

GDPUD

AGENDA

Georgetown Divide Public Utility District Board Of Directors
6425 Main Street, Georgetown, California 95634

FINANCE COMMITTEE

Regular Meeting
THURSDAY, January 27, 2022
3:30 P.M.

Finance Committee Members

Steve Miller, Chairman
Marilyn Boehnke, Member
Andy Fisher, Member

Board of Directors Liaison

Mike Thornbrough
Mitch MacDonald

MISSION STATEMENT

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

- Provide reliable water supplies.
 - Ensure high quality drinking water.
 - Promote stewardship to protect community resources, public health, and quality of life.
 - Provide excellent and responsive customer services through dedicated and valued staff.
 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
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NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH RESOLUTION 2021-50 OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT WHICH ALLOWS THE COMMITTEE TO MEET WITH THE PROVISIONS OF THE BROWN ACT AS DESCRIBED IN ASSEMBLY BILL 361, EXECUTIVE ORDER N- 29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT.

THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCE AT

<https://us02web.zoom.us/j/87323390441?pwd=MzIzL2VWY2h3RnMxN3NaYUJsTkhpQT09>

MEETING ID: **873 2339 0441** AND PASSWORD: **171168** OR VIA TELECONFERENCE BY CALLING 1-669-900-6833, MEETING ID: **873 2339 0441** AND PASSWORD **171168**: AND WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT. NOTE THAT ANY PERSON ATTENDING VIA TELECONFERENCE WILL BE SHARING THE PHONE NUMBER FROM WHICH THEY CALL IN WITH THE COMMITTEE AND THE PUBLIC.

The Finance Committee Chair is responsible for maintaining an orderly meeting.

- 1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE**
- 2. ADOPTION OF AGENDA**

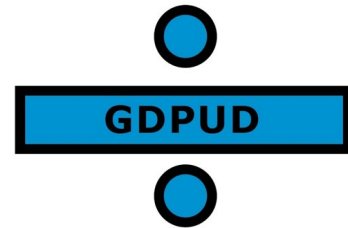
3. **PUBLIC FORUM** - ANY MEMBER OF THE PUBLIC MAY ADDRESS THE FINANCE COMMITTEE ON ANY MATTER WITHIN THE JURISDICTIONAL AUTHORITY OF THE FINANCE COMMITTEE. PUBLIC MEMBERS DESIRING TO PROVIDE COMMENTS, MUST BE RECOGNIZED BY THE COMMITTEE CHAIRMAN, AND SPEAK FROM THE PODIUM. COMMENTS MUST BE DIRECTED ONLY TO THE FINANCE COMMITTEE. THE PUBLIC SHOULD ADDRESS THE FINANCE COMMITTEE MEMBERS DURING THE PUBLIC MEETINGS AS CHAIRMAN, VICE CHAIRMAN, SECRETARY, OR MEMBER, FOLLOWED BY THE COMMITTEE MEMBER'S INDIVIDUAL LAST NAME. THE FINANCE COMMITTEE WILL HEAR COMMUNICATIONS ON MATTERS NOT ON THE AGENDA, BUT NO ACTION WILL BE TAKEN. NO DISRUPTIVE CONDUCT SHALL BE PERMITTED AT ANY FINANCE COMMITTEE MEETING. PERSISTENCE IN DISRUPTIVE CONDUCT SHALL BE GROUNDS FOR SUMMARY TERMINATION, BY THE CHAIRMAN, OF THAT PERSON'S PRIVILEGE OF ADDRESS.
4. **APPROVAL OF MINUTES – Meeting December 2, 2021**
5. **FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS**
6. **OLD BUSINESS**
 - A. Finance Committee Member Recruitment
7. **NEW BUSINESS**
 - A. Election of Finance Committee Officers
 1. Chairman
 2. Vice Chairman
 3. Secretary
 - B. Review December 2021 Budget to Actuals
 - C. Review Annual Audit for the year ended JUNE 30, 2021
 - D. Study Treated Water Rate Freeze Impact and possible actions
 - E. Review Conceptual Agenda Timeline for possible update amendment to the Board of Directors
8. **AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING**
9. **NEXT MEETING DATE AND ADJOURNMENT** – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. The next regular meeting would be scheduled for **February 17, 2022**.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU ARE A DISABLED PERSON AND YOU NEED A DISABILITY RELATED MODIFICATION OR ACCOMMODATION TO PARTICIPATE IN THIS MEETING, CONTACT THE DISTRICT OFFICE BY TELEPHONE AT 530-333-4356 OR BY FAX AT 530-333-9442. REQUESTS MUST BE MADE AS EARLY AS POSSIBLE AND AT LEAST ONE FULL BUSINESS DAY BEFORE THE START OF THE MEETING. IN ACCORDANCE WITH GOVERNMENT CODE SECTION 54954.2(A), THIS AGENDA WAS POSTED ON THE DISTRICT'S BULLETIN BOARD AT THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT OFFICE, AT 6425 MAIN STREET, GEORGETOWN, CALIFORNIA, ON **January 20, 2022**.


Adam Coyan, General Manager

1/20/22
Date

**Regular Finance Committee Meeting
January 27, 2022
Agenda Item No. 4**



AGENDA SECTION: Approval of Minutes
SUBJECT: Approval of Minutes — December 2, 2021
PREPARED BY: Carol Arquette, Interim Committee Clerk

BACKGROUND

DISCUSSION

FISCAL IMPACT

DRAFT



MINUTES

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634**

SPECIAL MEETING OF THE FINANCE COMMITTEE

**THURSDAY, December 2, 2021
3:30 P.M.**

FINANCE COMMITTEE MEMBERS

Steve Miller, Chairman
Marilyn Boehnke, Member
Andy Fisher, Member

MISSION STATEMENT

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

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

President Steve Miller called the meeting to order, lead the pledge of allegiance and called the roll with all Committee members being present.

2. ADOPTION OF AGENDA

MOTIONED BY MARILYN BOEHNKE TO ADOPT AGENDA. SECONDED BY ANDY FISHER THE MOTION PASSED.

- 3. PUBLIC FORUM** - Any member of the public may address the Finance Committee on any matter within the jurisdictional authority of the Finance Committee. Public members desiring to provide comments, must be recognized by the Committee Chairman, and speak from the podium. Comments must be directed only to the Finance Committee. The public should address the Finance Committee members during the public meetings as Chairman, Vice Chairman, Secretary, or Member, followed by the Committee member's individual last name. The Finance Committee will hear communications on matters not on the agenda, but no action will be taken. No disruptive conduct shall be permitted at any Finance Committee meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the Chairman, of that person's privilege of address.

4. APPROVAL OF MINUTES – MEETING OF OCTOBER 28, 2021

Marilyn Boehnke mentioned the misspelling of her name under adoption of Agenda, and stated the listing of the two Board liaisons under committee members should be removed since they are technically not Finance Committee members. Under approval of minutes, it reads approval of October 5th when it should be October 28th.

MOTIONED BY STEVE MILLER TO APPROVE THE MINUTES OF OCTOBER 28, 2021 AS CORRECTED. SECONDED BY MARILYN BOEHNKE. THE MOTIONED PASSED.

5. FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS

Andy Fisher commented on the quality work of the maintenance staff. After a loss of water pressure, he discovered a main break in the neighbor's pasture. The GDPUD staff was already on site. They worked over night in almost freezing conditions and they had water the next morning. He asked the General Manager to pass on to the staff who worked so hard how much it is appreciated.

Steve Miller said he attended the Strategic Planning Workshop and thought it was really good. There were approximately 20 citizens present who were engaged and involved. The workshop was well received by those who attended. The staff did a really good job of putting it together. He heard several favorable comments from those in attendance.

Mike MacDonald commented he counted 16 from the community present at the workshop. He tried to get people from Auburn Lake Trails to attend. He didn't get help from the ALT community because at their Board meeting the night before, they felt they are not the GDPUD public information arm of the water district. The President of the ALT Board gave some advice as how to promote the next meeting. He later reached back out about a townhall meeting at ALT exclusively for information dealing directly with ALT residents. Chairman Miller and Director Saunders and General Manager Coyan are invited to attend. They will field questions regarding water meters, water restrictions, maybe golf course questions on irrigation, and so forth. It is still in the early planning stage. Chairman Miller said he will be there.

6. NEW BUSINESS

A. Review First Quarter Budget to Actuals

Steve Miller asked General Manager Coyan if there was anything he'd like to direct to the committee. The General Manager stated he changed how the reporting is done on the checks. At the end of the normal check run there is a vendor purchasing report which totals for each vendor how much we've spent for the current fiscal year. This allows us to quickly see where the costs lay and how much we've paid a contractor. On all the contracts, there is a do not exceed level and this report makes it easy to track on the current contracts. The report is on page 25,

The General Manager stated when we started the fiscal year in the middle of summer, that is our busy time which puts us in a deficit going forward, each month we get closer to breaking even which should be reached by the end of January. Then we have the summer push getting irrigation going again which costs money as well. Our expenses are seasonal due to irrigation and projects going on such as paving at ALT which can't be done until the temperature warms up which will be late spring/early summer—that's a Capital Improvement cost.

Chairman Miller asked if there is a noticeable impact from the inflation we are experiencing. The General Manager said for vehicle operations we are high, and that's

not going to correct itself. There are areas where we will go over budget (not specifically due to inflation). On page 39 of the Budget Report you can see the percent used was 36% and the target was 33%. If we can maintain the 3% overage for the total budget going into the end of June we will be doing well. The hope is we can bring it down and be right on budget.

Chairman Miller said we can anticipate an increase in the cost of steel which will affect any pipes or water tanks we may need to put in. This probably will not affect us in the short term, but will in the future.

Mike Thornbrough stated we're looking pretty good. We have 64% remaining, the report is from October.

Marilyn Boehnke had a question under the water fund (page 11) department 0000 on the variant there are a lot of negative numbers when there is no period activity, no fiscal activity. The General Manager explained on fiscal activity, the current total budget shows the amount of money we will receive for water sales for residential— at \$2.1 million, we have received \$643,000. The unfavorable variance is the difference, what we anticipate we will be received before the end of the year. That's true with irrigation water. Some of these are not up to date because we do bi-monthly billing. We're way down on penalties; then installation fees, material charge, miscellaneous revenue and deferred comp. those items didn't have a budgeted amount associated with them.

Marilyn Boehnke (bottom of page 13 and top of page 14) shows 100% remaining in everything but the total is 63% remaining. The General Manager said it refers to Capital Improvement Projects and the water fund deficit.

Mitch MacDonald asked about paving at ALT. The General Manager said it refers to road repairs. The CIP budget has \$100,000 for those repairs. The actual cost will depend on what we get back on proposals we have out and the current cost of asphalt. The timing depends on weather conditions.

Andy Fisher asked about the line item for insurance account 5034 (page 38), we're 82% into the budget. Is that because of the cycle in which insurance is paid or is it something abnormal? The General Manager said it is an annual charge. Andy Fisher asked if the District insurance has been affected liked home owners with regard to fire insurance. The General Manager said no, we're covered by JPIA.

Mitch MacDonald asked if we got a refund from lower health care cost from JPIA? The General Manager said we will be getting a refund. President Saunders has that information and will report on it at the regular December Board meeting.

Chairman Miller asked if we were able to salvage anything from the teardown of the Sweetwater Plant. General Manager Coyan said we were not able to salvage anything due to the asbestos and the project is complete.

B. Discussion Introduction to CalPERS Unfunded Liability

Chairman Miller asked if all committee members were sent the link to the CalPERS material. General Manager Coyan no because this discussion was just an introduction and brief overview of what the Unfunded Liability is and the CalPERS. Thee 8 hours of video is a much deeper discussion.

Chairman Miller learned from the first video the Unfunded Liability is being reduced based on CalPERS returns on investments. He asked if anyone was interested in getting the link to the information—he'd forward the information to them.

Mitch MacDonald indicated they would have a difficult time raising rates as they should. In this part of the business cycle, they've done all they could with quotative easing to keep the stock market up and their charter isn't just maintaining high employment, it's keeping the economy going at all cost. If they quit the tapering which means increasing interest rates, they'll kill the stock market and the economy.

Andy Fisher said he'd like the link to the CalPERS videos. Chairman Miller said he'd forward it to him.

General Manager Coyan said there are financial companies where you pay them and then you pay your unfunded liability off. By paying them a certain amount, they invest it to make a profit then they pay CalPERS going forward. He is not familiar with details on how it works.

7. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING

Steve Miller asked the Committee for items for the next agenda. No items were suggested.

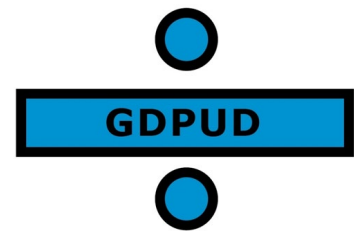
8. NEXT MEETING DATE AND ADJOURNMENT – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. Insofar as the next Finance Committee Meeting would fall during holidays, the next meeting was scheduled for Thursday January 27, 2022 at 3:30 PM.

The meeting adjourned at 4:40 PM.

Carol Arquette, Interim Clerk

Date

**Regular Finance Committee Meeting
January 27, 2022
Agenda Item No. 6A**



AGENDA SECTION: Old Business

SUBJECT: Finance Committee Recruitment

PREPARED BY: Carol Arquette, Interim Committee Clerk

BACKGROUND

Georgetown Divide Public Utility District **2021** Policy Manual
Selection of Committee Members.

- (a) A Notice of a Vacancy on the Finance Committee shall be posted on the District's website and social media sites, and must be published in a newspaper of general circulation in the District with instructions for applying, including a deadline for submittal.
- (b) All applicants who reside within the District boundaries will be eligible for consideration by the Board. It is recommended that applicants have experience in finance, budgeting, accounting, management, and/or related fields.
- (c) Applications must be submitted by the stated deadline and must include a Statement of Interest and resume. Applicants can be mailed or hand-delivered to the General Manager at the District Office, located at 6425 Main Street, Georgetown, CA 95634, or transmitted by email to gm@gd-pud.org
- d) The General Manager will distribute all applications to the Board of Directors.
- (e) All applicants shall make a personal presentation of their qualifications to the Board of Directors during a Board meeting.
- (f) The Board of Directors will ask questions of the applicants during the Board meeting and will publicly vote on each applicant to be appointed. In the case where there are more applicants than Committee seats, Directors will submit their ranking of the applicants to the Board President after the questioning period. The applicant(s) with the highest number of first place, then second place, etc., (if needed) rankings shall be selected and announced as the appointee(s).

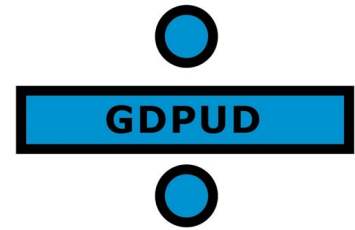
DISCUSSION

Possible staff direction

FISCAL IMPACT

None

**Regular Finance Committee Meeting
January 27, 2022
Agenda Item No. 7A**



AGENDA SECTION: **New Business**

SUBJECT: **Election of Committee Officers**

PREPARED BY: Carol Arquette, Interim Committee Clerk

BACKGROUND

In accordance with the Georgetoen Divide Public Utilities Districe policy manual section 2021-0914, section 9 regarding the Role and Responsibilities of the finance Committee, the committee shall designate from among its members a Chair, Vice-Chair, and Secretary. The Chair shall preside over the meetings, and in the Chair's absence, the Vice-Chair shall preside. If both the Chair and the Vice-Chair are absent, the remaining members, if a quorum exists, shall select from among themselves a person to preside over the meeting.

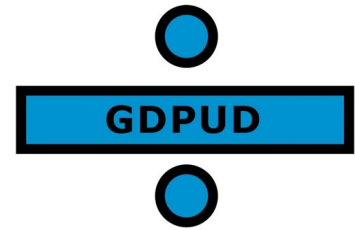
DISCUSSION

1. Nomination and election for Chairman
2. Nominaion and electionfor Vice Chairman
3. Nominaion and election for Secretary

FISCAL IMPACT

None

**Regular Finance Committee Meeting
January 27, 2022
Agenda Item No. 7B**



AGENDA SECTION: New Business

SUBJECT: Finical Reports — Review December 2021 Budget to Actuals

PREPARED BY: Adam Coyan, General Manager

BACKGROUND

See attached — **Budget to Actuals, Monthly Fund Balances, Check Report**

DISCUSSION

FISCAL IMPACT

None

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF DECEMBER 14, 2021
AGENDA ITEM NO. 5. A. 1-3**



AGENDA SECTION: CONSENT CALENDAR

SUBJECT: Budget to Actuals, Monthly Fund Balances, Check Report

PREPARED BY: Adam Coyan, General Manager

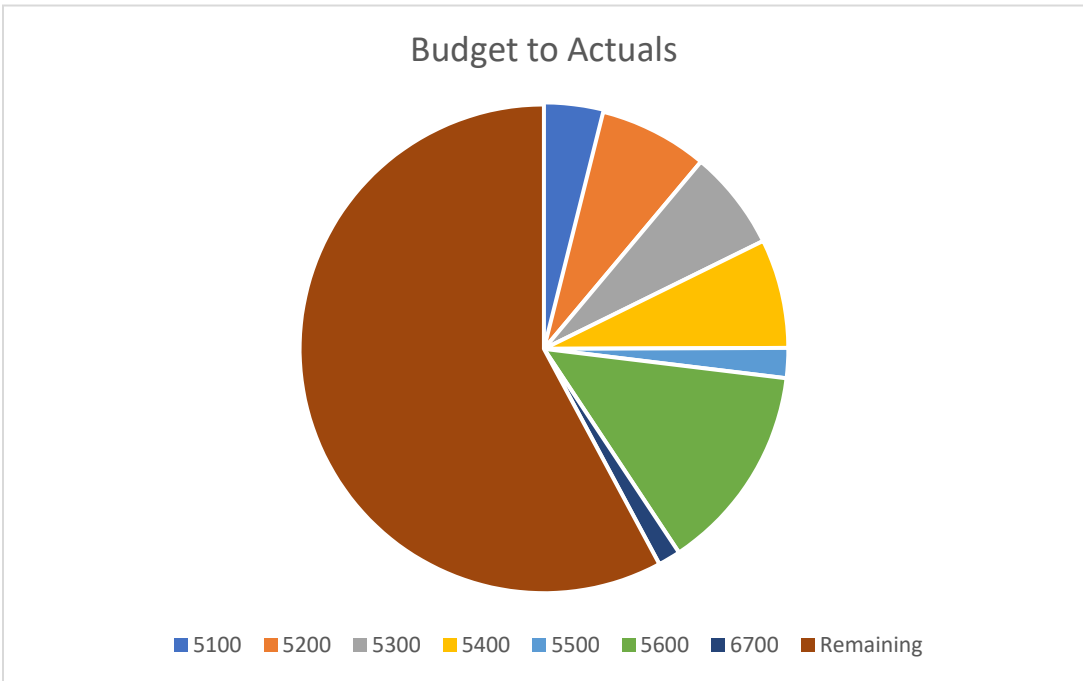
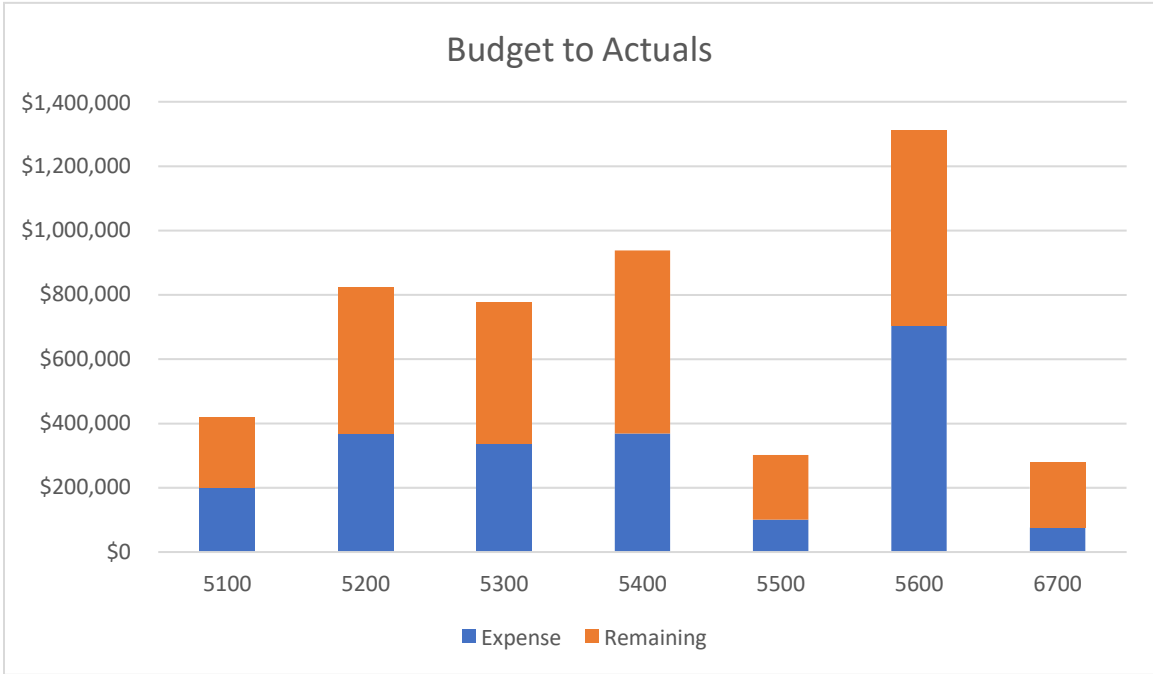
BACKGROUND

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 that have been run are for the period of July 1st, 2021 to November 30th, 2021. The usual graphical representations of the budget and then the raw Tyler budget to actuals is first then followed by the Tyler check run. Instead of having the checks listed by date I have grouped them together this time by vendor, further; after the check run section, I have a total amount spent FY for each vendor. The spreadsheets follow the Tyler vendor section.

BUDGET TO ACTUALS, MONTHLY FUND BALANCES, CHECK REPORT
Regular Board Meeting of December 14th, 2021 AGENDA ITEM 5.A.





Georgetown Divide PUD

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 11/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - Water Fund							
Department: 0000 - Non-departmental							
100-0000-40102	Water Sales - Cst	2,120,000.00	2,120,000.00	556,401.39	1,200,388.14	-919,611.86	43.38 %
100-0000-40103	Water Sales - Irr	425,000.00	425,000.00	0.00	233,328.36	-191,671.64	45.10 %
100-0000-40104	Surcharge	648,923.00	648,923.00	0.00	0.00	-648,923.00	100.00 %
100-0000-40105	Property Tax Revenue	1,758,035.00	1,758,035.00	0.00	0.00	-1,758,035.00	100.00 %
100-0000-40107	Lease Revenue	70,000.00	70,000.00	1,658.92	29,965.66	-40,034.34	57.19 %
100-0000-41100	Interest Income	-2,500.00	-2,500.00	0.00	0.00	2,500.00	0.00 %
100-0000-41200	Penalties	45,400.00	45,400.00	80.00	160.00	-45,240.00	99.65 %
100-0000-41300	Materials & Labor Charge	0.00	0.00	342.00	1,082.00	1,082.00	0.00 %
100-0000-41302	Installation Fee	0.00	0.00	165.10	3,814.10	3,814.10	0.00 %
100-0000-42100	Miscellaneous Revenue	0.00	0.00	10.00	1,533.68	1,533.68	0.00 %
100-0000-50403	Def Comp Retirement	0.00	0.00	2,488.96	4,277.77	-4,277.77	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):		5,064,858.00	5,064,858.00	556,168.45	1,465,994.17	-3,598,863.83	71.06 %
Department: 5100 - Source of Supply							
100-5100-50100	Salaries	163,354.00	163,354.00	3,698.08	44,235.82	119,118.18	72.92 %
100-5100-50102	Overtime	13,642.00	13,642.00	192.60	5,003.30	8,638.70	63.32 %
100-5100-50103	Standby Pay	11,867.00	11,867.00	0.00	4,560.00	7,307.00	61.57 %
100-5100-50200	Payroll Taxes	14,865.00	14,865.00	289.15	3,963.56	10,901.44	73.34 %
100-5100-50300	Health Insurance	51,860.00	51,860.00	2,157.55	13,710.87	38,149.13	73.56 %
100-5100-50302	Insurance - Workers Compensation	6,857.00	6,857.00	0.00	1,417.28	5,439.72	79.33 %
100-5100-50400	PERS Retirement Expense	14,223.00	14,223.00	1,626.82	6,260.43	7,962.57	55.98 %
100-5100-50401	PERS UAL	11,926.00	11,926.00	0.00	9,756.48	2,169.52	18.19 %
100-5100-50403	Def Comp Retirement Expense	740.00	740.00	0.00	0.00	740.00	100.00 %
100-5100-51100	Materials & Supplies	10,765.00	10,765.00	1,283.41	4,873.92	5,891.08	54.72 %
100-5100-51101	Materials - Other	344.00	344.00	0.00	0.00	344.00	100.00 %
100-5100-51102	Office Supplies	297.00	297.00	0.00	12.64	284.36	95.74 %
100-5100-51200	Vehicle Maintenance	4,632.00	4,632.00	273.85	1,526.43	3,105.57	67.05 %
100-5100-51201	Vehicle Operating - Fuel	5,683.00	5,683.00	763.47	3,651.50	2,031.50	35.75 %
100-5100-51300	Professional Services	37,359.00	37,359.00	6,399.50	36,185.60	1,173.40	3.14 %
100-5100-52102	Utilities	10,715.00	10,715.00	97.82	246.99	10,468.01	97.69 %
100-5100-52105	Government Regulation Fees	60,000.00	60,000.00	10,036.50	63,655.50	-3,655.50	-6.09 %
100-5100-52108	Membership	391.00	391.00	0.00	0.00	391.00	100.00 %
Department: 5100 - Source of Supply Total:		419,520.00	419,520.00	26,818.75	199,060.32	220,459.68	52.55 %
Department: 5200 - Raw Water							
100-5200-50100	Salaries	322,851.00	322,851.00	6,136.14	74,931.48	247,919.52	76.79 %
100-5200-50101	Part-time Wages	1,065.00	1,065.00	0.00	0.00	1,065.00	100.00 %
100-5200-50102	Overtime	20,648.00	20,648.00	506.49	12,694.26	7,953.74	38.52 %
100-5200-50103	Standby Pay	13,260.00	13,260.00	0.00	8,260.00	5,000.00	37.71 %
100-5200-50200	Payroll Taxes	29,379.00	29,379.00	655.29	10,487.98	18,891.02	64.30 %
100-5200-50300	Health Insurance	115,737.00	115,737.00	4,755.60	29,778.80	85,958.20	74.27 %
100-5200-50302	Insurance - Workers Compensation	15,689.00	15,689.00	0.00	2,413.16	13,275.84	84.62 %
100-5200-50400	PERS Retirement Expense	30,867.00	30,867.00	3,322.41	11,578.49	19,288.51	62.49 %
100-5200-50401	PERS UAL	214,481.00	214,481.00	0.00	190,251.36	24,229.64	11.30 %
100-5200-50403	Def Comp Retirement Expense	1,460.00	1,460.00	0.00	0.00	1,460.00	100.00 %
100-5200-51100	Materials & Supplies	18,000.00	18,000.00	706.85	7,509.78	10,490.22	58.28 %
100-5200-51101	Materials - Other	2,000.00	2,000.00	382.15	2,125.35	-125.35	-6.27 %
100-5200-51200	Vehicle Maintenance	6,152.00	6,152.00	406.02	6,760.28	-608.28	-9.89 %
100-5200-51201	Vehicle Operating - Fuel	12,070.00	12,070.00	1,282.23	8,146.88	3,923.12	32.50 %
100-5200-51300	Professional Services	2,354.00	2,354.00	2,520.00	2,782.50	-428.50	-18.20 %
100-5200-52100	Staff Development	147.00	147.00	0.00	0.00	147.00	100.00 %
100-5200-52102	Utilities	1,337.00	1,337.00	195.63	434.09	902.91	67.53 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 11/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-5200-52105	Government Regulation Fees	119.00	119.00	0.00	0.00	119.00	100.00 %
100-5200-52108	Membership	391.00	391.00	0.00	0.00	391.00	100.00 %
	Department: 5200 - Raw Water Total:	808,007.00	808,007.00	20,868.81	368,154.41	439,852.59	54.44 %
Department: 5300 - Water Treatment							
100-5300-50100	Salaries	250,264.00	250,264.00	7,504.89	71,494.34	178,769.66	71.43 %
100-5300-50102	Overtime	25,118.00	25,118.00	1,080.45	9,042.44	16,075.56	64.00 %
100-5300-50103	Standby Pay	9,688.00	9,688.00	600.00	5,470.00	4,218.00	43.54 %
100-5300-50200	Payroll Taxes	22,774.00	22,774.00	682.63	8,427.97	14,346.03	62.99 %
100-5300-50300	Health Insurance	64,914.00	64,914.00	4,853.38	25,449.22	39,464.78	60.80 %
100-5300-50302	Insurance - Workers Compensation	9,488.00	9,488.00	0.00	1,294.47	8,193.53	86.36 %
100-5300-50400	PERS Retirement Expense	32,592.00	32,592.00	3,625.83	10,485.11	22,106.89	67.83 %
100-5300-50401	PERS UAL	20,466.00	20,466.00	0.00	48,782.40	-28,316.40	-138.36 %
100-5300-50403	Def Comp Retirement Expense	1,130.00	1,130.00	0.00	0.00	1,130.00	100.00 %
100-5300-51100	Materials & Supplies	72,000.00	72,000.00	16,686.79	49,829.65	22,170.35	30.79 %
100-5300-51101	Materials - Other	1,245.00	1,245.00	96.28	446.28	798.72	64.15 %
100-5300-51102	Office Supplies	0.00	0.00	0.00	15.04	-15.04	0.00 %
100-5300-51200	Vehicle Maintenance	6,284.00	6,284.00	0.00	1,386.27	4,897.73	77.94 %
100-5300-51201	Vehicle Operating - Fuel	8,484.00	8,484.00	490.97	2,286.56	6,197.44	73.05 %
100-5300-51202	Building Maintenance	0.00	0.00	0.00	7,312.18	-7,312.18	0.00 %
100-5300-51300	Professional Services	8,617.00	8,617.00	0.00	2,500.00	6,117.00	70.99 %
100-5300-52100	Staff Development	2,441.00	2,441.00	0.00	0.00	2,441.00	100.00 %
100-5300-52102	Utilities	214,327.00	214,327.00	4,724.46	95,181.75	119,145.25	55.59 %
100-5300-52105	Government Regulation Fees	26,311.00	26,311.00	80.00	3,280.32	23,030.68	87.53 %
100-5300-52108	Membership	391.00	391.00	0.00	-39.99	430.99	110.23 %
100-5300-71100	Capital Expenses	0.00	0.00	0.00	750.00	-750.00	0.00 %
	Department: 5300 - Water Treatment Total:	776,534.00	776,534.00	40,425.68	343,394.01	433,139.99	55.78 %
Department: 5400 - Treated Water							
100-5400-50100	Salaries	416,998.00	416,998.00	15,196.87	136,275.34	280,722.66	67.32 %
100-5400-50102	Overtime	39,846.00	39,846.00	701.48	13,752.23	26,093.77	65.49 %
100-5400-50103	Standby Pay	20,030.00	20,030.00	600.00	5,420.00	14,610.00	72.94 %
100-5400-50200	Payroll Taxes	37,947.00	37,947.00	1,226.12	12,038.49	25,908.51	68.28 %
100-5400-50300	Health Insurance	101,964.00	101,964.00	8,775.90	48,087.20	53,876.80	52.84 %
100-5400-50302	Insurance - Workers Compensation	17,157.00	17,157.00	0.00	2,176.80	14,980.20	87.31 %
100-5400-50400	PERS Retirement Expense	47,899.00	47,899.00	6,762.73	20,329.85	27,569.15	57.56 %
100-5400-50401	PERS UAL	90,000.00	90,000.00	0.00	34,147.68	55,852.32	62.06 %
100-5400-50403	Def Comp Retirement Expense	1,880.00	1,880.00	0.00	0.00	1,880.00	100.00 %
100-5400-51100	Materials & Supplies	75,000.00	75,000.00	5,960.30	73,234.52	1,765.48	2.35 %
100-5400-51101	Materials - Other	2,000.00	2,000.00	0.00	247.44	1,752.56	87.63 %
100-5400-51102	Office Supplies	36.00	36.00	0.00	0.00	36.00	100.00 %
100-5400-51200	Vehicle Maintenance	13,233.00	13,233.00	138.04	2,571.42	10,661.58	80.57 %
100-5400-51201	Vehicle Operating - Fuel	19,535.00	19,535.00	1,708.05	10,310.67	9,224.33	47.22 %
100-5400-51300	Professional Services	5,000.00	5,000.00	0.00	4,545.60	454.40	9.09 %
100-5400-52100	Staff Development	191.00	191.00	0.00	205.00	-14.00	-7.33 %
100-5400-52102	Utilities	17,267.00	17,267.00	732.57	3,594.08	13,672.92	79.19 %
100-5400-52104	Payroll Processing Fee	0.00	0.00	0.00	43.80	-43.80	0.00 %
100-5400-52105	Government Regulation Fees	31,802.00	31,802.00	225.00	2,119.30	29,682.70	93.34 %
	Department: 5400 - Treated Water Total:	937,785.00	937,785.00	42,027.06	369,099.42	568,685.58	60.64 %
Department: 5500 - Customer Service							
100-5500-50100	Salaries	139,282.00	139,282.00	8,708.88	36,341.92	102,940.08	73.91 %
100-5500-50101	Part-time Wages	21,553.00	21,553.00	1,152.16	1,152.16	20,400.84	94.65 %
100-5500-50102	Overtime	0.00	0.00	63.96	130.91	-130.91	0.00 %
100-5500-50200	Payroll Taxes	12,675.00	12,675.00	651.98	2,823.75	9,851.25	77.72 %
100-5500-50300	Health Insurance	42,356.00	42,356.00	4,936.01	17,831.47	24,524.53	57.90 %
100-5500-50302	Insurance - Workers Compensation	1,598.00	1,598.00	0.00	348.22	1,249.78	78.21 %
100-5500-50400	PERS Retirement Expense	10,221.00	10,221.00	2,275.23	5,026.22	5,194.78	50.82 %
100-5500-50401	PERS UAL	21,553.00	21,553.00	0.00	9,756.48	11,796.52	54.73 %
100-5500-50403	Def Comp Retirement Expense	630.00	630.00	0.00	0.00	630.00	100.00 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 11/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-5500-51100	Materials & Supplies	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
100-5500-51102	Office Supplies	0.00	0.00	7,023.65	18,394.76	-18,394.76	0.00 %
100-5500-51200	Vehicle Maintenance	21.00	21.00	0.00	0.00	21.00	100.00 %
100-5500-51300	Professional Services	35,000.00	35,000.00	2,062.95	2,402.75	32,597.25	93.14 %
100-5500-52102	Utilities	5,860.00	5,860.00	504.33	7,117.66	-1,257.66	-21.46 %
100-5500-71100	Capital Expenses	0.00	0.00	0.00	52.50	-52.50	0.00 %
Department: 5500 - Customer Service Total:		312,749.00	312,749.00	27,379.15	101,378.80	211,370.20	67.58 %
Department: 5600 - Admin							
100-5600-50100	Salaries	347,744.00	347,744.00	17,356.07	133,963.39	213,780.61	61.48 %
100-5600-50101	Part-time Wages	1,129.00	1,129.00	6,125.83	7,119.83	-5,990.83	-530.63 %
100-5600-50102	Overtime	2,624.00	2,624.00	0.00	82.01	2,541.99	96.87 %
100-5600-50104	Retiree Benefit	22,827.00	22,827.00	2,723.91	5,698.14	17,128.86	75.04 %
100-5600-50105	Director Stipend	21,993.00	21,993.00	0.00	8,000.00	13,993.00	63.62 %
100-5600-50200	Payroll Taxes	31,645.00	31,645.00	1,289.86	13,055.52	18,589.48	58.74 %
100-5600-50300	Health Insurance	69,772.00	69,772.00	8,764.66	27,593.70	42,178.30	60.45 %
100-5600-50302	Insurance - Workers Compensation	4,670.00	4,670.00	0.00	397.01	4,272.99	91.50 %
100-5600-50400	PERS Retirement Expense	35,679.00	35,679.00	6,673.28	18,409.87	17,269.13	48.40 %
100-5600-50401	PERS UAL	153,598.00	153,598.00	0.00	180,494.88	-26,896.88	-17.51 %
100-5600-50403	Def Comp Retirement Expense	1,570.00	1,570.00	0.00	0.00	1,570.00	100.00 %
100-5600-51100	Materials & Supplies	5,691.00	5,691.00	2,896.29	5,423.34	267.66	4.70 %
100-5600-51101	Materials - Other	8,569.00	8,569.00	5,192.37	6,974.19	1,594.81	18.61 %
100-5600-51102	Office Supplies	37,815.00	37,815.00	1,012.80	7,426.66	30,388.34	80.36 %
100-5600-51200	Vehicle Maintenance	235.00	235.00	0.00	0.00	235.00	100.00 %
100-5600-51202	Building Maintenance	0.00	0.00	400.00	1,965.00	-1,965.00	0.00 %
100-5600-51300	Professional Services	100,000.00	100,000.00	49,495.40	117,106.50	-17,106.50	-17.11 %
100-5600-51301	Insurance - General Liability	96,684.00	96,684.00	62,916.15	79,620.08	17,063.92	17.65 %
100-5600-51302	Legal	96,467.00	96,467.00	0.00	20,713.80	75,753.20	78.53 %
100-5600-51303	Audit	14,444.00	14,444.00	10,495.00	16,570.00	-2,126.00	-14.72 %
100-5600-52100	Staff Development	596.00	596.00	0.00	1,358.00	-762.00	-127.85 %
100-5600-52101	Travel	2,137.00	2,137.00	0.00	1,303.02	833.98	39.03 %
100-5600-52102	Utilities	35,236.00	35,236.00	2,578.21	11,568.42	23,667.58	67.17 %
100-5600-52103	Bank Charges	344.00	344.00	0.00	45.00	299.00	86.92 %
100-5600-52104	Payroll Processing	22,827.00	22,827.00	0.00	9,131.40	13,695.60	60.00 %
100-5600-52105	Government Regulation Fees	5,919.00	5,919.00	400.00	5,447.28	471.72	7.97 %
100-5600-52106	Elections	10,253.00	10,253.00	0.00	0.00	10,253.00	100.00 %
100-5600-52107	Other Miscellaneous Expense	0.00	0.00	280.00	1,504.15	-1,504.15	0.00 %
100-5600-52108	Membership	33,972.00	33,972.00	7,628.93	32,983.95	988.05	2.91 %
100-5600-71100	Capital Expenses	0.00	0.00	0.00	52.50	-52.50	0.00 %
Department: 5600 - Admin Total:		1,164,440.00	1,164,440.00	186,228.76	714,007.64	450,432.36	38.68 %
Department: 6100 - ALT Zone Wastewater							
100-6100-52102	Utilities	0.00	0.00	0.00	445.00	-445.00	0.00 %
Department: 6100 - ALT Zone Wastewater Total:		0.00	0.00	0.00	445.00	-445.00	0.00 %
Department: 7100 - Capital Outlay							
100-7100-71200	Principal Expense	0.00	0.00	0.00	12,528.82	-12,528.82	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	12,528.82	-12,528.82	0.00 %
Department: 8000 - Capital Improvement Projects							
100-8000-80000	Pump Station Retrofit/ Generator	132,000.00	132,000.00	0.00	0.00	132,000.00	100.00 %
100-8000-80100	Tunnel Inspection and Lining	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
100-8000-80200	Office Corp Yard Building Repair	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-8000-80300	Repair Safety Walkways	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
100-8000-80400	Treated Water Line Replacement	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-8000-80500	Preassure Regulating Valves	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
100-8000-80600	Annual Canal Lining	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
100-8000-80700	ALT WTP Demolition	75,000.00	75,000.00	62,727.00	62,727.00	12,273.00	16.36 %
100-8000-80800	Paving ALT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
100-8000-80900	Water System Condition Assessment	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
100-8000-90000	Repalce Air Release Valves	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 11/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-8000-90100	Asset Management Plan	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00 %
100-8000-90200	Cargo Container	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
100-8000-90300	Water Meters	1,746,000.00	1,746,000.00	0.00	0.00	1,746,000.00	100.00 %
Department: 8000 - Capital Improvement Projects Total:		2,897,000.00	2,897,000.00	62,727.00	62,727.00	2,834,273.00	97.83 %
Fund: 100 - Water Fund Surplus (Deficit):		-2,251,177.00	-2,251,177.00	149,693.24	-704,801.25	1,546,375.75	68.69 %
Fund: 101 - Retiree Health Fund							
Department: 0000 - Non-departmental							
101-0000-40107	Lease Revenue	0.00	0.00	2,104.98	16,822.80	16,822.80	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	2,104.98	16,822.80	16,822.80	0.00 %
Department: 5600 - Admin							
101-5600-50104	Retiree Benefit	0.00	0.00	4,777.95	30,373.64	-30,373.64	0.00 %
101-5600-50300	Health Insurance	0.00	0.00	0.00	1,406.63	-1,406.63	0.00 %
Department: 5600 - Admin Total:		0.00	0.00	4,777.95	31,780.27	-31,780.27	0.00 %
Fund: 101 - Retiree Health Fund Surplus (Deficit):		0.00	0.00	-2,672.97	-14,957.47	-14,957.47	0.00 %
Fund: 102 - SMUD Fund							
Department: 0000 - Non-departmental							
102-0000-40106	SMUD Revenue	109,300.00	109,300.00	0.00	0.00	-109,300.00	100.00 %
Department: 0000 - Non-departmental Total:		109,300.00	109,300.00	0.00	0.00	-109,300.00	100.00 %
Fund: 102 - SMUD Fund Total:		109,300.00	109,300.00	0.00	0.00	-109,300.00	100.00 %
Fund: 103 - Hydroelectric Fund							
Department: 0000 - Non-departmental							
103-0000-40107	Lease Revenue	60,000.00	60,000.00	367.07	32,030.40	-27,969.60	46.62 %
Department: 0000 - Non-departmental Total:		60,000.00	60,000.00	367.07	32,030.40	-27,969.60	46.62 %
Fund: 103 - Hydroelectric Fund Total:		60,000.00	60,000.00	367.07	32,030.40	-27,969.60	46.62 %
Fund: 111 - Capital Reserve Fund							
Department: 7100 - Capital Outlay							
111-7100-71100	Capital Expenses	0.00	0.00	14,943.75	51,280.25	-51,280.25	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	14,943.75	51,280.25	-51,280.25	0.00 %
Fund: 111 - Capital Reserve Fund Total:		0.00	0.00	14,943.75	51,280.25	-51,280.25	0.00 %
Fund: 112 - ALT Fund							
Department: 0000 - Non-departmental							
112-0000-40104	Surcharge	0.00	0.00	112,615.91	219,491.40	219,491.40	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	112,615.91	219,491.40	219,491.40	0.00 %
Fund: 112 - ALT Fund Total:		0.00	0.00	112,615.91	219,491.40	219,491.40	0.00 %
Fund: 120 - State Revolving Fund							
Department: 0000 - Non-departmental							
120-0000-71201	Interest Expense	0.00	0.00	0.00	-578.93	578.93	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	0.00	-578.93	578.93	0.00 %
Fund: 120 - State Revolving Fund Total:		0.00	0.00	0.00	-578.93	578.93	0.00 %
Fund: 121 - SMER Fund							
Department: 5100 - Source of Supply							
121-5100-51300	Professional Services	0.00	0.00	6,941.78	9,666.12	-9,666.12	0.00 %
Department: 5100 - Source of Supply Total:		0.00	0.00	6,941.78	9,666.12	-9,666.12	0.00 %
Fund: 121 - SMER Fund Total:		0.00	0.00	6,941.78	9,666.12	-9,666.12	0.00 %
Fund: 200 - Zone Fund							
Department: 0000 - Non-departmental							
200-0000-40200	Zone Charges	188,400.00	188,400.00	31,319.20	61,433.11	-126,966.89	67.39 %
200-0000-40201	Zone Excrow Fee	45,500.00	45,500.00	2,600.00	7,280.00	-38,220.00	84.00 %
200-0000-41100	Interest Income	-520.00	-520.00	0.00	0.00	520.00	0.00 %
200-0000-41301	Septic Design Fee	-1,500.00	-1,500.00	0.00	1,640.00	3,140.00	109.33 %
Department: 0000 - Non-departmental Total:		231,880.00	231,880.00	33,919.20	70,353.11	-161,526.89	69.66 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 6100 - ALT Zone Wastewater							
200-6100-50100	Salaries	103,049.00	103,049.00	2,138.61	26,945.58	76,103.42	73.85 %
200-6100-50102	Overtime	913.00	913.00	19.29	19.29	893.71	97.89 %
200-6100-50200	Payroll Taxes	9,377.00	9,377.00	160.37	2,030.68	7,346.32	78.34 %
200-6100-50300	Health Insurance	31,570.00	31,570.00	1,248.21	8,907.44	22,662.56	71.79 %
200-6100-50302	Insurance - Workers Compensation	2,697.00	2,697.00	0.00	364.20	2,332.80	86.50 %
200-6100-50400	PERS Retirement Expense	8,129.00	8,129.00	1,130.36	3,491.73	4,637.27	57.05 %
200-6100-50401	PERS UAL	13,565.00	13,565.00	0.00	14,634.72	-1,069.72	-7.89 %
200-6100-50403	Def Comp Retirement Expense	470.00	470.00	0.00	0.00	470.00	100.00 %
200-6100-51100	Materials & Supplies	7,632.00	7,632.00	639.13	2,215.23	5,416.77	70.97 %
200-6100-51101	Materials - Other	2,932.00	2,932.00	40.00	390.93	2,541.07	86.67 %
200-6100-51102	Office Supplies	2,213.00	2,213.00	0.00	228.40	1,984.60	89.68 %
200-6100-51200	Vehicle Maintenance	2,220.00	2,220.00	0.00	1,175.82	1,044.18	47.04 %
200-6100-51201	Vehicle Operating - Fuel	6,387.00	6,387.00	454.19	2,007.33	4,379.67	68.57 %
200-6100-51300	Professional Services	11,012.00	11,012.00	2,619.00	5,297.00	5,715.00	51.90 %
200-6100-51301	Insurance - General Liability	5,441.00	5,441.00	4,373.85	4,373.85	1,067.15	19.61 %
200-6100-52100	Staff Development	315.00	315.00	0.00	0.00	315.00	100.00 %
200-6100-52102	Utilities	14,000.00	14,000.00	1,244.77	3,845.10	10,154.90	72.54 %
200-6100-52105	Government Regulation Fees	36,831.00	36,831.00	0.00	0.00	36,831.00	100.00 %
Department: 6100 - ALT Zone Wastewater Total:		258,753.00	258,753.00	14,067.78	75,927.30	182,825.70	70.66 %
Fund: 200 - Zone Fund Surplus (Deficit):		-26,873.00	-26,873.00	19,851.42	-5,574.19	21,298.81	79.26 %
Fund: 400 - Capital Facility Charge Fund							
Department: 0000 - Non-departmental							
400-0000-40300	Capital Facility Charge	0.00	0.00	4,100.00	22,500.00	22,500.00	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	4,100.00	22,500.00	22,500.00	0.00 %
Fund: 400 - Capital Facility Charge Fund Total:		0.00	0.00	4,100.00	22,500.00	22,500.00	0.00 %
Fund: 500 - Stewart Mine Fund							
Department: 7100 - Capital Outlay							
500-7100-71201	Interest Expense	0.00	0.00	0.00	-1,265.73	1,265.73	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	-1,265.73	1,265.73	0.00 %
Fund: 500 - Stewart Mine Fund Total:		0.00	0.00	0.00	-1,265.73	1,265.73	0.00 %
Fund: 502 - Kelsey North Fund							
Department: 0000 - Non-departmental							
502-0000-71201	Interest Expense	0.00	0.00	0.00	2,445.77	-2,445.77	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	0.00	2,445.77	-2,445.77	0.00 %
Department: 7100 - Capital Outlay							
502-7100-71201	Interest Expense	0.00	0.00	0.00	762.91	-762.91	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	762.91	-762.91	0.00 %
Fund: 502 - Kelsey North Fund Total:		0.00	0.00	0.00	3,208.68	-3,208.68	0.00 %
Report Surplus (Deficit):		-2,108,750.00	-2,108,750.00	262,069.14	-513,621.50	1,595,128.50	75.64 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - Water Fund						
0000 - Non-departmental	5,064,858.00	5,064,858.00	556,168.45	1,465,994.17	-3,598,863.83	71.06 %
5100 - Source of Supply	419,520.00	419,520.00	26,818.75	199,060.32	220,459.68	52.55 %
5200 - Raw Water	808,007.00	808,007.00	20,868.81	368,154.41	439,852.59	54.44 %
5300 - Water Treatment	776,534.00	776,534.00	40,425.68	343,394.01	433,139.99	55.78 %
5400 - Treated Water	937,785.00	937,785.00	42,027.06	369,099.42	568,685.58	60.64 %
5500 - Customer Service	312,749.00	312,749.00	27,379.15	101,378.80	211,370.20	67.58 %
5600 - Admin	1,164,440.00	1,164,440.00	186,228.76	714,007.64	450,432.36	38.68 %
6100 - ALT Zone Wastewater	0.00	0.00	0.00	445.00	-445.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	12,528.82	-12,528.82	0.00 %
8000 - Capital Improvement Projects	2,897,000.00	2,897,000.00	62,727.00	62,727.00	2,834,273.00	97.83 %
Fund: 100 - Water Fund Surplus (Deficit):	-2,251,177.00	-2,251,177.00	149,693.24	-704,801.25	1,546,375.75	68.69 %
Fund: 101 - Retiree Health Fund						
0000 - Non-departmental	0.00	0.00	2,104.98	16,822.80	16,822.80	0.00 %
5600 - Admin	0.00	0.00	4,777.95	31,780.27	-31,780.27	0.00 %
Fund: 101 - Retiree Health Fund Surplus (Deficit):	0.00	0.00	-2,672.97	-14,957.47	-14,957.47	0.00 %
Fund: 102 - SMUD Fund						
0000 - Non-departmental	109,300.00	109,300.00	0.00	0.00	-109,300.00	100.00 %
Fund: 102 - SMUD Fund Total:	109,300.00	109,300.00	0.00	0.00	-109,300.00	100.00 %
Fund: 103 - Hydroelectric Fund						
0000 - Non-departmental	60,000.00	60,000.00	367.07	32,030.40	-27,969.60	46.62 %
Fund: 103 - Hydroelectric Fund Total:	60,000.00	60,000.00	367.07	32,030.40	-27,969.60	46.62 %
Fund: 111 - Capital Reserve Fund						
7100 - Capital Outlay	0.00	0.00	14,943.75	51,280.25	-51,280.25	0.00 %
Fund: 111 - Capital Reserve Fund Total:	0.00	0.00	14,943.75	51,280.25	-51,280.25	0.00 %
Fund: 112 - ALT Fund						
0000 - Non-departmental	0.00	0.00	112,615.91	219,491.40	219,491.40	0.00 %
Fund: 112 - ALT Fund Total:	0.00	0.00	112,615.91	219,491.40	219,491.40	0.00 %
Fund: 120 - State Revolving Fund						
0000 - Non-departmental	0.00	0.00	0.00	-578.93	578.93	0.00 %
Fund: 120 - State Revolving Fund Total:	0.00	0.00	0.00	-578.93	578.93	0.00 %
Fund: 121 - SMER Fund						
5100 - Source of Supply	0.00	0.00	6,941.78	9,666.12	-9,666.12	0.00 %
Fund: 121 - SMER Fund Total:	0.00	0.00	6,941.78	9,666.12	-9,666.12	0.00 %
Fund: 200 - Zone Fund						
0000 - Non-departmental	231,880.00	231,880.00	33,919.20	70,353.11	-161,526.89	69.66 %
6100 - ALT Zone Wastewater	258,753.00	258,753.00	14,067.78	75,927.30	182,825.70	70.66 %
Fund: 200 - Zone Fund Surplus (Deficit):	-26,873.00	-26,873.00	19,851.42	-5,574.19	21,298.81	79.26 %
Fund: 400 - Capital Facility Charge Fund						
0000 - Non-departmental	0.00	0.00	4,100.00	22,500.00	22,500.00	0.00 %
Fund: 400 - Capital Facility Charge Fund Total:	0.00	0.00	4,100.00	22,500.00	22,500.00	0.00 %
Fund: 500 - Stewart Mine Fund						
7100 - Capital Outlay	0.00	0.00	0.00	-1,265.73	1,265.73	0.00 %
Fund: 500 - Stewart Mine Fund Total:	0.00	0.00	0.00	-1,265.73	1,265.73	0.00 %
Fund: 502 - Kelsey North Fund						
0000 - Non-departmental	0.00	0.00	0.00	2,445.77	-2,445.77	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	762.91	-762.91	0.00 %
Fund: 502 - Kelsey North Fund Total:	0.00	0.00	0.00	3,208.68	-3,208.68	0.00 %
Report Surplus (Deficit):	-2,108,750.00	-2,108,750.00	262,069.14	-513,621.50	1,595,128.50	75.64 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Fund	-2,251,177.00	-2,251,177.00	149,693.24	-704,801.25	1,546,375.75
101 - Retiree Health Fund	0.00	0.00	-2,672.97	-14,957.47	-14,957.47
102 - SMUD Fund	109,300.00	109,300.00	0.00	0.00	-109,300.00
103 - Hydroelectric Fund	60,000.00	60,000.00	367.07	32,030.40	-27,969.60
111 - Capital Reserve Fund	0.00	0.00	-14,943.75	-51,280.25	-51,280.25
112 - ALT Fund	0.00	0.00	112,615.91	219,491.40	219,491.40
120 - State Revolving Fund	0.00	0.00	0.00	578.93	578.93
121 - SMER Fund	0.00	0.00	-6,941.78	-9,666.12	-9,666.12
200 - Zone Fund	-26,873.00	-26,873.00	19,851.42	-5,574.19	21,298.81
400 - Capital Facility Charge Fund	0.00	0.00	4,100.00	22,500.00	22,500.00
500 - Stewart Mine Fund	0.00	0.00	0.00	1,265.73	1,265.73
502 - Kelsey North Fund	0.00	0.00	0.00	-3,208.68	-3,208.68
Report Surplus (Deficit):	-2,108,750.00	-2,108,750.00	262,069.14	-513,621.50	1,595,128.50

