

**Donner Summit Public Utility District  
Board of Directors Regular Meeting  
Agenda  
Tuesday, December 19, 2023 - 6:00 P.M.  
DSPUD Office, 53823 Sherritt Lane, Soda Springs California**

The Public is welcome to attend in person or participate by Zoom Webinar: Meeting ID, 817 4663 9402, Password: 507893

Any member of the public desiring to address the Board on any matter within the Jurisdictional Authority of the District or on a matter on the Agenda before or during the Boards consideration of that item may do so. After receiving recognition from the Board President, please give your Name and Address (City) and your comments or questions. In order that all interested parties have an opportunity to speak, please limit your comments to the specific topics of discussion.

Unless specifically noted, the Board of Directors may act upon all items on the Agenda.

**1. Call to Order**

**2. Roll Call**

**3. Clear the Agenda**

**4. Public Participation** – *This is time set aside for the public to address the Board on any matter not on the agenda. Comments related to any item already on the agenda should be addressed at the time that that item is considered. Each speaker will be limited to five minutes, but speaker time may be reduced at the discretion of the Board President if there are a large number of speakers on any given subject.*

**5. Consent Calendar**

*All items listed under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board requests an item to be removed from the Consent Calendar for a separate action. Any items removed will be considered after the motion to approve the Consent Calendar.*

**A. Approve Finance Report for December 2023**

- 1. Cash Disbursements–General**, Month of November
- 2. Cash Disbursements–Payroll**, Month of November
- 3. Schedule of Cash and Reserves**, October
- 4. Accountants Financial Statements**, October

**B. Approve Regular Meeting Minutes for November 21, 2023**

**C. Approve Safety Meeting Minutes for November 2023**

**6. Department Reports**

**A. Administration - Steven Palmer, General Manager**

**B. Operations and Maintenance Summary, November**

**7. Action**

**A. Budget to Actual Report and Budget Amendment No. 1 Increasing Planned Revenue by \$8,250 and Expenditures by \$66,445**

**8. Director Reports:** *In accordance with Government Code Section 54954.2(a), Directors may make brief announcements or brief reports on their own activities (concerning the District). They may ask questions for clarification make a referral to staff or take action to have staff place a matter of business on a future agenda.*

**9. Adjournment**

Schedule of Upcoming Meetings

Regular Meeting – January 16, 2024

Regular Meeting – February 20, 2024

Regular Meeting – March 19, 2024

We certify that on December 15, 2023, a copy of this agenda was posted in public view at 53823 Sherritt Lane Soda Springs, California, and the Soda Springs General Store.

*Deleane Mehler*

Deleane Mehler  
Administrative Assistant



Steven Palmer  
General Manager

## Agenda Item: 5A.1

**Donner Summit Public Utility District  
Check List**

**December 19, 2023  
Agenda Item: 5A1**

All Bank Accounts

November 1, 2023 - November 30, 2023

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
11958	11/15/23	49ER WATER SERVICES	1,545.00
11959	11/15/23	ALHAMBRA & SIERRA SPRINGS	127.94
11960	11/15/23	BARNARD, VOGLER & CO.	2,452.39
11961	11/15/23	BATTERIES PLUS	388.89
11962	11/15/23	FED-EX	8.74
11963	11/15/23	JANET BOLLMEIER	236.00
11964	11/15/23	MOUNTAIN HARDWARE & SPORTS	96.34
11965	11/15/23	SDRMA-WORKERS COMP PROGRAM	1,881.45
11966	11/15/23	SWRCB-DWOCF	60.00
11967	11/15/23	MOUNTAIN HARDWARE & SPORTS	13.31
11968	11/15/23	NAPA SIERRA	12.31
11969	11/15/23	PARAGON PEST CONTROL	65.00
11970	11/15/23	PITNEY BOWES	281.87
11971	11/15/23	SEAN PATRICK	54.73
11972	11/15/23	SIERRA MOUNTAIN PIPE & SUPPLY	10.93
11973	11/15/23	SMALL POND MARKETING ARTS & DESIGN	36.25
11974	11/15/23	SNOWQUIP	110.91
11975	11/15/23	SUBURBAN PROPANE	475.13
11976	11/15/23	TAHOE TRUCKEE DISPOSAL	3,017.90
11977	11/15/23	USA BLUEBOOK	478.88
11978	11/15/23	WATERS VACUUM TRUCK SERVICE	570.00
11979	11/15/23	WORLD OIL	170.00
11980	11/15/23	49ER WATER SERVICES	620.00
11981	11/15/23	FED-EX	26.22
11982	11/15/23	SIERRA MOUNTAIN PIPE & SUPPLY	123.03
11983	11/15/23	TAHOE TRUCKEE DISPOSAL	1,256.12
11984	11/15/23	USA BLUEBOOK	54.36
11985	11/15/23	USA BLUEBOOK	1,866.92
11986	11/15/23	USA BLUEBOOK	1,265.09
11987	11/16/23	JUSTIN VOSBURGH	154.58
11988	11/16/23	NAPA SIERRA	10.78
11989	11/16/23	PRINCIPAL LIFE INSURANCE COMPANY	821.20
11990	11/16/23	SAUERS ENGINEERING, INC.	847.50
11991	11/16/23	SIERRA MOUNTAIN PIPE & SUPPLY	38.71
11992	11/16/23	SIERRA SAFETY COMPANY	708.64
11993	11/16/23	SKI CAT SNOWCAT RENTALS	1,650.00
11994	11/16/23	THATCHER COMPANY OF NEVADA, INC.	12,544.08
11995	11/16/23	TRANSAMERICA LIFE INSURANCE	194.19
11996	11/16/23	USA BLUEBOOK	3,528.37
11997	11/16/23	WOODARD & CURRAN	3,955.00
11998	11/16/23	EOSI	11,205.76
11999	11/16/23	EVERS LAW GROUP	740.00
12000	11/16/23	GEI CONSULTANTS	4,202.75
12001	11/16/23	HUMANA DENTAL INS. CO.	1,456.26
12002	11/16/23	JAMES KING	90.00
12003	11/16/23	KNOWLEDGE SOLUTIONS	587.41
12004	11/16/23	MOUNTAIN HARDWARE & SPORTS	32.43
12005	11/16/23	NATIONAL LIFE INSURANCE CO.	62.17
12006	11/16/23	ALPEN LILY LLC	75.00
12007	11/16/23	EMPLOYER DRIVEN SOLUTIONS	778.68
12008	11/16/23	FED-EX	34.96
12009	11/16/23	MOUNTAIN HARDWARE & SPORTS	99.87
12010	11/16/23	MOUNTAIN HARDWARE & SPORTS	110.14
12011	11/30/23	CSDA MEMBER SERVICES	8,187.00
12012	11/30/23	EMCOR SERVICES INC.	12,993.50
12013	11/30/23	FED-EX	8.74
12014	11/30/23	PHEBUS ENGINEERING	3,411.12

# Donner Summit Public Utility District

## Check List

All Bank Accounts

November 1, 2023 - November 30, 2023

Check Number	Check Date	Payee	Amount
12015	11/30/23	RUPPERT INC	2,065.89
12016	11/30/23	WATERS WATER TRUCKS	290.00
12017	11/30/23	ALHAMBRA & SIERRA SPRINGS	147.92
12018	11/30/23	ALSCO	136.55
12019	11/30/23	AT&T	30.41
12020	11/30/23	BATTERIES PLUS	194.44
12021	11/30/23	CORBIN WILLITS SYSTEMS, INC.	474.50
12022	11/30/23	GRAINGER	269.79
12023	11/30/23	KNOWLEDGE SOLUTIONS	280.00
12024	11/30/23	MAPCOMMUNICATIONS	103.00
12025	11/30/23	MOUNTAIN HARDWARE & SPORTS	848.97
12026	11/30/23	NAPA SIERRA	270.51
12027	11/30/23	PG&E COMPANY	215.76
12028	11/30/23	SIERRA MOUNTAIN PIPE & SUPPLY	1,138.88
12029	11/30/23	STATE WATER RESOURCES CONTROL	719,191.03
12030	11/30/23	SUBURBAN PROPANE	5,477.09
12031	11/30/23	THATCHER COMPANY OF NEVADA, INC.	9,639.05
12032	11/30/23	AT&T	436.21
12033	11/30/23	GRAINGER	353.50
12034	11/30/23	MOUNTAIN HARDWARE & SPORTS	224.69
12035	11/30/23	PG&E COMPANY	27,511.16
<b>Vendor Check Total</b>			<u>855,133.90</u>
<b>Check List Total</b>			<u>855,133.90</u>

Check count = 78

Check List

All Bank Accounts  
November 30, 2023

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
12011	11/30/23	CSDA MEMBER SERVICES	8,187.00
12012	11/30/23	EMCOR SERVICES INC.	12,993.50
12013	11/30/23	FED-EX	8.74
12014	11/30/23	PHEBUS ENGINEERING	3,411.12
12015	11/30/23	RUPPERT INC	2,065.89
12016	11/30/23	WATERS WATER TRUCKS	290.00
12017	11/30/23	ALHAMBRA & SIERRA SPRINGS	147.92
12018	11/30/23	ALSCO	136.55
12019	11/30/23	AT&T	30.41
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12022	11/30/23	GRAINGER	269.79
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12024	11/30/23	MAPCOMMUNICATIONS	103.00
12025	11/30/23	MOUNTAIN HARDWARE & SPORTS	848.97
12026	11/30/23	NAPA SIERRA	270.51
12027	11/30/23	PG&E COMPANY	215.76
12028	11/30/23	SIERRA MOUNTAIN PIPE & SUPPLY	1,138.88
12029	11/30/23	STATE WATER RESOURCES CONTROL	719,191.03
12030	11/30/23	SUBURBAN PROPANE	5,477.09
12031	11/30/23	THATCHER COMPANY OF NEVADA, INC.	9,639.05
12032	11/30/23	AT&T	436.21
12033	11/30/23	GRAINGER	353.50
12034	11/30/23	MOUNTAIN HARDWARE & SPORTS	224.69
12035	11/30/23	PG&E COMPANY	27,511.16
<b>Vendor Check Total</b>			<u>793,899.71</u>
<b>Check List Total</b>			<u>793,899.71</u>

Check count = 25

## Agenda Item: 5A.2

# PAYROLL JOURNAL

December 19, 2023  
Agenda Item: 5A2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS	
	DESCRIPTION	RATE	HOURS	EARNINGS				REIMB & OTHER PAYMENTS
**** 30 WATER SEWER King, James R 49	Regular			6,458.66				
	Sick Accr-Memo				M1.85			
	Vacation -Memo				M4.62			
	<b>EMPLOYEE TOTAL</b>			6,458.66				
					400.44	150.00	Direct Deposit # 4679	
					93.53	1,292.31	Check Amt 0:00	
					814.85	454.24	Chkg 730 2,766.72	
					428.32			
					58.13			
					1,795.39	1,896.55	Net Pay 2,766.72	
					308.10	450.00	Direct Deposit # 4680	
					72.05		Check Amt 0:00	
					508.07		Chkg 717 3,281.91	
					304.51			
					44.72			
Patrick, Sean M 59	Regular	51.0800	66.0000	3,371.28				
	Overtime	76.6200	5.0000	383.10				
	Double Time	102.1600	2.2500	229.86				
	Sick	51.0800	14.0000	715.12				
Stand By			270.00					
<b>EMPLOYEE TOTAL</b>			87.2500	4,969.36				
					1,237.45	450.00	Net Pay 3,281.91	
					294.88	850.00	Direct Deposit # 4681	
					68.97	150.00	Check Amt 0:00	
					635.17		Chkg 019 2,472.54	
					241.78			
					42.81			
					1,283.61	1,000.00	Net Pay 2,472.54	
					186.49	50.00	Direct Deposit # 4682	
					43.62		Check Amt 0:00	
					250.57		Chkg 722 2,305.47	
					144.78			
					27.07			
Shelton, Joshua M... 64	Regular	37.6000	73.7500	2,773.00				
	Sick	37.6000	6.2500	239.00				
	<b>EMPLOYEE TOTAL</b>		80.0000	3,008.00				
						652.53	50.00	Net Pay 2,305.47
					287.43	200.00	Direct Deposit # 4683	
					67.22	171.34	Check Amt 0:00	
					387.55		Chkg 400 3,183.76	
					296.98			
					41.72			
					1,080.90	371.34	Net Pay 3,183.76	
					143.32		Direct Deposit # 4684	
					33.52		Check Amt 0:00	
					132.62		Chkg 400 1,895.37	
					85.92			
					20.80			
					416.18		Net Pay 1,895.37	
<b>EMPLOYEE TOTAL</b>			107.0000	6,947.55				
					1,497.08	371.34	Net Pay 5,079.13	
**** 40 BOARD MEMBER Combs, William C 68	Regular			125.00				
	<b>EMPLOYEE TOTAL</b>			125.00				
						7.75		Direct Deposit # 4685
						1.81		Check Amt 0:00
					1.13		Chkg 718 114.31	
					10.69		Net Pay 114.31	



