

**Donner Summit Public Utility District
Board of Directors Regular Meeting
Agenda
Tuesday, July 19, 2022 - 6:00 P.M.
DSPUD Office, 53823 Sherritt Lane, Soda Springs California**

For the Regular Meeting (Section 54954), July 19, 2022 at 6:00 P.M., the meeting will be conducted via Zoom due to the COVID-19 pandemic and in accordance with Governor Newsom's Executive Order N-29-20 and Assembly Bill 361. **The Zoom Webinar ID 816 2980 0486 Password 642513 If your computer does not have audio or visual capabilities, you may participate in the meeting by phone 1 669-900-6833.**

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 **by logging into Zoom and using the meeting ID and password or dial in only number referenced above.** After receiving recognition from the Board President, please give your Name and Address (City) and your comments or questions.

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 July 19, 2022

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

B. Approve Regular Meeting Minutes June 21, 2022

C. Approve Monthly Safety Meeting Minutes – June, 2022

D. Approve Engagement Letter with Gibson and Company for an Audit of Financial Statements for the Fiscal Year Ending June 30, 2022
Approve engagement letter and authorize General Manager to sign.

6. Department Reports

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

7. Action Items

- A. Adopt a Resolution Designating the General Manager as Applicant’s Agent for Obtaining State and Federal Financial Assistance (CalOES 130)**

- B. Adopt a Resolution to Continue Remote Board Meetings in Accordance with Assembly Bill 361**

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 – August 16, 2022
- Regular Meeting – September 20, 2022
- Regular Meeting – October 18, 2022

We certify that on July 15, 2022, a copy of this agenda was posted in public view at 53823 Sherritt Lane Soda Springs, California, and the Soda Springs/Norden Post Office.



Deleane Mehler
Administrative Assistant

Steven Palmer
General Manager

July 19, 2022
Agenda Item: 5A.1

Donner Summit Public Utility District

**July 19, 2022
Agenda Item: 5A.1**

Check List

All Bank Accounts
June 1, 2022 - June 30, 2022

Check Number	Check Date	Payee	Amount
Vendor Checks			
10909	06/15/22	ALHAMBRA & SIERRA SPRINGS	178.38
10910	06/15/22	ALSCO	197.02
10911	06/15/22	ASBURY ENVIRONMENTAL SERVICES	95.00
10912	06/15/22	AT&T	92.46
10913	06/15/22	BLUE SHIELD OF CALIFORNIA	8,790.53
10914	06/15/22	CASHMAN EQUIPMENT COMPANY	853.06
10915	06/15/22	CENTRAL VALLEY SALINITY COALITION INC	277.50
10916	06/15/22	CONTROLPOINT ENGINEERING, INC.	13,574.47
10917	06/15/22	CONTROLPOINT ENGINEERING, INC.	5,240.75
10918	06/15/22	DELEANE MEHLER	7,500.00
10919	06/15/22	DELEANE MEHLER	200.00
10920	06/15/22	DEPARTMENT OF MOTOR VEHICLES	10.00
10921	06/15/22	ENVIROKEM Engineering Services	1,919.89
10922	06/15/22	EVERS LAW GROUP	740.00
10923	06/15/22	FED-EX	19.71
10924	06/15/22	FED-EX	10.44
10925	06/15/22	GRAINGER	180.83
10926	06/15/22	HACH COMPANY	164.05
10927	06/15/22	HUMANA DENTAL INS. CO.	1,211.64
10928	06/15/22	JIM KING	520.00
10936	06/15/22	JOSH SHEITON	612.00
10937	06/15/22	JUSTIN VOSBURGH	520.00
10938	06/15/22	KNOWLEDGE SOLUTIONS	175.00
10939	06/15/22	MAPCOMMUNICATIONS	59.29
10940	06/15/22	MOUNTAIN HARDWARE & SPORTS	84.46
10941	06/15/22	NATIONAL LIFE INSURANCE CO.	62.17
10942	06/15/22	NEVADA COUNTY CLERK	135.87
10943	06/15/22	NH HICKS	795.00
10944	06/15/22	NH HICKS	95.00
10945	06/15/22	PAUL SCHOTT	60.00
10946	06/15/22	THE OFFICE BOSS, INC.	616.10
10947	06/15/22	PAUL SCHOTT	520.00
10948	06/15/22	PITNEY BOWES	225.60
10949	06/15/22	PITNEY BOWES	137.03
10950	06/15/22	PRINCIPAL LIFE INSURANCE COMPANY	736.55
10951	06/15/22	SEAN PATRICK	520.00
10952	06/15/22	SIERRA MOUNTAIN PIPE & SUPPLY	1,127.22
10953	06/15/22	WELLS FARGO VENDOR FINANCIAL SRVCS	226.83
10954	06/15/22	A. TEICHERT & SONS, INC.	1,607.15
10955	06/15/22	SIERRA MOUNTAIN PIPE & SUPPLY	174.41
10956	06/15/22	SMALL POND MARKETING ARTS & DESIGN	2,628.75
10957	06/15/22	STATE WATER RESOURCES CONTROL	9,093.64
10958	06/15/22	STEVEN PALMER	320.00
10959	06/15/22	SUBURBAN PROPANE	799.97
10960	06/15/22	TRANSAMERICA LIFE INSURANCE	194.19
10961	06/15/22	TRUCKEE AUTO PARTS	136.34
10962	06/15/22	UNITED STATES TREASURY	47.43
10963	06/15/22	WATERS WATER TRUCKS	840.00
10964	06/15/22	WESTERN NEVADA SUPPLY COMPANY	458.94
10965	06/15/22	WESTERN NEVADA SUPPLY COMPANY	2,585.00
10966	06/29/22	ALSCO	197.02
10967	06/29/22	BARNARD, VOGLER & CO.	3,194.13
10968	06/29/22	GIBSON & COMPANY, INC.	1,345.50
10969	06/29/22	SDRMA-WORKERS COMP PROGRAM	46,896.05
10970	06/29/22	ALSCO	197.02
10971	06/29/22	AT&T	346.12
10972	06/29/22	CORBIN WILLITS SYSTEMS, INC.	431.36

Donner Summit Public Utility District

**July 19, 2022
Agenda Item: 5A.1**

Check List

All Bank Accounts
June 1, 2022 - June 30, 2022

Check Number	Check Date	Payee	Amount
10973	06/29/22	EMPLOYER DRIVEN SOLUTIONS	2,692.59
10974	06/29/22	FED-EX	7.54
10975	06/29/22	GLOBAL OFFICE	87.61
10976	06/29/22	PG&E COMPANY	18,965.19
10977	06/29/22	PG&E COMPANY	5,362.29
10978	06/29/22	PG&E COMPANY	2,546.35
10979	06/29/22	PG&E COMPANY	25.75
10980	06/29/22	SDRMA	193,441.50
10981	06/29/22	SIERRA MOUNTAIN PIPE & SUPPLY	862.32
10982	06/29/22	SIERRA MOUNTAIN PIPE & SUPPLY	22.56
10983	06/29/22	A. TEICHERT & SONS, INC.	692.52
10984	06/29/22	SIERRA MOUNTAIN PIPE & SUPPLY	1,697.04
10985	06/29/22	THE OFFICE BOSS	160.82
10986	06/29/22	TRUCKEE AUTO PARTS	321.38
10987	06/29/22	USA BLUEBOOK	304.75
10988	06/29/22	WESTERN NEVADA SUPPLY COMPANY	540.32
Vendor Check Total			<u>347,707.40</u>
Check List Total			<u>347,707.40</u>

Check count = 73

July 19, 2022
Agenda Item: 5A.2

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				REIMB & OTHER PAYMENTS		
**** 30 WATER SEWER King, James R 49	Regular			5,910:40	Social Security	366:45	457	150:00	Direct Deposit # 4266	
	Holiday		M8:00		Medicare	85:70	Garnishment	1,292:31	Check Amt	0.00
	Sick Accr-Memo				M1:85 Fed Income Tax	708:32			Chkg 730	2,853.63
	Vacation -Memo				M4:62 CA Income Tax	388:98				
					CA Disability	65:01				
	EMPLOYEE TOTAL		8.00	5,910:40		1,614:46		1,442:31	Net Pay	2,853.63
Patrick, Sean M 59	Regular	44:7800	70:00	3,134:60	Social Security	263:84	457	275:00	Direct Deposit # 4267	
	Standby			270:00	Medicare	61:70			Check Amt	0.00
	Overtime	67:1700	6:00	403:02	Fed Income Tax	428:54			Chkg 717	2,918.06
	Holiday	44:7800	10:00	447:80	CA Income Tax	261:47				
					CA Disability	46:81				
	EMPLOYEE TOTAL		86.00	4,255:42		1,062:36		275:00	Net Pay	2,918.06
Schott, Paul A 14	Regular	48:8000	80:00	3,904:00	Social Security	293:59	457	850:00	Direct Deposit # 4268	
	Standby			270:00	Medicare	68:66	Credit Un 2	150:00	Check Amt	0.00
	Overtime	73:2000	1:00	73:20	Fed Income Tax	655:20			Chkg 019	2,413.93
	Holiday	48:8000	10:00	488:00	CA Income Tax	251:73				
	Sick Accr-Memo				M1:85 CA Disability	52:09				
				M6:15						
	EMPLOYEE TOTAL		91.00	4,735:20		1,321:27		1,000:00	Net Pay	2,413.93
Shelton, Joshua M... 64	Regular	31:5700	67:50	2,130:98	Social Security	156:58			Direct Deposit # 4269	
	Holiday	31:5700	10:00	315:70	Medicare	36:62			Check Amt	0.00
	Sick	31:5700	2:50	78:93	Fed Income Tax	208:11			Chkg 722	1,983.68
					CA Income Tax	112:84				
					CA Disability	27:78				
	EMPLOYEE TOTAL		80.00	2,525:61		541:93			Net Pay	1,983.68
Vosburgh, Justin E 57	Regular	47:2300	68:00	3,211:64	Social Security	260:20	457	200:00	Direct Deposit # 4270	
	Standby			135:00	Medicare	60:86	Loan 2	171:34	Check Amt	0.00
	Overtime	70:8450	4:00	283:38	Fed Income Tax	344:27			Chkg 400	2,975.27
	Holiday	47:2300	10:00	472:30	CA Income Tax	138:68				
	Vacation	47:2300	2:00	94:46	CA Disability	46:16				
	EMPLOYEE TOTAL		84.00	4,196:78		850:17		371:34	Net Pay	2,975.27
**** 50 ADMIN Mehler, Deleane 51	Regular	39:9600	64:00	2,557:44	Social Security	198:20	457	100:00	Direct Deposit # 4271	
	Holiday	39:9600	8:00	319:68	Medicare	46:35			Check Amt	0.00
	Vacation	39:9600	8:00	319:68	Fed Income Tax	475:91			Chkg 963	2,170.10
					CA Income Tax	171:08				
					CA Disability	35:16				
	EMPLOYEE TOTAL		80.00	3,196:80		926:70		100:00	Net Pay	2,170.10