**SOURCE OF SUPPLY
(FUNDS 10,12 DEPARTMENT 5100)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 89,803	\$ 135,151	\$ 114,161	50100	\$ 102,911	\$ 100,649	\$ 163,354	\$ 44,235	119,119	27%	42%
5019	Overtime	5,902	9,404	12,524	50102	14,226	11,170	13,642	5,003	8,639	37%	42%
5017	Standby	6,890	6,250	10,740	50103	8,210	6,510	11,867	4,560	7,307	38%	42%
5011	Temporary Labor (not on payroll)	7,490	-	2,554	50101	-	-	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	33,170	83,821	19,190	50401	10,855	9,984	11,926	9,756	2,170	82%	42%
5014	PERS	8,201	12,689	12,206	50400	11,010	10,927	14,223	6,260	7,963	44%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	740	-	740	0%	42%
5016	Payroll Taxes	8,276	11,248	10,464	50200	9,816	9,097	14,865	3,963	10,902	27%	42%
5018/71	Insurance: Health, Life, etc	28,261	39,195	49,757	50300	32,763	35,849	51,860	13,710	38,150	26%	42%
5020	Insurance: Worker's Comp.	7,537	5,905	4,232	50302	6,431	4,460	6,857	1,417	5,440	21%	42%
5024	Insurance: D/O	-	-	-	50402	-	-	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 195,530</i>	<i>\$ 303,663</i>	<i>\$ 235,828</i>		<i>\$ 196,222</i>	<i>\$ 188,646</i>	<i>\$ 289,335</i>	<i>\$ 88,904</i>	<i>200,431</i>	<i>31%</i>	<i>42%</i>
5027	Audit	-	-	-	51303	-	-	-	-	-	-	-
5028	Engineering Studies	30,633	-	-	Unassigned	-	-	-	-	-	-	-
5030	Building Maintenance	107	-	-	51202	-	-	-	-	-	-	-
5034	Insurance: General	4,146	6,658	-	51301	-	-	-	-	-	-	-
5036	Legal--General	-	-	-	51302	-	-	-	-	-	-	-
5038	Materials and Supplies	5,837	10,508	6,781	51100	6,081	9,473	10,765	4,873	5,892	45%	42%
5039	Rental/Durable	(3,627)	2,050	6,314	51101	2,284	300	344	-	344	0%	42%
5040	Office Supplies	14	567	-	51102	-	259	297	12	285	4%	42%
5041	Staff Development	200	-	-	52100	-	-	-	-	-	-	-
5042	Travel--Conference	-	-	-	52101	-	-	-	-	-	-	-
5044	Utilities	2,729	3,995	4,230	52102	4,755	9,418	10,715	246	10,469	2%	42%
5046	Vehicle & Equipment Maintenance	3,398	3,595	4,517	51200	9,128	5,186	4,632	1,526	3,106	33%	42%
5048	Vehicle Operations	4,150	6,236	6,839	51201	6,509	5,352	5,683	3,651	2,032	64%	42%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-	-	-
5080	Outside Service/Consultants	19,593	87,406	32,713	51300	10,350	32,615	37,359	36,185	1,174	97%	42%
5084	Govt. Reg./Lab Fees	43,296	36,453	55,246	52105	60,762	122,742	60,000	63,655	(3,655)	106%	42%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	17,900	-	52104	-	-	-	-	-	-	-
5089	Other: Memberships	-	310	-	52108	775	341	391	-	391	0%	42%
5091	Other: Elections	-	-	-	52106	-	-	-	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 110,476</i>	<i>\$ 175,678</i>	<i>\$ 116,640</i>		<i>\$ 100,644</i>	<i>\$ 185,686</i>	<i>\$ 130,186</i>	<i>\$ 110,148</i>	<i>\$ 115,655</i>	<i>85%</i>	<i>42%</i>
Grand Total 10-5100		\$ 306,006	\$ 479,341	\$ 352,468		\$ 296,866	\$ 374,332	\$ 419,521	\$ 199,052	\$ 220,469	47%	42%

**TRANSMISSION & DISTRIBUTION RAW WATER
(FUNDS 10,12 DEPARTMENT 5200)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	247,107	\$ 254,422	\$ 275,371	50100	\$ 273,837	\$ 283,713	\$ 322,851	\$74,931	\$247,920	23%	42%
5019	Overtime	21,967	22,228	22,906	50102	28,996	25,156	20,648	12,694	\$7,954	61%	42%
5017	Standby	14,390	11,680	13,780	50103	15,110	13,080	13,260	8,260	\$5,000	62%	42%
5011	Temporary Labor (not on payroll)	25,051	19,334	3,580	50101	1,656	952	1,065		\$1,065	0%	42%
5013	PERS Unfunded Accrued Liability	40,439	167,911	155,583	50401	211,683	179,550	214,481	190,251	\$24,230	89%	42%
5014	PERS	25,078	24,165	26,952	50400	28,846	26,557	30,867	11,578	\$19,289	38%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	1,460		\$1,460	0%	42%
5016	Payroll Taxes	22,654	22,202	22,937	50200	25,398	14,541	29,379	10,487	\$18,892	36%	42%
5018/71	Insurance: Health, Life, etc	76,683	85,146	106,715	50300	90,420	91,296	115,737	29,778	\$85,959	26%	42%
5020	Insurance: Worker's Comp.	20,578	16,784	13,140	50302	13,508	8,034	15,689	2,413	\$13,276	15%	42%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 493,947</i>	<i>\$ 623,872</i>	<i>\$ 640,964</i>		<i>\$ 689,454</i>	<i>\$ 642,879</i>	<i>\$ 765,437</i>	<i>\$ 340,392</i>	<i>\$425,045</i>	<i>44%</i>	<i>42%</i>
5027	Audit	-	-	-	51303	-	-	\$ -				
5028	Engineering Studies	-	-	-	Unassigned	-	-	-				
5030	Building Maintenance	-	-	-	51202	-	-	-				
5034	Insurance: General	17,010	16,139	-	51301	-	-	-				
5036	Legal--General	-	-	-	51302	-	-	-				
5038	Materials and Supplies	15,772	22,561	17,084	51100	17,380	73,610	18,000	7,509	\$10,491	42%	42%
5039	Rental/Durable	8,577	3,859	2,161	51101	657	24,714	2,000	2,125	-\$125	106%	42%
5040	Office Supplies	344	722	-	51102	-	-	-		\$0		
5041	Staff Development	600	50	-	52100	-	128	147		\$147	0%	42%
5042	Travel--Conference	-	-	-	52101	-	-	-		\$0		
5044	Utilities	337	1,417	1,175	52102	1,284	1,270	1,337	434	\$903	32%	42%
5046	Vehicle & Equipment Maintenance	13,930	9,277	10,246	51200	8,415	5,705	6,152	6,760	-\$608	110%	42%
5048	Vehicle Operations	13,607	15,117	17,521	51201	14,622	11,490	12,070	8,146	\$3,924	67%	42%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-		\$0		
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-		\$0		
5070	Director Stipends	-	-	-	50105	-	-	-		\$0		
5076	Building Maintenance	-	-	-	51202	-	-	-		\$0		
5080	Outside Service/Consultants	1,816	1,159	-	51300	2,500	2,055	2,354	2,782	-\$428	118%	42%
5084	Govt. Reg./Lab Fees	170	118	-	52105	148	104	119		\$119	0%	42%
5090	Other: Cost of recruitment etc.	857	-	-	51101	-	-	-		\$0		
5090	Other: County Tax Admin. Fees	-	240	-	52104	-	-	-		\$0		
5089	Other: Memberships	-	-	-	52108	108	341.00	391		\$391	0%	42%
5091	Other: Elections	-	-	-	52106	-	-	-		\$0		
<i>Subtotal Services</i>		<i>\$ 73,020</i>	<i>\$ 70,659</i>	<i>\$ 48,187</i>		<i>\$ 45,114</i>	<i>\$ 119,417</i>	<i>\$ 42,570</i>	<i>\$ 27,756</i>	<i>29,144</i>	<i>65.20%</i>	<i>42%</i>
Grand Total 10-5200		\$ 566,967	\$ 694,531	\$ 689,151		\$ 734,568	\$ 762,296	\$808,007	\$368,148	\$454,189	45.56%	42%

**WATER TREATMENT
(FUNDS 10,12 DEPARTMENT 5300)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 121,849	\$ 138,048	\$ 166,600	50100	\$ 204,928	\$ 193,691	\$ 250,264	\$ 71,494	\$ 178,770	29%	42%
5019	Overtime	22,796	16,735	23,397	50102	35,001	32,206	25,118	9,042	\$16,076	36%	42%
5017	Standby	16,672	15,470	15,710	50103	15,960	15,730	9,688	5,470	\$4,218	56%	42%
5011	Temporary Labor (not on payroll)	517	-	-	50101	-	-	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	49,291	17,105	28,508	50401	54,277	47,133	20,466	48,782	-\$28,316	-	-
5014	PERS	13,428	14,280	19,924	50400	21,897	23,200	32,592	5,234	\$27,358	16%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	1,130	-	\$1,130	0%	42%
5016	Payroll Taxes	13,325	14,922	17,861	50200	18,776	17,931	22,774	8,427	\$14,347	37%	42%
5018/71	Insurance: Health, Life, etc	45,404	54,245	74,719	50300	65,096	69,925	64,914	25,449	\$39,465	39%	42%
5020	Insurance: Worker's Comp.	4,818	5,461	5,059	50302	5,670	4,617	9,488	1,294	\$8,194	14%	42%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
Subtotal Personnel Related		\$ 288,100	\$ 276,266	\$ 351,778		\$ 421,605	\$ 404,433	\$ 436,434	\$ 175,192	\$261,242	40%	42%
5027	Audit	-	-	-	51303	-	-	-	-	-	-	-
5028	Engineering Studies	760	-	-	Unassigned	-	-	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	7,312	-\$7,312	-	-
5034	Insurance: General	10,735	8,844	-	51301	-	-	-	-	\$0	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	63,286	62,536	72,613	51100	73,291	71,683	72,000	49,829	\$22,171	69%	42%
5039	Rental/Durable	2,985	-	5,640	51101	5,161	1,087	1,245	446	\$799	36%	42%
5040	Office Supplies	183	-	-	51102	-	-	-	15	-\$15	-	-
5041	Staff Development	-	250	250	52100	912	2,131	2,441	-	\$2,441	0%	42%
5042	Travel-Conference	-	-	-	52101	-	51	-	-	\$0	-	-
5044	Utilities	149,812	160,724	199,026	52102	205,552	188,647	214,327	95,181	\$119,146	44%	42%
5046	Vehicle & Equipment Maintenance	5,937	1,244	4,278	51200	7,664	5,486	6,284	1,386	\$4,898	22%	42%
5048	Vehicle Operations	4,943	5,457	6,740	51201	11,802	7,505	8,484	2,286	\$6,198	27%	42%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	8,618	60,577	-	51300	8,519	7,523	8,617	2,500	\$6,117	29%	42%
5084	Govt. Reg./Lab Fees	58,677	27,547	32,388	52105	52,540	22,957	26,311	3,280	\$23,031	12%	42%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	81	-	-	52104	-	-	-	-	\$0	-	-
5089	Other: Memberships	-	310	-	52108	775	341	391	-	\$391	0%	42%
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
0		-	-	-		-	-	-	-	-	-	-
Subtotal Services		\$ 306,017	\$ 327,489	\$ 320,935		\$ 366,216	\$ 307,411	\$ 340,100	\$ 162,235	177,865	48%	42%
Grand Total 10-5300		\$ 594,117	\$ 603,755	\$ 672,713		\$ 787,821	\$ 711,844	\$ 776,534	\$ 337,427	\$ 439,107	43%	42%

**TRANSMISSION & DISTRIBUTION TREATED WATER
(FUNDS 10,12 DEPARTMENT 5400)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 332,093	\$ 306,325	\$ 311,409	50100	\$ 360,215	\$ 385,341	\$ 416,998	\$ 136,275	\$280,723	33%	42%
5019	Overtime	25,483	30,565	24,057	50102	25,147	38,939	39,846	13,752	\$26,094	35%	42%
5017	Standby	15,760	16,230	15,710	50103	16,660	15,730	20,030	5,420	\$14,610	27%	42%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	33,803	102,677	168,729	50401	37,994	77,580	90,000	34,147	\$55,853	38%	42%
5014	PERS	33,653	28,131	29,833	50400	35,329	39,544	47,899	20,329	\$27,570	42%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	1,880	-	\$1,880	0%	42%
5016	Payroll Taxes	29,873	29,946	26,216	50200	31,120	33,774	37,947	12,028	\$25,919	32%	42%
5018/71	Insurance: Health, Life, etc	103,276	11,562	116,862	50300	109,344	129,484	101,964	48,087	\$53,877	47%	42%
5020	Insurance: Worker's Comp.	14,280	12,650	9,378	50302	9,199	6,429	17,157	2,176	\$14,981	13%	42%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0	-	-
Subtotal Personnel Related		\$ 588,221	\$ 538,086	\$ 702,194		\$ 625,008	\$ 726,821	\$ 773,721	\$ 272,214	\$501,507	35%	42%
5027	Audit	-	-	-	51303	-	-	-	-	\$0	-	-
5028	Engineering Studies	484	-	-	Unassigned	-	-	-	-	\$0	-	-
5030	Building Maintenance	147	-	-	51202	-	-	-	-	\$0	-	-
5034	Insurance: General	16,737	16,496	-	51301	-	-	-	-	\$0	-	-
5036	Legal--General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	68,034	96,488	69,825	51100	89,710	118,598	75,000	73,234	\$1,766	98%	42%
5039	Rental/Durable	20,909	932	2,161	51101	1,000	10,366	2,000	247	\$1,753	12%	42%
5040	Office Supplies	3,218	758	-	51102	-	31	36	-	\$36	0%	42%
5041	Staff Development	3,034	348	125	52100	797	167	191	205	-\$14	107%	42%
5042	Travel--Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	11,976	11,846	13,332	52102	12,045	15,280	17,267	3,594	\$13,673	21%	42%
5046	Vehicle & Equipment Maintenance	12,723	9,538	11,325	51200	10,231	11,875	13,233	2,571	\$10,662	19%	42%
5048	Vehicle Operations	17,324	21,860	21,153	51201	20,834	18,097	19,535	10,310	\$9,225	53%	42%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	283	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	43	-\$43	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	31,808	197	-	51300	-	-	5,000	4,545	\$455	91%	42%
5084	Govt. Reg./Lab Fees	8,692	6,296	6,915	52105	9,333	31,005	31,802	2,119	\$29,683	7%	42%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	-	-	-	-	\$0	-	-
5089	Other: Memberships	242	919	-	52108	1,123	-	-	-	\$0	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
Subtotal Services		\$ 195,328	\$ 165,678	\$ 124,836		\$ 145,073	\$ 205,702	\$ 164,064	\$ 96,868	101,711	59.04%	42%
Grand Total 10-5400		\$ 783,549	\$ 703,764	\$ 827,030		\$ 770,081	\$ 932,523	\$ 937,781	\$ 369,082	\$568,703	39.36%	42%

**CUSTOMER SERVICE
(FUNDS 10,12 DEPARTMENT 5500)
BUDGET**

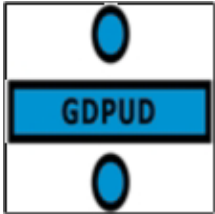
Account	Description	FY 16-17	FY 17-18	FY 18-19	Account	FY 19-20	FY 20-21	FY 21-22	FY 21-22	Amount	Percent	Target
		Actual	Actual	Actual		Actual	Actual	Actual	Approved			
5010	Labor	\$ 93,121	\$ 93,538	\$ 90,713	50100	\$ 82,800	\$ 103,300	\$ 139,282	\$ 36,341	\$102,941	26%	42%
5019	Overtime	138	1,627	273	50102	45	851	-	-	\$0		
5017	Standby	-	-	-	50103	-	-	-	-	\$0		
5011	Temporary Labor (not on payroll)	28,713	29,510	26,773	50101	21,117	19,275	21,553	1,152	\$20,401	5%	42%
5013	PERS Unfunded Accrued Liability	49,828	7,587	12,843	50401	10,855	8,556	10,221	9,756	\$465	95%	42%
5014	PERS	8,744	8,044	9,025	50400	6,736	9,452	11,102	5,026	\$6,076	45%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	630	-	\$630	0%	42%
5016	Payroll Taxes	7,864	7,498	8,147	50200	5,330	7,948	12,675	2,823	\$9,852	22%	42%
5018/71	Insurance: Health, Life, etc	35,123	32,725	36,464	50300	22,652	34,926	42,356	17,831	\$24,525	42%	42%
5020	Insurance: Worker's Comp.	1,122	1,350	1,460	50302	1,530	1,049	1,598	348	\$1,250	22%	42%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	\$0		
<i>Subtotal Personnel Related</i>		<i>\$ 224,653</i>	<i>\$ 181,879</i>	<i>\$ 185,698</i>		<i>\$ 151,065</i>	<i>\$ 185,357</i>	<i>\$ 239,416</i>	<i>\$ 73,277</i>	<i>\$166,139</i>	<i>31%</i>	<i>42%</i>
5027	Audit	-	-	-		-	-	-	-	\$0	\$0	42%
5028	Engineering Studies	-	-	-		-	-	-	-	\$0		
5030	Building Maintenance	-	-	-		-	-	-	-	\$0		
5034	Insurance: General	6,072	5,707	-		-	-	-	-	\$0		
5036	Legal-General	-	-	-		-	-	-	-	\$0		
5038	Materials and Supplies	-	-	-		-	-	-	-	\$0		
5039	Rental/Durable	492	-	-		-	-	-	-	\$0		
5040	Office Supplies	13,622	23,471	21,429		19,583	22,364	22,000	18,394	\$3,606	84%	42%
5041	Staff Development	-	-	450		-	-	-	-	\$0		
5042	Travel-Conference	-	-	-		-	-	-	-	\$0		
5044	Utilities	3,479	4,441	6,558		7,959	9,106	5,860	7,117	-\$1,257	121%	42%
5046	Vehicle & Equipment Maintenance	1,383	-	-		-	-	20	-	\$20	0%	42%
5048	Vehicle Operations	-	-	-		-	-	-	-	\$0		
5060	Bank Fees & Payroll Services	150	1,905	20		-	60	-	-	\$0		
12-5068	Retiree Health Premium	-	-	-		-	-	-	-	\$0		
5070	Director Stipends	-	-	-		-	-	-	-	\$0		
5076	Building Maintenance	-	-	-		-	-	-	-	\$0		
5080	Outside Service/Consultants	3,369	464	1,278		995	15,674	35,000	2,402	\$32,598	7%	42%
5084	Govt. Reg./Lab Fees	-	-	-		-	-	-	-	\$0		
5090	Other: Cost of recruitment etc.	-	10	-		-	-	-	-	\$0		
5090	Other: County Tax Admin. Fees	-	-	-		170	132	-	-	\$0		
5089	Other: Memberships	161	-	-	52108	34,637	-	-	-	\$0		
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0		
<i>Subtotal Services</i>		<i>\$ 28,728</i>	<i>\$ 35,998</i>	<i>\$ 29,735</i>		<i>\$ 63,344</i>	<i>\$ 47,336</i>	<i>\$ 62,880</i>	<i>\$ 27,913</i>	<i>29,309</i>	<i>44.39%</i>	<i>42%</i>
Grand Total 10-5500		\$ 253,381	\$ 217,877	\$ 215,433		\$ 214,409	\$ 232,693	\$ 302,296	\$ 101,190	\$201,106	33.47%	42%

**ADMINISTRATION
(FUNDS 10,12 DEPARTMENT 5600)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	243,246	\$ 286,259	\$ 385,829	50100	\$ 276,343	\$ 317,629	\$ 347,744	\$ 133,963	\$213,781	39%	42%
5019	Overtime	1,190	563	124	50102	14,602	16,150	2,624	82	\$2,542	3%	42%
5017	Standby	-	-	-	50103	-	-	1,702	-	\$1,702	0%	42%
5011	Temporary Labor (not on payroll)	27,126	25,872	33,021	50101	17,690	1,010	1,129	7,119	-\$5,990	631%	42%
5013	PERS Unfunded Accrued Liability	118,842	55,851	94,891	50401	200,827	128,583	153,598	180,494	-\$26,896	118%	42%
5014	PERS	22,281	26,467	36,200	50400	37,091	31,841	35,679	18,409	\$17,270	52%	42%
5015	Deferred Compensation	2,385	7,750	7,452	50403	5,701	-	1,570	-	\$1,570	0%	42%
5016	Payroll Taxes	20,501	24,317	31,099	50200	32,418	27,288	31,645	13,055	\$18,590	41%	42%
5018/71	Insurance: Health, Life, etc	22,765	51,650	86,670	50300	83,095	69,784	69,772	27,593	\$42,179	40%	42%
5020	Insurance: Worker's Comp.	1,235	1,261	1,802	50302	2,229	-	4,670	397	\$4,273	9%	42%
5024	Insurance: D/O	-	-	-	50402	270,648	-	-	-	\$0	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 459,571</i>	<i>\$ 479,990</i>	<i>\$ 677,088</i>		<i>\$ 940,644</i>	<i>\$ 592,285</i>	<i>\$ 650,133</i>	<i>\$ 381,112</i>	<i>\$269,021</i>	<i>59%</i>	<i>42%</i>
5027	Audit	16,646	16,773	24,510	51,303	21,950	12,610	14,444	16,570	-\$2,126	115%	42%
5028	Engineering Studies	-	-	-	52107	3,534	-	-	1,504	-\$1,504	-	-
5030	Building Maintenance	-	-	-	51202	11,605	6,308	-	1,965	-\$1,965	-	-
5034	Insurance: General	4,882	5,178	76,605	51301	79,001	84,407	96,684	79,620	\$17,064	82%	42%
5036	Legal--General	103,522	200,384	191,998	51302	124,947	84,225	96,476	20,713	\$75,763	21%	42%
5038	Materials and Supplies	4,672	-	-	51100	3,840	5,042	5,691	5,423	\$268	95%	42%
5039	Rental/Durable	2,549	2,437	2,536	51101	2,366	7,481	8,569	6,974	\$1,595	81%	42%
5040	Office Supplies	31,979	37,969	41,260	51102	29,805	33,745	37,815	7,426	\$30,389	20%	42%
5041	Staff Development	1,989	5,726	4,080	52100	1,881	520	596	1,358	-\$762	228%	42%
5042	Travel--Conference	6,154	3,715	6,037	52101	7,425	1,866	2,137	1,303	\$834	61%	42%
5044	Utilities	22,970	24,983	25,225	52102	26,412	32,198	35,236	11,568	\$23,668	33%	42%
5046	Vehicle & Equipment Maintenance	2,235	103	406	51200	115	224	235	-	\$235	0%	42%
5048	Vehicle Operations	125	50	920	51201	297	-	-	-	\$0	-	-
5060	Bank Fees & Payroll Services	5,312	3,294	134,309	52103	44	21,928	344	45	\$299	13%	42%
12-5068	Retiree Health Premium	135,779	76,048	102,248	50104	-	86,460	22,827	9,131	\$13,696	40%	42%
5070	Director Stipends	24,031	24,031	23,600	50105	23,234	-	21,993	8,000	\$13,993	36%	42%
5076	Building Maintenance	6,618	4,599	7,907	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	97,291	165,199	124,860	51300	145,868	360,863	100,000	117,106	-\$17,106	117%	42%
5084	Govt. Reg./Lab Fees	5,491	6,722	413	52105	4,727	10,214	5,919	-	\$5,919	0%	42%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	60,167	2,427	35,242	52104	24,647	36,086	-	-	\$0	-	-
5089	Other: Memberships	12,663	27,704	33,102	52108	29,690	8,951	33,972	32,983	\$989	97%	42%
5091	Other: Elections	6,816	-	6,782	52106	-	-	10,253	52	\$10,201	1%	42%
<i>Subtotal Services</i>		<i>\$ 535,245</i>	<i>\$ 590,569</i>	<i>\$ 817,530</i>		<i>\$ 489,748</i>	<i>\$ 810,208</i>	<i>\$ 493,191</i>	<i>\$ 321,741</i>	<i>\$37,828</i>	<i>65.24%</i>	<i>42%</i>
Grand Total 10-5600		\$1,011,462	\$1,087,332	\$1,519,128		\$1,452,342	\$1,415,103	\$1,143,324	\$ 702,853	\$606,849	61.47%	42%