# PAYROLL JOURNAL

December 19, 2023  
Agenda Item: 5A2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
	DESCRIPTION	RATE	HOURS	EARNINGS			
<b>**** 40 BOARD MEMBER (cont.)</b>							
Gamick, Philip 28	Regular			250.00	Social Security 15:50 Medicare 3:63 CA Disability 2:25		Direct Deposit # 4686 <b>Check Amt</b> 0:00 Chkg 486 228:62
	EMPLOYEE TOTAL			250:00	21:38		Net Pay 228:62
Kaufman, Joan B 67	Regular			250.00	Social Security 15:50 Medicare 3:63 CA Disability 2:25		Direct Deposit # 4687 <b>Check Amt</b> 0:00 Chkg 974 228:62
	EMPLOYEE TOTAL			250:00	21:38		Net Pay 228:62
Parkhurst, Dawn E 66	Regular			250.00	Social Security 15:50 Medicare 3:63 CA Disability 2:25		Direct Deposit # 4688 <b>Check Amt</b> 0:00 Chkg 495 228:62
	EMPLOYEE TOTAL			250:00	21:38		Net Pay 228:62
Preis, Cathy 44	Regular			125.00	Social Security 7:75 Medicare 1:81 CA Disability 1:13		Direct Deposit # 4689 <b>Check Amt</b> 0:00 Chkg 011 114:31
	EMPLOYEE TOTAL			125:00	10:69		Net Pay 114:31
<b>**** 50 ADMIN</b>							
Mehler, Deleane 51	Regular	44:2700	64:0000	2,833.28	Social Security 219:58 Medicare 51:36	100:00	Direct Deposit # 4690
	Vacation	44:2700	16:0000	708.32	Fed Income Tax 532:25 CA Income Tax 194:25 CA Disability 31:87	243:52 103:78	<b>Check Amt</b> 0:00 Chkg 963 2,064:99
	EMPLOYEE TOTAL		80:0000	3,541:60	1,029:31	447:30	Net Pay 2,064:99
Palmer, Steven V 65	Regular			7,456:04	Social Security 85:10 Medicare 108:11 Fed Income Tax 1,259:41 CA Income Tax 584:27	201:93	Direct Deposit # 4691 <b>Check Amt</b> 0:00 Chkg 779 4,426:22 Savg 217 788:00
	EMPLOYEE TOTAL			7,456:04	2,039:89	201:93	Net Pay 5,214:22
<b>COMPANY TOTALS</b>							
12 Person(s)	Regular		355:0000	32,197:67	Social Security 1,990:34 Medicare 553:01	2,001:93	<b>Check Amt</b> 0:00
13 Transaction(s)	Double Time		4:2500	452:66	Fed Income Tax 4,520:49 CA Income Tax 2,280:81 CA Disability 276:13	150:00	Dir Dep 24,099:46
	Overtime		32:0000	2,634:00		1,292:31	Garnishment
	Sick		21:2500	1,005:82		414:86	Loan 2
	Stand By		720:00	720:00		558:02	Loan Payment
	Vacation		23:7500	1,127:21			
	Sick Accr-Memo				3:70		
	Vacation -Memo				10:77		
	COMPANY TOTAL		436:2500	38,137:36	9,620:78	4,417:12	Net Pay 24,099:46

# PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
	DESCRIPTION	RATE	HOURS	EARNINGS			
					<i>Employer Liabilities</i> Social Security 1,990.35 Medicare 553.00 TOTAL EMPLOYER LIABILITY 2,543.35 TOTAL TAX LIABILITY 12,164.13		
(IC) = Independent Contractor							

# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/10/23: \$40,680.71**

**IMPORTANT COVID-19 INFORMATION:** If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

## TRANSACTION SUMMARY

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	40,680.71
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>40,680.71</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	3,124.81
	CASH REQUIRED FOR CHECK DATE 11/10/23	43,805.52

## TRANSACTION DETAIL

**ELECTRONIC FUNDS TRANSFER** - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<b>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</b>
11/09/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	24,099.46	<b>24,099.46</b>
11/09/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	4,417.12	<b>4,417.12</b>
11/09/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings		
				Social Security	1,990.34	
				Medicare	553.01	
				Fed Income Tax	4,520.49	
				CA Income Tax	2,280.81	
				CA Disability	276.13	
				<b>Total Withholdings</b>	<b>9,620.78</b>	
				Employer Liabilities		
				Social Security	1,990.35	
				Medicare	553.00	
				<b>Total Liabilities</b>	<b>2,543.35</b>	<b>12,164.13</b>
				<b>EFT FOR 11/09/23</b>		<b>40,680.71</b>
				<b>TOTAL EFT</b>		<b>40,680.71</b>

**REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES** - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
11/10/23	Refer to your records for account	Information	Payroll	Employee Deductions		
				457	2,001.93	
				Credit Un 2	150.00	
				Loan 2	414.86	

# PAYROLL JOURNAL

December 19, 2023  
Agenda Item: 5A2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS		
	DESCRIPTION	RATE	HOURS	EARNINGS				REIMB & OTHER PAYMENTS	
**** 30 WATER SEWER King, James R 49	Regular			6,458.65	Social Security	406.64	150.00	Direct Deposit # 4692	
	Holiday		M8.0000		Medicare	95.10	1,292.31	Check Amt 0:00	
	Life Ins Reimb Txble			100.00	Fed Income Tax	838.85	454.24	Chkg 730 2,823.94	
	Sick Accr-Memo				CA Income Tax	438.55			
	Vacation-Memo				CA Disability	59.03			
					M1.85				
					M4.62				
<b>EMPLOYEE TOTAL</b>			8.0000	6,558.66		1,838.17	1,896.55	Net Pay 2,823.94	
Patrick, Sean M 59	Regular	51.0800	80.0000	4,086.40	Social Security	320.77	450.00	Direct Deposit # 4693	
	Overtime	76.6200	4.0000	306.48	Medicare	75.02	37.41	Check Amt 0:00	
	Holiday	51.0800	10.0000	510.80	Fed Income Tax	553.02		Chkg 717 3,365.49	
	Stand By			270.00	CA Income Tax	325.41			
					CA Disability	46.56			
	<b>EMPLOYEE TOTAL</b>			94.0000	5,173.68		1,320.78	487.41	Net Pay 3,365.49
	Schott, Paul A 14	Regular	54.0500	70.0000	3,783.50	Social Security	291.03	850.00	Direct Deposit # 4694
Holiday		54.0500	10.0000	540.50	Medicare	68.06	150.00	Check Amt 0:00	
Life Ins Reimb Txble				100.00	Fed Income Tax	620.78		Chkg 019 2,436.46	
Stand By				270.00	CA Income Tax	235.42			
Sick Accr-Memo					CA Disability	42.25			
Vacation-Memo					M1.85				
					M6.15				
<b>CHECK 1 TOTAL</b>			80.0000	4,694.00		1,257.54	1,000.00	Net Pay 2,436.46	
Overtime		81.0750	12.5000	1,013.44	Social Security	89.64		Direct Deposit # 4695	
Double Time		108.1000	4.0000	432.40	Medicare	20.97		Check Amt 0:00	
Sick Accr-Memo				Fed Income Tax	140.81		Chkg 019 1,151.13		
Vacation-Memo				CA Income Tax	30.28				
				CA Disability	13.01				
<b>CHECK 2 TOTAL</b>			16.5000	1,445.84		294.71		Net Pay 1,151.13	
<b>EMPLOYEE TOTAL</b>			96.5000	6,139.84		1,552.25	1,000.00	Net Pay 3,587.59	
Shelton, Joshua M... 64	Regular	37.6000	70.0000	2,632.00	Social Security	192.70	50.00	Direct Deposit # 4696	
	Holiday	37.6000	10.0000	376.00	Medicare	45.06		Check Amt 0:00	
	Life Ins Reimb Txble			100.00	Fed Income Tax	262.57		Chkg 722 2,374.69	
					CA Income Tax	155.01			
<b>EMPLOYEE TOTAL</b>			80.0000	3,108.00		683.31	50.00	Net Pay 2,374.69	
Vosburgh, Justin E 57	Regular	55.7000	78.0000	4,344.00	Social Security	287.43	200.00	Direct Deposit # 4697	
	Stand By			180.00	Medicare	67.22	35.00	Check Amt 0:00	
	Vacation	55.7000	2.0000	111.40	Fed Income Tax	387.55	171.34	Chkg 400 3,152.33	
					CA Income Tax	296.98			
					CA Disability	38.15			
<b>CHECK 1 TOTAL</b>			80.0000	4,636.00		1,077.33	406.34	Net Pay 3,152.33	
Overtime	83.5500	14.0000	1,169.70	Social Security	120.87		Direct Deposit # 4698		
Double Time	111.4000	2.0000	222.80	Medicare	28.27		Check Amt 0:00		
Holiday	55.7000	10.0000	557.00	Fed Income Tax	89.17		Chkg 400 1,651.23		
				CA Income Tax	59.96				

# PAYROLL JOURNAL

December 19, 2023  
Agenda Item: 5A2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS	
	DESCRIPTION	RATE	HOURS	EARNINGS			REIMB & OTHER PAYMENTS	
<b>**** 30 WATER SEWER (cont.)</b>								
Vosburgh, Justin E (cont.) 57								
	CHECK 2 TOTAL		26.0000	1,949.50		298.27		Net Pay 1,651.23
	EMPLOYEE TOTAL		106.0000	6,585.50		1,375.60	406.34	Net Pay 4,803.56
<b>**** 40 BOARD MEMBER</b>								
Combs, William C 68								
	Health Stipend			473.68	Social Security 29.37 Medicare 6.87 CA Disability 4.26			Direct Deposit # 4699 Check Amt 0.00 Chkg 718 433.18
	EMPLOYEE TOTAL			473.68		40.50		Net Pay 433.18
Gamick, Philip 28								
	Health Stipend			974.92	Social Security 60.44 Medicare 14.14 Fed Income Tax 50.00 CA Income Tax 8.52 CA Disability 8.77			Direct Deposit # 4700 Check Amt 0.00 Chkg 486 833.05
	EMPLOYEE TOTAL			974.92		141.87		Net Pay 833.05
Kaufman, Joan B 67								
	Health Stipend			1,147.86	Social Security 71.17 Medicare 16.64 Fed Income Tax 65.36 CA Income Tax 17.17 CA Disability 10.33			Direct Deposit # 4701 Check Amt 0.00 Chkg 974 967.19
	EMPLOYEE TOTAL			1,147.86		180.67		Net Pay 967.19
Parkhurst, Dawn E 66								
	Health Stipend			780.54	Social Security 48.39 Medicare 11.32 Fed Income Tax 274.78 CA Income Tax 8.50 CA Disability 7.02			Direct Deposit # 4702 Check Amt 0.00 Chkg 495 430.53
	EMPLOYEE TOTAL			780.54		350.01		Net Pay 430.53
Preis, Cathy 44								
	Health Stipend			713.59	Social Security 44.24 Medicare 10.35 Fed Income Tax 34.63 CA Income Tax 1.10 CA Disability 6.42			Direct Deposit # 4703 Check Amt 0.00 Chkg 011 616.85
	EMPLOYEE TOTAL			713.59		96.74		Net Pay 616.85
<b>**** 50 ADMIN</b>								
Mehler, Deleane 51								
	Regular	44.2700	72.0000	3,187.44	Social Security 219.58 Medicare 51.35	100.00		Direct Deposit # 4704
	Holiday	44.2700	8.0000	354.16		243.52		Check Amt 0.00
						103.78		Chkg 963 2,065.00
								Loan 2 Loan Payment
	EMPLOYEE TOTAL		80.0000	3,541.60		1,029.30	447.30	Net Pay 2,065.00
Palmer, Steven V 65								
	Regular		M8.0000	7,456.04	Medicare 108.11 Fed Income Tax 1,259.41 CA Income Tax 584.27	457	201.93	Direct Deposit # 4705 Check Amt 0.00 Chkg 779 4,514.32
	Holiday							

# PAYROLL JOURNAL

December 19, 2023  
Agenda Item: 5A2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS		
	DESCRIPTION	RATE	HOURS	EARNINGS			REIMB & OTHER PAYMENTS		
**** 50 ADMIN (cont.) Palmer, Steven V (cont.) 65									
							Savg 217	788.00	
	EMPLOYEE TOTAL		8.0000	7,456.04		1,951.79	201.93	Net Pay 5,302.32	
<b>COMPANY TOTALS</b> 12 Person(s) 14 Transaction(s)	Regular		370.0000	31,948.64	Social Security	2,182.27	457	2,001.93	Check Amt 0.00
	Double Time		6.0000	655.20	Medicare	618.48	Credit Un 2	150.00	Dir Dep 27,603.39
	Overtime		30.5000	2,489.62	Fed Income Tax	5,109.18	Garnishment	1,292.31	
	Health Stipend			4,090.59	CA Income Tax	2,355.42	Life Ins EE Post	72.41	
	Holiday		64.0000	2,338.46	CA Disability	295.64	Loan 2	414.86	
	Life Ins Reimb Txble			300.00			Loan Payment	558.02	
	Stand By			720.00					
	Vacation		2.0000	111.40					
	Sick Accr-Memo								
	Vacation -Memo				5.55				
	COMPANY TOTAL:		472.5000	42,653.91	16.92	10,560.99	4,489.53	Net Pay 27,603.39	
					<i>Employer Liabilities</i>				
					Social Security	2,182.28			
					Medicare	618.48			
					TOTAL EMPLOYER LIABILITY	2,800.76			
					TOTAL TAX LIABILITY	13,361.75			
(IC) = Independent Contractor									

# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/24/23: \$45,382.26**

**IMPORTANT COVID-19 INFORMATION:** If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

## TRANSACTION SUMMARY

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	45,382.26
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>45,382.26</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	3,197.22
	CASH REQUIRED FOR CHECK DATE 11/24/23	48,579.48

## TRANSACTION DETAIL

**ELECTRONIC FUNDS TRANSFER** - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<b>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</b>
11/22/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	27,603.39	<b>27,603.39</b>
11/22/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	4,417.12	<b>4,417.12</b>
11/22/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings		
				Social Security	2,182.27	
				Medicare	618.48	
				Fed Income Tax	5,109.18	
				CA Income Tax	2,355.42	
				CA Disability	295.64	
				<b>Total Withholdings</b>	<b>10,560.99</b>	
				Employer Liabilities		
				Social Security	2,182.28	
				Medicare	618.48	
				<b>Total Liabilities</b>	<b>2,800.76</b>	<b>13,361.75</b>
				<b>EFT FOR 11/22/23</b>		<b>45,382.26</b>
				<b>TOTAL EFT</b>		<b>45,382.26</b>

**REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES** - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
11/24/23	Refer to your records for account	Information	Payroll	Employee Deductions		
				457	2,001.93	
				Credit Un 2	150.00	
				Life Ins EE Post Tax	72.41	

## Agenda Item: 5A.3



DONNER SUMMIT PUBLIC UTILITY DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT  
OCTOBER 31, 2023

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
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OCTOBER 31, 2023

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
Donner Summit Public Utility District

Management is responsible for the accompanying financial statements of the business-type activities of Donner Summit Public Utility District (the District) which comprise the statements of activities and changes in net position – budgetary basis for the four months ended October 31, 2023 in accordance with the budgetary basis of accounting, and for determining that the budgetary basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying supplementary information contained on page 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements are prepared on the budgetary basis of accounting, which includes expensing capital outlay purchases and principal payments on long-term debt. The budgetary basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America.

