



Agenda Packet

GDPUD

Regular Board Meeting

Tuesday, January 14, 2020

2:00 P.M.

AGENDA
REGULAR MEETING
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634

TUESDAY, JANUARY 14, 2020
2:00 P.M.

MISSION STATEMENT

It is the purpose of the Georgetown Divide Public Utility District to:

- Provide reliable water supplies
 - Ensure high quality drinking water
 - Promote stewardship to protect community resources, public health, and quality of life
 - Provide excellent and responsive customer services through dedicated and valued staff
 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
-

Out of respect for the meeting and others in attendance, please turn off all cell phones or put in the silent mode.

Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item, provided they are first recognized by the presiding officer. The Board President will call for public comment on each agenda item. Those wishing to address the Board on a matter that is not on the agenda and within the jurisdictional authority of the District may do so during the Public Forum portion of the agenda. Please be aware of the following procedures for speaking during Public Forum or public comment sessions:

1. When called on to speak by the Board President, please approach and speak from the podium.
2. Comments are to be directed only to the Board.
3. The Board will not entertain outbursts from the audience.
4. There is a three-minute time limit per speaker.
5. The Board is not permitted to take action on items addressed under Public Forum.
6. Disruptive conduct shall not be permitted.
7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.

The Board President is responsible for maintaining an orderly meeting.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

2. ADOPTION OF AGENDA

3. BOARD REORGANIZATION

A. Selection of Officers for Calendar Year 2020 (President, Vice-President, and Treasurer)

4. PUBLIC FORUM (ONLY ITEMS THAT ARE NOT ON THE AGENDA)

5. PROCLAMATIONS AND PRESENTATIONS

- 6. CONSENT CALENDAR** – Any member of the public may contact a Board member prior to the meeting to request that an item be pulled from the Consent Calendar.

A. Approval of Minutes

1. Special Meeting of September 19, 2019
2. Regular Meeting of December 10, 2019

B. Financial Reports

1. Statement of Cash Balances – October 2019
2. Statement of Cash Balances – November 2019
3. Month-End Cash Disbursements Report

C. Amendment 5 to the Professional Services Agreement with George Sanders, Extending the Term Only Without Any Increase in Compensation

Possible Board Action: Adopt resolution approving the amendment

7. INFORMATIONAL ITEMS

A. Board Reports

B. General Manager's Report

C. Operation Manager's Report

D. Finance Committee Report

8. NEW BUSINESS

A. Fiscal Year 2018/2019 Audited Financial Statements

Possible Board Action: Receive and file

B. Review and Approve Increase of Fiscal Year 2019/2020 Operating Budget by \$7,575 from Fund 43 Capital Reserves to Fund Installation of a Backup Generator at the District Office

Possible Board Action: Adopt resolution

C. Review and Approve Amendments to Fiscal Year 2019/2020 Operating Budget Resulting from Prior Board Approvals Related to Capital Improvement Projects

Possible Board Action: Adopt resolution

D. Discuss and Provide Direction on Freezing the Adopted 2020 Treated Water and Irrigation Water Rates at the 2018 Rates for a Second Year

Possible Board Action: Adopt resolution

E. Professional Services Agreement for Engineering Project Manager

Possible Board Action: Adopt resolution approving the agreement

F. Appoint a Director to El Dorado County Water Agency Board

Possible Board Action: Adopt resolution

G. Approval of Policy Regarding Discontinuation of Residential Water Service

Possible Board Action: Adopt resolution approving the policy

H. Approval of Directors' Attendance at ACWA Spring Conference

Possible Board Action: Adopt Resolution

I. [NONE]

J. Review and Consider Adoption of Revised Board Policy 5020 – Board Meeting Agenda

Possible Board Action: Adopt Resolution approving revised policy

K. Review Board Policy 4040 – Duties of Board President

Possible Board Action: Review and Provide Direction

L. Review Draft 2020 Board Calendar and Fiscal Year 2020/2021 Operating Budget Timeline

Possible Board Action: Review and Provide Direction

9. BOARD MEMBER REQUESTS FOR ADDITIONS TO FUTURE MEETING AGENDAS AND REQUESTS FOR INFORMATION OR RESEARCH TO BE COMPLETED BY STAFF – Opportunity for Board members to discuss matters of interest to them and provide input for future meetings as well as report on their District-related meeting attendance.

10. NEXT MEETING DATE AND ADJOURNMENT – The next Regular Meeting will be on February 11, 2020, at 2:00 P.M. at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Steve Palmer by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on January 10, 2020.



Steven Palmer, PE, General Manager



Date



BOARD REORGANIZATION

ITEM 3.A.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2020
AGENDA ITEM NO. 3.A.**



AGENDA SECTION: BOARD REORGANIZATION

SUBJECT: ELECTION OF OFFICERS FOR CALENDAR YEAR 2020

PREPARED BY: Kelly Molloy, Board Assistant

APPROVED BY: Steven Palmer, PE, General Manager

BACKGROUND

The Board of Directors adopted Resolution 2018-07 (Attachment 1), establishing that the election of officers be performed in December when preceded by District Board elections in November, and otherwise be performed in January.

DISCUSSION

Nominations will be taken from the floor and officers duly elected to serve as President, Vice-President, and Treasurer.

FISCAL IMPACT

None.

CEQA ASSESSMENT

Not a CEQA Project

RECOMMENDED ACTION

Staff recommends that the Board of Directors of the Georgetown Divide Public Utility District adopt a resolution confirming the election of officers for the 2020 calendar year.

ALTERNATIVES

(a) Request substantive changes to the Resolution for staff to implement; (b) Reject the Resolution.

ATTACHMENTS

1. Resolution 2018-07
2. Resolution

ITEM 3.A.
ATTACHMENT 1
RESOLUTION 2018-07

RESOLUTION 2018-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
ESTABLISHING A POLICY FOR THE ELECTION OF OFFICERS
AND THE ELECTION OF OFFICERS OF THE 2018 CALENDAR YEAR

WHEREAS, the Georgetown Divide Public Utility District has historically conducted an election of officers in December or January for the upcoming calendar year; and

WHEREAS, the District desires to formalize a policy for electing Officers of the Board of Directors on an annual basis; and

WHEREAS, since District Board elections are held during even years in November requiring a reorganization of the Board in December, the election of officers during even years shall be conducted in December to coincide with the installation of newly elected Directors;

WHEREAS, the election of officers during odd years shall be conducted during the January regular meeting of the Board;

WHEREAS, the nominations were received from the floor during the Board's regular Board meeting of January 9, 2018, and the following Directors elected to serve for the 2018 calendar year:

President:

Londres Uso

Vice President:

Jesse Hanschild

Treasurer:

David Halpin

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT, El Dorado County, California, that the election of officers shall be conducted annually and the slate of officers elected are confirmed to serve for the 2018 calendar year.

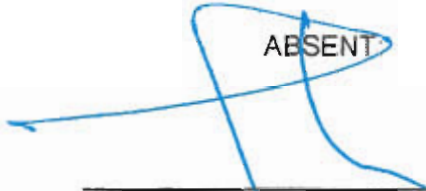
PASSED AND ADOPTED at a regularly held meeting of the Board of Directors of the GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT on the 9th day of January 2017, by the following vote:

AYES:

Halpin, Hanschild, Souze, Uso, Wadde

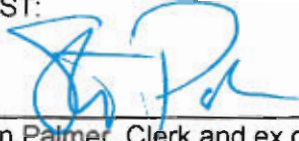
NAYS:

ABSENT:



Londres Uso, President
Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTEST:



Steven Palmer, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2018-07 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on the 9th day of January 2017.



Steven Palmer, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ITEM 3.A.
ATTACHMENT 2
RESOLUTION

RESOLUTION 2020-

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
ELECTING OFFICERS OF THE 2020 CALENDAR YEAR**

WHEREAS, the Georgetown Divide Public Utility District has historically conducted an election of officers in December or January for the upcoming calendar year; and

WHEREAS, according to resolution 2018-07, the election of officers for 2020 shall occur in January 2020; and

WHEREAS, the nominations were received from the floor during the Board's regular Board meeting of January 14, 2020, and the following Directors elected to serve for the 2020 calendar year:

President: _____

Vice President: _____

Treasurer: _____

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT, El Dorado County, California, that the slate of officers elected are confirmed to serve for the 2020 calendar year.

PASSED AND ADOPTED at a regularly held meeting of the Board of Directors of the GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT on the 14th day of January 2020, by the following vote:

AYES:

NAYS:

ABSENT:

President
Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTEST:

Steven Palmer, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on the 14th day of January 2020.

Steven Palmer, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



CONSENT CALENDAR

ITEM 6.A.1.

**CONFORMED AGENDA
SPECIAL MEETING
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634**

**THURSDAY, SEPTEMBER 19, 2019
2:00 P.M.**

MISSION STATEMENT

It is the purpose of the Georgetown Divide Public Utility District to:

- Provide reliable water supplies
 - Ensure high quality drinking water
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 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
-

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7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.

The Board President is responsible for maintaining an orderly meeting.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

The meeting was called to order at 2:00 P.M.

Directors Present: Cynthia Garcia, David Halpin, Michael Saunders, David Souza, Dane Wadle.

Staff Present: General Manager Steven Palmer; Board Assistant Gloria Omania

The Pledge of Allegiance was led by Director Halpin.

2. ADOPTION OF AGENDA

Motion by Director Halpin to adopt the agenda. Second by Director Souza.

Public Comment: *There was no public comment.*

Roll call vote was taken, and the vote was as follows:

Garcia: Aye

Halpin: Aye

Saunders: Aye

Souza: Aye

Wadle: Aye

The motion passed unanimously.

3. PUBLIC FORUM (ONLY ITEMS THAT ARE NOT ON THE AGENDA)

Cherie Carlyon stated she attended Finance Committee meeting the previous day and the draft Leak Policy and Discontinuance Policy was distributed but was not included in the packet. She submitted the 15-page document for this meeting's agenda which is included as Attachment 1 of these minutes).

4. NEW BUSINESS

A. Discuss and Consider Removing Members from the Finance Committee

Possible Board Action: Adopt Resolution.

Director Wadle stated that Director Halpin requested that this item be placed on the Special Meeting agenda and asked if Director Halpin had any comments. Director Halpin had no comments and made a motion to have Don Waltz and Steve Miller removed from the Finance Committee.

Director Garcia called for a point of order. The General Manager stated that the policy says the Board must take comments before a motion is made. Director Halpin withdrew his motion and Director Wadle opened the meeting for comments.

Director Saunders explained he thought the main reasons why this Special Meeting was called was due to previous discussions about Brown Act training and the increased costs associated with an attorney providing the training compared to other training options; an email from the FC Chair to the General Manager that was copied to all members creating a Brown Act violation and limiting the ability of the FC Liaison to manage the situation; and, because Don Waltz, the FC Secretary, was unable to complete the minutes of the previous meeting, the General Manager prepared them to attach to the agenda of the upcoming FC meeting.

Director Garcia expressed her concern that this special meeting was called because the Board leadership failed to appropriately handle a situation in which a FC member didn't follow proper protocol that should have been mitigated before a special meeting was called. Director Garcia stated the Board should learn from this and make sure this doesn't happen again. She added that as a board member and a part of this team, she finds it discouraging that one member can bring about this meeting with 24-hour notice when she and Director Saunders have asked for months to get items on the agenda and have been ignored. Director Garcia stated the Board should fix this now because it is important that the Board support the Finance Committee and give them the tools to succeed.

Public Comment:

Director Wadle stated the recently adopted Board Conduct Policy allows for 20 minutes for public comment. However, he indicated it would be reasonable and fair to allow Mr. Miller and Mr. Waltz to comment and then apply the full 20-minute time period for others who want to comment.

Steve Miller read a prepared statement, included with these minutes as Attachment 2.

Don Waltz, wanting to make his role known, stated he received a voice mail from Mr. Halpin indicating he wanted to remove him from the FC because Mr. Miller had indicated to him that he, along with Mr. Miller and Mr. McDonald, were willing to sign affidavits that would portray them to be obstructionist to a training event. Mr. Waltz stated that was not the case saying they were exploring ways to reduce the cost of the training through teleconferencing, and by scheduling the FC meeting following a Board meeting to reduce the attorney's travel costs. He said they were looking at alternatives and the affidavits was one way of reducing costs; there was no intent to obstruct the training.

Director Wadle then opened the meeting for general public comments.

A resident of Garden Valley who didn't identify herself referenced Board Policy 5020 to describe how items are placed on the Board agenda. She complained that Director Halpin could request an item to be placed on a Special Meeting agenda when Directors Garcia and Saunders are unable to get items on the agenda.

Charlotte Miller provided a definition of a volunteer and commented that members of the Finance Committee volunteer to help the Board with the District's finances. The Board, in its leadership role, is responsible for making sure committee members understand their role and responsibilities. She added the Board has the responsibility to work with their volunteers, not fire them.

Glen Steer stated that he had moved into the District a year and a half ago and his water bill has tripled. He expressed support for the Finance Committee adding the District needs to move on and get it together.

An unknown member of the public commented the action taken here today is reprehensible and a travesty. If anyone should be dismissed, it's Dave Halpin and Steve Palmer.

A public member who didn't identify herself stated she was pleased when Steve Miller and Don Waltz were appointed to the Finance Committee because the District needs their kind of talent to deal with the District's spending problems. If something was done wrong, it should be corrected. The Board should move on and everyone should get along to get things back in order because the Board needs to start looking at Auburn State Recreation Area.

Dr. Francis Todd of Pilot Hill stated that she sees the concern about the Brown Act not being presented to the new FC members, however, that Brown Act presentation did happen, so that's a non-issue. The other issue of Mr. Palmer jumping in trying to be a nice guy and doing the minutes and then didn't get them approved before publishing is not something to remove him. Dr. Todd stated both issues are points of education and it is her opinion that the punishment some want to happen far outweigh the actual two incidents and is not in the new theory of a just culture.

Mitch MacDonald stated he has enjoyed being on the Finance Committee thus far and feels the members are settling in and getting used to working well together. He commented that he would like to see more teaming and feels occasional meetings between the FC and the Board would improve their working relationship. The FC members are offering their assistance to the community and he was caught off guard by this. He agrees that the Brown Act presentation was important, and, at the end of the day, the committee received the training, and everything went fine.

Cherie Carlyon stated Mr. Miller and Mr. Waltz are doing a good job and urged the Board not to remove them from the Finance Committee.

Karen Bartholomew commented that she has never been fired from a job for making a mistake. He stated the FC members are doing a good job and should not be removed.

Steven Proe stated there is a conflict of interest between certain members of the Board which needs to stop. These gentlemen haven't done anything wrong and just want to help the District save money. Certain members of the Board do not want to save the District money, and he thinks the whole Board is corrupt.

That concluded the 20-minute time period for public comment and Director Wadle allowed for a couple more comments.

Phyllis Polito commented that the Finance Committee is hard working and the General Manager feels threatened so looked for a technicality to remove some of them.

Stephen Dowd stated that these two fine gentlemen are a blessing to the community, and they should not be removed from the Finance Committee.

Director Garcia expressed her appreciation to those who took time for their schedules to attend the meeting and for the public comments. She stated that it is the Board's responsibility to guide the Finance Committee to succeed, not to set them up for failure. She added that this is not a daunting task and sees an opportunity to now turn things around.

Motion by Director Halpin to remove Steve Miller and Don Waltz from the Finance Committee.

Director Souza stated that after listening to all the testimony, he could not back Director Halpin.

Director Wadle asked for a second to the motion. Hearing no second, Director Wadle declared that Director Halpin's motion fails.

Motion by Director Garcia to not remove anyone from the Finance Committee today. Second by Director Saunders.

Roll call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Abstain
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed with 4 ayes and 1 abstention.

- 5. NEXT MEETING DATE AND ADJOURNMENT** – The next Regular Meeting will be on October 8, 2019, at 2:00 P.M. at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

The meeting was adjourned at 3:24 P.M.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Steven Palmer by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on September 18, 2019.

Steven Palmer, PE, General Manager

Date

At the Regular Board Meeting held on December 10, 2019, Directors Cyndie Garcia, and Michael Saunders, requested a discussion following the adjournment at 1524hrs of the Special Meeting be added to the minutes of September 19, 2019. The audio recording was submitted by Director Garcia and contained a discussion between Board members, and the public.

DISCUSSION FOLLOWING THE ADJOURNMENT OF SPECIAL MEETING SEPTEMBER 19, 2019:

At approximately 57:10 into the Special Meeting of September 19, 2019, Director Saunders asked Director Wadle if he could make a comment. Director Wadle said no, there were no more comments. Director Saunders said he planned to make the comments regardless of what Director Wadle stated. Director Wadle told Director Saunders no more comments could be made because the meeting was adjourned.

Director Saunders shouted that he joined this Board and was cut off by Steve Palmer stating he had stopped the recording because the meeting was adjourned. The public could be heard shouting that Mr. Palmer had no right to turn off the recording, even though the meeting had been adjourned by President Wadle. The public continued to shout stating that the District employees work for the public, and the public wanted to hear Director Saunders comments.

Director Garcia stated she was recording the meeting, and she would make her version of the meeting available to the public. She suggested to Director Saunders he move forward with his comments.

Director Saunders said when he first joined the Board, the Board brought up the issue of the Finance Committee, and he said it was one of the issues which led to the current meeting. He said there was method to remove anyone who was elected from the finance committee, even though it is understood. He said he brought discussing a revision of the policy so there is an ability to remove someone when necessary, or when their term of office ends. Instead, he said what came forward was an adoption to remove a member who had already resigned. He said the language of the policy changed to accept a resignation. Then there was another issue which came up which involved how to bring new people on to the finance committee. He said there wasn't a real direction. He said the policy needed to include interview, applications, what is the role of the liaison, voting, etc. He said there has never been any committee he has ever applied for in government that has had the issue of voting show up in a public office to humiliate people. Further he said another issue related to the role of the finance committee. He said there has been issues with the finance committee role and the Board has not been able to bring a resolution forward to revise and clarify it. He asked the Board if they planned to bring these issues forward before the finance committee is completely dissolved. Another issue he said he had was related to when he was on the finance committee related to an information email from Director Wadle related to CalPERS. He said he sent information to Mr. Palmer to be shared with the rest of the Board and Mr. Palmer said he would not be sharing the email. Director Saunders said policy 4050 1.1, 1.2, and 1.3 describes Policy 4050. He said he had further information he wanted to share with the Board regarding Policy 4050, and was told no.

Director Saunders said an issue came up regarding the legislative liaison position, which he and Director Garcia brought forward. He said that the legislative liaison position is an elected /appointed position and should be voted on every year. He said he was told three of the five Board members had voted on it. He said his votes don't matter, his opinions don't matter, and his emails don't matter. He said there was a point when he asked for something in minutes and was told he needed to find the timestamp and let staff know what he was referring to, meaning his words don't matter. He said when

he went back into the minutes, he heard he requested an amended motion, which was ignored. He said at that time, he requested a special meeting - no meeting was scheduled and the item was never placed on the agenda, and he felt attacked by several Board members. He said he has made multiple requests that have not been placed on the agenda. He said this is why there are policies and procedures to follow. He said if he had requested to have a special meeting, he did not feel it would have made it to the agenda.

Director Garcia stated she was going to submit three pages of her notes, and she requested they be placed in the minutes. She said per Board Policy 4050 members of the Board of Directors 4050.4 have the right to recommend that their comments be added to the meeting minutes for the permanent record. Further, she said she found it disturbing that there is a lack of leadership from the current Board Chair to not follow District policies and resolutions especially when he has stated he has attended the CSDA Academy. The CSDA employer that he works for. She feels the policies and procedures are core to this Board. She said there hasn't even been a discussion of a unity of purpose. She asked how the Board can function well together when there isn't a unity of purpose. She feels when the Board cannot follow principles they have learned via programs the public have paid for, the Board is doing a disservices to the community.



CONSENT CALENDAR

ITEM 6.A.2.

REGULAR MEETING MINUTES
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634

Special Notation:

*Director David Halpin will participate in this meeting from a satellite location via telephone. The Public may participate in all Open Session portions of this meeting from this location. The specifics of his location, while participating in the meeting, are as follows:
14750 Lakeside Circle, Sterling Heights MI 48313*

TUESDAY, DECEMBER 10, 2019
2:00 P.M.

MISSION STATEMENT

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- Provide reliable water supplies
 - Ensure high quality drinking water
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7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.

The Board President is responsible for maintaining an orderly meeting.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

The meeting was called to order at 2:00 P.M.

Directors present: Cynthia Garcia, Michael Saunders, David Souza, Dane Wadle.

Dave Halpin participated from a satellite location via telephone.

Staff present: General Manager Steven Palmer, Operations Manager Darrell Creeks, and Water Resource Manager Adam Brown.

Legal Counsel: Barbara Brenner, Churchwell White, LLP.

The Pledge of Allegiance was led by Director Souza.

Roll Call vote was taken:

Garcia: Present
Halpin: Present via telephone
Saunders: Present
Souza: Present
Wadle: Present

2. ADOPTION OF AGENDA

Director Wadle stated he received a request from the public to change the order of the agenda. The NEW BUSINESS section of the agenda was changed to reflect the following order:

- 7A: Provide Direction on Whether to Discuss a 2020 Water Rate Freeze at the Next Board Meeting*
- 7B: Approve Amended General Manager Employment Agreement*
- 7C: Accept 2018 Treated Water Line Replacement Project and Direct Filing of the Notice of Completion*
- 7D: Approve Purchase of Two Replacement Trucks*
- 7E: Appoint a Board Representative to the Joint Powers Insurance Agency*
- 7F: Appoint a Board Legislative Liaison*
- 7G: Consider Adoption of a Revised Board Policy 4050 Members of the Board of Directors Addressing Resignation from Volunteer Committees Upon Election to the Board*

Motion by Director Souza to adopt the change in item order of NEW BUSINESS agenda items. Second by Director Garcia.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye

Wadle: **Aye**

The motion passed unanimously.

3. PUBLIC FORUM (ONLY ITEMS THAT ARE NOT ON THE AGENDA)

Cherie Carlyon commented she was concerned that the Fiscal Year end totals, updated budget, and updated CIP had not been submitted.

Steven Dowd commented that the District needs to remedy the impending rate increase. He also commented about a \$400K payment to Myers and Sons, the office generator, and District roof.

Kristi McKay requested that public comment include detailed specifics and that the District have a section for Old Business on the agenda. She also commented on the need for a forensic audit and the RFP for engineering firms to calculate the cost of replacement of equipment.

A member of the public commented that he wanted a rate freeze on agriculture water. He also suggested changing the irrigation calendar to include October and November.

Karen Bartholomew commented on a rate freeze, the settlement with Myers and Sons, and the rotation of Directors.

4. PROCLAMATIONS AND PRESENTATIONS – None were offered

5. CONSENT CALENDAR – Any member of the public may contact a Board member prior to the meeting to request that an item be pulled from the Consent Calendar.

A. Approval of Minutes

1. Special Meeting of September 19, 2019
2. Regular Meeting of October 8, 2019
3. Regular Meeting of November 12, 2019

B. Financial Reports

1. Statement of Cash Balances – November 2019
2. Month-End Cash Disbursements Report – November 2019

Director Garcia requested 5.A.1, 5.A.3, 5.B.1, and 5.B.2 be pulled.

Motion by Director Saunders to adopt item 5.A.2 from the Consent Calendar, seconded by Director Garcia.

Roll Call vote was taken, and the vote was as follows:

Saunders: **Aye**
Souza: **Aye**
Garcia: **Aye**

Halpin: Aye
Wadle: Aye

The motion passed unanimously.

Director Wadle stated he requested at the last meeting that one section of the minutes from September 19, be amended to reflect a specific comment from the public. Director Saunders objected to that comment being added to the minutes. There was lengthy discussion among the Board members about the September minutes, whether it was proper to include the public comment as requested by Director Wadle, whether the Director Wadle acted properly when adjourning that meeting, and whether comments made after Director Wadle adjourned the meeting should be included in the September 19 meeting minutes.

Director Garcia made a motion to provide her recording of the September 19, 2019 meeting so that staff can make sure the minutes are clear, and accurate. She would also like to request the September meeting minutes revert back to how they were originally submitted, that the ethnicity and gender is removed. She also requested that the Board President and General Manager submit a written apology to Director Saunders as an attachment for the January packet. Director Saunders said the apology does not have to be included in the motion. Director Garcia said, for the record, Director Saunders has her apology.

Director Saunders clarified and said the apology should not be included in Director Garcia's motion. Director Garcia said the motion includes the apology letter.

Public Comment:

Cherie Carlyon commented regarding the comment from the woman during the September 19 meeting.

Motion by Director Garcia to have the version of the September 19 meeting (submitted on November 12) be used as the minutes of record, to have the comments stated after the September 19 meeting was adjourned be added to the meeting minutes, and have a written apology from Director Wadle, and the General Manager submitted with the January 2020 packet. The motion was seconded by Director Souza.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Nay
Saunders: Aye
Souza: Aye
Wadle: Nay

The motion passed three to two.

Item 5.A.3. – Meeting Minutes of November 12, 2019

Director Garcia said she wanted to state a clarification on the November 12, 2019 meeting minutes. Director Garcia said she submitted a handout which was the CIP table. She said it went along with agenda item number eight.

Public Comment:

Cherie said the person identified as Carolyn O'Conner should be Carolyn Loomis.

Director Garcia motion to approve the meeting minutes with the addition of the handout. Director Souza seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes unanimously.

5.B.1. – Statement of Cash Balances – November 2019

Director Garcia said she did not want this to be part of the consent calendar, as the Board has not had a chance to review the information. She requested to hold the item over to the January meeting. Director Wadle said the November 2019 cash balances would be brought back in January.

5.B.2. – Month-End Cash Disbursements Report – November 2019

Director Saunders inquired about check number 30490 related to Water Rights Fees and requested that Mr. Palmer send the list of water rights to the Directors.

Public Comment:

Mr. Hoffman commented about the water right fees.

Director Garcia inquired about check 30494 to the lab. Director Garcia requested that the test results be placed on the website.

Director Garcia asked about check number 30527 to Myers and Sons, check number 30541 to the lab, and check number 30551 to George Sanders.

Public Comment:

Cherie Carlyon commented about check number 30580 to the United States Forest Service.

Director Garcia motion to accept 5.B.2. with the questions answered. Director Souza seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes unanimously.

6. INFORMATIONAL ITEMS

A. Board Reports

Director Saunders said the Finance Committee meeting was cancelled due to a PGE PSPS, and the committee is waiting to review the revised CIP Budget. Of the twelve water conservation legislation meetings, Director Saunders said the meeting on November 19 was very significant as it was the water work studies work group. He said the work being done in this group could mean the District has water in Stumpy Reservoir that it is not entitled to use. He said one way to off-set the water budget is the variances for evaporative coolers, horses and livestock, vegetation for irrigation for fire control. He said they are looking for Districts to work with and do a study. If the District works with DWR in how they calculate the water costs on livestock it will save the District resources after the fact trying to figure out who in the District has horses, and livestock.

Director Garcia said she and Director Saunders did host a Town Hall meeting at the Cool Hall on November 23. A Thanksgiving Day feast was provided and the meeting was well attended. She said a few questions were raised at the feast. One question asked if staff is being paid during the PSPS events.

Director Garcia asked about the Upcountry Ditch Rehabilitation Project and the 2018 Main Canal Reliability Project, how many bids were received on each of those? Mr. Palmer said the Upcountry Ditch Rehabilitation Project has not started because the District is trying to get grants. The District received one bid for the 2018 Main Canal Reliability Project.

Director Garcia commented on Supervisor Parlin's letter the Board received. Director Garcia asked if the District could provide the District's Grant Policy on the website. Mr. Palmer said the District does not have a policy for grants, but the process is to have the Board approve the grant before they are submitted.

Director Garcia said at the Christmas in Cool event, she was approached by a GDPUD customer Carl Matthews approached her, and asked why their drinking water taste has changed. Mr. Creeks responded that there have not been any changes that would cause this and he would follow up with Mr. Matthews.

Director Garcia asked when will the Board have FY 2018-2019 budget with the actuals? Mr. Palmer said those would be provided once the audit was completed.

Director Wadle said he too attended the Chamber meeting and gave a presentation.

B. General Manager's Report

Mr. Palmer presented a list of accomplishments, conferences, projects and upcoming Board items.

Director Garcia asked about and there was discussion about the need and funding for a project manager and a separate design engineer.

Director Garcia then asked when the revised sampling policy which would include the lead in the schools could be completed. Mr. Palmer assured the Board that the District has complied with that legislation, and the results have come back non-detect. Director Garcia requested that District develop a lead sampling policy place it on the website.

Director Garcia then requested that Mr. Palmer would put his projects on to a project management schedule and share with the Board.

Director Garcia commented on the need for dedicated capital project manager. There was discussion about the need for a capital project manager and whether this position should be contract or direct employee.

Director Wadle inquired about the content of the ACWA seminars related to keeping a water system operating during an emergency, and if the District has an emergency response plan. Mr. Palmer said the seminars discussed challenges and how to keep pump stations running during an emergency, which included liability exposure. Mr. Palmer stated the District has an emergency response plan, and staff is finishing an update of that plan.

Public Comment:

Mr. Hoffman commented regarding shutting down water production during PSPS.

Operation Manager's Report

Mr. Creeks' said the lake is rising quickly and has risen 1000-acre foot in the last ten days. The District has two bids for generators, which are both more than budgeted and Mr. Creeks' is negotiating prices. He said he is preparing to send out a request for bids at Walton. The Polaris that was purchased is ready for snow.

Cherie Carlyon commented regrading new treated service lines

Water Resources Manager Adam Brown stated the annual inspections for the year ~~were~~ completed. Manholes are being inspected and sealed if needed. He said the sampling was completed and the quarterly report is being finalized.

A member of the public commented about maintaining septic systems during a power outage. Mr. Brown responded that information is on the GDPUD website.

C. Finance Committee Report

Steve Miller said he wanted to mention, the committee will be losing another member at the end of December, and he suggested the Board think about replacing the two

members. He said the next Finance Committee meeting is scheduled for December 18, at 2PM. Director Garcia asked if the committee had received any resumes or applications yet? Mr. Miller said no.

Director Garcia requested to see a breakdown of the labor rate for the work in Fund 40. Mr. Palmer responded that an email was sent to the Board before the meeting with that information.

7. NEW BUSINESS

A. Provide Direction on Whether to Discuss 2020 Water Rate Freeze at the next Board Meeting

Possible Board Action: *Discuss and provide direction to Staff*

Mr. Palmer said this item is to get direction from the Board as to whether or not the Board would like staff to analyze the impact of a freeze, giving the Board the option to freeze rates.

There was Board discussion about the process that was followed to place this item on the agenda.

Director Garcia said she would like to see this item on the January 2020 Board agenda; but before any reasonable steps can be taken, she said the FY budget with the actuals so the Board knows where the District stands.

There was discussion about whether that information could be available for the January Board meeting and whether the Board would like the Finance Committee to review and comment on the rate freeze before the Board takes action. The General Manager stated he cannot commit to having it all ready for the December 18, Finance Committee meeting as the auditors work is not complete at this time and is not scheduled to be complete until December 31, 2019.

There was discussion about whether to place this on the agenda for the January or the February meeting.

Public Comment:

Donna commented regarding the allocation of rates and costs between irrigation and treated water.

Mitch MacDonald commented regarding including investment income in the budget.

Kristi commented on the loss of irrigation customers and the fire in Cool.

Cherie Carlyon commented regarding the need for FY 2018-2019 draft actual to budget comparison.

Bill suggested using ditch water to make money.

Karen B. commented that if the District lowered rates they would sell more water, especially irrigation water.

Mike commented that these discussions are out of the line of the topic, and would like this item back on the agenda for January, continuing the rates as they are now until which time the Board has all the financial information needed.

Mr. Hoffman commented regarding irrigation water pricing and the last fire.

Mr. Miller commented that the Finance Committee is able to review information and provide a recommendation to the Board.

Ken Pauley commented that it would be helpful to him as a Finance Committee member if the Board would identify specific points for the committee to review. Ken commented regarding the time constraint for Finance Committee review, effect of a freeze on capital improvement project delivery, and continuing to freeze rates that were already adopted.

Mr. Miller commented that another important issue is the total revenue lost as it affects the ability to afford capital improvement projects.

Director Garcia made a motion to put this item on to the January agenda, and discuss at that time as to whether or not to freeze rates, until the General Manager has the data needed for the finance committee to review and then the finance committee can make recommendations to the Board. Director Souza said, and then come back in February to decide. Director Garcia said, yes. Director Souza seconded the motion. Mr. Palmer said he wanted to get clarification. He confirmed the item would be placed on the January agenda, and then if the information is not completed, bring the item back in February. Director Garcia said yes, but if the data is not completed by January the Board has the option to temporarily freeze rates. Mr. Palmer said yes, the January discussion would be whether or not to freeze rates.

Director Garcia motioned to have this item return to the Board on January 14, 2020 for the Board to provide Direction on Whether to continue a Water Rate Freeze. Director Souza seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes unanimously.

B. Approve Amended General Manager Employment Agreement

Possible Board Action: Adopt resolution approving the agreement

Legal Counsel presented the staff report based on the review of the General Manager. She said the increase is roughly ten percent which is a cost of living increase for the three years the General Manager has been with the District. She said the increase would take effect as of December 1, 2019, and nothing else in Mr. Palmer's employment agreement would change.

Director Souza said based on what Mr. Palmer has done in three years, and previously what Mr. Palmer has done in other Districts, he feels Mr. Palmer is an asset to the District, and supports the increase.

Director Saunders said he has only been a Board member for a year and he can only evaluate the General Manager for the one year he has been a Board member.

Director Garcia said she feels the same as Director Saunders. Director Garcia said she has only been a Board member for a year and she can only evaluate the General Manager for the one year she has been a Board member. She commented that historically the cost of living increases that staff receives were not 3.3%.

Public Comment:

Cherie Carlyon commented regarding the salary range from the 2016/2017 recruitment, the probationary period, and commented that any increase should only be relative to the last 12 months.

Kristi commented that an annual cost of living increase is typically 2.8%.

Karen B. commented that she used to receive 2% per year, and 3% when a contract was negotiated. She said she feels 10% is high.

Carolyn commented that she feels Mr. Palmer already received his increase.

Donna commented on the cost of living increase for this area.

Director Souza motioned to approve the first amendment to the employment agreement for Steve Palmer. Director Halpin seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Nay

Halpin: Aye

Saunders: Nay

Souza: Aye

Wadle: Aye

The motion passes three to two.

C. Accept 2018 Treated Water Line Replacement Project and Direct Filing of the Notice of Completion

Possible Board Action: Adopt a Resolution

Mr. Creeks presented a Powerpoint presentation of the line replacement. Mr. Creeks said this was the first job like this that he has managed. Mr. Palmer expressed gratitude to Mr. Creeks for taking over this project.

Director Saunders commended Mr. Palmer for pushing his subordinate staff to move up in roles and branch out.

Director Saunders motioned to accept completion of the Treated Water Line Replacement Project and Direct Filing of the Notice of Completion with the County recorder. Director Souza seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes unanimously.

D. Approve Purchase of Two Replacement Trucks

Possible Board Action: Adopt Resolution

Mr. Creeks presented the staff report.

Director Saunders thanked Mr. Creeks for providing a list of the fleet of District vehicles including their scores because it gives the Board a snapshot of what will be needed next.

Director Garcia also thanked Mr. Creeks for the list. She asked if the vehicles that are listed to be purchased have all the equipment needed or was Mr. Creeks intending to purchase other items later. Mr. Creeks said the only things to be added are a toolbox, and updated radio systems.

Director Saunders motioned to approve the purchase of two additional trucks based on staff's recommendation. Director Garcia seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes unanimously.

Let the record reflect, at 1517hrs, Director Halpin ended his phone call with the Board of Directors and is not available to vote on any further agenda items.

E. Appoint a Board Representative to the Joint Powers Insurance Agency

Possible Board Action: Adopt a Resolution appointing a Board Representative

Director Souza stated he would like to remain as a representative for the JPIA, and Director Souza recommended that Director Garcia take position as alternate. Director Garcia stated she would like to be an alternate.

Director Saunders motioned to have Director Souza remain as the JPIA representative and Director Garcia as alternate. Director Garcia seconded the motion.

Roll Call vote was taken, and the vote was as follows:

***Garcia: Aye
Halpin: Absent
Saunders: Aye
Souza: Aye
Wadle: Aye***

The motion passes four to none.

F. Appoint a Board Legislative Liaison

Possible Board Action: Appoint a Board Legislative Liaison

Director Wadle stated he enjoys his position as legislative liaison and would like to continue in that role.

Director Souza said he is aware of the good work Director Wadle does and said Director Wadle is doing a good job.

Director Saunders said he is happy this item is coming to the Board for a vote.

Director Garcia said she too feels that Director Wadle is doing a good job. She would like to see more of the work being done come through to the Board. Director Wadle said he would try to include more information in his reports.

Mr. Palmer asked the Board if they would like to have an agenized item that would include all of the letters written this last calendar year. There was consensus among the Board that this would be appreciated.

Director Garcia motioned to have Director Wadle retain this position. Director Souza seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Absent
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes four to none.

G. Consider Adoption of a Revised Board Policy 4050 Members of the Board of Directors Addressing Resignation from Volunteer Committees Upon Election to the Board

Possible Board Action: Adopt a Resolution approving the revised policy

Mr. Palmer presented the staff report.

Directors Saunders and Garcia expressed appreciation that this item was placed on the agenda.