**ALT WASTEWATER ZONE
(FUND 40, DEPARTMENT 6700)
BUDGET**

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	Account	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target Percent
5010	Labor	\$ 73,776	\$ 91,197	\$ 84,330	50100	\$ 67,020	\$ 83,754	\$103,049	\$26,945	\$76,104	26%	42%
5019	Overtime	14	757	331	50102	1,810	842	913	19	\$894	2%	42%
5017	Standby	303	-	-	50103	-	-	-	-	\$0	-	-
5011	Temporary Labor (not on payroll)	1,824	-	-	50101	-	11,356	-	-	\$0	-	-
5013	PERS Unfunded Accrued Liability	83,222	14,007	23,924	50401	16,283	7,779	13,565	14,634	-\$1,069	108%	42%
5014	PERS	6,162	7,715	7,541	50400	-	-	8,129	3,491	\$4,638	43%	42%
5015	Deferred Compensation	-	-	-	50403	-	-	470	-	\$470	0%	42%
5016	Payroll Taxes	5,822	6,951	6,432	50200	5,619	-	9,377	2,030	\$7,347	22%	42%
5018/71	Insurance: Health, Life, etc	21,136	27,261	28,670	50300	20,880	25,325	31,570	8,907	\$22,663	28%	42%
5020	Insurance: Worker's Comp.	3,294	2,534	1,666	50302	1,116	1,086	2,697	364	\$2,333	13%	42%
5024	Insurance: D/O	-	-	-	50402	15,272	-	-	-	\$0	-	42%
<i>Subtotal Personnel Related</i>		<i>\$ 195,553</i>	<i>\$ 150,422</i>	<i>\$ 152,894</i>		<i>\$ 128,000</i>	<i>\$ 130,142</i>	<i>\$ 169,770</i>	<i>\$ 56,390</i>	<i>\$113,380</i>	<i>33%</i>	<i>42%</i>
5027	Audit	-	-	2,000	51303	-	-	-	-	\$0	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	\$0	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5034	Insurance: General	2,456	3,633	5,002	51301	4,647	4,750	5,441	4,373	\$1,068	80%	42%
5036	Legal--General	-	-	-	51302	-	-	-	-	\$0	-	-
5038	Materials and Supplies	5,294	9,503	5,432	51100	4,350	6,668	7,632	2,215	\$5,417	29%	42%
5039	Rental/Durable	2,935	573	1,192	51101	2,016	2,560	2,932	390	\$2,542	13%	42%
5040	Office Supplies	2,113	1,772	1,797	51102	2,174	1,932	2,213	228	\$1,985	10%	42%
5041	Staff Development	200	225	1,038	52100	-	275	315	-	\$315	0%	42%
5042	Travel--Conference	-	-	-	52101	-	-	-	-	\$0	-	-
5044	Utilities	12,186	11,495	14,795	52102	13,367	14,622	14,000	3,845	\$10,155	27%	42%
5046	Vehicle & Equipment Maintenance	2,968	1,112	211	51200	2,077	2,235	2,220	1,175	\$1,045	53%	42%
5048	Vehicle Operations	2,215	2,491	3,775	51201	4,273	5,918	6,387	2,007	\$4,380	31%	42%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	\$0	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	\$0	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	\$0	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	\$0	-	-
5080	Outside Service/Consultants	25,863	93,345	41,921	51300	8,027	9,732	11,012	5,297	\$5,715	48%	42%
5084	Govt. Reg./Lab Fees	33,393	32,359	37,952	52105	33,988	32,154	36,831	-	\$36,831	0%	42%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	\$0	-	-
5090	Other: County Tax Admin. Fees	116	-	-	52104	-	-	-	-	\$0	-	-
5089	Other: Memberships	-	-	-	52108	-	341	-	-	\$0	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	\$0	-	-
<i>Subtotal Services</i>		<i>\$ 89,739</i>	<i>\$ 156,508</i>	<i>\$ 115,115</i>		<i>\$ 74,919</i>	<i>\$ 81,187</i>	<i>\$ 88,983</i>	<i>\$ 19,530</i>	<i>20,507</i>	<i>21.95%</i>	<i>42%</i>
Grand Total 40-6700		\$ 285,292	\$ 306,930	\$ 268,009		\$ 202,919	\$ 211,329	\$ 258,753	\$ 75,920	\$203,340	29.34%	42%



Georgetown Divide PUD

Check Report

By Check Number

Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: EDSB-El Dorado Savings Bank						
ACW01	ACWA/JPIA	07/14/2021	Regular	0.00	25,981.79	32398
ACW05	ACWA/JPIA HEALTH	07/14/2021	Regular	0.00	41,388.67	32399
ADT01	ADT SECURITY SERVICES	07/14/2021	Regular	0.00	266.55	32400
ALL01	ALLEN KRAUSE	07/14/2021	Regular	0.00	151.99	32401
ARA01	ARAMARK	07/14/2021	Regular	0.00	443.13	32402
ATT04	AT&T	07/14/2021	Regular	0.00	94.90	32403
BEA01	BUTTE EQUIPMENT RENTALS	07/14/2021	Regular	0.00	880.00	32404
CAN02	BRIAN CANN	07/14/2021	Regular	0.00	107.22	32405
CLS01	CLS LABS	07/14/2021	Regular	0.00	195.00	32406
COA01	COASTLAND CIVIL ENGINEERI	07/14/2021	Regular	0.00	9,027.50	32407
ELD16	EL DORADO DISPOSAL SERVIC	07/14/2021	Regular	0.00	390.44	32408
EN201	EN2 RESOURCES, INC	07/14/2021	Regular	0.00	932.25	32409
FER01	FERRELLGAS	07/14/2021	Regular	0.00	903.84	32410
FER02	FERGUSON ENTERPRISES INC	07/14/2021	Regular	0.00	3,159.01	32411
GAR02	GARDEN VALLEY FEED & HDW.	07/14/2021	Regular	0.00	160.20	32412
GEO01	GEORGETOWN ACE HDW	07/14/2021	Regular	0.00	10.73	32413
GEO04	DIVIDE SUPPLY ACE HARDWAR	07/14/2021	Regular	0.00	134.39	32414
GLO03	GLORIA R. OMANIA	07/14/2021	Regular	0.00	6,465.96	32415
GRA01	GRAINGER, INC.	07/14/2021	Regular	0.00	1,307.72	32416
HAR03	HARRIS INDUSTRIAL GASES	07/14/2021	Regular	0.00	53.00	32417
ICM02	ICMA-R.T.-457 (ee)	07/14/2021	Regular	0.00	810.61	32418
IUO01	IUOE, LOCAL 39	07/14/2021	Regular	0.00	339.84	32419
IUO02	AFSCME	07/14/2021	Regular	0.00	240.09	32420
MOB01	MOBILE MINI, LLC-CA	07/14/2021	Regular	0.00	252.11	32421
PAC02	PACIFIC GAS & ELECTRIC	07/14/2021	Regular	0.00	22,716.57	32422
PSO01	PSOMAS	07/14/2021	Regular	0.00	670.00	32423
ROB02	ROBINSON ENTERPRISES	07/14/2021	Regular	0.00	3,230.67	32424
SAC03	SACRAMENTO BAG MFG. CO.	07/14/2021	Regular	0.00	275.40	32425
THO03	THOMPSON AUTO & TRUCK	07/14/2021	Regular	0.00	107.04	32426
UNI06	UNITEDHEALTHCARE INSURANC	07/14/2021	Regular	0.00	175.00	32427
USA03	USA BLUE BOOK	07/14/2021	Regular	0.00	4,721.58	32428
USB06	U.S. BANK EQUIPMENT FINAN	07/14/2021	Regular	0.00	635.56	32429
WES08	WESTERN HYDROLOGICS, LLP	07/14/2021	Regular	0.00	6,379.40	32430
WOO03	WOOD ENVIRONMENT & INFRAS	07/14/2021	Regular	0.00	1,154.50	32431
AAR01	AARP MEDICARERX SAVER PLU	07/28/2021	Regular	0.00	29.20	32433
AFL01	AMERICAN FAMILY LIFE INS	07/28/2021	Regular	0.00	1,243.08	32434
ANS01	ANSWERING SPECIALISTS INC	07/28/2021	Regular	0.00	84.95	32435
ARA01	ARAMARK	07/28/2021	Regular	0.00	326.95	32436
ATT02	AT&T	07/28/2021	Regular	0.00	2,749.31	32437
ATT03	AT&T LONG DISTANCE	07/28/2021	Regular	0.00	66.74	32438
BJP01	BJ PEST CONTROL	07/28/2021	Regular	0.00	250.00	32439
BLU01	ANTHEM BLUE CROSS	07/28/2021	Regular	0.00	1,406.63	32440
BLU06	BLUE SHIELD OF CALIFORNIA	07/28/2021	Regular	0.00	260.00	32441
BLU07	BLUE SHIELD OF CALIFORNIA	07/28/2021	Regular	0.00	668.00	32442
BRI01	Britt Global Industries LLC	07/28/2021	Regular	0.00	5,025.00	32443
CHU02	White Brenner LLP	07/28/2021	Regular	0.00	9,250.90	32444
CLS01	CLS LABS	07/28/2021	Regular	0.00	167.50	32445
CWS01	CORBIN WILLITS SYS. INC.	07/28/2021	Regular	0.00	608.28	32446
DIV05	PLACERVILLE AUTO PARTS, I	07/28/2021	Regular	0.00	204.79	32447
EID01	EIDE BAILLY LLP	07/28/2021	Regular	0.00	9,270.00	32448
ENV01	ENVIRO TECH SERVICES COMP	07/28/2021	Regular	0.00	647.45	32449
FER01	FERRELLGAS	07/28/2021	Regular	0.00	-442.40	32450
FER01	FERRELLGAS	07/28/2021	Regular	0.00	442.40	32450
FER02	FERGUSON ENTERPRISES INC	07/28/2021	Regular	0.00	4,951.26	32451

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Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
GAR02	GARDEN VALLEY FEED & HDW.	07/28/2021	Regular	0.00	18.75	32452
GEO01	GEORGETOWN ACE HDW	07/28/2021	Regular	0.00	19.91	32453
GEO04	DIVIDE SUPPLY ACE HARDWAR	07/28/2021	Regular	0.00	640.01	32454
HAR01	Tyler Harp	07/28/2021	Regular	0.00	249.94	32455
HOM01	HOME DEPOT CREDIT SERVICE	07/28/2021	Regular	0.00	1,109.59	32456
ICM02	ICMA-R.T.-457 (ee)	07/28/2021	Regular	0.00	808.55	32457
INT05	INTERWEST CONSULTING GROU	07/28/2021	Regular	0.00	21,105.00	32458
IRS01	Internal Revenue Services	07/28/2021	Regular	0.00	6,931.51	32459
IUO01	IUOE, LOCAL 39	07/28/2021	Regular	0.00	345.59	32460
IUO02	AFSCME	07/28/2021	Regular	0.00	247.06	32461
OCC01	OCCU-MED, LTD	07/28/2021	Regular	0.00	289.75	32462
PAC06	PACE SUPPLY 23714-00	07/28/2021	Regular	0.00	3,222.80	32463
PRE01	PREMIER ACCESS INS CO	07/28/2021	Regular	0.00	2,617.14	32464
ROB02	ROBINSON ENTERPRISES	07/28/2021	Regular	0.00	2,788.82	32465
ROY01	KENNETH ROYAL	07/28/2021	Regular	0.00	230.00	32466
SIG01	SIGNAL SERVICE INC	07/28/2021	Regular	0.00	282.00	32467
TEI01	A. TEICHERT & SON, INC	07/28/2021	Regular	0.00	1,574.25	32468
THA01	THATCHER COMPANY OF CALIF	07/28/2021	Regular	0.00	4,913.98	32469
TIR01	TIREHUB, LLC	07/28/2021	Regular	0.00	767.09	32470
USB05	U.S. BANK CORPORATE PAYME	07/28/2021	Regular	0.00	7,424.45	32471
VER01	VERIZON WIRELESS	07/28/2021	Regular	0.00	548.48	32472
FER02	FERGUSON ENTERPRISES INC	07/28/2021	Regular	0.00	21,796.30	32473
ADT01	ADT SECURITY SERVICES	08/11/2021	Regular	0.00	273.75	32477
AND01	ANDERSON'S SIERRA PIPE CO	08/11/2021	Regular	0.00	254.53	32478
ARA01	ARAMARK	08/11/2021	Regular	0.00	436.01	32479
AWW01	AMERICAN WATER WORKS ASSN	08/11/2021	Regular	0.00	459.00	32480
Buckmaster	Buckmaster Office Solutions	08/11/2021	Regular	0.00	15.00	32481
CLS01	CLS LABS	08/11/2021	Regular	0.00	89.10	32482
DIV05	PLACERVILLE AUTO PARTS, I	08/11/2021	Regular	0.00	83.49	32483
EID01	EIDE BAILLY LLP	08/11/2021	Regular	0.00	8,083.00	32484
ELD16	EL DORADO DISPOSAL SERVIC	08/11/2021	Regular	0.00	412.44	32485
EMC01	MESA ENERGY SYSTEMS, INC	08/11/2021	Regular	0.00	4,990.00	32486
FER01	FERRELLGAS	08/11/2021	Regular	0.00	12.00	32487
FER02	FERGUSON ENTERPRISES INC	08/11/2021	Regular	0.00	4,510.54	32488
GAR02	GARDEN VALLEY FEED & HDW.	08/11/2021	Regular	0.00	66.53	32489
GEO01	GEORGETOWN ACE HDW	08/11/2021	Regular	0.00	150.80	32490
GEO02	GEORGETOWN GAZETTE	08/11/2021	Regular	0.00	373.73	32491
GEO04	DIVIDE SUPPLY ACE HARDWAR	08/11/2021	Regular	0.00	658.65	32492
GEO15	GEOCON CONSULTANTS INC	08/11/2021	Regular	0.00	450.00	32493
GLO03	GLORIA R. OMANIA	08/11/2021	Regular	0.00	3,960.00	32494
ICM02	ICMA-R.T.-457 (ee)	08/11/2021	Regular	0.00	1,106.63	32495
INT05	INTERWEST CONSULTING GROU	08/11/2021	Regular	0.00	4,200.00	32496
IUO01	IUOE, LOCAL 39	08/11/2021	Regular	0.00	345.59	32497
IUO02	AFSCME	08/11/2021	Regular	0.00	247.06	32498
MAD01	KYLE MADISON	08/11/2021	Regular	0.00	75.13	32499
MOB01	MOBILE MINI, LLC-CA	08/11/2021	Regular	0.00	252.11	32500
NTU01	NTU TECHNOLOGIES, INC.	08/11/2021	Regular	0.00	425.17	32501
PAC02	PACIFIC GAS & ELECTRIC	08/11/2021	Regular	0.00	24,317.97	32502
PAC06	PACE SUPPLY 23714-00	08/11/2021	Regular	0.00	1,611.54	32503
PRO04	PAUL FUNK	08/11/2021	Regular	0.00	265.00	32504
ROB02	ROBINSON ENTERPRISES	08/11/2021	Regular	0.00	3,144.12	32505
SCH09	SCHAEFFER MANUFACTURING C	08/11/2021	Regular	0.00	461.65	32506
SIE10	SIERRA SAFETY	08/11/2021	Regular	0.00	323.42	32507
STREAM	Streamline	08/11/2021	Regular	0.00	300.00	32508
SWE01	Sweet Septic, Inc.	08/11/2021	Regular	0.00	445.00	32509
UNI06	UNITEDHEALTHCARE INSURANC	08/11/2021	Regular	0.00	175.00	32510
USA03	USA BLUE BOOK	08/11/2021	Regular	0.00	982.88	32511
USB06	U.S. BANK EQUIPMENT FINAN	08/11/2021	Regular	0.00	688.21	32512
WEL02	WELLS FARGO BANK	08/11/2021	Regular	0.00	2,296.95	32513
WOO03	WOOD ENVIRONMENT & INFRAS	08/11/2021	Regular	0.00	803.00	32514
ACW05	ACWA/JPIA HEALTH	08/25/2021	Regular	0.00	38,099.87	32515

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Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
AFL01	AMERICAN FAMILY LIFE INS	08/25/2021	Regular	0.00	1,243.08	32516
ALL01	ALLEN KRAUSE	08/25/2021	Regular	0.00	2,044.31	32517
ANS01	ANSWERING SPECIALISTS INC	08/25/2021	Regular	0.00	84.95	32518
ARA01	ARAMARK	08/25/2021	Regular	0.00	295.42	32519
ATT03	AT&T LONG DISTANCE	08/25/2021	Regular	0.00	202.14	32520
ATT04	AT&T	08/25/2021	Regular	0.00	84.55	32521
BLU01	ANTHEM BLUE CROSS	08/25/2021	Regular	0.00	1,406.63	32522
BLU06	BLUE SHIELD OF CALIFORNIA	08/25/2021	Regular	0.00	260.00	32523
BLU07	BLUE SHIELD OF CALIFORNIA	08/25/2021	Regular	0.00	668.00	32524
CAL17	Cal Fire	08/25/2021	Regular	0.00	1,050.00	32525
CLS01	CLS LABS	08/25/2021	Regular	0.00	167.50	32526
DIV05	PLACERVILLE AUTO PARTS, I	08/25/2021	Regular	0.00	32.15	32527
EN201	EN2 RESOURCES, INC	08/25/2021	Regular	0.00	146.50	32528
GEO02	GEORGETOWN GAZETTE	08/25/2021	Regular	0.00	25.00	32529
GEO04	DIVIDE SUPPLY ACE HARDWAR	08/25/2021	Regular	0.00	456.70	32530
HAR03	HARRIS INDUSTRIAL GASES	08/25/2021	Regular	0.00	430.18	32531
ICM02	ICMA-R.T.-457 (ee)	08/25/2021	Regular	0.00	1,104.96	32532
INT05	INTERWEST CONSULTING GROU	08/25/2021	Regular	0.00	1,815.00	32533
IUO01	IUOE, LOCAL 39	08/25/2021	Regular	0.00	345.59	32534
IUO02	AFSCME	08/25/2021	Regular	0.00	247.06	32535
MED01	MEDICAL EYE SERVICES	08/25/2021	Regular	0.00	193.01	32536
NAT04	NATIONAL PRINT & PROMO	08/25/2021	Regular	0.00	2,284.00	32537
NTU01	NTU TECHNOLOGIES, INC.	08/25/2021	Regular	0.00	6,678.67	32538
PRE01	PREMIER ACCESS INS CO	08/25/2021	Regular	0.00	2,494.70	32539
ROY01	KENNETH ROYAL	08/25/2021	Regular	0.00	345.00	32540
SMR01	SMR Electric	08/25/2021	Regular	0.00	750.00	32541
THA01	THATCHER COMPANY OF CALIF	08/25/2021	Regular	0.00	6,453.69	32542
USA01	UNDERGROUND SERVICE ALERT	08/25/2021	Regular	0.00	1,850.60	32543
USB05	U.S. BANK CORPORATE PAYME	08/25/2021	Regular	0.00	997.05	32544
VER01	VERIZON WIRELESS	08/25/2021	Regular	0.00	47.88	32545
WES08	WESTERN HYDROLOGICS, LLP	08/25/2021	Regular	0.00	7,771.90	32546
ACW05	ACWA/JPIA HEALTH	09/08/2021	Regular	0.00	39,817.47	32548
ADT01	ADT SECURITY SERVICES	09/08/2021	Regular	0.00	280.16	32549
ARA01	ARAMARK	09/08/2021	Regular	0.00	295.42	32550
ATT02	AT&T	09/08/2021	Regular	0.00	2,474.36	32551
BEA01	BUTTE EQUIPMENT RENTALS	09/08/2021	Regular	0.00	850.00	32552
CAR08	CSI	09/08/2021	Regular	0.00	59.00	32553
CHU02	White Brenner LLP	09/08/2021	Regular	0.00	4,439.14	32554
CLS01	CLS LABS	09/08/2021	Regular	0.00	504.00	32555
COA01	COASTLAND CIVIL ENGINEERI	09/08/2021	Regular	0.00	9,596.25	32556
CWS01	CORBIN WILLITS SYS. INC.	09/08/2021	Regular	0.00	608.28	32557
DIT01	DITCH WITCH EQUIPMENT COM	09/08/2021	Regular	0.00	52.65	32558
DWR01	DEPT. OF WATER RESOURCES	09/08/2021	Regular	0.00	15,397.73	32559
ELD16	EL DORADO DISPOSAL SERVIC	09/08/2021	Regular	0.00	412.24	32560
GEO05	GEORGETOWN PRE-CAST, INC.	09/08/2021	Regular	0.00	1,467.80	32561
HOM01	HOME DEPOT CREDIT SERVICE	09/08/2021	Regular	0.00	9.82	32562
ICM02	ICMA-R.T.-457 (ee)	09/08/2021	Regular	0.00	1,105.76	32563
IUO01	IUOE, LOCAL 39	09/08/2021	Regular	0.00	346.77	32564
IUO02	AFSCME	09/08/2021	Regular	0.00	247.06	32565
LSL01	LANCE, SOLL & LUNGHARD, L	09/08/2021	Regular	0.00	6,075.00	32566
MOB01	MOBILE MINI, LLC-CA	09/08/2021	Regular	0.00	252.11	32567
PAC02	PACIFIC GAS & ELECTRIC	09/08/2021	Regular	0.00	22,760.46	32568
PAC06	PACE SUPPLY 23714-00	09/08/2021	Regular	0.00	2,349.31	32569
PUM01	JERRY E. MERRY	09/08/2021	Regular	0.00	830.00	32570
RIE01	RIEBES AUTO PARTS,LLC	09/08/2021	Regular	0.00	192.92	32571
ROB01	DON ROBINSON	09/08/2021	Regular	0.00	1,008.88	32572
ROB02	ROBINSON ENTERPRISES	09/08/2021	Regular	0.00	3,026.42	32573
VER01	VERIZON WIRELESS	09/08/2021	Regular	0.00	991.98	32574
WAL02	WALKER'S OFFICE SUPPLY	09/08/2021	Regular	0.00	291.57	32575
WAL03	JACOB WALSH	09/08/2021	Regular	0.00	205.00	32576
WHI02	WHITE CAP CONST. SUPPLY	09/08/2021	Regular	0.00	1,036.59	32577

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Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
WOO03	WOOD ENVIRONMENT & INFRAS	09/08/2021	Regular	0.00	2,727.00	32578
GEO14	GEORGETOWN DIVIDE ROTARY	09/16/2021	Regular	0.00	45.00	32579
AAR01	AARP MEDICARERX SAVER PLU	09/22/2021	Regular	0.00	29.20	32580
AFL01	AMERICAN FAMILY LIFE INS	09/22/2021	Regular	0.00	1,243.08	32581
ALL01	ALLEN KRAUSE	09/22/2021	Regular	0.00	140.31	32582
ANS01	ANSWERING SPECIALISTS INC	09/22/2021	Regular	0.00	84.95	32583
ARA01	ARAMARK	09/22/2021	Regular	0.00	301.11	32584
ATT03	AT&T LONG DISTANCE	09/22/2021	Regular	0.00	229.94	32585
BEA01	BUTTE EQUIPMENT RENTALS	09/22/2021	Regular	0.00	750.00	32586
BLU01	ANTHEM BLUE CROSS	09/22/2021	Regular	0.00	1,406.63	32587
BLU06	BLUE SHIELD OF CALIFORNIA	09/22/2021	Regular	0.00	260.00	32588
BLU07	BLUE SHIELD OF CALIFORNIA	09/22/2021	Regular	0.00	668.00	32589
CLS01	CLS LABS	09/22/2021	Regular	0.00	3,419.22	32590
COA01	COASTLAND CIVIL ENGINEERI	09/22/2021	Regular	0.00	7,437.50	32591
DIT01	DITCH WITCH EQUIPMENT COM	09/22/2021	Regular	0.00	391.44	32592
DIV05	PLACERVILLE AUTO PARTS, I	09/22/2021	Regular	0.00	261.58	32593
EID01	EIDE BAILLY LLP	09/22/2021	Regular	0.00	15,359.50	32594
EMP02	EMPLOYEE RELATIONS, INC	09/22/2021	Regular	0.00	43.80	32595
GAR02	GARDEN VALLEY FEED & HDW.	09/22/2021	Regular	0.00	44.25	32596
GEO01	GEORGETOWN ACE HDW	09/22/2021	Regular	0.00	44.79	32597
GLO03	GLORIA R. OMANIA	09/22/2021	Regular	0.00	7,335.00	32598
GOL03	GOLD COUNTRY MEDIA	09/22/2021	Regular	0.00	494.00	32599
ICM02	ICMA-R.T.-457 (ee)	09/22/2021	Regular	0.00	1,105.50	32600
IRS01	Internal Revenue Services	09/22/2021	Regular	0.00	978.14	32601
IUO01	IUOE, LOCAL 39	09/22/2021	Regular	0.00	347.43	32602
IUO02	AFSCME	09/22/2021	Regular	0.00	247.06	32603
NEE01	BLAKE CHARLES NEEP	09/22/2021	Regular	0.00	1,269.75	32604
PAC02	PACIFIC GAS & ELECTRIC	09/22/2021	Regular	0.00	137.41	32605
PAC02	PACIFIC GAS & ELECTRIC	09/22/2021	Regular	0.00	-137.41	32605
PAC06	PACE SUPPLY 23714-00	09/22/2021	Regular	0.00	432.86	32606
PRE01	PREMIER ACCESS INS CO	09/22/2021	Regular	0.00	2,617.14	32607
PRO04	PAUL FUNK	09/22/2021	Regular	0.00	400.00	32608
ROB01	DON ROBINSON	09/22/2021	Regular	0.00	-1,636.30	32609
ROB01	DON ROBINSON	09/22/2021	Regular	0.00	1,636.30	32609
ROB02	ROBINSON ENTERPRISES	09/22/2021	Regular	0.00	3,388.28	32610
SIE10	SIERRA SAFETY	09/22/2021	Regular	0.00	170.58	32611
SWR06	STATE WATER RESOURCES CON	09/22/2021	Regular	0.00	12,528.82	32612
TEI01	A. TEICHERT & SON, INC	09/22/2021	Regular	0.00	1,375.40	32613
THO03	THOMPSON AUTO & TRUCK	09/22/2021	Regular	0.00	3,334.07	32614
TIR01	TIREHUB, LLC	09/22/2021	Regular	0.00	600.45	32615
UNI06	UNITEDHEALTHCARE INSURANC	09/22/2021	Regular	0.00	175.00	32616
USB05	U.S. BANK CORPORATE PAYME	09/22/2021	Regular	0.00	5,747.38	32617
USB06	U.S. BANK EQUIPMENT FINAN	09/22/2021	Regular	0.00	524.82	32618
VER01	VERIZON WIRELESS	09/22/2021	Regular	0.00	50.04	32619
WEL02	WELLS FARGO BANK	09/22/2021	Regular	0.00	2,088.14	32620
WES08	WESTERN HYDROLOGICS, LLP	09/22/2021	Regular	0.00	5,004.40	32621
WES09	NATHAN THOMAS	09/22/2021	Regular	0.00	2,560.00	32622
ROB01	DON ROBINSON	09/29/2021	Regular	0.00	818.15	32623
WEL02	WELLS FARGO BANK	09/29/2021	Regular	0.00	2,505.76	32624
ACW01	ACWA/JPIA	10/05/2021	Regular	0.00	8,411.14	32625
ACW05	ACWA/JPIA HEALTH	10/05/2021	Regular	0.00	38,976.94	32626
ALL01	ALLEN KRAUSE	10/05/2021	Regular	0.00	32.13	32627
ARA01	ARAMARK	10/05/2021	Regular	0.00	147.71	32628
ATT02	AT&T	10/05/2021	Regular	0.00	687.80	32629
ATT03	AT&T LONG DISTANCE	10/05/2021	Regular	0.00	85.57	32630
BAR07	BARBOUR, CHRIS	10/05/2021	Regular	0.00	270.22	32631
CLS01	CLS LABS	10/05/2021	Regular	0.00	89.10	32632
CWS01	CORBIN WILLITS SYS. INC.	10/05/2021	Regular	0.00	608.28	32633
DIT01	DITCH WITCH EQUIPMENT COM	10/05/2021	Regular	0.00	391.44	32634
DIV05	PLACERVILLE AUTO PARTS, I	10/05/2021	Regular	0.00	213.35	32635
GAR02	GARDEN VALLEY FEED & HDW.	10/05/2021	Regular	0.00	99.70	32636

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Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
GEO01	GEORGETOWN ACE HDW	10/05/2021	Regular	0.00	51.86	32637
GEO04	DIVIDE SUPPLY ACE HARDWAR	10/05/2021	Regular	0.00	213.61	32638
ICM02	ICMA-R.T.-457 (ee)	10/05/2021	Regular	0.00	1,113.90	32639
IUO01	IUOE, LOCAL 39	10/05/2021	Regular	0.00	347.43	32640
IUO02	AFSCME	10/05/2021	Regular	0.00	247.06	32641
MED01	MEDICAL EYE SERVICES	10/05/2021	Regular	0.00	314.80	32642
NBS01	NBS	10/05/2021	Regular	0.00	1,144.31	32643
PAC02	PACIFIC GAS & ELECTRIC	10/05/2021	Regular	0.00	21,654.38	32644
PAC06	PACE SUPPLY 23714-00	10/05/2021	Regular	0.00	3,492.81	32645
RIE01	RIEBES AUTO PARTS,LLC	10/05/2021	Regular	0.00	203.72	32646
ROB02	ROBINSON ENTERPRISES	10/05/2021	Regular	0.00	3,023.68	32647
THA01	THATCHER COMPANY OF CALIF	10/05/2021	Regular	0.00	7,165.79	32648
TYL02	TYLER TECHNOLOGIES, INC	10/05/2021	Regular	0.00	1,799.00	32649
VER01	VERIZON WIRELESS	10/05/2021	Regular	0.00	1,525.12	32650
WSO01	WATER SYSTEMS OPTIMIZATIO	10/05/2021	Regular	0.00	2,500.00	32651
AAR01	AARP MEDICARERX SAVER PLU	10/20/2021	Regular	0.00	29.20	32652
ACW02	ACWA	10/20/2021	Regular	0.00	84,150.00	32653
ADT01	ADT SECURITY SERVICES	10/20/2021	Regular	0.00	280.16	32654
AFL01	AMERICAN FAMILY LIFE INS	10/20/2021	Regular	0.00	1,243.08	32655
ALL01	ALLEN KRAUSE	10/20/2021	Regular	0.00	1,531.91	32656
AND01	ANDERSON'S SIERRA PIPE CO	10/20/2021	Regular	0.00	3,588.65	32657
AQU01	AQUA SIERRA CONTROLS INC.	10/20/2021	Regular	0.00	1,349.00	32658
ARA01	ARAMARK	10/20/2021	Regular	0.00	450.31	32659
ATE01	A T.E.E.M. ELECTRICAL	10/20/2021	Regular	0.00	973.18	32660
ATT02	AT&T	10/20/2021	Regular	0.00	2,769.71	32661
ATT04	AT&T	10/20/2021	Regular	0.00	94.54	32662
BLU01	ANTHEM BLUE CROSS	10/20/2021	Regular	0.00	1,406.63	32663
BLU06	BLUE SHIELD OF CALIFORNIA	10/20/2021	Regular	0.00	260.00	32664
CAR08	CSI	10/20/2021	Regular	0.00	59.00	32665
CHU02	White Brenner LLP	10/20/2021	Regular	0.00	16,273.86	32666
CLS01	CLS LABS	10/20/2021	Regular	0.00	133.20	32667
COA01	COASTLAND CIVIL ENGINEERI	10/20/2021	Regular	0.00	6,343.75	32668
DMI01	DENNIS M. IRVIN	10/20/2021	Regular	0.00	350.00	32669
EID01	EIDE BAILLY LLP	10/20/2021	Regular	0.00	14,853.60	32670
ELD16	EL DORADO DISPOSAL SERVIC	10/20/2021	Regular	0.00	412.23	32671
GAR02	GARDEN VALLEY FEED & HDW.	10/20/2021	Regular	0.00	147.97	32672
GEO01	GEORGETOWN ACE HDW	10/20/2021	Regular	0.00	279.63	32673
GEO04	DIVIDE SUPPLY ACE HARDWAR	10/20/2021	Regular	0.00	409.21	32674
GEO06	GEORGETOWN AUTO SUPPLY	10/20/2021	Regular	0.00	-290.51	32675
GEO06	GEORGETOWN AUTO SUPPLY	10/20/2021	Regular	0.00	290.51	32675
GLO03	GLORIA R. OMANIA	10/20/2021	Regular	0.00	6,570.00	32676
GRA01	GRAINGER, INC.	10/20/2021	Regular	0.00	701.68	32677
HAR03	HARRIS INDUSTRIAL GASES	10/20/2021	Regular	0.00	130.45	32678
ICM02	ICMA-R.T.-457 (ee)	10/20/2021	Regular	0.00	1,095.44	32679
INF01	Infinity Technologies	10/20/2021	Regular	0.00	262.50	32680
INT05	INTERWEST CONSULTING GROU	10/20/2021	Regular	0.00	880.00	32681
IUO01	IUOE, LOCAL 39	10/20/2021	Regular	0.00	347.95	32682
IUO02	AFSCME	10/20/2021	Regular	0.00	247.06	32683
MAC02	Mitch MacDonald	10/20/2021	Regular	0.00	1,303.02	32684
MED01	MEDICAL EYE SERVICES	10/20/2021	Regular	0.00	305.43	32685
MJT01	MJT ENTERPRISES, INC.	10/20/2021	Regular	0.00	238.56	32686
MOB01	MOBILE MINI, LLC-CA	10/20/2021	Regular	0.00	252.11	32687
MOU02	MOUNTAIN DEMOCRAT	10/20/2021	Regular	0.00	210.00	32688
NAT04	NATIONAL PRINT & PROMO	10/20/2021	Regular	0.00	2,312.10	32689
PAC02	PACIFIC GAS & ELECTRIC	10/20/2021	Regular	0.00	16,787.31	32690
PAC06	PACE SUPPLY 23714-00	10/20/2021	Regular	0.00	620.65	32691
POW01	POWERNET GLOBAL COMM.	10/20/2021	Regular	0.00	137.14	32692
PRE01	PREMIER ACCESS INS CO	10/20/2021	Regular	0.00	2,555.92	32693
PRO04	PAUL FUNK	10/20/2021	Regular	0.00	400.00	32694
ROB02	ROBINSON ENTERPRISES	10/20/2021	Regular	0.00	3,182.47	32695
SIE10	SIERRA SAFETY	10/20/2021	Regular	0.00	692.58	32696

Check Report

Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
SIG01	SIGNAL SERVICE INC	10/20/2021	Regular	0.00	282.00	32697
TYL01	ERIC TYLER	10/20/2021	Regular	0.00	358.80	32698
UNI06	UNITEDHEALTHCARE INSURANC	10/20/2021	Regular	0.00	175.00	32699
USA01	UNDERGROUND SERVICE ALERT	10/20/2021	Regular	0.00	762.68	32700
USA03	USA BLUE BOOK	10/20/2021	Regular	0.00	89.95	32701
USB05	U.S. BANK CORPORATE PAYME	10/20/2021	Regular	0.00	5,071.50	32702
	Void	10/20/2021	Regular	0.00	0.00	32703
USB06	U.S. BANK EQUIPMENT FINAN	10/20/2021	Regular	0.00	655.35	32704
VER01	VERIZON WIRELESS	10/20/2021	Regular	0.00	50.02	32705
WAL02	WALKER'S OFFICE SUPPLY	10/20/2021	Regular	0.00	570.35	32706
WEL02	WELLS FARGO BANK	10/20/2021	Regular	0.00	2,296.95	32707
WES08	WESTERN HYDROLOGICS, LLP	10/20/2021	Regular	0.00	4,594.40	32708
WOO03	WOOD ENVIRONMENT & INFRAS	10/20/2021	Regular	0.00	3,466.00	32709
HIL01	Bryce Hillman	10/28/2021	Regular	0.00	1,189.95	32710
HIL01	Bryce Hillman	10/28/2021	Regular	0.00	984.78	32711
ACW01	ACWA/JPIA	11/03/2021	Regular	0.00	67,290.00	32712
ADT01	ADT SECURITY SERVICES	11/03/2021	Regular	0.00	225.31	32713
ALL01	ALLEN KRAUSE	11/03/2021	Regular	0.00	464.20	32714
ALL04	ALL ELECTRIC MOTORS	11/03/2021	Regular	0.00	2,156.71	32715
ANS01	ANSWERING SPECIALISTS INC	11/03/2021	Regular	0.00	84.95	32716
ARA01	ARAMARK	11/03/2021	Regular	0.00	295.42	32717
ATT02	AT&T	11/03/2021	Regular	0.00	2,076.63	32718
ATT03	AT&T LONG DISTANCE	11/03/2021	Regular	0.00	52.10	32719
BJP01	BJ PEST CONTROL	11/03/2021	Regular	0.00	250.00	32720
BST01	BST Services Inc	11/03/2021	Regular	0.00	1,054.92	32721
CAR08	CSI	11/03/2021	Regular	0.00	59.00	32722
CAR09	CARNAHAN COMPUTER SERVICE	11/03/2021	Regular	0.00	3,825.00	32723
CLS01	CLS LABS	11/03/2021	Regular	0.00	125.00	32724
CWS01	CORBIN WILLITS SYS. INC.	11/03/2021	Regular	0.00	608.28	32725
DIV05	PLACERVILLE AUTO PARTS, I	11/03/2021	Regular	0.00	359.92	32726
ENV01	ENVIRO TECH SERVICES COMP	11/03/2021	Regular	0.00	271.88	32727
GAR02	GARDEN VALLEY FEED & HDW.	11/03/2021	Regular	0.00	46.98	32728
GEO02	GEORGETOWN GAZETTE	11/03/2021	Regular	0.00	104.80	32729
GEO04	DIVIDE SUPPLY ACE HARDWAR	11/03/2021	Regular	0.00	31.70	32730
GRA01	GRAINGER, INC.	11/03/2021	Regular	0.00	123.35	32731
HOM01	HOME DEPOT CREDIT SERVICE	11/03/2021	Regular	0.00	1,132.44	32732
ICM02	ICMA-R.T.-457 (ee)	11/03/2021	Regular	0.00	1,096.14	32733
INT05	INTERWEST CONSULTING GROU	11/03/2021	Regular	0.00	330.00	32734
IUO01	IUOE, LOCAL 39	11/03/2021	Regular	0.00	347.95	32735
IUO02	AFSCME	11/03/2021	Regular	0.00	247.06	32736
MAT02	MATHISGROUP	11/03/2021	Regular	0.00	4,500.00	32737
MJT01	MJT ENTERPRISES, INC.	11/03/2021	Regular	0.00	2,438.18	32738
MOB01	MOBILE MINI, LLC-CA	11/03/2021	Regular	0.00	252.11	32739
MOU02	MOUNTAIN DEMOCRAT	11/03/2021	Regular	0.00	210.00	32740
PAC02	PACIFIC GAS & ELECTRIC	11/03/2021	Regular	0.00	991.40	32741
PAC06	PACE SUPPLY 23714-00	11/03/2021	Regular	0.00	1,997.59	32742
POW01	POWERNET GLOBAL COMM.	11/03/2021	Regular	0.00	142.60	32743
ROB02	ROBINSON ENTERPRISES	11/03/2021	Regular	0.00	3,150.24	32744
ROC02	ROCKLIN SAW WORKS	11/03/2021	Regular	0.00	-472.50	32745
ROC02	ROCKLIN SAW WORKS	11/03/2021	Regular	0.00	472.50	32745
STREAM	Streamline	11/03/2021	Regular	0.00	900.00	32746
SUN05	SUNDOWNER TRAILERS OF	11/03/2021	Regular	0.00	263.20	32747
TEI01	A. TEICHERT & SON, INC	11/03/2021	Regular	0.00	580.00	32748
UNI06	UNITEDHEALTHCARE INSURANC	11/03/2021	Regular	0.00	441.14	32749
VER01	VERIZON WIRELESS	11/03/2021	Regular	0.00	986.57	32750
WAL02	WALKER'S OFFICE SUPPLY	11/03/2021	Regular	0.00	4,975.27	32751
ABATRON	ABATRON, INC	11/17/2021	Regular	0.00	2,724.34	32752
ACW05	ACWA/JPIA HEALTH	11/17/2021	Regular	0.00	38,984.91	32753
ADT01	ADT SECURITY SERVICES	11/17/2021	Regular	0.00	54.85	32754
AFL01	AMERICAN FAMILY LIFE INS	11/17/2021	Regular	0.00	1,243.08	32755
ALL01	ALLEN KRAUSE	11/17/2021	Regular	0.00	632.03	32756