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				REIMB & OTHER PAYMENTS		
**** 50 ADMIN (cont.) Palmer, Steven V 65	Regular			6,731.00	Social Security	417.32	457	201.93	Direct Deposit # 4272	
	Holiday		M8:00		Medicare	97.60			Check Amt	0.00
	Sick		M16:00		Fed Income Tax	1,406.94			Chkg 779	3,410.97
	Vacation		M8:00		CA Income Tax	522.20			Savg 330	600.00
	EMPLOYEE TOTAL		32.00		6,731.00	CA Disability	74.04			Net Pay
COMPANY TOTALS										
7 Person(s)	Regular		349.50	27,580.06	Social Security	1,956.18	457	1,776.93	Check Amt	0.00
7 Transaction(s)	Standby			675.00	Medicare	457.49		150.00	Dir Dep	19,325.64
	Overtime		11.00	759.60	Fed Income Tax	4,227.29		1,292.31		
	Holiday		64.00	2,043.48	CA Income Tax	1,846.98		171.34		
	Sick		18.50	78.93	CA Disability	347.05				
	Vacation		18.00	414.14						
	Sick Accr-Memo									
	Vacation -Memo				3.70					
	COMPANY TOTAL:		461.00	31,551.21	10.77	8,834.99		3,390.58	Net Pay	19,325.64
					<i>Employer Liabilities</i>					
					Social Security	1,956.17				
					Medicare	457.48				
					TOTAL EMPLOYER LIABILITY	2,413.65				
					TOTAL TAX LIABILITY	11,248.64				
(IC) = Independent Contractor										

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 06/10/22: \$33,964.86

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

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	33,964.86
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	33,964.86
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	2,098.27
	CASH REQUIRED FOR CHECK DATE 06/10/22	36,063.13

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>		BANK DRAFT AMOUNTS & OTHER TOTALS
06/09/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	19,325.64	19,325.64
06/09/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	3,390.58	3,390.58
				EFT FOR 06/09/22		22,716.22
06/10/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings		
				Social Security	1,956.18	
				Medicare	457.49	
				Fed Income Tax	4,227.29	
				CA Income Tax	1,846.98	
				CA Disability	347.05	
				Total Withholdings	8,834.99	
				Employer Liabilities		
				Social Security	1,956.17	
				Medicare	457.48	
				Total Liabilities	2,413.65	11,248.64
				EFT FOR 06/10/22		11,248.64
				TOTAL EFT		33,964.86

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>
06/10/22	Refer to your records for account	Information	Payroll	Employee Deductions		
				457	1,776.93	
				Credit Un 2	150.00	

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				REIMB & OTHER PAYMENTS	
**** 30 WATER SEWER King, James R 49	Regular			5,910:40	Social Security	372:64	457	150:00	Direct Deposit # 4273
	Life Ins Reimb Txble			100:00	Medicare	87:15	Garnishment	1,292:31	Check Amt 0.00
	Sick Accr-Memo				M1:85 Fed Income Tax	732:32			Chkg 730 2,910.66
	Vacation -Memo				M4:62 CA Income Tax	399:21			
					CA Disability	66:11			
	EMPLOYEE TOTAL			6,010:40		1,657:43		1,442:31	Net Pay 2,910.66
Patrick, Sean M 59	Regular	44:7800	77:25	3,459:26	Social Security	255:51	457	50:00	Direct Deposit # 4274
	Standby			270:00	Medicare	59:76	Life Ins EE Post Tax	37:41	Check Amt 0.00
	Overtime	67:1700	4:00	268:68	Fed Income Tax	448:49			Chkg 717 2,953.84
	Sick	44:7800	2:75	123:15	CA Income Tax	270:75			
					CA Disability	45:33			
	EMPLOYEE TOTAL		84:00	4,121:09		1,079:84		87:41	Net Pay 2,953.84
Schott, Paul A 14	Regular	48:8000	79:00	3,855:20	Social Security	292:21	457	850:00	Direct Deposit # 4275
	Standby			270:00	Medicare	68:35	Credit Un 2	150:00	Check Amt 0.00
	Overtime	73:2000	6:00	439:20	Fed Income Tax	649:92			Chkg 019 2,401.39
	Life Ins Reimb Txble			100:00	CA Income Tax	249:48			
	Sick	48:8000	1:00	48:80	CA Disability	51:85			
				M1:85					
				M6:15					
	EMPLOYEE TOTAL		86:00	4,713:20		1,311:81		1,000:00	Net Pay 2,401.39
Shelton, Joshua M... 64	Regular	31:5700	80:00	2,525:60	Social Security	162:79			Direct Deposit # 4276
	Life Ins Reimb Txble			100:00	Medicare	39:07			Check Amt 0.00
					Fed Income Tax	220:11			Chkg 722 2,052.88
					CA Income Tax	122:87			
					CA Disability	28:88			
	EMPLOYEE TOTAL		80:00	2,625:60		572:72			Net Pay 2,052.88
Vosburgh, Justin E 57	Regular	47:2300	76:50	3,613:10	Social Security	245:42	457	200:00	Direct Deposit # 4277
	Standby			180:00	Medicare	57:39	Life Ins EE Post Tax	35:00	Check Amt 0.00
	Sick	47:2300	3:50	165:31	Fed Income Tax	345:66	Loan 2	171:34	Chkg 400 2,767.11
					CA Income Tax	122:95			
					CA Disability	43:54			
	EMPLOYEE TOTAL		80:00	3,958:41		784:96		406:34	Net Pay 2,767.11
**** 50 ADMIN Mehler, Deleane 51	Regular	39:9600	70:50	2,817:18	Social Security	198:20	457	100:00	Direct Deposit # 4278
	Vacation	39:9600	9:50	379:62	Medicare	46:36			Check Amt 0.00
					Fed Income Tax	475:91			Chkg 963 2,170.09
					CA Income Tax	171:08			
					CA Disability	35:16			
	EMPLOYEE TOTAL		80:00	3,196:80		926:71		100:00	Net Pay 2,170.09

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			
**** 50 ADMIN (cont.) Palmer, Steven V 65	Regular			6,731:00	Social Security 417:33 457	201:93	Direct Deposit # 4279
					Medicare 97:60		Check Amt 0.00
					Fed Income Tax 1,406:94		Chkg 779 3,410.96
					CA Income Tax 522:20		Savg 330 600.00
				CA Disability 74:04			
	EMPLOYEE TOTAL			6,731:00	2,518:11	201:93	Net Pay 4,010.96
COMPANY TOTALS							
7 Person(s)	Regular		383.25	28,911:74	Social Security 1,944:10 457	1,551:93	Check Amt 0.00
7 Transaction(s)	Standby			720:00	Medicare 454:68	Credit Un 2 150:00	Dir Dep 19,266.93
	Overtime		10.00	707:88	Fed Income Tax 4,249:35	Garnishment 1,292:31	
	Life Ins Reimb Txble			300:00	CA Income Tax 1,858:54	Life Ins EE Post 72:41	
	Sick		7.25	337:26	CA Disability 344:91	Loan 2 171:34	
	Vacation		9.50	379:62			
	Sick Accr-Memo				3.70		
	Vacation -Memo				10.77		
	COMPANY TOTAL		410.00	31,356:50	8,851:58	3,237:99	Net Pay 19,266.93
					<i>Employer Liabilities</i>		
					Social Security 1,944:10		
					Medicare 454:67		
					TOTAL EMPLOYER LIABILITY 2,398:77		
					TOTAL TAX LIABILITY 11,250:35		
(IC) = Independent Contractor							

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 06/24/22: \$33,682.86

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

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	33,682.86
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	33,682.86
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	1,945.68
	CASH REQUIRED FOR CHECK DATE 06/24/22	35,628.54

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>		BANK DRAFT AMOUNTS & OTHER TOTALS
06/23/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	19,266.93	19,266.93
06/23/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	3,165.58	3,165.58
				EFT FOR 06/23/22		22,432.51
06/24/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings		
				Social Security	1,944.10	
				Medicare	454.68	
				Fed Income Tax	4,249.35	
				CA Income Tax	1,858.54	
				CA Disability	344.91	
				Total Withholdings	8,851.58	
				Employer Liabilities		
				Social Security	1,944.10	
				Medicare	454.67	
				Total Liabilities	2,398.77	11,250.35
				EFT FOR 06/24/22		11,250.35
				TOTAL EFT		33,682.86

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>		TOTAL
06/24/22	Refer to your records for account information		Payroll	Employee Deductions		
				457	1,551.93	
				Credit Un 2	150.00	
				Life Ins EE Post Tax	72.41	

July 19, 2022
Agenda Item: 5A.3

DONNER SUMMIT PUBLIC UTILITY DISTRICT
 SCHEDULE OF CASH AND DEBT RESTRICTED RESERVES
 MAY 31, 2022

<u>Bank Account</u>	<u>Reserve</u>	<u>Book Balance</u>	<u>Reserves Restricted</u>
Wells Fargo - Checking		\$ (143,882.63)	
Wells Fargo - Deposit		1,047,935.46	
Wells Fargo - Savings		304,615.34	
Wells Fargo - Payroll		-	
LAIF		3,389.75	
	SWRCB Loan Construction		719,191.03
	WTP Loan Construction		18,187.00
	Big Bend Water Loan Reserve 1		9,019.98
	Big Bend Water Loan Reserve 2		3,704.63
	Big Bend Assessment		20,771.52
Totals		<u>1,212,057.92</u>	<u>770,874.16</u>
Unrestricted Cash Available			<u>\$ 441,183.76</u>

July 19, 2022
Agenda Item: 5A.4

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT
MAY 31, 2022

DONNER SUMMIT PUBLIC UTILITY DISTRICT
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MAY 31, 2022

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BARNARD VOGLER & CO.
Certified Public Accountants

July 19, 2022
Agenda Item: 5A.4

100 West Liberty St.
Suite 1100
Reno, NV 89501

775.786.6141
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bvccpas.com

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 eleven months ended May 31, 2022 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.

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 have been 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.

Supplementary Information

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.

Reno, Nevada
June 29, 2022

DONNER SUMMIT PUBLIC UTILITY DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS
COMBINED BUSINESS-TYPE ACTIVITIES
FOR THE ELEVEN MONTHS ENDED MAY 31, 2022