Director Souza motioned to revise Board Policy 4050. Director Wadle seconded the motion.

Roll Call vote was taken, and the vote was as follows:

Garcia: Aye
Halpin: Absent
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passes four to none.

8. BOARD MEMBER REQUESTS FOR ADDITIONS TO FUTURE MEETING AGENDAS AND REQUESTS FOR INFORMATION OR RESEARCH TO BE COMPLETED BY STAFF – Opportunity for Board members to discuss matters of interest to them and provide input for future meetings as well as report on their District-related meeting attendance.

Director Saunders said one of the things he wanted to mention is the Disaster and Emergency Preparedness Committee. He said it was brought up in a JPIA meeting. He said it was brought up as a governance issue from Presidents who went through significant disasters, and those Boards felt there was more they could have done to prepare. He wanted the ability to speak to those individuals to get recommendations to bring back to the Board to share. Director Wadle said he agreed. Mr. Palmer said he or Mr. Creeks were always available to help if needed. Director Saunders suggested creating a calendar roadmap for Board requests. Director Garcia agreed. Director Saunders suggested all the Directors come up with a list of items they would like to see on the calendar and give them to staff. Mr. Palmer said staff can itemize this item and

have a discussion. Director Wadle said a calendar is a good idea. Director Saunders said it is very important to start looking at a shared grant writer.

Director Garcia said she submitted items she has turned in to have as part of the permanent record.

Director Wadle commented regarding public comments and accusations, and allegations for the past three years against him. He also commented that he understands that his request related to the September minutes offended people, but to him it was accurate reporting. He said understands the way he wanted to be reported was maybe not the best way, and he feels it is a lesson learned going forward.

The meeting was adjourned at 1749 hours.

- 9. NEXT MEETING DATE AND ADJOURNMENT** – The next Regular Meeting will be on January 14, 2020, at 2:00 P.M. at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Steve Palmer by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on December 5, 2019.

Steven Palmer, PE, General Manager

Date

November - Finance Committee Meeting (cancelled) - Due to PG&E Public Safety Power Shutoff.
Treasurer Report: Awaiting to review revised CIP budget

Water Conservation Legislation

As part of implementing the 2018 water conservation legislation (Assembly Bill 1668 and Senate Bill 606), the Department of Water Resources (DWR) is tasked with creating the guidelines, rules, and policy for the Bills. DWR has divided these tasks into different workgroups. I am on a few of these workgroups and attend as many of these as I can to help keep the needs and realities that face our District and Region represented in recommended guidelines, policies, and laws.

Nov 19 - Water Use Studies Workgroup (Sacramento)

The results from this workshop will be the recommendations for the legislature in developing those guidelines which will determine each District's Water Budget. This workgroup looks at evaluating how this budget will be determined and what will go into each value. This workshop covered

Indoor Residential Water

- Presentation on Indoor Water Use Study.
- Discussion on proposed plan, scope and approach. o Benefits and Impacts of changing indoor residential water use standards on water and wastewater management.

Variances Discussion

- Seasonal Populations
- Evaporative Coolers
- Horses and Livestock
- High TDS Recycled Water
- Soil Compaction and Dust Control
- Supplemental water for Ponds and Lakes for Wildlife
- Vegetation Irrigation for Fire Control
- Commercial or Non-Commercial Agriculture

Commercial, Industrial and Institutional (CII) Water Use

- classification system approaches.

Recommended Board Actions:

We volunteer to work with DWR for their study on how to implement calculating the water costs for horses and livestock.

Nov 23 - Townhall with Director Garcia at Cool Community Hall

Dec 8 - Christmas at Cool

Item 7B

GDPUD Board Meeting Dec. 10, 2019

GM'S Potential Salary Increase

The August 9, 2016 the meeting minutes show that the board approved the new GM's salary range as \$110,000 to \$140,000. (see handout)

On Jan. 27. 2017 Steve Palmer signed a contract for \$155,000.

Feb. 14, 2017 the board approved his contract with his first day on the job as March 6, 2017.

Per the contract, his first six months was a probationary period and no raise was given to him.

From Nov. 2017 to Nov. 2018, he had an annual review and no raise was given.

The time period from Nov. 2018 to Nov. 2019 is the period of time that a raise should be considered by the board.

In my opinion, his raise shouldn't be anymore than what the regular employees receive in their contract.

Cherie Carlyon

5. GENERAL MANAGER RECRUITMENT, SALARY RANGE, AND QUALIFICATIONS

- A. **Discussion** – Opportunity for Board to discuss the qualifications it will require in a new General Manager, and the way in which it wants to recruit applicants for the District's new General Manager. This will also give the Board the opportunity to provide a salary range for a new General Manager. The Board may take action and direct staff to initiate the recruitment process and all necessary steps.

After an exchange of ideas, concerns and suggestions regarding the recruitment of a new General Manager, the level of involvement by the Board, and the merits of hiring a head hunter, the Board identified the following process:

- *The District will use the job announcement used previously, with benefits and an annual salary range of \$110K to \$140K, commensurate with the candidate's qualifications and experience.*
- *The Board established a committee to work with Legal Counsel Barbara Brenner to vet the list of possible executive search consultants sought out by Ms. Brenner. Directors Uso and Hanschild will serve on the committee.*
- *Ms. Brenner will work with the Consultant to vet applications and select the top ten resumes for the Board's review. The Board will then select the top five to six applicants for an interview with the Board.*
- *The Board agreed that this recruitment and selection process will be initiated immediately, possibly requiring a Special Meeting of the Board in a few weeks.*

Possible Board Action – Staff recommends the Board of Directors identify qualifications, the process for recruitment, and salary range for a new General Manager and direct staff to initiate a recruitment process and all necessary steps associated with the same.

The Board directed Legal Counsel Brenner to immediately initiate the recruitment and selection process as outlined in the discussion above.



CONSENT CALENDAR

ITEM 6.B.1.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2020
AGENDA ITEM NO. 6.B.1.**



AGENDA SECTION: CONSENT CALENDAR

SUBJECT: CASH BALANCES – OCTOBER 2019

PREPARED BY: Christina Cross, Management Analyst 

APPROVED BY: Steven Palmer, PE, General Manager 

BACKGROUND

The Cash Balance Report details the District's cash position as of the month end to demonstrate transparency and accountability of relevant financial data from which prudent fiscal decisions and policies are made. The Cash Balance Report is unlike a quarterly budget to actual report; its purpose is to report on ending cash balances and the related sources and uses of cash during the period.

DISCUSSION

The Cash Balance Report as of month ending October 31, 2019 shows the District's cash balances total \$ 9,477,659.08

Cash is held with the following institutions in the amounts of:

El Dorado Savings Bank - Checking	83,088.30
El Dorado Savings Bank - Savings	2,127,596.44
Local Agency Investment Fund (LAIF)	7,266,974.34
	<u>\$ 9,477,659.08</u>

Restricted cash balances are monies held in trust for a specific purpose and are not monies available for District use. The Wells Fargo Debt Service Fund is SRF Fiscal Agent cash account that is restricted for payments on the Walton Lake loan with the State Water Resources Control Board (SWRCB) through Wells Fargo Bank. This debt service fund is required by the SWRCB.

Restricted Cash:

Wells Fargo Debt Service Fund	\$38,220.63
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Cash balances are allocated based on the Fund for which the source of the monies is generated by or used from.

Fund	Beginning Balance	Cash In Cash Receipts	Accounts Payable	Payroll	Journal Entries	Ending Balance
08 SMUD FUND	309,687.17	0	0	0	1,338.07	311,025.24
09 CABY GRANT	-116,074.62	0	0	0	0	-116,074.62
10 Water Fund	1,750,523.13	181,727.03	-265,603.52	-127,264.31	5,512.54	1,544,894.87
12 RETIREE FUND	439,320.63	5,155.50	-8,676.62	0	1,923.59	437,723.10
14 STEWART MINE FD	27,132.10	0	-362.14	0	138.29	26,908.25
17 WATER DEVE.FUND	415,368.61	0	0	0	1,793.98	417,162.59
19 SMERFUND	1,074,091.93	0	0	0	4,639.01	1,078,730.94
20 ALT Fund	1,002,199.84	26,863.88	-85,149.98	0	7,086.11	950,799.85
24 CAPITAL REPLACE	462,942.46	0	-75,356.08	0	2,286.51	389,872.89
29 STATE REV FUND	-40,080.51	0	-2,296.95	0	0	-42,377.46
30 Hydro Fund	728,524.51	0	-67.14	0	3,094.24	731,551.61
35 Restricted P/L	-90,530.11	0	0	0	0	-90,530.11
37 GARDEN VALLEY	73,946.14	0	0	0	319.37	74,265.51
39 CAP FAC CHARGE	1,460,101.58	0	-5,258.50	-9,670.64	6,343.50	1,451,515.94
40 Zone Fund	1,030,760.03	7,645.03	-10,956.88	-5,634.69	5,617.69	1,027,430.98
41 CDS M & O Fund	40,306.96	0	0	0	174.09	40,481.05
42 CDS RESRV EXP.	173,759.61	0	0	0	750.47	174,510.08
43 CAPITAL RESERVE	967,954.72	0	0	0	3,010.68	970,965.40
51 KELSEY NORTH	99,067.01	0	-724.29	0	460.25	98,802.97
	9,809,001.19	221,191.44	-454,452.10	-142,569.84	44,488.39	9,477,659.08

Sources of cash during the month were from recurring utility payments, lease payments, grant reimbursements and retiree health reimbursements in the amount of \$221,191.44. The details of the uses of cash during the month can be seen on the approved check register in the amount of \$454,452.10. Additional uses of cash during the month not in the check register include payroll disbursements, PERS Unfunded Liability payments and bi-weekly retirement contributions in the amount of \$142,569.84. The miscellaneous journal entries reflect LAIF quarterly interest. The differences in the beginning balances in October and the ending balances for September are adjustment entries made during year end for assessment district close outs and budgeted capital reserves transfer. There were also prepaid expenses that needed to be booked to the correct period as well as fund.

Fund	Description	Balance	Deblts	Credits	Balance
29	SRF FISCAL AGENT ACCOUNTS	\$48,391.66	\$2,357.79	\$ (12,528.82)	38,220.63

Restricted cash balances are monies held in trust for a specific purpose and are not monies available for District use. SRF Fiscal Agent restricted cash is for the fiscal administration of the Walton Lake loan with the State Water Resources Control Board (SWRCB) through the Wells Fargo Debt Service Fund. Adjustments have been made to the beginning balance through the monthly bank reconciliation process.

FISCAL IMPACT

No fiscal impact.

CEQA ASSESSMENT

Not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors receive and file for month ending October 31, 2019.

ALTERNATIVES

No alternatives.

ATTACHMENTS

1. Statement of Cash Flows October 2019
2. Month-End Cash Disbursement Report October 2019
3. SRF Cash Balances October 2019

AGENDA ITEM 6.B.1.

Attachment 1

Statement of Cash Flows October 2019

Georgetown Divide Public Utility District
Statement of Cash Flow

For Period October 1, 2019 through October 31, 2019

Fund Description	Beginning Balance	Cash In Cash Receipts	Accounts Payable	Payroll	Journal Entries	Ending Cash Balance
08 - SMUD Fund	309,687.17	0	0	0	1,338.07	311,025.24
09 - CABY Grant	(116,074.62)	0	0	0	0	(116,074.62)
10 - Water Fund	1,750,523.13	181,727.03	(265,603.52)	(127,264.31)	5,512.54	1,544,894.87
12 - Retiree Fund	439,320.63	5,155.50	(8,676.62)	0	1,923.59	437,723.10
14 - Stewart Mine Water Project Fund	27,132.10	0	(362.14)	0	138.29	26,908.25
17 - Water Development Fund	415,368.61	0	0	0	1,793.98	417,162.59
19 - STUMPY MDWS Emergency Fund	1,074,091.93	0	0	0	4,639.01	1,078,730.94
20 - ALT Fund	1,002,199.84	26,663.88	(85,149.98)	0	7,086.11	950,799.85
24 - Capital Replacement Fund	462,942.46	0	(75,356.08)	0	2,286.51	389,872.89
29 - State Revolving Fund	(40,080.51)	0	(2,296.95)	0	0	(42,377.46)
30 - Hydro Fund	728,524.51	0	(67.14)	0	3,094.24	731,551.61
35 - Restricted Pipeline Fund	(90,530.11)	0	0	0	0	(90,530.11)
37 - Garden Valley Maintenance Fund	73,946.14	0	0	0	319.37	74,265.51
39 - Cap Facility Charges ORD 2007-01	1,460,101.58	0	(5,258.50)	(9,670.64)	6,343.50	1,451,515.94
40 - Zone Fund	1,030,760.03	7,645.03	(10,956.88)	(5,634.89)	5,617.69	1,027,430.98
41 - CDS M&O Fund	40,306.96	0	0	0	174.09	40,481.05
42 - CDS Reserve Expansion Fund	173,759.61	0	0	0	750.47	174,510.08
43 - New Capital Reserve	967,954.72	0	0	0	3,010.68	970,965.40
51 - Kelsey North WAD 1989-1	99,067.01	0	(724.29)	0	460.25	98,802.97
Total Oistributed Cash ----->	9,809,001.19	221,191.44	(454,452.10)	(142,569.84)	44,488.39	9,477,659.08

Cash in Eldorado Savings and LAIF

1000 - El Dorado Savings Bank General Checking	83,088.30
1010 - El Dorado Savings Bank Collections	2,127,596.44
1022 - LAIF	7,266,974.34
Total Cash ----->	9,477,659.08

AGENDA ITEM 6.B.1.

Attachment 2

Month-End Cash Disbursement Report October 2019

Grand Total of all Bank Accounts ----->	454,452.10	.00	454,452.10
	=====	=====	=====

AGENDA ITEM 6.B.1.

Attachment 3

SRF Cash Balances October 2019

Report Date: 12/06/19
 Run Date...: 12/06/19 15:26
 Run by.....: Christina Cross

Georgetown Divide PUD
 G/L Trial Balance - Summary in the Order of FUND
 For All Accounts
 With a Mask of 29* 1115* ****

Page.: 1
 ID # GLTB
 CTL.: GEO

Beginning of.: October 1, 2019 (04-20) Thru Ending of.: October 31, 2019 (04-20)

G/L Account No	Description	Beginning Balance	Debit	Credit	Ending Balance
29 1115	STATE REV FUND SRF FISCAL AGENT ACCOUNTS	40,391.66	2,357.79	12,528.82	38,220.63
REPORT TOTAL ---->		40,391.66	2,357.79	12,528.82	38,220.63



CONSENT CALENDAR

ITEM 6.B.2.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2020
AGENDA ITEM NO. 6.B.2.**



AGENDA SECTION: CONSENT CALENDAR

SUBJECT: CASH BALANCES – NOVEMBER 2019

PREPARED BY: Christina Cross, Management Analyst *cc*

APPROVED BY: Steven Palmer, PE, General Manager *SP*

BACKGROUND

The Cash Balance Report details the District's cash position as of the month end to demonstrate transparency and accountability of relevant financial data from which prudent fiscal decisions and policies are made. The Cash Balance Report is unlike a quarterly budget to actual report; its purpose is to report on ending cash balances and the related sources and uses of cash during the period.

DISCUSSION

The Cash Balance Report as of month ending November 30, 2019 shows the District's cash balances total \$ 8,957,019.74

Cash is held with the following institutions in the amounts of:

El Dorado Savings Bank - Checking	70,487.76
El Dorado Savings Bank - Savings	1,619,557.64
Local Agency Investment Fund (LAIF)	7,266,974.34
	<u>\$ 8,957,019.74</u>

Restricted cash balances are monies held in trust for a specific purpose and are not monies available for District use. The Wells Fargo Debt Service Fund is SRF Fiscal Agent cash account that is restricted for payments on the Walton Lake loan with the State Water Resources Control Board (SWRCB) through Wells Fargo Bank. This debt service fund is required by the SWRCB.

Restricted Cash:

Wells Fargo Debt Service Fund	\$40,561.36
-------------------------------	-------------

Cash balances are allocated based on the Fund for which the source of the monies is generated by or used from.

Fund	Balance	Cash Receipts	Payable	Payroll	Entries	Balance
08 SMUD FUND	311,025.24	0	0	0	0	311,025.24
09 CABY GRANT	-116,074.62	77,008.05	0	0	0	-39,066.57
10 Water Fund	1,544,894.87	411,023.26	-192,587.72	-131,707.47	-464.91	1,631,158.03
12 RETIREE FUND	437,723.10	2,252.71	-4,837.35	0	0	435,138.46
14 STEWART MINE FD	26,908.25	0	0	0	0	26,908.25
17 WATER DEVE.FUND	417,162.59	0	0	0	0	417,162.59
19 SMERFUND	1,078,730.94	0	0	0	0	1,078,730.94
20 ALT Fund	950,799.85	163,351.82	-72,200.00	0	79.56	1,042,031.23
24 CAPITAL REPLACE	389,872.89	0	-386,110.25	0	0	3,762.64
29 STATE REV FUND	-42,377.46	0	-2,296.95	0	0	-44,674.41
30 Hydro Fund	731,551.61	16,555.92	0	-84.79	0	748,022.74
35 Restricted P/L	-90,530.11	0	0	0	0	-90,530.11
37 GARDEN VALLEY	74,265.51	0	0	0	0	74,265.51
39 CAP FAC CHARGE	1,451,515.94	0	-284,422.23	-4,237.74	0	1,162,855.97
40 Zone Fund	1,027,430.98	18,122.58	-24,266.59	-5,300.09	385.35	1,016,372.23
41 CDS M & O Fund	40,481.05	0	0	0	0	40,481.05
42 CDS RESRV EXP.	174,510.08	0	0	0	0	174,510.08
43 CAPITAL RESERVE	970,965.40	0	-100,902.50	0	0	870,062.90
51 KELSEY NORTH	98,802.97	0	0	0	0	98,802.97
	9,477,659.08	688,314.34	-1,067,623.59	-141,330.09	0.00	8,957,019.74

Sources of cash during the month were from recurring utility payments, lease payments, grant reimbursements and retiree health reimbursements in the amount of \$688,314.34. The details of the uses of cash during the month can be seen on the approved check register in the amount of \$1,067,623.59. Additional uses of cash during the month not in the check register include payroll disbursements, PERS Unfunded Liability payments and bi-weekly retirement contributions in the amount of \$141,330.09.

Fund	Description	Balance	Deblts	Credits	Balance
29	SRF FISCAL AGENT ACCOUNTS	\$38,220.63	\$2,340.73	\$ -	40,561.36

Restricted cash balances are monies held in trust for a specific purpose and are not monies available for District use. SRF Fiscal Agent restricted cash is for the fiscal administration of the Walton Lake loan with the State Water Resources Control Board (SWRCB) through the Wells Fargo Debt Service Fund. Adjustments have been made to the beginning balance through the monthly bank reconciliation process.

FISCAL IMPACT

No fiscal impact.

CEQA ASSESSMENT

Not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors receive and file for month ending November 30, 2019.

ALTERNATIVES

No alternatives.

ATTACHMENTS

1. Statement of Cash Flows November 2019
2. Month-End Cash Disbursement Report November 2019
3. SRF Cash Balances November 2019

AGENDA ITEM 6.B.2.

Attachment 1

Statement of Cash Flows NOVEMBER 2019

Georgetown Divide Public Utility District
Statement of Cash Flow

For Period November 1, 2019 through November 30, 2019

Fund Description	Beginning Balance	Cash In Cash Receipts	Accounts Payable	Payroll	Journal Entries	Ending Cash Balance
08 - SMUD Fund	311,025.24	0	0	0	0	311,025.24
09 - CABY Grant	(116,074.62)	77,008.05	0	0	0	(39,066.57)
10 - Water Fund	1,544,894.87	411,023.26	(192,587.72)	(131,707.47)	(464.91)	1,631,158.03
12 - Retiree Fund	437,723.10	2,252.71	(4,837.35)	0	0	435,138.46
14 - Stewart Mine Water Project Fund	26,908.25	0	0	0	0	26,908.25
17 - Water Development Fund	417,162.59	0	0	0	0	417,162.59
19 - STUMPY MDWS Emergency Fund	1,078,730.94	0	0	0	0	1,078,730.94
20 - ALT Fund	950,799.85	163,351.82	(72,200.00)	0	79.56	1,042,031.23
24 - Capital Replacement Fund	389,872.89	0	(386,110.25)	0	0	3,762.64
29 - State Revolving Fund	(42,377.46)	0	(2,296.95)	0	0	(44,674.41)
30 - Hydro Fund	731,551.61	16,555.92	0	(84.79)	0	748,022.74
35 - Restricted Pipeline Fund	(90,530.11)	0	0	0	0	(90,530.11)
37 - Garden Valley Maintenance Fund	74,265.51	0	0	0	0	74,265.51
39 - Cap Facility Charges ORD 2007-01	1,451,515.94	0	(284,422.23)	(4,237.74)	0	1,162,855.97
40 - Zone Fund	1,027,430.98	18,122.58	(24,266.59)	(5,300.09)	385.35	1,016,372.23
41 - CDS M&O Fund	40,481.05	0	0	0	0	40,481.05
42 - CDS Reserve Expansion Fund	174,510.08	0	0	0	0	174,510.08
43 - New Capital Reserve	970,965.40	0	(100,902.50)	0	0	870,062.90
51 - Kelsey North WAD 1989-1	98,802.97	0	0	0	0	98,802.97
Total Distributed Cash ----->	9,477,659.08	688,314.34	(1,067,623.59)	(141,330.09)	0	8,957,019.74

Cash in Eldorado Savings and LAIF

1000 - El Dorado Savings Bank General Checking	70,487.76
1010 - El Dorado Savings Bank Collections	1,619,557.64
1022 - LAIF	7,266,974.34
Total Cash ----->	8,957,019.74

AGENDA ITEM 6.B.2.

Attachment 2

Month-End Cash Disbursement Report NOVEMBER 2019

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
11-19	030441	11/06/19	ALL01 (ALLEN KRAUSE)		160.67	.00	160.67	Automatic Generated Check
	030442	11/06/19	AND01 (ANDERSON'S SIERRA PIPE CO)		101.28	.00	101.28	Automatic Generated Check
	030443	11/06/19	ARA01 (ARAMARK)		253.11	.00	253.11	Automatic Generated Check
	030444	11/06/19	BEN04 (BENNETT ENGINEERING SERVICES)		4,983.56	.00	4,983.56	Automatic Generated Check
	030445	11/06/19	CAG01 (CAGGIANO GENERAL ENGINEERING, INC)		11,221.16	.00	11,221.16	Automatic Generated Check
	030446	11/06/19	CAR08 (CSI)		59.00	.00	59.00	Automatic Generated Check
	030447	11/06/19	CAR09 (CARNAHAN COMPUTER SERVICE)		398.90	.00	398.90	Automatic Generated Check
	030448	11/06/19	CHU02 (CHURCHWELL WHITE, LLP)		14,812.78	.00	14,812.78	Automatic Generated Check
	030449	11/06/19	CLS01 (CLS LABS)		531.82	.00	531.82	Automatic Generated Check
	030450	11/06/19	CWS01 (CORBIN WILLITS SYS. INC.)		584.66	.00	584.66	Automatic Generated Check
	030451	11/06/19	DIV05 (PLACERVILLE AUTO PARTS, INC)		395.17	.00	395.17	Automatic Generated Check
	030452	11/06/19	EQU01 (EQUIPCO RENTALS)		145.00	.00	145.00	Automatic Generated Check
	030453	11/06/19	FED01 (FED EX)		66.36	.00	66.36	Automatic Generated Check
	030454	11/06/19	FER01 (FERRELLGAS)		472.39	.00	472.39	Automatic Generated Check
	030455	11/06/19	GEO01 (GEORGETOWN ACE HDW)		300.04	.00	300.04	Automatic Generated Check
	030456	11/06/19	GEO04 (DIVIDE SUPPLY ACE HARDWARE)		2,489.25	.00	2,489.25	Automatic Generated Check
	030457	11/06/19	HRD01 (H.R. DIRECT)		125.38	.00	125.38	Automatic Generated Check
	030458	11/06/19	ICM02 (ICMA-R.T.-457 (ee))		1,631.08	.00	1,631.08	Automatic Generated Check
	030459	11/06/19	INT05 (INTERWEST CONSULTING GROUP)		367.50	.00	367.50	Automatic Generated Check
	030460	11/06/19	IU001 (IUOE, LOCAL 39)		360.19	.00	360.19	Automatic Generated Check
	030461	11/06/19	IU002 (PEU LOCAL #1)		248.35	.00	248.35	Automatic Generated Check
	030462	11/06/19	KAS01 (KASL CONSULTING ENGINEERS)		375.00	.00	375.00	Automatic Generated Check
	030463	11/06/19	MAC04 (MACAULEY CONSTRUCTION INC)		902.50	.00	902.50	Automatic Generated Check
	030464	11/06/19	MAD01 (KYLE MADISON)		200.00	.00	200.00	Automatic Generated Check
	030465	11/06/19	MOB01 (MOBILE MINI, LLC-CA)		211.21	.00	211.21	Automatic Generated Check
	030466	11/06/19	NTU01 (NTU TECHNOLOGIES, INC.)		7,591.24	.00	7,591.24	Automatic Generated Check
	030467	11/06/19	PAC02 (PACIFIC GAS & ELECTRIC)		15,212.93	.00	15,212.93	Automatic Generated Check
	030468	11/06/19	PAC06 (PACE SUPPLY 23714-00)		153.37	.00	153.37	Automatic Generated Check
	030469	11/06/19	PAL01 (STEVE PALMER)		38.63	.00	38.63	Automatic Generated Check
	030470	11/06/19	POW01 (POWERNET GLOBAL COMM.)		155.24	.00	155.24	Automatic Generated Check
	030471	11/06/19	PSO01 (PSOMAS)		3,727.00	.00	3,727.00	Automatic Generated Check
	030472	11/06/19	RIE01 (RIEBES AUTO PARTS,LLC)		142.62	.00	142.62	Automatic Generated Check
	030473	11/06/19	UNI06 (UNITEDHEALTHCARE INSURANCE CO)		156.75	.00	156.75	Automatic Generated Check
	030474	11/06/19	USA01 (UNDERGROUND SERVICE ALERT)		456.25	.00	456.25	Automatic Generated Check
	030475	11/06/19	USB05 (U.S. BANK CORPORATE PAYMENT SYSTEM)		9,025.17	.00	9,025.17	Automatic Generated Check
	030476	11/06/19	VER01 (VERIZON WIRELESS)		922.19	.00	922.19	Automatic Generated Check
	030477	11/06/19	WAL02 (WALKER'S OFFICE SUPPLY)		632.68	.00	632.68	Automatic Generated Check
	030478	11/06/19	WEL02 (WELLS FARGO BANK)		2,296.95	.00	2,296.95	Automatic Generated Check
	030479	11/06/19	WDO04 (DELGADO, MARIA)		946.75	.00	946.75	Automatic Generated Check
	030480	11/20/19	ACW05 (ACWA/JPIA HEALTH)		46,635.90	.00	46,635.90	Automatic Generated Check
	030481	11/20/19	ADT01 (ADT SECURITY SERVICES)		44.48	.00	44.48	Automatic Generated Check
	030482	11/20/19	ADT01 (ADT SECURITY SERVICES)		169.08	.00	169.08	Automatic Generated Check
	030483	11/20/19	AFLO1 (AMERICAN FAMILY LIFE INS)		1,495.68	.00	1,495.68	Automatic Generated Check
	030484	11/20/19	ALL01 (ALLEN KRAUSE)		1,169.64	.00	1,169.64	Automatic Generated Check
	030485	11/20/19	AME08 (AMERICAN MESSAGING)		8.04	.00	8.04	Automatic Generated Check
	030486	11/20/19	AMS01 (A-APPLIED MAILING SERVICE, INC)		346.80	.00	346.80	Automatic Generated Check
	030487	11/20/19	AND01 (ANDERSON'S SIERRA PIPE CO)		129.22	.00	129.22	Automatic Generated Check
	030488	11/20/19	ARA01 (ARAMARK)		132.52	.00	132.52	Automatic Generated Check
	030489	11/20/19	BEN04 (BENNETT ENGINEERING SERVICES)		2,165.00	.00	2,165.00	Automatic Generated Check
	030490	11/20/19	BOE02 (CA. DEPT. OF TAX & FEE ADMINISTRATION)		11,952.42	.00	11,952.42	Automatic Generated Check
	030491	11/20/19	BRO05 (BROWN, ADAM)		102.78	.00	102.78	Automatic Generated Check
	030492	11/20/19	CAG01 (CAGGIANO GENERAL ENGINEERING, INC)		163,149.20	.00	163,149.20	Automatic Generated Check
	030493	11/20/19	CHU02 (CHURCHWELL WHITE, LLP)		32,456.88	.00	32,456.88	Automatic Generated Check
	030494	11/20/19	CLS01 (CLS LABS)		176.40	.00	176.40	Automatic Generated Check
	030495	11/20/19	DEL05 (DELAGE LANDEN, INC)		413.85	.00	413.85	Automatic Generated Check
	030496	11/20/19	ELD16 (EL DORADO DISPOSAL SERVICE)		360.78	.00	360.78	Automatic Generated Check
	030497	11/20/19	FED01 (FED EX)		58.30	.00	58.30	Automatic Generated Check
	030498	11/20/19	FER01 (FERRELLGAS)		640.66	.00	640.66	Automatic Generated Check
	030499	11/20/19	GAR02 (GARDEN VALLEY FEED & HDW.)		30.02	.00	30.02	Automatic Generated Check
	030500	11/20/19	GEO01 (GEORGETOWN ACE HDW)		78.01	.00	78.01	Automatic Generated Check
	030501	11/20/19	GEO03 (CASH)		174.95	.00	174.95	Automatic Generated Check
	030502	11/20/19	GEO04 (DIVIDE SUPPLY ACE HARDWARE)		232.32	.00	232.32	Automatic Generated Check
	030503	11/20/19	GEO12 (GEORGE SANDERS)		6,177.40	.00	6,177.40	Automatic Generated Check
	030504	11/20/19	GEO15 (GEOCON CONSULTANTS INC)		472.50	.00	472.50	Automatic Generated Check
	030505	11/20/19	HER02 (HERCULES INDUSTRIES, INC.)		540.38	.00	540.38	Automatic Generated Check
	030506	11/20/19	ICM02 (ICMA-R.T.-457 (ee))		1,631.08	.00	1,631.08	Automatic Generated Check
	030507	11/20/19	IEH01 (IEH-BIOVIR LABORATORIES)		3,657.97	.00	3,657.97	Automatic Generated Check
	030508	11/20/19	IU001 (IUOE, LOCAL 39)		360.19	.00	360.19	Automatic Generated Check
	030509	11/20/19	IU002 (PEU LOCAL #1)		248.35	.00	248.35	Automatic Generated Check
	030510	11/20/19	MJT01 (MJT ENTERPRISES, INC.)		4,604.31	.00	4,604.31	Automatic Generated Check
	030511	11/20/19	MYE01 (Myers and Sons)		72,200.00	.00	72,200.00	Automatic Generated Check
	030512	11/20/19	NEX00 (NEXGEN)		29,920.00	.00	29,920.00	Automatic Generated Check
	030513	11/20/19	NEX00 (NEXGEN)		43,270.00	.00	43,270.00	Automatic Generated Check
	030514	11/20/19	PAC06 (PACE SUPPLY 23714-00)		1,236.53	.00	1,236.53	Automatic Generated Check
	030515	11/20/19	PAC08 (PACIFIC MATERIAL HANDLING)		27,309.90	.00	27,309.90	Automatic Generated Check
	030516	11/20/19	PUL01 (PULFER, JEFF)		71.37	.00	71.37	Automatic Generated Check
	030517	11/20/19	RIE01 (RIEBES AUTO PARTS,LLC)		309.97	.00	309.97	Automatic Generated Check
	030518	11/20/19	ROB01 (DON ROBINSON)		430.82	.00	430.82	Automatic Generated Check
	030519	11/20/19	ROB02 (ROBINSON ENTERPRISES)		4,195.74	.00	4,195.74	Automatic Generated Check
	030520	11/20/19	SOU01 (DAVE SOUZA)		344.43	.00	344.43	Automatic Generated Check
	030521	11/20/19	SWR01 (SWRCB ACCOUNTING OFFICE)		22,016.00	.00	22,016.00	Automatic Generated Check
	030522	11/20/19	THA01 (THATCHER COMPANY OF CALIFORNIA INC)		3,229.21	.00	3,229.21	Automatic Generated Check
	030523	11/20/19	VER01 (VERIZON WIRELESS)		39.02	.00	39.02	Automatic Generated Check
	030524	11/20/19	BOB08 (BRINKMAN, BRIAN/MARY)		96.02	.00	96.02	Automatic Generated Check
	030525	11/20/19	BOB02 (BWBANK, DONALD)		5.00	.00	5.00	Automatic Generated Check
	030526	11/20/19	NOB03 (NEWTON, GARY K./JOAN)		280.34	.00	280.34	Automatic Generated Check
	030527	11/25/19	MYE01 (Myers and Sons)		400,000.00	.00	400,000.00	Automatic Generated Check
Total for Bank Account 1000				----->	1,067,623.59	.00	1,067,623.59	
Grand Total of all Bank Accounts				----->	1,067,623.59	.00	1,067,623.59	

AGENDA ITEM 6.B.2.

