREAS, on November 7, 2024, the Commission summarily rejected Tobin's complaint, due to the lack of violations; and

WHEREAS, Tobin has made similar false allegations in public meetings of illegal behavior by Helliker and by other Board members related to the Brown Act and Government Code 1090; and

WHEREAS, Tobin has made false allegations that Helliker and Board member Dan Rich (Rich) are "aggressively pushing merger" with Sacramento Suburban Water District, and that their motives are not in the best interests of the community, which both Rich and Helliker have refuted; and

WHEREAS, Tobin has attended meetings of joint powers authorities of which San Juan is a member and made statements containing inaccurate allegations of behavior by San Juan representatives, which necessitated clarification by the President of the San Juan Board of Directors, the official spokesperson for San Juan;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of San Juan Water District as follows:

1. Tobin is hereby censured by the San Juan Board of Directors; and
2. Tobin is directed to refrain from making false allegations about San Juan and its employees in violation of San Juan's ordinances and policies; and
3. Tobin is hereby removed from any role as an official representative of San Juan and the only expenses incurred by Tobin for participating in meetings as a member of the San Juan Board of Directors that will be reimbursed by San Juan are those associated with meetings of San Juan's Board or Committees.

PASSED AND ADOPTED by the Board of Directors of the San Juan Water District on the 20th day of November 2024, by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:

MANUEL ZAMORANO
President, Board of Directors

TERI GRANT
Secretary, Board of Directors

STAFF REPORT

To: Board of Directors

From: Donna Silva, Director of Finance and Human Resources
Paul Helliker, General Manager

Date: November 20, 2024

Subject: Water Treatment Plant Operators Memorandum of Understanding (MOU)

RECOMMENDED ACTION

Approve the Memorandum of Understanding for the Water Treatment Plant Operators.

BACKGROUND

The San Juan Water Districts (SJWD) Sidney S. Peterson Water Treatment Plant is staffed and operated 24 hours per day, 7 days per week. The District currently has 5 Water Treatment Plant Operators and one Chief Operator who collectively are responsible for the non-stop operation of the plant. The operators work various schedules to provide continuous operations.

The Chief Operator works Monday through Friday from 6:30 am to 3:00 pm. The two "day operators" work four 10-hour days, one from Monday through Thursday and the other Tuesday through Friday, both work from 6:00 am to 4:30 pm on their respective days. For these three positions, the schedule is fixed, it does not shift from week to week, similar to the other employees of the District.

The other three operators, referred to as "shift operators," are generally the most senior operators and work a staggered, revolving schedule, generally two days on, four days off. A "shift" begins at 6:45 in the morning and ends at 7:15 in the morning, two days later. After everyone else leaves for the day, the shift operator remains onsite alone and ensures the safe and continuous operation of the plant until the rest of the crew returns the next morning.

There is a dormitory at the treatment plant where, barring alarm interruptions, they are allowed to sleep 8 hours per night, from 9:00 pm to 5:00 am. The Fair Labor Standards Act (FLSA) allows for their sleep shift to be unpaid, so long as they have sleeping quarters and can usually enjoy an uninterrupted night's sleep; however, for this to be legal, the employees must agree to the unpaid sleep shift. Because of their unique schedule, and to document their agreement of the unpaid sleep shift, the operators have worked under the terms of a special Memorandum of Understanding (MOU) for well over 20 years. This MOU has served as their agreement to the unpaid sleep shift and has covered situations that are unique to the shift operators such as sleep shift interruption pay, holiday pay, extra shifts, mealtimes, etc.

After attending multiple CalPERS conferences, researching the law and consulting with legal counsel, we have learned that their pensions are at risk because the MOU is not in compliance with the law, specifically California Code of Regulations (CCR) Section 571 – Definition of Special Compensation. CCR 571(a) lists items that are considered special compensation. For the shift operators, this includes their holiday pay and any overtime they incur as part of their regular schedule. CCR 571(b) states that for these elements of their pay to be pensionable, they must:

- be contained in a written labor policy or agreement that has been duly approved and adopted by the employer's governing body.
- The MOU must indicate the conditions for payment of the item of special compensation.
- The MOU cannot reference another document in lieu of disclosing the item of special compensation.

Without Board approval, the shift operators will not be entitled to a pension that is based on the compensation they receive for working their assigned normal work schedule under the terms of the MOU that has governed their employment for the past 20 years.

ANALYSIS

The MOU, as presented for your approval, does not make substantive changes to the current working hours, holidays, pay, or benefits of the operators. However, there are two changes that should be pointed out.

First, the shift operators' work week is currently different than that of the rest of the District. Because of this difference, they are not able to use the District's electronic timesheet system. They complete manual timesheets, which Finance/HR must manually enter in the payroll system. The shift operators have agreed to change their work week from Saturday 3:00 pm through Saturday 2:59 pm to Saturday 12:00 am through Friday 11:59 pm so that they can be in alignment with the rest of the District and utilize the electronic timesheet system. This increases the efficiency of payroll processing.

Second, the MOU has been edited to reflect a change in their work schedule that was implemented during the pandemic. Prior to the pandemic, they worked one 24-hour day on, and two off. Because of the OSHA mandated cleaning protocols, and to limit employee's exposure to one another, their schedule was changed to two days on-four days off. The shift operators enjoy this schedule and there are no adverse impacts to the District, therefore, to make it permanent, it needs to be reflected in the MOU.

Because there is already an MOU for the operators, it seems prudent to ensure that all items pertaining to FLSA and pensionable compensation be contained in the MOU and that it be Board approved. Therefore, while nothing substantive has changed, a lot of text has been added to the MOU to ensure compliance with CCR 571 and to protect the pension benefits of the shift operators. The list of District holidays and the description of the uniform allowance have both been added to the MOU, from the existing Personnel

Manual to satisfy this requirement. Other changes have been made to improve readability and increase clarity.

The fiscal impact of implementing the approved MOU will be approximately \$7,500 per year, an amount that can easily be absorbed by the wholesale operating budget.

If approved by the Board, staff will be sending the MOU to the CalPERS Special Compensation unit for review. It can take three to six months for them to initiate and complete their review. If there are substantive issues with the MOU, staff will return to the Board with recommended edits. Additionally, both the shift operators and the day operators would like to further discuss and analyze the unpaid sleep shift. Any recommended changes to the sleep shift compensation, or lack thereof, will be brought to the Board for consideration.

ATTACHMENTS

Memorandum of Understanding – clean
Memorandum of Understanding – redline

SAN JUAN WATER DISTRICT

MEMORANDUM OF UNDERSTANDING

TO: Water Treatment Plant Operators
SUBJECT: Work Shift Requirements
EFFECTIVE: July 1, 2024

GENERAL:

Water treatment plant operators may regularly, periodically, or on a temporary or substitution basis be assigned to work 48.5-hour shifts at the WTP, or a portion thereof when substituting. When working all or a portion of the 48.5-hour shift, the operator is referred to as a Shift Operator with specific work shift requirements and hourly wage compensation considerations as defined below.

WORK SHIFT:

- **Work Period** - The defined workweek for Shift Operators is Saturday 12:00 a.m. through Friday 11:59 pm. Shift Operators are required to work a shift that starts at 6:45 a.m. and finishes at 7:15 a.m. two days later. A shift consists of the following segments, resulting in 32.50 paid hours.
 - o 6:45 am to 9:00 pm 14.25 hours
 - o 9:00 pm to 5:00 am Unpaid Sleep Shift (unless interrupted, see below)
 - o 5:00 am to 9:00 pm 16 hours
 - o 9:00 pm to 5:00 am Unpaid Sleep Shift (unless interrupted, see below)
 - o 5:00 am to 7:15 am 2.25 hours
- **Sleep Shift** - During each work shift, it is intended the Shift Operator shall have two eight (8) hour periods designated as sleep time. Except as provided herein, this sleep shift shall be uncompensated and not considered as "time worked".
 - o **Interrupted Sleep Shift** -
 - When sleep periods are interrupted, the Shift Operator shall be entitled to a minimum of two (2) hours pay, regardless of if the hours actually worked are less than two (2) hours. Time worked beyond the initial two hours shall be paid per actual time worked.
 - Multiple interruptions within a 2-hour window of initial interruption shall not entitle the Shift Operator to more than two (2) hours compensation, unless the actual time worked exceeds two (2) hours, provided, however, that if the minimum consecutive hours of sleep required under U.S. Fair Labor Standards Act (FLSA) regulations is not met, then the entire eight-hour period shall be counted as hours worked.

- There will never be more than one 2-hour minimum call out pay in a 4-hour period. Whenever a Shift Operator receives more than one wake-up call within the time periods discussed above, the employee will be compensated based on actual hours worked beyond the first wake-up period.
 - All hours worked due to work-related interrupted sleep shall be paid at the Shift Operator's straight time rate of pay unless the hours worked qualify as Overtime as defined below.
 - Each Shift Operator shall make daily written reports of periods when their sleep shifts are interrupted by emergencies or other work requirements. The daily reports shall be provided to the Shift Operator's supervisor at the end of each work shift.
 - If, due to interrupted sleep shifts or work scheduled outside of their normal shift, a Shift Operator is unable to obtain generally 6 to 8 hours of sleep, the Chief Operator or Water Treatment Plant Manager, can send the employee home or to the dormitory to rest before commencing their next shift. In such situations, the Chief Operator or Treatment Plant Manager should generally strive to ensure their employees have the opportunity to receive a combined total of 8 hours of sleep between regularly scheduled shifts and are adequately rested before returning to duty. Required rest periods will be considered time worked for overtime and regular pay purposes.
- Overtime -
 - A Shift Operator's regularly scheduled work hours may include overtime. Any time worked beyond forty (40) hours in a defined calendar work week, or as defined below under Extra Shifts Worked, is considered overtime and will be compensated at 1½ times the Shift Operator's regular rate of pay.
 - Paid leaves and Holiday Pay are considered time worked for purposes of determining overtime hours. Minimum time for sleep shift interruption is considered time worked for purposes of calculating overtime, even if the full two hours was not actually worked.
- Extra Shifts Worked -
 - If a Shift Operator is required to cover all or a portion of an additional shift that results in the number of worked hours within a pay period being greater than originally scheduled, the operator will be compensated at 1½ times the regular rate of pay for the additional shift and extra time worked when sleep periods are interrupted. The compensation for the additional shift shall not be less than 4 hours and the four hours will be considered time worked for purposes of calculating overtime, even if the whole 4 hours were not worked. The coverage of an additional shift usually occurs when the regularly scheduled Shift Operator is on vacation or sick leave.
 - If a Shift Operator gets called into work during their normally scheduled time off for purposes other than full or partial shift coverage, they will be

compensated for their actual time worked, but not less than 2 hours, in accordance with the FLSA.

- Partial Shifts Worked - If an operator is unable to work his or her full 48.5-hour shift, they will be compensated for the portion they were able to work in accordance with the "Work Period" schedule described above. The operator picking up the partial shift will be compensated for the portion of the shift they worked, also in accordance with the "Work Period" schedule described above.
- Mealtimes - During each work shift, Shift Operators shall be entitled to meal periods as follows: thirty (30) minutes for breakfast, thirty (30) minutes for lunch and one hour for dinner. Each such period shall be compensated for and be counted as "hours worked" for the purpose of calculating pay and overtime pay. Shift Operators are obligated to respond to work situations during meal periods without additional compensation.
- On-Site Limitations - Shift Operators shall not leave the Water Treatment Plant premises during their work shift without approval from their supervisor or manager. If there is an emergency which requires a Shift Operator to leave the Water Treatment Plant gate, the Shift Operator will contact his or her supervisor immediately to inform them of the emergency and the actions taken. See the Water Treatment Department's emergency response procedures for additional requirements for emergency actions.

HOLIDAYS:

- Shift Operators are entitled to thirteen (13), eight (8) hour holidays (104 hours total) per year, which includes a floating holiday, as follows:

New Year's Day	January 1 st
Martin Luther King Day	Third Monday in January
President's Day	Third Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19th
Independence Day	July 4 th
Labor Day	First Monday in September
Indigenous Peoples Day	Second Monday in October
Veterans Day	November 11th
Thanksgiving	Fourth Thursday and Friday in November
Christmas	December 25 th
Floating Holiday	As designated by each employee

- Holiday Pay will be reported to CalPERS as Special Compensation under the following terms and conditions:
 - Holidays which fall on a work shift: Shift Operator is compensated by receiving pay at 1½ times their regular rate of pay for all hours worked plus eight (8) holiday hours.
 - Holidays which fall on a normal day off: The Shift Operator will be compensated for eight (8) hours Holiday Pay.
 - Holiday Pay is considered time worked. Therefore, Holiday Pay may be paid at either the straight time rate of pay, or the OT rate of pay in the same pay period in which the holiday falls, depending upon where it falls in the workweek. For example, if Holiday Pay is earned in workweek before the Shift Operator has worked more than 40 hours, including the holiday hours, then the holiday will be paid at the Operators straight rate of pay. Any portion of Holiday Pay earned after the Operator has worked 40 hours in a work week will be compensated at the OT rate of pay.
 - If a Shift Operator chooses, and the supervisor approves, the Shift Operator may choose to instead create a Holiday Pay bank for up to 32 hours for future time off. The bank may not be replenished in the same fiscal year as it is used. The Shift Operator understands he or she is choosing this option in place of the above standard procedure and understands that this option could impact annual pay, including a possible reduction in total annual pay, as the Shift Operator could ultimately work and receive pay for less hours in a year. This option will only be considered if requested in writing by the Shift Operator prior to the pay period in which the holiday occurs. Unused saved holiday time shall automatically be paid to the employee at the straight time rate of pay at the end of the fiscal year. No saved holiday time will be allowed to carry over beyond the last day of the fiscal year.
 - Up to 16 hours of floating holiday may be carried over to the next fiscal year or be paid out at the end of the fiscal year at the Operator's straight time rate of pay. The pensionable portion will be reported at the straight rate of pay in effect when earned, not paid.

UNIFORM ALLOWANCE:

Water Treatment Plant Operators are required to wear District uniforms. Uniforms will be issued on an “as needed” basis during each fiscal year, not to exceed an annual value of \$1,000. The value of the uniforms provided is reported to CalPERS as compensation subject to retirement contributions for employees in classic retirement tiers (not PEPRA). The General Manager has the authority to set or change uniform requirements including brand, quantity, and clothing type for each employee as long as

the total annual value per employee does not exceed \$1,000 (excluding safety items).

Water Treatment Plant Operators are required to maintain their uniforms in clean and good condition. Old uniforms are to be turned into the Purchasing Agent before issuance of new uniforms (except pants) and upon separation of employment with the District. Water Treatment Plant Operators will generally be provided with:

- Choice of five shirts: Safety green/yellow, orange and/or navy blue t-shirt with breast pocket, or polo style shirt as provided by the Purchasing Agent.
- Up to five pair of pants (any combination) such as denim jeans, Dockers or Carhartt, or other appropriate/durable work pants. Purchase of replacement pants may be made by the Water Treatment Plant Operator either with District CalCard or on a reimbursement basis, but advance approval from supervisor/Department Manager is required. Pant color subject to Department Manager approval. No exchanges for upgrades in style will be allowed.

I have read and understand the above terms, have had the opportunity to clarify any terms that I did not understand, and voluntarily sign below to signify my acceptance of the terms of this MOU. I understand that this MOU will be open for review at least once every three years.

Employee Signature

Signature Date

Employee Name (Printed)

SAN JUAN WATER DISTRICT MEMORANDUM OF UNDERSTANDING

TO: Water Treatment Plant Operators

SUBJECT: Work shift requirements/ Hourly wage compensation

EFFECTIVE DATE: July 1, 2024

GENERAL:

Water treatment plant operators may regularly, periodically, or on a temporary or substitution basis be assigned to work 2448.5-hour shifts at the WTP, or a portion thereof when substituting. When working all or a portion of the 2448.5-hour shift, the operator is referred to as a Shift Operator with specific work shift requirements and hourly wage compensation considerations as defined below.

WORK SHIFT:

- Work Period - The defined workweek for Shift Operators is Saturday 12:00 a.m. through Friday 11:59 pm. Saturday 3:00 p.m. through Saturday 2:59 p.m. Shift Operators are required to work a shift that starts at 6:45 a.m. and finishes at 7:00~~15~~ a.m. two days later the following day. A shift consists of the following segments, resulting in: a 32.50 paid hours.

- o 6:45 am to 9:00 pm 14.25 hours
 - o 9:00 pm to 5:00 am Unpaid Sleep Shift (unless interrupted, see below)
 - o 5:00 am to 9:00 pm 16 hours
 - o 9:00 pm to 5:00 am Unpaid Sleep Shift (unless interrupted, see below)
 - o 5:00 am to 7:15 am 2.25 hours

sixteen hour and fifteen minute (16.25 hours) period, which shall be paid at the Shift Operator's straight time rate of pay. A shift also includes an eight-hour Sleep Shift (described below). "Straight time rate of pay" is defined as the rate of pay paid on an hourly basis for regular work hours. "Regular work hours" are defined as non-overtime work hours.

- Sleep Shift - During each work shift, it is intended the Shift Operator shall have two an eight (8) hour periods s designated as sleep time. Except as provided herein, this sleep shift shall be uncompensated and not considered as "time worked".

- Interrupted Sleep Shift -

- o When sleep periods are interrupted, the Shift Operator shall be entitled to a minimum of two (2) hours pay, regardless regardless of if the hours actually worked are less than two (2) hours.
 - o Time worked beyond the initial two hours shall be paid per actual time worked.
 - o Multiple interruptions within a 2-hour window of initial interruption shall not entitle the Shift Operator to more than two (2) hours compensation, unless the actual time worked exceeds two (2) hours, provided, however, that if the minimum consecutive hours of sleep required under U.S. Fair Labor Standards Act (FLSA) regulations is not met, then the entire eight-hour period shall be counted as hours worked.
 - o There will never be more than one 2-hour minimum call out pay in a 4 hour4-hour period.

Whenever a Shift Operator receives more than one wake-up call within the time periods discussed above, the employee will be compensated based on actual hours worked beyond the first wake-up period.

- o All hours worked due to work-related interrupted sleep shall be paid at the Shift Operator's straight time rate of pay unless the hours worked qualify as Overtime as defined below.
- o Each Shift Operator shall make daily written reports of periods when their sleep shifts are interrupted by emergencies or other work requirements. The daily reports shall be provided to the Shift Operator's supervisor at the end of each work shift.
- o If, due to interrupted sleep shifts or work scheduled outside of their normal shift, a Shift Operator's is unable to obtain generally 6 to 8 hours of sleep, the Chief Operator or Water Treatment Plant Manager, can send the employee home or to the dormitory to rest before commencing their next shift. In such situations, the Chief Operator or Treatment Plant Manager should generally strive to ensure their employees have the opportunity to receive a combined total of 8 hours of sleep between regularly scheduled shifts and are adequately rested before returning to duty. Required rest periods will be considered time worked for overtime and regular pay purposes.

- Overtime -

- o A Shift Operator's regularly scheduled work week may include overtime. Any time worked beyond forty (40) hours in a defined calendar work week, or as defined below under Extra Shifts Worked, is considered overtime and will be compensated at 1½ times the Shift Operator's straight time regular rate of pay.
- o Paid leaves and Holiday Pay are considered time worked for purposes of determining overtime hours. Minimum time for sleep shift interruption is considered time worked for purposes of calculating overtime, even if the full two hours was not actually worked.

- Extra Shifts Worked -

- o If a Shift Operator is working two shifts in a row and did not obtain the minimum amount of sleep required under FLSA regulations during the first shift completed, whether the Shift Operator is fatigued and should be sent home will be determined by the supervisor in consultation with the Shift Operator. Should the Shift Operator be determined to be fatigued, the appropriate rest period spent at home is uncompensated and not considered time worked.
- o If a Shift Operator is required to cover all or a portion of an additional shift that results in the number of worked shifts hours within a pay period being greater than originally scheduled, the operator will be compensated at 1½ times the straight time regular rate of pay for the 16.25 hours of the additional shift and extra time worked when sleep periods are interrupted. The compensation for the additional shift shall not be less than 4 hours and the four hours will be considered time worked for purposes of calculating overtime, even if the whole 4 hours were not worked. The coverage of an additional shift usually occurs when the regularly scheduled Shift Operator is on vacation or sick leave.
Shift Operators called into work during their normally scheduled time off to cover a partial shift due to an emergency or illness requiring the regularly scheduled Shift Operator to leave the treatment plant, shall be compensated for actual time worked, except that compensation for the additional shift shall not be less than 4 hours.
- o If a Shift Operator gets called into work during their normally scheduled time off for

purposes other than full or partial shift coverage, they will be compensated for their actual time worked, but not less than 2 hours, in accordance with the FLSA.

- Partial Shifts Worked - —If an operator is unable to work his or her full 48.5 hour shift, they will be compensated for the portion they were able to work in accordance with the "Work Period" schedule described above. The operator picking up the partial shift will be compensated for the portion of the shift they worked, also in accordance with the "Work Period" schedule described above.
- Meal Times - During each work shift, Shift Operators shall be entitled to meal periods as follows: thirty (30) minutes for breakfast, thirty (30) minutes for lunch and one hour for dinner. Each such period shall be compensated and be counted as "hours worked" for purposes of calculating pay and overtime pay. Shift Operators are obligated to respond to work situations during meal periods without additional compensation.
- On-Site Limitations - Shift Operators shall not leave the Water Treatment Plant premises during their work shift without approval from their supervisor or manager. If there is an emergency which requires a Shift Operator to leave the Water Treatment Plant gate, the Shift Operator will contact his or her supervisor immediately to inform them of the emergency and the actions taken. See the Water Treatment Department's emergency response procedures for additional requirements for emergency actions.