	Water	Sewer	Treatment	Admin	Total
Program Revenue					
Water fees	\$ 541,444.15	\$ -	\$ -	\$ -	\$ 541,444.15
Sewer fees	-	448,072.27	1,344,216.83	-	1,792,289.10
Connection fees	5,100.00	-	-	-	5,100.00
CFD revenue for WWTP loan	-	-	274,745.48	-	274,745.48
Non-CFD revenue for WWTP loan	-	-	278,095.57	-	278,095.57
Big Bend service fees	29,734.88	-	-	-	29,734.88
Big Bend assessment	20,771.52	-	-	-	20,771.52
Total Program Revenue	<u>597,050.55</u>	<u>448,072.27</u>	<u>1,897,057.88</u>	<u>-</u>	<u>2,942,180.70</u>
Expenses					
Salaries-Operations	113,076.85	95,087.28	305,821.24	275,186.66	789,172.03
Employee benefits	50,613.69	38,959.49	131,924.67	60,605.60	282,103.45
Board expense	-	-	-	63,708.58	63,708.58
Professional fees	1,102.00	266.19	36,350.49	96,513.96	134,232.64
Dues and subscriptions	731.16	-	3,157.46	6,201.89	10,090.51
Fees, permits, certifications, leases	14,679.08	3,481.29	18,571.42	8,920.17	45,651.96
Training, education, travel	310.00	-	1,423.68	377.22	2,110.90
Insurance	28,387.29	23,871.13	76,774.72	14,337.04	143,370.18
Office supplies and miscellaneous	-	352.03	1,246.16	7,157.17	8,755.36
Utilities, communications, telemetry	44,365.55	27,385.11	376,257.97	25,364.56	473,373.19
Chemicals and lab supplies	20,475.95	313.75	134,805.61	-	155,595.31
Laboratory testing	880.00	-	31,940.00	-	32,820.00
Equipment maintenance and repair	4,197.68	1,167.23	44,483.16	-	49,848.07
Small equipment and rental	2,347.70	-	8,256.81	902.40	11,506.91
Operating supplies	3,134.17	3,172.33	871.50	1,980.76	9,158.76
Sludge removal	-	-	14,539.97	-	14,539.97
Vehicle maintenance, repair, fuel	6,592.50	8,530.38	16,266.35	-	31,389.23
Facility maintenance and repair	27,500.38	1,572.50	32,288.69	2,725.06	64,086.63
Amortization of land lease	-	-	18,562.50	-	18,562.50
Debt service	28,611.15	-	786,801.45	-	815,412.60
Capital outlay	56,616.63	53,755.38	16,750.00	-	127,122.01
Capital projects	-	110,536.79	-	-	110,536.79
2021 Winter Emergency	-	44,399.88	-	-	44,399.88
Total Expenses	<u>403,621.78</u>	<u>412,850.76</u>	<u>2,057,093.85</u>	<u>563,981.07</u>	<u>3,437,547.46</u>
Excess (Deficiency) of Program					
Revenues Over Expenses	<u>193,428.77</u>	<u>35,221.51</u>	<u>(160,035.97)</u>	<u>(563,981.07)</u>	<u>(495,366.76)</u>
General Revenues					
Interest revenue	-	-	-	253.58	253.58
Sierra Lakes	-	-	336,732.00	-	336,732.00
Property tax	39,932.90	22,943.95	101,077.40	-	163,954.25
Other income	-	-	-	6,541.47	6,541.47
Grants	22,642.38	-	-	-	22,642.38
Total General Revenues	<u>62,575.28</u>	<u>22,943.95</u>	<u>437,809.40</u>	<u>6,795.05</u>	<u>530,123.68</u>
Increase (Decrease) in Net Position	<u>\$ 256,004.05</u>	<u>\$ 58,165.46</u>	<u>\$ 277,773.43</u>	<u>\$ (557,186.02)</u>	<u>\$ 34,756.92</u>
Net Position, Beginning of Year					<u>12,720,079.34</u>
Net Position, End of Period					<u>\$ 12,754,836.26</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 ELEVEN MONTHS ENDED MAY 31, 2022

	Actual Year to Date 5/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 5/31/22	Remaining Budget 5/31/22
Program Revenue				
Water fees	\$ 541,444.15	\$ 547,511.00	98.89%	\$ 6,066.85
Connection fees	5,100.00	-	0.00%	(5,100.00)
Big Bend service fees	29,734.88	29,732.00	100.01%	(2.88)
Big Bend assessment	20,771.52	20,772.00	100.00%	0.48
Total Program Revenue	<u>597,050.55</u>	<u>598,015.00</u>	<u>99.84%</u>	<u>964.45</u>
Expenses				
Salaries-Operations	113,076.85	123,535.00	91.53%	10,458.15
Employee benefits	50,613.69	57,658.00	87.78%	7,044.31
Professional fees	1,102.00	15,000.00	7.35%	13,898.00
Dues and subscriptions	731.16	379.00	192.92%	(352.16)
Fees, permits, certifications, leases	14,679.08	11,743.00	125.00%	(2,936.08)
Training, education, travel	310.00	942.00	32.91%	632.00
Insurance	28,387.29	31,281.00	90.75%	2,893.71
Office supplies and miscellaneous	-	549.00	0.00%	549.00
Utilities, communications, telemetry	44,365.55	27,593.00	160.79%	(16,772.55)
Chemicals and lab supplies	20,475.95	26,379.00	77.62%	5,903.05
Laboratory testing	880.00	5,000.00	17.60%	4,120.00
Equipment maintenance and repair	4,197.68	8,000.00	52.47%	3,802.32
Small equipment and rental	2,347.70	6,750.00	34.78%	4,402.30
Operating supplies	3,134.17	5,000.00	62.68%	1,865.83
Vehicle maintenance, repair, fuel	6,592.50	2,524.00	261.19%	(4,068.50)
Facility maintenance and repair	27,500.38	5,000.00	550.01%	(22,500.38)
Angela WTP debt service	18,187.28	9,350.00	194.52%	(8,837.28)
Big Bend debt service	10,423.87	21,655.00	48.14%	11,231.13
Capital equipment	56,616.63	71,880.00	78.77%	15,263.37
Total Expenses	<u>403,621.78</u>	<u>430,218.00</u>	<u>93.82%</u>	<u>26,596.22</u>
Excess of Program				
Revenues Over Expenses	<u>193,428.77</u>	<u>167,797.00</u>	<u>115.28%</u>	<u>(25,631.77)</u>
General Revenues				
Property tax	39,932.90	29,700.00	134.45%	(10,232.90)
Grants	22,642.38	-	100.00%	(22,642.38)
Total General Revenues	<u>62,575.28</u>	<u>29,700.00</u>	<u>234.45%</u>	<u>(32,875.28)</u>
Increase in Net Position	<u>\$ 256,004.05</u>	<u>\$ 197,497.00</u>	<u>129.62%</u>	<u>\$ (58,507.05)</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 ELEVEN MONTHS ENDED MAY 31, 2022

	Actual Year to Date 5/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 5/31/22	Remaining Budget 5/31/22
Program Revenue				
Sewer fees	\$ 448,072.27	\$ 450,919.00	99.37%	\$ 2,846.73
Total Program Revenue	<u>448,072.27</u>	<u>450,919.00</u>	<u>99.37%</u>	<u>2,846.73</u>
Expenses				
Salaries-Operations	95,087.28	103,882.00	91.53%	8,794.72
Employee benefits	38,959.49	52,453.00	74.28%	13,493.51
Professional fees	266.19	7,000.00	3.80%	6,733.81
Fees, permits, certifications, leases	3,481.29	3,376.00	103.12%	(105.29)
Training, education and travel	-	273.00	0.00%	273.00
Insurance	23,871.13	31,281.00	76.31%	7,409.87
Office supplies and miscellaneous	352.03	563.00	62.53%	210.97
Utilities, communications, telemetry	27,385.11	29,149.00	93.95%	1,763.89
Chemicals and lab supplies	313.75	565.00	55.53%	251.25
Small equipment and rental	-	2,400.00	0.00%	2,400.00
Operating supplies	3,172.33	1,000.00	317.23%	(2,172.33)
Sludge removal	-	1,200.00	0.00%	1,200.00
Infiltration - inflow	-	26,000.00	0.00%	26,000.00
Equipment maintenance and repair	1,167.23	10,178.00	11.47%	9,010.77
Vehicle maintenance, repair, fuel	8,530.38	3,794.00	224.84%	(4,736.38)
Facility maintenance and repair	1,572.50	8,000.00	19.66%	6,427.50
Capital equipment	53,755.38	133,423.00	40.29%	79,667.62
Capital projects - sewer extension	110,536.79	105,000.00	105.27%	(5,536.79)
2021 Winter Emergency	44,399.88	-	0.00%	(44,399.88)
Total Expenses	<u>412,850.76</u>	<u>519,537.00</u>	<u>79.47%</u>	<u>106,686.24</u>
Excess (Deficiency) of Program				
Revenues Over Expenses	<u>35,221.51</u>	<u>(68,618.00)</u>	<u>-51.33%</u>	<u>(103,839.51)</u>
General Revenues				
Property tax	<u>22,943.95</u>	<u>19,481.00</u>	<u>117.78%</u>	<u>(3,462.95)</u>
Total General Revenues	<u>22,943.95</u>	<u>19,481.00</u>	<u>117.78%</u>	<u>(3,462.95)</u>
Increase (Decrease) in Net Position	<u>\$ 58,165.46</u>	<u>\$ (49,137.00)</u>	<u>-118.37%</u>	<u>\$ (107,302.46)</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 ELEVEN MONTHS ENDED MAY 31, 2022

	Actual Year to Date 5/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 5/31/22	Remaining Budget 5/31/22
Program Revenue				
Sewer fees	\$ 1,344,216.83	\$ 1,352,757.00	99.37%	\$ 8,540.17
Recycled water sales	-	50,000.00	0.00%	50,000.00
CFD revenue for WWTP loan	274,745.48	282,392.00	97.29%	7,646.52
Non-CFD revenue for WWTP loan	278,095.57	281,044.00	98.95%	2,948.43
Total Program Revenue	<u>1,897,057.88</u>	<u>1,966,193.00</u>	<u>96.48%</u>	<u>69,135.12</u>
Expenses				
Salaries-operations	305,821.24	334,107.00	91.53%	28,285.76
Employee benefits	131,924.67	165,653.00	79.64%	33,728.33
Professional fees	36,350.49	81,250.00	44.74%	44,899.51
Dues and subscriptions	3,157.46	1,200.00	263.12%	(1,957.46)
Fees, permits, certifications, leases	18,571.42	17,623.00	105.38%	(948.42)
Training, education and travel	1,423.68	2,745.00	51.86%	1,321.32
Insurance	76,774.72	86,022.00	89.25%	9,247.28
Office supplies and miscellaneous	1,246.16	823.00	151.42%	(423.16)
Utilities, communications, telemetry	376,257.97	285,896.00	131.61%	(90,361.97)
Chemicals and lab supplies	134,805.61	175,497.00	76.81%	40,691.39
Laboratory testing	31,940.00	41,910.00	76.21%	9,970.00
Small equipment and rental	8,256.81	7,200.00	114.68%	(1,056.81)
Operating supplies	871.50	7,632.00	11.42%	6,760.50
Equipment maintenance and repair	44,483.16	34,240.00	129.92%	(10,243.16)
Vehicle maintenance, repair, fuel	16,266.35	12,325.00	131.98%	(3,941.35)
Sludge removal	14,539.97	43,000.00	33.81%	28,460.03
Facility maintenance and repair	32,288.69	20,000.00	161.44%	(12,288.69)
Amortization of land lease	18,562.50	20,250.00	91.67%	1,687.50
Debt service	786,801.45	719,191.00	109.40%	(67,610.45)
Capital outlay	16,750.00	-	0.00%	(16,750.00)
Total Expenses	<u>2,057,093.85</u>	<u>2,056,564.00</u>	<u>100.03%</u>	<u>(529.85)</u>
Excess (Deficiency) of Program				
Revenues Over Expenses	<u>(160,035.97)</u>	<u>(90,371.00)</u>	<u>177.09%</u>	<u>69,664.97</u>
General Revenues				
Sierra Lakes	336,732.00	381,152.00	88.35%	44,420.00
Property tax	101,077.40	85,820.00	117.78%	(15,257.40)
Total General Revenues	<u>437,809.40</u>	<u>466,972.00</u>	<u>93.75%</u>	<u>29,162.60</u>
Increase (Decrease) in Net Position	<u>\$ 277,773.43</u>	<u>\$ 376,601.00</u>	<u>73.76%</u>	<u>\$ 98,827.57</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 ELEVEN MONTHS ENDED MAY 31, 2022

