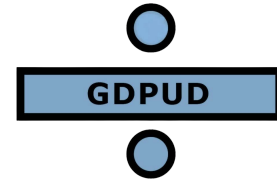


**REPORT TO THE BOARD OF DIRECTORS  
MEETING OF DECEMBER 12, 2023  
AGENDA ITEM NO. 6.**



**AGENDA SECTION:** OFFICE/FINANCE MANAGERS REPORT

**SUBJECT:** Budget to Actuals, Pooled Cash, Monthly Check Report, Vendor History Report, and Purchase Order Report.

**PREPARED BY:** Jessica Buckle, Office Finance Manager

**BACKGROUND**

The monthly financial reports are a good indicator of how healthy the District is financially and are a key to successfully budgeting for the remainder of the year.

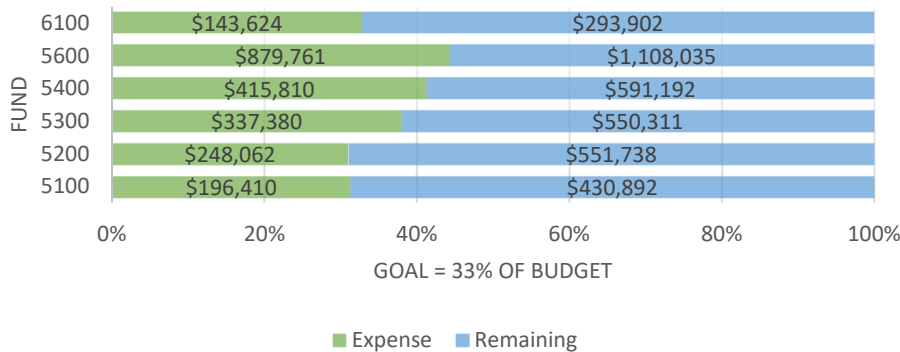
**DISCUSSION**

The financial reports included below are for Fiscal Year 2023-2024. The usual graphical representations of the remaining budget for each fund are shown below through October 31, 2023.

**October Financial Reports – through 10/31/2023**

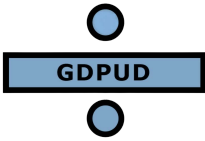
- Budget to Actuals
- Pooled Cash
- Monthly Check Report
- Vendor Purchasing Report – YTD
- Purchase Order Report

**FY24 BUDGET TO ACTUALS**



List of Departments:

- 5100 - Source of Supply
- 5200 - Transmission & Distribution of Raw Water
- 5300 - Water Treatment
- 5400 - Transmission & Distribution of Treated Water
- 5600 - Administration & Customer Service
- 6100 - Auburn Lakes Trail Wastewater Zone



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
<b>Fund: 100 - Water Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">100-0000-40102</a>	Water Sales - Cust	3,000,000.00	3,000,000.00	591,331.60	1,260,286.71	-1,739,713.29	57.99 %
<a href="#">100-0000-40103</a>	Water Sales - Irr	436,772.00	436,772.00	157,578.00	311,936.07	-124,835.93	28.58 %
<a href="#">100-0000-40105</a>	Property Tax Revenue	2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	100.00 %
<a href="#">100-0000-40107</a>	Lease Revenue	80,000.00	80,000.00	5,170.54	19,251.09	-60,748.91	75.94 %
<a href="#">100-0000-41100</a>	Interest Income	260,000.00	260,000.00	-5,018.68	67,961.98	-192,038.02	73.86 %
<a href="#">100-0000-41200</a>	Penalties	68,000.00	68,000.00	16,431.60	28,444.64	-39,555.36	58.17 %
<a href="#">100-0000-41300</a>	New Meter Materials & Labor Char...	0.00	0.00	0.00	2,572.89	2,572.89	0.00 %
<a href="#">100-0000-41302</a>	Installation Fee	0.00	0.00	1,707.09	5,869.09	5,869.09	0.00 %
<a href="#">100-0000-42101</a>	Over/Short and Unreconciled	0.00	0.00	0.00	-1.88	-1.88	0.00 %
<a href="#">100-0000-42102</a>	Grant Proceeds	0.00	0.00	0.00	1,000.00	1,000.00	0.00 %
<a href="#">100-0000-42200</a>	Sale of Assets	0.00	0.00	0.00	18,500.00	18,500.00	0.00 %
<a href="#">100-0000-50403</a>	Def Comp Retirement	0.00	0.00	-0.10	470.77	-470.77	0.00 %
<b>Department: 0000 - Non-departmental Surplus (Deficit):</b>		<b>5,844,772.00</b>	<b>5,844,772.00</b>	<b>767,200.25</b>	<b>1,715,349.82</b>	<b>-4,129,422.18</b>	<b>70.65 %</b>
<b>Department: 5100 - Source of Supply</b>							
<a href="#">100-5100-50100</a>	Salaries	213,320.00	213,320.00	31,846.05	57,242.77	156,077.23	73.17 %
<a href="#">100-5100-50102</a>	Overtime	14,000.00	14,000.00	4,192.58	9,002.20	4,997.80	35.70 %
<a href="#">100-5100-50103</a>	Standby Pay	13,150.00	13,150.00	1,800.00	5,202.14	7,947.86	60.44 %
<a href="#">100-5100-50200</a>	Payroll Taxes	20,265.00	20,265.00	2,787.14	5,252.49	15,012.51	74.08 %
<a href="#">100-5100-50300</a>	Health Insurance	52,966.00	52,966.00	5,679.48	20,506.87	32,459.13	61.28 %
<a href="#">100-5100-50302</a>	Insurance - Workers Compensation	6,336.00	6,336.00	2,288.79	2,288.79	4,047.21	63.88 %
<a href="#">100-5100-50400</a>	PERS Retirement Expense	16,808.00	16,808.00	3,370.20	6,564.35	10,243.65	60.95 %
<a href="#">100-5100-50401</a>	PERS UAL	10,377.00	10,377.00	0.00	54,799.69	-44,422.69	-428.09 %
<a href="#">100-5100-51100</a>	Materials & Supplies	17,100.00	17,100.00	141.58	1,603.94	15,496.06	90.62 %
<a href="#">100-5100-51101</a>	Durables/Rentals/Leases	7,400.00	7,400.00	0.00	264.32	7,135.68	96.43 %
<a href="#">100-5100-51103</a>	Safety/PPE Supplies	6,600.00	6,600.00	186.95	572.79	6,027.21	91.32 %
<a href="#">100-5100-51104</a>	Software/Licences	88.00	88.00	0.00	270.78	-182.78	-207.70 %
<a href="#">100-5100-51200</a>	Vehicle Maintenance	4,850.00	4,850.00	891.31	1,391.42	3,458.58	71.31 %
<a href="#">100-5100-51201</a>	Vehicle Operating - Fuel	9,150.00	9,150.00	0.00	2,330.30	6,819.70	74.53 %
<a href="#">100-5100-51300</a>	Professional Services	91,800.00	91,800.00	4,087.90	28,432.60	63,367.40	69.03 %
<a href="#">100-5100-52100</a>	Staff Development/Certifications	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00 %
<a href="#">100-5100-52102</a>	Utilities	10,450.00	10,450.00	154.21	634.78	9,815.22	93.93 %
<a href="#">100-5100-52105</a>	Government Regulation Fees	118,000.00	118,000.00	0.00	0.00	118,000.00	100.00 %
<a href="#">100-5100-52108</a>	Membership/Subscriptions	450.00	450.00	0.00	49.75	400.25	88.94 %
<a href="#">100-5100-71100</a>	Capital Expenses	8,250.00	8,250.00	0.00	0.00	8,250.00	100.00 %
<b>Department: 5100 - Source of Supply Total:</b>		<b>622,610.00</b>	<b>622,610.00</b>	<b>57,426.19</b>	<b>196,409.98</b>	<b>426,200.02</b>	<b>68.45 %</b>
<b>Department: 5200 - Raw Water</b>							
<a href="#">100-5200-50100</a>	Salaries	323,240.00	323,240.00	20,653.74	76,209.81	247,030.19	76.42 %
<a href="#">100-5200-50101</a>	Part-time/Temp Staff Wages	5,000.00	5,000.00	0.00	1,420.80	3,579.20	71.58 %
<a href="#">100-5200-50102</a>	Overtime	24,800.00	24,800.00	4,550.06	14,522.63	10,277.37	41.44 %
<a href="#">100-5200-50103</a>	Standby Pay	21,550.00	21,550.00	3,600.00	10,404.29	11,145.71	51.72 %
<a href="#">100-5200-50200</a>	Payroll Taxes	30,708.00	30,708.00	2,121.62	7,427.73	23,280.27	75.81 %
<a href="#">100-5200-50300</a>	Health Insurance	77,835.00	77,835.00	5,542.67	30,909.17	46,925.83	60.29 %
<a href="#">100-5200-50302</a>	Insurance - Workers Compensation	7,250.00	7,250.00	2,634.16	2,634.16	4,615.84	63.67 %
<a href="#">100-5200-50400</a>	PERS Retirement Expense	38,412.00	38,412.00	2,566.14	9,480.90	28,931.10	75.32 %
<a href="#">100-5200-50401</a>	PERS UAL	202,347.00	202,347.00	0.00	79,708.64	122,638.36	60.61 %
<a href="#">100-5200-51100</a>	Materials & Supplies	14,500.00	14,500.00	28.27	2,178.51	12,321.49	84.98 %
<a href="#">100-5200-51101</a>	Durables/Rentals/Leases	1,450.00	1,450.00	0.00	17.66	1,432.34	98.78 %
<a href="#">100-5200-51103</a>	Safety/PPE Supplies	3,250.00	3,250.00	241.67	1,006.20	2,243.80	69.04 %
<a href="#">100-5200-51104</a>	Software/Licences	0.00	0.00	0.00	541.56	-541.56	0.00 %
<a href="#">100-5200-51200</a>	Vehicle Maintenance	8,900.00	8,900.00	1,288.57	1,821.13	7,078.87	79.54 %

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">100-5200-51201</a>	Vehicle Operating - Fuel	21,000.00	21,000.00	0.00	7,842.04	13,157.96	62.66 %
<a href="#">100-5200-51300</a>	Professional Services	5,000.00	5,000.00	0.00	264.72	4,735.28	94.71 %
<a href="#">100-5200-52100</a>	Staff Development/Certifications	750.00	750.00	0.00	0.00	750.00	100.00 %
<a href="#">100-5200-52102</a>	Utilities	3,250.00	3,250.00	386.40	1,621.95	1,628.05	50.09 %
<a href="#">100-5200-52108</a>	Membership/Subscriptions	450.00	450.00	0.00	49.75	400.25	88.94 %
<a href="#">100-5200-71100</a>	Capital Expenses	1,750.00	1,750.00	0.00	0.00	1,750.00	100.00 %
<b>Department: 5200 - Raw Water Total:</b>		<b>791,442.00</b>	<b>791,442.00</b>	<b>43,613.30</b>	<b>248,061.65</b>	<b>543,380.35</b>	<b>68.66 %</b>
<b>Department: 5300 - Water Treatment</b>							
<a href="#">100-5300-50100</a>	Salaries	229,802.00	229,802.00	28,137.54	72,200.96	157,601.04	68.58 %
<a href="#">100-5300-50102</a>	Overtime	34,496.00	34,496.00	2,813.58	8,077.97	26,418.03	76.58 %
<a href="#">100-5300-50103</a>	Standby Pay	15,720.00	15,720.00	1,800.00	5,202.14	10,517.86	66.91 %
<a href="#">100-5300-50200</a>	Payroll Taxes	21,831.00	21,831.00	2,414.28	6,281.94	15,549.06	71.22 %
<a href="#">100-5300-50300</a>	Health Insurance	63,996.00	63,996.00	4,711.23	22,585.35	41,410.65	64.71 %
<a href="#">100-5300-50302</a>	Insurance - Workers Compensation	4,722.00	4,722.00	1,514.85	1,514.85	3,207.15	67.92 %
<a href="#">100-5300-50400</a>	PERS Retirement Expense	31,777.00	31,777.00	2,901.07	7,925.90	23,851.10	75.06 %
<a href="#">100-5300-50401</a>	PERS UAL	51,884.00	51,884.00	0.00	59,781.48	-7,897.48	-15.22 %
<a href="#">100-5300-51100</a>	Materials & Supplies	82,500.00	82,500.00	15,808.60	37,475.81	45,024.19	54.57 %
<a href="#">100-5300-51101</a>	Durables/Rentals/Leases	250.00	250.00	0.00	410.38	-160.38	-64.15 %
<a href="#">100-5300-51102</a>	Office Supplies	0.00	0.00	0.00	50.40	-50.40	0.00 %
<a href="#">100-5300-51103</a>	Safety/PPE Supplies	2,750.00	2,750.00	67.35	359.20	2,390.80	86.94 %
<a href="#">100-5300-51104</a>	Software/Licences	0.00	0.00	0.00	270.78	-270.78	0.00 %
<a href="#">100-5300-51200</a>	Vehicle Maintenance	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
<a href="#">100-5300-51201</a>	Vehicle Operating - Fuel	7,750.00	7,750.00	0.00	1,580.27	6,169.73	79.61 %
<a href="#">100-5300-51202</a>	Building Maintenance	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<a href="#">100-5300-51300</a>	Professional Services	32,250.00	32,250.00	1,281.00	31,614.14	635.86	1.97 %
<a href="#">100-5300-52100</a>	Staff Development/Certifications	1,250.00	1,250.00	0.00	150.00	1,100.00	88.00 %
<a href="#">100-5300-52102</a>	Utilities	222,700.00	222,700.00	27,217.39	78,857.74	143,842.26	64.59 %
<a href="#">100-5300-52105</a>	Government Regulation Fees	6,500.00	6,500.00	125.00	2,991.00	3,509.00	53.98 %
<a href="#">100-5300-52108</a>	Membership/Subscriptions	625.00	625.00	0.00	49.75	575.25	92.04 %
<a href="#">100-5300-71100</a>	Capital Expenses	19,750.00	19,750.00	0.00	0.00	19,750.00	100.00 %
<b>Department: 5300 - Water Treatment Total:</b>		<b>844,553.00</b>	<b>844,553.00</b>	<b>88,791.89</b>	<b>337,380.06</b>	<b>507,172.94</b>	<b>60.05 %</b>
<b>Department: 5400 - Treated Water</b>							
<a href="#">100-5400-50100</a>	Salaries	440,075.00	440,075.00	47,659.22	154,608.59	285,466.41	64.87 %
<a href="#">100-5400-50102</a>	Overtime	46,800.00	46,800.00	3,626.87	10,689.67	36,110.33	77.16 %
<a href="#">100-5400-50103</a>	Standby Pay	15,720.00	15,720.00	1,800.00	5,202.14	10,517.86	66.91 %
<a href="#">100-5400-50200</a>	Payroll Taxes	41,807.00	41,807.00	3,908.55	12,611.36	29,195.64	69.83 %
<a href="#">100-5400-50300</a>	Health Insurance	109,881.00	109,881.00	8,904.61	47,458.56	62,422.44	56.81 %
<a href="#">100-5400-50302</a>	Insurance - Workers Compensation	5,207.00	5,207.00	2,691.75	2,691.75	2,515.25	48.31 %
<a href="#">100-5400-50400</a>	PERS Retirement Expense	52,768.00	52,768.00	4,743.38	16,029.27	36,738.73	69.62 %
<a href="#">100-5400-50401</a>	PERS UAL	36,319.00	36,319.00	0.00	109,599.38	-73,280.38	-201.77 %
<a href="#">100-5400-51100</a>	Materials & Supplies	158,500.00	158,500.00	1,217.76	18,881.22	139,618.78	88.09 %
<a href="#">100-5400-51101</a>	Durables/Rentals/Leases	12,250.00	12,250.00	0.00	2,004.59	10,245.41	83.64 %
<a href="#">100-5400-51103</a>	Safety/PPE Supplies	8,500.00	8,500.00	569.08	1,752.30	6,747.70	79.38 %
<a href="#">100-5400-51104</a>	Software/Licences	0.00	0.00	0.00	541.56	-541.56	0.00 %
<a href="#">100-5400-51200</a>	Vehicle Maintenance	31,750.00	31,750.00	4,646.63	9,792.10	21,957.90	69.16 %
<a href="#">100-5400-51201</a>	Vehicle Operating - Fuel	31,250.00	31,250.00	0.00	7,955.99	23,294.01	74.54 %
<a href="#">100-5400-51202</a>	Building Maintenance	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00 %
<a href="#">100-5400-51300</a>	Professional Services	10,000.00	10,000.00	682.50	4,774.71	5,225.29	52.25 %
<a href="#">100-5400-52100</a>	Staff Development/Certifications	3,250.00	3,250.00	0.00	90.00	3,160.00	97.23 %
<a href="#">100-5400-52102</a>	Utilities	12,000.00	12,000.00	461.87	3,764.47	8,235.53	68.63 %
<a href="#">100-5400-52105</a>	Government Regulation Fees	42,350.00	42,350.00	330.00	6,080.50	36,269.50	85.64 %
<a href="#">100-5400-52108</a>	Membership/Subscriptions	450.00	450.00	0.00	49.75	400.25	88.94 %
<a href="#">100-5400-71100</a>	Capital Expenses	10,450.00	10,450.00	0.00	1,231.82	9,218.18	88.21 %
<b>Department: 5400 - Treated Water Total:</b>		<b>1,070,577.00</b>	<b>1,070,577.00</b>	<b>81,242.22</b>	<b>415,809.73</b>	<b>654,767.27</b>	<b>61.16 %</b>
<b>Department: 5600 - Admin</b>							
<a href="#">100-5600-50100</a>	Salaries	641,909.00	641,909.00	80,604.40	228,448.53	413,460.47	64.41 %
<a href="#">100-5600-50101</a>	Part-time/Temp Staff Wages	15,000.00	15,000.00	2,039.65	4,916.67	10,083.33	67.22 %

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<a href="#">100-5600-50102</a>	Overtime	0.00	0.00	26.09	30.81	-30.81	0.00 %
<a href="#">100-5600-50103</a>	Automobile Allowance	7,600.00	7,600.00	750.00	2,160.71	5,439.29	71.57 %
<a href="#">100-5600-50104</a>	Retiree Benefit	26,000.00	26,000.00	1,110.30	5,551.50	20,448.50	78.65 %
<a href="#">100-5600-50105</a>	Director Compensation	24,000.00	24,000.00	2,000.00	8,000.00	16,000.00	66.67 %
<a href="#">100-5600-50200</a>	Payroll Taxes	60,981.00	60,981.00	6,238.63	17,736.89	43,244.11	70.91 %
<a href="#">100-5600-50300</a>	Health Insurance	96,397.00	96,397.00	4,431.87	46,765.64	49,631.36	51.49 %
<a href="#">100-5600-50302</a>	Insurance - Workers Compensation	3,021.00	3,021.00	1,122.01	1,122.01	1,898.99	62.86 %
<a href="#">100-5600-50400</a>	PERS Retirement Expense	45,215.00	45,215.00	7,525.17	22,426.15	22,788.85	50.40 %
<a href="#">100-5600-50401</a>	PERS UAL	203,862.00	203,862.00	0.00	159,417.28	44,444.72	21.80 %
<a href="#">100-5600-50403</a>	Def Comp Retirement Expense	9,450.00	9,450.00	1,059.76	1,059.76	8,390.24	88.79 %
<a href="#">100-5600-51100</a>	Materials & Supplies	9,350.00	9,350.00	295.83	5,440.61	3,909.39	41.81 %
<a href="#">100-5600-51101</a>	Durables/Rentals/Leases	1,250.00	1,250.00	564.82	2,886.37	-1,636.37	-130.91 %
<a href="#">100-5600-51102</a>	Office Supplies	30,900.00	30,900.00	2,563.78	6,867.27	24,032.73	77.78 %
<a href="#">100-5600-51103</a>	Safety/PPE Supplies	1,000.00	1,000.00	387.35	387.35	612.65	61.27 %
<a href="#">100-5600-51104</a>	Software/Licences	22,860.00	22,860.00	608.28	29,351.58	-6,491.58	-28.40 %
<a href="#">100-5600-51200</a>	Vehicle Maintenance	3,250.00	3,250.00	0.00	0.00	3,250.00	100.00 %
<a href="#">100-5600-51201</a>	Vehicle Operating - Fuel	3,250.00	3,250.00	0.00	726.58	2,523.42	77.64 %
<a href="#">100-5600-51202</a>	Building Maintenance	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<a href="#">100-5600-51300</a>	Professional Services	363,341.00	363,341.00	43,036.42	135,518.90	227,822.10	62.70 %
<a href="#">100-5600-51301</a>	Insurance - General Liability	100,000.00	100,000.00	59,496.40	89,753.76	10,246.24	10.25 %
<a href="#">100-5600-51302</a>	Legal	80,000.00	80,000.00	8,050.94	18,891.88	61,108.12	76.39 %
<a href="#">100-5600-51303</a>	Audit	22,200.00	22,200.00	0.00	4,040.00	18,160.00	81.80 %
<a href="#">100-5600-51304</a>	Board Training/Travel	17,500.00	17,500.00	57.00	6,206.13	11,293.87	64.54 %
<a href="#">100-5600-52100</a>	Staff Development/Travel	16,150.00	16,150.00	2,731.61	9,488.85	6,661.15	41.25 %
<a href="#">100-5600-52102</a>	Utilities	65,950.00	65,950.00	2,951.34	15,486.85	50,463.15	76.52 %
<a href="#">100-5600-52103</a>	Bank Charges	500.00	500.00	472.29	727.84	-227.84	-45.57 %
<a href="#">100-5600-52104</a>	Payroll Processing Fee	26,400.00	26,400.00	2,295.73	9,681.56	16,718.44	63.33 %
<a href="#">100-5600-52105</a>	Government Regulation Fees	6,050.00	6,050.00	0.00	6,485.30	-435.30	-7.20 %
<a href="#">100-5600-52107</a>	Other Miscellaneous Expense	500.00	500.00	0.00	2,279.22	-1,779.22	-355.84 %
<a href="#">100-5600-52108</a>	Membership/Subscriptions	41,680.00	41,680.00	27,025.00	37,904.54	3,775.46	9.06 %
<b>Department: 5600 - Admin Total:</b>		<b>1,955,566.00</b>	<b>1,955,566.00</b>	<b>257,444.67</b>	<b>879,760.54</b>	<b>1,075,805.46</b>	<b>55.01 %</b>
<b>Department: 7100 - Capital Outlay</b>							
<a href="#">100-7100-71100</a>	Capital Expenses	0.00	0.00	0.00	1,358.68	-1,358.68	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,358.68</b>	<b>-1,358.68</b>	<b>0.00 %</b>
<b>Fund: 100 - Water Fund Surplus (Deficit):</b>		<b>560,024.00</b>	<b>560,024.00</b>	<b>238,681.98</b>	<b>-363,430.82</b>	<b>-923,454.82</b>	<b>164.90 %</b>
<b>Fund: 101 - Retiree Health Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">101-0000-40107</a>	Reimbursements from Retirees	0.00	0.00	1,291.35	6,904.29	6,904.29	0.00 %
<a href="#">101-0000-41100</a>	Interest Income	0.00	0.00	424.16	-1,942.75	-1,942.75	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,715.51</b>	<b>4,961.54</b>	<b>4,961.54</b>	<b>0.00 %</b>
<b>Department: 5600 - Admin</b>							
<a href="#">101-5600-50104</a>	Retiree Benefit	0.00	0.00	4,329.32	21,731.80	-21,731.80	0.00 %
<b>Department: 5600 - Admin Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>4,329.32</b>	<b>21,731.80</b>	<b>-21,731.80</b>	<b>0.00 %</b>
<b>Fund: 101 - Retiree Health Fund Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>-2,613.81</b>	<b>-16,770.26</b>	<b>-16,770.26</b>	<b>0.00 %</b>
<b>Fund: 102 - SMUD Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">102-0000-40106</a>	SMUD Revenue	110,000.00	110,000.00	0.00	0.00	-110,000.00	100.00 %
<a href="#">102-0000-41100</a>	Interest Income	0.00	0.00	961.99	-3,166.14	-3,166.14	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>110,000.00</b>	<b>110,000.00</b>	<b>961.99</b>	<b>-3,166.14</b>	<b>-113,166.14</b>	<b>102.88 %</b>
<b>Fund: 102 - SMUD Fund Total:</b>		<b>110,000.00</b>	<b>110,000.00</b>	<b>961.99</b>	<b>-3,166.14</b>	<b>-113,166.14</b>	<b>102.88 %</b>
<b>Fund: 103 - Hydroelectric Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">103-0000-40107</a>	Lease Revenue	55,000.00	55,000.00	7,784.75	16,449.06	-38,550.94	70.09 %
<a href="#">103-0000-41100</a>	Interest Income	0.00	0.00	1,118.19	-4,392.12	-4,392.12	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>55,000.00</b>	<b>55,000.00</b>	<b>8,902.94</b>	<b>12,056.94</b>	<b>-42,943.06</b>	<b>78.08 %</b>