HOLIDAYS:

- Shift Operators are entitled to twelvehirteen (123), eight (8) hour holidays (96104 hours total) per year, which includes a floating holiday, as follows:

<u>New Year's Day</u>	<u>January 1st</u>
<u>Martin Luther King Day</u>	<u>Third Monday in January</u>
<u>President's Day</u>	<u>Third Monday in February</u>
<u>Memorial Day</u>	<u>Last Monday in May</u>
<u>Juneteenth</u>	<u>June 19th</u>
<u>Independence Day</u>	<u>July 4th</u>
<u>Labor Day</u>	<u>First Monday in September</u>
<u>Indigenous Peoples Day</u>	<u>Second Monday in October</u>
<u>Veterans Day</u>	<u>November 11th</u>
<u>Thanksgiving</u>	<u>Fourth Thursday and Friday in November</u>
<u>Christmas</u>	<u>December 25th</u>
<u>Floating Holiday</u>	<u>As designated by each employee</u>

See the Employee Manual for a list of district holidays.

- Holiday Pay will be reported to CalPERS as Special Compensation under the following terms and conditions:

- Holidays which fall on a work shift:-

- Shift Operator is compensated by receiving pay at 1½ times their straight timeregular rate of pay for all hours worked plus eight (8) holiday hours at their straight time rate of pay.

- Holidays which fall on a normal day off -

- The Shift Operator will be compensated for eight (8) hours holiday pay, at the Shift Operator's.

Holiday pay is considered time worked. Therefore, Holiday Pay may be paid at either the straight time rate of pay, or the OT rate of pay in the same pay period in which the holiday falls, depending upon where it falls in the workweek. For example, if holiday pay is earned in workweek before the Shift Operator has worked more than 40 hours, including the holiday hours, then the holiday will be paid at the Operators straight rate of pay. Any portion of holiday pay earned after the Operator has worked 40 hours in a work week will be compensated at the OT rate of pay.

- If a Shift Operator chooses, and the supervisor approves, the Shift Operator may choose to instead create a holiday pay bank for up to 32 hours for future time off. The bank may not be replenished in the same fiscal year as it is used. The Shift Operator understands he or she is choosing this option in place of the above standard procedure and understands that this option could impact annual pay, including a possible reduction in total annual pay, as the Shift Operator could ultimately work and receive pay for less hours in a year. This option will only be considered if requested in writing by the Shift Operator prior to the pay period in which the holiday occurs. Unused saved holiday time shall automatically be paid to the employee at the straight time rate of pay at the end of the fiscal year. No saved holiday time will be allowed to carry over beyond the last day of the fiscal year.
- Other than holiday time worked, holiday time paid out or used for future time off shall be paid at the Operator's straight time rate of pay. Unused saved holiday time shall automatically be paid to the employee at the straight time rate of pay at the end of the fiscal year. No saved holiday time will be allowed to carry over beyond the last day of the fiscal year.
- The Up to 16 hours of floating holiday may be carried over to the next fiscal year in accordance with the Employee Manual or be paid out at the end of the fiscal year at the Operator's straight time rate of pay. The pensionable portion will be reported at the straight rate of pay in effect when earned, not paid.

Sick Leave

- Accrual Sick Leave shall be accumulated at the accrual rate listed in the Employee Manual.

Vacation Leave

- Vacation leave shall be paid at an Operator's straight time rate of pay; i.e. vacation leave shall not be paid at the Overtime rate.

UNIFORM ALLOWANCE:

Water Treatment Plant Operators are required to wear district uniforms. Uniforms will be issued on an "as needed" basis during each fiscal year, not to exceed an annual value of \$1,000. The value of the uniforms provided is reported to CalPERS as compensation subject to retirement contributions for employees in classic retirement tiers (not PEPRA). The General Manager has the authority to set or change uniform requirements including brand, quantity, and clothing type for each employee as long as the total annual value per employee does not exceed \$1,000 (excluding safety items).

Water Treatment Plant Operators are required to maintain their uniforms in clean and good condition. Old uniforms are to be turned into the Purchasing Agent before issuance of new uniforms (except pants) and upon separation of employment with the District. Water Treatment Plant Operators will generally be provided with:

- Choice of five shirts: Safety green/yellow, orange and/or navy blue t-shirt with breast pocket, or polo style shirt as provided by the Purchasing Agent.

- Up to five pair of pants (any combination) such as denim jeans, Dockers or Carhartt, or other appropriate/durable work pants. Purchase of replacement pants may be made by the Water Treatment Plant Operator either with District Cal Card or on a reimbursement basis, but advance approval from supervisor/Department Manager is required. Pant color subject to Department Manager approval. No exchanges for upgrades in style will be allowed.

I have read and understand the above terms, have had the opportunity to clarify any terms that I did not understand, and voluntarily sign below to signify my acceptance of the terms of this MOU. I understand that this MOU will be open for review at least once every three years.

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: November 20, 2024
Subject: Overview of Deferred Compensation Options for Employee Retirement Savings

RECOMMENDED ACTION

Receive and provide direction to staff.

BACKGROUND

At the October 16, 2024, Board meeting, Director Zamorano asked staff to investigate and report back to the Board on the District's ability to offer a deferred compensation plan to its employees. The purpose of this report is to provide an overview of the different kinds of deferred compensation plans, and which are available for use by the District. Additionally, this report highlights the potential benefits of offering an employer matching contribution to employees' deferred compensation plans.

ANALYSIS

A deferred compensation plan is a voluntary retirement savings plan that allows an employee to defer any amount, subject to annual limits, from their paycheck, usually pre-tax. The funds are invested within the account and earn interest and dividends, which are also tax free until withdrawal. An employer may or may not choose to provide a matching contribution to encourage employees to utilize this retirement savings tool. Deferred Compensation plans are available under various sections of the Internal Revenue Code as follows:

1. 401(k) Plan

- **Eligibility:** Primarily for private-sector employees. NOT AVAILABLE TO GOVERNMENT ENTITIES.
- **Contribution Limits:** Up to \$23,000 for standard 401(k) plans in 2024, with lower limits for SIMPLE 401(k) plans.
- **Key Features:** Contributions grow tax-deferred until withdrawn. Withdrawals before age 59½ may incur a 10% penalty.
- **Catch-Up Contributions:** Available for participants over age 50.

2. 403(b) Plan

- **Eligibility:** Suited for employees in public schools, non-profits, and other public-sector roles.
- **Contribution Limits:** Up to \$23,000 in 2024.
- **Key Features:** Similar to 401(k) plans, but tailored for non-profit and public-sector employees.

- **Catch-Up Contributions:** Includes additional options for employees with 15+ years of service.

3. 457(b) Plan

- **Eligibility:** Designed for government employees.
- **Contribution Limits:** Up to \$23,000 in 2024.
- **Key Features:** Contributions and earnings are tax-deferred until withdrawn. No penalties for early withdrawal upon separation from employment.
- **Catch-Up Contributions:** Allows employees nearing retirement age to increase contributions if they did not maximize contributions in prior years.

The District currently offers a 457 plan to its employees through CalPERS. This is separate and distinct from the CalPERS Pension system. The CalPERS 457 Plan provides a convenient, low-cost way for employees of public agencies to save for retirement with several investment options and financial support resources. Key benefits include:

- **Investment Options:** Core investment options designed for public employees, including Target Retirement Date Funds and a self-directed brokerage option.
- **Contribution Flexibility:** Allows for both pre-tax and Roth after-tax contributions.
- **Additional Support:** CalPERS offers financial education and workshops to support employee financial literacy.
- **Low Fees:** Total fund expenses ranging from 0.21% to 0.34%.
- **Roth 457 Option:** Allows employees to make after-tax contributions with tax-free qualified withdrawals.

30 of the District's 49 employees are currently utilizing the 457 Deferred Compensation plan, contributing an average of just under 9% of their wages. Of those participating, just over half are considered PEPRA employees, meaning their pension benefit is lower than those of the "classic" employees. *Figure 1* provides additional employee participation information:

CalPERS Member Type	Currently Enrolled Employees		Employees Not Currently Enrolled in a Deferred Compensation Plan		Total Employees	% Enrolled
	Compensation Contributions	Plan	Enrolled in a Deferred Compensation Plan	Deferred Compensation		
Classic T1	\$ 57,800.00		6	3	9	67%
Classic T2	107,382.00		8	5	13	62%
PEPRA	179,532.71		16	11	27	59%
Grand Total	\$ 344,714.71		30	19	49	61%

Figure 1 - Employees Currently Enrolled

Interestingly, the employee group with the highest pension benefit (Classic Tier 1) is utilizing the deferred contribution retirement savings plan the most, and the employee group with the lowest pension benefit is using it the least.

Benefits of Employer Matching Contribution

In addition to employee contributions, the 457 plan allows the employer to contribute on behalf of employees. Some employers will offer a match, up to a set percentage of pay to incentivize employee participation. For example, the District could offer a matching contribution of up to 3% of an employee's compensation. If the employee does not participate in the program, the District contributes nothing. If the employee contributes 2% of their compensation to the plan, the District would match that by contributing an equal amount. If the employee contributed 5%, the District would contribute the maximum matching contribution of 3%.

The District could choose any amount to contribute, either as a match or not. It could also choose to offer a contribution to certain employees only, such as PEPRA employees. The IRS annual contribution limits apply to the sum total of both employee and employer contributions.

The brief analysis below outlines the potential cost to the District if the Board decides to implement an employer match for current staff and assumes that all employees would choose to participate if the match is introduced.

An employer matching contribution is calculated for four different percentages ranging from two to six percent. Employer contributions are calculated as a percentage of the employee salary limited to rules and regulations set forth from the IRS. *Figure 2* below shows the maximum employer match contributions for all employees at different percentages of contributions.

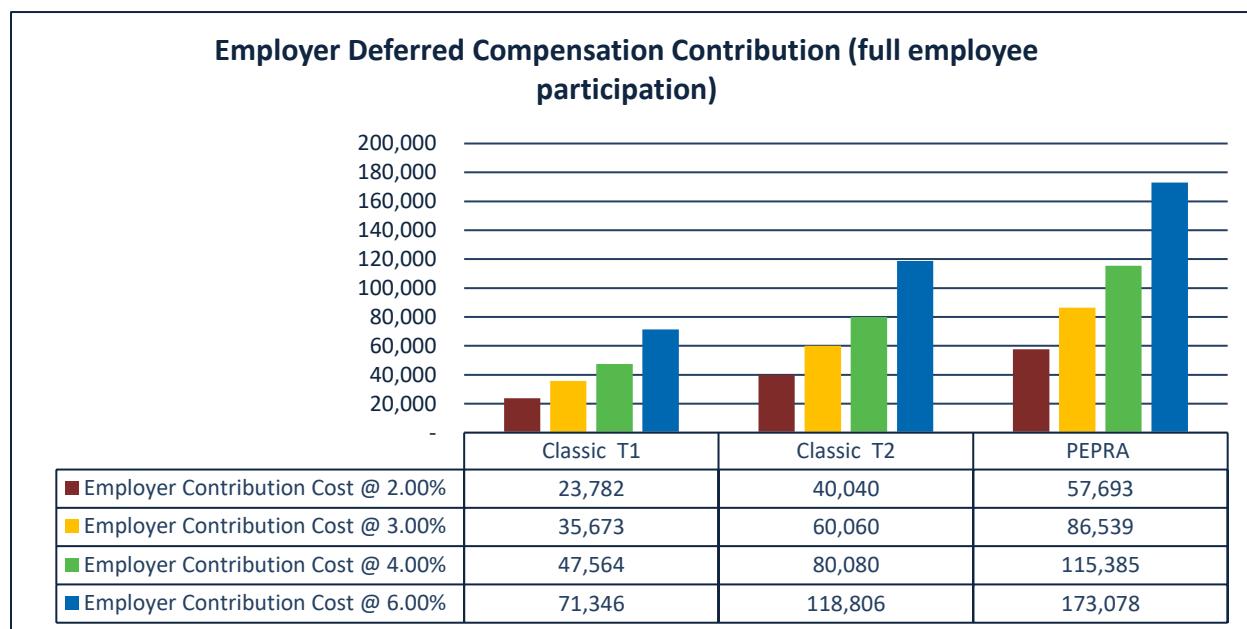


Figure 2 - Employer Deferred Compensation Cost – Full Employee Participation

The maximum annual employer total cost for full employee participation at a 2% match is \$121,514, at 3% is \$182,272, 4% is \$243,029 and at 6% is \$363,230. These costs are subject to increases as employees salary increase due to annual COLA and employee performance reviews.

Implementing an employer matching contribution would enhance retirement readiness and bolster the District's appeal as an employer of choice.

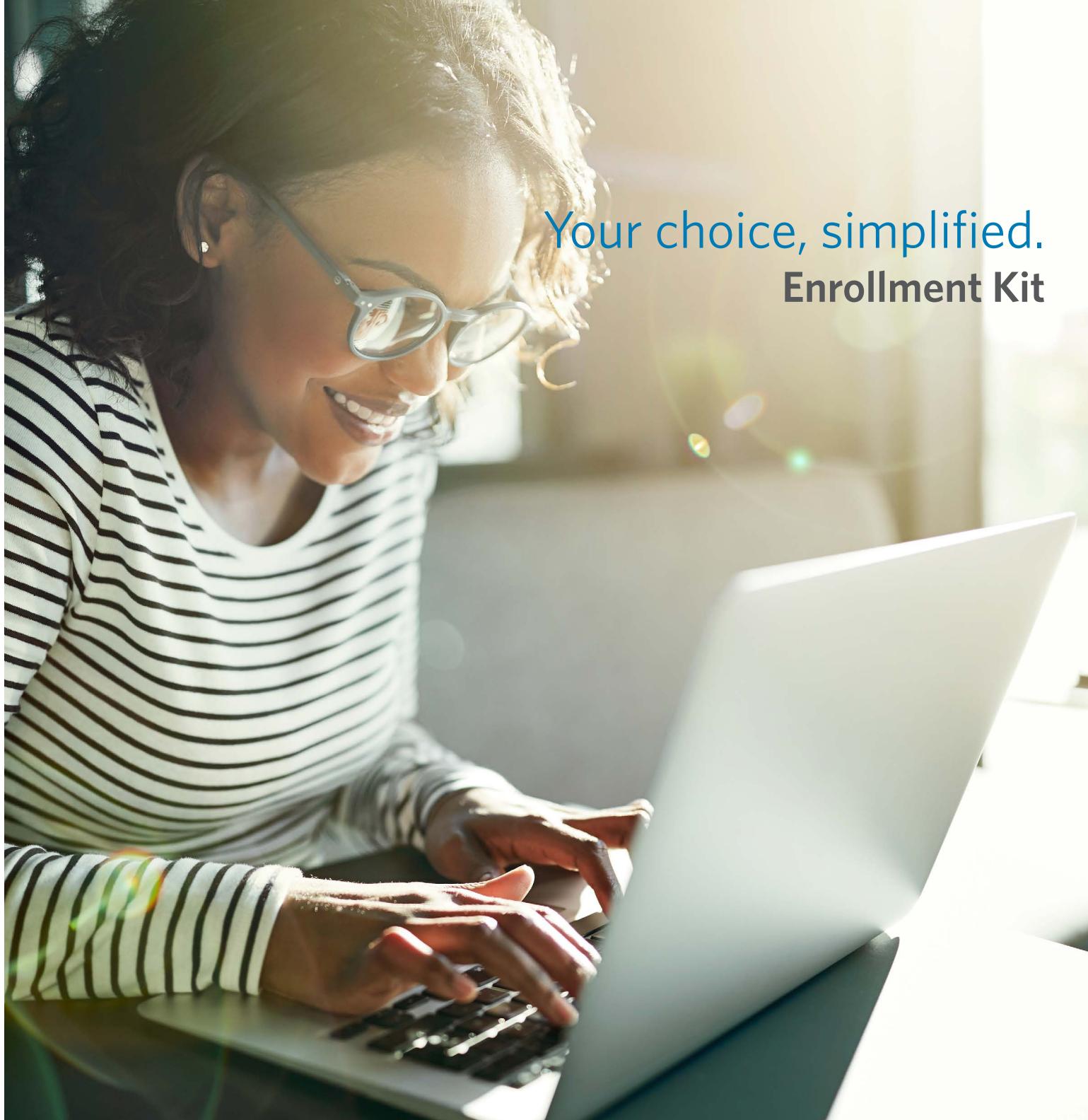
The first section of the CalPERS 457 Deferred Compensation Enrollment Kit is attached as it contains detailed information on the plan.

ATTACHMENTS

Excerpt from CalPERS 457 Deferred Compensation Enrollment Kit



CalPERS 457 Plan



Your choice, simplified.
Enrollment Kit

A photograph of a woman with dark hair and glasses, wearing a striped shirt, smiling as she looks at a laptop screen. The scene is bathed in warm, golden sunlight, creating lens flare effects and a bright, positive atmosphere.

We are CalPERS

CalPERS is the largest public pension fund in the U.S., with assets of approximately \$400 billion. The retirement system administers retirement benefits for more than 2 million current and retired California State, public school, and local public agency employees and their families on behalf of nearly 3,000 public employers in the state. CalPERS also administers health benefits for 1.5 million enrollees and offers additional programs, including a deferred compensation retirement savings plan, member education services, and an employer trust for post-retirement benefits.

Your CalPERS 457 Plan.

All employees whose employers have adopted the CalPERS 457 Plan (the "Plan") are eligible to join the Plan and there are currently no minimum service requirements to fulfill. The Plan is a voluntary savings program that allows you to defer any amount, subject to annual limits, from your paycheck on pre-tax and/or Roth after-tax basis (if your employer can process Roth contributions from their payroll). In addition, your contributions and their earnings, if any, can benefit from the power of tax-deferred compounding. What this means is that you don't pay income taxes on your pre-tax investments or earnings until you start to take withdrawals, usually in retirement, and federal tax-free withdrawals of your Roth after-tax contributions and any earnings when you retire (qualifying factors apply).

Designed with your interests in mind

- Promotes smart investing principles
- Easy payroll deduction of contributions
- Pre-tax contributions and earnings can benefit from the power of tax-deferral
- Withdrawals of pre-tax contributions and earnings are taxed as ordinary income when distributions begin
- Roth after-tax contributions can be made, if your employer can process Roth contributions from their payroll
- Simplified fee structure
- Dedicated Account Managers can help you define retirement goals and integrate them with existing defined benefit planning
- Access to financial learning resources, provided by Voya Institutional Plan Services, LLC.

This Guide is intended to introduce you to general investment concepts and help you understand the investment options available to you as a participant in the Plan. This Guide is not intended to provide investment advice. You should consider consulting with an outside investment advisor prior to investing.

Table of Contents

Preparing your action plan	How much will you need?	How much can you save?
1	2-3	2-3

What's your investment strategy?

4-5

Introducing your fund options

6-7

Account Management

8

Plan Features

9

Plan Forms

All forms noted in this brochure can be found at calpers.voya.com (go to *Plan Information > CalPERS 457 Plan Information*, then go to *Plan Information > Forms* at the top of the page) or obtained by calling the Plan Information Line at **800-260-0659**.

Your Personal Identification Number (PIN)

You will receive a PIN in the mail shortly after you complete the enrollment process. You will need your PIN to access your account information and to make transactions either online or through the Plan Information Line.

PIN Reset Capabilities

When you log on to the Plan website for the first time, you will be prompted to establish a username and password to access your account online. Your PIN can still be used for automated phone service, though, on the Plan Information Line. If you misplaced your PIN, please call **800-260-0659** to request a PIN reset.

Your PIN will be mailed to your address on record within three business days.

Need Assistance?

Participant Service Representatives are available Monday – Friday, 6:00 a.m. to 5:00 p.m. PT (excluding stock market holidays) to assist you with transactions, information about your account or any other general CalPERS 457 Plan questions and requests by calling the Plan Information Line at **800-260-0659**.

Ready to enroll?

Visit calpers457.com to download the *Participant Enrollment Kit*, then return the completed forms to your Personnel/Payroll Department and you're on your way!

Preparing your action plan.

It's never too late to start and it's never too small an amount to invest when it comes to planning for your retirement.

You may enroll in the Plan at any time, as there is no waiting or enrollment period. Your contributions are made through easy payroll deductions and the Plan is flexible so you may stop, increase, or decrease your contributions as often as your employer allows without penalty or cost.

The Target Retirement Date Funds have been designated as the default investment under the Plan. IF YOU DO NOT MAKE AN AFFIRMATIVE INVESTMENT ELECTION PRIOR TO THE DATE THE FIRST CONTRIBUTION IS DEPOSITED INTO YOUR ACCOUNT, YOUR CONTRIBUTIONS WILL BE INVESTED IN THE APPROPRIATE TARGET RETIREMENT DATE FUND, BASED ON YOUR DATE OF BIRTH AND ASSUMING YOU WILL RETIRE AT AGE 59. Prior to investing you should carefully review all fund information and objectives and consider consulting with an outside investment adviser. Investing involves risk, including possible loss of principal.



Tips to planning.

Unexpected challenges will likely cross your path at some point or another over your career. By creating an action plan, you may have an easier time staying on track to meet your retirement goals. Here are a few things to consider as you get started:

✓ Maintain an emergency fund.

The Plan was not designed to be a short-term savings vehicle or to replace your household emergency fund. Therefore, it is important that you have another source of savings that you can access easily for emergencies.

- Most experts suggest having three to six months of your living expenses set aside in cash.

✓ Be consistent.

Consistency is important to help you achieve your retirement goals.

- The contribution amount you select is made every pay period via payroll deduction, making the Plan a consistent and convenient way to save.

✓ Make small changes where you can.

Keep a spending journal for a few weeks to help you track where your money is going and to identify saving opportunities, such as:

- Bring your lunch to work.
- Brew your own coffee.
- Drink tap water instead of buying bottled water.
- Stream a movie and pop your own popcorn on Saturday night.

✓ Keep it together!

If you have an eligible IRA or retirement plan from a previous employer, you may want to consider moving those funds into the CalPERS 457 Plan. Just complete a *Rollover Contribution Form* to start the transfer process. Assets rolled over from another plan may be subject to additional restrictions.