	Actual Year to Date 5/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 5/31/22	Remaining Budget 5/31/22
Program Revenue				
Service Fees	-	-	0.00%	-
Total Program Revenue	-	-	0.00%	-
Expenses				
Salaries-operations	275,186.66	324,358.00	84.84%	49,171.34
Employee benefits	60,605.60	105,724.00	57.32%	45,118.40
Board expense	63,708.58	61,846.00	103.01%	(1,862.58)
Professional fees	96,513.96	73,800.00	130.78%	(22,713.96)
Dues and subscriptions	6,201.89	7,062.00	87.82%	860.11
Fees, permits, certifications, leases	8,920.17	20,593.00	43.32%	11,672.83
Training, education and travel	377.22	1,500.00	25.15%	1,122.78
Insurance	14,337.04	7,820.00	183.34%	(6,517.04)
Office supplies and miscellaneous	7,157.17	7,000.00	102.25%	(157.17)
Utilities, communications, telemetry	25,364.56	28,420.00	89.25%	3,055.44
Equipment maintenance and repair	-	6,552.00	0.00%	6,552.00
Small equipment and rental	902.40	-	0.00%	(902.40)
Operating supplies	1,980.76	-	0.00%	(1,980.76)
Facility maintenance and repair	2,725.06	2,600.00	104.81%	(125.06)
Total Expenses	563,981.07	647,275.00	87.13%	83,293.93
Deficiency of Program Revenues Over Expenses	(563,981.07)	(647,275.00)	87.13%	(83,293.93)
General Revenues				
Interest revenue	253.58	-	0.00%	(253.58)
Other income	6,541.47	14,500.00	45.11%	7,958.53
Total General Revenues	6,795.05	14,500.00	46.86%	7,704.95
Decrease in Net Position	\$ (557,186.02)	\$ (632,775.00)	88.05%	\$ (75,588.98)

SUPPLEMENTARY INFORMATION

DONNER SUMMIT PUBLIC UTILITY DISTRICT
SCHEDULE OF BIG BEND TRANSACTIONS
FOR THE ELEVEN MONTHS ENDED MAY 31, 2022

Revenue	\$	50,506.40
Expenses		
Fees and permits		3,332.00
Electricity		641.52
Repairs and maintenance		6,501.59
		<hr/>
Total expenses		10,475.11
		<hr/>
Excess of revenue over expenses	\$	<u>40,031.29</u>

July 19, 2022
Agenda Item: 5B

**Donner Summit Public Utility District
Board of Directors Regular Meeting
Minutes
Tuesday, June 21, 2022 - 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

1. Call to Order

For the Regular Meeting (Section 54954), June 21, 2022 at 6:00 P.M., the meeting was conducted via Zoom due to the COVID-19 pandemic and in accordance with Governor Newsom's Executive Order N-29-20 and Assembly Bill 361.

The Regular Meeting of June 21, 2022 of the Donner Summit Public Utility District Board of Directors was called to order at 6:09 p.m. by President Cathy Preis.

2. Roll Call

Cathy Preis, President	- Present
Philip Gamick, Director	- Present
Alex Medveczky, Secretary	- Present
Joni Kaufman, Director	- Present
Dawn Parkhurst, 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 June 21, 2022

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

B. Approve Regular Meeting Minutes May 17, 2022

C. Approve Monthly Safety Meeting Minutes – May 18, 2022

Motion: Accept the Consent Calendar
By: Joni Kaufman
Second: Alex Medveczky
Vote: 5 Ayes, 0 Noes, 0 Absent, 0 Abstain, 0 Vacancy
Motion Carries

6. Department Reports

- A. Administration - Steven Palmer, General Manager-** The General Manager reported that the online GIS map of the District infrastructure should be complete by the end of June.
- B. Operations and Maintenance Summary, May-** Reported.

7. Action Items

A. Cast Ballot for One of the Four Nominees for Placer County LAFCO Special District Representative

Motion: Authorize the General Manager to Cast the Ballot for Special District Representation, Placer LAFCO Selecting, Rick Stephens

By: Phil Gamick
Second: Alex Medveczky
Vote: 5 Ayes, 0 Noes, 0 Absent, 0 Abstain, 0 Vacancy

Motion Carries

B. Approve Agreement with Placer County Water Agency for a Grant in the Amount of \$15,000 for a Water Supply Resilience Study

Motion: Approve Agreement with Placer County Water Agency for a Grant in the Amount of \$15,000 for a Water Supply Resilience Study

By: Alex Medveczky
Second: Dawn Parkhurst
Vote: 5 Ayes, 0 Noes, 0 Absent, 0 Abstain, 0 Vacancy

Motion Carries

C. Adopt a Resolution Opposing Ballot Initiative 21-0042A1

Motion: Adopt Resolution 2022-24 Opposing Ballot Initiative 21-0042A1

By: Alex Medveczky
Second: Joni Kaufman

Roll Call Vote

Cathy Preis	-	Aye
Phil Gamick	-	Aye
Alex Medveczky	-	Aye
Joni Kaufman	-	Aye
Dawn Parkhurst	-	Aye

Motion Carries

D. Approve Five Year Capital Improvement Plan and Fiscal Year 2022/23 Budget

Motion: Approve Five Year Capital Improvement Plan and Fiscal Year 2022/23 Budget

By: Joni Kaufman

Second: Phil Gamick

Roll Call Vote

Cathy Preis - Aye

Phil Gamick - Aye

Alex Medveczky - Aye

Joni Kaufman - Aye

Dawn Parkhurst - Aye

Motion Carries

E. Adopt Resolution 2022-25 to Continue Remote Board Meetings in Accordance with Assembly Bill 361

Motion: Adopt Resolution 2022-25 to Continue Remote Board Meetings in Accordance with Assembly Bill 361

By: Alex Medveczky

Second: Dawn Parkhurst

Roll Call Vote

Cathy Preis - Aye

Phil Gamick - Aye

Alex Medveczky - Aye

Joni Kaufman - Aye

Dawn Parkhurst - Aye

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 7:11 p.m.

By: Joni Kaufman

Second: Alex Medveczky

Vote: 5 Ayes, 0 Noes, 0 Absent, 0 Abstain, 0 Vacancy

Motion Carries

Schedule of Upcoming Meetings

Regular Meeting – July 19, 2022

Regular Meeting – August 16, 2022

Regular Meeting – September 20, 2022

Respectfully Submitted,

Deleane Mehler
Administrative Assistant

July 19, 2022
Agenda Item: 5C

Safety / Plant Training

Donner Summit PUD WWTP

- **Safety Topics : June 2022**
 - Asbestos Awareness
- **Training Notes :**
 - DVD

Attendance :

- Justin Vosburgh 

- Sean Patrick 

- Josh Shelton 

- Paul Schott 

- Jim King 

- Steve Palmer

- Deleane Mehler

July 19, 2022
Agenda Item: 5D



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager

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

SUBJECT: Approve Engagement Letter with Gibson & Company for an Audit of Financial Statements for the Fiscal Year Ending June 30, 2022

RECOMMENDATION

Approve engagement letter with Gibson & Company for an Audit of Financial Statements for the Fiscal Year Ending June 30, 2022 and authorize General Manager to sign.

BACKGROUND

An annual audit of Donner Summit Public Utility District (District) is required by state law. Gibson & Company, Inc. is a certified public accountant and well qualified to perform this work, and has been preparing annual audits for the District since 2006.

DISCUSSION

Gibson & Company, Inc. has provided the attached Engagement Letter for the District to approve and sign (Attachment 1). The letter details the scope of services that will be provided. The scope complies with all audit requirements and details how their work will comply with auditing standards generally accepted in the United States of America and the standards for financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. The scope generally includes the following tasks:

- Audit of financial statements to obtain reasonable assurance that they are free from material misstatements
- Evaluate appropriateness of accounting policies and financial statements
- Inquiries of management regarding methods of preparing the information and basic financial statements

ANALYSIS

In order to complete the audit, the Board needs to approve the engagement letter and authorize the General Manager to sign.

FISCAL IMPACT

The fee for these services is not to exceed \$31,000, which is an increase of \$1,000 from the agreement of last fiscal year.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Engagement Letter

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

4600 NORTHGATE BLVD., SUITE 115 • SACRAMENTO, CALIFORNIA 95834-1121
(916) 484-1252 FAX (916) 484-1123
WEBSITE WWW.GIBSONCOCPA.COM

July 19, 2022
Agenda Item: 5D
ATTACHMENT 1

MICHAEL V. GIBSON, C.P.A.
CATHERINE E. GIBSON, C.P.A.
JOSEPH A. JULIO, C.P.A.
FORREST M. GIBSON, ADMIN.

June 8, 2022

RECEIVED
7/12/2022
SJR

Board of Directors and General Manager
Donner Summit Public Utility District
P.O. Box 610
Soda Springs, CA 95728

We are pleased to confirm our understanding of the services we are to provide Donner Summit Public Utility District for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, and the disclosures, which collectively comprise the basic financial statements of Donner Summit Public Utility District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Donner Summit Public Utility District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Donner Summit Public Utility District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We will also prepare your California Special Districts Financial Transaction Report for the year ended June 30, 2022.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

We have advised you of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We have offered to perform, as a separate engagement, extended procedures specifically designed to detect fraud and you have declined to engage us to do so at this time.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records of Donner Summit Public Utility District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Page 3

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement based on our prior year audit.

1. Limited separation of duties
2. Risks related to revenue being misstated

Planning for the current year audit has not concluded and modifications to the significant risks noted above may be made.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Government Auditing Standards. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Donner Summit Public Utility District's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of Donner Summit Public Utility District in conformity with accounting principles generally accepted in the United States of America, preparing the California Special Districts Financial Transaction Report, maintaining your depreciation schedule, and preparing journal entries other than proposed audit entries based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gibson & Company, Inc., Certified Public Accountant and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gibson & Company, Inc. Certified Public Accountant personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of California. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michael V. Gibson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit approximately August 22, 2022 and to issue our reports no later than October 31, 2022.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree our gross fee, including expenses, will not exceed \$31,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, this fee estimate is based on Generally Accepted Government Accounting Standards (GAGAS) in effect as of June 30, 2021. The Governmental Accounting Standards Board (GASB) has issued and continues to issue several amendments and additions to these standards. In the event we need to spend additional time to perform extensive adjustments to your accounting records or substantial reformatting of the financial statements or the related disclosures as a result of these unknown changes, our additional time will be billed above our fees quoted above. We will discuss this with you when and if we encounter such a situation.

By signing this engagement letter, you agree to submit any dispute concerning the quality or timeliness of our services to final and binding arbitration conducted under the Rules of the American Arbitration Association which pertains to the resolution of claims against accountants. The arbitrator shall have the authority to award compensatory damages, but only for such damages as found to have been directly and solely caused by acts, errors, or omissions committed in violation of our professional duties. The arbitrator (or one of the arbitrators) shall be a certified public accountant with at least 20 years of experience in public accountancy.

By signing this engagement letter, you acknowledge and agree to our records retention policy. This policy states that all records for continuing clients of the firm will be destroyed after 7 years from this engagement date. Once the firm's relationship with a client comes to a close, our policy states that all records regarding that client will be destroyed after 4 years from the engagement date (except for files regarding financial statement audit engagements, which will be destroyed after 7 years). Gibson and Company, Inc. reserves the right to make exceptions to this policy at its sole discretion. Once our files are destroyed, the only record of your engagement will be copies we provided to you at the time of the engagement.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

By executing this engagement letter you consent to Gibson & Company, Inc. CPA using your engagement information as a source of information to send you, by any medium, our newsletters or other communications. This consent is valid for five years.