Check Report

Date Range: 07/01/2021 - 11/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
ALL04	ALL ELECTRIC MOTORS	11/17/2021	Regular	0.00	883.66	32757
ARA01	ARAMARK	11/17/2021	Regular	0.00	288.89	32758
ATT02	AT&T	11/17/2021	Regular	0.00	136.30	32759
ATT04	AT&T	11/17/2021	Regular	0.00	84.55	32760
BEC01	STEPHANIE BECK	11/17/2021	Regular	0.00	70.76	32761
BLU01	ANTHEM BLUE CROSS	11/17/2021	Regular	0.00	1,406.63	32762
CLS01	CLS LABS	11/17/2021	Regular	0.00	215.00	32763
COA01	COASTLAND CIVIL ENGINEERI	11/17/2021	Regular	0.00	2,073.75	32764
EID01	EIDE BAILLY LLP	11/17/2021	Regular	0.00	37,855.40	32765
ELD16	EL DORADO DISPOSAL SERVIC	11/17/2021	Regular	0.00	412.23	32766
ENV01	ENVIRO TECH SERVICES COMP	11/17/2021	Regular	0.00	113.48	32767
GAR02	GARDEN VALLEY FEED & HDW.	11/17/2021	Regular	0.00	24.11	32768
GEO01	GEORGETOWN ACE HDW	11/17/2021	Regular	0.00	48.77	32769
GEO02	GEORGETOWN GAZETTE	11/17/2021	Regular	0.00	70.00	32770
GEO04	DIVIDE SUPPLY ACE HARDWAR	11/17/2021	Regular	0.00	275.87	32771
GRA01	GRAINGER, INC.	11/17/2021	Regular	0.00	133.65	32772
ICM02	ICMA-R.T.-457 (ee)	11/17/2021	Regular	0.00	1,095.44	32773
INF01	Infinity Technologies	11/17/2021	Regular	0.00	2,520.00	32774
IUO01	IUOE, LOCAL 39	11/17/2021	Regular	0.00	329.18	32775
IUO02	AFSCME	11/17/2021	Regular	0.00	247.06	32776
LSL01	LANCE, SOLL & LUNGHARD, L	11/17/2021	Regular	0.00	10,495.00	32777
MED01	MEDICAL EYE SERVICES	11/17/2021	Regular	0.00	286.69	32778
MJT01	MJT ENTERPRISES, INC.	11/17/2021	Regular	0.00	2,036.82	32779
PAC02	PACIFIC GAS & ELECTRIC	11/17/2021	Regular	0.00	2,969.10	32780
PAC06	PACE SUPPLY 23714-00	11/17/2021	Regular	0.00	2,176.21	32781
PAP03	PAPE MACHINERY, INC	11/17/2021	Regular	0.00	256.71	32782
PUL01	PULFER, JEFF	11/17/2021	Regular	0.00	96.28	32783
RIE01	RIEBES AUTO PARTS,LLC	11/17/2021	Regular	0.00	18.22	32784
RIV02	RIVER CITY RENTALS	11/17/2021	Regular	0.00	2,466.80	32785
ROB02	ROBINSON ENTERPRISES	11/17/2021	Regular	0.00	2,671.09	32786
SIE10	SIERRA SAFETY	11/17/2021	Regular	0.00	347.21	32787
STREAM	Streamline	11/17/2021	Regular	0.00	300.00	32788
SUN05	SUNDOWNER TRAILERS OF	11/17/2021	Regular	0.00	23.80	32789
UNI06	UNITEDHEALTHCARE INSURANC	11/17/2021	Regular	0.00	616.14	32790
USB05	U.S. BANK CORPORATE PAYME	11/17/2021	Regular	0.00	8,537.77	32791
USB06	U.S. BANK EQUIPMENT FINAN	11/17/2021	Regular	0.00	545.85	32792
VER01	VERIZON WIRELESS	11/17/2021	Regular	0.00	50.02	32793
WAL03	JACOB WALSH	11/17/2021	Regular	0.00	300.00	32794
WEL02	WELLS FARGO BANK	11/17/2021	Regular	0.00	2,296.95	32795
WES08	WESTERN HYDROLOGICS, LLP	11/17/2021	Regular	0.00	6,289.50	32796
WES09	NATHAN THOMAS	11/17/2021	Regular	0.00	2,560.00	32797
WIE01	WIENHOFF & ASSOCIATES INC	11/17/2021	Regular	0.00	400.00	32798
WOO03	WOOD ENVIRONMENT & INFRAS	11/17/2021	Regular	0.00	110.00	32799

Bank Code EDSB Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	673	396	0.00	1,141,915.41
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-2,979.12
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	673	402	0.00	1,138,936.29

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	673	396	0.00	1,141,915.41
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-2,979.12
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	673	402	0.00	1,138,936.29

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Fund	7/2021	248,903.67
999	Pooled Cash Fund	8/2021	147,821.09
999	Pooled Cash Fund	9/2021	207,969.62
999	Pooled Cash Fund	10/2021	291,979.77
999	Pooled Cash Fund	11/2021	242,262.14
			1,138,936.29



Georgetown Divide PUD

Vendor Purchasing Report

For Date Range 07/01/2021 - 11/30/2021

Vendor Set: Vendor Set 01

Vendor	Name	Volume
AAR01	AARP MEDICARERX SAVER PLU	87.60
ABATRON	ABATRON, INC	2,399.20
ACW01	ACWA/JPIA	101,682.93
ACW02	ACWA	84,150.00
ACW05	ACWA/JPIA HEALTH	197,267.86
ADT01	ADT SECURITY SERVICES	1,380.78
AFL01	AMERICAN FAMILY LIFE INS	6,215.40
ALL01	ALLEN KRAUSE	5,264.91
ALL04	ALL ELECTRIC MOTORS	3,040.37
AND01	ANDERSON'S SIERRA PIPE CO	3,843.18
ANS01	ANSWERING SPECIALISTS INC	434.75
AQU01	AQUA SIERRA CONTROLS INC.	1,349.00
ARA01	ARAMARK	3,562.73
ATE01	A T.E.E.M. ELECTRICAL	973.18
ATT02	AT&T	12,941.42
ATT03	AT&T LONG DISTANCE	720.09
ATT04	AT&T	358.54
AWW01	AMERICAN WATER WORKS ASSN	459.00
BAR07	BARBOUR, CHRIS	270.22
BEA01	BUTTE EQUIPMENT RENTALS	2,480.00
BEC01	STEPHANIE BECK	70.76
BJP01	BJ PEST CONTROL	500.00
BLU01	ANTHEM BLUE CROSS	7,033.15
BLU06	BLUE SHIELD OF CALIFORNIA	1,300.00
BLU07	BLUE SHIELD OF CALIFORNIA	2,004.00
BRI01	Britt Global Industries LLC	5,025.00
BST01	BST Services Inc	1,054.92
Buckmaster	Buckmaster Office Solutions	30.00
CAL17	Cal Fire	1,050.00
CAN02	BRIAN CANN	107.22
CAR08	CSI	236.00
CAR09	CARNAHAN COMPUTER SERVICE	3,825.00
CHU02	White Brenner LLP	29,963.90
CLS01	CLS LABS	5,194.62
COA01	COASTLAND CIVIL ENGINEERI	34,478.75
CSD00	CALIFORNIA SPECIAL DISTRI	7,615.00
CWS01	CORBIN WILLITS SYS. INC.	3,041.40
DIT01	DITCH WITCH EQUIPMENT COM	835.53
DIV05	PLACERVILLE AUTO PARTS, I	1,155.28
DMI01	DENNIS M. IRVIN	350.00
DWR01	DEPT. OF WATER RESOURCES	15,397.73
EID01	EIDE BAILLY LLP	85,421.50
ELD16	EL DORADO DISPOSAL SERVIC	2,039.58
EMC01	MESA ENERGY SYSTEMS, INC	4,990.00
EMP02	EMPLOYEE RELATIONS, INC	43.80
EN201	EN2 RESOURCES, INC	1,078.75
ENV01	ENVIRO TECH SERVICES COMP	1,032.81
FER01	FERRELLGAS	915.84
FER02	FERGUSON ENTERPRISES INC	45,624.24
GAR02	GARDEN VALLEY FEED & HDW.	624.88
GEO01	GEORGETOWN ACE HDW	923.64
GEO02	GEORGETOWN GAZETTE	573.53

Vendor Purchasing Report

For Date Range 07/01/2021 - 11/30/2021

Vendor Set: Vendor Set 01

Vendor	Name	Volume
GEO04	DIVIDE SUPPLY ACE HARDWAR	2,905.01
GEO05	GEORGETOWN PRE-CAST, INC.	1,467.80
GEO14	GEORGETOWN DIVIDE ROTARY	45.00
GEO15	GEOCON CONSULTANTS INC	450.00
GLO03	GLORIA R. OMANIA	31,620.96
GOL03	GOLD COUNTRY MEDIA	494.00
GRA01	GRAINGER, INC.	2,163.85
HAR01	Tyler Harp	249.94
HAR03	HARRIS INDUSTRIAL GASES	678.69
HIL01	Bryce Hillman	2,174.73
HOM01	HOME DEPOT CREDIT SERVICE	2,176.36
HRD01	H.R. DIRECT	161.40
ICM02	ICMA-R.T.-457 (ee)	11,538.37
INF01	Infinity Technologies	2,782.50
INT05	INTERWEST CONSULTING GROU	28,330.00
IRS01	Internal Revenue Services	7,909.65
IUO01	IUOE, LOCAL 39	3,772.50
IUO02	AFSCME	2,710.69
JME01	JM Environmental Inc.	62,727.00
LSL01	LANCE, SOLL & LUNGHARD, L	16,570.00
MAC02	Mitch MacDonald	1,303.02
MAD01	KYLE MADISON	75.13
MAT02	MATHISGROUP	7,650.00
MED01	MEDICAL EYE SERVICES	1,099.93
MJT01	MJT ENTERPRISES, INC.	8,271.99
MOB01	MOBILE MINI, LLC-CA	1,512.66
MOU02	MOUNTAIN DEMOCRAT	420.00
NAT04	NATIONAL PRINT & PROMO	4,596.10
NBS01	NBS	1,144.31
NEE01	BLAKE CHARLES NEEP	1,269.75
NTU01	NTU TECHNOLOGIES, INC.	14,149.32
OCC01	OCCU-MED, LTD	289.75
PAC02	PACIFIC GAS & ELECTRIC	113,810.73
PAC06	PACE SUPPLY 23714-00	15,903.77
PAP03	PAPE MACHINERY, INC	256.71
POW01	POWERNET GLOBAL COMM.	414.61
PRE01	PREMIER ACCESS INS CO	12,718.38
PRO04	PAUL FUNK	1,465.00
PSO01	PSOMAS	670.00
PUL01	PULFER, JEFF	96.28
PUM01	JERRY E. MERRY	830.00
RIE01	RIEBES AUTO PARTS,LLC	414.86
RIV02	RIVER CITY RENTALS	2,466.80
ROB01	DON ROBINSON	2,655.39
ROB02	ROBINSON ENTERPRISES	29,633.61
ROC02	ROCKLIN SAW WORKS	472.50
ROY01	KENNETH ROYAL	575.00
SAC03	SACRAMENTO BAG MFG. CO.	255.00
SCH09	SCHAEFFER MANUFACTURING C	461.65
SIE10	SIERRA SAFETY	1,744.23
SIG01	SIGNAL SERVICE INC	564.00
SMR01	SMR Electric	750.00
STREAM	Streamline	1,500.00
SUN01	Sunbelt Rentals, Inc.	3,694.86
SUN05	SUNDOWNER TRAILERS OF	267.60
SWE01	Sweet Septic, Inc.	445.00
SWR06	STATE WATER RESOURCES CON	12,528.82
TEI01	A. TEICHERT & SON, INC	3,529.65

Vendor Purchasing Report

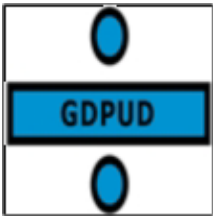
For Date Range 07/01/2021 - 11/30/2021

Vendor Set: Vendor Set 01

Vendor	Name	Volume
THA01	THATCHER COMPANY OF CALIF	26,207.21
THO03	THOMPSON AUTO & TRUCK	3,441.11
TIR01	TIREHUB, LLC	1,315.35
TYL01	ERIC TYLER	358.80
TYL02	TYLER TECHNOLOGIES, INC	3,767.00
UNI06	UNITEDHEALTHCARE INSURANC	1,757.28
USA01	UNDERGROUND SERVICE ALERT	2,613.28
USA03	USA BLUE BOOK	7,750.08
USB05	U.S. BANK CORPORATE PAYME	27,778.15
USB06	U.S. BANK EQUIPMENT FINAN	3,049.79
USD01	USDA-FOREST SERVICE	10,036.50
VER01	VERIZON WIRELESS	5,249.53
WAL02	WALKER'S OFFICE SUPPLY	6,005.40
WAL03	JACOB WALSH	505.00
WEL02	WELLS FARGO BANK	11,484.75
WES08	WESTERN HYDROLOGICS, LLP	30,039.60
WES09	NATHAN THOMAS	5,120.00
WHI02	WHITE CAP CONST. SUPPLY	1,036.59
WIE01	WIENHOFF & ASSOCIATES INC	400.00
WOO03	WOOD ENVIRONMENT & INFRAS	8,260.50
WSO01	WATER SYSTEMS OPTIMIZATIO	2,500.00
Vendor Set Vendor Set 01 Total:		1,281,928.77

DRAFT Fiscal Year 2021-2022 Budget

Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November	Amount Remaining	Percent Used	Target
Operating Expenses:										
Source of Supply (5100)	\$ 306,006	\$ 479,341	\$ 352,468	\$ 296,866	\$ 374,332	\$ 419,521	\$ 199,052	\$ 220,469	47%	42%
Trans & Dist Raw Water (5200)	\$ 566,967	\$ 694,531	\$ 689,151	\$ 734,568	\$ 762,296	\$ 808,007	\$ 368,148	\$ 439,859	46%	42%
Water Treatment (5300)	\$ 594,117	\$ 603,755	\$ 672,713	\$ 787,821	\$ 711,844	\$ 776,534	\$ 337,427	\$ 439,107	43%	42%
Trans & Dist Treated Water (5400)	\$ 783,549	\$ 703,764	\$ 827,030	\$ 770,081	\$ 932,523	\$ 937,785	\$ 369,082	\$ 568,703	39%	42%
Customer Service (5500)	\$ 253,381	\$ 217,877	\$ 215,433	\$ 214,409	\$ 232,693	\$ 302,296	\$ 101,190	\$ 201,106	33%	42%
Admin & General (5600 & 5900)	\$ 1,011,462	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,415,103	\$ 1,143,324	\$ 702,853	\$ 440,471	61%	42%
On-Site Wastewater Disposal Zone (670)	\$ 285,292	\$ 306,930	\$ 268,009	\$ 202,919	\$ 211,329	\$ 258,753	\$ 75,920	\$ 182,833	29%	42%
Total Operating Expenses	\$3,800,774	\$4,093,530	\$4,543,932	\$4,459,006	\$4,640,120	\$4,646,221	\$2,153,672	\$ 2,492,549	46%	42%



Pooled Cash Report

Georgetown Divide PUD

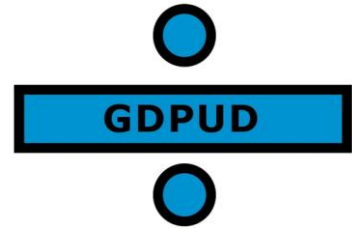
For the Period Ending 11/30/2021

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
100-0000-10999	Water Fund	2,752,053.49	33,395.13	2,785,448.62	
101-0000-10999	Retiree Health	376,030.45	(4,777.95)	371,252.50	
102-0000-10999	SMUD Fund	548,122.67	0.00	548,122.67	
103-0000-10999	Hydroelectric	822,575.18	(68.17)	822,507.01	
110-0000-10999	Capital Replacement	(31,171.29)	0.00	(31,171.29)	
111-0000-10999	Capital Reserve	1,267,309.51	(2,073.75)	1,265,235.76	
112-0000-10999	ALT Fund Suplementry Charge (Restricted)	839,653.13	70,023.71	909,676.84	
113-0000-10999	Caby Grant Fund (Restricted)	(39,066.57)	0.00	(39,066.57)	
114-0000-10999	EPA Grant Sweet water Plant (Restricted)	(90,530.11)	0.00	(90,530.11)	
120-0000-10999	State Revolving Fund (Restricted)	(97,503.31)	(2,296.95)	(99,800.26)	
121-0000-10999	Stumpy Meadows Emergency Reserve Fund	1,082,660.46	(5,971.26)	1,076,689.20	
200-0000-10999	Zone Fund	888,422.67	8,145.93	896,568.60	
210-0000-10999	CDS Reserve Fund (Restricted)	169,669.86	0.00	169,669.86	
211-0000-10999	CDS M & O Fund (Restricted)	41,121.70	0.00	41,121.70	
300-0000-10999	Unassigned	0.00	0.00	0.00	
400-0000-10999	Capital Facility Charge Fund (Restricted)	423,873.56	0.00	423,873.56	
401-0000-10999	Water Development Fund (Restricted)	412,383.71	0.00	412,383.71	
500-0000-10999	Stewart Mine Fund (Restricted)	40,363.33	0.00	40,363.33	
501-0000-10999	Garden Valley Fund (Restricted)	75,440.81	0.00	75,440.81	
502-0000-10999	Kelsey North Fund (Restricted)	105,075.98	0.00	105,075.98	
503-0000-10999	Bayne Rd Bend Fund (Restricted)	0.00	0.00	0.00	
504-0000-10999	Kelsey South Fund (Restricted)	0.00	0.00	0.00	
505-0000-10999	Pilot Hill North Fund (Restricted)	0.00	0.00	0.00	
506-0000-10999	Pilot Hill South Fund (Restricted)	0.00	0.00	0.00	
TOTAL CLAIM ON CASH		<u>9,586,485.23</u>	<u>96,376.69</u>	<u>9,682,861.92</u>	
CASH IN BANK					
Cash in Bank					
999-0000-10100	EDSB - Disbursements	63,264.86	111,711.20	174,976.06	
999-0000-10101	EDSB - Receipts	2,110,494.97	(15,334.51)	2,095,160.46	
999-0000-10110	LAIF	7,413,775.40	0.00	7,413,775.40	
TOTAL: Cash in Bank		<u>9,587,535.23</u>	<u>96,376.69</u>	<u>9,683,911.92</u>	
TOTAL CASH IN BANK		<u>9,587,535.23</u>	<u>96,376.69</u>	<u>9,683,911.92</u>	
DUE TO OTHER FUNDS					
999-0000-23100	Due To Fund	9,587,535.23	96,376.69	9,683,911.92	
TOTAL DUE TO OTHER FUNDS		<u>9,587,535.23</u>	<u>96,376.69</u>	<u>9,683,911.92</u>	
Claim on Cash	9,682,861.92	Claim on Cash	9,682,861.92	Cash in Bank	9,683,911.92
Cash in Bank	9,683,911.92	Due To Other Funds	9,683,911.92	Due To Other Funds	9,683,911.92
Difference	<u>(1,050.00)</u>	Difference	<u>(1,050.00)</u>	Difference	<u>0.00</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
ACCOUNTS PAYABLE PENDING				
100-0000-20102	Accounts Payable Pending	22,871.82	105,528.88	128,400.70
101-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
102-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
103-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
110-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
111-0000-20102	Accounts Payable Pending	0.00	12,870.00	12,870.00
112-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
113-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
114-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
120-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
121-0000-20102	Accounts Payable Pending	2,724.34	970.52	3,694.86
200-0000-20102	Accounts Payable Pending	830.22	777.59	1,607.81
210-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
211-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
300-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
400-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
401-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
500-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
501-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
502-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
503-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
504-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
505-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
506-0000-20102	Accounts Payable Pending	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		<u>26,426.38</u>	<u>120,146.99</u>	<u>146,573.37</u>
DUE FROM OTHER FUNDS				
121-0000-13121	Due From Fund 121	0.00	0.00	0.00
999-0000-13100	Due From Fund 100	(21,415.16)	(105,528.88)	(126,944.04)
999-0000-13101	Due From Fund 101	0.00	0.00	0.00
999-0000-13102	Due From Fund 102	0.00	0.00	0.00
999-0000-13103	Due From Fund 103	0.00	0.00	0.00
999-0000-13104	Due From Fund 104	0.00	0.00	0.00
999-0000-13110	Due From Fund 110	0.00	0.00	0.00
999-0000-13111	Due From Fund 111	0.00	(12,870.00)	(12,870.00)
999-0000-13112	Due From Fund 112	0.00	0.00	0.00
999-0000-13113	Due From Fund 113	0.00	0.00	0.00
999-0000-13114	Due From Fund 114	0.00	0.00	0.00
999-0000-13120	Due From Fund 120	0.00	0.00	0.00
999-0000-13121	Due From Fund 121	(2,724.34)	(970.52)	(3,694.86)
999-0000-13200	Due From Fund 200	(830.22)	(777.59)	(1,607.81)
999-0000-13201	Due From Fund 201	0.00	0.00	0.00
999-0000-13210	Due From Fund 210	0.00	0.00	0.00
999-0000-13300	Due From Fund 300	0.00	0.00	0.00
999-0000-13400	Due From Fund 400	0.00	0.00	0.00
999-0000-13500	Due From Fund 500	0.00	0.00	0.00
999-0000-13501	Due From Fund 501	0.00	0.00	0.00
999-0000-13502	Due From Fund 502	0.00	0.00	0.00
999-0000-13503	Due From Fund 503	0.00	0.00	0.00
999-0000-13504	Due From Fund 504	0.00	0.00	0.00
999-0000-13505	Due From Fund 505	0.00	0.00	0.00
999-0000-13506	Due From Fund 506	0.00	0.00	0.00
TOTAL DUE FROM OTHER FUNDS		<u>(24,969.72)</u>	<u>(120,146.99)</u>	<u>(145,116.71)</u>
ACCOUNTS PAYABLE				
999-0000-20102	Accounts Payable	24,969.72	120,146.99	145,116.71
TOTAL ACCOUNTS PAYABLE		<u>24,969.72</u>	<u>120,146.99</u>	<u>145,116.71</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
AP Pending	146,573.37	AP Pending	146,573.37	Due From Other Funds
Due From Other Funds	<u>145,116.71</u>	Accounts Payable	<u>145,116.71</u>	Accounts Payable
Difference	<u><u>1,456.66</u></u>	Difference	<u><u>1,456.66</u></u>	Difference
				<u><u>0.00</u></u>

Regular Finance Committee Meeting
January 27, 2022
AGENDA ITEM NO. 7C



AGENDA SECTION: New Business

SUBJECT: Review Annual Audit June 30, 2021

PREPARED BY: See Attached

BACKGROUND

See attached

DISCUSSION

FISCAL IMPACT

CEQA ASSESSMENT

Not a CEQA Project

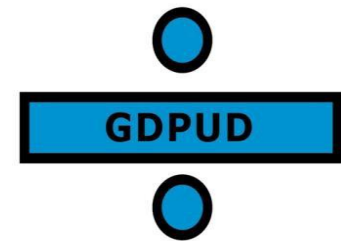
RECOMMENDED ACTION

ALTERNATIVES

ATTACHMENTS

1. FY 2020-21 Statements- Kristen West, Finance Consultant (Eide Bailly LLP)
2. LSL Independent Auditors' Report

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 11, 2022
AGENDA ITEM NO. 10.A.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: FY 2020-21 AUDITED FINANCIAL STATEMENTS

PREPARED BY: Kristen West, Finance Consultant (Eide Bailly LLP)

APPROVED BY: Adam Coyan, General Manager

BACKGROUND

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

Historically, the District has conducted audits and reported financial statements annually. In order to maintain compliance with the District’s financial reporting goals and the above-mentioned statutory requirements, the District has contracted with Lance, Soll & Lunghard CPAs (“LSL”) to administer an annual audit and provide their opinion for fiscal years ending 2018, 2019, 2020, and 2021.

DISCUSSION

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

For fiscal year ended June 30, 2021, LSL conducted their year-end audit fieldwork the week of October 11, 2021 and provided final financial statements as of December 20, 2021, effectively meeting the goals of the District. The auditors issued a clean opinion that the District’s audited financial statements are presented fairly in all material respects.

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

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

FISCAL IMPACT

None.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION

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

ATTACHMENTS

1. Exhibit A - Fiscal Year 2020-21 Audited Financial Statements



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

FOR THE YEAR ENDED JUNE 30, 2021

ANNUAL FINANCIAL REPORT

Focused
on YOU



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund, and the aggregate remaining fund information of the Georgetown Divide Public Utility District, (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Georgetown Divide Public Utility District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the date of the financial statements.



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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

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



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

Report on Summarized Comparative Information

We have previously audited the District's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lance, Solt & Loughard, LLP". The signature is written in a cursive, flowing style.

Sacramento, California
December 20, 2021

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2021

As management of the Georgetown Divide Public Utility District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the audited financial statements and accompanying notes that follow this section.

Financial Highlights

Total revenue for the fiscal year ending June 30, 2021 was \$7,345,634, an increase of \$511,529 or 7.48% from the previous fiscal year. Total expenses were \$6,162,669, an increase of \$651,570 or 11.82% from the previous fiscal year. The increase in net position was \$1,489,404 for the fiscal year.

Operating revenue totaled \$3,930,455 for the fiscal year ended June 30, 2021, an increase of \$521,084 or 15.28% from the previous fiscal year. Operating expenses totaled \$5,999,348 an increase of \$661,002 or 12.38% from the previous fiscal year.

Non-operating revenue was \$3,415,179, a decrease of \$9,555 or 0.28%. Non-operating expense was \$163,321, a decrease of \$9,432 or 5.46%. The remaining non-operating revenue supplements operating revenue to cover operating expenses and capital improvements.

Other significant financial activities were:

- Freezing the 2021 treated and raw water rates at the 2018 rate level
- Completed water transfer with Westlands Water District
- Began construction of Walton water treatment plant filter rebuild project
- Began stream gauging improvement project
- Implementation of new accounting and billing software
- Completion of District office parking lot and roof rehabilitation
- District office backup generator installation
- Community Disposal System Feasibility Study and Manhole coating

Overview of the Financial Statements

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

The required financial statements are the Statement of Net Position at June 30, 2021; the Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds for the fiscal year ended June 30, 2021; and the Statement of Cash Flows – Proprietary Funds for the fiscal year ended June 30, 2021 at the fund level. The final required financial statement is the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. The financial statements also include comprehensive notes which summarize the official accounting policies of the District.

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2021

Required Financial Statements

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

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside and within the City. Since the resources of these funds are not available to support the City's own programs, they are not reflected in the government wide financial statements. *The Statement of Fiduciary Net Position* is found on pages 16-17.

Financial Analysis of the District

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

Statement of Net Position

The Statement of Net Position is a snapshot in time that shows assets, liabilities, and net assets as of June 30, 2021. Net Position increased by \$1,489,404 to \$20,458,667 in fiscal year 2021. Total assets and deferred outflows decreased by \$177,393 or 0.47%. This increase is attributable to decrease in capital assets, net of accumulated depreciation due to construction projects. Liabilities and deferred inflows decreased by \$1,666,797 to \$17,299,322. The majority of the decrease in liabilities is due to a reduction in current liabilities. A summary of the District's Statement of Net Position is presented in Table A-1.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2021**

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

	Fiscal Year 2021	Fiscal Year 2020	Dollar Change	Percent Change
Current Assets	\$ 8,907,928	\$ 7,983,365	\$ 924,563	11.58%
Restricted Assets	1,776,459	2,319,768	(543,309)	-23.42%
Capital Assets, Net of Accumulated Depreciation	25,692,403	25,982,579	(290,176)	-1.12%
Total Assets	36,376,790	36,285,712	91,078	0.25%
Deferred Outflows of Resources	1,381,199	1,649,670	(268,471)	-16.27%
Total Assets and Deferred Outflows of Resources	37,757,989	37,935,382	(177,393)	-0.47%
Current Liabilities	628,390	1,715,609	(1,087,219)	-63.37%
Long-term Liabilities	16,317,414	16,644,314	(326,900)	-1.96%
Total Liabilities	16,945,804	18,359,923	(1,414,119)	-7.70%
Deferred Inflows of Resources	353,518	606,196	(252,678)	-41.68%
Total Liabilities and Deferred Inflows of Resources	17,299,322	18,966,119	(1,666,797)	-8.79%
Net Investment in Capital Assets	16,371,015	16,177,796	193,219	1.19%
Restricted Net Position for Facilities	2,493,266	2,471,587	21,679	0.88%
Unrestricted Net Position	1,594,386	319,880	1,274,506	398.43%
Total Net Position	\$ 20,458,667	\$ 18,969,263	\$ 1,489,404	7.85%

Statement of Revenues, Expenses, and Changes in Net Position

The Statement of Revenues, Expenses, and Changes in Net Position provides information on the nature and source of assets represented on the Statement of Net Position. It also shows that the revenues exceed expenses by \$1,182,965. Ending net position totaled \$20,458,667. Total revenues increased by \$511,529 in 2021 totaling \$7,345,634. This increase is attributable to an increase in operating revenues, namely Treated Water Sales. The Statement of Revenues, Expenses, and Changes in Net Position lists the operating revenues and the non-operating revenues together and compares them to the operating and non-operating expenses. Table A-2 depicts total revenues and total expenses and the resulting changes in net position.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2021**

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

	Fiscal Year 2021	Fiscal Year 2020	Dollar Change	Percent Change
Operating Revenues	\$ 3,930,455	\$ 3,409,371	\$ 521,084	15.28%
Non-operating Revenues and Contributions	3,415,179	3,424,734	(9,555)	-0.28%
Total Revenues	7,345,634	6,834,105	511,529	7.48%
Operating Expenses	5,999,348	5,338,346	661,002	12.38%
Non-operating Expenses	163,321	172,753	(9,432)	-5.46%
Total Expenses	6,162,669	5,511,099	651,570	11.82%
Net Income (Loss)	1,182,965	1,323,006	(140,041)	-10.59%
Beginning Net Position	18,969,263	17,646,257	1,323,006	7.50%
Restatements	306,439			
Ending Net Position	\$ 20,458,667	\$ 18,969,263	\$ 1,182,965	6.24%

Operating Revenues

In a purely business environment, operating revenues are meant to cover operating expenses. The District's operating revenues are significantly less than operating expenses. Therefore, the District operates on an operating loss and requires non-operating revenue to operate. The District is unique in that it receives a significant amount of non-operating revenue in the form of property taxes. This non-operating revenue is used to offset this operating loss. Operating revenues increased by 15.28% in 2021. Operating revenues are depicted in Table A-3.

**Table A-3
Condensed Operating Revenues**

	Fiscal Year 2020	Fiscal Year 2020	Dollar Change	Percent Change
Water Sales - Residential (Treated Water)	\$3,139,700	\$2,439,724	\$699,976	28.69%
Water Sales - Commercial	-	306,099	(306,099)	-100.00%
Water Sales - Irrigation	395,020	407,856	(12,836)	-3.15%
Water Disposal Fees and Charges	226,129	169,244	56,885	33.61%
Penalties	159,909	82,276	77,633	94.36%
Connections	9,697	4,172	5,525	132.43%
Total Operating Revenues	\$3,930,455	\$3,409,371	\$521,084	15.28%

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management's Discussion and Analysis
June 30, 2021**

Operating Expenses by Department

Total operating expenses increased \$661,002 or 12.38% to \$5,999,348. The hydroelectric activities and claims expenses are combined with the administrative activities as they are not material enough to present separately. Operating expenses are depicted in Table A-4.

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

	Fiscal Year 2021	Fiscal Year 2020	Dollar Change	Percent Change
Source of Supply	\$ 332,810	\$ 299,154	\$ 33,656	11.25%
Transmission and Distribution – Raw Water	761,268	735,658	25,610	3.48%
Water Treatment	800,000	799,087	913	0.11%
Transmission and Distribution – Treated Water	959,039	775,740	183,299	23.63%
Customer Service	259,308	179,778	79,530	44.24%
Administrative, Claims Expense, and Hydroelectric	1,667,210	1,720,075	(52,865)	-3.07%
Depreciation and Amortization	927,189	634,425	292,764	46.15%
On-site Wastewater Disposal Zone	292,524	194,429	98,095	50.45%
Total Operating Expenses	\$ 5,999,348	\$ 5,338,346	\$ 661,002	12.38%

Operating Revenues vs. Operating Expenses

The District's operating loss increased by \$139,918 or 7.25% from the prior year. Table A-5 compares operating revenues to operating expenses and depicts the District's reliance on other revenue for operations.

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

	Fiscal Year 2021	Fiscal Year 2020	Dollar Change	Percent Change
Operating Revenues	\$ 3,930,455	\$ 3,409,371	\$ 521,084	15.28%
Operating Expenses	5,999,348	5,338,346	661,002	12.38%
Operating Loss	<u>\$ (2,068,893)</u>	<u>\$ (1,928,975)</u>	<u>\$ (139,918)</u>	<u>7.25%</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Management’s Discussion and Analysis
June 30, 2021**

Non-operating Revenues and Expenses

The District’s non-operating income is vital to covering operations. Interest income decreased this year due to fluctuations in market results. Property tax revenue increased modestly, while Lease Revenue and Capital Facility Payments saw great increases. Lastly, there were no capital contributions related to grant reimbursements as in prior years; however, Other Revenue increased greatly due to the one-time transfer of water to Westlands Water District. Interest payments to the State Water Resources Control Board loan for the Auburn Lake Trails Water Treatment Plant are listed as “Other” non-operating expense. Table A-6 compares non-operating revenues and expenses.

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

	Fiscal Year 2021	Fiscal Year 2020	Dollar Change	Percent Change
Property Taxes – General	\$ 1,769,095	\$ 1,710,211	\$ 58,884	3.44%
Surcharge	662,210	660,026	2,184	0
Interest Income	7,211	197,437	(190,226)	(1)
Lease Revenue	394,809	151,215	243,594	2
SMUD Payment	116,443	114,339	2,104	0
Hydroelectric Royalty Payments	36,619	57,714	(21,095)	(0)
Capital Facility Payments	20,700	2,300	18,400	8
Gain on sale of asset	3,500	-	3,500	1
Other	404,592	-	404,592	1
Total Non-Operating Revenues	3,415,179	2,893,242	521,937	0
Capital contributions	-	531,492	(531,492)	(1)
Total Non-operating Expenses	(163,321)	(172,753)	9,432	(0)
Non-operating Income less Non-operating Expense	\$ 3,251,858	\$ 2,720,489	\$ 531,369	19.53%

Capital Assets

The District’s investment in capital assets for the fiscal year was \$730,551, which includes \$548,010 of capital improvements. The most significant investments in capital assets are:

- Tyler Technologies software implementation in the amount of \$84,154
- Reservoir & stream gauging in the amount of \$80,630
- Walton WTP filter rebuild in the amount of \$63,741
- Parking lot rehab project in the amount of \$181,413
- Main office roof replacement in the amount of \$81,511

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2021

Long-term Debt and Debt Administration

At June 30, 2021, the District had \$16,823,721 in long-term debt, including compensated absences, net pension liability and other postemployment benefits obligations, and loan and capital leases, which is \$326,900 less than the prior fiscal year. The District continues to perform debt administration functions previously performed by the County on the District's behalf for certain 1915 Act bonds. Additional information about District long-term debt can be obtained in Note 5 of the notes to the financial statements.

CalPERS Pension Plan

Assembly Bill 340 was recently passed by the California Legislature in an effort to reduce CalPERS pension costs in the long run. The District has participated in a CalPERS Pension Plan since February of 1972. There have been amendments to the contract with CalPERS over the years. CalPERS requires the District to be part of a small employer pool and the 2006 contract change which require payments to reduce a side fund. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS. The *Governmental Accounting Standards Board Statement No. 68 – Accounting and Financial Reporting by Employers for Pensions* established new accounting rules for reporting pension obligations effective years ending after June 15, 2013. Prior to this pension obligations were not accounted for on the balance sheet. Actuarial valuations are provided by CalPERS that support the calculation of the Net Pension Liability and related Deferred Outflows and Inflows of Resources. Net Pension liability is determined by accounting for the proportionate share of the actuarially determined total pension liability less the proportionate share of the actuarially determined fiduciary net position of the cost-sharing plan. Year over year changes to the actuarial assumptions are amortized over a fixed period and accounted for in Deferred Outflows and Inflows of Resources in order to smooth the otherwise large swings in changes. The net of all annual changes to Net Pension Liability and Deferred Inflows and Outflows of Resources are recognized in Pension Expense. At June 30, 2021, the District reported \$6,000,118 in Net Pension liability, an increase of \$122,396 from the prior year balance of \$5,877,722. Deferred Outflows of Resources were \$1,381,199, down \$268,471 from the prior year balance of \$1,649,670. Deferred Inflows of Resources were \$353,518, down \$252,678 from the prior year balance of \$606,196. Pension expense was \$756,364, an increase of \$214,310 from the prior year amount of \$970,674. Additional information about Pensions can be obtained in Note 12 of the notes to the financial statements.

Postemployment Benefits Other Than Pensions

The District has been endeavoring to fund these benefit commitments for many years. On April 11, 2006, the District adopted Ordinance 2006-01 regarding retiree health benefits implementing caps on the amount the District would pay towards these types of benefits. In Fiscal Year 2009-10 the District implemented *Governmental Accounting Standards Board Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* which required the calculation and reporting of the current obligation. Effective fiscal years ending after June 15, 2017 *Government Accounting Standards Board Statement No. 75 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* require municipalities to report a Net OPEB Liability similar to that of Net Pension Liability. A calculation of the future liability for these benefits has been prepared utilizing the alternative measurement method allowed by the statement for small employers with less than 100 participants. The estimated actuarial liability at June 30, 2021 is \$1,440,554, an increase of \$46,558 from the prior year balance of \$1,393,996. The District has set aside \$417,314 for this obligation. As the District administers this plan without a trust, the designated assets set aside for these benefits are not recognized in the notes to the financial statements. Additional information about postemployment benefits other than pensions can be obtained in Note 14 of the notes to the financial statements.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Management's Discussion and Analysis June 30, 2021

Economic Factors and Rates

The District's customer base continues to grow at a slow rate. The District completed a Water Financial Analysis in October 2017. The last water rate study performed by the District was in 2008, and the last water rate increase was in 2011. The purpose of the Analysis was to ensure the financial strength of the District, expose the need to set reserves aside for future replacement of failing components, allocate shared costs between treated water and irrigation water customers, and identify any other financial deficiencies of the District. This Analysis recommended a new rate structure and higher rates which were adopted by the Board of Directors and went into effect in January 2018. That rate structure included five years of increases that were planned to continue until 2022.

In January 2019, the Board decided to not implement the approved 2019 treated and raw water rates and held rates at the 2018 rate level. This resulted in forgoing the respective 5% and 10% increases in treated and raw water rates that were recommended by the 2017 Water Financial Analysis and adopted by the Board in 2017. Likewise, in 2020 and in 2021, the Board decided to uphold the water rate freeze and did not raise rates. Therefore, District revenues between 2019 and 2022 will never reach the level recommended by the 2017 Water Financial Analysis. Best practice is to review and update rates every three to five years, so the District should have begun reviewing rates again in early 2021.