*Barnard, Vogler & Co.*

Reno, Nevada  
December 5, 2023

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
COMBINED BUSINESS-TYPE ACTIVITIES  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

	Water	Sewer	Treatment	Admin	Total
<b>Program Revenue</b>					
Water fees	\$ 348,508.54	\$ -	\$ -	\$ -	\$ 348,508.54
Sewer fees	-	289,586.61	868,759.84	-	1,158,346.45
Connection fees	-	-	-	-	-
Recycled water sales	-	-	-	-	-
Non-CFD revenue for WWTP loan	-	-	-	-	-
Sierra Lakes service	-	-	174,901.00	-	174,901.00
Big Bend service fees	15,540.00	-	-	-	15,540.00
Big Bend assessment	10,385.76	-	-	-	10,385.76
Total Program Revenue	<u>374,434.30</u>	<u>289,586.61</u>	<u>1,043,660.84</u>	<u>-</u>	<u>1,707,681.75</u>
<b>Expenses</b>					
Salaries-operations	48,055.91	40,410.65	129,969.33	100,225.89	318,661.78
Overtime	5,990.66	5,037.61	16,201.97	-	27,230.24
Employee benefits and taxes	16,004.22	13,389.44	45,025.33	31,908.73	106,327.72
Board expense	-	-	-	29,499.54	29,499.54
Professional fees	22,163.61	5.00	2,575.60	45,742.82	70,487.03
Dues and subscriptions	-	-	926.03	8,360.00	9,286.03
Fees, permits, certifications, leases	1,217.45	-	8,117.50	7,617.81	16,952.76
Training, education, travel	-	-	285.49	999.86	1,285.35
Insurance	17,276.89	14,690.21	46,606.17	4,029.40	82,602.67
Office supplies and miscellaneous	236.00	141.42	471.12	2,581.77	3,430.31
Utilities, communications, telemetry	14,975.78	6,022.22	89,025.92	11,596.99	121,620.91
Chemicals and lab supplies	8,775.15	-	66,118.64	-	74,893.79
Laboratory testing	2,570.00	-	22,800.00	-	25,370.00
Equipment maintenance and repair	7,297.60	5,223.15	8,577.34	-	21,098.09
Small equipment and rental	-	-	215.82	281.87	497.69
Operating supplies	262.91	2,906.59	605.33	1,070.69	4,845.52
Sludge removal	-	-	18,926.85	-	18,926.85
Vehicle maintenance, repair, fuel	1,029.56	3,088.70	5,207.10	-	9,325.36
Infiltration and inflow program	-	33,014.25	-	-	33,014.25
Facility maintenance and repair	78,965.52	570.00	33,800.26	1,060.00	114,395.78
Amortization of land lease	-	-	7,231.00	-	7,231.00
Debt service	-	-	-	-	-
Capital equipment	22,026.92	18,295.22	58,186.38	-	98,508.52
Sugar Bowl expansion	-	26,999.22	-	-	26,999.22
Capital projects	-	-	-	-	-
Total Expenses	<u>246,848.18</u>	<u>169,793.68</u>	<u>560,873.18</u>	<u>244,975.37</u>	<u>1,222,490.41</u>
<b>Excess (Deficiency) of Program Revenues Over Expenses</b>					
	127,586.12	119,792.93	482,787.66	(244,975.37)	485,191.34
<b>General Revenues</b>					
Interest revenue	-	-	-	1,158.97	1,158.97
CFD revenue for WWTP loan	-	-	1,601.10	-	1,601.10
Property tax	2,575.85	1,689.52	7,443.02	-	11,708.39
Other income	31,258.00	-	-	256.00	31,514.00
Grants	675.00	-	-	-	675.00
Total General Revenues	<u>34,508.85</u>	<u>1,689.52</u>	<u>9,044.12</u>	<u>1,414.97</u>	<u>46,657.46</u>
<b>Increase (Decrease) in Net Position</b>					
	<u>\$ 162,094.97</u>	<u>\$ 121,482.45</u>	<u>\$ 491,831.78</u>	<u>\$ (243,560.40)</u>	<u>\$ 531,848.80</u>
<b>Net Position, Beginning of Year</b>					
					<u>13,764,091.43</u>
<b>Net Position, End of Period</b>					
					<u>\$ 14,295,940.23</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
BUDGET AND ACTUAL  
BUSINESS-TYPE ACTIVITY - WATER  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

	Actual Year to Date 10/31/23	Budget Total Fiscal Year 2024	Budget Percent Complete 10/31/23	Remaining Budget 10/31/23
<b>Program Revenue</b>				
Water fees	\$ 348,508.54	\$ 677,677.00	51.43%	\$ (329,168.46)
Connection fees	-	-	0.00%	-
Big Bend service fees	15,540.00	31,546.00	49.26%	(16,006.00)
Big Bend assessment	10,385.76	20,772.00	50.00%	(10,386.24)
Total Program Revenue	<u>374,434.30</u>	<u>729,995.00</u>	<u>51.29%</u>	<u>(355,560.70)</u>
<b>Expenses</b>				
Salaries-operations	48,055.91	129,183.00	37.20%	81,127.09
Overtime	5,990.66	13,295.00	45.06%	7,304.34
Employee benefits and taxes	16,004.22	52,477.00	30.50%	36,472.78
Professional fees	22,163.61	86,310.00	25.68%	64,146.39
Dues and subscriptions	-	680.00	0.00%	680.00
Fees, permits, certifications, leases	1,217.45	17,530.00	6.94%	16,312.55
Training, education, travel	-	1,000.00	0.00%	1,000.00
Insurance	17,276.89	47,700.00	36.22%	30,423.11
Office supplies and miscellaneous	236.00	550.00	42.91%	314.00
Utilities, communications, telemetry	14,975.78	50,309.00	29.77%	35,333.22
Chemicals and lab supplies	8,775.15	30,000.00	29.25%	21,224.85
Laboratory testing	2,570.00	5,000.00	51.40%	2,430.00
Equipment maintenance and repair	7,297.60	36,895.00	19.78%	29,597.40
Small equipment and rental	-	3,150.00	0.00%	3,150.00
Operating supplies	262.91	390.00	67.41%	127.09
Vehicle maintainance, repair, fuel	1,029.56	5,610.00	18.35%	4,580.44
Facility maintenance and repair	78,965.52	46,250.00	170.74%	(32,715.52)
Angela WTP loan principal and interest	-	18,188.00	0.00%	18,188.00
Big Bend debt service	-	19,970.00	0.00%	19,970.00
Capital equipment	22,026.92	27,451.00	80.24%	5,424.08
Capital projects	-	57,300.00	0.00%	57,300.00
Total Expenses	<u>246,848.18</u>	<u>649,238.00</u>	<u>38.02%</u>	<u>402,389.82</u>
<b>Excess of Program</b>				
Revenues Over Expenses	127,586.12	80,757.00	157.99%	46,829.12
<b>General Revenues</b>				
Property tax	2,575.85	30,213.00	8.53%	27,637.15
Other income	31,258.00	-	0.00%	(31,258.00)
Grants	675.00	20,400.00	100.00%	19,725.00
Total General Revenues	<u>34,508.85</u>	<u>50,613.00</u>	<u>108.53%</u>	<u>16,104.15</u>
<b>Increase in Net Position</b>	<u>\$ 162,094.97</u>	<u>\$ 131,370.00</u>	<u>123.39%</u>	<u>\$ 62,933.27</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
BUDGET AND ACTUAL  
BUSINESS-TYPE ACTIVITY - SEWER  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

	Actual Year to Date 10/31/23	Budget Total Fiscal Year 2024	Budget Percent Complete 10/31/23	Remaining Budget 10/31/23
Program Revenue				
Sewer fees	\$ 289,586.61	\$ 483,683.00	59.87%	\$ (194,096.39)
Connection fees	-	-	0.00%	-
Total Program Revenue	<u>289,586.61</u>	<u>483,683.00</u>	<u>59.87%</u>	<u>(194,096.39)</u>
Expenses				
Salaries-operations	40,410.65	108,631.00	37.20%	68,220.35
Overtime	5,037.61	11,180.00	45.06%	6,142.39
Employee benefits and taxes	13,389.44	44,649.00	29.99%	31,259.56
Professional fees	5.00	-	0.00%	(5.00)
Training, education and travel	-	300.00	0.00%	300.00
Insurance	14,690.21	40,111.00	36.62%	25,420.79
Office supplies and miscellaneous	141.42	550.00	25.71%	408.58
Utilities, communications, telemetry	6,022.22	30,512.00	19.74%	24,489.78
Chemicals and lab supplies	-	500.00	0.00%	500.00
Operating supplies	2,906.59	1,200.00	242.22%	(1,706.59)
Infiltration and inflow program	33,014.25	30,000.00	110.05%	(3,014.25)
Equipment maintenance and repair	5,223.15	21,600.00	24.18%	16,376.85
Vehicle maintenance, repair, fuel	3,088.70	5,410.00	57.09%	2,321.30
Facility maintenance and repair	570.00	7,640.00	7.46%	7,070.00
Capital equipment	18,295.22	20,500.00	89.24%	2,204.78
Sugar Bowl expansion	26,999.22	-	0.00%	(26,999.22)
Capital projects	-	28,200.00	0.00%	28,200.00
Total Expenses	<u>169,793.68</u>	<u>351,443.00</u>	<u>48.31%</u>	<u>181,649.32</u>
Excess of Program				
Revenues Over Expenses	119,792.93	132,240.00	90.59%	(12,447.07)
General Revenues				
Property tax	1,689.52	20,353.00	8.30%	(18,663.48)
Total General Revenues	<u>1,689.52</u>	<u>20,353.00</u>	<u>8.30%</u>	<u>(18,663.48)</u>
Increase in Net Position	<u>\$ 121,482.45</u>	<u>\$ 152,593.00</u>	<u>79.61%</u>	<u>\$ (31,110.55)</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
BUDGET AND ACTUAL  
BUSINESS-TYPE ACTIVITY - WASTEWATER TREATMENT  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

	Actual Year to Date 10/31/23	Budget Total Fiscal Year 2024	Budget Percent Complete 10/31/23	Remaining Budget 10/31/23
<b>Program Revenue</b>				
Sewer fees	\$ 868,759.84	\$ 1,531,662.00	56.72%	\$ (662,902.16)
Recycled water sales	-	-	0.00%	-
Non-CFD revenue for WWTP loan	-	281,044.00	0.00%	(281,044.00)
Sierra Lakes service	174,901.00	547,280.00	31.96%	(372,379.00)
<b>Total Program Revenue</b>	<u>1,043,660.84</u>	<u>2,359,986.00</u>	<u>44.22%</u>	<u>(1,316,325.16)</u>
<b>Expenses</b>				
Salaries-operations	129,969.33	349,380.00	37.20%	219,410.67
Overtime	16,201.97	35,957.00	45.06%	19,755.03
Employee benefits and taxes	45,025.33	143,601.00	31.35%	98,575.67
Professional fees	2,575.60	52,900.00	4.87%	50,324.40
Dues and subscriptions	926.03	2,200.00	42.09%	1,273.97
Fees, permits, certifications, leases	8,117.50	28,000.00	28.99%	19,882.50
Training, education, travel	285.49	3,120.00	9.15%	2,834.51
Insurance	46,606.17	129,006.00	36.13%	82,399.83
Office supplies and miscellaneous	471.12	2,248.00	20.96%	1,776.88
Utilities, communications, telemetry	89,025.92	458,000.00	19.44%	368,974.08
Chemicals and lab supplies	66,118.64	152,030.00	43.49%	85,911.36
Laboratory testing	22,800.00	26,043.00	87.55%	3,243.00
Small equipment and rental	215.82	1,240.00	17.40%	1,024.18
Operating supplies	605.33	375.00	161.42%	(230.33)
Equipment maintenance and repair	8,577.34	19,420.00	44.17%	10,842.66
Vehicle maintenance, repair, fuel	5,207.10	17,520.00	29.72%	12,312.90
Sludge removal	18,926.85	22,340.00	84.72%	3,413.15
Facility maintenance and repair	33,800.26	65,580.00	51.54%	31,779.74
Amortization of land lease	7,231.00	21,693.00	33.33%	14,462.00
WWTP loan	-	719,191.00	0.00%	719,191.00
Capital equipment	58,186.38	68,886.00	84.47%	10,699.62
<b>Total Expenses</b>	<u>560,873.18</u>	<u>2,318,730.00</u>	<u>24.19%</u>	<u>1,757,856.82</u>
<b>Excess of Program</b>				
Revenues Over Expenses	482,787.66	41,256.00	1170.22%	441,531.66
<b>General Revenues</b>				
CFD revenue for WWTP loan	1,601.10	290,593.00	0.55%	(288,991.90)
Property tax	7,443.02	86,800.00	8.57%	(79,356.98)
Other income	-	50,000.00	0.00%	(50,000.00)
<b>Total General Revenues</b>	<u>9,044.12</u>	<u>427,393.00</u>	<u>2.12%</u>	<u>(418,348.88)</u>
<b>Increase in Net Position</b>	<u>\$ 491,831.78</u>	<u>\$ 468,649.00</u>	<u>104.95%</u>	<u>\$ (23,182.78)</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
BUDGET AND ACTUAL  
BUSINESS-TYPE ACTIVITY - ADMIN  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