Reporting

We will issue a written report upon completion of our audit of Donner Summit Public Utility District's financial statements. Our report will be addressed to management and those charged with governance of Donner Summit Public Utility District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Donner Summit Public Utility District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Donner Summit Public Utility District and believe this letter accurately summarizes the significant terms of our engagement. If you have questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,

GIBSON & COMPANY, INC.



Michael V. Gibson
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Donner Summit Public Utility District.

Management Signature: _____
Title: _____
Date: _____

Governance Signature: _____
Title: _____
Date: _____

Report on the Firm's System of Quality Control

December 31, 2021

To the Partners of
Gibson & Company, Inc., CPA
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Gibson & Company, Inc., CPA (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

Gibson & Company, Inc., CPA
and the Peer Review Committee of the California Society of CPAs
December 31, 2021
Page 2

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gibson & Company, Inc., CPA in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Gibson & Company, Inc., CPA has received a peer review rating of pass.


HKG, LLP
Pasadena, CA

July 19, 2022
Agenda Item: 6A



STAFF REPORT

TO: Board of Directors

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

SUBJECT: General Manager Report

Project Updates

Online GIS map of District infrastructure is in draft form and being reviewed by Staff.

Winter Storm Update

The General Manager has submitted the application and list of projects to CalOES for funding. An item is on today's agenda to authorize the General Manager to apply for funding from CalOES.

LAFCO Election Results

Rick Stevens was elected to the LAFCO Special District seat by a two-vote margin. He secured votes from 11 of the 23 special districts that cast votes.

Internal Controls and Accounting Procedures Manual

The Office Assistant and General Manager recently documented the current accounting procedures and requested that the accounting consultant, Barnard Vogler & Company, (BVC) review and comment. BVC reviewed the internal controls and fraud prevention measures and provided recommended improvements to District procedures. The recommendations from BVC were implemented and a written Accounting Procedures Manual was prepared. That manual documents Staff responsibilities and procedures such as utility billing, cash handling, accounts payable (disbursements), bank reconciliations, and month end and year end closing.

Upcoming Board Items

- Purchasing Policy Update
- Personnel Manual Update
- Sewer Connection/Capacity Fee Update

July 19, 2022
Agenda Item: 6B

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

June 2022

Donner Summit Public Utility District Waste Water Flow Data

July 19, 2022
Agenda Item: 6B

MONTH OF June 2022		DSPUD Influent	SLCWD Influent	Total Plant Influent	Total Plant Influent	Total Plant EFF River	Total Plant EFF Irr Storage	Total Plant EFF Irr Delivery	DSPUD Fresh Water Treated	SLCWD Fresh Water Treated	Emergency Storage Return	Weather	Comments
DATE	DAY	MGD	MGD	MGD	Totalizer	MGD	MGD	Totalizer	MGD	MGD	MGD	Cond	
06/01/22	WED	0.14602	0.0710	0.2170	1.6711120	0.208	0.0000	0.0000	0.152	0.0863	0.0000	Clear	
06/02/22	THU	0.10775	0.0762	0.1840		0.157	0.0000	0.0000	0.237	0.0345	0.0000	Clear	
06/03/22	FRI	0.14298	0.0740	0.2170		0.202	0.0000	0.0000	0.206	0.0545	0.0000	Clear	
06/04/22	SAT	0.09233	0.0707	0.1630		0.192	0.0000	0.0000	0.214	0.0000	0.0000	Clear	
06/05/22	SUN	0.16118	0.0938	0.2550		0.188	0.0000	0.0000	0.148	0.0000	0.0000	Clear	
06/06/22	MON	0.09510	0.0779	0.1730		0.238	0.0000	0.0000	0.106	0.1505	0.0000	Clear	
06/07/22	TUE	0.10724	0.0718	0.1790		0.190	0.0000	0.0000	0.165	0.0314	0.0000	Clear	
06/08/22	WED	0.12145	0.0666	0.1880		0.197	0.0000	0.0000	0.192	0.0426	0.0000	Clear	
06/09/22	THU	0.15476	0.0682	0.2230		0.188	0.0000	0.0000	0.161	0.0395	0.0000	Clear	
06/10/22	FRI	0.13698	0.0690	0.2060		0.199	0.0000	0.0000	0.163	0.0000	0.0000	Clear	
06/11/22	SAT	0.09399	0.0830	0.1770		0.195	0.0000	0.0000	0.164	0.1509	0.0000	Clear	
06/12/22	SUN	0.12477	0.0912	0.2160		0.213	0.0000	0.0000	0.225	0.0000	0.0000	Clear	
06/13/22	MON	0.15116	0.0778	0.2290		0.220	0.0000	0.0000	0.209	0.0570	0.0000	Clear	
06/14/22	TUE	0.13495	0.0690	0.2040		0.198	0.0000	0.0000	0.242	0.0611	0.0000	Clear	
06/15/22	WED	0.09424	0.0708	0.1650		0.218	0.0000	0.0000	0.247	0.0000	0.0000	Clear	
06/16/22	THU	0.13754	0.0715	0.2090		0.177	0.0000	0.0000	0.202	0.1585	0.0000	Clear	
06/17/22	FRI	0.11119	0.0708	0.1820		0.197	0.0000	0.0000	0.289	0.0000	0.0000	Clear	
06/18/22	SAT	0.11966	0.0713	0.1910		0.150	0.0000	0.0000	0.189	0.0000	0.0000	Pt Cloudy	
06/19/22	SUN	0.09906	0.0689	0.1680		0.155	0.0000	0.0000	0.222	0.0000	0.0000	Clear	
06/20/22	MON	0.09570	0.0963	0.1920		0.167	0.0000	0.0000	0.350	0.1526	0.0000	Clear	
06/21/22	TUE	0.13446	0.0805	0.2150		0.222	0.0000	0.0000	0.238	0.1556	0.0000	Clear	
06/22/22	WED	0.15043	0.1346	0.2850		0.247	0.0000	0.0000	0.194	0.1694	0.0000	Clear	
06/23/22	THU	0.11368	0.1193	0.2330		0.239	0.0000	0.0000	0.306	0.1403	0.0000	Pt Cloudy	
06/24/22	FRI	0.14154	0.0845	0.2260		0.236	0.0000	0.0000	0.157	0.0884	0.0000	Clear	
06/25/22	SAT	0.13704	0.0730	0.2100		0.231	0.0000	0.0000	0.232	0.1266	0.0000	Clear	
06/26/22	SUN	0.15016	0.0828	0.2330		0.208	0.0000	0.0000	0.217	0.0000	0.0000	Clear	
06/27/22	MON	0.15680	0.0752	0.2320		0.244	0.0000	0.0000	0.215	0.1382	0.0000	Clear	
06/28/22	TUE	0.12254	0.0635	0.1860		0.233	0.0000	0.0000	0.176	0.0944	0.0000	Clear	
06/29/22	WED	0.12395	0.0610	0.1850		0.191	0.0000	0.0000	0.146	0.0619	0.0000	Clear	
06/30/22	THU	0.08960	0.0804	0.1700		0.167	0.0000	0.0000	0.155	0.0720	0.0000	Clear	
					1.7320210						0.0000		
6/2022 Daily Totals		3.74824	2.3648	6.11300	N/A	6.067	0.0000	0.0000	6.1190	2.0662	0.0000		0
6/2022 Totalizer Total		3.72610	2.36480	6.09090	6.09090	6.067	0.0000	0.0000	6.1190	2.0564	0.0000		0
Difference		-0.02214	0.00004	-0.02210	N/A	0.0000	0.0000	N/A	0.0000	-0.0098	0.0000		
Percentage Difference		-0.59%	0.002%	-0.363%	N/A	0.000%	#DIV/0!	N/A	0.000%	-0.477%	0.000%		
6/2022 AVG/DAY		124,203	78,827	203,030	203,030	202,233	0	0	203,967	68,547	0		
6/2021 Totalizer Total		3.85910	1.74990	5.60900	5.609	4.1920	1.030	0.920	6.6950	2.5080	0.0000		
6/2021 AVG/DAY		128,637	58,330	186,967	186,967	139,733	34,340	30,667	223,167	83,600	0		

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: June 2022

Operations WWTP

- ◆ Flows to the South Yuba River 6.1 MG.
- ◆ Staff assisted in the gathering of information for the 2022/2023 Operating Budget.
- ◆ Continued supplying water for use as dust control for the Old Hwy 40 project.
- ◆ Received a bulk load of Micro C.



- ◆ Located a sewer lateral at 10067 Poma Ln.
- ◆ Completed installation of the sprinklers at the spray irrigation site.

- ◆ Continued sludge drying bed use and began sending out dried sludge to the landfill.



- ◆ Staff processed 15 USA dig ticket.

Operations Water Plant

- ◆ Completed and sent out monthly potable water reports to DHS.
- ◆ Completed and send out the 2021 Consumer Confidence Report to district customers.
- ◆ Installed hydrant meters at Auburn Ski Club and Sugar Bowl Academy.
- ◆ Investigated a possible water leak at 21285 Donner Pass Rd. no leak found.
- ◆ Monitored tank levels at Big Bend.
- ◆ Located the water service for 10067 Poma Ln and installed a ¾” service.
- ◆ Conducted a hydrant test for 21146 Donner pass Rd.

Repairs and Maintenance WWTP

- ◆ Repaired a sewer main brake at 10067 Poma Ln.
- ◆ Staff cleaned area around the tailwater catch basin at the spray irrigation site.

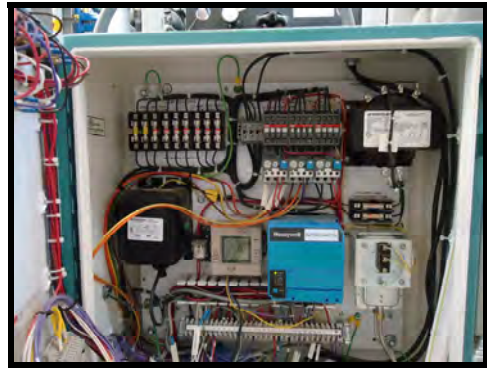


- ◆ Cleaned and pressure washed sewer lift stations L-8, N-1 and N-2's standby generators and buildings.