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 5200 - Raw Water</b>						
<a href="#">103-5200-51100</a> Materials & Supplies	0.00	0.00	63.82	255.28	-255.28	0.00 %
<b>Department: 5200 - Raw Water Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>63.82</b>	<b>255.28</b>	<b>-255.28</b>	<b>0.00 %</b>
<b>Fund: 103 - Hydroelectric Fund Surplus (Deficit):</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>8,839.12</b>	<b>11,801.66</b>	<b>-43,198.34</b>	<b>78.54 %</b>
<b>Fund: 111 - Capital Reserve Fund</b>						
<b>Department: 0000 - Non-departmental</b>						
<a href="#">111-0000-41100</a> Interest Income	0.00	0.00	2,805.08	-9,517.28	-9,517.28	0.00 %
<a href="#">111-0000-42102</a> Grant Proceeds	3,200,000.00	3,200,000.00	0.00	0.00	-3,200,000.00	100.00 %
<b>Department: 0000 - Non-departmental Total:</b>	<b>3,200,000.00</b>	<b>3,200,000.00</b>	<b>2,805.08</b>	<b>-9,517.28</b>	<b>-3,209,517.28</b>	<b>100.30 %</b>
<b>Department: 7100 - Capital Outlay</b>						
<a href="#">111-7100-71100</a> Capital Expenses	0.00	0.00	25,746.79	166,657.95	-166,657.95	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>25,746.79</b>	<b>166,657.95</b>	<b>-166,657.95</b>	<b>0.00 %</b>
<b>Fund: 111 - Capital Reserve Fund Surplus (Deficit):</b>	<b>3,200,000.00</b>	<b>3,200,000.00</b>	<b>-22,941.71</b>	<b>-176,175.23</b>	<b>-3,376,175.23</b>	<b>105.51 %</b>
<b>Fund: 112 - Sweetwater Treatment Plant Fund</b>						
<b>Department: 0000 - Non-departmental</b>						
<a href="#">112-0000-40104</a> Supplemental Charge	0.00	0.00	110,624.92	219,337.81	219,337.81	0.00 %
<a href="#">112-0000-41100</a> Interest Income	0.00	0.00	1,084.90	-4,301.83	-4,301.83	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>111,709.82</b>	<b>215,035.98</b>	<b>215,035.98</b>	<b>0.00 %</b>
<b>Department: 7100 - Capital Outlay</b>						
<a href="#">112-7100-71200</a> Principal Expense	0.00	0.00	-906,709.46	-906,709.46	906,709.46	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-906,709.46</b>	<b>-906,709.46</b>	<b>906,709.46</b>	<b>0.00 %</b>
<b>Fund: 112 - Sweetwater Treatment Plant Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,018,419.28</b>	<b>1,121,745.44</b>	<b>1,121,745.44</b>	<b>0.00 %</b>
<b>Fund: 120 - State Revolving Fund</b>						
<b>Department: 0000 - Non-departmental</b>						
<a href="#">120-0000-41100</a> Interest Income	0.00	0.00	766.98	1,416.48	1,416.48	0.00 %
<a href="#">120-0000-71201</a> Interest Expense	0.00	0.00	0.00	919.60	-919.60	0.00 %
<b>Department: 0000 - Non-departmental Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>766.98</b>	<b>496.88</b>	<b>496.88</b>	<b>0.00 %</b>
<b>Department: 7100 - Capital Outlay</b>						
<a href="#">120-7100-71201</a> Interest Expense	0.00	0.00	216.85	13,750.71	-13,750.71	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>216.85</b>	<b>13,750.71</b>	<b>-13,750.71</b>	<b>0.00 %</b>
<b>Fund: 120 - State Revolving Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>550.13</b>	<b>-13,253.83</b>	<b>-13,253.83</b>	<b>0.00 %</b>
<b>Fund: 121 - SMER Fund</b>						
<b>Department: 0000 - Non-departmental</b>						
<a href="#">121-0000-41100</a> Interest Income	0.00	0.00	1,313.53	1,313.53	1,313.53	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>0.00 %</b>
<b>Fund: 121 - SMER Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>0.00 %</b>
<b>Fund: 200 - Zone Fund</b>						
<b>Department: 0000 - Non-departmental</b>						
<a href="#">200-0000-40200</a> Zone Charges	185,000.00	185,000.00	34,631.46	68,763.33	-116,236.67	62.83 %
<a href="#">200-0000-40201</a> Zone Excrow Fee	12,000.00	12,000.00	2,280.00	4,655.90	-7,344.10	61.20 %
<a href="#">200-0000-41100</a> Interest Income	0.00	0.00	842.89	-3,691.23	-3,691.23	0.00 %
<a href="#">200-0000-41301</a> Septic Design Fee	3,500.00	3,500.00	0.00	0.00	-3,500.00	100.00 %
<b>Department: 0000 - Non-departmental Total:</b>	<b>200,500.00</b>	<b>200,500.00</b>	<b>37,754.35</b>	<b>69,728.00</b>	<b>-130,772.00</b>	<b>65.22 %</b>
<b>Department: 6100 - ALT Zone Wastewater</b>						
<a href="#">200-6100-50100</a> Salaries	132,360.00	132,360.00	17,479.46	49,020.23	83,339.77	62.96 %
<a href="#">200-6100-50102</a> Overtime	1,272.00	1,272.00	0.00	46.01	1,225.99	96.38 %
<a href="#">200-6100-50200</a> Payroll Taxes	12,574.00	12,574.00	1,287.60	3,604.39	8,969.61	71.33 %
<a href="#">200-6100-50300</a> Health Insurance	38,850.00	38,850.00	2,933.51	14,502.34	24,347.66	62.67 %
<a href="#">200-6100-50302</a> Insurance - Workers Compensation	1,360.00	1,360.00	450.05	450.05	909.95	66.91 %
<a href="#">200-6100-50400</a> PERS Retirement Expense	9,884.00	9,884.00	1,556.21	4,580.43	5,303.57	53.66 %
<a href="#">200-6100-50401</a> PERS UAL	15,565.00	15,565.00	0.00	34,872.53	-19,307.53	-124.04 %
<a href="#">200-6100-51100</a> Materials & Supplies	5,800.00	5,800.00	29.37	831.78	4,968.22	85.66 %
<a href="#">200-6100-51101</a> Durables/Rentals/Leases	1,600.00	1,600.00	0.00	81.49	1,518.51	94.91 %
<a href="#">200-6100-51102</a> Office Supplies	1,204.00	1,204.00	0.00	410.26	793.74	65.93 %

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">200-6100-51103</a>	Safety/PPE Supplies	3,500.00	3,500.00	180.60	401.08	3,098.92	88.54 %
<a href="#">200-6100-51104</a>	Software/Licences	0.00	0.00	59.00	371.40	-371.40	0.00 %
<a href="#">200-6100-51200</a>	Vehicle Maintenance	1,550.00	1,550.00	787.72	787.72	762.28	49.18 %
<a href="#">200-6100-51201</a>	Vehicle Operating - Fuel	5,000.00	5,000.00	0.00	1,272.45	3,727.55	74.55 %
<a href="#">200-6100-51300</a>	Professional Services	100,000.00	100,000.00	5,496.25	17,243.27	82,756.73	82.76 %
<a href="#">200-6100-51301</a>	Insurance - General Liability	5,309.00	5,309.00	5,173.60	5,173.60	135.40	2.55 %
<a href="#">200-6100-52100</a>	Staff Development/Certifications	2,000.00	2,000.00	72.44	282.69	1,717.31	85.87 %
<a href="#">200-6100-52101</a>	Travel	0.00	0.00	0.00	79.26	-79.26	0.00 %
<a href="#">200-6100-52102</a>	Utilities	13,050.00	13,050.00	711.05	3,987.79	9,062.21	69.44 %
<a href="#">200-6100-52105</a>	Government Regulation Fees	56,250.00	56,250.00	356.46	5,625.46	50,624.54	90.00 %
<a href="#">200-6100-52108</a>	Membership/Subscriptions	500.00	500.00	0.00	0.00	500.00	100.00 %
<a href="#">200-6100-71100</a>	Capital Expenses	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<b>Department: 6100 - ALT Zone Wastewater Total:</b>		<b>412,628.00</b>	<b>412,628.00</b>	<b>36,573.32</b>	<b>143,624.23</b>	<b>269,003.77</b>	<b>65.19 %</b>
<b>Fund: 200 - Zone Fund Surplus (Deficit):</b>		<b>-212,128.00</b>	<b>-212,128.00</b>	<b>1,181.03</b>	<b>-73,896.23</b>	<b>138,231.77</b>	<b>65.16 %</b>
<b>Fund: 210 - CDS Capital Reserve Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">210-0000-41100</a>	Interest Income	0.00	0.00	197.20	-783.72	-783.72	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>197.20</b>	<b>-783.72</b>	<b>-783.72</b>	<b>0.00 %</b>
<b>Fund: 210 - CDS Capital Reserve Fund Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>197.20</b>	<b>-783.72</b>	<b>-783.72</b>	<b>0.00 %</b>
<b>Fund: 211 - CDS M &amp; O Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">211-0000-41100</a>	Interest Income	0.00	0.00	50.34	-204.05	-204.05	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>50.34</b>	<b>-204.05</b>	<b>-204.05</b>	<b>0.00 %</b>
<b>Fund: 211 - CDS M &amp; O Fund Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>50.34</b>	<b>-204.05</b>	<b>-204.05</b>	<b>0.00 %</b>
<b>Fund: 400 - Capital Facility Charge Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">400-0000-40301</a>	Pipeline Fund	0.00	0.00	1,000.00	1,461.80	1,461.80	0.00 %
<a href="#">400-0000-41100</a>	Interest Income	0.00	0.00	596.56	-2,213.92	-2,213.92	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,596.56</b>	<b>-752.12</b>	<b>-752.12</b>	<b>0.00 %</b>
<b>Fund: 400 - Capital Facility Charge Fund Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,596.56</b>	<b>-752.12</b>	<b>-752.12</b>	<b>0.00 %</b>
<b>Fund: 401 - Water Development Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">401-0000-41100</a>	Interest Income	0.00	0.00	504.81	-2,046.18	-2,046.18	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>504.81</b>	<b>-2,046.18</b>	<b>-2,046.18</b>	<b>0.00 %</b>
<b>Fund: 401 - Water Development Fund Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>504.81</b>	<b>-2,046.18</b>	<b>-2,046.18</b>	<b>0.00 %</b>
<b>Fund: 500 - Stewart Mine Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">500-0000-41100</a>	Interest Income	0.00	0.00	56.28	-223.74	-223.74	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>56.28</b>	<b>-223.74</b>	<b>-223.74</b>	<b>0.00 %</b>
<b>Department: 7100 - Capital Outlay</b>							
<a href="#">500-7100-71201</a>	Interest Expense	0.00	0.00	0.00	3,470.95	-3,470.95	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,470.95</b>	<b>-3,470.95</b>	<b>0.00 %</b>
<b>Fund: 500 - Stewart Mine Fund Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>56.28</b>	<b>-3,694.69</b>	<b>-3,694.69</b>	<b>0.00 %</b>
<b>Fund: 501 - Garden Valley Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">501-0000-41100</a>	Interest Income	0.00	0.00	92.35	-374.32	-374.32	0.00 %
<b>Department: 0000 - Non-departmental Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>92.35</b>	<b>-374.32</b>	<b>-374.32</b>	<b>0.00 %</b>
<b>Fund: 501 - Garden Valley Fund Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>92.35</b>	<b>-374.32</b>	<b>-374.32</b>	<b>0.00 %</b>
<b>Fund: 502 - Kelsey North Fund</b>							
<b>Department: 0000 - Non-departmental</b>							
<a href="#">502-0000-41100</a>	Interest Income	0.00	0.00	141.13	-515.70	-515.70	0.00 %
<a href="#">502-0000-71201</a>	Interest Expense	0.00	0.00	0.00	2,156.42	-2,156.42	0.00 %
<b>Department: 0000 - Non-departmental Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>141.13</b>	<b>-2,672.12</b>	<b>-2,672.12</b>	<b>0.00 %</b>

**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Remaining</b>
<b>Department: 7100 - Capital Outlay</b>						
<a href="#">502-7100-71201</a> Interest Expense	0.00	0.00	0.00	-539.10	539.10	0.00 %
<b>Department: 7100 - Capital Outlay Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-539.10</b>	<b>539.10</b>	<b>0.00 %</b>
<b>Fund: 502 - Kelsey North Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>141.13</b>	<b>-2,133.02</b>	<b>-2,133.02</b>	<b>0.00 %</b>
<b>Report Surplus (Deficit):</b>	<b>3,712,896.00</b>	<b>3,712,896.00</b>	<b>1,247,030.21</b>	<b>478,180.02</b>	<b>-3,234,715.98</b>	<b>87.12 %</b>

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - Water Fund</b>						
0000 - Non-departmental	5,844,772.00	5,844,772.00	767,200.25	1,715,349.82	-4,129,422.18	70.65 %
5100 - Source of Supply	622,610.00	622,610.00	57,426.19	196,409.98	426,200.02	68.45 %
5200 - Raw Water	791,442.00	791,442.00	43,613.30	248,061.65	543,380.35	68.66 %
5300 - Water Treatment	844,553.00	844,553.00	88,791.89	337,380.06	507,172.94	60.05 %
5400 - Treated Water	1,070,577.00	1,070,577.00	81,242.22	415,809.73	654,767.27	61.16 %
5600 - Admin	1,955,566.00	1,955,566.00	257,444.67	879,760.54	1,075,805.46	55.01 %
7100 - Capital Outlay	0.00	0.00	0.00	1,358.68	-1,358.68	0.00 %
<b>Fund: 100 - Water Fund Surplus (Deficit):</b>	<b>560,024.00</b>	<b>560,024.00</b>	<b>238,681.98</b>	<b>-363,430.82</b>	<b>-923,454.82</b>	<b>164.90 %</b>
<b>Fund: 101 - Retiree Health Fund</b>						
0000 - Non-departmental	0.00	0.00	1,715.51	4,961.54	4,961.54	0.00 %
5600 - Admin	0.00	0.00	4,329.32	21,731.80	-21,731.80	0.00 %
<b>Fund: 101 - Retiree Health Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,613.81</b>	<b>-16,770.26</b>	<b>-16,770.26</b>	<b>0.00 %</b>
<b>Fund: 102 - SMUD Fund</b>						
0000 - Non-departmental	110,000.00	110,000.00	961.99	-3,166.14	-113,166.14	102.88 %
<b>Fund: 102 - SMUD Fund Total:</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>961.99</b>	<b>-3,166.14</b>	<b>-113,166.14</b>	<b>102.88 %</b>
<b>Fund: 103 - Hydroelectric Fund</b>						
0000 - Non-departmental	55,000.00	55,000.00	8,902.94	12,056.94	-42,943.06	78.08 %
5200 - Raw Water	0.00	0.00	63.82	255.28	-255.28	0.00 %
<b>Fund: 103 - Hydroelectric Fund Surplus (Deficit):</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>8,839.12</b>	<b>11,801.66</b>	<b>-43,198.34</b>	<b>78.54 %</b>
<b>Fund: 111 - Capital Reserve Fund</b>						
0000 - Non-departmental	3,200,000.00	3,200,000.00	2,805.08	-9,517.28	-3,209,517.28	100.30 %
7100 - Capital Outlay	0.00	0.00	25,746.79	166,657.95	-166,657.95	0.00 %
<b>Fund: 111 - Capital Reserve Fund Surplus (Deficit):</b>	<b>3,200,000.00</b>	<b>3,200,000.00</b>	<b>-22,941.71</b>	<b>-176,175.23</b>	<b>-3,376,175.23</b>	<b>105.51 %</b>
<b>Fund: 112 - Sweetwater Treatment Plant Fund</b>						
0000 - Non-departmental	0.00	0.00	111,709.82	215,035.98	215,035.98	0.00 %
7100 - Capital Outlay	0.00	0.00	-906,709.46	-906,709.46	906,709.46	0.00 %
<b>Fund: 112 - Sweetwater Treatment Plant Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,018,419.28</b>	<b>1,121,745.44</b>	<b>1,121,745.44</b>	<b>0.00 %</b>
<b>Fund: 120 - State Revolving Fund</b>						
0000 - Non-departmental	0.00	0.00	766.98	496.88	496.88	0.00 %
7100 - Capital Outlay	0.00	0.00	216.85	13,750.71	-13,750.71	0.00 %
<b>Fund: 120 - State Revolving Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>550.13</b>	<b>-13,253.83</b>	<b>-13,253.83</b>	<b>0.00 %</b>
<b>Fund: 121 - SMER Fund</b>						
0000 - Non-departmental	0.00	0.00	1,313.53	1,313.53	1,313.53	0.00 %
<b>Fund: 121 - SMER Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>1,313.53</b>	<b>0.00 %</b>
<b>Fund: 200 - Zone Fund</b>						
0000 - Non-departmental	200,500.00	200,500.00	37,754.35	69,728.00	-130,772.00	65.22 %
6100 - ALT Zone Wastewater	412,628.00	412,628.00	36,573.32	143,624.23	269,003.77	65.19 %
<b>Fund: 200 - Zone Fund Surplus (Deficit):</b>	<b>-212,128.00</b>	<b>-212,128.00</b>	<b>1,181.03</b>	<b>-73,896.23</b>	<b>138,231.77</b>	<b>65.16 %</b>
<b>Fund: 210 - CDS Capital Reserve Fund</b>						
0000 - Non-departmental	0.00	0.00	197.20	-783.72	-783.72	0.00 %
<b>Fund: 210 - CDS Capital Reserve Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>197.20</b>	<b>-783.72</b>	<b>-783.72</b>	<b>0.00 %</b>
<b>Fund: 211 - CDS M &amp; O Fund</b>						
0000 - Non-departmental	0.00	0.00	50.34	-204.05	-204.05	0.00 %
<b>Fund: 211 - CDS M &amp; O Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50.34</b>	<b>-204.05</b>	<b>-204.05</b>	<b>0.00 %</b>
<b>Fund: 400 - Capital Facility Charge Fund</b>						
0000 - Non-departmental	0.00	0.00	1,596.56	-752.12	-752.12	0.00 %
<b>Fund: 400 - Capital Facility Charge Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,596.56</b>	<b>-752.12</b>	<b>-752.12</b>	<b>0.00 %</b>
<b>Fund: 401 - Water Development Fund</b>						
0000 - Non-departmental	0.00	0.00	504.81	-2,046.18	-2,046.18	0.00 %
<b>Fund: 401 - Water Development Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>504.81</b>	<b>-2,046.18</b>	<b>-2,046.18</b>	<b>0.00 %</b>



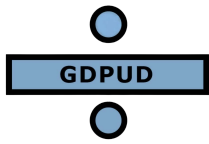
**Budget Report**

**For Fiscal: 2023-2024 Period Ending: 10/31/2023**

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 500 - Stewart Mine Fund</b>						
0000 - Non-departmental	0.00	0.00	56.28	-223.74	-223.74	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	3,470.95	-3,470.95	0.00 %
<b>Fund: 500 - Stewart Mine Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>56.28</b>	<b>-3,694.69</b>	<b>-3,694.69</b>	<b>0.00 %</b>
<b>Fund: 501 - Garden Valley Fund</b>						
0000 - Non-departmental	0.00	0.00	92.35	-374.32	-374.32	0.00 %
<b>Fund: 501 - Garden Valley Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>92.35</b>	<b>-374.32</b>	<b>-374.32</b>	<b>0.00 %</b>
<b>Fund: 502 - Kelsey North Fund</b>						
0000 - Non-departmental	0.00	0.00	141.13	-2,672.12	-2,672.12	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	-539.10	539.10	0.00 %
<b>Fund: 502 - Kelsey North Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>141.13</b>	<b>-2,133.02</b>	<b>-2,133.02</b>	<b>0.00 %</b>
<b>Report Surplus (Deficit):</b>	<b>3,712,896.00</b>	<b>3,712,896.00</b>	<b>1,247,030.21</b>	<b>478,180.02</b>	<b>-3,234,715.98</b>	<b>87.12 %</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Fund	560,024.00	560,024.00	238,681.98	-363,430.82	-923,454.82
101 - Retiree Health Fund	0.00	0.00	-2,613.81	-16,770.26	-16,770.26
102 - SMUD Fund	110,000.00	110,000.00	961.99	-3,166.14	-113,166.14
103 - Hydroelectric Fund	55,000.00	55,000.00	8,839.12	11,801.66	-43,198.34
111 - Capital Reserve Fund	3,200,000.00	3,200,000.00	-22,941.71	-176,175.23	-3,376,175.23
112 - Sweetwater Treatment Plant	0.00	0.00	1,018,419.28	1,121,745.44	1,121,745.44
120 - State Revolving Fund	0.00	0.00	550.13	-13,253.83	-13,253.83
121 - SMER Fund	0.00	0.00	1,313.53	1,313.53	1,313.53
200 - Zone Fund	-212,128.00	-212,128.00	1,181.03	-73,896.23	138,231.77
210 - CDS Capital Reserve Fund	0.00	0.00	197.20	-783.72	-783.72
211 - CDS M & O Fund	0.00	0.00	50.34	-204.05	-204.05
400 - Capital Facility Charge Fund	0.00	0.00	1,596.56	-752.12	-752.12
401 - Water Development Fund	0.00	0.00	504.81	-2,046.18	-2,046.18
500 - Stewart Mine Fund	0.00	0.00	56.28	-3,694.69	-3,694.69
501 - Garden Valley Fund	0.00	0.00	92.35	-374.32	-374.32
502 - Kelsey North Fund	0.00	0.00	141.13	-2,133.02	-2,133.02
<b>Report Surplus (Deficit):</b>	<b>3,712,896.00</b>	<b>3,712,896.00</b>	<b>1,247,030.21</b>	<b>478,180.02</b>	<b>-3,234,715.98</b>



