

**Donner Summit Public Utility District
Board of Directors Regular Meeting
Agenda
Tuesday, May 17, 2022 - 6:00 P.M.
DSPUD Office, 53823 Sherritt Lane, Soda Springs California**

For the Regular Meeting (Section 54954), May 17, 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 87239652052 Password 673703 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 May 17, 2022

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

B. Approve Regular Meeting Minutes March 15, 2022

C. Approve Annual Engagement Letter with Barnard Vogler & Co. for Professional Accounting Services for an Amount Not to Exceed \$30,000

D. Adopt Resolutions 2022-16 and 2022-17 Fixing and Placing the Annual Special Tax Levy for Community Facilities District No. 1

- E. **Adopt Resolutions 2022-18 and 2022-19 Requesting Collection of Unpaid Charges on the Nevada and Placer County Tax Rolls**
- F. **Approve Appropriations Limit for Fiscal Year 2022/23**
- 6. **Department Reports**
 - A. **Administration - Steven Palmer, General Manager**
 - B. **Sewer and Water Department**
 - 1. **Waste Water Flow Data, April**
 - 2. **Fresh Water Flow Data, April**
 - 3. **Operations and Maintenance Summary**
- 7. **Information Items**
 - A. **Third Quarter Budget Update for Fiscal Year 2021/2022**
- 8. **Action Items**
 - A. **Adopt Resolutions 2022-20 and 2022-21 Declaring an Election and Requesting that the Boards of Supervisors of Nevada and Placer Counties Consolidate the Election with Other Elections Conducted on November 8, 2022**
 - B. **Review Draft Five Year Capital Improvement Plan and Draft Fiscal Year 2022/23 Budget**
 - C. **Adopt a Resolution to Continue Remote Board Meetings in Accordance with Assembly Bill 361**
- 9. **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.*

10. Adjournment

Schedule of Upcoming Meetings

Regular Meeting – June 21, 2022

Regular Meeting – July 12, 2022

Regular Meeting – August 16, 2022

We certify that on May 13, 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

May 17, 2022
Agenda Item: 5A.1

Donner Summit Public Utility District

Check List

All Bank Accounts

April 13, 2022

Check Number	Check Date	Payee	Amount
Vendor Checks			
10797	04/13/22	ALSCO	197.02 -
10798	04/13/22	AT&T	351.84 -
10799	04/13/22	CATHERINE HANSFORD	735.00 -
10800	04/13/22	DEPARTMENT OF MOTOR VEHICLES	54.00 -
10801	04/13/22	DEPARTMENT OF WATER RESOURCES	8,038.00 -
10802	04/13/22	EMPLOYER DRIVEN SOLUTIONS	449.46 -
10803	04/13/22	ENVIROKEM Engineering Services	1,932.91 -
10804	04/13/22	ESRI	1,600.00 -
10805	04/13/22	EVERS LAW GROUP	703.00 -
10806	04/13/22	FED-EX	23.80 -
10807	04/13/22	GRAINGER	538.19 -
10808	04/13/22	JUSTIN VOSBURGH	20,000.00 -
10810	04/13/22	PARAGON PEST CONTROL	65.00 -
10811	04/13/22	SOCIAL SECURITY	300.00 -
10812	04/13/22	SUMMIT HOME CARE	200.00 -
10813	04/13/22	THE OFFICE BOSS, INC.	149.75 -
10814	04/13/22	TRUCKEE AUTO PARTS	365.35 -
10815	04/13/22	WESTERN NEVADA SUPPLY COMPANY	722.25 -
10816	04/13/22	AT&T	22.56 -
10817	04/13/22	PG&E COMPANY	5,506.17 -
10818	04/13/22	PG&E COMPANY	22,777.75 -
10819	04/13/22	PG&E COMPANY	2,091.16 -
10820	04/13/22	TRUCKEE AUTO PARTS	18.94 -
Vendor Check Total			<u>66,842.15</u>
Check List Total			<u>66,842.15</u>

Check count = 23

OK

 4/13/22

Donner Summit Public Utility District

Check List

All Bank Accounts

April 28, 2022

Check Number	Check Date	Payee	Amount
Vendor Checks			
- 10821	04/28/22	ALHAMBRA & SIERRA SPRINGS	88.45
- 10822	04/28/22	ALL ELECTRIC MOTORS, INC.	5,812.48
✓ 10823	04/28/22	AT&T	46.23
- 10824	04/28/22	CALIFORNIA WATER ENVIRONMENT	384.00
✓ 10825	04/28/22	CORBIN WILLITS SYSTEMS, INC.	431.36
- 10826	04/28/22	EMPLOYER DRIVEN SOLUTIONS	8,331.66
- 10827	04/28/22	GRAINGER	267.45
✓ 10828	04/28/22	HUMANA DENTAL INS. CO.	1,211.61
- 10829	04/28/22	INDUCTIVE AUTOMATION	1,760.00
- 10830	04/28/22	KIMBALL MIDWEST	311.19
- 10831	04/28/22	MOUNTAIN HARDWARE & SPORTS	127.70
✓ 10832	04/28/22	PG&E COMPANY	254.73
✓ 10833	04/28/22	PRINCIPAL LIFE INSURANCE COMPANY	732.72
✓ 10834	04/28/22	RICK MARTIN	1,300.00
✓ 10835	04/28/22	RYAN PROCESS INC.	6,880.67
✓ 10836	04/28/22	SIERRA MOUNTAIN PIPE & SUPPLY	34.32
- 10837	04/28/22	SUBURBAN PROPANE	18,878.45
- 10838	04/28/22	THATCHER COMPANY OF NEVADA, INC.	3,274.14
✓ 10839	04/28/22	TRUCKEE AUTO PARTS	9.24
- 10840	04/28/22	TRUCKEE FIRE PROTECTION DISTRICT	4,905.58
✓ 10841	04/28/22	USA BLUEBOOK	65.27
✓ 10842	04/28/22	WELLS FARGO VENDOR FINANCIAL SRVCS	226.83
✓ 10843	04/28/22	XYLEM INC.	7,494.00
- 10844	04/28/22	AT&T	346.47
✓ 10845	04/28/22	AT&T	22.40
✓ 10846	04/28/22	BLUE SHIELD OF CALIFORNIA	8,790.53
Vendor Check Total			<u>71,987.48</u>
Check List Total			<u>71,987.48</u>

Check count = 26

OK
 [Signature]
 5/2/22

May 17, 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	372.64	150.00	Direct Deposit # 4216	
	Life Ins Reimb Txble			100.00		Medicare	87.16	1,292.31	Check Amt	0.00
	Sick Accr-Memo				M7:85	Fed Income Tax	732.32		Chkg 730	2,910.65
	Vacation -Memo				M4:62	CA Income Tax	398.21			
						M6:11	CA Disability	66.11		
	EMPLOYEE TOTAL		60:00	6,010.40			1,657.44	1,442.31	Net Pay	2,910.65
Patrick, Sean M 59	Regular	44:7800	60:00	2,686.80		Social Security	230.48	275.00	Direct Deposit # 4217	
	Standby			135.00		Medicare	53.90	37.41	Check Amt	0.00
	Holiday	44:7800	10:00	447.80		Life Ins EE Post Tax	337.28		Chkg 717	2,536.01
	Vacation	44:7800	10:00	447.80		CA Income Tax	206.43			
						CA Disability	40.89			
	EMPLOYEE TOTAL		80:00	3,717.40			868.98	312.41	Net Pay	2,536.01
Schott, Paul A 64	Regular	48:8000	78:00	3,806.40		Social Security	266.12	850.00	Direct Deposit # 4218	
	Standby			270.00		Medicare	62.24	150.00	Check Amt	0.00
	Overtime	73:2000	0:25	18.30		Fed Income Tax	551.92		Chkg 019	2,156.38
	Life Ins Reimb Txble			100.00		CA Income Tax	206.42			
	Sick	48:8000	2:00	97.60		CA Disability	47.22			
	EMPLOYEE TOTAL		80:25	4,292.30	M7:85 M6:15		1,133.92	1,000.00	Net Pay	2,156.38
Shelton, Joshua M... 64	Regular	31:5700	77:50	2,446.68		Social Security	162.79	150.00	Direct Deposit # 4219	
	Life Ins Reimb Txble			100.00		Medicare	36.07		Check Amt	0.00
	Sick	31:5700	2:50	78.93		Fed Income Tax	220.11		Chkg 722	2,052.88
						CA Income Tax	122.88			
						CA Disability	28.88			
	EMPLOYEE TOTAL		80:00	2,625.61			572.73	1,000.00	Net Pay	2,052.88
**** 40 BOARD MEMBER Garnick, Philip 28	Regular	47:2300	64:00	3,022.72		Social Security	286.14	150.00	Direct Deposit # 4220	
	Standby			270.00		Medicare	66.92	35.00	Check Amt	0.00
	Overtime	70:8450	8:00	566.76		Life Ins EE Post Tax	426.03		Chkg 400	3,309.84
	Holiday	47:2300	10:00	472.30		Loan Payment	177.73			
	Vacation	47:2300	6:00	283.38		CA Disability	50.77			
	EMPLOYEE TOTAL		88:00	4,615.16			1,007.59	297.73	Net Pay	3,309.84
	EMPLOYEE TOTAL			1,073.76			163.38		Direct Deposit # 4221	
	EMPLOYEE TOTAL			250.00		Social Security	66.57		Check Amt	0.00
	EMPLOYEE TOTAL			823.76		Medicare	15.57		Chkg 486	910.38
	EMPLOYEE TOTAL			1,073.76		Fed Income Tax	57.76			
	EMPLOYEE TOTAL					CA Income Tax	11.67			
	EMPLOYEE TOTAL					CA Disability	11.81		Net Pay	910.38

PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME	EMPLOYEE ID	DESCRIPTION	RATE	HOURS	EARNINGS	REIMB & OTHER PAYMENTS	WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
**** 40 BOARD MEMBER (cont.) Kaufman, Joan B 67		Regular Health Stipend			275.00 1,014.06		Social Security 79.92 Medicare 18.69 Fed Income Tax 87.01 CA Income Tax 25.94 CA Disability 14.18		Direct Deposit # 4222 0.00 Check Amt 1,063.32 Chkg 974
		EMPLOYEE TOTAL			1,289.06		225.74		Net Pay 1,063.32
Medveczky, Alexan... 58		Regular Health Stipend			250.00 603.71		Social Security 52.93 Medicare 12.38 Fed Income Tax 35.56 CA Disability 9.39		Direct Deposit # 4223 0.00 Check Amt 743.45 Chkg 111
		EMPLOYEE TOTAL			853.71		110.26		Net Pay 743.45
Parkhurst, Dawn E 66		Regular Health Stipend			250.00 630.41		Social Security 54.58 Medicare 12.77 Fed Income Tax 13.43 CA Income Tax 11.36 CA Disability 9.68		Direct Deposit # 4224 0.00 Check Amt 778.59 Chkg 495
		EMPLOYEE TOTAL			880.41		101.82		Net Pay 778.59
Reis, Cathy 64		Regular Health Stipend			300.00 576.66		Social Security 54.35 Medicare 12.71 Fed Income Tax 57.37 CA Income Tax 5.82 CA Disability 9.64		Direct Deposit # 4225 0.00 Check Amt 736.77 Chkg 011
		EMPLOYEE TOTAL			876.66		139.89		Net Pay 736.77
**** 50 ADMIN Mehler, Deleane 51		Regular Sick	39.9600 39.9600	74.50 5.50	2,977.02 219.78		Social Security 196.20 Medicare 46.36 Fed Income Tax 475.91 CA Income Tax 171.08 CA Disability 35.16		Direct Deposit # 4226 0.00 Check Amt 2,170.09 Chkg 963
		EMPLOYEE TOTAL		80.00	3,196.80		926.71		Net Pay 2,170.09
Palmer, Steven V 65		Regular Vacation		M21.00	6,731.00		Social Security 417.32 Medicare 97.60 Fed Income Tax 1,406.94 CA Income Tax 522.20 CA Disability 74.04		Direct Deposit # 4227 0.00 Check Amt 3,410.97 Savg 330 600.00
		EMPLOYEE TOTAL		21.00	6,731.00		2,518.10		Net Pay 4,010.97

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 04/01/22: \$39,104.93

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)	39,104.93
CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	39,104.93
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	2,062.07
CASH REQUIRED FOR CHECK DATE 04/01/22	41,167.00

TRANSACTION DETAIL

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

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	BANK DRAFT AMOUNTS & OTHER TOTALS
03/31/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	23,381.33
03/31/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Readyhex®	Check Amounts	3,281.97
04/01/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Taxpay®	Employee Withholdings	EFT FOR 03/31/22
				Social Security	2,242.04
				Medicare	524.37
				Fed Income Tax	4,401.64
				CA Income Tax	1,860.74
				CA Disability	397.77
				Total Withholdings	9,426.56
				Employer Liabilities	2,242.05
				Social Security	524.35
				Medicare	29.83
				Fed Unemploy	213.87
				CA Unemploy	4.97
				CA Emp Train	3,015.07
				Total Liabilities	12,441.63
				EFT FOR 04/01/22	12,441.63
				TOTAL EFT	39,104.93

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			
**** 30 WATER SEWER King, James R 49	Regular		M22:00	5,910.40			
	Sick				366.45	457	Direct Deposit # 4228
	Sick Accr-Memo				85.70	Garnishment	Check Amt 0.00
	Vacation -Memo				706.32		Chkg 730 2,853.63
	EMPLOYEE TOTAL			5,910.40	1,614.46		Net Pay 2,853.63
Patrick, Sean M 59	Regular	44:7800	70:00	3,134.60			
	Standby			180.00	234.31	457	Direct Deposit # 4229
	Overtime	67:1700	0:25	16.79	54.80		Check Amt 0.00
	Sick	44:7800	10:00	447.80	344.70		Chkg 717 2,616.06
	EMPLOYEE TOTAL			3,779.19	888.13		Net Pay 2,616.06
Schott, Paul A 64	Regular	48:8000	80:00	3,904.00			
	Standby			360.00	309.37	457	Direct Deposit # 4230
	Overtime	73:2000	7:25	530.70	72.95		Check Amt 0.00
	Double Time	97:6000	2:00	195.20	716.33		Chkg 019 2,559.17
	Sick Accr-Memo				277.79		
Vacation -Memo					54.89		
EMPLOYEE TOTAL			89:25	4,989.90	1,430.73		Net Pay 2,559.17
Shelton, Joshua M... 64	Regular	31:5700	80:00	2,525.60			
	Standby				156.58		Direct Deposit # 4231
	Overtime				36.62		Check Amt 0.00
	Double Time				208.11		Chkg 722 1,983.67
	Sick				112.84		
EMPLOYEE TOTAL			80:00	2,525.60	541.93		Net Pay 1,983.67
**** 50 ADMIN Mehler, Deleane 51	Regular	47:2300	77:25	3,648.52			
	Standby			180.00	249.81	457	Direct Deposit # 4232
	Overtime	70:8450	1:00	70.85	58.42		Check Amt 0.00
	Sick	47:2300	2:75	129.88	330.16		Chkg 400 3,065.61
	EMPLOYEE TOTAL			81:00	4,029.25	813.64	
**** 50 ADMIN Mehler, Deleane 51	Regular	39:9600	72:00	2,877.12			
	Vacation	39:9600	8:00	319.68	198.20	457	Direct Deposit # 4233
	Standby				46.35		Check Amt 0.00
	Overtime				475.91		Chkg 963 2,170.10
	Sick				171.08		
EMPLOYEE TOTAL			80:00	3,196.80	926.70		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		165.00	6,731.00	Social Security 417,333.457 Medicare 97,600.00	201,931.457	Direct Deposit # 4234 0.00 Check Amt 3,410.96
	Sick				Fed Income Tax 1,406,940.00 CA Income Tax 522,200.00 CA Disability 74,040.00		Savg 330 600.00
	EMPLOYEE TOTAL		165.00	6,731.00		2,518,111.457	Net Pay 4,010.96
	COMPANY TOTALS 7 Person(s) 7 Transaction(s)				28,731.24 720.00 195.20 618.34 577.68 319.68	Social Security 1,932,054.457 Medicare 451,840.00 Fed Income Tax 4,190,470.00 CA Income Tax 1,816,570.00 CA Disability 342,770.00	1,726,693.457 150,000.00 1,292,310.00
	COMPANY TOTAL		437.50	31,162.14	Employer Liabilities Social Security 1,932,040.00 Medicare 451,840.00	3,169,240.00	Net Pay 19,259.20
					TOTAL EMPLOYER LIABILITY 2,383,880.00 TOTAL TAX LIABILITY 11,117,580.00		

(IC) = Independent Contractor

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 04/15/22: \$33,546.02

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) 33,546.02
 CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT 33,546.02
 TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES 1,876.93
 CASH REQUIRED FOR CHECK DATE 04/15/22 35,422.95

TRANSACTION DETAIL

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

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	BANK DRAFT AMOUNTS & OTHER TOTALS
04/14/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	19,259.20
04/14/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Readyhex®	Check Amounts	3,169.24
04/15/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Taxpay®	Employee Withholdings Social Security Medicare Fed Income Tax CA Income Tax CA Disability Total Withholdings	EFT FOR 04/14/22 1,932.05 451.84 4,190.47 1,816.57 342.77 8,733.70
				Employer Liabilities Social Security Medicare Total Liabilities	11,117.58
				EFT FOR 04/15/22	11,117.58
				TOTAL EFT	33,546.02

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

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	TOTAL
04/15/22	Refer to your records for account information		Payroll	Employee Deductions 457	1,726.93

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			
**** 30 WATER SEWER King, James R 49	Regular		M8:00	5,910.40		Social Security 372.64 Medicare 87.15 Fed Income Tax 732.32 CA Income Tax 399.21 CA Disability 66.11	150.00 Direct Deposit # 4235 1,292.31 Check Armt Chkg 730 2,910.66
	Sick		M25:00	100.00	M1:85 M4:62		
	Sick Accr-Memo						
	Vacation -Memo						
	EMPLOYEE TOTAL			33.00	6,010.40		1,657.43
Patrick, Sean M 59	Regular	44,780.00	68.75	3,078.63		Social Security 261.04 Medicare 61.05 Fed Income Tax 418.64 CA Income Tax 256.87 CA Disability 46.31	275.00 Direct Deposit # 4236 37.41 Check Armt Chkg 717 2,854.11
	Standby			225.00			
	Overtime	67,170.00	6.00	403.02			
	Sick	44,780.00	1.25	55.98			
	Vacation	44,780.00	10.00	447.80			
EMPLOYEE TOTAL			86.00	4,210.43		1,043.91	312.41 Net Pay 2,854.11
Schott, Paul A 64	Regular	48,800.00	79.00	3,855.20		Social Security 266.12 Medicare 62.24 Fed Income Tax 551.92 CA Income Tax 206.42 CA Disability 47.22	850.00 Direct Deposit # 4237 150.00 Check Armt Chkg 019 2,158.38
	Standby			270.00			
	Overtime	73,200.00	0.25	18.30			
	Life Ins Reimb Txble			100.00			
	Sick	48,800.00	1.00	48.80			
Sick Accr-Memo							
Vacation -Memo							
EMPLOYEE TOTAL			80.25	4,292.30		1,133.92	1,000.00 Net Pay 2,158.38
Shelton, Joshua M... 64	Regular	31,570.00	39.25	1,239.12		Social Security 162.79 Medicare 38.07 Fed Income Tax 220.11 CA Income Tax 122.87 CA Disability 28.88	150.00 Direct Deposit # 4238 0.00 Check Armt Chkg 722 2,052.88
	Holiday	31,570.00	30.00	947.10			
	Life Ins Reimb Txble			100.00			
	Sick	31,570.00	10.75	339.38			
	EMPLOYEE TOTAL			80.00	2,625.60		572.72
**** 40 BOARD MEMBER Garnick, Philip 28	Regular	47,230.00	64.25	3,034.53		Social Security 267.98 Medicare 62.67 Fed Income Tax 363.32 CA Income Tax 151.95 CA Disability 47.54	35.00 Direct Deposit # 4239 0.00 Check Armt Chkg 400 3,241.74
	Standby			225.00			
	Overtime	70,845.00	4.50	318.80			
	Sick	47,230.00	3.00	141.69			
	Vacation	47,230.00	12.75	602.18			
EMPLOYEE TOTAL			84.50	4,322.20		895.46	185.00 Net Pay 3,241.74
Board Meet				250.00		Social Security 67.13 Medicare 15.70 Fed Income Tax 56.66 CA Income Tax 11.87 CA Disability 11.91	Direct Deposit # 4240 0.00 Check Armt Chkg 486 917.89
Health Stipend				832.76			