Requests for Information

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS

JUNE 30, 2021

(With Comparative Totals for June 30, 2021)

	Water	Wastewater Disposal	Totals	
			2021	2020
Assets:				
Current:				
Cash and investments	\$ 6,962,500	\$ 882,635	\$ 7,845,135	\$ 7,127,051
Receivables:				
Accounts	927,773	37,261	965,034	806,122
Assessments receivable	20,937	-	20,937	20,937
Accrued interest	5,318	704	6,022	27,193
Prepaid expenses	70,800	-	70,800	2,062
Total Current Assets	7,987,328	920,600	8,907,928	7,983,365
Noncurrent:				
Restricted:				
Cash and investments	1,536,348	210,673	1,747,021	2,253,772
Assessments receivable	29,438	-	29,438	65,996
Capital assets - net of accumulated depreciation	25,517,809	174,594	25,692,403	25,982,579
Total Noncurrent Assets	27,083,595	385,267	27,468,862	28,302,347
Total Assets	35,070,923	1,305,867	36,376,790	36,285,712
Deferred Outflows of Resources:				
Deferred pension related items	1,339,763	41,436	1,381,199	1,649,670
Total Deferred Outflows of Resources	1,339,763	41,436	1,381,199	1,649,670
Liabilities:				
Current:				
Accounts payable	100,244	838	101,082	1,214,095
Accrued liabilities	13,449	911	14,360	-
Accrued interest	1,333	-	1,333	1,490
Unearned revenues	4,308	-	4,308	-
Deposits payable	1,000	-	1,000	1,000
Accrued compensated absences	8,132	493	8,625	9,665
Loans and capital leases	497,682	-	497,682	489,359
Total Current Liabilities	626,148	2,242	628,390	1,715,609
Noncurrent:				
Accrued compensated absences	50,012	3,024	53,036	57,172
Total OPEB liability	1,440,554	-	1,440,554	1,393,996
Net pension liability	5,820,115	180,003	6,000,118	5,877,722
Loans and capital leases	8,823,706	-	8,823,706	9,315,424
Total Noncurrent Liabilities	16,134,387	183,027	16,317,414	16,644,314
Total Liabilities	16,760,535	185,269	16,945,804	18,359,923
Deferred Inflows of Resources:				
Deferred pension related items	342,912	10,606	353,518	606,196
Total Deferred Inflows of Resources	342,912	10,606	353,518	606,196
Net Position:				
Net investment in capital assets	16,196,421	174,594	16,371,015	16,177,796
Restricted for new facilities	2,274,545	218,721	2,493,266	2,471,587
Unrestricted	836,273	758,113	1,594,386	319,880
Total Net Position	\$ 19,307,239	\$ 1,151,428	\$ 20,458,667	\$ 18,969,263

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR FISCAL YEAR ENDED JUNE 30, 2021
 (With Comparative Totals for June 30, 2020)

	Water	Wastewater Disposal	Totals	
			2021	2020
Operating Revenues:				
Water sales:				
Residential	\$ 3,139,700	\$ -	\$ 3,139,700	\$ 2,439,724
Commercial	-	-	-	306,099
Irrigation	395,020	-	395,020	407,856
Installations and connections	9,697	-	9,697	4,172
Waste disposal:				
Zone Charges	-	196,169	196,169	149,284
Design Fees	-	5,940	5,940	4,100
Escrow Fees	-	24,020	24,020	15,860
Penalties	159,909	-	159,909	82,276
Total Operating Revenues	3,704,326	226,129	3,930,455	3,409,371
Operating Expenses:				
Source of supply	332,810	-	332,810	299,154
Transmission and distribution - raw water	761,268	-	761,268	735,658
Water treatment	800,000	-	800,000	799,087
Transmission and distribution - treated water	959,039	-	959,039	775,740
Customer service	259,308	-	259,308	171,819
Administration and hydroelectric	1,667,210	-	1,667,210	1,727,937
On-site wastewater disposal zone	-	292,524	292,524	194,429
Claims expense	-	-	-	97
Depreciation expense	900,970	26,219	927,189	634,425
Total Operating Expenses	5,680,605	318,743	5,999,348	5,338,346
Operating Income (Loss)	(1,976,279)	(92,614)	(2,068,893)	(1,928,975)
Nonoperating Revenues (Expenses):				
Tax revenue - general	1,769,095	-	1,769,095	1,710,211
Surcharge	662,210	-	662,210	660,026
Interest revenue	6,629	582	7,211	197,437
Lease revenue	394,809	-	394,809	151,215
SMUD payment	116,443	-	116,443	114,339
Hydroelectric royalty payments	36,619	-	36,619	57,714
Capital facility charge	20,700	-	20,700	2,300
Loss on disposal of capital assets	3,500	-	3,500	(1,598)
Other revenue	404,592	-	404,592	-
Interest expense	(161,861)	-	(161,861)	(161,470)
Other expense	(1,460)	-	(1,460)	(9,685)
Total Nonoperating Revenues (Expenses)	3,251,276	582	3,251,858	2,720,489
Income (Loss) Before Capital Contributions and Transfers	1,274,997	(92,032)	1,182,965	791,514
Capital contributions	-	-	-	531,492
Changes in Net Position	1,274,997	(92,032)	1,182,965	1,323,006
Net Position:				
Beginning of Year, as previously reported	17,725,803	1,243,460	18,969,263	17,646,257
Restatements	306,439	-	306,439	-
Beginning of Fiscal Year, as restated	18,032,242	1,243,460	19,275,702	17,646,257
End of Fiscal Year	\$ 19,307,239	\$ 1,151,428	\$ 20,458,667	\$ 18,969,263

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021
 (With Comparative Totals for the Fiscal Year Ended June 30, 2020)

	Water	Wastewater Disposal	Totals	
			2021	2020
Cash Flows from Operating Activities:				
Cash received from customers and users	\$ 3,582,850	\$ 193,001	\$ 3,775,851	\$ 3,514,625
Cash paid to suppliers for goods and services	(3,646,623)	(186,776)	(3,833,399)	(1,910,141)
Cash paid to employees for services	(1,814,828)	(105,313)	(1,920,141)	(2,587,002)
Net Cash (Used) by Operating Activities	(1,878,601)	(99,088)	(1,977,689)	(982,518)
Cash Flows from Non-Capital Financing Activities:				
Financing Activities:				
Property taxes received	1,769,095	-	1,769,095	1,710,211
Surcharge	662,210	-	662,210	660,026
Assessment receivable payments	36,558	-	36,558	34,997
Receipts from capacity charges	20,700	-	20,700	2,300
SMUD payment	116,443	-	116,443	114,339
Hydroelectric royalty payments	36,619	-	36,619	57,714
Other revenue	404,592	-	404,592	-
Other expense	(1,460)	-	(1,460)	(9,685)
Receipts from cellular antenna rentals	394,809	-	394,809	151,215
Net Cash Provided by Non-Capital Financing Activities	3,439,566	-	3,439,566	2,721,117
Cash Flows from Capital and Related Financing Activities:				
Proceeds from capital debt	-	-	-	528,691
Capital grant	-	-	-	531,492
Acquisition and construction of capital assets	(599,214)	(37,799)	(637,013)	(2,536,847)
Principal paid on capital debt	(483,395)	-	(483,395)	(681,735)
Interest paid on capital debt	(162,018)	-	(162,018)	(235,410)
Proceeds from sale of capital assets	3,500	-	3,500	-
Net Cash (Used) by Capital and Related Financing Activities	(1,241,127)	(37,799)	(1,278,926)	(2,393,809)
Cash Flows from Investing Activities:				
Interest received	25,060	3,322	28,382	216,430
Net Cash Provided by Investing Activities	25,060	3,322	28,382	216,430
Net Increase (Decrease) in Cash and Cash Equivalents	344,898	(133,565)	211,333	(438,780)
Cash and Cash Equivalents at Beginning of Year	8,153,950	1,226,873	9,380,823	9,819,603
Cash and Cash Equivalents at End of Year	8,498,848	1,093,308	9,592,156	9,380,823
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	(1,976,279)	(92,614)	(2,068,893)	(1,928,975)
Adjustments to Reconcile Operating Income (loss) Net Cash Provided (used) by Operating Activities:				
Depreciation	900,970	26,219	927,189	634,425
(Increase) decrease in accounts receivable	(125,784)	(33,128)	(158,912)	105,254
(Increase) decrease in deposits and prepaid expense	(68,738)	-	(68,738)	78,580
(Increase) decrease in deferred outflow - pension	252,517	15,954	268,471	132,503
Increase (decrease) in accounts payable	(1,113,851)	838	(1,113,013)	(86,572)
Increase (decrease) in accrued liabilities	13,449	911	14,360	(109,268)
Increase (decrease) in compensated absences	(5,638)	462	(5,176)	11,219
Increase (decrease) in post-employment benefits	352,997	-	352,997	33,107
Increase (decrease) in deferred inflow - pension	(231,834)	(20,844)	(252,678)	(17,517)
Increase (decrease) in net pension liability	119,282	3,114	122,396	164,726
Increase (decrease) in unearned revenue	4,308	-	4,308	-
Total Adjustments	97,678	(6,474)	91,204	946,457
Net Cash (Used) by Operating Activities	\$ (1,878,601)	\$ (99,088)	\$ (1,977,689)	\$ (982,518)
Non-Cash Investing, Capital, and Financing Activities:				
Adjustment to CIP	\$ 93,538	\$ -	\$ 93,538	\$ (1,598)

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

	Custodial Funds
Assets:	
Cash and investments	\$ 39,934
Receivables:	
Assessments	106,933
Accrued interest	25
	<hr/>
Total Assets	146,892
	<hr/>
Liabilities:	
Accrued interest	1,266
Unearned revenues	11,776
Long-term liabilities:	
Due in one year	6,722
Due in more than one year	153,159
	<hr/>
Total Liabilities	172,923
	<hr/>
Net Position (Deficit):	
Held in trust for other purposes	(26,031)
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Total Net Position (Deficit)	\$ (26,031)
	<hr/> <hr/>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 YEAR ENDED JUNE 30, 2021

	<u>Custodial Funds</u>
Additions:	
Interest and change in fair value of investments	\$ 17
Total Additions	<u>17</u>
Deductions:	
Interest expense	<u>2,142</u>
Total Deductions	<u>2,142</u>
Changes in Fiduciary Net Position	<u>(2,125)</u>
Net Position	
Beginning of the Year, as originally reported	-
Restatement	<u>(23,906)</u>
Beginning of the Year, as restated	<u>(23,906)</u>
End of the Year	<u><u>\$ (26,031)</u></u>

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies

a. Description of Entity

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

b. Reporting Entity

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

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

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

c. Basis of Presentation

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

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

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

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

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The District maintains one fiduciary fund. The "economic resources" measurement focus and the accrual basis of accounting is used for custodial funds.

d. Major Funds

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

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

The District reported the following major proprietary funds:

Water

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

Wastewater Disposal

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

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

e. Basis of Accounting

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

f. Budget and Budgeting

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

g. Cash and Cash Equivalents

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

h. Restricted Assets

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

i. Capital Assets

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

j. Compensated Absences

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

k. Property Taxes

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

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

I. Use of Estimates

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

m. Comparative Data

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

n. Net Position

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

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

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

o. Deferred Outflows/Inflows of Resources

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

p. Pension Plan

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

q. Other Post-Employment Benefits (OPEB)

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

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

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

r. New Accounting Pronouncements

In FY 2020/21, the District adopted the provisions of GASB Statement No. 84, Fiduciary Activities. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The statement defines types of fiduciary funds, eliminating agency funds and replacing them with Custodial Fund. Under this guidance, all fiduciary funds will now report a net position and a statement of changes in net position. The change in accounting principle resulted in a prior period adjustment in the amount of (\$26,031) being reported for the custodial fund in the Statement of Changes in Fiduciary Net Position.

The following pronouncement has been postponed as a temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date are reflected in the following fiscal years:

GASB 87 – Leases – The requirements of this statement are effective for reporting periods beginning on or after June 15, 2021.

Note 2: Cash and Investments

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

Unrestricted cash and investments	\$ 7,845,135
Restricted cash and investments	1,747,021
Cash and Investments, Statement of Net Position	<u>9,592,156</u>
Cash and Investments, Statement of Fiduciary Net Position	39,934
Total Cash and Investments	<u><u>\$ 9,632,090</u></u>

Cash and investments as of June 30, 2021, consist of the following:

Cash on hand	\$ 450
Deposits with financial institutions	2,176,487
Investments	7,455,153
Total Cash and Investments	<u><u>\$ 9,632,090</u></u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

Note 2: Cash and Investments (Continued)

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

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

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

b. Investments Authorized by Debt Agreements

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

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

Fair Value Hierarchy

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

Note 2: Cash and Investments (Continued)

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

c. Disclosures Relating to Interest Rate Risk

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

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

Investment Type	Remaining Maturity
	(in Months)
State Investment Pool (LAIF)	12 Months or Less
Held by Debt Trustees	
Money Market Funds	
	\$ 7,408,342
	46,811
	<u>\$ 7,455,153</u>

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

Investment Type	Amount	Minimum Legal Rating	Rating as of Fiscal Year End	
			AAA	Not Rated
State Investment Pool (LAIF)	\$ 7,408,342	N/A	\$ -	\$ 7,408,342
Held by Debt Trustees:				
Money Market Funds	46,811	N/A	-	46,811
	<u>\$ 7,455,153</u>		<u>\$ -</u>	<u>\$ 7,455,153</u>

d. Concentration of Credit Risk

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 2: Cash and Investments (Continued)

e. Custodial Credit Risk

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

As of June 30, 2021, \$1,927,102 of the District's deposits and investments with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

f. Investment in State Investment Pool

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

Restricted cash and investments are identified by use as follows at June 30, 2021:

	Water	Waste Disposal	Total
Debt Service:			
Kelsey North	\$ 119,506	\$ -	\$ 119,506
Total Debt Service			
Cash and Investments	119,506	-	119,506
New Facilities:			
Capital Facility Charges	423,608	-	423,608
Water Development	412,125	-	412,125
Auburn Lake Trails Retrofit Project	581,109	-	581,109
Community Disposal System			
Replacement and Expansion	-	210,673	210,673
Total New Facilities Cash and Investments	1,416,842	210,673	1,627,515
Total Restricted Cash and Investments	\$ 1,536,348	\$ 210,673	\$ 1,747,021

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 3: Assessments Receivable

Assessments receivable to the District are construction obligations of the benefited property owners of the Kelsey North and Stewart Mine Water Assessment Districts. El Dorado County collects the special assessments semi-annually in order to pay the related projects' Department of Water Resources or United States Department of Agriculture construction debts as they mature. The assessments receivable balances at June 30, 2021, were as follows:

	<u>Current</u>	<u>Non-Current</u>	<u>Total</u>
Water Restricted Assessments Receivable	\$ 20,937	\$ 29,438	\$ 50,375
Fiduciary Assessments Receivable	4,566	102,367	106,933
Total Assessments Receivable	<u>\$ 25,503</u>	<u>\$ 131,805</u>	<u>\$ 157,308</u>

Note 4: Capital Assets

Purchased capital assets are recorded at cost when purchased. Donated capital assets are recorded at fair value at the date of donation. Capital assets are depreciated overestimated useful lives ranging from one hundred years (Stumpy Meadows Dam) to three years (small office equipment) using the straight-line method. Capital assets at June 30, 2021, consisted of the following:

	Ending Balance June 30, 2020	Adjustments	Beginning Balance	Additions	Deletions	Transfers	Ending Balance June 30, 2021
Nondepreciable Capital Assets:							
Land and land right	\$ 770,975	\$ -	\$ 770,975	\$ -	\$ -	\$ -	\$ 770,975
Construction-in-progress	16,722,348	(93,538)	16,628,810	548,010	-	(15,637,553)	1,539,267
Total nondepreciable capital assets	<u>17,493,323</u>	<u>(93,538)</u>	<u>17,399,785</u>	<u>548,010</u>	<u>-</u>	<u>(15,637,553)</u>	<u>2,310,242</u>
Capital assets, being depreciated:							
General plant equipment and facilities	1,329,152	-	1,329,152	22,808	(110,489)	83,244	1,324,715
Water treatment	5,796,704	-	5,796,704	-	-	14,518,664	20,315,368
Transmission and distribution	13,446,545	-	13,446,545	107,798	-	799,724	14,354,067
Auburn Lake Trails septic facilities	870,966	-	870,966	37,799	-	-	908,765
Source of supply	6,801,008	-	6,801,008	14,136	-	235,921	7,051,065
Total Capital Assets, Being Depreciated	<u>28,244,375</u>	<u>-</u>	<u>28,244,375</u>	<u>182,541</u>	<u>(110,489)</u>	<u>15,637,553</u>	<u>43,953,980</u>
Less Accumulated Depreciation:	<u>(19,755,119)</u>	<u>-</u>	<u>(19,755,119)</u>	<u>(927,189)</u>	<u>110,489</u>	<u>-</u>	<u>(20,571,819)</u>
Net depreciable capital assets	<u>8,489,256</u>	<u>-</u>	<u>8,489,256</u>	<u>(744,648)</u>	<u>-</u>	<u>15,637,553</u>	<u>23,382,161</u>
Capital Assets, Net	<u>\$ 25,982,579</u>	<u>\$ (93,538)</u>	<u>\$ 25,889,041</u>	<u>\$ (196,638)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,692,403</u>

*Adjustment was made to correct construction in progress balances at June 30, 2021

Depreciation Allocations

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

Water	\$ 900,970
Wastewater Disposal	26,219
Total Depreciation Expense	<u>\$ 927,189</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 5: Long-Term Debt

Long-term liability activity for the fiscal year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Repayments	Outstanding June 30, 2021	Due Within One Year
Direct Borrowing Loans Payable:					
Kelsey North Water AD 1989-1	\$ 202,591	\$ -	\$ 24,181	\$ 178,410	\$ 24,989
Walton Lake Water Treatment Plant Filter Replacement	222,894	-	20,082	202,812	20,543
ALT Water Treatment Plant Upgrade	9,373,335	-	439,132	8,934,203	446,187
Total Loans Payable	9,798,820	-	483,395	9,315,425	491,719
Direct Borrowing Capital Leases:					
Verizon	5,963	-	-	5,963	5,963
Total Capital Leases	5,963	-	-	5,963	5,963
Total Loans and Capital Leases	\$ 9,804,783	\$ -	\$ 483,395	\$ 9,321,388	\$ 497,682

a. Direct Borrowing Loans Payable

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

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

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

The Auburn Lake Trails (ALT) construction loan for the Water Treatment Plant Upgrade was approved for a total contract of up to \$10,000,000 is to be repaid by semi-annual payments ranging between \$200,000 - \$300,000. These payments, due January 1 and July 1, beginning July 2020 and ending January 1, 2039, include interest on the outstanding note balance at 1.6%.

Future Minimum debt service requirements for aggregate notes payable are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 491,719	\$ 151,491	\$ 643,210
2023	500,207	143,002	643,209
2024	508,843	134,366	643,209
2025	517,660	125,550	643,210
2026-2030	2,646,418	492,643	3,139,061
2031-2035	2,659,068	277,718	2,936,786
2036-2040	1,991,510	64,236	2,055,746
	<u>\$ 9,315,425</u>	<u>\$ 1,389,006</u>	<u>\$ 10,704,431</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 5: Long-Term Debt (Continued)

b. Direct Borrowing Capital Leases

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

On May 22, 2016, the district entered into a long-term capital lease agreement with Santander Financing for a 2016 Ram 5500 truck costing \$54,406. The payments are \$1,231 per month including interest at 4.1% for 48 months. The truck was fully depreciated at June 30, 2021.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 5,693	\$ -	\$ 5,693
	<u>\$ 5,693</u>	<u>\$ -</u>	<u>\$ 5,693</u>

Note 6: Compensated Absences

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

Compensated absences activity for the fiscal year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Water Fund	\$ 63,782	\$ 30,055	\$ 35,693	\$ 58,144	\$ 8,132
Wastewater Fund	3,055	1,818	1,356	3,517	493
Total Compensated Absences	<u>\$ 66,837</u>	<u>\$ 31,873</u>	<u>\$ 37,049</u>	<u>\$ 61,661</u>	<u>\$ 8,625</u>

Note 7: Custodial Funds: Special Assessment Debt

The District acts as an custodian for the Stewart Mine Road Water Assessment District 98-1 Bonds, issued on August 24, 1999. This debt was not included in the District's accounting records because the District had no obligation for the payment of these bonds other than in a fiduciary capacity. The principal amount outstanding at June 30, 2021, and June 30, 2020, was \$159,881 and \$171,864, respectively.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

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

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

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

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

Note 9: Restricted Benefit Charges

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

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

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021**

Note 10: Net Position

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

Net Investment in Capital Assets

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

Restricted Net Position

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

Unrestricted Net Position

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

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

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

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

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

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

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

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 10: Net Position (Continued)

Restricted and unrestricted net position is identified by use as follows as of June 30, 2021:

	<u>Water</u>	<u>Waste Disposal</u>	<u>Total</u>
Restricted Net Position:			
New Facilities:			
Water Development	\$ 423,724	\$ -	\$ 423,724
Capital Facility Charges	1,850,821	-	1,850,821
C.D.S. Replacement	-	41,122	41,122
C.D.S. Expansion	-	177,599	177,599
Total New Facilities Net Position	<u>2,274,545</u>	<u>218,721</u>	<u>2,493,266</u>
Total Restricted Net Position	<u>\$ 2,274,545</u>	<u>\$ 218,721</u>	<u>\$ 2,493,266</u>
Unrestricted Net Position:			
Unrestricted Designated Net Position:			
Stumpy Meadows Emergency Reserve	\$ 1,082,661	\$ -	\$ 1,082,661
Short-lived Asset Replacement	1,191,948	-	1,191,948
Capital Reserve	2,483,005	-	2,483,005
EPA	1,118,428	-	1,118,428
Retiree Health	(1,031,856)	-	(1,031,856)
Garden Valley	109,276	-	109,276
Hydroelectric	839,358	-	839,358
Total Unrestricted Designated Net Position	<u>5,792,820</u>	<u>-</u>	<u>5,792,820</u>
Unrestricted Undesignated Net Position	<u>(4,956,547)</u>	<u>758,113</u>	<u>(4,198,434)</u>
Total Unrestricted Net Position	<u>\$ 836,273</u>	<u>\$ 758,113</u>	<u>\$ 1,594,386</u>

Note 11: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (Authority), a public entity risk pool currently operating as a common risk carrier management and insurance program for member agencies. The purpose of the Authority is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expenses. The District pays annual premiums to the Authority for its general liability, automobile, property, fidelity coverage, and workers' compensation. The agreement for formation of the Authority provides that the Authority will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$50,000 (property), \$100,000 (fidelity), and \$2,000,000 (general, automobile and public official's liability) for each insured event, except for workers compensation which will reinsure for claims in excess of \$2,000,000. The deductibles for the Authority do not exceed \$2,500. Total premiums paid for fiscal year 2021 were \$115,984.

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021**

Note 12: Defined Benefit Pension Plan

a. General Information About the Pension Plans

Plan Description—

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

Benefits Provided—

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

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

	Miscellaneous Cost-Sharing Rate Plans		
	Tier 1*	Tier 2*	PEPRA
Hire date	Prior to June 19, 2006	On or after June 19, 2006 to December 28, 2012	On or after December 28, 2012
Benefit formula	2.7% @ 55	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	minimum 55 yrs	minimum 55 yrs	minimum 55 yrs
Monthly benefits, as a % of eligible compensation	2.70%	2.70%	2.00%
Required employee contribution rates	8.000%	8.000%	6.250%
Required employer contribution rates	15.202%	13.515%	7.732%

*Plan is closed to new entrants.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

Note 12: Defined Benefit Pension Plan (Continued)

Contribution Description—

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

For the year ended June 30, 2021, the employer contributions recognized as a reduction to the net pension liability for the Plan was \$690,964.

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

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability of the rate Plan of \$6,000,118.

	<u>Net Pension Liability</u>
Proportion - June 30, 2019	\$ 5,877,722
Proportion - June 30, 2020	6,000,118
Change - Increase(Decrease)	<u>\$ 122,396</u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the rate Plan as of June 30, 2019 and 2020, was as follows:

	<u>Net Pension Liability</u>
Proportion - June 30, 2019	0.05393%
Proportion - June 30, 2020	0.05515%
Change - Increase(Decrease)	<u>0.00122%</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2021

Note 12: Defined Benefit Pension Plan (Continued)

For the year ended June 30, 2021, the District recognized a total pension expense of \$756,364 for the plan. At June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Current year contributions that occurred after the measurement date of June 30, 2020	\$ 618,175	\$ -
Change of Assumptions	-	42,795
Difference between Expected and Actual Experiences	309,204	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	178,243	-
Adjustment due to differences in proportions	-	310,723
Difference in proportionate share of contributions	275,577	-
Total	\$ 1,381,199	\$ 353,518

The \$618,175 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period ended June 30:	Deferred Outflows/(Inflows) of Resources
2022	\$ 13,118
2023	176,741
2024	134,157
2025	85,490
	\$ 409,506

Note 12: Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2019 and the June 30, 2020 total pension liabilities were based on the following actuarial methods and assumptions:

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

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvements using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Change of Assumptions

No changes in assumptions.

Discount Rate

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 12: Defined Benefit Pension Plan (Continued)

Long-term Expected Rate of Return

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

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

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	50.0%	4.80%	0.06%
Fixed Income	28.0	1.00	2.62
Inflation Assets	0.0	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	0.00	-0.92

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

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

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

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

	Discount Rate - 1%	Current Discount	Discount Rate +1%
	6.15%	7.15%	8.15%
Plan Net Pension Liability	\$ 8,291,612	\$ 6,000,118	\$ 4,106,729

Pension Plan Fiduciary Net Position—

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 13 Description of Deferred Compensation Pension Plans

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

Only employee contributions were made to the Internal Revenue Code Section 457 deferred compensation plan or the Internal Revenue Code Section 401(a) defined contribution money purchase plan for the fiscal year ended June 30, 2021. The District does not make contributions on behalf of the employees.

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

Note 14: Post-Employment Benefits Other Than Pensions

a. Plan Description

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

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

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

Employees Covered

As of the June 30, 2021, alternative measurement method valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	23
Inactive employees or beneficiaries currently receiving benefits	16
	<hr/>
	39
	<hr/>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

Contributions

The plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the District and the bargaining units. The annual contribution is based on the actuarially determined contribution. For the measurement date ended June 30, 2021, the District's cash contributions were \$87,818, which were recognized as a reduction to the OPEB Liability.

Total OPEB Liability

The District's Total OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the total OPEB liability was determined by an alternate measurement method valuation dated June 30, 2020, that was used to determine the June 30, 2021 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Cost Method Actuarial Assumptions	Entry Age Normal
Contribution Policy	No pre-funding
Discount Rate	7.000%
Inflation	2.625%
Overall payroll growth	2.875%
Wage inflation	2.875%
Healthcare Trend	5.300%

Notes:

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

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

Discount Rate

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

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

Changes in the OPEB Liability

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

	Increase(Decrease)
	Total OPEB Liability
Balance at June 30, 2020	\$ 1,393,996
Changes recognized over the measurement period:	
Service Cost	21,653
Interest	112,723
Benefit Payments	(87,818)
Net Changes	46,558
Balance at June 30, 2021	\$ 1,440,554

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

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total OPEB Liability	\$ 1,621,686	\$ 1,440,554	\$ 1,288,912

Expense Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of \$46,558.

Note 15: Revenue Limitation Imposed by California Proposition 218

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

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

Note 16: Commitments and Contingencies

a. Construction Commitments

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

Note 16: Commitments and Contingencies (Continued)

b. Contingencies

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

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

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

Note 17: Restatement

In fiscal year 2020-21 the district corrected capital asset balances and accounts payable accruals resulting in a \$306,439 of net position.

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Miscellaneous Rate Plan				
Rate Plan's Proportion of the Net Pension Liability	0.16244%	0.06977%	0.06244%	0.05959%
Rate Plan's Proportionate Share of the Net Pension Liability	\$ 4,014,865	\$ 4,788,730	\$ 5,403,038	\$ 5,909,716
Rate Plan's Covered Payroll	\$ 870,074	\$ 896,800	\$ 1,057,557	\$ 1,190,555
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	461.44%	533.98%	510.90%	496.38%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	74.48%	78.40%	74.06%	73.31%

Notes to Schedule:

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

Changes of Assumptions: In 2021, 2020 and 2019, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2018. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amount reported were based on the 7.5 percent discount rate.

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

	2019	2020	2021
	0.05929%	0.05736%	0.12294%
\$	5,712,996	\$ 5,877,722	\$ 6,000,118
\$	1,281,439	\$ 1,501,528	\$ 1,488,996
	445.83%	391.45%	402.96%
	75.26%	75.26%	75.10%

<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 645,301	\$ 690,964	\$ 618,175
(645,301)	(690,964)	(618,175)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,501,528	\$ 1,488,996	\$ 1,420,519
42.98%	46.40%	43.52%

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

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

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 19,623	\$ 20,960	\$ 16,297	\$ 21,653
Interest on the total OPEB liability	33,857	139,866	103,453	112,086
Benefit payments	(76,948)	(102,248)	(86,643)	(87,181)
Net change in total OPEB liability	(23,468)	58,578	33,107	46,558
Total OPEB liability - beginning	1,325,779	1,302,311	1,360,889	1,393,996
Total OPEB liability - ending	\$ 1,302,311	\$ 1,360,889	\$ 1,393,996	\$ 1,440,554
Total OPEB Liability	\$ 1,302,311	\$ 1,360,889	\$ 1,393,996	\$ 1,440,554
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 1,390,335	\$ 1,468,293	\$ 1,364,272	\$ 1,474,325
Total OPEB liability as a percentage of covered-employee payroll	93.67%	92.69%	102.18%	97.71%

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

Notes to Schedule: None

Changes in assumptions: None



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund of the Georgetown Divide Public Utility District, (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify the following deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies: 2021-001 and 2021-002



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

Compliance and Other Matters

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

District's Response to Findings

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Lance, Soll & Lughard, LLP".

Sacramento, California
December 20, 2021



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Capital Asset Reconciliation

Reference Number: 2021-001

Significant Deficiency

Condition:

During our audit test work, we noted that the District did not properly reconcile assets. Projects were not properly track and capitalized.

Criteria:

Policies and procedures should be in place and operating effectively to provide reasonable assurance that subsidiary ledgers of capital assets and related depreciation are accurately prepared and the transactions thereof are appropriately recorded in the financial statements.

Cause of Condition:

Lack of proper reconciliation and review of Capital Assets by management.

Effect or Potential Effect of Condition:

Errors in capital assets and related depreciation may exist and go undetected by management.

Recommendation:

We recommend that the District reconcile capital asset activity throughout the audit period and establish proper review procedures to ensure that all assets are properly transferred or capitalized so the District's records are complete and correctly stated.

Management's Response and Corrective Action:

This is an ongoing area of focus for the District. The object of the recent accounting system implementation is to migrate tracking and reporting of capital assets to the fixed asset module in order to mitigate future occurrence of errors. As of June 30, 2021 the fixed asset module implementation was pending; expected implementation is June 30, 2022.

Bank Reconciliation Procedures

Reference Number: 2021-002

Significant Deficiency

Condition:

Through our audit procedures over the District's cash balances and bank reconciliation process, LSL noted that the District was not current in their bank reconciliation procedures as of our interim contact. LSL noted that as of our year-end contact, all bank reconciliations relating to fiscal year 2020-21 were now current however various adjusting entries were needed to properly reconcile cash.

Criteria:

Bank reconciliations need to be prepared and reviewed timely to prevent potential misstatements and to detect potential misappropriation of assets.

Cause of Condition:

The cause of the condition resulted from staff turnover and carryover issues from the prior fiscal year.



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

Effect or Potential Effect of Condition:

Bank reconciliations that are not completed timely may result in potential unexplained reconciling differences above what audit standards allow us to consider trivial. No known effected resulted from this as of June 30, 2021.

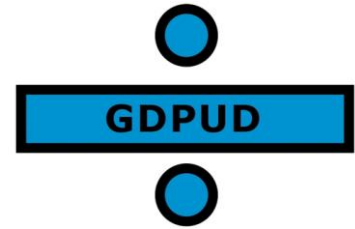
Recommendation:

LSL recommends that the District continue to stay current in their bank reconciliation procedures throughout each fiscal year going forward.

Management's Response and Corrective Action:

During the course of the audit District finance consultants determined some prior year entries and capitalization of assets had not taken place. District consultants made the appropriate correcting entries and notified the auditors of these omissions. A majority of the corrections were related to capital assets and as such the improved procedures noted in 2021-001 will also mitigate errors in this area as well.

**Regular Finance Committee Meeting
January 27, 2022
Agenda Item No. 7D**



AGENDA SECTION: New Business

SUBJECT: Study Treated Water Rate Freeze Impact and Possible Actions

PREPARED BY: Carol Arquette, Interim Committee Clerk

BACKGROUND

See Attached Reports

DISCUSSION

FISCAL IMPACT

None

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF DECEMBER 14, 2021
AGENDA ITEM NO. 9.B.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: CONSIDER THE RATE FREEZE AND RECEIVE INFORMATION ON THE SWRCB 2021 DRINKING WATER AFFORDABILITY ASSESSMENT REPORT

PREPARED BY: Adam Coyan, General Manager
Gloria Omania, Independent Contractor

APPROVED BY: Adam Coyan, General Manager

BACKGROUND

On September 13, 2017, the Georgetown Divide Public Utilities District (District) Board of Directors (Board) adopted Resolution 2017-30 (Attachment 1) approving new rates after completing a rate study and conducting a Prop 218 hearing process.

On February 12, 2019, the Board adopted Resolution 2019-14 (Attachment 2) freezing treated and irrigation water rates for no more than 12 months. Subsequently, on June 4, 2019, the Board approved the FY 2019-2020 budget based on the 5% rate increase that became effective on July 1, 2019 (Attachment 3).

On February 11, 2020, adopted Resolution 2020-08 (Attachment 4), to temporarily freeze the treated water rates until July 1, 2020, and freeze the irrigation rates for the remainder of 2020.

The Board again considered a rate freeze at the Board's regular meeting of January 12, 2021. The related Staff report indicated the FY 2020-2021 Budget was based on a 5% increase in treated water rates for the entire fiscal year and on a 10% increase in irrigation water rates for the two months of the five-month irrigation season. The referenced staff report recommended that the Board not impose a rate freeze and is included as Attachment 5. However, the Board adopted Resolution 2021-03 (Attachment 6) freezing the rates until the end of the 2021 calendar year.

DISCUSSION

The current rate freeze that maintains the rate at the 2019 level is due to expire on December 31, 2021, triggering the scheduled rate level to become effective on January 1, 2022. The Board has at least two options to consider: (1) allow the rate to increase on January 1, 2022; or (2) extend the rate freeze to a specific date.

On June 24, 2021, the Board adopted an interim FY 2021-2022 Budget and a cash reserve policy requiring a 150-day reserve balance. This budget does not include a 5% rate increase scheduled to trigger on January 1 2022.

The California State Water Resource Control Board (SWRCB) created an affordability threshold for disadvantaged communities in the 2021 Drinking Water Affordability Assessment Report (Attachment 7). The report defines the Affordability Threshold: as the “level, point, or value that delineates if a water system’s residential customer charges, designed to ensure the water systems can provide drinking water that meets State and Federal standards, are affordable.”

Staff offers the following information to provide a preliminary comparison of water rates per Median Household Income to show the disparity in our current rates in order to qualify for grant funding for a Disadvantaged Community, based upon the percentage of the water bill to the Median Household Income. The formula is based upon 600 cubic feet a day usage. The minimum Affordability Threshold to qualify for grant funding is 1.5%, while the maximum is 2.5% of Median Household income.

The District’s Median Household Income, based upon our 2020 Urban Water Management Plan, is \$66,359. If the above usage formula was applied, the monthly rate would be \$46.96 a month. If the Affordability Threshold was applied $[(1.5\% * 66,359)/12]$, the monthly rate would be \$82.95 a month. This monthly rate is close to half the amount required to qualify for a state grant for Disadvantaged Communities. The above-reference rate does not include the supplementary charge of \$15.08 a month, but even when that amount was included, it would place our monthly bill based upon the formula to \$62.04 which is only 75% of the Affordability Threshold. Also, in the formula for rates, the supplemental charges could not be included.

FISCAL IMPACT

The approved FY 2021-2022 Operating Budget does not include the additional 5% rate increase. If the Board allows for the increase to become effective, the revenue budget would be as reflected in Attachment 8.

The District currently has over \$113 million in repairs that need to be completed within the next 40 years. The impending Asset Valuation Study could increase that amount. Staff has discussed some ideas to lower those costs by close to 30%, however, as much up front funds as possible is needed to achieve that cost reduction; allowing the 5% increase to trigger is an important and necessary step.

CEQA ASSESSMENT

This is not a CEQA Project

RECOMMENDED ACTION

Staff recommends the Board of Directors allow the increase to effectuate on January 1, 2022.

ALTERNATIVES

Alternatively, the Board could reject Staff’s recommendation and adopt Resolution 2021-XX (Attachment 9) to continue the freeze to a specific date.

ATTACHMENTS

1. Resolution 2017-30 – Approving New Rates
2. Resolution 2019-14 – Freezing Treated and Irrigation Water Rates
3. Resolution 2019-40 – Approving FY 2019-2020 Budget

Consider Rate Freeze

Board Meeting of December 12, 2021

Agenda Item No. 9.B.

4. Resolution 2020-08 – Temporarily Freezing Water Rates
5. Staff Report, dated January 12, 2021, Recommending No Rate Freeze
6. Resolution 2021-03 – Freezing Rates Until end of Calendar Year 2020
7. SWRCB 2021 Drinking Water Affordability Assessment Report
8. FY 2021-2022 Revenue Budget with 5% Rate Increase
9. Draft Resolution 2021-XX – Freezing Rates to (date)

RESOLUTION NO. 2017-30

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
 GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
 ADOPTING NEW RATES FOR TREATED WATER AND
 IRRIGATION WATER SERVICES**

WHEREAS, Georgetown Divide Public Utility District (“District”) provides irrigation and treated water services to residents and businesses of the District; and

WHEREAS, a Water Rate Study, dated October 24, 2017, prepared by RCAC (“Water Rate Study”), establishes various rates proposed therein, which the District Board finds are reasonably related to the cost of service for the District; and

WHEREAS, in preparing the Water Rate Study, staff and RCAC held several workshops and recommended a range of alternatives that the District could adopt regarding the revised water rates, which the District Board has reviewed; and

WHEREAS, on December 12, 2017, pursuant to Proposition 218 (Cal. Const., Art. XIID, Sec. 6) the District Board heard and considered all oral testimony, written materials, and written protests concerning the rate increase; and

WHEREAS, the District has verified and counted the protests and determined that the District may proceed with the proposed water rates.

NOW, THEREFORE, BE IT RESOLVED THAT THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT, DOES HEREBY ACCEPT AND CLOSE the Proposition 218 proceedings in connection with the District’s proposed water rates, with receipt of less than a majority protest vote as declared by the District Secretary. The District Board may adopt multi-year rate increases for water rates, in accordance with the Water Rate Study, in compliance with Proposition 218.

NOW, THEREFORE, BE IT and it is hereby RESOLVED by the Board of Directors of the Georgetown Divide Public Utility District as follows:

Beginning on January 1, 2018, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge					
	Current	Jan 1, 2018	Jan 1, 2019	Jan 1, 2020	Jan 1, 2021	Jan 1, 2022
5/8, 3/4, 1”	\$ 23.57	\$ 29.41	\$ 30.88	\$ 32.42	\$ 34.04	\$ 35.74
1.5”	\$ 23.57	\$ 98.02	\$ 102.92	\$ 108.07	\$ 113.47	\$ 119.15
2”	\$ 23.57	\$ 156.83	\$ 164.67	\$ 172.91	\$ 181.55	\$ 190.63
3”	\$ 23.57	\$ 313.66	\$ 329.34	\$ 345.81	\$ 363.10	\$ 381.25
4”	\$ 25.16	\$ 490.09	\$ 514.60	\$ 540.33	\$ 567.34	\$ 595.71

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

Tier	Usage Rate (per CF)					
	Current	Jan 1, 2018	Jan 1, 2019	Jan 1, 2020	Jan 1, 2021	Jan 1, 2022
<1000 CF	--	\$ 0.0255	\$ 0.0268	\$ 0.0281	\$ 0.0295	\$ 0.0310
1000-2000	\$ 0.0138	\$ 0.0255	\$ 0.0268	\$ 0.0281	\$ 0.0295	\$ 0.0310
2001-3000	\$ 0.0165	\$ 0.0255	\$ 0.0268	\$ 0.0281	\$ 0.0295	\$ 0.0310
3001-4000	\$ 0.0193	\$ 0.0255	\$ 0.0268	\$ 0.0281	\$ 0.0295	\$ 0.0310
>4001 CF	\$ 0.0221	\$ 0.0255	\$ 0.0268	\$ 0.0281	\$ 0.0295	\$ 0.0310

NOW, THEREFORE, BE IT and it is hereby RESOLVED by the Board of Directors of the Georgetown Divide Public Utility District as follows:

Beginning on January 1, 2018, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)					
	Current	Jan 1, 2018	Jan 1, 2019	Jan 1, 2020	Jan 1, 2021	Jan 1, 2022
½"	\$ 47.00	\$ 77.00	\$ 84.80	\$ 93.20	\$ 102.60	\$ 112.80
Per each 1"	\$ 72.74	\$ 154.20	\$ 169.60	\$ 186.60	\$ 205.20	\$ 225.80

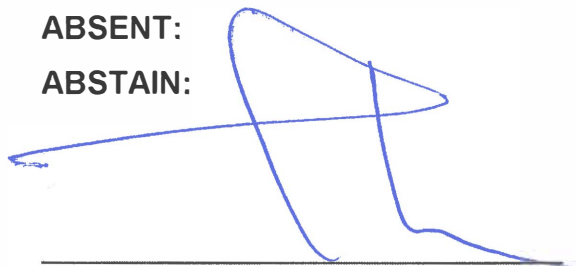
PASSED, APPROVED, AND ADOPTED by the Georgetown Divide Public Utility District District at a special meeting held on the 12th day of December 2017; motioned by Director Hanschild, seconded by Director Wadle, and upon roll call was carried by the following vote of:

AYES: Halpin, Hanschild, Uso, Wadle

NAYS:

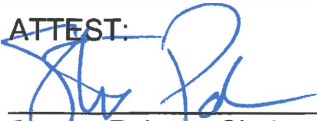
ABSENT:

ABSTAIN:



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

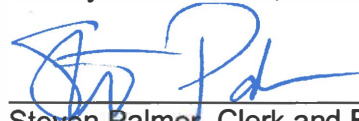
ATTEST:



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

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2017-30 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on the 12th day of December 2017.