Attachment 3

SRF Cash Balances NOVEMBER 2019

Report Date: 01/08/20
 Run Date...: 01/08/20 13:55
 Run by.....: Christina Cross

Georgetown Divide PUD
 G/L Trial Balance - Detail in the Order of FUND
 For All Accounts
 With a Mask of 29* 1115* ****

Page.: 1
 ID # GLTB
 CTL.: GEO

Beginning of.: November 1, 2019 (05-20) Thru Ending of.: November 30, 2019 (05-20)

G/L Account No	Ctr	Cal.	Fiscl	Date	Jrnl	Line	Description	Debit	Credit	
29	1115						STATE REV FUND SRF FISCAL AGENT ACCOUNTS			
							Balance November 1, 2019 (05-20)	38,220.63		
Nov 2019	05-2020	10/09/19	04-00	0011			Vendor WEL02 Invoice 11012019 Line 0001	2,296.95		
							NOVEMBER 2019 WALTON LAKE ANNUAL RESERVE			
							WELLS FARGO BANK			
Nov 2019	05-2020	01/08/20	00-00	0001			November Interest	43.78		
** Budget not Applicable **										
							Activity ---->	2,340.73	.00	
							Balance November 30, 2019 (05-20)	40,561.36		
								REPORT TOTAL ---->	40,561.36	.00
								REPORT TOTAL for Detail Activity ---->	2,340.73	.00



NEW BUSINESS

ITEM 6.B.3

Date...: Jan 8, 2020
 Time...: 2:45 pm
 Run by.: Christina Cross

Georgetown Divide PUD
 BOARD CHECK REVIEW

Page: 1
 List: BOAR
 ID #: PYDMPH

Check#	Check Date	Vend#	Vendor Name	Description	Check Amount
030590	12/13/19	SCH08	[REDACTED]	FINAL PAYCHECK	1183.16
Sub-Total: (1)					1183.16
Sub-Count: 1					
030591	12/13/19	SCH08	[REDACTED]	VACATION PAYOUT	585.26
Sub-Total: (1)					585.26
Sub-Count: 1					
030592	12/18/19	AFL01	AMERICAN FAMILY LIFE INS	Insurance - H&L	1495.68
Sub-Total: (1)					1495.68
Sub-Count: 1					
030593	12/18/19	ICM02	ICMA-R.T.-457 (ee)	Payroll withholding-ICMA	1631.08
030593	12/20/19	ICM02		Ck# 030593 Reversed	-1631.08
Sub-Total: (1)					.00
Sub-Count: 2					
030594	12/18/19	IU001	IUOE, LOCAL 39	Union Dues Payable-LOCAL 39	360.19
Sub-Total: (1)					360.19
Sub-Count: 1					
030595	12/18/19	IU002	PEU LOCAL #1	UNION DUES-LOCAL 1	240.07
Sub-Total: (1)					240.07
Sub-Count: 1					
030596	12/18/19	ICM02	ICMA-R.T.-457 (ee)	Palmer add'l contribution	28.84
030596	12/20/19	ICM02		Ck# 030596 Reversed	-28.84
Sub-Total: (1)					.00
Sub-Count: 2					
030597	12/18/19	ICM02	ICMA-R.T.-457 (ee)	Payroll withholding-ICMA	1631.08
030597	12/18/19	ICM02	ICMA-R.T.-457 (ee)	Payroll withholding-ICMA	28.84
Sub-Total: (1)					1659.92
Sub-Count: 2					
030598	12/31/19	ICM02	ICMA-R.T.-457 (ee)	Payroll withholding-ICMA	1659.92
Sub-Total: (1)					1659.92
Sub-Count: 1					
030599	12/31/19	IU001	IUOE, LOCAL 39	Union Dues Payable-LOCAL 39	360.19
Sub-Total: (1)					360.19
Sub-Count: 1					
030600	12/31/19	IU002	PEU LOCAL #1	UNION DUES-LOCAL 1	217.16
Sub-Total: (1)					217.16
Sub-Count: 1					
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	2442.17
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	6890.65
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	5455.11
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	9456.34
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	2443.27
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	12261.08
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	1855.61
030601	12/31/19	ACW05	ACWA/JPIA HEALTH	HEALTH INSURANCE PREMIUM JAN 2020	5106.11
Sub-Total: (1)					45910.34
Sub-Count: 8					
030602	12/31/19	ADT01	ADT SECURITY SERVICES	SECURITY SERVICE 12/20/19-01/19/20 8180 BALDERSTON	44.48
030602	12/31/19	ADT01	ADT SECURITY SERVICES	SECURITY SERVICE 12/21/19-01/20/20 6425 MAIN ST	169.08
Sub-Total: (1)					213.56
Sub-Count: 2					
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00

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030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	291.70
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	655.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	18.34
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
030603	12/31/19	ALL01	ALLEN KRAUSE	Misc. Vehicle Maintenance & Repairs	.00
Sub-Total: (1)					965.04
Sub-Count: 16					
030604	12/31/19	AND01	ANDERSON'S SIERRA PIPE CO	Misc. pipe & tools for up country/ditch/dist/zone	17.71
Sub-Total: (1)					17.71
Sub-Count: 1					
030605	12/31/19	ANS01	ANSWERING SPECIALISTS INC	DECEMBER 2019 ANSWERING SERVICE	79.95
Sub-Total: (1)					79.95
Sub-Count: 1					
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	9.83
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	21.08
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	8.43
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	26.70
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	70.27
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	4.22
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	9.13
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	19.58
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	7.83
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	24.80
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	65.28
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	3.92
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	.00
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	8.79
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	18.83
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	7.53
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	23.85
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	62.77
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	3.77
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	9.14
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	19.58
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	7.83
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	24.80
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	65.27
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	3.92
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	9.14
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	19.58
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	7.83
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	24.80
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	65.27
030606	12/31/19	ARA01	ARAMARK	WEEKLY SERVICE: UNIFORMS/RESTROOM/FIRST AID SUPPLY	3.92
Sub-Total: (1)					657.69
Sub-Count: 31					
030607	12/31/19	BLU01	ANTHEM BLUE CROSS	Prepaid Expenses - Health	326.10
030607	12/31/19	BLU01	ANTHEM BLUE CROSS	Prepaid Expenses - Health	326.10
030607	12/31/19	BLU01	ANTHEM BLUE CROSS	Prepaid Expenses - Health	256.65
030607	12/31/19	BLU01	ANTHEM BLUE CROSS	Prepaid Expenses - Health	326.10
Sub-Total: (1)					1234.95
Sub-Count: 4					
030608	12/31/19	CAL16	CALTRONICS BUSINESS SYSTEMS CO	KONICA COPIER CONTRACT	615.94
Sub-Total: (1)					615.94
Sub-Count: 1					
030609	12/31/19	CHU02	CHURCHWELL WHITE, LLP		2881.29
030609	12/31/19	CHU02	CHURCHWELL WHITE, LLP		388.90
030609	12/31/19	CHU02	CHURCHWELL WHITE, LLP		229.81
Sub-Total: (1)					3500.00
Sub-Count: 3					
030610	12/31/19	CLS01	CLS LABS	ROUTINE DIST. SYST. BACTERIA	44.10
030610	12/31/19	CLS01	CLS LABS	LT2 ESOTP RAW B	78.40
030610	12/31/19	CLS01	CLS LABS	ROUTINE DIST. SYST. BACTERIA	44.10

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030610	12/31/19	CLS01	CLS LABS	ROUTINE DIST SYST BACTERIA	44.10
030610	12/31/19	CLS01	CLS LABS	STATION 16 INFLUENT	118.58
030610	12/31/19	CLS01	CLS LABS	GROUNDWATER MONITORING	2739.10
030610	12/31/19	CLS01	CLS LABS	ROUTINE DIST SYST BACTERIA	44.10
Sub-Total: (1)					3112.48
Sub-Count: 7					
030611	12/31/19	CWS01	CORBIN WILLITS SYS. INC.	MONTHLY CHARGE FOR JANUARY 2020	584.66
Sub-Total: (1)					584.66
Sub-Count: 1					
030612	12/31/19	DEL05	DELAGE LANDEN, INC	KONICA COPIER CONTRACT 1/1/20-1/31/20	228.20
030612	12/31/19	DEL05	DELAGE LANDEN, INC	FORMAX FOLDING MACHINE 1/1/20-1/31/20	185.65
Sub-Total: (1)					413.85
Sub-Count: 2					
030613	12/31/19	DIG01	DIGITAL DEPLOYMENT INC	STREAMLINE MONTHLY MEMBER FEE DECEMBER 2019	300.00
Sub-Total: (1)					300.00
Sub-Count: 1					
030614	12/31/19	ECO01	ECORP CONSULTING, INC.	PROJECT 2016-186 PROF SVCS FROM 11/01/19-11/30/19	1804.11
Sub-Total: (1)					1804.11
Sub-Count: 1					
030615	12/31/19	EDL01	ISAAC EDELMAN	PANTS REIMB 2019 CALENDAR YEAR PER MOU	94.04
Sub-Total: (1)					94.04
Sub-Count: 1					
030616	12/31/19	ENV01	ENVIRO TECH SERVICES COMPANY,	MATERIALS AND SUPPLIES	235.23
Sub-Total: (1)					235.23
Sub-Count: 1					
030617	12/31/19	FED01	FED EX	PRIORITY OVERNIGHT SHIPPING: BIOVIR LABS	45.79
030617	12/31/19	FED01	FED EX	BIOVIR LAB OVERNIGHT SHIPPING 12/9/19	61.32
Sub-Total: (1)					107.11
Sub-Count: 2					
030618	12/31/19	FER01	FERRELLGAS	Utilities-PROPANE OFFICE	462.13
030618	12/31/19	FER01	FERRELLGAS	Utilities-PROPANE ALT WTP	1215.93
030618	12/31/19	FER01	FERRELLGAS	Utilities-PROPANE ALT WTP	708.88
030618	12/31/19	FER01	FERRELLGAS	Utilitie-PROPANE ALT WTP	675.82
Sub-Total: (1)					3062.76
Sub-Count: 4					
030619	12/31/19	GEM01	GEMPLER'S, INC.	Mat. & Supp. T&D Raw Water	158.00
030619	12/31/19	GEM01	GEMPLER'S, INC.	Mat. & Supp. T&D Raw Water	158.00
030619	12/31/19	GEM01	GEMPLER'S, INC.	Mat. & Supp. T&D Raw Water	158.02
030619	12/31/19	GEM01	GEMPLER'S, INC.	Mat. & Supp. Raw Water	159.13
Sub-Total: (1)					633.15
Sub-Count: 4					
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	114.18
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	163.50
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	48.39
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	22.91
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	5.53
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	29.45
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	24.66
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00
030620	12/31/19	GEO01	GEORGETOWN ACE HDW	Misc. materials & supplies for treated & raw water	.00

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030621	12/31/19	GEO04	DIVIDE SUPPLY ACE HARDWARE	Misc. materials & supplies for treated & raw water	.00
030621	12/31/19	GEO04	DIVIDE SUPPLY ACE HARDWARE	Misc. materials & supplies for treated & raw water	.00
030621	12/31/19	GEO04	DIVIDE SUPPLY ACE HARDWARE	Misc. materials & supplies for treated & raw water	.00
030621	12/31/19	GEO04	DIVIDE SUPPLY ACE HARDWARE	Misc. materials & supplies for treated & raw water	.00
Sub-Total: (1)					462.05
Sub-Count: 85					
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	204.68
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	204.68
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	230.22
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	230.22
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	154.65
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	154.66
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	97.67
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	97.67
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	97.68
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	54.92
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	54.93
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	54.93
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	.00
030622	12/31/19	GRA01	GRAINGER, INC.	Misc. pipe and fittings for irrigation, dist. zone	358.63
Sub-Total: (1)					1995.54
Sub-Count: 24					
030623	12/31/19	IEH01	IEH-BIOVIR LABORATORIES	DATE:10/29/19 CRYPTO SAMPLES ALT RAW, LAKE WALTON	709.30
030623	12/31/19	IEH01	IEH-BIOVIR LABORATORIES	DATE:11/14/19 CRYPTO SAMPLES ALT RAW, LAKE WALTON	709.30
Sub-Total: (1)					1418.60
Sub-Count: 2					
030624	12/31/19	KLA02	CHRISTIAN KLAHN	CLASS A PHYSICAL REIMB FOR D2 CERTIFICATION	100.00
030624	12/31/19	KLA02	CHRISTIAN KLAHN	PANT REIMB PER MOU	100.00
Sub-Total: (1)					200.00
Sub-Count: 2					
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	21.86
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	49.97
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	18.74
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	49.98
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	37.48
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	192.98
030625	12/31/19	MED01	MEDICAL EYE SERVICES	VISION INSURANCE JANUARY 2020	18.74
Sub-Total: (1)					389.75
Sub-Count: 7					
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	NICOLE G. 11/25/19-12/01/19	527.76
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	KELLY M. 11/25/19-12/01/19	499.80
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	KELLY M. 11/25/19-12/01/19	196.00
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/2/19-12/8/19 NG	703.68
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/2/19-12/8/19 KM	637.00
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/2/19-12/8/19 GO	411.60
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/9/19-12/15/19 NG	527.76
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/9/19-12/15/19 KM	558.60
030626	12/31/19	MJT01	MJT ENTERPRISES, INC.	TEMP EMPLOYEE WAGES 12/9/19-12/15/19 GO	343.00
Sub-Total: (1)					4405.20
Sub-Count: 9					
030627	12/31/19	MOB01	MOBILE MINI, LLC-CA	STORAGE RENTAL 12/25/19-1/21/20	211.21
Sub-Total: (1)					211.21
Sub-Count: 1					
030628	12/31/19	MUR04	MURCHIE'S SMOG & REPAIR	SMOG CHECK UNIT # 1	18.91
030628	12/31/19	MUR04	MURCHIE'S SMOG & REPAIR	SMOG CHECK UNIT # 1	18.92
030628	12/31/19	MUR04	MURCHIE'S SMOG & REPAIR	SMOG CHECK UNIT # 1	18.92
030628	12/31/19	MUR04	MURCHIE'S SMOG & REPAIR	SMOG CHECK UNIT 14	56.75
030628	12/31/19	MUR04	MURCHIE'S SMOG & REPAIR	SMOG CHECK UNIT # 34	56.75
Sub-Total: (1)					170.25
Sub-Count: 5					

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030629	12/31/19	MYE01	Myers and Sons	CONTRACTOR'S APPLICATION #32 PERIOD:10/1-10/31/19	16265.90
030629	12/31/19	MYE01	Myers and Sons	CONTRACTOR'S APPLICATION #32 PERIOD:10/1-10/31/19	14891.25
Sub-Total: (1)					31157.15
Sub-Count: 2					
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	7727208388-0 WALTON WTP	3039.32
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-0967683154-9	6728.09
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-9103062795-3	256.06
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-7804325001-4	8.52
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-2060545213-3	586.72
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-2060545213-3	195.57
030630	12/31/19	PAC02	PACIFIC GAS & ELECTRIC	Utilitie-ELECTRIC PGE-6228064022-8	718.58
Sub-Total: (1)					11532.86
Sub-Count: 7					
030631	12/31/19	PAC06	PACE SUPPLY 23714-00	Misc. Materials & Supplies for Distribution	37.54
Sub-Total: (1)					37.54
Sub-Count: 1					
030632	12/31/19	PAL01	STEVE PALMER	12/3 CAB FARE FOR ACWA CONFERENCE AIRPORT TO HOTEL	18.60
Sub-Total: (1)					18.60
Sub-Count: 1					
030633	12/31/19	PLA12	PLACER TITLE COMPANY	TITLE REPORT EASEMENT	400.00
030633	12/31/19	PLA12	PLACER TITLE COMPANY	TITLE REPORT EASEMENT	400.00
Sub-Total: (1)					800.00
Sub-Count: 2					
030634	12/31/19	POW01	POWERNET GLOBAL COMM.	UtilitiesLONG DISTANCE 11/19/19-12/19/19	185.51
Sub-Total: (1)					185.51
Sub-Count: 1					
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	142.84
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	326.51
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	122.44
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	326.51
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	241.96
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	2099.79
030635	12/31/19	PRE01	PREMIER ACCESS INS CO	DENTAL INSURANCE JANUARY 2020	122.44
Sub-Total: (1)					3382.49
Sub-Count: 7					
030636	12/31/19	ROB01	DON ROBINSON	CUTBACK	333.23
Sub-Total: (1)					333.23
Sub-Count: 1					
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	T & D RAW WATER FUEL USAGE ALLOCATION	321.61
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	WATER TREATMENT FUEL USAGE ALLOCATION	163.23
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	T & D TREATED WTR FUEL USAGE ALLOCATION	496.73
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	ZONE FUEL USAGE ALLOCATION	175.49
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	UPCOUNTRY FUEL USAGE ALLOCATION	244.23
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	ADMIN. FUEL USAGE ALLOCATION	.00
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	T & D RAW WATER FUEL USAGE ALLOCATION	446.39
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	WATER TREATMENT FUEL USAGE ALLOCATION	261.72
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	T & D TREATED WTR FUEL USAGE ALLOCATION	885.13
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	ZONE FUEL USAGE ALLOCATION	129.29
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	UPCOUNTRY FUEL USAGE ALLOCATION	151.68
030637	12/31/19	ROB02	ROBINSON ENTERPRISES	ADMIN. FUEL USAGE ALLOCATION	.00
Sub-Total: (1)					3275.50
Sub-Count: 12					
030638	12/31/19	ROC02	KENNETH D. WELSH	9" STEEL TRIM SAWS SET AND SHARPENED	67.50
030638	12/31/19	ROC02	KENNETH D. WELSH	9" STEEL TRIM SAWS SET AND SHARPENED	67.50
Sub-Total: (1)					135.00
Sub-Count: 2					
030639	12/31/19	SAN02	Santander Leasing	TRUCK LEASE PAYMENT INTEREST	16.68
030639	12/31/19	SAN02	Santander Leasing	TRUCK LEASE PAYMENT PRINCIPAL	1214.20
Sub-Total: (1)					1230.88
Sub-Count: 2					

Date...: Jan 8, 2020
 Time...: 2:45 pm
 Run by..: Christina Cross

Georgetown Divide PUD
 BOARD CHECK REVIEW

Page: 7
 List: BOAR
 ID #: PYDMPH

Check#	Check Date	Vend#	Vendor Name	Description	Check Amount
030640	12/31/19	SIE10	SIERRA SAFETY	MATERIALS AND SUPPLIES	61.72
Sub-Total: (1)					61.72
Sub-Count: 1					
030641	12/31/19	SWR04	STATE WATER RESOURCES CONTROL	CONTRACT #D1602021 1/1/20 PAYMENT PRINCIPAL	210116.40
030641	12/31/19	SWR04	STATE WATER RESOURCES CONTROL	CONTRACT #D1602021 1/1/20 PAYMENT INTEREST	74202.19
Sub-Total: (1)					284318.59
Sub-Count: 2					
030642	12/31/19	SWR05	STATE WATER RESOURCES CONTROL	APPLICATION FEE FOR PERMIT REGISTRATION DOCUMENTS	442.00
Sub-Total: (1)					442.00
Sub-Count: 1					
030643	12/31/19	THA01	THATCHER COMPANY OF CALIFORNIA	SODA ASH, CHLORINE & DEPOSIT REFUNDS FOR WTP	2884.43
030643	12/31/19	THA01	THATCHER COMPANY OF CALIFORNIA	SODA ASH, CHLORINE & DEPOSIT REFUNDS FOR WTP	-665.00
030643	12/31/19	THA01	THATCHER COMPANY OF CALIFORNIA	SODA ASH, CHLORINE & DEPOSIT REFUNDS FOR WTP	961.48
030643	12/31/19	THA01	THATCHER COMPANY OF CALIFORNIA	SODA ASH, CHLORINE & DEPOSIT REFUNDS FOR WTP	-140.00
Sub-Total: (1)					3040.91
Sub-Count: 4					
030644	12/31/19	TYL02	TYLER TECHNOLOGIES, INC	License & Services Agreement signed June 26, 2019	2793.56
030644	12/31/19	TYL02	TYLER TECHNOLOGIES, INC	License & Services Agreement signed June 26, 2019	2793.57
Sub-Total: (1)					5587.13
Sub-Count: 2					
030645	12/31/19	UNI06	UNITEDHEALTHCARE INSURANCE CO	PREPAID HEALTH INSURANCE D SCHWAGEL JANUARY 2020	166.50
Sub-Total: (1)					166.50
Sub-Count: 1					
030646	12/31/19	USA03	USA BLUE BOOK	Tools & supplies: up country/treat.plant/dist/zone	91.38
Sub-Total: (1)					91.38
Sub-Count: 1					
030647	12/31/19	USP01	POSTMASTER	PERMIT 6 DECEMBER 2019	300.00
030647	12/31/19	USP01	POSTMASTER	PERMIT 6 DECEMBER 2019	1500.00
030647	12/31/19	USP01	POSTMASTER	PERMIT 6 DECEMBER 2019	200.00
Sub-Total: (1)					2000.00
Sub-Count: 3					
030648	12/31/19	VER01	VERIZON WIRELESS	Utilitie-DATA FOR CDS STATION	39.02
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	188.33
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	53.68
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	107.36
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	252.78
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	214.72
030648	12/31/19	VER01	VERIZON WIRELESS	Utilities-CELL PHONE 11/16/19-12/15/19	53.68
Sub-Total: (1)					909.57
Sub-Count: 7					
030649	12/31/19	WAL02	WALKER'S OFFICE SUPPLY	Misc. Office Supplies	162.42
Sub-Total: (1)					162.42
Sub-Count: 1					
Grn-Total:					429917.60
Ttl-Count: 328					



CONSENT CALENDAR

ITEM 6.C.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2020
AGENDA ITEM NO. 6.C.**



GDPUD

AGENDA SECTION: CONSENT CALENDAR

**SUBJECT: CONSIDERATION AND PROPOSED APPROVAL OF
AMENDMENT 5 TO THE PROFESSIONAL SERVICES
AGREEMENT WITH GEORGE SANDERS, EXTENDING THE
TERM ONLY.**

PREPARED BY: Steven Palmer, PE, General Manager

APPROVED BY: Steven Palmer, PE, General Manager



BACKGROUND

The District executed a Professional Services Agreement with George W. Sanders for Civil Engineering Services commencing on September 8, 2015 and ending June 30, 2016. The original contract is included as Attachment 1. On June 14, 2016, the Board of Directors approved Amendment 1 (Attachment 2) extending the Agreement through June 30, 2017. On June 13, 2017, the Board of Directors approved Amendment 2 (Attachment 3) extending the Agreement through June 30, 2018. On June 12, 2018 the Board of Directors approved Amendment 3 (Attachment 4) extending the agreement through June 30, 2019. Amendment 4 extended the term of the Professional Services Agreement through December 31, 2019 and increased the maximum not to exceed amount by \$24,750 (Attachment 5).

The Consultant's work activities under this Agreement focus on, but are not limited to, project-related activities associated with the Auburn Lake Trails Water Treatment Plant Project (ALTWTPP).

The Consultant receives compensation under a CalPERS retirement. A condition of that retirement is that the retiree not work more than 960 hours (1/2 time) during a Fiscal Year (July 1 through June 30).

DISCUSSION

George Sanders has provided leadership as Project Manager for the ALTWTPP. The construction began in March of 2017 and is nearly complete. Mr. Sanders' services are important to the successful completion of the Project and having him continue to manage this Project through construction and closeout is important. Amendment 5 to this Professional Services Agreement is included with this report as Attachment 6. This amendment extends the term of the contract from December 31, 2019 until the filing of the Notice of Completion.

FISCAL IMPACT

This action results in an extension of the term only. There are no fiscal impacts associated with an action on this item.

CEQA ASSESSMENT

This action is not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District approve Amendment 5 to the Professional Services Agreement with George Sanders for Civil Engineering Services, extending the term to the date of the filing of the Notice of Completion and adopting the resolution included as Attachment 7 to this report.

ALTERNATIVES

Successful management and completion of the ALTWTP Project is critical to the sustainability and success of the District. A dedicated Project Manager is necessary for successful completion of the ALTWTP Project. If the Board elects not to authorize Amendment 5 with George Sanders, then the District will need to either hire a new employee to serve as Project Manager or enter into an agreement with another consultant for project management services.

ATTACHMENTS

1. Original Professional Services Agreement – George Sanders
2. Amendment 1
3. Amendment 2
4. Amendment 3
5. Amendment 4
6. Amendment 5
7. Resolution

AGENDA ITEM 6.C

Attachment 1

Original Professional Services Agreement

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
PROFESSIONAL SERVICES AGREEMENT

With

George W. Sanders, Civil Engineer

For

PROFESSIONAL ENGINEERING SERVICES

THIS PROFESSIONAL SERVICES AGREEMENT ("Agreement"), made and entered into this 8th day of September, 2015 ("Effective Date") by and between GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT ("District") and George W. Sanders, Civil Engineer, ("Consultant"). District and Consultant may each be referred to individually as "Party" or collectively as "Parties" in this Agreement. There are no other parties to this Agreement.

RECITALS

A. District seeks to hire an independent contractor to assist the District in a variety of civil engineering design and construction needs. Consultant's work activities, under this Agreement, will focus on, but not be limited to, project related activities associated with the Auburn Lake Trails Water Treatment Plant Project ("ALT Treatment Plant") and the Cosumnes American Bear Yuba Integrated Regional Water Management Plan grant ("CABY Grant") (collectively, "Services"); and

B. Consultant represents that he is duly licensed as a Civil Engineer, in the State of California, with experience in the design and construction fields; and

C. Consultant previously worked for District in a number of positions including Interim General Manager, and that previous work in addition to Consultants other work experience provides Consultant with the skills and knowledge necessary to do the required work; and

D. District shall retain Consultant's Services subject to the restrictions set forth in this Agreement and those established under Government Code section 7522.56, providing guidelines for retired annuitants to continue working for a California Public Employees' Retirement System ("CalPERS") contracting agency such as the District.

NOW THEREFORE, District and Consultant, for the consideration hereinafter set forth, agree as follows:

SECTION 1- RECITALS

The recitals set forth above ("Recitals") are true and correct and are hereby incorporated into and made part of this Agreement by this reference. In the event of any inconsistency between the Recitals and Sections 1 through 18 of this Agreement, Sections 1 through 18 shall prevail.

SECTION 2 - SCOPE OF WORK

Consultant agrees to provide the Services, as directed by the General Manager, relating to as needed engineering design and construction activities.

SECTION 3 - TERM

District and Consultant agree that this contract shall be in effect for a one-year period beginning September 8, 2015 and ending June 30, 2016 ("Term"). Consultant shall not exceed Nine Hundred Sixty (960) working hours for the District during the CalPERS fiscal year of July 1, 2015 through June 30, 2016.

SECTION 4 - COMPENSATION

A. District agrees to pay and Consultant agrees to accept on a time and materials basis an amount not to exceed \$75,000, for completion of the Services identified in the Scope of Work (Section 2). The Services shall be compensated at a rate of \$80.00 per hour plus mileage at \$0.56/mile or the Federal rate. The total amount is not to exceed \$75,000 unless amended by both parties in writing.

B. The Consultant shall submit billing invoices to the District identifying number of hours and the specific services provided.

C. The granting of any payment by District, or the receipt thereof by Consultant, or any inspection, review, approval or oral statement by any representative of District, or State certification, shall not, in any way, waive, limit, or replace any certification or approval procedures normally required or lessen the liability of Consultant to re-perform or replace unsatisfactory Service, including but not limited to cases where the unsatisfactory character of such Service may not have been apparent or detected at the time of such payment, inspection, review or approval.

D. Nothing in this Agreement shall constitute a waiver or limitation of any right or remedy, whether in equity or at law, which District may have pursuant to this

Agreement or any applicable law. All rights and remedies of District, whether under this Agreement or applicable law, shall be cumulative.

SECTION 5 - TERMINATION OF CONTRACT

Either Party may terminate this Agreement or any part thereof at any time upon ten (10) days written notice to the Consultant. In the event of any such termination, the Consultant is to be fairly compensated for all work performed to the date of termination, and the District shall be entitled to all work performed.

If the District fails to pay the Consultant within sixty (60) days of the date provided for any payments hereunder, the District agrees that the Consultant shall have the right to consider such default a breach of this Agreement, and Consultant may terminate its duties under this Agreement upon ten (10) days written notice.

SECTION 6 - NOTICE OF DETRIMENTAL INFORMATION

The Consultant shall promptly notify the District of the discovery of any information that could be detrimental to the successful completion of the Services. The Consultant shall provide in writing to the District said detrimental information within 24 hours of the time of discovery. The District shall then promptly review such detrimental information and notify the Consultant to proceed with or terminate the remainder of the Services to be performed.

SECTION 7 - MISCELLANEOUS PROVISIONS

A. Consulting Standard: The Consultant represents and warrants to the District that it is fully experienced and properly qualified to perform Services called for herein. Consultant further agrees that he/she will follow the current, prevailing, generally accepted practice of the consulting profession to make findings, render opinions, prepare factual presentations, and provide professional advice and recommendations regarding the Services rendered under this Agreement.

B. Consultant is Independent Contractor: The Consultant shall finance its own operations hereunder, with the exception of District provided office space, shall operate as an independent contractor and not as an agent or employee of the District, and nothing in this Agreement shall be construed to be inconsistent with this relationship or status. The District shall provide the Consultant with office space, located within the District office, located at 6425 Wentworth Springs Road, Georgetown, CA 95634, dedicated for the sole purpose of conducting District business.

C. Consultant's Records: The Consultant shall maintain and make available for inspection by the District and its auditors accurate records of its costs,

disbursements, and receipts with respect to any Services under this Agreement that is to be compensated for on the basis of the Consultant's costs. Such inspections may be made during regular office hours at any time until six (6) months after the final payment under this Agreement is made to the Consultant.

D. Ownership of Data and Reports: All reports and all data compiled and used in the performance of this Agreement shall be the property of the District.

E. Responsibility for Changes in Work: If the District makes any changes in the work performed by the Consultant hereunder which affect the Consultant's Services, District shall waive any and all liability arising out of such changes as against the Consultant, and the District shall assume full responsibility for such changes, unless the District has given the Consultant prior notice and has received from the Consultant written consent for such changes.

F. Arbitration: All questions between the Parties as to their rights and obligations under this Agreement are subject to arbitration if agreed to by both Parties. In case of any dispute, either Party may request arbitration by submitting a written request for arbitration to the other Party. If the other Party agrees to arbitration, the disputed matter shall be referred to and decided by two competent persons who are experts in the subject matter of the dispute, one to be selected by the District and the other by the Consultant. In case these two experts cannot agree, they shall select a third arbitrator and the decision of any two of them shall be binding on both Parties.

G. Assignment: This contract shall be binding upon the heirs, successors, executors, administrators and assigns of the Parties; however, no assignment or subcontract by one Party shall be valid without the prior written consent of the other Party.

H. Invalidity of Contract Provisions: Should any provision of this contract be found or deemed to be invalid, this Agreement shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect, and to this end, the provisions of this contract are declared to be severable.

I. Place of Making and Performance of Contract: This contract shall be deemed to have been made in El Dorado County, California and the Services required to be performed in El Dorado County, California.

J. Financial Disclosure: The Consultant shall make all disclosures required by the District's conflict of interest code in accordance with the Consultant category designated by the District, unless the District's General Manager determines in writing that the Consultant's duties are more limited in scope than is warranted by the

Consultant category and that a narrower disclosure category should apply. The Consultant also agrees to make disclosure in compliance with the District's conflict of interest code if, at any time after the execution of this Agreement, Consultant's duties under this Agreement warrant greater disclosure by the Consultant than was originally contemplated. The Consultant shall make disclosures in the time, place and manner set forth in the District's conflict of interest code and as directed by the District.

K. Retired Annuitant Requirements: By signing this Agreement, Consultant certifies that there has been a One Hundred Eighty (180) gap day between the date of retirement and the Effective Date. Consultant also certifies that he/she has not received any unemployment insurance payment from any public employer within the twelve (12) months prior to the Effective Date of this Agreement.

SECTION 8 - CONFORMITY WITH LAW AND SAFETY

Consultant shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal and local governing bodies having jurisdiction over any or all of the scope of Services, including all provisions of the Occupational Safety and Health Act of 1979 as amended, all California Occupational Safety and Health Regulations, the California Building Code, the American with Disabilities Act, any copyright, patent or trademark law and all other applicable federal, state, municipal and local safety regulations, appropriate trade association safety standards, and appropriate equipment manufacturer instructions. All Services performed by Consultant must be in accordance with these laws, ordinances, codes and regulations. Consultant's failure to comply with any laws, ordinances, codes or regulations applicable to the performance of the Services hereunder may constitute a breach of contract. Should the District discover a violation of any of the applicable laws, ordinances, codes or regulations referred to herein, the District shall give written notice of such violation to Consultant, and Consultant shall have a reasonable time to cure such violation. In cases where standards conflict, the standard providing the highest degree of protection shall prevail.

If a death, serious personal injury or substantial property damage occurs in connection with the performance of this Agreement, Consultant shall immediately notify the District's General Manager by telephone. If any accident occurs in connection with this Agreement, Consultant shall promptly submit a written report to District, in such form as the District may require. This report shall include the following information: (a) name and address of the injured or deceased person(s); (b) name and address of Consultant's subcontractor, if any; (c) name and address of Consultant's liability insurance carrier; and (d) a detailed description of the accident, including whether any of District's equipment, tools or materials were involved.

SECTION 9 - INDEMNIFICATION BY CONSULTANT

Consultant agrees to indemnify the District and its elected and appointed councils, boards, commissions, officers, agents, employees, and representatives from any and all claims, costs, and liability for claims of damage, for any property damage or personal injury, including death, which may arise as a result of any negligent or grossly negligent acts or omissions by Consultant or Consultant's contractors, subcontractors, agents, or employees in connection with the Agreement.

SECTION 10 - NOTICES

Any notices required to be given pursuant to this Agreement shall be deemed to have been given by their deposit, postage prepaid, in the United States Postal Service, addressed to the parties as follows:

To District: Wendell B. Wall M.P.A.
General Manager
GDPUD
P.O. Box 4240
6425 Main Street
Georgetown, CA 95634

With a courtesy copy to: Barbara A. Brenner, Esq.
Churchwell White LLP
1414 K Street, 3rd Floor
Sacramento, CA 95814

To Consultant: George W. Sanders
Civil Engineer
P.O. Box 1937
Placerville, CA 95667

Nothing hereinabove shall prevent either District or Consultant from personally delivering any such notices to the other.

SECTION 11 - JURISDICTION

Except as otherwise specifically provided, this Agreement shall be administered and interpreted under the laws of the State of California. Jurisdiction of litigation arising from this Agreement shall be in California. In the event of a dispute, venue in any court action shall be the County of El Dorado.

SECTION 12 - INTEGRATION

This agreement, together with its specific references, attachments and exhibits constitutes the entire Agreement of District and Consultant as to those matters contained herein. No prior oral or written understanding shall be of any force or effect with respect to those matters covered hereunder. This Agreement may not be modified or altered except in writing signed by both Parties.

SECTION 13 - NON-DISCRIMINATION

In connection with the performance of Consultant pursuant to this Agreement, Consultant will not willfully discriminate against any employee or applicant for employment because of race, color, religion, gender, sexual orientation, sex, age, disability, genetic information, marital status, amnesty, ancestry, national origin, or status as a covered veteran in accordance with applicable federal or state statutes. Consultant will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, gender, sexual orientation, sex, age, disability, genetic information, marital status, amnesty, ancestry, national origin, or status as a covered veteran. Such action shall include, but not be limited to, the following: employment, upgrading or promotion, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship.

SECTION 14 - WAIVER

No covenant, term, or condition or the breach thereof shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

SECTION 15 - AUTHORITY

All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles, and capacities herein stated on behalf of any entities, persons, states, or firms represented or purported to be represented by such entities, persons, states or firms and that all former requirements necessary or required by the state or federal law in order to enter into the Agreement have been fully complied with. Further, by entering into this Agreement, either Party hereto shall have breached the terms or conditions of any other contract or agreement to which such Party is obligated, which such breach would have a material effect hereon.

SECTION 16 - DRAFTING AND AMBIGUITIES

Each Party acknowledges that it has reviewed this Agreement with its own legal counsel, and based upon the advice of that counsel, freely entered into this Agreement. Each Party has participated fully in the review and revision of this Agreement. Any rule of construction that ambiguities are to be resolved against the drafting party does not apply in interpreting this Agreement.

SECTION 17 - COUNTERPARTS

This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

SECTION 18 - ATTORNEY'S FEES AND COSTS

If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

IN WITNESS WHEREOF, the Parties hereto have executed and entered into this Agreement the day and year first above written.

District:

Consultant:

By: Wendell B. Wall
Wendell B. Wall M.P.A
General Manager

By: George W. Sanders
George W. Sanders
Civil Engineer

Date: 9-10-2015

Date: 9/9/2015

By: Norm Krizl
Norm Krizl
President

Date: 9-14-2015

AGENDA ITEM 6.C

Attachment 2

Amendment No. 1

AMENDMENT NUMBER 1
GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT
PROFESSIONAL SERVICES AGREEMENT
(Effective Date of July 1, 2016)
With
George W. Sanders, Civil Engineer
For
PROFESSIONAL ENGINEERING SERVICES

This **AMENDMENT NUMBER 1** is limited to two sections of the Agreement. Those effected sections are **SECTION 3 – TERM** and **SECTION 4 – COMPENSATION**.

Under this action, **SECTION 3 – TERM** is hereby amended to read as follows:

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT (“District”) and GEORGE W. SANDERS, CIVIL ENGINEER (“Consultant”) agree that the term of this Professional Services Agreement (“Contract”) shall be extended for one additional year. Under the current Contract the (“Term”) begins on September 8, 2015 and ends on June 30, 2016. Under this amendment the “Term” will be extended from July 1, 2016 through June 30, 2017. Consultant shall not exceed Nine Hundred Sixty (960) working hours for the District during the CalPERS fiscal year from July 1, 2016 through June 30, 2017.

Under this action, **SECTION 4 – COMPENSATION** is hereby amended to read as follows:

District and Consultant agree that the total compensation shall be increased to match the extended “Term”. District agrees to pay and Consultant agrees to accept on a time and materials basis an additional amount not to exceed \$76,800, for completion of the Services identified in the Scope of Work (Section 2). The Services shall be compensated at the same rate as prior to this amendment at \$80.00 per hour plus mileage at \$0.56/mile or the Federal rate.

This concludes the changes under this AMENDMENT.

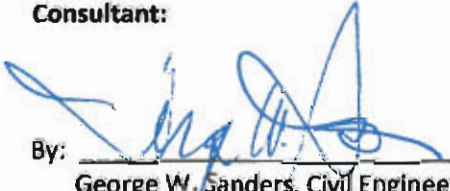
IN WITNESS WHEREOF, the Parties hereto have executed and entered into this AMENDMENT 1 the day and year identified below.

District:

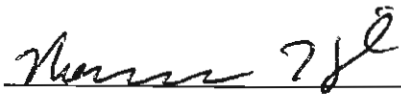
By: 
Wendell B. Wall M.P.A., General Manager

Date: 6-15-2016

Consultant:

By: 
George W. Sanders, Civil Engineer

Date: 6/16/16

By: 
Norman A. Krizl, President

Date: 6-15-16

AGENDA ITEM 6.C

Attachment 3

Amendment No. 2

AMENDMENT NUMBER 2
GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT
PROFESSIONAL SERVICES AGREEMENT
(Effective Date of July 1, 2017)
with
George W. Sanders, Civil Engineer
for
PROFESSIONAL ENGINEERING SERVICES

This **AMENDMENT NUMBER 2** is limited to two sections of the Agreement. Those effected sections are **SECTION 3 – TERM** and **SECTION 4 – COMPENSATION**.

Under this action, **SECTION 3 – TERM** is hereby amended to read as follows:

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT ("District") and GEORGE W. SANDERS, CIVIL ENGINEER ("Consultant") agree that the term of this Professional Services Agreement ("Contract") shall be extended for one additional year. Under the current Contract the term ("Term") begins on September 8, 2015 and ends on June 30, 2016. Under this amendment the Term will be extended from July 1, 2017 through June 30, 2018. Consultant shall not exceed Nine Hundred Sixty (960) working hours for the District during the CalPERS fiscal year from July 1, 2017 through June 30, 2018.


Under this action, **SECTION 4 – COMPENSATION** is hereby amended to read as follows:

District and Consultant agree that the total compensation shall be increased to match the extended Term. District agrees to pay and Consultant agrees to accept on a time and materials basis an additional amount not to exceed \$76,800, for completion of the Services identified in the Section 2 – Scope of Work of the Contract. The Services shall be compensated at the same rate as prior to this amendment at \$80.00 per hour plus mileage at \$0.56/mile or the Federal rate.

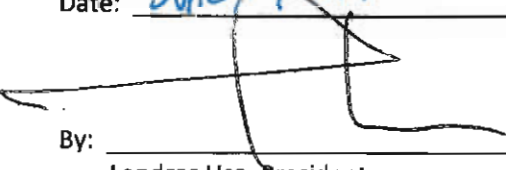
This concludes the changes under this AMENDMENT.

IN WITNESS WHEREOF, the Parties hereto have executed and entered into this AMENDMENT 2 the day and year identified below.