Repairs and Maintenance WTP

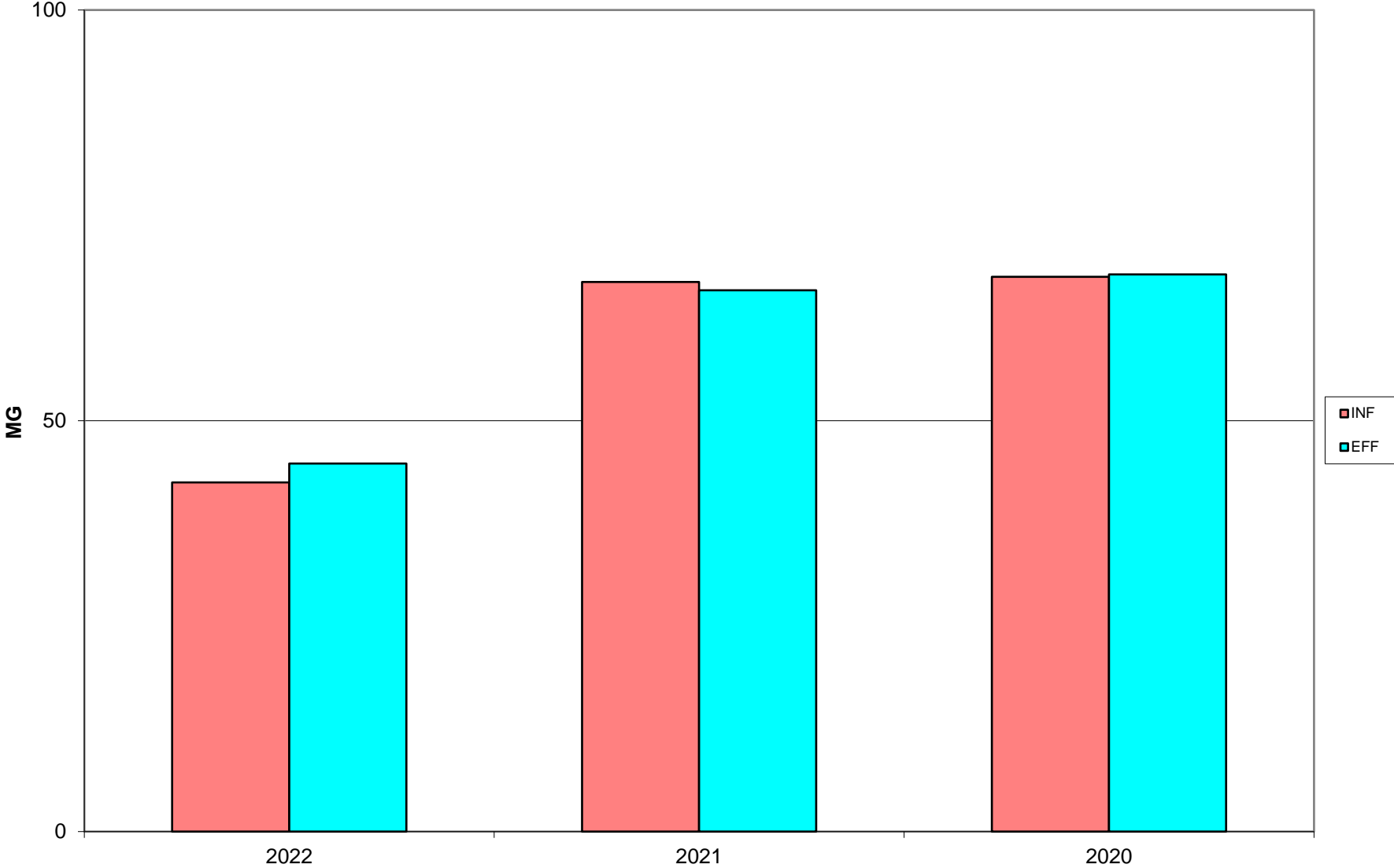
- ◆ Took the Tucker SnowCat to the manufacturer for full annual service and dashboard/computer monitoring system upgrades.
- ◆ Trouble shot and repaired problem with Reservoir 2 level controller.



Laboratory

- ◆ Continued basic discharge and water quality testing.

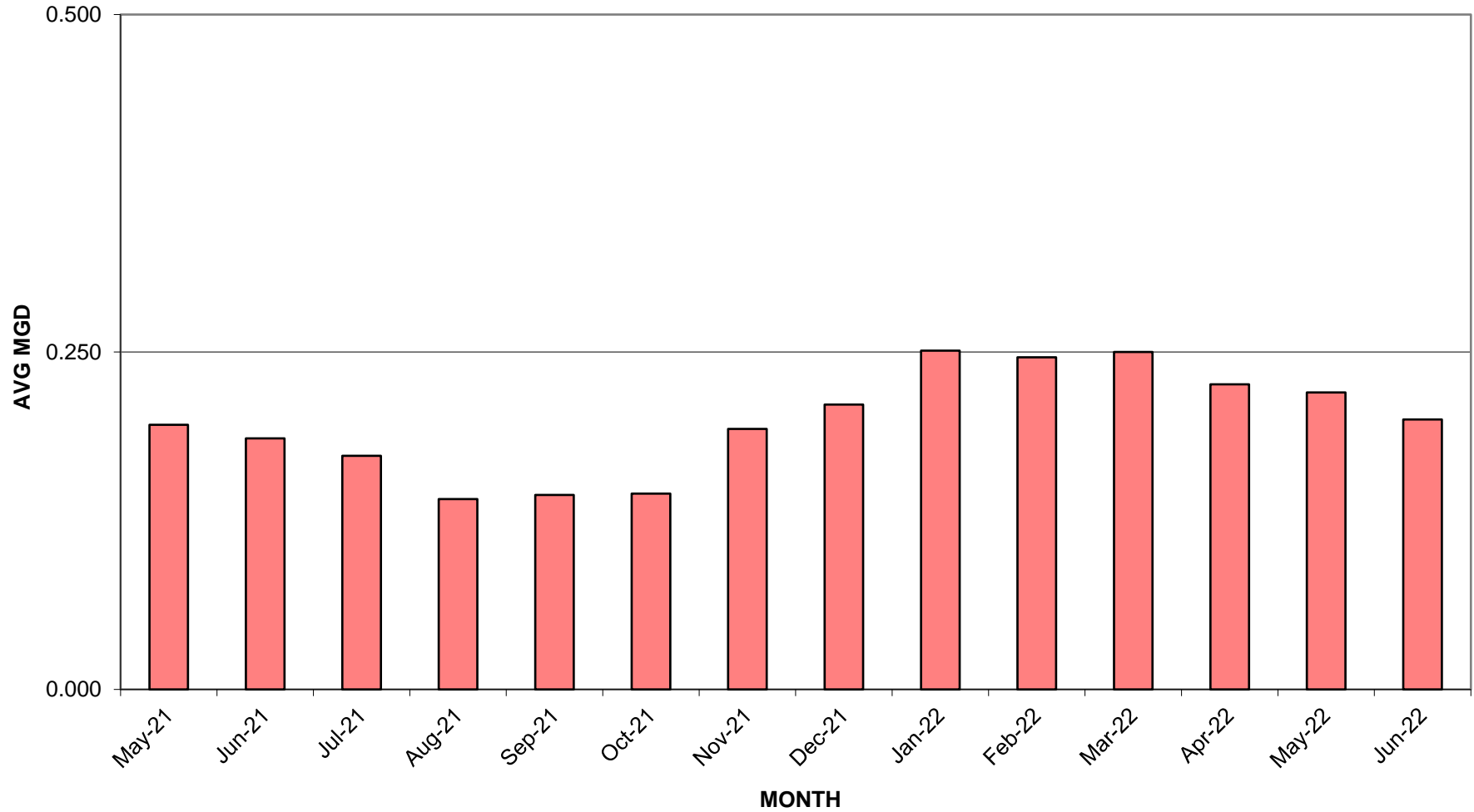
**DONNER SUMMIT PUD WWTP ANNUAL TOTAL INFLUENT FLOW TO TOTAL EFFLUENT
FLOW
2022 DATA THROUGH JUNE**