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			
**** 40 BOARD MEMBER (cont.) Gamick, Philip (cont.) 28							
	EMPLOYEE TOTAL			1,082.76		165.27	Net Pay 917.49
Kaufman, Joan B 67	Board Meet			270.00		79.61	Direct Deposit # 4241
	Health Stipend			1,014.06		186.2	Check Amt 0.00
						86.41	Chkg 974 1,059.58
						25.72	
						14.12	
	EMPLOYEE TOTAL			1,284.06		224.48	Net Pay 1,059.58
Medveczky, Alexan... 58	Board Meet			250.00		52.93	Direct Deposit # 4242
	Health Stipend			603.71		12.38	Check Amt 0.00
						35.56	Chkg 111 743.45
						9.39	
	EMPLOYEE TOTAL			853.71		110.26	Net Pay 743.45
Parkhurst, Dawn E 66	Board Meet			250.00		54.59	Direct Deposit # 4243
	Health Stipend			630.41		12.76	Check Amt 0.00
						13.43	Chkg 495 778.59
						11.36	
						9.68	
	EMPLOYEE TOTAL			880.41		101.82	Net Pay 778.59
Preis, Cathy 44	Board Meet			300.00		54.35	Direct Deposit # 4244
	Health Stipend			576.66		12.71	Check Amt 0.00
						57.37	Chkg 011 736.77
						5.82	
						9.64	
	EMPLOYEE TOTAL			876.66		135.89	Net Pay 736.77
**** 50 ADMIN Mehler, Deleane 51	Regular	39.9600	80.00	3,196.80		198.20	Direct Deposit # 4245
						46.35	Check Amt 0.00
						475.91	Chkg 963 2,170.10
						171.08	
						35.16	
	EMPLOYEE TOTAL		80.00	3,196.80		926.70	Net Pay 2,170.10
Palmer, Steven V 65	Regular		M8.00	6,731.00		417.32	Direct Deposit # 4246
	Holiday		M32.00			97.60	Check Amt 0.00
	Vacation					1,406.94	Chkg 779 3,410.97
						522.20	Savg 330 600.00
						74.04	

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 (cont.) 65			40.00	6,731.00	2,518.10	201.93	Net Pay 4,010.97
COMPANY TOTALS 12 Person(s) 12 Transaction(s)							
Regular			331.25	27,045.68	Social Security	1,726.93	Check Amt
Standby				720.00	Medicare	150.00	Dir Dep
Overtime			10.75	740.12	Fed Income Tax	1,292.31	23,634.72
Board Meet				1,320.00	CA Income Tax	72.41	
Health Stipend				3,657.60	CA Disability		
Holiday			46.00	947.10			
Life Ins Reimb Txble			41.00	300.00			
Sick			54.75	585.85			
Vacation				1,049.98			
Sick Accr-Memo				8.70			
Vacation -Memo				10.77			
COMPANY TOTAL			483.75	36,366.33	9,489.96	3,241.65	Net Pay 23,634.72
					Employer Liabilities		
					Social Security	2,254.71	
					Medicare	527.31	
					Fed Unemploy	29.86	
					CA Unemploy	214.04	
					CA Emp Train	4.97	
					TOTAL EMPLOYER LIABILITY	3,030.89	
					TOTAL TAX LIABILITY	12,520.85	
(IC) = Independent Contractor							

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 04/29/22: \$39,324.81

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)	39,324.81
CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	39,324.81
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	1,949.34
CASH REQUIRED FOR CHECK DATE 04/29/22	41,274.15

TRANSACTION DETAIL

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

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	BANK DRAFT AMOUNTS & OTHER TOTALS
04/28/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	23,634.72
04/28/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Readychex®	Check Amounts	3,169.24
04/29/22	WELLS FARGO BANK, NA	xxxxxxxxxxxxxxxx393	Taxpay®	Employee Withholdings	
				Social Security	2,254.70
				Medicare	527.30
				Fed Income Tax	4,422.59
				CA Income Tax	1,885.37
				CA Disability	400.00
				Total Withholdings	9,489.96
				Employer Liabilities	
				Social Security	2,254.71
				Medicare	527.31
				Fed Unemploy	29.86
				CA Unemploy	214.04
				CA Emp Train	4.97
				Total Liabilities	3,030.89
EFT FOR 04/28/22					26,803.96
EFT FOR 04/29/22					12,520.85
TOTAL EFT					39,324.81

May 17, 2022
Agenda Item: 5A.3

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

<u>Bank Account</u>	<u>Reserve</u>	<u>Book Balance</u>	<u>Reserves Restricted</u>
Wells Fargo - Checking		\$ (127,717.00)	
Wells Fargo - Deposit		576,645.11	
Wells Fargo - Savings		304,597.74	
Wells Fargo - Payroll		26,663.30	
LAIF		3,387.08	
	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		15,578.64
Totals		<u>783,576.23</u>	<u>765,681.28</u>
Unrestricted Cash Available			<u><u>\$ 17,894.95</u></u>

May 17, 2022
Agenda Item: 5A.4

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

DONNER SUMMIT PUBLIC UTILITY DISTRICT
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MARCH 31, 2022

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Donner Summit Public Utility District

Management is responsible for the accompanying financial statements of the business-type activities of Donner Summit Public Utility District (the District) which comprise the statements of activities and changes in net position – budgetary basis for the nine months ended March 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
May 12, 2022

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

	Water	Sewer	Treatment	Admin	Total
Program Revenue					
Water fees	\$ 404,687.66	\$ -	\$ -	\$ -	\$ 404,687.66
Sewer fees	-	335,361.11	1,006,083.33	-	1,341,444.44
Connection fees	1,700.00	-	-	-	1,700.00
CFD revenue for WWTP loan	-	-	151,665.52	-	151,665.52
Non-CFD revenue for WWTP loan	-	-	208,323.16	-	208,323.16
Big Bend service fees	22,191.40	-	-	-	22,191.40
Big Bend assessment	15,578.64	-	-	-	15,578.64
Total Program Revenue	<u>444,157.70</u>	<u>335,361.11</u>	<u>1,366,072.01</u>	<u>-</u>	<u>2,145,590.82</u>
Expenses					
Salaries-Operations	89,926.40	75,619.85	243,209.85	225,547.66	634,303.76
Employee benefits	39,603.99	29,725.84	100,779.17	47,958.67	218,067.67
Board expense	-	-	-	46,166.04	46,166.04
Professional fees	1,102.00	266.19	27,813.06	81,110.82	110,292.07
Dues and subscriptions	671.16	-	2,751.62	6,028.90	9,451.68
Fees, permits, certifications, leases	14,679.08	2,660.86	18,435.55	7,626.67	43,402.16
Training, education, travel	250.00	-	1,075.01	-	1,325.01
Insurance	23,225.95	19,530.91	62,815.68	11,730.32	117,302.86
Office supplies and miscellaneous	-	352.03	568.33	6,275.90	7,196.26
Utilities, communications, telemetry	31,962.02	20,522.91	260,192.53	39,255.81	351,933.27
Chemicals and lab supplies	18,870.60	313.75	118,353.30	-	137,537.65
Laboratory testing	280.00	-	9,185.00	-	9,465.00
Equipment maintenance and repair	4,197.68	1,167.23	40,757.61	-	46,122.52
Small equipment and rental	2,347.70	-	5,604.32	676.80	8,628.82
Operating supplies	2,886.47	2,429.25	752.68	1,805.29	7,873.69
Sludge removal	-	-	12,092.82	-	12,092.82
Vehicle maintenance, repair, fuel	5,366.11	4,851.19	7,669.48	-	17,886.78
Infiltration and inflow program	-	-	-	-	-
Facility maintenance and repair	19,050.94	1,572.50	29,858.52	2,395.06	52,877.02
Amortization of land lease	-	-	15,187.50	-	15,187.50
Debt service	19,517.51	-	786,801.45	-	806,318.96
Capital outlay	55,310.83	32,755.88	24,704.40	-	112,771.11
Capital projects	-	110,536.79	-	-	110,536.79
2021 Winter Emergency	-	38,587.40	-	-	38,587.40
Total Expenses	<u>329,248.44</u>	<u>340,892.58</u>	<u>1,768,607.88</u>	<u>476,577.94</u>	<u>2,915,326.84</u>
Excess (Deficiency) of Program					
Revenues Over Expenses	<u>114,909.26</u>	<u>(5,531.47)</u>	<u>(402,535.87)</u>	<u>(476,577.94)</u>	<u>(769,736.02)</u>
General Revenues					
Interest revenue	-	-	-	169.46	169.46
Sierra Lakes	-	-	309,815.60	-	309,815.60
Property tax	17,496.41	11,841.41	52,166.20	-	81,504.02
Other income	-	-	-	2,949.56	2,949.56
Grants	22,642.38	-	-	-	22,642.38
Total General Revenues	<u>40,138.79</u>	<u>11,841.41</u>	<u>361,981.80</u>	<u>3,119.02</u>	<u>417,081.02</u>
Increase (Decrease) in Net Position	<u>\$ 155,048.05</u>	<u>\$ 6,309.94</u>	<u>\$ (40,554.07)</u>	<u>\$ (473,458.92)</u>	<u>\$ (352,655.00)</u>
Net Position, Beginning of Year					<u>12,720,079.34</u>
Net Position, End of Period					<u>\$ 12,367,424.34</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 NINE MONTHS ENDED MARCH 31, 2022

	Actual Year to Date 3/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 3/31/22	Remaining Budget 3/31/22
Program Revenue				
Water fees	\$ 404,687.66	\$ 547,511.00	73.91%	\$ 142,823.34
Connection fees	1,700.00	-	0.00%	(1,700.00)
Big Bend service fees	22,191.40	29,732.00	74.64%	7,540.60
Big Bend assessment	15,578.64	20,772.00	75.00%	5,193.36
Total Program Revenue	<u>444,157.70</u>	<u>598,015.00</u>	<u>74.27%</u>	<u>153,857.30</u>
Expenses				
Salaries-Operations	89,926.40	123,535.00	72.79%	33,608.60
Employee benefits	39,603.99	57,658.00	68.69%	18,054.01
Professional fees	1,102.00	15,000.00	7.35%	13,898.00
Dues and subscriptions	671.16	379.00	177.09%	(292.16)
Fees, permits, certifications, leases	14,679.08	11,743.00	125.00%	(2,936.08)
Training, education, travel	250.00	942.00	26.54%	692.00
Insurance	23,225.95	31,281.00	74.25%	8,055.05
Office supplies and miscellaneous	-	549.00	0.00%	549.00
Utilities, communications, telemetry	31,962.02	27,593.00	115.83%	(4,369.02)
Chemicals and lab supplies	18,870.60	26,379.00	71.54%	7,508.40
Laboratory testing	280.00	5,000.00	5.60%	4,720.00
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	2,886.47	5,000.00	57.73%	2,113.53
Vehicle maintenance, repair, fuel	5,366.11	2,524.00	212.60%	(2,842.11)
Facility maintenance and repair	19,050.94	5,000.00	381.02%	(14,050.94)
Angela WTP debt service	9,093.64	9,350.00	97.26%	256.36
Big Bend debt service	10,423.87	21,655.00	48.14%	11,231.13
Capital equipment	55,310.83	71,880.00	76.95%	16,569.17
Total Expenses	<u>329,248.44</u>	<u>430,218.00</u>	<u>76.53%</u>	<u>100,969.56</u>
Excess of Program				
Revenues Over Expenses	<u>114,909.26</u>	<u>167,797.00</u>	<u>68.48%</u>	<u>52,887.74</u>
General Revenues				
Property tax	17,496.41	29,700.00	58.91%	12,203.59
Grants	22,642.38	-	100.00%	(22,642.38)
Total General Revenues	<u>40,138.79</u>	<u>29,700.00</u>	<u>158.91%</u>	<u>(10,438.79)</u>
Increase in Net Position	<u>\$ 155,048.05</u>	<u>\$ 197,497.00</u>	<u>78.51%</u>	<u>\$ 42,448.95</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 NINE MONTHS ENDED MARCH 31, 2022

	Actual Year to Date 3/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 3/31/22	Remaining Budget 3/31/22
Program Revenue				
Sewer fees	\$ 335,361.11	\$ 450,919.00	74.37%	\$ 115,557.89
Total Program Revenue	<u>335,361.11</u>	<u>450,919.00</u>	<u>74.37%</u>	<u>115,557.89</u>
Expenses				
Salaries-Operations	75,619.85	103,882.00	72.79%	28,262.15
Employee benefits	29,725.84	52,453.00	56.67%	22,727.16
Professional fees	266.19	7,000.00	3.80%	6,733.81
Fees, permits, certifications, leases	2,660.86	3,376.00	78.82%	715.14
Training, education and travel	-	273.00	0.00%	273.00
Insurance	19,530.91	31,281.00	62.44%	11,750.09
Office supplies and miscellaneous	352.03	563.00	62.53%	210.97
Utilities, communications, telemetry	20,522.91	29,149.00	70.41%	8,626.09
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	2,429.25	1,000.00	242.93%	(1,429.25)
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	4,851.19	3,794.00	127.86%	(1,057.19)
Facility maintenance and repair	1,572.50	8,000.00	19.66%	6,427.50
Capital equipment	32,755.88	133,423.00	24.55%	100,667.12
Capital projects - sewer extension	110,536.79	105,000.00	105.27%	(5,536.79)
2021 Winter Emergency	38,587.40	-	0.00%	(38,587.40)
Total Expenses	<u>340,892.58</u>	<u>519,537.00</u>	<u>65.61%</u>	<u>178,644.42</u>
Excess (Deficiency) of Program				
Revenues Over Expenses	<u>(5,531.47)</u>	<u>(68,618.00)</u>	<u>8.06%</u>	<u>(63,086.53)</u>
General Revenues				
Property tax	<u>11,841.41</u>	<u>19,481.00</u>	<u>60.78%</u>	<u>7,639.59</u>
Total General Revenues	<u>11,841.41</u>	<u>19,481.00</u>	<u>60.78%</u>	<u>7,639.59</u>
Increase (Decrease) in Net Position	<u>\$ 6,309.94</u>	<u>\$ (49,137.00)</u>	<u>-12.84%</u>	<u>\$ (55,446.94)</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 NINE MONTHS ENDED MARCH 31, 2022

	Actual Year to Date 3/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 3/31/22	Remaining Budget 3/31/22
Program Revenue				
Sewer fees	\$ 1,006,083.33	\$ 1,352,757.00	74.37%	\$ 346,673.67
Recycled water sales	-	50,000.00	0.00%	50,000.00
CFD revenue for WWTP loan	151,665.52	282,392.00	53.71%	130,726.48
Non-CFD revenue for WWTP loan	208,323.16	281,044.00	74.12%	72,720.84
Total Program Revenue	<u>1,366,072.01</u>	<u>1,966,193.00</u>	<u>69.48%</u>	<u>600,120.99</u>
Expenses				
Salaries-operations	243,209.85	334,107.00	72.79%	90,897.15
Employee benefits	100,779.17	165,653.00	60.84%	64,873.83
Professional fees	27,813.06	81,250.00	34.23%	53,436.94
Dues and subscriptions	2,751.62	1,200.00	229.30%	(1,551.62)
Fees, permits, certifications, leases	18,435.55	17,623.00	104.61%	(812.55)
Training, education and travel	1,075.01	2,745.00	39.16%	1,669.99
Insurance	62,815.68	86,022.00	73.02%	23,206.32
Office supplies and miscellaneous	568.33	823.00	69.06%	254.67
Utilities, communications, telemetry	260,192.53	285,896.00	91.01%	25,703.47
Chemicals and lab supplies	118,353.30	175,497.00	67.44%	57,143.70
Laboratory testing	9,185.00	41,910.00	21.92%	32,725.00
Small equipment and rental	5,604.32	7,200.00	77.84%	1,595.68
Operating supplies	752.68	7,632.00	9.86%	6,879.32
Equipment maintenance and repair	40,757.61	34,240.00	119.04%	(6,517.61)
Vehicle maintenance, repair, fuel	7,669.48	12,325.00	62.23%	4,655.52
Sludge removal	12,092.82	43,000.00	28.12%	30,907.18
Facility maintenance and repair	29,858.52	20,000.00	149.29%	(9,858.52)
Amoritzation of land lease	15,187.50	20,250.00	75.00%	5,062.50
Debt service	786,801.45	719,191.00	109.40%	(67,610.45)
Capital outlay	24,704.40	-	0.00%	(24,704.40)
Total Expenses	<u>1,768,607.88</u>	<u>2,056,564.00</u>	<u>86.00%</u>	<u>287,956.12</u>
Excess (Deficiency) of Program				
Revenues Over Expenses	<u>(402,535.87)</u>	<u>(90,371.00)</u>	<u>445.43%</u>	<u>312,164.87</u>
General Revenues				
Sierra Lakes	309,815.60	381,152.00	81.28%	71,336.40
Property tax	52,166.20	85,820.00	60.79%	33,653.80
Total General Revenues	<u>361,981.80</u>	<u>466,972.00</u>	<u>77.52%</u>	<u>104,990.20</u>
Increase (Decrease) in Net Position	<u>\$ (40,554.07)</u>	<u>\$ 376,601.00</u>	<u>-10.77%</u>	<u>\$ 417,155.07</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 NINE MONTHS ENDED MARCH 31, 2022

	Actual Year to Date 3/31/22	Budget Total Fiscal Year 2022	Budget Percent Complete 3/31/22	Remaining Budget 3/31/22
Program Revenue				
Service Fees	-	-	0.00%	-
Total Program Revenue	-	-	0.00%	-
Expenses				
Salaries-operations	225,547.66	324,358.00	69.54%	98,810.34
Employee benefits	47,958.67	105,724.00	45.36%	57,765.33
Board expense	46,166.04	61,846.00	74.65%	15,679.96
Professional fees	81,110.82	73,800.00	109.91%	(7,310.82)
Dues and subscriptions	6,028.90	7,062.00	85.37%	1,033.10
Fees, permits, certifications, leases	7,626.67	20,593.00	37.04%	12,966.33
Training, education and travel	-	1,500.00	0.00%	1,500.00
Insurance	11,730.32	7,820.00	150.00%	(3,910.32)
Office supplies and miscellaneous	6,275.90	7,000.00	89.66%	724.10
Utilities, communications, telemetry	39,255.81	28,420.00	138.13%	(10,835.81)
Equipment maintenance and repair	-	6,552.00	0.00%	6,552.00
Small equipment and rental	676.80	-	0.00%	(676.80)
Operating supplies	1,805.29	-	0.00%	(1,805.29)
Facility maintenance and repair	2,395.06	2,600.00	92.12%	204.94
Total Expenses	476,577.94	647,275.00	73.63%	170,697.06
Deficiency of Program				
Revenues Over Expenses	(476,577.94)	(647,275.00)	73.63%	(170,697.06)
General Revenues				
Interest revenue	169.46	-	0.00%	(169.46)
Other income	2,949.56	14,500.00	20.34%	11,550.44
Total General Revenues	3,119.02	14,500.00	21.51%	11,380.98
Decrease in Net Position	\$ (473,458.92)	\$ (632,775.00)	74.82%	\$ (159,316.08)

SUPPLEMENTARY INFORMATION

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

Revenue	\$ 37,770.04
Expenses	
Fees and permits	3,332.00
Electricity	283.74
Repairs and maintenance	<u>5,147.12</u>
Total expenses	<u>8,762.86</u>
Excess of revenue over expenses	<u><u>\$ 29,007.18</u></u>

May 17, 2022
Agenda Item: 5B

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

STAFF PRESENT: Steven Palmer, General Manager; Deleane Mehler, Office Assistant

OTHERS PRESENT: Geoffrey O. Evers, General Counsel; Mike Gibson, Gibson and Co.; Katie and Oscar Villegas, Big Bend; Shelly Fletcher, Big Bend; Nina Robinson, Big Bend

1. Call to Order

For the Regular Meeting (Section 54954), April 19, 2022 at 6:15 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 April 19, 2022 of the Donner Summit Public Utility District Board of Directors was called to order at 6:07 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.*

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 April 19, 2022

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

B. Approve Regular Meeting Minutes March 15, 2022

Motion: Accept the Consent Calendar

By: Alex Medveczky

Second: Joni Kaufman

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 presented his report.

B. Sewer and Water Department

1. Waste Water Flow Data, March

2. Fresh Water Flow Data, March

3. Operations and Maintenance Summary

7. Information Items

Financial Statements for Fiscal Year 2020/2021 with Independent Auditors Report Mike Gibson from Gibson and Co. presented the Draft Financial Statements for Fiscal Year ending June 30, 2021.

8. Action Items

A. Consider Refund Requests from Peninsula Ski Club, Oakland Ski Club, and The Alpineer Club; and Discuss Methodology of Calculating Equivalent Dwelling Units (EDUs) for Ski Clubs.

The General Manager presented the staff report and the attached slideshow. Tom Sleckman, Peninsula Ski Club; Kent McCue, The Alpineer Club; and Bernhard Ludewigt, Oakland Ski Club, presented their requests for refunds. Tom Sleckman presented the attached information. There was a lengthy discussion among the Board members.