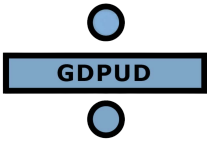
# Pooled Cash Report

Georgetown Divide PUD  
For the Period Ending 10/31/2023

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
<b>CLAIM ON CASH</b>					
<a href="#">100-0000-10999</a>	Water Fund	(7,753,325.35)	(327,733.26)	(8,081,058.61)	
<a href="#">101-0000-10999</a>	Retiree Health	322,380.49	(2,624.34)	319,756.15	
<a href="#">102-0000-10999</a>	SMUD Fund	802,023.53	961.99	802,985.52	
<a href="#">103-0000-10999</a>	Hydroelectric	952,176.55	8,839.12	961,015.67	
<a href="#">110-0000-10999</a>	Capital Replacement	(31,171.29)	0.00	(31,171.29)	
<a href="#">111-0000-10999</a>	Capital Reserve	2,786,783.52	(140,651.19)	2,646,132.33	
<a href="#">112-0000-10999</a>	SWTP Supplemental Charge (Restricted)	993,102.66	20,529.93	1,013,632.59	
<a href="#">113-0000-10999</a>	Caby Grant Fund (Restricted)	(39,066.57)	0.00	(39,066.57)	
<a href="#">114-0000-10999</a>	EPA Grant Sweet water Plant (Restricted)	(90,530.11)	0.00	(90,530.11)	
<a href="#">120-0000-10999</a>	State Revolving Fund (Restricted)	1,069,706.71	(1,532.22)	1,068,174.49	
<a href="#">121-0000-10999</a>	Stumpy Meadows Emergency Reserve Fund	1,095,611.82	1,313.53	1,096,925.35	
<a href="#">200-0000-10999</a>	Zone Fund	675,780.45	(32,724.18)	643,056.27	
<a href="#">210-0000-10999</a>	CDS Reserve Fund (Restricted)	167,038.16	197.20	167,235.36	
<a href="#">211-0000-10999</a>	CDS M & O Fund (Restricted)	41,988.35	50.34	42,038.69	
<a href="#">400-0000-10999</a>	Capital Facility Charge Fund (Restricted)	529,938.55	1,596.56	531,535.11	
<a href="#">401-0000-10999</a>	Water Development Fund (Restricted)	421,056.98	504.81	421,561.79	
<a href="#">500-0000-10999</a>	Stewart Mine Fund (Restricted)	29,592.60	(366.63)	29,225.97	
<a href="#">501-0000-10999</a>	Garden Valley Fund (Restricted)	77,027.42	92.35	77,119.77	
<a href="#">502-0000-10999</a>	Kelsey North Fund (Restricted)	110,198.79	(686.67)	109,512.12	
<a href="#">503-0000-10999</a>	Bayne Rd Bend Fund (Restricted)	0.00	0.00	0.00	
<a href="#">504-0000-10999</a>	Kelsey South Fund (Restricted)	0.00	0.00	0.00	
<a href="#">505-0000-10999</a>	Pilot Hill North Fund (Restricted)	0.00	0.00	0.00	
<a href="#">506-0000-10999</a>	Pilot Hill South Fund (Restricted)	0.00	0.00	0.00	
<b>TOTAL CLAIM ON CASH</b>		<u>2,160,313.26</u>	<u>(472,232.66)</u>	<u>1,688,080.60</u>	
<b>CASH IN BANK</b>					
<b>Cash in Bank</b>					
<a href="#">999-0000-10100</a>	EDSB - Disbursements	35,600.98	410.86	36,011.84	
<a href="#">999-0000-10101</a>	EDSB - Receipts	876,186.16	(537,021.64)	339,164.52	
<a href="#">999-0000-10106</a>	CA CLASS INVESTMENT POOL	1,213,309.93	5,681.65	1,218,991.58	
<a href="#">999-0000-10107</a>	CAMP INVESTMENT POOL	0.00	0.00	0.00	
<a href="#">999-0000-10109</a>	US BANK SAFEKEEPING	18,636.21	58,696.47	77,332.68	
<a href="#">999-0000-10110</a>	LAIF	16,579.98	0.00	16,579.98	
<b>TOTAL: Cash in Bank</b>		<u>2,160,313.26</u>	<u>(472,232.66)</u>	<u>1,688,080.60</u>	
<b>TOTAL CASH IN BANK</b>		<u>2,160,313.26</u>	<u>(472,232.66)</u>	<u>1,688,080.60</u>	
<b>DUE TO OTHER FUNDS</b>					
<a href="#">999-0000-23100</a>	Due To Fund	2,160,313.26	(472,232.66)	1,688,080.60	
<b>TOTAL DUE TO OTHER FUNDS</b>		<u>2,160,313.26</u>	<u>(472,232.66)</u>	<u>1,688,080.60</u>	
<b>Claim on Cash</b>	1,688,080.60	<b>Claim on Cash</b>	1,688,080.60	<b>Cash in Bank</b>	1,688,080.60
<b>Cash in Bank</b>	1,688,080.60	<b>Due To Other Funds</b>	1,688,080.60	<b>Due To Other Funds</b>	1,688,080.60
<b>Difference</b>	<u>0.00</u>	<b>Difference</b>	<u>0.00</u>	<b>Difference</b>	<u>0.00</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<b>ACCOUNTS PAYABLE PENDING</b>				
<a href="#">100-0000-20102</a>	Accounts Payable Pending	43,009.45	(33,461.18)	9,548.27
<a href="#">101-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">102-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">103-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">110-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">111-0000-20102</a>	Accounts Payable Pending	117,709.48	(117,709.48)	0.00
<a href="#">112-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">113-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">114-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">120-0000-20102</a>	Accounts Payable Pending	0.00	216.85	216.85
<a href="#">121-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">200-0000-20102</a>	Accounts Payable Pending	7,592.02	(4,127.81)	3,464.21
<a href="#">210-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">211-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">400-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">401-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">500-0000-20102</a>	Accounts Payable Pending	422.91	(422.91)	0.00
<a href="#">501-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">502-0000-20102</a>	Accounts Payable Pending	827.80	(827.80)	0.00
<a href="#">503-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">504-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">505-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">506-0000-20102</a>	Accounts Payable Pending	0.00	0.00	0.00
<b>TOTAL ACCOUNTS PAYABLE PENDING</b>		<u>169,561.66</u>	<u>(156,332.33)</u>	<u>13,229.33</u>
<b>DUE FROM OTHER FUNDS</b>				
<a href="#">121-0000-13121</a>	Due From Fund 121	0.00	0.00	0.00
<a href="#">999-0000-13100</a>	Due From Fund 100	(43,009.45)	33,461.18	(9,548.27)
<a href="#">999-0000-13101</a>	Due From Fund 101	0.00	0.00	0.00
<a href="#">999-0000-13102</a>	Due From Fund 102	0.00	0.00	0.00
<a href="#">999-0000-13103</a>	Due From Fund 103	0.00	0.00	0.00
<a href="#">999-0000-13104</a>	Due From Fund 104	0.00	0.00	0.00
<a href="#">999-0000-13110</a>	Due From Fund 110	0.00	0.00	0.00
<a href="#">999-0000-13111</a>	Due From Fund 111	(117,709.48)	117,709.48	0.00
<a href="#">999-0000-13112</a>	Due From Fund 112	0.00	0.00	0.00
<a href="#">999-0000-13113</a>	Due From Fund 113	0.00	0.00	0.00
<a href="#">999-0000-13114</a>	Due From Fund 114	0.00	0.00	0.00
<a href="#">999-0000-13120</a>	Due From Fund 120	0.00	(216.85)	(216.85)
<a href="#">999-0000-13121</a>	Due From Fund 121	0.00	0.00	0.00
<a href="#">999-0000-13200</a>	Due From Fund 200	(7,592.02)	4,127.81	(3,464.21)
<a href="#">999-0000-13201</a>	Due From Fund 201	0.00	0.00	0.00
<a href="#">999-0000-13210</a>	Due From Fund 210	0.00	0.00	0.00
<a href="#">999-0000-13300</a>	Due From Fund 300	0.00	0.00	0.00
<a href="#">999-0000-13400</a>	Due From Fund 400	0.00	0.00	0.00
<a href="#">999-0000-13500</a>	Due From Fund 500	(422.91)	422.91	0.00
<a href="#">999-0000-13501</a>	Due From Fund 501	0.00	0.00	0.00
<a href="#">999-0000-13502</a>	Due From Fund 502	(827.80)	827.80	0.00
<a href="#">999-0000-13503</a>	Due From Fund 503	0.00	0.00	0.00
<a href="#">999-0000-13504</a>	Due From Fund 504	0.00	0.00	0.00
<a href="#">999-0000-13505</a>	Due From Fund 505	0.00	0.00	0.00
<a href="#">999-0000-13506</a>	Due From Fund 506	0.00	0.00	0.00
<b>TOTAL DUE FROM OTHER FUNDS</b>		<u>(169,561.66)</u>	<u>156,332.33</u>	<u>(13,229.33)</u>
<b>ACCOUNTS PAYABLE</b>				
<a href="#">999-0000-20102</a>	Accounts Payable	169,561.66	(156,332.33)	13,229.33
<b>TOTAL ACCOUNTS PAYABLE</b>		<u>169,561.66</u>	<u>(156,332.33)</u>	<u>13,229.33</u>

<b>ACCOUNT #</b>	<b>ACCOUNT NAME</b>	<b>BEGINNING BALANCE</b>	<b>CURRENT ACTIVITY</b>	<b>CURRENT BALANCE</b>
<b>AP Pending</b>	13,229.33	<b>AP Pending</b>	13,229.33	<b>Due From Other Funds</b>
<b>Due From Other Funds</b>	13,229.33	<b>Accounts Payable</b>	13,229.33	<b>Accounts Payable</b>
<b>Difference</b>	0.00	<b>Difference</b>	0.00	<b>Difference</b>



# Check Report

By Check Number

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: EDSB-El Dorado Savings Bank</b>						
ACW02	ACWA	10/02/2023	Regular	0.00	815.00	35308
ADT02	THE ADT SECURITY CORPORATION	10/02/2023	Regular	0.00	1,126.66	35309
ALL01	ALLEN KRAUSE	10/02/2023	Regular	0.00	325.16	35310
ARA01	ARAMARK	10/02/2023	Regular	0.00	45.07	35311
ATT01	AT&T CORPORATION	10/02/2023	Regular	0.00	1,107.09	35312
BST01	BST Services Inc	10/02/2023	Regular	0.00	1,317.58	35313
CLS01	CLS LABS	10/02/2023	Regular	0.00	1,104.00	35314
CRO01	CROWN MOTORS LLC	10/02/2023	Regular	0.00	90,855.00	35315
CWS01	CORBIN WILLITS SYS. INC.	10/02/2023	Regular	0.00	608.28	35316
DIV05	PLACERVILLE AUTO PARTS, INC.	10/02/2023	Regular	0.00	29.37	35317
ENV01	ENVIRO TECH SERVICES COMPANY, INC.	10/02/2023	Regular	0.00	357.08	35318
FER02	FERGUSON ENTERPRISES INC	10/02/2023	Regular	0.00	319.47	35319
FSL01	Fidelity Security Life Insurance Company	10/02/2023	Regular	0.00	337.28	35320
GEO01	GEORGETOWN HARDWARE	10/02/2023	Regular	0.00	156.39	35321
GRA01	GRAINGER, INC.	10/02/2023	Regular	0.00	262.29	35322
GUT01	Robert Gutierrez	10/02/2023	Regular	0.00	400.00	35323
HOL03	HOLT OF CALIFORNIA	10/02/2023	Regular	0.00	17,918.46	35324
KAS01	KASL CONSULTING ENGINEERS	10/02/2023	Regular	0.00	9,605.07	35325
LAN01	LANE ENTERPRISES HOLDINGS, INC	10/02/2023	Regular	0.00	16,122.75	35326
MAZ01	MAZE & ASSOCIATES	10/02/2023	Regular	0.00	2,020.00	35327
MIC01	MICAH ABRAHAM CORDERO	10/02/2023	Regular	0.00	300.00	35328
NBS01	NBS	10/02/2023	Regular	0.00	1,250.71	35329
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	218.92	35330
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	1,122.52	35331
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	18.15	35332
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	284.91	35333
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	408.92	35334
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	26.28	35335
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	39.42	35336
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	179.10	35337
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	124.96	35338
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	31.59	35339
PAC02	PACIFIC GAS & ELECTRIC	10/02/2023	Regular	0.00	8.56	35340
POW01	POWERNET GLOBAL COMMUNICATIONS	10/02/2023	Regular	0.00	143.13	35341
PRE01	PREMIER ACCESS INS CO	10/02/2023	Regular	0.00	3,124.84	35342
RAM01	RAMMCO	10/02/2023	Regular	0.00	174.06	35343
RIE01	RIEBES AUTO PARTS,LLC	10/02/2023	Regular	0.00	192.94	35344
ROB01	DON ROBINSON	10/02/2023	Regular	0.00	1,260.19	35345
TEI01	A. TEICHERT & SON, INC	10/02/2023	Regular	0.00	415.08	35346
THA01	THATCHER COMPANY OF CALIF	10/02/2023	Regular	0.00	5,276.18	35347
VER01	VERIZON WIRELESS	10/02/2023	Regular	0.00	1,869.41	35348
WEX01	Wex Bank	10/02/2023	Regular	0.00	8,209.77	35349
SCH03	SCHNEIDER, NICHOLAS	10/03/2023	Regular	0.00	796.61	35350
ACW02	ACWA	10/06/2023	Regular	0.00	815.00	35351
ACW05	ACWA/JPIA HEALTH	10/06/2023	Regular	0.00	42,055.73	35352
ADT01	ADT SECURITY SERVICES	10/06/2023	Regular	0.00	405.69	35353
ADT02	THE ADT SECURITY CORPORATION	10/06/2023	Regular	0.00	72.68	35354
ALL01	ALLEN KRAUSE	10/06/2023	Regular	0.00	400.72	35355
AND01	ANDERSON'S SIERRA PIPE CO	10/06/2023	Regular	0.00	846.45	35356
ARA01	ARAMARK	10/06/2023	Regular	0.00	306.97	35357
CLS01	CLS LABS	10/06/2023	Regular	0.00	105.00	35358
DIV05	PLACERVILLE AUTO PARTS, INC.	10/06/2023	Regular	0.00	248.76	35359
ELD16	EL DORADO DISPOSAL SERVICE	10/06/2023	Regular	0.00	451.35	35360
EMC01	MESA ENERGY SYSTEMS, INC	10/06/2023	Regular	0.00	931.00	35361

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
GEO05	GEORGETOWN PRE-CAST, INC.	10/06/2023	Regular	0.00	1,876.88	35362
HOM01	HOME DEPOT CREDIT SERVICE	10/06/2023	Regular	0.00	160.55	35363
HUN01	HUNT & SONS, INC.	10/06/2023	Regular	0.00	1,983.09	35364
ICM03	ICMA	10/06/2023	Regular	0.00	1,247.88	35365
IUO01	IUOE, LOCAL 39	10/06/2023	Regular	0.00	357.19	35366
IUO02	AFSCME	10/06/2023	Regular	0.00	358.50	35367
LSL01	LANCE, SOLL & LUNGHARD, LLP	10/06/2023	Regular	0.00	29,467.50	35368
MAD01	MADISON, KYLE	10/06/2023	Regular	0.00	230.57	35369
MIC01	MICAH ABRAHAM CORDERO	10/06/2023	Regular	0.00	864.88	35370
PAC02	PACIFIC GAS & ELECTRIC	10/06/2023	Regular	0.00	24,518.62	35371
PAC02	PACIFIC GAS & ELECTRIC	10/06/2023	Regular	0.00	126.48	35372
RAM01	RAMMCO	10/06/2023	Regular	0.00	174.06	35373
SIE10	SIERRA SAFETY	10/06/2023	Regular	0.00	2,009.01	35374
TIR01	TIREHUB, LLC	10/06/2023	Regular	0.00	1,318.16	35375
UNI06	UNITEDHEALTHCARE INSURANCE	10/06/2023	Regular	0.00	696.20	35376
VEC01	Vectis DC LLC	10/06/2023	Regular	0.00	4,000.00	35377
VER02	Verizon Connect Fleet USA LLC	10/06/2023	Regular	0.00	265.30	35378
WEL02	WELLS FARGO BANK	10/06/2023	Regular	0.00	2,088.14	35379
WES08	WESTERN HYDROLOGICS, LLP	10/06/2023	Regular	0.00	4,087.90	35380
ACW01	ACWA/JPIA	10/13/2023	Regular	0.00	10,701.61	35384
ACW02	ACWA	10/13/2023	Regular	0.00	18,425.00	35385
ALL01	ALLEN KRAUSE	10/13/2023	Regular	0.00	265.55	35386
ARA01	ARAMARK	10/13/2023	Regular	0.00	45.07	35387
BES01	BEST, BEST & KRIEGER LLP	10/13/2023	Regular	0.00	8,050.94	35388
BJP01	BRUCE R. JOHNSON	10/13/2023	Regular	0.00	300.00	35389
CAR08	CSI	10/13/2023	Regular	0.00	59.00	35390
CLS01	CLS LABS	10/13/2023	Regular	0.00	170.00	35391
GAR02	GARDEN VALLEY FEED & HDW.	10/13/2023	Regular	0.00	80.47	35392
GEO04	DIVIDE SUPPLY ACE HARDWARE	10/13/2023	Regular	0.00	493.62	35393
GOV02	GOVERNMENT TAX SEMINARS, LLC	10/13/2023	Regular	0.00	1,070.00	35394
IFS01	Infosend, Inc.	10/13/2023	Regular	0.00	3,351.25	35395
INF01	Infinity Technologies	10/13/2023	Regular	0.00	682.50	35396
MAC02	MACDONALD, MITCH	10/13/2023	Regular	0.00	7.00	35397
MAD01	MADISON, KYLE	10/13/2023	Regular	0.00	293.75	35398
OPT01	OPTIMIZED INVESTMENT PARTNERS	10/13/2023	Regular	0.00	884.78	35399
RAM01	RAMMCO	10/13/2023	Regular	0.00	174.06	35400
RWA01	Regional Water Authority	10/13/2023	Regular	0.00	100.00	35401
WIL01	Wilkinson Portables Inc.	10/13/2023	Regular	0.00	314.65	35402
ZAN01	ZANJERO, INC.	10/13/2023	Regular	0.00	1,995.00	35403
	**Void**	10/20/2023	Regular	0.00	0.00	35404
	**Void**	10/20/2023	Regular	0.00	0.00	35405
AFL01	AMERICAN FAMILY LIFE INS	10/20/2023	Regular	0.00	1,334.00	35406
ALL01	ALLEN KRAUSE	10/20/2023	Regular	0.00	1,569.21	35407
ARA01	ARAMARK	10/20/2023	Regular	0.00	125.45	35408
ATT01	AT&T CORPORATION	10/20/2023	Regular	0.00	1,107.09	35409
ATT02	AT&T	10/20/2023	Regular	0.00	127.64	35410
AUB03	D.O. NERONDE, INC	10/20/2023	Regular	0.00	2,506.19	35411
BEN04	BENNETT ENGINEERING SERVICES	10/20/2023	Regular	0.00	3,646.00	35412
BJP01	BRUCE R. JOHNSON	10/20/2023	Regular	0.00	400.00	35413
BLU01	ANTHEM BLUE CROSS	10/20/2023	Regular	0.00	1,062.57	35414
BLU06	BLUE SHIELD OF CALIFORNIA	10/20/2023	Regular	0.00	304.00	35415
BST01	BST Services Inc	10/20/2023	Regular	0.00	1,263.64	35416
CLS01	CLS LABS	10/20/2023	Regular	0.00	180.00	35417
CSD00	CALIFORNIA SPECIAL DISTRICT ASSOCIATION	10/20/2023	Regular	0.00	8,600.00	35418
ECO01	ECORP CONSULTING, INC.	10/20/2023	Regular	0.00	2,702.27	35419
HRD01	H.R. DIRECT	10/20/2023	Regular	0.00	205.69	35420
ICM03	ICMA	10/20/2023	Regular	0.00	1,945.37	35421
IUO01	IUOE, LOCAL 39	10/20/2023	Regular	0.00	357.19	35422
IUO02	AFSCME	10/20/2023	Regular	0.00	361.03	35423
KAI01	Kaiser Permanente	10/20/2023	Regular	0.00	110.10	35424
KAS01	KASL CONSULTING ENGINEERS	10/20/2023	Regular	0.00	6,902.00	35425

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
NTU01	NTU TECHNOLOGIES, INC.	10/20/2023	Regular	0.00	8,312.30	35426
RAM01	RAMMCO	10/20/2023	Regular	0.00	174.06	35427
REE01	Reed & Graham Inc	10/20/2023	Regular	0.00	2,323.25	35428
SIE10	SIERRA SAFETY	10/20/2023	Regular	0.00	129.72	35429
THA01	THATCHER COMPANY OF CALIF	10/20/2023	Regular	0.00	7,219.54	35430
TIRO1	TIREHUB, LLC	10/20/2023	Regular	0.00	553.41	35431
TYL01	TYLER, ERIC	10/20/2023	Regular	0.00	300.00	35432
TYL02	TYLER TECHNOLOGIES, INC	10/20/2023	Regular	0.00	442.00	35433
UNI01	UNICO ENGINEERING, INC.	10/20/2023	Regular	0.00	8,706.09	35434
USB06	U.S. BANK EQUIPMENT FINANCE	10/20/2023	Regular	0.00	598.39	35435
VER01	VERIZON WIRELESS	10/20/2023	Regular	0.00	50.04	35436
	**Void**	10/20/2023	Regular	0.00	0.00	35437
	**Void**	10/20/2023	Regular	0.00	0.00	35438
ACW01	ACWA/JPIA	10/20/2023	Regular	0.00	64,670.00	35439
ADT01	ADT SECURITY SERVICES	10/20/2023	Regular	0.00	127.32	35440
WES09	NATHAN THOMAS	10/20/2023	Regular	0.00	2,816.00	35441
WIL01	Wilkinson Portables Inc.	10/20/2023	Regular	0.00	475.00	35442

Bank Code EDSB Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	182	128	0.00	471,949.32
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>182</b>	<b>132</b>	<b>0.00</b>	<b>471,949.32</b>

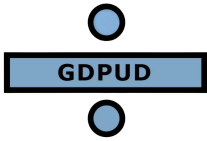


### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	182	128	0.00	471,949.32
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>182</b>	<b>132</b>	<b>0.00</b>	<b>471,949.32</b>

### Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Fund	10/2023	471,949.32
			<b>471,949.32</b>



Vendor Set: Vendor Set 01

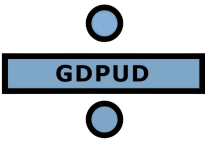
Vendor	Name	Volume
ACW01	ACWA/JPIA	75,371.61
ACW02	ACWA	19,240.00
ACW05	ACWA/JPIA HEALTH	42,055.73
ADT01	ADT SECURITY SERVICES	533.01
ADT02	THE ADT SECURITY CORPORATION	131.68
AFL01	AMERICAN FAMILY LIFE INS	1,334.00
ALL01	ALLEN KRAUSE	2,151.76
AND01	ANDERSON'S SIERRA PIPE CO	789.23
ARA01	ARAMARK	414.78
ATT01	AT&T CORPORATION	1,107.09
ATT02	AT&T	127.64
AUB03	D.O. NERONDE, INC	2,414.89
BEN04	BENNETT ENGINEERING SERVICES	5,851.25
BES01	BEST, BEST & KRIEGER LLP	8,050.94
BJP01	BRUCE R. JOHNSON	700.00
BLU01	ANTHEM BLUE CROSS	1,062.57
BLU06	BLUE SHIELD OF CALIFORNIA	304.00
BST01	BST Services Inc	1,214.72
CAR08	CSI	59.00
CEN01	Central Valley Salinity Coalition, Inc.	356.46
CLS01	CLS LABS	455.00
CSD00	CALIFORNIA SPECIAL DISTRICT ASSOCIATION	8,600.00
CWS01	CORBIN WILLITS SYS. INC.	608.28
DIV05	PLACERVILLE AUTO PARTS, INC.	231.94
ECO01	ECORP CONSULTING, INC.	2,702.27
ELD16	EL DORADO DISPOSAL SERVICE	451.35
ELL02	ELLIOTT, ALEXIS	72.44
EMC01	MESA ENERGY SYSTEMS, INC	931.00
FSL01	Fidelity Security Life Insurance Company	341.03
GAR02	GARDEN VALLEY FEED & HDW.	75.03
GEO04	DIVIDE SUPPLY ACE HARDWARE	460.11
GEO05	GEORGETOWN PRE-CAST, INC.	1,600.00
GOV02	GOVERNMENT TAX SEMINARS, LLC	1,070.00
HOM01	HOME DEPOT CREDIT SERVICE	149.00
HRD01	H.R. DIRECT	167.76
HUN01	HUNT & SONS, INC.	1,920.03
ICM03	ICMA	4,806.53
IFS01	Infosend, Inc.	3,257.81
INF01	Infinity Technologies	682.50
IUO01	IUOE, LOCAL 39	1,098.76
IUO02	AFSCME	1,080.56
KAI01	Kaiser Permanente	110.10
KAS01	KASL CONSULTING ENGINEERS	6,902.00
LSL01	LANCE, SOLL & LUNGHARD, LLP	29,467.50
MAC02	MACDONALD, MITCH	7.00
MAD01	MADISON, KYLE	508.73
MIC01	MICAH ABRAHAM CORDERO	864.88
NAT04	NATIONAL PRINT & PROMO	221.00
NTU01	NTU TECHNOLOGIES, INC.	7,750.40
OPT01	OPTIMIZED INVESTMENT PARTNERS	884.78
PAC02	PACIFIC GAS & ELECTRIC	25,757.96
POW01	POWERNET GLOBAL COMMUNICATIONS	85.33

**Vendor Purchasing Report**

**For Date Range 10/01/2023 - 10/31/2023**

**Vendor Set: Vendor Set 01**

<b>Vendor</b>	<b>Name</b>	<b>Volume</b>
PRE01	PREMIER ACCESS INS CO	3,255.72
RAM01	RAMMCO	522.18
REE01	Reed & Graham Inc	1,700.00
RWA01	Regional Water Authority	100.00
SCH03	SCHNEIDER, NICHOLAS	796.61
SIE10	SIERRA SAFETY	2,051.95
SWR04	STATE WATER RESOURCES CON	216.85
THA01	THATCHER COMPANY OF CALIF	6,743.52
TIR01	TIREHUB, LLC	1,746.00
TYL01	TYLER, ERIC	300.00
TYL02	TYLER TECHNOLOGIES, INC	442.00
UNI01	UNICO ENGINEERING, INC.	8,706.09
UNI06	UNITEDHEALTHCARE INSURANCE	696.20
USB06	U.S. BANK EQUIPMENT FINANCE	598.39
VEC01	Vectis DC LLC	4,000.00
VER01	VERIZON WIRELESS	1,640.91
VER02	Verizon Connect Fleet USA LLC	265.30
WAL02	WALKER'S OFFICE SUPPLY	609.21
WEL02	WELLS FARGO BANK	2,088.14
WES08	WESTERN HYDROLOGICS, LLP	4,087.90
WES09	NATHAN THOMAS	2,816.00
WIL01	Wilkinson Portables Inc.	789.65
ZAN01	ZANJERO, INC.	1,995.00
<b>Vendor Set Vendor Set 01 Total:</b>		<b>312,759.06</b>