	Actual Year to Date 10/31/23	Budget Total Fiscal Year 2024	Budget Percent Complete 10/31/23	Remaining Budget 10/31/23
<b>Program Revenue</b>				
Service Fees	\$ -	\$ -	-	\$ -
<b>Total Program Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenses</b>				
Salaries-operations	100,225.89	287,755.00	34.83%	187,529.11
Overtime	-	3,522.00	0.00%	3,522.00
Employee benefits and taxes	31,908.73	130,669.00	24.42%	98,760.27
Board expense	29,499.54	72,245.00	40.83%	42,745.46
Professional fees	45,742.82	111,600.00	40.99%	65,857.18
Dues and subscriptions	8,360.00	11,400.00	73.33%	3,040.00
Fees, permits, certifications, leases	7,617.81	13,240.00	57.54%	5,622.19
Training, education, travel	999.86	3,000.00	33.33%	2,000.14
Insurance	4,029.40	11,411.00	35.31%	7,381.60
Office supplies and miscellaneous	2,581.77	9,000.00	28.69%	6,418.23
Utilities, communications, telemetry	11,596.99	34,871.00	33.26%	23,274.01
Small equipment and rental	281.87	-	0.00%	(281.87)
Operating supplies	1,070.69	2,080.00	51.48%	1,009.31
Facility maintenance and repair	1,060.00	10,280.00	10.31%	9,220.00
Capital equipment	-	7,500.00	0.00%	7,500.00
<b>Total Expenses</b>	<u>244,975.37</u>	<u>708,573.00</u>	<u>34.57%</u>	<u>463,597.63</u>
<b>Deficiency of Program Revenues Over Expenses</b>	<u>(244,975.37)</u>	<u>(708,573.00)</u>	<u>34.57%</u>	<u>463,597.63</u>
<b>General Revenues</b>				
Interest revenue	1,158.97	2,000.00	57.95%	(841.03)
Other income	256.00	9,000.00	2.84%	(8,744.00)
Grants	-	-	0.00%	-
<b>Total General Revenues</b>	<u>1,414.97</u>	<u>11,000.00</u>	<u>12.86%</u>	<u>(9,585.03)</u>
<b>Decrease in Net Position</b>	<u>\$ (243,560.40)</u>	<u>\$ (697,573.00)</u>	<u>34.92%</u>	<u>\$ 454,012.60</u>



SUPPLEMENTARY INFORMATION

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
SCHEDULE OF BIG BEND TRANSACTIONS  
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023

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Revenue	\$ 25,925.76
Expenses	
Fees and permits	-
Telephone	654.64
Interest	-
Loan principal	-
Electricity	(2,114.82)
Repairs and maintenance	<u>634.07</u>
Total expenses	<u>(826.11)</u>
Excess of revenue over expenses	<u><u>\$ 26,751.87</u></u>

## Agenda Item: 5A.4

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
 SCHEDULE OF CASH AND DEBT RESTRICTED RESERVES  
 OCTOBER 31, 2023

<u>Bank Account</u>	<u>Reserve</u>	<u>Book Balance</u>	<u>Reserves Restricted</u>
Wells Fargo - Checking		\$ (209,556.07)	
Wells Fargo - Deposit		1,421,014.66	
Wells Fargo - Savings		307,759.90	
Wells Fargo - Payroll		6,182.12	
LAIF		3,506.97	
	SWRCB Loan Construction		719,191.03
	WTP Loan Construction		10,359.94
	Big Bend Water Loan Reserve 1		5,662.40
	Big Bend Water Loan Reserve 2		2,325.60
	Big Bend Assessment		11,688.80
	Big Bend Loan Fund - Loan 1		14,156.00
	Big Bend Loan Fund - Loan 2		5,814.00
	Sugar Bowl Expansion		108,590.88
<b>Totals</b>		<u>1,528,907.58</u>	<u>877,788.65</u>
Unrestricted Cash Available			<u>\$ 651,118.93</u>

## Agenda Item: 5B

**Donner Summit Public Utility District  
Board of Directors Regular Meeting**

**December 19, 2023  
Agenda Item: 5B**

**Minutes**

**Tuesday, November 21, 2023 - 6:00 P.M.**

**DSPUD Office, 53823 Sherritt Lane, Soda Springs California**

**STAFF PRESENT:** Steven Palmer, General Manager; Jim King, Plant Manager;  
Deleane Mehler, Office Assistant

**OTHERS PRESENT:** Geoffrey O. Evers, General Counsel, by Zoom

**1. Call to Order**

The Regular Meeting of November 21, 2023 of the Donner Summit Public Utility District Board of Directors was called to order at 6:05 p.m. by President Cathy Preis.

**2. Roll Call**

Cathy Preis, President	- Present
Joni Kaufman, Vice President	- Present
Dawn Parkhurst, Secretary	- Absent
Philip Gamick, Director	- Present
Craig Combs, Director	- Present

**3. Clear the Agenda- None**

**4. Public Participation –** *This is time set aside for the public to address the Board on any matter not on the agenda. Comments related to any item already on the agenda should be addressed at the time that that item is considered. Each speaker will be limited to five minutes, but speaker time may be reduced at the discretion of the Board President if there are a large number of speakers on any given subject.* None.

**5. Consent Calendar**

*All items listed under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board requests an item to be removed from the Consent Calendar for a separate action. Any items removed will be considered after the motion to approve the Consent Calendar*

**A. Approve Finance Report for November 2023**

- 1. Cash Disbursements–General**, Month of October
- 2. Cash Disbursements–Payroll**, Month of October
- 3. Schedule of Cash and Reserves**, September
- 4. Accountants Financial Statements**, September

**B. Approve Regular Meeting Minutes for October 17, 2023**

**C. Approve Safety Meeting Minutes for October 2023**

**Motion: Accept the Consent Calendar**

By: Joni Kaufman

Second: Craig Combs

Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy

**Motion Carries**

**6. Department Reports**

- A. Administration - Steven Palmer, General Manager.** Reported.
- B. Operations and Maintenance Summary, September.** Reported.

**7. Action**

- A. Approve Plans and Specifications and Authorize the General Manager to Issue the Notice Inviting Bids for the Sugar Bowl Sewer Extension Project Phase 2A**

**Motion: Approve Resolution 2023-24 of the Board of Directors of the Donner Summit Public Utility District Approving the Plans and Specifications and Authorizing the General Manager to Issue a Notice Inviting Bids for the Sugar Bowl Sewer Extension Project Phase 2A**

**By: Craig Combs**

**Second: Phil Gamick**

**Roll Call Vote:**

<b>Cathy Preis</b>	-	<b>Aye</b>
<b>Phil Gamick</b>	-	<b>Aye</b>
<b>Craig Combs</b>	-	<b>Aye</b>
<b>Joni Kaufman</b>	-	<b>Aye</b>
<b>Dawn Parkhurst</b>	-	<b>Absent</b>

- B. Approve a Revised Organizational Chart and Job Descriptions for Office Assistant and Office Manager**

**Motion: Approve the Revised Organizational Chart and Job Descriptions for Office Assistant and Office Manager**

**By: Joni Kaufman**

**Second: Phil Gamick**

**Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy**

**Motion Carries**

- 8. Director Reports:** *In accordance with Government Code Section 54954.2(a), Directors may make brief announcements or brief reports on their own activities (concerning the District). They may ask questions for clarification make a referral to staff or take action to have staff place a matter of business on a future agenda.*

**9. Adjournment**

**Motion: Adjourn Meeting at 6:51 p.m.**

**By: Joni Kaufman**

**Second: Phil Gamick**

**Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy**

**Motion Carries**

**Schedule of Upcoming Meetings**

Regular Meeting – December 19, 2023  
Regular Meeting – January 16, 2024  
Regular Meeting – February 20, 2024

Respectfully Submitted,

*Deleane Mehler*

Deleane Mehler  
Administrative Assistant



## Agenda Item: 5C

# Safety / Plant Training Donner Summit PUD WWTP

- **Safety Topics** : November 2023
  - Back Safety
- **Training Notes** :
  - DVD

**Attendance :**

1. Justin Vosburgh



2. Sean Patrick



3. Josh Shelton



4. Jim King



5. Deleane Mehler



6. Steve Palmer



7. Paul Schott



## Agenda Item: 6A



## STAFF REPORT

**TO:** Board of Directors  
**PREPARED BY:** Steven Palmer, PE, General Manager  
**SUBJECT:** General Manager Report

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### Project Updates

#### Sugar Bowl West and East Village Sewer Project

- Phase 2A out to bid with bid opening on February 8.
- Received four proposals for construction management and inspection.
- Project website: <https://dspud.com/sugar-bowl/>

#### Big Bend Water Line Replacement Project Phase 1

- One proposal received from Ben-En Engineering in Roseville.
- Negotiating reduced scope and fee with Ben-En and PCWA.

#### Other

- Transition from Wells Fargo to Five Star

### Upcoming Board Items

- FY22/23 Audit – January
- Easements for existing sewer in Sugar Bowl East Village.
- Job descriptions
- Sugar Bowl Sewer Extension Project
  - Phase 2A Owner's Reimbursement Agreement - January
  - Award Phase 2A Construction Contract – April

## Agenda Item: 6B

**DONNER SUMMIT**  
**PUBLIC UTILITY DISTRICT**  
**WASTEWATER AND FRESH WATER**  
**TREATMENT PLANTS**  
**END OF MONTH OPERATIONS AND MAINTENANCE**  
**SUMMARY**

**November 2023**

### Donner Summit Public Utility District Waste Water Flow Data

MONTH OF November 2023		DSPUD Influent	SLCWD Influent	Total Plant Influent	Total Plant EFF River	Total Plant EFF Snow Storage	Total Plant EFF Snow Delivery	DSPUD Fresh Water Treated	SLCWD Fresh Water Treated	Weather	Comments
DATE	DAY	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	Cond	
11/01/23	WED	0.09500	0.01700	0.11200	0.0980	0.0000	0.0000	0.126	0.0000	Clear	1" Snow
11/02/23	THU	0.09935	0.01865	0.11800	0.0910	0.0000	0.0000	0.143	0.0529	Clear	
11/03/23	FRI	0.06672	0.01728	0.08400	0.0730	0.0000	0.0000	0.131	0.0000	Clear	
11/04/23	SAT	0.08008	0.02092	0.10100	0.0830	0.0000	0.0000	0.121	0.0000	Clear	
11/05/23	SUN	0.08568	0.02232	0.10800	0.0960	0.0000	0.0000	0.115	0.0000	Lt Rain	
11/06/23	MON	0.11004	0.03496	0.14500	0.0000	0.1450	0.0000	0.128	0.0616	Rain/Snow	
11/07/23	TUE	0.11835	0.02865	0.14700	0.0000	0.1470	0.0000	0.110	0.0770	Rain/Snow	
11/08/23	WED	0.08509	0.02491	0.11000	0.0000	0.1100	0.0610	0.117	0.0799	Clear	
11/09/23	THU	0.07977	0.02623	0.10600	0.0000	0.1060	0.0800	0.284	0.0745	Clear	
11/10/23	FRI	0.08320	0.02480	0.10800	0.1060	0.0000	0.0090	0.138	0.0000	Pt Cloudy	
11/11/23	SAT	0.08097	0.02903	0.11000	0.1070	0.0000	0.0250	0.139	0.0000	Clear	
11/12/23	SUN	0.07888	0.02712	0.10600	0.0770	0.0000	0.0070	0.098	0.0000	Clear	
11/13/23	MON	0.11213	0.02087	0.13300	0.1470	0.0000	0.0190	0.084	0.0028	Clear	
11/14/23	TUE	0.07557	0.01743	0.09300	0.0940	0.0000	0.0530	0.158	0.0465	Clear	
11/15/23	WED	0.15783	0.02417	0.18200	0.1190	0.0000	0.0020	0.123	0.0536	Rain	
11/16/23	THU	0.16851	0.03049	0.19900	0.2100	0.0000	0.0000	0.168	0.0644	Clear	
11/17/23	FRI	0.14421	0.02579	0.17000	0.2180	0.0000	0.0000	0.171	0.0000	Rain	
11/18/23	SAT	0.19398	0.05202	0.24600	0.1780	0.0000	0.0000	0.175	0.0000	Cloudy	
11/19/23	SUN	0.17743	0.04157	0.21900	0.2780	0.0000	0.0790	0.172	0.0000	Clear	
11/20/23	MON	0.11864	0.04836	0.16700	0.1760	0.0000	0.0510	0.119	0.0770	Clear	
11/21/23	TUE	0.09674	0.04226	0.13900	0.1510	0.0000	0.0450	0.118	0.0715	Clear	
11/22/23	WED	0.10018	0.04482	0.14500	0.1450	0.0000	0.0090	0.188	0.0579	Clear	
11/23/23	THU	0.13633	0.04767	0.18400	0.1660	0.0000	0.0810	0.148	0.0000	Clear	
11/24/23	FRI	0.13655	0.04645	0.18300	0.1750	0.0000	0.1000	0.189	0.0000	Clear	
11/25/23	SAT	0.10759	0.04541	0.15300	0.1620	0.0000	0.0050	0.199	0.0000	Clear	
11/26/23	SUN	0.08293	0.03507	0.11800	0.0000	0.1180	0.0810	0.159	0.0665	Clear	
11/27/23	MON	0.07818	0.02482	0.10300	0.0000	0.1030	0.0790	0.107	0.0172	Clear	
11/28/23	TUE	0.08275	0.02525	0.10800	0.0000	0.1080	0.0990	0.109	0.0733	Clear	
11/29/23	WED	0.10143	0.01957	0.12100	0.0000	0.1210	0.0540	0.185	0.0598	Clear	
11/30/23	THU	0.09666	0.02134	0.11800	0.0000	0.1180	0.0430	0.117	0.0442	Clear	
11/2023 Daily Totals		<b>3.23077</b>	<b>0.90523</b>	<b>4.13600</b>	<b>2.9500</b>	<b>1.0760</b>	<b>0.982</b>	<b>4.3390</b>	<b>0.9805</b>	2022	38" Snow
11/2023 Totalizer Total		<b>3.23077</b>	<b>0.90523</b>	<b>4.13600</b>	<b>2.9500</b>	<b>1.0760</b>	<b>0.982</b>	<b>4.3390</b>	<b>0.9805</b>		
Difference		<b>0.00000</b>	<b>0.00000</b>	<b>0.00000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>N/A</b>	<b>0.0000</b>	<b>0.0000</b>		
Percentage Difference		<b>0.00%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>N/A</b>	<b>0.000%</b>	<b>-0.004%</b>		
11/2023 AVG/DAY		<b>107,692</b>	<b>30,174</b>	<b>137,867</b>	<b>98,333</b>	<b>35,867</b>	<b>32,733</b>	<b>144,633</b>	<b>32,683</b>		
11/2022 Totalizer Total		<b>3.56554</b>	<b>0.76546</b>	<b>4.33100</b>	<b>3.2290</b>	<b>0.334</b>	<b>1.155</b>	<b>4.8030</b>	<b>1.102131</b>		
11/2022 AVG/DAY		<b>118,851</b>	<b>25,515</b>	<b>144,367</b>	<b>107,633</b>	<b>11,127</b>	<b>38,500</b>	<b>160,100</b>	<b>36,738</b>		