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

RESOLUTION NO. 2019-14
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
FREEZING TREATED AND WATER IRRIGATION RATES AT THE 2018 RATES
UNTIL THE END OF THE DECEMBER 2019 BILLING PERIOD

WHEREAS, Georgetown Divide Public Utility District (“District”) provides irrigation and treated water services to residents and businesses of the District; and

WHEREAS, in December 2017, the District completed a roughly 15-month process to update its treated and irrigation water rates; and

WHEREAS, that process resulted in a Water Financial Analysis (aka Water Rate Study), dated October 24, 2017, prepared by Rural Community Assistance Corporation (RCAC) that established various proposed rates; and

WHEREAS, on December 12, 2017, pursuant to Proposition 218 (Cal. Const., Art. XIID, Sec. 6) the District Board heard and considered all oral testimony, written materials, and written protests concerning the rate increase; verified and counted the protests and determined that the District may proceed with the proposed water rates; and

WHEREAS, the Board then adopted Resolution 2017-30 Adopting New Rates for Treated Water and Irrigation Water Services; and

WHEREAS, those rates were set to increase effective with the January/February 2019 billing period; and

WHEREAS, at the January 8, 2019 meeting the Board acted by motion to “temporarily freeze the rate increases for no more than 12 months;” and

WHEREAS, Board determinations regarding District rates should be made by resolution or ordinance; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY RESOLVES THE FOLLOWING:

1. Effective with the January/February 2019 billing period, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge
5/8, 3/4, 1”	\$ 29.41
1.5”	\$ 98.02
2”	\$ 156.83
3”	\$ 313.66
4”	\$ 490.09

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

2. Effective with the January/February 2019 billing period, the usage rate for treated water customers will be \$0.0255 per cubic foot.
3. Effective with the January/February 2019 billing period, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)
½"	\$ 77.00
Per each 1"	\$ 154.20

4. The above listed rates will be effective through the November/December 2019 billing period.
5. Effective with the January/February billing period for each following year, respectively, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge		
	2020	2021	2022
5/8, 3/4, 1"	\$ 30.88	\$ 32.42	\$ 34.04
1.5"	\$ 102.92	\$ 108.07	\$ 113.47
2"	\$ 164.67	\$ 172.91	\$ 181.55
3"	\$ 329.34	\$ 345.81	\$ 363.10
4"	\$ 514.60	\$ 540.33	\$ 567.34

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

6. Effective with the January/February billing period each following year, respectively, the usage rate for treated water customers are established as follows:

Usage Charge (per CF)		
2020	2021	2022
\$ 0.0268	\$ 0.0281	\$ 0.0295

7. Effective with the January/February billing period each following year, respectively, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)		
	2020	2021	2022
½"	\$ 84.80	\$ 93.20	\$ 102.60
Per each 1"	\$ 169.60	\$ 186.60	\$ 205.20

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the twelfth day of February 2019, by the following vote:

AYES: *Garcia, Helpin, Saunders, Souza*

NOES: *Wadle*

ABSENT/ABSTAIN:

Dane M. Wadle

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

Attest:

Steven Palmer

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

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2019-14 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 twelfth day of February 2019.

Steven Palmer

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

RESOLUTION NO. 2020-08
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
FREEZING TREATED AND WATER IRRIGATION RATES AT THE 2018 RATES

WHEREAS, Georgetown Divide Public Utility District (“District”) provides irrigation and treated water services to residents and businesses of the District; and

WHEREAS, in December 2017, the District completed a roughly 15-month process to update its treated and irrigation water rates; and

WHEREAS, that process resulted in a Water Financial Analysis (aka Water Rate Study), dated October 24, 2017, prepared by Rural Community Assistance Corporation (RCAC) that established various proposed rates; and

WHEREAS, on December 12, 2017, pursuant to Proposition 218 (Cal. Const., Art. XIII, Sec. 6) the District Board heard and considered all oral testimony, written materials, and written protests concerning the rate increase; verified and counted the protests and determined that the District may proceed with the proposed water rates; and

WHEREAS, the Board then adopted Resolution 2017-30 Adopting New Rates for Treated Water and Irrigation Water Services; and

WHEREAS, those rates were set to increase effective with the January/February 2019 billing period; and

WHEREAS, at the January 8, 2019 meeting the Board acted by motion to “temporarily freeze the rate increases for no more than 12 months;” and

WHEREAS, at the February 12, 2019 meeting the Board adopted Resolution 2019-14 which held the 2019 water rates at the 2018 water rates, and re-affirmed that water rates would increase effective with the January/February billing period each following year (2020, 2021, 2022); and

WHEREAS, at the December 10, 2019 meeting the Board directed the General Manager to analyze the impact of a rate freeze on District business and present it at the January 14, 2020 Board meeting; and

WHEREAS, the General Manager presented, and the Board reviewed that analysis at the February 11, 2020 Board meeting.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY RESOLVES THE FOLLOWING:

1. Effective with the January/February 2020 billing period, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge
5/8, 3/4, 1"	\$ 29.41
1.5"	\$ 98.02
2"	\$ 156.83
3"	\$ 313.66
4"	\$ 490.09

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

2. Effective with the January/February 2020 billing period, the usage rate for treated water customers will be \$0.0255 per cubic foot.
3. The above listed treated water rates will be effective through the May/June 2020 billing period.
4. Effective with the July/August 2020 billing period, and the January/February billing period for each following year, respectively, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge		
	2020 (July/August)	2021 (Jan/Feb)	2022 (Jan/Feb)
5/8, 3/4, 1"	\$ 30.88	\$ 32.42	\$ 34.04
1.5"	\$ 102.92	\$ 108.07	\$ 113.47
2"	\$ 164.67	\$ 172.91	\$ 181.55
3"	\$ 329.34	\$ 345.81	\$ 363.10
4"	\$ 514.60	\$ 540.33	\$ 567.34

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

5. Effective with the July/August 2020 billing period, and the January/February billing period each following year, respectively, the usage rate for treated water customers are established as follows:

Usage Charge (per CF)		
2020 (July/August)	2021 (Jan/Feb)	2022 (Jan/Feb)
\$0.0268	\$ 0.0281	\$ 0.0295

6. Effective with the January/February 2020 billing period, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)
½"	\$ 77.00
Per each 1"	\$ 154.20

7. The above listed irrigation water rates will be effective through the November/December 2020 billing period.

8. Effective with the January/February billing period each following year, respectively, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)	
	2021	2022
½"	\$ 84.80	\$ 93.20
Per each 1"	\$ 169.60	\$ 186.60

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


AYES:

NOES:

ABSENT/ABSTAIN:


 David Souza, President, Board of Directors
 GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:


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

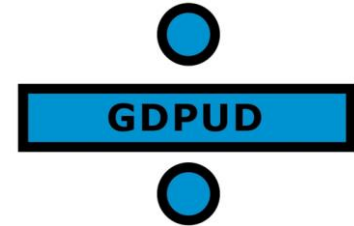
CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020-08 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 eleventh day of February 2020.

A handwritten signature in black ink, appearing to read 'S. Palmer', written over a horizontal line.

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

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JANUARY 12, 2021
AGENDA ITEM NO. 9.B.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: CONSIDERATION OF RATE FREEZE

PREPARED BY: Jeff Nelson, General Manager

APPROVED BY: Jeff Nelson, General Manager

BACKGROUND

The Georgetown Divide Public Utilities District (District) Board of Directors (Board) voted during the January 8th, 2019 Regular Board meeting to enact a freeze on rate increases for both irrigation water and treated water rates, effective January 1st, 2019. The Board voted to continue the rate freeze through the end of the 2019. During the January 14th, 2020 Regular Board meeting, the Board voted to continue the rate freeze through the end of the 2019/20 fiscal year (FY), that being June 30th, 2020.

The rate freeze has not been reestablished for treated water rates, and therefore, the FY 2020/2021 operating budget for the District, which was approved by the Board on June 17th, 2020 is based on a 5% rate increase for treated water, beginning July 1st, 2020.

The board voted to extend the rate freeze for irrigated water customers through the end of the 2020 irrigation season, that being September, 2020, but did not extend the rate freeze for the 2021 irrigation season. The irrigation season extends for five months (May 1st through September 30th), with the first two months of the irrigation season falling into one FY, and the last 3 months falling into another FY. The FY 2020/21 budget was approved by the Board on June 17th, 2020 and includes revenue associated with a 10% rate increase for the two months of the 2021 irrigation season that fall into the 2020/21 FY, those being May and June.

DISCUSSION

The FY 2020/21 budget is based on a 5% increase in treated water rates for the entire fiscal year. This 5% rate increase resulted in additional revenue of \$128,850 for the entire 2020/21 FY, or \$21,475 per two month billing period. The additional revenue of \$128,850 associated with the 5% rate increase is included in the approved FY 2020/21 budget.

The FY 2020/21 budget is based on a 10% increase in irrigation water rates for two months of the 5 month irrigation season that fall with the 2020/21 FY, that being May

and June, 2021. This increase results in additional revenue of \$17,103 and is included in the approved FY 2020/2021 budget.

The District's loan application to the State of California for the Automated Meter Reading and Replacement project includes a project 5% rate increase for both treated and irrigation water.

FISCAL IMPACT

Freezing treated water rates will result in the loss of revenue of \$21,475 per billing period.

Freezing irrigation water rates for the first two months of the irrigation season will result in a loss of revenue of \$17,103.

The District will need to notify the State regarding our State Revolving Fund loan application for the Automated Water Meter Reading and Replacement project about a reduction in the District's project revenue based on a rate freeze. The cost associated with this action is unknown at this time.

CEQA ASSESSMENT

There is no CEQA action required associated with this item

RECOMMENDED ACTION

Staff recommend the Board of Directors maintain the current rate structure until a new rate study can be completed and we can determine the potential risk to our SRF loan application for the Automated Water Meter Reading and Replacement project. Freezing rates will reduce operating revenue and affect the District's budget, and analysis of the impacts on the budget and District operations will need completed.

ALTERNATIVES

The Board may choose to freeze rates.

ATTACHMENTS

1. Attachment #12 of the Technical, Managerial Financial Assessment that was part of the Drinking Water State Revolving Fund Automated Meter Reading and Meter Replacement Project that detailed 5-year budget projection and capital improvement plan.
2. FY 2017/2018, 2018/2019, 2019/2020, and 2020/21 budgets
3. Final Audits for FY 2018/19 and 2019/2020

RESOLUTION NO. 2021-03
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
FREEZING TREATED WATER AND IRRIGATION RATES

WHEREAS, Georgetown Divide Public Utility District (“District”) provides irrigation and treated water services to residents and businesses of the District; and

WHEREAS, in December 2017, the District completed a roughly 15-month process to update its treated and irrigation water rates; and

WHEREAS, that process resulted in a Water Financial Analysis (aka Water Rate Study), dated October 24, 2017, prepared by Rural Community Assistance Corporation (RCAC) that established various proposed rates; and

WHEREAS, on December 12, 2017, pursuant to Proposition 218 (Cal. Const., Art. XIID, Sec. 6) the District Board heard and considered all oral testimony, written materials, and written protests concerning the rate increase; verified and counted the protests and determined that the District may proceed with the proposed water rates; and

WHEREAS, the Board then adopted Resolution 2017-30 Adopting New Rates for Treated Water and Irrigation Water Services; and

WHEREAS, those rates were set to increase effective with the January/February 2019 billing period; and

WHEREAS, at the January 8, 2019 meeting the Board acted by motion to “temporarily freeze the rate increases for no more than 12 months;” and

WHEREAS, at the February 12, 2019 meeting the Board adopted Resolution 2019-14 which held the 2019 water rates at the 2018 water rates, and re-affirmed that water rates would increase effective with the January/February billing period each following year (2020, 2021, 2022); and

WHEREAS, at the February 11, 2020 Board meeting the Board adopted Resolution 2020-08 to temporarily freeze the treated water rates until July 1, 2020 and freeze the irrigation rates for the remainder of 2020.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY RESOLVES THAT THE RATES FOR TREATED AND IRRIGATION WATER ARE MAINTAINED AT THE CURRENT RATE UNTIL THE END OF THE CURRENT YEAR (DECEMBER 31, 2021) AS OUTLINED IN THE FOLLOWING CHARTS:

1. Effective with the January/February 2021 billing period, the monthly charges (billed bi-monthly) for treated water customers are maintained at the following level:

Meter Size	Monthly Base Charge
5/8, 3/4, 1"	\$ 30.88
1.5"	\$ 102.92
2"	\$ 164.67
3"	\$ 329.34
4"	\$ 514.60

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

2. Effective with the January/February 2021 billing period, the usage rate for treated water customers will be \$0.0255 per cubic foot.
3. The above listed treated water rates will be effective through the May/June 2021 billing period.
4. Effective with the July/August 2021 billing period, and the January/February billing period for each following year, respectively, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthly Base Charge	
	2021 (Jul/Aug)	2022 (Jan/Feb)
5/8, 3/4, 1"	\$ 30.88	\$ 32.42
1.5"	\$ 102.92	\$ 108.07
2"	\$ 164.67	\$ 172.91
3"	\$ 329.34	\$ 345.81
4"	\$ 514.60	\$ 540.33

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

5. Effective with the July/August 2021 billing period, and the January/February billing period each following year, respectively, the usage rate for treated water customers are established as follows:

Usage Charge (per CF)		
2020 (July/August)	2021 (Jan/Feb)	2022 (Jan/Feb)
\$0.0268	\$0.0268	\$ 0.0281

6. Effective with the January/February 2021 billing period, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)
1/2"	\$ 77.00
Per each 1"	\$ 154.20

7. The above listed irrigation water rates will be effective through the November/December 2021 billing period.

8. Effective with the January/February billing period each following year, respectively, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)	
	2021	2022
1/2"	\$ 77.00	\$ 84.80
Per each 1"	\$ 154.20	\$ 169.60

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 28th day of January 2021, by the following vote:

AYES: MACDONALD, THORNBROUGH, GARCIA, SAUNDERS

NOES: NONE

ABSENT/ABSTAIN: NONE




Michael Saunders, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Jeff Nelson, 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 2021-03 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 28th day of January 2021.



Jeff Nelson, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

2021

DRINKING WATER AFFORDABILITY ASSESSMENT

Informing the 2021-22 Safe & Affordable
Drinking Water Fund Expenditure Plan

**The Affordability Assessment is a component of the Needs
Assessment. Access full Needs Assessment Report:**

https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/documents/needs/2021_needs_assessment.pdf



April 2021

Acknowledgements

Contributors

This report was prepared by the California State Water Resources Control Board within the California Environmental Protection Agency (CalEPA), in partnership with the UCLA Luskin Center for Innovation (UCLA).

UCLA in turn partnered with Corona Environmental Consulting (Corona), Sacramento State University Office of Water Programs, the Pacific Institute and the UNC Environmental Finance Center to carry out much of the analysis contained in this report.

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DEFINITION OF TERMS

This report includes the following defined terms.

“Affordability Threshold” means the level, point, or value that delineates if a water system’s residential customer charges, designed to ensure the water systems can provide drinking water that meets State and Federal standards, are unaffordable. For the purposes of the 2021 Affordability Assessment, the State Water Board employed affordability thresholds for the following indicators: Percent Median Household Income; Extreme Water Bill; and Percent Shut-Offs. Learn more about current and future indicators and affordability thresholds in Appendix E.

“Adequate supply” means sufficient water to meet residents’ health and safety needs at all times. (Health & Saf. Code, § 116681, subd. (a).)

“Administrator” means an individual, corporation, company, association, partnership, limited liability company, municipality, public utility, or other public body or institution which the State Water Board has determined is competent to perform the administrative, technical, operational, legal, or managerial services required for purposes of Health and Safety Code section 116686, pursuant to the Administrator Policy Handbook adopted by the State Water Board. (Health & Saf. Code, §§ 116275, subd. (g), 116686, subd. (m)(1).)

“Affordability Assessment” means the identification of any community water system that serves a disadvantaged community that must charge fees that exceed the affordability threshold established by the State Water Board in order to supply, treat, and distribute potable water that complies with Federal and state drinking water standards. The Affordability Assessment evaluates several different affordability indicators to identify communities that may be experiencing affordability challenges. (Health & Saf. Code, § 116769, subd. (2)(B).)

“At-Risk public water systems” or **“At-Risk PWS”** means community water systems with 3,300 service connections or less and K-12 schools that are at risk of failing to meet one or more key Human Right to Water goals: (1) providing safe drinking water; (2) accessible drinking water; (3) affordable drinking water; and/or (4) maintaining a sustainable water system.

“At-Risk state small water systems and domestic wells” or **“At-Risk SSWS and domestic wells”** means state small water systems and domestic wells that are located in areas where groundwater is at high risk of containing contaminants that exceed safe drinking water standards. This definition may be expanded in future iterations of the Needs Assessment as more data on domestic wells and state small water systems becomes available.

“California Native American Tribe” means Federally recognized California Native American Tribes, and non-Federally recognized Native American Tribes on the contact list maintained by the Native American Heritage Commission for the purposes of Chapter 905 of the Statutes of 2004. (Health & Saf. Code, § 116766, subd. (c)(1).) Typically, drinking water systems for Federally recognized tribes fall under the regulatory jurisdiction of the United States Environmental Protection Agency (U.S. EPA), while public water systems operated by non-Federally recognized tribes currently fall under the jurisdiction of the State Water Board.

“Capital costs” means the costs associated with the acquisition, construction, and development of water system infrastructure. These costs may include the cost of infrastructure (treatment solutions, consolidation, etc.), design and engineering costs, environmental compliance costs, construction management fees, general contractor fees, etc. Full details of the capital costs considered and utilized in the Needs Assessment are in Appendix C.

“Community water system” or **“CWS”** means a public water system that serves at least 15 service connections used by yearlong residents or regularly serves at least 25 yearlong residents of the area served by the system. (Health & Saf. Code, § 116275, subd. (i).)

“Consistently fail” means a failure to provide an adequate supply of safe drinking water. (Health & Saf. Code, § 116681, subd. (c).)

“Consolidation” means joining two or more public water systems, state small water systems, or affected residences into a single public water system, either physically or managerially. For the purposes of this document, consolidations may include voluntary or mandatory consolidations. (Health & Saf. Code, § 116681, subd. (e).)

“Contaminant” means any physical, chemical, biological, or radiological substance or matter in water. (Health & Saf. Code, § 116275, subd. (a).)

“Cost Assessment” means the estimation of funding needed for the Safe and Affordable Drinking Water Fund for the next fiscal year based on the amount available in the fund, anticipated funding needs, and other existing State Water Board funding sources. Thus, the Cost Assessment estimates the costs related to the implementation of interim and/or emergency measures and longer-term solutions for HR2W list systems and At-Risk public water systems, state small water systems, and domestic wells. The Cost Assessment also includes the identification of available funding sources and the funding and financing gaps that may exist to support interim and long-term solutions. (Health & Saf. Code, § 116769.)

“Disadvantaged community” or **“DAC”** means the entire service area of a community water system, or a community therein, in which the median household income is less than 80% of the statewide annual median household income level. (Health & Saf. Code, § 116275, subd. (aa).)

“Domestic well” means a groundwater well used to supply water for the domestic needs of an individual residence or a water system that is not a public water system and that has no more than four service connections. (Health & Saf. Code, § 116681, subd. (g).)

“Drinking Water Needs Assessment” or **“Needs Assessment”** means the comprehensive identification of California drinking water needs. The Needs Assessment consist of three core components: the Affordability Assessment, Risk Assessment, and Cost Assessment. The results of the Needs Assessment inform the State Water Board’s annual Fund Expenditure Plan for the Safe and Affordable Drinking Water Fund and the broader activities of the SAFER Program. (Health & Saf. Code, § 116769.)

“Fund Expenditure Plan” or **“FEP”** means the plan that the State Water Board develops pursuant to Article 4 of Chapter 4.6 of the Health and Safety Code for the Safe and Affordable Drinking Water Fund, established pursuant to Health and Safety Code § 116766.

“Human consumption” means the use of water for drinking, bathing or showering, hand washing, oral hygiene, or cooking, including, but not limited to, preparing food and washing dishes. (Health & Saf. Code, § 116275, subd. (e).)

“Human Right to Water” or **“HR2W”** means the recognition that “every human being has the right to safe, clean, affordable, and accessible water adequate for human consumption, cooking and sanitary purposes,” as defined in Assembly Bill 685 (AB 685). (California Water Code § 106.3, subd. (a).)

“Human Right to Water list” or **“HR2W list”** means the list of public water systems that are out of compliance or consistently fail to meet primary drinking water standards. Systems that are assessed for meeting the HR2W list criteria include Community Water Systems and Non-Community Water Systems that serve K-12 schools and daycares. The HR2W list criteria were expanded in April 2021 to better align with statutory definitions of what it means for a water system to “consistently fail” to meet primary drinking water standards. (California Health and Safety Code § 116275(c).)

“Interim replacement water” or **“Interim solution”** includes, but is not limited to; bottled water, vended water, and point-of-use or point-of-entry treatment units. (Health & Saf. Code, § 116767, subd. (q).)

“Loan” means any repayable financing instrument, including a loan, bond, installment sale agreement, note, or other evidence of indebtedness.

“Local cost share” means a proportion of the total interim and/or long-term project cost that is not eligible for a State grant and would therefore be borne by water systems, their ratepayers, and/or domestic well owners. Some local cost share needs may be eligible for public or private financing (i.e. a loan). Some local costs share needs may not be eligible for financing and is typically funded through available reserves or cash on hand.

“Maximum contaminant level” or **“MCL”** means the maximum permissible level of a contaminant in water. (Health & Saf. Code, § 116275, subd. (f).)

“Median household income” or **“MHI”** means the household income that represents the median or middle value for the community. The methods utilized for calculating median household income are included in Appendix A and Appendix E. Median household incomes in this document are estimated values for the purposes of this statewide assessment. Median household income for determination of funding eligibility is completed on a system by system basis by the State Water Board’s Division of Financial Assistance.

“Net present worth” or **“NPW”** means the estimate of the total sum of funds that need to be set aside today to cover all expenses (capital, including other essential infrastructure costs, and annual O&M) during the potential useful life of the infrastructure investment, which is conservatively estimated at 20-years. The estimate of the total sum of funds is adjusted by an annual discount rate which accounts for the higher real cost of financial outlays in the immediate future when compared to the financial outlays in subsequent years.

“Non-Community Water System” means a public water system that is not a community water system. (Health & Saf. Code, § 116275, subd. (j).)

“Non-transient Non-Community Water System” means a public water system that is not a community water system and that regularly serves at least 25 of the same persons for six months or more during a given year, such as a school. (Health & Saf. Code, § 116275, subd. (k).)

“Operations and maintenance” or **“O&M”** means the functions, duties and labor associated with the daily operations and normal repairs, replacement of parts and structural components, and other activities needed by a water system to preserve its capital assets so that they can continue to provide safe drinking water.

“Other essential infrastructure” or **“OEI”** encompasses a broad category of additional infrastructure needed for the successful implementation of the Cost Assessment’s long-term modeled solutions and to enhance the system’s sustainability. OEI includes storage tanks, new wells, well replacement, upgraded electrical, added backup power, replacement of distribution system, additional meters, and land acquisition.

“Potentially At-Risk” means community water systems with 3,300 service connections or less and K-12 schools that are potentially at risk of failing to meet one or more key Human Right to Water goals: (1) providing safe drinking water; (2) accessible drinking water; (3) affordable drinking water; and/or (4) maintaining a sustainable water system.

“Primary drinking water standard” means: (1) Maximum levels of contaminants that, in the judgment of the state board, may have an adverse effect on the health of persons. (2) Specific treatment techniques adopted by the state board in lieu of maximum contaminant levels pursuant to Health & Saf. Code, § 116365, subd. (j). (3) The monitoring and reporting requirements as specified in regulations adopted by the state board that pertain to maximum contaminant levels. (Health & Saf. Code, § 116275, subd. (c).)

“Public water system” or **“PWS”** means a system for the provision to the public of water for human consumption through pipes or other constructed conveyances that has 15 or more service connections or regularly serves at least 25 individuals daily at least 60 days out of the year. A PWS includes any collection, pretreatment, treatment, storage, and distribution facilities under control of the operator of the system that are used primarily in connection with the system; any collection or pretreatment storage facilities not under the control of the operator that are used primarily in connection with the system; and any water system that treats water on behalf of one or more public water systems for the purpose of rendering it safe for human consumption. (Health & Saf. Code, § 116275, subd. (h).)

“Refined grant needs” means the estimated costs, generated from the Cost Assessment Model, that have been adjusted by removing costs for water systems that have existing funding agreements with the State Water Board and identifying the proportion of costs that are grant-eligible.

“Resident” means a person who physically occupies, whether by ownership, rental, lease, or other means, the same dwelling for at least 60 days of the year. (Health & Saf. Code, § 116275, subd. (t).)

“Risk Assessment” means the identification of public water systems, with a focus on community water systems and K-12 schools, that may be at risk of failing to provide an

adequate supply of safe drinking water. It also includes an estimate of the number of households that are served by domestic wells or state small water systems in areas that are at high-risk for groundwater contamination. Different Risk Assessment methodologies have been developed for different system types: (1) public water systems; (2) state small water systems and domestic wells; and (3) tribal water systems. (Health & Saf. Code, § 116769)

“Risk indicator” means the quantifiable measurements of key data points that allow the State Water Board to assess the potential for a community water system or a transient non-community water system that serves a K-12 school to fail to sustainably provide an adequate supply of safe drinking water due to water quality, water accessibility, affordability, institutional, and/or TMF capacity issues.

“Risk threshold” means the levels, points, or values associated with an individual risk indicator that delineates when a water system is more at-risk of failing, typically based on regulatory requirements or industry standards.

“Safe and Affordable Drinking Water Fund” or **“SADWF”** means the fund created through the passage of Senate Bill 200 (SB 200) to help provide an adequate and affordable supply of drinking water for both the near and long terms. SB 200 requires the annual transfer of 5 percent of the annual proceeds of the Greenhouse Gas Reduction Fund (GGRF) (up to \$130 million) into the Fund until June 30, 2030. (Health & Saf. Code, § 116766)

“Safe and Affordable Funding for Equity and Resilience Program” or **“SAFER Program”** means a set of State Water Board tools, funding sources, and regulatory authorities designed to meet the goals of ensuring safe, accessible, and affordable drinking water for all Californians.

“Safe drinking water” means water that meets all primary and secondary drinking water standards, as defined in Health and Safety Code section 116275.

“Score” means a standardized numerical value that is scaled between 0 and 1 for risk points across risk indicators. Standardized scores enable the evaluation and comparison of risk indicators.

“Secondary drinking water standards” means standards that specify maximum contaminant levels that, in the judgment of the State Water Board, are necessary to protect the public welfare. Secondary drinking water standards may apply to any contaminant in drinking water that may adversely affect the public welfare. Regulations establishing secondary drinking water standards may vary according to geographic and other circumstances and may apply to any contaminant in drinking water that adversely affects the taste, odor, or appearance of the water when the standards are necessary to ensure a supply of pure, wholesome, and potable water. (Health & Saf. Code, § 116275, subd. (d).)

“Service connection” means the point of connection between the customer’s piping or constructed conveyance, and the water system’s meter, service pipe, or constructed conveyance, with certain exceptions set out in the definition in the Health and Safety Code. (See Health & Saf. Code, § 116275, subd. (s).)

“Severely disadvantaged community” or **“SDAC”** means the entire service area of a community water system in which the MHI is less than 60% of the statewide median household income. (See Water Code § 13476, subd. (j))

“Small community water system” means a CWS that serves no more than 3,300 service connections or a yearlong population of no more than 10,000 persons. (Health & Saf. Code, § 116275, subd. (z).)

“Small disadvantaged community” or **“small DAC”** means the entire service area, or a community therein, of a community water system that serves no more than 3,300 service connections or a year-round population of no more than 10,000 in which the median household income is less than 80% of the statewide annual median household income.

“State small water system” or **“SSWS”** means a system for the provision of piped water to the public for human consumption that serves at least five, but not more than 14, service connections and does not regularly serve drinking water to more than an average of 25 individuals daily for more than 60 days out of the year. (Health & Saf. Code, § 116275, subd. (n).)

“State Water Board” means the State Water Resources Control Board.

“Technical, Managerial and Financial capacity” or **“TMF capacity”** means the ability of a water system to plan for, achieve, and maintain long term compliance with drinking water standards, thereby ensuring the quality and adequacy of the water supply. This includes adequate resources for fiscal planning and management of the water system.

“Waterworks Standards” means regulations adopted by the State Water Board entitled “California Waterworks Standards” (Chapter 16 (commencing with Section 64551) of Division 4 of Title 22 of the California Code of Regulations). (Health & Saf. Code, § 116275, subd. (q).)

“Weight” means the application of a multiplying value or weight to each risk indicator and risk category within the Risk Assessment, as certain risk indicators and categories may be deemed more critical than others.



AFFORDABILITY ASSESSMENT RESULTS

OVERVIEW

Ensuring drinking water is affordable is key to meeting California’s Human Right to Water mandate.¹ The COVID-related economic crisis has served to further highlight the need to address affordability, both to ensure that households can afford the water that they drink as well as to support drinking water systems in maintaining enough financial viability to provide safe reliable drinking water.²

The purpose of the Affordability Assessment is to identify disadvantaged community water systems, that have instituted customer charges that exceed the “Affordability Threshold” established by the State Water Board in order to provide drinking water that meets State and Federal standards.³ Legislation does not define what the Affordability Threshold should be. Nor is there specific guidance on the perspective in which the State Water Board should be assessing the Affordability Threshold. Figure 43 illustrates the nexus of affordability definitions that exist.

Figure 43: Nexus of Affordability Definitions



¹ [State Water Board Resolution No. 2016-0010](https://www.waterboards.ca.gov/board_decisions/adopted_orders/resolutions/2016/rs2016_0010.pdf)

https://www.waterboards.ca.gov/board_decisions/adopted_orders/resolutions/2016/rs2016_0010.pdf

² [Drinking Water COVID-19 Financial Impacts Survey | California State Water Resources Control Board](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/covid-19watersystemssurvey.html)

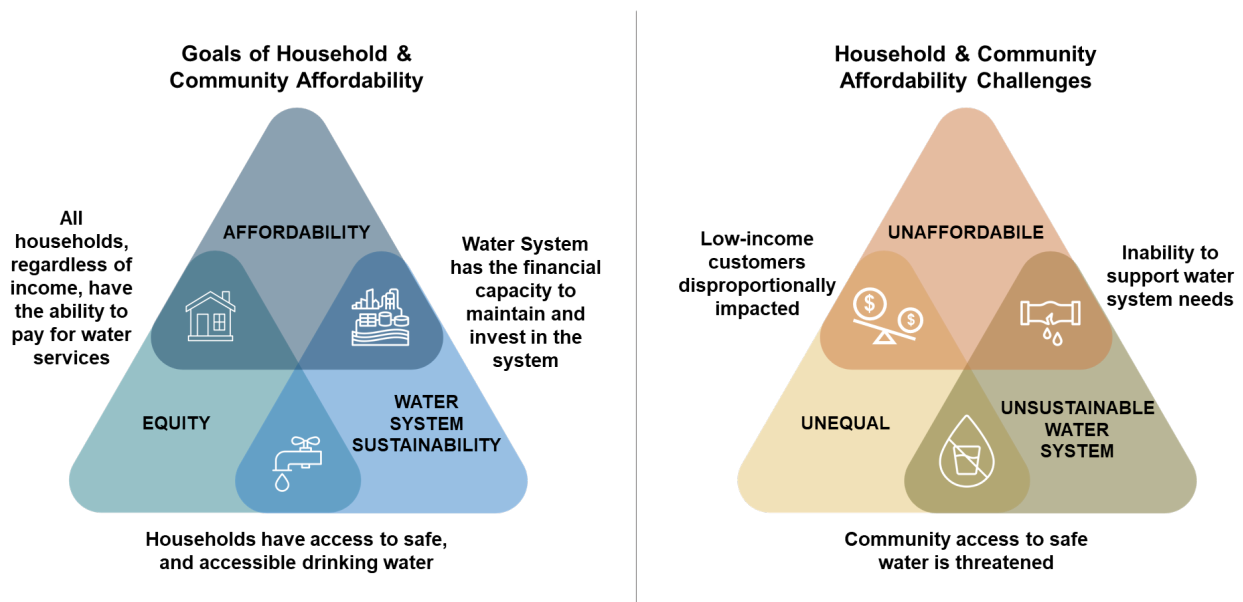
https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/covid-19watersystemssurvey.html

³ California Health and Safety Code, § 116769, subd. (a)(2)(B)

- (1) **Household Affordability:** The ability of individual households to pay for an adequate supply of water.
- (2) **Community Affordability:** The ability of households within a community to pay for water services to financially support a resilient water system.
- (3) & (4) **Water System Financial Capacity:** The ability of the water system to financially meet current and future operations and infrastructure needs to deliver safe drinking water. The financial capacity of water systems affects future rate impacts on households. The inability to provide adequate services may lead households served by the system to rely on expensive alternatives such as bottled water.

Affordability of drinking water services is an important challenge to assess because issues surrounding equity and water system sustainability overlap in numerous aspects of addressing affordability challenges and ensuring that all Californians have safe drinking water. Figure 44 illustrates this relationship and the potential consequences of inaction.

Figure 44: The Relationship Between Affordability, Equity and Water System Sustainability



AFFORDABILITY ASSESSMENT METHODOLOGY

The Affordability Assessment is conducted annually for all Californian community water systems. It is worth noting that, while there is some overlap, the systems included in the Affordability Assessment differ from the list of water systems analyzed in the Risk Assessment for public water systems. The Affordability Assessment includes large and small community water systems and excludes non-transient, non-community water systems, like schools. The Risk Assessment, on the other hand, analyzed smaller public water systems with 3,300 service connections or less and non-transient, non-community K-12 schools are included. Table 45 provides an overview of the systems included in the Affordability Assessment.

Table 45: Systems Included in the Affordability Assessment

SAFER Program Status	Risk Assessment	Affordability Assessment
HR2W List Systems	326	276
At-Risk Systems	617	467
Not HR2W or At-Risk System	1,836	2,134
TOTAL:	2,779	2,877

In 2020, the State Water Board conducted an Affordability Assessment for community water systems, which analyzed one affordability indicator, water charges as a percent of median household income (%MHI), for the FY 2020-21 Safe and Affordable Drinking Water Fund Expenditure Plan. The Fund Expenditure Plan used an affordability threshold of 1.5% MHI to identify DAC water systems that may have customer charges that are unaffordable.⁴

For the 2021 Needs Assessment, the State Water Board explored additional affordability indicators to identify disadvantaged communities (DAC)⁵ and Severely Disadvantaged Communities (SDAC)⁶ that may be experiencing affordability challenges. The identification of additional affordability indicators was undertaken in conjunction with the identification of possible affordability risk indicators for the Risk Assessment. A full list of potential affordability indicators considered can be found in the white paper *Evaluation of Potential Indicators & Recommendations for Risk Assessment 2.0 for Public Water Systems*.⁷

Ultimately, the affordability indicators “Extreme Water Bill” and “% Shut-Offs” were included in the 2021 Risk Assessment and Affordability Assessment alongside %MHI. The State Water Board analyzed all three affordability indicators for the Affordability Assessment and applied the same thresholds as utilized in the Risk Assessment. The prevalence of community water systems that meet these thresholds, and are DAC or SDAC systems, are summarized for each affordability indicator in the sections below.

Additional analysis was conducted to identify the DAC and SDAC water systems that met more than one affordability indicator threshold. Scores of 0 (no threshold met), 1 (lower “minimum”

⁴ [FY 2020-21 Fund Expenditure Plan](https://www.waterboards.ca.gov/water_issues/programs/grants_loans/sustainable_water_solutions/docs/sadwfep_2020_07_07.pdf)

https://www.waterboards.ca.gov/water_issues/programs/grants_loans/sustainable_water_solutions/docs/sadwfep_2020_07_07.pdf

⁵ Disadvantaged Community or DAC mean the entire service area of a community water system, or a community therein, in which the median household income is less than 80 percent of the statewide annual median household income level.

⁶ Severely Disadvantaged Community or SDAC means the entire service area of a community water system in which the median household income is less than sixty percent of the statewide median household income.

⁷ October 7, 2020 White Paper:

[Evaluation of Potential Indicators & Recommendations for Risk Assessment 2.0 for Public Water Systems](https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf)

https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf

threshold met), and 1.5 (higher “maximum” threshold met) were applied to each affordability indicator threshold and tallied across the three indicators for each system to identify which systems may be facing the greatest affordability challenges.

% Median Household Income

This indicator measures annual system-wide average residential customer charges for 6 Hundred Cubic Feet (HCF) per month relative to the annual Median Household Income (MHI) within a water system’s service area. Six HCF indoor water usage per month is roughly equivalent to 50 gallons per person per day for a three-person household for 30 days.

Percent median household income (%MHI) is commonly used by state and Federal regulatory agencies and by water industry stakeholders for assessing community-wide water charges affordability for decades. %MHI is utilized by the State Water Board (at 1.5% threshold) and the U.S. EPA (at 2.5% threshold) for assessing affordability. The State Water Board uses %MHI to determine DAC status⁸ and has for some time used the 1.5% MHI threshold in the Drinking Water State Revolving Fund (DWSRF) program as a metric for determining whether a small DAC will receive repayable (loan) or non-repayable (e.g., grant or non-repayable) funding.

The FY 2020-21 Fund Expenditure Plan uses 1.5% of the annual median household income (MHI) of the community served by the water system as the Affordability Threshold. Any community water system with annual customer charges, based on residential customer water usage of six hundred cubic feet (HCF) of water per month, that exceeded 1.5% of the MHI was identified on the list included in Appendix A for the FY 2020-21 Fund Expenditure Plan.⁹

For the 2021 Affordability Assessment, the State Water Board utilized two % MHI affordability thresholds. These thresholds correspond to the same thresholds used in the Risk Assessment. The minimum affordability threshold is 1.5% MHI and the maximum affordability threshold was set at 2.5% MHI. Additional details on the data sources, calculation methodology, and full analysis results for % MHI are in Appendix E.

While exceeding these thresholds alone does not necessarily mean that water charges are unaffordable for a community, the 1.5% and 2.5% MHI affordability thresholds allow for a preliminary evaluation of systems that may have challenges with affordable customer charges.

⁸ It is important to note that the estimated designation of community economic status is for the purposes of the Affordability Assessment only and will not be used by the State Water Board’s Division of Financial Assistance (DFA) to make funding decisions. Further MHI analysis on a per system basis will be conducted by DFA when a system seeks State Water Board assistance.

⁹ [FY 2020-21 Fund Expenditure Plan Appendix A](#)

https://www.waterboards.ca.gov/board_info/agendas/2020/jul/070720_6_draftfinal_sadwfep_appendices_clean.pdf

Extreme Water Bill

This indicator measures drinking water customer charges that meet or exceed 150% and 200% of statewide average drinking water customer charges at the six HCF level of consumption. The State Water Board's AB 401 report¹⁰ recommended statewide low-income rate assistance program elements which utilize the two recommended tiered indicator thresholds of 150% and 200% of the state average drinking water bill for 6 HCF.

% Shut-Offs

This affordability indicator measures the percentage of a water system's residential customer base which experienced service shut-offs due to non-payment in a given year. For the purposes of the State Water Board's Needs Assessment a threshold of 10% or greater customer shut-offs over the last calendar year for non-payment was utilized.

It is worth noting that on April 20, 2020, in response to the COVID-19 crisis, Governor Newsome issued an Executive Order N-42-20 to temporarily restrict water shut-offs due to non-payment.¹¹ The data used for this indicator is from the 2019 reporting year Electronic Annual Report (EAR). While the data utilized in the 2021 Needs Assessment was not impacted by the Executive Order, it will be taken into account in future years of the Needs Assessment.

AGGREGATED AFFORDABILITY ASSESSMENT RESULTS

AFFORDABILITY RESULTS BY COMMUNITY ECONOMIC STATUS

For the 2021 Affordability Assessment, State Water Board staff analyzed 2,877 community water systems, of which approximately 32 water systems lacked the data necessary to calculate any of the three affordability indicators. Some additional water systems lacked the necessary data for calculation of some of the affordability indicators and are summarized in Table 46.

Overall, comparing the three indicators in cases where data were available, systems were slightly more likely to exceed an Extreme Water Bill threshold (22% of systems with data) than a %MHI threshold (21% of systems with data). Systems were much less likely to exceed the % Shut-Offs threshold. Staff identified 592 water systems that exceeded the minimum 1.5% MHI affordability threshold, 222 of which exceeded the maximum 2.5% MHI threshold. Of those, 121 systems were identified that serve DACs and 313 systems that serve SDACs. The Assessment identified 628 water systems that exceeded the minimum 150% extreme water bill threshold and 365 of those systems exceeded the maximum 200% extreme water bill threshold. Of those that exceeded the 150% extreme water bill threshold, 113 systems were

¹⁰ AB 401 Final Report:

[Recommendations for Implementation of a Statewide Low-Income Water Rate Assistance Program](https://www.waterboards.ca.gov/water_issues/programs/conservation_portal/assistance/docs/ab401_report.pdf)

https://www.waterboards.ca.gov/water_issues/programs/conservation_portal/assistance/docs/ab401_report.pdf

¹¹ Executive Department, State of California. [Executive Order N-42-20](https://www.gov.ca.gov/wp-content/uploads/2020/04/4.2.20-EO-N-42-20.pdf)

<https://www.gov.ca.gov/wp-content/uploads/2020/04/4.2.20-EO-N-42-20.pdf>

identified that serve DACs and 122 that serve SDACs. Finally, staff identified 139 systems that exceeded the 10%+ shut-offs for non-payment affordability threshold. Of those, 35 systems were identified that serve DACs and 62 that serve SDACs.