# Purchase Order Activity Report

## Purchase Order Summary

Date	Activity Type	Payable ID	Activity Amount	Balance
<b>Vendor Number:</b> HER01		<b>Vendor Name:</b> Herc Rentals Inc		
<b>Purchase Order:</b> PO-2118563				
9/19/2023	Changed		0.00	0.00
10/1/2023	Issued		18,511.75	18511.75
11/2/2023	Invoiced	34058604-001	(2,439.94)	16071.81
11/2/2023	Invoiced	34050971-001	(2,772.41)	13299.40
11/17/2023	Invoiced	34050964-002	(4,646.56)	8652.84
11/20/2023	Invoiced	034050964-001	(4,583.87)	4068.97
<b>Vendor Number:</b> HOL03		<b>Vendor Name:</b> HOLT OF CALIFORNIA		
<b>Purchase Order:</b> PO-2118564				
10/1/2023	Issued		6,768.91	6768.91
10/1/2023	Changed		0.00	6768.91
11/2/2023	Invoiced	ER7128822010	(3,660.74)	3108.17
<b>Vendor Number:</b> REE01		<b>Vendor Name:</b> Reed & Graham Inc		
<b>Purchase Order:</b> PO-2118571				
10/2/2023	Issued		2,323.25	2323.25
10/19/2023	Invoiced	066977	(2,323.25)	0.00
<b>Vendor Number:</b> ACW02		<b>Vendor Name:</b> ACWA		
<b>Purchase Order:</b> PO-2118573				
10/3/2023	Issued		815.00	815.00
10/4/2023	Invoiced	FC23-INV-1150	(815.00)	0.00
<b>Vendor Number:</b> USB05		<b>Vendor Name:</b> U.S. BANK CORPORATE PAYMENT SYSTEMS		
<b>Purchase Order:</b> PO-2118574				
10/3/2023	Issued		1,450.28	1450.28
10/3/2023	Changed		0.00	1450.28
11/2/2023	Invoiced	INV0002350	(1,202.89)	247.39
<b>Vendor Number:</b> REE01		<b>Vendor Name:</b> Reed & Graham Inc		
<b>Purchase Order:</b> PO-2118575				
10/5/2023	Issued		4,134.00	4134.00
11/2/2023	Invoiced	067867	(4,365.50)	-231.50
<b>Vendor Number:</b> GOV02		<b>Vendor Name:</b> GOVERNMENT TAX SEMINARS, LLC		
<b>Purchase Order:</b> PO-2118576				
10/11/2023	Issued		1,150.00	1150.00
10/12/2023	Invoiced	INV0002281	(1,070.00)	80.00
<b>Vendor Number:</b> HER01		<b>Vendor Name:</b> Herc Rentals Inc		
<b>Purchase Order:</b> PO-2118577				
10/12/2023	Issued		2,555.88	2555.88
10/12/2023	Changed		0.00	2555.88
11/17/2023	Invoiced	34105008-001	(2,574.01)	-18.13

Purchase Order Activity Report

Issued Date Range 10/01/2023 - 10/31/2023

Date	Activity Type	Payable ID	Activity Amount	Balance
<b>Vendor Number:</b> LAN01		<b>Vendor Name:</b> LANE ENTERPRISES HOLDINGS, INC		
<b>Purchase Order:</b> PO-2118578				
10/12/2023	Issued		11,687.96	11687.96
11/2/2023	Invoiced	SI459909	(11,687.93)	0.03
<b>Vendor Number:</b> RON01		<b>Vendor Name:</b> RON DUPRATT FORD INC		
<b>Purchase Order:</b> PO-2118579				
10/12/2023	Issued		80,045.77	80045.77
11/2/2023	Invoiced	GEO102023	(80,042.16)	3.61
<b>Vendor Number:</b> BST01		<b>Vendor Name:</b> BST Services Inc		
<b>Purchase Order:</b> PO-2118580				
10/13/2023	Issued		50,000.00	50000.00
11/2/2023	Invoiced	202310-442	(15,573.79)	34426.21
11/8/2023	Invoiced	202310-536	(6,161.03)	28265.18
11/8/2023	Invoiced	202310-612	(9,368.14)	18897.04
11/8/2023	Invoiced	202310-829	(2,773.59)	16123.45
11/8/2023	Invoiced	202310-637	(7,833.24)	8290.21
11/8/2023	Invoiced	202310-482	(8,267.72)	22.49
<b>Vendor Number:</b> TIR01		<b>Vendor Name:</b> TIREHUB, LLC		
<b>Purchase Order:</b> PO-2118581				
10/17/2023	Issued		553.41	553.41
10/19/2023	Invoiced	37740839	(553.41)	0.00
<b>Vendor Number:</b> AUB03		<b>Vendor Name:</b> D.O. NERONDE, INC		
<b>Purchase Order:</b> PO-2118582				
10/19/2023	Issued		2,502.20	2502.20
10/19/2023	Invoiced	506928-508324	(2,506.19)	-3.99
<b>Vendor Number:</b> HER01		<b>Vendor Name:</b> Herc Rentals Inc		
<b>Purchase Order:</b> PO-2118583				
10/12/2023	Issued		6,493.88	6493.88
10/12/2023	Changed		0.00	6493.88
11/2/2023	Invoiced	34050964-001	(4,583.87)	1910.01
11/20/2023	Credited	CM0000107	4,583.87	6493.88
11/20/2023	Invoiced	34144866-001	(6,797.52)	-303.64
<b>Vendor Number:</b> MCD01		<b>Vendor Name:</b> McDaniel's Auto Repair, INC.		
<b>Purchase Order:</b> PO-2118584				
10/23/2023	Issued		1,699.38	1699.38
10/23/2023	Changed		226.16	1925.54
11/8/2023	Invoiced	8131	(1,936.94)	-11.40
11/8/2023	Voided - Receipt		(5.00)	-16.40
<b>Vendor Number:</b> BST01		<b>Vendor Name:</b> BST Services Inc		
<b>Purchase Order:</b> PO-2118585				
10/24/2023	Issued		8,000.00	8000.00
11/8/2023	Invoiced	202310-828	(667.61)	7332.39

Purchase Order Activity Report

Issued Date Range 10/01/2023 - 10/31/2023

Date	Activity Type	Payable ID	Activity Amount	Balance
<b>Vendor Number:</b> BST01		<b>Vendor Name:</b> BST Services Inc		
<b>Purchase Order:</b> PO-2118586				
10/24/2023	Issued		50,000.00	50000.00
11/8/2023	Invoiced	202310-1108	(8,265.51)	41734.49
11/8/2023	Invoiced	202310-1070	(8,311.91)	33422.58
11/8/2023	Invoiced	202310-830	(4,458.68)	28963.90
11/17/2023	Invoiced	202311-268	(1,454.13)	27509.77
11/17/2023	Invoiced	202311-44	(8,367.60)	19142.17
11/17/2023	Invoiced	202311-117	(4,212.52)	14929.65
<b>Vendor Number:</b> SIE10		<b>Vendor Name:</b> SIERRA SAFETY		
<b>Purchase Order:</b> PO-2118587				
10/26/2023	Issued		976.55	976.55
11/15/2023	Invoiced	IN113793	(976.48)	0.07
<b>Vendor Number:</b> ENT01		<b>Vendor Name:</b> ENTERPRISE UAS, LLC		
<b>Purchase Order:</b> PO-2118589				
10/27/2023	Issued		5,593.09	5593.09
10/27/2023	Changed		560.30	6153.39
10/27/2023	Changed		0.00	6153.39



## Meetings/Events attended

### **Mountain Counties Water Resources Association Fall 2023 Water Forum**

Ridge Golf Course & Events Center (Auburn) - 11/16

Attendance: Nicholas Schneider, GM; Adam Brown, Oper. Manager; Morgan Galliano, Ad-Hoc Grant Committee member

Directors: Michael Saunders, Robert Stovall, Mike Thornborough

The District Participated in a panel: "Fire Safe on the Divide" CAL FIRE Grant

- Nicholas Schneider, General Manager; Georgetown Divide Public Utility District
- Steven Garcia, Division Chief/Forester II; CAL FIRE
- Morgan Galliano, Co-Founder; Forest Resource Collaborative

### **El Dorado LAFCO - Meeting - 12/6 (Placerville)**

MSR/SOI for Cameron Park Special District, City of Placerville, City of South Lake Tahoe

Amendment for Executive Officer Contract

Records retention Policy update

### **Association of California Water Agencies**

**ACWA Headwaters Workgroup - 11/28 (Indian Wells)**

**ACWA Finance Committee - 11/28 (Indian Wells)**

**ACWA Membership Committee - 11/28 (Indian Wells)**

### **ACWA Region 3**

Pre-Board Meeting - 11/14

Conference Panel Planning Meeting - 11/15

Region 3 Membership Meeting - 11/29 (Indian Wells)



**ACWA JPIA/ ACWA Fall Conference: 11/27 - 11/30 (Indian Wells)**

Presented the Region 3 Issue Forum at Conference - Wednesday, Nov. 29

***Before the Fire: Emergency Operations Best Practices for Wildfire Preparedness from California's Sierra Nevada Region***

This program will delve into crucial strategies that can empower California's public water agencies to fortify their emergency operations departments and proactively prepare for the ever-growing wildfire threat. Hear from emergency management professionals and agencies in ACWA's Region 3 on insights and steps agencies can take to ensure the safety and resilience of our vital water resources in the face of wildfire emergencies.

**Speakers:**

Senator Marie Alvarado-Gil, California Senate District 4

Kevin Phillips, ACWA/JPIA Member Outreach Director, Former Town Manager Paradise, Former GM Paradise Irrigation District (Camp Fire)

Dan Corocoran, Director of Operation, El Dorado irrigation District (Caldor Fire)

Adam Brown, Operations Manager, Georgetown Divide Public Utility District (Mosquito Fire)

**Moderators:**

Nicholas Schneider, General Manager, Georgetown Divide Public Utility District

Michael Saunders, Director, Georgetown Divide Public Utility District



**Legislative Updates:**

**SB 557 Signed into law**

Updates the Brown Act on teleconferencing requirements

(1) eliminates the sunset date for Assembly Bill 361 ("AB 361") teleconferencing provisions (Jan 1, 2024);

(2) amends existing teleconference requirements set forth in Government Code section 54953 to extend the previous 30-day findings a legislative body to a finding every 45 days;

(3) eliminates references to "social distancing" in Government Code section 54953; and


(4) effective January 1, 2026, eliminates previously enacted teleconferencing alternatives per Assembly Bill 2449 ("AB 2449").






# ACWA/JPIA CONFERENCE

President MacDonald, Director Saunders

- 
- ACWA JPIA is a governmental risk pool that offers secure, stable, and cost-effective insurance solutions for California water agencies

- 
- A scenic view of a mountain valley. In the foreground, there are green, forested slopes. The middle ground shows a wide, light-colored valley floor, possibly a dry riverbed or a large field. In the background, there are large, rugged mountains with some snow patches under a cloudy sky. A light blue rectangular box with a thin black border is centered in the middle of the image, containing a bulleted list.
- Offer trainings
  - Risk management
  - Member visits

# California Water Insurance Fund

---

- Invest premiums into the fund
- Captive Insurance Company
  - Paid equity
  - Cedes losses Liability/Workers Comp
  - Provides a layer of reinsurance



# Pooled Programs



# Pooled Programs



20% rate increase

Property



10% rate increase

Liability



Workers'  
Comp



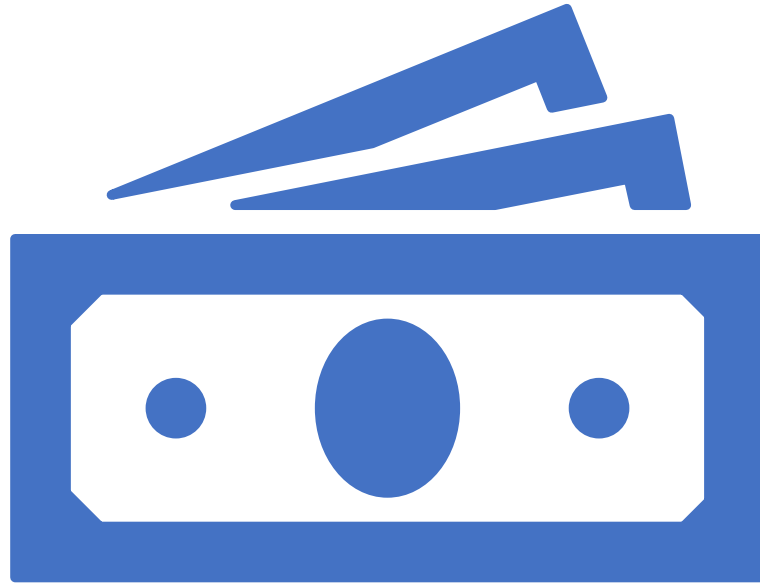
10% rate increase  
(last year 10% decrease)

Employee  
Benefits



Cyber-  
security  
Liability

Employee  
Benefits  
Wellness  
Grant



- GDPUD awarded 2023

# Presidential Special Recognition Award

- Have a loss Ratio of 20% or less in Liability, Property, or Workers Compensation
- GDPUD recognized in all three categories



---

# Presidential Special Recognition Award

- Have a loss Ratio of 20% or less in Liability, Property, or Workers Compensation
- GDPUD recognized in all three categories





# Risk and Insurance Challenges in the Wildland Urban Interface

A 3D rendering of a field of dark grey question marks. In the center, one question mark is highlighted in a bright yellow color. The word "Questions" is written in white, sans-serif font across the middle of the image, partially overlapping the yellow question mark.

Questions

# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Stumpy Meadows Historical Capacity Chart



Note: Full Pool – 21,206 acre feet | December 1, 2023 – 18,501 acre feet

## Treatment Operations

### Walton Lake Treatment Plant

18.019 mg | 600,633 average gpd

- ✓ No operational shutdowns

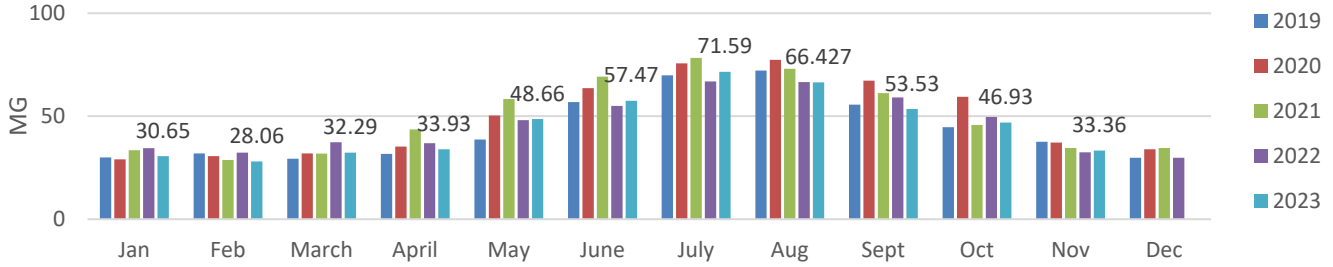
### Sweetwater Treatment Plant

15.339 mg | 511,300 average gpd

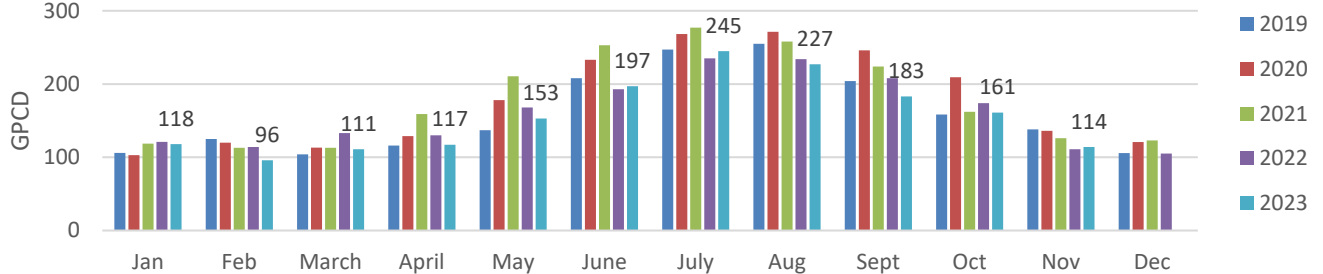
### Water Quality Monitoring:

- ✓ All finished water was in compliance with drinking water standards.
- ✓ Collected routine bacteria distribution and quarterly disinfection by products samples.
- ✓ Distribution monitoring samples were absent of bacteriological contamination indicating adequate disinfection.
- ✓ Collected UCMR 5 PFAS samples.

### Treated Water Production vs. Time



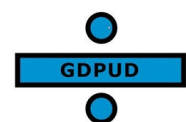
### Gross Water Use vs. Time



**Notes:**

GPCD – Gallons per Capita per Day

MG – millions gallons



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

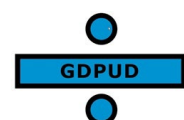
Informational Item  
December 12, 2023

### Summary of Field Work Activities

Activity	Department	Events	Labor Hours	Total Cost
Water Main/Lateral Break Repair	5400	8	138	\$14,361
Underground Service Alert Response	5400	114	69	\$4,196
Add to System	5400	2	2	\$90
Filter Backwash	5300	26	36	\$2,296
Locate	All	2	5	\$306
Payment Enforcement	5400/5200	11	10	\$544
AMR Download	5400	9	5	\$302
Clean	All	4	23	\$1,119
Escrow Read	5400	14	8	\$498
Valve/Hydrant Exercise	5400	5	6	\$327
Flush	5400	2	5	\$240
Improvement	All	25	508	\$45,264
Inspect	All	18	8	\$348
Install	All	2	24	\$1,587
Investigate	All	17	21	\$5,773
Walk Ditch	5200	2	15	\$691
Repair	All	10	74	\$14,893
Main Ditch Checks	5200	7	23	\$833
Maintenance	All	7	24	\$1,242
Meter Read	5400	7	18	\$1,097
Pump Station Checks	5400	7	9	\$517
Replace	All		69	\$16,711
Run Upper Ditch	5100	2	14	\$534
Treatment Plants Checks	5300	60	119	\$7,994
Up Country Canal Checks	5100	14	98	\$3,816
Vegetation Clearing	All	3	45	\$1,735
<b>Customer Requests</b>	All	75	-	\$3,439

**Notes:**

- 5100 – Source and Supply
- 5200 – Raw Water Conveyance
- 5300 – Treatment
- 5400 – Treated Water Distribution
- 5600 – Corporation Yard



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### November Activities Photo Documentation



Vegetation Clearing Task – | 12 Labor Hours | Trimmers, Brush Cutters



Vegetation Clearing Task – Debris Removal from Mark Edson Dam

### Vegetation Clearing (Before/After) – Irrigation Season Growth Maintenance

# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023



Main Break Repair – 27 Labor Hours | Dump Truck, Vac Trailer, Service Trucks, Hand Tools

### Main Break Repairs

# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Capital Improvement Program – 2023/2024

#### Tunnel Inspection and Lining

- Planned

#### Infrastructure Replacement/HQ Building

- Planned

#### Distribution Tank Coating

- Inspection to be completed

#### Vehicle Replacements

- Substantially Completed

#### Mosquito Fire Mitigation

- Road Bank Repair - Complete
- Erosion Mitigation – Complete
- Levee Road – In Progress (80%)
- Pipe Mitigation



#### Master Meters

- In Progress (Installs Scheduled Jan/Feb 2024)
  - Partial Delivery

#### Pump Station Retrofit

- In Progress

#### Treated Water Line Replacement

- Planned



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Pressure Regulating Valves

- Select Replacement

### Air Release Valves

- In Progress

### Water System Reliability Study

- Draft Final Assessment scheduled by end of 2023

## General Activities

### Capital Improvement Projects

### Litigation Activities

### FEMA Reimbursements

### USDA Rural Develop Disaster Assistance

### General Customer Service

## Summary of 2023 Irrigation Field Work Activities Completed in Preparation for and During Irrigation Season

	Cost	Labor (hr)
Cherry Acres Ditch	\$14,457	248
Cherry Acres Pipeline	\$1,515	36
Cunningham Pipeline	\$147	4
Garden Valley Pipeline	\$1,971	44
Greenwood Pipeline	\$873	19
Hocket Hollow Pipeline	\$1,699	34
Kelsy Ditch	\$30,210	622
Kelsey Pipeline	\$931	20
Main #1 Ditch	\$6,693	167
Main #2 Ditch	\$11,530	241
Pilot Hill Ditch	\$18,945	339
Pilot Hill Pipelines (Pedro Hill, Pilot Hill Estates, Rattlesnake)	\$827	23
Spanish Dry Diggins Ditch	\$9,243	96
Taylor Mine Ditch	\$4,575	80
Upper Canal*	\$48,024	663
System Wide Daily Checks*	\$91,995	2,074
<b>Total</b>	<b>\$243,635</b>	<b>4,710</b>

### Notes:

Summary details Field Operations at ~65-75%

\* Proportionate Irrigation Delivery Cost

# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Water Year (October – September) 2022/2023 Assessment

<https://www.gd-pud.org/water-supply>

**Water Loss Summary Table**

Water Season (June-October)	2019/2020	2020/2021	2021/2022	2022/2023*
Treated Water Production	12%	13%	12%	14%
Purchased Irrigation	47%	49%	53%	58
Conveyance Lost/Operations	34%	39%	22%	19%
	6% - Up Country 16% - Kelsey 11% - Main	9% - Up Country 12% - Kelsey 19% - Main	10% - Up Country 11% - Kelsey 1% - Main	6% - Up Country 13% - Kelsey 0% - Main
Gage Error	7%	1%	13%	9%

**Notes**

\* -Irrigation season June through October

Following the drought restrictions of 2021/2022 treated water and irrigation deliveries still decreased by 4%. The total amount of water diverted for beneficial use decreased by 10%. In summary, even though the deliveries decreased, the efficiency of delivery increased due to infrastructure upgrades and general operations.

### Water Supply/Budget

December 1, 2023 - Stumpy Meadows at 115% of average

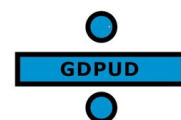
**2023/2024 Water Year Water Budget Outcome Scenarios**

Exceedance Percentile	Stumpy Meadows Inflow (2023/2024 Water Year)
10 <sup>th</sup> Percentile	178,133
25 <sup>th</sup> Percentile	102,711
50 <sup>th</sup> Percentile	44,318
75 <sup>th</sup> Percentile	20,065
90 <sup>th</sup> Percentile	8,470
95 <sup>th</sup> Percentile	6,574

**Notes**

units – acre feet

A water budget was prepared for water year 2023/2024 and is included below. Utilizing current supply, projected demand, available climate forecast and the District’s forecast tool, expected inflow into Stumpy Meadows is estimated to range between 6,574 and 178,133 acre feet (ac-ft). Results indicate there is an 82 percent chance 2023/2024 Stumpy Meadows inflow alone will meet District demands and no scenario projects supply reduction, therefore it is anticipated no water delivery restrictions for the 2024 water season. Forecast output charts are included below.