# Donner Summit Public Utility District WWTP & WTP End of Month Operations and Maintenance Summary

Prepared for: Steve Palmer, General Manager

Prepared by: Jim King, Plant Manager

Date: November 2023

## Operations WWTP

- ◆ Discharged 2.9 MG to the river.
- ◆ Discharged 2.0 MG to snow storage and delivery.
- ◆ Had Nevada County Environmental Health conduct the 5 Year Hazardous Materials and Chemicals Inspection.
- ◆ Continued feeding/adjusting ammonia and Micro C to the treatment reactors in preparation for winter flows and loads.
- ◆ Located the districts pressure sewer line located from Poma Ln to Yuba Trail/T-Bar Dr.
- ◆ Received delivery of the leased Piston Bully snowcat.

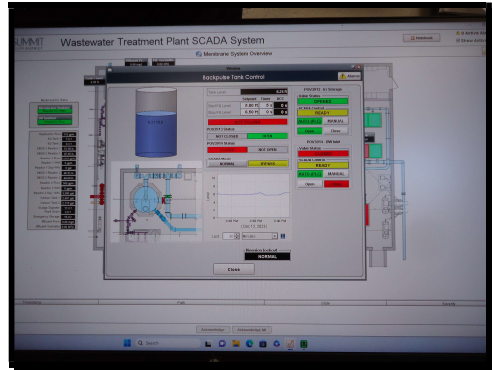




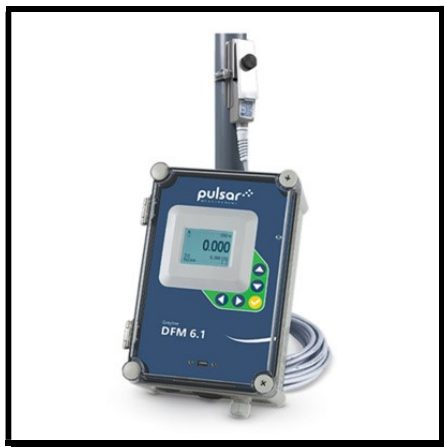
- ◆ Inspected the sewer line installation at 870 Fiddleneck.
- ◆ Had auctioned off Tucker SnowCat picked up.



- ◆ On multiple occasions staff switched from river discharge to snow storage.



- ◆ Installed a doppler flow meter at sewer pump station L-8 that services Sugar Bowl. This will monitor flows and in determining future hookups and possible lift station upgrades.



- ◆ Processed 6 USA dig tickets.

**Operations Water Plant**

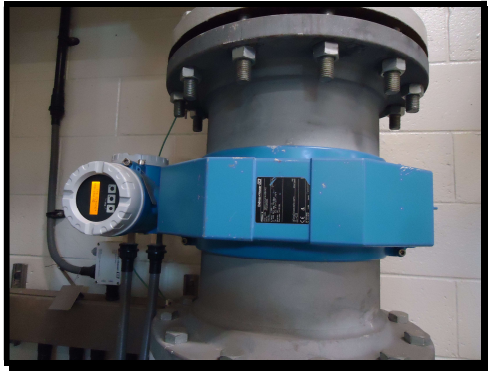
- ◆ Continued tracking the active water level of Lake Angela.

◆ Date	Water Surface Elevation (FT MSL)	Storage (MG)
6/30/23	7192.8'	90
7/31/23	7192.0'	88
8/26/23	7191.0'	86.5
9/30/23	7190.0'	85
10/31/23	7188.1'	80.5
11/30/23	7186.8'	78
◆ Date	Water Surface Elevation (FT MSL)	Storage (MG)
7/18/22	7191.2'	87
8/16/22	7190.7'	86
9/13/22	7188.3'	82
9/30/22	7188.0'	80.5
10/31/22	7186.4'	78

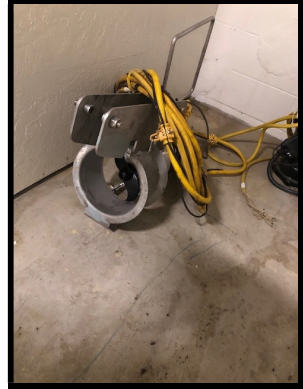
- ◆ Completed and sent out monthly potable water reports to DHS.
- ◆ Had Nevada County Environmental Health conduct the 5 Year Hazardous Materials and Chemicals Inspection.
- ◆ Had an inspection by the Division of Safety of Dams.
- ◆ Conducted a fixture count at the Soda Springs Station caretaker's quarters.
- ◆ Staff spent multiple hours making chemical feed and flow adjustments due to changing raw water conditions brought on by seasonal weather changes which include temperature, amount of sunlight and lake levels.
- ◆ Reinspected a water line installation at 5740 Tiger Lilly Ct.
- ◆ Staff had a meeting with Syblon Reid at the Lake Angela Dam to get input on possible solutions to the seepage out of the dam seams that was mentioned in the Division of Safety of Dams report.

## Repairs and Maintenance WWTP

- ◆ Staff assisted with the annual influent and effluent flow meter calibration/certification testing.



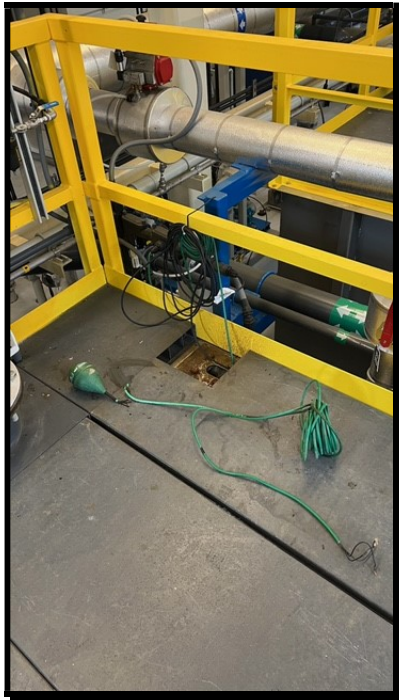
- ◆ Staff trouble shot problems with Reactor #2's recirculation pump. Replaced failed pump with a spare and found an issue with a timer control relay in the panel for the VFD. Completed repairs and put back on-line.



- ◆ Completed leak repairs in front of the Chem/Gen building.



- ◆ Replaced a failed low-level float on Membrane Train 2.



- ◆ Replaced the UPS back-up batteries for the UV and Membrane control panels.



- ◆ Had a major service completed on Heat Exchanger #1.



- ◆ Installed chains on the loader.



## Repairs and Maintenance WTP

- ◆ Conducted quarterly calibrations of the NTU meters.

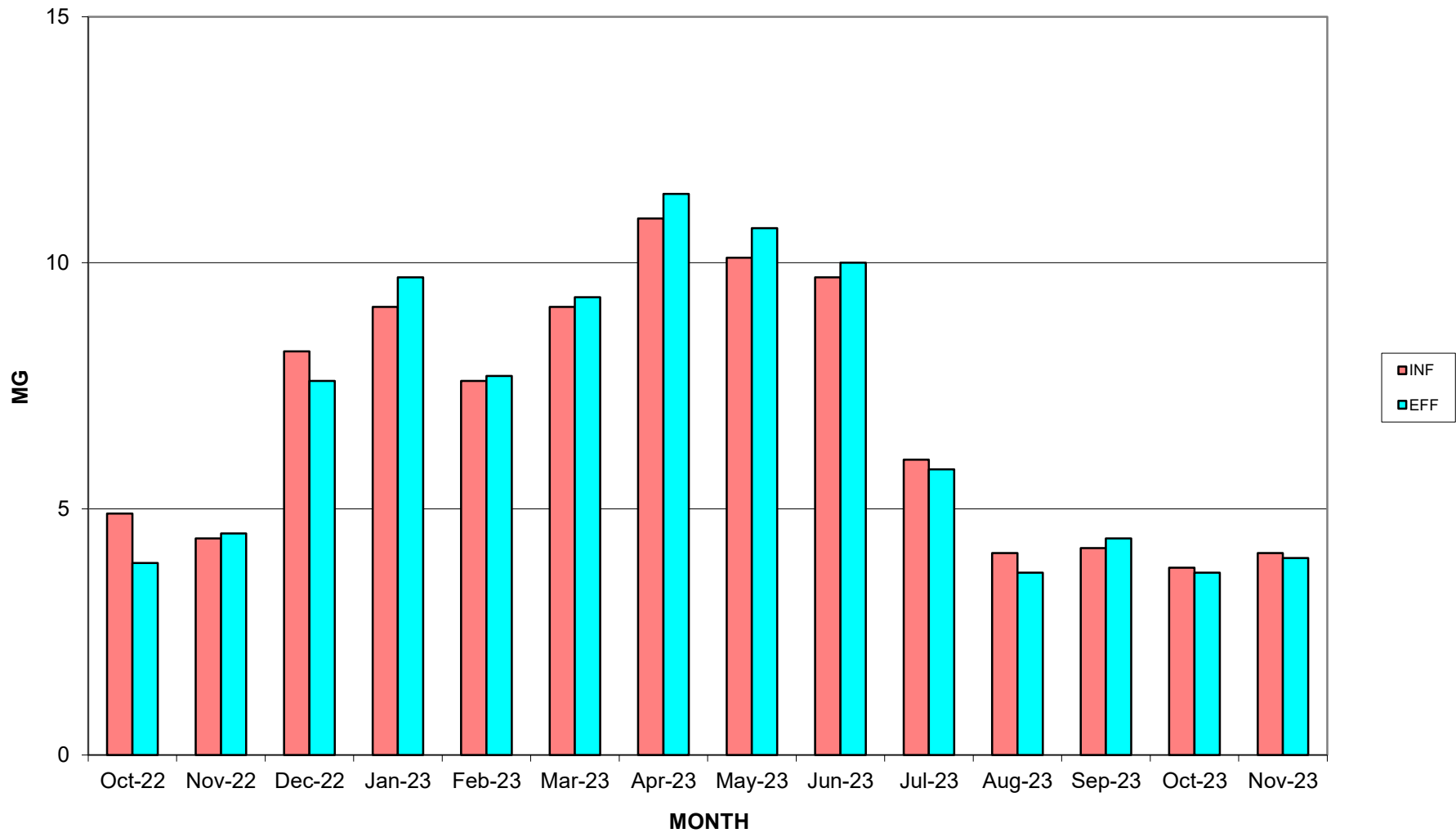


- ◆ Began installation of the tracks for the UTV.
- ◆ Raised a G-5 box for a fire hydrant shut off located on Snow Lab Rd.