Table 46 summarizes the number of water systems, by their community economic status, that exceeded the minimum affordability threshold for each indicator assessed.

Table 46: Aggregated Assessment Results by Community Economic Status

Community Status	Total Systems	% MHI Min. Threshold Met	Extreme Water Bill Min. Threshold Met	% Shut-Offs Min. Threshold Met
DAC	578	121 (21%)	113 (20%)	35 (6%)
SDAC	993	313 (32%)	122 (12%)	62 (6%)
Non-DAC	1,210	158 (13%)	393 (32%)	40 (3%)
Missing DAC Status	96	0 (0%)	0 (0%)	2 (2%)
TOTAL:	2,877	592 (21%)	628 (22%)	139 (5%)
Missing Data		<i>201 (7%)</i>	<i>118 (4%)</i>	<i>49 (2%)</i>

Figure 45: Number of Water Systems, by Community Economic Status, that Exceeded Each Minimum Affordability Indicator Threshold

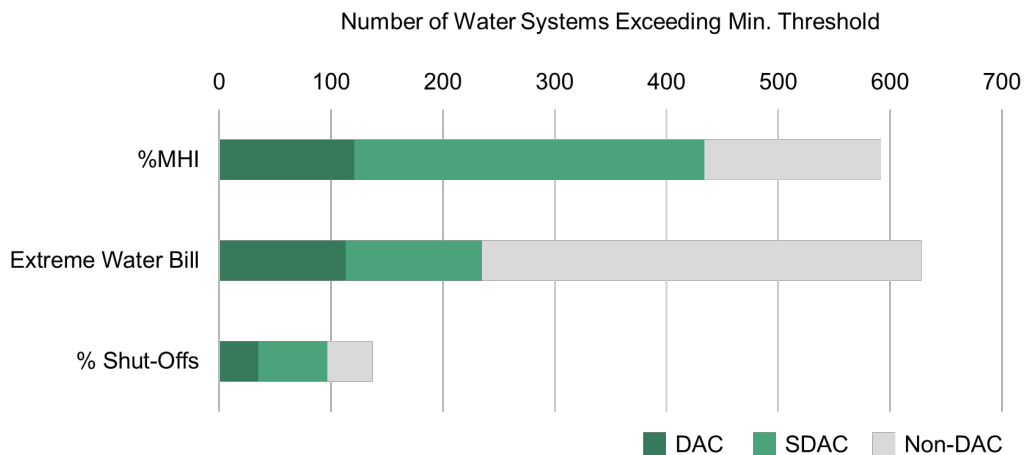
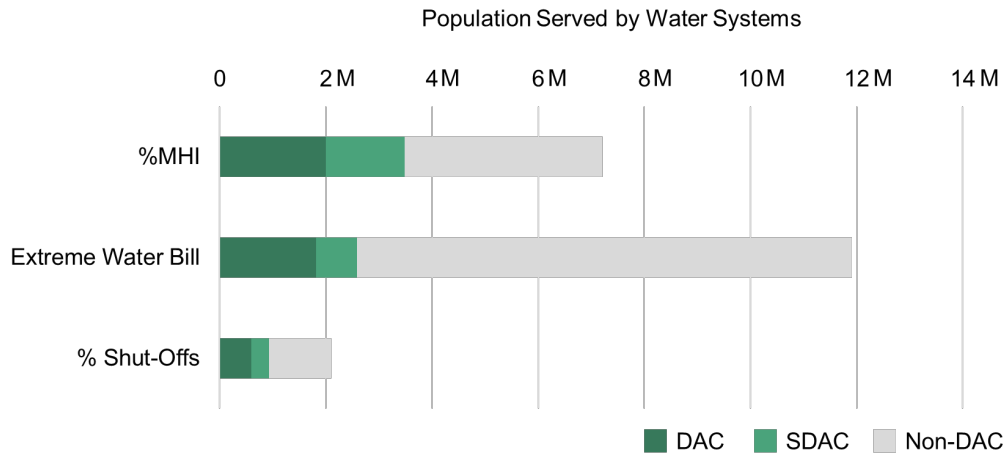


Figure 46: Population of Systems that Exceeded Each Affordability Indicator Threshold



To assess which systems may be facing the greatest affordability challenges, State Water Board staff further analyzed how many water systems exceeded the affordability threshold for one or more affordability indicator (Table 47). Of the 2,877 water systems analyzed, two thirds of water systems (n=1911) did not exceed any of the minimum affordability thresholds for the three indicators assessed. It is worth noting, there are no clear trends across community economic status and the number of systems exceeding affordability thresholds.

Staff identified 585 water systems that exceeded only one of the three minimum affordability thresholds, 46 of which are DACs and 224 are SDACs. The Assessment identified 267 water systems that exceeded two of the three minimum affordability thresholds, 73 of which are DACs and 74 are SDACs. Finally, staff identified 139 water systems that exceeded all three minimum affordability thresholds; 35 of these water systems are DACs and 60 are SDACs. It is worth noting that of the 139 water systems that exceeded all three affordability indicator thresholds, 7 systems exceeded all maximum affordability thresholds (e.g. 2.5% MHI, 200% Extreme Water Bill, and 10% or greater % Shut-Offs).

Table 47: Total Number of Systems that Exceeded an Affordability Indicator Threshold

Community Status	Total Systems	None	1 Indicator	2 Indicators	3 Indicators
DAC	578	416 (72%)	46 (8%)	73 (13%)	35 (6%)
SDAC	993	627 (63%)	224 (23%)	74 (7%)	60 (6%)
Non-DAC	1,210	784 (65%)	256 (21%)	120 (10%)	44 (4%)
Missing DAC Status	96	84 (88%)	2 (2%)	0 (0%)	0 (0%)
TOTAL:	2,877	1,911 (66%)	528 (18%)	267 (9%)	139 (5%)
Missing Data		32* (1%)			

* These water systems were missing data necessary to calculate all three affordability indicators. All other water systems had sufficient data to calculate at least one affordability indicator.

Figure 47: Total Number of Systems, by Community Economic Status, that Exceeded an Affordability Indicator Threshold

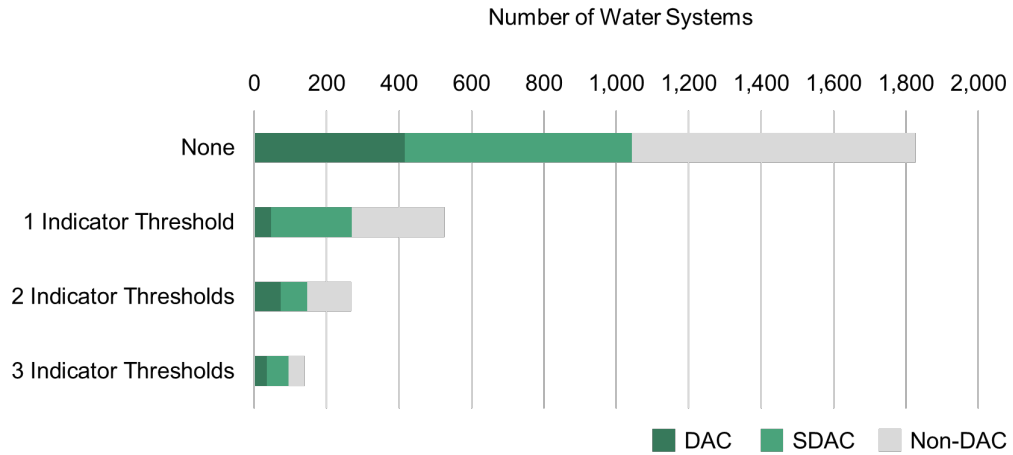


Figure 48: Population of Water Systems, by Community Economic Status, that Exceeded an Affordability Indicator Threshold

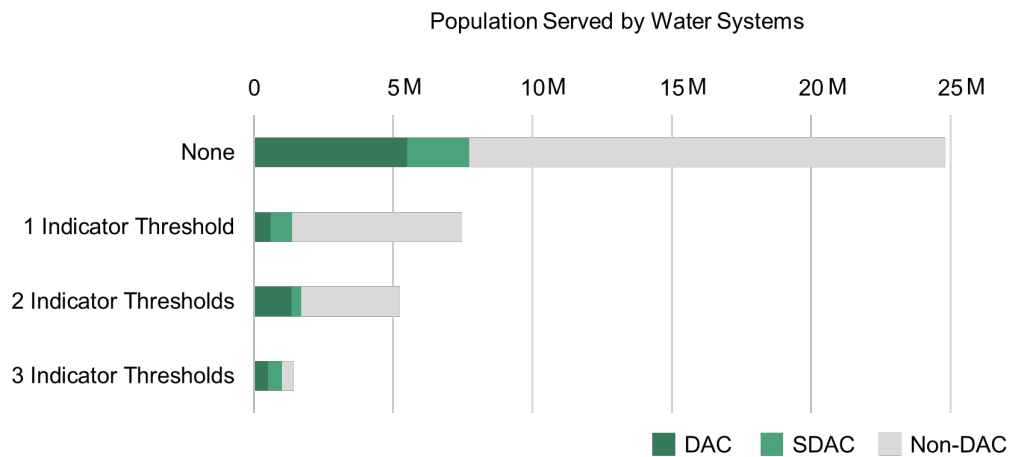
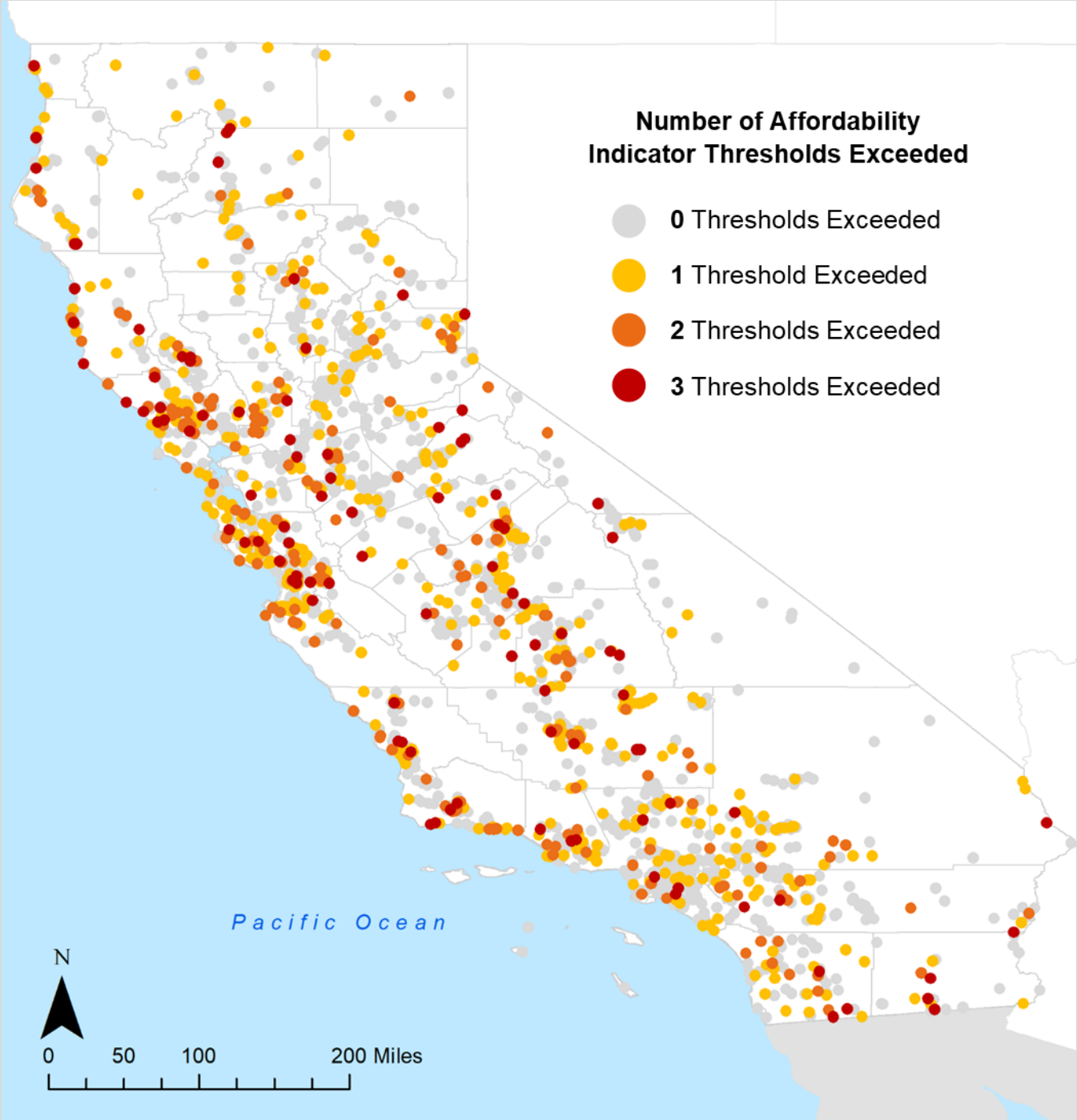
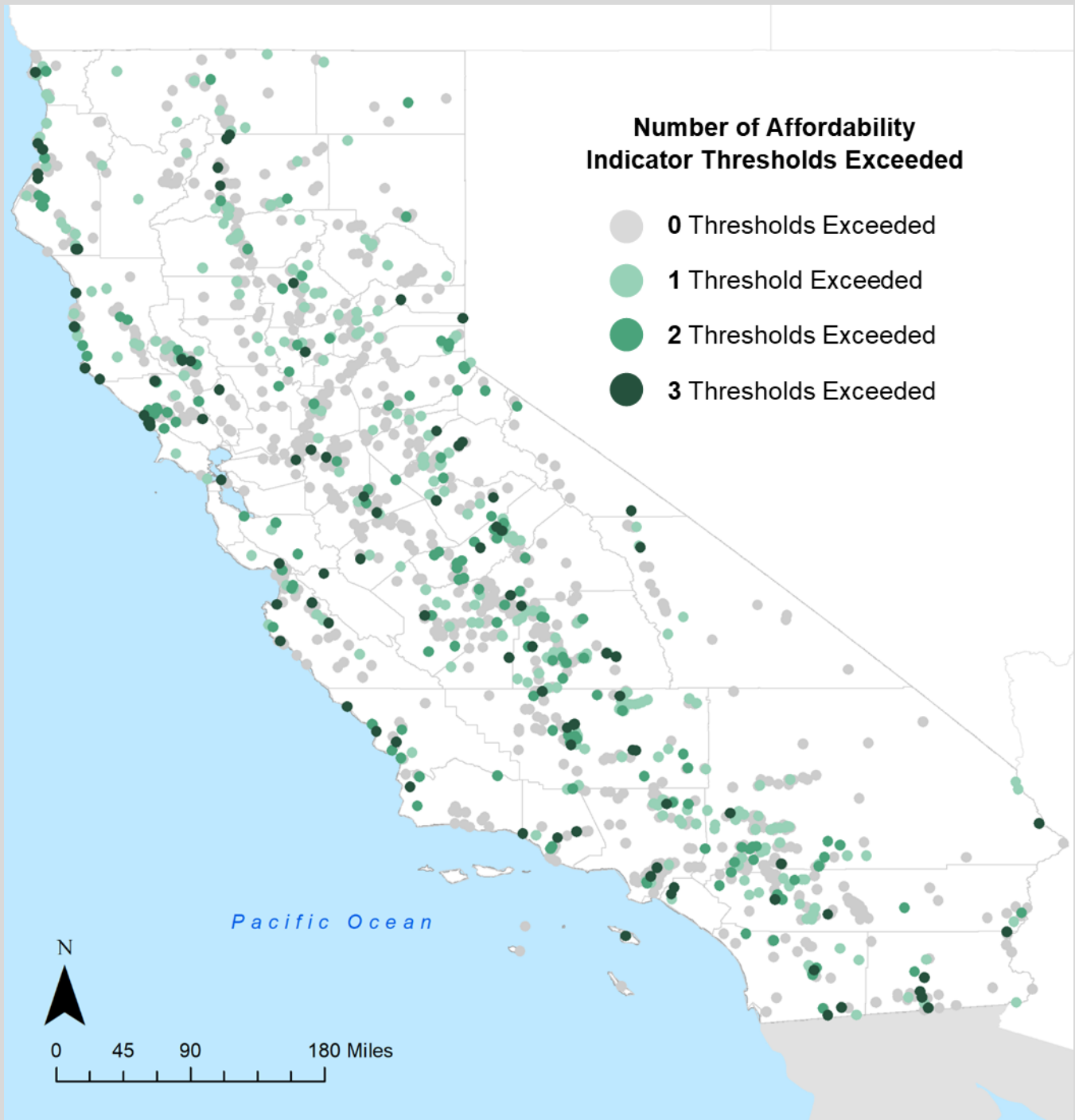


Figure 49: All Water Systems that Exceeded an Affordability Indicator Threshold (n=2,189)*



* 86 water systems were not able to be mapped due to missing service area boundaries.

Figure 50: DAC and SDAC Water Systems that Exceeded an Affordability Indicator Threshold (n=1,554)*



* One system was unable to be mapped due to missing service area boundary.

AFFORDABILITY RESULTS BY WATER SYSTEM SAFER PROGRAM STATUS

While SB 200 only mandates the identification of DAC water systems that have customer charges that exceed affordability thresholds, the 2021 Affordability Assessment also identified if HR2W list and At-Risk public water systems exceeded affordability thresholds as well. Table 48 and the section below summarizes the number of failing HR2W list and At-Risk water systems, by their community economic status, that exceeded the minimum affordability threshold for each indicator assessed.

% MHI: Staff identified 77 HR2W list systems (10 DAC and 56 SDAC) and 119 At-Risk (20 DAC and 63 SDAC) water systems that exceeded the minimum 1.5% MHI affordability threshold. Of these, 32 HR2W list systems (5 DAC and 23 SDAC) and 55 At-Risk (5 DAC and 40 SDAC) water systems exceeded the maximum 2.5% MHI threshold.

Extreme Water Bill: 54 HR2W list systems (10 DAC and 20 SDAC) and 106 At-Risk (19 DAC and 33 SDAC) water systems exceeded the minimum 150% statewide MHI affordability threshold. Of these, 29 HR2W list systems (6 DAC and 8 SDAC) and 67 At-Risk (9 DAC and 17 SDAC) systems exceeded the maximum 200% statewide MHI threshold.

% Shut-Offs: Finally, staff identified 21 HR2W list systems (4 DAC and 13 SDAC) and 17 At-Risk (2 DAC and 12 SDAC) water systems that exceeded the 10% or greater shut-offs for non-payment affordability threshold.

The full results of this analysis by affordability indicator are detailed in Appendix E.

Table 48: Aggregated Affordability Assessment Results by Water System SAFER Program Status

SAFER Program Status*	Total Systems	% MHI Min. Threshold Met	Extreme Water Bill Min. Threshold Met	% Shut-Offs Min. Threshold Met
HR2W Systems	276	77 (28%)	54 (20%)	21 (8%)
HR2W DAC	45	10	10	4
HR2W SDAC	142	56	20	13
At-Risk Systems	467	119 (25%)	106 (23%)	17 (4%)
At-Risk DAC	103	20	19	2
At-Risk SDAC	189	63	33	12
Not HR2W or At-Risk System	2,134	396 (19%)	468 (22%)	101 (5%)
DAC	430	91	84	29
SDAC	662	194	69	37
TOTAL:	2,877	592 (21%)	628 (22%)	139 (5%)
Missing Data		201 (7%)	118 (4%)	49 (2%)

* Water systems that are not DAC/SDAC or are missing DAC status designations are excluded from sub-categories within this table.

Figure 51: Total Number of HR2W List and At-Risk Water Systems that Exceeded Each Minimum Affordability Indicator Threshold

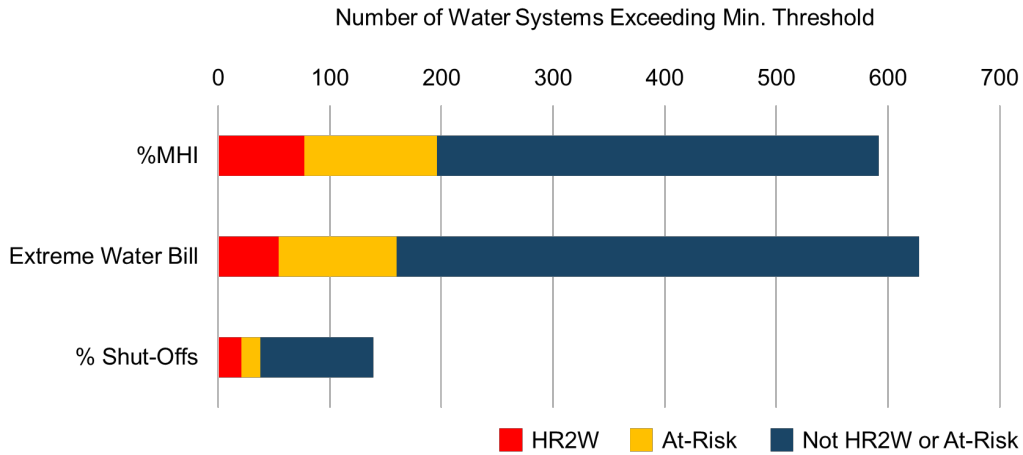
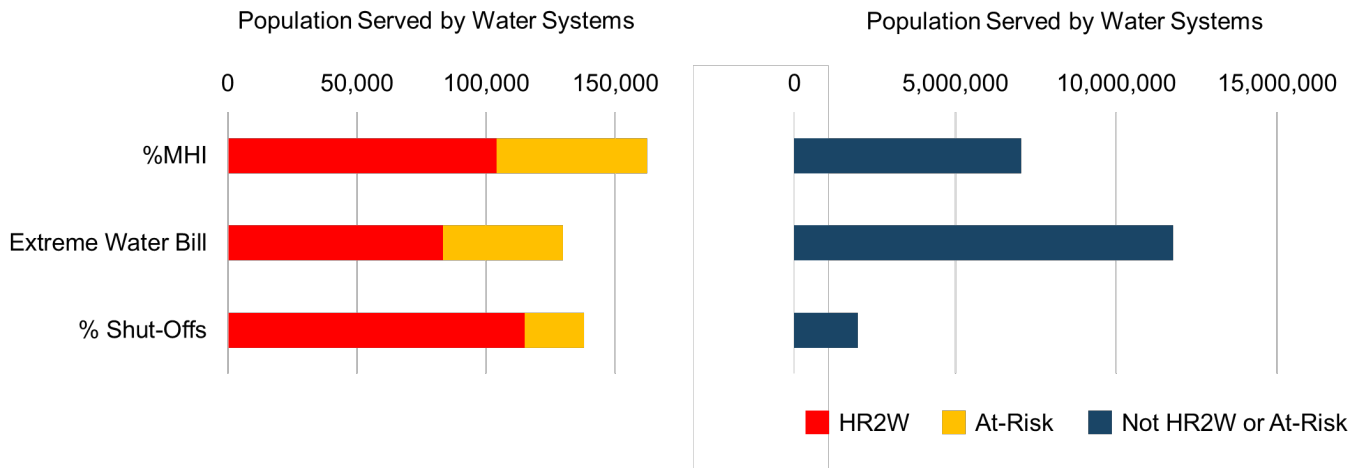


Figure 52: Total Population of Water Systems that Exceeded Each Affordability Indicator Threshold



Further analysis of the aggregated Affordability Assessment results shows that HR2W list systems and At-Risk water systems exceeded one or more affordability thresholds at the same proportion (within 30%) as Not-HR2W or Not At-Risk water systems (Table 49).

Table 49: Aggregated Affordability Assessment Results by Water System SAFER Program Status: Total Number of Systems that Exceeded an Affordability Indicator Threshold

SAFER Program Status	Total Systems	None	1 Indicator	2 Indicators	3 Indicators
HR2W Systems	276	168 (61%)	58 (21%)	28 (10%)	18 (7%)
HR2W DAC	45	30	3	5	5
HR2W SDAC	142	77	38	16	9
At-Risk Systems	467	311 (67%)	63 (13%)	54 (12%)	34 (7%)
At-Risk DAC	103	80	5	13	5
At-Risk SDAC	189	114	39	17	16
Not HR2W or At-Risk System	2,134	1,432 (67%)	407 (19%)	185 (7%)	87 (4%)
DAC	430	306	38	55	23
SDAC	662	436	147	41	34
TOTAL:	2,877	1,911 (66%)	528 (18%)	267 (9%)	139 (5%)
<i>Missing Data</i>		32* (1%)			

* These water systems were missing data necessary to calculate all three affordability indicators. All other water systems had sufficient data to calculate at least one affordability indicator.

Figure 53: Total Number of HR2W List and At-Risk Systems that Exceeded an Affordability Indicator Threshold

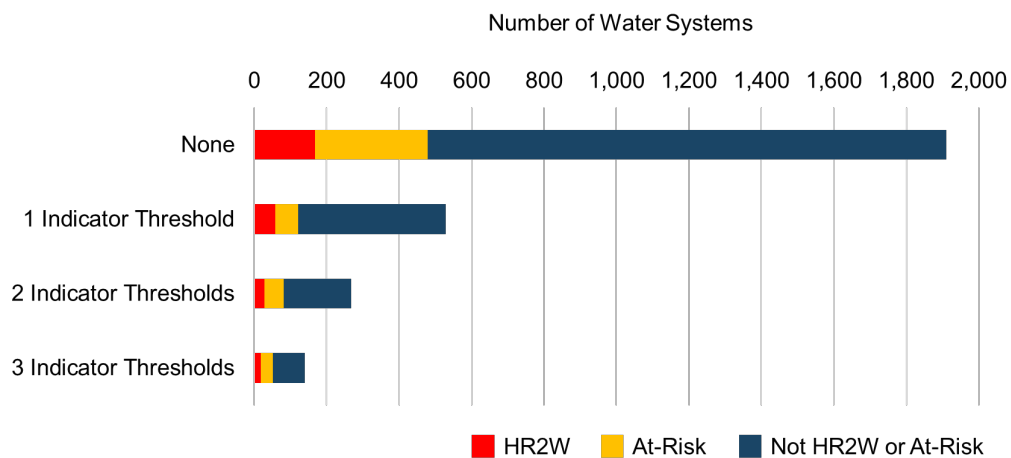


Figure 54: Total Population of Water Systems that Exceeded an Affordability Indicator Threshold

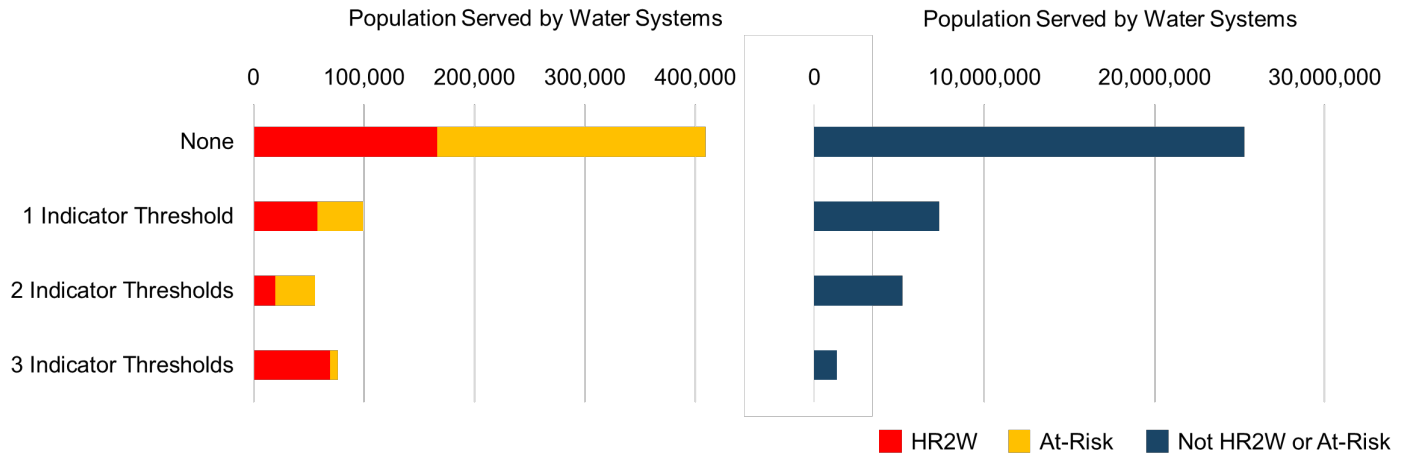
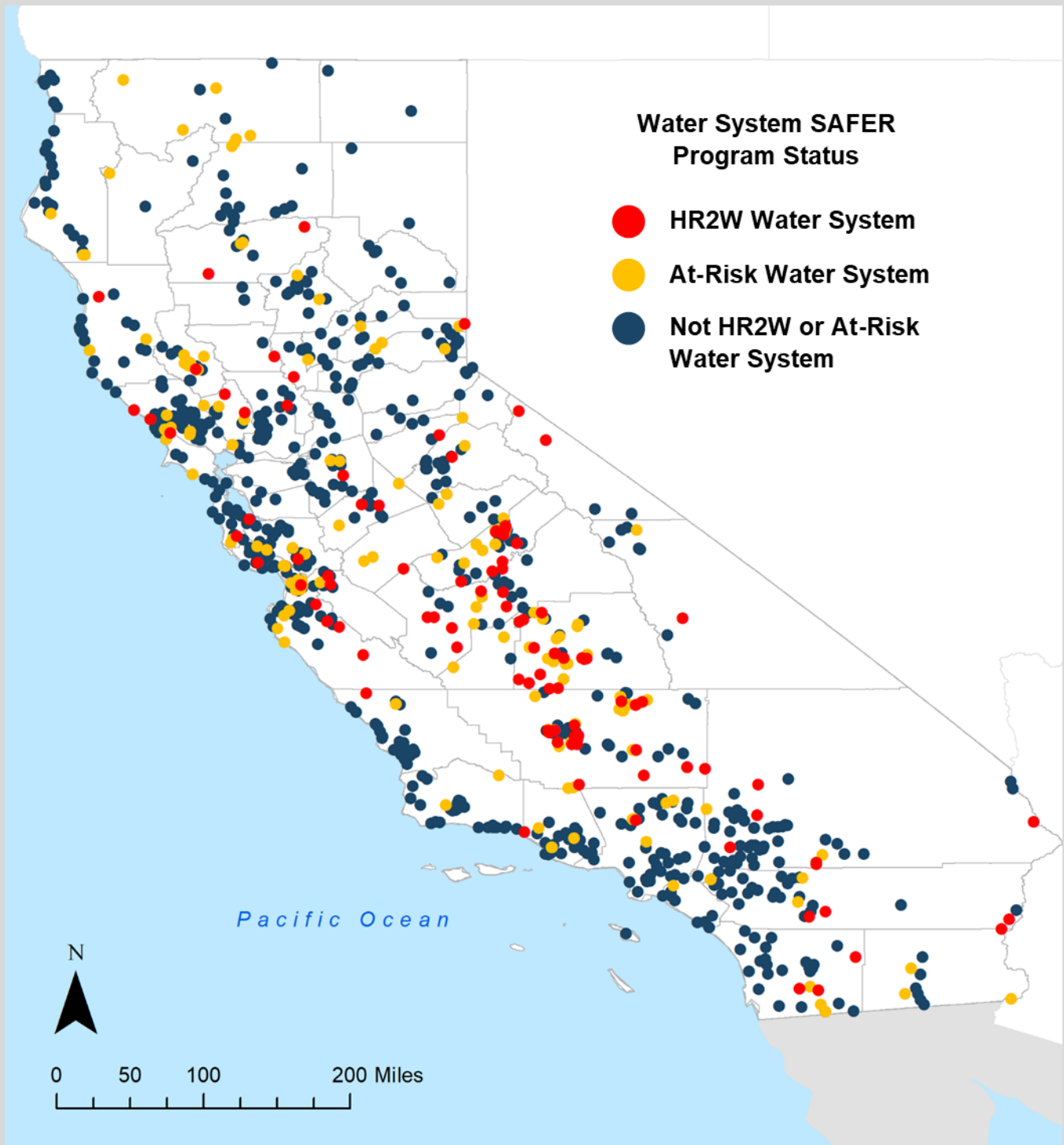


Figure 55: HR2W List and At-Risk Water Systems that Exceeded an Affordability Indicator Threshold (n=932)*



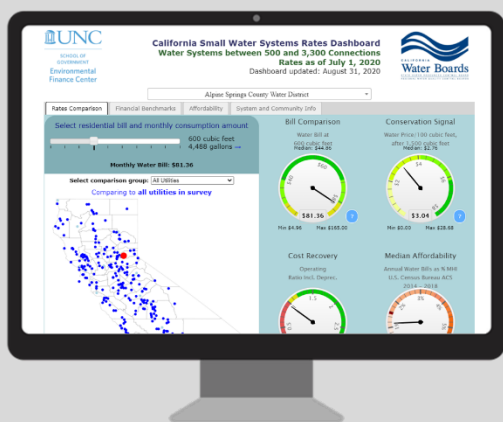
*Two water systems were not able to be mapped due to missing service area boundaries.

SMALL WATER SYSTEM RATES DASHBOARD

The California Small Water Systems Rates Dashboard (dashboard) is an online information sharing resource with an interactive interface that allows users to compare or benchmark residential rates, financial, and system performance data of community water systems serving between 500 and 3,300 connections. This dashboard was commissioned by the State Water Board as a pilot resource for small community water systems as part of the Needs Analysis contract with UCLA. The dashboard was created by the Environmental Finance Center at the University of North Carolina, Chapel Hill (EFC at UNC), working with the UCLA Luskin Center for Innovation, during the spring and summer of 2020. A publicly available white paper¹² on the dashboard was published and a public webinar was held on its potential uses on October 30, 2020.¹³ The release of the publication and webinar was followed by a public comment period.

The dashboard utilizes an interactive interface that visualizes information via easy-to-understand graphics. The visualization allows the user to gain a multi-faceted understanding of the water system's financial health and performance. The dashboard is already populated with data for each water system and no data inputs are required.

The dashboard was created with data that were available during the summer of 2020. Not all data were available for every water system on the dashboard. As detailed in the white paper and dashboard itself, key data categories are: residential water rates and rate structures, water system financial indicators, other water system characteristics including compliance status data, and socioeconomic and population data joined from the U.S. Census. The data displayed in the dashboard are not updated by the State Water Board or the EFC at UNC. The State Water Board is exploring how tools like the dashboard can help water systems better assess affordability of drinking water services in their community.



Explore the Rates Dashboard

The California Small Water Systems Rates Dashboard allows comparison and benchmarking of water rates, financial metrics, and other system performance measures with peers, according to important factors such as system size and customer demographics.

<https://efc.sog.unc.edu/resource/california-small-water-systems-rates-dashboard>

¹² October 30, 2020 White Paper:

[Introducing the California Small Water Systems Rates Dashboard](https://www.waterboards.ca.gov/drinking_water/programs/safer_drinking_water/docs/introducing_california_small_water_systems_rates_dashboard.pdf)

https://www.waterboards.ca.gov/drinking_water/programs/safer_drinking_water/docs/introducing_california_small_water_systems_rates_dashboard.pdf

¹³ [October 30, 2020 Webinar Presentation](https://www.waterboards.ca.gov/drinking_water/programs/safer_drinking_water/docs/rates_dashboard.pdf)

https://www.waterboards.ca.gov/drinking_water/programs/safer_drinking_water/docs/rates_dashboard.pdf

AFFORDABILITY ASSESSMENT LIMITATIONS

The 2021 Affordability Assessment makes progress in identifying communities that may be struggling with water affordability challenges; however, State Water Board staff have identified the following limitations that are worth noting:

Affordability Assessment Scope

As described above, there are multiple lenses through which to assess water “affordability.” SB 200 does not define how the State Water Board should measure affordability. Nor does it specify if the “Affordability Threshold” is meant to assess household affordability, community affordability, and/or a water system’s financial capacity. All three aspects of affordability are interrelated, but metrics or indicators that measure each can differ greatly. More engagement with the public, water systems, and stakeholders is needed to better define the scope of the Affordability Assessment and how its results will be utilized.

Affordability Indicator Data

The State Water Board acknowledges that there are some data coverage issues and data quality uncertainties for all the affordability indicators utilized in the Affordability Assessment. Customer charges, MHI, and/or customer shut-off data are not available for some water systems included in this assessment. Water system customer charge data do not always represent the current same or current year for systems in the Affordability Assessment and Risk Assessment. This data is self-reported and has historically lacked full quality assurance. Finally, water system boundaries, which are used to calculate MHI, may not be accurate. In some cases, they reflect a water system’s jurisdiction boundary rather than their service area boundary.

An additional consideration that may be impacting the results of the Affordability Assessment is that water system customer charges may not reflect the full cost water systems face in order to meet current and future operations and infrastructure needs to deliver safe drinking water. For example, many small water systems lack asset management plans, capital improvement plans, and financial plans to assist them in setting customer charges appropriately. This may result in customer charges that are lower than what is needed to support resilient water systems. If more systems were to implement full-cost pricing of their customer charges, the Affordability Assessment results may be different.

Affordability Indicators

There has been criticism of %MHI by academics, water system associations, and the broader water sector mostly around its accuracy in measuring household affordability for those truly in need and the setting of arbitrary %MHI thresholds, limitations which the U.S. EPA has recently acknowledged. Furthermore, some affordability indicators may be more applicable to some governance types of systems than others. For instance, some of the feedback received on the affordability indicators from the Risk Assessment public engagement was that using rates-based indicators, like %MHI and Extreme Water Bill, does not capture the ways in which some systems finance the full cost of service provision. Another point raised was that some individual water systems are connected to larger utility structures that help mitigate affordability challenges in ways that are not currently in the Affordability Assessment.

It is also worth noting that many other State agencies are developing and utilizing affordability indicators in similar complementary efforts. The selection of affordability indicators for the Needs Assessment fully considered affordability indicators used by the Office of Environmental Health Hazard Assessment (OEHHA), the Department of Water Resources (DWR), and the California Public Utilities Commission (CPUC). However, many of the indicators selected for the Needs Assessment differ from those used by these other efforts. The use of different indicators, and corresponding thresholds, across State agencies and Federal agencies can lead to some confusion for water systems and communities. The State Water Board will continue to collaborate with other State agencies and work towards better alignment.

AFFORDABILITY ASSESSMENT REFINEMENT OPPORTUNITIES

The State Water Board will be conducting the Affordability Assesses on an annual basis as part of the Needs Assessment. To begin addressing the limitations highlighted above, the State Water Board will begin exploring new opportunities to refine the next iteration of the Affordability Assessment:

Better Define Affordability Scope

The State Water Board will begin conducting targeted stakeholder engagement to better define the scope of the Affordability Assessment.

Improved Data Collection Efforts

The State Water Board has already begun taking necessary steps to improve data coverage and accuracy for the Affordability Assessment. Improvements to the 2020 reporting year EAR include new requirements for completing survey questions focused on customer charges and affordability.¹⁴ EAR functionality has been developed that will help auto-calculate average customer charges for 6 HCF, which will help reduce data errors. Furthermore, the EAR will be able to better distinguish between water systems that do not charge for water compared to those that do.

Refinement of Affordability Indicators and Thresholds

During the Risk Assessment methodology development process, three additional Affordability indicators were recommended for inclusion in future iterations of the Risk Assessment and, potentially, the Affordability Assessment as well:¹⁵ 'Household Burden Indicator,' 'Poverty Prevalence Indicator,' and 'Housing Burden.'¹⁶ The State Water Board will begin conducting

¹⁴ [Electronic Annual Report \(EAR\) | California State Water Resources Control Board](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/ear.html)
https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/ear.html

¹⁵ October 7, 2020 White Paper:

[Evaluation of Potential Indicators and Recommendations for Risk Assessment 2.0 for Public Water Systems](https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf)
https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf

¹⁶ *Household Burden Indicator*: This indicator measures the economic burden that relatively low income households face in paying their water service costs by focusing on the percent of these costs to the 20th percentile income (i.e. the Lowest Quintile of Income (LQI) for the service area). This indicator is calculated by adding the average drinking water customer charges, dividing them by the 20th Percentile income in a community water system, and multiplying this by one hundred.

the proper research and stakeholder engagement needed to develop the appropriate affordability thresholds necessary for inclusion in the Risk Assessment and potentially the Affordability Assessment as well.