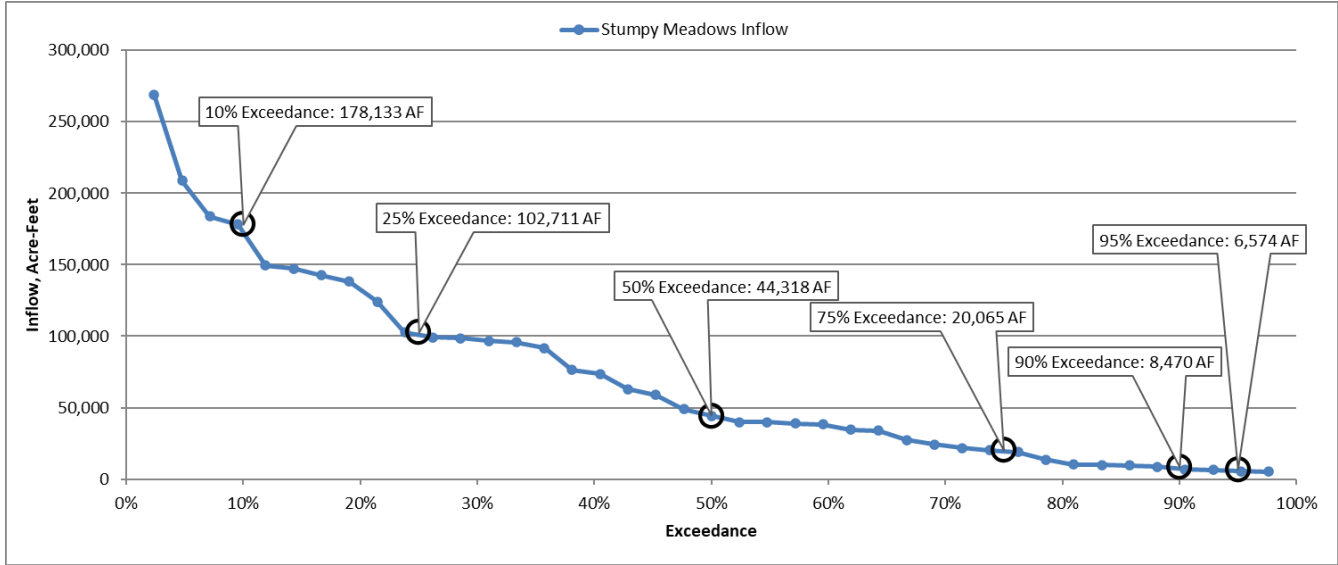
# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

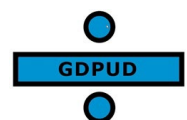
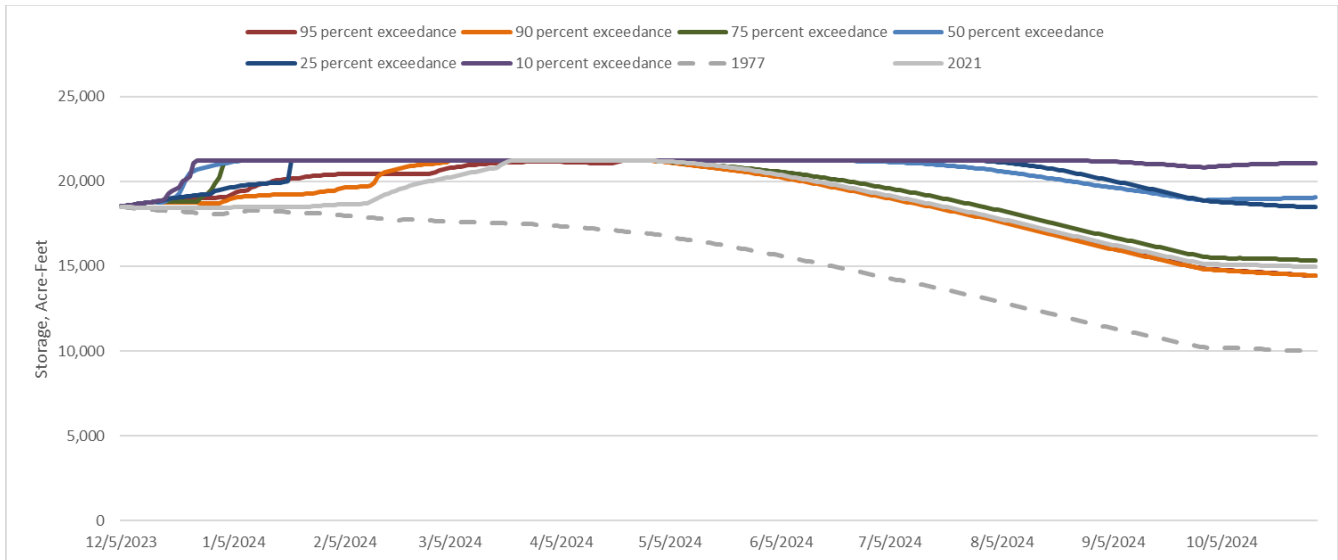
Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Total Inflow to Stumpy Meadow Reservoir, Remainder of Water Year



### Stumpy Meadow Reservoir Storage



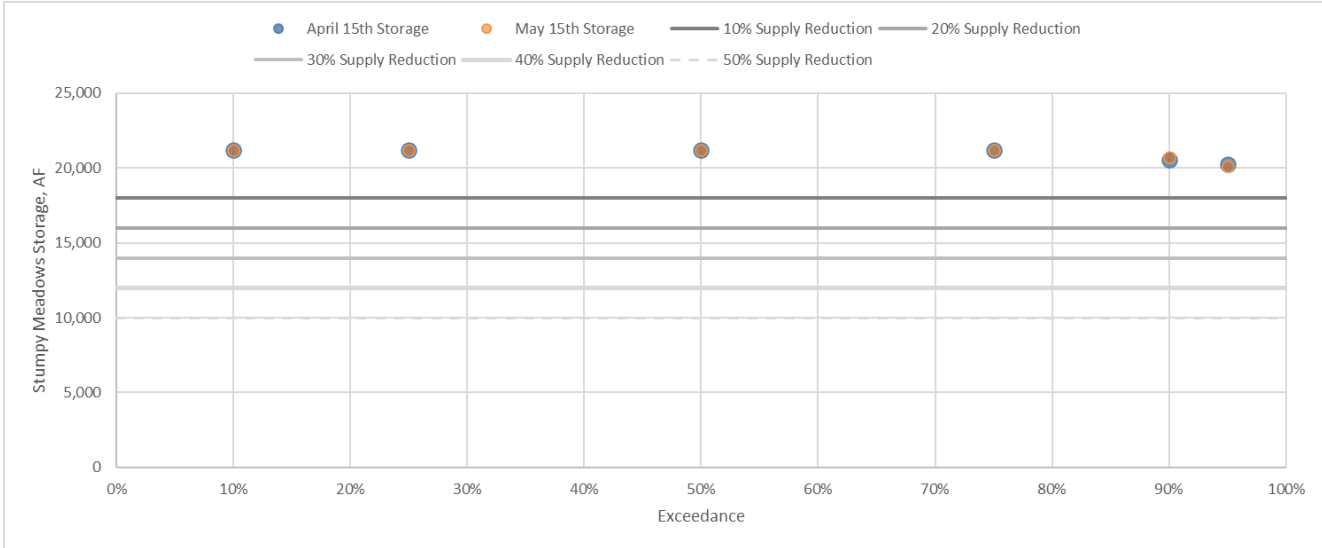
# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Operations Report for November 2023

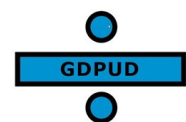
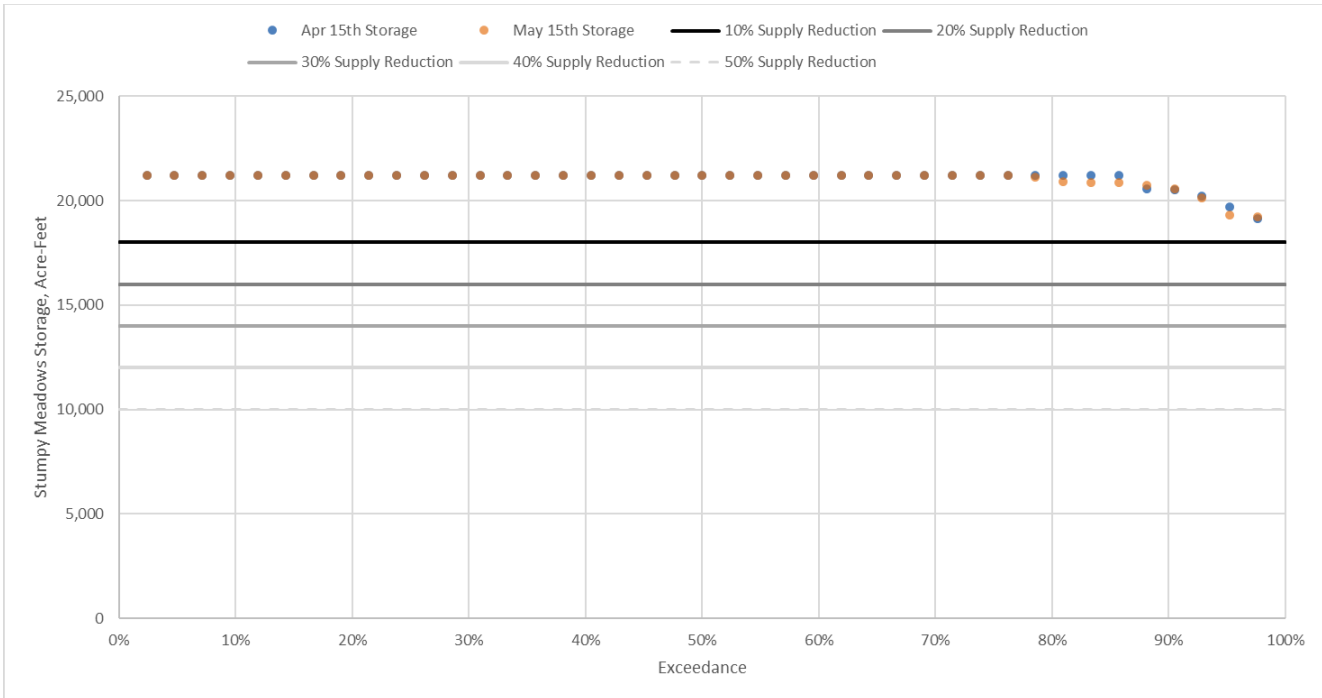
Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Delivery Capability



### Delivery Capability



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

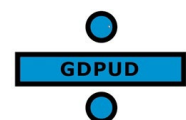
## Operations Report for November 2023

Presented to the GDPUD Board of Directors  
by Operations Manager: Adam Brown

Informational Item  
December 12, 2023

### Monthly Water Demand Assessment

Month	2021		2022		2023	
	Gross Water Use	Residential	Gross Water Use	Residential	Gross Water Use	Residential
<b>January</b>	119	107	121	72	118	49
<b>February</b>	113	98	114	80	96	54
<b>March</b>	112	119	133	109	111	49
<b>April</b>	159	123	130	113	117	80
<b>May</b>	211	186	168	133	153	142
<b>June</b>	253	192	193	161	197	147
<b>July</b>	276	233	235	193	245	188
<b>August</b>	257	215	234	192	227	205
<b>September</b>	222	155	207	172	183	147
<b>October</b>	161	150	174	141	161	153
<b>November</b>	126	83	111	86	114	86
<b>December</b>	122	60	105	83		



# Georgetown-Divide Public Utility District – Clean Energy Project

Presented By: SitelogIQ's  
**Local Government Energy Team**

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# INTRODUCTIONS

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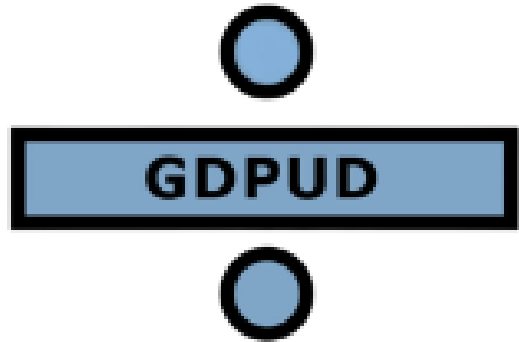


**Jessica Ritter**  
Government Relations



**Taylor Boyle, CEM**  
Project Development Manager





WHO WE ARE  
OUR CALIFORNIA PRESENCE  
OUR NATIONAL PRESENCE  
PROGRAM OVERVIEW  
SITELOGIQ APPROACH  
PROPOSED SCOPE OF WORK  
PERFORMANCE VALIDATION  
WHY SITELOGIQ  
ROADMAP TO EFFICIENCY  
Q&A



# WHO WE ARE

We deliver world-class energy, water, renewable and infrastructure programs **for State and Local Governments.**



400+  
Employees



\$5 Billion  
Constructed



11,000  
Customer Sites



\$1 Billion Saved  
in Energy & Ops



**U.S. Owned Organization**

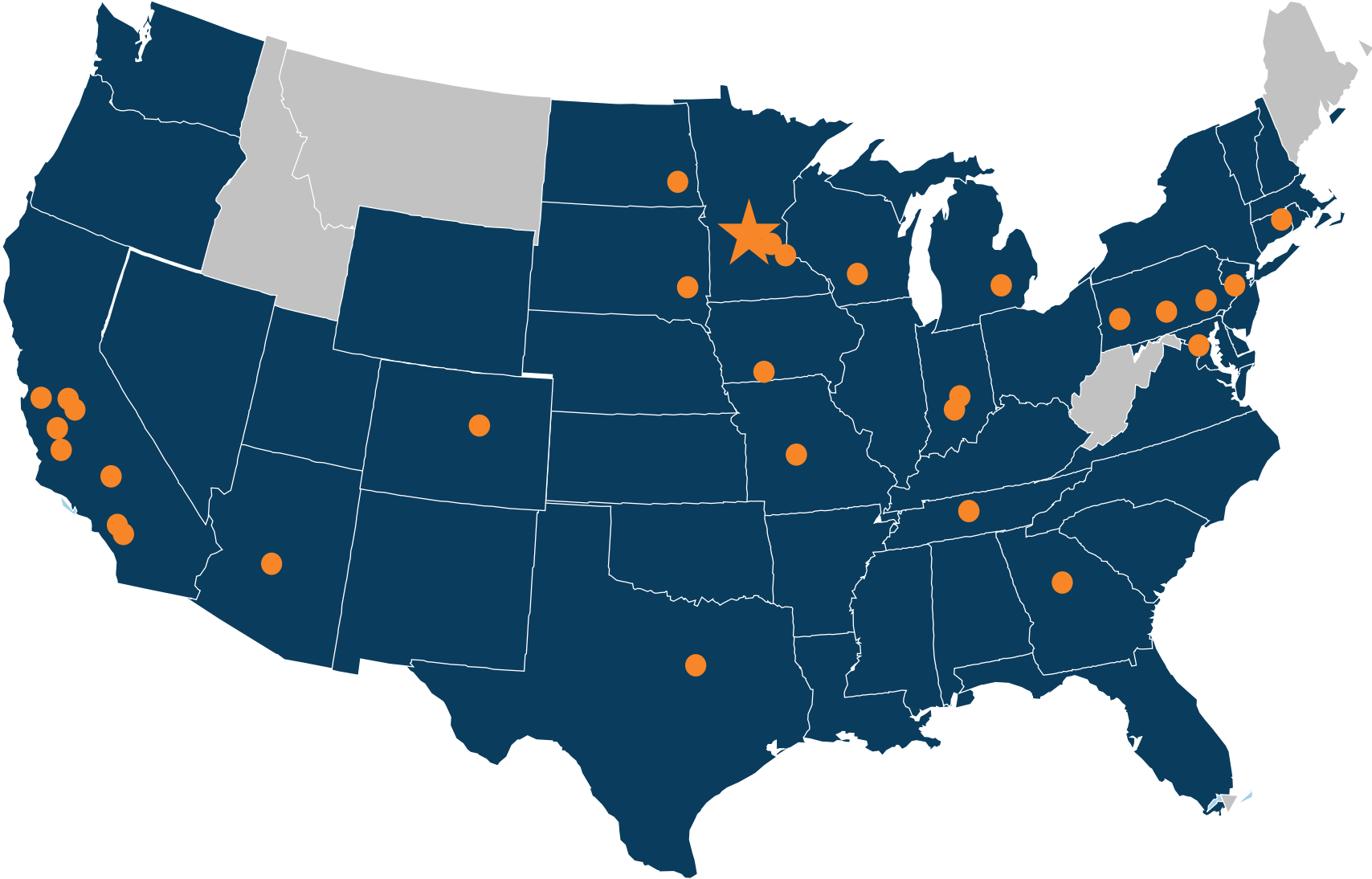
Single-source of **accountability** and **responsibility** from conception to completion.

# OUR CALIFORNIA PRESENCE

- Our largest client base is in California
- Staffed by nearly 150 energy professionals, engineers, and highly-trained technicians
- Extensive experience implementing Federal, State, and Utility programs for California Local Governments

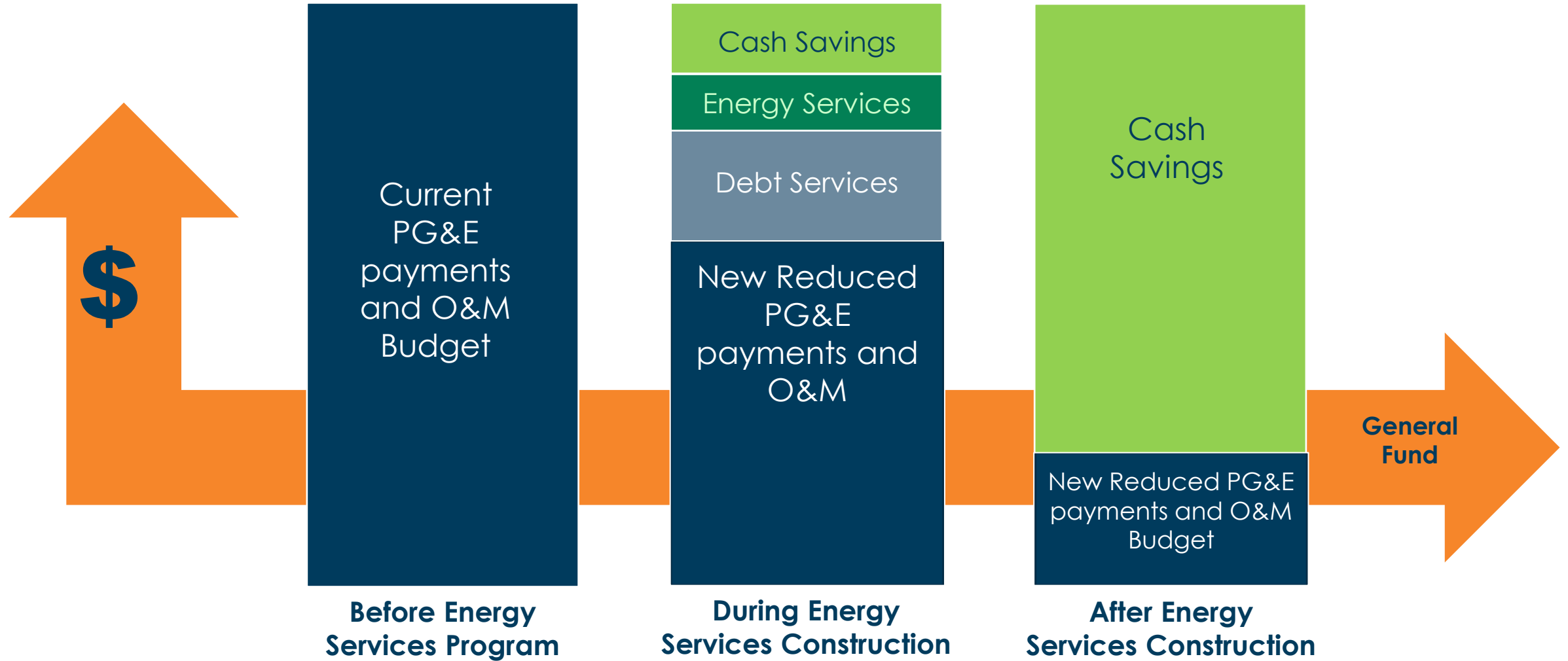


# OUR NATIONAL PRESENCE

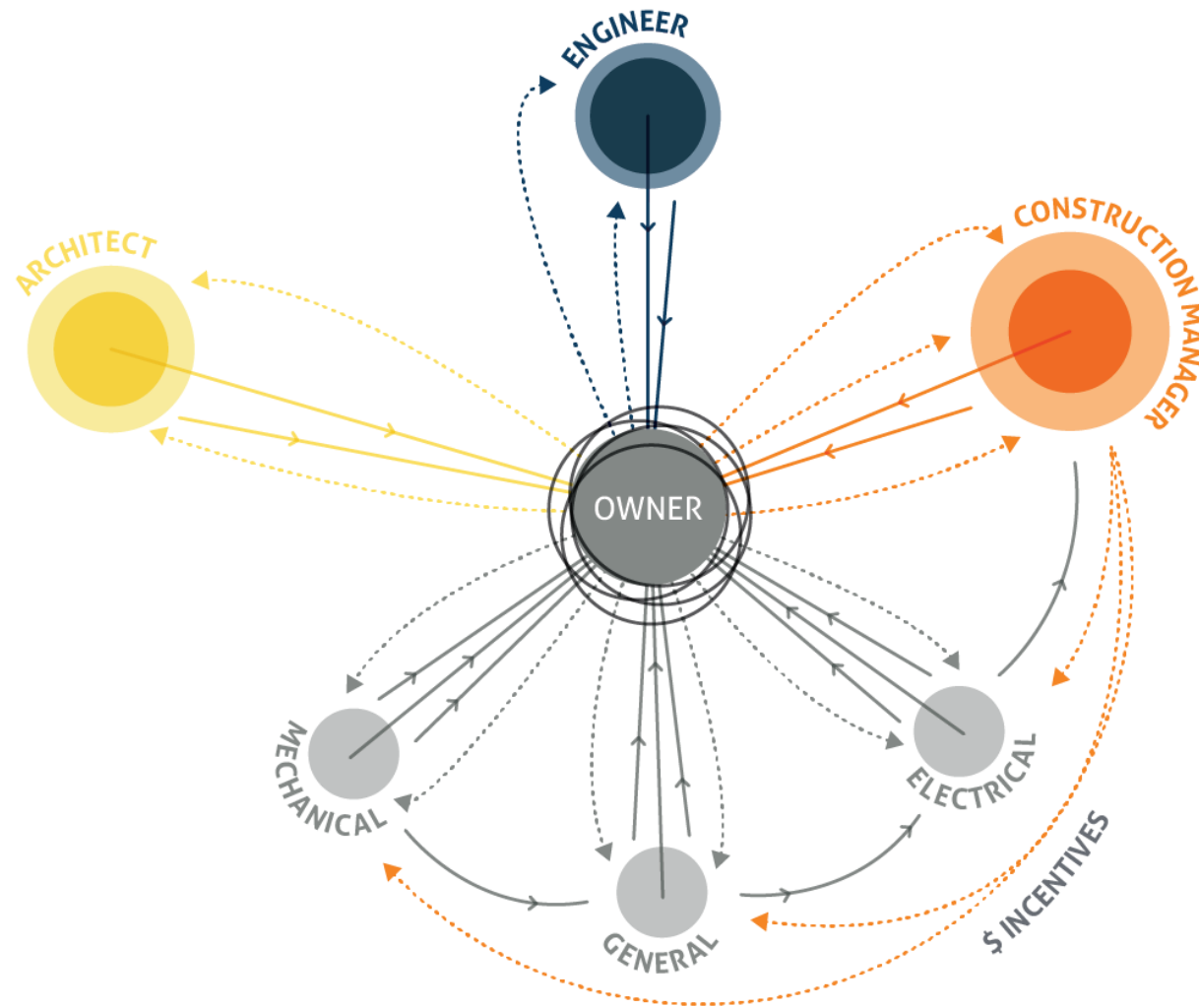


- ★ Headquarters
- Office Locations
- States Served

# PROGRAM OVERVIEW

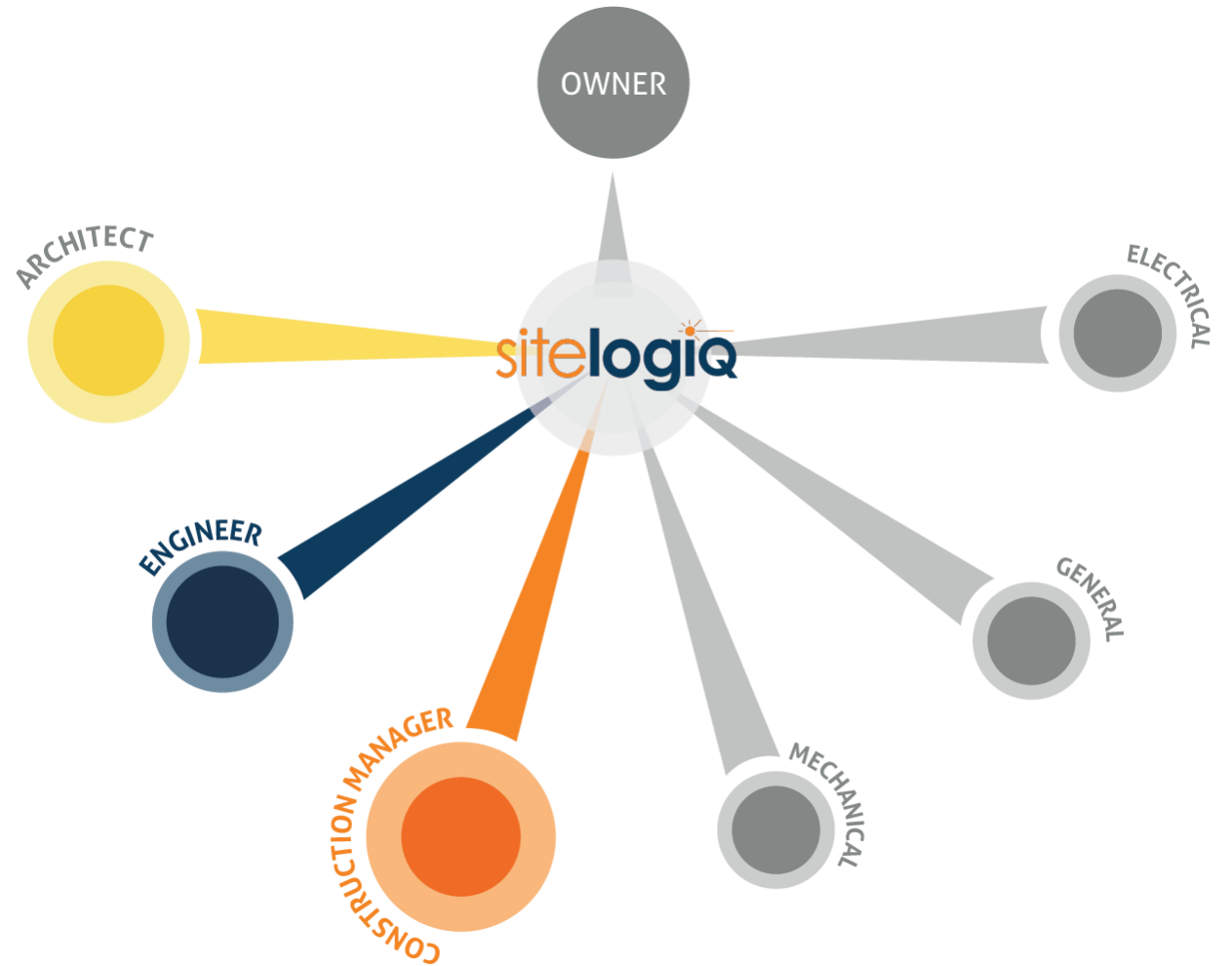


# TRADITIONAL CONSTRUCTION



# THE SITELOGIQ APPROACH

Single source of **accountability** and **responsibility** from conception to completion



