# SPMUD BOARD OF DIRECTORS
# REGULAR MEETING

DATE & TIME: December 3, 2026 at 4:30 PM

LOCATION: SPMUD Boardroom
5807 Springview Drive, Rocklin, CA 95677
Zoom Meeting: 1 (669) 900-9128
Meeting ID: 881 6476 8563

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The District's regular Board meeting is held on the first Thursday of every month. This notice and agenda are posted on the District's website (www.spmud.ca.gov) and the District's outdoor bulletin board at 5807 Springview Drive, Rocklin, CA. Meeting facilities are accessible to persons with disabilities. Requests for other considerations should be made at (916) 786-8555.

The December 3, 2026, Meeting of the SPMUD Board of Directors will be held in the District Board Room at 5807 Springview Drive in Rocklin, CA 95677, with the option for the public to listen and view the meeting using Zoom Meeting 1 (669) 900-9128, or the Zoom Link (https://us02web.zoom.us/j/88164768563). Public comments can be made in person at the time of the meeting or emailed to board_secretary@spmud.ca.gov. Public comments will be read into the record if they are received before the meeting starts, pertain to a consent or board report item listed on the meeting agenda, and are 250 words or less. All other emailed public comments will be distributed to the Board and treated as a public record.

## AGENDA

### I. CALL MEETING TO ORDER

### II. ROLL CALL OF DIRECTORS

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| Director Jerry Mitchell | Ward 1 |
| Director Will Dickinson | Ward 2 |
| Director Christy Jewell | Ward 3 |
| Director Michael Faria | Ward 4 |
| Director Jack Arney | Ward 5 |

### III. PLEDGE OF ALLEGIANCE

### IV. PUBLIC COMMENTS ON MATTERS NOT ON THE AGENDA

Items not on the Agenda may be presented to the Board at this time; however, the Board can take no action.

### V. CONSENT ITEMS *Pages 4 to 15*

Consent items should be considered together as one motion. Any item(s) requested to be removed will be considered after the motion to approve the Consent Items.

Action Requested: (Voice Vote)

***Motion to approve the consent items for the December 3, 2026, Regular Meeting.***

1. MINUTES from the November 5, 2026, Regular Meeting. *Pages 4 to 8*

2. ACCOUNTS PAYABLE in the amount of $394,317.06 through November 23, 2026. *Pages 9 to 13*

3. GENERAL MANAGER'S EDU BILLING RECONCILIATION REPORT *Pages 14 to 15*

## VI. BOARD BUSINESS ***Pages 16 to205***

Board action may occur on any identified agenda item. Any member of the public may directly address the Board on any identified agenda item of interest, either before or during the Board's consideration of that item.

### 1. ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2026 *Pages 16 to 126*

Representatives from Certified Public Accountants Eide Bailly, formerly MUN CPAs, will present the Audit findings and Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2026.

Action Requested**:** (Voice Vote)
**Receive and file the Fiscal Year 2025/26 Audited Financial Statements**

### 2. POPULAR ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2026 *Pages 127 to 145*

Staff will present the Popular Annual Financial Report for the District. This report extracts information from the annual comprehensive financial report and provides it in a report that is specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance.

Action Requested: (Voice Vote)
**Receive and file the Fiscal Year 2025/26 Popular Annual Financial Report**

### 3. RESOLUTION 26-37 REVISING BOARD POLICY 3005 EMERGENCY PREPAREDNESS, RESOLUTION 26-38 REVISING BOARD POLICY 3150 PURCHASING POLICY, RESOLUTION 26-39 REVISING BOARD POLICY 3170 CREDIT CARD TRANSACTION CHARGES, RESOLUTION 26-40 REVISING BOARD POLICY 4041 DELEGATION TO THE GENERAL MANAGER AND RESCINDING RESOLUTION 21-10, AND RESOLUTION 26-41 CREATING BOARD POLICY 3117 LEASE AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENT (SBITA) CAPITALIZATION & ACCOUNTING CONTROLS *Pages 146 to 189*

Staff will present a new proposed board policy recommended by the District Auditors for lease and subscription-based information technology arrangements. Additionally, staff will present revisions to several existing board policies.

Action Requested**:** Roll Call Vote
**Staff recommends that the Board of Directors adopt the following Resolutions:**

1. **Resolution 26-37 Revising Board Policy 3005 Emergency Preparedness with the language included in option A,**
   **OR**
   **Resolution 26-37 Revising Board Policy 3005 Emergency Preparedness with the language included in option B.**
2. **Resolution 26-38 Revising Board Policy 3150 Purchasing Policy.**
3. **Resolution 26-39 Revising Board Policy 3170 Credit Card Transaction Charges.**
4. **Resolution 26-40 Revising Board Policy 4041 Delegation to the General Manager and Rescinding Resolution 21-10.**
5. **Resolution 26-41 Creating Board Policy 3117 Lease and Subscription-Based Information Technology Arrangement (SBITA) Capitalization & Accounting Controls.**

**4. RESOLUTION 26-42 PROFESSIONAL SERVICES AGREEMENT WITH WATER WORKS ENGINEERS TO DEVELOP THE DISTRICT'S ASSET MANAGEMENT PLAN** *Pages 190 to 205*

Staff will present a proposed professional services agreement with Water Works Engineers to develop an asset management for the District to the Board.

Action Requested**:** Roll Call Vote
**Staff recommends that the Board of Directors adopt Resolution 26-42 Authorizing the General Manager to execute the Professional Services Agreement with Water Works Engineers to develop the District's Asset Management Plan (AMP) in an amount not to exceed $145,000.**

## VII. DEPARTMENT REPORTS *Pages 206 to 221*

The purpose of these reports is to provide information on projects, programs, staff actions, and committee meetings that are of general interest to the Board and the public. No decisions are to be made on these issues.

1. Legal Counsel (A. Brown)
2. General Manager (E. Nielsen)
   a. Administrative, Field, and Technical Services Department Reports
   b. Informational Items

## VIII. DIRECTOR'S COMMENTS

Directors may make brief announcements or brief reports on their activities. They may ask questions for clarification, make a referral to staff, or take action to have staff place a matter of business on a future agenda.

## IX. ADJOURNMENT

If there is no other Board business, the President will adjourn the meeting to the next regular meeting to be held on **January 7, 2027,** at **4:30 p.m.**