STEP ONE: How much will you need?

Today, many financial experts agree that you will need 70% or more of your current income to maintain your current lifestyle in retirement. Your long-term strategy not only has to work up to the day you retire, it will most likely need to continue generating growth and income throughout your retirement.

So, if you have 30 years before you retire, and you live another 30 years after you retire, you're looking at creating and maintaining a 60-year investment strategy!

Chances are you're going to need to rely on personal savings, over and above your Social Security and defined benefit pension benefits, when it comes to meeting your retirement income goals. Participating in the CalPERS 457 Plan is another way to save for your retirement goals.



STEP TWO: How much can you save?

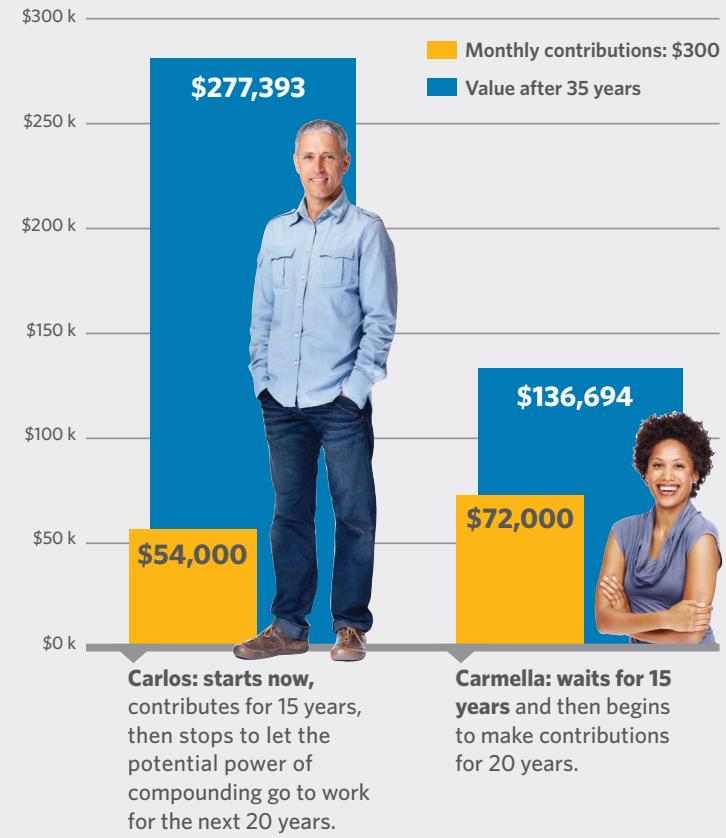
Deciding how much to save is a personal decision.

Check out the **My Retirement Overview®** calculator at voya.com/tool/how-much-do-i-need-to-retire.* It can help you determine how much you can really afford to save from each paycheck.

Don't put off until tomorrow what you can do today.

You might think you can't afford to put much aside, but making small changes now could make a big difference over the long term. By investing early, your money has more time to work for you.

This chart demonstrates the potential power of time vs. the potential cost of waiting.

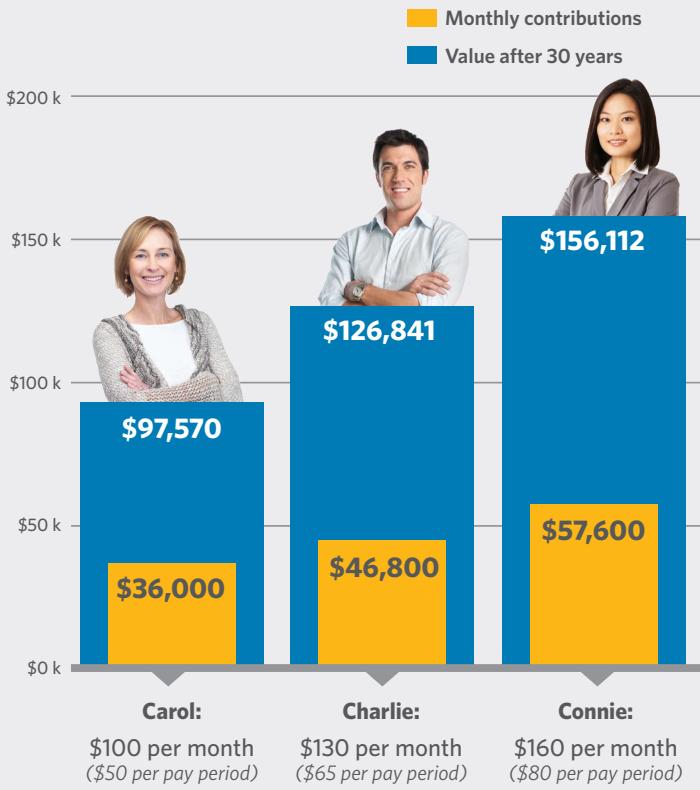


* **IMPORTANT:** The illustrations or other information generated by the calculators are hypothetical in nature, do not reflect actual investment results, and are not guarantees of future results. This information does not serve, either directly or indirectly, as legal, financial or tax advice and you should always consult a qualified professional legal, financial and/or tax advisor when making decisions related to your individual tax situation.

This hypothetical example assumes a 6% effective annual interest rate and no withdrawals. For illustrative purposes only, to show how the number of years invested in the Plan could affect participant account values. Not intended as a guarantee of past or future performance of any security. Hypothetical assumptions are not guaranteed. Your actual results may vary. Actual rate of return may be more or less than shown and will depend upon a number of different factors, including a participant's choice of investment options. Any fees, expenses or charges that may be associated with the Plan are not considered in this illustration. Plans having these charges would reflect lower net returns. Systematic investing does not ensure a profit nor guarantee against a loss in declining markets. You should consider your financial ability to consistently invest in up as well as down markets. Consider your personal investment horizon and current as well as anticipated income bracket when making an investment decision. Changes in tax rates and tax treatment of investment earnings may impact results.

Pay yourself first with Plan contributions.

This chart demonstrates the potential added value of contributing more money over time.



This hypothetical example assumes bimonthly employee contributions and a 6% average annual return. Any fees, expenses or charges that may be associated with the Plan are not considered in this illustration. Plans having these charges would reflect lower net returns. Hypothetical assumptions are not guaranteed. Systematic investing does not ensure a profit nor guarantee against a loss in declining markets. You should consider your financial ability to consistently invest in up as well as down markets.

Incentives to help you save.

IRS Saver's Credit

To encourage low- and moderate-income individuals to save, the federal government offers a tax credit for contributions to eligible retirement plans. You may be eligible for a credit on your federal taxes based on your adjusted gross income. If you take this tax credit you can still deduct your contributions to qualified retirement savings plans as allowed under current law. For more information or to see if you qualify, contact your tax professional.

Catch-Up Provisions

Age 50 Catch-Up — allows a participant who is at least age 50 before the end of the tax year to make additional contributions of \$7,500, for a maximum of \$30,500.

Special 3-Year Catch-Up — allows a participant who meets special conditions and has not been contributing the maximum in previous tax years to contribute up to twice the maximum annual contribution amount during the three years prior to their Normal Retirement Age. The current annual limit is \$46,000 or the amount of Catch-Up credit available to you, whichever is less.

IRS regulations state the Age 50 Catch-Up Provision cannot be used in the same calendar year as the Special 3-Year Catch-Up Provision.

2024 Maximum Annual Contribution Limits

100% of income, up to \$23,000

Age 50 Catch-Up: \$7,500

Special 3-Year Catch-Up: \$46,000

Annual IRS contribution limits are subject to change.

The Bottom Line.

Start planning for your retirement early!

- **Just starting out in your career?** You might think you can't afford to put anything aside. By investing early, though, your investment has the opportunity to grow tax-deferred over a longer period. In the future you may want to consider increasing your contributions as your salary increases.
- **Nearing retirement?** When starting later in life it's important to consider your investment and tax-shelter strategies carefully. Consider consulting with an investment and tax advisor prior to making investment decisions.

STEP THREE: What's your investment strategy?

When it comes to investing, people have different levels of risk tolerance and experience. There are some that have limited knowledge in actively developing an investment portfolio and there are those who prefer to select their own mix of investments.

Offering a simple approach to investing, the Plan's investment lineup is organized into choices designed to match your level of interest in investing.

Your choice, simplified.

Your Choice	Your Involvement	The Investment Approach
Help-Me-Do-It  Target Retirement Date Funds — A diversified portfolio in a single fund.	You select the fund, CalPERS manages the asset allocation of the fund. This approach is convenient if you don't have the desire, time or experience to actively select your asset allocation and manage it over time.	Over time, the investment mix of each fund gradually shifts from a greater concentration of higher-risk investments to a greater concentration of lower-risk investments. This disciplined and systematic approach is designed to reduce volatility through diversification, especially as each fund approaches its target date and the years after retirement. However, there is no guarantee that a fund will achieve its strategic objective.
Do-It-Myself  Core Funds — A carefully selected list of passively managed investment options.	You select your funds and actively design and manage your asset allocation over time. If you like to design and actively manage your own asset allocation based on your individual circumstances, you can choose from a carefully selected list of core investment fund options.	CalPERS has selected a set of six index funds in different asset classes (stocks, bonds, and cash equivalents) so you can diversify your portfolio based on your personal situation.

Personal Choice Retirement Account®

The Personal Choice Retirement Account® (PCRA) is a fee-based brokerage account that affords you more flexibility in choosing your own retirement savings investments, with access to thousands of different mutual funds from hundreds of fund families. Investments are limited to mutual funds made available by the Schwab PCRA. Please call the Plan Information Line at **800-260-0659** for information on how to enroll into the PCRA option. Please note, however, the mutual funds are not selected, reviewed or monitored by CalPERS.

Schwab Personal Choice Retirement Account® (PCRA) is offered through Charles Schwab & Co., Inc. (Member SIPC), a registered broker-dealer which also provides other brokerage and custody services to its customers. ©2023 Charles Schwab & Co., Inc. All rights reserved. Used with permission. Charles Schwab and Voya Financial are separate and unaffiliated and are not responsible for each other's policies or services,

Participant Fees

We strive to provide investments and services at a reasonable cost using a simple fee schedule with an overall objective of minimizing expenses. There are costs associated with investing in the underlying investment fund options offered under the Plan. Each of the investment fund options currently have an annual fee of less than 0.40%, prorated daily based on your account balance. CalPERS periodically reviews fees and operating costs, and changes to fees and costs may be made at any time.

More information about the fees associated with each investment offering can be found in the Fund Fact Sheets on calpers457.com.



What are target date funds?

Target date funds are diversified funds that are designed for investors who don't have the time, desire, or expertise to choose an appropriate asset mix for their situation and actively manage it. Over time, the investment mix of a target date fund gradually shifts from a greater concentration of higher-risk investments to a greater concentration of lower-risk investments.

Target date funds are designed for investors who intend to retire during or near the target date year that is included in the name or description of the fund. However, you should not choose a target date fund solely based on your age or intended retirement date. You should also consider factors such as your risk tolerance, personal circumstances, and complete financial situation. While target date funds are intended to offer a simpler way to diversify your portfolio, you should continue to monitor your investments and make adjustments as needed.

What are index funds?

Index funds are designed to produce results that mirror the performance of the index they track by buying and holding the stocks or bonds included in the index. That's why these funds are often described as passively managed. If you want to invest in a certain asset class, such as the stocks or bonds of large U.S. companies, an index fund gives you a convenient way to invest without having to choose individual stocks or bonds.

What is an index?

A fund's performance is usually compared with its market benchmark or index. An index is a grouping of stocks or bonds selected to represent a particular market. The best-known index is the Dow Jones Industrial Average that follows 30 of the largest U.S. companies. The Standard & Poor's 500 Index widens the range to include 500 of the largest U.S. companies for a broader reading of the market. An index is not managed and cannot be invested in directly.

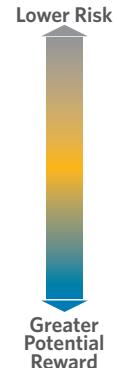
Investing 102



The Asset Classes

There are three basic asset classes and each has specific risk and return features to consider. There are also asset allocation investments, like the target date funds, that generally contain a mix of any of the three asset classes.

Asset Class	Benefit	Risk
Asset Allocation	Professionals make the diversification, asset allocation and rebalancing decisions	Shifting to a conservative mix over time helps manage risk, but does not guarantee earnings growth
Asset Class	Benefit	Risk
Cash Equivalents	Designed to protect original investment or principal	May not keep pace with inflation over time
Bond	Generally offer greater income potential than short-term investments and not as much risk as stocks	Lower growth potential
Stocks	Historically, stocks have provided greater long-term returns than other asset classes	Due to market volatility the value of stocks can go up and down over short periods of time



Investing 103



Investment risk vs. inflation risk

Investment risk is generally associated with the potential that investments may go down in value as a result of market volatility, though other risks exist. Stocks are generally considered riskier investments because they tend to fluctuate in value more than conservative investments like bonds. Conservative investments may help reduce investment risk, but over the long term they can expose you to another kind of risk — inflation risk. When investments are earning less than the rate of inflation, they are actually losing value.

The importance of asset allocation & diversification

Combining different types of investments through asset allocation and diversification may help you manage risk and maximize your return potential by smoothing out market fluctuations, while still taking advantage of the market's potential for higher returns.

Asset allocation involves assigning specific percentages of your investments to different asset classes according to your financial goals, risk tolerance and time horizon. Diversification is a risk management technique that mixes a variety of investments within a portfolio. It involves distributing your money among different securities, sectors, industries and strategies within a number of asset classes. Diversification through asset allocation does not ensure a profit or protect against loss.

Help-Me-Do-It

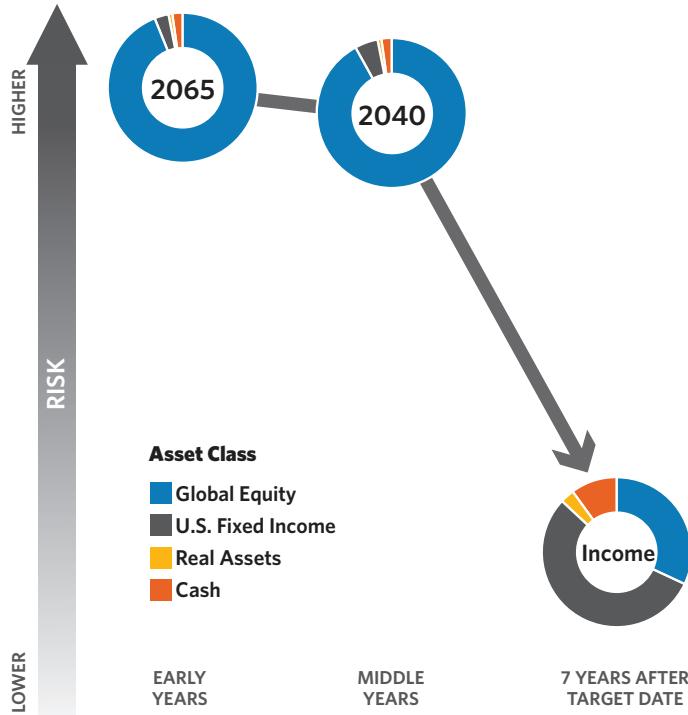
Target Retirement Date Funds —
A diversified portfolio in a single fund.

CalPERS Target Date Funds

The Target Retirement Date Funds offer diversified portfolios for participants who don't have the time, desire or expertise to choose an appropriate asset mix for their situation and actively manage it over time.

Funds that evolve over time.

Over time, the investment mix of each fund gradually shifts from a greater concentration of higher-risk investments (such as stock funds) to a greater concentration of lower-risk investments (such as bond funds). Each fund will reach its most conservative asset allocation seven years after the target date year. The shift, known as a "glide path," focuses on asset accumulation to help achieve participants' retirement objectives. This disciplined and systematic approach is designed to reduce volatility through diversification, especially as each fund approaches its target date and the years after retirement. However, there is no guarantee that a fund will achieve its strategic objective. The CalPERS Board of Administration reserves the right to change the target asset allocations, asset classes, underlying portfolios, and benchmarks at any time.



For illustration purposes only. Actual fund allocations may vary.
Please refer to the individual fund fact sheets.

Picking your target date fund.

Each fund is designed for an investor who intends to retire during or near the target date year that is included in the name of the fund. However, you should not choose a fund solely based on your age or intended retirement date. You should also consider factors such as your risk tolerance, personal circumstances, and complete financial situation. For example, even if you intend to retire in 2030, you may decide that the 2025, 2035 or other fund is more appropriate for you.

If your birthdate is....	Your CalPERS Target Retirement Date Fund may be...
On or after 2004	CalPERS Target Retirement 2065 Fund
On or between 1999 and 2003	CalPERS Target Retirement 2060 Fund
On or between 1994 and 1998	CalPERS Target Retirement 2055 Fund
On or between 1989 and 1993	CalPERS Target Retirement 2050 Fund
On or between 1984 and 1988	CalPERS Target Retirement 2045 Fund
On or between 1979 and 1983	CalPERS Target Retirement 2040 Fund
On or between 1974 and 1978	CalPERS Target Retirement 2035 Fund
On or between 1969 and 1973	CalPERS Target Retirement 2030 Fund
On or between 1964 and 1968	CalPERS Target Retirement 2025 Fund
On or between 1959 and 1963	CalPERS Target Retirement 2020 Fund
On or before 1958	CalPERS Target Retirement Income Fund

Based on assumption that retirement age is 59.

The "target date" is the approximate date when a participant plans to retire (assuming a retirement age of 59). There is no guarantee that any investment option will achieve its stated objective. Principal value fluctuates and you may lose money, including losses near and following retirement, and there is no guarantee that the investment will provide adequate retirement income. Asset allocation, diversification and rebalancing do not ensure a profit or protect against loss in declining markets.

While target date funds are intended to offer a simpler way to diversify your portfolio, you should continue to monitor your Plan investments and make adjustments as needed.

Do-It-Myself

Core Funds — A carefully selected list of passively managed investment options.

Core Funds

If you like to pick, actively manage and design your asset allocation, you can choose from a carefully selected list of core investment fund options. CalPERS has selected a set of six index funds in different asset classes (stocks, bonds, and cash equivalents) so you can diversify your portfolio based on your personal situation.

Index Fund	Asset Class
State Street Short Term Investment Fund	Cash Equivalent
State Street Real Asset Fund	Inflation Protection
State Street U.S. Short-Term Government/ Credit Bond Index Fund	Bond
State Street U.S. Bond Index Fund	Bond
State Street Russell All Cap Index Fund	U.S. Stocks
State Street Global All Cap Equity ex U.S. Index Fund	Global Stocks

Building your investment portfolio.

It is important for you to determine how long you plan to keep your money invested, and your willingness to stay invested during market ups and downs, and build a portfolio appropriate for that strategy.

When developing your investment strategy, you need to consider:

- How much to save and invest today.
- Your investment time horizon.
- Your risk tolerance.

Once you determine the answers to these questions you can create an investment mix that will help you work toward your objective.

A reminder about asset allocation.

Asset allocation helps to reduce investment risk by spreading your money among different investments, or across the main asset classes. Combining different types of investments, i.e. stocks, bonds and cash equivalents, may help you manage risk and maximize your return potential by smoothing out market fluctuations, while still taking advantage of the market's potential for higher returns. However, diversification through asset allocation does not specifically ensure a profit or protect against loss.

Be aware of inflation risk.

When you're ready to retire, you'll most likely be living in a much more expensive world than today. Conservative investments (like bonds) may help reduce volatility risk, but over the long term they can expose you to inflation risk. When investments are earning less than the rate of inflation, they are actually losing value.

Want to learn more?

Attend a CalPERS 457 Plan webinar. Visit calpers457.com to view the schedule of upcoming webinars.



Account Management is at your fingertips.

We're just a click away!

The Plan gives you 24/7 access to your account (excluding any period of time dedicated to scheduled standard system maintenance) to manage your Plan investments and manage your personal information by logging into your account online or calling the Plan Information Line.

Download the **Voya Retire** mobile app for iPhone® and Android™ devices to view information about your account or to use the savings calculator.

- To try the mobile app for the first time, register your username at calpers.voya.com. Then visit your favorite app store (keyword: **Voya Retire**) for the Voya Retire mobile app. For more information, visit mobile.voya.com.



iPhone is a trademark of Apple Inc., registered in the U.S. and other countries. Android is a trademark of Google Inc. Amazon and Kindle are trademarks of Amazon.com, Inc. or its affiliates.

Account access

You will need your PIN to access your account by phone to complete any transactions, to register your username online, or to change any personal information if not done by form.

What can you do where?	ONLINE	MOBILE	PHONE APP
Investments			
Change and/or monitor your investment elections	●	●	●
Review current and historic balances	●	●	●
Transfer money among funds	●	●	●
Reallocate account balance	●	●	●
Automatic rebalancing	●		●
Personal Information			
To review or change designation of beneficiary information	●		●

These requests must be submitted by form to your employer's benefit coordinator for processing.

Type of Request	Form Name
Enroll in the Plan	<i>Employee New Enrollment</i>
Distribution Request	<i>Distribution</i>
457 Transfers into CalPERS 457 Plan	<i>457 Account Transfer</i>
IRA, 401(a), 401(k) or 403(b) Rollover	<i>Rollover</i>

Confirmation of changes

You will be mailed a confirmation within three business days following any changes made to your account. If you do not receive a confirmation in a timely manner, please contact the Plan Information Line to ensure that your changes were properly made to your account. It is your responsibility to monitor these changes and to promptly notify a Participant Service Representative by calling **800-260-0659** weekdays between 6:00 a.m. - 5:00 p.m. PT (excluding stock market holidays) if a change to your account was not implemented correctly.

Features of the CalPERS 457 Plan.



Distribution Flexibility

You may begin taking distributions from your CalPERS account at any time once you retire or separate from employment. The Plan offers you the flexibility to receive:

- a lump sum.
- a partial lump sum.
- payments for a specific time period.
- payments based on your life expectancy or the combined life expectancy of you and your spouse.
- payments through the purchase of an annuity.