District:

By: 
Steven Palmer, PE, General Manager

Date: June 14, 2017

By: 
Londres Uso, President

Date: June 13, 2017

Consultant:

By: 
George W. Sanders, Civil Engineer

Date: June 14, 2017

AGENDA ITEM 6.C

Attachment 4

Amendment No. 3

AMENDMENT NUMBER 3
GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT
PROFESSIONAL SERVICES AGREEMENT
(Effective Date of July 1, 2018)
with
George W. Sanders, Civil Engineer
for
PROFESSIONAL ENGINEERING SERVICES

This **AMENDMENT NUMBER 3** is limited to two sections of the Agreement. Those effected sections are **SECTION 3 – TERM** and **SECTION 4 – COMPENSATION**.

Under this action, **SECTION 3 – TERM** is hereby amended to read as follows:

GEORGETOWN DIVIDE PUBIC UTILITY DISTRICT ("District") and GEORGE W. SANDERS, CIVIL ENGINEER ("Consultant") agree that the term of this Professional Services Agreement ("Contract") shall be extended for one additional year. Under the current Contract the ("Term") begins on September 8, 2015 and ends on June 30, 2018. Under this amendment the "Term" will be extended from July 1, 2018 through June 30, 2019. Consultant shall not exceed Nine Hundred Sixty (960) working hours for the District during the CalPERS fiscal year from July 1, 2018 through June 30, 2019.

Under this action, **SECTION 4 – COMPENSATION** is hereby amended to read as follows:

District and Consultant agree that the total compensation shall be increased to match the extended "Term". District agrees to pay and Consultant agrees to accept on a time and materials basis an additional amount not to exceed \$86,400, for completion of the Services identified in the Scope of Work (Section 2). The compensation shall be \$90.00 per hour, plus mileage at \$0.56/mile or the Federal rate, whichever is higher.

This concludes the changes under this AMENDMENT.

IN WITNESS, WHEREOF, the Parties hereto have executed and entered into this AMENDMENT 3 the day and year identified below.

District:

By:

Steven Palmer, PE, General Manager

Date:

6/12/18

By:

Londres Uso, President
Board of Directors,
Georgetown Divide Public Utility District

Date:

6/12/2018

Consultant:

By:

George W. Sanders, Civil Engineer

Date:

6/12/18

AGENDA ITEM 6.C

Attachment 5

Amendment No. 4

AMENDMENT NUMBER 4
GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT
PROFESSIONAL SERVICES AGREEMENT
(Effective Date of July 1, 2019)
with
George W. Sanders, Civil Engineer
for
PROFESSIONAL ENGINEERING SERVICES

This **AMENDMENT NUMBER 4** is limited to two sections of the Agreement. Those effected sections are **SECTION 3 – TERM** and **SECTION 4 – COMPENSATION**.

Under this action, **SECTION 3 – TERM** is hereby amended to read as follows:

GEORGETOWN DIVIDE PUBIC UTILITY DISTRICT ("District") and GEORGE W. SANDERS, CIVIL ENGINEER ("Consultant") agree that the term of this Professional Services Agreement ("Contract") shall be extended for an additional six months. Under the current Contract the ("Term") begins on September 8, 2015 and ends on June 30, 2019. Under this amendment the "Term" will be extended from July 1, 2019 through **December 31, 2019**. Consultant shall not exceed Nine Hundred Sixty (960) working hours for the District during the CalPERS fiscal year from July 1, 2018 through June 30, 2019.

Under this action, **SECTION 4 – COMPENSATION** is hereby amended to read as follows:

District and Consultant agree that the total compensation shall be increased to match the extended "Term". District agrees to pay and Consultant agrees to accept on a time and materials basis an additional amount not to exceed \$24,750, for completion of the Services identified in the Scope of Work (Section 2). The compensation shall be \$90.00 per hour, plus mileage at \$0.56/mile or the Federal rate, whichever is higher.

This concludes the changes under this AMENDMENT.

IN WITNESS, WHEREOF, the Parties hereto have executed and entered into this AMENDMENT 4 the day and year identified below.

District:

By: _____

Steven Palmer, PE, General Manager

Date: _____

6/4/19

By: _____

Dane Wadle, President
Board of Directors,
Georgetown Divide Public Utility District

Date: _____

6/4/19

Consultant:

By: _____

George W. Sanders, Civil Engineer

Date: _____

5/30/19

AGENDA ITEM 6.C

Attachment 6

Amendment No. 5

AMENDMENT NUMBER 5
GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT
PROFESSIONAL SERVICES AGREEMENT
(Effective Date of January 1, 2020)
with
George W. Sanders, Civil Engineer
for
PROFESSIONAL ENGINEERING SERVICES

This **AMENDMENT NUMBER 5** is limited to SECTION 3 – TERM only.

Under this action, SECTION 3 – TERM is hereby amended to read as follows:

GEORGETOWN DIVIDE PUBIC UTILITY DISTRICT (“District”) and GEORGE W. SANDERS, CIVIL ENGINEER (“Consultant”) agree that the term of this Professional Services Agreement (“Contract”) shall be extended until construction is complete and the Notice of Completion is filed with the County Recorder.

This concludes the changes under this AMENDMENT.

IN WITNESS, WHEREOF, the Parties hereto have executed and entered into this AMENDMENT 4 the day and year identified below.

District:

Consultant:

By: _____
Steven Palmer, PE, General Manager

By: _____
George W. Sanders, Civil Engineer

Date: _____

Date: _____

By: _____
President
Board of Directors,
Georgetown Divide Public Utility District

Date: _____

AGENDA ITEM 6.C

Attachment 7

Resolution

RESOLUTION NO. 2020-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
APPROVING AMENDMENT 5 TO THE PROFESSIONAL SERVICES AGREEMENT
WITH GEORGE SANDERS EXTENDING THE TERM ONLY

WHEREAS, George Sanders has provided leadership as Project Manager for the Auburn Lake Trails Water Treatment Plant (ALTWTP) Project; and

WHEREAS, the construction began in March 2017 and is nearly complete; and

WHEREAS, Mr. Sanders' services are important to the successful completion of the ALTWTP Project; and

WHEREAS, Amendment 5 to the Professional Services Agreement with George Sanders extends the term only to the date of the filing of the Notice of Completion is approved,

WHEREAS, this extension of the term does not affect the ALTWTP Project budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT Amendment 5 to the Professional Services Agreement with George Sanders for Civil Engineering Services, extending the term only to the date the filing of the Notice of Completion is approved.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the fourteenth day of January 2020, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Dane Wadle, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this fourth day of June 2019.

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



INFORMATIONAL ITEMS

ITEM 7.B.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2019
AGENDA ITEM NO. 7.B.**

GDPUD

AGENDA SECTION: INFORMATIONAL ITEMS

SUBJECT: GENERAL MANAGER'S REPORT

PREPARED BY: Steven Palmer, PE, General Manager



PROJECTS

- Automated Meter Reading and Meter Replacement Project
 - Reviewing finance application with State
- Irrigation Ordinance Update
 - First Workshop on September 20
 - Second Workshop on October 16
 - Staff working to update based on direction from Second Workshop
- Reservoir and Stream Gaging
 - Under construction
- Office and Corporation Building Roof Repairs
 - Not started
- Annual Tank Recoating
 - Will start in Spring 2020
- Repair Safety Walkways
 - Ongoing - under construction by staff
- Treated Water Line Replacement
 - Complete
- 2018 Main Canal Reliability
 - Under construction
- Rebuild Filter at Walton Lake Treatment Plant
 - Not started.
- Install Backup Generator
 - Board action required to increase budget
- Manhole Sealing
 - Ongoing work by staff

The following items cannot be started without a dedicated project manager (either contract or staff):

- Upcountry Ditch Rehabilitation
 - Engineering design not started
- Old ALT Water Treatment Plant Demolition
 - Engineering design not started
- Replace Pump Stations
 - Engineering design not started
- Rehabilitate District Parking Lots
 - Design not started
- Engineering Evaluation of Community Disposal System Disposal Field
 - Not started

UPCOMING BOARD ITEMS

February

- Professional Services Agreement for Public Outreach
- Investment Policy Update (Finance Committee) (Draft Attached)
- Notice of Completion for Auburn Lake Trails Water Treatment Plant
- Final FY18/19 Budget to Actual Report
- Mid-Year Budget to Actual Report
- Personnel Manual Update
- Possible Board Goal Workshop

March

- Professional Services Agreement for Engineering Evaluation of Community Disposal System Disposal Field
- Prior Year Water Supply and Demand Report
- Construction Contract for Annual Tank Lining Project

Future

- FY20/21 Budget and Five-Year Capital Improvement Plan
- Agreement for Asset Management Plan
- Board Policy Updates
- Capital Facility Charge Update
- Contract for Roof Repair
- District Fee Update
- Professional Services Agreement for Engineering Design of Upcountry Ditch Rehabilitation
- Professional Services Agreement with VTD
- Social Media Policy

POLICY TITLE: Investment Policy

POLICY NUMBER: 2130(?)

2130.1 Premise:

- a) The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1); and,
- b) Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,
- c) The fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting (GC § 53646(a)).
- d) For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

2130.2 Scope:

This investment policy applies to all financial assets of the District. These funds are accounted for in the monthly financial reports and the annual audited financial statements of the District.

2130.2.1 Exceptions:

Three exceptions exist regarding investment of: bond reserve funds, grant funds. Bond reserve and grant funds will be invested in accordance with the statutory provisions governing the issuance of the bond(s) or grant(s), or the actual bond or grant documents, as applicable. Investment of District pension trust funds is governed by California Government Code 53125 – 53224. Investment of post-employment health benefit trust funds are governed by California Government code 53620 – 53622.

2130.2.2 Pooling of Funds:

With the exception of cash in restricted and special funds, the District will consolidate cash balances from all funds to the extent practicable in order to maximize investment earnings and minimize fees.

2130.3 Prudence:

The Board and persons authorized to make investment decisions subject to these policies are trustees and therefore fiduciaries subject to the prudent investor standard (GC § 53600.3). When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of

a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in the next issued quarterly treasury report and appropriate action are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the Board shall be notified immediately.

2130.4 Objectives:

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- b) Liquidity. An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be readily converted to cash as necessary to meet cash requirements.
- c) Yield. Yield shall be considered only after the basic requirements of safety and liquidity have been met.
- d) Diversification. The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types.
- e) Public Trust. All participants in the investment process shall act as do custodians of the public trust.

2130.5 Delegation of Authority

Authority to manage the District's investment program is derived from the California Government Code, commencing with Section 53600. Management responsibility for the investment program is hereby delegated, pursuant to Section 53607 of the Government Code, to the District General Manager, who shall establish written procedures for the operation of the investment program consistent with this investment policy. This responsibility includes authority to select Brokers, establish safekeeping accounts, enter into wire transfer agreements, banking service contracts, and collateral/depository agreements that are consistent with and subject to this Policy. The General Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. This delegation shall be subject to annual renewal in accordance with Section 53607.

2130.6 Investment Procedures

The General Manager will establish written investment procedures for the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the established procedures.

2130.7 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. The General Manager must file applicable annual financial disclosures as required by the Fair Political Practices Commission (FPPC) and/or the District’s Conflict of Interest Code.

2130.8 Authorized Financial Dealers and Institutions

The District shall transact business only with banks, associations, and with broker/dealers licensed by the State of California. The broker/dealers should be primary government dealers regularly reporting to the New York Federal Reserve Bank. Exceptions will be made only upon written authorization by the General Manager. Investment staff shall investigate dealers who wish to do business with the District to determine if they are adequately capitalized, have pending legal action against the firm or the individual broker and make markets in the securities appropriate to the District’s needs. The General Manager, in his/her discretion, may require that any broker/dealer complete and file an annual financial disclosure form consistent with the District’s conflict of interest policy.

The General Manager shall annually send a copy of the current investment policy to all broker/dealers approved to do business with the District. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the District’s investment policies and intends to sell the District only appropriate investments authorized by this investment policy.

2130.9 Authorized and Suitable Investments

Investment of District funds is governed by the California Government Code Sections commencing with 53600 in which the following investments are authorized:

Investment Type	Percentage or Amount	Maximum Maturity
U.S. Treasury Bonds/Notes/Bills	0 to 100%	5 Years
U.S. Government Agency Securities and Instrumentality’s of Government-Sponsored Corporations	0 to 100%	5 Years
Bankers’ Acceptances	0 to 40%	180 Days
Commercial Paper must be rated P-1 (Moody’s, A-1 (Standard & Poor’s)	0 to 25%	270 Days
Negotiable Certificates of Deposit	0 to 30%	5 Years
Local Agency Investment Fund (LAIF)	\$0 to \$50,000,000	Upon Demand
Public Funds Checking or Savings Account	0 to 100%	Upon Demand

Georgetown Divide Public Utility District 2019

Policy Manual

Investment Type	Percentage or Amount	Maximum Maturity
State of California Bonds/Notes	0 to 30%	5 Years
California Local Agency Bonds/Notes	0 to 30%	5 Years
Outside California Local Agency Bonds/Notes	0 to 30%	5 Years
Medium Term Corporate Notes	0 to 30%	5 Years
Mutual Funds/Money Market Funds	0 to 15%	Upon Demand
Mortgage/Pass-Through Security	0 to 20%	5 Years

2130.10 Prohibited Investments

In accordance with the provisions of California Government Code Sections 53601.6 and 53631.5, the District shall not invest in inverse floaters, range notes, mortgage-derived interest only strips, or any security that could result in zero interest accrual.

Any State of California legislative action that further restricts allowable maturities, investment types or percentage allocations will be effective upon enactment and deemed incorporated into the District's Investment Policy and supersedes any and all previous applicable language. If the District is holding an investment that is subsequently prohibited by a legislative change, and provided such action is allowable under the applicable legislation, the District may hold that investment if it is deemed prudent by the General Manager until the maturity date to avoid an unnecessary loss.

2130.11 Diversification and Maximum Maturities

The District will diversify its investments by security type and institution. With the exception of U. S. Treasury securities, U. S. Agency Obligations and authorized pools (e.g. LAIF), no more than 50% of the District's total investment portfolio will be invested in a single security type or with a single financial institution. The diversification of the portfolio will be dependent upon current and future cash flow requirements. To the extent possible, the District will strive to match its investment maturities with anticipated cash flow requirements. The District will not directly invest in securities with a maturity greater than 5 years unless pursuant to 2130.2.1 Exceptions.

2130.12 Investment Pools/Mutual Funds

The General Manager shall have a thorough understanding of the operational areas listed below for each pool and/or fund prior to investing and on a regular basis:

- Authorized investments
- Fee schedule, when/how assessed
- Safeguarding of investments
- Investment Policy and objectives
- Eligibility for holding bond proceeds
- Settlement process
- Interest calculations/distribution
- Frequency of statements
- Deposit/withdrawal limitations
- Investment limitations
- Treatment of gains and losses
- Utilization of reserves by fund

2130.13 Collateralization

Collateral is required for investments in certificates of deposit, repurchase agreements and reverse repurchase agreements. In order to reduce market risk, the collateral level will be at least 102% of market value of principal and accrued interest.

The only securities acceptable as collateral shall be direct obligations which are fully guaranteed as to principal and interest by the United States Government or any agency or government sponsored enterprise of the United States.

2130.14 Safekeeping and Custody

To protect against fraud or embezzlement or losses caused by collapse of an individual securities dealer, all securities owned by the District shall be held in safekeeping by a third party custodian, acting as agent for the District under the terms of a trust or custody agreement executed by the General Manager. All security transactions will settle delivery vs. payment (DVP) through the District's safekeeping agent. Securities purchased from brokers/dealers shall be held in third party safekeeping by the trust department of the District's main bank, or by another third party trustee designated by the General Manager. Securities held in custody for the District shall be independently audited annually to verify investment holdings.

2130.15 Investment Earnings Allocation and Marking to Market

Investment earnings that are collected from investments authorized in this policy will be allocated monthly to the various program areas based upon their respective participation and in accordance with generally accepted accounting principles. The market value of the portfolio will be calculated at least quarterly, with a statement of market value issued. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-To-Market Practices for State and Local Government Investment Portfolios and Investment Pools."

2130.16 Reporting and Internal Control

In accordance with California Government Code Section 53646(b), the General Manager will issue a quarterly report within 30 days following the end of the quarter to the Board of Directors showing the type of investment, issuer and/or institution, date of maturity, amount of investment, current market value for all securities, rate of interest, and other relevant data that may be required. The quarterly report shall list any contract authorized by the General Manager under the authority delegated under Section 2130.5 of the Investment Policy.

The quarterly report shall certify compliance of the investment portfolio with the Investment Policy and shall include a statement denoting the ability of the District to meet its pool expenditure requirements for the next six months. The quarterly report shall further report any instance where the General Manager determined any investment of the investment portfolio might have deviated from the District's Investment Policy and the actions taken by the General Manager as a result of such determination. The General Manager shall also, in accordance with Government Code 53607, issue a monthly report of transactions to invest or to reinvest funds of the District, and to sell or exchange securities so purchased. The annual audit will include an independent review by the external auditor to confirm proper internal controls exist. The District's CAFR will report, on an annual basis, those components that demonstrate compliance with the Investment Policy.

2130.17 Performance Standards

Investment performance is continually monitored and evaluated by the General Manager. The performance of the investment portfolio shall be measured against a market-average rate of return of the U.S. Constant Maturity Treasury (CMT) which is the closest to the weighted average maturity of the District's portfolio and to the earnings on the LAIF Pooled Investment Fund.

2130.18 Investment Policy Adoption, Revision and Legislative Changes

The Investment Policy will be adopted by resolution of the District's Board of Directors. The policy will be reviewed and updated as needed for Board approval when economic conditions warrant or legislative changes necessitate.

2130.19 Glossary of Cash Management Terms

Accrued Interest: Interest earned but not yet received.

Agencies: Federal agency securities and/or Government-sponsored enterprises.

Asked: The price at which securities are offered.

Banker's Acceptance (BA): A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Bid: The price offered by a buyer of securities.

Bond: A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Broker: A person assisting in the buying and selling of investments for a commission.

Corporate Notes- Medium Term Notes: Debt instrument issued by a private corporation, as distinct from one issued by a government agency or a municipality.

Certificate of Deposit (CD): A time deposit with a specific maturity evidenced by a certificate; large-denomination CD's are typically negotiable.

Commercial Paper: Short term obligations with maturities ranging from 2 to 270 days that are issued by banks, corporations and other borrowers to investors with temporarily idle cash.

Collateral: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also securities pledged by a bank to secure public money deposits.

Comprehensive Annual Financial Report (CAFR): The official annual report for the District which includes statements prepared in conformity with Generally Accepted Accounting Principles (GAAP). It also includes supporting schedules necessary to demonstrate

compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Coupon: The annual rate of interest on a debt security that a bond issuer promises to pay the bondholder on the bond's face (or par) value.

Dealer: A person or firm acting as a principal in a securities transaction, buying and selling for his own account.

Discount: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Diversification: Dividing investment funds among a variety of securities offering independent returns.

Federal Agency Securities: Securities issued by agencies of the Federal Government such as Federal Farm Credit Bank (FFCB) and the Tennessee Valley Authority (TVA), Federal National Mortgage Association (FNMA) that are not general obligations of the U.S. treasury but are sponsored by the government and therefore have high safety ratings.

Liquidity: The ability to buy or sell an asset quickly and in large volume without substantially affecting the asset's price.

Local Agency Investment Fund (LAIF): The California pool of local agency assets, which is managed by the State Treasurer. Limits apply to each agency's deposit of general fund reserves; however no limits on amount of deposit apply to bond proceeds. Funds in this pool are considered very liquid.

Market Value: Current market price of a security- as indicated by the latest trade recorded.

Mark to the Market: The adjustment of the valuation of a security or portfolio to reflect current market values.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market: The market in which short term debt instruments (bills, commercial paper, bankers' acceptances) are issued and traded.

Mortgage Pass-Through Obligations: a government guaranteed security that represents pooled debt obligations repackaged as shares, that passes income from homeowners principal and interest payments through a government agency or bank to investors.

Negotiable Certificates of Deposit: A large denomination time deposit with a specific maturity evidenced by a certificate. These are traded like other fixed income securities.

Portfolio: A collection of securities held by an investor.

Premium: The amount by which a bond sells above its face (par) value.

Repurchase Agreements: Agreement between a seller and a buyer, usually of government securities, whereby the seller agrees to repurchase the securities at an agreed upon price and at a stated time. The security buyer in effect lends cash money to the security seller for the period of the agreement and the terms of the agreement are structured to compensate the security buyer for this transaction. Similarly, reverse repurchase agreements are an agreement where a dealer agrees to buy the securities and the investor agrees to buy them back on a specific date.

Safekeeping: A service rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

Secondary Market: Exchanges and over-the-counter markets where securities are bought and sold subsequent to original issuance, which took place in the primary market. Proceeds of secondary market sales accrue to the selling dealers and investors, not to the companies that originally issued the securities.

Securities and Exchange Commission (SEC): The Federal Agency created by Congress to protect investors in security transactions by administering securities legislation.

Settlement Date: The date by which an executed order must be settled, either by a buyer paying for the securities with cash or by a seller delivering the securities and receiving the proceeds of the sale for them.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance national debt. Most bills are issued to mature in three (3), six (6), or twelve (12) months.

Treasury Bonds: Medium-term interest bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two (2) to ten (10) years.

Yield: The rate of return on an investment expressed as a percentage that takes into account the total of annual interest payments, the purchase price, the redemption value and the amount of time remaining until maturity.



INFORMATIONAL ITEMS

ITEM 7.C.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Manager's Report for December 2019

Presented to the GDPUD Board of Directors by Darrell Creeks, Operations Manager

January 14, 2020, AGENDA ITEM #7.C.

Water Production for the Month of

November

Auburn Lake Trails Water Treatment Plant

12.955 million gallons
417,903 gallons/day average

Walton Lake Water Treatment Plant

16.912 million gallons
545,548 gallons/day average

Water Quality Monitoring

Monitoring has been completed and reports have been submitted to the State Water Resources Control Board.

- ✓ The treatment plants are in compliance with all drinking water standards,
- ✓ Distribution system monitoring results showed all samples absent/negative of any bacteriological contamination and adequate levels of disinfection through the system.

Stumpy Meadows Volume (Acre-FT)

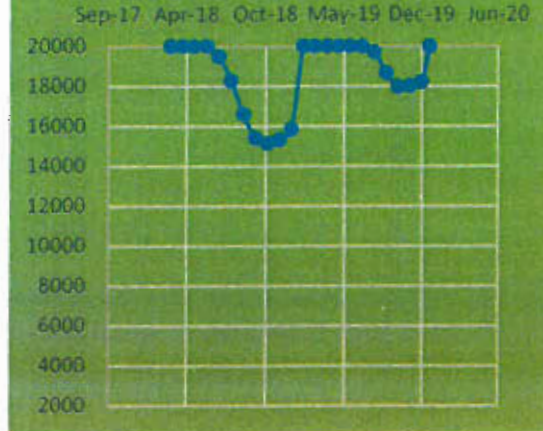
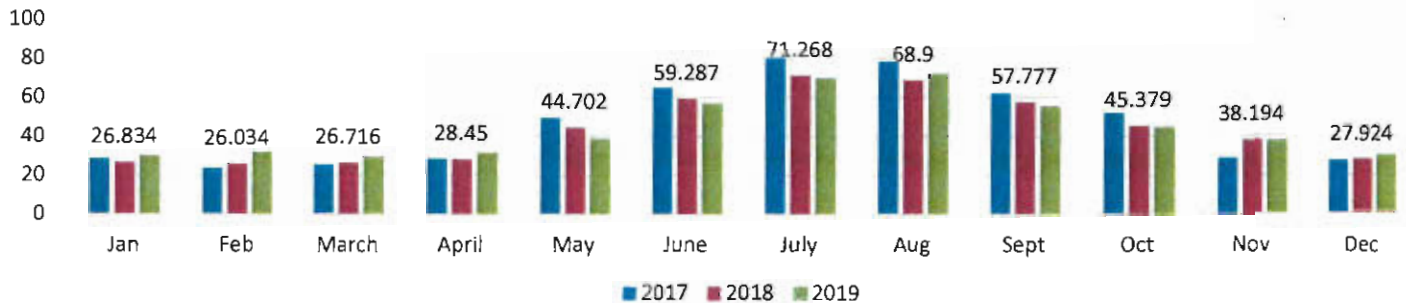


Chart Water Production (MG)



Summary of Field Work Activities

Distribution Crew

- ✓ Repaired leaks: 3 service leaks 1 Main leak
- ✓ Repair/replace meters: 0
- ✓ Installed new service: 0 treated
- ✓ Rebuild of two Pressure Reducing Valves
- ✓ After Hours Callouts: 11
- ✓ Installed check valve and repaired pump at the Sweetwater Plant
- ✓ Door hangers, Lock offs, Read Meters, Performed Re-reads
- ✓ Letters were sent to customers that receive both Irrigation and Treated Water. Our backflow Program requires a backflow device to be installed at their treated water meter. This is all part of the Districts Backflow Program.

Maintenance Crew

- ✓ Brush clearing on upper canal and fixing leaks.
- ✓ Regulated water flow for 2018 Main Canal Reliability Project
- ✓ Cleaning Grizzlies and waste gates
- ✓ Read meters

Georgetown Divide Public Utility District

6425 Main Street P.O. Box 4240, Georgetown, CA 95634 • (530) 333-4356 • www.gd-pud.org
Steven Palmer, PE, General Manager • Darrell Creeks, Operations Manager

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Auburn Lake Trails Wastewater Management Zone Report for December 2019

Presented to the GDPUD Board of Directors

January 14, 2020

Zone activities are completed in accordance with California Regional Water Quality Control Board Central Valley Region, *Waste Discharge Requirements for Georgetown Divide Public Utility District Auburn Lake Trails On-Site Wastewater Disposal Zone Order No. R5-2002-0031*.

- **Community Disposal System (CDS) Lots - 137**
- **Individual Wastewater Disposal System Lots - 888**

Field Activities

✓ Routine Inspections:	2
✓ Property Transfer Processing:	4
✓ New Inspection	0
○ Homeowner	0
○ Construction	8
○ Plan Review	0
○ Watertight Test	2
✓ Weekly CDS Operational	3
○ New Wastewater System	0
○ New CDS Tank	0
○ New Pump Tank	1 Lot 744

Reporting

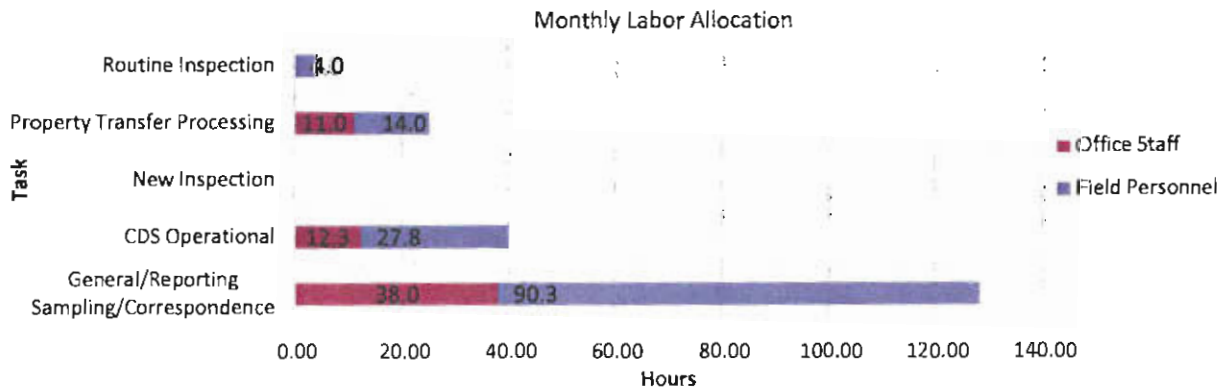
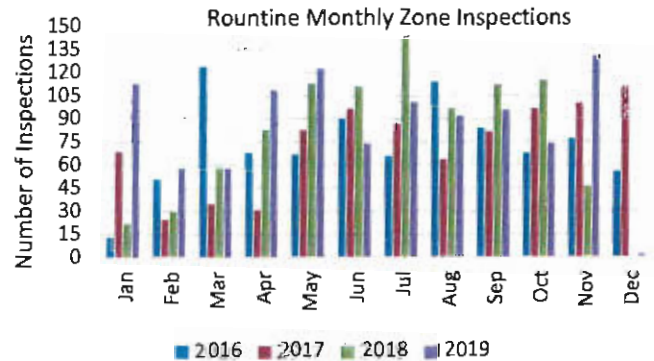
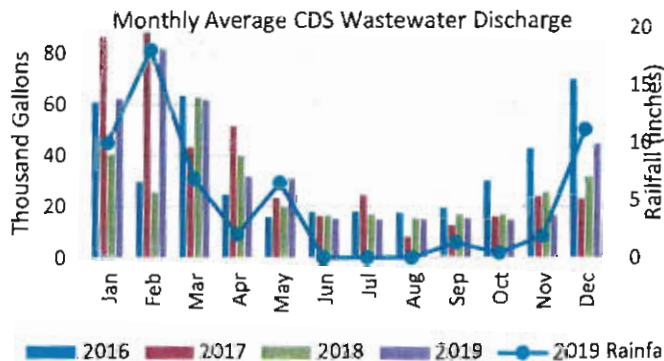
The monthly Sanitary Sewer Overflow (SSO) – *No Spill Certification* was submitted electronically to California Integrated Water Quality System (CIWQS) on December 2, 2019.

CDS – Wastewater Discharge

1,382,500 gallons / 44,596 gallon/day average

Rainfall

11.13 inches





NEW BUSINESS

ITEM 8.A.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF January 14, 2020
AGENDA ITEM NO. 8.A.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: FY 2018-19 AUDITED FINANCIAL STATEMENTS

PREPARED BY: Christina Cross, Management Analyst *CC*

APPROVED BY: Steven Palmer, PE, General Manager *[Signature]*

BACKGROUND

Georgetown Divide Public Utility District ("District") prepares annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP). These principles provide guidance for financial reporting and state that financial information should be timely, complete, accurate, reliable, and presented fairly in all material respects. Pursuant to California Code of Regulations, tit. 2, section 1131, an independent audit of the financial statements is a requirement of the Comptroller of the United States of America in accordance with the Governmental Auditing Standards. Furthermore, according to California Government Code section 26909, an audit report should be filed within twelve (12) months of the fiscal year(s) end; whereas the District has the authority to elect an annual audit, biennial audit, five (5)-year audit, or an audit conducted at specific intervals covering at least a five (5)-year period.

Historically, the District has conducted audits and reported financial statements annually. In order to maintain compliance with the District's financial reporting goals and the above-mentioned statutory requirements, the District has contracted with Lance, Soll & Lunghard CPAs ("LSL") to administer an annual audit and provide their opinion for fiscal years ending 2018, 2019, and 2020.

DISCUSSION

The District's financial goals for providing timely, complete, accurate, and reliable financial statements that are presented fairly in all material respects include an annual audit with issued financial statements no later than 180 days after the close of the fiscal year. This reporting goal is more restrictive than the statutory requirement of twelve (12) months and is in line with the Government Finance Officer Association's Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Award Program), a program which the General Manager and Finance Department are actively working towards with direction from the Finance Consultant and with support of LSL.

For fiscal year ended June 30, 2019, LSL conducted their year-end audit fieldwork the week of October 07, 2019 and provided final financial statements on January 10, 2020, effectively meeting the goals of the District. The auditors issued a clean opinion that the District's audited financial statements are presented fairly in all material respects.

The auditor's opinion, Management's Discussion & Analysis (MD&A), financial statements, and notes to the financial statements are bound as a single report (**Attachment 1**). Hard copies of the financial statements are to be distributed to the District Board of Directors and key personnel. An electronic copy is available for review. After the culmination of this meeting, a copy will be published on the District's website for public access, and copies will be distributed to applicable state, county, investing, and financing users of the financial statements.

Jocelyn Esparza of Lance, Soll & Lunghard is in attendance to present the audited financial statements.

FISCAL IMPACT

None.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION

Upon verbal presentation from Lance, Soll & Lunghard, Staff recommends the Board of Directors receive and file the audited financial statements.

ATTACHMENTS

1. Exhibit A - Fiscal Year 2018-19 Audited Financial Statements



January 6, 2020

To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Georgetown Divide Public Utility District (the District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 1, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2018-2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimates of its net pension liability and total other Post-Employment benefits liability are based on actuarial valuation specialist assumptions. The total other postemployment benefits liability is calculated using an alternative measurement method as allowed under GASB Statement 75. We evaluated the key factors and assumptions used to develop the net pension liability and total other postemployment benefits liability in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.





To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, we detected misstatements as a result of audit procedures which were material and were subsequently corrected by management. The details of these misstatements are described in a separate letter dated January 6, 2020.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 6, 2020.

Management Consultations with Other Independent Accountants

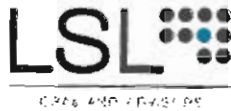
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of pension contributions and the schedule of changes in the total OPEB liability and related ratios which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

New Accounting Standards

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2018-2019 audit:

GASB Statement No. 83, *Certain Assets Retirement Obligations*.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements*.

The following Governmental Accounting Standards Board (GASB) pronouncements are effective in the following fiscal year audit and should be reviewed for proper implementation by management:

Fiscal year 2019-2020

GASB Statement No. 84, *Fiduciary Activities*.

GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement No. 14 and No. 61*.

Fiscal year 2020-2021

GASB Statement No. 87, *Leases*.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*.

Fiscal year 2021-2022

GASB Statement No. 91, *Conduit Debt Obligations*.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Georgetown Divide Public Utility District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Sacramento, California



CPA& AND ADVISORS

**GEORGETOWN DIVIDE PUBLIC
UTILITY DISTRICT**
FOR THE YEAR ENDED JUNE 30, 2019

ANNUAL FINANCIAL REPORT

Focused
on YOU



WWW.LSLCPAS.COM

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Georgetown Divide Public Utility District, (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special District. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2019, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of pension contributions and the schedule of changes in the total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Year Comparative Information

The financial statements include (partial or summarized) prior-year comparative information. Such information does not include all of the information required or sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2019, from which such partial information was derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lance, Soll & Loughard, LLP

Sacramento, California
January 6, 2020

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2019

As management of the Georgetown Divide Public Utility District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with the audited financial statements and accompanying notes that follow this section.

Financial Highlights

Total revenue for the fiscal year ending June 30, 2019 was \$6,630,822, an increase of \$946,716 or 16.66% from the previous fiscal year. Total expenses were \$5,444,058, a decrease of \$183,096 or 3.25% from the previous fiscal year. The increase in net position was \$1,186,764 for the fiscal year.

Operating revenue totaled \$3,549,552 for the fiscal year ended June 30, 2019, an increase of \$705,266 or 24.80% from the previous fiscal year. Operating expenses totaled \$5,399,540 a decrease of \$85,197 or 1.55% from the previous fiscal year.

Non-operating revenue was \$3,081,270, an increase of \$241,450 or 8.50%. Non-operating expense was \$44,518, a decrease of \$97,899 or 68.74%. The remaining non-operating revenue supplements operating revenue to cover operating expenses and capital improvements.

Other significant financial activities were:

- Continuing construction of the replacement Auburn Lake Trails Water Treatment Plant.
- Freezing the 2019 treated and raw water rates at the 2018 rate level, thereby forgoing the respective 5% and 10% increases that were recommended by the 2017 Water Financial Analysis.
- Completed updated rate study for on-site wastewater disposal zone.
- Completed tank recoating project
- Initiated acquisition of new, **updated** accounting and billing software.

Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis, the Basic Financial Statements and Required Supplementary Information.

The required financial statements are the Statement of Net Position at June 30, 2019; the **Statement** of Revenues, Expenses, and Changes in Net Position – Proprietary Funds for the fiscal year ended June 30, 2019; and the Statement of Cash Flows – Proprietary Funds for the fiscal year **ended** June 30, 2019 at the fund level. The final required financial statement is the Statement of Fiduciary Assets and Liabilities. The financial statements also include comprehensive notes which summarize the official accounting policies of the District.

The financial statements, except for the cash flow statement, are prepared using the accrual basis of accounting, which means that revenues are recorded when earned and expenses are recorded when incurred regardless of the timing of cash receipts or payments. The cash flow statement is an exception because that statement shows the receipt and payment of cash for operating activities, non-capital financing activities, capital and related financing activities, and investing activities.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2019

Required Financial Statements

The financial statements of the District report information about the District using accounting methods similar to those used by companies in the private sector. These statements offer short and long-term financial information about its activities. The *Statement of Net Position* includes all of the District's assets and liabilities. This statement also provides information about the nature and amounts of investments in assets and obligations to District creditors as liabilities. This statement also provides the basis for computing rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

All of the current fiscal year's revenues and expenses are accounted for in the *Statement of Revenues, Expenses, and Changes in Net Position*. This statement measures the District's operations over the past fiscal year and can be used to determine whether the District has successfully recovered all of its costs through its rates, fees, and other charges. The District's net position and credit worthiness can also be determined from this statement.

The primary purpose of the *Statement of Cash Flows* is to provide information about the District's cash receipts and cash payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It explains where cash came from, cash usage, and the change in the cash balance during the reporting period.

The *Statement of Fiduciary Assets and Liabilities* is provided to report on assets held in an agency capacity for others and which cannot be used to support the District's operating activities.

Financial Analysis of the District

Has the financial condition of the District improved or deteriorated as a result of this year's operations? The *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Net Position* attempts to answer this question. Net position may be a useful indicator over time as to the District's financial position. But, there may be other non-economic factors that could cause a change in the District's financial situation.