Motion: Deny the Request for a Refund for Peninsula Ski Club, Oakland Ski Club, and The Alpineer Club

By: Alex Medveczky

Second: Dawn Parkhurst

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

Motion Carries

B. Consider Nomination of LAFCO Special District Representative. Board discussion regarding potential nominations. No action taken.

C. Adopt a Resolution to Continue Remote Board Meetings in Accordance with Assembly Bill 361

Motion: Adopt Resolution 2022-15 to Continue Remote Board Meetings in Accordance with Assembly Bill 361

By - Dawn Parkhurst

Second: - Alex Medveczky

Roll Call Vote

Cathy Preis - Aye

Phil Gamick - Aye

Alex Medveczky - Aye

Joni Kaufman - Aye

Dawn Parkhurst - Aye

Motion Carries

D. Preliminary Capital Improvement Plan and Budget Presentation.

The General Manager presented the Preliminary Five-Year Capital Improvement Plan and Budget for the fiscal year 2022/2023. The slideshow is included in the minutes.

9. Board Discussion

A. Public Comment and Board Discussion Regarding the Big Bend Water System. Katie and Oscar Villegas, Shelley Fletcher and Nina Robinson expressed concern over the condition of the system, thanked the Operations staff for their work on locating the water leak in Big Bend, and offered their support and assistance in obtaining grant funds to improve the system. There was discussion among the Board members.

10. 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.*

11. Adjournment

Motion: Adjourn Meeting at 8:06 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 – May 17, 2022

Regular Meeting – June 21, 2022

Regular Meeting – July 12, 2022

Respectfully Submitted,

Deleane Mehler
Administrative Assistant

SKI CLUB REFUND REQUESTS

Steven Palmer, General Manager
Donner Summit Public Utility District
April 19, 2022

1

Background

- Peninsula Ski Club, Oakland Ski Club, The Alpineer Submitted Refund Requests
 - COVID Impacts
 - Amounts
 - PSC - \$4,774
 - OSC - \$5,408
 - ASC - \$4,042

●

2

Background

- General Manager Rejected Refund Requests
 - No errors in billing
 - No Board adopted COVID relief program
- Customers requested appeal to Board
- Request to discuss ski club methodology

3

Methodology

- Ordinance 94-05, Section 7.2(A)10
 - 1/6 EDU per single bed
 - 1/4 EDU per double or larger
 - 1/3 EDU per bedroom
 - 70% factor on dorm style beds without laundry
- EDUs were reviewed in 1995 and 2004

4

Considerations

- Proposition 218 (Rates)
 - Possible Improper Subsidy
- Possible Gift of Public Funds
 - No Board adopted COVID relief program
 - Finding of public purpose

5

Next Steps

- Questions
- Presentation/Comments by Each Ski Club
- Board Action

6

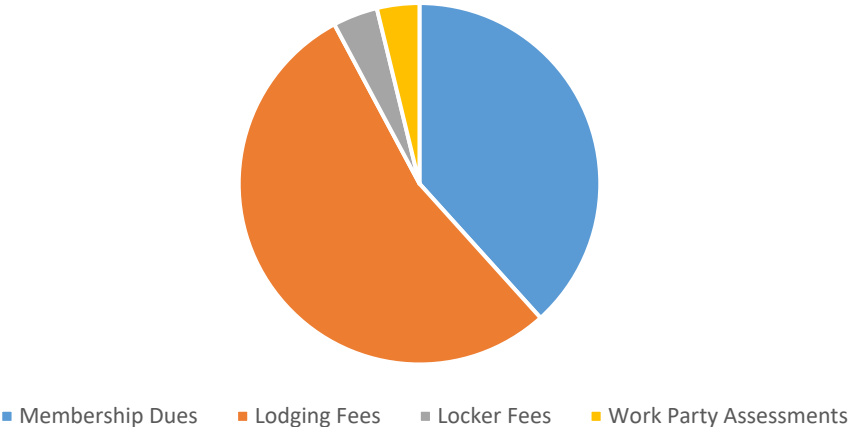
Percent Occupancy by Month	July	August	September	October	November	December	January	February	March	April	May	June
2021-22 Percent of 2019 Max Occupancy	12%	18%	0%	5%	1%	2%	12%	44%	7%			
2020-21 Percent of 2019 Max Occupancy	0%	6%	6%	7%	6%	6%	13%	34%	31%	25%	20%	12%
2019-20 Percent of 2019 Max Occupancy	13%	4%	16%	4%	2%	21%	100%	77%	33%	0%	0%	0%

January 2020 Arbitrarily set to 100% based on total Monthly Lodging Revenues.
 'High Season' rates charged Nov-Mar
 Rates reduced 25% during off season

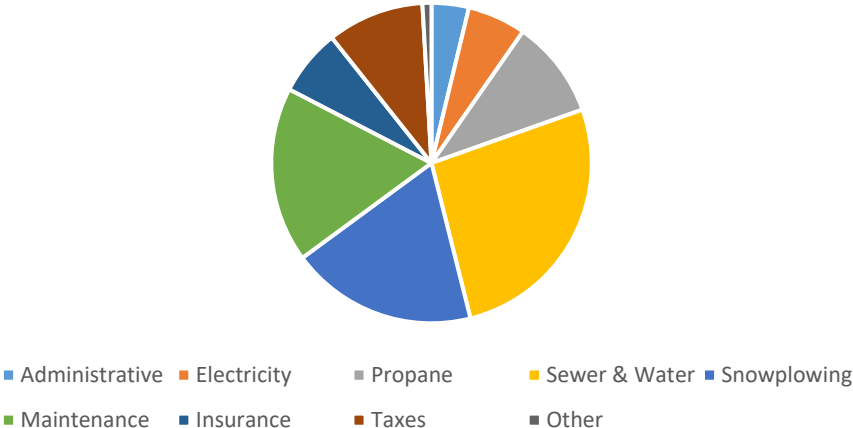
April 19, 2022 Minutes

Date	# People	Date	# People	Date	# People
Wednesday, January 01, 2020	7	Friday, January 01, 2021	4	Saturday, January 01, 2022	7
Thursday, January 02, 2020	13	Saturday, January 02, 2021	3	Sunday, January 02, 2022	0
Friday, January 03, 2020	17	Sunday, January 03, 2021	0	Monday, January 03, 2022	0
Saturday, January 04, 2020	11	Monday, January 04, 2021	0	Tuesday, January 04, 2022	0
Sunday, January 05, 2020	0	Tuesday, January 05, 2021	0	Wednesday, January 05, 2022	0
Monday, January 06, 2020	0	Wednesday, January 06, 2021	0	Thursday, January 06, 2022	0
Tuesday, January 07, 2020	0	Thursday, January 07, 2021	3	Friday, January 07, 2022	5
Wednesday, January 08, 2020	3	Friday, January 08, 2021	6	Saturday, January 08, 2022	5
Thursday, January 09, 2020	3	Saturday, January 09, 2021	6	Sunday, January 09, 2022	0
Friday, January 10, 2020	13	Sunday, January 10, 2021	0	Monday, January 10, 2022	0
Saturday, January 11, 2020	13	Monday, January 11, 2021	0	Tuesday, January 11, 2022	0
Sunday, January 12, 2020	0	Tuesday, January 12, 2021	0	Wednesday, January 12, 2022	0
Monday, January 13, 2020	0	Wednesday, January 13, 2021	2	Thursday, January 13, 2022	0
Tuesday, January 14, 2020	0	Thursday, January 14, 2021	0	Friday, January 14, 2022	3
Wednesday, January 15, 2020	0	Friday, January 15, 2021	7	Saturday, January 15, 2022	3
Thursday, January 16, 2020	1	Saturday, January 16, 2021	7	Sunday, January 16, 2022	3
Friday, January 17, 2020	30	Sunday, January 17, 2021	3	Monday, January 17, 2022	0
Saturday, January 18, 2020	30	Monday, January 18, 2021	0	Tuesday, January 18, 2022	0
Sunday, January 19, 2020	24	Tuesday, January 19, 2021	0	Wednesday, January 19, 2022	0
Monday, January 20, 2020	0	Wednesday, January 20, 2021	0	Thursday, January 20, 2022	0
Tuesday, January 21, 2020	2	Thursday, January 21, 2021	0	Friday, January 21, 2022	1
Wednesday, January 22, 2020	2	Friday, January 22, 2021	9	Saturday, January 22, 2022	1
Thursday, January 23, 2020	0	Saturday, January 23, 2021	9	Sunday, January 23, 2022	2
Friday, January 24, 2020	6	Sunday, January 24, 2021	2	Monday, January 24, 2022	2
Saturday, January 25, 2020	6	Monday, January 25, 2021	0	Tuesday, January 25, 2022	0
Sunday, January 26, 2020	0	Tuesday, January 26, 2021	0	Wednesday, January 26, 2022	0
Monday, January 27, 2020	0	Wednesday, January 27, 2021	0	Thursday, January 27, 2022	0
Tuesday, January 28, 2020	0	Thursday, January 28, 2021	0	Friday, January 28, 2022	2
Wednesday, January 29, 2020	0	Friday, January 29, 2021	6	Saturday, January 29, 2022	2
Thursday, January 30, 2020	0	Saturday, January 30, 2021	6	Sunday, January 30, 2022	0
Friday, January 31, 2020	13	Sunday, January 31, 2021	0	Monday, January 31, 2022	0
Total	194		73		36
Percent 2019-2020 Max	100%		38%		19%
Avg	6.3		2.4		1.2

Alpineer Income 2021 Budget



Alpineer Expenses 2021 Budget



PRELIMINARY CIP AND OPERATING BUDGET

Steven Palmer, General Manager
Donner Summit Public Utility District
April 19, 2022

1

Background – CIP

- Capital Improvement Plan (CIP)
- Multi-Year (Five) Planning Tool
- New Facilities
- Expansion, Rehabilitation, Replacement
- Regular Updates (Annual)
 - Funding Availability
 - Minimize Customer Disruptions
 - Board Direction

2

Background - CIP

- Programmed Into Operating Budget
- Preliminary List
 - Based on Informal Needs Assessment
 - Not Financially Constrained

3

Preliminary CIP

PROJECT	FY22/23
Sewer Lift Station Rehabilitation (3, 4, 7)	\$ 44,000
Snow Lab / Bunny Hill Road Rehabilitation	\$ 175,000
WWTPP Reactor 1 & 2 Wasting Upgrades	\$ 50,000
WWTPP Reactor 1 Coating	\$ 50,000
<i>Subtotal Wastewater</i>	<i>\$ 319,000</i>
Lake Angela Water Level Gauge	\$ 30,000
Boreal Pump Station Building Repairs	\$ 20,000
Big Bend Water System Rehabilitation	\$ 280,500
<i>Subtotal Water</i>	<i>\$ 330,500</i>
<i>GRAND TOTAL</i>	<i>\$ 649,550</i>

4

Preliminary CIP

PROJECT	5 Year Total
Sewer Lift Station Rehabilitation (3, 4, 7)	\$ 1,035,000
Sewer Lift Stations Norden 1, Norden 2, and No 8 Upgrades	\$ 300,000
Snow Lab / Bunny Hill Road Rehabilitation	\$ 175,000
Sewer Line Rehabilitation	\$ 150,000
Sewer Manhole Sealing	\$ 150,000
Sewer Lift Station 2 Upgrade	\$ 1,017,500
WWTP Membrane Replacement	\$ 87,000
WWTP Reactor 1 & 2 Wasting Upgrades	\$ 50,000
WWTP Reactor 1 Coating	\$ 50,000
<i>Subtotal Wastewater</i>	<i>\$ 3,014,500</i>
Lake Angela Water Level Gauge	\$ 30,000
Tank Recoating Program	\$ 400,000
Boreal Pump Station Building Repairs	\$ 20,000
Water Main Rehabilitation Program	\$ 235,000
Big Bend Tank Repair / Coating	\$ 100,000
Big Bend Water System Rehabilitation	\$ 959,350
Big Bend Water Source Line Replacement	\$ 292,700
<i>Subtotal Water</i>	<i>\$ 1,352,050</i>
GRAND TOTAL	\$ 4,758,850

5

Background – Operating Budget

- Annual Budget
- Revenue Projections from 2021 Utility Rates Study
- Planned Expenditures for Normal Operations
- One-Time Expenditures to Improve Operations
 - Billing Software Upgrade
 - Online Billing
 - Water Supply Resiliency Study
 - Concrete Repairs at Lake Angela Dam

6

Background - Operating Budget

- Inflation (COLA) Wage Adjustment of 5.2%
 - Historic Benchmark
 - CPI-U for San Francisco, All Items, Not Seasonally Adjusted, February 12-Month Change
- Preliminary Draft
 - No Capital Purchases
 - No Capital Improvement Projects

7

Revenue

	FY21-22 Projected	FY22-23 Budget	
Water Revenue			
Water Program Revenue	\$ 577,243	\$ 653,505	← RATES
Big Bend Assessment	20,772	20,772	
Water General Revenue	29,700	30,213	← PROP TAX
<i>Total Water Revenue</i>	\$ 627,715	\$ 704,490	
Wastewater Revenue			
Wastewater Program Revenue	\$ 1,853,676	\$ 1,966,018	← RATES
CFD Revenue for WWTP Loan	282,392	282,392	
Non CFD Revenue for WWTP Loan	281,044	281,044	
Wastewater General Revenue	486,453	488,272	← PROP TAX SIERRA LAKES
<i>Total Wastewater Revenue</i>	\$ 2,903,565	\$ 3,017,726	
Administration Revenue			
Admin Program Revenue	\$ -	\$ -	
Admin General Revenue	14,500	14,500	
<i>Total Administration Revenue</i>	\$ 14,500	\$ 14,500	
Total Revenues	\$ 3,545,780	\$ 3,736,716	← 5% INCREASE

8

Expense

	FY21-22 Projected	FY22-23 Budget
Water Expenses		
Salaries and Benefits	\$ 181,193	\$ 187,719
Operating Expenses	146,140	193,597
Debt Service	31,005	31,005
Capital Equipment	71,880	-
Capital Projects	-	-
<i>Total Water Expenses</i>	\$ 430,218	\$ 412,321
Wastewater Expenses		
Salaries and Benefits	\$ 656,095	\$ 665,550
Operating Expenses	942,142	954,369
Debt Service	739,441	739,441
Capital Equipment	199,331	-
Capital Projects	105,000	-
<i>Total Wastewater Expenses</i>	\$ 2,642,009	\$ 2,359,360
Admin Expenses		
Salaries and Benefits	\$ 346,607	\$ 362,541
Board Expenses	61,846	61,836
Operating Expenses	158,243	218,794
Debt Service	-	-
Capital Equipment	-	-
Capital Projects	-	-
<i>Total Admin Expenses</i>	\$ 566,696	\$ 643,171
Total Expenses	\$ 3,638,923	\$ 3,414,852

← 6% DECREASE

9

Analysis

- Revenues Exceed Expenses by ~\$320,000
 - Available for Reserves or Capital Projects
- Unrestricted Fund Balance
 - June 30, 2022 Projection = ~\$305,000
 - Minimum = \$875,000
 - Target = \$1,312,000
- CIP and Budget Must Balance Needs for Reserves and Need for Capital Improvements

10

Next Steps

- Revise CIP – Financial Constraint
- Update Budget
- May 17 Board Meeting
 - First Draft of CIP and Budget
- June 21 Board Meeting
 - Final CIP and Budget
- Question/Comments

May 17, 2022
Agenda Item: 5C



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Approve Annual Engagement Letter with Barnard Vogler & Co. for Professional Accounting Services for an Amount Not to Exceed \$30,000

RECOMMENDATION

Approve annual engagement letter with Barnard Vogler & Co. for professional accounting services for an amount not to exceed \$30,000 and authorize the General Manager to sign the letter.

BACKGROUND

Donner Summit Public Utility District (DSPUD) hires Barnard Vogler & Co. (BVC) to act as DSPUD's accountant and provide all accounting services. Each year, DSPUD provides BVC with a signed engagement letter that authorizes BVC to act as DSPUD's accountant. This year's engagement letter is included as Attachment 1.

BVC provides the following services to DSPUD:

- Record journal entries for revenue and payroll expenses
- Prepare accounts payable checks twice per month and post to general ledger
- Reconcile bank statements
- Prepare Forms 1099 and 1096
- Post annual revenue and expense budget numbers to the general ledger
- Prepare monthly financial statements
- Assist with accounting policies and recommendations regarding internal controls.

DISCUSSION AND ANALYSIS

Since DSPUD does not have proper staffing, expertise, or software to provide reliable accounting in-house, a contract accountant is necessary. Additionally, a contract accountant provides a separation of duties which enhances fraud prevention. For example, this arrangement allows DSPUD to separate the invoice approval process from the check preparation process. Since BVC is familiar with DSPUD and has been providing quality service, Staff recommends approving the engagement letter and continuing to work with BVC.

FISCAL IMPACT

Services are provided on a time and material basis, with a not to exceed amount of \$30,000. The annual cost of services typically cost between \$25,000 and \$28,000. The cost of these services is included in both the current budget and the proposed Fiscal Year 2022/23 budget.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Engagement Letter



BARNARD VOGLER & CO.
Certified Public Accountants

May 17, 2022
Agenda Item: 5C
ATTACHMENT 1

100 West Liberty St.
Suite 1100
Reno, NV 89501

775.786.6141
775.323.6211
bvcocpas.com

March 15, 2022

Steve Palmer
Donner Summit Public Utility District
P.O. Box 610
Soda Springs, CA 95728

Dear Steve:

You have requested that we prepare the financial statements of Donner Summit Public Utility District, which comprise the statement of net position – budgetary basis as of each month end for the year ended December 31, 2022, and the related statements of activities and changes in net position – budgetary basis for the months ended, and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows and related notes to the financial statements. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to:

- a) Prepare financial statements in accordance with the budgetary basis of accounting based on information provided by you; and
- b) Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement in order for them to be in accordance with the budgetary basis of accounting.

We will conduct our compilation engagement in accordance with Statement on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The compilation engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the budgetary basis of accounting and assist you in the presentation of the financial statements in accordance with the budgetary basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a) The selection of the budgetary basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.
- b) The preparation and fair presentation of the financial statements in accordance with the budgetary basis of accounting.
- c) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- d) The prevention and detection of fraud.
- e) To ensure that the entity complies with the laws and regulations applicable to its activities.
- f) The accuracy and completeness of the records, documents, explanations and other information, including significant judgments, you provide to us for the engagements.
- g) To provide us with:
 - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
 - ii. Additional information that we may request from you for the purpose of the compilation engagement.
 - iii. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and all other nonattest services that we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. Circumstances may arise in which it is necessary for us to modify our report or withdraw from the engagement.

Our report will disclose that the financial statements are prepared in accordance with the budgetary basis of account, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

You agree to include our accountants' compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

Other Relevant Information

As part of our engagement, we will also perform the following nonattest bookkeeping services:

- Assistance with recording journals for revenue and payroll expenses
- Assistance with preparing accounts payable vendor checks twice a month
- Assistance with posting to the general ledger
- Assistance with reconciling bank statements
- Assistance with preparing forms 1099 and 1096
- Assistance with posting budget numbers for revenue and expenses annually
- Assistance with documenting accounting policies and procedures and recommendations on internal control improvements

We will not assume management responsibilities on behalf of Donner Summit Public Utility District. However, we will provide advice and recommendations to assist management of Donner Summit Public Utility District in performing its responsibilities.

Donner Summit Public Utility District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to compilation and bookkeeping services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

David Schaper is the engagement director and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to tax software developers, technology contractors and data storage providers. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

We estimate that our fees for these services will average \$2,500 per month. Some months will be higher and some lower. For the 12 months of financial statements and bookkeeping ended December 31, 2021, we have billed you \$27,554. You will also be billed for out-of-pocket costs such as report production, typing, postage, travel, etc. The fee is based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee. If you require additional work, we will discuss this with you in advance and you will be billed at our standard hourly rates based upon the personnel involved.

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

Sincerely,



Accepted by: _____

Title: _____

Date: _____

May 17, 2022
Agenda Item: 5D



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt Resolutions Fixing and Placing the Annual Special Tax Levy for Community Facilities District No. 1

RECOMMENDATION

Adopt Resolutions 2022-16 and 2022-17 fixing and placing the annual Special Tax Levy for Community Facilities District No. 1

BACKGROUND

Donner Summit Public Utility District (DSPUD) formed its Community Facilities District No. 1 (CFD) and its Special Tax on October 18, 2011 by Ordinance No. 2011.02, as authorized by the Mello-Roos Community Facilities Act of 1982. This Special Tax is levied to fund the loan payments for the wastewater treatment plant upgrade project. DSPUD is authorized to place the levy of the Special Tax on the County tax roll for taxable properties within the improvement areas of the CFD.