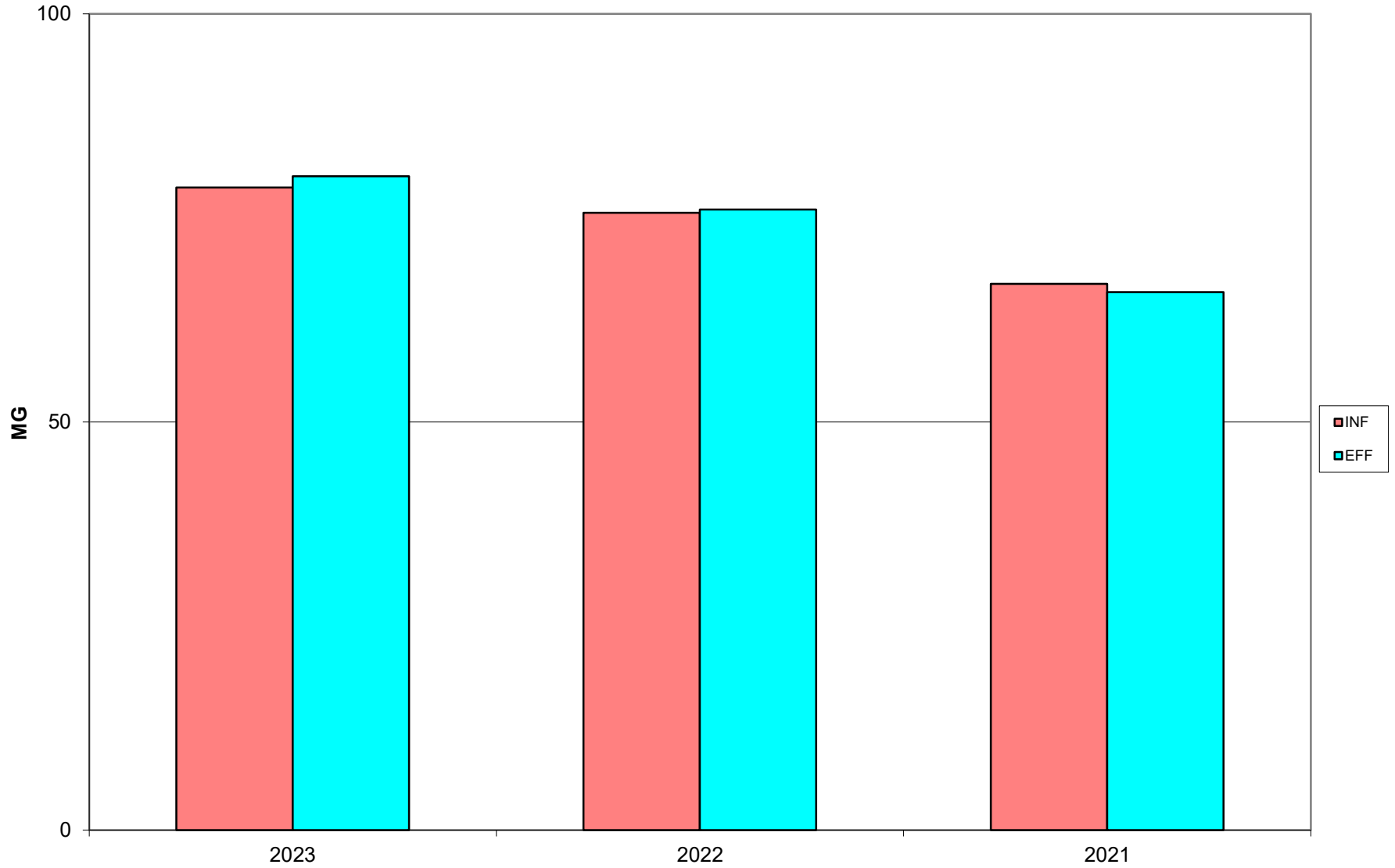
## Laboratory

- ◆ Continued river discharge and snow water storage monitoring.
- ◆ Collected quarterly Big Bend water samples.

**DONNER SUMMIT PUD WWTP  
TOTAL INFLUENT FLOW TO TOTAL EFFLUENT FLOW YEAR 2022/2023**

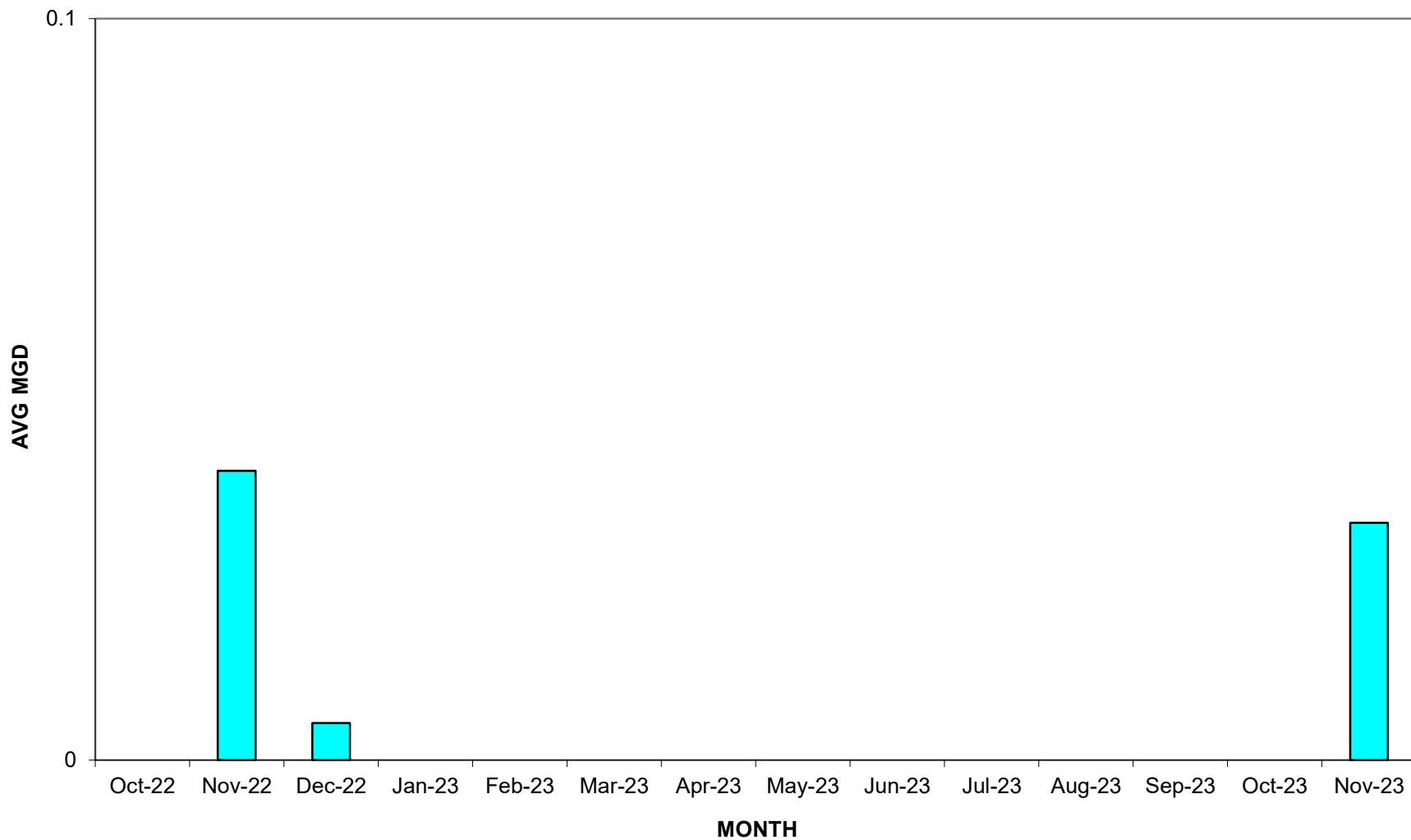


**DONNER SUMMIT PUD WWTP  
ANNUAL TOTAL INFLUENT FLOW TO TOTAL EFFLUENT FLOW  
2023 DATA THROUGH NOVEMBER**





**DONNER SUMMIT PUD WWTP  
AVG EFFLUENT FLOW TO SNOW STORAGE/PRODUCTION  
YEARS 2022/2023**



## Agenda Item: 7A



## STAFF REPORT

**TO:** Board of Directors

**PREPARED BY:** Steven Palmer, PE, General Manager

**SUBJECT:** Budget to Actual Report and Budget Amendment No. 1 Increasing Planned Revenue by \$8,250 and Expenditures by \$66,445

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### **RECOMMENDATION**

Receive FY2023-2024 budget to actual report for July 1, 2023 through October 31, 2023 from the General Manager, and approve budget amendment.

### **BACKGROUND**

To provide timely information to the Board and the public, this report provides a comparison of the approved operating budget to actual revenues and expenditures for the first third of Fiscal Year 2023-2024. The comparison is presented in Attachment 1, and any material differences are discussed in this Staff Report.

### **DISCUSSION**

After October 2023, all revenue is consistent with the budget.

At this point in the fiscal year total expenses are 30% of the budgeted amount; with water expenses at 38%, sewer expenses at 41%, wastewater treatment expenses at 24%, and administration expenses at 34%.

### **ANALYSIS**

While the actual revenues are still within budget, the budget needs to be amended to recognize the following expected changes to revenue:

1. The District will receive \$52,250 in revenue from the sale of the snow cat. This revenue is budgeted to be recognized as wastewater revenue. However, the snow cat was purchased as part of the Lake Angela Water Treatment Plant upgrade project so this revenue should be programmed as water revenue.
2. The District sold the UTV at auction and the anticipated revenue of \$6,000 will be split evenly between water and sewer.

Additionally, the following changes to expenses are recommended to reflect unanticipated events:

1. Increased seepage from Lake Angela Dam was noticed during late summer and the following changes to the budget are recommended to assist in addressing seepage concerns:
  - a. Concrete patching reduced from \$20,000 to \$18,776 to reflect actual expenditures.
  - b. Added dam evaluation by GEI Consultants Inc. in the amount of \$38,576.
2. Reduced tank inspection expenses from \$19,010 to \$10,800 to reflect actual cost.
3. Increase chemical expenses from \$34,350 to \$62,700 due to late billing that was missed during budget preparation.

4. Increase budget for snow removal equipment rental by \$5,500 to reflect actual cost of \$45,500.
5. Decrease budget for asphalt crack sealing by \$7,560 to reflect actual cost.
6. Increase budget by \$61,063 due to emergency water main repair on Soda Springs Drive at the Yuba River bridge.
7. Increase budget for soda ash fill pipe repair by \$3,500 to \$9,500.
8. Decrease budget for replacement UTV by \$3,550.
9. Defer Bunny Hill Road rehabilitation due to pending work by PG&E and reduce budget by \$20,000.
10. Defer Boreal Pump Station Building repairs and reduce budget by \$20,000 accordingly.

### **FISCAL IMPACT**

A Budget Amendment is proposed and included as Attachment 3. The amendment increases total revenue by \$8,250; and increases total budgeted expenditures by \$66,445.

The current adopted budget projected that the operating fund would increase by \$55,038 to \$417,835 at the end of the fiscal year. The net impact of this budget amendment is that the operating fund will instead decrease by \$3,157 to a projected amount of \$359,639.

### **CEQA ASSESSMENT**

This is not a CEQA Project

### **ATTACHMENTS**

1. October 31, 2023 FY2023-2024 Budget to Actual Comparison
2. Presentation
3. Budget Amendment
4. Resolution 2023-25

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET  
 October 31, 2023

ALL DEPARTMENTS SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Water Revenue</b>				
Water Program Revenue	\$ 185,101	\$ 729,994	\$ 544,893	25%
Water General Revenue	3,576	50,613	\$ 47,037	7%
<i>Total Water Revenue</i>	<u>\$ 188,677</u>	<u>\$ 780,607</u>	<u>\$ 591,930</u>	<u>24%</u>
<b>Wastewater Revenue</b>				
Wastewater Program Revenue	\$ 705,479	\$ 2,843,669	\$ 2,138,190	25%
Wastewater General Revenue	15,128	447,746	\$ 432,617	3%
<i>Total Wastewater Revenue</i>	<u>\$ 720,607</u>	<u>\$ 3,291,415</u>	<u>\$ 2,570,808</u>	<u>22%</u>
<b>Administration Revenue</b>				
Admin Program Revenue	\$ -	\$ -	\$ -	
Admin General Revenue	1,520	11,000	\$ 9,480	14%
<i>Total Administration Revenue</i>	<u>\$ 1,520</u>	<u>\$ 11,000</u>	<u>\$ 9,480</u>	<u>14%</u>
<b>Total Revenues</b>	<b>\$ 910,805</b>	<b>\$ 4,083,022</b>	<b>\$ 3,172,218</b>	<b>22%</b>
<b>Water Expenses</b>				
Salaries and Benefits	\$ 70,051	\$ 194,955	\$ 124,904	36%
Materials, Supplies, Services	154,770	331,374	\$ 176,603	47%
Debt Service	-	38,158	\$ 38,158	0%
Capital Equipment	22,027	27,451	\$ 5,424	80%
Capital Projects	-	57,300	\$ 57,300	0%
<i>Total Water Expenses</i>	<u>\$ 246,848</u>	<u>\$ 649,238</u>	<u>\$ 402,390</u>	<u>38%</u>
<b>Wastewater Expenses</b>				
Salaries and Benefits	\$ 250,034	\$ 693,398	\$ 443,364	36%
Materials, Supplies, Services	369,921	1,118,305	\$ 748,384	33%
Debt Service	7,231	740,884	\$ 733,653	1%
Capital Equipment	76,482	89,386	\$ 12,904	86%
Capital Projects	-	28,200	\$ 28,200	0%
<i>Total Wastewater Expenses</i>	<u>\$ 703,668</u>	<u>\$ 2,670,173</u>	<u>\$ 1,966,505</u>	<u>26%</u>
<b>Admin Expenses</b>				
Salaries and Benefits	\$ 130,187	\$ 421,946	\$ 291,759	31%
Board Expenses	29,500	72,245	\$ 42,745	41%
Materials, Supplies, Services	83,341	206,882	\$ 123,541	40%
Debt Service	-	-	\$ -	
Capital Equipment	-	7,500	\$ 7,500	0%
Capital Projects	-	-	\$ -	
<i>Total Admin Expenses</i>	<u>\$ 243,027</u>	<u>\$ 708,573</u>	<u>\$ 465,546</u>	<u>34%</u>
<b>Total Expenses</b>	<b>\$ 1,193,543</b>	<b>\$ 4,027,984</b>	<b>\$ 2,834,441</b>	<b>30%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