Statement of Net Position

The *Statement of Net Position* is a snapshot in time that shows assets, liabilities, and net assets as of June 30, 2019. Net Position increased by \$1,186,764 to \$17,646,257 in fiscal year 2019. Total assets and deferred outflows increased by \$2,699,580 or 7.91%. Of this amount, \$42,167 is due to an increase in current assets (eg. cash and investments, and receivables). The remaining increase in total assets is due to increased value of capital assets due to construction projects. Liabilities and deferred inflows increased by \$1,512,816 to \$19,197,402. The majority of the increase in liabilities is due to Pension and Other Post-employment Benefit liabilities. A summary of the District's *Statement of Net Position* is presented in Table A-1.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2019**

**Table A-1
Condensed Statement of Net Position**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Current Assets	\$ 8,233,034	\$ 8,275,201	\$ (42,167)	-0.51%
Restricted Assets	2,746,697	3,334,936	(588,239)	-17.64%
Capital Assets, Net of Accumulated Depreciation	24,081,755	20,883,752	3,198,003	15.31%
Total Assets	35,061,486	32,493,889	2,567,597	7.90%
Deferred Outflows of Resources	1,782,173	1,650,190	131,983	8.00%
Total Assets and Deferred Outflows of Resources	36,843,659	34,144,079	2,699,580	7.91%
Current Liabilities	1,967,922	2,079,468	(111,546)	-5.36%
Long-term Liabilities	16,605,767	15,440,923	1,164,844	7.54%
Deferred Inflows of Resources	623,713	164,195	459,518	279.86%
Total Liabilities and Deferred Inflows of Resources	19,197,402	17,684,586	1,512,816	8.55%
Net Investment in Capital Assets	14,123,928	12,650,488	1,473,440	11.65%
Restricted Net Position for Facilities	2,441,109	2,384,572	56,537	2.37%
Restricted Net Position for Debt Service	8,746	73,879	(65,133)	-88.16%
Unrestricted Net Position	1,072,474	1,350,554	(278,080)	-20.59%
Total Net Position	\$ 17,646,257	\$ 16,459,493	\$ 1,186,764	7.21%

Statement of Revenues, Expenses, and Changes in Net Position

The Statement of Revenues, Expenses, and Changes in Net Position provides information on the nature and source of assets represented on the Statement of Net Position. It also shows that the revenues exceed expenses by \$1,186,764. Ending net position totaled \$17,646,257. Total revenues increased by \$946,716 in 2019 totaling \$6,630,822. Operating revenue increased by \$705,266. The Statement of Revenues, Expenses, and Changes in Net Position lists the operating revenues and the non-operating revenues together and compares them to the operating and non-operating expenses. Table A-2 depicts total revenues and total expenses and the resulting changes in net position.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2019**

**Table A-2
Condensed Statement of Revenues, Expenses, and Changes in Net Position**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Operating Revenues	\$ 3,549,552	\$ 2,844,286	\$ 705,266	24.80%
Non-operating Revenues and Contributions	3,081,270	2,839,820	241,450	8.50%
Total Revenues	6,630,822	5,684,106	946,716	16.66%
Operating Expenses	5,399,540	5,484,737	(85,197)	-1.55%
Non-operating Expenses	44,518	142,417	(97,899)	-68.74%
Total Expenses	5,444,058	5,627,154	(183,096)	-3.25%
Net Income (Loss)	1,186,764	56,952	1,129,812	1983.80%
Beginning Net Position, As Restated	16,459,493	16,402,541	56,952	0.35%
Ending Net Position	\$ 17,646,257	\$ 16,459,493	\$ 1,186,764	7.21%

Operating Revenues

In a purely business environment, operating revenues are meant to cover operating expenses. The District's operating revenues are significantly less than operating expenses. Therefore, the District operates on an operating loss and requires non-operating revenue to operate. The District is fairly unique in that it receives a significant amount of non-operating revenue in the form of property taxes. This non-operating revenue is used to offset this operating loss. Operating revenues increased significantly due to the newly adopted rate structure. Operating revenues are depicted in Table A-3.

**Table A-3
Condensed Operating Revenues**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Water Sales - Residential	\$2,411,551	\$1,862,227	\$549,324	29.50%
Water Sales - Commercial	315,496	260,936	54,560	20.91%
Water Sales - Irrigation	416,369	317,330	99,039	31.21%
Water Disposal Fees and Charges	344,072	344,440	(368)	-0.11%
Penalties	53,323	48,499	4,824	9.95%
Connections	8,741	10,854	(2,113)	-19.47%
Total Operating Revenues	\$3,549,552	\$2,844,286	\$705,266	24.80%

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2019**

Operating Expenses by Department

Total operating expenses decreased \$85,197 or 1.55% to \$5,399,540. The decrease in expenses can be attributed to a reduction in emergency repairs. The hydroelectric activities are combined with the administrative activities as they are not material enough to present separately. Operating expenses are depicted in Table A-4.

**Table A-4
Operating Expenses by Department**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Source of Supply	\$ 1,096,171	\$ 507,060	\$ 589,111	116.18%
Transmission and Distribution – Raw Water	689,590	694,663	(5,073)	-0.73%
Water Treatment	807,877	835,115	(27,238)	-3.26%
Transmission and Distribution – Treated Water	828,145	806,764	21,381	2.65%
Customer Service	215,433	217,882	(2,449)	-1.12%
Administrative and Hydroelectric	849,939	1,431,594	(581,655)	-40.63%
Depreciation and Amortization	646,938	652,963	(6,025)	-0.92%
On-site Wastewater Disposal Zone	265,447	338,696	(73,249)	-21.63%
Total Operating Expenses	\$ 5,399,540	\$ 5,484,737	\$ (85,197)	-1.55%

Operating Revenues vs. Operating Expenses

The District's operating loss decreased by \$790,463. Table A-5 compares operating revenues to operating expenses and depicts the District's reliance on other revenue for operations.

**Table A-5
Operating Revenues vs Operating Expenses**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Operating Revenues	\$ 3,549,552	\$ 2,844,286	\$ 705,266	24.80%
Operating Expenses	5,399,540	5,484,737	(85,197)	-1.55%
Operating Loss	\$ (1,849,988)	\$ (2,640,451)	\$ 790,463	-29.94%

Non-operating Revenues and Expenses

The District's non-operating income is vital to covering operations. Interest income increased significantly this year due to having a larger reserve balance. Property tax revenue also increased modestly due to higher assessed property values in El Dorado County. Lastly, hydroelectric royalty payments increased due to increased operations of the hydroelectric facilities as opposed to the prior year. Non-operating revenues from capital contributions decreased due to a reduction in grant proceeds related to the expiration of the CABY

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2019

Grant. Interest payments to the State Water Resources Control Board loan for the Auburn Lake Trails Water Treatment Plant are listed as "Other" non-operating expense. Table A-6 compares non-operating revenues and expenses.

**Table A-6
Non-Operating Revenues and Expenses**

	Fiscal Year 2019	Fiscal Year 2018	Dollar Change	Percent Change
Property Taxes – General	\$ 1,657,978	\$ 1,577,792	\$ 80,186	5.08%
Interest Income	225,148	88,288	136,860	155.02%
Capital Facility Payments	27,600	26,892	708	2.63%
Lease Revenue	132,847	128,399	4,448	3.46%
Hydroelectric Royalty Payments	173,896	28,858	145,038	502.59%
SMUD Payment	111,613	109,315	2,298	2.10%
Gain on sale of asset	-	875	(875)	-100.00%
Surcharge	659,594	657,545	2,049	0.31%
Capital contributions	58,936	221,856	(162,920)	-73.44%
Other	33,658	-	33,658	100.00%
Total Non-Operating Revenues (Including Property Owner Contributions)	<u>3,081,270</u>	<u>2,839,820</u>	<u>241,450</u>	<u>8.50%</u>
Total Non-operating Expenses	(44,518)	(142,417)	97,899	-68.74%
Non-operating Income less Non-operating Expense	<u>\$ 3,036,752</u>	<u>\$ 2,697,403</u>	<u>\$ 339,349</u>	<u>12.58%</u>

Capital Assets

The District's investment in capital assets for the fiscal year was \$3,844,941, which includes \$3,664,309 capital improvements. The most significant investments in capital assets are:

- \$2,400,049 Auburn Lake Trails Water Treatment Plant Retrofit project,
- \$965,038 Water Conservation, Supply Reliability, and Environmental Protection Project (CABY).

Additional information about District capital assets can be obtained in Note 4 of the notes to the financial statements.

Long-term Debt and Debt Administration

At June 30, 2019, the District had \$16,605,767 in long-term debt, including compensated absences, net pension liability and other postemployment benefits obligations, \$1,164,844 more than the prior fiscal year. This increase is primarily due to the loan for construction of the new Auburn Lake Trails Water Treatment Plant. The District continues to perform debt administration functions previously performed by the County on the District's behalf for certain 1915 Act bonds. Additional information about District long-term debt can be obtained in Note 6 of the notes to the financial statements.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2019

CalPERS Pension Plan

Assembly Bill 340 was recently passed by the California Legislature in an effort to reduce CalPERS pension costs in the long run. The District has participated in a CalPERS Pension Plan since February of 1972. There have been amendments to the contract with CalPERS over the years. CalPERS requires the District to be part of a small employer pool and the 2006 contract change which require payments to reduce a side fund. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS. The *Governmental Accounting Standards Board Statement No. 68 – Accounting and Financial Reporting by Employers for Pensions* established new accounting rules for reporting pension obligations effective years ending after June 15, 2013. Prior to this pension obligations were not accounted for on the balance sheet. Actuarial valuations are provided by CalPERS that support the calculation of the Net Pension Liability and related Deferred Outflows and Inflows of Resources. Net Pension liability is determined by accounting for the proportionate share of the actuarially determined total pension liability less the proportionate share of the actuarially determined fiduciary net position of the cost-sharing plan. Year over year changes to the actuarial assumptions are amortized over a fixed period and accounted for in Deferred Outflows and Inflows of Resources in order to smooth the otherwise large swings in changes. The net of all annual changes to Net Pension Liability and Deferred Inflows and Outflows of Resources are recognized in Pension Expense. At June 30, 2019, the District reported \$5,712,996 in Net Pension liability, a decrease of \$196,720 from the prior year balance of \$5,909,716. Deferred Outflows of Resources were \$1,782,173, up \$131,983 from the prior year balance of \$1,650,190. Deferred Inflows of Resources were \$623,713, up \$459,518 from the prior year balance of \$164,195. Pension expense was \$776,116, a decrease of \$166,315 from the prior year amount of \$942,431. Additional information about Pensions can be obtained in Note 11 of the notes to the financial statements.

Postemployment Benefits Other Than Pensions

The District has been endeavoring to fund these benefit commitments for many years. On April 11, 2006, the District adopted Ordinance 2006-01 regarding retiree health benefits implementing caps on the amount the District would pay towards these types of benefits. In Fiscal Year 2009-10 the District implemented *Governmental Accounting Standards Board Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* which required the calculation and reporting of the current obligation. Effective fiscal years ending after June 15, 2017 *Government Accounting Standards Board Statement No. 75 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* require municipalities to report a Net OPEB Liability similar to that of Net Pension Liability. A calculation of the future liability for these benefits has been prepared utilizing the alternative measurement method allowed by the statement for small employers with less than 100 participants. The estimated actuarial liability at June 30, 2019 is \$1,360,889, an increase of \$58,578 from the prior year balance of \$1,302,311. The District has set aside \$464,229 for this obligation. As the District administers this plan without a trust, the designated assets set aside for these benefits are not recognized in the notes to the financial statements. Additional information about postemployment benefits other than pensions can be obtained in Note 13 of the notes to the financial statements.

Economic Factors and Rates

The District's customer base continues to grow at a slow rate. The District completed a Water Financial Analysis in October 2017. The last water rate study performed by the District was in 2008, and the last water rate increase was in 2011. The purpose of the Analysis was to ensure the financial strength of the District, expose the need to set reserves aside for future replacement of failing components, allocate shared costs between treated water and irrigation water customers, and identify any other financial deficiencies of the

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2019

District. This Analysis recommended a new rate structure and higher rates which were adopted by the Board of Directors and went into effect in January 2018. That rate structure included five years of increases that were planned to continue until 2022.

In January 2019, the Board decided to not implement the approved 2019 treated and raw water rates and held rates at the 2018 rate level. This resulted in forgoing the respective 5% and 10% increases in treated and raw water rates that were recommended by the 2017 Water Financial Analysis and adopted by the Board in 2017. Therefore, District revenues between 2019 and 2022 will never reach the level recommended by the 2017 Water Financial Analysis. Best practice is to review and update rates every three to five years, so the District should begin reviewing rates again in early 2021.

Requests for Information

This financial report is designed to provide a general overview of the finances of the Georgetown Divide Public Utility District. After the financial report is approved by the Board of Directors, it can be found under the financial section on the District's website (gd-pud.org). Copies of the report are also provided to the El Dorado County libraries in Placerville and Georgetown. A copy will be available for review at the District office, located at 6425 Main St, Georgetown, CA 95634. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the General Manager of the District, Georgetown Divide Public Utility District, P.O. Box 4240, Georgetown, CA 95634-4240.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2019
 (With Comparative Totals for Juns 30, 2018)

	Water	Wastewater Disposal	Totals	
			2019	2018
Assets:				
Current:				
Cash and investments	\$ 6,161,723	\$ 1,033,113	\$ 7,194,836	\$ 6,915,762
Receivables:				
Accounts	906,540	4,836	911,376	1,237,885
Accrued interest	40,749	5,431	46,160	33,493
Deposits and prepaid expenses	80,254	388	80,642	88,061
Total Current Assets	7,189,266	1,043,768	8,233,034	8,275,201
Noncurrent:				
Restricted:				
Cash and investments	2,411,384	213,383	2,624,767	3,197,845
Assessments	121,930	-	121,930	137,091
Capital assets - net of accumulated depreciation	23,899,033	182,722	24,081,755	20,883,752
Total Noncurrent Assets	26,432,347	396,105	26,828,452	24,218,688
Total Assets	33,621,613	1,439,873	35,061,486	32,493,889
Deferred Outflows of Resources:				
Deferred pension related items	1,720,490	61,683	1,782,173	1,850,190
Total Deferred Outflows of Resources	1,720,490	61,683	1,782,173	1,650,190
Liabilities:				
Current:				
Accounts payable	1,294,473	6,194	1,300,667	1,827,831
Accrued liabilities	104,043	5,225	109,268	59,159
Accrued interest	75,424	-	75,424	124,871
Deposits payable	1,000	-	1,000	1,000
Accrued compensated absences	10,870	682	11,552	4,839
Loans and capital leases	470,011	-	470,011	61,766
Total Current Liabilities	1,956,821	12,101	1,967,922	2,079,466
Noncurrent:				
Accrued compensated absences	41,485	2,601	44,066	57,400
Total OPEB liability	1,360,869	-	1,360,869	1,302,311
Net pension liability	5,541,444	171,552	5,712,996	5,909,716
Loans and capital leases	8,487,816	-	8,487,816	6,171,488
Total Noncurrent Liabilities	16,431,614	174,163	16,605,767	16,440,923
Total Liabilities	18,387,435	186,264	18,673,689	17,520,391
Deferred inflows of Resources:				
Deferred pension related items	591,696	32,017	623,713	164,195
Total Deferred inflows of Resources	591,696	32,017	623,713	164,195
Net Position:				
Net investment in capital assets	13,941,206	182,722	14,123,928	12,650,488
Restricted for new facilities	2,226,782	214,327	2,441,109	2,384,572
Restricted for debt service	8,746	-	8,746	73,879
Unrestricted	166,238	886,236	1,072,474	1,350,564
Total Net Position	\$ 16,362,972	\$ 1,283,285	\$ 17,646,267	\$ 18,469,493

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (With Comparative Totals for the Fiscal Year Ended June 30, 2018)

	Water	Wastewater Disposal	Totals	
			2019	2018
Operating Revenues:				
Water sales:				
Residential	\$ 2,411,551	\$ -	\$ 2,411,551	\$ 1,882,227
Commercial	315,498	-	315,498	260,936
Irrigation	416,369	-	416,369	317,330
Installations and connections	8,741	-	8,741	10,854
Waste disposal:				
Zone Charges	-	313,372	313,372	313,315
Design Fees	-	1,900	1,900	2,400
Escrow Fees	-	28,800	28,800	26,725
Penalties	53,323	-	53,323	48,499
Total Operating Revenues	3,205,480	344,072	3,549,552	2,844,286
Operating Expenses:				
Source of supply	1,086,171	-	1,086,171	507,060
Transmission and distribution - raw water	689,590	-	689,590	694,663
Water treatment	807,877	-	807,877	835,115
Transmission and distribution - treated water	828,145	-	828,145	806,764
Customer service	215,433	-	215,433	217,882
Administration and hydroelectric	843,562	6,377	849,939	1,431,594
On-site wastewater disposal zone	-	265,447	265,447	338,696
Depreciation expense	621,662	25,276	646,938	652,963
Total Operating Expenses	5,102,440	297,100	5,399,540	5,484,737
Operating Income (Loss)	(1,896,960)	48,972	(1,848,988)	(2,640,451)
Nonoperating Revenues (Expenses):				
Tax revenue - general	1,657,978	-	1,657,978	1,577,792
Surcharge	659,594	-	659,594	657,545
Interest revenue	201,665	23,463	225,148	88,288
Lease revenue	132,847	-	132,847	128,399
SMUD payment	111,613	-	111,613	109,315
Hydroelectric royalty payments	173,886	-	173,896	28,858
Capital facility charge	27,600	-	27,600	26,892
Gain on disposal of capital assets	-	-	-	675
Other revenue	33,658	-	33,658	-
Interest expense	(27,147)	-	(27,147)	(138,046)
Other expense	(17,371)	-	(17,371)	(4,371)
Total Nonoperating Revenues (Expenses)	2,954,363	23,463	2,977,816	2,475,647
Income (Loss) Before Capital Contributions and Transfers	1,057,393	70,435	1,127,828	(164,904)
Capital contributions	58,936	-	58,936	221,856
Changes in Net Position	1,116,329	70,435	1,186,764	56,952
Net Position:				
Beginning of Year, as previously reported	15,246,643	1,212,850	16,459,493	17,168,262
Restatements	-	-	-	(785,721)
Beginning of Fiscal Year, as restated	15,246,643	1,212,850	16,459,493	16,402,541
End of Fiscal Year	\$ 16,362,972	\$ 1,283,286	\$ 17,646,257	\$ 16,459,493

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (With Comparative Totals for the Fiscal Year Ended June 30, 2018)

	Water	Wastewater Disposal	Totals	
			2019	2018
Cash Flows from Operating Activities:				
Cash received from customers and users	\$ 3,534,481	\$ 341,570	\$ 3,875,061	\$ 2,088,633
Cash paid to suppliers for goods and services	(2,418,111)	(135,434)	(2,553,545)	(1,717,893)
Cash paid to employees for services	(2,362,800)	(123,121)	(2,485,921)	(2,345,128)
Net Cash Provided (Used) by Operating Activities	(1,246,420)	83,016	(1,163,405)	(1,974,188)
Cash Flows from Non-Capital Financing Activities:				
Property taxes received	1,657,878	-	1,657,878	1,577,792
Surcharge	659,594	-	659,594	657,545
Assessment receivable payments	15,161	-	15,161	37,597
Receipts from capacity charges	27,600	-	27,600	26,892
SMUD payment	111,613	-	111,613	109,315
Hydroelectric royalty payments	173,896	-	173,896	28,858
Other revenue	33,658	-	33,658	-
Other expense	(17,371)	-	(17,371)	(4,370)
Receipts from cellular antenna rentals	132,847	-	132,847	128,399
Net Cash Provided (Used) by Non-Capital Financing Activities	2,794,976	-	2,794,976	2,562,028
Cash Flows from Capital and Related Financing Activities:				
Proceeds from capital debt	1,779,178	-	1,779,178	6,534,980
Capital grant	58,936	-	56,935	221,856
Acquisition and construction of capital assets	(3,821,115)	(23,826)	(3,844,941)	(7,076,020)
Principal paid on capital debt	(54,815)	-	(54,615)	(236,125)
Interest paid on capital debt	(76,584)	-	(76,594)	(18,578)
Proceeds from sales of capital assets	-	-	-	875
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,114,210)	(23,826)	(2,138,036)	(673,002)
Cash Flows from Investing Activities:				
Interest received	190,552	21,909	212,461	71,412
Net Cash Provided (Used) by Investing Activities	190,552	21,909	212,461	71,412
Net Increase (Decrease) in Cash and Cash Equivalents	(376,102)	81,098	(294,004)	86,260
Cash and Cash Equivalents at Beginning of Year	8,946,209	1,165,398	10,113,607	10,027,357
Cash and Cash Equivalents at End of Year	8,573,107	1,246,496	9,819,603	10,113,607
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	(1,896,960)	46,972	(1,849,988)	(2,640,451)
Adjustments to Reconcile Operating Income (loss) Net Cash Provided (used) by Operating Activities:				
Depreciation	621,662	25,276	646,938	652,963
(Increase) decrease in accounts receivable	329,011	(2,502)	326,509	(726,227)
(Increase) decrease in inventory	-	-	-	42,990
(Increase) decrease in deposits and prepaid expense	7,807	(388)	7,419	5,843
(Increase) decrease in deferred outflow - pension	(125,548)	(6,435)	(131,983)	(68,158)
Increase (decrease) in accounts payable	(532,940)	5,778	(527,164)	409,863
Increase (decrease) in accrued liabilities	48,041	2,068	50,109	11,458
Increase (decrease) in deposits payable	-	-	-	(6,900)
Increase (decrease) in compensated absences	(6,058)	(563)	(6,621)	(2,866)
Increase (decrease) in post-employment benefits	56,576	-	56,576	(88,458)
Increase (decrease) in deferred inflow - pension	437,117	22,401	459,518	(70,487)
Increase (decrease) in net pension liability	(187,130)	(9,590)	(196,720)	505,678
Increase (decrease) in unearned revenue	-	-	-	(22,526)
Total Adjustments	650,540	36,043	686,583	566,263
Net Cash Provided (Used) by Operating Activities	\$ (1,246,420)	\$ 83,015	\$ (1,163,405)	\$ (1,974,188)

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
 JUNE 30, 2019
 (With Comparative Totals for June 30, 2018)

	Totals	
	2019	2018
Assets:		
Pooled cash and investments	\$ 36,807	\$ 89,880
Receivables:		
Assessments	140,986	148,256
Accrued interest	155	291
Due from other agencies	17,831	8,330
Total Assets	\$ 195,779	\$ 246,757
Liabilities:		
Accrued interest	\$ 2,729	\$ 1,059
Unearned revenues	15,048	61,851
Long-term liabilities:		
Due in one year	6,137	5,553
Due in more than one year	171,865	178,294
Total Liabilities	\$ 195,779	\$ 246,757

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies

a. Description of Entity

The reporting entity, the Georgetown Divide Public Utility District (District), was created by the electorate, June 4, 1946, under the California Public Utility District Act of 1921. The District operates under a governing five-member Board of Directors (Board) elected at-large for four-year overlapping terms. The District's management is under the direction of the General Manager, who also serves as Clerk, and ex-officio Secretary of the Board, who is appointed by and serves at the pleasure of the Board.

b. Reporting Entity

The District's basic financial statements include the operations of all organizations for which the District's Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Based upon the aforementioned oversight criteria, there are no component units in this report which met the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statements No. 39 and 61.

The basic financial statements include the accounts of two enterprise activities provided by the District: (1) raw and treated water services, and (2) wastewater disposal services in the Auburn Lake Trails (A.L.T.) subdivision.

c. Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The Fund Financial Statements provide information about the District's funds, including the fiduciary fund. Separate statements for each fund category – proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The District maintains one fiduciary fund. Fiduciary funds are custodial in nature and do not have a measurement focus; however, they do use the accrual basis of accounting.

d. Major Funds

GASB Statement No. 34 defines major funds and requires that the District's major proprietary funds are identified and presented separately in the fund financial statements.

Major funds are defined as funds that have assets, liabilities, revenues, or expenditures/expenses equal to or greater than ten percent of their fund-type total and five percent of all fund-type totals. The District may also select other funds that it believes should be presented as major funds. The District reports all its proprietary funds as major funds.

The District reported the following major proprietary funds:

Water

This fund accounts for the activities of providing raw and treated water services to the customers. Raw water service is also known as irrigation water.

Wastewater Disposal

This fund accounts for the activities of monitoring wastewater disposal of the residents of the Auburn Lake Trails subdivision. The area is also known as the On-Site Wastewater Disposal Zone. The On-Site Wastewater Disposal Zone is comprised of all the lots in the Auburn Lake Trails Subdivision, including the lots connected to the Community Disposal System.

Additionally, the District reports a fiduciary agency fund to account for the debt service activities for the Stewart Mine Assessment District. The District's administration of this debt is a purely custodial function.

e. Basis of Accounting

The financial statements are reported using the "economic resources" measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

f. Budget and Budgeting

Budget integration is employed as a management control device. Budgets are formally adopted by the Board of Directors and take effect the following July 1. The budgets are used as a management tool and are not a legal requirement.

g. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

h. Restricted Assets

These assets consist of certificates of deposit, short-term investments, and receivables which are restricted for debt service and other legal obligations.

i. Capital Assets

Purchased capital assets are recorded at cost. Donated capital assets are recorded at fair value at the date of donation. The District capitalizes capital assets valued over \$1,000 and having a useful life of at least three years. Depreciation is recorded using the straight-line method over the estimated useful lives of the capital assets, which range from 30 to 100 years for the plant and pipelines and 3 to 15 years for other equipment.

j. Compensated Absences

All earned vacation, which is payable upon termination or retirement, is accrued as compensated absences, in accordance with GASB Statement No. 16.

k. Property Taxes

The District receives property taxes from El Dorado County (County), which has been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1, on the assessed values as of the prior January 1 for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of the supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

The District participates in the County "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectibles. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not on collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year.

i. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants (AICPA), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

m. Comparative Data

Comparative total data for the prior fiscal year has been presented in the accompanying basic financial statements in order to provide an understanding of changes in the District's financial position, operations, and cash flows. Certain classifications may have been made to the prior fiscal year financial statements to conform to the current fiscal year presentation.

n. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

o. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position that is applicable to a future reporting period and deferred inflows of resources are an acquisition of net position that is applicable to a future reporting period. A deferred outflow of resources has a positive effect on net position, similar to assets, and a deferred inflow of resources has a negative effect on net position, similar to liabilities. The District has certain items, which qualify for reporting as deferred outflows of resources and deferred inflows of resources.

p. Pension Plan

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Local Government of District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to /deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by Cal PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

q. Other Post-Employment Benefits (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined using the alternative measurement valuation method accepted by GASB Statement No. 75 for plans with fewer than 100 employees (active and inactive). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

7. New Accounting Pronouncements

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period, and simplifies the accounting for interest costs incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. However, the District has chosen to early implement this statement in its financial statements as of June 30, 2019.

Note 2: Cash and Investments

The cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or District agreements:

Unrestricted cash and investments	\$ 7,194,836
Restricted cash and investments	<u>2,624,767</u>
Cash and Investments, Statement of Net Position	9,819,603
Cash and Investments, Statement of Fiduciary Assets and Liabilities	<u>36,807</u>
Total Cash and Investments	<u>\$ 9,856,410</u>

Cash and investments as of June 30, 2019, consist of the following:

Cash on hand	\$ 450
Deposits with financial institutions	2,628,029
Investments	<u>7,227,931</u>
Total Cash and Investments	<u>\$ 9,856,410</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 2: Cash and Investments (Continued)

a. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Investment Fund (LAIF)	N/A	None	\$50 million
Money Market Funds (must be Comprised of eligible securities permitted under this policy)	N/A	None	None

b. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Money Market Funds	N/A	None	None

Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Deposits and withdrawals in governmental investment pools, such as the State of California Local Agency Investment Fund (LAIF), are made on the basis of one dollar and not fair value. Accordingly, the fair value of the District's proportionate share in this type of investment is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input. Money Market Accounts are nonparticipating interest-bearing savings accounts. They are measured using a cost-based measure, not fair value, and therefore, not subject to fair value hierarchy.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 2: Cash and Investments (Continued)

c. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Remaining Maturity (in Months)
	12 Months or Less
State Investment Pool (LAIF) Held by Debt Trustees	\$ 7,188,912
Money Market Funds	39,019
	<u>\$ 7,227,931</u>

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Rating as of Fiscal Year End	
			AAA	Not Rated
State Investment Pool (LAIF) Held by Debt Trustees:	\$ 7,188,912	N/A	\$ -	\$ 7,188,912
Money Market Funds	39,019	N/A	-	39,019
	<u>\$ 7,227,931</u>		<u>\$ -</u>	<u>\$ 7,227,931</u>

d. Concentration of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. Only investments with LAIF and the Money Market Funds exceed 5% or more of total District investments. The Money Market Funds are collateralized for the amount over the Federal Deposit Insurance Corporation amount or backed by United States obligations.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 2: Cash and Investments (Continued)

e. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2019, \$2,377,694 of the District's deposits and investments with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

f. Investment in State Investment Pool

The District is a voluntary participant in LAIF that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 2: Cash and Investments (Continued)

Restricted cash and investments are identified by use as follows at June 30, 2019:

	Water	Waste Disposal	Total
Debt Service:			
Kelsey North	\$ 113,723	\$ -	\$ 113,723
State Revolving Fund	10,423	-	10,423
Total Debt Service			
Cash and Investments	124,146	-	124,146
New Facilities:			
Capital Facility Charges	1,472,712	-	1,472,712
Water Development	414,041	-	414,041
Auburn Lake Trails Retrofit Project	400,485	-	400,485
Community Disposal System			
Replacement and Expansion	-	213,383	213,383
Total New Facilities Cash and Investments	2,287,238	213,383	2,500,621
Total Restricted Cash and Investments	\$ 2,411,384	\$ 213,383	\$ 2,624,767

Note 3: Assessments Receivable and Long-Term Receivable

Assessments receivable to the District are construction obligations of the benefited property owners of the Kelsey North and Stewart Mine Water Assessment Districts. El Dorado County collects the special assessments semi-annually in order to pay the related projects' Department of Water Resources or United States Department of Agriculture construction debts as they mature. The assessments receivable balances at June 30, 2019, were as follows:

	Current	Non-Current	Total
Water Restricted Assessments Receivable	\$ 20,937	\$ 100,993	\$ 121,930
Fiduciary Assessments Receivable	4,566	136,420	140,986
Total Assessments Receivable	\$ 25,503	\$ 237,413	\$ 262,916

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 4: Capital Assets

Purchased capital assets are recorded at cost when purchased. Donated capital assets are recorded at fair value at the date of donation. Capital assets are depreciated over estimated useful lives ranging from one hundred years (Stumpy Meadows Dam) to three years (small office equipment) using the straight-line method. Capital assets at June 30, 2019, consisted of the following:

	Ending Balance June 30, 2018	Additions	Deletions	Ending Balance June 30, 2019
Nondepreciable Capital Assets:				
Land and land right	\$ 770,975	\$ -	\$ -	\$ 770,975
Construction-in-progress	10,580,044	3,664,309	-	14,244,353
Total nondepreciable capital assets	<u>11,351,019</u>	<u>3,664,309</u>	<u>-</u>	<u>15,015,328</u>
Capital assets, being depreciated:				
General plant equipment and facilities	1,273,069	151,553	-	1,424,622
Water treatment	5,771,018	-	-	5,771,018
Transmission and distribution	13,533,248	5,253	-	13,538,501
Auburn Lake Trails septic facilities	847,140	23,826	-	870,966
Source of supply	6,784,396	-	-	6,784,396
Total Capital Assets, Being Depreciated	<u>28,208,871</u>	<u>180,632</u>	<u>-</u>	<u>28,389,503</u>
Less Accumulated Depreciation:	<u>(18,676,138)</u>	<u>(646,938)</u>	<u>-</u>	<u>(19,323,076)</u>
Net depreciable capital assets	<u>9,532,733</u>	<u>(466,306)</u>	<u>-</u>	<u>9,066,427</u>
Capital Assets, Net	<u>\$ 20,883,752</u>	<u>\$ 3,198,003</u>	<u>\$ -</u>	<u>\$ 24,081,755</u>

Depreciation Allocations

Depreciation expense was charged to each fund based on their usage of the related assets. The amounts allocated to each fund was as follows:

Water	\$ 621,662
Wastewater Disposal	25,276
Total Depreciation Expense	<u>\$ 646,938</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 5: Long-Term Debt

Long-term liability activity for the fiscal year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Repayments	Outstanding June 30, 2019	Due Within One Year
Direct Placement Loans Payable:					
Kelsey North Water AD 1989-1	\$ 248,553	\$ -	\$ 22,604	\$ 225,949	\$ 23,358
Walton Lake Water Treatment Plant Filter Replacement	261,715	-	19,190	242,525	19,631
ALT Water Treatment Plant Upgrade	7,692,131	1,779,178	-	9,471,309	408,978
Total Loans Payable	8,202,399	1,779,178	41,794	9,939,783	451,967
Direct Placement Capital Leases:					
Verizon	5,963	-	-	5,963	5,963
Santander Financing	24,902	-	12,821	12,081	12,081
Total Capital Leases	30,865	-	12,821	18,044	18,044
Total Loans and Capital Leases	\$ 8,233,264	\$ 1,779,178	\$ 54,615	\$ 9,957,827	\$ 470,011

a. Direct Placement Loans Payable

California State Water Resources Control Board (SWRCB) - Three long-term contracts have been entered into with the SWRCB to finance the construction of various water projects:

The Kelsey North Water Assessment District 1989-1 contract of \$630,000 is to be repaid by seventy semi-annual payments of \$15,398. These payments, due April 1 and October 1, beginning April of 1993 and ending October 1, 2027, include interest on the outstanding note balance at 3.3712%. Payments are made from assessments collected from the Assessment District.

The Walton Lake Water Treatment Plant Filter Replacement contract of \$400,511 is to be repaid by forty semi-annual payments of \$12,529. These payments, due April 1 and October 1, beginning October 2010 and ending April 1, 2030, include interest on the outstanding note balance at 2.2836%.

The Auburn Lake Trails (ALT) construction loan for the Water Treatment Plant Upgrade at 1.6%. The District is required to repay interest semi-annually until one year after construction is completed. No later than one year after construction is completed, principal and additional interest accrued on the project funds are to be repaid semi-annually. The District has been approved to loan a maximum of \$10 million. The project is estimated to be completed in fiscal year 2019-2020.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

Note 5: Long-Term Debt (Continued)

Future Minimum debt service requirements for aggregate notes payable, excluding the open ALT Loan, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 42,989	\$ 12,864	\$ 55,853
2021	44,263	11,591	55,854
2022	45,532	10,321	55,853
2023	46,853	9,000	55,853
2024	48,206	7,647	55,853
2025-2029	191,914	16,100	208,014
2029-2030	48,717	1,399	50,116
	<u>\$ 468,474</u>	<u>\$ 68,922</u>	<u>\$ 537,396</u>

b. Direct Placement Capital Leases

On November 27, 2006, the District entered into a long-term capital lease agreement with Verizon for the purpose of constructing a permanent cell tower. The first ten years of uncollected lease payments represent the cost of constructing the tower, which is owned by the District. If the lease is terminated within the first ten years, the District will owe Verizon the remaining construction cost. The first ten-year period commenced November 1, 2008. The capital lease totaled \$155,731 based on discounting at 3% the monthly lease amount of \$1,500. The capital lease liability is being ratified using a 3% interest rate as well.

On May 22, 2016, the district entered into a long-term capital lease agreement with Santander Financing for a 2016 Ram 5500 truck costing \$54,406. The payments are \$1,231 per month including interest at 4.1% for 48 months. The accumulated depreciation and related depreciation expense on the truck for the year ended June 30, 2019 was \$14,827 and \$4,448, respectively.

Future minimum debt service requirements for capital leases are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 18,044	\$ 228	\$ 18,272
	<u>\$ 18,044</u>	<u>\$ 228</u>	<u>\$ 18,272</u>

Note 6: Compensated Absences

District employees accumulate earned but unused vacation benefits which can be converted to cash at termination of employment. It is estimated that up to two weeks per employee might be liquidated with expendable, currently available financial resources in the next year.

Compensated absences activity for the fiscal year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Water Fund	\$ 58,393	\$ 83,809	\$ 89,867	\$ 52,335	\$ 10,870
Wastewater Fund	3,846	5,258	5,821	3,283	682
Total Compensated Absences	<u>\$ 62,239</u>	<u>\$ 89,067</u>	<u>\$ 95,688</u>	<u>\$ 55,618</u>	<u>\$ 11,552</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 7: Agency: Special Assessment Debt

The District acts as an agent for the Stewart Mine Road Water Assessment District 98-1 Bonds, issued on August 24, 1999. This debt was not included in the District's accounting records because the District had no obligation for the payment of these bonds other than in a fiduciary capacity. The principal amount outstanding at June 30, 2019, and June 30, 2018, was \$178,002 and \$183,847, respectively.

Note 8: On-Site Wastewater Disposal Zone (O.S.W.D.Z.)

During the early part of 1984, it became apparent that a proposed sewer assessment district was not going to be approved and that the assimilation alternative of combining certain lots in the Auburn Lake Trails (A.L.T.) subdivision was a possibility. By letter dated April 24, 1984, Trans America Development Corporation (TADCO) and A.L.T. property owners jointly requested the formation of an on-site wastewater disposal zone which would be monitored by the District. The O.S.W.D.Z. was formed pursuant to the authority granted under Sections 6950 et seq. of the Health and Safety Code of the State of California and became operative by board resolution on March 19, 1985. The effective date for accounting for revenues and expenses was April 1, 1985.