As required by both Placer and Nevada Counties, DSPUD must annually request that the special tax be placed on the tax roll, warrant the legality of said special taxes, and defend and indemnify the County from any challenge to the legality thereof. DSPUD must also pay reasonable and ordinary charges as prescribed by the County(s) to recoup the cost of placing on the tax rolls and collecting the special tax, as provided by Government Code sections 29304 and 51800.

DISCUSSION AND ANALYSIS

In order to levy the Special Tax for Fiscal Year 2022/23, DSPUD must adopt attached Resolutions 2022-16 and 2022-17.

FISCAL IMPACT

Revenue from this Special Tax is estimated to be \$282,392 for Fiscal Year 2022/23. This revenue is used exclusively for the loan payments for the wastewater treatment plant upgrade project. Without this revenue DSPUD would be unable to make its annual loan payment.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Resolutions

**RESOLUTION 2022-16
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
FIXING AND PLACING A SPECIAL TAX LEVY ON IMPROVEMENT
AREAS NO. 1 AND 3 OF THE DONNER SUMMIT PUBLIC UTILITY
DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1 FOR
COLLECTION BY THE COUNTY OF NEVADA**

WHEREAS, the Donner Summit Public Utility District formed its Community Facilities District No. 1 (the CFD”) and within the CFD formed Improvement Area No. 1 and No. 3, and is authorized to levy a special tax in such improvement areas, pursuant to and in conformity proceedings taken under the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311 *et seq.* and an Ordinance No. 2011-02 adopted by the legislative board of Donner Summit Public Utility District October 18, 2011, and

WHEREAS, as a result of such CFD proceedings, the Donner Summit Public Utility District is authorized to cause the special tax of the CFD to be billed to taxable properties in respective improvement areas of the CFD by placing the levy of such special tax on the County tax roll; and

WHEREAS, the County has required as a condition of the collection of such special taxes that the District warrant the legality of said special taxes and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District that:

1. The Auditor-Controller of Nevada County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. A copy will be forwarded to the Auditor Controller of the County upon completion and correction of the current list through June 30, 2022.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges Nevada County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any taxes, assessments, fees and/or charges on behalf of District.

4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any of the District's said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District's taxes, assessments, fees and/or charges, Nevada County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with Nevada County in answering questions referred to District by Nevada County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to Nevada County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Nevada County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED this 17th day of May 2022 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Donner Summit Public Utility District

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

Alex Medveczky
Secretary of the Board

**RESOLUTION 2022-17
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
FIXING AND PLACING A SPECIAL TAX LEVY ON IMPROVEMENT AREAS NO. 1
AND 3 OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT COMMUNITY
FACILITIES DISTRICT NO. 1 FOR COLLECTION BY THE COUNTY OF PLACER**

WHEREAS, the Donner Summit Public Utility District formed its Community Facilities District No. 1 (the CFD”) and within the CFD formed Improvement Area No. 1 and No. 3, and is authorized to levy a special tax in such improvement areas, pursuant to and in conformity proceedings taken under the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311 *et seq.* and an Ordinance No. 2011-02 adopted by the legislative board of Donner Summit Public Utility District October 18, 2011, and

WHEREAS, as a result of such CFD proceedings, the Donner Summit Public Utility District is authorized to cause the special tax of the CFD to be billed to taxable properties in respective improvement areas of the CFD by placing the levy of such special tax on the County tax roll; and

WHEREAS, the County has required as a condition of the collection of such special taxes that the District warrant the legality of said special taxes and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. A copy will be forwarded to the Auditor Controller of the County upon completion and correction of the current list through June 30, 2022.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges Placer County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any taxes, and assessments, fees and/or charges on behalf of the District.
4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of

action, and judgments, in any manner arising out of the collection by Placer County of any of the District's said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District's taxes, assessments, fees and/or charges, Placer County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with Placer County in answering questions referred to District by Placer County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer persons to Placer County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Placer County may prescribe to recoup its costs in placing on the tax rolls and collection of the taxes, assessments, fees and/or charges as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED, this 17th day of May 2022, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Donner Summit Public Utility District

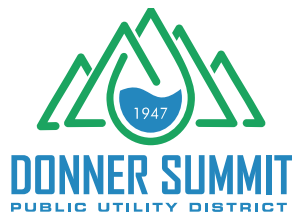
By: _____

Cathy Preis
President, Board of Directors

ATTEST:

Alex Medveczky
Secretary of the Board

May 17, 2022
Agenda Item: 5E



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt Resolutions Requesting Collection of Unpaid Charges on the County Tax Rolls

RECOMMENDATION

Adopt Resolutions 2022-18 and 2022-19 requesting collection of unpaid charges on the County tax rolls.

BACKGROUND

Section 16469 of the California Public Utilities Code allows the Donner Summit Public Utility District (DSPUD) to place unpaid charges on the County tax rolls.

As required by both Placer and Nevada County, DSPUD must submit a request, warrant the legality of the charges, release and discharge the County from any claims arising from the collection, and defend and indemnify the County from any challenge to the legality thereof. DSPUD must also pay reasonable and ordinary charges as prescribed by the County(s) to recoup the cost of placing on the tax rolls and collecting the special tax, as provided by Government Code sections 29304 and 51800.

DISCUSSION AND ANALYSIS

Staff has identified \$72,405.10 in charges against 30 parcels that have been delinquent for more than 90 days and need to be submitted to the Counties tax rolls. The APNs and amounts are listed in Attachment 1.

DSPUD staff will send out notices to these customers by May 31, 2022. If the customers do not pay by June 30, 2022 then Staff will submit the charges to the County tax rolls.

In order to place the charges on the tax roll for Fiscal Year 2022/23, DSPUD must adopt attached Resolutions 2022-18 and 2022-19.

FISCAL IMPACT

This action will result in the collection of \$72,405.10 of delinquent charges.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Parcel List
2. Resolutions

**ATTACHMENT 1
PARCEL LIST**

APN #	AMOUNT
NEVADA COUNTY	
047-071-011	\$ 1,308.63
047-420-006	\$ 1,599.72
047-090-009	\$ 1,578.28
047-102-017	\$ 4,049.02
047-040-002	\$ 1,814.39
047-040-009	\$ 2,409.99
047-440-011	\$ 6,126.55
047-040-004	\$ 2,147.62
047-102-017	\$ 2,334.42
047-070-030	\$ 4,869.66
017-490-007	\$ 3,046.44
047-080-006	\$ 2,334.98
047-102-005	\$ 1,728.06
047-040-009	\$ 1,685.02
047-090-017	\$ 2,871.56
047-380-001	\$ 2,340.13
047-380-013	\$ 2,181.76
047-070-005	\$ 1,740.39
069-102-006	\$ 776.25
047-090-015	\$ 4,289.07
047-400-007	\$ 3,256.58
Subtotal Nevada County	\$ 54,488.52
PLACER COUNTY	
104-020-022	\$ 3,545.46
069-102-017	\$ 2,921.52
069-103-024	\$ 1,006.68
104-020-011	\$ 1,177.04
069-320-023	\$ 2,898.00
069-103-018	\$ 1,977.66
069-320-048	\$ 1,636.31
069-103-018	\$ 1,977.66
069-102-006	\$ 776.25
Subtotal Placer County	\$ 17,916.58
GRAND TOTAL	\$ 72,405.10

**RESOLUTION 2022-18
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES ON THE NEVADA
COUNTY TAX ROLL**

WHEREAS, the Donner Summit Public Utility District (hereinafter "District") requests the County of Nevada collect on the County tax rolls certain charges which have been imposed pursuant to section 16469 of the California Public Utilities Code by the District, and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors that:

1. The Auditor-Controller of Nevada County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. Upon completion and correction of the current list through June 30, 2022, a copy will be forwarded to the Auditor Controller of the County.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges Nevada County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless Nevada County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, Nevada County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with Nevada County in answering questions referred to District by Nevada County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to Nevada County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Nevada County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED this 17th day of May 2022 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Donner Summit Public Utility District

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

Alex Medveczky
Secretary of the Board

**RESOLUTION 2022-19
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES
ON THE PLACER COUNTY TAX ROLL**

WHEREAS, the Donner Summit Public Utility District (hereinafter “District”) requests the County of Placer collect on the County Tax Rolls certain charges which have been imposed pursuant to section 16469 of the California Public Utilities Code by the District, and

WHEREAS, the County has required as a condition of collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. Upon completion and correction of the current list through June 30, 2022, a copy will be forwarded to the Auditor Controller of the County.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges Placer County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any taxes, and assessments, fees and/or charges on behalf of the District.
4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any of the District’s said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District’s establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District’s taxes, assessments, fees and/or charges, Placer County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with Placer County in answering questions referred to District by Placer County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer persons to Placer County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Placer County may prescribe to recoup its costs in placing on the tax rolls and collection of the taxes, assessments, fees and/or charges as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED, this 17th day of May 2022, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Donner Summit Public Utility District

By: _____
Cathy Preis
President, Board of Directors

ATTEST:

Alex Medveczky
Secretary of the Board

May 17, 2022
Agenda Item: 5F



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt a Resolution Establishing the Appropriations Limit for Fiscal Year 2022/23

RECOMMENDATION

Adopt Resolution 2022-22 establishing the appropriations limit for Fiscal Year 2022/23.

BACKGROUND

In November 1979, California voters approved Proposition 4, “The Gann Initiative” which is incorporated in Article XIII B of the California State Constitution. Proposition 4 limits the amount of tax revenue that government agencies can appropriate. Agencies are required to annually establish and adhere to a limit on the amount of its appropriations (eg. property tax). The annual appropriations limit is calculated based upon the level of appropriations in fiscal year 1979 and subsequent changes in the local population and cost of living. The limit is calculated using a State formula as described in the letter included as Attachment 1.

DISCUSSION AND ANALYSIS

The appropriations limit for Fiscal Year 2022/23 is calculated by multiplying the Fiscal Year 2021/22 limit by the personal income factor (1.0755) and population factor $((100-1.16)/100)$ identified in the letter in Attachment 1 ($\$3,684,224 \times 1.0755 \times 0.9884$). The Fiscal Year 2022/23 appropriations limit for Donner Summit Public Utility District (DSPUD) is \$3,916,419.

As shown in the draft budget, DSPUD expects to collect \$137,333 in property tax in Fiscal Year 2022/23. This is less than the appropriations limit of \$3,916,419.

FISCAL IMPACT

There is no direct fiscal impact by this action.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Letter From State Department of Finance
2. Resolution



May 17, 2022
Agenda Item: 5F
ATTACHMENT 1

Gavin Newsom ■ Governor
1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May 2022

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit colcolution mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
 Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Placer				
Auburn	-1.36	13,795	13,608	13,608
Colfax	1.29	2,016	2,042	2,042
Lincoln	1.65	50,422	51,252	51,252
Loomis	-1.38	6,833	6,739	6,739
Rocklin	0.03	71,644	71,663	71,663
Roseville	1.51	148,794	151,034	151,034
Unincorporated	-1.16	114,013	112,687	112,687
County Total	0.37	407,517	409,025	409,025

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**RESOLUTION 2022-20
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
ESTABLISHING APPROPRIATION LIMIT
FOR THE 2022/23 FISCAL YEAR**

WHEREAS, the California constitution Article XIII B establishes and imposes spending limitations upon various governmental entities, including Special Districts or other political subdivisions within the definition of local governments; and

WHEREAS, the California government code Section 7900 and following, in implementation of Article XIII B, include within the definition of local agency such as a special district or other political subdivision of the state; and

WHEREAS, the government Code Section 7910 requires each local jurisdiction to establish by resolution its appropriations limit for the fiscal year pursuant to said Article XIII B; and

WHEREAS, the Board of Directors of the Donner Summit Public Utility District, as an entity of local government, Special district, and body politic, wishes to and intends hereby to establish its appropriations limit for the Fiscal Year 2022/2023.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of the Donner Summit Public Utility District as follows:

That for the Fiscal Year 2022/2023 the appropriations limit for this District is hereby established to be and in the amount of \$ 3,916,416.

PASSED AND ADOPTED, this 17th day of May, 2022 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District 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

May 17, 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 will be complete by end of June. This tool will make it easier for staff to locate facilities in the field, and for the General Manager to prepare grant applications and capital improvement project descriptions.

Office Assistant Deleane Mehler is implementing an online bill payment system that will link from the District website. This will be active by the end of June.

Grant Applications Update

Earmark funding request for Big Bend Water System Improvements and Sugar Bowl Sewer Extension were denied by Congressman McClintock's office due to their general opposition to earmarks. They offered support in obtaining federal grant funding.

Winter Storm Update

The storms in mid to late December caused damage to lift stations 4 and 8. Multiple pumps and the control panel at lift station 8 were damaged due loss of power and the re-energization process. Placer County and Nevada County both declared local emergencies and have submitted initial damage estimates (IDEs) to California Office of Emergency Services (CalOES) in the hopes that disaster relief funding will become available from the State. We submitted IDEs totaling \$102,595 and are updating as more accurate costs become available. CalOES made a visit to the lift stations on February 2. No updates from the County or CalOES at this time.

Claims were denied by Pacific Gas & Electric.

Sugar Bowl Sewer Extension Update

We are working with one owner to find a way to get the sewer they need constructed and cooperate on forming the assessment district to fund the entire Project. Also looking for grant opportunities.

Upcoming Board Items

- Adopt Capital Improvement Plan
- Adopt Annual Budget
- Personnel Manual Update
- Sewer Connection/Capacity Fee Update

May 17, 2022
Agenda Item: 6B

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

April 2022

Donner Summit Public Utility District Waste Water Flow Data

MONTH OF April 2022		DSPUD Influent	SLCWD Influent	Total Plant Influent	Total Plant Influent	Total Plant EFF River	Total Plant EFF Snow Storage	Total Plant EFF Snow Delivery	DSPUD Fresh Water Treated	SLCWD Fresh Water Treated	Emergency Storage Return	Weather Temp		Comments	
DATE	DAY	MGD	MGD	MGD	Totalizer	MGD	MGD	MGD	MGD	MGD	MGD	Cond	H/L		
04/01/22	THU	0.18774	0.09726	0.285	1.533012	0.389		0.0850	0.180	0.0586	0.0000	Clear	NA		
04/02/22	FRI	0.23475	0.10125	0.336		0.391		0.0780	0.171	0.0000	0.0000	Clear	NA		
04/03/22	SAT	0.18690	0.10110	0.288		0.381			0.160	0.0724	0.0000	Clear	NA		
04/04/22	SUN	0.16322	0.08578	0.249		0.293			0.205	0.0732	0.0000	Pt Cloudy	NA		
04/05/22	MON	0.16377	0.09123	0.255		0.249			0.130	0.0906	0.0000	Clear	NA		
04/06/22	TUE	0.16898	0.08302	0.252		0.344			0.196	0.0000	0.0000	Clear	NA		
04/07/22	WED	0.22097	0.09003	0.311		0.354			0.211	0.0586	0.0000	Clear	NA		
04/08/22	THU	0.17622	0.09478	0.271		0.339			0.119	0.0514	0.0000	Clear	NA		
04/09/22	FRI	0.15930	0.09270	0.252		0.272			0.185	0.0000	0.0000	Pt Cloudy	NA		
04/10/22	SAT	0.18671	0.08529	0.272		0.289			0.127	0.0000	0.0000	Cloudy	NA		
04/11/22	SUN	0.13300	0.08000	0.213		0.216			0.148	0.0713	0.0000	Snow	NA		2" Snow
04/12/22	MON	0.14925	0.07475	0.224		0.214			0.077	0.0768	0.0000	Clear	NA		
04/13/22	TUE	0.10906	0.07294	0.182		0.225			0.207	0.0698	0.0000	Pt Cloudy	NA		
04/14/22	WED	0.12404	0.07596	0.200		0.232			0.118	0.0575	0.0000	Snow	NA		4" Snow
04/15/22	THU	0.11083	0.07417	0.185		0.200			0.122	0.0433	0.0000	Snow	NA		14" Snow
04/16/22	FRI	0.15586	0.08114	0.237		0.227			0.228	0.0000	0.0000	Snow	NA		1" Snow
04/17/22	SAT	0.21681	0.07619	0.293		0.264			0.262	0.0000	0.0000	Pt Cloudy	NA		
04/18/22	SUN	0.14170	0.07530	0.217		0.278			0.076	0.0770	0.0000	Clear	NA		
04/19/22	MON	0.08884	0.07916	0.168		0.244			0.097	0.1067	0.0000	Snow	NA		2" Snow
04/20/22	TUE	0.12934	0.07166	0.201		0.212			0.182	0.0740	0.0000	Pt Cloudy	NA		
04/21/22	WED	0.12381	0.07119	0.195		0.227			0.174	0.0000	0.0000	Snow	NA		10" Snow
04/22/22	THU	0.13754	0.06946	0.207		0.199			0.124	0.0767	0.0000	Pt Cloudy	NA		
04/23/22	FRI	0.16782	0.06718	0.235		0.225			0.169	0.0000	0.0000	Clear	NA		
04/24/22	SAT	0.12664	0.07336	0.200		0.253			0.165	0.0000	0.0000	Clear	NA		
04/25/22	SUN	0.16006	0.07294	0.233		0.232			0.226	0.0714	0.0000	Clear	NA		
04/26/22	MON	0.13305	0.07795	0.211		0.232			0.130	0.0465	0.0000	Clear	NA		
04/27/22	TUE	0.15028	0.07672	0.227		0.246			0.167	0.0340	0.0000	Clear	NA		
04/28/22	WED	0.19248	0.07952	0.272		0.263			0.171	0.0555	0.0000	Clear	NA		
04/29/22	THU	0.13581	0.07719	0.213		0.272			0.166	0.0662	0.0000	Clear	NA		
04/30/22	FRI	0.13155	0.08545	0.217		0.232			0.190	0.0000	0.0000	Clear	NA		
					1.6030230									Total	33"
4/2022 Daily Totals		4.66630	2.43470	7.101	N/A	7.994	0.0000	0.1630	4.8830	1.3316	0.0000			2021	0"
4/2022 Totalizer Total		4.56630	2.43470	7.001	7.00110	7.994	0.0000	0.1630	4.8830	1.3595	0.0000				
Difference		-0.10000	0.00000	-0.10000	N/A	0.0000	0.0000	N/A	0.0000	0.0279	0.0000				
Percentage Difference		-2.19%	0.000%	-1.428%	N/A	0.000%	#DIV/0!	N/A	0.000%	2.049%	0.000%				
4/2022 AVG/DAY		147,300	78,539	225,839	225,842	257,871	0	5,258	157,516	43,855	0				
4/2021 Totalizer Total		5.63398	2.47002	8.1040	8.1041	8.034	0.000	0.000	5.9250	1.4550	0.0000				
4/2021 AVG/DAY		181,741	79,678	261,419	261,423	259,161	0	0	191,129	46,936	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: April 2022

Operations WWTP

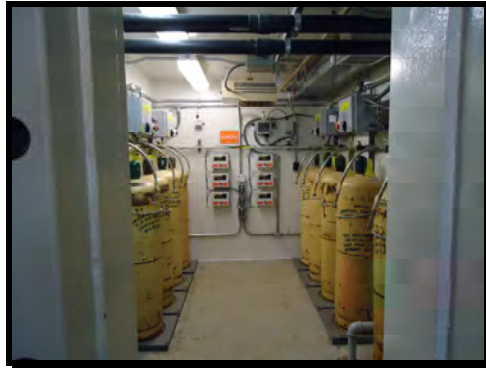
- ◆ Flows to the South Yuba River 8.0 MG.
- ◆ Flows to snow making 0.2 MG.
- ◆ Returned all the excess snow making water stored in the irrigation tank back through the treatment process for river discharge.



- ◆ Began the setup of the new bulk lime slurry feed and mixing tank.



- ◆ Completed and sent in the annual standby generator run totals for our permit renewal to Nevada County.
- ◆ Discontinued the ammonia feed due to ski resorts closing for the season.



- ◆ Conducted a sewer lateral test at 21880 Donner Pass Rd.
- ◆ Blew the snow off the sludge drying beds and began preparations for use.



- ◆ Staff processed 1 USA dig ticket.

Operations Water Plant

- ◆ Completed and sent out monthly potable water reports to DHS.
- ◆ Closed the gate at Lake Angela Dam and began storing runoff water.



- ◆ Installed a hydrant meter out at Sugar Bowl for an event.
- ◆ Made multiple chemical feed adjustments throughout the month.

Repairs and Maintenance WWTP

- ◆ Replaced a failed fan motor on one of the upper shop heaters.



- ◆ Serviced all the gas and diesel small equipment.



- ◆ Cleaned and calibrated the UV Transmittance Meter.



- ◆ Replaced the failed level transducer in the plant waste station.



- ◆ Trouble shot problems with the temperature sensor on membrane skid #1.
- ◆ Installed a cover over the pump on the bulk red diesel tank.