There is no early withdrawal penalty in the CalPERS 457 Plan. You may take a distribution at anytime once you have separated from employment. Federal tax-free distributions of Roth after-tax contributions and earnings, though, require additional qualifying factors.

Required Minimum Distributions

Federal tax law requires you to begin taking distributions from your pre-tax savings source no later than April 1 of the year following the year you reach age 73, unless you are still employed. If you remain employed beyond April 1 following the year in which you reach age 73, payment must begin by April 1 in the year following the year you end your employment. Distributions from the Roth after-tax savings source are not required.

* CalPERS does not offer legal or tax advice. You should consult with your independent tax and legal advisors regarding your individual situation and if the Roth plan option is appropriate for you.

Tax Liability on Pre-Tax Distributions

Pre-tax distributions are treated as ordinary income in the year the money is paid and are subject to federal and state income taxes. 20% is withheld for federal tax purposes, as well as 2% for state taxes for California residents, at the time of payment on all distributions. A rollover to another eligible retirement plan or a traditional IRA is not subject to tax withholding.

Purchasing Service Credit

You may choose to use your investments in the Plan to purchase Pension Service Credit, if eligible.

In-service Withdrawals

Generally, you cannot withdraw money from your account while you are still employed by your employer with the exception of:

- **Unforeseeable Emergency Withdrawals**

You may make an emergency withdrawal under qualifying circumstances prior to separating from service.

- **Loan Privilege (if available)**

You may borrow from your account balance to assist you in meeting your financial needs only if your employer has adopted the loan provision of the Plan. Additional fees apply.

Roth Plan Option*

If your employer can process Roth contributions from their payroll, you can make contributions of money that has already been taxed. This helps you build a nest egg of federal tax-free income in retirement. Your qualified withdrawals of contributions and any earnings then come out federal tax-free, which means you could potentially end up with more in net distributions in retirement.

Guidelines & Forms

Guidelines on distributions, tax liability and in-service withdrawals are available on calpers457.com.

All forms noted in this brochure can be found at calpers.voya.com (go to *Plan Information > CalPERS 457 Plan Information*, then go to *Plan Information > Forms* at the top of the page) or obtained by calling the Plan Information Line at **800-260-0659**.

Easy 24/7 account access
at calpers.voya.com or
800-260-0659 (Press 2)

- View, download, and print account statements
- Manage beneficiary information online
- Automatic account rebalancing
 - Automatically rebalances an account to current investment elections
- Reallocation of account balances
 - Redistribute fund balances across multiple funds in one simple transaction
- Download forms and stay up-to-date on Plan rules

For more information:

- Visit calpers457.com
- Call **800-260-0659**
 - **Press 2** for a Participant Service Representative weekdays between 6:00 a.m. - 5:00 p.m. PT, excluding stock market holidays
 - **Press 3** to schedule a meeting with a dedicated Account Manager*
- **Personal Phone Appointment**
Schedule a one-on-one personal phone appointment with your dedicated Account Manager. Phone appointments are available in both English and Spanish. Take advantage of this unique benefit offered to help you stay on track. Go to calpers457.timetap.com or call toll-free at **888-713-8244**.
 - Schedule a phone appointment at a time of your choice
 - Receive an email confirmation of your appointment
 - Receive an email reminder one hour prior to your appointment

* Information from registered Plan Service Representatives is for educational purposes only and is not legal, tax or investment advice. Local Plan Service Representatives are registered representatives of Voya Financial Advisors, Inc., member SIPC (VFA). Plan administration services provided by Voya Institutional Plan Services, LLC.

[Back to Agenda](#)

AGENDA ITEM IV-5 2024 ACWA MEMBERSHIP MEETING AUTHORIZED VOTING REPRESENTATIVE FORM

There will be a Membership Meeting at ACWA's 2024 Fall Conference & Expo.

Date & Time: December 4, 2024, 1:30 p.m.

Location: JW Marriott Desert Springs Resort & Spa, Palm Desert
Main Stage in the Springs Ballroom F & G

The purpose of the meeting is to conduct a vote by the membership on proposed Amended and Restated Bylaws of the Association of California Water Agencies as recommended by the Board of Directors at its meeting on September 20, 2024.

As set forth in Board Policy 2.8.1.5, each authorized voting representative has the responsibility to do the following in order to vote:

- Pick up handheld keypad or other designated voting mechanism prior to the start time of the membership meeting as specified in the meeting notice.
- Be physically present and inside the meeting room at the start of the membership meeting as specified on the meeting agenda.

Pick up Voting Keypad and Ask Questions

ACWA staff will be at the **Membership Meeting Check-In Desk on Wednesday, December 4, from 9:00 a.m. to noon.** to answer questions about the membership meeting and voting process. Voters must sign in during this time to pick up their voting keypads. *Note: If you do not have your keypad by noon., you will not be able to vote, consistent with established Board Policy 2.8.1.5.*

The person designated below will attend the Membership Meeting on December 4 as our voting representative. An alternate has also been identified as a backup voter in the event one is needed.

Member Agency's Name		Agency's Phone No.
Authorized Voting Representative's Name	Authorized Voting Representative's Email	Authorized Voting Representative's Phone No.
Alternate Authorized Voting Representative's Name	Alternate Authorized Voting Representative's Email	Alternate Authorized Voting Representative's Phone No.

Member acknowledges that this information has been communicated to their authorized voting representative.

Print Name of Member Agency's Authorized Signatory

X

Authorized Signatory Signature

Date

SUBMIT YOUR FORM

To: Donna Pangborn, Senior Clerk of the Board
Email: donnap@acwa.com
Fax: 916-669-2425

SUBMISSION DEADLINE NOVEMBER 25, 2024

STAFF REPORT

To: Board of Directors
From: Donna Silva, Director of Finance
Date: November 20, 2024
Subject: Fiscal Year 2023-2024 Results of Operations – Budget to Actual

RECOMMENDED ACTION

Receive report.

BACKGROUND

The Board of Directors adopted the Fiscal Year 2023-2024 Operating and Capital Budget on June 28, 2023. The Board of Directors received monthly budget to actual reports at each Board meeting during the fiscal year and a mid-year budget review was provided to the Board on March 27, 2024. The audit is complete, and staff are working with the auditors to produce the Annual Comprehensive Financial Report, which will be presented to the Finance Committee in December, along with their reports on the District's internal controls.

The purpose of this report is to provide an analysis to the Board of Directors on the actual activity of the District's four funds (Wholesale Operations, Wholesale Capital, Retail Operations, and Retail Capital), on the budgetary basis of accounting for Fiscal Year 2023-2024, as compared to the budget.

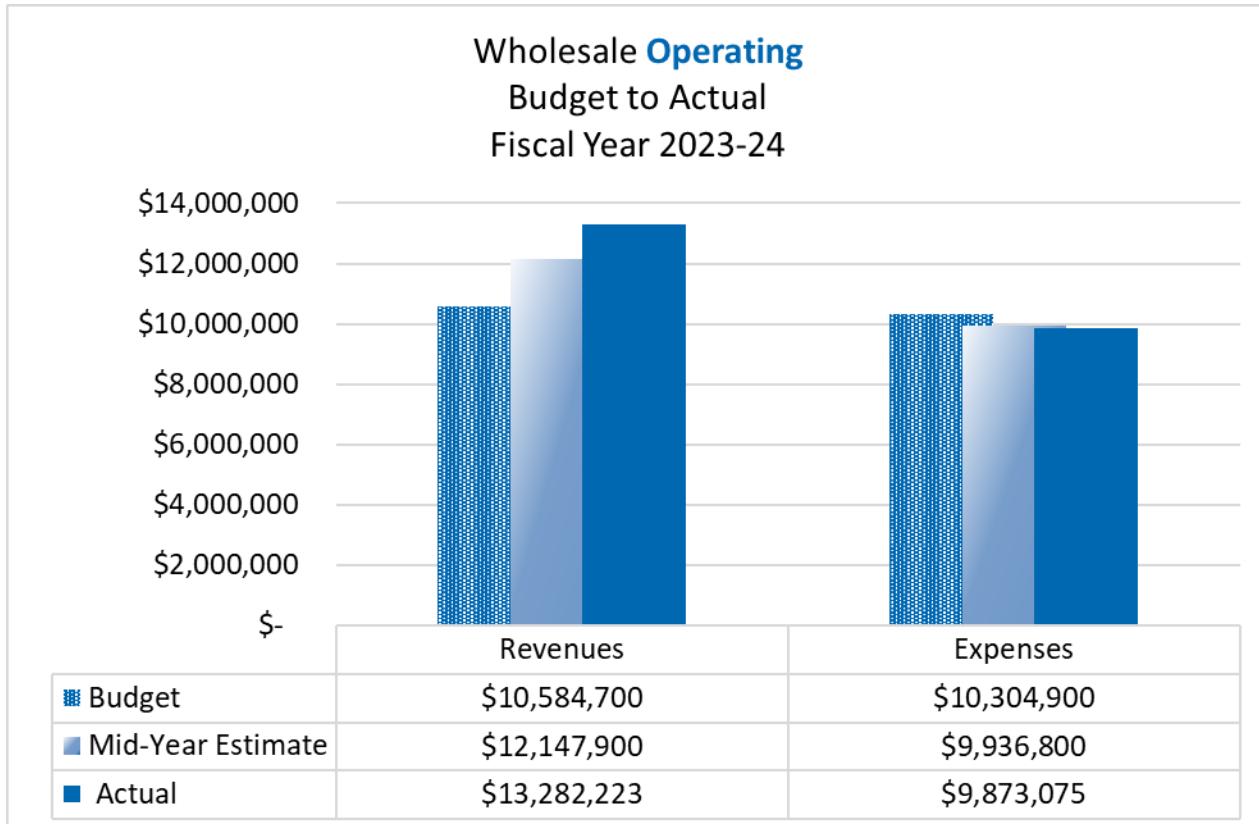
Wholesale Operations:

As illustrated in the graph below, Wholesale Operating revenues came in \$2.7 million, or 25.5%, greater than anticipated in the original budget, and 9.3% greater than anticipated at mid-year.

Revenues from sales to the Wholesale Customer Agencies were as expected in the mid-year budget, which was slightly higher than the original budget (6.71% estimated at mid-year, actual was 6.98% above budget). The majority of the additional \$2.7 million of revenues is due to treating more water than anticipated for the Sacramento Suburban Water District (SSWD) at an increased rate (effective January 2024). SSWD ceased taking their PCWA supplies in February. The mid-year budget estimate assumed no further revenues from treating their PCWA water. However, they resumed taking the water in March, resulting in SJWD treating another 3,326-acre feet of their water, thereby generating the additional revenues.

While various expense categories came in over budget, on the whole expenses came in \$431,825, or 4.2%, *below* the original budget - quite close to the mid-year budget review estimate of 3.6% below budget. As reported during the mid-year budget review, the District had budgeted \$275,000 for Warren Act and NEPA work, but shortly after starting work the project was put on hold waiting for modeling information which was not available

as of the end of the fiscal year. Additionally, Salaries and Benefits came in under budget by \$206,537, or 4.8%, due to salary increases and benefit costs being less than anticipated in the budget. Professional Services expenses exceeded the budget by \$250,317 due to legal expenses being higher than anticipated due primarily, but not solely, to litigation brought against the District by the Citrus Heights Water District. These additional legal fees were offset by savings in other expense categories.



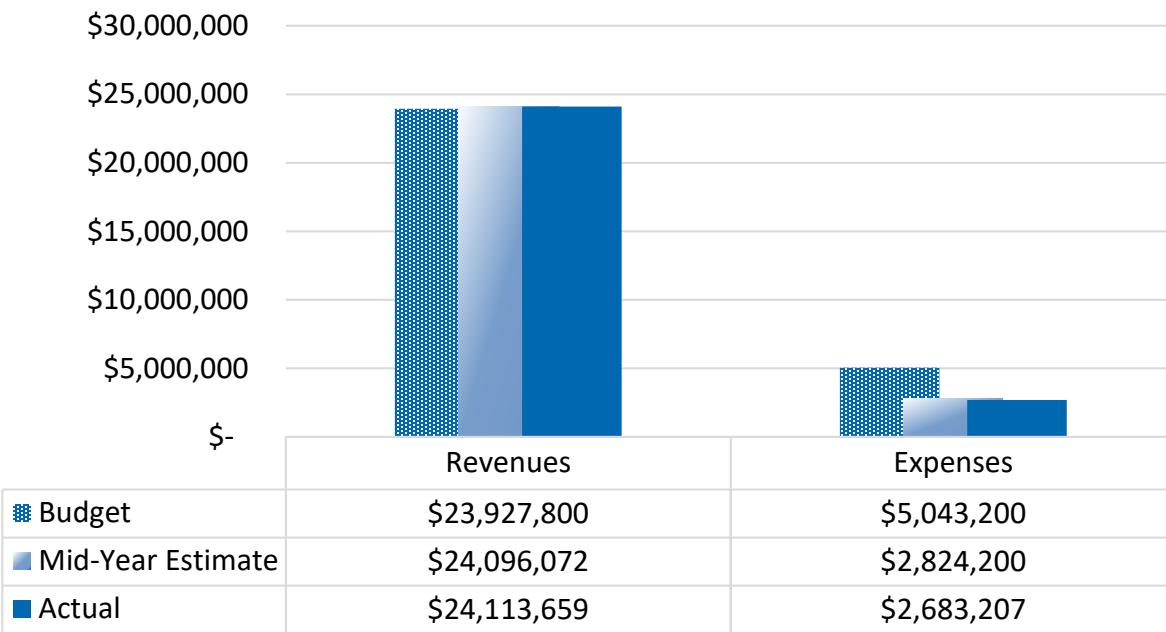
As a result of the increased revenues, lower than anticipated expenses and a delay in the establishment of the Hinkle Reservoir Debt Service Reserve, staff was able to transfer \$3,204,740 into the capital reserve, \$4.16 million more than anticipated.

At the end of the fiscal year, Wholesale Operating fund had an available reserve balance of \$2,306,100, which is in conformance with the Board's Reserve Policy.

Wholesale Capital:

Wholesale Capital revenues were in line with expectations, with final revenues being greater than anticipated in the budget by less than 1%.

Wholesale Capital
Budget to Actual
Fiscal Year 2023-24

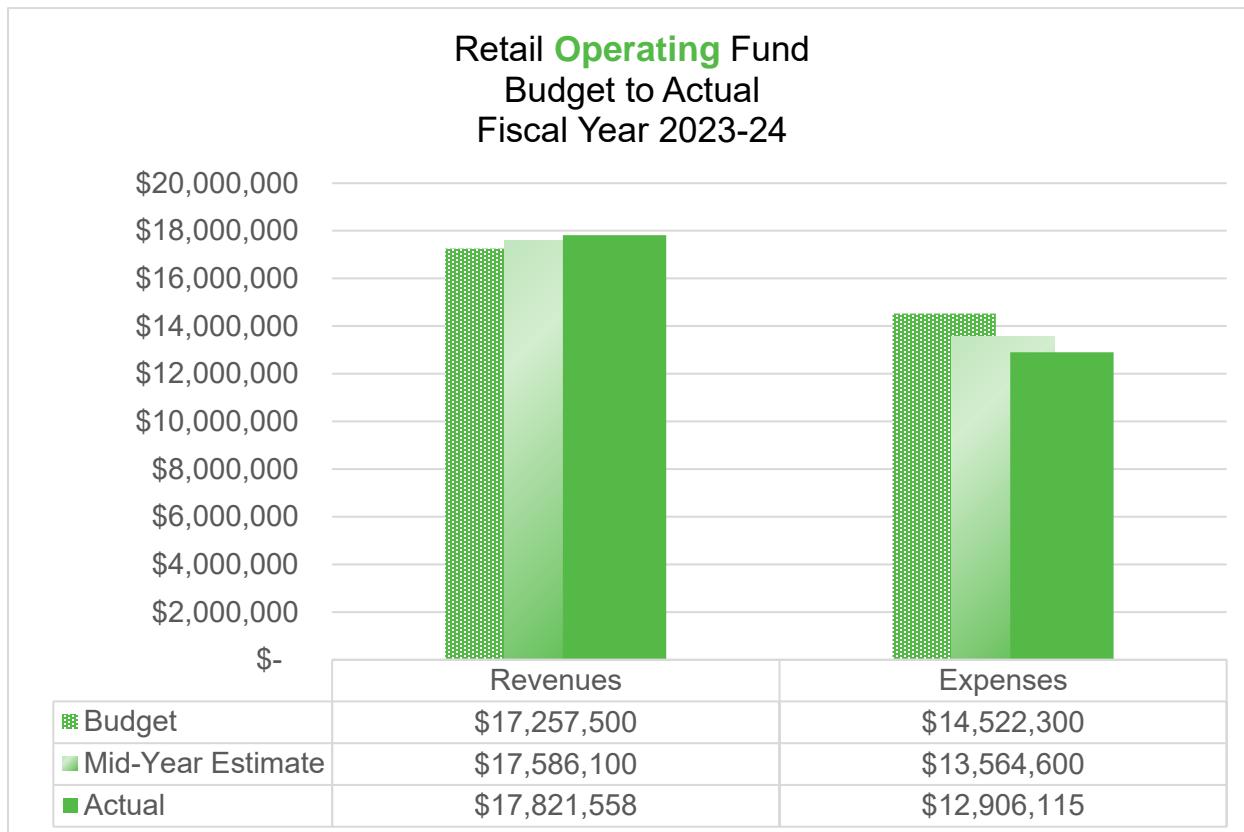


The Wholesale Capital expenditure budget funded 34 projects/equipment purchases totaling \$5,043,200; actual expenses were \$2,683,207. As reported in the mid-year budget review, the Hinkle Reservoir project took longer than anticipated to complete, taking time away from staff's ability to complete all planned projects. Ten projects/purchases were completed, the largest of which was the Hinkle Overflow Channel Lining, and another 7 were started but not complete by year's end. The Hinkle Reservoir, while substantially complete, was not accepted as complete until after the new fiscal year had begun. The projects that were not started, or started but not completed, were carried over and included in the Fiscal Year 2024-25 budget.

The budget anticipated Wholesale Capital reserves of \$19.08 million. Due to lower than anticipated capital expenditures, and favorable results in the operating fund, the ending capital reserve as of June 30, 2024, is \$27,364,647.

Retail Operations:

The graph below depicts Retail Operating revenues and expenses as compared to the original budget and the mid-year review.



Retail Operating revenues of \$17,821,558 were 3.3% greater than the original budget and close to the mid-year estimate (greater by 1.34%). As discussed during the mid-year budget review, the small excess is due to a combination of higher-than-expected water sales and slightly more customers than anticipated in the budget.

Retail Operating expenses of \$12,906,115 were \$1.6 million less than the original budget, a variance of -11% and were 5% below the mid-year estimate. While every operating expense category came in under budget most of the savings were from the following:

- \$476,000 of the variance is from lower-than-expected service area maintenance contractor costs. Staff utilize the services of Flowline Contractors for repairing leaks and assisting with the Service Lateral Replacement Program. A portion of their work is considered to be capital expenditures and is recorded in the Retail Capital Fund. It is difficult at the beginning of the year to determine the nature of their work for the year and therefore which fund it will draw from.
- \$402,000 of the variance is from lower-than-expected Professional Services costs in a wide variety of departments. Customer Service and Water Efficiency came in under budget due to several projects/tasks costing less than anticipated including the Customer Service Satisfaction Survey, aerial imaging photography, bill printing, and the delinquent lien process. The majority of the rest came from savings in the Engineering Department, most of which was due to an easement evaluation being budgeted but not performed. The remainder was due to savings in surveying, developer-related expenses, and support for the Cityworks work order and asset management system.

- Lastly, Materials & Supplies came in under budget by over \$200,000, most of which was due to failed meters budgeted in operations, but being correctly recorded in the Retail Capital fund.

The budget anticipated a transfer out to capital reserves of \$2,427,000. As a result of favorable operations, the transfer was actually \$4,607,311.

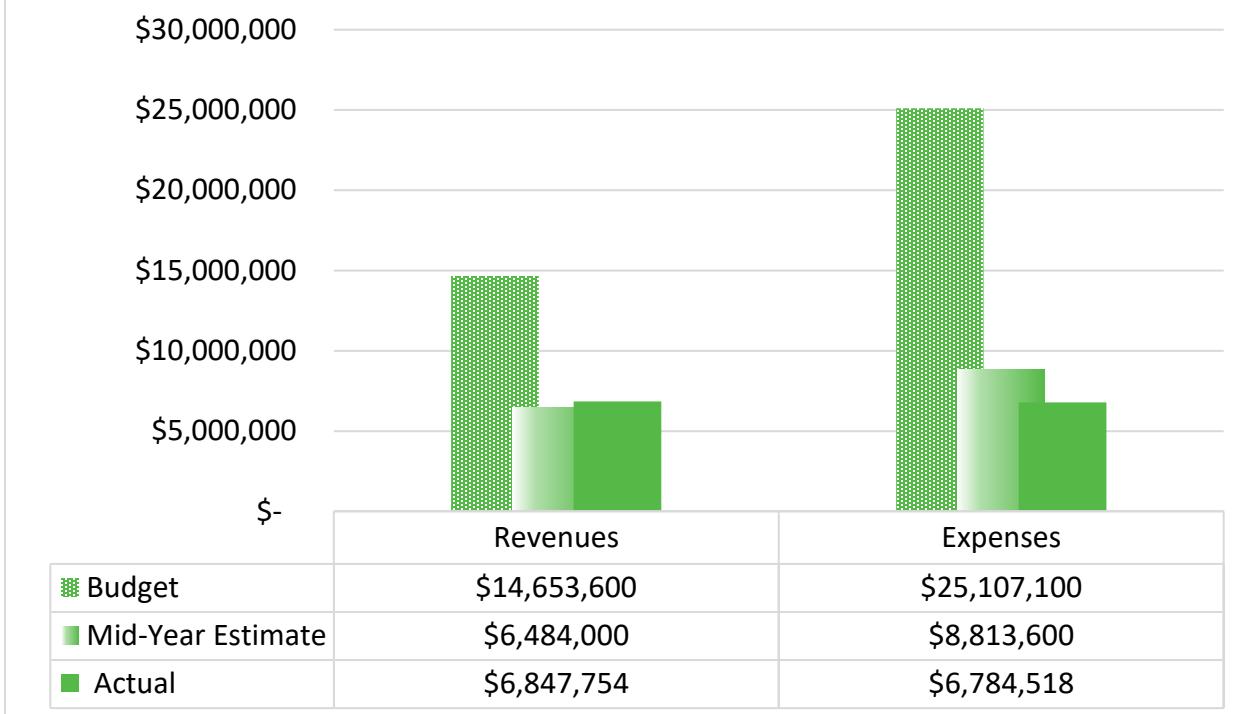
At \$3,099,820, the Retail Operating Reserve is in conformance with the District's Reserve Policy. In addition, the required Reserve for the Eureka Road Transmission Pipeline Replacement Loan SRF Loan was established in the amount of \$131,521. This reserve must remain until the loan is paid off in its entirety.