The purpose of the O.S.W.D.Z. is to protect the ground and surface water within the Disposal Zone boundaries in compliance with Regional Water Quality Control Board requirements. The District's responsibility is to design and inspect new on-site disposal systems and to monitor the surface and ground water quality and system performance of existing systems.

The O.S.W.D.Z. assessment revenues charged will be restricted to pay the operating costs of the O.S.W.D.Z. No unrestricted District funds can be used to pay expenses of the O.S.W.D.Z. Effective for the fiscal year ended June 30, 1998, the O.S.W.D.Z. Capital Expenditure Reserve was established. The O.S.W.D.Z. Capital Expenditure Reserve fund has had little activity over the years. The fund was inactivated May 13, 2008.

In addition to the O.S.W.D.Z., the District, by contract, has taken over operation of the Community Disposal System (C.D.S.) of 139 lots within the A.L.T. subdivision. These property owners pay additional assessments for operation and maintenance of the C.D.S. The C.D.S. Expansion Benefit Reserve was established July 1, 2000, and currently receives annual transfers in an effort to achieve the reserve level approved by the District in May 2005.

Note 9: Restricted Benefit Charges

This non-operating revenue is comprised of various benefit charges and interest earned on the corresponding deposits. The implementation of the Capital Facility Charges beginning on July 1, 2008, replaced the previous treatment plant, pipeline, and storage benefit charges. Pursuant to District ordinance, this revenue is restricted in special accounts which are to be used exclusively as follows:

Water development charge funds: To develop alternate sources of raw water to meet long-term District requirements.

Capital Facility Charge Fund: For maintenance and/or improvements of the treatment plants, pipeline facilities, and storage facilities.

O.S.W.D.Z./C.D.S. replacement and expansion benefit charge funds: For maintenance, improvement, and/or expansion of the community disposal system, as well as facilitating improvements in the O.S.W.D.Z.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 10: Net Position

Net Position is the excess of all the District's assets over all its liabilities, regardless of fund. Net position is divided into three captions under GASB Statement No. 63. These captions apply only to net position, which are determined only at the government-wide level, proprietary funds, and fiduciary funds (trust funds only), and are described below.

Net Investment in Capital Assets

Investment in capital assets describes the portion of net position which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position

Restricted net position consists of constraints placed on net position use through external creditors (such as through debt covenants), grants, contributors, laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. Net position restricted for new facilities represent the net assets accumulated from restricted benefit charges imposed by District ordinances for the maintenance and expansion of facilities. Net position restricted for debt service is required by the debt agreements.

Unrestricted Net Position

The term "unrestricted" describes the portion of net position which is not restricted as to use.

The Board has designated portions of the unrestricted net position for specific operating purposes in an effort to provide for the prudent operations of the District.

Stumpy Meadows Emergency Reserve: Requirement of the contract entered into with the Department of Reclamation related to the dam at Stumpy Meadows.

Short-lived Asset Replacement: Requirement of the USDA loan for the Auburn Lake Trails Retrofit for the estimate of funds needed to be on hand to replace the existing assets with replacement lies of less than 15 years.

Capital Reserve: To provide for future estimated costs related to the replacement costs of current assets.

EPA: Environmental Protection Agency grant for Auburn Lake Trails Water Treatment Plant Retrofit.

Retiree Health: To provide for the estimated future health insurance benefits of existing retirees and current employees.

Garden Valley: For use in activities specific to the designated area.

Hydroelectric: To provide for the future estimated costs related to activities specific to the hydroelectric plant.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 10: Net Position (Continued)

Restricted and unrestricted net position is identified by use as follows as of June 30, 2019:

	Water	Waste Disposal	Total
Restricted Net Position:			
New Facilities:			
Water Development	\$ 415,859	\$ -	\$ 415,859
Capital Facility Charges	1,810,923	-	1,810,923
C.D.S. Replacement	-	40,355	40,355
C.D.S. Expansion	-	173,972	173,972
Total New Facilities Net Position	<u>\$ 2,226,782</u>	<u>\$ 214,327</u>	<u>\$ 2,441,109</u>
Debt Service:			
Kelsey North	\$ 8,746	-	\$ 8,746
Total Debt Service Net Position	<u>8,746</u>	<u>-</u>	<u>8,746</u>
Total Restricted Net Position	<u>\$ 2,235,528</u>	<u>\$ 214,327</u>	<u>\$ 2,449,855</u>
Unrestricted Net Position:			
Unrestricted Designated Net Position:			
Stumpy Meadows Emergency Reserve	\$ 1,075,103	-	\$ 1,075,103
Short-lived Asset Replacement	789,614	-	789,614
Capital Reserve	665,180	-	665,180
EPA	1,118,428	-	1,118,428
Retiree Health	(896,660)	-	(896,660)
Garden Valley	107,869	-	107,869
Hydroelectric	729,379	-	729,379
Total Unrestricted Designated Net Position	<u>3,588,913</u>	<u>-</u>	<u>3,588,913</u>
Unrestricted Undesignated Net Position	<u>(3,402,675)</u>	<u>886,236</u>	<u>(2,516,439)</u>
Total Unrestricted Net Position	<u>\$ 186,238</u>	<u>\$ 886,236</u>	<u>\$ 1,072,474</u>

Note 11: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (Authority), a public entity risk pool currently operating as a common risk carrier management and insurance program for member agencies. The purpose of the Authority is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expenses. The District pays annual premiums to the Authority for its general liability, automobile, property, fidelity coverage, and workers' compensation. The agreement for formation of the Authority provides that the Authority will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$50,000 (property), \$100,000 (fidelity), and \$2,000,000 (general, automobile and public official's liability) for each insured event, except for workers compensation which will reinsure for claims in excess of \$2,000,000. The deductibles for the Authority do not exceed \$2,500. Total premiums paid for fiscal year 2019 were \$128,937.

The District continues to carry commercial insurance for employee health and life insurance. The District also carries commercial insurance for dental and optical insurance for the employees represented by Stationary Engineers, Local 39, and all new employees hired after July 11, 2006.

Note 12: Defined Benefit Pension Plan

a. General Information About the Pension Plans

Plan Description—

All qualified permanent and probationary employees are eligible to participate in the Local Government's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provision under the Plans are established by State statute and Local Government resolution. Cal PERS issues publicly available reports that include a full description of the pension plans regarding benefit provision, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided—

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 12: Defined Benefit Pension Plan (Continued)

The Plans' provisions and benefits in effect at the measurement date, are summarized as follows:

	Miscellaneous Cost-Sharing Rate Plans		
	Tier 1*	Tier 2*	PEPRA
	Prior to June 19, 2006	On or after June 19, 2006 to December 28, 2012	On or after December 28, 2012
Hire date			
Benefit formula	2.7% @ 55	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 55 yrs	minimum 55 yrs	minimum 55 yrs
Monthly benefits, as a % of eligible compensation	2.70%	2.70%	2.00%
Required employee contribution rates	8.000%	8.000%	6.250%
Required employer contribution rates	139.565%	13.460%	6.569%

*Plan is closed to new entrants

Contribution Description—

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the employer contributions recognized as a reduction to the net pension liability for the Plan was \$574,408.

b. Pension Liabilities, Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of the rate Plan of \$5,712,996.

	Net Pension Liability
Proportion - June 30, 2017	\$ 5,909,716
Proportion - June 30, 2018	5,712,996
Change - Increase(Decrease)	<u>\$ (196,720)</u>

Note 12: Defined Benefit Pension Plan (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the rate Plan as of June 30, 2017 and 2018, was as follows:

	<u>Net Pension Liability</u>
Proportion - June 30, 2017	0.14991%
Proportion - June 30, 2018	0.15159%
Change - Increase(Decrease)	<u>0.00168%</u>

For the year ended June 30, 2019, the District recognized a total pension expense of \$776,116 for the plan. At June 30, 2019, the District reported deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Current year contributions that occurred after the measurement date of June 30, 2018	\$ 645,301	\$ -
Change of Assumptions	651,298	159,621
Difference between Expected and Actual Experiences	219,197	74,592
Net Difference between Projected and Actual Earnings on Pension Plan Investments	28,244	-
Adjustment due to differences in proportions	28,190	389,500
Difference in proportionate share of contributions	209,943	-
Total	\$ 1,782,173	\$ 623,713

The \$645,301 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Measurement Period ended June 30:</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2019	\$ 541,652
2020	266,152
2021	(243,260)
2022	(51,385)
	<u>\$ 513,159</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

Note 12: Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2018, the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2017 and the June 30, 2018 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Change of Assumptions

In 2018, demographic assumptions and inflation rate were changing in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 12: Defined Benefit Pension Plan (Continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF C) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF C fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

<u>Asset Class</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1 - 10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	50.0%	4.80%	5.98%
Global Debt Securities	28.0	1.00	2.62
Inflation Assets	0.0	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	0.00	-0.92

(1) An expected inflation of 2.00% used for this period.

(2) An expected inflation of 2.92% used for this period.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 12: Defined Benefit Pension Plan (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	Discount Rate - 1%	Current Discount	Discount Rate +1%
	6.15%	7.15%	8.15%
Plan Net Pension Liability	\$ 7,877,469	\$ 5,712,996	\$ 3,926,260

Pension Plan Fiduciary Net Position—

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. See CalPERS website for additional information.

Note 13: Description of Deferred Compensation Pension Plans

The District has two deferred compensation plans. All amounts of compensation deferred under the plans, all property and rights purchased with these amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the employees and their beneficiaries. No part of the corpus or income of the trust shall revert to employer or be used for or diverted for purposes other than for the exclusive benefit of participants and their beneficiaries.

Only employee contributions were made to the Internal Revenue Code Section 457 deferred compensation plan or the Internal Revenue Code Section 401(a) defined contribution money purchase plan for the fiscal year ended June 30, 2019. The District does not make contributions on behalf of the employees.

The District is the administrator of the plans. The International City Management Association (ICMA) Retirement Corporation holds the funds in a trust and also advises as to legality, files appropriate plan documentation, and reports the quarterly activities to each plan participant.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

Note 14: Post-Employment Benefits Other Than Pensions

a. Plan Description

The District provides certain health insurance benefits to retired employees in accordance with a memorandum of understanding with International Union of Operating Engineers, Stationary Engineers, Local No. 39 (Union) and Ordinance 2006-01.

For employees who retire from the District after at least twenty (20) years of service with the District and who continue health insurance through a District-sponsored health insurance plan until the age of 65, the District will contribute up to \$435 per month of the health insurance premium for the retiree and/or the retiree's spouse. At the age of 65, the retiree is required to enroll in Medicare and the District will continue to contribute up to \$435 per month to a Medicare supplemental plan of the retiree's or retiree spouse's choice.

Effective February 7, 2006, the District extended the benefit described above to all new employees, as well as the employees who are part of the Union. However, the District administers a wide variety of other retirement benefits based on the plans in place when various long-term employees' retired and in conjunction with Ordinance 2006-01. The benefits for the few unrepresented and management employees as of April 11, 2006, are dictated by Ordinance 2006-01 as well. None of the previous arrangements are being extended to any new employees of the District.

Employees Covered

As of the June 30, 2019 alternative measurement method valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active	24
Inactive employees or beneficiaries currently receiving benefits	16
	<u>40</u>

Contributions

The plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the District and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the measurement date ended June 30, 2019, the District's cash contributions were \$102,248, which were recognized as a reduction to the OPEB Liability.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

Note 14: Post-Employment Benefits Other Than Pensions (Continued)

Total OPEB Liability

The District's Total OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the total OPEB liability was determined by an alternate measurement method valuation dated June 30, 2018 that was used to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Contribution Policy	No pre-funding
Discount Rate	7.00%
Inflation	7.00%
Overall payroll growth	2.75%
Wage inflation	5.30%
Healthcare Trend	5.30%

Notes:

(1) Pre-retirement mortality information was derived from data collected during 1997 to 2015 CalPERS Experience Study dated December 2017 and post-retirement mortality information was derived from the 2007 to 2011 CalPERS Experience Study. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

(2) The pre-retirement turnover information was developed based on CalPERS' specific data. For more details, please refer to the 2007 to 2011 Experience Study Report. The Experience Study Report may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. The District does not participate in a trust fiduciary fund.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

Note 14: Post-Employment Benefits Other Than Pensions (Continued)

Changes in the OPEB Liability

The changes in the Total OPEB liability for the plan are as follows:

	Increase(Decrease)
	Total OPEB Liability
Balance at June 30, 2018	\$ 1,302,311
Changes recognized over the measurement period:	
Service Cost	20,960
Interest	139,866
Benefit Payments	(102,248)
Net Changes	58,578
Balance at June 30, 2019	\$ 1,360,889

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease	Current	1% Increase
	(6.00%)	Discount Rate (7.00%)	(8.00%)
Total OPEB Liability	\$ 1,534,200	\$ 1,360,889	\$ 1,215,529

Expense Related to OPEB

For the fiscal year ended June 30, 2019, the City recognized OPEB expense of \$58,578.

Note 15: Revenue Limitation Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new, increase, or extended taxes and assessments subject to the provisions of Proposition 218 requires the voters' approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative process and may be rescinded in the future years by the voters.

The proposition also provides for a customer protest process when fees for services benefiting a property are proposed to be increased. The District follows this process when changes are contemplated for water sales and waste disposal zone charges.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

Note 16: Commitments and Contingencies

a. Construction Commitments

The District is contingently liable in connection with claims and contracts arising in the normal course of its activities. District management is of the opinion that the ultimate outcome of such matters will not have a significant effect on the financial position of the District.

The following material construction commitments existed at June 30, 2019:

<u>Project Name</u>	<u>Total Committed Amount</u>	<u>Expenses to Date as of June 30, 2019</u>	<u>Remaning Commitment</u>
Auburn Lake Trails WTP Project	\$ 10,649,000	\$ 10,277,853	\$ 371,147

b. Contingencies

The District has received State and Federal funds for specific purposes that are subject to review and audit by the grantor Agencies. Although such audits could generate expenditure disallowances under the term of the grants, it is believed that any required reimbursements will be immaterial.

In 2010, the District was sued over its' rights to replace a key piece of infrastructure serving the public. Both Trial and Appellate Courts have ruled in the District's favor in this lawsuit; and the California Supreme Court rejected the plaintiff's petition to hear the case. The decision upholds the District's right and obligation to maintain public infrastructure.

At June 30, 2019, the District had continued the retrofit related to the design of the Auburn Lake Trails Water Treatment Plant.

Compliance Order #01-09-04CO-002 was issued by the CA Dept. of Public Health on February 23, 2004, which required the District to provide surface water treatment that effectively reduces giardia cysts and viruses by 3 and 4 logs respectively, through filtration and disinfection at its Auburn Lake Trails Water Treatment Plant. Since then, regulations have added the requirement for the ALTWTP to effectively reduce cryptosporidium cysts by 2 logs. This later requirement is considered achieved when treatment requirements for giardia and viruses are being met. As of the date of these financial statements, the District is not in compliance with the Compliance Order. The ramifications of this non-compliance have not been determined but may include possible fines and penalties.

Note 17: Subsequent Events

In preparing the accompanying financial statement, the District management has reviewed all known events that have occurred after June 30, 2019, and through January 6, 2020, the date when this financial statement was available to be issued, for inclusion in the financial statement and footnotes.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2015	2016	2017	2018	2019
Miscellaneous Rate Plan					
Rate Plan's Proportion of the Net Pension Liability	0.16244%	0.06977%	0.09244%	0.05959%	0.05929%
Rate Plan's Proportionate Share of the Net Pension Liability	\$ 4,014,865	\$ 4,788,730	\$ 5,403,036	\$ 5,909,718	\$ 5,712,996
Rate Plan's Covered Payroll	\$ 670,074	\$ 896,800	\$ 1,067,557	\$ 1,190,555	\$ 1,281,439
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	461.44%	533.98%	510.90%	498.38%	446.83%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	74.48%	78.40%	74.06%	73.31%	75.26%

Notes to Schedule:

Benefit Changes: There were no changes to benefit terms. However, the figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2018, demographic assumptions and inflation rate were changing in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2016, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only five years are shown.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2015	2016	2017	2018	2019
Miscellaneous Rate Plan					
Actuarially Determined Contribution	\$ 316,796	\$ 484,729	\$ 532,748	\$ 574,408	\$ 645,301
Contribution In Relation to the Actuarially Determined Contribution	(316,796)	(484,729)	(532,748)	(574,408)	(645,301)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 896,800	\$ 1,057,557	\$ 1,190,555	\$ 1,281,439	\$ 1,501,528
Contributions as a Percentage of Covered-Employee Payroll	35.33%	45.83%	44.75%	44.83%	42.98%

(1) Historical information is required only for measurement for which GASB 66 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only five years are shown.

Note to Schedule:

Valuation Date: June 30, 2016

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age Normal Cost Method

Amortization method Level percentage of payroll, closed
 Asset valuation method Market Value
 Inflation 2.75%
 Projected Salary Increases 3.30% to 14.20% depending on age, service, and type of employment.
 Payroll Growth 3.00%
 Investment rate of return 7.375% net of pension plan investment and administrative expenses; includes inflation
 Retirement Age All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.
 Mortality The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2018	2019
Total OPEB Liability		
Service cost	\$ 19,623	\$ 20,950
Interest on the total OPEB liability	33,857	139,866
Benefit payments	(76,948)	(102,248)
Net change in total OPEB liability	(23,468)	58,578
Total OPEB liability - beginning	1,325,779	1,302,311
Total OPEB Liability	\$ 1,302,311	\$ 1,360,889
Covered-employee payroll	\$ 1,390,335	\$ 1,468,293
Total OPEB liability as a percentage of covered-employee payroll	93.67%	92.69%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

Notes to Schedule: None

Changes in assumptions: None

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**INDEPENDENT AUDITORS' 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**

To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund of the Georgetown Divide Public Utility District, (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 6, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We consider the following deficiencies in internal control that we consider to be significant deficiencies:

Capital Asset Reconciliation

Through LSL's audit procedures to verify the existence and accuracy of the District's capital assets, it was identified that capital assets were not properly reconciled at year-end. This resulted in a missed accrual for retentions payable that should have been capitalized totaling \$80,095. In addition, construction-in-progress (CIP) was overstated by \$235,668, due to an item being double-posted. As such, correcting journal entries





To the Board of Directors of the
Georgetown Divide Public Utility District
Georgetown, California

were necessary to correct capital assets and CIP balances. We recommend that the District reconcile capital asset activity throughout the audit period and establish proper review procedures to ensure all capitalizable costs are properly reconciled and reflected in the financial statements.

Management's Response: The District accepts this finding and has implemented additional procedures to mitigate the future occurrence of errors related to the accrual of earned retention, and in timing of capitalization of construction in progress expenditures.

Accrued Liabilities

Through LSL's audit procedures to verify cutoff and the completeness of the District's accrued liabilities, material expenses were identified to be excluded from accrued liabilities balances totaling \$115,555. We identified that these costs related to the last payroll of the fiscal year that should have been accrued, and as such a material journal entry was necessary to properly accrue these costs. We recommend that the District establish procedures to reconcile accrued liabilities to ensure all payroll costs are properly captured in the proper period.

Management's Response: The District accepts this finding and has added this item to the year-end close out checklist to ensure the last payroll of the fiscal year is accrued correctly.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

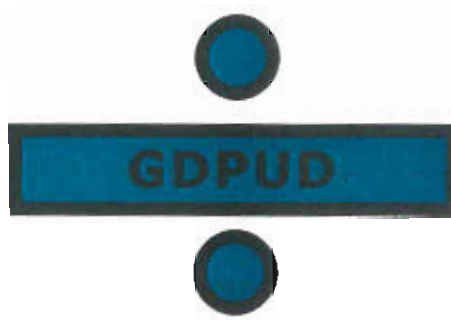
District's Response to Findings

The District's response to the findings identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sacramento, California
January 6, 2020



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.A.



NEW BUSINESS

ITEM 8.B.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 14, 2020
AGENDA ITEM NO. 8.B.**



SUBJECT: FY 2019-2020 – District Office Backup Generator

PREPARED BY: Adam Brown, Water Resources Manager *AB*

APPROVED BY: Steven Palmer, PE, General Manager *[Signature]*

BACKGROUND

This proposed budget amendment has been prepared to detail backup generator acquisition for the main District office. With recent Public Safety Power Shutoff (PSPS) and unpredictable winter seasons, the District expects the need for backup generation at the main office. District office backup generator was included in the adopted Capital Improvement Plan 2019/2020 to 2023/2034 (CIP), dated June 4, 2019. The generator will enable the office to remain in operation during a power outage emergency allowing for critical management operations.

DISCUSSION

Between September and November 2019 District staff attempted to receive price quotes from qualified contractors for the installation of the backup generator. Even though the District contacted eight contractors, the District only received a total of two quotes. Staff found increased contractor demand limited the interest and/or availability in the project. Quotes received by the following contractors are included in Attachment A:

Contractor	Total Cost
Sierra Nevada Electrical, Inc. (Generac®)	\$26,950
EMCOR Services (Kohler®)	\$26,425

Each price quote includes:

- 30KW - 3 phase propane generator;
- 200AMP automatic transfer switch; and
- Materials and labor for installation and connection to existing electrical panel.

FY 2019-2020 – District Office Backup Generator

Board Meeting of January 14, 2020

Agenda Item 8.B.

The contractors each proposed different generator manufactures (i.e Generac® and Kohler®). A major concern of the District is total operation time between re-fueling. The following table details an evaluation of manufacture fuel consumption.

Load Percentage	Generac®			Kohler®		
	gal/hr	8-hour operation (days)	Continuous Operation (days)	gal/hr	8-hour operation (days)	Continuous operation (days)
25%	2.6	48	16	1.9	65	22
50%	3.5	35	11	2.7	46	15
75%	4.4	28	9	3.6	34	11
100%	5.4	23	7	4.6	27	9

Utilizing a 1,000-gallon propane tank and Kohler® generator, under worse-case scenario continuous operation is equal to approximately nine days.

Additional estimated cost to be inquired by the District is estimated below:

Concrete Pad Construction/Material	\$800
Propane plumbing supplies	\$225
Leased Propane Tank	\$125/yr
Propane at \$2.00 per gallon	\$2,000
Total	\$3,150

FISCAL IMPACT

Using the lower contractor price of \$26,425 the total estimated cost to install and backup generator at the main District office is \$29,575. The adopted CIP and Fiscal Year 2019-2020 Annual Operating Budget included \$22,000 funded from Capital Reserve Fund (43)¹ for installation of this backup generator. In order to fund the back-up generator installation a budget increase in operating expenditures of \$7,575 from the capital reserve fund (Fund 43) is required. Combined with other actions being taken by the Board to fund the 2018 Main Canal Reliability Project and Auburn Lake Trails (Sweet) Water Treatment Plant Project, this action will reduce the July 31, 2020 projected balance of Fund 43 from \$1,682,575 to \$1,440,558.

This action and proposed budget amendment was reviewed by the Finance Committee at their meeting on December 18, 2019, and the Finance Committee did not have any comments on the Staff proposed budget amendment.

¹ Propane filling cost was not included in the CIP estimate.

FY 2019-2020 – District Office Backup Generator

Board Meeting of January 14, 2020

Agenda Item 8.B.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Even though the approximate installation cost exceeds estimated CIP cost District staff does not anticipate other contractors would be able to complete the project at a significantly lower price. Staff recommends the Board of Directors of the Georgetown Divide Public Utility District adopt the attached Resolution increasing operating expenditures of \$7,575 from the capital reserve fund (Fund 43) (Attachment 2).

ATTACHMENTS

1. Generator Installation Bids
2. Resolution

AGENDA ITEM 8.B.

Attachment 1

BIDS

November 27, 2019

GDPUD
6425 Main St
Georgetown, CA

Subject: Install standby generator

Mesa Energy Systems, Inc., an EMCOR Company is pleased to submit the following scope of work:

Scope of Work

- Schedule all work to be performed with onsite personnel
- Set new Kohler 1800 RPM 30KW 3 phase generator on concrete pad and secure (pad to be provided by others)
- Intercept electrical feed from the old generator and use chase to pull power from the new generator to the electrical service
- Provide propane requirements to customer, customer to provide all propane piping to equipment
- Install 200 amp auto transfer for 125 amp panel that only feeds the office and make all required electrical connections (see auto transfer upgrade option below)
- Perform start up on generator and transfer switch and check complete operations

Total cost with customer provided generator and transfer \$14,428.00 Initial _____

Total cost including generator and auto transfer \$26,425.00 Initial _____

ADD cost for 800 amp transfer to allow all for power \$7,906.00 Initial _____

Sincerely,



Jimmy Miller
Cell 916.963.0709
Jimmy_miller@emcor.net
EMCOR Services / Mesa Energy Systems, Inc.

Customer Acceptance:

Signature:

Print Name:

Title

Date:



Warranty: Sixty (60) days on labor plus one (1) year on materials from the date of delivery, unless the manufacturer's warranty is for a shorter period in which case the shorter period will apply. Contractor warrants parts and equipment not manufactured by it only to the extent that Contractor is able to enforce liability against the manufacturer. Warranty excluded on existing system components, permits and engineering.

Should upon performance of the above, it be noted that any additional labor and materials are required to place the equipment in proper operational order, you will be notified and your approval obtained prior to proceeding with any additional work. The above referenced price will be held firm for a period of thirty (30) days from the date of this proposal.

Terms and Conditions:

This agreement (the "Agreement") is made between **CUSTOMER NAME at Customer Address** (the "Customer") and Mesa Energy Systems, Inc. the (Contractor").

- A. Unless stated otherwise in this agreement, services provided under this agreement will be performed during normal working hours of 7 a.m. to 5 p.m., Monday through Friday.
- B. The guarantees and services provided under the scope of this agreement are conditioned upon **CUSTOMER** operating and maintaining systems/equipment. **CUSTOMER** will do so in according to industry-accepted practices, or in consideration of our recommendations.
- C. **CUSTOMER** will provide and permit reasonable access to all areas where work is to be performed. EMCOR Service will be allowed to start and stop equipment as necessary to perform its services and be permitted use of existing facilities and building services.
- D. Any repairs or services resulting from power failures, freezing, roof leaks through curbs or equipment, or air side corrosion will be paid for by the **CUSTOMER** in accordance with EMCOR Service's currently established rates.
- E. The agreement does not include responsibility for system design deficiencies, such as, but not limited to poor air distribution, water flow imbalances, system equipment and component obsolescence, electrical failures, unserviceable equipment, and operating the system(s), unless otherwise stated in this Agreement.
- F. EMCOR Service will not be liable for delays or failure to obligate due to fire, flood, strike, lockout, freezing, unavailability of material, riots, acts of god, or any cause beyond reasonable control.
- G. EMCOR Service is not responsible for the removal or disposal of any hazardous materials or any cost associated with these materials unless otherwise noted in this Agreement.
- H. The agreement does not include repairing any damage resulting from improper/inadequate water treatment or filter service not supplied by EMCOR Service.
- I. This agreement does not include any services occasioned by improper operation, negligence, vandalism, or alterations, modifications, abuse, or misuse, or repairs to equipment not performed by EMCOR Service. Unless otherwise agreed, also excluded is the furnishing of materials and supplies for painting or refurbishing existing equipment.
- J. EMCOR Service shall not be required to furnish any items of equipment, labor, or make special tests recommended or required by insurance companies, Federal State Municipal or other authorities except as otherwise included in this Agreement.
- K. In the event either party must commence a legal action in order to enforce any rights under this contract, the successful party shall be entitled to all court costs and reasonable attorney's fees as determined by the court for prosecuting and defending the claim, as the case may be.
- L. EMCOR Service shall not be liable for the operation of the equipment nor for injuries to persons or damage to property, except those directly due to the negligent acts or omissions of its employees and in no event shall it be liable for consequential or speculative damages. It shall not be liable for expense incurred in removing, replacing or refinishing any part of the building structure necessary to the execution of this Agreement. It shall not be held liable for any loss by reason of strikes or labor troubles affecting its employees who perform the service called for herein, delays in transportation, delays caused by priority or preference rating, or orders or regulations established by any government, authority, or by unusual delays in procuring supplies or for any other cause beyond its reasonable control.
- M. Only EMCOR Service's personnel or agent are authorized to perform the work included in the scope of this agreement. EMCOR Service may, at its option, cancel or waive its obligations under this Agreement should non-authorized individuals perform such work.
- N. This Agreement and all rights hereunder shall not be assignable unless approved by EMCOR Service. In the event of additional freight, labor, or material costs resulting from a **CUSTOMER's** request to avoid delays with respect to equipment warranties, or accelerated delivery of parts and supplies, the Customer agrees to pay these additional costs at EMCOR Service's currently established rates.
- O. EMCOR Service's scope of work shall not include the identification, detection, abatement, encapsulation or removal of asbestos or products or materials containing asbestos or similar hazardous substances. In the event EMCOR Service encounters such material in performing its work, EMCOR Service will have the right to discontinue work and remove its employees until the hazard is corrected or its determined no hazard exists. Customer shall defend, indemnify, and hold harmless Contractor from any claims, damages, losses or expenses, including but not limited to, reasonable attorney Fees, arising out of or resulting from this article.



- P. This Agreement contains the entire Contract and the parties hereby agree that this Agreement has been agreed to and the Agreement is then accepted and approved by an authorized person for both parties, and no statement, remark, agreement or, understanding, oral or written, not contained herein, will be recognized or enforced. The parties agree that signature pages transmitted via fax or pdf e-mail shall constitute original signatures, and fully bind each signatory.
- Q. This agreement does not include the disposal of hazardous waste, any charges incurred for their proper disposal will be borne by the customer as an extra to the contract price.
- R. The **CUSTOMER** agrees that in the event that there shall have been passed a federal and/or state law which shall compel EMCOR Service to contribute to a federal and/or state health plan for its employees, then the terms of this Agreement shall be subject to adjustment to the extent that the cost of such mandated contributions increase by EMCOR Service's cost of performing this contract.
- S. The **CUSTOMER** acknowledges and agrees that any purchase order issued by **CUSTOMER**, in accordance with this Agreement, is intended only to establish payment authority for **CUSTOMER'S** internal accounting purposes. No purchase order shall be considered to be a counteroffer, amendment, modification, or other revision to the terms of this agreement. No term or condition included in the **CUSTOMER'S** purchase order will have any force or effect.





Date: 10/16/2019

To: Georgetown Divide Public Utility District, Water Department Attn: Adam Brown

Sierra Nevada Electric, Inc. is pleased to offer a quote for the electrical work for the below mentioned project. Our price is based on site survey and the National Electrical Code.

Project: Standby Generator Installation, 6425 Main Street Georgetown CA

Base Bid \$26,950.00

Inclusions:

1. Provide and install Generac 30kW 120/208V 3ph generator and 200 amp automatic transfer switch.
2. Installation of new wiring from generator to transfer switch in existing underground conduit.
3. Electrical wiring and connections to energize office building electrical panel only.
4. Prevailing wages for labor performed on site.
5. Sales Tax.
6. Excavation and backfill.
7. Manufacturer's Guarantee on generator and transfer switch, Sierra Nevada Guarantee on wiring and installation.

Exclusions:

1. Permits, Fees, and utility company charges.
2. Concrete mounting pad for generator.
3. Gas supply line from Propane tank to generator.
4. Cutting, breakout, removal, patching, coring, and X-ray of existing surfaces.
5. Hazardous waste disposal and abatement.
6. Surveying, staking and elevations.
7. Supply and installation of propane, propane tank and related concrete pad.
8. Any Storm Water Pollution Prevention Program requirements (SWPPP) and dust control.
9. Barricade bollards.

Clarifications:

1. Price quoted is based on utilization of existing underground feeder conduit from new generator location to electric service equipment. Old wires to be removed and new wires to be pulled in. Charges additional to this price quote will be required if the existing conduit is not useable.
2. Lead time on generator delivery is 4-6 weeks from date of order.
3. Price is based on using owners forklift to offload & set generator on pad.
4. If this quote is used, it shall be considered the contract by acceptance below.
5. Initial Payment of \$10,000. for generator and transfer switch to be made at time of order.
6. Balance of price quote to be made after satisfactory installation and testing of generator and transfer switch.

Please feel free to contact me with any questions at frank@snei.us or 530-887-9000.

Thank you for your consideration,

Frank Schork

Acceptance: We hereby accept the above proposal.

Georgetown Water authorized individual: Signed _____ Date: _____

Printed _____

AGENDA ITEM 8.B.

Attachment 2

RESOLUTION 2020-XX

RESOLUTION NO. 2020-XX

RESOLUTION INCREASING FISCAL YEAR 2019-2020 OPERATING BUDGET BY \$7,575 FROM CAPITAL RESERVE FUND 43 TO FUND DISTRICT OFFICE BACKUP GENERATOR

WHEREAS, the Georgetown Divide Public Utility District desires to install backup electrical power generation at the District Office; and

WHEREAS, Staff attempted to obtain quotes from 10 licensed contractors, and successfully obtained two quotes; and

WHEREAS, the lowest quote received exceeds the amount budgeted during this fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Georgetown Divide Public Utility District approves an increase to the FY 2019-20 operating budget expenditure by \$7,575 expenditure from Capital Reserve Fund (Fund 43) for the installation of a backup generator.

PASSED AND ADOPTED at a regularly held meeting of the Board of Directors of the Georgetown Divide Public Utility District this 14th day of January, 2020.

AYES:

NOES:

ABSENT/ABSTAIN:

President

Board of Directors

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTEST:

Steven Palmer, PE, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020-
duly and regularly adopted by the Board of Directors of THE GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT, County of El Dorado, State of California, on the 14th day of
January, 2020.

Steven Palmer, PE, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



NEW BUSINESS

ITEM 8.C.

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF January 14, 2020
AGENDA ITEM NO. 8.C**



AGENDA SECTION: NEW BUSINESS

**SUBJECT: APPROVE AMENDMENTS TO FISCAL YEAR 2019/2020
OPERATING BUDGET AND FIVE YEAR CAPITAL
IMPROVEMENT PLAN RESULTING FROM PREVIOUS BOARD
APPROVALS**

PREPARED BY: Steven Palmer, PE, General Manager

APPROVED BY: Steven Palmer, PE, General Manager

A handwritten signature in blue ink, appearing to be "S. Palmer", is written over the name of the General Manager in the "APPROVED BY" line.

BACKGROUND

There have been three recent capital expense related activities that the Board has approved and then directed the General Manager to formally revise the Fiscal Year 2019/2020 Operating Budget and Five Year Capital Improvement Plan accordingly. The Board also directed the General Manager to present these changes to the Finance Committee for comment prior to Board consideration. Additionally, as reported in Agenda Item 8.B from this meeting's agenda, the cost to install a backup generator at the District office is projected to exceed the amount currently budgeted.

The three expenses already approved by the Board are:

1. 2018 Main Canal Reliability Project Construction Cost Increase

At the October 8, 2019 Board meeting, the Board adopted Resolution 2019-60 awarding the construction contract, approving an increase in the contribution from Fund 39 Capital Facility Charge from \$345,000 to \$953,451, and adding a contribution of \$84,017 from Fund 43 Capital Reserves. The staff report and resolution are included as Attachment 1.

2. ALT (Sweet) Water Treatment Plant Project Construction Cost Increase

After a Special Closed Session meeting held by the District Board on October 28, 2019, the Board President reported that the Board directed staff to resolve a dispute by issuing a change order to Myers for \$400,000 as payment for delay. As reported in the staff report on November 12, 2019 (Attachment 2), the change order planned to be funded from a combination of remaining funds within the overall project budget, estimated at \$300,000, together with the need for a budget transfer, estimated at \$100,000, from capital reserves. Since that Board meeting progress has been made in the closure of several construction related items. This has resulted in the processing of additional change orders for work that received prior authorization and is now complete. It is estimated that an additional \$20,000 will be needed to fund

these change orders, increasing the budget transfer to \$120,000. This information was presented to the Finance Committee at their meeting.

3. 2018 Treated Water Line Replacement Project Completion Under Budget

As reported at the December 10, 2019 Board meeting, the 2018 Water Line Replacement Project was completed under budget. The Project was completed for \$36,398 less than budgeted.

The fourth capital project related activity is the cost increase for the office backup generator. This activity is described and presented for Board action under Item 8.B in today's agenda.

All four of these items were presented to the Finance Committee for their review and comment at their meeting on December 18, 2019. The Finance Committee accepted the staff recommended changes to the capital improvement plan and budget documents.

DISCUSSION

Attachment 3 is the budget change request form reflecting the four recent capital expenses.

Attachment 4 shows the changes to the Fiscal Year 2019/2020 Operating Budget document related to these expenses. The first two pages of Attachment 4 show the Fund Summary (pages 3 and 4 from the Fiscal Year 2019/2020 Operating Budget. The next two pages of Attachment 4 show the Fund Summary with the previously Board approved budget amendment from August 13, 2019 (Resolution 2019-49, Attachment 5) and as revised by these Board actions. The impact on the Fiscal Year 2019/2020 Operating Budget is:

1. Increase expenditure from Fund 43 Capital Reserve from \$905,185 to \$1,147,202.
2. Increase expenditure from Fund 39 Capital Facility Charges from \$862,500 to \$1,404,553.

These changes are to funds designated for capital projects and do not affect the general fund operating budget.