Repairs and Maintenance WTP

- ◆ Repaired A-arm steering equipment on the UTV.
- ◆ Made repairs to one of the districts hydrant meters.

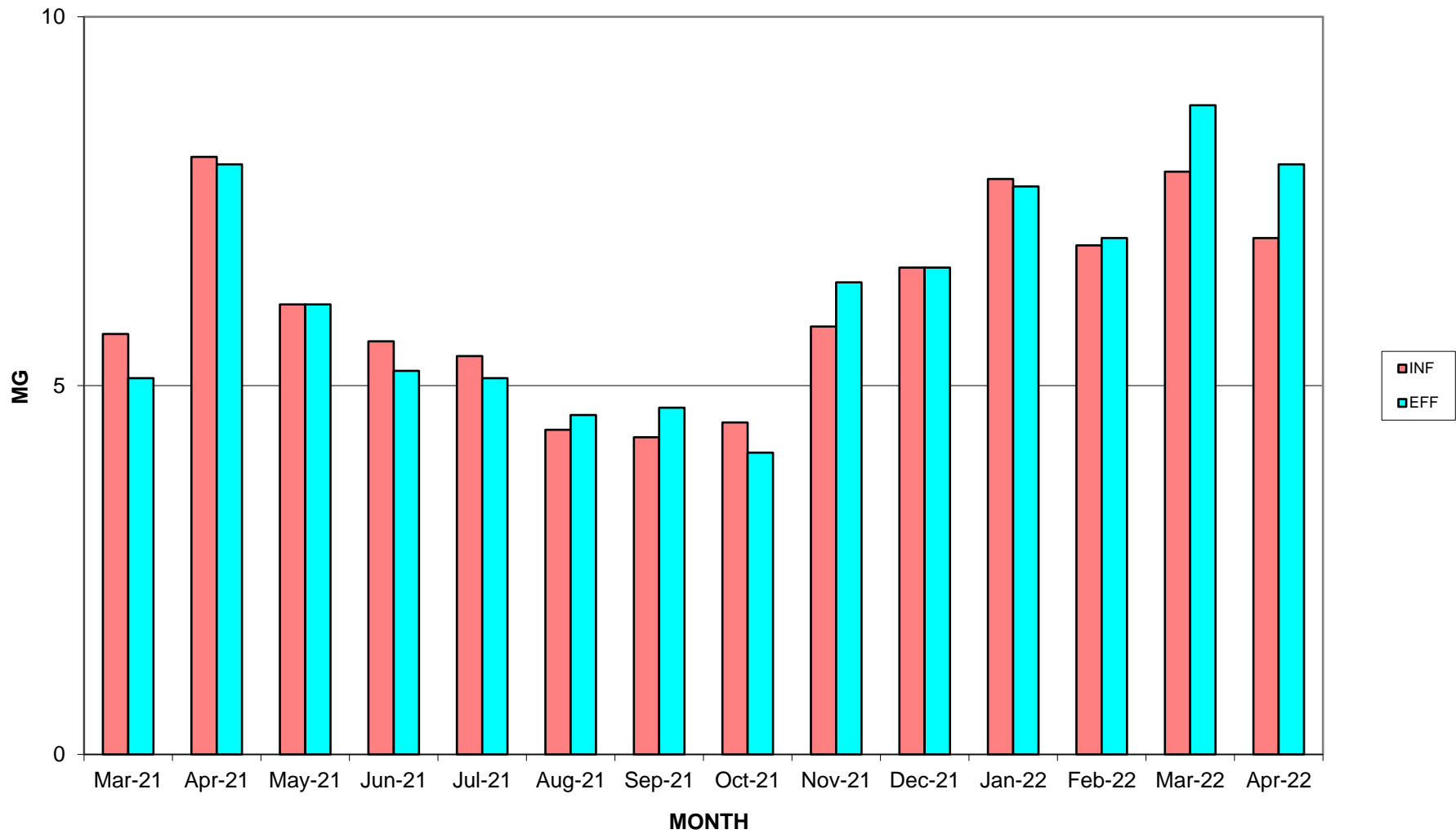


Laboratory

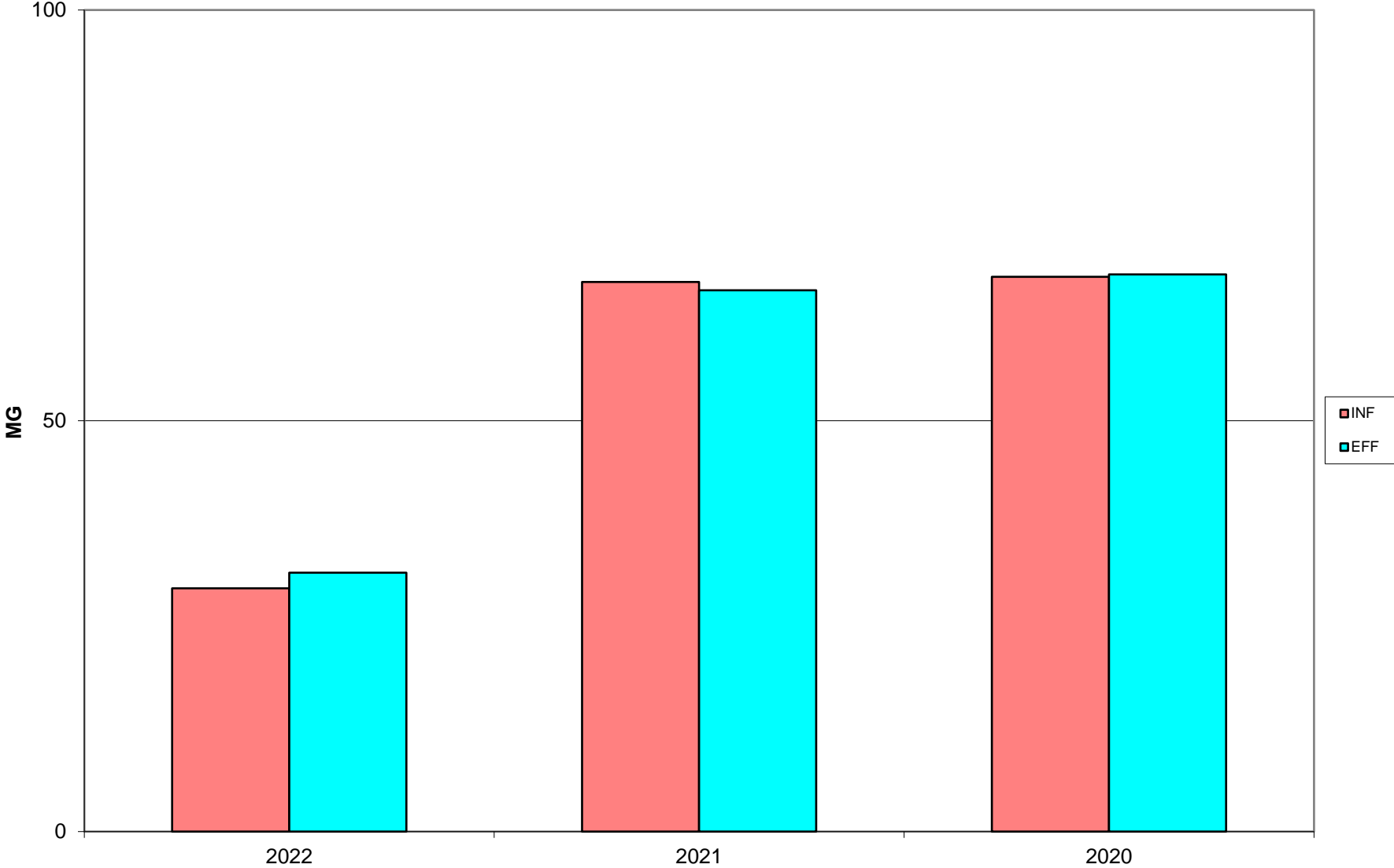
- ◆ Continued basic discharge and water quality testing.

DONNER SUMMIT PUD WWTP

**TOTAL INFLUENT FLOW TO TOTAL
EFFLUENT FLOW YEAR 2021/2022**



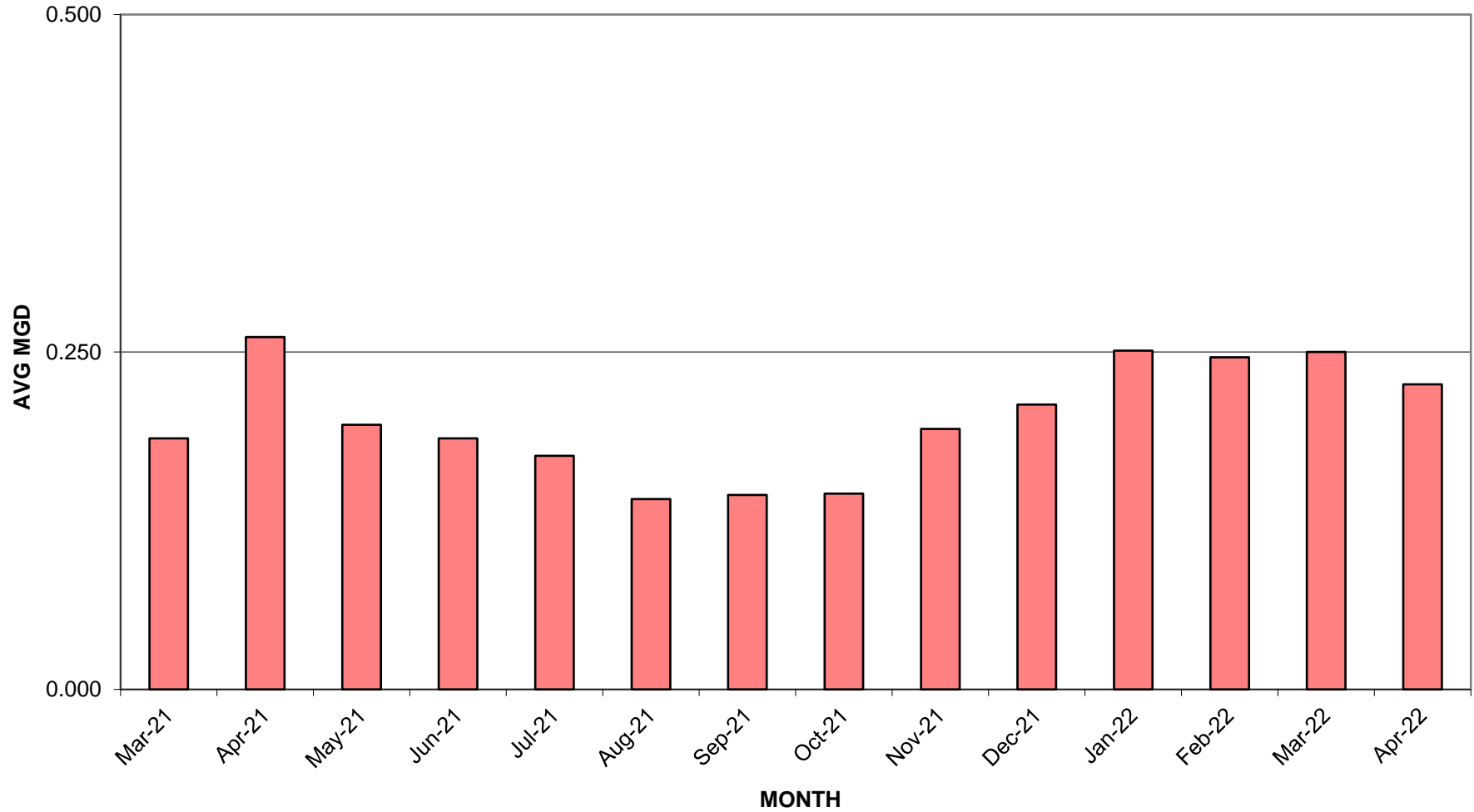
**DONNER SUMMIT PUD WWTP ANNUAL TOTAL INFLUENT FLOW TO TOTAL EFFLUENT FLOW
2022 DATA THROUGH APRIL**



DONNER SUMMIT PUD WWTP

AVG INFLUENT

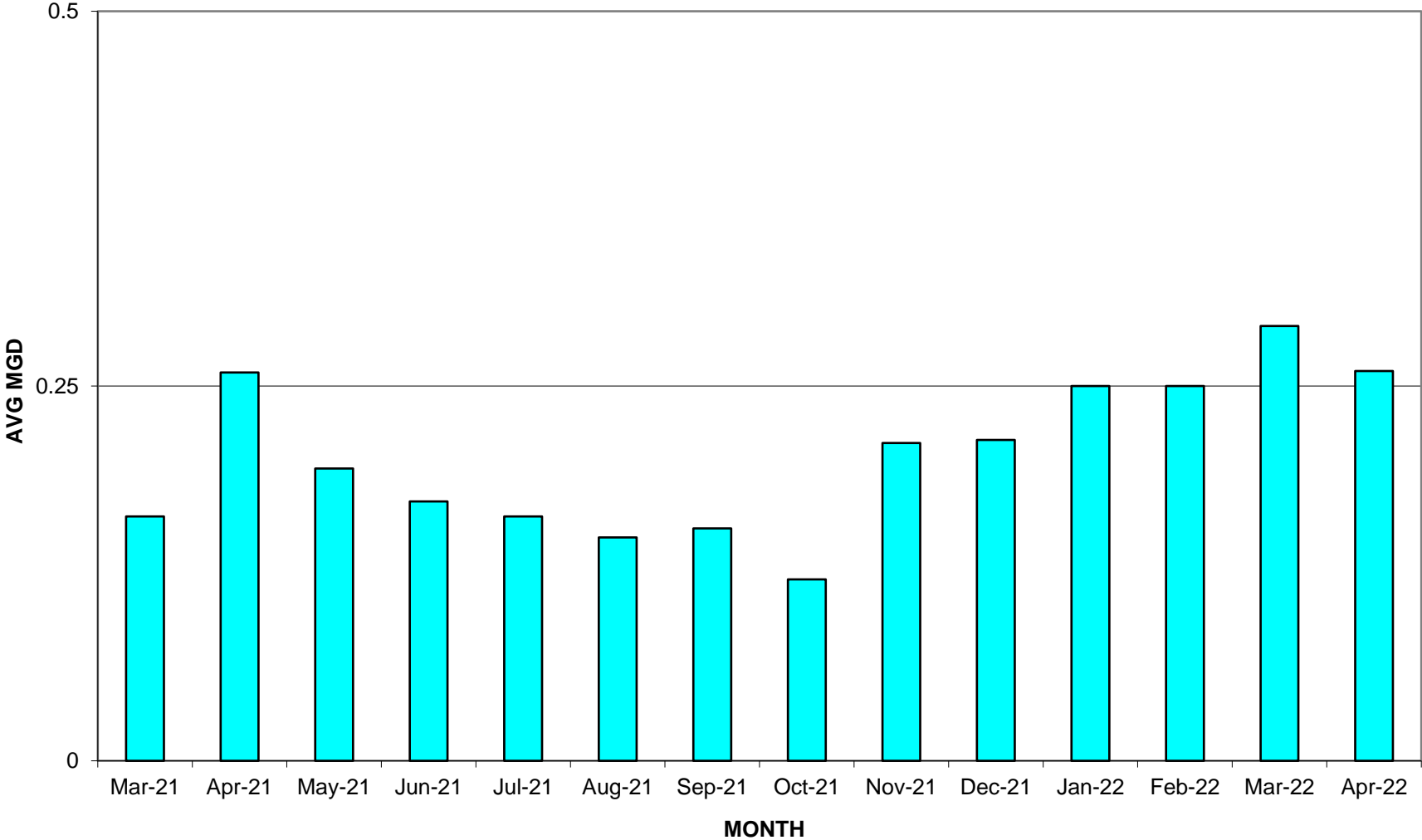
**FLOW MGD
YEARS 2021/2022**



DONNER SUMMIT PUD WWTP

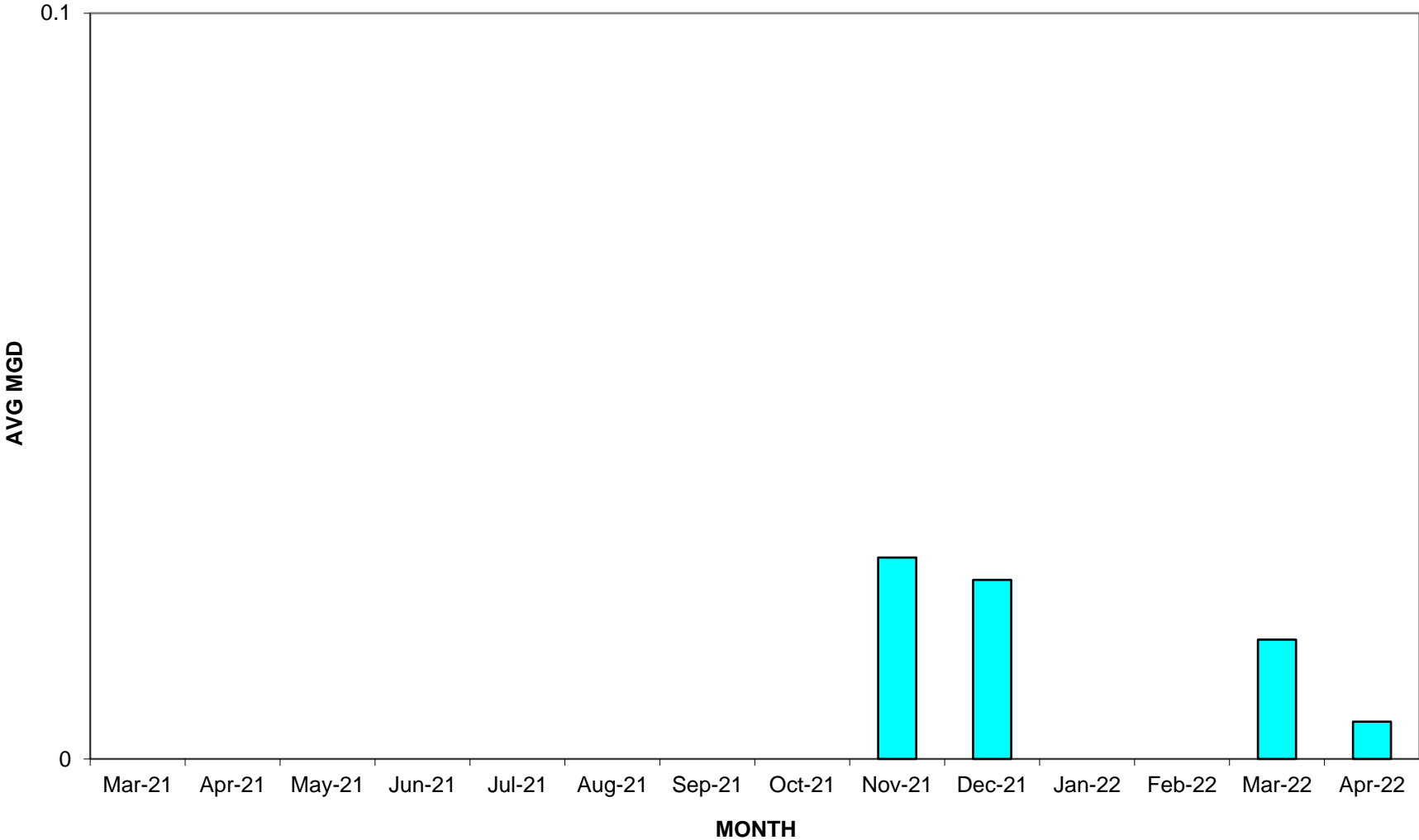
YEARS 2021/2022

AVG EFFLUENT FLOW YEAR



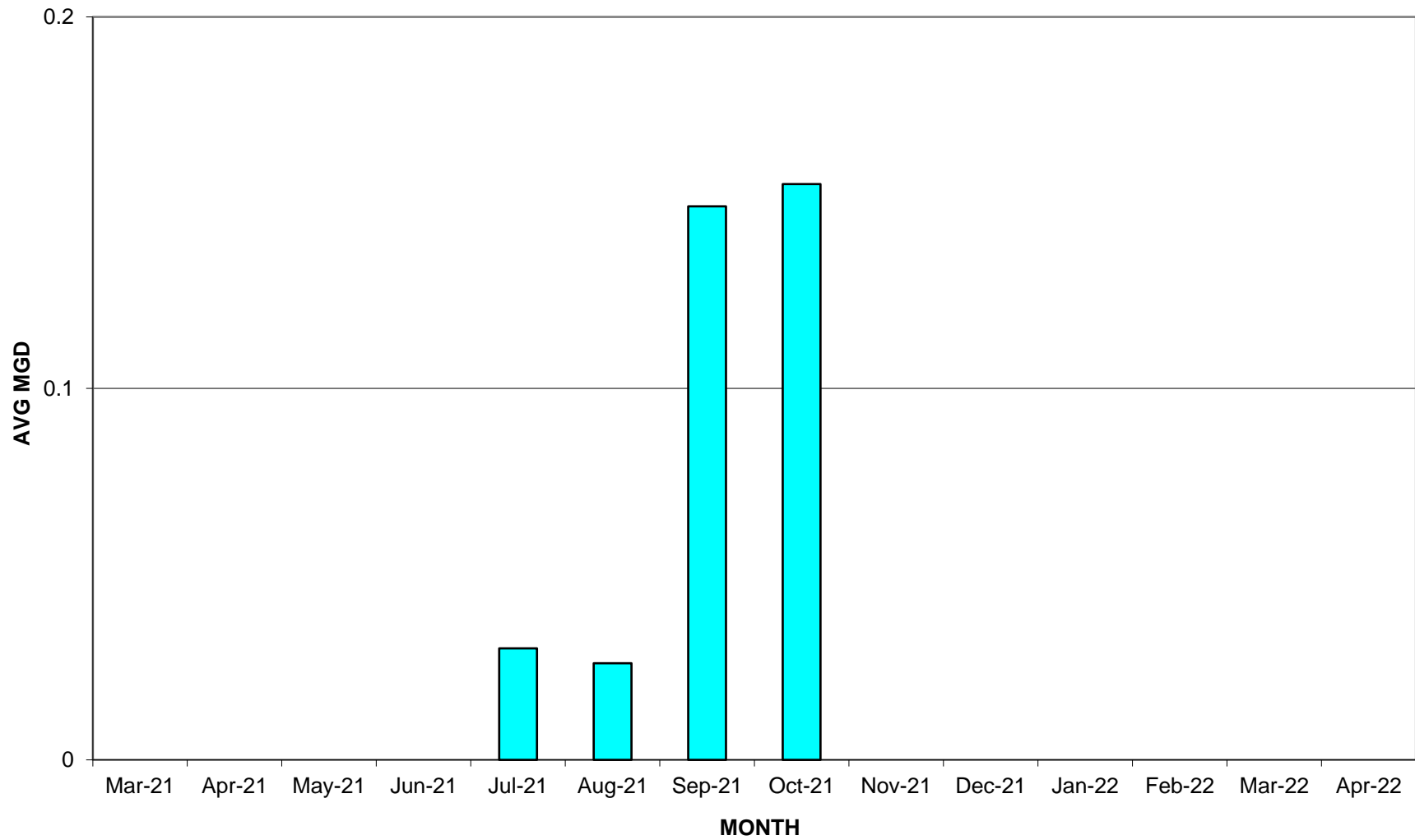
**DONNER SUMMIT PUD WWTP
STORAGE/PRODUCTION**

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



DONNER SUMMIT PUD WWTP

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



May 17, 2022
Agenda Item: 7A



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Third Quarter FY2021-2022 Budget to Actual Report

RECOMMENDATION

Receive Third Quarter FY2021-2022 Budget to Actual Report from the General Manager.