Improved Aggregated Assessment

Moving forward, the State Water Board will explore the possibility of developing a singular Affordability Threshold that can then be applied to a combined assessment of the identified affordability indicators.

Further consideration will also be given to how systems that do not charge for water services or have extremely low customer charges should be assessed for affordability and more broadly for risk. These systems may be more at-risk for falling out of water quality compliance or may be imposing affordability burdens on their customers through other means other than customer charges.

Poverty Prevalence Indicator: This indicator measures the percentage of population served by a community water system that lives at or below 200% the Federal Poverty Level. This measurement indicates the degree to which relative poverty is prevalent in the community.

Housing Burden: This indicator measures the percent of households in a water system's service area that are both low income and severely burdened by housing costs (paying greater than 50% of their income for housing costs). This metric is intended to serve as an indicator of the affordability challenges low-income households face with respect to other non-discretionary expenses, which may impact their ability to pay for drinking water services.

APPENDIX E: AFFORDABILITY ASSESSMENT METHODOLOGY

INTRODUCTION

The purpose of the Affordability Assessment is to identify disadvantaged community (DAC) and severely disadvantaged community (SDAC) water systems, that have instituted customer charges that exceed the “Affordability Threshold” established by the State Water Board in order to provide drinking water that meets State and Federal standards.¹⁷

The Affordability Assessment is conducted annually for all Californian community water systems. It is worth noting that, while there is some overlap, the systems included in the Affordability Assessment differ from the list of water systems analyzed in the Risk Assessment for public water systems. The Affordability Assessment includes large and small community water systems but excludes non-transient, non-community water systems, like schools. The Risk Assessment, on the other hand, analyzed smaller public water systems with 3,300 service connections or less and non-transient, non-community K-12 schools are included. Both assessments exclude all transient water systems, state small water systems and domestic wells. Table E1 provides an overview of the systems included in the Affordability Assessment.

Table E1: Systems Included in the Affordability Assessment

SAFER Program Status	Risk Assessment	Affordability Assessment
HR2W List Systems	326	276
At-Risk Systems	617	467
Not HR2W or At-Risk System	1,836	2,134
TOTAL:	2,779	2,877

The difference in the number of HR2W list systems and At-Risk systems between the Risk Assessment and Affordability Assessment in Table E1 demonstrates the impact of the type of systems analyzed. For example, schools on the HR2W list were not assessed for affordability and make up a large portion of the change in numbers assessed between the two pieces of the Needs Assessment.

¹⁷ California Health and Safety Code, § 116769, subd. (a)(2)(B)

AFFORDABILITY ASSESSMENT METHODOLOGY DEVELOPMENT PROCESS

From April through October 2020, the State Water Board and UCLA conducted extensive research and public engagement to identify potential affordability indicators that could be used to assess affordability challenges in both the Risk Assessment and Affordability Assessment. This effort identified 23 potential affordability indicators (white paper, Table 10)¹⁸ and six were ultimately recommended (Table E2). Three of the recommended affordability indicators were not used in either the 2021 Risk Assessment or the Affordability Assessment because the State Water Board did not have sufficient time to conduct the proper research and stakeholder engagement needed to develop appropriate affordability thresholds for the 2021 Needs Assessment. The State Water Board will begin conducting the proper research and stakeholder engagement needed to develop the appropriate affordability thresholds necessary for inclusion in the Risk Assessment and potentially the Affordability Assessment as well.

Table E2: Recommended Affordability Indicators

Affordability Indicator	Affordability Assessment
Percent of Median Household Income (%MHI)	2020, 2021
Extreme Water Bill	2021
% Shut-Offs	2021
Household Burden Indicator (HBI)	<i>Future</i>
Poverty Prevalence Indicator (PPI)	<i>Future</i>
Housing Burden	<i>Future</i>

AFFORDABILITY ASSESSMENT METHODOLOGY

In 2020, the State Water Board conducted an Affordability Assessment for community water systems, which analyzed one affordability indicator, water charges as a percent of median household income (%MHI), for the FY 2020-21 Safe and Affordable Drinking Water Fund Expenditure Plan. The Fund Expenditure Plan used an affordability threshold of 1.5% MHI to identify DAC water systems that may have customer charges that are unaffordable.¹⁹

For the 2021 Needs Assessment, the State Water Board explored additional affordability indicators to identify DACs and SDACs that may be experiencing affordability challenges.

¹⁸ [White Paper: Evaluation of Potential Indicators and Recommendations for Risk Assessment 2.0 for Public Water Systems](https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf)

https://www.waterboards.ca.gov/safer/docs/e_p_i_recommendations_risk_assessment_2_public_water_systems.pdf

¹⁹ [FY 2020-21 Fund Expenditure Plan](https://www.waterboards.ca.gov/water_issues/programs/grants_loans/sustainable_water_solutions/docs/sadwfep_2020_07_07.pdf)

https://www.waterboards.ca.gov/water_issues/programs/grants_loans/sustainable_water_solutions/docs/sadwfep_2020_07_07.pdf

Ultimately, the affordability indicators “Extreme Water Bill” and “% Shut-Offs” were included in the 2021 Risk Assessment and Affordability Assessment alongside %MHI. The State Water Board analyzed all three affordability indicators for the Affordability Assessment and applied the same thresholds as utilized in the Risk Assessment (summarized in the sections below).

Additional analysis was conducted to identify the DAC and SDAC water systems, HR2W list systems, and At-Risk water systems that met more than one affordability indicator threshold. Scores of 0 (no threshold met), 1 (lower “minimum” threshold met), and 1.5 (higher “maximum” threshold met) were applied to each affordability indicator threshold and tallied across the three indicators for each system to identify which systems may be facing the greatest affordability challenges.

DAC & SDAC DETERMINATION

SB 200 requires the identification of DAC systems that meet the Affordability Threshold. For the purposes of the Affordability Assessment, the State Water Board determined DAC and SDAC economic status for water systems using available data.

Disadvantaged Community or DAC mean the entire service area of a community water system, or a community therein, in which the MHI is less than 80% of the statewide annual MHI level.

Severely Disadvantaged Community or SDAC means the entire service area of a community water system in which the MHI is less than 60% of the statewide MHI.

The State Water Board used the methodology detailed below to estimate MHI. **It is important to note that the estimated designation of community economic status is for the purposes of the Affordability Assessment only and will not be used by the State Water Board’s Division of Financial Assistance (DFA) to make funding decisions.** Further MHI analysis on a per system basis will be conducted by DFA when a system seeks State Water Board assistance.

Table E3: Water System Community Economic Status for the Affordability Assessment

Community Economic Status	Total Systems	HR2W List Systems	At-Risk Systems
DAC	578	45	103
SDAC	993	142	189
Non-DAC	1,210	76	161
Missing DAC Status	96	13	14
TOTAL:	2,877	276	467

AFFORDABILITY INDICATORS

% MEDIAN HOUSEHOLD INCOME

This indicator measures the annual system-wide average residential water bill for 6 Hundred Cubic Feet (HCF) per month relative to the annual Median Household Income (MHI) within a water system's service area. To calculate %MHI for individual water systems, MHI must be determined for the water service area and customer charges are needed. The following section provides an overview of how the State Water Board determined these two datapoints and calculated %MHI.

Calculation Methodology

Required Risk Indicator Data Points & Sources:

- Water system service area boundaries: System Area Boundary Layer (SABL).²⁰
- 2015-2019 block group-Income: U.S. Census Bureau's American Community Survey.
- Drinking Water Customer Charges: Electronic Annual Report (EAR).

Average monthly drinking water customer charges is collected through the EAR. However, this data has historically not been required for reporting. Therefore, the 2019 EAR data had coverage and accuracy issues. The State Water Board attempted to validate and supplement this dataset through a water rate survey conducted in November 2020. Additionally, customer charges data was collected through the UNC EFC's development of the Small Water System's Rates Dashboard. This data was used when available and applicable. It is anticipated that the coverage and accuracy of drinking water customer charges data will improve with the revisions made to the 2020 reporting year EAR.

Risk Indicator Calculation Methodology:

Median household income (MHI) is determined for a water system using American Community Survey data for household income. Community Water System boundaries typically do not align with census boundaries where per capita income data is regularly collected. In order to assign an average median household income to a community water system spatially weighted income data is aggregated by census block group within the water system service area.

The methodology for this indicator was based on the Division of Financial Assistance (DFA) MHI methodology. While the MHI calculation methodology for the Affordability Assessment generally aligns with the DFA MHI determination methodologies, there are slight differences. The differences found in the calculation of MHI's for cities and census designated places and in the application of the Margin of Error (MOE).

The DFA methodology dictates that when it is determined that a system boundary exactly matches city boundaries or closely matches a census designated place boundary, the MHI for

²⁰ State Water Board [System Area Boundary Layer \(SABL\)](https://gispublic.waterboards.ca.gov/portal/apps/webappviewer/index.html?id=272351aa7db14435989647a86e6d3ad8)

<https://gispublic.waterboards.ca.gov/portal/apps/webappviewer/index.html?id=272351aa7db14435989647a86e6d3ad8>

the entire city or census designated place should be directly applied to the system rather than using areally-interpolated block group data. This likely leads to more accurate MHI estimation in these cases. However, this method was not used in the Affordability Assessment given that a case by case determination of matching of cities and census designated places to system boundaries was not feasible for the entire state. The MHI for each water system is a population-weighted MHI, using census block group area and population data. A population factor is generated based on the area of each census block group that falls within the water system boundary. The water system MHI is then calculated using population-adjusted MHIs for each census block group that falls within the water system boundary using the formula below:

$$\sum \frac{(Block\ Group\ MHI) \times (Adjusted\ Block\ Group\ Population)}{(Total\ Adjusted\ Block\ Groups\ Population)}$$

MOE for MHI American Community Survey data is also included in the MHI calculation. A population adjusted MOE is found using the same methodology described for MHI. The lower range of the MOE will be applied to a community’s estimated MHI up to a maximum MOE value of \$7,500 for communities with more than 500 people and \$15,000 for communities with 500 or fewer people. The MOE will be subtracted from the estimated MHI.

The DFA methodology uses a lower bound MHI by subtracting the block group MOE from the block group MHI, with limits based on community size prior to applying the population factor to MHI and MOE. The methodology applied in the Needs Assessment set margin of error limits and then applied them to population adjusted MHI figures, resulting in slightly different community water system MHI calculations than the DAF methodology.

As a result of these slight variations and the changing nature of household income, all funding related financial assessments must be completed by the DFA as their assessments are water system specific as opposed to the aggregated analysis done for the purposes of the Needs Assessment.

Average monthly drinking water customer charges are calculated using:

- Drinking water service costs estimated at 6 Hundred Cubic Feet per month. This level of consumption is in line with statewide conservation goals of 55 gallons per capita per day, in an average 3-person household.
- When data becomes available, additional approximated customer charges (not collected through a customer’s bill) will be added to this figure to calculate Total Drinking Water Customer Charges.

$$\%MHI = [Average\ Monthly\ Drinking\ Water\ Changes] / [MHI]$$

Threshold Determination

%MHI is commonly used by state and Federal regulatory agencies and by water industry stakeholders for assessing community-wide water charges affordability for decades. %MHI is utilized by the State Water Board (at 1.5% threshold) and the U.S. EPA (at 2.5% threshold) for assessing affordability. The State Water Board and DWR use %MHI to determine

Disadvantaged Community (DAC) status, among other income-related metrics. DAC status is often used to inform funding eligibilities for different financial programs offered by the State and other agencies. OEHHA’s Human Right to Water (HR2W) tool also utilizes²¹ the thresholds determined by the State Water Board for this indicator.²² Other states, including North Carolina,²³ presently or have recently used 1.5% of MHI spent on water and sewer costs as a threshold for water system funding decisions.

Table E4: % MHI Affordability Thresholds

Threshold Number	Threshold	Score
0	Below 1.5% MHI	0
1	1.5% to 2.49% MHI	1
2	2.5% MHI or greater	1.5

Indicator Analysis

State Water Board staff analyzed 2,877 community water systems, of which approximately 118 CWSs lacked the data necessary to estimate water rates and 83 water systems lacked the data to estimate MHI. Of the 2,676 water systems with sufficient data, staff identified 592 water systems that exceeded the 1.5% MHI affordability threshold, 222 of which exceeded 2.5% MHI. Of those, 121 systems were identified that serve DACs and 313 systems that serve SDACs. Tables E5 and E6 summarize the full results of this indicator analysis. The tables of the full results from the affordability threshold calculations are included in Attachment E1.²⁴

Table E5: % MHI Assessment Results by Community Status

Community Status	Total Systems	Threshold Not Met	Threshold 1 Met (1.5%)	Threshold 2 Met (2.5%)
DAC	570	449 (79%)	89 (15%)	32 (6%)
SDAC	902	589 (65%)	161 (18%)	152 (17%)
Non-DAC	1,204	1,046 (87%)	120 (10%)	38 (3%)

²¹ On the other hand, there has been criticism of this metric by academics, water system associations, and the broader water sector mostly around its accuracy in measuring household affordability for those truly in need and the setting of arbitrary %MHI thresholds, limitations which the U.S. EPA has recently acknowledged.

²² Arkansas Natural Resources Commission (2020). [Safe Drinking Water Fund Intended Use Plan SFY 2019](https://www.agriculture.arkansas.gov/wp-content/uploads/2020/05/0_-_2019_DWSRF_IUP_-_AMENDED_January_2019_01082019_1156hrs.pdf): https://www.agriculture.arkansas.gov/wp-content/uploads/2020/05/0_-_2019_DWSRF_IUP_-_AMENDED_January_2019_01082019_1156hrs.pdf

²³ North Carolina Department of Environmental Quality, [Joint Legislative Economic Development and Global Engagement Oversight Committee \(March 17, 2016\)](https://www.ncleg.gov/DocumentSites/Committees/JLEDGEOC/2015-2016/Meeting%20Documents/3%20-%20March%2017,%202016/2%20%20DEQ_Kim%20Colson%20Water%20Infrastructure%20JLOC%20EDGE%2020160317.pdf): https://www.ncleg.gov/DocumentSites/Committees/JLEDGEOC/2015-2016/Meeting%20Documents/3%20-%20March%2017,%202016/2%20%20DEQ_Kim%20Colson%20Water%20Infrastructure%20JLOC%20EDGE%2020160317.pdf

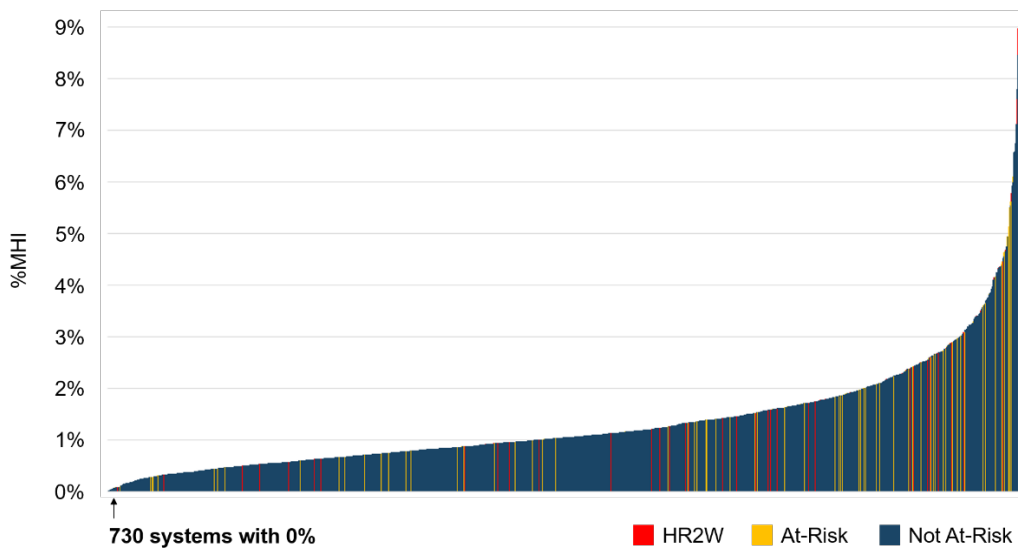
²⁴ [Attachment E1: 2021 Affordability Assessment Data](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/e1.xlsx)
https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/e1.xlsx

Community Status	Total Systems	Threshold Not Met	Threshold 1 Met (1.5%)	Threshold 2 Met (2.5%)
TOTAL:	2,676	2,084 (78%)	370 (14%)	222 (8%)
<i>Missing Data</i>	201			

Table E6: %MHI Assessment Results by Water System SAFER Program Status

SAFER Program Status	Total Systems	Threshold Not Met	Threshold 1 Met (1.5%)	Threshold 2 Met (2.5%)
HR2W Systems	256	179 (70%)	45 (18%)	32 (12%)
HR2W DAC	43	33	5	5
HR2W SDAC	137	81	33	23
At-Risk Systems	434	315 (73%)	64 (15%)	55 (13%)
At-Risk DAC	103	83	15	5
At-Risk SDAC	172	109	23	40
Not HR2W or At-Risk System	1,986	1,590 (80%)	261 (13%)	135 (7%)
DAC	424	333	69	22
SDAC	593	399	105	89
TOTAL:	2,676	2,084 (78%)	370 (14%)	222 (8%)
<i>Missing Data</i>	201			

Figure E1: Distribution of %MHI, Excluding 12 Systems Above 10% (n=2,664)



EXTREME WATER BILL

This indicator measures drinking water customer charges that meet or exceed 150% of statewide average drinking water customer charges at the 6 Hundred Cubic Feet (HCF) level of consumption.

Calculation Methodology

Required Risk Indicator Data Points & Sources:

- Drinking Water Customer Charges: EAR
- Other Customer Charges: EAR

Average monthly drinking water customer charges is collected through the EAR. However, this data has historically not been required for reporting. Therefore, the 2019 EAR data had coverage and accuracy issues. The State Water Board attempted to validate and supplement this dataset through a water rate survey conducted in November 2020. Additionally, customer charges data was collected through the UNC EFC's development of the Small Water System's Rates Dashboard. This data was used when available and applicable. It is anticipated that the coverage and accuracy of drinking water customer charges data will improve with the revisions made to the 2020 reporting year EAR.

Risk Indicator Calculation Methodology:

Extreme Water Bill for a water system is determined using Average Monthly 6 HCF Drinking Water Customer Charges and Other Customer Charges divided by the State's Monthly Average Drinking Water Charges. The Risk Assessment is applied to water systems with less than 3,300 service connections, however, this methodology utilizes the statewide average customer charges to calculate extreme water bill, which includes systems with greater than 3,300 connections.

Threshold Determination

The State Water Board's AB 401 report²⁵ recommended statewide low-income rate assistance program elements utilize the two recommended tiered indicator thresholds of 150% and 200% of the state average drinking water bill for 6 CCF of service.

Table E7: Extreme Water Bill Affordability Thresholds

Threshold Number	Threshold	Score
0	Below 150% of the statewide average.	0
1	Greater than 150% of the statewide average.	1
2	Greater than 200% of the statewide average.	1.5

²⁵ AB 401 Final Report "[Recommendations for Implementation of a Statewide Low-Income Water Rate Assistance Program](https://www.waterboards.ca.gov/water_issues/programs/conservation_portal/assistance/docs/ab401_report.pdf)"

https://www.waterboards.ca.gov/water_issues/programs/conservation_portal/assistance/docs/ab401_report.pdf

Indicator Analysis

State Water Board staff analyzed 2,877 community water systems, of which approximately 118 water systems lacked the data necessary to estimate water rates. Of the 2,759 water systems with sufficient data, staff identified 628 systems that exceeded the 150% statewide MHI affordability threshold and 365 of those systems exceeded the 200% statewide MHI threshold. Of those that exceeded the 150% MHI affordability threshold, 113 systems were identified that serve DACs and 122 that serve SDACs. Tables E8 and E9 summarize the full results of this indicator analysis. The tables of the full results from the affordability threshold calculations are included in Attachment E1.²⁶

Table E8: Extreme Water Bill Assessment Results by Community Status

Community Status	Total Systems	Threshold Not Met	Threshold 1 Met (150%)	Threshold 2 Met (250%)
DAC	570	457 (80%)	57 (10%)	56 (10%)
SDAC	985	863 (88%)	60 (6%)	62 (6%)
Non-DAC	1,204	811 (67%)	146 (12%)	247 (21%)
TOTAL:	2,759	2,131 (77%)	263 (10%)	365 (13%)
<i>Missing Data</i>	118			

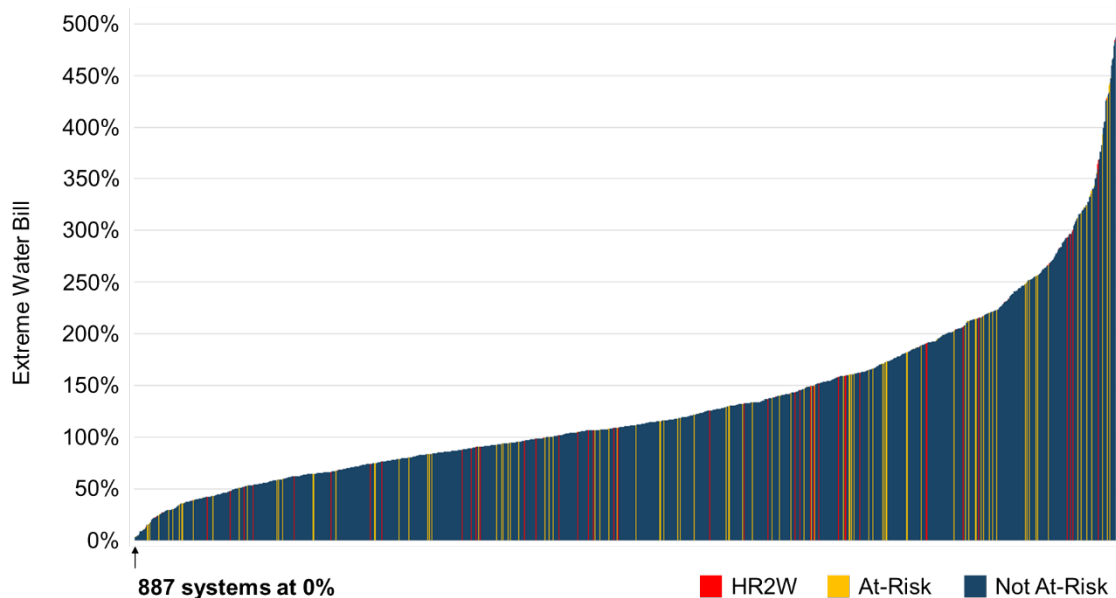
Table E9: Extreme Water Bill Assessment Results by Water System SAFER Program Status

SAFER Program Status	Total Systems	Threshold Not Met	Threshold 1 Met (150%)	Threshold 2 Met (250%)
HR2W Systems	259	205 (79%)	25 (10%)	29 (11%)
HR2W DAC	43	33	4	6
HR2W SDAC	140	120	12	8
At-Risk Systems	449	343 (76%)	39 (9%)	67 (15%)
At-Risk DAC	103	84	10	9
At-Risk SDAC	187	154	16	17
Not HR2W or At-Risk System	2,051	1,583 (77%)	199 (10%)	269 (13%)
DAC	658	340	43	41
SDAC	424	589	32	37
TOTAL:	2,759	2,131 (77%)	263 (10%)	365 (13%)
<i>Missing Data</i>	118			

²⁶ [Attachment E1: 2021 Affordability Assessment Data](#)

https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/e1.xlsx

Figure E2: Distribution of Extreme Water Bill, Excluding 23 Systems Above 500% (n=2,736)



% SHUT-OFFS

Percentage of residential customer base with service shut-offs due to non-payment in a given year.

Calculation Methodology

Required Risk Indicator Data Points & Sources:

- Number of residential service connections with water shut-off more than once due to failure to pay: EAR
 - Total Single-Family Shut-offs
 - Total Multi-Family Shut-offs
- Total Number of Service Connections: EAR

Risk Indicator Calculation Methodology:

$\% \text{ Shut-Offs} = \left(\frac{\text{Total Single-Family Shut-offs} + \text{Total Multi-Family Shut-offs}}{\text{Total Number of Service Connections}} \right) \times 100$

Threshold Determination

An indicator threshold for the percent of residential service connections shut-off due to non-payment, as defined here or a similar measure, has not to the State Water Board’s knowledge been assessed in other previous studies as related to water system failure or to determine

affordability challenges. However, a standard of zero has been employed by the State,²⁷ other regulatory agencies and stakeholders as a threshold of concern particularly during the COVID-19 pandemic. For the purposes of the State Water Board’s Needs Assessment a threshold of 10% or greater customer shut-offs over the last calendar year for non-payment was utilized.

Table E10: % Shut-Offs Affordability Thresholds

Threshold Number	Threshold	Score
0	Below 10% customer shut-offs	0
1	Greater 10% or greater customer shut-offs.	1

Indicator Analysis

State Water Board staff analyzed 2,877 community water systems, of which approximately 49 water systems lacked the data necessary estimate the percent of customers who had their services shut-off due to non-payment. Of the 2,828 water systems with sufficient data, staff identified 139 systems that exceeded the 10% or greater shut-offs for non-payment affordability threshold. Of those, 35 systems were identified that serve DACs and 62 that serve SDACs. Tables E11 and E12 summarize the full results of this indicator analysis. The tables of the full results from the affordability threshold calculations are included in Attachment E1.²⁸

Table E11: % Shut-Offs Assessment Results by Community Status

Community Status	Total Systems	Threshold Not Met	Threshold Met (10% or more)
DAC	569	534 (94%)	35 (6%)
SDAC	974	912 (94%)	62 (6%)
Non-DAC	1,199	1,159 (97%)	40 (3%)
Missing DAC Status	86	84 (98%)	2 (2%)
TOTAL:	2,828	2,689 (95%)	139 (5%)
<i>Missing Data</i>	49		

²⁷ [Executive Order N-42-20](https://www.gov.ca.gov/wp-content/uploads/2020/04/4.2.20-EO-N-42-20-text.pdf)

<https://www.gov.ca.gov/wp-content/uploads/2020/04/4.2.20-EO-N-42-20-text.pdf>

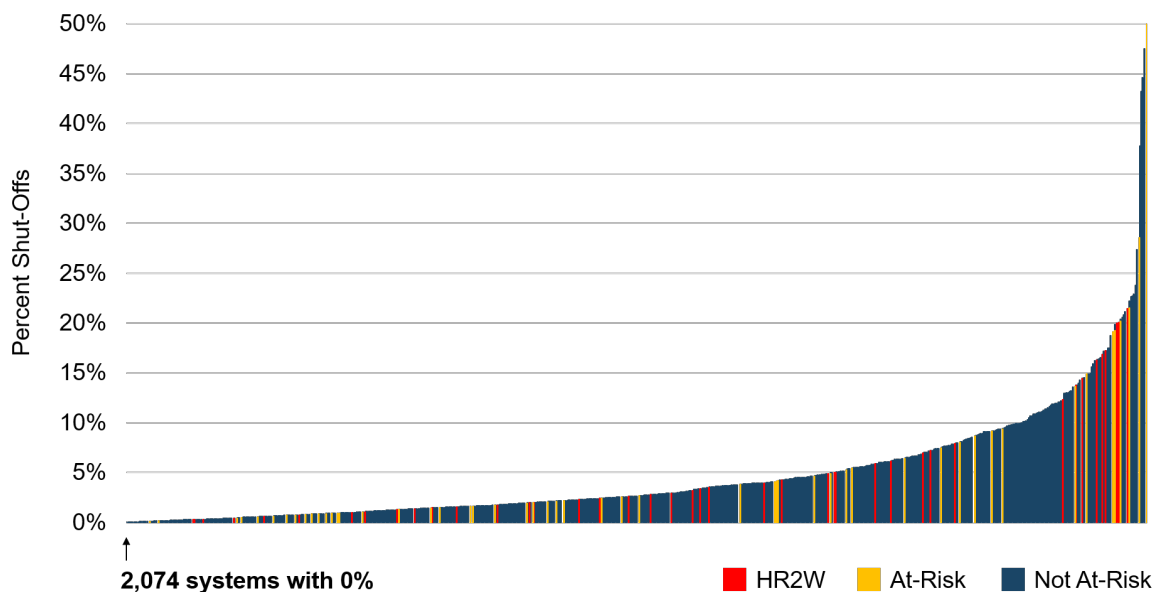
²⁸ [Attachment E1: 2021 Affordability Assessment Data](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/e1.xlsx)

https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/e1.xlsx

Table E12: % Shut-Offs Assessment Results by Water System SAFER Program Status

SAFER Program Status	Total Systems	Threshold Not Met	Threshold Met (10% or more)
HR2W Systems	271	250 (92%)	21 (8%)
HR2W DAC	43	39	4
HR2W SDAC	139	126	13
At-Risk Systems	457	440 (96%)	17 (4%)
At-Risk DAC	102	100	2
At-Risk SDAC	186	174	12
Not HR2W or At-Risk System	2,100	1,999 (95%)	101 (5%)
DAC	424	612	29
SDAC	649	395	37
TOTAL:	2,828	2,689 (95%)	139 (5%)
<i>Missing Data</i>	49		

Figure E3: Distribution of % Shut-Off, Excluding 54 systems with Shut-Offs above 50% (n=2,774)



GDPUD REVENUE BUDGET

Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved	FY 21-22 November
WATER OPERATING REVENUE							
Water Sales							
Residential Sales	\$ 1,244,193	\$ 1,862,227	\$ 2,411,551	\$ 2,745,822	\$ 3,139,700	\$ 1,845,000	\$ 643,986
Commercial Sales	177,031	260,936	315,497			328,000	
Irrigation Sales	135,218	317,330	416,369	407,856	550,900	446,250	233,328
Penalties	39,885	46,739	50,625			45,400	
Other (2)	15,705	10,951	59,679				
Sub-Total	\$ 1,612,032	\$ 2,498,183	\$ 3,253,721	\$ 3,153,678	\$ 3,690,600	\$ 2,664,650	\$ 877,314
NON OPERATING REVENUE							
Property Taxes	\$ 1,447,381	\$ 1,577,792	\$ 1,657,978	\$ 1,710,211	\$ 1,680,722	\$ 1,758,035	
SMUD	108,515	108,515	108,515	108,769	116,443	109,300	
Tax Revenue - Debt Service							
Restricted Benefit Charges	19,103						
Interest Income	5,386	18,884	75,443	92,402	12,315	2,500	
Water Agency Cost Share (3)			45,000		-	-	-
Leases	67,893	73,023	70,000		101,929	70,000	23,240
Hydro	43,259	43,259	60,000		36,619	60,000	32,030
Grants (3)							
Other (3)		291,035		54,006	159,135		32,405
Sub-total Non-Operating	\$ 1,691,537	\$ 2,112,508	\$ 2,016,936	\$ 1,965,388	\$ 2,107,163	\$ 1,999,835	\$ 87,675
Supplemental Charge (1)	-	\$657,545	549,529			648,923	
Total Water Revenue	3,303,569	5,268,236	5,820,186	5,119,066	5,797,763	5,313,408	964,989
WASTEWATER OPERATING REVENUE							
Zone Charges	\$ 311,629	\$ 311,547	\$ 313,372	\$ 165,143	\$ 196,169	\$ 188,400	\$ 30,113
Escrow Fees	33,600	33,600	28,000		24,020	45,000	4,680
Septic Design Fees	1,200	1,200	3,000		5,940	1,500	820
Restricted Benefits Charges							
Soil Evaluations/Loans/Repairs							
Interest Income	3,175	3,175	16,894	18,483	4,521	520	
Other				4,100			
Total Wastewater Revenue	\$ 349,604	\$ 349,522	\$ 361,266	\$ 187,726	\$ 230,650	\$ 235,420	\$ 35,613
TOTAL REVENUE	\$ 3,653,173	#####	\$ 6,181,452	#####	#####	\$ 5,548,828	\$ 1,000,602

Notes:

- (1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan
- (2) - Other revenue are connection fees
- (3) - Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds

**RESOLUTION NO. 2021-XX
OF THE BOARD OF DIRECTORS OF THE GEORGETOWN
DIVIDE PUBLIC UTILITY DISTRICT FREEZING TREATED
WATER AND IRRIGATION RATES**

WHEREAS, Georgetown Divide Public Utility District ("District") provides irrigation and treated water services to residents and businesses of the District; and

WHEREAS, in December 2017, the District completed a roughly 15-month process to update its treated and irrigation water rates; and

WHEREAS, that process resulted in a Water Financial Analysis (aka Water Rate Study), dated October 24, 2017, prepared by Rural Community Assistance Corporation (RCAC) that established various proposed rates; and

WHEREAS, on December 12, 2017, pursuant to Proposition 218 (Cal. Const., Art. XIII, Sec. 6) the District Board heard and considered all oral testimony, written materials, and written protests concerning the rate increase; verified and counted the protests and determined that the District may proceed with the proposed water rates; and

WHEREAS, the Board then adopted Resolution 2017-30 Adopting New Rates for Treated Water and Irrigation Water Services; and

WHEREAS, those rates were set to increase effective with the January/February 2019 billing period; and

WHEREAS, at the January 8, 2019 meeting the Board acted by motion to "temporarily freeze the rate increases for no more than 12 months;" and

WHEREAS, at the February 12, 2019 meeting the Board adopted Resolution 2019-14 which held the 2019 water rates at the 2018 water rates, and re-affirmed that water rates would increase effective with the January/February billing period each following year (2020, 2021, 2022); and

WHEREAS, at the February 11, 2020 Board meeting the Board adopted Resolution 2020-08 to temporarily freeze the treated water rates until July 1, 2020 and freeze the irrigation rates for the remainder of 2020; and

WHEREAS, at the January 28, 2021, Special Board Meeting, the Board adopted Resolution 2021-03 maintaining the water rates until the end of the Fiscal Year 2021 (December 31, 2021); and

WHEREAS, the Board has considered the option of maintaining the freeze at the current level.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY RESOLVES THAT THE RATES FOR TREATED AND IRRIGATION WATER ARE MAINTAINED AT THE CURRENT RATE UNTIL (INSERT DATE) AS OUTLINED IN THE FOLLOWING CHARTS:

1. Effective with the January/February 2022 billing period, the monthly charges (billed bi-monthly) for treated water customers are maintained at the following level:

Meter Size	Monthlv Base Charge
5/8, 3/4, 1"	\$ 30.88
1.5"	\$ 102.92
2"	\$ 164.67
3"	\$ 329.34
4"	\$ 514.60

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

2. Effective with the January/February 2022 billing period, the usage rate for treated water customers will be \$0.0255 per cubic foot.
3. The above listed treated water rates will be effective through the (insert dates) billing period.
4. Effective with the July/August 2022 billing period, and the January/February billing period for each following year, respectively, the monthly charges (billed bi-monthly) for treated water customers are established as follows:

Meter Size	Monthlv Base Charge	
	2021 /Jul/Aug\	2022 /Jan/Feb)
5/8, 3/4, 1"	\$ 30.88	\$ 32.42
1.5"	\$ 102.92	\$ 108.07
2"	\$ 164.67	\$ 172.91
3"	\$ 329.34	\$ 345.81
4"	\$ 514.60	\$ 540.33

An ALT treatment plant supplemental charge of \$15.08 per month is also added to the above listed base charge for all treated water customers.

5. Effective with the July/August 2021 billing period, and the January/February billing period each following year, respectively, the usage rate for treated water customers is established as follows:

Usage Charge per CFI		
2020 (July/August)	2021 (Jan/Feb)	2022 (Jan/Feb)
\$0.0268	\$0.0268	\$ 0.0281

6. Effective with the January/February 2022 billing period, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge Irrigation Season Only
½"l	\$ 77.00
Per each 1"	\$154.20

7. The above listed irrigation water rates will be effective through the November/December 2022 billing period.

8. Effective with the January/February billing period each following year, respectively, the monthly charges for irrigation water customers are established as follows:

Meter Size	Monthly Base Charge (Irrigation Season Only)	
	2021	2022
½"l	\$ 77.00	\$ 84.80
Per each 1"	\$ 154.20	\$ 169.60

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 12th day of December 2021, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN: NONE

Michael Saunders, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Adam Coyan, 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 2021-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 12th day of December 2021.

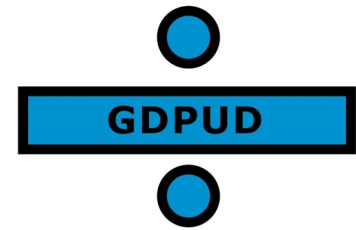
Adam Coyan, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DRAFT

Regular Finance Committee Meeting

January 27, 2021

AGENDA ITEM NO. 7E



AGENDA SECTION: NEW BUSINESS

SUBJECT: Review Conceptual Agenda Timeline

PREPARED BY: Carol Arquette, Interim Committee Clerk

BACKGROUND

During the regular meeting of April 13, 2021, the Board adopted Resolution 2021-16 to reestablish the Finance Committee with three public members and two Board Liaison to participate in the FY 2021-2022 budget review process. The Board continued the work of the ad hoc Finance Policy Committee to refine and develop the policy and procedures for the Finance Committee for approval by the Board at a future meeting. A Conceptual Agenda Timeline was adopted and approved with Resolution 2021-41.

The Conceptual Agenda Timeline requires periodic review and possible updating to remain current with District activities applicable to the Finance Committee responsibility.

DISCUSSION

FISCAL IMPACT

None

CEQA ASSESSMENT

Not a CEQA Project

RECOMMENDED ACTION

The Finance Committee to recommend to the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) amending the attached Conceptual Agenda Timeline as determined at the regular Committee meeting of January 27, 2022.

ALTERNATIVES

ATTACHMENTS

1. Policy 2021-0194 Exhibit A, Finance Committee Conceptual Timeline
2. Conceptual Agenda Timeline Work sheet

EXHIBIT A

Georgetown Divide Public Utility District Finance Committee Conceptual Timeline

The Finance Committee shall accept direction from the Board of Directors to provide financial reviews, make recommendations, and report on its activities to the Board at least monthly, or more often if needed or requested by the Board. The Board Report can be either oral or written and shall include a description of Committee activities per this timeline, and on any ongoing or outstanding activities or tasks. The Board Report is given during the Regular Board meeting during Committee Reports by the Committee Chair. Committee meeting minutes may be used to satisfy the reporting requirement if the Chair will not be present.

January - Review Second Quarter Budget Report, Comparison of Mid-Year Budget Report.

February- Capital/Reserve Budget Review, ALT Wastewater Rate to Budget Review.

March-Begin - Review Next FY Budget

April - Review Next FY Draft Budget, Review Third Quarter Budget Report.

May - Review Next FY Final-Draft Budget, Audit Prep Review.

June - Joint Budget Workshops with the Board of Directors

July - Review Fourth Quarter Budget Report, FY-End Actuals Review.

August- Review Investment Policy, Water Rate to Budget Review.

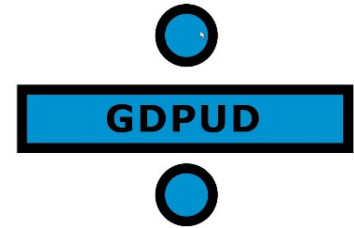
September - Fund Transfer Tracking Review.

October - Review First Quarter Budget Report.

November - Review CalPERS Unfunded Liabilities, Compare Prior FY Budgets with Matching Prior FY Audits.

December - Develop Finance Committee's Annual Work Report for the Board of Directors.

Conceptual Timeline Worksheet Finance Committee Agenda



Up-Coming Agendas

Month	Item	Notes
January	Review Second Quarter Budget Report, Comparison of Mid-Year Budget Report	Transitioning To TYLER for monthly financial reports
February	Capital/Reserve Budget Review, ALT Wastewater Rate to Budget Review	
March	Begin Review next FY Budget	Joint Budget Workshop with the Board of Directors begin
April	Review Next FY Final Draft Budget, Review Third Quarter Budget Report	
May	Review Next FY Final Draft, Audit Prep Review	
June	Joint Budget Workshops with Board of Directors	Fiscal year begins July 1 Need to start process earlier
July	Review Fourth Quarter Budget Report, FY End Actuals Review	
August	Review Investment Policy, Water Rate to Budget Review	
September	Fund Transfer Tracking Review	
October	Review First Quarter Budget Report	
November	Review CalPERS Unfunded Liabilities, Compare Prior FY Budgets with Matching Prior FY Audits	
December	Develop Finance Committee's Annual Work Report for the Board of Directors	