Retail Capital:

Retail Capital Fund revenues came in at \$6,847,754, which was \$8.1 million less than budgeted due to the delay on the Kokila Reservoir Replacement Project, for which we anticipate receiving a loan of \$8.9 million. The project is on hold while the District works through the grant application process, another funding source for the process.

But for the loan proceeds not received, revenues were \$1.5 million more than budgeted due primarily to more capital fees being received than anticipated. Capital Facility Fees are paid on the development community's timeline and are extremely difficult to predict. Most of the Capital Facility Fees are for designated projects and are held in reserve until those projects commence.

Retail Capital
Budget to Actual
Fiscal Year 2023-24



Retail Capital expenditures came in at \$6,784,518, which was \$16,293,500 (65%) below the budget of \$25,107,100. This was anticipated during the mid-year budget review. \$15 million of the budget variance comes from two projects. First, the budget included the \$12.5 million Kokila Reservoir Replacement Project. Two factors have caused the delay of this project. First, the Hinkle Reservoir project took longer than expected and staff could not pivot to the Kokila Reservoir project. Second, the District received an appropriation for a federal grant for the Kokila Reservoir project. The grant application process can take 6 months to a year or more to complete. Construction cannot commence until the grant agreement is executed, which we do not expect to occur until near the end of Fiscal Year 2024-25.

Second, the budget included \$2,575,000 for the Retail Groundwater Production Facilities Project, which would be either a purchase in capacity of a neighboring water district's well system, or the construction of the District's own well. This project did not incur expenses in FY 2023-24.

The remainder of the difference comes from the various ongoing asset replacement programs that the District implemented in Fiscal Year 2022-23. This includes annual replacements of service lines, air-release valves, blow off valves, fire hydrants and meters. Due to the District-wide effort necessary to manage construction and operations during the Hinkle Reservoir project, staff were unable to go out to bid on these annual

STAFF REPORT
FY 2023-24 Financial Results
Donna Silva

replacement programs in time for them to be completed in their first year. Staff attempted to catch up in FY 2023-24 and while considerable progress was made, staff were unable to fully catch up. However, the follow assets were replaced during the year:

- 3,051 Meter Endpoints (allows drive by meter reading)
- 424 Meters
- 190 Service Laterals lines
- 47 Air Release Valves (ARV's)
- 10 Blow-off Valves
- 9 Fire Hydrants

Due to the lower-than-expected expenditures, and a higher-than-expected transfer in from the Operating Fund, Retail Capital Reserves at the end of the year are \$23,110,283. \$3,380,308 of this is reserved for specific future project expenditures.

STAFF REPORT

To: Board of Directors
From: Greg Zlotnick, Water Resources Manager
Date: November 20, 2024
Subject: Potential San Juan Retail Groundwater Well – Part 2

RECOMMENDATION

Continue to pursue partnerships with neighboring agencies (including Wholesale Customer Agencies) to expand groundwater banking/transfer activities and to improve dry year reliability. Only if such partnerships do not bear fruit should San Juan consider development of its own groundwater facilities.

BACKGROUND

At the conclusion of its discussion regarding this issue at its October 16th meeting, the Board asked staff to return with additional information regarding the cost of beginning the process to develop a groundwater well, which would include identifying potential properties on which to site a well, and the availability of grant funding to support that process.

DISCUSSION

Property Identification

Staff thanks the Sacramento Suburban Water District (SSWD) for sharing relevant documentation and processes it developed for its own property identification and well siting needs to inform this discussion. SSWD retained West Yost (WY) consultants to undertake the property identification component of seeking to site a groundwater well through a GIS tool WY had developed. District staff met with WY to receive a briefing on their tool. WY's GIS-based methodology provides for transparently, repeatably, objectively, and efficiently identifying potentially qualified sites for future groundwater wells. Once identified, additional site-specific investigation would be recommended for selected parcels.

To apply its GIS tool within only the Sacramento County portion of San Juan's wholesale service area, WY very roughly estimated it would recommend a budget of \$75,000 to \$100,000, noting that additional refinement could alter those numbers. The higher end of the cost range would provide for application of the GIS-based well siting tool, a Well Siting Technical Memorandum (TM) detailing the

STAFF REPORT

Potential San Juan Retail Groundwater Well – Part 2

Greg Zlotnick

work completed and documenting a recommended list of potential well site locations, as well as a board presentation on the study and outcome.

The criteria used to limit or expand the analysis would affect the budget. Moreover, WY assumed it would not need to undertake hydrogeological analyses since it has or would access existing data and analyses within the region. However, there is no guarantee that that assumption would hold true and further such analyses could still be necessary, which would result in an increased budget.

The following is a list comprising a “Property Acquisition Roadmap” used by SSWD, showing tasks that would take place after identifying potential parcels (Phase A in the list, fulfilled for example, through application of the WY GIS tool), and a chart describing additional external resources that would need to be contracted for as part of a well siting process:

- Phase A – Identify Parcels
- Phase B – Determine Availability of Parcels
- Phase C – Perform Due Diligence
- Phase D – Negotiate Purchase Agreement
- Phase E – Proceed Through Escrow
- Phase F – Close Property Acquisition
- Phase G – Test Well

Prior to Phase D, the General Manager would screen the potential properties that cleared the process favorably and bring a recommendation to the Board.

External Resources

Service	Role	Property Acquisition Phase
Property Agent	<ul style="list-style-type: none">• Support Staff through Property Acquisition• Initial and primary point of contact with Property Owner(s)• Support purchase negotiations, escrow process and closing	Phase B through Phase F
Environmental Assessment Firm	<ul style="list-style-type: none">• Prepare Phase 1 Environmental Site Assessment	Phase C
Appraiser	<ul style="list-style-type: none">• Conduct appraisal of parcels. This service may be available through the Property Agent	Phase C
Land Surveyor	<ul style="list-style-type: none">• Stake property boundaries and test well location, if needed	Phase C and/or Phase G
Engineer	<ul style="list-style-type: none">• Hydraulic analysis, design and construction of test well, if required	Phase C and/or Phase G

Rincon Consultants, another firm staff contacted that was willing to provide a rough, non-binding estimate for a Well Siting Report, indicated the cost could be \$50,000 or more, while acknowledging that “Investigations of large areas with

multiple legal parcels, complicated regulatory environments, and/or significant hydrogeologic data gaps increase the effort required.”

There would be additional costs to carry out necessary environmental site assessments. Based upon conversations with various consulting firms, a guesstimate for that work ranges widely from \$50,000 to \$100,000 or so.

In addition to drilling pilot boreholes in recommended potential locations, ultimately drilling a test well (Phase G above) would be necessary, entailing additional costs beyond the property identification/acquisition process, environmental assessment, and pilot boreholes. As noted in the Staff Report last meeting, a test well is estimated to cost around \$300,000. Consequently, the investment necessary to get to the point at which the design and construction of a well could begin is estimated to range in cost from approximately \$400,000 to \$500,000.

Funding Opportunities

The Ferguson Group (TFG), San Juan’s federal advocacy firm, is well versed in identifying and pursuing federal grants and appropriations (commonly referred to as “earmarks”) for agency projects.

In fact, TFG recently worked to secure a \$1.25M earmark for the District’s Kokila Reservoir project. In addition, the District facilitated TFG’s engagement with Orange Vale Water Company (OVWC) to secure earmarks totaling \$2.075M in support of OVWC’s current well rehabilitation project.

TFG provided the District with a comprehensive memo (attached) regarding the potential sources of federal grant funds and programs which could be targeted for appropriations through the earmark process to support San Juan’s development of a groundwater well project, including whether such financing is available for planning and/or construction.

TFG confirmed, as reported in the Staff Report provided last month on this subject, there are no state grant programs available to pursue at this time for well projects and state programs generally will not support only planning efforts.

TFG concluded the following regarding federal planning grant opportunities:

“While many grant funding programs are available for the funding of full ground water well projects, very few opportunities exist for the sole purpose of planning. Most programs that allow for planning activities to be included in the project scope **also require those activities to be accompanied with construction or implementation activities.**”

[Emphases added.]

With respect to pursuing an earmark for funding support, TFG advises:

“...given the political and competitive nature of earmarking, TFG recommends SJWD explore this method of funding when the project is further developed and is ready to move into implementation and/or construction.”

The only federal program TFG identified that could provide a grant in support of planning for a groundwater well is the Department of Interior’s “WaterSMART: Planning and Project Design Grants program”, which is administered by the Bureau of Reclamation.

TFG’s memo calls out several important “things SJWD should consider” relative to this particular program:

- ✓ The minimum award amount under this program is \$100,000. The maximum award is \$400,000.
- ✓ **It is expected that applicants will have already performed some general planning work and preliminary studies that led to the identification of a specific location for project design.**
[Emphases added.]
- ✓ Project design projects should result in a final design package at approximately a 60% design level with the anticipation that the package will lead to applying for construction funding.
- ✓ Acceptance of planning funds under this program will not require SJWD to move in to construction on the project.

The next round of applications for this program will not be open until next summer. It then takes approximately 6 months for the selection of recipients, and an additional 4 or 5 months for the awards to be made. As a result of this timeline, funding from this program, were it to be made available to the District, would not be received until the spring of 2026.

As described in the TFG memo, there are a few other grant programs that the District could pursue in support of developing a well, but those funding sources are focused on support of actual project construction. Should the District ultimately decide to pursue development of a groundwater well, staff will work with TFG to seek funding support from those sources.

Conclusion

Based on the foregoing, and the information provided in the Staff Report last month, staff's recommendation remains the same with regard to whether the District should consider pursuing the development of its own groundwater well: (1) direct staff to continue to pursue potential partnerships with neighboring agencies (including Wholesale Customer Agencies) who already operate groundwater facilities, and only if such partnerships do not bear fruit should San Juan Retail consider development of its own groundwater facilities; and (2) defer any further consideration of the District developing its own groundwater well until a decision is made regarding the potential combination with SSWD.

Memo



TO: San Juan Water District

DATE: November 4, 2024

Funding Opportunities for Groundwater Well Development Activities

Overview

The San Juan Water District (SJWD) is interested in pursuing funding for the development of a groundwater well, specifically for costs associated with planning, initial property search, assessment, and land acquisition. While many grant funding programs are available for the funding of full ground water well projects, very few opportunities exist for the sole purpose of planning. Most programs that allow for planning activities to be included in the project scope also require those activities to be accompanied with construction or implementation activities. Funding opportunities included in this memo are grouped by those ideal for planning only and those ideal for planning and/or construction.

In addition to competitive grant funding, SJWD could also consider pursuing congressionally directed spending (earmarks) in the FY 2026 appropriations cycle for a ground water well project through programs and accounts administered by the Environmental Protection Agency and the U.S. Army Corps of Engineers. However, given the political and competitive nature of earmarking, TFG recommends SJWD explore this method of funding when the project is further developed and is ready to move into implementation and/or construction. Information on potential earmark funding accounts is included at the end of this memo.

Program Summary Information

TFG has provided a summary for each of the programs identified as a potential funding opportunity. Each summary includes a brief synopsis of the program, eligibility requirements, funding amounts, award ranges, match commitment requirements, and most recent solicitation dates, or periods of time for which the program is open and accepting applications. Additional information can be found in the linked TFG Profile and Summary for the program as well as in the Things to Consider box.

Program information is based on the most recent solicitation available. Generally, grant programs change little from year-to-year, making previous solicitations reliable and accurate in predicting future solicitations. TFG has noted where any large-scale changes to programs are anticipated. Previous solicitation dates indicate when the program was last run and act as a good indicator of when a program might be re-run as the majority are released on an annual basis. TFG has checked that all existing programs included in this memo are

anticipated to be re-run in 2024 or 2025. Programs not anticipated to be re-run were not included in this memo.

Competitive Funding Opportunities for Planning Activities

The following program has been identified as a potential funding opportunity for SJWD to pursue for planning only activities associated with the development of a ground water well.

Identified Funder	Competition	Deadline
U.S. Department of Interior – Bureau of Reclamation	WaterSMART: Planning and Project Design Grants	Anticipated Summer 2025

DOI - WaterSMART: Planning and Project Design Grants

The purpose of the [WaterSMART: Planning and Project Design Grants program](#) is to provide funding for collaborative planning and design projects to support water management improvements. This includes funding for:

- Water Strategy Grants: Projects to conduct planning activities to improve water supplies (e.g., water supplies to disadvantaged communities that do not have reliable access to water, water marketing, water conservation, drought resilience, and ecological resilience).
- Project Design Grants: Projects to conduct project-specific design for projects to improve water management or water supplies.
- Drought Contingency Planning: Proposals to develop a new or update an existing Drought Contingency Plan.

ELIGIBILITY: Water Strategy Grants and Project Design Grants eligible applicants are divided into two categories. Category A applicants are states, Tribes, irrigation districts, and water districts; State, regional, or local authorities, the members of which include one or more organizations with water or power delivery authority; and other organizations with water or power delivery authority. Category B applicants are nonprofit conservation organizations that are acting in partnership with, and with the agreement of, an entity described in Category A. Drought Contingency Planning eligible applicants are a state, Tribe, irrigation district, water district, or other organization with water or power delivery.

FUNDING: For FY 2023 and FY 2024, approximately \$35 million is available to support an estimated 60-70 awards through this program. Awards are provided through two separate funding groups: • Water Strategy and Project Design Grants: o Maximum Award: \$400,000.00 o Minimum Award: \$100,000.00 • Drought Contingency Planning: o Maximum Award: \$400,000.00 o Minimum Award: \$25,000.00 Project awards for Water Strategy Grants and Project Design Grants will be made through grants or cooperative agreements as applicable to each project. Project awards for Drought Contingency Planning will be made through cooperative agreements.

MATCH AND COST SHARING: Applicant cost-share requirements for projects will depend on the project type as follows:

- Water Strategy Grants and Project Design Grants: Applicants must be capable of cost sharing 25 percent or more of the total project costs.

- For all other projects, applicants must be capable of cost sharing 50 percent or more of the total project costs.
- Drought Contingency Plans: In exceptional circumstances and upon request of the applicant, Reclamation may reduce or waive the non-Federal cost share requirement, if an overwhelming Federal interest and a significant financial need are identified.
- Proposals for the planning or design of projects the purpose of which is to provide domestic water supplies to disadvantaged communities may be eligible for 0% nonfederal cost share

MOST RECENT SOLICITATION: August 7, 2023 to April 2, 2024.



[TFG Profile and Summary: FY 2023-24 WaterSMART Planning and Project Design Grants](#)

THINGS SJWD SHOULD CONSIDER:

- ✓ The minimum award amount under this program is \$100,000. The maximum award is \$400,000.
- ✓ It is expected that applicants will have already performed some general planning work and preliminary studies that led to the identification of a specific location for project design.
- ✓ Project design projects should result in a final design package at approximately a 60% design level with the anticipation that the package will lead to applying for construction funding.
- ✓ Acceptance of planning funds under this program will not require SJWD to move in to construction on the project.

Competitive Funding Opportunities for Construction Activities

The following program has been identified as a potential funding opportunity for SJWD to pursue for construction activities associated with the development of a ground water well. In most cases, planning activities are also covered under these programs.

Identified Funder	Competition	Deadline
U.S. Department of Interior – Bureau of Reclamation	WaterSMART: Drought Response Program, Drought Resiliency Projects	Anticipated Spring to Summer 2025
U.S. Environmental Protection Agency	Water Infrastructure Finance and Innovation Act (WIFIA) Program	Open
U.S. Department of Interior – Bureau of Reclamation	Small Surface Water and Groundwater Storage Projects	Open

DOI - WaterSMART: Drought Response Program Drought Resiliency Projects

The [WaterSMART Drought Response Program](#) supports a proactive approach to drought by providing financial assistance to develop and update comprehensive drought plans and implement projects that will build long-term resilience to drought. This program will support projects that can increase water management

flexibility and reliability to help entities prepare for and address the impacts of drought and water supply shortages. Projects that may be funded under this program are divided into four task areas: Task A: Increasing the reliability of water supplies through infrastructure improvements; Task B: Increasing the reliability of water supplies through groundwater; Task C: Improving water management through decision support tools, modeling, and measurement; and Task D: Construction of domestic water supply projects of which the primary purpose is to provide domestic water supplies to Tribal or disadvantaged communities that do not have reliable access to water supplies. Applicants must also demonstrate that the proposed project is supported by an existing drought planning effort.

ELIGIBILITY: Eligible applicants are states, tribes, irrigation districts, water districts, and other state, regional, or local authorities with water or power delivery authority located in the Western United States, as well as nonprofit conservation organizations working in partnership with the entities listed above.

FUNDING: In FY 2025, an unspecified amount of funding is available to support an estimated 20-40 awards through this program. Awards are provided through separate funding groups:

- For Categories A through C:
 - Group I: Up to \$750,000 will be available for projects generally completed within two years
 - Group II: Up to \$3,000,000 will be available for projects completed within three years and funded on an annual basis, contingent upon future appropriations. Category A entities are limited to a total of \$3,000,000. Category B applicants may be considered for multiple awards up to a total of \$15,000,000, if the Category A partners are different for each project selected
- For Category D:
 - Up to \$10,000,000 will be available for the construction of domestic water supply projects for Tribes or disadvantaged communities that do not have reliable access to water supplies and will be completed within three years

MATCH AND COST SHARING: Applicants applying for funding under Tasks A-C must be capable of cost sharing 50 percent or more of the total project costs. Applicants applying for funding through Task D must provide a five percent cost-share of the total project's costs.

MOST RECENT SOLICITATION: July 24, 2024 to October 7, 2024. The anticipated award date is September 1, 2025.



[TFG Profile and Summary: FY 2025 WaterSMART Drought Response Program Drought Resiliency Project Grants](#)

THINGS SJWD SHOULD CONSIDER:

- ✓ The minimum award amount under this program is \$25,000. The maximum award is \$3 million.
- ✓ Funding will be awarded to projects that increase water supply reliability and build long-term resilience to drought and aim to mitigate the necessity for emergency drought response actions, such as water hauling and temporary infrastructure.
- ✓ Well projects funded under this program are meant to be used for supplemental supplies during times of drought and not part of long-term planning efforts to support increased need due to population growth or increased irrigation demands.
- ✓ Funding can **NOT** go toward the purchase of water, land, or land with the primary purpose to secure a permanent easement.

EPA – Water Infrastructure Finance and Innovation Act (WIFIA) Program

The purpose of the [Water Infrastructure Finance and Innovation Act \(WIFIA\) program](#) is to accelerate investment in the nation's water, wastewater, and stormwater infrastructure by providing long-term, low-cost, supplemental credit assistance under customized terms to creditworthy water infrastructure projects of national and regional significance. This program is implementing the following five key priorities of the funding agency including: increasing investment in economically stressed communities, making rapid progress on lead service line replacement, addressing perfluoroalkyl and polyfluoroalkyl substances (PFAS) and emerging contaminants, strengthening climate resilience in the water sector, and supporting one water innovation and resilience.

ELIGIBILITY: Eligible applicants are corporations, partnerships, joint ventures and trusts; state, local, and tribal governments; and state infrastructure financing authorities.

FUNDING: In FY 2024, approximately \$6.5 billion is available to help finance an unspecified number of direct loans or loan guarantees. Projects must have eligible costs that are reasonably anticipated to be equal to or exceed \$20 million, or for small communities (serving not more than 25,000 individuals), project costs that are reasonably anticipated to equal or exceed \$5 million.

MATCH AND COST SHARING: In general, applicants must provide 51% of the project costs. The maximum amount of WIFIA credit assistance to a project is 49 percent of eligible project costs in almost all instances. The funding agency may offer small community prospective borrowers credit assistance up to 80 percent of the eligible project costs.

MOST RECENT SOLICITATION: September 10, 2024. Letters of Intent accepted on a rolling basis.



[TFG Profile and Summary: FY 2024 Credit Assistance Under the Water Infrastructure Finance and Innovation Act \(WIFIA\) Program](#)

THINGS SJWD SHOULD CONSIDER:

- ✓ Funding is administered through a long-term, low interest loan and funds 49% of the total project cost.
- ✓ The minimum project size is \$20 million for large communities.
- ✓ The application process occurs in two steps. First, a Letter of Intent is submitted to EPA. Upon review, EPA will invite recommend entities to submit a full application for funding.

DOI - Small Surface Water and Groundwater Storage Projects

The purpose of this [program](#) is to enhance water storage opportunities for future generations. Award funding will support stakeholder efforts in the western United States to stretch scarce water supplies and avoid conflicts over water. Projects must include planning, design, and construction of small surface water and groundwater storage facilities. Projects are expected to enhance and make more reliable municipal and irrigation water supplies, provide opportunities to enhance groundwater management abilities, and provide water quality improvements and ecosystem benefits. Projects will provide western communities with new sources of water and increase water management flexibility, making water supplies more reliable and increasing resilience to climate change. A project must have a completed small storage feasibility study submitted to Reclamation for review prior to application submission.