BACKGROUND

To provide timely information to the Board and the public, this report provides a comparison of approved operating budget to actual revenues and expenditures for the Third Quarter of Fiscal Year 2021-2022. The comparison is presented in Attachment 1, and any material differences are discussed in this Staff Report. The Board adopted a revised budget in November 2021, so all data is compared to that Revised Budget.

DISCUSSION

Budget to Actual Comparison

Revenues and expenses for the Third Quarter of FY2021-2022 are tracking reasonably well with the Revised Budget.

After three quarters, total expenses are 80% of the budgeted amount; with water expenses at 77%, sewer expenses at 66%, and wastewater treatment expenses at 86%. Sewer expenses are below 75% because the radio upgrades are currently on hold due to weather and scheduling.

One potential concern is that wastewater expenses are approximately 86% of the budgeted amount through three quarters of the fiscal year. There are several factors that contributed to this:

- One time payments for debt service. Since these payments are mid-way through the fiscal year, they skew the budget to actual percentages.
- Utility costs are higher than anticipated. Utility costs are approximately \$40,000 higher than expected for this time in the fiscal year. The cost of propane is expected to decrease as we move out of winter, which will provide some reduction in utility costs for the remainder of the year.
- The last loan payment to Sierra Lakes County Water District of \$67,610 was not included in this budget.

These factors that negatively affected the budget are offset by cost savings and deferral of costs in other parts of the budget, including:

- Lower sludge removal costs
- Delay in infiltration reduction work
- Delay in capital expenditures like the radio upgrades.

As a result, total expenditures are projected to be very close to the budgeted amount at the end of the fiscal year.

At this point in the fiscal year, total revenue is 72% of the budgeted amount; with water revenue at 78%, sewer revenue at 70%, and wastewater treatment revenue at 70%. Due to the timing of the property tax revenue payments from the County, including community facility district revenue, it is anticipated that actual revenues will meet budget projections.

ANALYSIS

While the year to date actual revenues and expenses are within budget, there are four items with the potential to cause expenses to exceed the budgeted amount during the remainder of the fiscal year:

1. The cost of the chemical carbon source that the District uses to feed the bacteria in the wastewater treatment plant (Micro C) continues to increase. The supplier has informed the District that costs may increase again, and the actual increase is not known at this time.
2. The District hired a contractor to seal the asphalt parking areas at the wastewater treatment facility during July 2021. The cost of this work was \$12,925 and it was not included in the budget.
3. In 2019, the District sent a letter to Nevada County stating that the District would pay for the cost of raising manhole lids that were affected by the Soda Springs Road bridge reconstruction project. An invoice for that work in the amount of \$13,600 has been received but was not paid during the period covered by this report. This payment was not included in the FY2021-2022 budget.
4. The winter storms and related power outages in December caused damage to Sewer Lift Stations 4, 7, and 8. Additionally, the District operated under generator power for several days which resulted in additional fuel costs. The current estimate of damage and related costs is \$102,595. Staff is pursuing reimbursement of these costs from CalOES, Pacific Gas & Electric, and District property insurance.

All of the above costs are expenses that were not included in this year's budget and Staff will try to absorb them within the Revised Budget and seek outside funding when appropriate. Unfortunately, these expenses are likely to reduce the District's reserve fund balance.

FISCAL IMPACT

Revenues and expenses appear to be within expected ranges and a budget amendment is not proposed at this time.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Third Quarter FY2021-2022 Budget to Actual Comparison

DONNER SUMMIT PUBLIC UTILITY DISTRICT

May 17, 2022
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 ATTACHMENT 1

Budget to Actual
 Third Quarter FY 2021-2022

ALL DEPARTMENTS SUMMARY

	Actual 3/31/2022	Revised Budget	Percent Complete	Remaining Budget
Water Revenue				
Water Program Revenue	\$ 444,157.70	\$ 598,015	74%	\$ 153,857
Water General Revenue	40,138.79	29,700	135%	(10,439)
<u>Total Water Revenue</u>	<u>\$ 484,296.49</u>	<u>\$ 627,715</u>	<u>77%</u>	<u>\$ 143,419</u>
Wastewater Revenue				
Wastewater Program Revenue	\$ 1,701,433.12	\$ 2,417,112	70%	\$ 715,679
Wastewater General Revenue	373,823.21	486,453	77%	112,630
<u>Total Wastewater Revenue</u>	<u>\$ 2,075,256.33</u>	<u>\$ 2,903,565</u>	<u>71%</u>	<u>\$ 828,309</u>
Administration Revenue				
Admin Program Revenue	\$ -	\$ -	0%	\$ -
Admin General Revenue	3,119.02	14,500	22%	11,381
<u>Total Administration Revenue</u>	<u>\$ 3,119.02</u>	<u>\$ 14,500</u>	<u>22%</u>	<u>\$ 11,381</u>
Total Revenues	\$ 2,562,671.84	\$ 3,545,780	72%	\$ 971,727
Water Expenses				
Salaries and Benefits	\$ 129,530.39	\$ 181,193	71%	\$ 51,663
Board Expenses	-	-	0%	\$ -
Operating Expenses	124,889.71	146,140	85%	\$ 21,250
Debt Service	10,423.87	31,005	34%	\$ 20,581
Capital Equipment	55,310.83	71,880		\$ 16,569
Capital Projects	-	-	-	-
<u>Total Water Expenses</u>	<u>\$ 320,154.80</u>	<u>\$ 430,218</u>	<u>74%</u>	<u>\$ 110,063</u>
Wastewater Expenses				
Salaries and Benefits	\$ 449,334.71	\$ 656,095	68%	\$ 206,760
Board Expenses	-	-	0%	\$ -
Operating Expenses	690,179.73	942,142	73%	\$ 251,962
Debt Service	801,988.95	739,441	108%	\$ (62,548)
Capital Equipment	57,460.28	133,423	43%	\$ 75,963
Capital Projects	110,536.79	105,000	105%	(5,537)
<u>Total Wastewater Expenses</u>	<u>2,109,500.46</u>	<u>\$ 2,576,101</u>	<u>82%</u>	<u>\$ 466,601</u>
Administration Expenses				
Salaries and Benefits	\$ 273,506.33	\$ 430,082	64%	\$ 156,576
Board Expenses	46,166.04	61,846	75%	\$ 15,680
Operating Expenses	156,905.57	155,347	101%	\$ (1,559)
Debt Service	-	-	0%	\$ -
Capital Equipment	-	-	0%	\$ -
Capital Projects	-	-	-	-
<u>Total Administration Expenses</u>	<u>\$ 476,577.94</u>	<u>\$ 647,275</u>	<u>74%</u>	<u>\$ 170,697</u>
Total Expenses	\$ 2,906,233.20	\$ 3,653,594	80%	\$ 747,361

DONNER SUMMIT PUBLIC UTILITY DISTRICT

May 17, 2022
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 ATTACHMENT 1

Budget to Actual
 Third Quarter FY 2021-2022

WATER SUMMARY

	Actual 3/31/2022	Revised Budget	Percent Complete	Remaining Budget
Program Revenue				
Water fees	\$ 404,687.66	\$ 547,511	74%	\$ 142,823
Connection fees	1,700.00	-	0%	\$ (1,700)
Recycled water sales	-	-	0%	\$ -
Big Bend Service Fees	22,191.40	29,732	75%	7,541
Total Program Revenue	428,579.06	\$ 577,243	74%	\$ 148,664
<i>Big Bend Assessment</i>	<i>15,578.64</i>	<i>\$ 20,772</i>	<i>75%</i>	<i>\$ 5,193</i>
General Revenues				
Property tax	17,496.41	\$ 29,700	59%	\$ 12,204
Grants	22,642.38	-	-	(22,642)
Total General Revenues	40,138.79	\$ 29,700	\$ 1	\$ (10,439)
Total Revenues	\$ 468,717.85	\$ 627,715	75%	\$ 138,225
Expenses				
Salaries-Operations	\$ 89,926.40	\$ 123,535	73%	\$ 33,609
Employee benefits	39,603.99	57,658	69%	18,054
<i>Salaries & Benefits</i>	<i>\$ 129,530.39</i>	<i>\$ 181,193</i>	<i>71%</i>	<i>\$ 51,663</i>
Professional fees	1,102.00	15,000	7%	13,898
Dues and subscriptions	671.16	379	177%	(292)
Fees, permits, certifications, leases	14,679.08	11,743	125%	(2,936)
Training, education, travel	250.00	942	27%	692
Travel	-	-	0%	-
Insurance	23,225.95	31,281	74%	8,055
Office supplies and miscellaneous	-	549	0%	549
Utilities, communications, telemetry	31,962.02	27,593	116%	(4,369)
Chemicals and lab supplies	18,870.60	26,379	72%	7,508
Laboratory testing	280.00	5,000	6%	4,720
Equipment maintenance and repair	4,197.68	8,000	52%	3,802
Small equipment and rental	2,347.70	6,750	35%	4,402
Interest expense	-	-	0%	-
Operating supplies	2,886.47	5,000	58%	2,114
Vehicle maintenance, repair, fuel	5,366.11	2,524	213%	(2,842)
Facility maintenance and repair	19,050.94	5,000	381%	(14,051)
<i>Operating Expenses</i>	<i>\$ 124,889.71</i>	<i>\$ 146,140</i>	<i>85%</i>	<i>\$ 21,250.29</i>
Angela WTP Loan P&I	\$ 9,093.64	\$ 9,350	97%	\$ 256
Big Bend Debt Service	\$ 10,423.87	\$ 21,655	48%	\$ 11,231
<i>Debt Service</i>	<i>\$ 10,423.87</i>	<i>\$ 31,005</i>	<i>34%</i>	<i>\$ 20,581</i>
Capital Equipment	\$ 55,310.83	\$ 71,880	77%	\$ 16,569
Capital Projects	-	-	\$	-
<i>Capital Expenses</i>	<i>\$ 55,310.83</i>	<i>\$ 71,880.00</i>	<i>77%</i>	<i>\$ 16,569</i>
Total Expenses	\$ 329,248.44	\$ 430,218	77%	\$ 100,970

DONNER SUMMIT PUBLIC UTILITY DISTRICT

May 17, 2022
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 ATTACHMENT 1

Budget to Actual
 Third Quarter FY 2021-2022

SEWER SUMMARY

	Actual 3/31/2022	Revised Budget	Percent Complete	Budget Remaining
Program Revenue				
Sewer rates	\$ 335,361.11	450,919	74.37%	\$ 115,558
Sewer rates for debt service				
Special Tax Revenue				
Recycled Water Sales				
Connection fees	-	-		\$ -
Total Program Revenue	335,361.11	450,919	74.37%	\$ 115,558
General Revenues				
Sierra Lakes				
Property tax	11,841.41	19,481	60.78%	\$ 7,640
Other income	-	-	-	\$ -
Total General Revenues	11,841.41	19,481	60.78%	\$ 7,640
Total Revenues	347,202.52	470,400	73.81%	\$ 123,197
Expenses				
Salaries-Operations	\$ 75,619.85	103,882	72.79%	\$ 28,262
Employee benefits	29,725.84	52,453	56.67%	22,727
<i>Salaries & Benefits</i>	<i>\$ 105,345.69</i>	<i>\$ 156,335</i>	<i>67.38%</i>	<i>\$ 50,989</i>
Professional fees	\$ 266.19	7,000	3.80%	\$ 6,734
Dues and subscriptions	-	-		-
Fees, permits, certifications, leases	2,660.86	3,376	78.82%	715
Training, education and travel	-	273	0.00%	273
Insurance	19,530.91	31,281	62.44%	11,750
Office supplies and miscellaneous	352.03	563	62.53%	211
Utilities, communications, telemetry	20,522.91	29,149	70.41%	8,626
Chemicals and lab supplies	313.75	565	55.53%	251
Laboratory testing	-	-		-
Small equipment and rental	-	2,400	0.00%	2,400
Interest expense	-	-		-
Operating supplies	2,429.25	1,000	242.93%	(1,429)
Sludge removal	-	1,200	0.00%	1,200
Infiltration - inflow	-	26,000	0.00%	26,000
Fresh water treatment plant	-	-		-
Equipment maintenance and repair	1,167.23	10,178	11.47%	9,011
Vehicle maintenance, repair, fuel	4,851.19	3,794	127.86%	(1,057)
Facility maintenance and repair	1,572.50	8,000	19.66%	6,428
2021 Winter Emergency	38,587.40	-	0.00%	(38,587)
<i>Operating Expenses</i>	<i>\$ 92,254.22</i>	<i>\$ 124,779</i>	<i>73.93%</i>	<i>\$ 32,525</i>
Interest	-	-		-
Long Term Debt	-	-		-
Land Lease for Spray Irrigation	-	-		-
<i>Debt Service</i>	<i>\$ -</i>	<i>\$ -</i>		
Capital Equipment	\$ 32,755.88	133,423	25%	100,667
Capital Projects - SB Sewer Ext.	110,536.79	105,000	105%	(5,537)
<i>Capital Expenses</i>	<i>\$ 143,292.67</i>	<i>\$ 238,423.00</i>	<i>60%</i>	<i>\$ 95,130</i>
Total Expenses	\$ 340,892.58	\$ 519,537	65.61%	\$ 178,644

DONNER SUMMIT PUBLIC UTILITY DISTRICT

May 17, 2022
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Budget to Actual
 Third Quarter FY 2021-2022

WASTEWATER TREATMENT PLANT SUMMARY

	Actual 3/31/2022	Revised Budget	Percent Complete	Budget Remaining
Program Revenue				
Sewer rates	\$ 1,006,083.33	1,352,757	74.37%	\$ 346,674
Sewer rates for debt service	-	-	-	-
Special Tax Revenue	-	-	-	-
Recycled Water Sales	-	50,000	-	50,000
Connection fees	-	-	-	-
Total Program Revenue	\$ 1,006,083.33	\$ 1,402,757	71.72%	\$ 396,674
<i>CFD Revenue for WWTP Loan</i>	<i>\$ 151,665.52</i>	<i>\$ 282,392</i>	<i>53.71%</i>	<i>\$ 130,726</i>
<i>Non CFD Revenue for WWTP Loan</i>	<i>\$ 208,323.16</i>	<i>\$ 281,044</i>	<i>74.12%</i>	<i>\$ 72,721</i>
General Revenues				
Sierra Lakes	\$ 309,815.60	381,152	81.28%	\$ 71,336
Property tax	52,166.20	85,820	60.79%	33,654
Other income	-	-	-	-
Total General Revenues	\$ 361,981.80	466,972	77.52%	\$ 104,990
Total Revenues	\$ 1,728,053.81	\$ 2,433,165	71.02%	\$ 705,111
Expenses				
Salaries-Operations	\$ 243,209.85	334,107	72.79%	\$ 90,897
Employee benefits	100,779.17	165,653	60.84%	64,874
<i>Salaries & Benefits</i>	<i>\$ 343,989.02</i>	<i>\$ 499,760</i>	<i>68.83%</i>	<i>\$ 155,771</i>
Professional fees	\$ 27,813.06	81,250	34.23%	\$ 53,437
Dues and subscriptions	2,751.62	1,200	229.30%	(1,552)
Fees, permits, certifications, leases	18,435.55	17,623	104.61%	(813)
Training, education and travel	1,075.01	2,745	39.16%	1,670
Insurance	62,815.68	86,022	73.02%	23,206
Office supplies and miscellaneous	568.33	823	69.06%	255
Utilities, communications, telemetry	260,192.53	285,896	91.01%	25,703
Chemicals and lab supplies	118,353.30	175,497	67.44%	57,144
Laboratory testing	9,185.00	41,910	21.92%	32,725
Small equipment and rental	5,604.32	7,200	77.84%	1,596
Interest expense	-	-	-	-
Operating supplies	752.68	7,632	9.86%	6,879
Sludge removal	12,092.82	43,000	28.12%	30,907
Infiltration - inflow	-	-	-	-
Fresh water treatment plant	-	-	-	-
Equipment maintenance and repair	40,757.61	34,240	119.04%	(6,518)
Vehicle maintenance, repair, fuel	7,669.48	12,325	62.23%	4,656
Facility maintenance and repair	29,858.52	20,000	149.29%	(9,859)
<i>Operating Expenses</i>	<i>\$ 597,925.51</i>	<i>\$ 817,363</i>	<i>73.15%</i>	<i>\$ 219,437</i>
Interest	\$ -	\$ -	-	\$ -
Long Term Debt	786,801.45	719,191	109.40%	(67,610)
Land Lease for Spray Irrigation	15,187.50	20,250	75.00%	5,063
<i>Debt Service</i>	<i>\$ 801,988.95</i>	<i>\$ 739,441</i>	<i>108.46%</i>	<i>\$ (62,548)</i>
Capital Equipment	24,704.40	-	-	(24,704)
Capital Projects	-	-	-	-
<i>Capital Expenses</i>	<i>\$ 24,704.40</i>	<i>\$ -</i>	<i>-</i>	<i>\$ (24,704)</i>
Total Expenses	\$ 1,768,607.88	\$ 2,056,564	86.00%	\$ 287,956

DONNER SUMMIT PUBLIC UTILITY DISTRICT

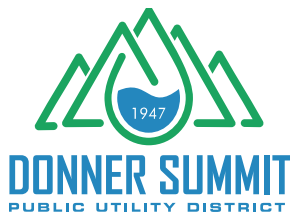
May 17, 2022
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Budget to Actual
 Third Quarter FY 2021-2022

ADMINISTRATION SUMMARY

	Actual 3/31/2022	Revised Budget	Percent Complete	Remaining Budget
Program Revenue				
Service Fees	0.00	0		-
Total Program Revenue	\$ -	\$ -		-
General Revenues				
Interest revenue	\$ 169.46	\$ -		\$ (169)
Other income	2,949.56	14,500	20.34%	11,550
Total General Revenues	\$ 3,119.02	\$ 14,500	21.51%	\$ 11,381
Total Revenues	\$ 3,119.02	\$ 14,500	21.51%	\$ 11,381
Expenses				
Salaries-operations	\$ 225,547.66	\$ 324,358	69.54%	\$ 98,810
Employee benefits	47,958.67	105,724	45.36%	57,765
<i>Salaries & Benefits</i>	<i>\$ 273,506.33</i>	<i>\$ 430,082</i>	<i>63.59%</i>	<i>\$ 156,576</i>
Board Expense	46,166.04	61,846	74.65%	15,680
<i>Board Expense</i>	<i>\$ 46,166.04</i>	<i>\$ 61,846</i>	<i>74.65%</i>	<i>15,680</i>
Professional fees	\$ 81,110.82	\$ 73,800	109.91%	\$ (7,311)
Dues and subscriptions	6,028.90	7,062	85.37%	1,033
Fees, permits, certifications, leases	7,626.67	20,593	37.04%	12,966
Training, education and travel	-	1,500	0.00%	1,500
Travel	-	-		-
Immunizations	-	-		-
Insurance	11,730.32	7,820	150.00%	(3,910)
Office supplies and miscellaneous	6,275.90	7,000	89.66%	724
Utilities, communications, telemetry	39,255.81	28,420	138.13%	(10,836)
Chemicals and lab supplies	-	-		-
Equipment maintenance and repair	-	6,552	0.00%	6,552
Small equipment and rental	676.80	-		(677)
Operating supplies	1,805.29	-		(1,805)
Vehicle maintenance, repair, fuel	-	-		-
I&l program	-	-		-
Sludge removal	-	-		-
Facility maintenance and repair	2,395.06	2,600	92.12%	205
<i>Operating Expenses</i>	<i>\$ 156,905.57</i>	<i>\$ 155,347</i>	<i>101.00%</i>	<i>\$ (1,559)</i>
Principal and interest	-	-		-
Nevada County payments	-	-		-
Amortization of land lease	-	-		-
<i>Debt Service</i>	<i>-</i>	<i>-</i>		<i>-</i>
Capital Equipment	-	-		\$ -
Capital Projects	-	-		-
<i>Capital Expenses</i>	<i>-</i>	<i>-</i>		<i>\$ -</i>
Total Expenses	\$ 476,577.94	\$ 647,275	73.63%	\$ 170,697

May 17, 2022
Agenda Item: 8A



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Adopt Resolutions Declaring an Election and Requesting that the Boards of Supervisors of Nevada and Placer Counties Consolidate the Election with Other Elections Conducted on November 8, 2022

RECOMMENDATION

Adopt Resolutions 2022-20 and 2022-21 declaring an election and requesting that the Boards of Supervisors of Nevada and Placer Counties consolidate the election with other elections conducted on November 8, 2022.