WATER SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Program Revenue</b>				
Water fees	\$ 172,138	\$ 677,677	\$ 505,539	25%
Connection fees		-	\$ -	
Recycled water sales		-	\$ -	
Big Bend Service Fees	7,770	31,546	\$ 23,776	25%
Big Bend Assessment	\$ 5,193	\$ 20,772	\$ 15,579	25%
<i>Total Program Revenue</i>	<u>\$ 185,101</u>	<u>\$ 729,994</u>	<u>\$ 544,893</u>	<u>25%</u>
<b>General Revenues</b>				
Property tax	\$ 2,576	\$ 30,213	\$ 27,637	9%
Grants	\$ 1,000	20,400	\$ 19,400	5%
<i>Total General Revenues</i>	<u>\$ 3,576</u>	<u>\$ 50,613</u>	<u>\$ 47,037</u>	<u>7%</u>
<b>Total Revenues</b>	<b>\$ 188,677</b>	<b>\$ 780,607</b>	<b>\$ 591,930</b>	<b>24%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

WATER SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Expenses</b>				
Salaries	\$ 48,056	\$ 129,183	\$ 81,127	37%
Overtime	\$ 5,991	\$ 13,295	\$ 7,304	45%
Medical/Dental/Life Insurance	\$ 9,697	\$ 27,488	\$ 17,791	35%
Long Term Disability	\$ 564	\$ 1,292	\$ 728	44%
Retirement	\$ -	\$ 7,751	\$ 7,751	0%
Clothing Allowance	\$ -	\$ 792	\$ 792	0%
Payroll Tax	\$ 4,158	\$ 11,754	\$ 7,596	35%
W/C Insurance	\$ 1,585	\$ 3,400	\$ 1,815	47%
<i>Salaries &amp; Benefits</i>	\$ 70,051	\$ 194,955	\$ 124,904	36%
Professional fees	\$ 22,164	86,310	\$ 64,146	26%
Dues and subscriptions	\$ -	680	\$ 680	0%
Fees, permits, certifications, leases	\$ 1,217	17,530	\$ 16,313	7%
Training, education, travel	\$ -	1,000	\$ 1,000	0%
Travel	\$ -	-	\$ -	
Insurance	\$ 17,277	47,700	\$ 30,423	36%
Office supplies and miscellaneous	\$ 236	550	\$ 314	43%
Utilities, communications, telemetry	\$ 14,976	50,309	\$ 35,333	30%
Chemicals and lab supplies	\$ 8,775	30,000	\$ 21,225	29%
Laboratory testing	\$ 2,570	5,000	\$ 2,430	51%
Equipment maintenance and repair	\$ 7,298	36,895	\$ 29,597	20%
Small equipment and rental	\$ -	3,150	\$ 3,150	0%
Interest expense	\$ -	-	\$ -	
Operating supplies	\$ 263	390	\$ 127	67%
Vehicle maintenance, repair, fuel	\$ 1,030	5,610	\$ 4,580	18%
Facility maintenance and repair	\$ 78,966	46,250	\$ (32,716)	171%
<i>Materials, Supplies, Services</i>	\$ 154,770	\$ 331,374	\$ 176,603	47%
Angela WTP Loan P&I	\$ -	\$ 18,188	\$ 18,188	0%
Big Bend Debt Service	\$ -	19,970	\$ 19,970	0%
<i>Debt Service</i>	\$ -	\$ 38,158	\$ 38,158	0%
Capital Equipment	\$ 22,027	\$ 27,451	\$ 5,424	80%
Capital Projects	\$ -	57,300	\$ 57,300	0%
<b>Total Expenses</b>	<b>\$ 246,848</b>	<b>\$ 649,238</b>	<b>\$ 402,390</b>	<b>38%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

SEWER SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Program Revenue</b>				
Sewer rates	\$ 143,576	\$ 483,683	\$ 340,107	30%
Connection fees			0	
<i>Total Program Revenue</i>	<u>\$ 143,576</u>	<u>\$ 483,683</u>	<u>\$ 340,107</u>	<u>30%</u>
<b>General Revenues</b>				
Property tax	\$ 1,690	\$ 20,353	\$ 18,663	8%
Other		-	\$ -	
<i>Total General Revenues</i>	<u>\$ 1,690</u>	<u>\$ 20,353</u>	<u>\$ 18,663</u>	<u>8%</u>
<b>Total Revenues</b>	<b>\$ 145,265</b>	<b>\$ 504,036</b>	<b>\$ 358,770</b>	<b>29%</b>



DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

SEWER SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Expenses</b>				
Salaries	\$ 40,411	\$ 108,631	\$ 68,220	37%
Overtime	\$ 5,038	\$ 11,180	\$ 6,142	45%
Medical/Dental/Life Insurance	\$ 7,798	\$ 23,115	\$ 15,317	34%
Long Term Disability	\$ 475	\$ 1,086	\$ 611	44%
Retirement	\$ 0	\$ 6,518	\$ 6,518	0%
Clothing Allowance	\$ -	\$ 666	\$ 666	0%
Payroll Tax	\$ 3,497	\$ 9,884	\$ 6,387	35%
W/C Insurance	\$ 1,620	\$ 3,380	\$ 1,760	48%
<i>Salaries &amp; Benefits</i>	\$ 58,838	\$ 164,460	\$ 105,622	36%
Professional fees	\$ 5	-	\$ (5)	
Dues and subscriptions	\$ -	-	\$ -	
Fees, permits, certifications, leases	\$ -	460	\$ 460	0%
Training, education, travel	\$ -	300	\$ 300	0%
Travel	\$ -	-	\$ -	
Insurance	\$ 14,690	40,111	\$ 25,421	37%
Office supplies and miscellaneous	\$ 141	550	\$ 409	26%
Utilities, communications, telemetry	\$ 6,022	30,512	\$ 24,490	20%
Chemicals and lab supplies	\$ -	500	\$ 500	0%
Laboratory testing	\$ -	-	\$ -	
Equipment maintenance and repair	\$ 5,223	21,600	\$ 16,377	24%
Small equipment and rental	\$ -	-	\$ -	
Infiltration and inflow program	\$ 33,014	30,000	\$ (3,014)	110%
Operating supplies	\$ 2,907	1,200	\$ (1,707)	242%
Vehicle maintenance, repair, fuel	\$ 3,089	5,410	\$ 2,321	57%
Facility maintenance and repair	\$ 570	7,640	\$ 7,070	7%
<i>Materials, Supplies, Services</i>	\$ 65,662	\$ 138,283	\$ 72,621	47%
Interest	\$ -	-	\$ -	
Long Term Debt	\$ -	-	\$ -	
<i>Debt Service</i>	\$ -	\$ -	\$ -	
Capital Equipment	\$ 18,295	\$ 20,500	\$ 2,205	89%
Capital Projects	\$ -	28,200	\$ 28,200	0%
<b>Total Expenses</b>	<b>\$ 142,794</b>	<b>\$ 351,443</b>	<b>\$ 208,649</b>	<b>41%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Program Revenue</b>				
Sewer rates	\$ 430,727	\$ 1,531,662	\$ 1,100,935	28%
Recycled Water Sales		\$ -	\$ -	
Connection fees		\$ -	\$ -	
Non CFD Revenue for WWTP Loan		\$ 281,044	\$ 281,044	0%
Sierra Lakes Service	\$ 131,176	\$ 547,280	\$ 416,104	24%
<i>Total Program Revenue</i>	<u>\$ 561,903</u>	<u>\$ 2,359,986</u>	<u>\$ 1,798,083</u>	<u>24%</u>
<b>General Revenues</b>				
Property tax	7,443	86,800	\$ 79,357	9%
CFD Revenue for WWTP Loan	\$ 1,601	\$ 290,593	\$ 288,992	1%
Other income	4,395	50,000	\$ 45,605	9%
<i>Total General Revenues</i>	<u>\$ 13,439</u>	<u>\$ 427,393</u>	<u>\$ 413,954</u>	<u>3%</u>
<b>Total Revenues</b>	<b>\$ 575,342</b>	<b>\$ 2,787,379</b>	<b>\$ 2,212,037</b>	<b>21%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Expenses</b>				
Salaries	\$ 129,969	\$ 349,380	\$ 219,411	37%
Overtime	\$ 16,202	\$ 35,957	\$ 19,755	45%
Medical/Dental/Life Insurance	\$ 25,081	\$ 74,342	\$ 49,261	34%
Long Term Disability	\$ 1,526	\$ 3,493	\$ 1,967	44%
Retirement	\$ (0)	\$ 20,963	\$ 20,963	0%
Clothing Allowance	\$ 1,000	\$ 2,142	\$ 1,142	47%
Payroll Tax	\$ 11,821	\$ 31,790	\$ 19,969	37%
W/C Insurance	\$ 5,597	\$ 10,871	\$ 5,274	51%
<i>Salaries &amp; Benefits</i>	<i>\$ 191,197</i>	<i>\$ 528,938</i>	<i>\$ 337,741</i>	<i>36%</i>
Professional fees	\$ 2,576	52,900	\$ 50,324	5%
Dues and subscriptions	\$ 926	2,200	\$ 1,274	42%
Fees, permits, certifications, leases	\$ 8,118	28,000	\$ 19,883	29%
Training, education, travel	\$ 285	3,120	\$ 2,835	9%
Insurance	\$ 46,606	129,006	\$ 82,400	36%
Office supplies and miscellaneous	\$ 471	2,248	\$ 1,777	21%
Utilities, communications, telemetry	\$ 89,026	458,000	\$ 368,974	19%
Chemicals and lab supplies	\$ 66,119	152,030	\$ 85,911	43%
Laboratory testing	\$ 22,800	26,043	\$ 3,243	88%
Equipment maintenance and repair	\$ 8,577	19,420	\$ 10,843	44%
Small equipment and rental	\$ 216	1,240	\$ 1,024	17%
Sludge removal	\$ 18,927	22,340	\$ 3,413	85%
Operating supplies	\$ 605	375	\$ (230)	161%
Vehicle maintenance, repair, fuel	\$ 5,207	17,520	\$ 12,313	30%
Facility maintenance and repair	\$ 33,800	65,580	\$ 31,780	52%
<i>Materials, Supplies, Services</i>	<i>\$ 304,259</i>	<i>\$ 980,022</i>	<i>\$ 675,763</i>	<i>31%</i>
Long Term Debt	\$ -	719,191	\$ 719,191	0%
Land Lease	\$ 7,231	21,693	\$ 14,462	33%
<i>Debt Service</i>	<i>\$ 7,231</i>	<i>\$ 740,884</i>	<i>\$ 733,653</i>	<i>1%</i>
Capital Equipment	\$ 58,186	\$ 68,886	\$ 10,700	84%
Capital Projects	\$ -	-	\$ -	
<b>Total Expenses</b>	<b>\$ 560,873</b>	<b>\$ 2,318,730</b>	<b>\$ 1,757,857</b>	<b>24%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

ADMINISTRATION SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Program Revenue</b>				
Service Fees	\$ -	\$ -	\$ -	
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>	
<b>General Revenues</b>				
Interest revenue	845	2,000	\$ 1,155	42%
Other income	675	9,000	\$ 8,325	8%
<i>Total General Revenues</i>	<u>\$ 1,520</u>	<u>\$ 11,000</u>	<u>\$ 9,480</u>	<u>14%</u>
<b>Total Revenues</b>	<b>\$ 1,520</b>	<b>\$ 11,000</b>	<b>\$ 9,480</b>	<b>14%</b>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/2024 BUDGET TO ACTUAL  
 October 31, 2023