# SOLAR PHOTOVOLTAIC (PV) + BATTERY STORAGE (BESS)



## Project Details:

- Ground-Mount Solar Design
- Final Size TBD
- Battery Storage (Phase 2)

# SOLAR PHOTOVOLTAIC (PV) + BATTERY STORAGE (BESS)

Scope: Solar + Battery Storage

Year	Annual Finance Payment (Loan 1)	Cash Funded	Solar O&M Service & Energy Dashboard	IRA & DEBA Grant	Annual Project Energy Savings	Net Annual Savings	Cumulative Savings
0	\$ -	\$ 1,719,900	\$ -		\$ 27,002	\$ (1,692,898)	\$ (1,692,898)
1	\$ 136,034		\$ 9,000	\$ 838,272	\$ 140,411	\$ 833,648	\$ (859,250)
2	\$ 136,034		\$ 9,270	\$ 546,000	\$ 148,835	\$ 549,531	\$ (309,718)
3	\$ 136,034		\$ 9,548	\$ 546,000	\$ 157,766	\$ 558,183	\$ 248,465
4	\$ 136,034		\$ 9,835	\$ 546,000	\$ 167,232	\$ 567,363	\$ 815,828
5	\$ 136,034		\$ 15,194		\$ 177,265	\$ 26,037	\$ 841,864
6	\$ 136,034		\$ 10,433		\$ 187,901	\$ 41,434	\$ 883,298
7	\$ 136,034		\$ 10,746		\$ 199,175	\$ 52,395	\$ 935,693
8	\$ 136,034		\$ 11,069		\$ 211,126	\$ 64,023	\$ 999,716
9	\$ 136,034		\$ 11,401		\$ 223,794	\$ 76,358	\$ 1,076,074
10	\$ 136,034		\$ 17,614		\$ 237,221	\$ 83,572	\$ 1,159,646
11	\$ 136,034		\$ 12,095		\$ 251,454	\$ 103,325	\$ 1,262,971
12	\$ 136,034		\$ 12,458		\$ 266,542	\$ 118,049	\$ 1,381,020
13	\$ 136,034		\$ 12,832		\$ 282,534	\$ 133,668	\$ 1,514,689
14	\$ 136,034		\$ 13,217		\$ 299,486	\$ 150,235	\$ 1,664,924
15	\$ 136,034		\$ 20,420		\$ 317,455	\$ (24,999)	\$ 1,639,925
16	\$ 136,034		\$ 14,022		\$ 336,503	\$ 186,447	\$ 1,826,372
17	\$ 136,034		\$ 14,442		\$ 356,693	\$ 206,216	\$ 2,032,588
18	\$ 136,034		\$ 14,876		\$ 378,094	\$ 227,185	\$ 2,259,772
19	\$ 136,034		\$ 15,322		\$ 400,780	\$ 249,424	\$ 2,509,196
20	\$ 136,034		\$ 23,672		\$ 424,827	\$ 265,120	\$ 2,774,317
21	\$ -		\$ 16,255		\$ 450,317	\$ 434,062	\$ 3,208,378
22	\$ -		\$ 16,743		\$ 477,335	\$ 460,593	\$ 3,668,971
23	\$ -		\$ 17,245		\$ 505,976	\$ 488,731	\$ 4,157,702
24	\$ -		\$ 17,762		\$ 536,334	\$ 518,572	\$ 4,676,274
25	\$ -		\$ 27,443		\$ 568,514	\$ 541,071	\$ 5,217,345
26	\$ -		\$ 18,844		\$ 602,625	\$ 583,781	\$ 5,801,126
27	\$ -		\$ 19,409		\$ 638,783	\$ 619,373	\$ 6,420,499
28	\$ -		\$ 19,992		\$ 677,110	\$ 657,118	\$ 7,077,617
29	\$ -		\$ 20,591		\$ 717,736	\$ 697,145	\$ 7,774,762
30	\$ -		\$ 21,209		\$ 760,800	\$ 739,591	\$ 8,514,353
<b>Totals</b>	<b>\$ 2,720,685</b>		<b>\$ 462,960</b>	<b>\$ 2,476,272</b>	<b>\$ 11,127,627</b>	<b>\$ 8,514,353</b>	<b>\$ 8,514,353</b>

## Financial Details:

Total Cost:

**\$3,451,707**

Annual Savings:

**\$108,008**

## Funding Sources:

Tax Exempt Municipal Lease + CEC DEBA Program For Battery (Phase 2)



# PERFORMANCE VALIDATION



## Electricity Cost Overview

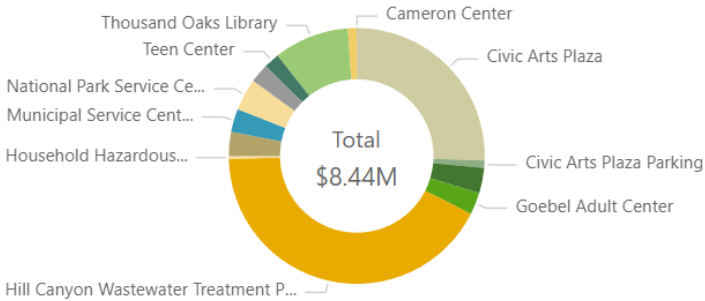
Data Available From: January, 2010 to May, 2022

All

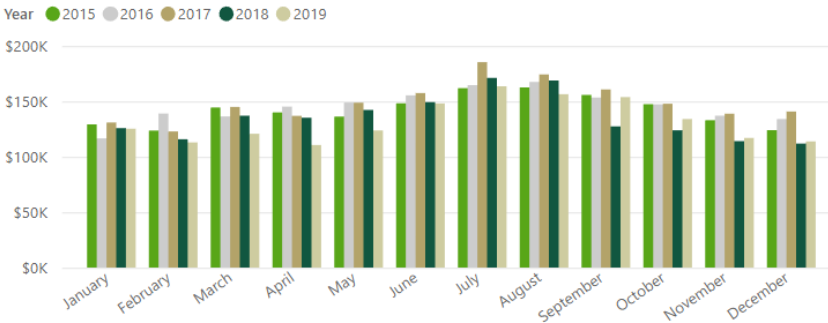
**Year Selection**

- 2022
- 2021
- 2020
- 2019
- 2018
- 2017
- 2016
- 2015
- 2014
- 2013

**Electric Cost by Site (\$)**



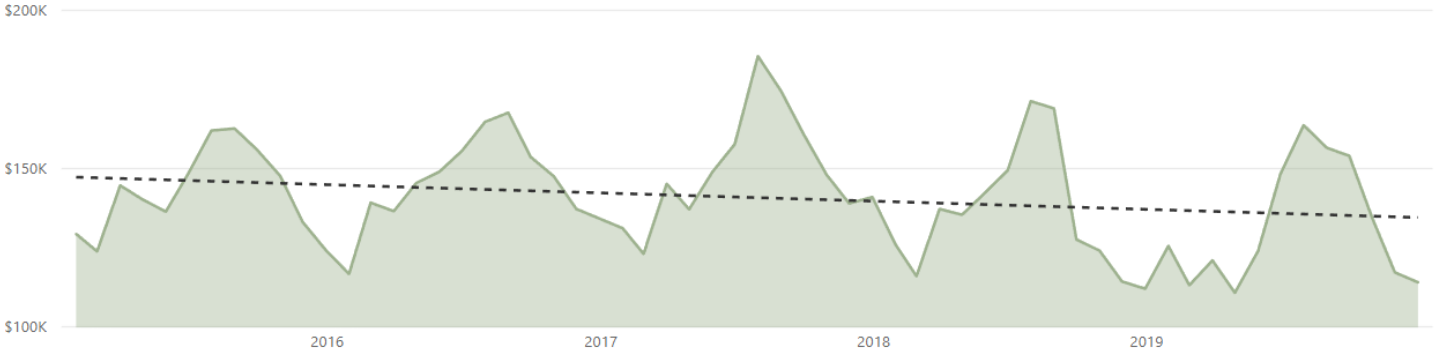
**Electric Cost by Month and Year (\$)**



**Annual Electric Cost (\$)**

2022	\$0.72M
2021	\$1.77M
2020	\$1.57M
2019	\$1.58M
2018	\$1.62M
2017	\$1.79M
2016	\$1.74M
2015	\$1.71M
2014	\$1.66M
2013	\$1.59M
2012	\$1.58M
2011	\$1.65M
2010	\$1.63M

**Electric Cost by Date (\$)**



\*The above is a sample dashboard for illustrative purposes. It is not reflective of the District's usage costs.

# WHY SITELOGIQ



U.S. Owned Company

## ✓ **Guaranteed Fixed Cost**

Because SitelogIQ self-performs the work, from initial concept to final sign-off, we guarantee a lump-sum-fixed-price for program implementation. We design, implement, and commission the program.

## ✓ **Financial Solutions**

SitelogIQ provides multiple funding options, grant and rebate administration to ensure the lowest cost of capital that is available!

## ✓ **Guaranteed Workmanship & Savings**

SitelogIQ delivers a variety of energy-efficiency solutions from solar, to lighting, to HVAC replacement solutions. We provide a guarantee on not just the energy savings but the quality of workmanship as well.

## ✓ **Manufacturer Agnostic**

SitelogIQ does not represent or manufacture any product or equipment. This allows us to provide the “Best Solution” for our clients without trying to force our brand as part of the solution.

## ✓ **Safety**

SitelogIQ maintains the highest level of safety compared to other companies. Everyone deserves to come home from work healthy, happy, and uninjured.

## ✓ **Sustainability**

SitelogIQ provides environmentally preferred solutions across all our service offerings to help local governments meet their sustainability goals.

# ROADMAP TO EFFICIENCY





Thank You

**Jessica Ritter**

**Local Government Relations**

E [Jessica.ritter@sitelogiq.com](mailto:Jessica.ritter@sitelogiq.com)

# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Auburn Lake Trails Wastewater Management Zone Report for November 2023

7D Presented to the GDPUD Board of Directors by: Alexis Elliott

December 12, 2023

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 - 901**

### Field Activities

✓ Routine Inspections:	84
✓ Property Transfer Processing:	2 Initial 2e Follow Up 5a Follow Up
✓ New Inspection	689,1042
○ Plan Review	689,1042
✓ Weekly CDS Operational	7
○ New Wastewater System	0
○ New CDS Tank	0
○ New Pump Tank	0

### Reporting

The monthly *Sanitary Sewer Overflow (SSO) – No Spill Certification* was submitted electronically to California Regional Water Quality Control Board on California Integrated Water Quality System (CIWQS) on Dec 1, 2023.

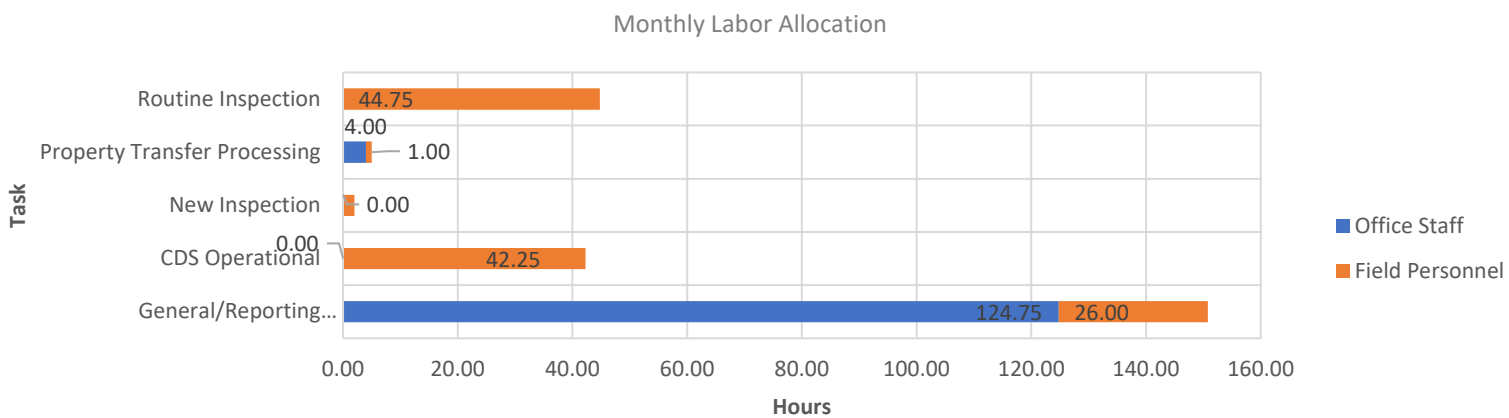
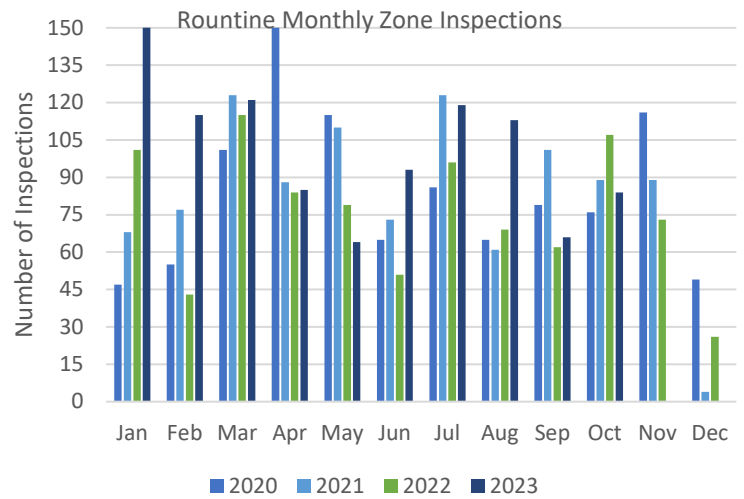
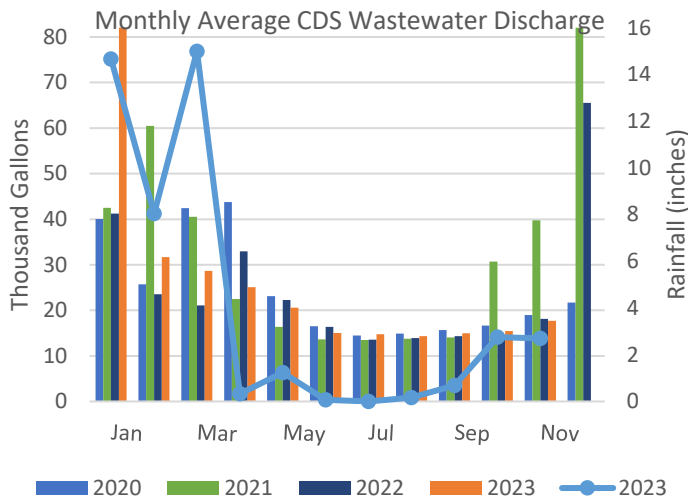
Notes: Union negotiations. 1 watertight test conducted. 4<sup>th</sup> quarter samples taken. See Monthly tracking sheet.

### CDS – Wastewater Discharge

531,000 gallons / 17,700 gallon/day average

### Rainfall

2.70



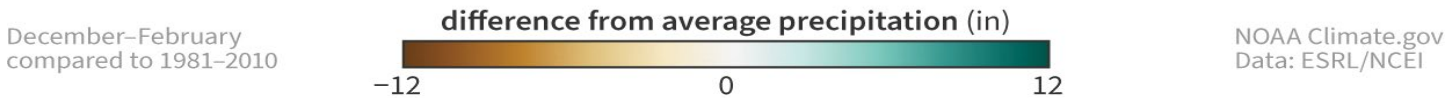
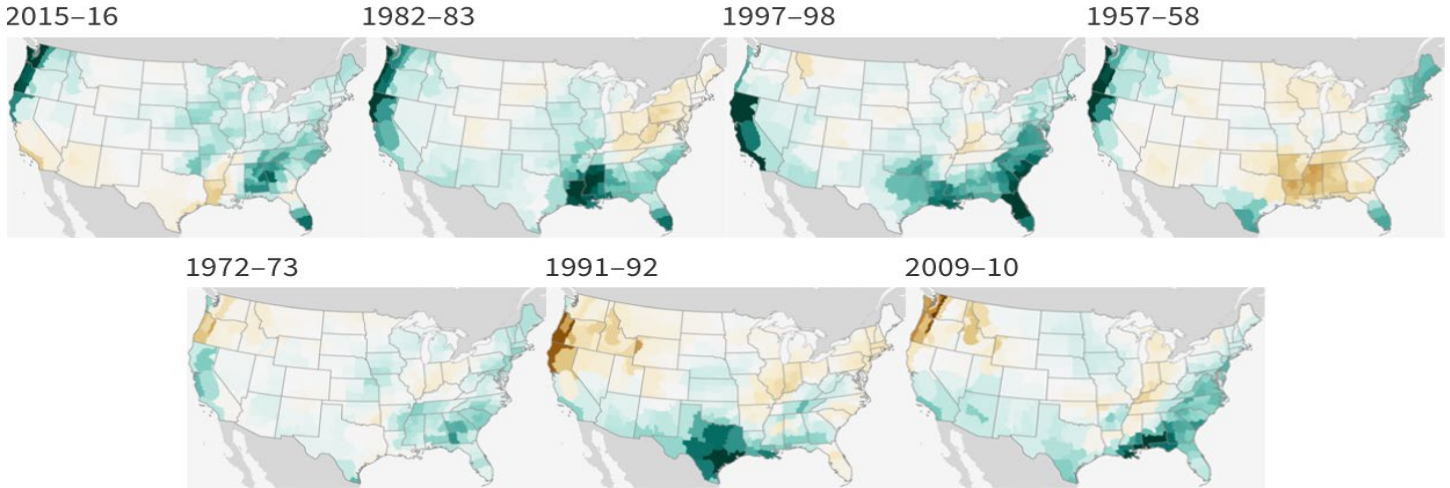
# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Auburn Lake Trails Wastewater Management Zone Report for Nov 2023

7D Presented to the GDPUD Board of Directors by: Alexis Elliott

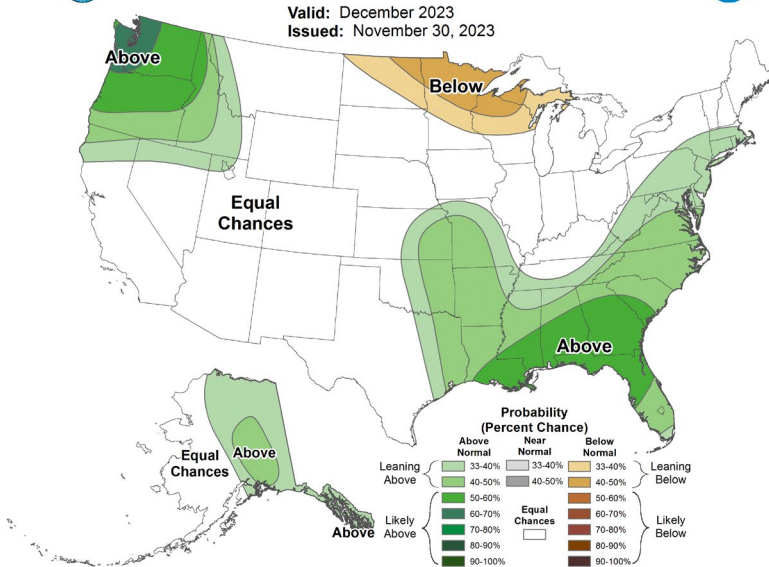
December 12, 2023

### U.S. winter precipitation during the 7 strongest El Niños since 1950



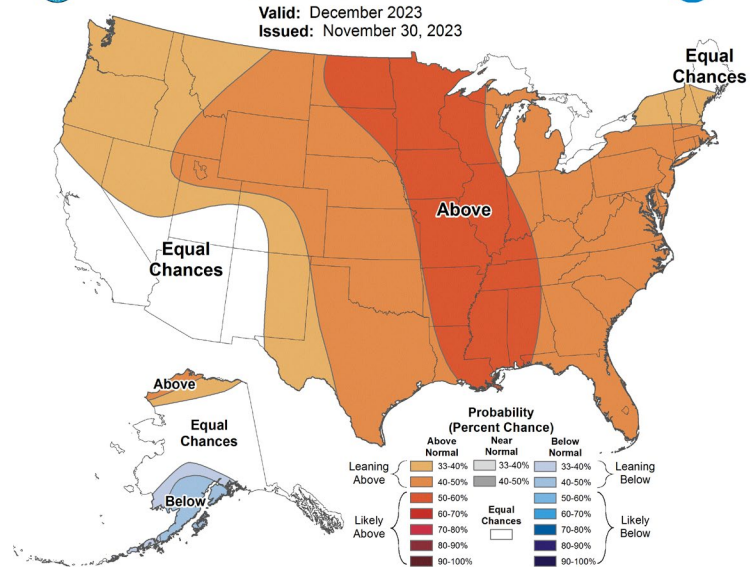
### Monthly Precipitation Outlook

Valid: December 2023  
Issued: November 30, 2023



### Monthly Temperature Outlook

Valid: December 2023  
Issued: November 30, 2023



### 5 Year Rainfall History Per District Records

Rainfall	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	14.66	8.05	15	0.33	1.23	0.07	0	0.17	0.68	2.76	2.70		45.65
2022	0.69	0.17	1.6	7.54	0.41	0.99	0	0	1.2	0.07	4.45	24.12	41.24
2021	9.10	4.72	4.30	0.14	0.01	0.00	0.02	0.00	0.93	14.29	2.84	16.59	52.94
2020	5.26	0.00	10.15	5.49	2.84	0.06	0.00	0.00	0.00	0.00	4.64	3.51	31.95
2019	10.00	18.09	6.89	2.02	6.50	0.00	0.00	0.00	1.30	0.40	1.88	11.13	58.21

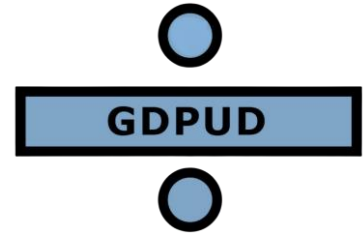
**Annual Water Audit Summary Table**  
Georgetown Divide Public Utility District

Year	System Attributes				Performance Indicators				Data Validity Score
	Losses		Annual Cost		Financial Non-Revenue		Operation Efficiency		
	Apparent (MG/yr)	Real (MG/yr)	Apparent	Real	Water Supplied	Operating System	Apparent (gals c/d)	Real (gals m/d)	
2017	52.37	45.05	\$188,322	\$9,112	18.2%	5.2%	37.07	835.30	55
2018	49.35	47.37	\$167,555	\$18,571	19.0%	4.5%	34.46	878.16	56
2019	46.69	80.63	\$167,266	\$71,547	24.3%	4.7%	34.14	1494.56	56
2020	53.07	80.07	\$180,897	\$120,215	22.8%	6.4%	38.78	1484.27	71
2021	52.96	80.42	\$189,747	\$28,357	22.9%	3.7%	38.57	1490.66	71
AWWA Water Software Update									
2022	11.54	81.30	\$41,351	\$40,982	17.0%	5.4%	8.50	1507.00	55

**Notes:**

- Apparent Losses - Customer Meter Inaccuracies/Data Handling Errors
- Real Losses - Leakage (Mains, Tanks, Connections)
- Apparent Annual Cost - Customer Retail Unit Cost
- Real Annual Cost - Variable Production Cost
- Non-Revenue Water Supplied - Percent of revenue loss applied to water supplied
- Non-Revenue Operating System - Percent of revenue loss applied to operating system
- gals c/d - Gallons per connection per day
- gals m/d - Gallons per mile per day
- MG/yr - Million gallons per year
- Data Validity Score - Data Confidence of inputs

**REPORT TO THE BOARD OF DIRECTORS  
BOARD MEETING OF December 12, 2023.  
AGENDA ITEM NO. 7. E.**



**AGENDA SECTION: INFORMATIONAL ITEMS**

**SUBJECT: GENERAL MANAGERS REPORT**

**PREPARED BY: Nicholas Schneider, General Manager**

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**BACKGROUND**

General Manager's Report

**SUMMARY OF ACTIVITIES**

**Week of November 12-18**

- Attended General Managers & Utility Directors Quarterly Workshop on November 13. (In Person)
- Held a Board Meeting on November 14, 2023.
- Attended VA Upstream Operators Group on November 15. (In Person)
- Attended The El Dorado County Disaster Council Meeting on November 15. (In Person)
- Spoke at MCWRA Water Forum on November 16. (In Person)

**Week of November 19-25**

- Thanksgiving Week

**Week of November 26-December 2**

- Attended the ACWA Conference and the ACWA/JPIA Conference in Palm Desert.
- Moderated one of the Panels at the Conference.

**Week of December 3-9**

- Held an Irrigation Meeting on December 4.
- Held a Grant Committee Meeting on December 6.
- Held a Finance Committee meeting on December 7.
- Attended JPIA leadership essentials webinar on December 8.
- JPIA Leadership Essentials Course Began on November 1 through 3.