BACKGROUND

Donner Summit Public Utility District (DSPUD) Board has four seats that will be vacated this year and need to be filled by election.

DISCUSSION AND ANALYSIS

Directors for DSPUD are elected at-large and do not serve specific geographic regions of DSPUD.

Directors Phil Gamick and Alex Medvecky were elected in November 2018 and are currently serving four year terms that expire on December 31, 2022. These elections are for four year terms that will expire in 2026.

Directors Joni Kaufman and Dawn Parkhurst were appointed on September 21, 2021 to fill seats vacated by Robert Sherwood and Sara Schrichte. Directors Kaufman and Parkhurst were appointed to complete the remainder of the terms, which expire on December 31, 2022. These elections are for two year terms that will expire in 2024.

In order to hold an election, the DSPUD Board needs to adopt a resolution declaring an election, and request that the County consolidate the election with other elections on November 8, 2022 and provide election services for DSPUD. Since DSPUD is within both Placer and Nevada Counties, the Board must adopt a separate resolution for each county.

FISCAL IMPACT

The Counties charge a small fee for election services.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Resolutions

**RESOLUTION 2022-21
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
DECLARING AN ELECTION BE HELD IN ITS JURISDICTION; REQUESTING THE
BOARD OF SUPERVISORS OF NEVADA COUNTY TO CONSOLIDATE THIS
ELECTION WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK**

NOTICE OF GOVERNING BOARD MEMBER ELECTION

WHEREAS, the Board of Directors of the Donner Summit Public Utility District orders an election to be held in its jurisdiction on November 8, 2022, at which election the issue to be presented to the voters shall be:

ELECTION OF FOUR (4) BOARD MEMBERS FOR THE GOVERNING BODY

WHEREAS, whenever two or more elections are called to be held on the same day, in the same territory, or in part of the same territory, such elections should be consolidated.

NOW, THEREFORE, BE IT RESOLVED, that an election be held on November 8, 2022 for the purpose of electing Four (4) to the District Board of Directors; and

BE IT FURTHER RESOLVED that said election shall be to fill a vacancy for the following Board Members whose terms expired:

<u>Incumbent's Name</u>	<u>Regular or Short Term</u>
Phil Gamick	Regular
Alex Medveczky	Regular
Joni Kaufman	Short
Dawn Parkhurst	Short

BE IT FURTHER RESOLVED that the Donner Summit Public Utility District requests the governing body of the County of Nevada, as prescribed by Elections Code Section 10402 and 10403, to consolidate the regularly scheduled district election with any other elections to be held on November 8, 2022; and

BE IT FURTHER RESOLVED that said Directors for this District are elected At Large. There are no divisions in the District; all voters within this District vote for all candidates; and

BE IT FURTHER RESOLVED that the Candidate is to pay for the publication of the candidate's statement, pursuant to Elections Code Section 13307. The limitation on the number of words that a candidate may use in her/her Candidate's Statement is 200 words; and

BE IT FURTHER RESOLVED that in the case of a tie vote, the election shall be determined by lot; and

BE IT FURTHER RESOLVED that the Donner Summit Public Utility District agrees to reimburse the County of Nevada for the District's prorated share of the cost of the election; and

BE IT FURTHER RESOLVED that the District hereby certifies that there have been no District Boundary changes since our last election, but the District understands that the Nevada County Mapping Division will verify our District boundary lines prior to the election.

PASSED AND ADOPTED, this 17th day of May 2022, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District 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

**RESOLUTION 2022-22
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT
DECLARING AN ELECTION BE HELD IN ITS JURISDICTION; REQUESTING THE
BOARD OF SUPERVISORS OF PLACER COUNTY TO CONSOLIDATE THIS
ELECTION WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK**

NOTICE OF GOVERNING BOARD MEMBER ELECTION

WHEREAS, the Board of Directors of the Donner Summit Public Utility District orders an election to be held in its jurisdiction on November 8, 2022, at which election the issue to be presented to the voters shall be:

ELECTION OF FOUR (4) BOARD MEMBERS FOR THE GOVERNING BODY

WHEREAS, whenever two or more elections are called to be held on the same day, in the same territory, or in part of the same territory, such elections should be consolidated.

NOW, THEREFORE, BE IT RESOLVED, that an election be held on November 8, 2022 for the purpose of electing four (4) to the District Board of Directors; and

BE IT FURTHER RESOLVED that said election shall be to fill a vacancy for the following Board Members whose terms expired:

<u>Incumbent's Name</u>	<u>Regular or Short Term</u>
Phil Gamick	Regular
Alex Medveczky	Regular
Joni Kaufman	Short
Dawn Parkhurst	Short

BE IT FURTHER RESOLVED that the Donner Summit Public Utility District requests the governing body of the County of Placer, as prescribed by Elections Code Section 10402 and 10403, to consolidate the regularly scheduled district election with any other elections to be held on November 8, 2022; and

BE IT FURTHER RESOLVED that said Directors for this District are elected At Large. There are no divisions in the District; all voters within this District vote for all candidates; and

BE IT FURTHER RESOLVED that the Candidate is to pay for the publication of the candidate's statement, pursuant to Elections Code Section 13307. The limitation on the number of words that a candidate may use in her/her Candidate's Statement is 200 words; and

BE IT FURTHER RESOLVED that in the case of a tie vote, the election shall be determined by lot; and

BE IT FURTHER RESOLVED that the Donner Summit Public Utility District agrees to reimburse the County of Placer for the District's prorated share of the cost of the election; and

BE IT FURTHER RESOLVED that the District hereby certifies that there have been no District Boundary changes since our last election, but the District understands that the Placer County Mapping Division will verify our District boundary lines prior to the election.

PASSED AND ADOPTED, this 17th day of May 2022, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District 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

May 17, 2022
Agenda Item: 8B



STAFF REPORT

TO: Board of Directors

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

SUBJECT: **Review Draft Five-Year Capital Improvement Plan and Draft Fiscal Year 2022/23 Budget**

RECOMMENDATION

Review and provide comments on the Draft Five-Year Capital Improvement Plan and Draft Fiscal Year 2022-23 Budget.

BACKGROUND

Five-Year Capital Improvement Plan

The Five-Year Capital Improvement Plan (CIP) is a multi-year planning instrument to guide the construction of new facilities/infrastructure; and for the expansion, rehabilitation or replacement of existing District assets. The five-year CIP is developed by Staff and adopted by the Board of Directors, then becomes the guiding document for the prioritization of projects.

The information included in the CIP is based on the current information available and updated regularly to reflect changing priorities, funding availability and project completion. A new five-year CIP will be submitted to the Board annually with recommended adjustments to project budgets, funding sources, descriptions, and/or schedules. Inclusion of a project in the CIP does not commit the District to specific expenditures or appropriations for any particular project.

The CIP includes all projects and programs expected to be undertaken during the next five fiscal years. Specific projects and related schedules are selected based upon:

- Availability of funding
- Minimizing disruptions associated with construction activity
- Board direction

District infrastructure includes the water and wastewater physical structures, systems, and facilities needed to provide services to customers and for the functioning of a community and its economy. Infrastructure impacts public health, safety, and the quality of life for District customers and residents. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets created will require decades of public use.

Providing ongoing maintenance and repair, such as repairing or replacing water and wastewater piping, is vital for maintaining the condition of assets. When maintenance and repair is not fully funded, deferred maintenance and capital improvement costs increase significantly.

Operating Budget

The typical annual operating budget will anticipate all regular expenses necessary to operate the District's water and wastewater systems. It also includes the budget for any capital investment

such as equipment and vehicle purchases, as well as the annual expenditure on capital improvement projects that is projected for that year in the Five-Year CIP.

DISCUSSION

Five-Year Capital Improvement Plan

At the April 2022 Board Meeting, the General Manager presented a preliminary Five-Year Capital Improvement Plan (CIP) that identified the need for over \$4,000,000 in wastewater and water improvements over the next five years. That CIP was not financially constrained.

Since that time and the preliminary Five-Year CIP was updated by applying the current financial constraints. In this new Draft CIP, many projects have been deferred to future years beyond the time frame of this CIP due to lack of funding.

The following table is a summary of the Draft Five-Year CIP.

PROJECT	FY22/23	5 Year Total	Future Years
Sewer			
Sewer Lift Station Rehabilitation (3, 4, 7)	\$ -	\$ 350,000	\$ 685,000
Sewer Lift Stations Norden 1, Norden 2, and No 8 Upgrades	\$ -	\$ 300,000	\$ 150,000
Snow Lab / Bunny Hill Road Rehabilitation	\$ 20,000	\$ 150,000	\$ -
Sewer Line Rehabilitation	\$ -	\$ -	\$ 150,000
Sewer Manhole Sealing	\$ -	\$ -	\$ 330,000
Sewer Lift Station 2 Upgrade	\$ -	\$ 82,500	\$ 935,000
Decommission Sewer Lift Station 2	\$ -	\$ -	\$ 1,670,000
<i>Subtotal Sewer</i>	\$ 20,000	\$ 882,500	\$ 3,920,000
Wastewater Treatment			
WWTP Membrane Replacement	\$ -	\$ 87,000	\$ -
WWTP Reactor 1 & 2 Wasting Upgrades	\$ 50,000	\$ 50,000	\$ -
WWTP Reactor 1 Coating	\$ -	\$ -	\$ 150,000
<i>Subtotal WWTP</i>	\$ 50,000	\$ 137,000	\$ 150,000
Total Wastewater	\$ 70,000	\$ 1,019,500	\$ 4,070,000
Water			
Lake Angela Water Level Gauge	\$ -	\$ 30,000	\$ -
Tank Recoating Program	\$ -	\$ 400,000	\$ 200,000
Boreal Pump Station Building Repairs	\$ 20,000	\$ 20,000	\$ -
Water Main Rehabilitation Program	\$ -	\$ -	\$ 235,000
<i>Subtotal Water</i>	\$ 20,000	\$ 450,000	\$ 435,000
GRAND TOTAL	\$ 90,000	\$ 1,469,500	\$ 4,505,000

Additionally, there are several projects that are not included in the CIP due to lack of funding. A list of projects that are planned or needed, but not funded or included in the Five-Year CIP are shown in the following table.

PROJECT	Unfunded Total
Sugar Bowl Sewer Extension	\$ 2,168,091
Big Bend Tank Repair / Coating	\$ 100,000
Big Bend Water System Rehabilitation	\$ 1,319,800
Big Bend Water Source Line Replacement	\$ 292,700
Grand Total Unfunded	\$ 3,880,591

Operating Budget

A preliminary draft of the budget was presented at the April Board Meeting. That preliminary draft has been revised and an updated draft is included as Attachment 1.

As presented in April, the budget has been prepared using the revenue projections from the 2021 Utility Rates Study, and planned expenditures for Fiscal Year 2022/2023. The proposed budget includes the following planned one-time expenditures to help improve the District's customer service, and address comments from the State of California:

- Billing software upgrade
- Water supply resiliency study
- Concrete repairs at Lake Angela Dam

The budget also includes a cost of living adjustment (COLA) of 5.2% for staff wages. This inflation adjustment is based on the Consumer Price Index for All Urban Consumers, San Francisco, All Items, Not Seasonally Adjusted, February 12-Month Change. This is the inflation index that the District has historically used when calculating the annual COLA.

Since the April draft, the following changes have been incorporated into this updated draft:

- Increased salaries budget to account for upcoming merit and certificate pay increases.
- Updated capital expenditures to account for purchase of shop equipment
- Increased utility budget to account for increased electricity and propane costs as seen in current fiscal year
- Increased budget in water division for facility maintenance at the water treatment plant
- Added CIP funding in the amount of \$90,000.

A summary of the updated draft is presented below. This draft budget predicts that revenues exceed expenses and approximately \$110,000 will be available for reserves.

Revenue

	FY21-22 Projected	FY22-23 Budget
Water Revenue		
Water Program Revenue	\$ 577,243	\$ 653,505
Big Bend Assessment	20,772	20,772
Water General Revenue	52,342	30,213
<i>Total Water Revenue</i>	<i>\$ 652,057</i>	<i>\$ 704,490</i>
Wastewater Revenue		
Wastewater Program Revenue	\$ 1,853,676	\$ 1,966,018
CFD Revenue for WWTP Loan	282,392	282,392
Non CFD Revenue for WWTP Loan	281,044	281,044
Wastewater General Revenue	486,453	488,272
<i>Total Wastewater Revenue</i>	<i>\$ 2,903,565</i>	<i>\$ 3,017,726</i>
Administration Revenue		
Admin Program Revenue	\$ -	\$ -
Admin General Revenue	14,500	6,500
<i>Total Administration Revenue</i>	<i>\$ 14,500</i>	<i>\$ 6,500</i>
Total Revenues	\$ 3,545,780	\$ 3,728,716

Expenses

	FY21-22 Projected	FY22-23 Budget
Water Expenses		
Salaries and Benefits	\$ 175,972	\$ 192,429
Operating Expenses	165,984	243,919
Debt Service	31,005	31,005
Capital Equipment	7,156	8,760
Capital Projects	-	20,000
<i>Total Water Expenses</i>	<i>\$ 380,117</i>	<i>\$ 496,113</i>
Wastewater Expenses		
Salaries and Benefits	\$ 626,643	\$ 682,248
Operating Expenses	948,180	960,869
Debt Service	807,052	739,441
Capital Equipment	105,458	5,740
Capital Projects	118,410	70,000
<i>Total Wastewater Expenses</i>	<i>\$ 2,605,743</i>	<i>\$ 2,458,299</i>
Admin Expenses		
Salaries and Benefits	\$ 374,280	\$ 388,637
Board Expenses	61,846	61,836
Operating Expenses	125,428	216,084
Debt Service	-	-
Capital Equipment	-	-
Capital Projects	-	-
<i>Total Admin Expenses</i>	<i>\$ 566,696</i>	<i>\$ 666,557</i>
Total Expenses	\$ 3,638,923	\$ 3,620,968
Net Income	(\$ 93,143)	\$ 107,748

ANALYSIS

The District needs to balance the needs of capital improvements with the need to adequately fund an operating reserve. The Board adopted a minimum unrestricted fund balance of four months of operating expenses, with a target goal of six months (\$875,000 to \$1,312,000 for Fiscal Year 2022-23). The 2021 Utility Rates Study projected that the four-month minimum can be met by end of FY22-23 and the six month target goal can be met in FY25-26. One challenge to meeting those reserve goals is that improvements identified in the Draft CIP require considerably more funding than anticipated by the rate study.

In order to balance the needs of the CIP and adequate operating reserves, the FY22-23 budget provides \$90,000 to capital improvement projects and \$108,000 to unrestricted reserve funds. This would increase the unrestricted fund balance to \$430,000 by the end of Fiscal Year 2022/23. While this is an improvement, it is still less than predicted by the rate study. This shortfall has occurred because the District has spent more on capital equipment and projects over the last two years than anticipated by the rate study.

FISCAL IMPACT

The District needs to adopt an annual operating budget for the upcoming fiscal year before July 1, 2022.

CEQA ASSESSMENT

This is not a CEQA project.

ATTACHMENTS

1. Draft Fiscal Year 2022/23 Operating Budget

DONNER SUMMIT PUBLIC UTILITY DISTRICT
DRAFT BUDGET
Fund Summary
 Fiscal Year 2022-2023

Description	Beginning Balance	Revenues	Expenses	Ending Balance
<u>OPERATING FUND</u>				
<i>Revenue</i>				
Water Revenue		\$ 674,277		
Sewer Revenue		459,844		
Wastewater Treatment Plant Revenue		2,450,762		
Administrative Revenue		6,500		
Property Tax Revenue		137,333		
		<u>\$ 3,728,716</u>		
<i>Expenses</i>				
Water			\$ 496,113	
Sewer			281,382	
Wastewater Treatment Plant			2,176,917	
Administration			666,557	
			<u>\$ 3,620,968</u>	
TOTAL OPERATING FUND	<u>\$ 322,636</u>	<u>\$ 3,728,716</u>	<u>\$ 3,620,967</u>	<u>\$ 430,384</u>
<u>RESERVE FUNDS</u>				
WWTP (SRF) Construction Loan Reserve	\$ 719,191			\$ 719,191
WTP Construction Loan Reserve	18,187			18,187
Big Bend Water Loan Reserve 1	7,604			7,604
Big Bend Water Loan Reserve 2	3,123			3,123
Big Bend Assessment	5,193			5,193
TOTAL RESERVE FUNDS	<u>\$ 753,298</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753,298</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

ALL DEPARTMENTS SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Water Revenue				
Water Program Revenue	\$ 598,015	\$ 444,158	\$ 599,715	\$ 674,277
Water General Revenue	29,700	40,139	52,342	30,213
<i>Total Water Revenue</i>	<u>\$ 627,715</u>	<u>\$ 484,296</u>	<u>\$ 652,057</u>	<u>\$ 704,490</u>
Wastewater Revenue				
Wastewater Program Revenue	\$ 2,515,872	\$ 1,859,583	\$ 2,515,872	\$ 2,628,214
Wastewater General Revenue	387,693	215,673	387,693	389,512
<i>Total Wastewater Revenue</i>	<u>\$ 2,903,565</u>	<u>\$ 2,075,256</u>	<u>\$ 2,903,565</u>	<u>\$ 3,017,726</u>
Administration Revenue				
Admin Program Revenue	\$ -	\$ -	\$ -	\$ -
Admin General Revenue	14,500	1,597	6,500	6,500
<i>Total Administration Revenue</i>	<u>\$ 14,500</u>	<u>\$ 1,597</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
Total Revenues	\$ 3,545,780	\$ 2,561,150	\$ 3,562,122	\$ 3,728,716
Water Expenses				
Salaries and Benefits	\$ 181,193	\$ 123,172	\$ 175,972	\$ 192,429
Operating Expenses	146,140	125,795	165,984	243,919
Debt Service	31,005	19,518	31,005	31,005
Capital Equipment	71,880	55,311	7,156	8,760
Capital Projects	-	-	-	20,000
<i>Total Water Expenses</i>	<u>\$ 430,218</u>	<u>\$ 323,795</u>	<u>\$ 380,117</u>	<u>\$ 496,113</u>
Wastewater Expenses				
Salaries and Benefits	\$ 656,095	\$ 422,864	\$ 626,643	\$ 682,248
Operating Expenses	942,142	671,011	948,180	960,869
Debt Service	739,441	801,990	807,052	739,441
Capital Equipment	133,423	98,664	105,458	5,740
Capital Projects	105,000	118,407	118,410	70,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,576,101</u>	<u>\$ 2,112,935</u>	<u>\$ 2,605,743</u>	<u>\$ 2,458,299</u>
Admin Expenses				
Salaries and Benefits	\$ 430,082	\$ 273,506	\$ 374,280	\$ 388,637
Board Expenses	61,846	46,166	61,846	61,836
Operating Expenses	155,347	170,992	125,428	216,084
Debt Service	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	-	-	-	-
<i>Total Admin Expenses</i>	<u>\$ 647,275</u>	<u>\$ 490,664</u>	<u>\$ 561,554</u>	<u>\$ 666,557</u>
Total Expenses	\$ 3,653,594	\$ 2,927,395	\$ 3,547,414	\$ 3,620,968
	<u>\$ (107,814)</u>		<u>\$ 14,708</u>	<u>\$ 107,748</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