ELIGIBILITY: Eligible applicants are state governments, county governments, city or township governments, special district governments, independent school districts, institutions of higher education, Native American Tribal governments and organizations, public housing authorities/Indian housing authorities, nonprofits, Individuals, for-profit organizations and small businesses. Joint powers authorities organized pursuant to state law are also eligible.

MATCH AND COST SHARING: Applicants must be capable of cost sharing 75 percent or more of the total project costs.

FUNDING: In FY 2025, approximately \$43.5 million is available to support an estimated 3 – 7 awards of up to \$30 million through this program.

MOST RECENT SOLICITATION: Period 1: Proposals due December 12, 2024 with Feasibility Study submitted by August 15, 2024. Period 2: Proposals due July 15, 2025 with Feasibility Study submitted by April 30, 2025.



[TFG Profile and Summary: FY 2025 Small Surface Water and Groundwater Storage Projects \(Small Storage Program\)](#)

THINGS SJWD SHOULD CONSIDER:

- ✓ Funding of up to \$30 million per project can be awarded through this program. The average federal award from previous years is about \$5 million.
- ✓ A completed feasibility study is required to be submitted to Reclamation prior to submitting a full application for funding. Feasibility studies for Period 1 were due to Reclamation August 15, 2024. Feasibility studies for Period 2 are due April 30, 2025.
- ✓ Projects must have water storage capacity of not less than 200 acre-feet and not more than 30,000 acre-feet, and increase surface water or groundwater storage, or convey water, directly or indirectly, to or from surface water or groundwater storage.
- ✓ Projects must be ready to proceed once a financial agreement is in place with Reclamation after a notice to award.

Congressionally Directed Spending (Earmarks)

In addition to the competitive funding opportunities presented above, opportunities exist in the congressionally directed spending and the federal appropriations process to potentially fund construction of a ground water well.

Corps of Engineers – Section 219 Environmental Infrastructure Program

Section 219 of the Water Resources Development Act of 1992 (P.L. 102-580) authorizes the U.S. Army Corps of Engineers to assist non-federal interests in carrying out water-related environmental infrastructure and resource protection and development projects. Such assistance may be in the form of technical, planning, and/or design assistance for water supply and storage, treatment and distribution systems; and wastewater treatment systems including treatment plants. Projects must specifically be authorized by Congress to be eligible for funds under this program. To be eligible to compete for assistance, a project must be within a state, county, city, or region specifically authorized by Congress to be eligible for funds under this program. A 25% non-federal match is required under this account.

NOTE: SJWD is an eligible participant on the Sacramento Area, CA Section 219 authorization and has already partners with the Corps on projects within the SJWD service area under the program.

EPA – State and Tribal Assistance Grants (STAG)

The EPA STAG account funds local wastewater and drinking water infrastructure projects. This includes construction of and modifications to municipal sewage treatment plants and drinking water treatment plants. Dams and reservoirs are not eligible under this account. Projects must be publicly owned or owned by a nonprofit entity and eligible for the funding under the state's Clean Water or Drinking Water State Revolving Funds (SRF) loan programs. Privately-owned projects are not eligible for infrastructure grants, even if they are otherwise eligible for assistance under a SRF program. A 20% match is required for any portion of a project funded through a STAG infrastructure grant.

NOTE: SJWD is an eligible participant on the Sacramento Area, CA Section 219 authorization and has already partners with the Corps on projects within the SJWD service area under the program.

Next Steps

To best match a specific project with a program, TFG recommends consultation with funding agency staff, and congressional staff for congressionally directed spending, before the solicitation period opens. Funding agency staff are generally more willing to speak with prospective applicants and give tips and advice when the solicitation is not open. TFG is available to work with SJWD to meet with potential funding agencies, if desired, and to vet program eligibility as SJWD continues to explore ground water well development.

STAFF REPORT

To: Board of Directors
From: Paul Helliker, General Manager
Date: November 20, 2024
Subject: General Manager's Monthly Report (October)

RECOMMENDED ACTION

For information only, no action requested.

TREATMENT PLANT OPERATIONS

Water Production

Item	October 2024	October 2023	Difference
Monthly Production AF	5,042.60	4,530.05	11.3%
Daily Average MG	53.00	47.62	11.3%
Annual Production AF	46,012.58	41,359.75	11.2%

Water Turbidity

Item	October 2024	September 2024	Difference
Raw Water Turbidity NTU	2.44	2.09	17%
Treated Water Turbidity NTU	0.016	0.018	-11%
Monthly Turbidity Percentage Reduction	99.33%	99.13%	

*Folsom Lake Reservoir Storage Level AF**

Item	2024	2023	Difference
Lake Volume AF	400,516	548,964	-27%

AF – Acre Feet

MG – Million Gallons

NTU – Nephelometric Turbidity Unit

* Total Reservoir Capacity: 977,000 AF

Other Items of Interest:

- Complete 2024 Corrosion System Monitoring Assessment Project
- Complete Filter Anthracite Maintenance Project, loading 26 tons of anthracite filter media to restore filter levels
- Complete annual crane and hoist inspections
- Complete annual chlorine B Kit training and kit inventory
- Complete annual roof and drain inspections
- Complete annual Department of Safety of Dams inspection of Hinkle Reservoir and valve operations

SYSTEM OPERATIONS

Distribution Operations:

Item	October 2024	September 2024	Difference
Leaks and Repairs	12	5	+7
Mains Flushed	0	0	0
Valves Exercised	0	0	0
Hydrants Maintenance	0	0	0
Back Flows Tested	9	0	+9
Customer Service Calls	41	38	+3

Distribution System Water Quality:

Water Quality Samples Taken	# Failed Samples	Supporting Information
50 Lab 19 In-House	1	Procedures were followed and additional samples were taken. All additional samples came back negative.

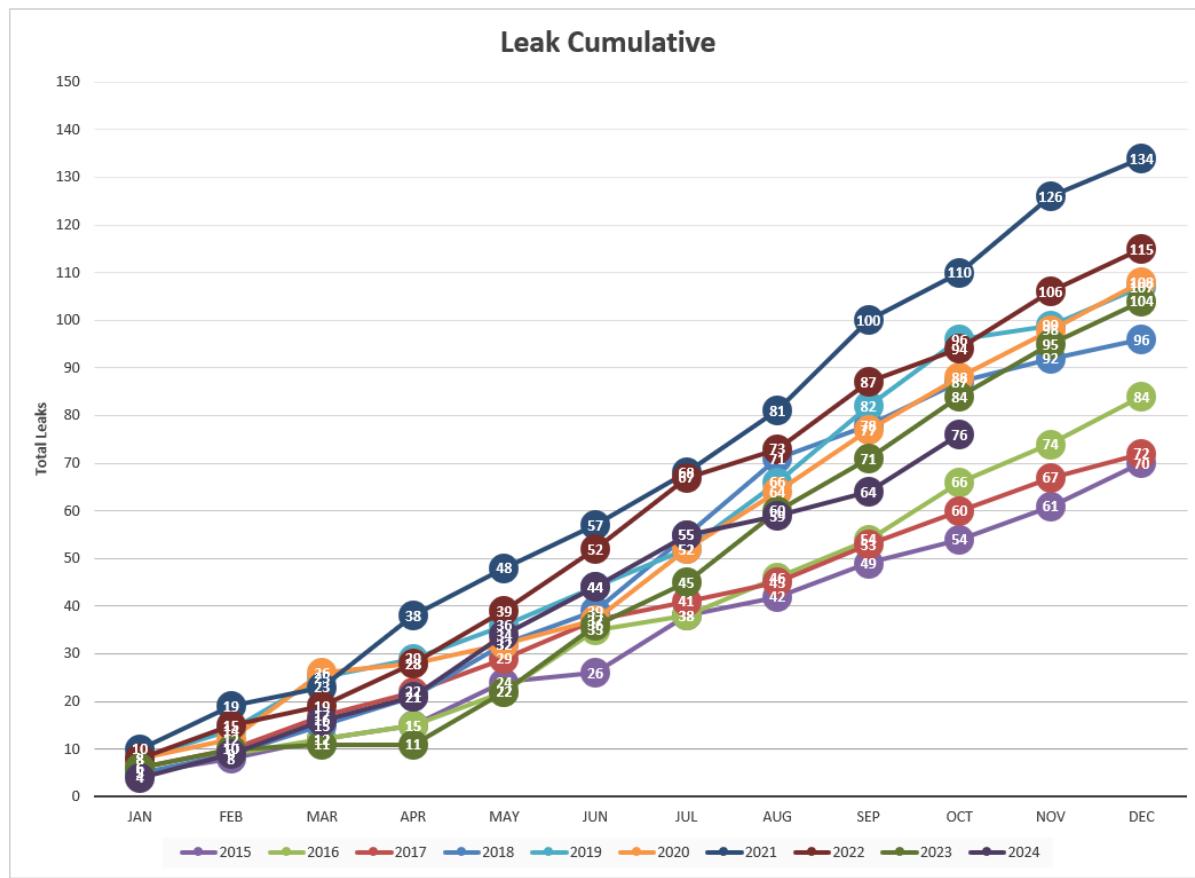


Figure 1: Annual Distribution System Leaks

STAFF REPORT

General Manager's Monthly Report

Paul Helliker

CUSTOMER SERVICE ACTIVITIES*Billing Information for Month of October*

Total Number of Bills Issued	Total Number of Reminders Mailed	Total Number of Shut-off Notices Delivered	Total Number of Disconnections
3886	702	0	0

Water Efficiency Activities for October

Water Waste Complaints Received	Number of Customers Contacted for High Usage (potential leaks)	Number of Rebates Processed	Number of Meters Tested/Repaired (non-reads)
2	111	10	74

Other Activities

- None

ENGINEERING - NEW URBAN DEVELOPMENTS (SJWD Retail Service Area)

Project Title	Description	Status	Issues / Notes
Chula Acres	4-Lot Minor Subdivision (8149 Excelsior Ave)	In Construction	Water main installed. Construction on hold.
Greenside Parcel Split (5640 Macargo)	Minor parcel split of 2.0-Ac parcel into 3 lots	Approved for Construction	Design approved. Construction to start in 2024.
The Ivy at Granite Bay (formerly Pond View)	Senior Living Community (5620, 5630, 5640, 5650 Douglas Blvd; APNs 048-142-089, -092)	In Planning	Developer to submit improvement plans in 2024.
The Residences at GB	4-Lot Minor Subdivision (NW Cor. Barton & E Rsvl Pkwy)	In Design Review	Project on hold
Hawk Estates	6-Lot Minor Subdivision (Dearwester Ln)	In Planning	Anticipate 1 st plan review submittal in 2024
Canyon Terrace Apartments	Apartment Complex (7 new buildings; 1600 Canyon Terrace Ln)	In Construction	Construction started November 2022
Whitehawk I	24 Lot Subdivision (Douglas, east of Sierra College)	In Design	Initial plan review submitted 11/2023
WellQuest Granite Bay Cottages	16 Senior Housing Units (just east of 9747 Sierra College Blvd)	In Planning	Anticipate 1 st plan review submittal in 2024

ENGINEERING - CAPITAL PROJECTS*Status Update for Current Retail Projects*

Project Title	Description	Status	Issues / Notes
Spahn Ranch Rd. Main Extension	Install new pipeline; provides looped distribution network	In Design	Construction in FY 25/26
Kokila Reservoir Replacement	Replace existing hypalon lined and covered reservoir with a new concrete tank	In Design	Secured EPA Grant, and applying for SRF funding. Construction in FY 24/25
Canyon Falls Village and "Subway" PRS Replacements	Rehabilitation of existing Pressure Reducing Stations (near the intersections of Canyon Falls Dr and Santa Juanita Ave, and AFR and Park Pl)	In Design	Construction in FY 24/25
Service Line Replacement Projects (85/year)	Yearly program to replace 85 services per year as identified in the 2020 Retail Master Plan	In Construction	FY23/24 replacements (ACE Shopping Center & Hidden Oaks) to be Bid in 2024
Air Release Valve Replacements (45/year for next 20 years)	Replacement of 45 Air Release Valves per year for the 20 years as identified in the 2020 Retail Master Plan	In Construction	Construction to start in 9/2024
Douglas Blvd and Auburn Folsom Road Pipeline Replacement	Replacement of approx. 130-If of existing 6-in pipe with new 10-in	Complete	Construction complete, Notice of Completion filed
Lakeland Dr Pipeline Replacement	Replacement of approx. 650-If of 8-in pipe with new 12-in (from Douglas Blvd to W Granite Dr)	In Design	Design in FY24/25, Construction in FY26/27
W Hidden Lakes Dr Pipeline Replacement	Replacement of approx. 950-If of existing 8-in pipe with new 12-in (from 7960 W Hidden Lakes Dr to Haley Dr)	In Design	Design in FY24/25, Construction in FY26/27
Fuller Dr Pipeline Extension	Installation of approx. 575-If of new 10-in pipe (Fuller Dr, just east of AFR)	In Design	Design in FY24/25, Construction in FY26/27
Santa Juanita Ave Pipeline Replacement	Replacement of approx. 1,500-If of existing 3-in pipe with new 8-in (from 8045 Santa Junita Ave to Barton Rd)	In Design	Design in FY24/25, Construction in FY25/26
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY24/25

STAFF REPORT
General Manager's Monthly Report
Paul Helliker

Status Update for Current Wholesale Projects

Project Title	Description	Status (% Complete)	Issues/ Notes
Hinkle Liner & Cover Replacement	Replace both the hypalon cover and liner	Complete	Construction complete, Notice of Completion filed
Lime System Improvements	Improvements for the WTP's lime system control and feeder system	Complete	Construction complete, Notice of Completion filed
Clarifier Access Ladders	Installation of new ladders for each of the three Clarifiers	Complete	Construction complete, Notice of Completion filed
Backwash Hood Rehabilitation and Rail Track Improvements	Rehabilitate or replace the two oldest Filter Backwash Hoods in the North and South basins, and replacement of the Rail Track.	In Bid	Construction for first Hood in FY24/25, second Hood in FY25/26
Administration Building Electrical Panel Upgrade	Replacement of the electrical service at the Administration Building (50/50 split W/R)	In Design	Construction in FY24/25

SAFETY & REGULATORY TRAINING – October 2024

Training Course	Staff
Electrical Safety – Arc Flash Awareness	Treatment and Field Services
Harassment Prevention Training for Managers and Staff	Managers and All Staff

FINANCE/BUDGET

See attached



San Juan Water District, CA

Wholesale Operating Income Statement

Group Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 010 - WHOLESALE					
Revenue					
41000 - Water Sales	11,508,200.00	11,508,200.00	1,997,350.00	6,293,364.59	5,214,835.41
43000 - Rebate	2,000.00	2,000.00	0.00	546.88	1,453.12
45000 - Other Operating Revenue	0.00	0.00	5.00	5.00	-5.00
49000 - Other Non-Operating Revenue	242,300.00	242,300.00	13,128.73	69,849.33	172,450.67
49990 - Transfer In	82,300.00	82,300.00	0.00	0.00	82,300.00
Revenue Total:	11,834,800.00	11,834,800.00	2,010,483.73	6,363,765.80	5,471,034.20
Expense					
51000 - Salaries and Benefits	4,727,800.00	4,727,800.00	309,310.02	1,321,644.91	3,406,155.09
52000 - Debt Service Expense	853,300.00	853,300.00	0.00	43,104.38	810,195.62
53000 - Source of Supply	893,800.00	893,800.00	3,692.64	298,295.33	595,504.67
54000 - Professional Services	879,500.00	879,500.00	-4,293.87	109,584.14	769,915.86
55000 - Maintenance	691,900.00	691,900.00	8,294.25	123,161.81	568,738.19
56000 - Utilities	365,800.00	365,800.00	11,896.21	32,474.80	333,325.20
57000 - Materials and Supplies	1,307,200.00	1,307,200.00	54,310.19	487,894.69	819,305.31
58000 - Public Outreach	46,500.00	46,500.00	0.00	12,910.16	33,589.84
59000 - Other Operating Expenses	818,100.00	818,100.00	107,602.84	479,293.53	338,806.47
69000 - Other Non-Operating Expenses	2,500.00	2,500.00	0.00	0.00	2,500.00
Expense Total:	10,586,400.00	10,586,400.00	490,812.28	2,908,363.75	7,678,036.25
Fund: 010 - WHOLESALE Surplus (Deficit):					
Total Surplus (Deficit):	1,248,400.00	1,248,400.00	1,519,671.45	3,455,402.05	-2,207,002.05

Wholesale Operating Income Statement

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
010 - WHOLESALE	1,248,400.00	1,248,400.00	1,519,671.45	3,455,402.05	-2,207,002.05
Total Surplus (Deficit):	1,248,400.00	1,248,400.00	1,519,671.45	3,455,402.05	



San Juan Water District, CA

Wholesale Capital Income Statement

Group Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 011 - Wholesale Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,530,000.00	1,530,000.00	15,058.46	15,859.27	1,514,140.73
44000 - Connection Fees	75,000.00	75,000.00	4,709.00	24,744.00	50,256.00
49000 - Other Non-Operating Revenue	850,000.00	850,000.00	114,124.52	463,606.12	386,393.88
Revenue Total:	2,455,000.00	2,455,000.00	133,891.98	504,209.39	1,950,790.61
Expense					
55000 - Maintenance	720,000.00	720,000.00	0.00	28,900.18	691,099.82
61000 - Capital Outlay	2,934,900.00	2,934,900.00	30,006.80	304,261.72	2,630,638.28
69900 - Transfers Out	82,300.00	82,300.00	0.00	0.00	82,300.00
Expense Total:	3,737,200.00	3,737,200.00	30,006.80	333,161.90	3,404,038.10
Fund: 011 - Wholesale Capital Outlay Surplus (Deficit):					
Total Surplus (Deficit):	-1,282,200.00	-1,282,200.00	103,885.18	171,047.49	-1,453,247.49

Wholesale Capital Income Statement

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
011 - Wholesale Capital Outl...	-1,282,200.00	-1,282,200.00	103,885.18	171,047.49	-1,453,247.49
Total Surplus (Deficit):	-1,282,200.00	-1,282,200.00	103,885.18	171,047.49	



San Juan Water District, CA

Retail Operating Income Statement

Group Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 050 - RETAIL					
Revenue					
41000 - Water Sales	17,455,000.00	17,455,000.00	1,591,006.57	3,424,811.95	14,030,188.05
45000 - Other Operating Revenue	472,100.00	472,100.00	40,407.31	102,907.93	369,192.07
49000 - Other Non-Operating Revenue	282,600.00	282,600.00	28,785.82	86,144.47	196,455.53
Revenue Total:	18,209,700.00	18,209,700.00	1,660,199.70	3,613,864.35	14,595,835.65
Expense					
41000 - Water Sales	0.00	0.00	1,148.11	2,251.28	-2,251.28
51000 - Salaries and Benefits	6,974,200.00	6,974,200.00	451,839.64	1,939,159.95	5,035,040.05
52000 - Debt Service Expense	556,800.00	556,800.00	0.00	28,736.25	528,063.75
53000 - Source of Supply	3,367,800.00	3,367,800.00	668,900.00	1,619,970.88	1,747,829.12
54000 - Professional Services	1,144,300.00	1,144,300.00	1,753.57	118,148.84	1,026,151.16
55000 - Maintenance	441,200.00	441,200.00	7,122.08	98,773.27	342,426.73
56000 - Utilities	767,000.00	767,000.00	34,401.55	180,843.67	586,156.33
57000 - Materials and Supplies	365,900.00	365,900.00	24,167.84	68,442.01	297,457.99
58000 - Public Outreach	85,000.00	85,000.00	0.00	12,861.25	72,138.75
59000 - Other Operating Expenses	1,076,100.00	1,076,100.00	212,043.90	501,683.39	574,416.61
69000 - Other Non-Operating Expenses	58,800.00	58,800.00	0.00	0.00	58,800.00
69900 - Transfers Out	2,284,100.00	2,284,100.00	0.00	0.00	2,284,100.00
Expense Total:	17,121,200.00	17,121,200.00	1,401,376.69	4,570,870.79	12,550,329.21
Fund: 050 - RETAIL Surplus (Deficit):					
Total Surplus (Deficit):	1,088,500.00	1,088,500.00	258,823.01	-957,006.44	2,045,506.44

Retail Operating Income Statement

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
050 - RETAIL	1,088,500.00	1,088,500.00	258,823.01	-957,006.44	2,045,506.44
Total Surplus (Deficit):	1,088,500.00	1,088,500.00	258,823.01	-957,006.44	



San Juan Water District, CA

Retail Capital Income Statement

Group Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Account	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 055 - Retail Capital Outlay					
Revenue					
42000 - Taxes & Assessments	1,530,000.00	1,530,000.00	15,058.46	15,859.27	1,514,140.73
44000 - Connection Fees	100,000.00	100,000.00	5,388.00	72,016.00	27,984.00
49000 - Other Non-Operating Revenue	1,930,000.00	1,930,000.00	91,048.61	363,973.42	1,566,026.58
49792 - Proceeds from Issuance of Debt	17,110,000.00	17,110,000.00	0.00	0.00	17,110,000.00
49990 - Transfer In	2,284,100.00	2,284,100.00	0.00	0.00	2,284,100.00
Revenue Total:	22,954,100.00	22,954,100.00	111,495.07	451,848.69	22,502,251.31
Expense					
54000 - Professional Services	400,000.00	400,000.00	0.00	3,264.00	396,736.00
61000 - Capital Outlay	24,090,600.00	24,090,600.00	314,073.15	1,284,831.76	22,805,768.24
Expense Total:	24,490,600.00	24,490,600.00	314,073.15	1,288,095.76	23,202,504.24
Fund: 055 - Retail Capital Outlay Surplus (Deficit):					
Total Surplus (Deficit):	-1,536,500.00	-1,536,500.00	-202,578.08	-836,247.07	-700,252.93

Retail Capital Income Statement

For Fiscal: 2024-2025 Period Ending: 10/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
055 - Retail Capital Outlay	-1,536,500.00	-1,536,500.00	-202,578.08	-836,247.07	-700,252.93
Total Surplus (Deficit):	-1,536,500.00	-1,536,500.00	-202,578.08	-836,247.07	

Project Summary

Project Number	Project Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
185170	Bacon Pump Station Perimeter Fenc	0.00	7,911.00	-7,911.00
191280	Hinkle Reservoir Cover	-863,069.75	428.50	-863,498.25
201117	Backwash Hood Rehabilitation (Two)	0.00	98,096.60	-98,096.60
201126	Lime Tower Design and Replacemen	6,930.33	151,391.76	-144,461.43
201153	Thickener Access Ladders (3)	196.71	25,405.04	-25,208.33
215114	Bacon Pump Station Generator Rep	-90,573.27	2,240.00	-92,813.27
235110	FY22-23 Service Laterals Planned Re	-63,551.06	0.00	-63,551.06
241105	Powdered Activated Carbon System	0.00	21,766.43	-21,766.43
245100	Connex Storage Box - Upper Yard Re	0.00	26,044.52	-26,044.52
245107	FY23-24 Meter Replacement Program	0.00	0.00	0.00
245108	FY23-24 Air/Vacuum Relief Valve Re	0.00	23,107.09	-23,107.09
245112	Douglas Blvd and Auburn Folsom Ro	9,347.27	190,979.99	-181,632.72
245113	FY23-24 Fire Hydrant Replacements	0.00	3,033.40	-3,033.40
255125	Pump Station Evaluation (All District	0.00	3,264.00	-3,264.00
255133	FY24-25 Air/Vacuum Relief Valve Re	0.00	30,515.81	-30,515.81
255137	FY24-25 Failed Service Laterals Repla	0.00	361,186.21	-361,186.21
255147	FY 24-25 Meter Replacement Program	0.00	406,022.31	-406,022.31
255149	Vacuum Pit Improvements	0.00	39,178.80	-39,178.80
255151	FY24-25 Blow Off Valve (BOV) Repla	0.00	27,195.36	-27,195.36
Project Totals:		-1,000,719.77	1,417,766.82	-2,418,486.59

Group Summary

Group	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
CIP - Asset	-1,000,719.77	1,396,000.39	-2,396,720.16
CIP - Expense	0.00	21,766.43	-21,766.43
Group Totals:	-1,000,719.77	1,417,766.82	-2,418,486.59

Type Summary

Type	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
Engineering	-137,650.02	1,340,019.76	-1,477,669.78
Field Services	0.00	77,318.56	-77,318.56
Water Treatment Plant	-863,069.75	428.50	-863,498.25
Type Totals:	-1,000,719.77	1,417,766.82	-2,418,486.59

GL Account Summary

GL Account Number	GL Account Name	Total Revenue	Total Expense	Revenue Over/ (Under) Expenses
011-20030	Retentions Payable	855,942.71	0.00	855,942.71
011-700-54120	Professional Services - Other	0.00	21,766.43	21,766.43
011-700-61145	Capital Outlay - WTP & Improv...	0.00	249,488.36	249,488.36
011-700-61155	Capital Outlay - Reservoirs & ...	0.00	428.50	428.50
011-700-61160	Capital Outlay - Equipment a...	0.00	25,405.04	25,405.04
055-20030	Retentions Payable	144,777.06	0.00	144,777.06
055-700-54120	Professional Services - Other	0.00	3,264.00	3,264.00
055-700-61120	Capital Outlay - Improvemen...	0.00	47,089.80	47,089.80
055-700-61135	Capital Outlay - Pump Station...	0.00	2,240.00	2,240.00
055-700-61140	Capital Outlay - Buildings & I...	0.00	26,044.52	26,044.52
055-700-61150	Capital Outlay - Mains/Pipeli...	0.00	636,017.86	636,017.86
055-700-61153	Capital Outlay - Meters and E...	0.00	406,022.31	406,022.31
GL Account Totals:		1,000,719.77	1,417,766.82	-2,418,486.59



San Juan Water District, CA

Balance Sheet

Account Summary

As Of 10/31/2024

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
Asset					
Type: 1000 - Assets					
10010 - Cash and Investments	3,867,188.47	27,565,719.18	2,462,210.71	22,106,148.09	56,001,266.45
10510 - Accounts Receivable	2,724,129.82	0.01	643,304.51	-0.01	3,367,434.33
11000 - Inventory	6,628.50	0.00	389,702.00	327,425.32	723,755.82
12000 - Prepaid Expense	102,139.16	0.00	27,815.16	0.00	129,954.32
12850 - Lease Receivable	969,664.74	0.00	969,664.75	0.00	1,939,329.49
14010 - Deferred Outflows	4,331,567.56	0.00	4,927,206.29	0.00	9,258,773.85
17010 - Capital Assets - Work in Progress	779,207.35	0.00	2,178,784.38	0.00	2,957,991.73
17150 - Capital Assets - Land Non-depreciable	120,712.00	0.00	166,272.00	0.00	286,984.00
17160 - Capital Assets - Improvements Other Than Buildings	1,292,811.55	0.00	108,342.32	0.00	1,401,153.87
17200 - Capital Assets - Pump Stations & Improvements	7,047,178.00	0.00	9,438,813.81	0.00	16,485,991.81
17300 - Capital Assets - Buildings & Improvements	1,336,421.99	0.00	304,844.05	0.00	1,641,266.04
17350 - Capital Assets - Water Treatment Plant & Imp	42,079,818.94	0.00	16,000.00	0.00	42,095,818.94
17400 - Capital Assets - Mains/Pipelines & Improvements	28,130,034.95	0.00	60,143,204.00	0.00	88,273,238.95
17410 - Capital Assets - Meters	17,097.25	0.00	1,100,805.78	0.00	1,117,903.03
17500 - Capital Assets - Reservoirs & Improvements	27,012,211.53	0.00	2,492,421.90	0.00	29,504,633.43
17700 - Capital Assets - Equipment & Furniture	13,759,391.25	0.00	1,133,444.66	0.00	14,892,835.91
17750 - Capital Assets - Vehicles	434,187.29	0.00	1,115,711.84	0.00	1,549,899.13
17800 - Capital Assets - Software	277,730.52	0.00	629,123.80	0.00	906,854.32
17850 - Capital Assets - Intangible	666,196.00	0.00	0.00	0.00	666,196.00
17900 - Less Accumulated Depreciation	-46,864,620.37	0.00	-34,010,832.98	0.00	-80,875,453.35
Total Type 1000 - Assets:	88,089,696.50	27,565,719.19	54,236,838.98	22,433,573.40	192,325,828.07
Total Asset:	88,089,696.50	27,565,719.19	54,236,838.98	22,433,573.40	192,325,828.07
Liability					
Type: 1000 - Assets					
10510 - Accounts Receivable	0.00	0.00	106,281.81	0.00	106,281.81
Total Type 1000 - Assets:	0.00	0.00	106,281.81	0.00	106,281.81
Type: 2000 - Liabilities					
20010 - Accounts Payable	218,669.29	22,587.42	222,105.07	164,715.16	628,076.94
20100 - Retentions Payable	0.00	233,343.22	0.00	9,347.28	242,690.50
21200 - Salaries & Benefits Payable	38,307.99	0.00	70,035.68	0.00	108,343.67
21250 - Payroll Taxes Payable	0.01	0.00	-0.01	0.00	0.00
21300 - Compensated Absences	596,164.61	0.00	680,419.42	0.00	1,276,584.03
21373 - Deferred Inflows of Resources - Leases	942,670.58	0.00	942,669.78	0.00	1,885,340.36

Balance Sheet

As Of 10/31/2024

Account	010 - WHOLESALE	011 - Wholesale Capital Outlay	050 - RETAIL	055 - Retail Capital Outlay	Total
21500 - Premium on Issuance of Bonds Series 2017	914,344.22	0.00	616,561.50	0.00	1,530,905.72
21600 - OPEB Liability	2,238,823.79	0.00	3,065,844.31	0.00	5,304,668.10
21700 - Pension Liability	2,611,908.12	0.00	3,455,920.54	0.00	6,067,828.66
22010 - Deferred Income	0.00	0.00	41,975.43	0.00	41,975.43
22050 - Deferred Inflows	983,749.92	0.00	1,038,091.43	0.00	2,021,841.35
23000 - Loans Payable	23,468,452.60	0.00	3,633,472.95	0.00	27,101,925.55
24000 - Current Bonds Payables	426,000.00	0.00	284,000.00	0.00	710,000.00
24250 - Bonds Payable 2017 Refunding	12,450,000.00	0.00	8,300,000.00	0.00	20,750,000.00
24300 - Loan - Refunding	3,811,517.43	0.00	2,069,546.35	0.00	5,881,063.78
29010 - Other Payables	9.93	0.00	0.00	0.00	9.93
Total Type 2000 - Liabilities:	48,700,618.49	255,930.64	24,420,642.45	174,062.44	73,551,254.02
Total Liability:	48,700,618.49	255,930.64	24,526,924.26	174,062.44	73,657,535.83
Equity					
Type: 3000 - Equity					
30100 - Investment in Capital Assets	33,863,776.22	0.00	29,652,709.37	0.00	63,516,485.59
30500 - Designated Reserves	1,157,794.55	27,138,741.06	882,690.31	19,715,449.68	48,894,675.60
30600 - Restricted Fund Balance	0.00	0.00	0.00	3,380,308.35	3,380,308.35
30700 - Restricted Debt Service Reserve	912,105.19	0.00	131,521.48	0.00	1,043,626.67
Total Type 3000 - Equity:	35,933,675.96	27,138,741.06	30,666,921.16	23,095,758.03	116,835,096.21
Total Total Beginning Equity:	35,933,675.96	27,138,741.06	30,666,921.16	23,095,758.03	116,835,096.21
Total Revenue	6,363,765.80	504,209.39	3,613,864.35	451,848.69	10,933,688.23
Total Expense	2,908,363.75	333,161.90	4,570,870.79	1,288,095.76	9,100,492.20
Revenues Over/Under Expenses	3,455,402.05	171,047.49	-957,006.44	-836,247.07	1,833,196.03
Total Equity and Current Surplus (Deficit):	39,389,078.01	27,309,788.55	29,709,914.72	22,259,510.96	118,668,292.24
Total Liabilities, Equity and Current Surplus (Deficit):	88,089,696.50	27,565,719.19	54,236,838.98	22,433,573.40	192,325,828.07



San Juan Water District, CA

Check Report

By Vendor Name

Date Range: 10/03/2024 - 11/05/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
	Void	10/15/2024	Regular	0.00	0.00	60403
	Void	10/22/2024	EFT	0.00	0.00	409636
	Void	10/22/2024	EFT	0.00	0.00	409639
	Void	10/29/2024	EFT	0.00	0.00	409646
03845	All Pro Backflow, Inc.	10/08/2024	Regular	0.00	1,000.00	60373
03406	Alpha Analytical Laboratories Inc.	10/15/2024	Regular	0.00	1,769.00	60390
03406	Alpha Analytical Laboratories Inc.	10/22/2024	Regular	0.00	2,138.00	60410
03406	Alpha Analytical Laboratories Inc.	10/29/2024	Regular	0.00	190.00	60425
03406	Alpha Analytical Laboratories Inc.	11/05/2024	Regular	0.00	1,438.00	60433
03981	Alpha CM, Inc.	10/29/2024	EFT	0.00	1,530.00	409643
01039	American Family Life Assurance Company of Co	10/04/2024	Bank Draft	0.00	301.50	Q386910-04-2C
01039	American Family Life Assurance Company of Co	10/04/2024	Bank Draft	0.00	301.50	Q386910-04-2C
01039	American Family Life Assurance Company of Co	10/25/2024	Bank Draft	0.00	301.50	Q386910-25-2C
01039	American Family Life Assurance Company of Co	10/25/2024	Bank Draft	0.00	301.50	Q386910-25-2C
03838	Aria Service Group	10/08/2024	EFT	0.00	1,627.00	409596
01328	Association of California Water Agencies / Joint	10/29/2024	EFT	0.00	7,542.76	409644
01898	Association of California Water Agencies / JPIA	10/22/2024	EFT	0.00	22,058.35	409635
01027	Association of California Water Agencies	10/15/2024	Regular	0.00	26,030.00	60391
03758	Barry W. Leeder, Inc.	11/05/2024	EFT	0.00	131.80	409658
01189	Bay Area Coating Consultants, Inc.	10/08/2024	Regular	0.00	4,726.75	60374
03899	Bennett Engineering Services Inc	10/08/2024	EFT	0.00	28,889.31	409597
04010	Bizon Group Inc	11/05/2024	EFT	0.00	26,044.52	409659
01210	Blackburn Manufacturing Company	10/15/2024	EFT	0.00	123.76	409615
03853	Brower Mechanical CA LLC	10/08/2024	Regular	0.00	1,116.50	60375
01234	Bryce HR Consulting, Inc.	10/15/2024	EFT	0.00	285.00	409616
01242	Bureau of Reclamation-MPR	11/05/2024	EFT	0.00	58,365.00	409660
03080	California State Disbursement Unit	10/11/2024	Bank Draft	0.00	1,741.26	PAY0000000000
03080	California State Disbursement Unit	10/11/2024	Bank Draft	0.00	1.50	PAY0000000000
03078	CalPERS Health	10/04/2024	Bank Draft	0.00	55,774.90	1002750608
03078	CalPERS Health	10/04/2024	Bank Draft	0.00	45,696.25	1002750608
03078	CalPERS Health	10/04/2024	Bank Draft	0.00	54,549.18	1002750608
03130	CalPERS Retirement	10/11/2024	Bank Draft	0.00	47,625.66	1002755753
03226	Capitol Sand & Gravel Co.	10/22/2024	Regular	0.00	1,637.80	60411
01330	CDW Government LLC	10/29/2024	EFT	0.00	36,941.11	409645
03221	Chemtrade Chemicals Corporation	10/08/2024	EFT	0.00	9,024.97	409598
03221	Chemtrade Chemicals Corporation	10/15/2024	EFT	0.00	9,138.21	409617
03221	Chemtrade Chemicals Corporation	10/22/2024	EFT	0.00	9,115.55	409637
03221	Chemtrade Chemicals Corporation	10/29/2024	EFT	0.00	18,148.06	409647
01366	Citistreet/CalPERS 457	10/11/2024	Bank Draft	0.00	9,410.02	1002755756
01372	City of Folsom	10/15/2024	Regular	0.00	38.12	60392
02613	Clark, Tom	10/15/2024	Regular	0.00	320.00	60393
02613	Clark, Tom	11/05/2024	Regular	0.00	139.36	60434
03836	Clyde G. Steagall, Inc.	10/29/2024	EFT	0.00	289.94	409648
03836	Clyde G. Steagall, Inc.	11/05/2024	EFT	0.00	5,218.85	409661
03890	Datalink Networks, Inc.	10/08/2024	EFT	0.00	6,033.06	409599
03890	Datalink Networks, Inc.	10/29/2024	EFT	0.00	1,471.56	409649
03890	Datalink Networks, Inc.	11/05/2024	EFT	0.00	2,072.00	409662
01521	DataProse, LLC	10/15/2024	EFT	0.00	4,018.53	409618
01509	Domenichelli & Associates, Inc.	10/08/2024	EFT	0.00	2,394.00	409600
01509	Domenichelli & Associates, Inc.	11/05/2024	EFT	0.00	1,233.00	409663
03848	E Source Companies LLC	10/08/2024	EFT	0.00	2,700.00	409601
03163	Economic Development Department	10/11/2024	Bank Draft	0.00	11,854.22	0-930-137-232
03775	ECORP Consulting, Inc.	10/08/2024	Regular	0.00	337.50	60376
03775	ECORP Consulting, Inc.	10/29/2024	Regular	0.00	1,991.60	60426

Check Report

Date Range: 10/03/2024 - 11/05/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01554	Electrical Equipment Co	10/15/2024	Regular	0.00	4,284.31	60394
03702	Flowline Contractors, Inc.	10/08/2024	EFT	0.00	47,919.00	409602
03702	Flowline Contractors, Inc.	10/22/2024	EFT	0.00	218,280.06	409638
03702	Flowline Contractors, Inc.	10/29/2024	EFT	0.00	57,283.00	409650
01630	FM Graphics, Inc.	10/15/2024	Regular	0.00	664.95	60395
01644	Franchise Tax Board	10/15/2024	Regular	0.00	75.00	60396
01644	Franchise Tax Board	10/29/2024	Regular	0.00	75.00	60427
01651	Future Ford, Inc.	10/15/2024	EFT	0.00	2,176.90	409619
03091	Granite Bay Ace Hardware	10/08/2024	Regular	0.00	44.37	60377
03091	Granite Bay Ace Hardware	10/15/2024	Regular	0.00	428.57	60397
03091	Granite Bay Ace Hardware	10/22/2024	Regular	0.00	43.43	60412
03091	Granite Bay Ace Hardware	11/05/2024	Regular	0.00	7.71	60435
02567	Grant, Teri	10/15/2024	Regular	0.00	252.00	60398
01706	Graymont Western US Inc.	10/08/2024	EFT	0.00	7,993.44	409603
01706	Graymont Western US Inc.	10/29/2024	EFT	0.00	8,040.76	409651
03804	Guy Rents, Inc	10/08/2024	Regular	0.00	292.72	60378
01721	Hach Company	10/08/2024	EFT	0.00	755.25	409604
01721	Hach Company	10/15/2024	EFT	0.00	576.14	409620
01721	Hach Company	11/05/2024	EFT	0.00	1,439.72	409664
01733	Harris Industrial Gases	10/22/2024	Regular	0.00	148.59	60413
03687	HD Supply Facilities Maintenance Ltd.	11/05/2024	EFT	0.00	4,104.59	409665
01741	HDR Engineering, Inc.	11/05/2024	EFT	0.00	560.00	409666
01748	Herc Rentals Inc.	10/08/2024	EFT	0.00	750.15	409605
01763	Holt of California	11/05/2024	Regular	0.00	3,941.88	60436
01778	IDEXX Distribution, Inc.	11/05/2024	EFT	0.00	901.77	409667
03164	Internal Revenue Service	10/11/2024	Bank Draft	0.00	214.20	270468541365
03164	Internal Revenue Service	10/11/2024	Bank Draft	0.00	60,361.87	270468541365
01917	Kennedy/Jenks Consultants, Inc.	10/29/2024	EFT	0.00	22,417.20	409652
02024	MCI WORLDCOM	10/22/2024	Regular	0.00	53.67	60414
02027	Mcmaster-Carr Supply Company	10/08/2024	EFT	0.00	263.29	409606
01472	Mel Dawson, Inc.	10/08/2024	EFT	0.00	8,971.97	409607
01472	Mel Dawson, Inc.	10/15/2024	EFT	0.00	2,127.54	409621
01472	Mel Dawson, Inc.	11/05/2024	EFT	0.00	2,382.74	409668
02069	Motion Industries	10/15/2024	EFT	0.00	14,896.12	409622
03959	MSLA Landscape Architecture, Inc.	11/05/2024	Regular	0.00	11,475.00	60437
02093	NDS Solutions, Inc	10/15/2024	Regular	0.00	751.03	60399
03402	Normac, Inc	10/22/2024	Regular	0.00	214.20	60415
02131	ODP Business Solutions, LLC	10/08/2024	Regular	0.00	2,014.64	60379
02131	ODP Business Solutions, LLC	10/15/2024	Regular	0.00	1,659.08	60400
02131	ODP Business Solutions, LLC	10/22/2024	Regular	0.00	112.48	60416
02131	ODP Business Solutions, LLC	11/05/2024	Regular	0.00	133.51	60438
02150	Pace Supply Corp	10/08/2024	Regular	0.00	463.32	60380
02150	Pace Supply Corp	10/15/2024	Regular	0.00	237.93	60401
02150	Pace Supply Corp	10/22/2024	Regular	0.00	209.42	60417
02150	Pace Supply Corp	10/29/2024	Regular	0.00	1,617.38	60428
02150	Pace Supply Corp	11/05/2024	Regular	0.00	5,481.04	60439
02158	Pacific Storage Company	10/15/2024	EFT	0.00	223.69	409623
02146	PG&E	10/15/2024	Regular	0.00	22,570.63	60402
03961	Prosio Communications	10/08/2024	Regular	0.00	8,453.75	60381
03961	Prosio Communications	10/22/2024	Regular	0.00	4,112.50	60418
01736	Quadient Leasing USA, Inc. - Lease	11/05/2024	EFT	0.00	98.11	409669
02283	Recology Auburn Placer	10/15/2024	Regular	0.00	812.25	60404
02223	Rexel Inc (Platt - Rancho Cordova)	10/15/2024	Regular	0.00	1,633.21	60405
02293	RFI Enterprises, Inc.	10/29/2024	EFT	0.00	5,982.35	409653
02293	RFI Enterprises, Inc.	11/05/2024	EFT	0.00	2,478.09	409670
03670	River City Painting, Inc.	10/15/2024	Regular	0.00	104,933.20	60406
03681	RS Americas, Inc.	10/08/2024	EFT	0.00	69.86	409608
02357	Sacramento Municipal Utility District (SMUD)	10/22/2024	Regular	0.00	24,844.57	60419
04008	Shannon Enterprises, Inc.	10/22/2024	EFT	0.00	5,434.79	409640
02452	Sierra National Construction, Inc.	10/08/2024	Regular	0.00	13,416.00	60382
02452	Sierra National Construction, Inc.	11/05/2024	Regular	0.00	40,903.78	60440

Check Report

Date Range: 10/03/2024 - 11/05/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03822	SIJ Holdings LLC	10/08/2024	EFT	0.00	3,304.10	409609
04001	Soracco, Inc.	10/15/2024	EFT	0.00	177,598.22	409624
03375	Sorensen, Elishia	11/05/2024	Regular	0.00	55.34	60441
02504	Starr Consulting	10/15/2024	EFT	0.00	1,950.00	409625
03830	Stoel Rives LLP	10/15/2024	EFT	0.00	15,740.25	409626
01958	Stommel Inc.	10/15/2024	EFT	0.00	56.43	409627
01641	Sun Life Assurance Company of Canada	10/12/2024	Bank Draft	0.00	11,948.20	1391124
01641	Sun Life Assurance Company of Canada	11/01/2024	Bank Draft	0.00	11,948.20	1396852
01411	SureWest Telephone	10/22/2024	Regular	0.00	3,709.36	60420
02572	Thatcher Company of California, Inc.	10/08/2024	EFT	0.00	32,040.00	409610
02572	Thatcher Company of California, Inc.	10/15/2024	EFT	0.00	16,020.00	409628
02572	Thatcher Company of California, Inc.	11/05/2024	EFT	0.00	16,020.00	409671
02581	The Ferguson Group, LLC	11/05/2024	EFT	0.00	6,750.00	409672
03799	Thirkettle Corporation	10/08/2024	EFT	0.00	1,503.65	409611
03799	Thirkettle Corporation	10/29/2024	EFT	0.00	29,737.96	409654
02162	Tobin, Pamela	10/15/2024	EFT	0.00	367.74	409629
02624	Trace Analytics LLC	10/08/2024	Regular	0.00	742.80	60383
03997	True North Research, Inc.	10/22/2024	Regular	0.00	-26,250.00	60162
03997	True North Research, Inc.	10/22/2024	Regular	0.00	26,250.00	60421
03876	Uline Inc	10/08/2024	EFT	0.00	3,301.60	409612
02643	Underground Service Alert of Northern California	10/15/2024	EFT	0.00	6,920.23	409630
02651	United Parcel Service, Inc.	10/08/2024	Regular	0.00	32.90	60384
02651	United Parcel Service, Inc.	10/22/2024	Regular	0.00	96.96	60422
02651	United Parcel Service, Inc.	10/29/2024	Regular	0.00	65.80	60429
02651	United Parcel Service, Inc.	11/05/2024	Regular	0.00	37.30	60442
03298	United Rentals (North America), Inc.	10/08/2024	EFT	0.00	890.36	409613
02667	US Bank Corporate Payments Sys (CalCard)	10/18/2024	Bank Draft	0.00	24,826.58	474-574343-24
03077	VALIC	10/11/2024	Bank Draft	0.00	3,307.18	366999
04011	Valley Vision, Inc.	10/15/2024	Regular	0.00	5,000.00	60407
03986	Vaneli's Inc.	10/15/2024	EFT	0.00	57.25	409631
03986	Vaneli's Inc.	10/22/2024	EFT	0.00	111.50	409641
02690	Verizon Wireless	10/22/2024	Regular	0.00	3,441.87	60423
01687	W. W. Grainger, Inc.	10/15/2024	Regular	0.00	113.73	60408
01687	W. W. Grainger, Inc.	10/22/2024	Regular	0.00	126.44	60424
01687	W. W. Grainger, Inc.	11/05/2024	Regular	0.00	358.12	60443
02710	WageWorks, Inc.	10/08/2024	EFT	0.00	110.00	409614
02710	WageWorks, Inc.	11/05/2024	EFT	0.00	110.00	409673
03387	WageWorks, Inc	10/15/2024	EFT	0.00	438.07	409632
03387	WageWorks, Inc	10/29/2024	EFT	0.00	1,578.81	409655
01068	Walker, Glenn C.	10/15/2024	Regular	0.00	1,412.36	60409
01486	WAPA - Department of Energy	10/15/2024	EFT	0.00	1,832.64	409633
01486	WAPA - Department of Energy	11/05/2024	EFT	0.00	1,832.64	409674
03791	Water Systems Consulting, Inc.	10/15/2024	EFT	0.00	3,945.00	409634
03791	Water Systems Consulting, Inc.	10/29/2024	EFT	0.00	3,264.00	409656
02727	West Yost & Associates, Inc.	10/22/2024	EFT	0.00	4,417.75	409642
02727	West Yost & Associates, Inc.	11/05/2024	EFT	0.00	8,732.00	409675
02730	Western Area Power Administration	10/29/2024	EFT	0.00	1,850.00	409657

Check Report

Date Range: 10/03/2024 - 11/05/2024

Vendor Number**Vendor Name**

Youngdahl Consulting Group, Inc.

Payment Date

10/29/2024

Payment Type

Regular

Discount Amount

0.00

Payment Amount

4,034.50

Number

60430

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	109	63	0.00	344,711.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-26,250.00
Bank Drafts	18	18	0.00	340,465.22
EFT's	135	80	0.00	1,011,003.07
	262	163	0.00	1,669,929.52

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	109	63	0.00	344,711.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-26,250.00
Bank Drafts	18	18	0.00	340,465.22
EFT's	135	80	0.00	1,011,003.07
	262	163	0.00	1,669,929.52

Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	10/2024	1,455,535.45
999	INTERCOMPANY	11/2024	214,394.07
			1,669,929.52



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2024 - 10/31/2024

Payment Date Range -

Payable Number Item Description	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
	Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount				
Vendor Set: 01 - Vendor Set 01											
02162 - Tobin, Pamela	Exp Reimb 07-2024 ACWA BOD Wrkshp Prkng, SSWD/SJWD BC	9/17/2024	409581		9/17/2024	1,193.36	0.00	0.00	0.00	1,193.36	1,193.36
	ACWA BOD Wrkshp Prkr	0.00	0.00	124.50	010-010-52110	Training - Meetings, Education & Tr	124.50	0.00	0.00	124.50	124.50
					050-010-52110	Training - Meetings, Education & Tr	62.25				
	Exp Reimb 08-2024 Reg 8 Prgm Airport,CH Chmbr Meet Electe	9/17/2024	409581		9/17/2024	701.12	0.00	0.00	0.00	701.12	701.12
	Reg 8 Prgm Reg/Flight/P:	0.00	0.00	701.12	010-010-52110	Training - Meetings, Education & Tr	701.12	350.56	350.56		
					050-010-52110	Training - Meetings, Education & Tr	350.56				
Exp Reimb 10-2024 ACWA Fndtin, SJWD BBQ, ACWA Reg 5 Mil	10/15/2024	409629			10/15/2024	367.74	0.00	0.00	0.00	367.74	367.74
ACWA Fndtin, SJWD BBC	0.00	0.00	367.74	010-010-52110	Training - Meetings, Education & Tr	367.74	183.87	183.87			
				050-010-52110	Training - Meetings, Education & Tr	183.87					
Vendors: (1) Total 01 - Vendor Set 01:						1,193.36	0.00	0.00	0.00	1,193.36	1,193.36
Vendors: (1) Report Total:						1,193.36	0.00	0.00	0.00	1,193.36	1,193.36



Payroll Set: 01-San Juan Water District

Employee Number	Employee Name	Pay Code	# of Payments	Units	Pay Amount
<u>0690</u>	Costa, Ted	Reg - Regular Hours	4	30.00	5,325.00
			0690 - Costa Total:	30.00	5,325.00
<u>0670</u>	Miller, Ken	Reg - Regular Hours	4	16.00	2,825.00
			0670 - Miller Total:	16.00	2,825.00
<u>1003</u>	Rich, Daniel	Reg - Regular Hours	4	12.00	2,175.00
			1003 - Rich Total:	12.00	2,175.00
<u>0650</u>	Tobin, Pamela	Reg - Regular Hours	4	34.00	6,050.00
			0650 - Tobin Total:	34.00	6,050.00
<u>1039</u>	Zamorano, Manuel	Reg - Regular Hours	4	15.00	2,700.00
			1039 - Zamorano Total:	15.00	2,700.00
			Report Total:	107.00	19,075.00



Pay Code Report

Account Summary

7/1/2024 - 10/31/2024

Payroll Set: 01-San Juan Water District

Account	Account Description	Units	Pay Amount
<u>010-010-58110</u>	Director - Stipend	53.50	9,537.50
		010 - WHOLESALE Total:	53.50 9,537.50
<u>050-010-58110</u>	Director - Stipend	53.50	9,537.50
		050 - RETAIL Total:	53.50 9,537.50
		Report Total:	107.00 19,075.00



Pay Code Report

Pay Code Summary

7/1/2024 - 10/31/2024

Payroll Set: 01-San Juan Water District

Pay Code	Description	# of Payments	Units	Pay Amount
Reg - Regular Hours	Regular Hours	20	107.00	19,075.00
		Report Total:	107.00	19,075.00

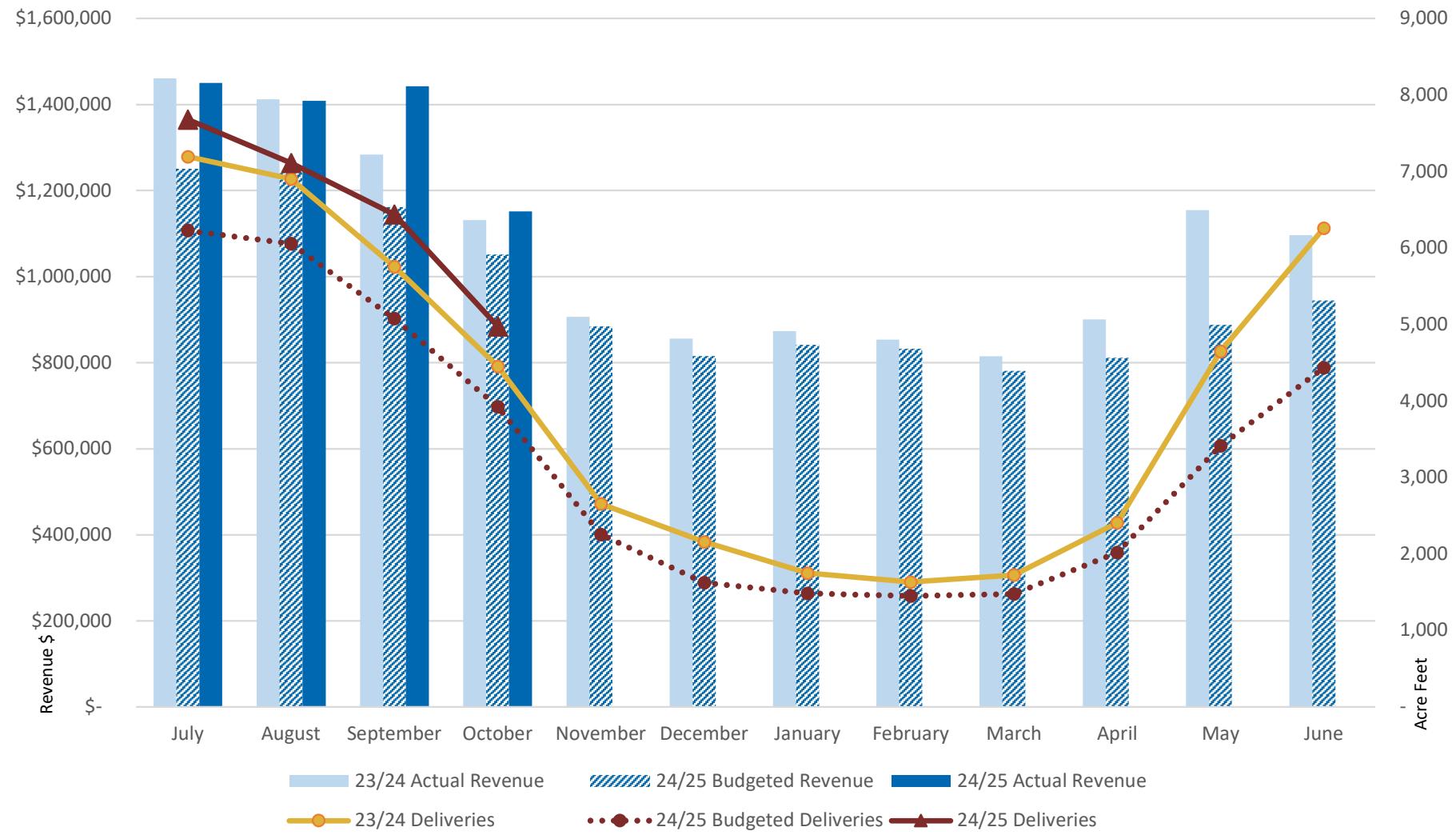
2024/25 Actual Deliveries and Revenue - By Wholesale Customer Agency

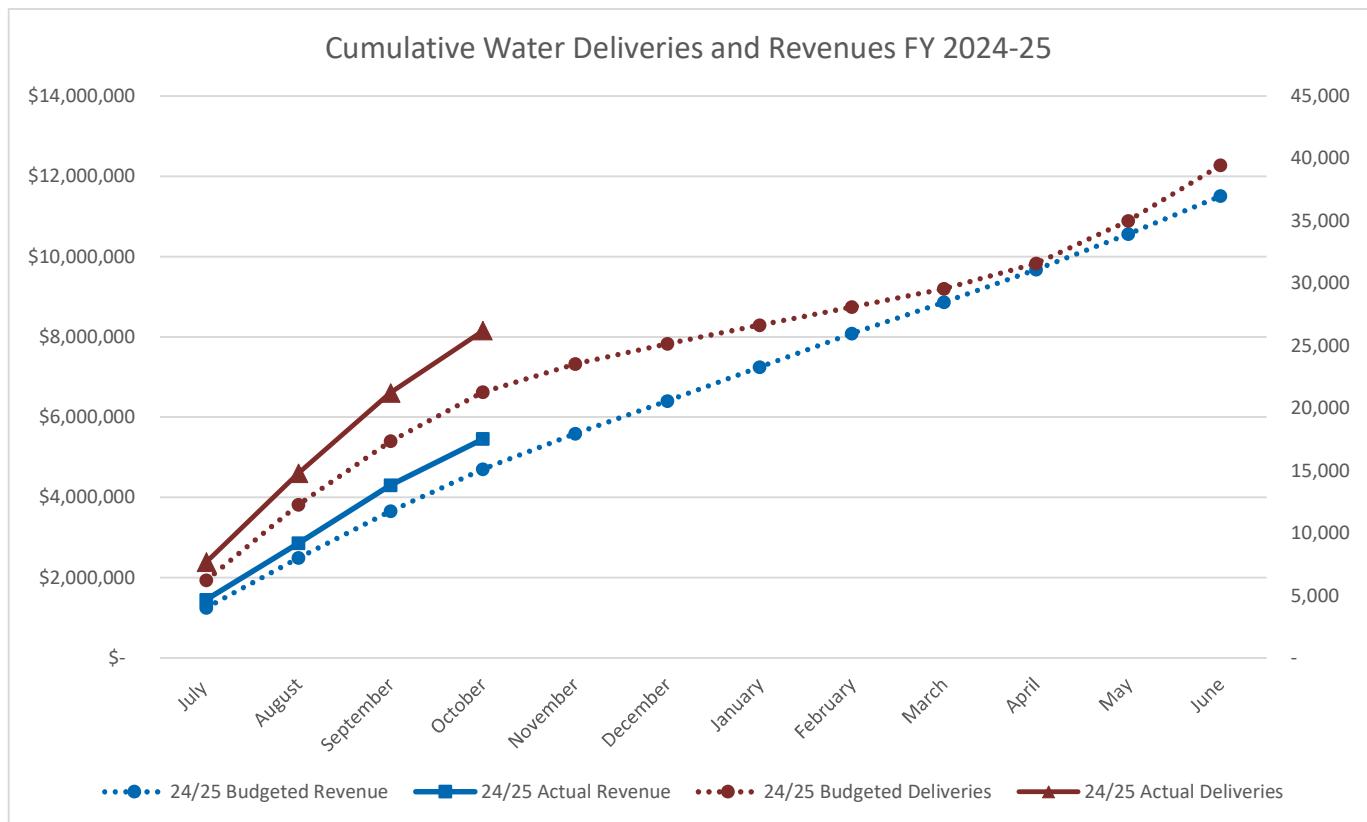
	July - October 2024						
	Budgeted Deliveries	Budgeted Revenue	Actual Deliveries	Actual Revenue	Delivery Variance		Revenue Variance
San Juan Retail	6,206	\$ 1,220,562	6,643.45	\$ 1,243,704	437	7.0%	\$ 23,142 1.9%
Citrus Heights Water District	4,884	\$ 1,060,901	5,384.58	\$ 1,087,401	500	10.2%	\$ 26,500 2.5%
Fair Oaks Water District	3,184	\$ 752,642	4,622.65	\$ 828,816	1,438	45.2%	\$ 76,174 10.1%
Orange Vale Water Co.	1,910	\$ 398,104	2,123.08	\$ 409,405	213	11.2%	\$ 11,301 2.8%
City of Folsom	548	\$ 117,109	604.55	\$ 120,084	56	10.2%	\$ 2,975 2.5%
Granite Bay Golf Course	228	\$ 8,061	213.26	\$ 7,539	(15)	-6.5%	\$ (522) -6.5%
Sac Suburban Water District	4,322	\$ 1,148,395	6,612.27	\$ 1,757,145	2,291	53.0%	\$ 608,749 53.0%
TOTAL	21,283	\$ 4,705,774	26,203.84	\$ 5,454,092	4,921.23	23.1%	\$ 748,318 15.9%
	\$ -				Budgeted Deliveries		21,282.61
					Actual Deliveries		26,203.84
					Difference		4,921.23
							23.1%
					Budgeted Water Sale Revenue	\$	4,705,774
					Actual Water Sale Revenue	\$	5,454,092
					Difference	\$	748,318
							15.9%

Conclusion:

Year to date water deliveries through October were 23.1% greater than anticipated. As shown in the numbers above, the main drivers of the variance are the Fair Oaks Water District and the Sacramento Suburban Water District, with both taking significantly more water than anticipated for this point in the year. The positive variance in deliveries has resulted in revenues that are 15.9% greater than anticipated for this time of the fiscal year.

Comparison of Fiscal Year 2023/2024 Actuals to 2024/2025 Projections and Actuals of Deliveries and Revenue





Finance Committee Meeting Minutes
San Juan Water District
November 12, 2024
4:00 p.m.

Committee Members: Pam Tobin, Director (Chair)
Ken Miller, Director (Member)

District Staff: Donna Silva, Director of Finance & Human Resources
Entela Fallstead, Senior Accountant
Teri Grant, Board Secretary/Administrative Assistant

Members of the Public: Anthony Wong

1. Review General Manager Reimbursements (W & R)

The committee reviewed the September credit card charges for the General Manager and found them to be in order and there was no reimbursement request from the General Manager.

2. Review Check Register from October 2024 (W & R)

The committee reviewed the October 2024 check register and found it to be in order.

3. Review of Legal Bills (W & R)

The committee reviewed the legal bills and found them to be in order.

4. Treasurer's Report – Quarter Ending September 30, 2024 (W & R)

Ms. Silva provided a staff report which will be included in the Board packet. She informed the committee that the overall portfolio increased by \$1,099,708 for an ending balance of \$55.06 million as of September 30, 2024.

Ms. Silva informed the committee that with the anticipation of the Federal Reserve cutting interest rates, staff locked in \$10 million within the CAMP portfolio in a 4.66% fixed rate investment through July 2025.

5. Other Finance Matters (W & R)

Ms. Silva reported that the auditors are completing the annual audit and she expects to bring information to the December committee meeting.

6. Public Comment

There were no public comments.

The meeting was adjourned at 4:14 p.m.

Legal Affairs Committee Meeting
November 13, 2024
11:00 a.m.

Committee Members: Ted Costa, Chair
Manuel Zamorano, Member

District Staff: Paul Helliker, General Manager
Donna Silva, Director of Finance
Greg Turner, Water Treatment Plant Manager
Teri Grant, Board Secretary/Administrative Assistant
Ryan Jones, Legal Counsel

Members of the Public: Anthony Wong

Topics: Discrimination, Harassment, and Abusive Conduct Prevention Policy (W & R)
Records Management Policy Revisions (W & R)
Other Legal Affairs Matters
Public Comment

1. Discrimination, Harassment, and Abusive Conduct Prevention Policy (W & R)

GM Helliker reviewed the written staff report that was provided to the committee which will be included in the Board packet. He explained that the District has a similar policy that is included in the Personnel Manual and this new Board policy, which is similar to SSWD's policy, will clearly note that Board members are covered by the policy. He explained that the policy defines Discrimination, Harassment, Violence in the Workplace and Abusive Conduct. He informed the Committee that Legal Counsel Jones reviewed the policy and made some minor revisions which are included in the policy. In addition, he explained that BOD-2.3 Ethics Policy will need two sections deleted since they would be superseded by the new policy.

In response to Director Zamorano's question, GM Helliker explained that the last three paragraphs cover enforcement of the policy, and Ms. Silva explained the due process and disciplinary actions that apply to employees for violating the District policies.

The Legal Affairs Committee recommends that the Board of Directors approve BOD-2.5 Policy on Prevention of Discrimination, Harassment, Violence in the Workplace and Abusive Conduct and amend BOD-2.3 Ethics Policy.

2. Records Management Policy Revisions (W & R)

GM Helliker provided a written staff report that will be included in the Board packet. He explained that there are several revisions to Board Policy Adm-3.6 Records Management Policy and that the Records Retention Schedule was completely replaced. In addition, he informed the committee that Legal Counsel Jones reviewed the policy and made some revisions which are included in the policy and schedule.

The Legal Affairs Committee recommends that the Board of Directors adopt Resolution 24-08 revising Board Policy Adm-3.6 Records Management Policy.

3. Other Legal Affairs Matters (W & R)

There were no other matters discussed.

4. Public Comment

There were no public comments.

The meeting was adjourned at 11:14 a.m.