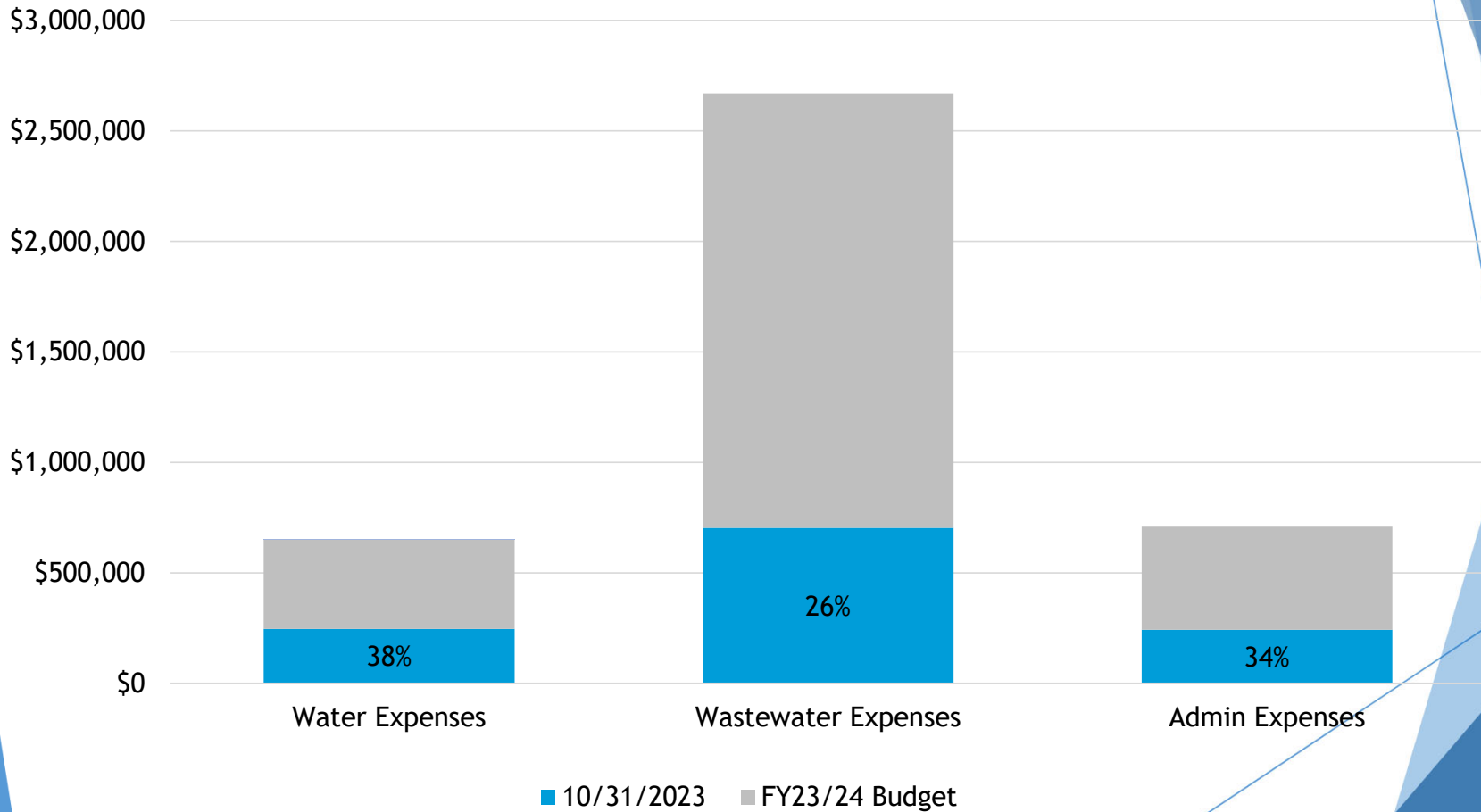
ADMINISTRATION SUMMARY

	Actual 10/31/2023	FY23-24 Budget	Remaining Budget	Percent Complete
<b>Expenses</b>				
Salaries	\$ 98,278	\$ 287,755	\$ 189,477	34%
Overtime	\$ -	\$ 3,522	\$ 3,522	0%
Medical/Dental/Life Insurance	\$ 21,555	\$ 72,753	\$ 51,198	30%
Long Term Disability	\$ 1,568	\$ 3,655	\$ 2,087	43%
Retirement	\$ -	\$ 27,926	\$ 27,926	0%
Clothing	\$ -	\$ 400	\$ 400	0%
Payroll Tax	\$ 7,714	\$ 24,030	\$ 16,316	32%
W/C Insurance	\$ 1,071	\$ 1,905	\$ 834	56%
<i>Salaries &amp; Benefits</i>	\$ 130,187	\$ 421,946	\$ 291,759	31%
Board Expense	\$ 29,500	72,245	\$ 42,745	41%
<i>Board Expense</i>	\$ 29,500	\$ 72,245	\$ 42,745	41%
Professional fees	\$ 45,743	111,600	\$ 65,857	41%
Dues and subscriptions	\$ 8,360	11,400	\$ 3,040	73%
Fees, permits, certifications, leases	\$ 7,618	13,240	\$ 5,622	58%
Training, education, travel	\$ 1,000	3,000	\$ 2,000	33%
Insurance	\$ 4,029	11,411	\$ 7,382	35%
Office supplies and miscellaneous	\$ 2,582	9,000	\$ 6,418	29%
Utilities, communications, telemetry	\$ 11,597	34,871	\$ 23,274	33%
Chemicals and lab supplies	\$ -	-	\$ -	
Laboratory testing	\$ -	-	\$ -	
Equipment maintenance and repair	\$ -	-	\$ -	
Small equipment and rental	\$ 282	-	\$ (282)	
Sludge removal	\$ -	-	\$ -	
Operating supplies	\$ 1,071	2,080	\$ 1,009	51%
Vehicle maintenance, repair, fuel	\$ -	-	\$ -	
Facility maintenance and repair	\$ 1,060	10,280	\$ 9,220	10%
<i>Operating Expenses</i>	\$ 83,341	\$ 206,882	\$ 123,541	40%
			\$ -	
<i>Debt Service</i>	\$ -	\$ -	\$ -	
Capital Equipment	\$ -	\$ 7,500	\$ 7,500	0%
Capital Projects	\$ -	-	\$ -	
<b><u>Total Expenses</u></b>	<b>\$ 243,027</b>	<b>\$ 708,573</b>	<b>\$ 465,546</b>	<b>34%</b>

# OCTOBER 31, 2023 FY2023-2024 BUDGET COMPARISON

Steven Palmer, General Manager  
**Donner Summit Public Utility District**  
December 19, 2023

# Budget to Actual



# Analysis

- Recommended Budget Amendment

- *Revenues*

- Revenue from sale of surplus UTV (\$6,000+)
- Recategorize revenue from sale of snow cat from wastewater to water
- Increase revenue from sale of snow cat by \$2,250



# Analysis

- Recommended Budget Amendment

- *Expenses*

- Decrease cost of dam pathing by \$1,224
- Decrease cost of tank inspections by \$8,210
- Decrease cost of asphalt crack seal by \$7,560
- Defer tank rental for Lake Angela algae pilot test - \$10,000
- Decrease cost of new UTV by \$3,550.
- Defer Bunny Hill Road Rehabilitation - \$20,000
- Defer Boreal Pump Station Repairs - \$20,000

# Analysis

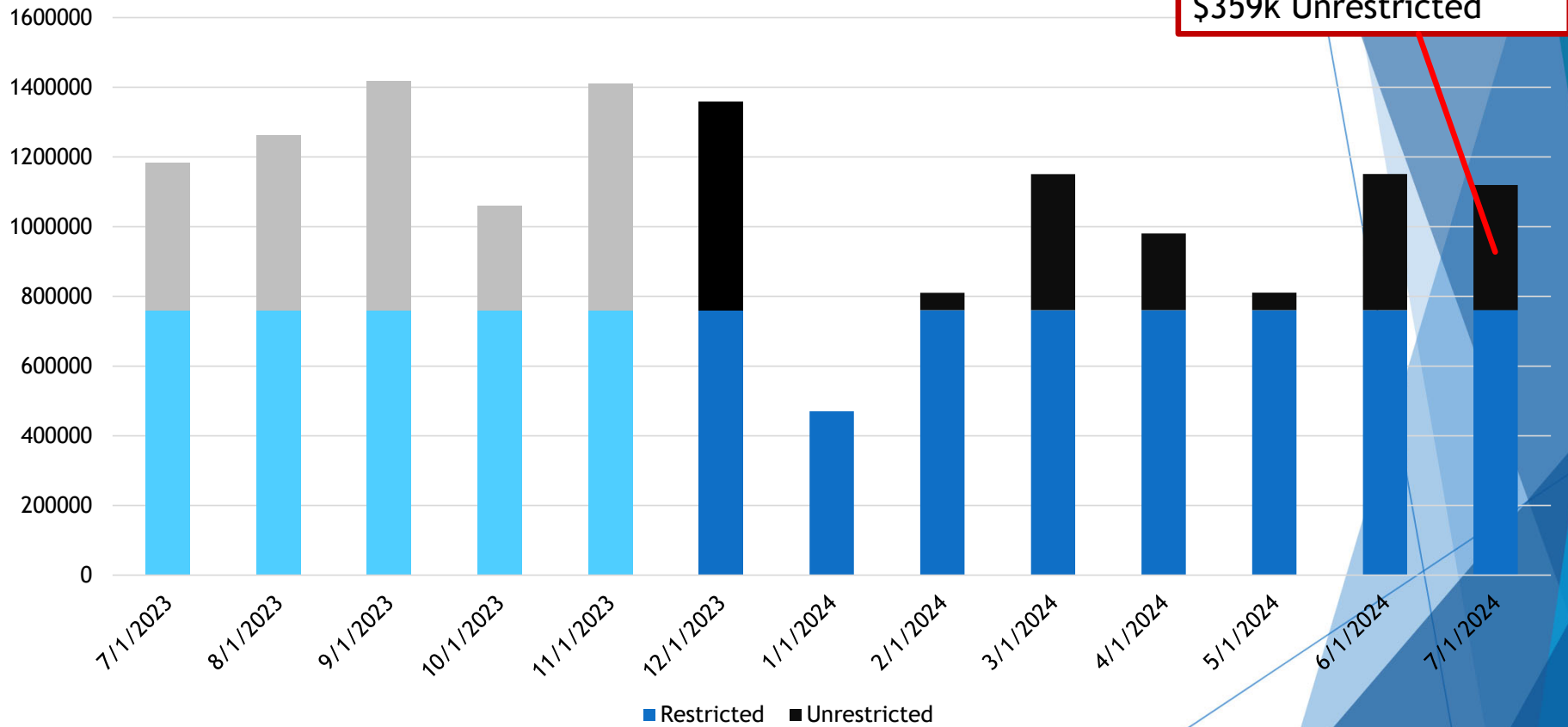
- Recommended Budget Amendment
  - *Expenses*
    - Add \$38,576 for Lake Angela Dam evaluation
    - Increase chemical budget by \$28,350 for MicroC
    - Increase budget for snow removal equipment rental by \$5,500
    - Add \$61,063 for urgent/emergency water line repairs
    - Increase budget to soda ash fill pipe repairs by \$3,500

# Analysis

- Recommended Budget Amendment
  - *Increase revenue by \$8,250*
  - *Increase expenses by \$66,445*
  - *Net decrease of \$3,157 to the operating fund*
    - *6/30/23 operating fund projection*
      - *Budget = \$417,835*
      - *Amendment = \$359,000*

# Analysis

## CASH BALANCE



**Donner Summit Public Utility District**  
**Budget Amendment Form**  
**Fiscal Year 2023/2024**  
**Amendment No. 1**

Date: 12/19/2023  
 Requested by: Steven Palmer  
 Source: Operating Fund

Department	Account	Description	Amount	Current Budget	Revised Budget
<b>Expenses</b>					
30	5035	Decrease cost of dam concrete patching	\$ (1,224.00)	\$ 20,000.00	\$ 18,776
30	5035	Decrease cost of tank inspections	\$ (8,210.00)	\$ 19,010.00	\$ 10,800
30	5035	Add Lake Angela Dam engineering evaluation	\$ 38,576.00	\$ -	\$ 38,576
42	5525	Increase budget for chemicals (MicroC)	\$ 28,350.00	\$ 34,350.00	\$ 62,700
30	5950	Increase budget for snow removal equipment	\$ 2,750.00	\$ 20,000.00	\$ 22,750
40	5950	Increase budget for snow removal equipment	\$ 2,750.00	\$ 20,000.00	\$ 22,750
42	6025	Decrease cost of asphalt crack seal	\$ (7,560.00)	\$ 15,000.00	\$ 7,440
30	6025	Add emergency water line repairs	\$ 61,063.00	\$ -	\$ 61,063
42	6025	Increase budget for fill pipe repair	\$ 3,500.00	\$ 6,000.00	\$ 9,500
30	6025	Defer tank rental for Lake Angela algae treatment	\$ (10,000.00)	\$ 10,000.00	\$ -
30	8010	Decrease cost of UTV	\$ (1,775.00)	\$ 20,000.00	\$ 18,225
40	8010	Decrease cost of UTV	\$ (1,775.00)	\$ 20,000.00	\$ 18,225
40	8020	Defer Bunny Hill Road rehabilitation	\$ (20,000.00)	\$ 20,000.00	\$ -
30	8020	Defer Boreal Pump Station Building repairs	\$ (20,000.00)	\$ 20,000.00	\$ -
			<i>Subtotal</i>	<i>\$ 66,445.00</i>	
<b>Revenue</b>					
42	8010	Adjust and reallocate revenue from sale of snow cat	\$ (50,000.00)	\$ 50,000.00	\$ -
30	8010	Adjust and reallocate revenue from sale of snow cat	\$ 52,250.00	\$ -	\$ 52,250
30	8010	Recognize revenue from sale of UTV	\$ 3,000.00	\$ -	\$ 3,000
40	8010	Recognize revenue from sale of UTV	\$ 3,000.00	\$ -	\$ 3,000
			<i>Subtotal</i>	<i>\$ 8,250.00</i>	
			<b>Total</b>	<b>\$ (58,195.00)</b>	

Board Approval Date: \_\_\_\_\_ Tuesday, December 19, 2023

Signature: \_\_\_\_\_  
 General Manager

**RESOLUTION NO. 2023-25**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT APPROVING AMENDMENT NO. 1 TO THE FISCAL YEAR 2023/2024 OPERATING BUDGET**

**WHEREAS**, revenue that was not identified in the Fiscal Year 2023/2024 budget will be received this year from sale of a surplus UTV; and

**WHEREAS**, revenue from the sale of the surplus snow cat needs to be recognized as water revenue instead of wastewater revenue; and

**WHEREAS**, urgent repairs that were not in the FY2023/2024 budget were needed due to a major water main leak on Soda Springs Drive near the Yuba River crossing; and

**WHEREAS**, some chemical purchases cost more than planned in the budget; and

**WHEREAS**, some facility maintenance expenditures were less than planned in the budget; and

**WHEREAS**, an unplanned engineering evaluation of the Lake Angela Dam is required to address increased seepage during the late summer; and

**WHEREAS**, the Bunny Hill Road Rehabilitation and Boreal Pump Station Building Repair projects are being deferred due to planned work by PG&E and to fund more urgent repairs; and

**WHEREAS**, total revenue budget is planned to increase by \$8,250 and the total expense budget is planned to increase by \$66,445 for a net decrease to the operating fund of \$3,157; and

**WHEREAS**, detail of the budget changes are described in the attached Amendment No. 1.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF DONNER SUMMIT PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE** that the attached Amendment No. 1 to the Fiscal Year 2023/2024 budget is approved.

**PASSED AND ADOPTED** by the Board of Directors of Donner Summit Public Utility District, this 19th day of December 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: \_\_\_\_\_  
Cathy Preis  
President, Board of Directors

ATTEST:

By: \_\_\_\_\_  
Dawn Parkhurst  
Secretary of the Board