WATER SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Program Revenue				
Water fees	\$ 547,511	\$ 404,688	\$ 547,511	\$ 622,878
Connection fees	-	1,700	1,700	-
Recycled water sales	-	-	-	-
Big Bend Debt Service				
Big Bend Service Fees	29,732	22,191	29,732	30,627
Big Bend Assessment	\$ 20,772	\$ 15,579	\$ 20,772	\$ 20,772
<i>Total Program Revenue</i>	<u>\$ 598,015</u>	<u>\$ 444,158</u>	<u>\$ 599,715</u>	<u>\$ 674,277</u>
General Revenues				
Property tax	\$ 29,700	\$ 17,496	\$ 29,700	\$ 30,213
Grants	-	\$ 22,642	22,642	-
<i>Total General Revenues</i>	<u>\$ 29,700</u>	<u>\$ 40,139</u>	<u>\$ 52,342</u>	<u>\$ 30,213</u>
Total Revenues	\$ 627,715	\$ 484,296	\$ 652,057	\$ 704,490

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

WATER SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Expenses				
Salaries	\$ 123,535	\$ 84,812	\$ 116,058	\$ 123,158
Overtime		\$ 5,114	\$ 6,819	\$ 13,389
Medical/Dental/Life Insurance	57,658	\$ 24,926	34,110	\$ 25,633
Long Term Disability		\$ 929	1,272	\$ 1,550
Retirement		\$ -	6,800	\$ 6,883
Clothing Allowance		\$ -	800	\$ 792
Payroll Tax		\$ 7,390	10,113	\$ 11,265
W/C Insurance		\$ -		\$ 9,760
<i>Salaries & Benefits</i>	\$ 181,193	\$ 123,172	\$ 175,972	\$ 192,429
Professional fees	15,000	1,102	1,500	65,000
Dues and subscriptions	379	671	672	672
Fees, permits, certifications, leases	11,743	14,679	14,680	14,680
Training, education, travel	942	250	942	1,000
Travel	-	-	-	-
Insurance	31,281	23,226	30,968	40,556
Office supplies and miscellaneous	549	-	549	550
Utilities, communications, telemetry	27,593	31,850	42,620	42,620
Chemicals and lab supplies	26,379	18,871	25,160	26,500
Laboratory testing	5,000	1,400	3,760	5,000
Equipment maintenance and repair	8,000	4,198	5,597	8,010
Small equipment and rental	6,750	2,348	3,131	3,131
Interest expense	-	-	-	-
Operating supplies	5,000	2,886	3,849	4,000
Vehicle maintenance, repair, fuel	2,524	5,264	7,155	7,200
Facility maintenance and repair	5,000	19,051	25,401	25,000
<i>Operating Expenses</i>	\$ 146,140	\$ 125,795	\$ 165,984	\$ 243,919
Angela WTP Loan P&I	\$ 9,350	\$ 9,094	\$ 9,350	\$ 9,350
Big Bend Debt Service	21,655	\$ 10,424	21,655	21,655
<i>Debt Service</i>	\$ 31,005	\$ 19,518	\$ 31,005	\$ 31,005
Capital Equipment	\$ 71,880	\$ 55,311	\$ 7,156	\$ 8,760
Capital Projects	-	\$ -	-	20,000
Total Expenses	\$ 430,218	\$ 323,795	\$ 380,117	\$ 496,113
TOTAL NET REVENUE	\$ 197,497		\$ 271,940	\$ 208,377

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

SEWER SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Program Revenue				
Sewer rates	\$ 450,919	\$ 335,361	\$ 450,919	\$ 459,844
Connection fees				
<i>Total Program Revenue</i>	<u>\$ 450,919</u>	<u>\$ 335,361</u>	<u>\$ 450,919</u>	<u>\$ 459,844</u>
General Revenues				
Property tax	\$ 19,481	\$ 11,841	\$ 19,481	\$ 20,353
Other	-	\$ -	-	-
<i>Total General Revenues</i>	<u>\$ 19,481</u>	<u>\$ 11,841</u>	<u>\$ 19,481</u>	<u>\$ 20,353</u>
Total Revenues	\$ 470,400	\$ 347,202	\$ 470,400	\$ 480,197
Expenses				
Salaries	\$ 103,882	\$ 71,319	\$ 97,595	\$ 103,565
Overtime		\$ 4,301	\$ 5,885	\$ 11,259
Medical/Dental/Life Insurance	52,453	\$ 15,465	52,453	\$ 21,555
Long Term Disability		\$ 782		\$ 1,303
Retirement		\$ -		\$ 5,788
Clothing Allowance		\$ -		\$ 666
Payroll Tax		\$ 6,215		\$ 9,473
W/C Insurance		\$ 5,859		\$ 8,207
<i>Salaries & Benefits</i>	<u>\$ 156,335</u>	<u>\$ 103,940</u>	<u>\$ 155,933</u>	<u>\$ 161,815</u>
Professional fees	7,000	\$ 266	7,000	-
Dues and subscriptions	-	\$ -	-	-
Fees, permits, certifications, leases	3,376	\$ 185	3,376	3,460
Training, education, travel	273	\$ -	273	300
Travel	-	\$ -	-	-
Insurance	31,281	\$ 19,531	26,050	34,104
Office supplies and miscellaneous	563	\$ 2,893	563	550
Utilities, communications, telemetry	29,149	\$ 20,523	27,370	29,500
Chemicals and lab supplies	565	\$ 314	565	600
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	10,178	\$ 1,167	1,560	10,190
Small equipment and rental	2,400	\$ -	2,400	2,400
Sludge removal	1,200	\$ -	-	1,200
Infiltration - Inflow	26,000	\$ -	-	-
Operating supplies	1,000	\$ 2,429	2,429	1,000
Vehicle maintenance, repair, fuel	3,794	\$ 7,644	7,644	7,000
Facility maintenance and repair	8,000	\$ 1,573	8,000	8,000
<i>Operating Expenses</i>	<u>\$ 124,779</u>	<u>\$ 56,525</u>	<u>\$ 87,230</u>	<u>\$ 98,304</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

SEWER SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Interest		\$ -		
Long Term Debt		\$ -		
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ 133,423	\$ 32,756	\$ 39,550	\$ 1,263
Capital Projects	105,000	\$ 118,407	118,410	20,000
Total Expenses	\$ 519,537	\$ 311,628	\$ 401,123	\$ 281,382
TOTAL NET REVENUE	\$ (49,137)		\$ 69,277	\$ 198,815

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

WASTEWATER TREATMENT PLANT SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Program Revenue				
Sewer rates	\$ 1,352,757	\$ 1,006,083	\$ 1,352,757	\$ 1,456,174
Recycled Water Sales	\$ 50,000		\$ 50,000	\$ 50,000
Connection fees				
Non CFD Revenue for WWTP Loan	\$ 281,044	\$ 208,323	\$ 281,044	\$ 281,044
Sierra Lakes Service	\$ 381,152	\$ 309,816	\$ 381,152	\$ 381,152
<i>Total Program Revenue</i>	<u>\$ 2,064,953</u>	<u>\$ 1,524,222</u>	<u>\$ 2,064,953</u>	<u>\$ 2,168,370</u>
General Revenues				
Property tax	85,820	52,166	85,820	86,767
CFD Revenue for WWTP Loan	\$ 282,392	\$ 151,666	\$ 282,392	\$ 282,392
Other income	-	-	-	-
<i>Total General Revenues</i>	<u>\$ 368,212</u>	<u>\$ 203,832</u>	<u>\$ 368,212</u>	<u>\$ 369,159</u>
Total Revenues	\$ 2,433,165	\$ 1,728,054	\$ 2,433,165	\$ 2,537,529
Expenses				
Salaries	\$ 334,107	\$ 229,378	\$ 332,800	\$ 333,086
Overtime		\$ 11,969		\$ 36,210
Medical/Dental/Life Insurance	165,653	\$ 48,532	137,910	\$ 69,325
Long Term Disability		\$ 2,514		\$ 4,192
Retirement		\$ -		\$ 18,614
Clothing Allowance		\$ 1,269		\$ 2,142
Payroll Tax		\$ 19,403		\$ 30,467
W/C Insurance		\$ 5,859		\$ 26,397
<i>Salaries & Benefits</i>	<u>\$ 499,760</u>	<u>\$ 318,924</u>	<u>\$ 470,710</u>	<u>\$ 520,433</u>
Professional fees	81,250	\$ 26,631	81,250	81,250
Dues and subscriptions	1,200	\$ 3,810	3,810	1,200
Fees, permits, certifications, leases	17,623	\$ 18,436	18,440	16,600
Training, education, travel	2,745	\$ 919	2,750	2,800
Insurance	86,022	\$ 62,816	83,760	109,685
Office supplies and miscellaneous	823	\$ 295	760	550
Utilities, communications, telemetry	285,896	\$ 260,193	346,930	287,360
Chemicals and lab supplies	175,497	\$ 117,394	157,810	190,130
Laboratory testing	41,910	\$ 25,970	36,430	41,910
Equipment maintenance and repair	34,240	\$ 42,366	54,350	34,240
Small equipment and rental	7,200	\$ 5,283	7,480	7,200
Sludge removal	43,000	\$ 12,093	16,130	43,000
Operating supplies	7,632	\$ 753	1,005	7,640
Vehicle maintenance, repair, fuel	12,325	\$ 7,669	10,230	19,000
Facility maintenance and repair	20,000	\$ 29,859	39,815	20,000
<i>Operating Expenses</i>	<u>\$ 817,363</u>	<u>\$ 614,486</u>	<u>\$ 860,950</u>	<u>\$ 862,565</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

WASTEWATER TREATMENT PLANT SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Long Term Debt	\$ 719,191	\$ 786,802	\$ 786,802	719,191
Land Lease	20,250	15,188	20,250	20,250
<i>Debt Service</i>	<i>\$ 739,441</i>	<i>\$ 801,990</i>	<i>\$ 807,052</i>	<i>\$ 739,441</i>
Capital Equipment	\$ -	\$ 65,908	\$ 65,908	\$ 4,477
Capital Projects	-	-	-	50,000
Total Expenses	\$ 2,056,564	\$ 1,801,308	\$ 2,204,620	\$ 2,176,917
TOTAL NET REVENUE	\$ 376,601		\$ 228,545	\$ 360,612

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

ADMINISTRATION SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
Program Revenue				
Service Fees	\$ -	\$ -	\$ -	\$ -
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Interest revenue	-	21	-	-
Other income	14,500	1,576	6,500	6,500
<i>Total General Revenues</i>	<u>\$ 14,500</u>	<u>\$ 1,597</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
Total Revenues	\$ 14,500	\$ 1,597	\$ 6,500	\$ 6,500
Expenses				
Salaries	\$ 324,358	\$ 225,548	\$ 308,650	\$ 271,529
Overtime		\$ -		\$ -
Medical/Dental/Life Insurance	105,724	\$ 21,828	65,630	\$ 60,684
Long Term Disability		\$ 2,463		\$ 2,818
Retirement		\$ -		\$ 26,417
Clothing		\$ -		\$ 400
Payroll Tax		\$ 19,410		\$ 22,401
W/C Insurance		\$ 4,257		\$ 4,388
<i>Salaries & Benefits</i>	<u>\$ 430,082</u>	<u>\$ 273,506</u>	<u>\$ 374,280</u>	<u>\$ 388,637</u>
Board Expense	61,846	\$ 46,166	61,846	61,836
<i>Board Expense</i>	<u>\$ 61,846</u>	<u>\$ 46,166</u>	<u>\$ 61,846</u>	<u>\$ 61,836</u>
Professional fees	73,800	\$ 90,145	9,110	130,900
Dues and subscriptions	7,062	\$ 7,675	7,062	7,100
Fees, permits, certifications, leases	20,593	\$ 1,787	20,593	20,650
Training, education, travel	1,500	\$ -	1,500	1,500
Insurance	7,820	\$ 11,730	15,640	9,124
Office supplies and miscellaneous	7,000	\$ 11,912	15,882	9,000
Utilities, communications, telemetry	28,420	\$ 45,254	52,341	28,550
Chemicals and lab supplies	-	\$ -	-	-
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	6,552	\$ -	-	6,660
Small equipment and rental	-	\$ -	-	-
Sludge removal	-	\$ -	-	-
Operating supplies	-	\$ 93	100	-
Vehicle maintenance, repair, fuel	-	\$ -	-	-
Facility maintenance and repair	2,600	\$ 2,395	3,200	2,600
<i>Operating Expenses</i>	<u>\$ 155,347</u>	<u>\$ 170,992</u>	<u>\$ 125,428</u>	<u>\$ 216,084</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

DRAFT BUDGET
 May 13, 2022

ADMINISTRATION SUMMARY

	FY21-22 Budget	Actual 3/31/2022	FY21-22 Projected	FY22-23 Budget
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -	\$ -	\$ -	\$ -
Capital Projects	-	-	-	-
Total Expenses	\$ 647,275	\$ 490,664	\$ 561,554	\$ 666,557
TOTAL NET REVENUE	\$ (632,775)		\$ (555,054)	\$ (660,057)

DONNER SUMMIT PUBLIC UTILITY DISTRICT
DRAFT BUDGET
Expense Detail
May 13, 2022

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Board Expense					
Meeting Stipend				\$ 18,820	\$ 18,820
Health Stipend				35,292	35,292
Payroll Taxes				4,329	4,329
Board Meeting Food				2,705	2,705
Training & Travel				530	530
Worker's Comp				160	160
TOTAL - Board Expense	\$ -	\$ -	\$ -	\$ 61,836	\$ 61,836
Professional Services	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Legal				\$ 43,000	\$ 43,000
Auditors				30,000	30,000
Bookkeeping				35,000	35,000
Public Outreach				3,000	3,000
Engineering Support				11,900	11,900
Billing Software Upgrade				8,000	8,000
Drought/Supply Resiliency Study	30,000				30,000
Lake Angela Dam Concrete Patching	20,000				20,000
Tank Inspection (Diving)	15,000				15,000
General Engineering			81,250		81,250
TOTAL - Professional Services	\$ 65,000	\$ -	\$ 81,250	\$ 130,900	\$ 277,150
Dues	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Local Agency Formation Commission				\$ 1,900	\$ 1,900
California Special District Association				5,200	5,200
California Rural Water Association	672				672
California Water Environt Association			1,200		1,200
TOTAL - Dues	\$ 672	\$ -	\$ 1,200	\$ 7,100	\$ 8,972

DONNER SUMMIT PUBLIC UTILITY DISTRICT
DRAFT BUDGET
Expense Detail
May 13, 2022

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Fees, Permits, Leases					
US Forest Service Permit	\$ 50		\$ 8,100	\$ 1,050	\$ 9,200
Copier Lease				4,600	4,600
Postage Meter Rental				1,500	1,500
Bank Fees (Incl Payroll)				7,000	7,000
Billing Software Support (MOM)				6,500	6,500
Water & Distribution Certifications	1,000				1,000
Department of Health Services	1,000				1,000
Nevada County	2,000		2,800		4,800
SWRCB	2,000	3,000	5,300		10,300
Division Dam Safety	8,000				8,000
USA Dig Alert	630	230			860
Wastewater Operator Certifications		230	400		630
TOTAL - Fees, Permits, Leases	\$ 14,680	\$ 3,460	\$ 16,600	\$ 20,650	\$ 55,390
Training and Education					
Classes, seminars, conferences	\$ 700	\$ 300	\$ 2,800	\$ 1,500	\$ 5,300
Travel	300				300
TOTAL - Training and Education	\$ 1,000	\$ 300	\$ 2,800	\$ 1,500	\$ 5,600
Utilities, Communications					
Electricity (5825)	\$ 23,100	\$ 21,000	\$ 200,000	\$ 15,250	\$ 259,350
Propane (6825) & Diesel	18,320	6,800	79,560	700	105,380
Phones (6675)	1,200	1,700	7,800	4,600	15,300
Postage (6700, 6701)				4,500	4,500
Website				3,500	3,500
TOTAL - Utilities, Communications	\$ 42,620	\$ 29,500	\$ 287,360	\$ 28,550	\$ 388,030

DONNER SUMMIT PUBLIC UTILITY DISTRICT
DRAFT BUDGET
Expense Detail
May 13, 2022

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Chemicals & Lab Supplies					
Hypochloride	\$ 8,100				\$ 8,100
Dry Alum	3,300				3,300
Dry Soda Ash	14,000				14,000
Monitoring Equipment Supplies	1,100				1,100
Lift Station Chemicals		600			600
Chemical Reagents			7,280		7,280
Misc Glassware & Supplies			3,120		3,120
Chlorine			5,200		5,200
Sulfur Dioxide			-		-
Polymer			1,250		1,250
Ammonia			20,800		20,800
Bulk Soda Ash			37,450		37,450
Caustic Soda			1,050		1,050
Liquid Alum			2,080		2,080
Micro C			111,900		111,900
TOTAL - Chemicals & Lab Supplies	\$ 26,500	\$ 600	\$ 190,130	\$ -	\$ 217,230
Equipment Maintenance & Support					
Computers & Support				\$ 6,660	\$ 6,660
Treatment Plant	\$ 2,670				\$ 2,670
Tanks & Lines	\$ 3,230				\$ 3,230
Pump Stations	\$ 2,110				\$ 2,110
Manholes & Cleanouts		\$ 1,140			\$ 1,140
Lift Stations		\$ 9,050			\$ 9,050
Telstar, Placer Electric, etc.			\$ 6,240		\$ 6,240
Wastewater Treatment Plant			\$ 28,000		\$ 28,000
TOTAL - Equipment Maintenance & Support	\$ 8,010	\$ 10,190	\$ 34,240	\$ 6,660	\$ 59,100
Operating Supplies					
Portable Water Meters	\$ -				\$ -
Misc	\$ 4,000				\$ 4,000
Rags & Coveralls		\$ 1,000			\$ 1,000
Charts/Pens			\$ -		\$ -
Misc			\$ 7,640		\$ 7,640
TOTAL - Operating Supplies	\$ 4,000	\$ 1,000	\$ 7,640	\$ -	\$ 12,640

DONNER SUMMIT PUBLIC UTILITY DISTRICT
DRAFT BUDGET
Expense Detail
May 13, 2022

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Infiltration - Inflow					\$ -
					\$ -
					\$ -
TOTAL - Infiltration & Inflow	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance & Repair					
Fuel	\$ 6,000	\$ 4,500	\$ 15,000		\$ 25,500
Repair	\$ 1,200	\$ 2,500	\$ 4,000		\$ 7,700
TOTAL - Vehicle Maintenance & Repair	\$ 7,200	\$ 7,000	\$ 19,000	\$ -	\$ 33,200
Facility Maintenance & Repair					
Pest Control				\$ -	\$ -
Office Cleaning Service				\$ 2,600	\$ 2,600
Garbage Service				\$ -	\$ -
Buildings, Tanks, Vaults	\$ 25,000		\$ 20,000		\$ 45,000
Lift Stations		\$ 8,000			\$ 8,000
TOTAL - Facility Maintenance & Repair	\$ 25,000	\$ 8,000	\$ 20,000	\$ 2,600	\$ 55,600
Long Term Debt					
Water	\$ 9,350				\$ 9,350
Wastewater			\$ 719,191		\$ 719,191
TOTAL - Long Term Debt	\$ 9,350	\$ -	\$ 719,191	\$ -	\$ 728,541
CAPITAL ACQUISITION					
Snow Trailer	\$ 7,500				\$ 7,500
Shop Equipment	\$ 1,260	\$ 1,263	\$ 4,477		\$ 7,000
TOTAL - Capital Acquisition	\$ 8,760	\$ 1,263	\$ 4,477	\$ -	\$ 14,500
TOTAL	\$ 212,792	\$ 61,313	\$ 1,383,888	\$ 259,796	\$ 1,917,789

May 17, 2022
Agenda Item: 8C



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Consider Adopting 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 June 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. 2022-23

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 JUNE 1, 2022 THROUGH JUNE 30, 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 June 21, 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 17th day of May 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