Attachments 6 and 7 show the changes to the adopted 2019-2024 Capital Improvement Plan (CIP). Attachment 6 demonstrates the proposed changes to the project summary sheets for each project affected by the increased project costs. These project summary sheets demonstrate the impact to both schedule and budget. Included in Attachment 5 are the project summary sheets as adopted, and the proposed revision. The changes proposed are:

1. 2018 Main Canal Reliability Project

- a. In Fiscal Year 2019/2020, increase funding by \$114,017 from Capital Reserve Fund 43 and \$315,000 from Capital Facility Charge Fund 39; which increases total project cost to \$1,037,468. In the presentation to the Finance Committee, the General Manager presented a recommendation that increased the funding from Capital Reserve Fund 43 and decreased the funding from Capital Facility

Charge Fund 39 by \$30,000 from the Board action. This was an attempt to maintain a minimum balance of close to \$100,000 in the Capital Facility Charge Fund 39. The Board may elect not to approve this change.

2. ALT Treatment Plant Project

- a. In Fiscal Year 2019/2020, increase funding by \$120,000 from Capital Reserve Fund 43.

3. 2018 Treated Water Line Replacement Project

- a. In Fiscal Year 2019/2020, decrease funding by \$36,398 from Capital Facility Charge Fund 39; which decreases the Project cost to \$343,102.
- b. In Fiscal Year 2021/2022, reduce funding from Capital Facility Charge Fund 39 by \$360,352 and increase funding from Capital Reserve Fund 43 by the same amount; thereby shifting a portion of the funding for this year from Fund 39 to Fund 43.

4. Upcountry Ditch Reliability Project

- a. In Fiscal Year 2020/2021, reduce funding from Capital Facility Charge Fund 39 to zero dollars and increase funding from Capital Reserve Fund 43 to make up the difference, thereby shifting a portion of the funding for this year from Fund 39 to Fund 43.
- b. Increase project cost and funding from Capital Reserve Fund 43 by \$120,000 to \$1,311,000, split evenly between Fiscal Year 2020/2021 and 2021/2022, as described in the September 10, 2019 staff report for the WaterSMARTS Grant Application. The District has submitted a grant application that would fund 50% of the total project cost. If successful, this new funding would be reflected in the next iteration of the CIP.

5. Install Backup Generator at the Office

- a. In Fiscal Year 2019/2020, increase funding from Capital Reserve Fund 43 from \$22,000 to \$29,575.

Attachment 7 provides the funding source chart and capital reserve balance graphs from the CIP, as adopted and as revised by these capital activities. The following changes in projected funding source and project capital reserve balances are illustrated:

1. Increase Capital Reserve Fund 43 Expenditures to \$5,214,900 over five years.
2. Decrease Capital Facility Charge Fund 49 Expenditures to \$1,441,000 over five years.
3. Reduce project capital reserve fund balance from a low of \$1,896,600 to a low of \$769,700 in Fiscal Year 2021/2022. This does not include unrestricted designated Stumpy Meadows Emergency Reserve Fund, SMUD Fund, and Hydroelectric Fund balances. The Board has designated these funds for other purposes.

FISCAL IMPACT

Fiscal Year 2019/2020 impacts:

- Increase expenditure from Fund 43 Capital Reserve from \$905,185 to \$1,147,202.
- Increase expenditure from Fund 39 Capital Facility Charges from \$862,500 to \$1,404,553.

Five Year CIP impacts:

- Increase Capital Reserve Fund 43 Expenditures to \$5,214,900 over five years.
- Decrease Capital Facility Charge Fund 49 Expenditures to \$1,441,000 over five years.
- Reduce project capital reserve fund balance from a low of \$1,896,600 to a low of \$769,700 in Fiscal Year 2021/2022; excluding designated Stumpy Meadows Emergency Reserve Fund, SMUD Fund, and Hydroelectric Fund.

CEQA ASSESSMENT

This action is not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) adopt the attached Resolution approving the amendments to the budget and CIP.

ALTERNATIVES

Alternatively, the Board may direct staff to make other changes to the budget and/or CIP.

ATTACHMENTS

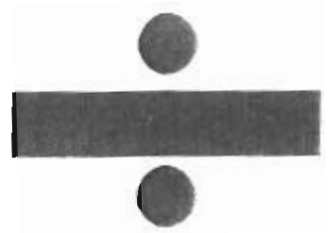
1. October 8, 2019 Staff Report
2. November 12, 2019 Staff Report
3. Budget Change Request Form
4. Fiscal Year 2019/2020 Operating Budget Changes
5. Resolution 2019-49
6. Capital Improvement Plan Project Summary Sheets
7. Capital Improvement Plan Charts
8. Resolution

AGENDA ITEM 8.C.

Attachment 1

October 8, 2019 Staff Report

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF October 8, 2019
AGENDA ITEM NO. 7.B**



AGENDA SECTION: NEW BUSINESS

**SUBJECT: AWARD CONSTRUCTION CONTRACT WITH BOSCO
CONSTRUCTORS, INC. IN THE AMOUNT OF \$840,756.68 FOR
2018 MAIN CANAL RELIABILITY PROJECT**

PREPARED BY: Steven Palmer, PE, General Manager

APPROVED BY: Steven Palmer, PE, General Manager

BACKGROUND

The 2018 Main Canal Reliability is planned for in Fiscal Year 2019/2020 in the Board adopted Five Year Capital Improvement Plan (CIP). Completion of this Project supports Fiscal Year 2019/2020 Board of Directors Goal B – “Address Immediate Infrastructure Needs and Begin Long Term Planning,” Objective B-1 – “Repair/Replace a few key facilities that are prone to failure.”

The 2018 Main Canal Reliability Project will line a portion of the Main Canal identified as a priority segment in the 2002 Water System Reliability Study by KASL Engineering Consultants. This section of the Main Canal delivers raw water to the Auburn Lake Trails Water Treatment Plant and irrigation water customers. It is an earthen canal that is prone to erosion and leakage.

The project information sheet from the Capital Improvement Plan, including a site location map, is included as Attachment 1.

On November 13, 2018, the Board approved a professional services agreement with Bennett Engineering Services, Inc. (Bennett) for engineering services for this Project. The design work was complete and the board authorized the project for bid on August 13, 2019.

DISCUSSION

On August 14, 2019 the District released a request for bids for the project. Five (5) potential bidders attended the mandatory pre-construction meeting on September 5, 2019 and made a visit to the Project location.

The plans and bid schedule identify three sections to be lined. The bid documents are structured so the Board can award a construction contract for Section 1 and add Sections 2 and/or 3. The sections are based on logical beginning and ending points for the work. Section 1 consists of 1,655 linear feet, Section 2 is 688 linear feet, and Section 3 is 830 linear feet. An exhibit showing the sections is included as Attachment 2.

On September 17, 2019 the District received one (1) completed bid proposals with a total bid price of \$840,756.68. The bid was broken down into Base Bid (Section 1) in the amount of \$474,007.73, Alternate Bid #1 (Section 2) in the amount of \$173,502.75, and Alternate Bid #2 (Section 3) in the amount of \$193,246.20. The bids were opened publicly at the appointed time and location. The bid summary sheet as recorded at the public bid opening is attached as Attachment 3.

Bosco's bid proposal included all the required forms, and Staff verified that they have a valid Contractor's license as required by the Project specifications.

The total bid price exceeds the engineer's estimate of \$267,800, and exceeds the amount programmed in the CIP for this Project. The General Manager and the design engineer, Bennett Engineering, reviewed the bid results and determined the reason is that the unit price bid per cubic yard of gunite is 1.5 times the unit price that the District received from the same contractor for the District's most recent canal lining Project (Water Conservation, Supply Reliability, and Environmental Protection Project, aka CABY).

The construction project is planned to be completed by April 1, 2020. Staff recommends that the General Manager have "change order" authority in an amount not to exceed 10% of the contract amount. This will eliminate the need to return to the Board of Directors for minor changes to the project allowing for a timely completion of the project.

Once the Board takes action to award the contract, Staff will send the Contractor a Notice of Award, and the Contractor will execute the agreement and supply the required performance bond.

ANALYSIS

Since the bid results are higher than the amount programmed in the CIP, the District can take one of two alternative actions: program additional funding from a capital project fund for the Project and award the construction contract to Bosco, or reject all bids.

Alternative 1 – Program Additional Funding and Award Entire Project (Sections 1-3)

In order to award the construction contract, the Board needs to program additional funding for the Project. The table below shows the current and projected costs associated with awarding the total bid price.

Phase	Expended to Date	Total Projected	Budget
Engineering/Environmental	\$ 40,377	\$ 47,635	\$ 54,000
Construction Mangement	--	\$ 65,000	\$ 75,000
Construction (Incl. 10% cont.)	--	\$ 924,833	\$216,000
Total	\$ 40,377	\$ 1,037,468	\$345,000

To construct Sections 1-3, a Project budget increase of \$692,468 is required.

The Project is funded by Fund 39 – Capital Facility Charge, which is funded by development impact fees collected when new customers connect to the water system. These funds can only be expended on improvements that are identified in the Capital Facility Charge Study by Stantec, dated March 2007. As shown in the July 2019 Cash Balances Report that was presented to the Board in September, the Fiscal Year 2019/2020 beginning Fund 39 balance was \$1,470,951. The Fiscal Year 2019/2020 budget programmed \$862,500 to be spent this year on capital projects from Fund 39, which would result in a balance of \$608,451 at the end of the fiscal year. This fiscal year's budget included funding from Fund 39 of \$345,000 for this Project, \$379,500 for the 2018 Treated Water Line Replacement Project, and \$138,000 for the Upcountry Ditch Reliability Project.

Construction of all three sections of the Project can be funded by increasing the contribution from Fund 39 – Capital Facility Charge from \$345,000 to \$953,451, and adding a contribution of \$84,017 from Fund 43 – Capital Reserves. This would result in a projected end of year fund balance for Fund 39 – Capital Facility Charge of \$29,000, and \$1,598,558 for Fund 43 – Capital Reserve. This change does not impact any active or planned capital improvement projects during the current fiscal year. There are two other capital improvement projects with future funding programmed from Fund 39; Upcountry Ditch Reliability in Fiscal Year 2020/2021, and the annual treated water line rehabilitation in Fiscal Year 2021/2022. Other funding sources are available for these projects; a grant is being pursued for the Upcountry Ditch Reliability, and both of these future projects could be funded by Fund 43 – Capital Reserves. Revised Project Descriptions from the adopted five year capital improvement plan showing the recommended changes are included in Attachment 5.

The Board can award one of the other scenarios instead. The other scenarios line shorter lengths of canal and therefore provide less benefit than constructing the entire Project. The table below shows the additional funding needed for Section 1, Section 1 and 2, Section 1 and 3, and Sections 1 through 3.

Scenario	Bid Price	Bid Price + 10% Contingency	Total Projected	Budget Increase
Base Bid (Section 1)	\$ 474,008	\$ 521,409	\$ 634,044	\$ 289,044
Base Bid + Alternate 1 (Sections 1 and 2)	\$ 647,511	\$ 721,262	\$ 833,897	\$ 488,897
Base Bid + Alternate 2 (Sections 1 and 3)	\$ 667,254	\$ 733,980	\$ 846,615	\$ 501,615
Base Bid + Alternate 1 and 2 (Sections 1, 2, and 3)	\$ 840,757	\$ 924,833	\$ 1,037,468	\$ 692,468

Alternative 2 – Reject the Bid

Alternatively, the Board could reject the bid. If the Board rejects the bid, District Staff would advertise the Project again. Staff would need to readvertise the Project within two weeks of this Board meeting. Bids would be due in middle to late November, and consideration of award presented to the Board at the December Board meeting. Construction could start in January, depending on the weather, with the goal to complete construction by the end of April in time for irrigation season to start on May 1, 2019.

Bid prices can vary throughout the year based on many factors including, contractor workload, number of interested contractors, and cost of materials. The results of a future rebid are unknown and bids could be higher or lower depending on market conditions at the time of the bid.

FISCAL IMPACT

The Adopted Capital Improvement Plan budget for this Project is \$379,500 from Fund 39 – Capital Facility Charge. Current and projected costs are summarized in the table below.

Phase	Expended to Date	Total Projected	Budget
Engineering/Environmental	\$ 40,377	\$ 47,635	\$ 54,000
Construction Mangement	--	\$ 65,000	\$ 75,000
Construction (Incl. 10% cont.)	--	\$ 924,833	\$216,000
<i>Total</i>	\$ 40,377	\$ 1,037,468	\$345,000

Additional funding is required to construct all three sections of the Project. The contribution from Fund 39 – Capital Facility Charge needs to be increased from \$345,000 to \$953,451, and a contribution of \$84,017 from Fund 43 – Capital Reserves is needed. This would result in a projected end of year fund balance for Fund 39 – Capital Facility Charge of \$29,000, and \$1,598,558 for Fund 43 – Capital Reserve; if all other CIP expenditures occur as planned. This change does not impact any active or planned capital improvement projects during the current fiscal year.

CEQA ASSESSMENT

Categorically Exempt, CEQA Guidelines Section 15300, Existing Facilities. A Notice of Exemption was filed with the County of El Dorado and the State of California. The Project is limited to maintenance of existing facilities and does not involve an expansion of use.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) adopt the attached Resolution awarding the construction contract, authorizing the General Manager to execute a contract with Bosco in the amount of \$840,756.68, authorizing the General Manager to approve change orders not to exceed 10% of the contract amount,

and approving an increase in the contribution from Fund 39 – Capital Facility Charge from \$345,000 to \$953,451, and adding a contribution of \$84,017 from Fund 43 – Capital Reserves.

ALTERNATIVES

Alternatively the Board may (a) award one of the other scenarios; or (b) reject all bids.

ATTACHMENTS

1. Adopted Project Information Sheet
2. Project Map
3. Bid Summary Sheet
4. Bosco Constructors Bid
5. Revised Project Information Sheets
6. Resolution

AGENDA ITEM 7.B.

Attachment 1

Project Information

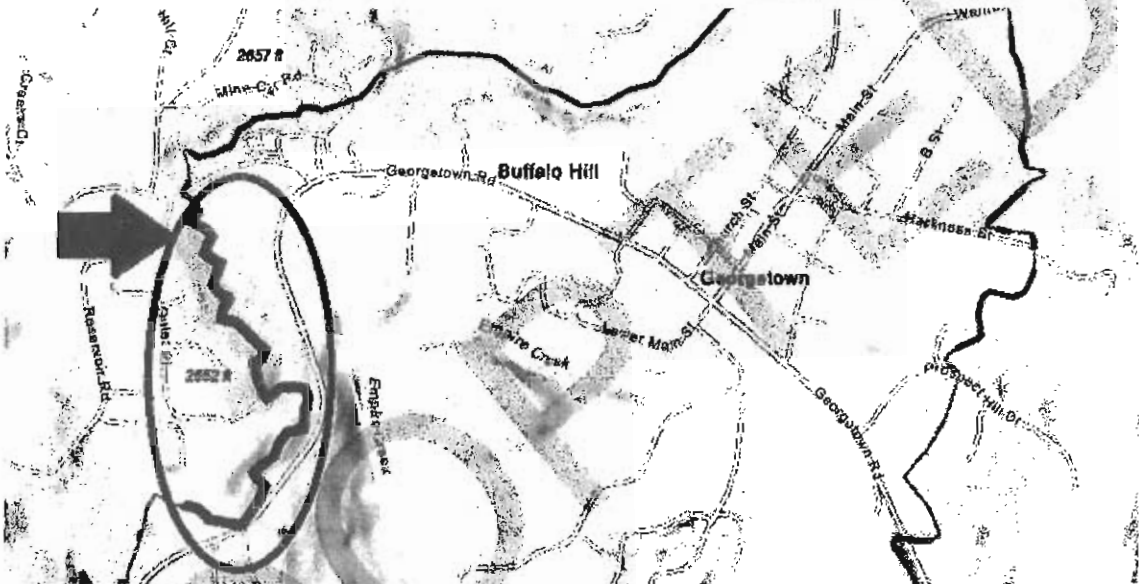
PROJECT NAME: 2018 Main Canal Reliability

PROJECT NUMBER: 924

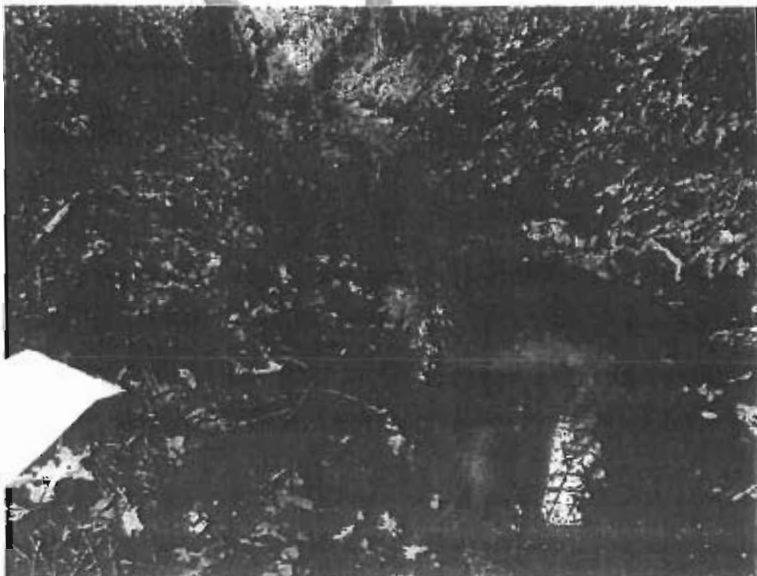
PROJECT DESCRIPTION:

This Project will line a section of the Main Ditch identified as a priority segment in the 2002 Water System Reliability Study by KASL Engineering Consultants. This section of the Main Ditch delivers raw water to the Auburn Lake Trails Treatment Plant and irrigation water customers. It is an earthen canal that is prone to erosion and leakage. Anticipated improvement is to gunite or reinforce 2,500 linear feet of ditch between Spanish Dry Diggins Road to Taylor Mine Outlet.

LOCATION MAP



PHOTOS



05/30/2019



A-8 of 33

AGENDA ITEM 7.B.

Attachment 2

Project Map


AGENDA ITEM 7.B.
Attachment 3
Bid Summary Sheet

BID SUMMARY SHEET

Project:	2018 Main Canal Reliability Project	Due Date and Time:	09/17/2019 at 2 p.m. Local time
Facilitator:	Steven Palmer	Location:	GDPUD Main Office

Contractor	Bid Amount
Bosco Base	474,007.73
Bosco -ALT 1	173,502.95
Bosco -ALT 2	193,246.20
Bosco Total	840,756.68

Note: This is only a summary sheet that provides a listing of those Contractors that summited Bids and their corresponding Bid Amounts.

Prepared by: 
 (Signature)

Print Name: Adam Brown

Witness: 
 (Signature)

Print Name: STEVEN PALMER

AGENDA ITEM 7.B.

Attachment 4

BID PROPOSAL

2018 Main Canal Reliability Project

NAME OF BIDDER: Bosco Constructors, Inc.
STREET ADDRESS: 21353 Mayall St.
CITY, STATE, ZIP: Chatsworth CA, 91311
PHONE NO. 818-700-0304 FAX NO. 818-700-0307
CONTRACTOR LICENSE TYPE & NO.: A & B, 972065

The work for which this proposal is submitted is for construction in conformance with the Special Provisions (including the payment of not less than the prevailing wage rates), the Specifications, the project plans, if any, described below, including any addenda thereto, the contract annexed hereto, and also in conformance with the Georgetown Divide Public Utility District specifications.

The **Special Provisions** for the Work to be done are dated **August 14, 2019** and are entitled:

2018 Main Canal Reliability Project

Bids are to be submitted for the entire work. The District will determine the lowest bid pursuant to Public Contract Code section 20103.8(b). Public Contract Code section 20103.8(b) provides that the lowest bid is the bid on the base contract and the items that the District specifically identifies as included in its determination of the lowest bid. In this case, the District will determine the lowest bid based on the combined total of the base bid, the bid on Alternate 1, and the bid on Alternate 2. Once the District has determined the lowest bidder, it may award a contract for any of the following combinations of work:

- (1) the base bid; or
- (2) the base bid and Alternate Bid # 1; or
- (3) the base bid and Alternate Bid # 2; or
- (4) the base bid and Alternate Bid#1 and Alternate Bid #2; or
- (5) the District may elect not to award the contract.

The Bidder shall set forth, for each unit basis item of work, a unit price and a total for the item, and for each lump sum item a total for the item, all in clearly legible figures in the respective spaces provided for that purpose. In the case of unit basis items, the amount set forth under the "Item Total" column shall be the product of the unit price bid and the estimated quantity for the item.

In the case of a discrepancy between the unit price and the total set forth for a unit basis item, the unit price shall prevail, except as provided in (a) or (b), as follows:

- (a) If the amount set forth as a unit price is unreadable or otherwise unclear, or is omitted, or is the same as the amount as the entry in the item total column, then the amount set forth in the item total column for the item shall prevail and shall be divided by the estimated quantity for the item and the price thus obtained shall be the unit price;
- (b) (Decimal Errors) If the product of the entered unit price and the estimated quantity is exactly off by a factor of ten, one hundred, etc. or one-tenth, one-hundredth, etc. from the

entered total, the discrepancy will be resolved by mutual resolution between the two parties.

If both the unit price and the item total are unreadable or otherwise unclear, or are omitted, the bid may be deemed irregular. Likewise, if the item total for a lump sum item is unreadable or otherwise unclear, or is omitted, the bid may be deemed irregular unless the project being bid has only a single item and a clear, readable total bid is provided.

Symbols such as commas and dollar signs will be ignored and have no mathematical significance in establishing any unit price or item total or lump sums. Written unit prices, item totals and lump sums will be interpreted according to the number of digits and, if applicable, decimal placement. Cents symbols also have no significance in establishing any unit price or item total since all figures are assumed to be expressed in dollars and or decimal fractions of a dollar. Bids on lump sum items shall be item totals only; if any unit price for a lump sum item is included in a bid and it differs from the item total, the item total shall prevail.

The foregoing provisions for the resolution of specific irregularities cannot be so comprehensive as to cover every omission, inconsistency, error or other irregularity which may occur in a bid. Any situation not specifically provided for will be determined in the discretion of the Georgetown Divide Public Utility District, and that discretion will be exercised in the manner deemed by the Georgetown Divide Public Utility District to best protect the public interest in the prompt and economical completion of the work. The decision of the Georgetown Divide Public Utility District respecting the amount of a bid, or the existence or treatment of an irregularity in a bid, shall be final.

If this proposal shall be accepted and the undersigned shall fail to enter into the contract and furnish the bond(s) in the sums required by the State Contract Act, with surety satisfactory to the Georgetown Divide Public Utility District, and the insurance certificates within ten (10) days, not including Saturdays, Sundays, and legal holidays, after the Bidder has received notice from the Georgetown Divide Public Utility District that the contract has been awarded, the Georgetown Divide Public Utility District may, at its option, determine that the Bidder has abandoned the contract, and thereupon this proposal and the acceptance thereof shall be null and void and the forfeiture of the security accompanying this proposal shall operate and the same shall be the property of the Georgetown Divide Public Utility District.

When submitting its bid, the Bidder shall include security in the form of cash; cashier's check made payable to the District; a certified check made payable to the District or a bidder's bond executed by an admitted surety insurer, made payable to the District. The amount of security shall be 10 percent of the amount bid. Should the Bidder be awarded the contract, but fail to execute the contract, its security shall be forfeited to the District.

The Bidder has familiarized itself with the nature and extents of the Contract Documents, the Work, the site, the locality where the Work is to be performed, the legal requirements (federal, state and local laws, ordinances, rules, and regulations), and the conditions affecting cost, progress or performance of the Work, and has made such independent investigations as Bidder deems necessary.

The undersigned, as bidder, declares that the only persons or parties interested in this proposal as principals are those named herein; that this proposal is made without collusion with any other person, firm, or corporation; that he has carefully examined the plans therein referred to; and the contractor proposes, and agrees if this proposal is accepted, that they will contract with the Georgetown Divide Public Utility District, in the form of the copy of the contract annexed hereto, to provide all necessary machinery, tools, apparatus and other means of construction, and to do all the

work and furnish all the materials specified in the contract, in the manner and time therein prescribed, and according to the requirements of the District as therein set forth, and that the contractor will take in full payment therefor the following prices, to wit:

BID SCHEDULE

Georgetown Divide Public Utility District

2018 Main Canal Reliability Project

Item No.	Description	Unit	Estimated	Bid	Bid
Base Bid					
1	Stormwater Pollution Prevention Plan (SWPPP)	LS	1	\$ 3,300	\$ 3,300
2	Mobilization, Insurance & Bonds (Not to Exceed 3 Percent of Total Bid)	LS	1	\$75,008.99	\$75,008.99
3	Gunite Upper Section – Section 1 "SD" Line: 0+00-4+64, 7+45-15+50 and 17+00-20+85	CY	522	\$757.17	\$395,242.74
4	Service Line Replacement	EA	2	\$228.00	\$456.00
Total Base Bid Price				\$474,007.73	
Alternate Bid #1					
5	Gunite Mid-Section – Section 2 "SD" Line : 23+45-30+28	CY	219	\$792.25	\$173,502.75
Total Alternate #1 Bid Price				\$173,502.75	
Alternate Bid #2					
6	Gunite Hwy 193 Section – Section 3 "HWY 193" Line: 32+00- 40+30	CY	245	\$798.76	\$193,246.20
Total Alternate #2 Bid Price				\$193,246.20	
Total Bid Price				\$840,756.68	

Eight hundred forty thousand, seven hundred fifty six dollars
and sixty eight cents. Total Bid Price in Words

AGENDA ITEM 7.B.
Attachment 5
Updated Project Information Sheet

Project Name: Upcountry Ditch Reliability
Project Number:
Project Description: Prioritized repair of Upcountry Ditch
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)			526,500	526,500				1,053,000
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		138,000	329,213					467,213
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDGWA Cost Share)								0
Unfunded								0
Total	0	138,000	855,713	526,500	0	0	0	1,490,213

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		95,000						95,000
Environmental (7021)		43,000						43,000
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)			25,000	25,000				50,000
Construction Contract (7023)			476,500	476,500				953,000
Other CIP Costs (7025)			25,000	25,000				50,000
Other - TBD								0
Total	0	138,000	526,500	526,500	0	0	0	1,191,000

DRAFT
 REVIEWED 10/08/19

Project Name: 2018 Treated Water Line Replacement/Rehab
Project Number: 922
Project Description: Prioritized replacement or rehabilitation of treated water lines
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)				396,750		412,850		809,600
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		379,500		306,750				776,250
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)								0
Unfunded								0
Total	0	379,500		703,500	0	412,850	0	1,585,150

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		60,000		60,000		65,000		185,000
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)		30,000		32,000		34,000		96,000
Construction Contract (7023)		240,000		250,000		260,000		750,000
Other CIP Costs (7025)		49,500		51,750		53,850		155,100
Other - TBD								0
Total	0	379,500	0	396,750	0	412,850	0	1,189,100

DRAFT
 REVISIONS
 10/20/21

Project Name: 2018 Main Canal Reliability
Project Number: 924
Project Description: Prioritized repair and lining of Main Canal
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)		84,017						84,017
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		953,451,346,000						0
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)			0					0
Unfunded								0
Total		0	1,037,468,246,000	0	0	0	0	0

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		47,635						47,635
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)								35,000
Construction Contract (7023)		924,833						924,833
Other CIP Costs (7025)		30,000						30,000
Other - TBD								0
Total		0	1,037,468,246,000	0	0	0	0	1,037,468,246,000

DRAFT 10/10/19
 REVISIONS

AGENDA ITEM 7.B.
Attachment 6
Resolution

RESOLUTION NO. 2019-60

OF THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT AUTHORIZING THE GENERAL MANAGER TO EXECUTE A CONSTRUCTION CONTRACT WITH BOSCO CONSTRUCTORS, INC. FOR AN AMOUNT NOT TO EXCEED \$840,756.68 FOR THE 2018 MAIN CANAL RELIABILITY PROJECT, AUTHORIZING THE GENERAL MANAGER TO APPROVE CHANGE ORDERS NOT TO EXCEED 10% OF THE CONTRACT AMOUNT, AND APPROVING AN INCREASE IN THE CONTRIBUTION FROM FUND 39 – CAPITAL FACILITY CHARGE FROM \$345,000 TO \$953,451, AND ADDING A CONTRIBUTION OF \$84,017 FROM FUND 43 – CAPITAL RESERVES.

WHEREAS, the 2018 Main Canal Reliability Project is planned for Fiscal Year 2019/2020 in the Board adopted Five Year Capital Improvement Plan; and

WHEREAS, a notice inviting bids to select a contractor to perform the Project was issued on August 14, 2019, and one (1) bid was received on September 17, 2019; and

WHEREAS, after reviewing bids, District Staff have determined that Bosco was the lowest responsive and responsible bidder; and

WHEREAS, the Bosco Total Bid Price is in the amount of \$840,756.68; and

WHEREAS, the project expenditures will exceed the total project budget of \$345,000; and

WHEREAS, additional funding is available from Fund 39 – Capital Facilities Charge and Fund 43 – Capital Reserve.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT

1. The construction contract is awarded to Bosco Constructors, Inc.
2. The General Manager is authorized to execute a construction contract with Bosco Constructors, Inc. in the amount of \$840,756.68 for the Project.
3. The General Manager is authorized to approve change orders not to exceed 10% of the contract amount.
4. The Project budget is amended by increasing the contribution from Fund 39 – Capital Facility Charge from \$345,000 to \$953,451, and by adding a contribution of \$84,017 from Fund 43 – Capital Reserves.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the eighth day of October 8, 2019, by the following vote:

AYES: WADLE, HALPIN, GARCIA, SOUZA, SAUNDERS

NOES:

ABSENT/ABSTAIN:

Dane Wadle

Dane Wadle, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

[Signature]

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2019-60 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this eighth day of October 8 2019.

[Signature]

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

AGENDA ITEM 8.C.

Attachment 2

November 12, 2019 Staff Report

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF NOVEMBER 12, 2019
AGENDA ITEM NO. 6.D.**



AGENDA SECTION: INFORMATIONAL ITEMS

SUBJECT: ALT WATER TREATMENT PLANT PROJECT UPDATE

PREPARED BY: George Sanders, Engineering Consultant

APPROVED BY: Steven Palmer, PE, General Manager

A blue ink handwritten signature, likely of Steven Palmer, is written over the "APPROVED BY" line.

Introduction

This is a summary of the various work activities at the ALT Water Treatment Plant for the month of October. The Project Update flyer, to be posted on the District's website and Facebook, identifies a project percentage completion of 99.8% and is included as Attachment 1 within this report.

In addition to the construction work performed by Myers & Sons, the District is also under contract with NEXGEN, PSOMAS, Youngdahl Consulting Group and Foothill Associates. There were no work activities during this reporting period associated with Youngdahl Consulting Group and Foothill Associates.

Construction Activities

Construction activities at the site, during this reporting period are summarized below:

Filter to Waste Tank

Final electrical connection and installation of the pumps and metering devices at the filter to waste tank. These pumps inject water used in the final rinsing of the filters back into the raw water supply.

Landscaping

Correction of items identified on the punch list. Primarily the placement of additional mulch, minor repairs to the irrigation system and the minimal replacement of plant materials.

Painting

The painting of miscellaneous piping within the Filter Building as identified on the punch list.

Schedule

Scheduled work activities for the month of November will concentrate on the inventory of spare parts, as identified in the specifications and to be provided by the Contractor, together with the finalization of items identified on the punch list.

Budget

Project expenses since the beginning of construction are compared to budget and summarized in the table below. Projected expenditures remain within the approved project budget.

PHASE	EXPENDED TO DATE	BUDGET
Construction	\$ 10,430,537	\$ 11,249,000
Construction Engineering, Construction Management, and Environmental*	\$ 1,381,557	\$ 1,076,226
Misc. Vendors, Support, and District Staff Costs	\$ 44,560	
TOTALS	\$11,856,654	\$ 12,325,226

* Expenditures under the Construction Engineering, Construction Management and Environmental have exceeded this budget category due to the extended duration of the project. Adequate funding remains available in the overall project budget.

State SRF Payment Requests

The State Water Resources Control Board (SWRCB) Loan Agreement provides for \$9,350,000 for Construction and \$650,000 for Construction Management/Administration for a total loan amount of \$10,000,000. Below is a log of disbursement claims submitted by the District to SWRCB for State Revolving Fund (SRF) disbursements, the payments that have been received to date, and the claims that are pending.

LOG OF SWRCB SRF PAYMENTS RECEIVED									
Claim #	Date of Payment	Const	CM/Adm	Amount	Claim #	Date of Payment	Const	CM/Adm	Amount
1	6/26/17	1,101,614	55,527	1,157,141	15	9/24/18	192,102	144,824	336,926
2	8/17/17	439,850	0	439,850	16	10/17/18	240,040	9,416	249,456
3	9/22/17	0	68,457	68,457	17	12/7/18	210,349	30,680	241,029
4	10/6/17	540,675	0	540,675	18	12/7/18	94,094	0	94,094
5	11/8/17	403,060	94,065	497,125	19	1/8/19	206,317	0	206,317
6	12/15/17	550,310	0	550,310	20	12/12/18	230,335	0	230,335
7	1/26/18	952,916	94,404	1,047,320	21	6/3/19	18,158	0	18,158
8	2/21/18	218,722	0	218,722	22	6/3/19	134,470	0	134,470
9	2/23/18	350,605	0	350,605	23	6/3/19	43,605	0	43,605
10	3/30/18	830,366	60,890	891,256	24	8/7/19	106,924	0	106,924
11	4/18/18	744,230	21,877	766,107	25	8/16/19	25,350	0	25,350
12	5/22/18	329,492	65,515	395,007	26	8/16/19	40,693	0	40,693
13	6/14/18	255,916	0	255,916	27	8/16/19	51,821	0	51,821
14	8/16/18	509,295	4,345	513,640					
Total Disbursements Received to Date							\$ 8,821,309	\$650,000	\$9,471,309

PENDING SRF PAYMENT REQUESTS SUBMITTED				
Claim #	Date Submitted	Const	CM/Adm	Amount
28	8/13/19	83,757	0	83,757
29	9/17/19	66,353	0	66,353
30	10/15/19	72,200	0	72,200
Total Pending		\$222,310	0	\$222,310

Contract Change Orders

One contract change order was processed during this reporting period. The Contract Change Orders are summarized as follows:

Approved and Pending Change Orders to Date			
Change Order #	Date Approved	Description	Amount
1	8/24/17	Misc. changes due to unforeseen site conditions and clarifications to Plans & Specifications.	\$39,772
2	3/13/17	Misc. changes due to unforeseen site conditions and clarifications to Plans & Specifications resulting in a credit.	(970)
3	11/2/17	Corrects original project completion date due to weather-related impacts.	0
4	1/10/18	Additional work required to provide stable subgrade for sludge drying beds.	12,184
5	6/04/18	Additional work related to pipe supports and drywall.	20,922
6	12/13/18	Additional work related to painting and paving.	56,146
7	Not Executed	SCADA equipment/communication changes, and programming.	TBD
8	4/3/19	Modifications to the HVAC control panels together with changes to the control panel for the motor drive system in the backwash water tank.	8,761
9	4/3/19	Installation of heat trace systems and insulation on the soda ash solution feed piping and storage tank as described in Work Change Directive 14.	23,283
10	7/17/19	Installation of additional fencing around the perimeter of the facility.	26,796
11	11/6/19	Miscellaneous electrical additions, modifications to instrumentation, enhanced chlorine sampling pumps and additional paving.	17,122
TOTAL			\$204,016

Future Change Orders

Prior to completion of the project, additional change orders will be necessary to cover work that has been completed by Myers under existing work directives. These would include improvements to the backwash water storage tank in the areas of added piping, lighting, electrical, together with modifications to the decanter float and hoist assembly. Changes within the filter building include added SCADA controls, general electrical together with added valves. Funding for these changes remain within the overall project budget and will be processed under the current change order authority issued to the General Manager.

A dispute arose between Myers and the District relating to the project completion date and responsibility for delays. Myers claimed they were owed additional compensation for extended overhead and the District claimed liquidated damages for the project not being completed timely. This matter was discussed at a Mediation Session held in the Law Office of *Diepenbrock Elkin Gleason, LLP* on October 21, 2019. After a Special Closed Session meeting held by the District Board on October 28, 2019, the Board President reported that the Board directed staff to resolve the dispute by issuing a change order to Myers for \$400,000 as payment for the delay. It is anticipated funding for this change order will come from a combination of remaining funds within the overall project budget, estimated at \$300,000, together with the need for a budget transfer, estimated at \$100,000, from capital reserves. The transfer of funds would follow the generally accepted process of review by the Finance Committee with recommendations to the Board for final action.

ATTACHMENTS

1. Project Update Flyer # 30

AGENDA ITEM 6.D.

Attachment 1

Project Update Flyer #30

Georgetown Divide Public Utility District

AUBURN LAKE TRAILS WATER TREATMENT PLANT

Update No. 30
November 12,
2019

Agenda Item 6.D.

6425 Main Street, P.O. Box 4240, Georgetown, CA 95634
www.gd-pud.org ♦ (530) 333-4356 ♦ Steven Palmer, PE, General Manager

PROJECT UPDATE

Original Contract Amount	10,249,000
Change Order #1	39,772
Change Order #2	[970]
Change Order #3	No Cost
Change Order #4	12,184
Change Order #5	20,922
Change Order #6	56,146
Change Order #7 (Pending)	TBD
Change Order #8	8,761
Change Order #9	23,283
Change Order #10	26,796
Change Order #11	17,122

Contract Amount:
\$10,453,016

Expended thru October 2019 **\$10,430,537**
Percent Complete **99.8%**

Anticipated Completion Date **November 2019**



UPCOMING ACTIVITIES:

- Punch List Items

COMPLETED ACTIVITIES:

- Filter Building
- Chlorine Contact Basin with Baffles
- Raw Water Pump Station
- Backwash Water Recovery Tank
- Filter to Waste Tank
- Landscaping

PROJECT CONSTRUCTION SCHEDULE:

PROJECT 100% COMPLETE		Pos
. Performance Training		A
. Operator Training		M
. SCADA Training		F
. Finish Electrical Systems		J
. SCADA System		D
. Site Improvements		N
. Complete Filter Building & Backwash Basin		O
. Complete Site Work & Raw Water Pump Station		S
. Complete Filter Installation & Sludge Beds		A
. Electrical Filter Building		J
. Electrical Raw Water Pump Station		J
. Electrical Outside and Filters		M
. Electrical Inside and Outside		A
. Electrical Inside and Outside		M
. Filters Installed and Site Work		F
. Filters and Outside Electrical		J
. Erect Filter Building		D
. Filters Placed in Building		N
. Complete Concrete Filter Building		O
. Erect Raw Water Pump Station Bldg.		S
. Complete Chlorine Contact Basin		A
. Complete Earthwork		J
. First Concrete Pour - Filter Building		J
. Complete Raw Water Siphon		M
. Mobilization & Demolition		A
. Issue Notice to Proceed		r

AGENDA ITEM 8.C.

Attachment 3

Budget Change Request Form

ATTACHMENT 3

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Administrative Directive 2019-XX
Budget Change Request Form
 Fiscal Year 2019-20

Date: 12/18/2019

To: Steven Palmer, PE, General Manager

From: Steven Palmer, PE, General Manager

Source of Funds or Transfer from:

<u>Account Description</u>	<u>Account Number</u>	<u>Current</u>	<u>Amount</u>	<u>Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>Change</u>		
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total:		\$ -	-	-

New Appropriation or Transfer to:

<u>Account Description</u>	<u>Account Number</u>	<u>Current</u>	<u>Amount</u>	<u>Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
		<u>Change</u>		
Capital Reserve	43-5100-7023	\$ 905,185	242,017	1,147,202
Capital Facility Charge	39-5100-7023	862,500	542,053	1,404,553
		-	-	-
		-	-	-
		-	-	-
Total:		\$ 784,070		

Reason for change:

1. Board directed increase to project budget for 2018 Main Canal Reliability Project (\$692,468)
2. Board directed increase to project budget for ALT Water Treatment Plant Project (\$120,000)
3. Decrease due to 2018 Water Line Replacement Project completion under budget (-\$36,398)
4. Proposed increase to project budget to procure and install backup generator at District office (\$8,000)

Requested by: Steven Palmer, PE, General Manager **Date:** _____

General Manager: Steven Palmer, PE, General Manager **Date:** _____

Recommended: Yes: No:

Approved: Yes: No:

AGENDA ITEM 8.C.

Attachment 4

Fiscal Year 2019/2020 Operating Budget Changes

ATTACHMENT 4

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
 Proposed Budget
 Fund Summary
 Fiscal Year 2019-2020
 June 4, 2019

Description	Beginning Balance	Revenues	Expenses	Ending Balance
10 - GENERAL FUND				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,401,832	\$ -	\$ -
Non-operating revenue		1,861,651		
Supplemental charge		648,923		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,912,406</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
5100 - Source of Supply	\$ -	\$ -	\$ 395,376	\$ -
5200 - Raw Water			808,628	
5300 - Water Treatment			721,543	
5400 - Treated Water			702,582	
5500 - Customer Service			346,184	
5600 - Admin			1,641,863	
Low Income Rate Assistance Program (Property Tax)			95,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,546,170</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to SRF Loan Fund			\$ 648,923	
Transfer from Operating to Capital Reserve (Fund 43)			1,492,825	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,141,748</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 2,450,742</u>	<u>\$ 5,912,406</u>	<u>\$ 6,787,923</u>	<u>\$ 1,575,225</u>
40 - ALT ZONE FUND				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 190,500	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 190,500</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 294,505	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,505</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,032,472</u>	<u>\$ 190,500</u>	<u>\$ 294,505</u>	<u>\$ 928,468</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 3,483,215</u>	<u>\$ 6,102,906</u>	<u>\$ 7,082,429</u>	<u>\$ 2,503,693</u>
UNRESTRICTED RESERVE FUNDS				
08 - SMUD	\$ 307,710	\$ 110,900	\$ -	\$ 418,610
19 - Stumpy Meadows	1,064,692	13,454	-	1,078,146
24 - ALT Capital Reserve	190,814	-	190,814	(0)
30 - Small Hydro	691,887	60,000	-	751,887
43 - Capital Reserve	1,094,935	1,492,825	905,185 (A)	1,682,575
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,350,037</u>	<u>\$ 1,677,179</u>	<u>\$ 1,095,999</u>	<u>\$ 3,931,217</u>

Note:

(A) - Capital Reserve Fund 43 Expenditures decreased by \$481,250 to reflect Board direction to postpone funding for meter replacement project until FY20/21

ATTACHMENT 4

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
 Proposed Budget
 Summary of Restricted Funds
 Fiscal Year 2019-2020

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ (518,601)	518,601	-	\$ (0)
14 Stewart Mine	\$ (8,232)	-	-	\$ (8,232)
17 Water Development	\$ 412,296	4,960	-	\$ 417,256
20 ALT Fund (6)	\$ 1,585,624	1,716,047	1,067,124	\$ 2,234,547
29 State Revolving Fund	\$ 21,702	-	-	\$ 21,702
37 Garden Valley Water Improvement District	\$ 108,814	-	-	\$ 108,814
39 Capital Facility Charges	\$ 1,694,217	-	862,500	\$ 831,717
41 ALT Tank Replacement and Loan	\$ 44,902	-	-	\$ 44,902
42 ALT Community Disposal Service Reserve	\$ 153,088	-	58,500	\$ 94,588
51 Kelsey North Assessment District	\$ 21,385	-	-	\$ 21,385

Notes:

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12) is not shown to avoid duplicate budget
- (5) State Revolving Fund Fund 29 expenses include \$7,296 per month for existing SRF Loan for Walton WTP
- (6) ALT Fund includes supplemental charge revenues, a portion of ALT WTP construction expenses, and SRF loan draws for ALT WTP

ATTACHMENT 4

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund Summary
 Fiscal Year 2019-2020
 DRAFT 01/14/2020

Description	Beginning Balance	Revenues	Expenses	Ending Balance
10 - GENERAL FUND				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,401,832	\$ -	\$ -
Non-operating revenue		1,861,651		
Supplemental charge		648,923		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,912,406</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
5100 - Source of Supply	\$ -	\$ -	\$ 395,376	\$ -
5200 - Raw Water			803,628	
5300 - Water Treatment			742,323 (B)	
5400 - Treated Water			702,582	
5500 - Customer Service			346,184	
5600 - Admin			1,641,863	
Low Income Rate Assistance Program (Property Tax)			35,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,666,956 (B)</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to SRF Loan Fund			\$ 648,923	
Transfer from Operating to Capital Reserve (Fund 43)			1,492,825	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,141,748</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 2,450,742</u>	<u>\$ 5,912,406</u>	<u>\$ 6,808,703 (B)</u>	<u>\$ 1,554,445</u>
40 - ALT ZONE FUND				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 190,500	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 190,500</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 294,505	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,505</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,032,472</u>	<u>\$ 190,500</u>	<u>\$ 294,505</u>	<u>\$ 928,468</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 3,483,215</u>	<u>\$ 6,102,906</u>	<u>\$ 7,103,209 (B)</u>	<u>\$ 2,482,913</u>
UNRESTRICTED RESERVE FUNDS				
08 - SMUD	\$ 307,710	\$ 110,900	\$ -	\$ 418,610
19 - Stumpy Meadows	1,064,692	13,454	-	1,078,146
24 - ALT Capital Reserve	190,814	-	190,814	(0)
30 - Small Hydro	691,887	60,000	-	751,887
43 - Capital Reserve	1,094,935	1,492,825	1,147,202	1,440,558
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,350,037</u>	<u>\$ 1,677,179</u>	<u>\$ 1,338,016</u>	<u>\$ 3,689,200</u>

Note:

(B) - Increase of \$20,780 approved by Board on August 13, 2019 for new state water sampling requirement

ATTACHMENT 4

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Summary of Restricted Funds

Fiscal Year 2019-2020

12/18/2019

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ (518,601)	518,601	-	\$ (0)
14 Stewart Mine	\$ (8,232)	-	-	\$ (8,232)
17 Water Development	\$ 412,296	4,960	-	\$ 417,256
20 ALT Fund (6)	\$ 1,585,624	1,716,047	1,067,124	\$ 2,234,547
29 State Revolving Fund	\$ 21,702	-	-	\$ 21,702
37 Garden Valley Water Improvement District	\$ 108,814	-	-	\$ 108,814
39 Capital Facility Charges	\$ 1,694,217	-	1,404,553	\$ 289,664
41 ALT Tank Replacement and Loan	\$ 44,902	-	-	\$ 44,902
42 ALT Community Disposal Service Reserve	\$ 153,088	-	58,500	\$ 94,588
51 Kelsey North Assessment District	\$ 21,385	-	-	\$ 21,385

Notes:

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12) is not shown to avoid duplicate budget
- (5) State Revolving Fund Fund 29 expenses include \$2,296 per month for existing SRF Loan for Walton WTP
- (6) ALT Fund includes supplemental charge revenue, a portion of ALT WTP construction expenses, and SRF loan draws for ALT WTP

AGENDA ITEM 8.C.

Attachment 5

Resolution 2019-49

RESOLUTION NO. 2019-49

RESOLUTION INCREASING FISCAL YEAR 2019-2020 OPERATING BUDGET BY \$20,780 TO FUND NEW SAMPLING REQUIREMENTS

WHEREAS, the Georgetown Divide Public Utility District (the District) is required to analyze raw water for *Cryptosporidium* from the inlet stream of each water treatment plant, bi-monthly for the period of one year to meet Long-Term 2 Enhanced Surface Water Treatment Rule (LT2-ESTWR);

WHEREAS, this is a new requirement that was not anticipated in the Fiscal Year 2019-20 budget that was approved by the Board of Directors of the District on June 4, 2019; and

WHEREAS, the *Water Treatment* (5300) department, *Government Regulatory/Laboratory Fee/License Renewals* (5084) account is amended to meet LT2-ESTWR sampling requirements.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Georgetown Divide Public Utility District approves the FY 2019-20 budget amendment to comply with LT2-ESTWR sampling as follows:

- A. \$20,780 increase in the *Water Treatment* (5300) department and *Government Regulatory/Laboratory Fees/License Renewals* (5084).

PASSED AND ADOPTED at a regularly held meeting of the Board of Directors of the Georgetown Divide Public Utility District this 13th day of August, 2019.

AYES: *Halpin, Garcia, Souza, Saunders, Wadle*

NOES:

ABSENT/ABSTAIN:

Dane Wadle

Dane Wadle, President

Board of Directors

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTEST:



Steven Palmer, PE, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2019-49 duly and regularly adopted by the Board of Directors of THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT, County of El Dorado, State of California, on the 13th day of August, 2019.



Steven Palmer, PE, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

AGENDA ITEM 8.C.

Attachment 6

CIP Project Summary Sheets

ATTACHMENT 6

Project Name: 2018 Main Canal Reliability
 Project Number: 924
 Project Description: Prioritized repair and lining of Main Canal
 Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)								0
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		345,000						345,000
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)		0						0
Unfunded								0
Total	0	345,000	0	0	0	0	0	345,000

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		54,000						54,000
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)		30,000						30,000
Construction Contract (7023)		216,000						216,000
Other CIP Costs (7025)		45,000						45,000
Other - TBD								0
Total	0	345,000	0	0	0	0	0	345,000

ADDITIONAL

ATTACHMENT 6

Project Name: 2018 Main Canal Reliability
 Project Number: 924
 Project Description: Prioritized repair and lining of Main Canal
 Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)		114,017						114,017
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		923,451						923,451
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)		0						0
Unfunded								0
Total	0	1,037,468	0	0	0	0	0	1,037,468

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		47,635						47,635
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)		35,000						35,000
Construction Contract (7023)		924,833						924,833
Other CIP Costs (7025)		30,000						30,000
Other - TBD								0
Total	0	1,037,468	0	0	0	0	0	1,037,468

Project Name: ALT Treatment Plant Replacement
Project Number: 907
Project Description: Construct new replacement water treatment plant
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)								0
Prior Reimbursements Received from EPA - 5								0
Capital Facility Charge (39) - 4								0
ALT WTP Capital Reserve (24) - 3	1,104,495	190,814						1,295,309
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
EPA Grant (35) - 1	1,433,600							1,433,600
SRF Loan - (20)	8,932,876	1,067,124						10,000,000
General Fund (10)								0
Other								0
Unfunded								0
Total	11,470,971	1,257,938	0	0	0	0	0	12,728,909

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)	402,601							402,601
Environmental (7021)	49,382							49,382
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)	866,849	20,977						887,826
Construction Contract (7023)	10,036,939	1,212,061						11,249,000
Other CIP Costs (7025)	115,200	24,900						140,100
Other - TBD								0
Total	11,470,971	1,257,938	0	0	0	0	0	12,728,909

ATTACHMENT 6

Project Name: ALT Treatment Plant Replacement
Project Number: 907
Project Description: Construct new replacement water treatment plant
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)		120,000						120,000
Prior Reimbursements Received from EPA - 5								0
Capital Facility Charge (39) - 4								0
ALT WTP Capital Reserve (24) - 3	1,104,495	190,814						1,295,309
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
EPA Grant (35) - 1	1,433,600							1,433,600
SRF Loan - (20)	8,932,876	1,067,124						10,000,000
General Fund (10)								0
Other								0
Unfunded								0
Total	11,470,971	1,377,938	0	0	0	0	0	12,848,909

Project Cost Estimate:

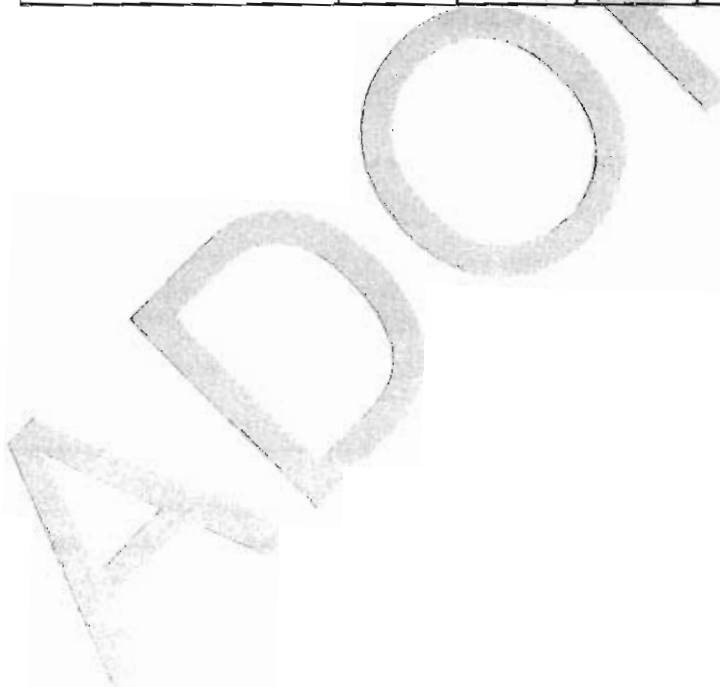
Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)	402,601							402,601
Environmental (7021)	49,382							49,382
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)	866,849	20,977						887,826
Construction Contract (7023)	10,036,939	1,332,061						11,369,000
Other CIP Costs (7025)	115,200	24,900						140,100
Other - TBD								0
Total	11,470,971	1,377,938	0	0	0	0	0	12,848,909

Project Name: 2018 Treated Water Line Replacement/Rehab
Project Number: 922
Project Description: Prioritized replacement or rehabilitation of treated water lines
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)						412,850		412,850
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		379,500		396,750				776,250
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)								0
Unfunded								0
Total	0	379,500	0	396,750	0	412,850	0	1,189,100

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		60,000		63,000		65,000		168,000
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)		30,000		32,000		34,000		96,000
Construction Contract (7023)		240,000		250,000		260,000		750,000
Other CIP Costs (7025)		49,500		51,750		53,850		155,100
Other - TBD								0
Total	0	379,500	0	396,750	0	412,850	0	1,189,100



ATTACHMENT 6

Project Name: 2018 Treated Water Line Replacement/Rehab
Project Number: 922
Project Description: Prioritized replacement or rehabilitation of treated water lines
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)				360,352		412,850		773,202
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		343,102		36,398				379,500
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)								0
Unfunded								0
Total	0	343,102	0	396,750	0	412,850	0	1,152,702

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		33,778		63,000		65,000		161,778
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)		12,985		32,000		34,000		78,985
Construction Contract (7023)		288,811		250,000		260,000		798,811
Other CIP Costs (7025)		7,528		51,750		53,850		113,128
Other - TBD								0
Total	0	343,102	0	396,750	0	412,850	0	1,152,702

Project Name: Install Backup Generator at the Office
Project Number: TBD
Project Description: Install backup generator at the District office for power outages
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)		22,000						22,000
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)								0
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other								0
Unfunded								0
Total	0	22,000	0	0	0	0	0	22,000

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)								0
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)								0
Construction Contract (7023)		20,000						20,000
Other CIP Costs (7025)		2,000						2,000
Other - TBD								0
Total	0	22,000	0	0	0	0	0	22,000

ADDONS

ATTACHMENT 6

Project Name: Install Backup Generator at the Office
Project Number: TBD
Project Description: Install backup generator at the District office for power outages
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)		29,575					0	29,575
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)								0
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other								0
Unfunded								0
Total	0	29,575	0	0	0	0	0	29,575

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)								0
Environmental (7021)								0
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)								0
Construction Contract (7023)		27,575						27,575
Other CIP Costs (7025)		2,000						2,000
Other - TBD								0
Total	0	29,575	0	0	0	0	0	29,575

ATTACHMENT 6

Project Name: Upcountry Ditch Reliability
Project Number:
Project Description: Prioritized repair of Upcountry Ditch
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)			197,287	526,500				723,787
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		138,000	329,213					467,213
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)								0
Unfunded								0
Total	0	138,000	526,500	526,500	0	0	0	1,191,000

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		95,000						95,000
Environmental (7021)		43,000						43,000
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)			25,000	25,000				50,000
Construction Contract (7023)			476,500	476,500				953,000
Other CIP Costs (7025)			25,000	25,000				50,000
Other - TBD								0
Total	0	138,000	526,500	526,500	0	0	0	1,191,000

ATTACHMENT 6

Project Name: Upcountry Ditch Reliability
Project Number:
Project Description: Prioritized repair of Upcountry Ditch
Funding Sources:

Sources	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
CABY Grant (9)								0
Capital Reserve (43)			586,500	586,500				1,173,000
Prior Reimbursements Received (35)								0
Capital Facility Charge (39)		138,000	0					138,000
ALT WTP Capital Reserve (24)								0
ALT Zone Fund (40)								0
ALT Tank Replacement Loans & Repair (41)								0
ALT CDS Reserve Connection (42)								0
Grants (EPA)								0
SRF Loan								0
General Fund (10)								0
Other (EDCWA Cost Share)								0
Unfunded								0
Total	0	138,000	586,500	586,500	0	0	0	1,311,000

Project Cost Estimate:

Elements	Prior Years	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	Future Years	Total
Preliminary Engineering (7020)		95,000						95,000
Environmental (7021)		43,000						43,000
Land/ROW Acquisition (7022)								0
Construction Engineering (7024)			25,000	25,000				50,000
Construction Contract (7023)			536,500	536,500				1,073,000
Other CIP Costs (7025)			25,000	25,000				50,000
Other - TBD								0
Total	0	138,000	586,500	586,500	0	0	0	1,311,000

AGENDA ITEM 8.C.

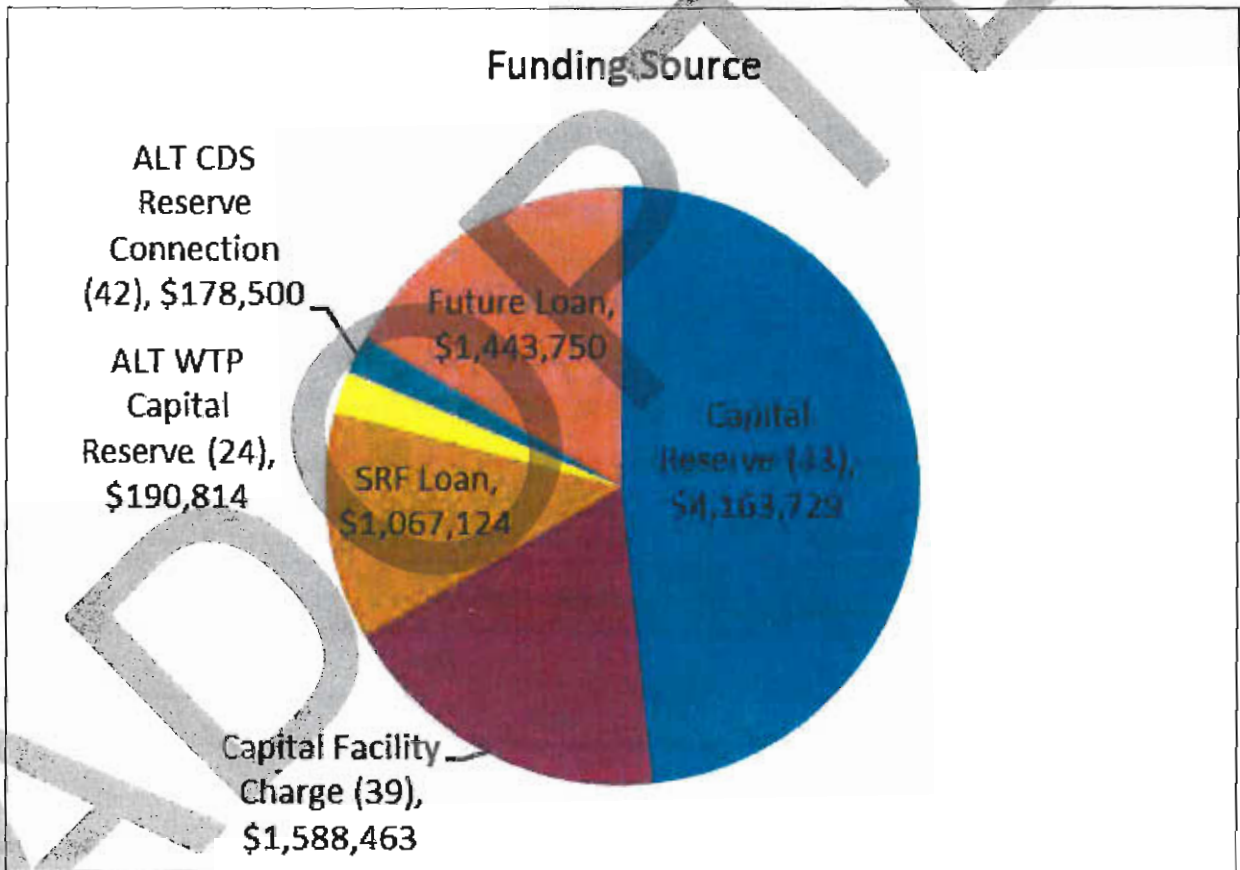
Attachment 7

CIP Charts

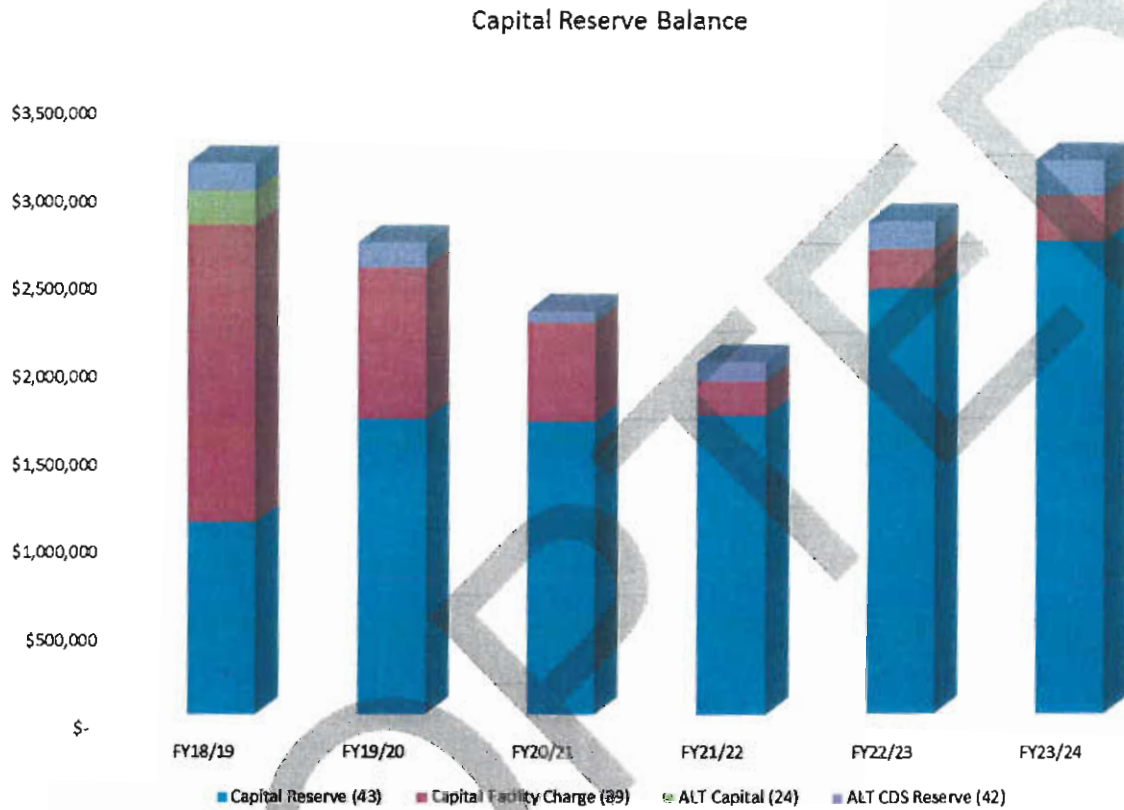
ATTACHMENT 7

Fund	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	TOTAL 2019-2024
Capital Reserve	\$ 905,185	\$1,039,587	\$1,021,685	\$372,550	\$824,722	\$4,163,729
Capital Facility Charge	\$ 862,500	\$329,213	\$396,750	\$0	\$0	\$1,588,463
ALT WTP Capital Reserve	\$ 190,814	\$0	\$0	\$0	\$0	\$ 190,814
SRF Loan	\$1,067,124	\$0	\$0	\$0	\$0	\$1,067,124
Future Loan	\$0	\$1,443,750	\$0	\$0	\$0	\$1,443,750
ALT CDS Reserve	\$ 58,500	\$ 120,000	\$0	\$0	\$0	\$ 178,500
Total	\$3,084,123	\$2,932,550	\$1,418,435	\$372,550	\$824,722	\$8,632,380

The following chart illustrates funding sources for all five fiscal years in the CIP:



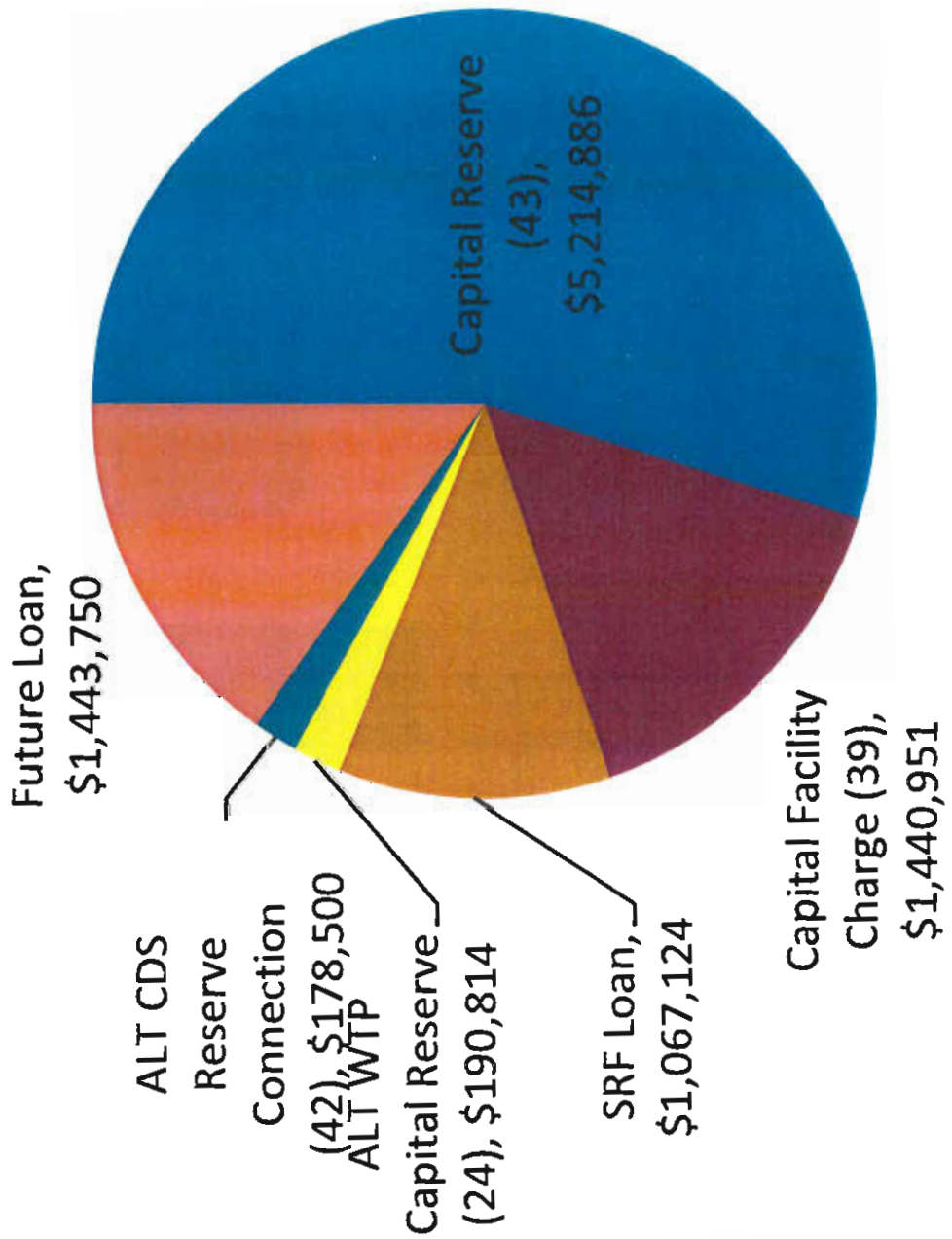
The last chart depicts end of year fund balance projections for capital reserve funds. These are based on Fiscal Year 2018/2019 end of year projected fund balances, and the spending plan as outlined in this CIP.



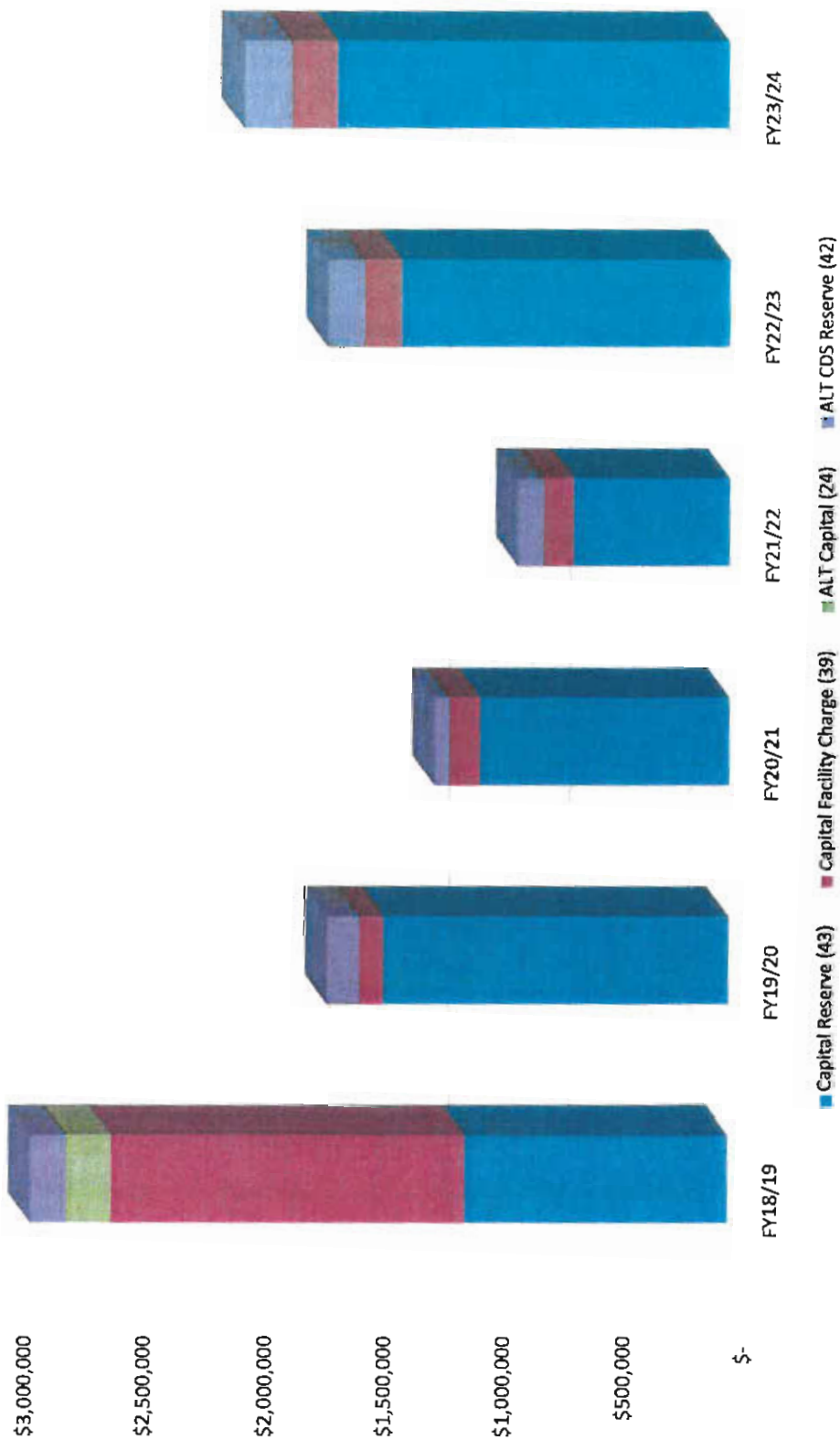
IV. Project Summary

Capital improvement projects programmed in the 2019/2020 to 2023/2024 Capital Improvement Plan are listed below. A project is only listed if there is funding programmed during Fiscal Year 2019/20 through Fiscal Year 2023/24. Detailed project costs estimates with expenditure plans for each project listed below are included in Appendix A.

Funding Source



Capital Reserve Balance



AGENDA ITEM 8.C.

Attachment 8

Resolution

RESOLUTION NO. 2020-
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
APPROVING AMENDMENTS TO THE FISCAL YEAR 2019/2020 OPERATING
BUDGET AND FIVE-YEAR CAPITAL IMPROVEMENT PLAN RESULTING FROM
PREVIOUS BOARD APPROVALS

WHEREAS, there have been three recent capital expense activities that the Board has approved related to the 2018 Main Canal Reliability Project, ALT (Sweet) Water Treatment Plant Project, and the 2018 Treated Water Line Replacement Project; and

WHEREAS, the Board is considering approval of an increase to the capital expenditures to fund a backup generator for the office; and

WHEREAS, these activities result in an increase in Fiscal Year 2019/2020 expenditures from Fund 43 Capital Reserves from \$905,185 to \$1,147,202 and in increase from Fund 39 Capital Facility Charges from \$862,500 to \$1,404,553; and

WHEREAS, these activities result in an increase in the planned five-year expenditure in Fund 43 Capital Reserve to \$5,214,900 and decrease from Fund 39 Capital Facility Charge to \$1,441,000; and

WHEREAS, the Board then adopted Resolution 2017-30 Adopting New Rates for Treated Water and Irrigation Water Services; and

WHEREAS, these changes were reflected in the revised documents presented by the General Manager and reviewed by the Board at the January 14, 2020 Board meeting.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY RESOLVES THE FOLLOWING:

1. The budget change request presented in Attachment 3 to the Staff Report and attached as Exhibit A to this resolution is approved.
2. The Fiscal Year 2019/2020 Operating Budget changes presented in Attachment 4 to the Staff Report and attached as Exhibit B to this resolution are approved.
3. The Capital Improvement Plan Summary Sheet and Chart changes presented in Attachments 6 and 7 to the Staff Report and attached as Exhibit C to this resolution are approved.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the fourteenth day of January 2020, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020- duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this fourteenth day of January 2020.

Steven Palmer, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