DONNER SUMMIT PUD WWTP

AVG INFLUENT

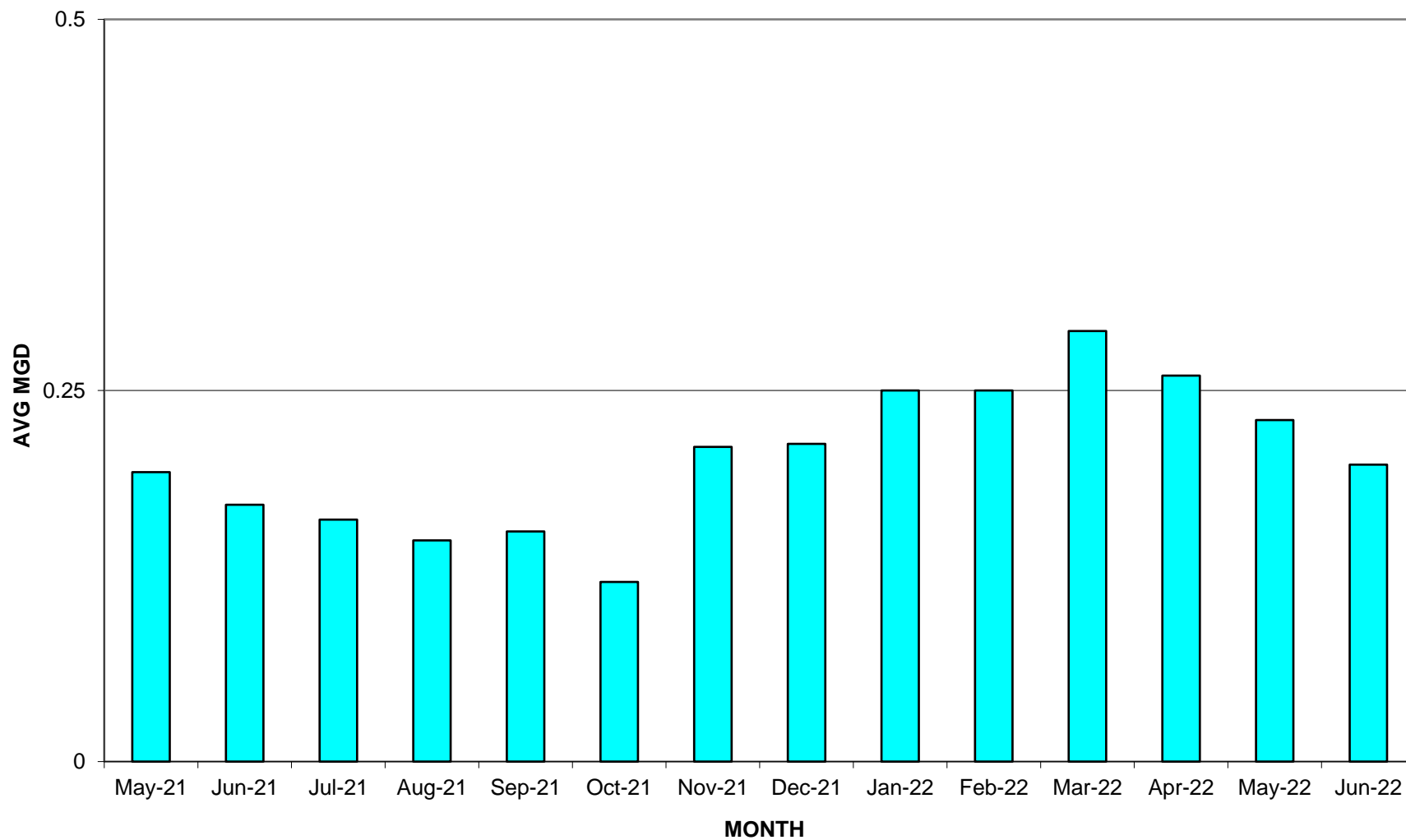
**FLOW MGD
YEARS 2021/2022**



DONNER SUMMIT PUD WWTP

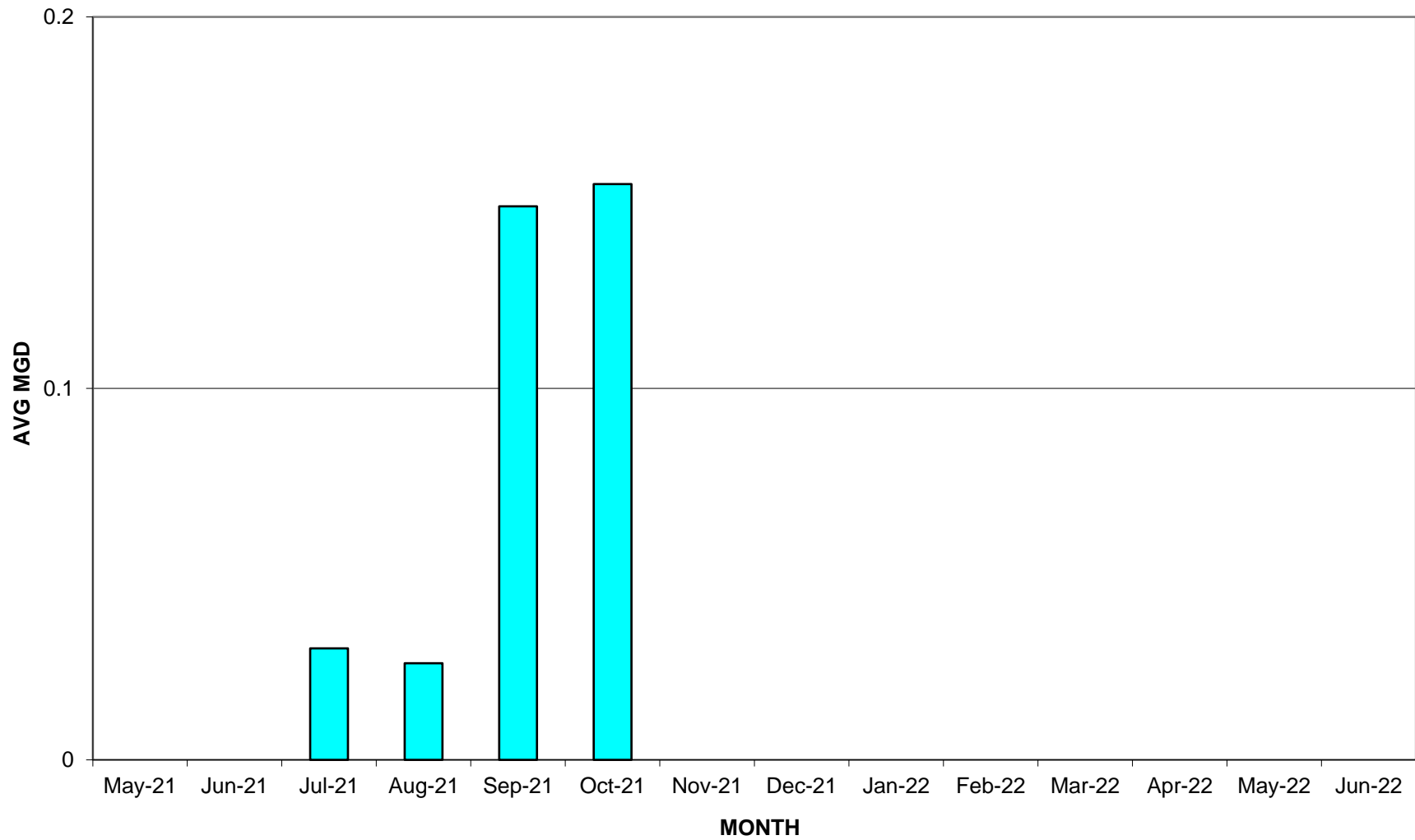
YEARS 2021/2022

AVG EFFLUENT FLOW YEAR



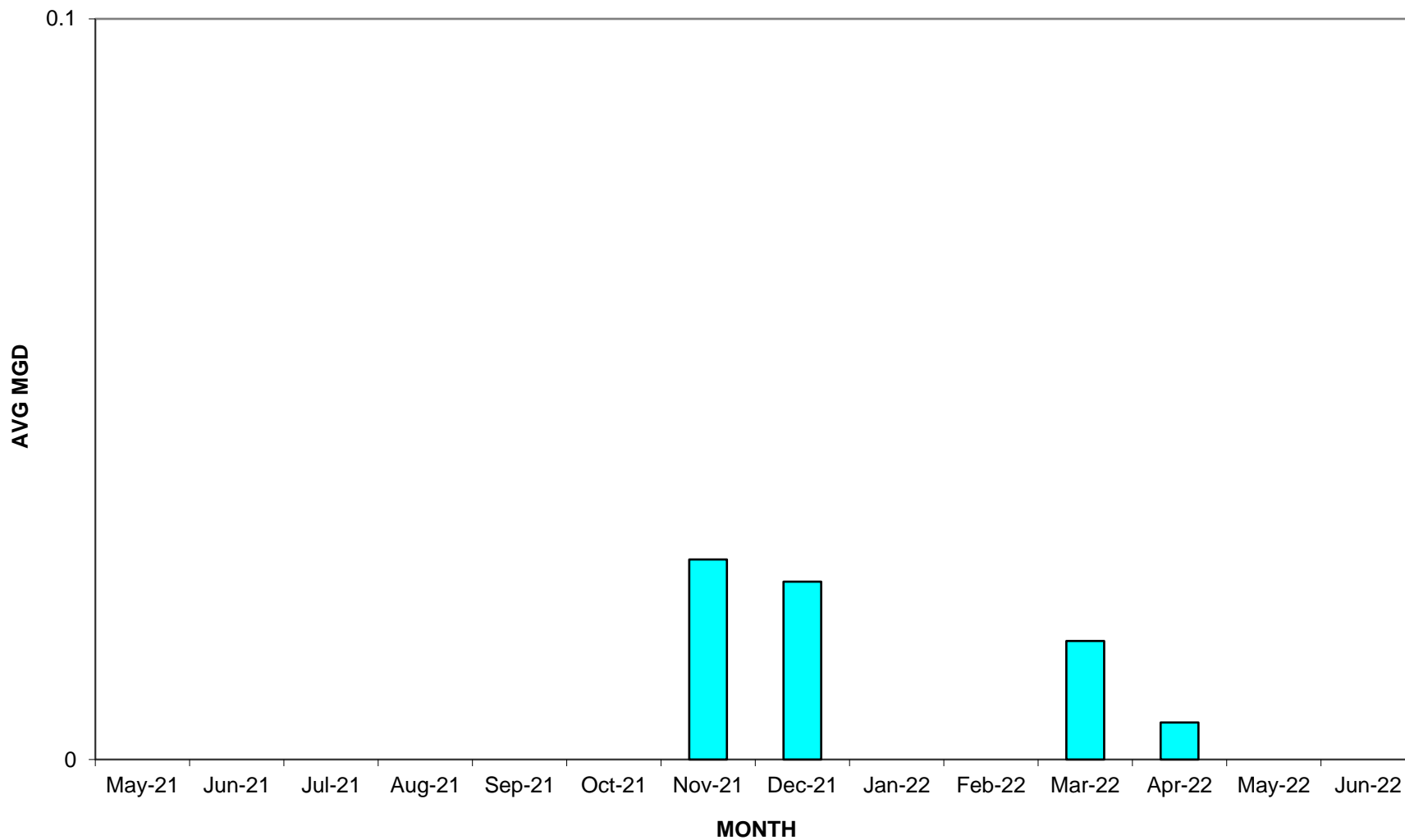
DONNER SUMMIT PUD WWTP

**AVG EFFLUENT FLOW TO LAND IRRIGATION
YEARS 2021/2022**



**DONNER SUMMIT PUD WWTP
STORAGE/PRODUCTION**

**AVG EFFLUENT FLOW TO SNOW
YEARS 2021/2022**



July 19, 2022
Agenda Item: 7A



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt a Resolution Designating the General Manager as Applicant's Agent for Obtaining State and Federal Financial Assistance (CalOES Form 130)

RECOMMENDATION

Adopt the resolution designating the General Manager as applicant's agent for Donner Summit Public Utility District (CalOES Form 130).

BACKGROUND

In December 2021 California experienced severe storms that caused widespread damage to public infrastructure. Some of the District's sewer lift stations were damaged due to electrical issues caused by the storms, and emergency response and repairs were required.

A Governor's Proclamation was issued to secure funding to help the affected agencies to respond and recover. After the proclamation, the California Governor's Office of Emergency Services (CalOES) made funding available to public agencies for costs related to damage caused between December 10, 2021, and January 1, 2022. The State will fund 75% of eligible costs. To obtain financial assistance from the State, the District must first submit a Project Application (CalOES 126), a List of Projects (CalOES 95), and a Designation of Applicant's Agent Resolution (CalOES 130).

DISCUSSION

To expedite the CalOES review process, the General Manager already submitted the Project Application (CalOES 126) and List of Projects (CalOES 95). The total amount submitted is \$62,270 and the forms are included as Attachment 1.

The Designation of Applicant's Agent Resolution (CalOES 130) formally designates the General Manager as the agent for the District when requesting State and Federal disaster funding. The resolution is effective for all open and future disasters/grants declared up to three (3) years following the date of Board adoption.

The Board must adopt the attached resolution (CalOES 130) and submit prior to August 1 for the State to begin the review process (Attachment 2).

FISCAL IMPACT

Adopting the resolution authorizes the submittal of expenditures for cost sharing to the State. The State will fund 75% of the eligible costs submitted. If the States determines that all costs already submitted are eligible, then the District would receive \$46,702. That amount is subject to further refinement during the State review.

CEQA ASSESSMENT

This action is not a CEQA Project.

ATTACHMENTS

1. Project Application (CalOES 126) and List of Projects (CalOES 95)
2. Resolution 2022-26 (CalOES 130)



Cal OES
GOVERNOR'S OFFICE
OF EMERGENCY SERVICES

For Internal Use Only

Cal OES Application #: _____

Disaster No #: _____

DUNS #: _____

PROJECT APPLICATION
CALIFORNIA DISASTER ASSISTANCE ACT PROGRAM

1. APPLICANT'S NAME AND ADDRESS

APPLICANT: _____

ADDRESS: _____

CITY & ZIP: _____

PHONE: _____

2. APPLICANT'S AUTHORIZED AGENT
(Attach Resolution of Designation unless an accurate "universal" resolution is on file.)

NAME: _____

TITLE: _____

ADDRESS: _____

CITY & ZIP: _____

PHONE: _____

FACSIMILE: _____

E-MAIL: _____

3. PROJECT SUMMARY – Attach a List of Projects as defined in Title 19 of the California Code of Regulations, Section 2970(a)(4).

ASSURANCES AND AGREEMENTS

- A. The applicant certifies (to the best of his knowledge and belief) the disaster relief work herein described for which state financial assistance is requested, is eligible in accordance with the criteria contained in the Disaster Assistance Act (Government Code, Section 8680 et seq).
- B. The applicant is the legal entity responsible under law for the performance of the work detailed and accepts such responsibility.
- C. The applicant certifies that the disaster relief work herein described for which state assistance is requested hereunder, does not or will not duplicate benefits received for the same loss from another source.
- D. The applicant certifies that they have undertaken to recover maximum federal participation in funding street and highway project and public facility projects.
- E. The applicant certifies that all information given herein is to the best of its knowledge and belief, true and correct.
- F. The applicant agrees to (1) provide without cost to the state all lands, easements, and rights-of-way necessary for accomplishment of the approved work and
 - (2) The applicant agrees to hold and save the State of California, its officers, agents and employees free from damages due to the approved work.
- G. (1) The applicant agrees to comply with Section 3700 of the Labor Code, which requires every employee to be insured against liability for Workmen's Compensation, or to undertake self-insurance in accordance with provisions of the code; and will comply with such provisions before commencing the performance of the work.
 - (2) The applicant agrees to comply with the Fair Practices Act in connection with the performance of work under this agreement wherein it agrees it will not willfully discriminate against any employee or applicant for employment because of race, color, religion, ancestry, sex, age or national origin; and it agrees to take affirmative action to insure that applicants for employment are employed, and that employees are treated during employment, without regard to their race, color, religion, ancestry, sex, age or national origin, and hereby gives assurance that it will immediately take any measures necessary to effectuate this agreement.