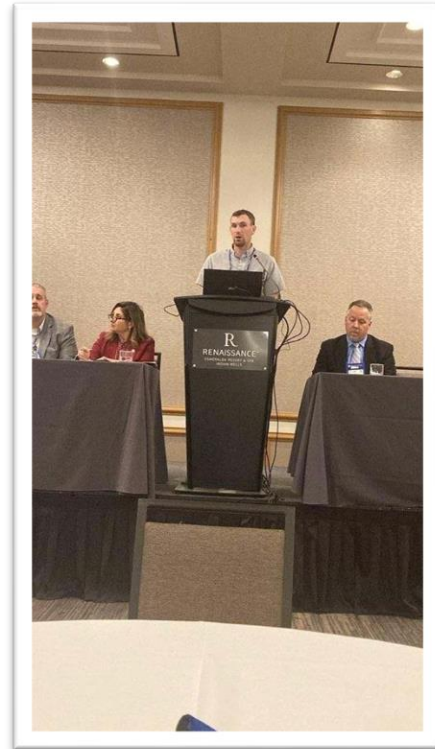


## **GOOD NEWS UPDATES**

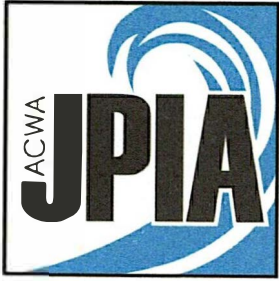
- District was awarded JPIA Certificates Presidents Special Recognition Awards
- I was appointed to the CSDA Legislative Committee.

## **UPCOMING ACTIVITIES**

- Will be attending the VA Public Hearing on 12-11.
- Please note the new Board meeting time and date on 1-4-23
- MERRY CHRISTMAS!!!



General Manager Nicholas Schneider and Operations Manager Adam Brown present at the ACWA Conference for the “Before the Fire” panel.



YOUR BEST PROTECTION

## ACWA JPIA

P. O. Box 619082  
Roseville, CA  
95661-9082

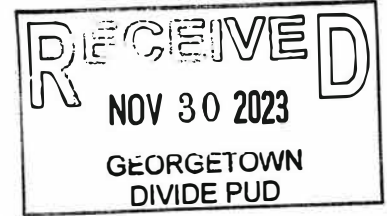
phone  
916.786.5742  
800.231.5742

[www.acwajpia.com](http://www.acwajpia.com)

### Core Values

- People
- Service
- Integrity
- Innovation

11/27/2023



Georgetown Divide Public Utility District (G004)  
P.O. Box 4240  
Georgetown, CA 95634-4240

General Manager:

Each year at Fall Conference, the JPIA recognizes members that have a Loss Ratio of 20% or less in either of the Liability, Property or Workers' Compensation programs (loss ratio = total losses / total premiums).

The members with this distinction receive the "**President's Special Recognition Award**" certificate for each Program that they qualify in.

The JPIA is extremely pleased to present Georgetown Divide Public Utility District (G004) with this special recognition and commends the District on the hard work in reducing claims.

Congratulations to you, your staff, Board, and District. Keep up the good work!

The JPIA wishes you the best in 2024.

Sincerely,

Melody McDonald  
President

Enclosure: President's Special Recognition Award(s)

# *President's Special Recognition Award*

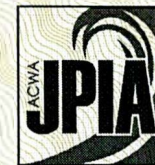
*The President of the  
ACWA JPIA  
hereby gives Special Recognition to*

## *Georgetown Divide Public Utility District*

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"  
in the Property Program for the period 07/01/2019 - 06/30/2022  
announced at the Board of Directors' Meeting in Indian Wells.*



*Melody McDonald, President*



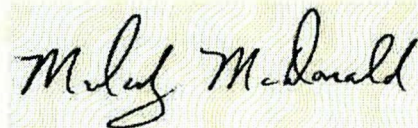
*November 27, 2023*

# *President's Special Recognition Award*

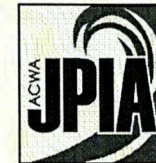
*The President of the  
ACWA JPIA  
hereby gives Special Recognition to*

## *Georgetown Divide Public Utility District*

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"  
in the Liability Program for the period 10/01/2019 - 09/30/2022  
announced at the Board of Directors' Meeting in Indian Wells.*



*Melody McDonald, President*



*November 27, 2023*

# *President's Special Recognition Award*

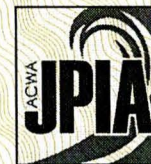
*The President of the  
ACWA JPIA  
hereby gives Special Recognition to*

## *Georgetown Divide Public Utility District*

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"  
in the Workers' Compensation Program for the period 07/01/2019 - 06/30/2022  
announced at the Board of Directors' Meeting in Indian Wells.*



*Melody McDonald, President*

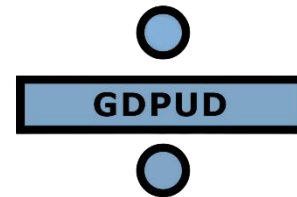


*November 27, 2023*

**REPORT TO THE BOARD OF DIRECTORS**

**Board Meeting of December 12, 2023**

**Agenda Item No. 9. A.**



**AGENDA SECTION: ACTION ITEM**

**SUBJECT: Adoption of Policy 1000 Guidelines and Procedures for the Development, Adoption, and Amendment of Policies**

**PREPARED BY:** Elizabeth Olson, Executive Assistant

**Approved By:** Nicholas Schneider, General Manager

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**BACKGROUND**

The Georgetown Divide Public Utility District Board of Directors established the Ad Hoc Policy Committee on (date) to standardize the process of developing, adopting, and amending policies and procedures.

Guiding the committee was the direction to consider the following suggestions received over time from members of the Board, staff, and the public to improve and organize the policies:

- *Standardize the writing and formatting style of policies.*
- *Categorize the policies (review sample manuals).*
- *Establish a standard numbering system that reflects policy category.*
- *Assign Management of the policy manual to a staff member*

**DISCUSSION**

The committee held its first meeting on February 9, 2023, and the first order of business was to begin building the guidelines and procedures for developing policies. The identified driving factors in the development of a policy include assurance that:

- (a) the policy is **reflective** of the District's **mission statement**;
- (b) there is **consistency** with other related policies;
- (c) the policy is in a **standard format**.

The protocols that the committee has established since that first meeting are contained in Policy 1000 which provides the framework and procedures governing the development of District policies by which policy procedures, and processes, are understood. Standardization of policy formatting, writing, numbering, and records management responsibilities are clarified and defined. Policy 1000 Guidelines and Procedures for Development, Adoption, and Amendment of Policies is included as (**Attachment 2**).

**FISCAL IMPACT**

There is no substantial fiscal impact.

**CEQA ASSESSMENT**

This 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 2023-XX approving/authorizing Policy 1000 Guidelines and Procedures for the Development, Adoption, and Amendment of Policies.

## **ALTERNATIVES**

Request substantive changes to Resolution 2023-XX for staff to implement or reject the Resolution.

## **ATTACHMENTS**

1. Resolution 2023-XX Adopting Policy 1000 Guidelines and Procedures for the Development, Adoption and Amendment of Policies
2. Policy 1000 Guidelines and Procedures for the Development, Adoption, and Amendment of Policies

**RESOLUTION NO. 2023-XX  
OF THE BOARD OF DIRECTORS OF THE  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT  
ADOPTING POLICY 1000, GUIDELINES FOR THE DEVELOPMENT, ADOPTION, AND  
AMENDMENT OF POLICIES**

**WHEREAS**, the Georgetown Divide Public Utility District Board of Directors established the Ad Hoc Policy Committee to standardize the process of developing, adopting, and amending policies and procedures; and

**WHEREAS**, the Ad-Hoc Policy Committee of Georgetown Divide developed Policy 1000, Guidelines for the Development, Adoption, and Amendment of Policies under direction of the Board of Directors; and

**WHEREAS**, the committee's recommendation was presented to the Board of Directors at its regular meeting of December 12, 2023; and

**WHEREAS**, Policy 1000 is hereby made a part of this Resolution as **Exhibit A**.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT** Policy 1000, Guidelines for the Development, Adoption, and Amendment of Policies be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 12<sup>th</sup> day of December by the following vote:

**AYES:**

**NOES:**

**ABSENT/ABSTAIN:**

---

Mitch MacDonald, President, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

*Attest:*

---

Nicholas Schneider, 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 2023-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 12<sup>th</sup> day of December 2023.

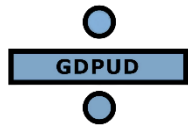
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Nicholas Schneider, Clerk, and Ex Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**ATTACHMENT:**

**Exhibit A** – Policy 1000 – Guidelines for the Development, Adoption, and Amendment of Policies

DRAFT



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

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**POLICY TITLE: GUIDELINES AND PROCEDURES FOR THE DEVELOPMENT, ADOPTION, AND AMENDMENT OF POLICIES**

**POLICY NUMBER: 1000**

**Adopted:**

**Amended:**

### **REFERENCES:**

#### **Section 1000.01 Background and Purpose**

Policies and procedures are the framework upon which the ideals of the District's mission are realized. It reflects the District's values and provides guidance for daily operations toward successfully serving the ratepayers. Policies are the high-level principles that set the tone for the District to reflect its mission statement. They define the standards for conduct and appropriate behavior. The procedures are how those policies are carried out. They define the lower-level processes that shore up the policies. The purpose of Policy 1000 is to establish the policy and procedures governing the development, adoption, and amendment of District policies.

#### **Section 1000.02 Requests for Consideration of New or Amended District Policy**

##### **A. Requests by Director or General Manager**

Any Director or the General Manager may initiate consideration by the Board of Directors regarding the adoption of a new policy or the amendment of an existing policy.

##### **B. Requests by Members of the Public**

Members of the public may request the Board consider a new or amended policy during a regular Board meeting or through official correspondence to the Board.

##### **C. Policies Required by State and Federal Agencies**

When the adoption of a policy is required by other local, State, or Federal agencies (i.e., during the process of applying for grants, loans, or to comply with new laws), staff shall prepare the required policy for the Board's referral through an Ad-Hoc Committee process. (Ad hoc Policy Committee refers to the committee established by the Board of Directors to review draft policies and make recommendations to the full Board. Suggestions and requests for the development of policies are referred to the committee by the Board.)

#### **Section 1000.03 Forms, Templates, Numbering Protocol for Writing Policies**

The Policy Committee has approved the following tools and guidelines for staff to use in writing policies:

##### **A. Policy Development Form (Appendix A)**

The policy development form guides the consideration of key elements of the development process, including, but not limited to, the following:

1. **Policy Title/Purpose.** A policy title shall be developed that is a clear, concise, and accurate representation of the policy content. The intent and purpose of the policy shall be stated and shall include references to local, state, and federal regulations, and/or a core value of the District's mission statement.
2. **Policy Number.** The Policy Manager shall number the policy according to the policy categories listed on the table of contents (or the committee's worksheet) of the District's Policies and Procedures Manual. (Policy Numbering Protocol shall refer to the numbering system that sorts policies by the policy categories contained in the table of contents of the District Policy and Procedures Manual.)
3. **Stakeholders.** Interested and relevant individuals and organizations shall be identified whose input will contribute to the development of a reasonable and meaningful policy as well as those who may be impacted by the policy.
4. **Distribution.** A distribution list of staff responsible for carrying out the procedures for the policy shall be included at the end of the policy. It is the Policy Manager's responsibility to make certain such staff receive a copy of the policy by email.

**B. Policy Template (Appendix B)**

Staff shall use the policy template approved by the Policy Committee to prepare the draft policy to ensure standard formatting, as well as the policy numbering protocol, is followed. During the committee process of updating and reformatting policies previously adopted, careful consideration should be given to the following elements of the policy template:

1. **Policy Title:** The policy may be retitled to ensure the title is reflective of the content of the policy.
2. **Policy Number:** The recommended guideline for numbering will follow the CSDA numbering protocol.

**C. Numbering of Policies/Policy Worksheet (Appendix C)**

1. **Policy Categories:** The following are the policy categories in the District Policy Manual:

- Section 1000 – General
- Section 2000 – Administration
  - 2100 – Financial Management Policies
  - 2200 – Inventory and Property Management Policies
  - 2300 – Risk Management Policies
  - 2400 – Communications and Technology Policies
- Section 3000 – Personnel Guidelines and Policies
  - This section is maintained as a separate manual.
- Section 4000 – Board of Directors Policies
  - 4000 – General
  - 4100 – Roles and Responsibilities
  - 4200 – Board Meetings
- Section 5000 – Operations
  - 5100 – Operations Plan
  - 5200 – Water System Emergency Response Plan
  - 5300 – Environmental

2. The General Manager shall maintain the worksheet for numbering new policies or renumbering old policies, as needed.
3. An Ad-Hoc process or the Board shall recommend changes to the Worksheet, as needed.

#### **Section 1000.04 Simple Updating and Reformatting of Policies Previously Adopted**

The following procedures shall be followed when previously adopted policies require minimal changes to bring them to the approved standard, but the changes do not significantly alter the original intended purpose of the policy.

- A. The General Manager or Director shall identify the previously adopted policies that need to be updated and/or reformatted to approved standards.
- B. The updated policy shall be submitted to the Ad-Hoc Committee process for review and recommendation to the Board of Directors.
- C. The General Manager will recommend to the Board the recommendation for changes. The Board of Directors may approve the updated and/or reformatted policy at a regular Board meeting.

#### **Section 1000.05 Review and Adoption of New or Amended Policy**

Any Director or the General Manager may initiate consideration of a substantive amendment to an existing policy.

##### **A. Ad-Hoc Committee process for Review and Recommendation**

Requests for new policies and amended policies shall be reviewed by the Policy Committee. This review shall include, but not be limited to, the following:

1. Assure the policy is reflective of the District's Mission Statement.
2. Ensure consistency with other related policies to which references are made within the policy.
3. Require the application of standard policy formatting.

##### **B. Legal Counsel Review**

Policies reviewed by the Policy Committee shall be submitted by the General Manager to Legal Counsel for review prior to submittal to the Board of Directors for consideration.

##### **C. Staff Report and Recommendation to the Board of Directors**

A staff report presenting the Policy Committee's recommendation shall be approved by the General Manager and submitted according to the agenda posting timeline. The staff report shall, at a minimum, contain the following:

1. Relevant background documents, as necessary.
2. Changes to a previously adopted policy shall be presented in a red-lined copy.
3. Draft Resolution with the recommended new or updated policy included as Exhibit A.

##### **D. Adoption of New or Amended Policy by the Board of Directors**

The Board of Directors shall adopt a new policy or amendment of an existing policy at a regular Board meeting in accordance with any applicable state laws regarding public notification and the adoption by a 3/5ths vote of the Board.

#### **Section 1000.06 Policy Management and Public Information Process**

##### **A. Policy Management**

The Policy Manager shall be responsible for maintaining the central policy binder containing the certified copies of adopted policies, policies previously adopted that need updating and reformatting, and sample policies by the California Special Districts Association. (Policy Manager shall refer to

District staff member responsible for tracking the policy development process and maintaining the official record of adopted policies.) An electronic version of this binder shall be maintained in the folder on the public drive. Additionally, adopted policies are posted on the District website, [www.gd-pud.org](http://www.gd-pud.org).

## **B. Public Information**

The Board of Directors is committed to ensuring a high level of public transparency of District activities. In addition to posting agenda packets, the Policy Manager shall inform the ratepayers of the District policies adopted and amended by the Board of Directors through, but not limited to, the following methods:

1. Website - A copy of adopted/certified policies shall be posted on the District website.
2. Press Releases - When appropriate, a press release shall be issued to notify the public of District policies being considered and adopted.
3. Newsletter – Notice of the adoption/amendment of policies shall be included in the newsletter.
4. Policy Binder – A binder of current policies shall be made available to the public in the lobby of the District Office.

### Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 1000, Development, Adoption, and Amendment of Policies, adopted by the Board of Directors of the Georgetown Divide Public Utility District on December 12, 2023.

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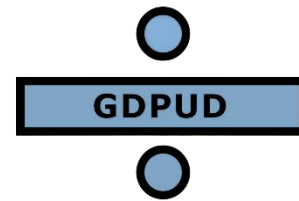
Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DISTRIBUTION:

**REPORT TO THE BOARD OF DIRECTORS**

**Board Meeting of December 12, 2023**

**Agenda Item No. 9. B.**



**AGENDA SECTION: ACTION ITEM**

**SUBJECT: Adoption of Policy 2200 Disposal of Surplus Property**

**PREPARED BY:** Elizabeth Olson, Executive Assistant

**Approved By:** Nicholas Schneider, General Manager

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**BACKGROUND**

The Georgetown Divide Public Utility District Board of Directors established the Ad Hoc Policy Committee on (date) to standardize the process of developing, adopting, and amending policies and procedures. The Ad Hoc Policy Committee under direction from the Board of Directors identified the need for policy overseeing the Disposal of Surplus Property.

**DISCUSSION**

The Georgetown Divide Public Utility District has extensive equipment and vehicles which are utilized to maintain, repair, and upgrade District assets. Vehicles and equipment that have exceeded their useful life or are no longer utilized for operation are inventoried for disposal or resale. Procedure governing the disposal of surplus property and equipment was developed by the Ad-Hoc Policy Committee through Policy 2200 Disposal of Surplus Property (**Attachment 2**), which is presented to the Board for adoption.

**FISCAL IMPACT**

Funds from the disposal of surplus property are utilized to update the District fleet and equipment providing a supplemental revenue source. Proceeds from sales are deposited into the sale of surplus equipment account, 100-0000-42200.

**CEQA ASSESSMENT**

This 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 2023-XX adopting Policy 2200 Disposal of Surplus Property.

**ALTERNATIVES**

Request substantive changes to Resolution 2023-XX for staff to implement or reject the Resolution.

**ATTACHMENTS**

1. Resolution 2023-XX Adopting Policy 2200 Disposal of Surplus Property
2. Policy 2200 Disposal of Surplus Property

**RESOLUTION NO. 2023-XX  
OF THE BOARD OF DIRECTORS OF THE  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT  
ADOPTING POLICY 2200, DISPOSAL OF SURPLUS PROPERTY OR EQUIPMENT**

**WHEREAS**, the Ad Hoc Policy Committee of Georgetown Divide developed Policy 2200, Disposal of Surplus Property or Equipment, under direction of the Board of Directors;

**WHEREAS**, Policy 2200 is made a part of this Resolution as **Exhibit A**; and

**WHEREAS**, the committee's recommendation was presented to the Board of Directors at its regular meeting on December 12, 2023.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT** Policy 2200, Disposal of Surplus Property or Equipment be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 12<sup>th</sup> day of December by the following vote:

**AYES:**

**NOES:**

**ABSENT/ABSTAIN:**

---

Mitch MacDonald, President, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

*Attest:*

---

Nicholas Schneider, 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 2023-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 12<sup>th</sup> day of December 2023.

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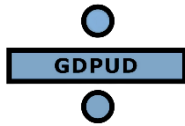
Nicholas Schneider, Clerk, and Ex Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**ATTACHMENT:**

**Exhibit A** – Policy 2200 – Disposal of Surplus Property or Equipment

DRAFT





# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

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**POLICY TITLE: DISPOSAL OF SURPLUS PROPERTY OR EQUIPMENT**

**POLICY NUMBER: 2200**                      **Adopted:**                      **Amended:**

**REFERENCES:**

### **Section 2200.01 Purpose**

The Georgetown Divide Public Utility District has extensive equipment and vehicles that are utilized to maintain, repair, and upgrade District assets. Vehicles and equipment that have exceeded their useful life or are no longer utilized for operation are inventoried for disposal or resale.

The purpose of this policy is to establish the procedures governing the disposal of surplus property or equipment.

### **Section 2200.03 Sale of Surplus Equipment**

**A. Declaration of Surplus Equipment and Approval of Surplus Sale.** The Board of Directors shall take action to declare equipment as surplus and approve the sale of surplus equipment at a regular Board meeting.

**B. Advertisement of Sale.** The sale of surplus equipment shall be advertised through, but not limited to, the following methods:

1. The sale of surplus equipment shall be posted on the District's website,
2. The surplus sales shall be posted on a third-party liquidation service, a liquidity services marketplace that works specifically with government agencies to manage surplus disposition.
3. The District may issue a press release announcing the sale.
4. The District may include an article in its bi-monthly newsletter.

**C. Sale of Surplus Equipment through a third-party government liquidator.**

As a government entity, the District is a registered seller on GovDeals.com.

**D. Receipt of Payment.** Through this type of service, Buyers have direct access to surplus equipment sales from government organizations by registering with GovDeals.com as a buyer.

Payments received for surplus property and equipment shall be processed according to the policy and procedures outlined in Policy 2100, Accounts Receivable Policy.

**Section 2200.05 Conflicts of Interest**

As required by Government Code Section 1090, no officer or employee of the District who plays any role in declaring District property surplus may bid on that property.

Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 2200 adopted by the Board of Directors of the Georgetown Divide Public Utility District on December 12, 2023.

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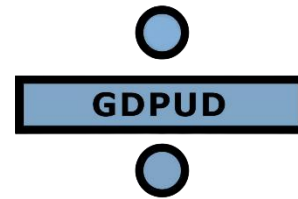
Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DISTRIBUTION: Operations Manager

**REPORT TO THE BOARD OF DIRECTORS**

**Board Meeting of December 12, 2023**

**Agenda Item No. 9. C.**



**AGENDA SECTION: ACTION ITEM**

**SUBJECT: Adoption of Policy 2190 Employee Expense Reimbursement Policy**

**PREPARED BY:** Elizabeth Olson, Executive Assistant

**Approved By:** Nicholas Schneider, General Manager

---

**BACKGROUND**

The Georgetown Divide Public Utility District Board of Directors established the Ad Hoc Policy Committee on (date) to standardize the process of developing, adopting, and amending policies and procedures. The Ad Hoc Policy Committee under direction from the Board of Directors identified the need for an updated policy governing employee expense reimbursements.

**DISCUSSION**

The Committee is currently reviewing the District's Guidelines and Policies. The process has included a review and update of previously approved policies. The Ad-Hoc Policy Committee has reviewed and is submitting Policy 2190 to the Board for approval consideration. The purpose of Policy 2190 is to establish the procedures governing the manner in which District employees may be reimbursed for expenditures related to District business. Applying the committee's process for reviewing and updating District policies to the new standards of the District Policy and Procedures Manual, Policy 4025 was updated, Expense Reimbursement, originally adopted June 25, 2013. **Attachment 1** is Policy 4025 reformatted with Committee amendments indicated.

**FISCAL IMPACT**

There is no impact on the District Budget.

**CEQA ASSESSMENT**

This is not a CEQA project.

**RECOMMENDED ACTION**

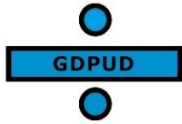
Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) adopt the attached Resolution 2023-XX adopting Policy 2190 Employee Expense Reimbursement.

**ALTERNATIVES**

Request substantive changes to Resolution 2023-XX for staff to implement or reject the Resolution.

**ATTACHMENTS**

1. Policy 4025 Expense Reimbursement Redlined
2. Resolution 2023-XX Adopting Policy 2190 Employee Expense Reimbursement
3. Policy 2190 Employee Expense Reimbursement



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

**POLICY TITLE: EMPLOYEE EXPENSE REIMBURSEMENT POLICY**

**POLICY NUMBER: 2190**      **Adopted: 6/25/2013**      **Amended:**  
**Former Number: 4025**

**REFERENCES:** Policy 4030 – Board Compensation, Expense Reimbursements, and Annual Travel Allowance Policy; Section XXX of the Personnel Handbook;

### Section 2190.01 Definitions

For the purposes of this policy, unless otherwise apparent from the context, certain words phrases, and references used in this policy are defined as follows:

Publication 535 of the Internal Revenue Service shall reference the mileage rate for reimbursement calculation that is provided in this IRA tax document.

Federal Per Diem Rates shall refer to per diem rates established annually by the U.S. General Services Administration to set food and lodging expense limitations.

### Section 2190.01–02 Purpose and General Principles

The purpose of this policy is to establish the procedures ~~governing~~ governing the manner in which District employees may be reimbursed for expenditures related to District business under the following general principles:

- A. District employees seeking payment or reimbursement must obtain prior authorization from the General Manager for the type of expenses or travel as provided before incurring the expenses and commencing travel. ~~The General Manager shall seek prior authorization from the Board of Directors.~~
- B. District employees shall ~~not~~ neither profit or experience a financial loss by incurring expenses while conducting authorized District business.
- C. District employees shall have their expenses for registration, lodging, transportation, meals, incidentals, and other costs paid or reimbursed to them when they are required to travel or incur other expenses in the performance of their duties, provided those expenses were actually and necessarily incurred, are reasonable in amount, and subject to the maximum limits of ~~per diem guidelines~~ the Federal Per Diem Rates, where possible.
- ~~C.D.~~ D. All expenses must be reasonable and necessary, and employees are ~~encouraged~~ required to exercise prudence in all expenses.
- ~~D.E.~~ E. When opting to use private automobiles, employees are responsible for ensuring that the vehicle is in sound and safe operating condition. They must possess a valid driver's license and have current auto insurance as required by Section \_\_\_\_ of the Personnel Handbook.
- ~~E.F.~~ F. The District will not pay or reimburse any costs for alcoholic beverages, or for any expenses incurred on behalf of an employee's spouse or family member who might accompany the employee.