PROJECT APPLICATION
CALIFORNIA DISASTER ASSISTANCE ACT PROGRAM

(3) If any real property or structure thereon is provided or improved with the aid of the state financial assistance extended to the applicant, this assurance shall obligate the applicant, or in the case of such property, any transferee for the period during which the provision of similar services of benefits. If any personal property is so provided, this assurance shall obligate the applicant for the period during which it retains ownership or possession of the property. In all other cases, this assurance shall obligate the applicant for the period during which the state financial assistance is extended to it by the agency.

(4) This assurance is given in consideration of, and for the purpose of obtaining any and all state grants, loans, reimbursement, advances, contracts, property, discount, or other state financial assistance extended after the date hereon to the applicant. The applicant recognizes and agrees that such state financial assistance will be extended in reliance on the representations and agreements made in this assurance and that the state shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the applicant, its successors, transferees and assignees, and a person or persons whose signatures appear on this form, or is authorized to sign this assurance on behalf of the applicant.

- H. The applicant certifies that all financial assistance received under this application will be, or has been, expended in accordance with applicable laws and regulations. The applicant certifies that any work performed by a state agency at their request shall be agreed upon in writing and be subject to the State Contract Act. The applicant certifies that the work performed, or to be performed, is in accordance with the state and local laws governing the performance of such work.
- I. The applicant certifies compliance with Standardized Emergency Management System (SEMS) requirements as stated in the California Emergency Services Act, Government Code, Chapter 7 of Division 1 of Title 2, Section 8607.1(e) and CCR Title 19, Sections 2445, 2446, 2447 and 2448.
- J. The applicant certifies that on contracts involving expenditures in excess of \$25,000, it obtained from the contractor a payment bond in accordance with Sections 3247 through 3252 of the Civil Code.
- K. **BY ACCEPTING THESE FUNDS, THE APPLICANT IS NOT FORFEITING ANY RIGHTS WHATSOEVER, INCLUDING THE RIGHT TO A FAIR HEARING.**

4. SIGNATURE OF APPLICANT'S AUTHORIZED AGENT

"I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized by the above named subgrantee to enter into this agreement for and on behalf of the said subgrantee, and by my signature do bind the subgrantee to the terms thereof."

SIGNATURE: Steve Paul DATE: _____

TITLE: _____

5. Cal OES APPROVAL

SIGNATURE: _____ DATE APPROVED: _____

TITLE: _____

List of Projects

APPLICANT: DONNER SUMMIT PUBLIC UTILITY DISTRICT

DATE COMPLETED: 6/28/2022

CONTACT NAME AND PHONE NUMBER: Steven Palmer, 530-426-3456

IS THIS AN AMENDED LIST OF PROJECTS?

ITEM #	LOCATION	DESCRIPTION OF DAMAGE AND SCOPE OF WORK	COST ESTIMATE	CATEGORY*	WAS WORK COMPLETED BY FORCE ACCT. (FA), CONTRACT (C) OR BOTH (F/C)?	ENTER "ENV" IF THERE ARE ENVIRONMENTAL ISSUES OR "HIST" FOR HISTORIC ISSUES, OR BOTH	WAS THERE INSURANCE COVERAGE? IF YES, ENTER DEDUCTIBLE AMOUNT	WAS THE FACILITY DAMAGED IN A PRIOR DISASTER(S)? IF YES, ENTER DISASTER NAME(S) OR NUMBER(S)	ARE THERE COST EFFECTIVE HAZARD MITIGATION MEASURES THAT MAY PREVENT FUTURE DAMAGE?
1	Lift Station 8	Control system and pumps damaged by power loss and surge caused by storm leading to potential overflow of raw sewage. Cleared snow from access road, rent and install temporary power and sewage pump, staff overtime to install temporary power and pump.	\$28,199.56	B	F/C		\$500,000 Deductible for catastrophic loss.	NO	NO
2	Lift Station 8	Control system and pumps damaged by power loss and surge caused by storm leading to potential overflow of raw sewage. Repair pumps and control system.	\$15,730.82	F	C		\$500,000 Deductible for catastrophic loss.	NO	NO
3	Lift Station 4	Control system and pumps damaged by power loss and surge caused by storm leading to potential overflow of raw sewage. Cleared snow from access road, provide temporary power, staff overtime to provide temporary power, repair pumps and control panel.	\$10,180.00	F	F/C		\$500,000 Deductible for catastrophic loss.	NO	NO
4	Wastewater Treatment Plant	Loss of power for extended period of time. Purchased fuel to operate treatment plant and prevent sewage spill until PG&E restored power.	\$7,152.00	B	C		\$500,000 Deductible for catastrophic loss.	NO	NO
5	Lift Station 7	Repair loss of electrical service caused by storm	\$1,007.76	F	F/C		\$500,000 Deductible for catastrophic loss.	NO	NO

*CATEGORY: A) Debris Clearance; B) Protective Measures; C) Road System; D) Water Control Facility; E) Buildings and Equipment; F) Public Utility System; G) Other. (Note: if a single site has more than one category, indicate the category that represents the majority of damage.)

RESOLUTION 2022-26
DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR
NON-STATE AGENCIES

BE IT RESOLVED BY THE _____ OF THE _____
(Governing Body) (Name of Applicant)

THAT _____, OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the _____,
(Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA),** under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the _____, a public entity established under the
(Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below

- This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this ___ day of _____, 20___

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, _____, duly appointed and _____ of
(Name) (Title)

_____, do hereby certify that the above is a true and
(Name of Applicant)

correct copy of a resolution passed and approved by the _____
(Governing Body)

of the _____ on the _____ day of _____, 20___.
(Name of Applicant)

(Signature)

(Title)

July 19, 2022
Agenda Item: 7B



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt a Resolution to Continue Remote Board Meetings in Accordance with Assembly Bill 361

RECOMMENDATION

Consider adopting a resolution that will allow the Board to continue meeting remotely.

BACKGROUND

Starting in March 2020 California Governor Gavin Newsom issued a series of Executive Orders (N-25-20, N-29-20, N-35-20) aimed at containing the novel coronavirus. These Executive Orders collectively modified certain requirements created by the Ralph M. Brown Act (“the Brown Act”). The effect of these modifications was to allow legislatively bodies to meet without requiring the physical presence of members of the legislative body, staff, or of the public. Since that time, The Board has been conducting its’ meetings over Zoom, in compliance with the Executive Orders.

On June 11, 2021, the Governor issued Executive Order N-08-21 which rescinds those Brown Act modifications effective on September 30, 2021. After that date, local agencies are required to observe all the usual Brown Act requirements such as providing a physical location with public access for the meeting, publishing the location of teleconferencing board members, posting meeting notices and agendas in those teleconference locations, and making those locations available to the public.

In response the California legislature passed Assembly Bill 361 (AB361), which provides local agencies with the ability to meet remotely during proclaimed state emergencies under modified Brown Act requirements, similar to the procedures established by the Governor’s Executive Orders. AB361 allows local agencies to meet remotely if any of the following conditions exist:

1. The legislative body holds a meeting during a proclaimed state of emergency and state or local officials have imposed or recommended measures to promote social distancing.
2. The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.
3. The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

In order to continue to hold virtual meetings the legislative body shall, not later than 30 days after teleconferencing for the first time in compliance with AB361, and every 30 days thereafter must make the following findings by majority vote:

1. The legislative body has reconsidered the circumstances of the state of emergency.
2. Any of the following circumstances exist:
 - a. The state of emergency continues to directly impact the ability of the members to meet safely in person.
 - b. State or local officials continue to impose or recommend measures to promote social distancing.

AB 361 shall remain in effect only until January 1, 2024.

DISCUSSION AND ANALYSIS

Since the October meeting, the Board has taken action at each meeting to adopt a resolution to allow the continuation of remote meetings.

The State of California still has an active emergency declaration. Nevada County recently took action to revert to the State of California Department of Public Health guidance which, beginning on March 1, 2022, includes a strong recommendation to wear masks in all indoor public setting and businesses and a mask requirement for certain high-risk situations.

Due to the State declaration and Public Health guidance, the Board can continue to meet remotely without the typical Brown Act teleconference notifications (Government Code 54953(e)(1)(A)). If the Board wishes to continue to meet remotely, they will need to adopt the attached resolution that makes the findings required by AB361. To continue meeting remotely, the Board will need to make the required findings every 30 days (Government Code 54953(e)(3)).

If the Board does not adopt the attached resolution at this meeting, then the August meeting will need to take place in person.

FISCAL IMPACT

There is no direct fiscal impact to this action.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Resolution

RESOLUTION NO. 2022-27

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS IN RESPONSE TO THE NOVEL CORONAVIRUS (COVID19) FOR ALL LEGISLATIVE BODIES OF THE DISTRICT FOR THE PERIOD AUGUST 1, 2022 THROUGH AUGUST 31, 2022 AS THIS IS THE TIME PERIOD THAT ENCOMPASSES THE NEXT SCHEDULED BOARD MEETING PURSUANT TO BROWN ACT PROVISIONS

WHEREAS, the Donner Summit Public Utility District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Donner Summit Public Utility District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted Resolution Number 2021-07 on October 19, 2021, finding that the requisite conditions exist for the legislative bodies of the Donner Summit Public Utility District to conduct remote teleconference meetings without compliance of paragraph (f) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions now exist in the District, specifically, as proclaimed in the Proclamation of a State of Emergency regarding the Novel Coronavirus (COVID19) issued on March 4, 2020 by the Governor of the State of California; and

WHEREAS, the County of Nevada Public Health Officer issued guidance regarding COVID19 on February 11, 2022 which reverted to the State Public Officer Guidance which includes a

strong recommendation for wearing masks in indoor public settings indoors and businesses, and requires masks in certain high-risk situations; and

WHEREAS, the Board of Directors does hereby find that the Governor of the State of California's Proclamation of Emergency, and the Nevada County Public Health Officer guidance indicate that the outbreak of COVID19 has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California, and ratify the California Public Health Order; and

WHEREAS, as a consequence of the local emergency, the Board of Directors does hereby find that the legislative bodies of Donner Summit Public Utility District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the next scheduled meeting of a legislative body of the Donner Summit Public Utility District is August 16, 2022; and

WHEREAS, public access to meetings will be ensured by posting the agenda with meeting links, and allowing public comment in real time during the meeting.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF DONNER SUMMIT PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and the County of Nevada Public Health Officer issued an Health Officer issued guidance regarding COVID19 on February 11, 2022 which reverted to the State Public Officer Guidance which includes a strong recommendation for wearing masks in indoor public settings indoors and businesses, and requires masks in certain high-risk situations.

Section 3. Re-Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency and the State of California Public Health Order.

Section 4. Remote Teleconference Meetings. The General Manager and legislative bodies of Donner Summit Public Utility District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during

which the legislative bodies of Donner Summit Public Utility District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Donner Summit Public Utility District, this 19th day of July 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

By: _____
Alex Medveczky
Secretary of the Board