## **Section 2190.02 Definitions**

For the purposes of this policy, ~~unless otherwise apparent from the context, certain words, phrases, and references used in this policy are defined as follows:~~

~~Internal Revenue Service Publication 535 of the Internal Revenue Service shall reference the mileage rate for reimbursement calculation that is provided in this IRA tax document.~~

~~State Federal Per Diem Guidelines Rates shall refer to per diem rates established annually by the U.S. General Services Administration to set food and lodging expense limitations.~~

## **Section 2190.03 Procedures for Requesting Expense Reimbursement**

The following procedures apply to expense payments and reimbursements:

### **A. General Manager Approval**

Requests for travel authorization (Section 1 of Expense Reimbursement Form) should be submitted at least 30 days prior to travel or anticipated expenses to be incurred, whenever feasible, to allow appropriate consideration and to minimize costs. The General Manager shall review and approve advanced travel/expense authorization requests.

### **A.B. Expense Reimbursement Form**

District employees may request reimbursement for out-of-pocket expenses for item(s) and/or services appropriately relating to pre-approved District business by submitting an Expense Reimbursement Form (Appendix A) explaining the purpose for the expenditures and attaching copies of all receipts as evidence of each expense. Such requests should be submitted not more than ten (10) days after the expense is incurred or the travel is completed, whichever is later.

### **B.C. Board Approval**

Reimbursement requests for costs actually and reasonably incurred by the General Manager shall be reviewed and approved by the Treasurer and one member of the Board of Directors.

## **Section 2190.05-04 Expenses Allowed for Payment or Reimbursement**

Expenses incurred by employees related to District business as listed below may be paid directly or reimbursed upon proper review and approval.

### **A. Mode of Transportation**

For pre-approved travel outside the county by the General Manager, or staff designee, ~~the most~~an economical mode and class of transportation reasonably consistent with scheduling requirements shall be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available.

### **B. Mileage Reimbursement**

Reimbursement for use of personal vehicles shall be set at the rate of mileage reimbursement allowed under Publication 535 of the Internal Revenue Service and shall be described on the Expense Reimbursement Form as to the distance traveled, the date, the purpose, and amount requested.

### **C. Food and Lodging**

The ~~State Federal per Per diem Diem guidelines Rates, established annually by the Administration of General Services,~~ shall be used for food and lodging expense limitations

during District-related travel. ~~Reasonable expenses for pre-approved orders of food and incidentals for District-sponsored meetings are reimbursable.~~

**D. Conference and Training Registration Fees**

Upon required approvals, to the extent practicable, the District shall make registration payments directly to the sponsoring organization or association. The District shall make the effort to obtain reduced rates through early registration or other opportunities for rate reductions.

**Section 2190.06-05 Payment or Reimbursement of Expenses for Non-District Employees is Prohibited, except as follows:**

~~A. With prior approval, meal costs for the subject of a job interview or a person participating in a job interview panel, when deemed appropriate by the General Manager or the Board of Directors.~~

B.A. With prior approval, meal costs for representatives of other government agencies, community organizations, or private interests, when the meal is attended by one or more District employees, the meal directly and substantially facilitates the conduct of District business and public benefit, and the expense is authorized by the General Manager.

Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 2190 Employee Expense Reimbursement Policy adopted by the Board of Directors of the Georgetown Divide Public Utility District on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DISTRIBUTION:

**RESOLUTION NO. 2023-XX  
OF THE BOARD OF DIRECTORS OF THE  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT  
ADOPTING POLICY 2190, EMPLOYEE EXPENSE REIMBURSEMENT**

**WHEREAS**, the Ad Hoc Policy Committee of Georgetown Divide developed Policy 2190, Employee Expense Reimbursement, under the direction of the Board of Directors; and

**WHEREAS**, the Ad Hoc Policy Committee of the Board of Directors reviewed Policy 4025 and directed Staff to prepare Policy 2190 in the new policy format and with changes to establish the Employee Expense Reimbursement Policy; and

**WHEREAS**, Policy 2190 is made a part of this Resolution as **Exhibit A**; and

**WHEREAS**, the committee's recommendation was presented to the Board of Directors at its regular meeting on December 12, 2023.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT** Policy 2190, Employee Expense Reimbursement be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 12<sup>th</sup> day of December by the following vote:

**AYES:**

**NOES:**

**ABSENT/ABSTAIN:**

---

Mitch MacDonald, President, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

*Attest:*

---

Nicholas Schneider, 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 2023-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 12<sup>th</sup> day of December 2023.

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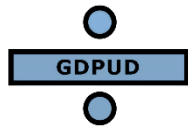
Nicholas Schneider, Clerk, and Ex Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**ATTACHMENT:**

**Exhibit A** – Policy 2190 – Employee Expense Reimbursement

DRAFT





# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

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**POLICY TITLE: EMPLOYEE EXPENSE REIMBURSEMENT POLICY**

**POLICY NUMBER: 2190**      **Adopted: 6/25/2013**      **Amended:**  
**Former Number: 4025**

**REFERENCES:** Policy 4030 – Board Compensation, Expense Reimbursements, and Annual Travel Allowance Policy; Section XXX of the Personnel Handbook;

### **Section 2190.01 Purpose and General Principles**

The purpose of this policy is to establish the procedures governing the manner in which District employees may be reimbursed for expenditures related to District business under the following general principles:

- A. District employees seeking payment or reimbursement must obtain prior authorization from the General Manager for the type of expenses or travel as provided before incurring the expenses and commencing travel.
- B. District employees shall neither profit nor experience a financial loss by incurring expenses while conducting authorized District business.
- C. District employees shall have their expenses for registration, lodging, transportation, meals, incidentals, and other costs paid or reimbursed to them when they are required to travel or incur other expenses in the performance of their duties, provided those expenses were actually and necessarily incurred, are reasonable in amount, and subject to the maximum limits of the Federal Per Diem Rates, where possible. Federal Per Diem Rates refers to rates established annually by the U.S. General Services Administration to set food and lodging expense limitations.
- D. All expenses must be reasonable and necessary, and employees are required to exercise prudence in all expenses.
- E. When opting to use private automobiles, employees are responsible for ensuring that the vehicle is in sound and safe operating condition. They must possess a valid driver's license and have current auto insurance as required by Section \_\_\_\_ of the Personnel Handbook.
- F. The District will not pay or reimburse any costs for alcoholic beverages, or for any expenses incurred on behalf of an employee's spouse or family member who might accompany the employee.

### **Section 2190.02 Procedures for Requesting Expense Reimbursement**

The following procedures apply to expense payments and reimbursements:

#### **A. General Manager Approval**

Requests for travel authorization (Section 1 of Expense Reimbursement Form) should be submitted at least 30 days prior to travel or anticipated expenses to be incurred, whenever feasible, to allow appropriate consideration and to minimize costs. The General Manager

shall review and approve advanced travel/expense authorization requests.

**B. Expense Reimbursement Form**

District employees may request reimbursement for out-of-pocket expenses for item(s) and/or services appropriately relating to pre-approved District business by submitting an Expense Reimbursement Form (Appendix A) explaining the purpose for the expenditures and attaching copies of all receipts as evidence of each expense. Such requests should be submitted not more than ten (10) days after the expense is incurred or the travel is completed, whichever is later.

**C. Board Approval**

Reimbursement requests for costs actually and reasonably incurred by the General Manager shall be reviewed and approved by the Treasurer and one member of the Board of Directors.

**Section 2190.03 Expenses Allowed for Payment or Reimbursement**

Expenses incurred by employees related to District business as listed below may be paid directly or reimbursed upon proper review and approval.

**A. Mode of Transportation**

For pre-approved travel outside the county by the General Manager, or staff designee, an economical mode and class of transportation reasonably consistent with scheduling requirements shall be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available.

**B. Mileage Reimbursement**

Reimbursement for use of personal vehicles shall be set at the rate of mileage reimbursement allowed under Publication 535 of the Internal Revenue Service and shall be described on the Expense Reimbursement Form as to the distance traveled, the date, the purpose, and amount requested. Publication 535 of the Internal Revenue Service provides the mileage rate for reimbursement calculation that is provided in this IRA tax document.

**C. Food and Lodging**

The Federal Per Diem Rates shall be used for food and lodging expense limitations during District-related travel.

**D. Conference and Training Registration Fees**

Upon required approvals, to the extent practicable, the District shall make registration payments directly to the sponsoring organization or association. The District shall make the effort to obtain reduced rates through early registration or other opportunities for rate reductions.

**Section 2190.04 Payment or Reimbursement of Expenses for Non-District Employees is Prohibited, except as follows:**

- A. With prior approval, meal costs for representatives of other government agencies, community organizations, or private interests, when the meal is attended by one or more District employees, the meal directly and substantially facilitates the conduct of District business and public benefit, and the expense is authorized by the General Manager.

Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 2190 Employee Expense Reimbursement Policy adopted by the Board of Directors of the Georgetown Divide Public Utility District on \_\_\_\_\_, 2023.

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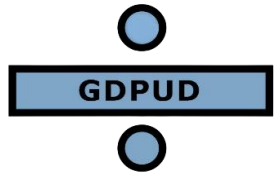
Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DISTRIBUTION:

## GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT EMPLOYEE EXPENSE AUTHORIZATION/REQUEST FORM

Name:	Date:	Title:				
<b>TRAVEL/EXPENSE AUTHORIZATION</b>						
Description of Travel/Expenses:						
Manager's Signature:		Date:				
<b>EXPENSE REIMBURSEMENT REQUEST</b>						
Expense Description/Explanation	Expense Date	Total Miles	Mileage Reimbursed @ 0.655	Meals	Lodging	Other
			-			
			-			
			-			
			-			
			-			
			-			
			-			
<b>TOTALS</b>		-	-	-	-	-

*Finance Department Use Only:*



Totals:	Mileage	-	
	Meals	-	
	Lodging	-	
	Other	-	
<b>Grand Total</b>		-	

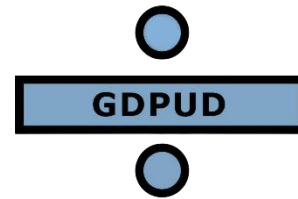
**APPROVALS**

<b>I certify the expenses listed above are job related and are authorized under the Georgetown Divide PUD's reimbursement policy (Policy 2190).</b>	
_____ <i>Manager's Signature</i>	Date: _____ <i>Employee's Signature</i> _____

**REPORT TO THE BOARD OF DIRECTORS**

**Board Meeting of December 12, 2023**

**Agenda Item No. 9. D.**



**AGENDA SECTION: ACTION ITEM**

**SUBJECT: Adoption of Policy 2105 Asset Protection and Workplace Fraud Prevention**

**PREPARED BY:** Elizabeth Olson, Executive Assistant

**Approved By:** Nicholas Schneider, General Manager

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**BACKGROUND**

The Georgetown Divide Public Utility District Board of Directors established the Ad Hoc Policy Committee to standardize the process of developing, adopting, and amending policies and procedures. The Committee, as directed by the Board of Directors, identified the need for a policy to protect the District and its assets.

**DISCUSSION**

The Georgetown Divide Public Utility District is committed to protecting its assets against the risk of loss or misuse. Policy 2105 (**Attachment 2**) clarifies acts that are considered to be fraudulent, describes the steps to be taken when fraud or other dishonest activities are suspected, and establishes procedures to account for missing funds, restitution, and recoveries. Adoption of policy 2105 provides clear procedures governing processes that protect District assets.

**FISCAL IMPACT**

Vigilant and responsible oversight and management of District assets guards against losses.

**CEQA ASSESSMENT**

This 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 2023-XX adopting Policy 2105 Asset Protection and Fraud in the Workplace.

**ALTERNATIVES**

Request substantive changes to Resolution 2023-XX for staff to implement or reject the Resolution.

**ATTACHMENTS**

1. Resolution 2023-XX Adopting Policy 2105 Asset Protection and Fraud in the Workplace
2. Policy 2105 Asset Protection and Fraud in the Workplace

**RESOLUTION NO. 2023-XX  
OF THE BOARD OF DIRECTORS OF THE  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT  
ADOPTING POLICY 2105, ASSET PROTECTION AND FRAUD PREVENTION**

**WHEREAS**, the Georgetown Divide Public Utility District is committed to protecting its assets against risk of loss or misuse;

**WHEREAS**, the Ad-Hoc Policy Committee of Georgetown Divide developed Policy 2105, Asset Protection and Fraud Prevention, under the direction of the Board of Directors;

**WHEREAS**, Policy 2105 is made a part of this Resolution as **Exhibit A**; and

**WHEREAS**, the committee's recommendation was presented to the Board of Directors at its regular meeting on December 12, 2023.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT** Policy 2105, Asset Protection and Fraud Prevention be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

**PASSED AND ADOPTED** by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 12<sup>th</sup> day of December by the following vote:

**AYES:**

**NOES:**

**ABSENT/ABSTAIN:**

---

Mitch MacDonald, President, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

*Attest:*

---

Nicholas Schneider, Clerk, and Ex officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## CERTIFICATION

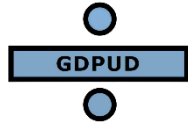
I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2023-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 12<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Nicholas Schneider, Clerk, and Ex Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**ATTACHMENT:**

**Exhibit A** – Policy 2105 – Asset Protection and Fraud Prevention

DRAFT



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

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**POLICY TITLE: ASSET PROTECTION AND FRAUD PREVENTION POLICY**

**POLICY NUMBER: 2105**

**Adopted:**

**Amended:**

### **REFERENCES:**

#### **Section 2105.01 Purpose and Scope**

The Georgetown Divide Public Utility District is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the District to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the District, and when appropriate, to pursue available legal remedies.

The purpose of this policy is to clarify acts that are considered to be fraudulent, to describe the steps to be taken when fraud or other dishonest activities are suspected, and to establish procedures to follow to account for missing funds, restitution, and recoveries.

#### **Section 2105.02 Definitions**

For the purposes of this policy, unless otherwise apparent from the context, certain words and phrases used in this policy are defined as follows:

**Fraud** shall refer to fraud and other similar irregularities that include, but are not limited to:

- 1) Claim for reimbursement of expenses that are not job-related or authorized by District policy;
- 2) Forgery, falsification, or unauthorized alteration of documents or records (including but not limited to checks, promissory notes, timesheets, independent contractor agreements, purchase orders, budgets, etc.);
- 3) Misappropriation of District assets (including but not limited to funds, securities, supplies, furniture, equipment, etc.)
- 4) Inappropriate use of District resources (including but not limited to labor, time, and materials.)
- 5) Improper handling or reporting of money or financial transactions;
- 6) Authorizing or receiving payment for goods not received or services not performed;
- 7) Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of District-owned software;
- 8) Misrepresentation of information;
- 9) Theft of equipment or goods;
- 10) Any apparent violation of federal, state, or local laws related to dishonest activities or fraud;
- 11) Seeking or accepting anything of material value from those doing business with the District including vendors, consultants, contractors, lessees, applicants, and grantees. Materiality is determined by the District's Conflict of Interest Code which incorporates the Fair Political Practices Commission's regulations; and
- 12) Any other conduct, actions, or activities treated as fraud or misappropriation under any federal or state law, rule, or regulation.



**Employees** shall refer to any individual or group of individuals who receive compensation, either full- or part-time, including members of the Board of Directors, from the Georgetown Divide Public Utility District.

**Management** shall refer to any manager, supervisor, or other designated individual who manages or supervises the District's resources or assets.

**The Internal Audit Committee** shall refer to the group of individuals appointed to investigate a claim of fraud, as described below:

- 1) If the claim of fraud involves anyone other than the General Manager, the Ad-Hoc Internal Audit Committee shall consist of the General Manager, the District's Legal Counsel, and any other persons appointed (if any) to the Ad-Hoc Internal Audit Committee by the Board.
- 2) If the claim of fraud involves the General Manager, the Ad-Hoc Internal Audit Committee shall consist of the President of the Board of Directors, the District's Legal Counsel, and one additional Board member chosen by a majority vote of the Board.
- 3) Individuals appointed to the Internal Ad-Hoc Audit Committee by the General Manager or the President of the Board other than the District's Legal Counsel shall serve at the pleasure of the Board.

**External Auditor** shall refer to independent audit professionals who perform annual audits of the District's financial statements and are appointed by the Board of Directors.

### **Section 2105.03 Objective and Impartial Investigation**

It is the District's intent to fully investigate any suspected acts of fraud, misappropriation, or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the District of any party who might be or become involved in or becomes the subject of such investigation. An employee being investigated for fraud may request representation by a representative of any recognized bargaining unit that represents the employee. Nothing in this policy is intended to abrogate or prevent the District from hiring or retaining a third-party investigator outside of the District to carry out any of the investigatory responsibilities noted herein. For example, the General Manager and/or Internal Audit Committee may further assign the investigation of suspected fraud of an employee to a third-party, outside investigator.

### **Section 2105.04 Internal Controls**

Each department of the District is responsible for instituting and maintaining a system of internal controls to provide reasonable assurance of the prevention and detection of fraud, misappropriations, and other irregularities. Management staff should be familiar with the types of improprieties that might occur within their areas of responsibility and be alert for any indications of such conduct.

### **Section 2105.05 Primary Responsibility for Investigation**

- A. For claims of fraud not involving the General Manager, the General Manager (and an Ad-Hoc Internal Audit Committee appointed by the General Manager) shall have primary responsibility for the investigation of activity covered by this policy. The District's General Counsel shall advise the Committee, or the General Manager, as the case may be, on all such investigations.
- B. For claims of fraud involving the General Manager, the Board (or an Ad-Hoc Internal Audit Committee appointed by the Board) shall have primary responsibility for investigation of activity covered by this policy. The District's General Counsel shall advise the Ad-Hoc Committee, or the Board, as the case may be, on all such investigations.

## **Section 2105.06 Non-Retaliation**

An employee shall not be retaliated against when acting in reasonable accordance with this policy, so long as he/she has not engaged in activity that violates this policy. When informed by an employee of a suspected impropriety based on his or her own reasonable belief, neither the District nor any person acting on its behalf shall:

- 1) Dismiss or threaten to dismiss an employee providing the information,
- 2) Discipline, suspend, or threaten to discipline or suspend such an employee,
- 3) Impose any penalty upon such an employee, or
- 4) Intimidate or coerce such an employee.

Violations of this non-retaliation policy will result in discipline up to and including termination.

## **Section 2105.07 Procedures**

### **A. Employee Responsibilities**

1. A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
2. When an employee believes his or her supervisor may be involved in inappropriate activity, the employee shall make the report to the next higher level of management and/or the General Manager. If the activity involves the General Manager, it shall be reported to the Board President or the District's Legal Counsel.
3. A reporting employee shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone unless requested by the General Manager, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.

### **B. Management Responsibilities**

1. Management staff are responsible for being alert to and reporting fraudulent or related dishonest activities in their areas of responsibility.
2. Each manager should be familiar with the types of improprieties that might occur in his or her area of responsibility and be alert for any indication that improper activity, misappropriation, or dishonest activity did occur or is occurring.
3. When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.
4. If a manager determines a suspected activity may involve fraud or related dishonest activity, he or she should contact his or her immediate supervisor or the District's General Manager. If the activity involves the General Manager, it shall be reported to the Board President or the District's Legal Counsel.
5. Managers should not attempt to conduct individual investigations, interviews, or interrogations other than as directed by the General Manager or General Counsel. However, management staff are responsible for taking appropriate corrective actions to implement adequate controls to prevent the recurrence of improper actions.
6. Management staff should support the District's responsibilities and cooperate fully with the Ad-Hoc Internal Audit Committee, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.

7. Management staff must give full and unrestricted access to all necessary records and personnel to those responsible for identifying, investigating, and remedying fraud and related dishonest acts. Personnel records involving private information (e.g., PHI, SSN, etc.) shall be reviewed only if necessary, and only after consultation with District's Legal Counsel. All District assets, including furniture, desks, and computers, are open to inspection at any time. No District officer, agent, or employee has a reasonable expectation of privacy in District property and other resources to preclude such inspection.
8. In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management staff should avoid the following:
  - a) Speculative accusations;
  - b) Alerting suspected individuals that an investigation is underway;
  - c) Treating employees unfairly; and
  - d) Making statements that could lead to claims of false accusations or other offenses.
9. In handling dishonest or fraudulent activities, managers have the responsibility to:
  - a) Make no contact (unless requested) with the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc.;
  - b) Avoid discussing the case, facts, suspicions, or allegations with anyone unless required to provide information for the investigative process.; and
  - c) Avoid discussing the case with anyone inside the District other than employees who have a need to know such as the General Manager, Internal Audit Committee, the District's Legal Counsel, or law enforcement personnel.
  - d) Direct all inquiries from the suspected individual, or his or her representative, to the General Manager, the Board President, or the District's Legal Counsel. All inquiries by an attorney or representative of the suspected individual should be directed to the General Manager or the District's Legal Counsel. All inquiries from the media should be directed to the General Manager or the Board President if the activity involves the General Manager.
  - e) Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with Legal Counsel, in conformance with District policy and applicable law.

### **C. Board of Directors Responsibilities**

1. If a Board Member has reasonable basis to suspect a fraud has occurred, he/she shall immediately contact the General Manager and the District's Legal Counsel. If the concern relates to the General Manager, such Board Member shall only contact the District's Legal Counsel.
2. The Board Member shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the General Manager or Board President, as the case may be, and the District's Legal Counsel.
3. The alleged fraud or audit investigation shall not be discussed with the media by any person other than the General Manager or the Board President after consultation with the District's Legal Counsel and any Internal Audit Committee appointed as to the matter.

### **D. Internal Audit Committee Responsibilities**

1. If assigned by the General Manager or the Board President, an Internal Audit Committee will promptly investigate the suspected fraud.

2. In all circumstances where there is a reasonable basis to suspect a criminal fraud has occurred, the Internal Audit Committee, in consultation with the District General Manager or the Board President and Legal Counsel (if the General Manager is suspected of involvement in the fraud) will contact the appropriate law enforcement agency.
3. The Internal Audit Committee shall be available and receptive to relevant, confidential information to the extent allowed by law after consultation with the District's Legal Counsel.
4. If evidence is uncovered showing possible dishonest or fraudulent activities, the Internal Audit Committee will:
  - a) Discuss the findings with management and the General Manager (if not involving the GM) and District's Legal Counsel;
  - b) Report to the External Auditor such activities to assess the effect of the illegal activity on the District's financial statements;
  - c) Coordinate with the District's risk manager regarding notification to insurers and filing of insurance claims;
  - d) Take immediate action, after consultation with the Legal Counsel, to prevent the theft, alteration, or destruction of evidence. Such action shall include, but is not limited to:
    - 1) Removing relevant records and placing them in a secure location, or limiting access to those records
    - 2) Preventing the individual suspected of committing the fraud from having access to the records.
  - e) In consultation with the District Legal Counsel and the local law enforcement agency, the Ad-Hoc Internal Audit Committee may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.
  - f) If the Ad-Hoc Internal Audit Committee is contacted by the media regarding an alleged fraud or audit investigation, the Ad-Hoc Internal Audit Committee will refer the media to the General Manager or Board President, if the activity involves the General Manager.
  - g) At the conclusion of the investigation, the Ad-Hoc Internal Audit Committee will document the results in a confidential memorandum report to the General Manager or the Board for action, as the case may be. If the report concludes that the allegations appear founded and the District's Legal Counsel has determined that a crime has occurred, the report will be forwarded to the appropriate law enforcement agency.
  - h) The Internal Ad-Hoc Audit Committee shall make recommendations to the appropriate department as to the prevention of future similar occurrences.
  - i) Upon completion of the investigation, including all legal and personnel actions; all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Ad-Hoc Internal Audit Committee to that department.

### **Section 2105.08 Disciplinary Action**

Following review of investigation results, the General Manager or the Board, as the case may be, will take appropriate action regarding employee misconduct after consultation with Legal Counsel. Disciplinary action can include termination, referral of the case for criminal prosecution, or both.

### **Section 2105.09 Recovery of District Losses**

The General Manager or the General Counsel will pursue every reasonable effort, including court-

ordered restitution, to obtain recovery of District losses from the offender, other responsible parties, insurers, or other appropriate sources.

### **Section 2105.10 Employee Rights**

Nothing in this policy is intended to abridge or circumvent any and all disciplinary processes set forth in the applicable MOU's.

### **Section 2105.11 Exceptions**

There will be no exceptions to this policy unless provided and approved in writing by the General Manager or the Board President and Legal Counsel. The Board of Directors reserves the right to amend, delete, or revise this policy at any time by formal action of the Board of Directors.

#### Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 2105 adopted by the Board of Directors of the Georgetown Divide Public Utility District on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DISTRIBUTION: