

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

For the Regular Meeting (Section 54954), April 19, 2022 at 6:00 P.M., the meeting will be conducted via Zoom due to the COVID-19 pandemic and in accordance with Governor Newsom's Executive Order N-29-20 and Assembly Bill 361. **The Zoom Webinar ID 89030047418 Password 868072 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 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

6. Department Reports

A. Administration - Steven Palmer, General Manager

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

A. Financial Statements for Fiscal Year 2020/2021 with Independent Auditors Report

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**
- B. Consider Nomination of LAFCO Special District Representative**
- C. Adopt a Resolution to Continue Remote Board Meetings in Accordance with Assembly Bill 361**
- D. Preliminary Capital Improvement Plan and Budget Presentation**

9. Board Discussion

A. Public Comment and Board Discussion Regarding the Big Bend Water System

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

Schedule of Upcoming Meetings

- Regular Meeting – May 17, 2022
- Regular Meeting – June 21, 2022
- Regular Meeting – July 12, 2022

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

Deleane Mehler
Administrative Assistant

Steven Palmer
General Manager

April 19, 2022
Agenda Item: 5A.1

Donner Summit Public Utility District

Check List

All Bank Accounts

March 11, 2022

April 19, 2022
Agenda Item: 5A.1

Check Number	Check Date	Payee	Amount
Vendor Checks			
10725	03/11/22	RAIN FOR RENT	3,243.15
10726	03/11/22	RK CONTRACTORS, INC.	1,874.50
10727	03/11/22	SIERRA MOUNTAIN PIPE & SUPPLY	70.56
10728	03/11/22	USA BLUEBOOK	786.12
10729	03/11/22	AUERBACH ENGINEERING CORP	37,259.16
10730	03/11/22	USA BLUEBOOK	751.19
10731	03/11/22	AUERBACH ENGINEERING CORP	14,663.50
10732	03/11/22	AUERBACH ENGINEERING CORP	15,101.82
10733	03/11/22	PG&E COMPANY	5,755.88
10734	03/11/22	PG&E COMPANY	20,925.77
10735	03/11/22	PG&E COMPANY	1,946.04
10736	03/11/22	CRWA	572.00
10737	03/11/22	EVERS LAW GROUP	610.50
10738	03/11/22	SUBURBAN PROPANE	30,163.71
10739	03/11/22	THE OFFICE BOSS, INC.	63.86
10740	03/11/22	GRAINGER	1,183.47
10741	03/11/22	TRUCKEE AUTO PARTS	60.90
10742	03/11/22	CORBIN WILLITS SYSTEMS, INC.	431.36
10743	03/11/22	GRAINGER	111.81
10744	03/11/22	THE OFFICE BOSS, INC.	118.59
10745	03/11/22	USA BLUEBOOK	380.12
10746	03/11/22	VERIZON WIRELESS	45.65
10747	03/11/22	ALL ELECTRIC MOTORS, INC.	4,113.45
10748	03/11/22	MOUNTAIN HARDWARE & SPORTS	199.12
10749	03/11/22	AT&T	347.97
10750	03/11/22	PITNEY BOWES	225.60
10751	03/11/22	AT&T	22.50
10752	03/11/22	TAHOE TRUCKEE DISPOSAL	1,172.22
10753	03/11/22	NATIONAL LIFE INSURANCE CO.	62.17
10754	03/11/22	SIERRA SAFETY COMPANY	320.90
10755	03/11/22	SMALL POND MARKETING ARTS & DESIGN	507.50
10756	03/11/22	ULINE	261.30
10757	03/11/22	WESTERN NEVADA SUPPLY COMPANY	3,784.83
10758	03/11/22	TRUCKEE AUTO PARTS	17.13
Vendor Check Total			<u>147,154.35</u>
Check List Total			<u>147,154.35</u>

Check count = 34

Donner Summit Public Utility District

Check List

All Bank Accounts

March 23, 2022

April 19, 2022
Agenda Item: 5A.1

Check Number	Check Date	Payee	Amount
Vendor Checks			
10759	03/23/22	ALSCO	197.02
10760	03/23/22	AQUASIERRA	3,563.84
10761	03/23/22	BARNARD, VOGLER & CO.	4,565.61
10762	03/23/22	BLUE SHIELD OF CALIFORNIA	9,259.61
10763	03/23/22	CALIFORNIA WATER ENVIRONMENT	204.00
10764	03/23/22	CORBIN WILLITS SYSTEMS, INC.	431.36
10765	03/23/22	FED-EX	15.74
10766	03/23/22	GIBSON & COMPANY, INC.	22,240.11
10767	03/23/22	GRAINGER	166.27
10768	03/23/22	GRAINGER	166.27
10769	03/23/22	HACH COMPANY	254.43
10770	03/23/22	HUMANA DENTAL INS. CO.	1,211.61
10771	03/23/22	JIM KING	120.00
10772	03/23/22	JOSH SHEITON	120.00
10773	03/23/22	JUSTIN VOSBURGH	120.00
10774	03/23/22	KIMBALL MIDWEST	225.80
10775	03/23/22	LiquiVision Technology Inc.	5,045.00
10776	03/23/22	MOUNTAIN HARDWARE & SPORTS	174.76
10777	03/23/22	THE OFFICE BOSS, INC.	1,321.09
10778	03/23/22	PAUL SCHOTT	120.00
10779	03/23/22	PG&E COMPANY	283.74
10780	03/23/22	PRINCIPAL LIFE INSURANCE COMPANY	732.72
10781	03/23/22	SEAN PATRICK	120.00
10782	03/23/22	SIERRA MOUNTAIN PIPE & SUPPLY	19.19
10783	03/23/22	STEVEN PALMER	120.00
10784	03/23/22	SUBURBAN PROPANE	7,479.34
10785	03/23/22	SUMMIT HOME CARE	200.00
10786	03/23/22	THE OFFICE BOSS, INC.	71.43
10787	03/23/22	TRANSAMERICA LIFE INSURANCE	194.19
10788	03/23/22	TRUCKEE AUTO PARTS	56.04
10789	03/23/22	ULINE	387.02
10790	03/23/22	USA BLUEBOOK	394.04
10791	03/23/22	USA BLUEBOOK	390.60
10792	03/23/22	USA BLUEBOOK	437.19
10793	03/23/22	USA BLUEBOOK	381.25
10794	03/23/22	WELLS FARGO VENDOR FINANCIAL SRVCS	226.83
10795	03/23/22	WESTERN NEVADA SUPPLY COMPANY	3,050.93
10796	03/23/22	WOODARD & CURRAN	1,490.00
Vendor Check Total			<u>65,557.03</u>
Check List Total			<u>65,557.03</u>

Check count = 38



April 19, 2022
Agenda Item: 5A.2

PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS			WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS	
	DESCRIPTION	RATE	EARNINGS				
*** 30 WATER SEWER King, James R 49	Regular		5,910.40	Social Security	372.64	150.00	Direct Deposit # 4196
	Holiday			Medicare	87.15	1,292.31	Check Amt
	Life Ins Reimb Txble		100.00	Fed Income Tax	732.32		Chkg 730
	Sick Accr-Memo			CA Income Tax	399.21		
	Vacation -Memo			CA Disability	66.11		
EMPLOYEE TOTAL					1,657.43	1,442.31	Net Pay
2,239.00	44,760.00	6,010.40	2,910.66				
Patrick, Sean M 59	Regular		135.00	Social Security	236.68	275.00	Direct Deposit # 4197
	Standby			Medicare	55.36	37.41	Check Amt
	Holiday		1,343.40	Fed Income Tax	346.28		Chkg 717
	Life Ins Reimb Txble		100.00	CA Income Tax	216.66		
				CA Disability	41.99		
EMPLOYEE TOTAL					899.97	312.41	Net Pay
3,904.00	48,800.00	3,817.40	2,605.02				
Shelton, Joshua M... 64	Regular		270.00	Social Security	319.30	850.00	Direct Deposit # 4198
	Standby			Medicare	74.67	150.00	Check Amt
	Overtime		292.80	Fed Income Tax	754.75		Chkg 019
	Double Time		195.20	CA Income Tax	294.17		
	Holiday		488.00	CA Disability	56.65		
EMPLOYEE TOTAL					1,499.54	1,000.00	Net Pay
2,209.90	31,570.00	5,150.00	2,650.46				
Vosburgh, Justin E 57	Regular		315.70	Social Security	156.59	350.00	Direct Deposit # 4199
	Standby			Medicare	36.62		Check Amt
	Overtime		779.30	Fed Income Tax	208.11		Chkg 722
	Holiday		472.30	CA Income Tax	112.84		
	Vacation		141.89	CA Disability	27.78		
EMPLOYEE TOTAL					541.94	1,983.66	Net Pay
3,164.41	47,230.00	3,465.62	3,465.62				
*** 40 BOARD MEMBER Garnick, Philip 28	Regular		250.00	Social Security	64.39	297.73	Net Pay
	Standby			Medicare	15.06		Direct Deposit # 4201
	Overtime		788.80	Fed Income Tax	54.25		Check Amt
	Holiday		10.89	CA Income Tax	11.42		Chkg 486
	Vacation		1,038.60	CA Disability	156.01		
EMPLOYEE TOTAL					1,109.45	882.59	Net Pay
250.00	788.80	4,872.70	882.59				

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PAYROLL JOURNAL

April 19, 2022
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Payroll Journal
Page 2 of 3
PYRJRN

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS			WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
	DESCRIPTION	RATE	REIMB & OTHER PAYMENTS			
**** 40 BOARD MEMBER Kaufman, Joan B 67	Board Meet		375.00	Social Security	86.13	Direct Deposit # 4202
	Health Stipend		1,014.06	Medicare	20.14	Check Amt 0.00
				Fed Income Tax	98.01	Chkg 974 1,138.16
				CA Income Tax	30.34	
				CA Disability	15.28	
	EMPLOYEE TOTAL		1,389.06		250.90	Net Pay 1,138.16
Medvezcky, Alexan... 58	Board Meet		250.00	Social Security	52.93	Direct Deposit # 4203
	Health Stipend		603.71	Medicare	12.37	Check Amt 0.00
				Fed Income Tax	35.56	Chkg 111 743.46
				CA Disability	9.39	
	EMPLOYEE TOTAL		853.71		110.25	Net Pay 743.46
Parkhurst, Dawn E 66	Board Meet		250.00	Social Security	54.59	Direct Deposit # 4204
	Health Stipend		630.41	Medicare	12.77	Check Amt 0.00
				Fed Income Tax	13.43	Chkg 495 778.58
				CA Income Tax	11.36	
				CA Disability	9.68	
	EMPLOYEE TOTAL		880.41		101.83	Net Pay 778.58
Preis, Cathy 44	Board Meet		300.00	Social Security	54.35	Direct Deposit # 4205
	Health Stipend		576.66	Medicare	12.71	Check Amt 0.00
				Fed Income Tax	57.37	Chkg 011 736.77
				CA Income Tax	5.82	
				CA Disability	9.64	
	EMPLOYEE TOTAL		876.66		139.89	Net Pay 736.77
**** 50 ADMIN Mehler, Deleane 51	Regular	39.9600	2,677.32	Social Security	198.20	Direct Deposit # 4206
	Holiday	39.9600	319.68	Medicare	46.36	Check Amt 0.00
	Vacation	39.9600	199.80	Fed Income Tax	475.91	Chkg 963 2,170.99
				CA Income Tax	171.08	
				CA Disability	35.16	
	EMPLOYEE TOTAL		3,196.60		926.71	Net Pay 2,170.99
Palmer, Steven V 65	Regular		6,731.00	Social Security	417.32	Direct Deposit # 4207
	Holiday			Medicare	97.60	Check Amt 0.00
				Fed Income Tax	1,406.94	Chkg 779 3,410.97
				CA Income Tax	522.20	Savg 330 600.00
				CA Disability	74.04	
	EMPLOYEE TOTAL		6,731.00		2,518.10	Net Pay 4,010.97

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Run Date 03/02/22 05:20 PM

Period Start - End Date 02/14/22 - 02/27/22
Check Date 03/04/22

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			
COMPANY TOTALS							
12 Person(s)	Regular		334.00	26,836.03	Social Security	1,726.93	Check Amt
12 Transaction(s)	Standby		2.00	720.00	Medicare	150.00	Dir Dep
	Double Time		15.00	195.20	Life Income Tax	1,292.31	
	OverTime			1,072.10	CA Income Tax	72.41	
	Board Meet			1,425.00	CA Disability	112.73	
	Health Stipend			3,613.44			
	Holiday		100.00	2,939.08			
	Life Ins Reimb Txble			200.00			
	Vacation		8.00	341.49			
	Sick Accr-Memo						
	Vacation -Memo						
	COMPANY TOTAL		459.00	37,342.34		3,354.38	Net Pay
					Employer Liabilities		
					Social Security	2,315.22	
					Medicare	541.46	
					Fed Unemploy	30.22	
					CA Unemploy	282.15	
					CA Emp Train	5.04	
					TOTAL EMPLOYER LIABILITY	3,174.09	
					TOTAL TAX LIABILITY	13,086.11	

(IC) = Independent Contractor

CASH REQUIREMENTS

0085 0085-T591 Donner Summit Public Utility

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 03/04/22: \$40,242.09

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) 40,242.09
 CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT 40,242.09
 TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES 2,062.07
 CASH REQUIRED FOR CHECK DATE 03/04/22 42,304.16

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
03/03/22	WELLS FARGO BANK, NA	XXXXXXXXXXXX393	Direct Deposit	Net Pay Allocations	24,075.94
03/03/22	WELLS FARGO BANK, NA	XXXXXXXXXXXX393	Readychex®	Check Amounts	3,080.04
03/04/22	WELLS FARGO BANK, NA	XXXXXXXXXXXX393	Taxpay®	Employee Withholdings Social Security Medicare Fed Income Tax CA Income Tax CA Disability Total Withholdings	EFT FOR 03/03/22 2,315.23 541.46 4,669.62 1,974.97 410.74 9,912.02
				Employer Liabilities Social Security Medicare Fed Unemploy CA Unemploy CA Emp Train Total Liabilities	EFT FOR 03/04/22 2,315.22 541.46 30.22 282.15 5.04 3,174.09
				TOTAL EFT	13,086.11
					27,155.98
					40,242.09

PAYROLL JOURNAL

April 19, 2022
Agenda Item 5.A.2

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME	EMPLOYEE ID	DESCRIPTION	RATE	HOURS	EARNINGS	REIMB & OTHER PAYMENTS	WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS		
**** 30 WATER SEWER King, James R 49		Regular			5,910.40		Social Security	366.45	150.00	Direct Deposit # 4208	
		Sick		M80:00			Medicare	85.70	1,292.31	Check Amt	
		Sick Accr-Memo					Fed Income Tax	708.32		Chkg 730	
		Vacation -Memo					M7:85 CA Disability	388.98		2,853.53	
		EMPLOYEE TOTAL		80.00	5,910.40		1,614.46	1,442.31	Net Pay	2,853.53	
Patrick, Sean M 59		Regular	44,780.00	63:50	2,843.53		Social Security	253.43	275.00	Direct Deposit # 4209	
		Standby			270.00		Medicare	59.27		Check Amt	0.00
		Overtime	67,170.00	3:50	235.10		Fed Income Tax	391.60		Chkg 717	2,818.95
		Sick	44,780.00	16:50	738.87		CA Income Tax	244.29			
		EMPLOYEE TOTAL		83.50	4,087.50		993.55	275.00	Net Pay	2,818.95	
Schofi, Paul A 14	11 of 148	Regular	48,800.00	80:00	3,904.00		Social Security	289.15	850.00	Direct Deposit # 4210	
		Standby			270.00		Medicare	66.22	150.00	Check Amt	0.00
		Overtime	73,200.00	4:00	292.80		Fed Income Tax	614.78		Chkg 019	2,317.92
		Life Ins Reimb Txble			100.00		CA Income Tax	234.50			
		EMPLOYEE TOTAL		84.00	4,566.80		1,248.88	275.00	Net Pay	2,317.92	
Shelton, Joshua M... 64		Regular	31,570.00	70:00	2,209.90		Social Security	162.79		Direct Deposit # 4211	
		Life Ins Reimb Txble			100.00		Medicare	38.08		Check Amt	0.00
		Vacation	31,570.00	10:00	315.70		Fed Income Tax	220.11		Chkg 722	2,052.87
							CA Income Tax	122.87			
		EMPLOYEE TOTAL		80.00	2,625.60		572.73	1,000.00	Net Pay	2,052.87	
Vosburgh, Justin E 57		Regular	47,230.00	68:50	3,235.26		Social Security	260.20	150.00	Direct Deposit # 4212	
		Standby			135.00		Medicare	60.86	112.73	Check Amt	0.00
		Overtime	70,845.00	4:00	283.38		Fed Income Tax	350.27		Chkg 400	3,074.59
		Holiday	47,230.00	10:00	472.30		CA Income Tax	141.98			
		EMPLOYEE TOTAL		82.50	4,166.94		859.47	262.73	Net Pay	3,074.59	
**** 40 BOARD MEMBER Prels, Cathy 44		Regular			125.00		Social Security	7.75		Direct Deposit # 4213	
							Medicare	1.81		Check Amt	0.00
							CA Disability	1.38		Chkg 011	114.06
								10.94		Net Pay	114.06
		EMPLOYEE TOTAL			125.00						

PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
	DESCRIPTION	RATE	HOURS	EARNINGS			
♦♦♦♦ 50 ADMIN Mehler, Deleane 51	Regular	39.9600	80.00	3,196.80			
	EMPLOYEE TOTAL						100.00 Direct Deposit # 4214 Check Amt 0.00 Chkg 963 2,170.10
Palmer, Steven V 65	Regular		80.00	3,196.80	Social Security 198,20.457 Medicare 46,35 Fed Income Tax 475,91 CA Income Tax 171,08 CA Disability 35,16		
	Holiday		M8:00	6,731.00	Social Security 417,32.457 Medicare 97,60 Fed Income Tax 1,406,94 CA Income Tax 522,20 CA Disability 74,04		100.00 Net Pay 2,170.10 201.93 Direct Deposit # 4215 Check Amt 0.00 Chkg 779 3,410.97 Savg 330 600.00
EMPLOYEE TOTAL				6,731.00	2,518.10	201.93 Net Pay 4,010.97	
COMPANY TOTALS							
Person(s)	Regular		362.00	28,155.89	Social Security 1,949.29 Medicare 455,89	1,726.93 Check Amt 0.00	19,413.09
Transaction(s)	Standby		11.50	675.00	Fed Income Tax 4,167.93	150.00 Dir Dep	
	Overtime		18.00	8,112.8	CA Income Tax 1,825.90	1,292.31 Garnishment	
148	Holiday		96.50	4,723.00	CA Disability 345.82	112.73 Loan Payment	
	Life Ins Reimb Txble		11.50	200.00			
	Sick		738.87	386.55			
	Vacation		3.70				
	Sick Accr-Memo		10.77				
	Vacation -Memo						
COMPANY TOTAL				31,439.89	8,744.83	3,281.97 Net Pay 19,413.09	
TOTAL EMPLOYER LIABILITY					2,413.02		
TOTAL TAX LIABILITY					11,157.85		

(IC) = Independent Contractor

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 03/18/22: \$33,852.91

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) 33,852.91
 CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT 33,852.91
 TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES 1,989.66
 CASH REQUIRED FOR CHECK DATE 03/18/22 35,842.57

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
03/17/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	19,413.09
03/17/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	3,281.97
03/18/22	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings Social Security 1,949.29 Medicare 455.89 Fed Income Tax 4,167.93 CA Income Tax 1,825.90 CA Disability 345.82 Total Withholdings 8,744.83	EFT FOR 03/17/22 22,695.06
				Employer Liabilities Social Security 1,949.27 Medicare 455.87 Fed Unemploy 0.75 CA Unemploy 7.00 CA Emp Train 0.13 Total Liabilities 2,413.02	11,157.85
				EFT FOR 03/18/22 11,157.85	11,157.85
				TOTAL EFT	33,852.91

April 19, 2022
Agenda Item: 5A.3

DONNER SUMMIT PUBLIC UTILITY DISTRICT
SCHEDULE OF CASH AND DEBT RESTRICTED RESERVES
FEBRUARY 28, 2022

Bank Account	Reserve	Book Balance	Reserves Restricted
Wells Fargo - Checking		\$ (123,456.70)	
Wells Fargo - Deposit		823,850.02	
Wells Fargo - Savings		304,590.16	
Wells Fargo - Payroll		-	
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		1,008,370.56	765,681.28
Unrestricted Cash Available			\$ 242,689.28

April 19, 2022
Agenda Item: 5A.4

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT
FEBRUARY 28, 2022

DONNER SUMMIT PUBLIC UTILITY DISTRICT
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FEBRUARY 28, 2022

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BARNARD VOGLER & CO.
Certified Public Accountants

April 19, 2022
Agenda Item: 5A.4

100 West Liberty St.
Suite 1100
Reno, NV 89501

775.786.6141
775.323.6211
bvcocpas.com

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Donner Summit Public Utility District

Management is responsible for the accompanying financial statements of the business-type activities of Donner Summit Public Utility District (the District) which comprise the statements of activities and changes in net position – budgetary basis for the eight months ended February 28, 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.

A handwritten signature in black ink that reads "Barnard Vogler & Co." in a cursive script.

Reno, Nevada
March 29, 2022

DONNER SUMMIT PUBLIC UTILITY DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS
COMBINED BUSINESS-TYPE ACTIVITIES
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2022

	Water	Sewer	Treatment	Admin	Total
Program Revenue					
Water fees	\$ 374,744.39	\$ -	\$ -	\$ -	\$ 374,744.39
Sewer fees	-	447,496.14	1,149,379.60	-	1,596,875.74
Connection fees	1,700.00	-	-	-	1,700.00
Big Bend service fees	22,191.40	-	-	-	22,191.40
Big Bend assessment	15,578.64	-	-	-	15,578.64
Total Program Revenue	<u>414,214.43</u>	<u>447,496.14</u>	<u>1,149,379.60</u>	<u>-</u>	<u>2,011,090.17</u>
Expenses					
Salaries-Operations	80,386.50	67,597.65	217,408.76	205,692.06	571,084.97
Employee benefits	36,799.42	27,368.11	93,111.43	45,105.93	202,384.89
Board expense	-	-	-	40,282.31	40,282.31
Professional fees	1,102.00	266.19	26,323.06	50,955.74	78,646.99
Dues and subscriptions	671.16	-	2,547.62	6,028.90	9,247.68
Fees, permits, certifications, leases	6,641.08	2,378.01	18,381.55	6,945.96	34,346.60
Training, education, travel	250.00	-	1,075.01	-	1,325.01
Insurance	20,645.28	17,360.80	55,836.16	10,426.96	104,269.20
Office supplies and miscellaneous	-	349.34	433.04	4,577.98	5,360.36
Utilities, communications, telemetry	25,667.26	17,263.01	246,439.85	17,812.87	307,182.99
Chemicals and lab supplies	18,234.92	313.75	117,525.51	-	136,074.18
Laboratory testing	280.00	-	9,185.00	-	9,465.00
Equipment maintenance and repair	3,803.64	1,167.23	35,319.80	-	40,290.67
Small equipment and rental	2,347.70	-	5,283.42	676.80	8,307.92
Operating supplies	2,601.25	2,133.82	752.68	1,765.75	7,253.50
Sludge removal	-	-	12,092.82	-	12,092.82
Vehicle maintenance, repair, fuel	5,724.09	4,851.19	7,253.69	-	17,828.97
Infiltration and inflow program	-	-	-	-	-
Facility maintenance and repair	13,264.50	1,572.50	26,990.94	1,580.06	43,408.00
Amortization of land lease	-	-	13,500.00	-	13,500.00
Debt service	10,423.87	-	795,895.09	-	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	-	35,023.56	-	-	35,023.56
Total Expenses	<u>284,153.50</u>	<u>320,937.83</u>	<u>1,710,059.83</u>	<u>391,851.32</u>	<u>2,707,002.48</u>
Excess (Deficiency) of Program					
Revenues Over Expenses	<u>130,060.93</u>	<u>126,558.31</u>	<u>(560,680.23)</u>	<u>(391,851.32)</u>	<u>(695,912.31)</u>
General Revenues					
Interest revenue	-	-	-	128.07	128.07
Sierra Lakes	-	-	279,203.60	-	279,203.60
Property tax	17,496.41	36,734.57	161,830.66	-	216,061.64
Other income	-	-	-	2,753.73	2,753.73
Grants	22,642.38	-	-	-	22,642.38
Total General Revenues	<u>40,138.79</u>	<u>36,734.57</u>	<u>441,034.26</u>	<u>2,881.80</u>	<u>520,789.42</u>
Increase (Decrease) in Net Position	<u>\$ 170,199.72</u>	<u>\$ 163,292.88</u>	<u>\$ (119,645.97)</u>	<u>\$ (388,969.52)</u>	<u>\$ (175,122.89)</u>
Net Position, Beginning of Year					<u>12,720,079.34</u>
Net Position, End of Period					<u>\$ 12,544,956.45</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 EIGHT MONTHS ENDED FEBRUARY 28, 2022

	Actual Year to Date 2/28/22	Budget Total Fiscal Year 2022	Budget Percent Complete 2/28/22	Remaining Budget 2/28/22
Program Revenue				
Water fees	\$ 374,744.39	\$ 547,511.00	68.45%	\$ 172,766.61
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>414,214.43</u>	<u>598,015.00</u>	<u>69.26%</u>	<u>178,607.21</u>
Expenses				
Salaries-Operations	80,386.50	123,535.00	65.07%	43,148.50
Employee benefits	36,799.42	57,658.00	63.82%	20,858.58
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	6,641.08	11,743.00	56.55%	5,101.92
Training, education, travel	250.00	942.00	26.54%	692.00
Insurance	20,645.28	31,281.00	66.00%	10,635.72
Office supplies and miscellaneous	-	549.00	0.00%	549.00
Utilities, communications, telemetry	25,667.26	27,593.00	93.02%	1,925.74
Chemicals and lab supplies	18,234.92	26,379.00	69.13%	8,144.08
Laboratory testing	280.00	5,000.00	5.60%	4,720.00
Equipment maintenance and repair	3,803.64	8,000.00	47.55%	4,196.36
Small equipment and rental	2,347.70	6,750.00	34.78%	4,402.30
Operating supplies	2,601.25	5,000.00	52.03%	2,398.75
Vehicle maintenance, repair, fuel	5,724.09	2,524.00	226.79%	(3,200.09)
Facility maintenance and repair	13,264.50	5,000.00	265.29%	(8,264.50)
Angela WTP debt service	-	9,350.00	0.00%	9,350.00
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>284,153.50</u>	<u>430,218.00</u>	<u>66.05%</u>	<u>146,064.50</u>
Excess of Program				
Revenues Over Expenses	<u>130,060.93</u>	<u>167,797.00</u>	<u>77.51%</u>	<u>32,542.71</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>\$ 170,199.72</u>	<u>\$ 197,497.00</u>	<u>236.42%</u>	<u>\$ 22,103.92</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 EIGHT MONTHS ENDED FEBRUARY 28, 2022

	Actual Year to Date 2/28/22	Budget Total Fiscal Year 2022	Budget Percent Complete 2/28/22	Remaining Budget 2/28/22
Program Revenue				
Sewer fees	\$ 447,496.14	\$ 450,919.00	99.24%	\$ 3,422.86
Total Program Revenue	447,496.14	450,919.00	99.24%	3,422.86
Expenses				
Salaries-Operations	67,597.65	103,882.00	65.07%	36,284.35
Employee benefits	27,368.11	52,453.00	52.18%	25,084.89
Professional fees	266.19	7,000.00	3.80%	6,733.81
Fees, permits, certifications, leases	2,378.01	3,376.00	70.44%	997.99
Training, education and travel	-	273.00	0.00%	273.00
Insurance	17,360.80	31,281.00	55.50%	13,920.20
Office supplies and miscellaneous	349.34	563.00	62.05%	213.66
Utilities, communications, telemetry	17,263.01	29,149.00	59.22%	11,885.99
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	2,133.82	1,000.00	213.38%	(1,133.82)
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	35,023.56	-	0.00%	(35,023.56)
Total Expenses	320,937.83	519,537.00	61.77%	198,599.17
Excess (Deficiency) of Program				
Revenues Over Expenses	126,558.31	(68,618.00)	-184.44%	(195,176.31)
General Revenues				
Property tax	36,734.57	19,481.00	188.57%	(17,253.57)
Total General Revenues	36,734.57	19,481.00	188.57%	(17,253.57)
Increase (Decrease) in Net Position	\$ 163,292.88	\$ (49,137.00)	-332.32%	\$ (212,429.88)

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 EIGHT MONTHS ENDED FEBRUARY 28, 2022

	Actual Year to Date 2/28/22	Budget Total Fiscal Year 2022	Budget Percent Complete 2/28/22	Remaining Budget 2/28/22
Program Revenue				
Sewer fees	\$ 1,149,379.60	\$ 1,352,757.00	84.97%	\$ 203,377.40
Recycled water sales	-	50,000.00	0.00%	50,000.00
CFD revenue for WWTP loan	-	282,392.00	0.00%	282,392.00
Non CFD revenue for WWTP loan	-	281,044.00	0.00%	281,044.00
Total Program Revenue	<u>1,149,379.60</u>	<u>1,966,193.00</u>	<u>58.46%</u>	<u>816,813.40</u>
Expenses				
Salaries-operations	217,408.76	334,107.00	65.07%	116,698.24
Employee benefits	93,111.43	165,653.00	56.21%	72,541.57
Professional fees	26,323.06	81,250.00	32.40%	54,926.94
Dues and subscriptions	2,547.62	1,200.00	212.30%	(1,347.62)
Fees, permits, certifications, leases	18,381.55	17,623.00	104.30%	(758.55)
Training, education and travel	1,075.01	2,745.00	39.16%	1,669.99
Insurance	55,836.16	86,022.00	64.91%	30,185.84
Office supplies and miscellaneous	433.04	823.00	52.62%	389.96
Utilities, communications, telemetry	246,439.85	285,896.00	86.20%	39,456.15
Chemicals and lab supplies	117,525.51	175,497.00	66.97%	57,971.49
Laboratory testing	9,185.00	41,910.00	21.92%	32,725.00
Small equipment and rental	5,283.42	7,200.00	73.38%	1,916.58
Operating supplies	752.68	7,632.00	9.86%	6,879.32
Equipment maintenance and repair	35,319.80	34,240.00	103.15%	(1,079.80)
Vehicle maintenance, repair, fuel	7,253.69	12,325.00	58.85%	5,071.31
Sludge removal	12,092.82	43,000.00	28.12%	30,907.18
Facility maintenance and repair	26,990.94	20,000.00	134.95%	(6,990.94)
Amoritzation of land lease	13,500.00	20,250.00	66.67%	6,750.00
Debt service	795,895.09	719,191.00	110.67%	(76,704.09)
Capital outlay	24,704.40	-	0.00%	(24,704.40)
Total Expenses	<u>1,710,059.83</u>	<u>2,056,564.00</u>	<u>83.15%</u>	<u>346,504.17</u>
Excess (Deficiency) of Program				
Revenues Over Expenses	<u>(560,680.23)</u>	<u>(90,371.00)</u>	<u>620.42%</u>	<u>470,309.23</u>
General Revenues				
Sierra Lakes	279,203.60	381,152.00	73.25%	101,948.40
Property tax	161,830.66	85,820.00	188.57%	(76,010.66)
Total General Revenues	<u>441,034.26</u>	<u>466,972.00</u>	<u>94.45%</u>	<u>25,937.74</u>
Increase (Decrease) in Net Position	<u>\$ (119,645.97)</u>	<u>\$ 376,601.00</u>	<u>-31.77%</u>	<u>\$ 496,246.97</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 EIGHT MONTHS ENDED FEBRUARY 28, 2022

	Actual Year to Date 2/28/22	Budget Total Fiscal Year 2022	Budget Percent Complete 2/28/22	Remaining Budget 2/28/22
Program Revenue				
Service Fees	-	-	0.00%	-
Total Program Revenue	-	-	0.00%	-
Expenses				
Salaries-operations	205,692.06	324,358.00	63.42%	118,665.94
Employee benefits	45,105.93	105,724.00	42.66%	60,618.07
Board expense	40,282.31	61,846.00	65.13%	21,563.69
Professional fees	50,955.74	73,800.00	69.05%	22,844.26
Dues and subscriptions	6,028.90	7,062.00	85.37%	1,033.10
Fees, permits, certifications, leases	6,945.96	20,593.00	33.73%	13,647.04
Training, education and travel	-	1,500.00	0.00%	1,500.00
Insurance	10,426.96	7,820.00	133.34%	(2,606.96)
Office supplies and miscellaneous	4,577.98	7,000.00	65.40%	2,422.02
Utilities, communications, telemetry	17,812.87	28,420.00	62.68%	10,607.13
Equipment maintenance and repair	-	6,552.00	0.00%	6,552.00
Small equipment and rental	676.80	-	0.00%	(676.80)
Operating supplies	1,765.75	-	0.00%	(1,765.75)
Facility maintenance and repair	1,580.06	2,600.00	60.77%	1,019.94
Total Expenses	391,851.32	647,275.00	60.54%	255,423.68
Deficiency of Program				
Revenues Over Expenses	(391,851.32)	(647,275.00)	60.54%	(255,423.68)
General Revenues				
Interest revenue	128.07	-	0.00%	(128.07)
Other income	2,753.73	14,500.00	18.99%	11,746.27
Total General Revenues	2,881.80	14,500.00	19.87%	11,618.20
Decrease in Net Position	\$ (388,969.52)	\$ (632,775.00)	61.47%	\$ (243,805.48)

SUPPLEMENTARY INFORMATION

DONNER SUMMIT PUBLIC UTILITY DISTRICT
SCHEDULE OF BIG BEND TRANSACTIONS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2022

Revenue	\$	37,770.04
Expenses		
Interest		-
Repairs and maintenance		4,424.87
		<hr/>
Total expenses		7,756.87
		<hr/>
Excess of revenue over expenses	\$	30,013.17
		<hr/>

April 19, 2022
Agenda Item: 5B

**Donner Summit Public Utility District
Board of Directors Regular Meeting
Minutes
Tuesday, March 15, 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 by telephone from 8732 Casa Del Rio, Fair Oaks CA; JA; Kent McCue, The Alpineer Club; Tom Slick, Peninsula Ski Club

1. Call to Order

For the Regular Meeting (Section 54954), March 15, 2022 at 6:00 P.M., the meeting was conducted via Zoom due to the COVID-19 pandemic and in accordance with Governor Newsom’s Executive Order N-29-20 and Assembly Bill 361.

The Regular Meeting of March 15, 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.* Kent McCue, Alpineer Club and Tom Slick, Peninsula Ski Club attended the meeting to discuss the cost of water and sewer for the Ski Clubs. They will submit their concerns and these items will be discussed at the April 19, 2022 Board of Directors Meeting.

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 March 15, 2022**
 - 1. Cash Disbursements–General**, Month of February
 - 2. Cash Disbursements–Payroll**, Month of February
 - 3. Schedule of Cash and Reserves**, January
 - 4. Accountants Financial Statements**, January
- B. Approve Regular Meeting Minutes February 15, 2022**
- C. Approve Monthly Safety Meeting Minutes – March 9, 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, February**
 - 2. Fresh Water Flow Data, February**
 - 3. Operations and Maintenance Summary**

7. Information Items

- A. Financial Statements for Fiscal Year 2020/2021 with Independent Auditors Report.** This item was tabled until the April Board of Director’s Meeting.

8. Action Items

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

Motion: Adopt Resolution 2022-12 to Continue Remote Board Meetings in Accordance with Assembly Bill 361

By - Joni Kaufman
Second: - Dawn Parkhurst

Roll Call Vote

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

Motion Carries

- 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

Motion: **Adjourn Meeting at 6:30 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 – April 19, 2022
Regular Meeting – May 17, 2022
Regular Meeting – June 21, 2022

Respectfully Submitted,

Deleane Mehler
Administrative Assistant

April 19, 2022
Agenda Item: 6A



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager

SUBJECT: General Manager Report

Low Income Household Water Assistance Program

The State of California is starting a Low Income Household Water Assistance Program (LIHWAP).

LIHWAP will offer a one-time payment to help low income households pay past due water or wastewater bills. LIHWAP will help pay overdue bills which accrued during any timeframe (i.e., there is no date restriction).

Households may qualify if:

- Total household gross income is at or below 60% of the State Median Income or a household member is a current recipient of CalFresh or CalWORKs;
- There is a past due amount on the water or wastewater bill;
- The household receives service from a community water system or wastewater treatment provider; and
- The water or wastewater system opted into the program.

Income eligibility is show in the following table.

Persons In Household	Monthly Income
1	\$2,564.73
2	\$3,353.87
3	\$4,143.02
4	\$4,932.17
5	\$5,721.31
6	\$6,510.46
7	\$6,658.43
8	\$6,806.39
9	\$6,954.36
10	\$7,102.32

To learn more about LIHWAP, visit the LIHWAP program overview at <https://csd.ca.gov/waterbill>.

Project Updates

Started effort to create online GIS map of District infrastructure that will make it easier for staff to locate facilities in the field.

Grant Applications Update

Submitted an earmark funding request to Congressman McClintock's office for Big Bend Water System Improvements and Sugar Bowl Sewer Extension.

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

- Third Quarter Budget to Actual Report
- Personnel Manual Update
- Draft FY 22/23 Budget
- Draft Five Year Capital Improvement Plan
- Annual Tax Liens
- Annual CFD Levies
- Sewer Connection/Capacity Fee Update
- Annual Appropriations Limit

April 19, 2022
Agenda Item: 6B

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

February/March 2022

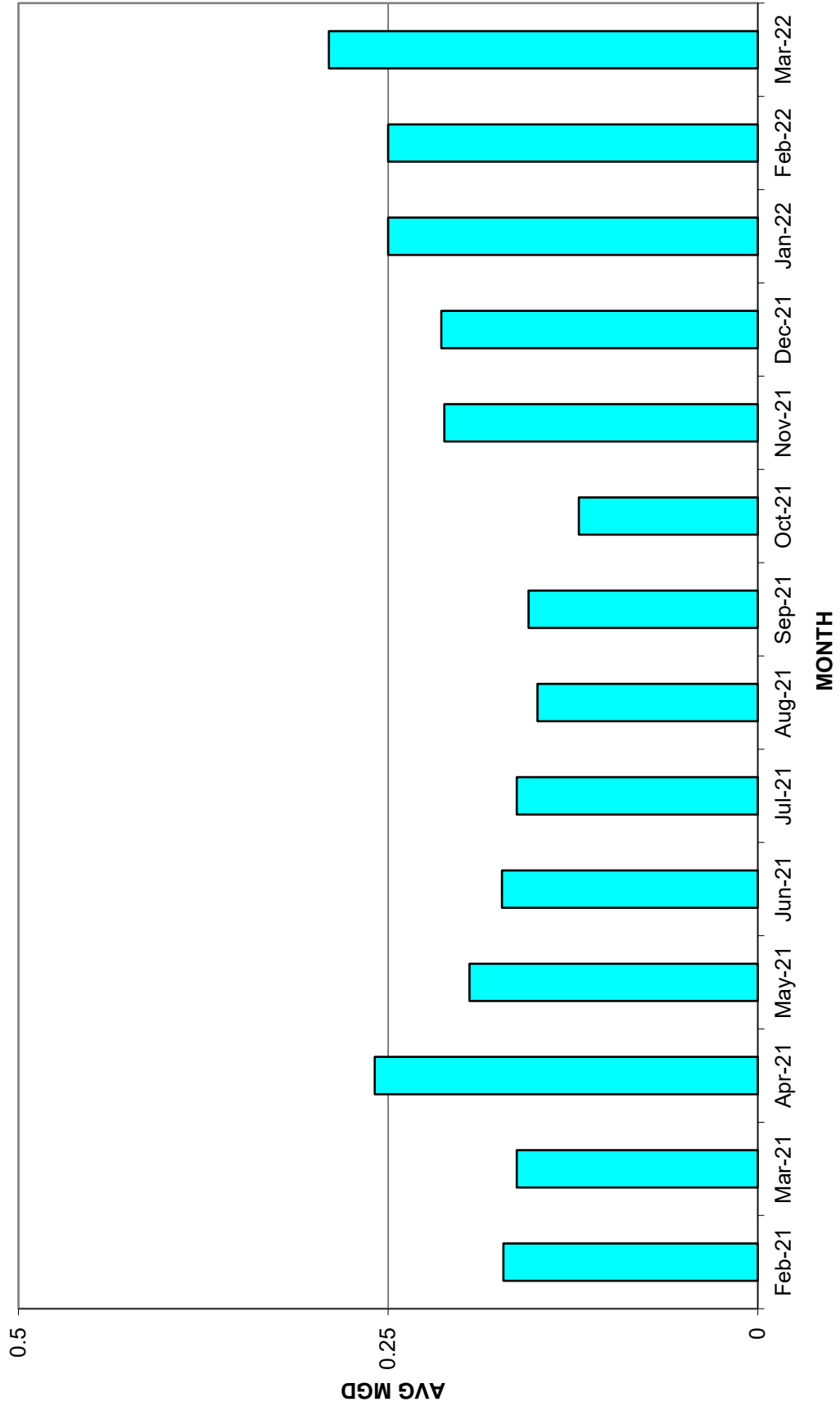
**Donner Summit Public Utility District
 Waste Water Flow Data**

MONTH OF March 2022	DATE	DAY	DSPUD Influent		SLCWD Influent		Total Plant Influent		Total Plant EFF River		Total Plant Storage		Total Plant EFF Snow Delivery		DSPUD Fresh Water Treated		SLCWD Fresh Water Treated		Emergency Storage Return		Weather		Comments		
			MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	Cond		Cond	
	03/01/22	TUE	0.12689	0.18900	0.06211	0.237	1.45410	0.237					0.155	0.1333	0.0000	0.0000	0.1333	0.0000	0.0000	Clear					
	03/02/22	WED	0.13730	0.20000	0.06270	0.225		0.225					0.208	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Clear					
	03/03/22	THU	0.18182	0.26000	0.07818	0.247		0.247					0.188	0.0675	0.0000	0.0000	0.0675	0.0000	0.0000	Clear					
	03/04/22	FRI	0.18744	0.26200	0.07456	0.274		0.274					0.181	0.0694	0.0000	0.0000	0.0694	0.0000	0.0000	Flurries					
	03/05/22	SAT	0.21556	0.29800	0.08244	0.306		0.306					0.118	0.0732	0.0000	0.0000	0.0732	0.0000	0.0000	Snow	2" Snow				
	03/06/22	SUN	0.15267	0.22800	0.07533	0.047		0.047					0.125	0.0535	0.0000	0.0000	0.0535	0.0000	0.0000	Clear					
	03/07/22	MON	0.14651	0.21000	0.06349	0.000		0.000					0.183	0.1009	0.0000	0.0000	0.1009	0.0000	0.0000	Clear					
	03/08/22	TUE	0.13264	0.18700	0.05436	0.187		0.187					0.171	0.0439	0.0000	0.0000	0.0439	0.0000	0.0000	Clear					
	03/09/22	WED	0.14655	0.20000	0.05345	0.221		0.221					0.239	0.0406	0.0000	0.0000	0.0406	0.0000	0.0000	Clear					
	03/10/22	THU	0.15213	0.20800	0.05587	0.228		0.228					0.166	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Clear					
	03/11/22	FRI	0.13399	0.19400	0.06001	0.211		0.211					0.220	0.0827	0.0000	0.0000	0.0827	0.0000	0.0000	Clear					
	03/12/22	SAT	0.19196	0.26300	0.07104	0.226		0.226					0.120	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Clear					
	03/13/22	SUN	0.19360	0.26400	0.07040	0.283		0.283					0.143	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Clear					
	03/14/22	MON	0.13645	0.20000	0.06355	0.257		0.257					0.134	0.0932	0.0000	0.0000	0.0932	0.0000	0.0000	Clear					
	03/15/22	TUE	0.18281	0.25000	0.06719	0.271		0.271					0.209	0.0808	0.0000	0.0000	0.0808	0.0000	0.0000	Rain/Snow					
	03/16/22	WED	0.15763	0.22100	0.06337	0.249		0.249					0.210	0.0637	0.0000	0.0000	0.0637	0.0000	0.0000	Clear					
	03/17/22	THU	0.14840	0.21800	0.06960	0.249		0.249					0.117	0.0706	0.0000	0.0000	0.0706	0.0000	0.0000	Cloudy					
	03/18/22	FRI	0.20949	0.28800	0.07851	0.271		0.271					0.110	0.0616	0.0000	0.0000	0.0616	0.0000	0.0000	Clear					
	03/19/22	SAT	0.17970	0.26800	0.08830	0.281		0.281					0.134	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Snow	3" Snow				
	03/20/22	SUN	0.21063	0.29600	0.08537	0.318		0.318					0.198	0.0642	0.0000	0.0000	0.0642	0.0000	0.0000	Clear					
	03/21/22	MON	0.18374	0.26200	0.07826	0.262		0.262					0.200	0.1177	0.0000	0.0000	0.1177	0.0000	0.0000	Clear					
	03/22/22	TUE	0.18728	0.26900	0.08172	0.319		0.319					0.119	0.0689	0.0000	0.0000	0.0689	0.0000	0.0000	Clear					
	03/23/22	WED	0.20806	0.30300	0.09494	0.410		0.410					0.147	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Clear					
	03/24/22	THU	0.18210	0.27100	0.08890	0.378		0.378					0.228	0.0793	0.0000	0.0000	0.0793	0.0000	0.0000	Clear					
	03/25/22	FRI	0.22974	0.33700	0.10726	0.381		0.381					0.118	0.0408	0.0000	0.0000	0.0408	0.0000	0.0000	Clear					
	03/26/22	SAT	0.24113	0.34500	0.10387	0.388		0.388				0.053	0.118	0.0000	0.0000	0.118	0.0000	0.0000	0.0000	Clear					
	03/27/22	SUN	0.19499	0.30000	0.10501	0.443		0.443				0.081	0.173	0.0000	0.0000	0.173	0.0000	0.0000	0.0000	Clear					
	03/28/22	MON	0.16392	0.25100	0.08708	0.426		0.426				0.073	0.173	0.0000	0.0000	0.0924	0.0000	0.0000	0.0000	Rain					
	03/29/22	TUE	0.17740	0.26000	0.08260	0.362		0.362					0.075	0.260	0.0000	0.0000	0.0952	0.0000	0.0000	Cloudy					
	03/30/22	WED	0.19556	0.28100	0.08544	0.420		0.420					0.119	0.144	0.0000	0.0000	0.0653	0.0000	0.0000	Cloudy					
	03/31/22	THU	0.15738	0.24700	0.08962	0.409		0.409					0.109	0.157	0.0000	0.0000	0.0392	0.0000	0.0000	Clear					
	3/2022 Daily Totals							N/A	1.5330120					0.510	5.1660	1.6980	0.0000	5.1660	1.6980	0.0000					
	3/2022 Totalizer Total							7.89120	8.786	7.89120	8.786	0.0000	0.510	5.1660	1.6420	0.0000	5.1660	1.6420	0.0000	0.0000					
	Difference							N/A	0.0000	0.06120	0.0000	0.0000	N/A	0.0000	-0.0560	0.0000	-0.0560	0.0000	0.0000						
	Percentage Difference							1.11%	0.000%	0.776%	0.000%	#DIV/0!	N/A	0.000%	-3.409%	0.000%	-3.409%	0.000%	0.000%						
	3/2022 AVG/DAY							177,634	76,921	254,555	283,419	0	16,452	166,645	52,968	0	166,645	52,968	0						
	3/2021 Totalizer Total							4.21385	1.57955	5.7934	5.077	0.000	0.000	5.2810	1.901000	0.0000	0.0000								
	3/2021 AVG/DAY							135,931	50,953	186,884	163,774	0	0	170,355	61,323	0	170,355	61,323	0						

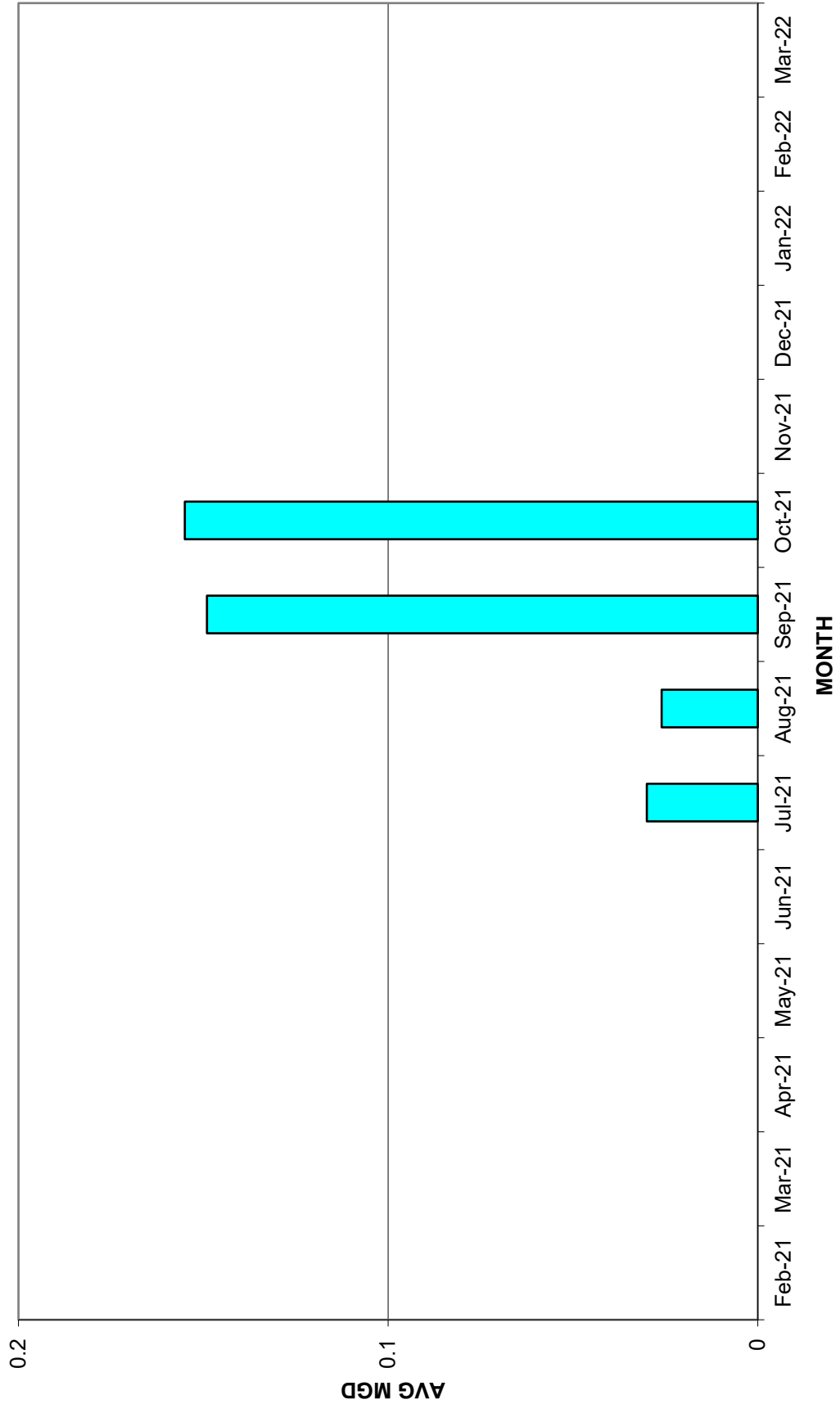
AVG EFFLUENT FLOW YEAR

YEARS 2021/2022

DONNER SUMMIT PUD WWTP

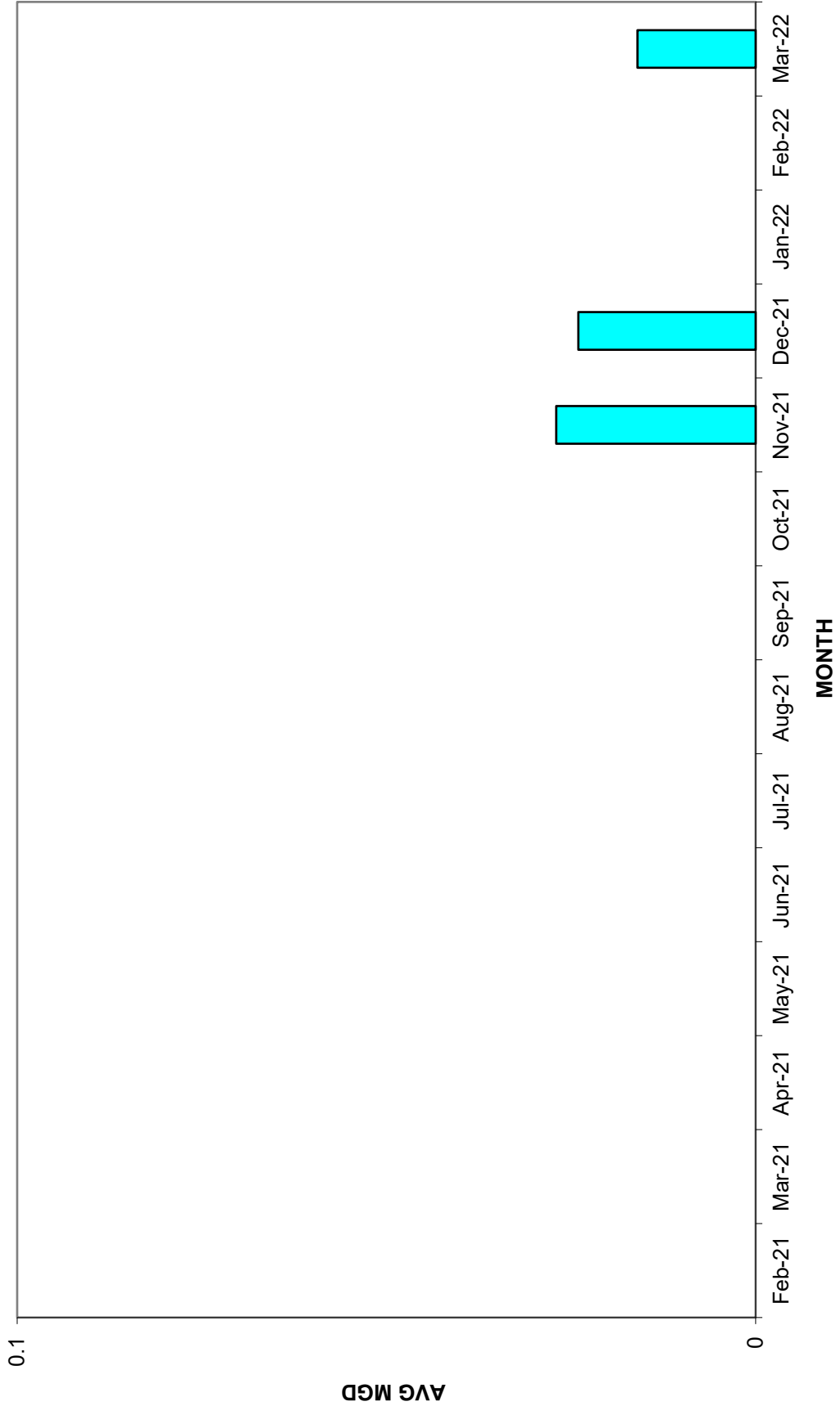


**DONNER SUMMIT PUD WWTP
AVG EFFLUENT FLOW TO LAND IRRIGATION
YEARS 2021/2022**

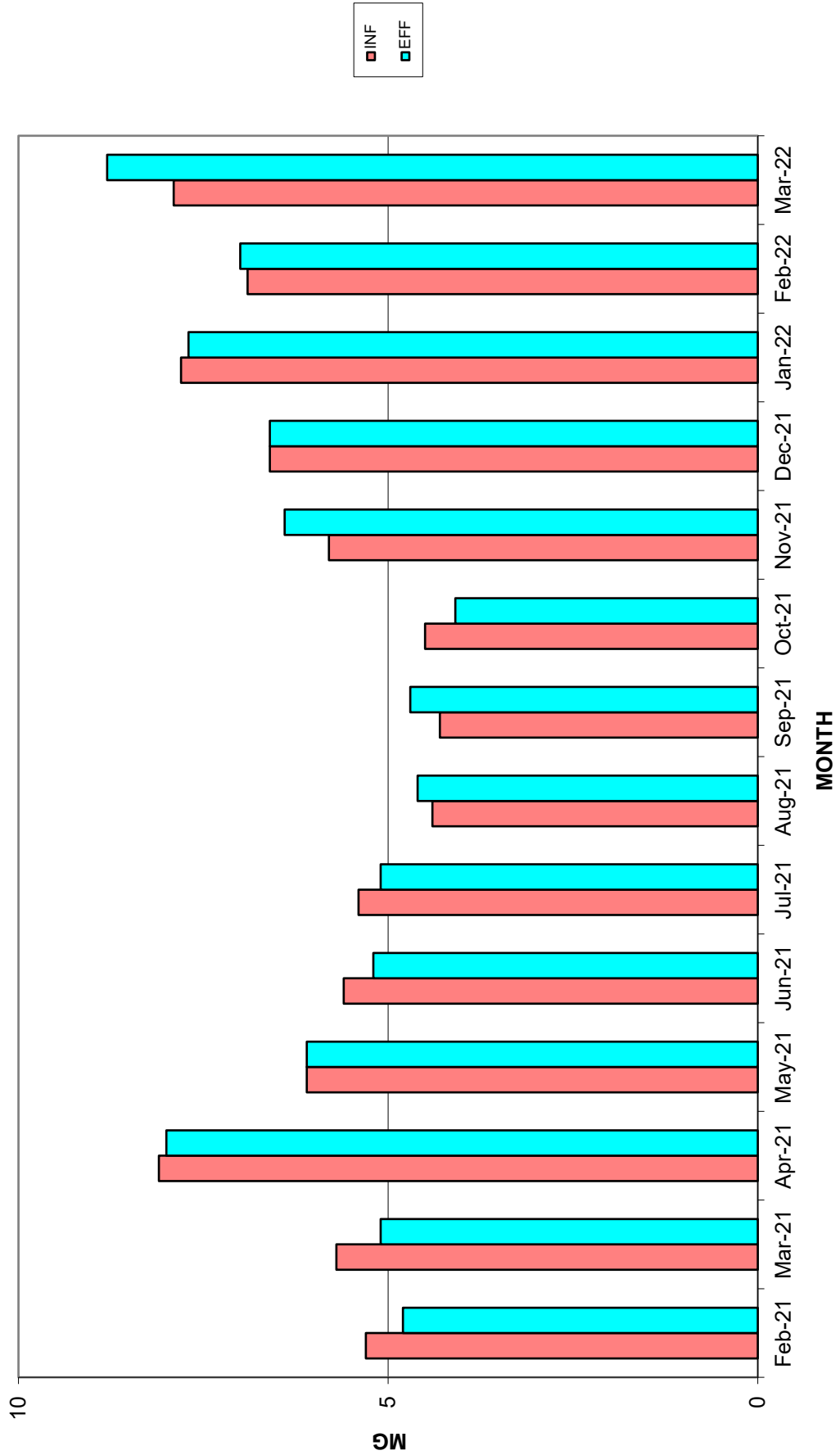


**DONNER SUMMIT PUD WWTP
STORAGE/PRODUCTION**

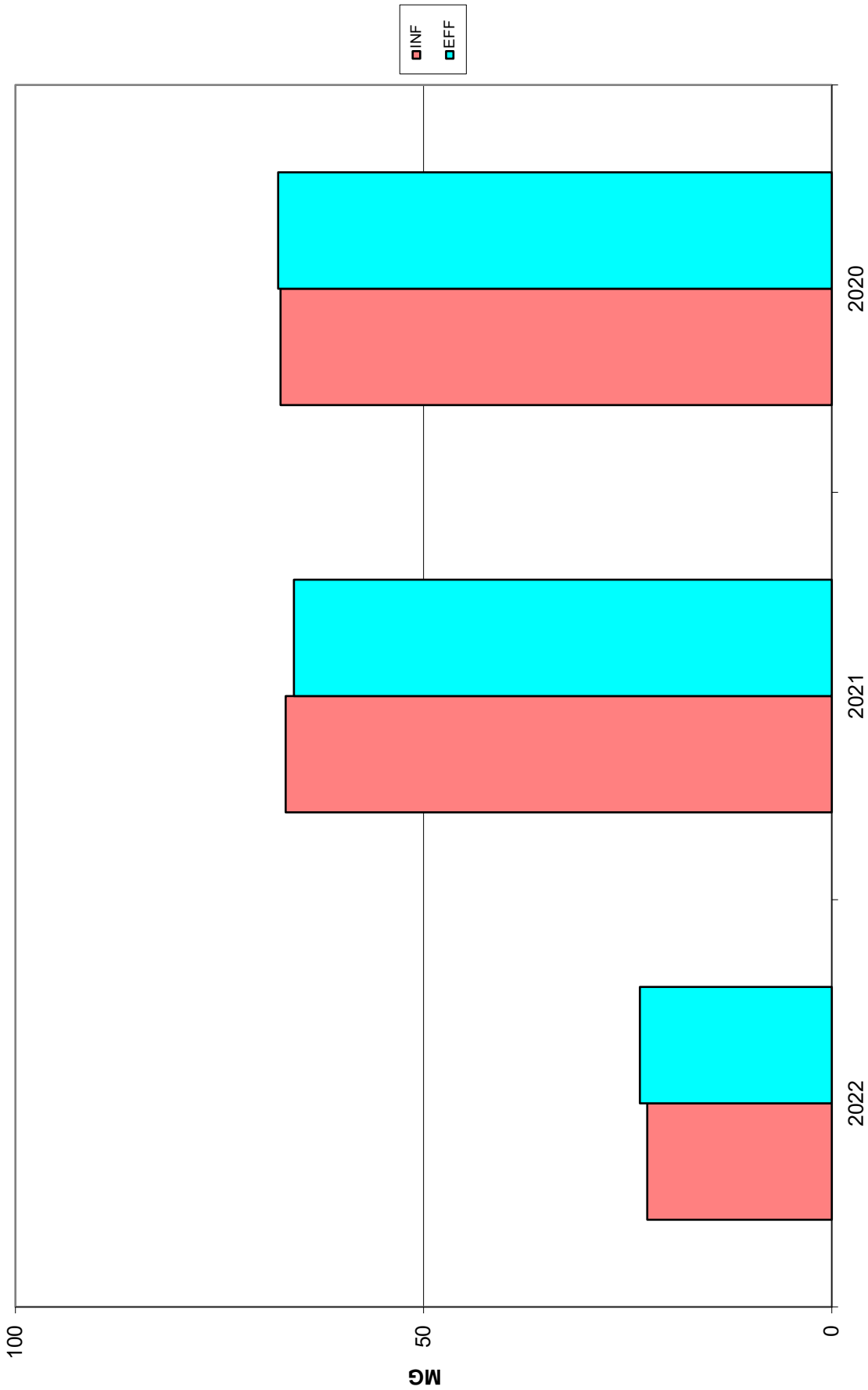
**AVG EFFLUENT FLOW TO SNOW
YEARS 2021/2022**



DONNER SUMMIT PUD WWTP
EFFLUENT FLOW YEAR 2021/2022
TOTAL INFLUENT FLOW TO TOTAL



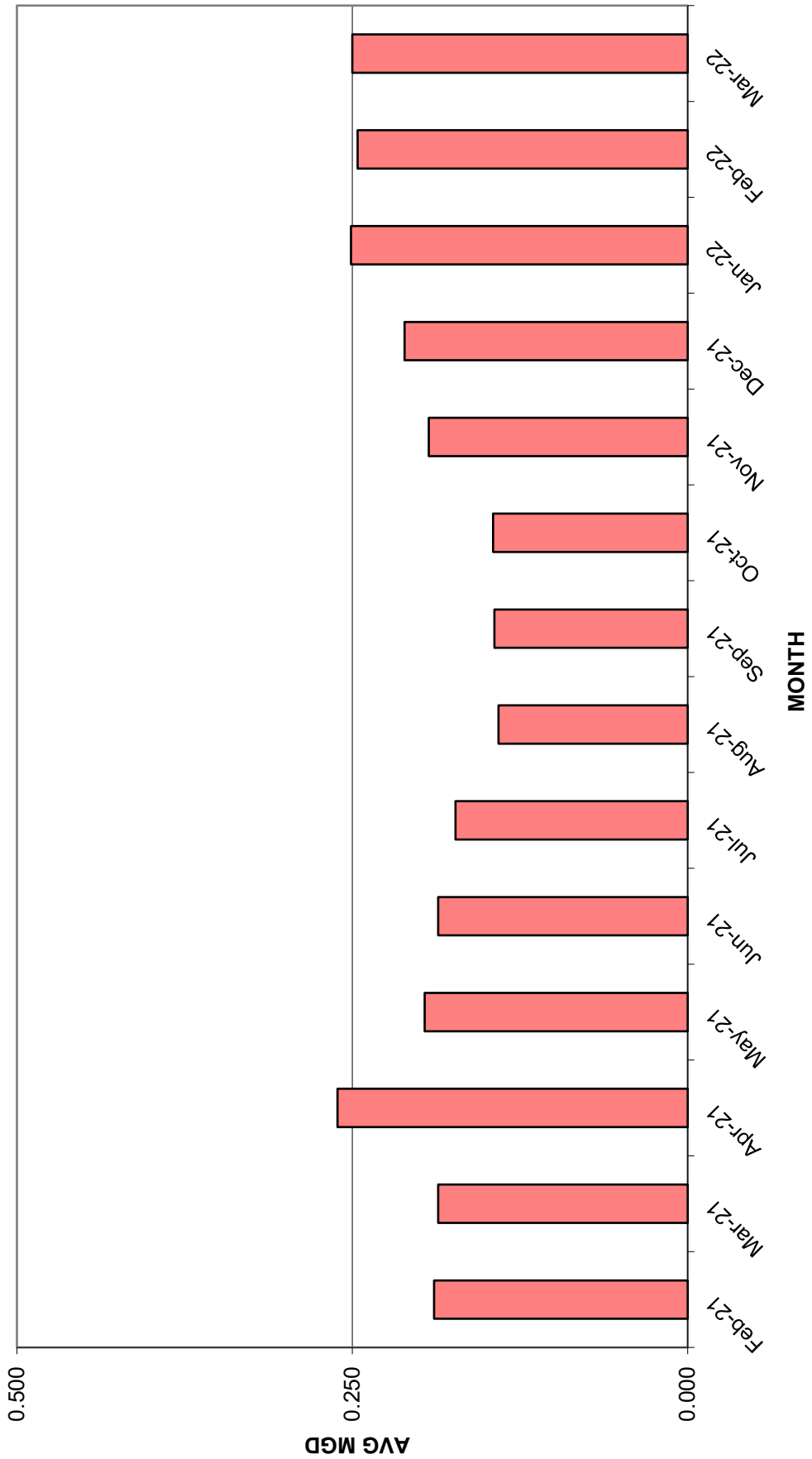
**DONNER SUMMIT PUD WWTP ANNUAL TOTAL INFLUENT FLOW TO TOTAL EFFLUENT
FLOW
2022 DATA THROUGH MARCH**



AVG INFLUENT

FLOW MGD
YEARS 2021/2022

DONNER SUMMIT PUD WWTP



April 19, 2022
Agenda Item: 7A



STAFF REPORT

TO: Board of Directors

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

SUBJECT: Financial Statements for FY2020-2021 with Independent Auditors Report

RECOMMENDATION

Receive Financial Statements for FY2020-2021 with Independent Auditors Report from Gibson and Company, Inc. Certified Public Accountant.

BACKGROUND

The independent auditor, Gibson and Company, Inc. Certified Public Accountant (Gibson), conducted an audit of the District's financial reporting and processes for Fiscal Year 2020-2021. Letter from Gibson to the Board regarding Audit Findings and Internal Controls are included in Attachments 1 and 2, respectively. Fiscal Year 2020-2021 Financial Statements along with the Audit Report from Gibson are included as Attachment 3.

DISCUSSION

Joe Julio from Gibson will present the auditors report to the Board.

The Audit Findings presented in the letter in Attachment 1 noted the following:

- All significant transactions have been recognized in the financial statements in the proper period.
- The financial statement disclosures are neutral, consistent, and clear.
- No significant difficulties in dealing with management in performing and completing the audit.
- There were no material misstatements, either individually or in the aggregate, to the financial statements taken as a whole.
- There were no "disagreements with management" during the course of the audit.
- The District's financial statements do not follow the guidance of Governmental Accounting Standards Board Statement No. 83 that requires the District to record an Asset Retirement Obligation, a deferred outflow of resources, and annual expenses over the life of the related asset related to the District's wastewater treatment plant. Management believes recording this liability would not present an accurate representation of the District's financial position. Accordingly, the District is not following the guidance required by Statement No. 83 of the Governmental Accounting Standards Board and this is a departure from generally accepted accounting principles. A note has been added to the report on the financial statements to document this deviation.

The Internal Controls Letter included in Attachment 2 states that no material weaknesses were identified. Gibson did identify one opportunity to strengthen internal controls and operating efficiency. District staff was unable to readily locate some of the requested supporting

documentation. Gibson recommends that the District review internal process to ensure that original documentation is timely acquired and accurately maintained.

ANALYSIS

The District Management's Discussion, and Analysis identified the following Financial Highlights:

- The District's assets exceeded liabilities at the close of the fiscal year by \$12,720,079. This represents the net position of the District as of June 30, 2021.
- The District's net position decreased by \$418,643.
- Total revenues for the fiscal year were \$3,246,463, an increase of \$200,361 or 6.6% over the prior fiscal year.
- Total operating expenses for the fiscal year were \$3,665,106, an increase of \$154,934 or 4.4% over the prior fiscal year. Consistent with generally accepted accounting principles, operating expenses do not include principal payments or capital asset purchases.
- In addition to the operating expenses, the District also made principal payments on long term debt in the amount of \$777,756 during the fiscal year.
- In addition to the operating expenses, the District acquired \$285,564 in capital assets during the current fiscal year, of which \$168,192 was financed under loan agreements.
- Cash and Cash Equivalents on June 30, 2021 totaled \$1,067,580.
- Cash and Cash Equivalents decreased by \$606,023 during the fiscal year. This decrease is in part due to the long-term debt payments.
- During the prior fiscal year (FY2019/2020), Cash and Cash Equivalents decreased by \$564,151. Similar to this fiscal year, the decrease was in part due to long-term debt payments.

FISCAL IMPACT

There is no fiscal impact by this agenda item. This is informational only.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. Letter to Board from Independent Auditor Regarding Audit Findings
2. Letter to Board from Independent Auditor Regarding Internal Controls
3. Financial Statements for FY2020-2021 with Independent Auditors Report

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

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April 19, 2022
Agenda Item: 7A
ATTACHMENT 1

February 11, 2022

To the Board of Directors
DONNER SUMMIT PUBLIC UTILITY DISTRICT
53823 Sherritt Lane
Soda Springs, CA 95728

We have audited the financial statements of the business-type activities of Donner Summit Public Utility District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting polices were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. At June 30, 2021, there were no significant sensitive estimates affecting the financial statements. We evaluated the key factors and assumptions used to develop the less sensitive estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 11, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management has determined that the District's financial statements will not follow the guidance of Governmental Accounting Standards Board Statement No. 83 that requires the District to record a Asset Retirement Obligation, a deferred outflow of resources, and annual expenses over the life of the related asset related to the District's wastewater treatment plant. Management believes recording this liability would not present an accurate representation of the District's financial position. Accordingly, the District is not following the guidance required by Statement No. 83 of the Governmental Accounting Standards Board and this is a departure from generally accepted accounting principles. Our report on your financial statements has been modified to include the following paragraph:

As explained in footnotes to the financial statements, management has omitted the Asset Retirement Obligation from the financial statements. Accounting principles generally accepted in the United States of America require the District to develop a reasonable estimate regarding its Asset Retirement Obligation and record that estimate as a liability and a deferred outflow of resources. In addition, those standards require recognition of this expense over the asset's remaining useful life. The amount by which this departure would affect the assets, liabilities, net position and expenses of the business-type activities has not been determined.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties. We appreciate the opportunity to be of service to you and would like to express our appreciation to the individuals at the District who assisted in our services. We look forward to a continued relationship with the District.

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

Gibson + Company, Inc.
Certified Public Accountant

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

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April 19, 2022
Agenda Item: 7A
ATTACHMENT 2

To the Board Directors and
Steven Palmer, General Manager

Donner Summit Public Utility District
53823 Sherritt Lane
Soda Springs, CA 95728

In planning and performing our audit of the financial statements of the business-type activities of Donner Summit Public Utility District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Donner Summit Public Utility District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Donner Summit Public Utility District's internal control. Accordingly, we do not express an opinion on the effectiveness of Donner Summit Public Utility District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Page 2

However, during our audit we became aware of one matter that represent an opportunity for strengthening internal controls and operating efficiency as follows:

This year's audit was delayed in part due to District staff being unable to readily locate requested supporting documentation. The District's records should be timely acquired and maintained in such a way that the original documentation that supports the transactions recorded in the accounting system can be readily located. We recommend that the District review their processes in this area and assure that those processes are adequate to meet the goal of being able to readily locate original documentation that supports the accounting records.

We will review the status of this comment during our next audit engagement. We have already discussed these comments and suggestions with the Director of Finance, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the board of directors, and others within Donner Summit Public Utility District, and is not intended to be, and should not be, used by anyone other than these specific parties.

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

Gibson & Company, Inc.
Certified Public Accountant

February 11, 2022
Sacramento, California
N:\117500 Donner\2021\Admin 72 for PDF Controls Letter.docx

DONNER SUMMIT PUBLIC UTILITY DISTRICT

Financial Statements

June 30, 2021

(With Independent Auditor's Report Thereon)

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June 30, 2021

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GIBSON & COMPANY, INC.
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April 19, 2022
Agenda Item: 7A
ATTACHMENT 3

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Donner Summit Public Utility District

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Donner Summit Public Utility District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As explained in Note 11 to the financial statements, management has omitted the Asset Retirement Obligation from the financial statements. Accounting principles generally accepted in the United States of America require the District to develop a reasonable estimate regarding its Asset Retirement Obligation and record that estimate as a liability and a deferred outflow of resources. In addition, those standards require recognition of this expense over the asset's remaining useful life. The amount by which this departure would affect the assets, liabilities, net position and expenses of the business-type activities has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Adverse Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Donner Summit Public Utility District as of June 30, 2021, and the changes in the financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6-11 and 33-34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 11, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

Gibson & Company, Inc.
Certified Public Accountant

February 11, 2022
Sacramento, California

Management's Discussion and Analysis

For the Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS

This section of the District's annual financial report is provided as supplementary information to the audited financial statements. It is Management's intention that this information provides the financial statement reader with a brief and concise overview and analysis of the District's financial activities for the fiscal year ended June 30, 2021.

REQUIRED FINANCIAL STATEMENTS

The District's annual report consists of: Management's Discussion and Analysis, Financial Statements, and Notes to the Financial Statements.

The basic financial statements following this discussion are: Statement of Net Position, Statement of Activities and Changes in Net Position, and Statement of Cash Flows. The District's basic statements report "Business-Type Activities" of the Water and Sewer operations. Following the basic financial statements are Notes to the Financial Statement that provide accounting methodology and other disclosures related to specifically identified financial statement reporting. The basic financial statements include Fund Financial Statements that consist of Balance Sheets and Statement of Revenues, Expenses, and Changes in Fund Net Position – Budget and Actual.

FINANCIAL HIGHLIGHTS

- The District's assets exceeded liabilities at the close of the fiscal year by \$12,720,079. This represents the net position of the District as of June 30, 2021.
- The District's net position decreased by \$418,643.
- Total revenues for the fiscal year were \$3,246,463, an increase of \$200,361 or 6.6% over the prior fiscal year.
- Total operating expenses for the fiscal year were \$3,665,106, an increase of \$154,934 or 4.4% over the prior fiscal year. Consistent with generally accepted accounting principles, operating expenses do not include principal payments or capital asset purchases.
- In addition to the operating expenses, the District acquired \$285,564 in capital assets during the current fiscal year, of which \$168,192 was financed under loan agreements.
- In addition to the operating expenses, the District also made principal payments on long term debt in the amount of \$777,756 during the fiscal year.
- Cash and Cash Equivalents on June 30, 2021 totaled \$1,067,580.
- Cash and Cash Equivalents decreased by \$606,023 during the fiscal year. This decrease is in part due to the long-term debt payments.
- During the prior fiscal year (FY2019/2020), Cash and Cash Equivalents decreased by \$564,151. Similar to this fiscal year, the decrease was in part due to long-term debt payments.

(Continued)

Management's Discussion and Analysis

For the Year Ended June 30, 2021

NET POSITION

The analysis below focuses on the Net Position and Changes in Net Position for June 30, 2020 and June 30, 2021. The analysis of Net Position provides a snapshot in time that shows assets, liabilities, and net assets as of June 30, 2021 and compares it to the same data from June 30, 2020. The analysis of Changes in Net Position compares the revenues and expenses from the same snapshots in time.

Net Position (In Thousands)

	Primary Government	
	Business-Type	
	Activities	
	June 30, 2021	June 30, 2020
Current and other assets	\$ 1,665	2,026
Capital assets	26,400	27,011
Total Assets	<u>28,065</u>	<u>29,037</u>
Long-term debt outstanding	14,218	14,814
Other liabilities	1,127	1,084
Total Liabilities	<u>15,345</u>	<u>15,898</u>
Net Position		
Net investment in capital assets	11,385	11,387
Restricted for debt payment	739	737
Unrestricted	596	1,015
Total Net Position	<u>\$ 12,720</u>	<u>13,139</u>

Changes in Net Position (In Thousands)

Program revenue	\$ 2,758	2,605
General revenues		
Property tax	441	425
Grants	-0-	(31)
Interest and other	29	23
Contributed capital	18	24
Total revenues	<u>3,246</u>	<u>3,046</u>
Expenses	<u>3,665</u>	<u>3,510</u>
Increase (Decrease) in net position	<u>\$ (419)</u>	<u>(464)</u>

(Continued)

Management’s Discussion and Analysis

For the Year Ended June 30, 2021

NET POSITION (CONTINUED)

The above analysis shows that the District’s net position decreased by \$419,000 from June 30, 2020 to June 30, 2021. This data also shows that Total Revenues increased by \$200,000 and Expenses increased by \$155,000. This means that even though the revenue increase outpaced the expense increase, expenses still exceeded revenues by \$419,000.

REVENUES

The District receives revenue from two major sources, service fees and property taxes. Services fees are considered as operating revenue and for the purposes of the financial statements they are labelled Program Revenue. Property taxes are consolidated with other non-operating revenues such as interest income into the category of General Revenue. The table below compares Program Revenue and General Revenue for the year ended June 30, 2021 to the year ended June 30, 2020.

Revenue Summary and Comparison

	Business-Type Activities		Change (\$)	Change (%)
	June 30, 2021	June 30, 2020		
<i>Program Revenue</i>				
Service Fees	2,757,894	2,604,664	153,230	5.9%
<i>Total Program Revenue</i>	<i>2,757,894</i>	<i>2,604,664</i>	<i>153,230</i>	<i>5.9%</i>
<i>General Revenue</i>				
Property Tax	440,711	425,408	15,303	3.6%
Grants	0	(30,622)	30,622	100%
Interest	441	956	(515)	(53.9%)
Gain on disposal of capital assets	3,000	0	3,000	
Other	26,362	21,666	4,696	21.7%
<i>Total General Revenues</i>	<i>470,514</i>	<i>417,408</i>	<i>53,106</i>	<i>12.7%</i>
Contributed Capital	18,055	24,030	(5,975)	(24.9%)
<i>Total Revenues</i>	<i>3,246,463</i>	<i>3,046,102</i>	<i>200,361</i>	<i>6.6%</i>

Program revenue increased by \$153,230, or 5.9%. This is due to increases in the Big Bend Water Service Fees, and an increase in sewer revenues. General Revenues increased by \$53,106 or 12.7%. The increase in General Revenue is primarily due to an increase in the property tax revenue and grant funding that was adjusted in Fiscal Year 2019/2020.

(Continued)

Management's Discussion and Analysis

For the Year Ended June 30, 2021

OPERATING EXPENSES

Expense Summary and Comparison

	Business-Type Activities		Change (\$)	Change (%)
	June 30, 2021	June 30, 2020		
Salaries	974,165	988,546	(14,381)	-1.5%
Employee benefits	370,538	362,649	7,889	2.2%
Board expense	58,912	54,629	4,283	7.8%
Professional fees	138,475	95,704	42,771	44.7%
Equipment maintenance	45,619	67,854	(22,235)	-32.8%
Operating supplies	24,524	18,271	6,253	34.2%
Vehicle maintenance	41,393	52,657	(11,264)	-21.4%
Facility maintenance	103,654	131,610	(27,956)	-21.2%
Dues and subscriptions	17,720	12,492	5,228	41.9%
Fees, permits, cert	48,895	43,551	5,344	12.3%
Training	908	2,772	(1,864)	-67.2%
Travel	0	1,481	(1,481)	-100.0%
Insurance	135,572	94,195	41,377	43.9%
Office supplies	6,318	7,401	(1,083)	-14.6%
Utilities, communications	378,057	392,405	(14,348)	-3.7%
Chemicals and lab supplies	145,570	150,385	(4,815)	-3.2%
Laboratory testing	52,315	42,957	9,358	21.8%
Small tools and rental	42,834	10,409	32,425	311.5%
Inflow and infiltration	0	2,295	(2,295)	-100.0%
Sludge removal	35,551	27,115	8,436	31.1%
Depreciation	895,859	806,926	88,933	11.0%
Interest	127,977	123,346	4,631	3.8%
Land Lease	20,250	20,250	-	0.0%
Miscellaneous	0	272	(272)	-100.0%
<i>Total Expenses</i>	<i>3,665,106</i>	<i>3,510,172</i>	<i>154,934</i>	<i>4.4%</i>

(Continued)

Management's Discussion and Analysis

For the Year Ended June 30, 2021

OPERATING EXPENSES (CONTINUED)

Operating expenses increased by \$154,934 or 4.4%. Notable increases include the cost of business insurance, professional fees, and depreciation.

CAPITAL

As noted in Note 3 to the Financial Statements the District acquired \$285,564 of capital assets this fiscal year. This is a decrease of \$478,486 or 62.6% as compared to last fiscal year's acquisition of capital assets in the amount of \$764,050. The prior fiscal year was significantly higher due to the construction of the Big Bend Water System project.

Capital improvements this fiscal year include repairs to Lake Angela Dam, vehicle purchases, and replacement equipment for the water treatment plant and wastewater treatment plant.

LONG TERM DEBT

As detailed in Note 4 to the Financial Statements, the District's long term debt is \$15,014,986. The three largest borrowings are \$13,925,551 for the wastewater treatment plant upgrade, \$481,693 for the Lake Angela Water Treatment Plant upgrade, and a total of \$474,000 for the Big Bend Water System upgrade. The final payments on these loans are due in 2041, 2048, and 2061, respectively.

The District will continue to make significant loan payments in the years ahead. Note 4 to the Financial Statements shows the annual requirements to amortize the direct borrowings through 2058. For the next fiscal year, the annual requirement is \$824,966 and declines to \$766,449 for the following four years.

EFFECTS OF COVID-19

District revenues and expenses were not significantly impacted by COVID-19 during this fiscal year. In order to minimize labor disruptions caused by sickness and extended quarantines, District Staff observe State of California COVID-19 regulations, and the District Board of Director meetings are conducted virtually.

The District does expect that the impacts of COVID-19 will extend into the next fiscal year. During Fiscal Year 2021/2022, the District is likely to experience cost increases from suppliers due to COVID-19 supply chain and labor disruptions.

(Continued)

Management's Discussion and Analysis

For the Year Ended June 30, 2021

NEXT YEAR BUDGET AND RATES

The Board of Directors adopted the District's Fiscal Year 2021/22 budget on June 22, 2021, and a Revised Budget on November 16, 2021. The District adopted new water and sewer rates on June 15, 2021 that began with the July 2021 customer billing. The adopted rates included increases each year until July 1, 2025. These new rates were calculated so that the District could begin to build reserve funds, with the goal of having 6 months of operating expenses in reserve by June 30, 2026. Additionally, the Board adopted water rates for the Big Bend Water System in 2018, and those rates increase on January 1 each year with the last increase occurring on January 1, 2024.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations for the year ended June 30, 2021 and the District's financial condition as of June 30, 2021. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Donner Summit Public Utility District General Manager, Steven Palmer, at P.O. Box 610, Soda Springs, California 95728 or call 530-426-3456.

Statement of Net Position

June 30, 2021

Assets

	<u>Primary Government Business-Type Activities</u>
Current Assets	
Cash	\$ 1,064,200
Investments	3,380
Total Cash and Cash Equivalents	1,067,580
Accounts receivable	218,587
Allowance for doubtful accounts	(1,000)
Net accounts receivable	217,587
Other receivable	139,880
Prepaid expenses	239,256
Total Current Assets	1,664,303
Noncurrent Assets	
Capital assets, net	26,400,274
Total Noncurrent Assets	26,400,274
Total Assets	\$ 28,064,577

See the accompanying notes to the financial statements

Statement of Net Position

June 30, 2021

Liabilities and Net Position

		<u>Primary Government Business-Type Activities</u>
Liabilities		
Current Liabilities		
Accounts payable	\$	145,843
Accrued expenses		215,604
Interest payable		59,004
Current portion of long-term debt		706,310
Total Current Liabilities		<u>1,126,761</u>
Noncurrent Liabilities		
Long-term debt		<u>14,217,737</u>
Total Noncurrent Liabilities		<u>14,217,737</u>
Total Liabilities		15,344,498
Net Position		
Net investment in capital assets		11,385,288
Restricted:		
Restricted for debt payment		739,375
Unrestricted		<u>595,416</u>
Total Net Position		<u>12,720,079</u>
Total Liabilities and Net Position	\$	<u><u>28,064,577</u></u>

Statement of Activities and Changes in Net Position

For the Year Ended June 30, 2021

			<u>Primary Government</u>
	<u>Water</u>	<u>Sewer</u>	<u>Business-Type Activities</u>
Program Revenue			
Service fees	\$ 484,448	2,273,446	2,757,894
Total Program Revenue	484,448	2,273,446	2,757,894
Expenses			
Salaries	222,431	751,734	974,165
Employee benefits	83,783	286,755	370,538
Board expense	14,139	44,773	58,912
Professional fees	32,372	106,103	138,475
Equipment maintenance and repair	12,718	32,901	45,619
Operating supplies	9,192	15,332	24,524
Vehicle maintenance and repair	4,972	36,421	41,393
Facility maintenance and repair	31,522	72,132	103,654
Dues and subscriptions	9,265	8,455	17,720
Fees, permits and certifications	15,208	33,687	48,895
Training and education	270	638	908
Insurance	22,047	113,525	135,572
Office supplies	1,037	5,281	6,318
Utilities, communications and telemetry	36,597	341,460	378,057
Chemicals and lab supplies	35,375	110,195	145,570
Laboratory testing	4,000	48,315	52,315
Small tools and rental	12,665	30,169	42,834
Sludge removal	-0-	35,551	35,551
Depreciation	177,139	718,720	895,859
Interest	12,252	115,725	127,977
Land lease	-0-	20,250	20,250
Total Expenses	736,984	2,928,122	3,665,106
Net Program Revenue (Expense)	(252,536)	(654,676)	(907,212)

(Continued)

See the accompanying notes to the financial statements

DONNER SUMMIT PUBLIC UTILITY DISTRICT

Statement of Activities and Changes in Net Position

For the Year Ended June 30, 2021

			<u>Primary Government</u>
	<u>Water</u>	<u>Sewer</u>	<u>Business-Type Activities</u>
Net Program Revenue (Expense)	\$ (252,536)	(654,676)	(907,212)
General Revenues			
Property tax	34,781	405,930	440,711
Interest	106	335	441
Gain on disposal of capital assets	720	2,280	3,000
Other	<u>6,327</u>	<u>20,035</u>	<u>26,362</u>
Total General Revenues	41,934	428,580	470,514
Contributed Capital	<u>-0-</u>	<u>18,055</u>	<u>18,055</u>
Increase (Decrease) in Net Position	\$ <u>(210,602)</u>	<u>(208,041)</u>	(418,643)
Net Position – Beginning of Year			<u>13,138,722</u>
Net Position – End of Year			\$ <u><u>12,720,079</u></u>

See the accompanying notes to the financial statements

Statement of Cash Flows

For the Year Ended June 30, 2021

	<u>Primary Government</u> <u>Business-Type</u> <u>Activities</u>
Cash Flows From Operating Activities:	
Cash receipts from customers	\$ 2,679,735
Cash payments to suppliers for goods and services	(1,774,635)
Cash payments to employees for services	(975,473)
Other receipts	26,362
Net Cash Used by Operating Activities	<u>(44,011)</u>
Cash Flows From Non-Capital Financing Activities:	
Receipt of property taxes	<u>440,711</u>
Net Cash Provided By Non-Capital Financing Activities	440,711
Cash Flows From Capital and Related Financing Activities:	
Proceeds from long-term debt	94,951
Repayment of long-term debt	(777,756)
Interest paid on long-term debt	<u>(126,656)</u>
Net Cash Used By Capital and Related Financing Activities	(809,461)
Cash Flows From Investing Activities:	
Purchase of capital assets	(196,703)
Proceeds from disposal of capital assets	3,000
Interest received on cash and investments	441
Net Cash Used By Investing Activities	<u>(193,262)</u>
Net Decrease In Cash	(606,023)
Cash and Cash Equivalents - Beginning of Year	<u>1,673,603</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 1,067,580</u></u>

(Continued)

See the accompanying notes to the financial statements

Statement of Cash Flows

For the Year Ended June 30, 2021

	Primary Government Business-Type Activities
Reconciliation of Increase in Net Position to Net Cash Provided by operating activities:	
Increase (Decrease) in net position	\$ (418,643)
Adjustments to reconcile increase in net position to net cash provided by operating activities:	
Depreciation	895,859
Gain on disposal of capital assets	(3,000)
Non-operating revenue	(459,207)
Non-operating expenses	127,977
(Increase) decrease in:	
Accounts receivable, net	21,323
Other receivable	(99,431)
Prepaid expenses	(148,028)
Increase (decrease) in:	
Accounts payable	35,500
Accrued expenses	3,639
	374,632
Total adjustments	
	374,632
Net Cash Used By Operating Activities	\$ (44,011)

See the accompanying notes to the financial statements

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Donner Summit Public Utility District (the “District”) operates under a state charter adopted March 24, 1950. The District operates under a board-manager form of government and provides water and sewer services.

The District’s government wide financial statements include the accounts of all operations.

Government-Wide Financial Statements

The District Financial Statements include a Statement of Net Position, a Statement of Activities and Changes in Net Position and a Statement of Cash Flows. These statements present summaries of business-type activities for the District.

These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred.

The District applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, to the business type activities, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinion, and Accounting Research Bulletins of the committee on Accounting Procedure. The District applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements.

(Continued)

Notes to the Financial Statements

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund

The Proprietary Fund includes a Statement of Net Position and a Statement of Revenues, Expenses and Changes in Fund Net Position.

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

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

Budgets and Budgetary Accounting

By state law, the District's governing board must adopt a budget prior to the beginning of each fiscal year. The budget must be adopted in a properly noticed meeting.

Actual revenues and expenditures/expenses are compared to budgeted amounts monthly as a management control device for all budgeted funds. The District monitors capital expenditures by comparison to specific project appropriation accounts.

The District prepares its budgets on the cash basis of accounting. The nature and amount of adjustments necessary to reconcile the budget to GAAP are immaterial other than depreciation expense. A budget is prepared for the governmental and business-type activities.

Reserved Net Position

The District records reserves to indicate that a portion of the net position balance is legally segregated for a specific future use. Designated net position balances represent tentative plans for future use of financial resources.

(Continued)

Notes to the Financial Statements

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets having an extended useful life are capitalized as capital assets at cost.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair acquisition value on the date donated. Maintenance and repair costs are charged to expenses as incurred. Replacements and capital improvements over \$2,500 are charged to capital asset accounts.

Capital assets are recorded in their respective fund. Depreciation of all exhaustible capital assets is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation expense includes amortization of assets under capital leases. The estimated useful lives are as follows:

Facilities	5-50 years
Vehicles, furniture and equipment	3-25 years

Revenue Recognition – Property Taxes

Placer and Nevada Counties bill property taxes which attach as an enforceable lien on property. Property tax revenues are recognized when they become available. Available revenues include those property tax receivables expected to be collected within sixty days after year end. The Counties allocate property taxes to the District following the alternate method of property tax distribution as stated in California Revenue & Taxation Code Section 4701. Using this method, the Counties allocate to the District their portion of total billed property taxes less an estimated delinquency factor. The Counties then assume all responsibility for collections.

(Continued)

Notes to the Financial Statements

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

It is the District's policy to permit employees to accumulate general leave benefits of up to 392 hours, which will be paid to the employee upon separation from District service. This accrual represents the estimated probable future payments attributable to employees' service for all periods prior to June 30, 2021 at their current rate of pay.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Statement of Cash Flows

For the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At June 30, 2021, all cash and investments held by the District are considered to be cash equivalents.

Subsequent Events

The effect of subsequent events have been evaluated through February 11, 2022, which is the date the financial statements were available to be issued.

(2) CASH AND INVESTMENTS

A summary of cash and investments held by the District at June 30, 2021 is as follows:

Cash on hand	\$ 300
Cash on deposit at banks	1,063,900
Investments	3,380
	<u>\$ 1,067,580</u>

(Continued)

Notes to the Financial Statements

June 30, 2021

(2) CASH AND INVESTMENTS (CONTINUED)

All cash balances on deposit at banks are entirely insured or collateralized. The California Government Code requires California banks and savings and loans to secure a District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. Such collateral, as permitted by the State of California, is held in each respective bank's collateral pool at a Federal Reserve Bank, or member bank other than the depository bank, in the name of the respective depository bank and pledged against all of the public deposits it holds.

With the exception of deposit insurance provided by the Federal Deposit Insurance Corporation, this collateralizing process is categorized by GASB Statement No. 3 as being collateralized with securities held by the pledging financial institution or its agent but not in the District's name.

The District has not adopted policies related to credit risk, custodial credit risk, concentration of credit risk, and interest rate risk.

The District's investment in the State investment pool is categorized by GASB Statement No. 3 as Category A investments since these investments are fully insured by the related entity. The investment pool does not release a credit quality.

Investments of the District are summarized as follows:

	Carrying Amount
State of California Local Agency Investment Fund	\$ <u>3,380</u>

Notes to the Financial Statements

June 30, 2021

(3) CAPITAL ASSETS

A summary of business-type activities capital assets is presented below:

	Balance June 30, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Land	\$ 72,623	-0-	-0-	-0-	72,623
Sewage collection, treatment and disposal facilities	30,942,343	57,028	-0-	-0-	30,999,371
Water treatment and distribution facilities	5,378,433	116,218	192,309	660,609	5,962,951
Water equipment	319,566	5,900	63,198	173,402	435,670
Water and sewage equipment	313,564	-0-	-0-	-0-	313,564
Vehicles	309,146	95,939	21,574	-0-	383,511
Office furniture and equipment	40,195	-0-	-0-	-0-	40,195
Construction in process	834,011	10,479	-0-	(834,011)	10,479
Total Capital Assets	<u>38,209,881</u>	<u>285,564</u>	<u>277,081</u>	<u>-0-</u>	<u>38,218,364</u>
Accumulated Depreciation	<u>11,199,312</u>	<u>895,859</u>	<u>277,081</u>	<u>-0-</u>	<u>11,818,090</u>
Net Book Value	<u>\$ 27,010,569</u>				<u>26,400,274</u>

Notes to the Financial Statements

June 30, 2021

(4) LONG-TERM DEBT-BUSINESS-TYPE ACTIVITIES

Long-term debt as of June 30, 2021, is summarized as follows:

	<u>Direct Borrowings</u>
State of California Water Resources Control Board loan; collateralized by net revenues of the District; interest at 0.75%; interest and principal payable in annual installments of \$719,191 on December 31; final payment due December 31, 2041.	\$ 13,925,551
Sierra Lakes County Water Districts loan; uncollateralized; interest at 2.75%; principal payable in annual installments of \$65,575 (plus accrued interest) on July 1; final payment due July 1, 2021.	65,575
State of California Water Resources Control Board loan; collateralized by net revenues of the District; interest at 0%; principal payable in semi-annual installments of \$9,094; final payment due January 1, 2048.	481,963
United States of America Department of Agriculture loan; collateralized by net revenues of the District; interest at 2.75%; interest and principal payable in annual installments of \$14,156; final payment due February 2061.	336,000
United States of America Department of Agriculture loan; collateralized by net revenues of the District; interest at 2.75% interest and principal payable in annual installments of \$5,814; final payment due February 2061.	138,000

(Continued)

Notes to the Financial Statements

June 30, 2021

(4) LONG-TERM DEBT-BUSINESS-TYPE ACTIVITIES (Continued)

	<u>Direct Borrowings</u>
Pacific Gas and Electric Company loan; uncollateralized; interest of 0%; principal payable in monthly installments of \$697; final payment due October 2028.	\$ 61,370
Pacific Gas and Electric Company loan; uncollateralized; interest at 0%; principal payable in monthly installments of \$61; final payment due May 2030.	<u>6,527</u>
Total Long-Term Debt	15,014,986
Less Debt Issuance Costs	90,939
Less Current Portion of Long-Term Debt	<u>706,310</u>
Long-Term Debt Net of Current Portion	<u>\$ 14,217,737</u>

(Continued)

Notes to the Financial Statements

June 30, 2021

(4) LONG-TERM DEBT-BUSINESS-TYPE ACTIVITIES (CONTINUED)

Changes to the District's Long-Term Debt (Direct Borrowings) is as follows:

Long-Term Debt - Beginning of Year	\$ 15,623,831
New Long-Term Debt	168,911
Repayment of Long-Term Debt	<u>(777,756)</u>
Long-Term Debt - End of Year	<u>\$ 15,014,986</u>

The annual requirements to amortize District long-term debt (direct borrowings) as of June 30, 2021 is as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 705,994	118,972	824,966
2023	653,626	112,823	766,449
2024	658,465	107,984	766,449
2025	663,345	103,104	766,449
2026	668,265	98,184	766,449
2027 through 2031	3,393,476	415,659	3,809,135
2032 through 2036	3,500,441	286,301	3,786,742
2037 through 2041	3,635,385	151,356	3,786,741
2042 through 2046	866,935	43,042	909,977
2047 through 2051	107,688	28,537	136,225
2052 through 2056	81,812	18,038	99,850
2057 through 2058	79,554	5,994	85,548
	<u>\$ 15,014,986</u>	<u>1,489,994</u>	<u>16,504,980</u>

Terms of the above indebtedness provide for, among other things, restrictions on future borrowings and maintenance of certain reserves and financial ratios.

Notes to the Financial Statements

June 30, 2021

(5) PROCEEDS OF TAX LIMITATION

Article XIIB of the California Constitution, as implemented by SB 1352 of 1980, specifies that proceeds of taxes of governmental entities may increase by an amount not to exceed the change in population, and the change in the United States Consumer Price Index or California per capita personal income, whichever is less.

The proceeds of taxes limit for the fiscal year ended June 30, 2021 was \$3,463,593.

The proceeds of taxes limit adopted by the District for the year ended June 30, 2022 is \$3,684,224.

The District is allowed to assess a property tax rate sufficient to cover its debt service requirements for the general obligation bonds for the business-type activities. These funds are restricted for debt service exclusively.

(6) RETIREMENT PLANS

The District self-administers the Donner Summit Public Utility District Money Purchase Pension Plan (defined contribution) for its employees who have attained age 18, been employed for 12 months and have worked a minimum of 1,000 hours in order to be eligible to participate in the plan. The District can amend the plan at any time. The contribution ranges from 4% to 6% of the annual compensation for all qualified employees. Participants begin to vest at 20% after 2 years of service and are fully vested after 6 years of service. Forfeitures from non-vested participants are used to offset employer contribution requirements.

The required contribution for the year ended June 30, 2021 was \$57,983. This amount was paid after June 30, 2021 and is included in Accrued Expenses.

A 457 Deferred Compensation Plan has also been established by the District with Nationwide Retirement Solutions. Employees who completed ninety days of continuous service may elect to defer compensation up to 100% of their salary or \$19,500 (\$26,000 if employee will have obtained age 50 by the end of the calendar year), whichever is less. This Plan is fully funded with Nationwide Retirement Solutions.

It is the District's position that it has a fiduciary obligation for the due care required of a prudent investor in the management of the plan's resources but is not responsible for any loss due to the investment or failure of investment funds and assets of the plan, nor shall the District be required to replace any loss which may result from such investments.

June 30, 2021

(7) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of two Joint Powers Authorities for the operation of common risk management and insurance programs. The programs cover workers' compensation, property, liability and employee dishonesty insurance. The Authorities are governed by Executive Boards consisting of representatives from member districts. The Executive Boards control the operations of the Authorities, including selection of management and approval of operating budgets.

The relationship between the District and the Joint Powers Authorities is such that the Authorities are not a component unit of the District for financial reporting purposes.

For workers' compensation insurance, the District has joined together with other special districts within the state to form the Special Districts Workers' Compensation Authority ("SDWCA"). The District pays estimated annual premiums to the SDWCA based upon estimated payroll classified into rate categories pursuant to the rules published by the California Workers' Compensation Insurance Rating Bureau. Actual premium due is determined after the fiscal year end and is based upon actual payroll. The SDWCA is entitled to assess additional premiums or to refund premiums based upon a pro rata allocation of the District's premium paid to total premiums paid. The District is not assessed additional premiums or refunded premiums on an individual basis based upon claims or loss experience. The SDWCA agrees to pay all amounts legally required by California workers' compensation laws. The amounts of settlements have not exceeded coverage provided by SDWCA for the last three fiscal years.

For property, liability and employee dishonesty insurance, the District has joined together with other special districts within the state to form the Special Districts Risk Management Authority ("SDRMA"). The District pays an annual premium to SDRMA for its property, liability and employees dishonesty coverage. The SDRMA is entitled to assess additional premiums or to refund premiums based upon a pro rata allocation of the District's premium paid to total premiums paid. The District is not assessed additional premiums or refunded premiums on an individual basis based upon claims or loss experience. The amounts of settlements have not exceeded coverage provided by SDRMA for the last three fiscal years.

Notes to the Financial Statements

June 30, 2021

(8) OPERATING LEASE AND RENTAL COMMITMENTS

The District leases office equipment under operating leases. Future minimum lease payments at June 30, 2021, are as follows:

<u>Year Ending June 30</u>		
2022	\$	3,395
2023		3,395
2024		3,395
2025		2,964
2026		<u>2,532</u>
	\$	<u>15,681</u>

Total rent expense was \$4,288 for the year ended June 30, 2021.

(9) RESTRICTED NET POSITION - DEBT PAYMENT

A portion of the net position balance has been restricted in accordance with provisions of the debt due to various government agencies. The loan provisions require the District to maintain this amount in a reserve account.

(10) LEASE COMMITMENT

The District has a lease agreement with the Truckee Fire Protection District (TFPD) for the District's fire station facility. The lease expires June 30, 2027. TFPD has the option to renew the lease for two 25-year periods. The District receives \$1 per year under the terms of the lease.

Notes to the Financial Statements

June 30, 2021

(11) DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

During the fiscal year, Statement No. 83 of the Governmental Accounting Standards Board became effective that requires the District to recognize the future cost of dismantling and removing the wastewater treatment plant, which is categorized by the standard as an “Asset Retirement Obligation”. The standard requires the District to record the Asset Retirement Obligation, a deferred outflow of resources, and annual expenses over the life of the related asset related to the District’s wastewater treatment plant. The standard requires these actions because the wastewater treatment plant sits on United States Forest Service property under a Special Use Permit that requires the land to be restored to its original condition at the end of the term of the Special Use Permit. Management believes recording this liability would not present an accurate representation of the District’s financial position. The wastewater treatment plant provides an essential service to thousands of residents and management believes it is highly unlikely it would no longer be needed in the community. In addition, management believes it is highly unlikely, given the related infrastructure, that the facility could be relocated. Further, the United States Forest Service has a history of routinely renewing Special Use Permits such that the District anticipates the wastewater treatment plant will occupy the site indefinitely. Accordingly, the District is not following the guidance required by Statement No. 83 of the Governmental Accounting Standards Board and this is a departure from generally accepted accounting principles.

(12) CASH FLOW INFORMATION

During the fiscal year, the District purchased vehicles utilizing a financing agreement. This non-cash transaction effected investing and financing activities in the amount of \$73,961.

(13) SUBSEQUENT EVENTS

The COVID-19 pandemic has developed rapidly in 2020, with a significant number of cases. Measures taken by various governments to contain the virus have effected economic activity. The District has taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our people (such as social distancing and working from home) and securing the supply of materials that are essential to our essential operation.

At this stage, the impact on the District and its results has not been significant and based on our experience to date we expect this to remain the case. We will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our essential operations in the best and safest way possible without jeopardizing the health of our people.

Fund Financial Statements

Balance Sheet

June 30, 2021

Assets

	<u>Primary Government</u> <u>Proprietary</u> <u>Fund</u>
Current Assets	
Cash	\$ 1,064,200
Investments	3,380
Total Cash and Cash Equivalents	<u>1,067,580</u>
Accounts receivable	218,587
Allowance for doubtful accounts	(1,000)
Net accounts receivable	<u>217,587</u>
Other receivable	139,880
Prepaid expenses	<u>239,256</u>
Total Current Assets	1,664,303
Noncurrent Assets	
Capital assets, net	<u>26,400,274</u>
Total Noncurrent Assets	<u>26,400,274</u>
 Total Assets	 \$ <u><u>28,064,577</u></u>

See the accompanying notes to the financial statements

Fund Financial Statements

Balance Sheet

June 30, 2021

Liabilities and Fund Balances

		<u>Primary Government</u> <u>Proprietary</u> <u>Fund</u>
Liabilities		
Current Liabilities		
Accounts payable	\$	145,843
Accrued expenses		215,604
Interest payable		59,004
Current portion of long-term debt		706,310
Total Current Liabilities		<u>1,126,761</u>
Noncurrent Liabilities		
Long-term debt		<u>14,217,737</u>
Total Noncurrent Liabilities		<u>14,217,737</u>
Total Liabilities		15,344,498
Fund Balances		
Net investment in capital assets		11,385,288
Restricted:		
Restricted for debt payment		739,375
Unrestricted		595,416
Total Fund Balances		<u>12,720,079</u>
Total Liabilities and Fund Balances	\$	<u><u>28,064,577</u></u>

Statement of Revenues, Expenses, and Changes in Fund Net Position
 Budget and Actual
 Proprietary Fund

For the Year Ended June 30, 2021

	Original and Final Budget	Actual	Budget Variance (Over) Under
Program Revenue			
Service fees	\$ 2,383,066	2,757,894	(374,828)
Total Program Revenue	2,383,066	2,757,894	(374,828)
Expenses			
Salaries	905,374	974,165	(68,791)
Employee benefits	371,914	370,538	1,376
Board expense	63,533	58,912	4,621
Professional fees	170,050	138,475	31,575
Equipment maintenance and repair	83,763	45,619	38,144
Operating supplies	7,632	24,524	(16,892)
Vehicle maintenance and repair	44,143	41,393	2,750
Facility maintenance and repair	46,168	103,654	(57,486)
Dues and subscriptions	8,165	17,720	(9,555)
Fees, permits and certifications	49,128	48,895	233
Training and education	5,460	908	4,552
Insurance	134,239	135,572	(1,333)
Office supplies	8,935	6,318	2,617
Utilities, communications and telemetry	339,747	378,057	(38,310)
Chemicals and lab supplies	143,753	145,570	(1,817)
Laboratory testing	49,306	52,315	(3,009)
Small tools and rental	9,284	42,834	(33,550)
Inflow and infiltration	26,000	-0-	26,000
Sludge removal	43,000	35,551	7,449
Depreciation	-0-	895,859	(895,859)
Interest	162,733	127,977	34,756
Amortization Land Lease	20,250	20,250	-0-
Total Expenses	2,692,577	3,665,106	(972,529)
Operating Income (Loss)	(309,511)	(907,212)	597,701

(Continued)

See the accompanying notes to the financial statements

Statement of Revenues, Expenses, and Changes in Fund Net Position
 Budget and Actual
 Proprietary Fund

For the Year Ended June 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Budget Variance (Over) Under</u>
Operating Income (Loss)	\$ (309,511)	(907,212)	597,701
General Revenues			
Property tax	132,000	440,711	(308,711)
Interest	-0-	441	(441)
Gain on disposal of capital assets	-0-	3,000	(3,000)
Other	<u>14,500</u>	<u>26,362</u>	<u>(11,862)</u>
Total General Revenues	146,500	470,514	(324,014)
Contributed Capital	<u>-0-</u>	<u>18,055</u>	<u>(18,055)</u>
Increase (Decrease) in Fund Balance	\$ <u>(163,011)</u>	(418,643)	<u>255,632</u>
Fund Balance – Beginning of Year		<u>13,138,722</u>	
Fund Balance – End of Year		<u><u>12,720,079</u></u>	

See the accompanying notes to the financial statements

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

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

April 19, 2022
Agenda Item: 7A
ATTACHMENT 3

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

Board of Directors
Donner Summit Public Utility District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities of Donner Summit Public Utility District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 11, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

GIBSON & COMPANY, INC.
CERTIFIED PUBLIC ACCOUNTANT

Gibson & Company, Inc.
Certified Public Accountant

February 11, 2022
Sacramento, California

April 19, 2022
Agenda Item: 8A



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager

SUBJECT: **Consider Refund Request Appeals from Peninsula Ski Club, Oakland Ski Club, and The Alpineer Club; and Discuss Methodology of Calculating Equivalent Dwelling Units (EDUs) for Ski Clubs**

RECOMMENDATION

Consider refund request appeals from Peninsula Ski Club, Oakland Ski Club, and The Alpineer Club to refund a portion of wastewater rates collected during the COVID-19 lockdown. Also, discuss and provide any needed direction regarding the methodology of calculating Equivalent Dwelling Units (EDUs) for ski clubs.

BACKGROUND

On February 9, 2022, the Peninsula Ski Club (PSC) submitted a request for refund of wastewater rates paid during June 1, 2020 and May 31, 2021 (Attachment 1). PSC requested a refund of 40% of wastewater rates paid during this period (\$4,774.70). PSC asserted that the COVID-19 pandemic restrictions caused a 40% reduction in occupancy and their wastewater rates should be adjusted accordingly.

Oakland Ski Club (OSC) submitted a refund request for refund of wastewater rates in the amount of \$5,408, representing approximately 50% of their total bill including late fees during April 2020 through May 2021. OSC asserts that COVID-19 pandemic restrictions resulted in 70% reduction in occupancy. Their refund request is included as Attachment 2.

The Alpineer Club also submitted a refund request for refund of wastewater rates paid during the COVID-19 lockdown (Attachment 3). They are requesting a refund of \$4,042, representing approximately 50% of their wastewater charges for one year. The Alpineer states that they experienced a 60% reduction in occupancy due to COVID-19 occupancy restrictions.

Upon receiving the refund requests the General Manager reviewed the billing for the period in question and determined that the bills were consistent with the adopted wastewater rates and there were no errors in billing. Therefore, the refund requests were all denied by the General Manager.

The Ski Clubs all requested an appeal to the Board as provided in Section 7.2(C)3 of Ordinance 94-05 and Section 12 of Ordinance 81-9. Additionally, the Board provided direction at their March 15, 2022 meeting for the General Manager to place an item on the Board agenda to discuss the methodology for calculating wastewater rates for ski clubs.

DISCUSSION

Methodology

District wastewater rates are charged as a flat rate based on the customer category. The rate for each customer category is based on the ratio of their wastewater treatment requirement to the wastewater treatment required by a single family residence. This term is called an Equivalent Dwelling Unit, or EDU. This method for allocating costs among customers is used by wastewater utilities throughout California and it is integrated into the wastewater rate setting process. EDU calculations for each type of user are calculated as described in Ordinance 94-05; ski clubs are addressed in Section 7.2(A)10,

“Club” cabins or lodges shall be rated a 1/6 (one sixth) EDU per single bed, 1/4 (one quarter) EDU per double or larger bed, or 1/3 (one third) EDU per bedroom, whichever is greater. Sleeping areas, such as lofts, finished attics or basements, shall be considered as one bedroom (1/3 EDU), or rated according to the number of beds in the sleeping area, whichever is greater. Dormitory type lodges or clubs, which also do not provide linen service nor have laundry facilities available to guests, shall be rated at 49 gallons per person, or 70% (49/70ths) of the respective EDU rating based on bed count, as above.”

District Staff visited the PSC facility in 1995 and counted 45 single beds and 1 double bed. Following the methodology in the Ordinance, the PSC facility was assigned 5.5 EDUs ((45 single bed dorm x 1/6 x 70%) + (1 double bedroom x 1/4)). The facility was visited in 2004 and the rating of 5.5 EDU was upheld.

Similarly, OSC is currently assigned 4.9 EDUs (40 single bed dorm and 1 double), and The Alpineer is assigned 3.75 EDUs (30 single bed dorm and 1 double).

The assigned EDUs are consistent with the Ordinance and the billing was correct, so the General Manager did not have cause to provide a refund.

COVID Relief Funding

All three Ski Clubs have stated the reason for the refund request is to alleviate the financial impacts of reduced occupancy and reduced revenue due to the COVID-19 pandemic. The District does not have any programs in place to offer customer refunds due to impacts from COVID-19. There has been only one COVID relief funding program available to the District from the County, State, or Federal governments. The one funding program available is the State Water Board Water and Wastewater Rate Arrearage Funding Program. This program provides statement credits to customers that had unpaid and late water and wastewater bills from May 2020 through June 2021. These Ski Clubs did not have any late water and wastewater bills during that time period and are therefore not eligible.

There are COVID relief funding programs available to local businesses from other sources. Since many of the COVID restrictions have been lifted, several of the programs have ended. Here is a list of some that were available:

- Nevada County: <https://www.nevcorelief.org/> (CLOSED)
- State of California: <https://careliefgrant.com/> (CLOSED)
- Small Business Association: <https://www.sba.gov/funding-programs/loans/covid-19-relief-options> (CLOSED)
- Placer County: <https://www.placer.ca.gov/BizGrants> (PSC is not in Placer County)

Other Considerations

These refunds could be considered an improper subsidy under Proposition 218. Rates collected from one customer category cannot be used to subsidize (or artificially lower) rates for another customer category. Therefore, if the Board desires to approve these refunds they need to be funded from a source of revenue besides rates, such as property tax.

These refunds may also constitute a gift of public funds. Any refund provided to an individual customer without following a Board adopted program that is available to all customers raises concerns that it could be considered an illegal gift of public funds. In order to approve these refund requests, the Board would need to make a finding that the refund has a public purpose.

ANALYSIS

The Ski Clubs will present their appeal of the General Manager's denial of their refund requests. The Board can then take action to approve or deny the appeal and refund requests. If the Board decides to approve the requests, they must make a finding that the refund has a public purpose, and direct that the refund or credit be funded from property tax revenue.

As a separate action, the Board may also provide direction regarding EDU calculations for ski clubs or creating a customer assistance program.

FISCAL IMPACT

If the Board approves the appeals, any refund or credit of the wastewater bill will directly reduce the District's revenue available for operating expenses and capital improvement. The District fund balance is well below the amount needed to fund debt reserves and a reasonable operating reserve, so any reduction to revenue has a direct impact on financial health of the District.

CEQA ASSESSMENT

This is not a CEQA Project

ATTACHMENTS

1. PSC Refund Request
2. OSC Refund Request
3. The Alpineer Refund Request

Peninsula Ski Club
100053 Lake Angela Dr
Norden, CA 96161
February 9, 2022

Steve Palmer
General Manager
Donner Summit PUD
53823 Sherritt Lane
P.O. Box 610
Soda Springs, CA 95728

Dear Steve;

I appreciated the time you took to meet with me Monday, October 4, 2021. Our Peninsula Ski Club, like most businesses on the summit, suffered during the Covid-19 pandemic due to mandates and restrictions imposed by the state, to which we were compelled to comply in order to operate.

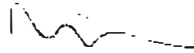
Our water usage is charged per EDU, as detailed by ordinance. However, by state mandate, our EDUs were reduced by 40% during the 2020-2021 season.

Therefore we appeal for a 40% refund of the water bill for that same period, during the Covid-19 lockdown.

Please find supporting usage documentation attached.

Truly Yours on the Summit,

And on behalf of the PSC Board of Directors



Wayne Sheek
President PSC Board of Directors
wsheek@gmail.com

Tom Sleckman 
Lodge Technology Officer
tomsleckman@cs.com



RECEIVED
2/22/2022
STP

These Appendices of supporting documents includes the following

- a. Email notice from PSC Membership Chair Bill Cohen announcing the reduction in the numbers of beds available for occupancy due to state mandated Covid-19 pandemic restrictions.
- b. PSC Lodge Occupancy Summary Report showing decline of 38.3% from the 2019-20 season to the 2020-2021 season
- c. PSC Lodge Occupancy Detail Report 2019-20
- d. PSC Lodge Occupancy Detail Report 2020-21
- e. Current DSPUD water and wastewater rates set by Ordinances.
- f. PSC water bill from DSPUD of June 2021

We feel strongly we have a good case for a 40% refund from our bill for the 2020-2021 ski season. Ski clubs such as ours contribute enormously to the culture and economic viability of the Summit Community. It is in your interest that we survive and thrive. Hopefully, we can arrive at a settlement to this matter.

From: protouch@comcast.net,
To: protouch@comcast.net,
Subject: PSC RESERVATION SYSTEM UP AND RUNNING...
Date: Sun, Dec 13, 2020 8:52 pm

GREAT NEWS - WE'RE ABOUT READY TO GO LIVE WITH THE NEW IMPROVED RS, THANKS TO TOM, KEVIN AND EVERYONE INVOLVED. SO HERE'S THE MESSAGE I PLAN ON SENDING OUT TO THE MEMBERSHIP WHEN I GET WORD FROM TOM THAT IT'S READY....

ATTENTION ALL PSC MEMBERS: THE PSC RESERVATION SYSTEM IS NOW UP AND RUNNING AND READY FOR USE!

Here are a few notes regarding signing on the first time and using the cabin at this time:

1) When you first sign on you'll need to **LOG ON** with the **SAME EMAIL ADDRESS** that is in the current **PSC ROSTER** - so if you changed your email address it will be the one in the roster. Also, you may have to create a new **PASSWORD** - simply hit the red **LOST PASSWORD** at the bottom left of the log in window and follow the prompts to reset your password.

2) Once logged on, go through the tabs on the **LEFT SIDE** to re-familiar yourself with the functions of the RS and to **CHECK YOUR CREDITS** to see how many you have available. **NOTE** - as of now you **CANNOT BUY CREDITS** until we finish working out details with **STRIPE**, our credit card processor. I'll let you know when that is operational again (shortly!).

Nothing else has changed since before so it's **ALL THE SAME**. Any questions or problems let me know, but try to work them out yourself **FIRST!** **NOTE** - the only people who have access to the RS now are our paid in **REGULAR** and **FAMILY MEMBERS** - **ASSOC** and **LOA** members who need access should contact **Bill Cohen**.

3) One of the things we've done this year due to **CV19** is to **LIMIT THE NUMBER OF BUNKS** available at the cabin, reducing our normal full capacity of 50+ beds to about half that amount. You'll see this when you go to make a reservation and find a limited number of bunks available (the beds are still at the cabin, we've just eliminated them from being booked!) We've removed bunks to both limit the number of people at the cabin and to space out the sleeping areas for "social distancing". So please take this into account when making your reservations.

4) The Board discussed the possibility of closing the cabin during this current lock down but instead of doing that, we've elected to keep the cabin open with these provisos and warnings -

April 19, 2022

Agenda Item: 8A

ATTACHMENT 1

We will still maintain MASK ONLY and MASK OPTIONAL weeks as in the color coded calendar you received previously and expect that to be strictly adhered to. Since we now have limited space at the cabin and to maintain as much "safety" as possible, we are DISCOURAGING GUESTS, especially on the very busy holiday weekends, and ask you to keep it to "MEMBERS ONLY" if you can. A slight inconvenience but necessary so that everyone who wants to use the cabin can. (And you can still check at the last minute to see if space is still available.)

We would also like to ask you to keep your visits to 3 days over the holidays to give others a chance to come up also, and to only use the CHRISTMAS WEEK or the NEW YEARS WEEK instead of BOTH. And you can check at the last minute to see if space is still available to add more days. This is a COURTESY REQUEST to give all members a chance to come up.

LASTLY, as you all know by now, Tahoe (ALL OF CALIF TAHOE) has issued strict restrictions on "tourists" coming into the area, and that the Bay Area has imposed a 150 mile "14 day quarantine" requirement also. Again, we're not going to police or impose this on our members since this is a "private club" and not a hotel or Air B&B, BUT you need to take this into account and be aware of it if you're planning to come up to the cabin, and take full responsibility for your own travels and safety. In addition, PLEASE observe all CV19 protocols and "rules" when visiting the cabin, such as:

Wear masks when appropriate.... Wash hands REGULARLY..... Clean, sterilize and wipe down surfaces as necessary.... maintain social distancing when you can.... DO NOT COME UP if YOU'VE BEEN EXPOSED OR HAVE SYMPTOMS OF CV19.... Consider the safety and requests of others at all times.... Keep your kitchen prep and eating times to a minimum when a number of others are waiting and MAKE SURE to wipe down and sterilize any surfaces you touch. ETC ETC ETC.

Also, if you plan to come up to the cabin for DAY USE ONLY, you still have to SIGN IN with your name and the names of everyone in your party, just mark DAY USE by the name, so we have it for CONTACT TRACING should we need it.

Thank you for your FULL UNDERSTANDING during this difficult and problematic time, and understand that we are doing this ONLY to keep the cabin open and accessible to our membership as best as possible, instead of CLOSING UP. Your cooperation and adherence to these ideas will allow us to DO SO. And if there are any problems or significant issues at the cabin or with others, please report them IMMEDIATELY to Bill Cohen, Membership Chair.

THANK YOU, YOUR PSC BOARD OF DIRECTORS

PSC Lodge Occupancy Analysis

mandated reduction in lodge capacity and usage
 based on past two fiscal years lodge usage

6/1/19 to 5/31/20

AND

6/1/20 to 5/31/21

Occupancy Capacity Summary June 2019- -> May 2020.

beds	reserv_beds	capacity	res_bed_days	res_capacity_days
50	661	826	989	1259

reservations	reservation days	occupants
350	546	767

Occupancy Capacity Summary June 2020- -> May 2021.

beds	reserv_beds	capacity	res_bed_days	res_capacity_days
30	420	498	670	790

reservations	reservation days	occupants
248	390	473

Reduction %				
40%	36.46%	39.71%	32.25%	37.25%

29.14%	28.57%	38.33%
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PSC Lodge Reservations History 2019-2020

res_id	mbrs	guests	arrival	departure	reservation_days
4802	3	0	5/26/20	5/28/20	2
4801	4	3	5/23/20	5/24/20	1
4800	4	0	5/23/20	5/24/20	1
4799	2	0	5/23/20	5/25/20	2
4798	2	0	5/16/20	5/17/20	1
4786	1	2	3/15/20	3/16/20	1
4790	3	0	3/15/20	3/16/20	1
4784	1	0	3/15/20	3/16/20	1
4777	1	4	3/14/20	3/15/20	1
4778	4	0	3/14/20	3/15/20	1
4781	1	0	3/14/20	3/15/20	1
4775	4	0	3/14/20	3/15/20	1
4765	1	0	3/14/20	3/15/20	1
4791	1	1	3/14/20	3/15/20	1
4789	1	0	3/14/20	3/16/20	2
4788	1	0	3/13/20	3/15/20	2
4787	1	1	3/13/20	3/14/20	1
4782	1	0	3/13/20	3/14/20	1
4792	1	0	3/13/20	3/15/20	2
4770	3	0	3/7/20	3/8/20	1
4748	1	0	3/6/20	3/8/20	2
4754	1	0	3/6/20	3/8/20	2
4755	1	0	3/6/20	3/8/20	2
4767	2	0	3/6/20	3/7/20	1
4763	4	0	3/6/20	3/7/20	1
4761	1	1	3/5/20	3/8/20	3
4746	2	0	2/29/20	3/1/20	1
4760	1	0	2/29/20	3/1/20	1
4750	4	0	2/29/20	3/1/20	1
4753	1	0	2/29/20	3/1/20	1
4756	3	0	2/29/20	3/1/20	1
4758	3	0	2/29/20	3/1/20	1
4759	1	0	2/29/20	3/1/20	1
4752	2	0	2/28/20	3/1/20	2
4729	1	0	2/28/20	3/1/20	2
4741	1	0	2/27/20	2/28/20	1
4743	4	0	2/27/20	2/28/20	1
4744	2	0	2/23/20	2/24/20	1
4740	2	0	2/22/20	2/23/20	1
4739	1	3	2/22/20	2/23/20	1

4708	1	0	2/21/20	2/23/20	2
4733	1	0	2/21/20	2/22/20	1
4737	4	0	2/21/20	2/22/20	1
4738	1	0	2/21/20	2/22/20	1
4734	3	0	2/20/20	2/21/20	1
4730	1	2	2/19/20	2/20/20	1
4735	2	0	2/17/20	2/20/20	3
4728	3	0	2/17/20	2/18/20	1
4719	2	0	2/16/20	2/17/20	1
4725	3	0	2/16/20	2/17/20	1
4716	2	2	2/16/20	2/17/20	1
4701	4	0	2/15/20	2/17/20	2
4705	0	4	2/15/20	2/17/20	2
4714	1	0	2/15/20	2/16/20	1
4717	2	2	2/15/20	2/17/20	2
4722	1	0	2/15/20	2/16/20	1
4718	2	0	2/15/20	2/16/20	1
4698	4	0	2/14/20	2/16/20	2
4700	0	3	2/14/20	2/17/20	3
4691	4	0	2/14/20	2/17/20	3
4712	1	0	2/9/20	2/10/20	1
4694	4	0	2/8/20	2/9/20	1
4707	1	2	2/8/20	2/9/20	1
4695	0	1	2/7/20	2/9/20	2
4671	1	0	2/7/20	2/9/20	2
4699	1	0	2/7/20	2/9/20	2
4702	1	0	2/7/20	2/9/20	2
4709	1	0	2/7/20	2/9/20	2
4704	2	0	2/7/20	2/9/20	2
4703	2	0	2/5/20	2/6/20	1
4696	1	1	2/2/20	2/3/20	1
4685	1	0	2/1/20	2/2/20	1
4663	4	0	2/1/20	2/4/20	3
4687	3	0	2/1/20	2/2/20	1
4676	2	0	2/1/20	2/2/20	1
4692	3	0	2/1/20	2/2/20	1
4693	0	1	2/1/20	2/2/20	1
4690	1	1	1/31/20	2/1/20	1
4654	4	0	1/31/20	2/1/20	1
4683	1	1	1/31/20	2/2/20	2
4689	1	1	1/31/20	2/1/20	1
4684	1	0	1/28/20	1/30/20	2

4686	1	0	1/27/20	1/28/20	1
4682	1	0	1/26/20	1/27/20	1
4681	2	2	1/26/20	1/27/20	1
4664	3	0	1/25/20	1/26/20	1
4634	4	0	1/25/20	1/26/20	1
4673	2	4	1/25/20	1/26/20	1
4674	1	0	1/25/20	1/26/20	1
4632	1	0	1/24/20	1/26/20	2
4647	1	0	1/24/20	1/26/20	2
4669	1	0	1/22/20	1/23/20	1
4650	1	2	1/19/20	1/20/20	1
4656	2	0	1/19/20	1/20/20	1
4597	2	0	1/19/20	1/20/20	1
4662	4	0	1/19/20	1/20/20	1
4618	3	0	1/18/20	1/20/20	2
4584	4	0	1/18/20	1/20/20	2
4596	2	0	1/18/20	1/19/20	1
4607	3	2	1/18/20	1/20/20	2
4635	2	0	1/18/20	1/19/20	1
4636	3	0	1/18/20	1/19/20	1
4658	2	1	1/18/20	1/19/20	1
4655	1	0	1/18/20	1/19/20	1
4652	0	2	1/18/20	1/19/20	1
4649	1	0	1/18/20	1/19/20	1
4600	1	0	1/17/20	1/19/20	2
4648	2	0	1/17/20	1/18/20	1
4631	1	0	1/17/20	1/19/20	2
4639	1	0	1/16/20	1/19/20	3
4625	1	2	1/11/20	1/12/20	1
4624	1	1	1/11/20	1/12/20	1
4595	3	0	1/11/20	1/12/20	1
4615	1	1	1/11/20	1/12/20	1
4616	1	0	1/11/20	1/12/20	1
4623	0	1	1/11/20	1/12/20	1
4592	3	0	1/11/20	1/12/20	1
4622	3	1	1/11/20	1/12/20	1
4604	1	0	1/10/20	1/11/20	1
4562	2	0	1/10/20	1/12/20	2
4561	2	0	1/10/20	1/12/20	2
4539	1	0	1/10/20	1/11/20	1
4613	1	0	1/10/20	1/12/20	2
4620	1	1	1/10/20	1/11/20	1

4612	1	0	1/9/20	1/10/20	1
4574	1	0	1/8/20	1/9/20	1
4608	1	0	1/8/20	1/10/20	2
4603	1	0	1/8/20	1/10/20	2
4606	2	0	1/8/20	1/9/20	1
4605	1	0	1/8/20	1/9/20	1
4575	1	0	1/5/20	1/8/20	3
4533	2	0	1/4/20	1/5/20	1
4535	4	0	1/4/20	1/5/20	1
4531	2	0	1/4/20	1/5/20	1
4554	4	0	1/4/20	1/5/20	1
4565	1	0	1/4/20	1/5/20	1
4567	1	0	1/4/20	1/5/20	1
4516	1	0	1/4/20	1/5/20	1
4590	2	0	1/4/20	1/5/20	1
4505	1	0	1/4/20	1/5/20	1
4520	1	0	1/3/20	1/5/20	2
4528	1	0	1/3/20	1/4/20	1
4497	3	0	1/3/20	1/6/20	3
4589	2	1	1/3/20	1/5/20	2
4493	4	0	1/3/20	1/5/20	2
4587	0	1	1/3/20	1/5/20	2
4581	2	1	1/2/20	1/3/20	1
4552	0	1	1/2/20	1/5/20	3
4588	2	0	1/2/20	1/5/20	3
4573	2	0	1/1/20	1/2/20	1
4509	0	1	1/1/20	1/4/20	3
4496	1	0	1/1/20	1/4/20	3
4495	2	0	1/1/20	1/4/20	3
4541	2	0	1/1/20	1/4/20	3
4517	4	1	12/31/19	1/1/20	1
4508	1	0	12/31/19	1/1/20	1
4438	5	0	12/30/19	1/1/20	2
4542	2	0	12/30/19	1/1/20	2
4546	2	0	12/30/19	12/31/19	1
4510	3	0	12/29/19	12/31/19	2
4507	1	0	12/29/19	12/31/19	2
4523	5	0	12/29/19	12/30/19	1
4529	3	0	12/29/19	12/31/19	2
4515	3	1	12/28/19	12/30/19	2
4527	2	4	12/28/19	12/29/19	1
4435	4	0	12/28/19	12/29/19	1

4522	5	0	12/28/19	12/29/19	1
4521	1	0	12/28/19	12/29/19	1
4534	1	0	12/28/19	12/29/19	1
4524	1	0	12/27/19	12/28/19	1
4518	5	0	12/27/19	12/28/19	1
4422	1	0	12/27/19	12/30/19	3
4514	1	0	12/27/19	12/29/19	2
4506	4	0	12/27/19	12/29/19	2
4503	2	0	12/27/19	12/29/19	2
4526	2	4	12/27/19	12/28/19	1
4416	4	0	12/26/19	12/29/19	3
4525	5	1	12/26/19	12/28/19	2
4519	4	0	12/26/19	12/27/19	1
4425	4	0	12/26/19	12/28/19	2
4407	4	0	12/25/19	1/2/20	8
4432	1	0	12/24/19	12/25/19	1
4412	1	0	12/24/19	12/27/19	3
4417	0	4	12/23/19	12/24/19	1
4408	1	0	12/23/19	12/24/19	1
4431	1	0	12/23/19	12/24/19	1
4439	2	0	12/22/19	12/23/19	1
4395	1	0	12/21/19	12/22/19	1
4409	3	0	12/21/19	12/24/19	3
4401	4	0	12/21/19	12/22/19	1
4427	2	5	12/21/19	12/22/19	1
4499	0	2	12/21/19	12/22/19	1
4414	3	1	12/21/19	12/24/19	3
4429	2	0	12/21/19	12/22/19	1
4491	3	0	12/21/19	12/22/19	1
4486	1	0	12/21/19	12/22/19	1
4485	2	1	12/21/19	12/23/19	2
4393	1	0	12/20/19	12/29/19	9
4434	1	0	12/20/19	12/21/19	1
4440	2	0	12/20/19	12/21/19	1
4492	2	1	12/20/19	12/21/19	1
4433	1	0	12/16/19	12/19/19	3
4379	1	0	12/14/19	12/15/19	1
4387	1	0	12/14/19	12/15/19	1
4423	1	0	12/14/19	12/15/19	1
4421	1	0	12/14/19	12/15/19	1
4380	1	0	12/13/19	12/14/19	1
4391	1	0	12/13/19	12/15/19	2

4376	1	0	12/13/19	12/16/19	3
4420	1	0	12/13/19	12/15/19	2
4373	1	0	12/13/19	12/15/19	2
4413	2	0	12/13/19	12/14/19	1
4418	4	0	12/13/19	12/15/19	2
4419	1	0	12/13/19	12/14/19	1
4411	2	0	12/13/19	12/17/19	4
4397	1	0	12/11/19	12/12/19	1
4390	1	0	12/10/19	12/12/19	2
4389	1	1	12/9/19	12/10/19	1
4375	1	0	12/1/19	12/2/19	1
4369	1	4	11/30/19	12/1/19	1
4370	2	0	11/29/19	11/30/19	1
4374	3	2	11/29/19	12/1/19	2
4360	5	5	11/28/19	11/29/19	1
4368	1	6	11/27/19	11/30/19	3
4367	4	0	11/26/19	12/1/19	5
4358	3	0	11/23/19	11/24/19	1
4359	1	0	11/23/19	11/24/19	1
4357	1	1	11/22/19	11/23/19	1
4355	1	0	11/13/19	11/14/19	1
4344	1	0	11/2/19	11/3/19	1
4349	2	0	11/2/19	11/3/19	1
4351	1	0	11/2/19	11/3/19	1
4353	2	0	11/2/19	11/3/19	1
4354	2	0	11/2/19	11/3/19	1
4345	1	0	11/2/19	11/3/19	1
4335	1	0	11/1/19	11/3/19	2
4336	1	0	11/1/19	11/3/19	2
4341	1	0	11/1/19	11/3/19	2
4346	1	0	11/1/19	11/3/19	2
4347	1	0	11/1/19	11/3/19	2
4352	1	0	11/1/19	11/3/19	2
4348	2	0	11/1/19	11/2/19	1
4350	1	0	10/31/19	11/1/19	1
4340	2	0	10/26/19	10/27/19	1
4342	4	0	10/26/19	10/27/19	1
4343	2	0	10/26/19	10/27/19	1
4332	4	0	10/26/19	10/27/19	1
4337	1	0	10/21/19	10/22/19	1
4333	1	0	10/18/19	10/20/19	2
4334	4	0	10/18/19	10/20/19	2

4331	1	0	10/11/19	10/12/19	1
4325	4	0	10/5/19	10/6/19	1
4327	2	0	10/5/19	10/6/19	1
4328	2	2	10/5/19	10/6/19	1
4329	4	0	10/5/19	10/6/19	1
4326	1	0	9/27/19	9/29/19	2
4324	1	1	9/18/19	9/20/19	2
4316	1	0	9/13/19	9/15/19	2
4320	1	2	9/7/19	9/8/19	1
4315	4	0	9/7/19	9/8/19	1
4317	1	0	9/5/19	9/7/19	2
4314	3	0	8/31/19	9/2/19	2
4312	3	1	8/30/19	9/1/19	2
4313	3	0	8/30/19	9/1/19	2
4311	1	3	8/24/19	8/25/19	1
4287	4	0	8/17/19	8/18/19	1
4302	1	0	8/17/19	8/18/19	1
4291	1	0	8/16/19	8/18/19	2
4289	1	0	8/16/19	8/18/19	2
4296	1	0	8/16/19	8/18/19	2
4298	3	0	8/16/19	8/18/19	2
4300	1	0	8/16/19	8/17/19	1
4303	2	0	8/16/19	8/18/19	2
4304	1	0	8/16/19	8/17/19	1
4305	2	0	8/16/19	8/17/19	1
4306	1	0	8/16/19	8/18/19	2
4307	2	0	8/16/19	8/18/19	2
4309	3	0	8/16/19	8/17/19	1
4310	1	0	8/16/19	8/18/19	2
4292	3	0	8/16/19	8/18/19	2
4280	1	0	8/15/19	8/18/19	3
4301	3	0	8/12/19	8/14/19	2
4294	1	3	8/10/19	8/11/19	1
4295	1	0	8/10/19	8/11/19	1
4297	1	0	8/10/19	8/11/19	1
4293	2	3	8/10/19	8/11/19	1
4285	3	0	8/9/19	8/11/19	2
4278	1	0	8/9/19	8/11/19	2
4288	1	0	8/4/19	8/6/19	2
4284	4	1	8/3/19	8/4/19	1
4279	2	0	8/2/19	8/4/19	2
4281	4	0	8/2/19	8/4/19	2

4276	1	0	7/27/19	7/28/19	1
4274	3	0	7/27/19	7/28/19	1
4252	1	0	7/20/19	7/21/19	1
4267	1	0	7/20/19	7/21/19	1
4269	3	2	7/20/19	7/21/19	1
4268	2	0	7/19/19	7/20/19	1
4250	1	0	7/19/19	7/21/19	2
4251	1	0	7/19/19	7/20/19	1
4272	1	0	7/19/19	7/21/19	2
4255	3	0	7/19/19	7/21/19	2
4256	2	0	7/19/19	7/21/19	2
4258	1	0	7/19/19	7/21/19	2
4263	1	0	7/19/19	7/21/19	2
4271	1	0	7/19/19	7/21/19	2
4266	1	0	7/19/19	7/22/19	3
4257	1	0	7/13/19	7/14/19	1
4237	1	0	7/13/19	7/14/19	1
4238	1	0	7/12/19	7/14/19	2
4236	1	0	7/12/19	7/13/19	1
4264	1	0	7/12/19	7/14/19	2
4260	1	6	7/11/19	7/13/19	2
4259	1	0	7/9/19	7/10/19	1
4234	1	0	7/7/19	7/8/19	1
4241	1	2	7/7/19	7/8/19	1
4243	1	0	7/7/19	7/8/19	1
4248	1	0	7/5/19	7/7/19	2
4230	1	0	7/5/19	7/7/19	2
4240	4	0	7/3/19	7/6/19	3
4254	0	2	7/3/19	7/7/19	4
4222	2	0	7/3/19	7/7/19	4
4242	4	0	7/2/19	7/3/19	1
4235	1	0	7/1/19	7/5/19	4
4208	1	0	6/29/19	6/30/19	1
4232	1	0	6/25/19	6/30/19	5
4217	1	0	6/22/19	6/23/19	1
4226	1	0	6/22/19	6/23/19	1
4192	1	0	6/22/19	6/23/19	1
4194	1	0	6/21/19	6/23/19	2
4193	1	0	6/21/19	6/23/19	2
4228	2	0	6/21/19	6/23/19	2
4191	2	0	6/21/19	6/23/19	2
4189	1	0	6/21/19	6/23/19	2

4188	2	0	6/21/19	6/23/19	2
4198	1	0	6/21/19	6/23/19	2
4229	1	0	6/21/19	6/23/19	2
4227	1	0	6/21/19	6/23/19	2
4221	1	0	6/20/19	6/21/19	1
4215	2	0	6/18/19	6/20/19	2
4201	1	1	6/17/19	6/19/19	2
4209	1	0	6/16/19	6/17/19	1
4185	1	0	6/15/19	6/16/19	1
4187	1	2	6/14/19	6/16/19	2
4199	2	0	6/14/19	6/15/19	1
4202	1	0	6/14/19	6/15/19	1
4186	1	0	6/8/19	6/9/19	1
4195	1	0	6/8/19	6/9/19	1
4184	1	0	6/8/19	6/9/19	1
4183	1	2	6/1/19	6/2/19	1

Totals

629

138

546

PSC Lodge Reservations History 2020-2021

res_id	mbrs	guests	arrival	departure	reservation_days
5200	1	1	5/30/21	5/31/21	1
5187	4	0	5/29/21	5/31/21	2
5184	4	0	5/29/21	5/31/21	2
5186	4	0	5/29/21	5/31/21	2
5193	2	1	5/29/21	5/31/21	2
5199	0	1	5/29/21	5/30/21	1
5198	1	1	5/29/21	5/31/21	2
5196	1	0	5/29/21	5/31/21	2
5197	4	0	5/28/21	5/31/21	3
5195	1	0	5/26/21	5/29/21	3
5194	1	0	5/25/21	5/26/21	1
5192	1	0	5/24/21	5/26/21	2
5191	1	0	5/23/21	5/24/21	1
5189	3	0	5/22/21	5/23/21	1
5190	1	0	5/22/21	5/24/21	2
5182	1	0	4/26/21	4/30/21	4
5181	1	0	4/16/21	4/17/21	1
5174	1	0	4/9/21	4/10/21	1
5164	2	0	4/9/21	4/11/21	2
5166	1	0	4/9/21	4/10/21	1
5168	2	0	4/9/21	4/10/21	1
5169	4	0	4/9/21	4/10/21	1
5170	1	0	4/8/21	4/9/21	1
5158	1	3	4/8/21	4/9/21	1
5167	1	0	4/5/21	4/9/21	4
5162	2	0	4/4/21	4/7/21	3
5152	1	0	4/3/21	4/4/21	1
5155	1	0	4/3/21	4/4/21	1
5160	1	1	4/2/21	4/3/21	1
5157	1	1	4/2/21	4/4/21	2
5163	1	0	4/2/21	4/3/21	1
5159	1	0	4/1/21	4/2/21	1
5161	1	0	4/1/21	4/2/21	1
5154	1	0	4/1/21	4/2/21	1
5149	1	0	3/28/21	3/29/21	1
5147	3	1	3/27/21	3/28/21	1
5112	2	0	3/27/21	3/28/21	1
5141	1	5	3/27/21	3/28/21	1
5139	1	0	3/26/21	3/28/21	2
5140	2	0	3/26/21	3/28/21	2

5142	1	1	3/26/21	3/27/21	1
5132	1	0	3/26/21	3/28/21	2
5146	1	1	3/26/21	3/27/21	1
5103	1	0	3/26/21	3/28/21	2
5143	2	0	3/25/21	3/26/21	1
5145	2	1	3/25/21	3/27/21	2
5137	1	0	3/25/21	3/26/21	1
5144	1	1	3/25/21	3/26/21	1
5136	1	1	3/24/21	3/25/21	1
5133	2	0	3/24/21	3/25/21	1
5135	1	0	3/24/21	3/25/21	1
5138	2	0	3/23/21	3/25/21	2
5127	1	1	3/23/21	3/24/21	1
5130	1	0	3/20/21	3/21/21	1
5124	1	0	3/20/21	3/21/21	1
5126	1	1	3/20/21	3/23/21	3
5125	1	0	3/19/21	3/20/21	1
5128	1	1	3/19/21	3/20/21	1
5131	1	0	3/19/21	3/20/21	1
5093	1	0	3/18/21	3/21/21	3
5121	2	0	3/16/21	3/17/21	1
5120	1	0	3/15/21	3/16/21	1
5113	1	0	3/14/21	3/19/21	5
5117	1	0	3/14/21	3/15/21	1
5088	4	0	3/13/21	3/14/21	1
5102	0	6	3/13/21	3/14/21	1
5076	4	0	3/13/21	3/14/21	1
5105	0	1	3/13/21	3/14/21	1
5106	1	1	3/13/21	3/14/21	1
5085	1	0	3/12/21	3/14/21	2
5082	1	0	3/12/21	3/14/21	2
5075	3	0	3/12/21	3/14/21	2
5067	1	0	3/12/21	3/14/21	2
5107	0	1	3/12/21	3/13/21	1
5104	1	0	3/12/21	3/13/21	1
5111	2	0	3/12/21	3/13/21	1
5094	2	0	3/11/21	3/12/21	1
5098	1	0	3/11/21	3/12/21	1
5101	1	0	3/11/21	3/12/21	1
5100	1	0	3/9/21	3/10/21	1
5099	1	1	3/9/21	3/10/21	1
5097	1	1	3/8/21	3/9/21	1

5096	1	1	3/8/21	3/9/21	1
5081	1	1	3/7/21	3/8/21	1
5071	1	0	3/6/21	3/7/21	1
5077	1	0	3/6/21	3/7/21	1
5089	1	0	3/6/21	3/7/21	1
5090	1	0	3/6/21	3/7/21	1
5091	1	0	3/6/21	3/7/21	1
5084	2	0	3/5/21	3/6/21	1
5078	1	2	3/4/21	3/5/21	1
5063	1	0	3/2/21	3/5/21	3
5044	1	0	2/26/21	2/28/21	2
5050	3	1	2/26/21	2/27/21	1
5059	1	0	2/26/21	2/27/21	1
5062	1	0	2/26/21	2/27/21	1
5060	1	1	2/23/21	2/24/21	1
5054	1	0	2/23/21	2/25/21	2
5055	1	0	2/22/21	2/23/21	1
5053	1	0	2/21/21	2/23/21	2
5052	1	0	2/20/21	2/21/21	1
5045	1	0	2/20/21	2/21/21	1
5026	1	0	2/19/21	2/21/21	2
5042	3	1	2/19/21	2/20/21	1
5043	1	0	2/19/21	2/21/21	2
5049	3	0	2/19/21	2/21/21	2
5048	3	2	2/17/21	2/19/21	2
5047	3	2	2/16/21	2/17/21	1
5038	1	0	2/16/21	2/17/21	1
5033	1	1	2/13/21	2/14/21	1
5032	1	0	2/13/21	2/15/21	2
5036	3	1	2/12/21	2/14/21	2
5029	1	1	2/12/21	2/15/21	3
5034	1	0	2/11/21	2/12/21	1
5028	1	0	2/9/21	2/10/21	1
5027	2	0	2/8/21	2/9/21	1
4984	3	0	2/6/21	2/7/21	1
5001	2	1	2/6/21	2/7/21	1
5024	2	0	2/6/21	2/7/21	1
5025	1	0	2/6/21	2/7/21	1
5020	1	0	2/5/21	2/6/21	1
5012	1	0	2/5/21	2/6/21	1
5008	1	0	2/5/21	2/6/21	1
5003	2	0	2/5/21	2/6/21	1

5009	1	0	2/4/21	2/5/21	1
5018	1	0	2/4/21	2/5/21	1
5014	1	1	2/2/21	2/3/21	1
4999	1	4	2/1/21	2/2/21	1
5007	3	2	1/31/21	2/1/21	1
5005	1	5	1/31/21	2/1/21	1
4982	3	0	1/30/21	1/31/21	1
4988	3	2	1/29/21	1/31/21	2
4987	2	1	1/29/21	1/31/21	2
4986	3	0	1/29/21	1/30/21	1
4997	3	1	1/29/21	1/30/21	1
4965	1	0	1/29/21	1/31/21	2
4994	1	0	1/26/21	1/27/21	1
4993	1	0	1/26/21	1/27/21	1
4962	1	0	1/25/21	1/28/21	3
4955	4	0	1/23/21	1/24/21	1
4970	2	0	1/23/21	1/24/21	1
4971	0	1	1/23/21	1/24/21	1
4974	1	0	1/23/21	1/24/21	1
4976	1	0	1/23/21	1/24/21	1
4956	4	0	1/22/21	1/24/21	2
4957	1	0	1/22/21	1/24/21	2
4944	3	0	1/16/21	1/17/21	1
4960	1	0	1/16/21	1/18/21	2
4943	1	0	1/15/21	1/17/21	2
4961	1	0	1/15/21	1/16/21	1
4964	1	1	1/15/21	1/16/21	1
4968	3	1	1/15/21	1/18/21	3
4966	2	0	1/15/21	1/17/21	2
4951	1	0	1/14/21	1/15/21	1
4959	1	0	1/12/21	1/14/21	2
4946	1	0	1/9/21	1/10/21	1
4945	1	0	1/9/21	1/10/21	1
4952	1	0	1/9/21	1/10/21	1
4941	1	0	1/9/21	1/10/21	1
4950	1	0	1/8/21	1/9/21	1
4953	1	0	1/8/21	1/10/21	2
4918	1	0	1/4/21	1/6/21	2
4938	1	0	1/3/21	1/6/21	3
4931	1	0	1/2/21	1/3/21	1
4934	3	0	1/1/21	1/2/21	1
4929	1	0	12/31/20	1/1/21	1

4927	1	0	12/30/20	12/31/20	1
4923	3	0	12/30/20	1/1/21	2
4924	1	0	12/29/20	12/30/20	1
4922	3	0	12/29/20	12/30/20	1
4905	1	0	12/26/20	1/3/21	8
4920	1	0	12/26/20	12/27/20	1
4919	1	0	12/25/20	12/26/20	1
4921	1	0	12/25/20	12/27/20	2
4916	1	0	12/25/20	12/27/20	2
4915	1	0	12/25/20	12/27/20	2
4917	2	0	12/21/20	12/22/20	1
4914	2	0	12/20/20	12/21/20	1
4904	2	0	12/18/20	12/20/20	2
4910	1	0	12/16/20	12/17/20	1
4912	1	0	12/13/20	12/16/20	3
4901	1	0	12/4/20	12/6/20	2
4903	1	1	11/30/20	12/2/20	2
4902	2	0	11/29/20	11/30/20	1
4899	1	0	11/27/20	11/28/20	1
4894	1	0	11/27/20	11/28/20	1
4891	3	1	11/26/20	11/29/20	3
4892	3	0	11/22/20	11/23/20	1
4890	1	0	11/14/20	11/15/20	1
4889	1	0	11/14/20	11/15/20	1
4886	1	0	11/2/20	11/6/20	4
4883	1	0	10/29/20	10/30/20	1
4880	1	0	10/26/20	10/27/20	1
4878	1	0	10/26/20	10/27/20	1
4879	2	0	10/23/20	10/25/20	2
4875	2	0	10/17/20	10/18/20	1
4877	1	0	10/10/20	10/11/20	1
4876	1	0	10/7/20	10/9/20	2
4873	3	0	10/3/20	10/5/20	2
4872	1	0	9/27/20	9/30/20	3
4871	3	0	9/26/20	9/27/20	1
4868	1	0	9/17/20	9/18/20	1
4867	1	0	9/7/20	9/8/20	1
4866	3	0	9/6/20	9/7/20	1
4860	3	2	9/5/20	9/7/20	2
4865	0	1	9/5/20	9/7/20	2
4857	0	2	9/5/20	9/6/20	1
4851	4	0	9/4/20	9/6/20	2

4859	0	1	9/4/20	9/6/20	2
4852	2	1	9/4/20	9/6/20	2
4855	4	0	9/4/20	9/6/20	2
4854	1	1	8/29/20	8/30/20	1
4849	1	0	8/25/20	8/29/20	4
4847	1	0	8/21/20	8/23/20	2
4844	3	0	8/15/20	8/16/20	1
4845	3	0	8/14/20	8/16/20	2
4843	1	2	8/10/20	8/12/20	2
4842	2	0	8/5/20	8/9/20	4
4840	2	1	8/1/20	8/2/20	1
4838	2	0	7/30/20	8/2/20	3
4837	0	1	7/25/20	7/26/20	1
4833	3	0	7/24/20	7/26/20	2
4834	2	2	7/24/20	7/26/20	2
4835	1	1	7/24/20	7/26/20	2
4836	1	0	7/24/20	7/26/20	2
4832	3	0	7/18/20	7/21/20	3
4828	5	0	7/17/20	7/18/20	1
4831	2	0	7/17/20	7/19/20	2
4830	2	0	7/16/20	7/17/20	1
4824	2	0	7/15/20	7/16/20	1
4822	1	0	7/14/20	7/15/20	1
4821	1	0	7/14/20	7/15/20	1
4820	1	0	7/13/20	7/14/20	1
4819	1	0	7/13/20	7/14/20	1
4818	2	0	7/11/20	7/12/20	1
4817	1	0	7/5/20	7/12/20	7
4816	3	0	7/3/20	7/5/20	2
4815	1	0	6/25/20	6/26/20	1
4814	2	0	6/24/20	6/25/20	1
4813	3	0	6/24/20	6/26/20	2
4805	1	0	6/23/20	6/24/20	1
4811	3	0	6/22/20	6/24/20	2
4810	1	0	6/21/20	6/22/20	1
4808	4	0	6/20/20	6/22/20	2
4807	4	0	6/20/20	6/21/20	1
4803	4	0	6/20/20	6/28/20	8
4809	1	0	6/20/20	6/24/20	4
4804	1	0	6/15/20	6/18/20	3

Totals: 388 85 390

**ORDINANCE 03- 2021
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT TO
AMEND AND MODIFY ORDINANCE NO. 03-2016, SETTING WATER
RATES AND CHARGES**

WHEREAS, the Board of Directors has analyzed and considered the current and projected cost of maintenance, operation and debt service of its water service facilities and the cost and expense of providing such service; and

WHEREAS, pursuant to the above, the Board of Directors deems it necessary and has determined that its water service rates will be increased to meet these costs and expenses for providing water service, maintaining, operating and paying debt service for its water service facilities;

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

- 1 That section 5.2 of Ordinance No. 03-2016 be amended and modified to read as follows:

5.2 – SCHEDULE IV – WATER RATES/METERED SERVICE

SEE ATTACHED EXHIBIT A

- 2 EFFECTIVE DATE

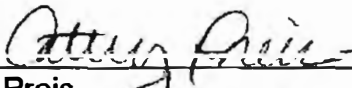
This Schedule of Water Service Rates and Charges, as set forth above in this ordinance shall become effective with the July 2021 quarterly billing.

PASSED AND ADOPTED this 15th day of June, 2021 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES: *Cathy Preis, Sara Schrichte, Phil Gamick, Alex Hladvicky*
NOES: *None*
ABSTAIN: *None*
ABSENT: *Bob Sherwood*
VACANCY: *None*

DONNER SUMMIT PUBLIC UTILITY DISTRICT
ORDINANCE 03-2021, PAGE #2

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: 
Cathy Preis
President, Board of Directors

ATTEST:

By: 
Alex Medveczky
Acting Board Secretary

EXHIBIT A

April 19, 2022
 Agenda Item: 8A
 ATTACHMENT 1

Meter Size	Base Monthly Allowance	Calculated WATER Rates Next Five Years				
		7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025
		Monthly Fee				
3/4"	10,000	\$86.25	\$98.60	\$107.27	\$112.30	\$117.65
1"	18,500	\$159.57	\$182.40	\$198.45	\$207.74	\$217.66
1.5"	25,000	\$215.62	\$246.48	\$268.16	\$280.73	\$294.12
2"	40,000	\$345.00	\$394.37	\$429.07	\$449.17	\$470.60
3"	65,000	\$560.63	\$640.85	\$697.23	\$729.90	\$764.72
4"	175,000	\$1,509.39	\$1,725.37	\$1,877.17	\$1,965.13	\$2,058.90
6"	262,000	\$2,259.77	\$2,583.12	\$2,810.38	\$2,942.08	\$3,082.45
8"	350,000	\$3,018.77	\$3,450.73	\$3,754.32	\$3,930.25	\$4,117.78
		per thousand gallons				
Overage Charge		\$8.625	\$9.860	\$10.727	\$11.230	\$11.765
Percentage Increase in Rates		18%	14%	9%	5%	5%

**ORDINANCE 04-2021
OF THE
DONNER SUMMIT PUBLIC UTILITY DISTRICT TO
AMEND AND MODIFY ORDINANCE NO. 07- 2018, SETTING SEWER
RATES AND CHARGES**

WHEREAS, the Board of Directors has analyzed and considered the current and projected cost of maintenance, operation and debt service of its sewer service facilities and the cost and expense of providing such service; and

WHEREAS, pursuant to the above, the Board of Directors deems it necessary and has determined that its sewer service rates will be increased to meet these costs and expenses for providing sewer service, maintaining, operating and paying debt service for its sewer service facilities;

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

- 1 That Section 7 of Ordinance No. 07-2018, as previously amended and modified is amended and modified and is attached as Exhibit A:

SECTION 7 – SEWER SERVICE RATES AND CHARGES

SEE ATTACHED EXHIBIT A

- 2 **EFFECTIVE DATE**


This Schedule of Sewer Service Rates and Charges, as set forth above in this ordinance shall become effective with the July 2021 quarterly billing.

PASSED AND ADOPTED this 15th day of June, 2021 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES: *Cathy Peis, Sara Schrichte, Phil Gamick, Alex Medveczky*
NOES: *None*
ABSTAIN: *None*
ABSENT: *Bob Sherwood*
VACANCY: *None*

DONNER SUMMIT PUBLIC UTILITY DISTRICT
ORDINANCE 04-2021, PAGE #2

DONNER SUMMIT PUBLIC UTILITY DISTRICT

By: 
Cathy Prejs
President, Board of Directors

ATTEST:

By: 
Alex Medveczky
Acting Board Secretary

EXHIBIT A

Rates by Customer	Calculated WASTEWATER Rates Next 5 Years				
	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025
Existing Customers					
	Monthly Fee per EDU				
Inside CFD No. 1	\$155.25	\$163.23	\$171.78	\$180.93	\$190.75
Outside CFD No. 1	\$204.67	\$212.65	\$221.20	\$230.35	\$240.16
CalTrans	\$142.72	\$150.71	\$159.25	\$168.41	\$178.22
Future Customers					
Inside CFD No. 1	\$83.89	\$87.88	\$92.15	\$96.73	\$101.64
Outside CFD No. 1	\$133.30	\$137.30	\$141.57	\$146.15	\$151.05
	Special Taxes per EDU				
Inside CFD No. 1 - All EDUs	\$49.42	\$49.42	\$49.42	\$49.42	\$49.42
<i>Percentage Increase in Rates</i>	13%	4%	4%	4%	4%

REPORT.: Jul 28 2021
 RUN....: Jul 28 21 Time: 11:31
 Run By.: DELEANE MEHLER

Donner Summit P.U.D
 Detail Inquiry
 PEN0001

April 19, 2022
 Agenda Item: 0A
 ATTACHMENT #1: MQ-CM
 CTL.: DON

Customer...: PENNISULA SKI CLUB,
 Location...: 1705005

Route/Service 001-0088
 Current Balance 7634.41

Date	Description	Billed \$	Payment \$	Balance
01/01/21	Water Srv	547.32		547.32
01/01/21	Sewer	2168.76		2716.08
01/01/21	WWTP ADJ	815.93		3532.01
02/08/21	Payment on Account R-10759		-3532.01	.00
04/01/21	Water Srv	547.32		547.32
04/01/21	Sewer	2168.76		2716.08
04/01/21	WWTP ADJ	815.93		3532.01
07/01/21	Water Srv	646.86		4178.87
07/01/21	Sewer	2561.63		6740.50
07/01/21	WWTP ADJ	815.93		7556.43
07/06/21	Late Charge	77.98		7634.41

**April 19, 2022
Agenda Item: 8A
ATTACHMENT 1**

RUN REPORT.: Jul 28 2021 Donner Summit P.U.D PAGE: 1
 @cc Jul 28 21 Time: 11:31 Detail Inquiry ID MQ-CM
 Run By.: DELEANE MEHLER PEN0001 CTL.: DON
 Customer...: PENNISULA SKI CLUB Route/Service 001-0088
 Location...: 1705005 Current Balance 7634.41

RUN REPORT.: Jul 28 2021 Donner Summit P.U.D PAGE: 001
 • Jul 28 21 Time: 11:31 Detail Inquiry ID #: MQ-CM
 Run By.: DELEANE MEHLER PEN0001 CTL.: DON
 Customer...: PENNISULA SKI CLUB, Route/Service 001-0088
 Location...: 1705005 Current Balance 7634.41

	Description		Billed	BreakDown	Payment	Balance
1/1/21	Water Sry	1.5" meter s	\$547.32	(182.44*3)		\$547.32
1/1/21	Sewer		\$2,168.76	(\$131.44*5.5*3)		\$2,716.08
1/1/21	WWTP ADJ		\$815.93	(\$49.42*5.5*3)		\$3,532.01
2/8/21	Payment on Acct	R-10759			-3532.01	
4/1/21	Water Sry	1.5" meter s	\$547.32	(182.44*3)		\$547.32
4/1/21	Sewer		\$2,168.76	(\$131.44*5.5*3)		\$2,716.08
4/1/21	WWTP ADJ		\$815.93	(\$49.42*5.5*3)		\$3,532.01
7/1/21	Water Sry	1.5" meter s	\$646.86	(215.62*3)		\$4,178.87
7/1/21	Sewer		\$2,561.63	(\$155.25*5.5*3)		\$6,740.50
7/1/21	WWTP ADJ		\$815.93	(\$49.42*5.5*3)		\$7,556.43
7/6/21	Late Charge		\$77.98			\$7,634.41

Work Table		
	DSPUD Rate	\$2,561.63
	Sewage/EDU	5.50
Inside CFD #	155.25	5.50
Outside CFD	204.67	4.17
CalTrans	142.72	5.98
	WWTP ADJ	\$815
		49.42
		5.50
Inside CFD #1	DSPUD Rate	\$2,168.76
		131.44
		5.50
7/1/21	Water Sry	\$646.86
		\$86.25
		2.50
		\$159.57
		1.35
	*	\$215.62
		1.00
		\$345.00
		0.62
		\$560.63
		0.38
		\$1,509.39
		0.14
		\$2,259.77
		0.10
		\$3,038.77
		0.07
Current	Water Sry	\$547.32
		\$72.98
		2.95
		\$135.01
		1.60
		\$182.44
		1.18
		\$291.91
		0.74
		\$474.35
		0.45
		\$1,277.11
		0.17
		\$1,912.01
		0.11
		\$2,554.21
		0.08
2.2 Beds / EDUs	50 / 5.5 =	9.09

\$11,166.42 \$39,701.03

WWTP ADJ = Wastewater Treatment Plant

Season 2020-21

Date	Water Sry	Sewer for 5.5 ADI for 5.5 EDU		
6/1/20	\$182.44	\$722.92	\$271.81	maybe less
7/1/20	\$182.44	\$722.92	\$271.81	
8/1/20	\$182.44	\$722.92	\$271.81	
9/1/20	\$182.44	\$722.92	\$271.81	
10/1/20	\$182.44	\$722.92	\$271.81	
11/1/20	\$182.44	\$722.92	\$271.81	
12/1/20	\$182.44	\$722.92	\$271.81	
1/1/21	\$182.44	\$722.92	\$271.81	
2/1/21	\$182.44	\$722.92	\$271.81	
3/1/21	\$182.44	\$722.92	\$271.81	
4/1/21	\$182.44	\$722.92	\$271.81	
5/1/21	\$182.44	\$722.92	\$271.81	
	\$2,189.28	\$8,675.04	\$3,261.72	\$14,126.04 #1
60%EDU	\$2,189.28	\$5,205.02	\$1,957.03	\$9,351.34 #2
60%All	\$1,313.57	\$5,205.02	\$1,957.03	\$8,475.62 #3

REFUND
 \$4,774.70
 4/19/22
 2.2 Beds / EDUs

April 4, 2022

From:
Oakland Ski Club
58620 Old Donner Summit Road
Soda Springs, CA 95728

To:
Donner Summit PUD
53823 Sherritt Lane
PO Box 610
Soda Springs, California 95728
% Steven Palmer, PE
General Manager

Re:

1. Request for a rate refund for the Covid-19 restrictions period April 2020 through May 2021.
2. Appeal for a reevaluation of the EDU calculation on which the rate calculation for the club is based.

1. Request for a rate refund for the Covid-19 restriction period April 2020 through May 2021

Due to the Covid-19 pandemic the Oakland Ski Club (OSC) lodge had to shut down in late March 2020 for several months. After that through May 2021 lodge operations and occupancy were severely reduced due to State mandates and restriction (eg, 25% of full capacity limit). Because our lodge is mostly used and significantly occupied on winter weekends/holidays and on a few special occasions in the summer, the mandated restrictions reduced the lodge use, ie, the number of person nights to about 30% of what it was in previous years.

Yearly lodge use:

6/1/2018 - 5/31/2019: 2490 person nights

6/1/2019 - 5/31/2020: 2300 person nights

6/1/2020 - 5/31/2021: 740 person nights (Covid-19 period)

We would like to request an appropriate refund of \$ 5,408 (50% of FY total) because the lodge use was reduced during the Covid-19 period to significantly below 50%.

2. Appeal for an adjustment of the EDU calculation for the Oakland Ski Club lodge.

We would like the Donner Summit PUD to consider an adjustment of the EDU calculation for the Oakland Ski Club lodge. The reason for this request is the very uneven use of the lodge by members and their guests and the resulting low average occupancy.

The number of nightly stays at the lodge is a significant fraction of capacity only on winter weekends and holiday periods, and a few times during the summer. On many days only one or two persons stay at the lodge.

Use of the lodge for the last few fiscal years:

(Listed are total person-nights for the year and daily occupancy averaged over the year.)

6/1/2017 - 5/31/2018: 2180 person nights / 6.0 average person-stays/day
6/1/2018 - 5/31/2019: 2490 person nights / 6.8 average person-stays/day
6/1/2019 - 5/31/2020: 2300 person nights / 6.3 average person-stays/day
6/1/2020 - 5/31/2021: 740 person nights / 2.0 average person-stays/day (Covid-19 period)
6/1/2021 - 4/3/2022: 1530 person nights / 5.0 average person-stays/day

We expect the lodge use to return to the pre-Covid level (6 to 7 person-stays/day averaged over the year) as the way we operate and the number of beds at the lodge have not changed.

We appreciate your consideration.

Sincerely,
Bernhard Ludewigt
President OSC Board of Directors

bludewigt@gmail.com
Tel. 510-697-1749

From: Kent McCue
Sent: Monday, April 4, 2022 5:01 PM
To: Steve Palmer
Subject: Re: Ski Club DSPUD Bills

Hello Steven,

Dear Donner Summit PUD:

The Alpineer Club requests a refund of 50% of our Water/Sewer charges of \$4,042. This is to compensate for an approximately 60% drop in lodging occupancy and associated revenue shortfall due to Covid 19 occupancy restrictions in the current fiscal year 2021-2022..

Thank you,

Kent McCue

Winter Vice President

The Alpineer Club.

Steve Palmer

From: Kent McCue <>
Sent: Friday, April 08, 2022 3:52 PM
To: Steve Palmer
Subject: Alpineer Club Lodging
Attachments: Alpineer January Bookings.xlsx

Hi Steven,

I hope this is not too late, yesterday was my birthday and I was thinking you wanted this by Friday. As requested I have assembled some data documenting the reduced lodging that has occurred since Covid 19 restrictions were enacted.

I asked our treasurer for some data on our lodging.

Like The Peninsula club we use a web based calendar for bookings.

The Treasurer provided the monthly Lodging fees collected over the past three years.

She arbitrarily set January of 2020 to be 100% as that was the month with the highest fees collected.

I went to the Calendar and extracted how many people were there each night of that month, and for the same month in 2021 and 2022.

The monthly revenues as percentages are in the table on the first sheet of the attached spreadsheet.

The second sheet shows the actual person count at the lodge for the three Januarys.

The third sheet is a snapshot of our 2021 budget showing that Lodging fees are more than 50% of our income and Water and Sewer Fees just over 25% of our annual expenses.

If it would be useful I can look over the calendar and see if we have exceeded 30 People on any night of the year. I believe our rates are based on this number, the potential maximum heads that contribute to flow...

Let me know if you have any questions.

Thanks,

Kent

The Alpineer Club

Winter Vice-President

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%

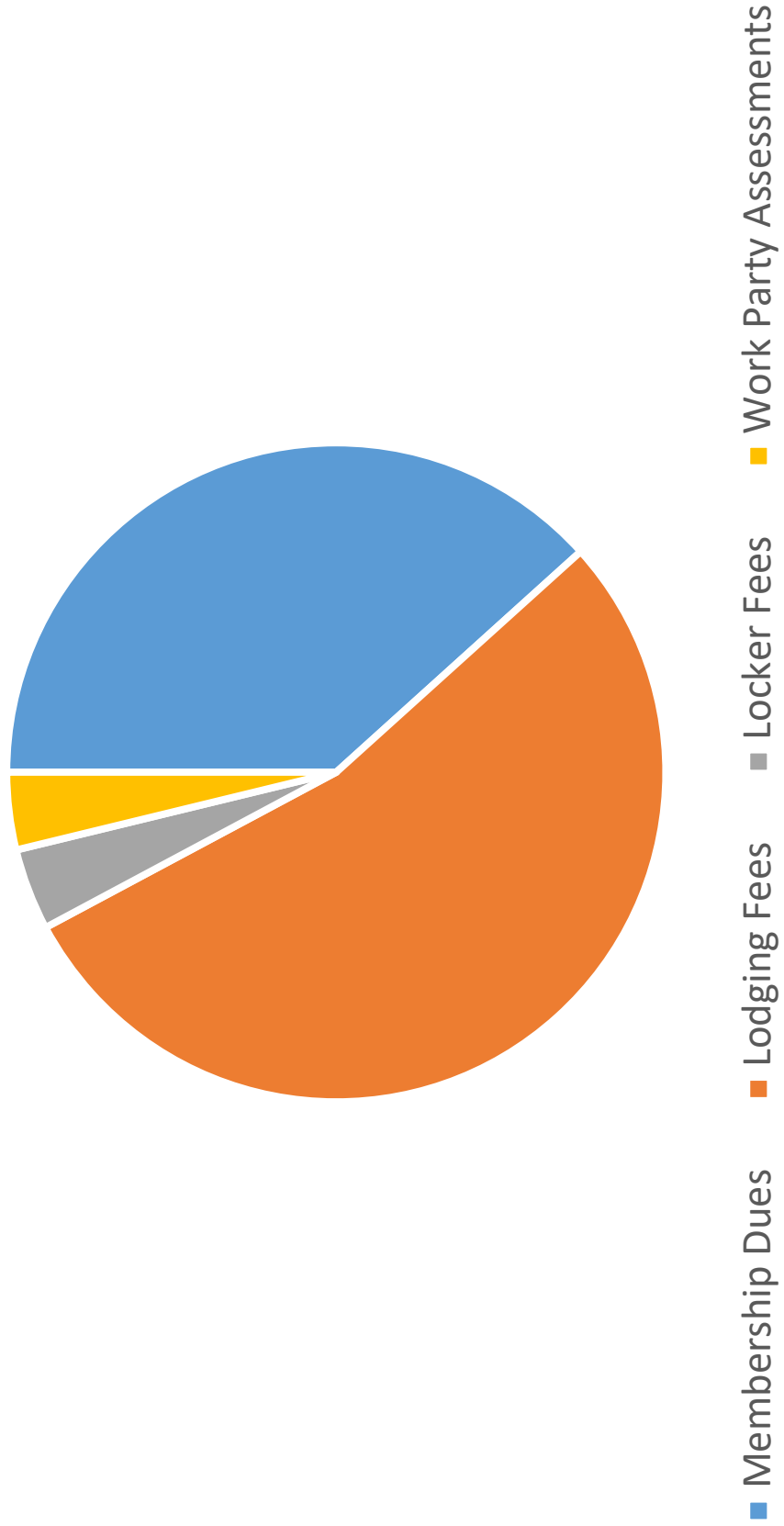
January 2020 Arbitrarily set to 100% based on total Monthly Lodging Revenues.

'High Season' rates charged Nov-Mar

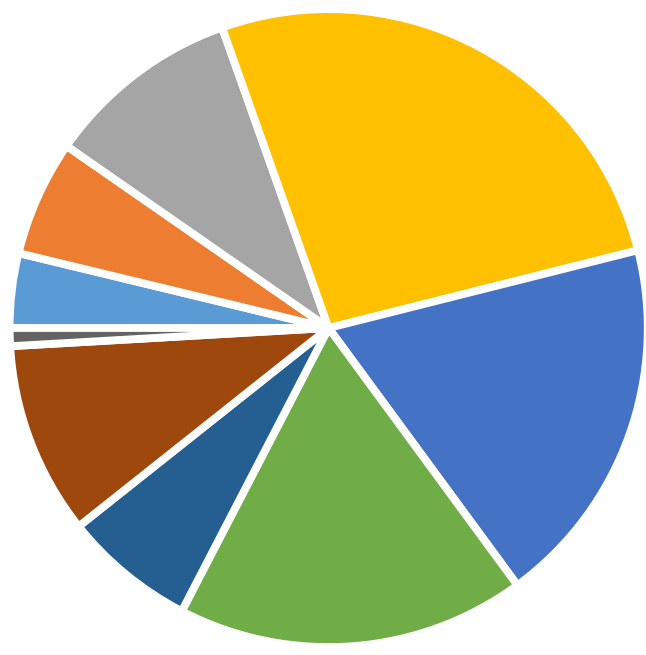
Rates reduced 25% during off season

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



- Administrative
- Electricity
- Propane
- Sewer & Water
- Snowplowing
- Maintenance
- Insurance
- Taxes
- Other

April 19, 2022
Agenda Item: 8B



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager

SUBJECT: Nomination of LAFCO Special District Representative

RECOMMENDATION

Board discussion and action regarding the nomination of a Special District Representative to the Placer County Local Agency Formation Commission (LAFCO).

BACKGROUND

The District received the attached letter from Placer County LAFCO regarding nominations for the Special District Representative Seat (Attachment 1).

The letter states that the LAFCO Regular Special District Representative Seat term will soon be ending, and a new representative needs to be elected to serve a four-year term, beginning no sooner than May 1, 2022, and ending May 1, 2026. Nominees must be a Director from an independent special district within Placer County.

Nominations are due by May 1, 2022. Once nominations are collected, LAFCO will send out ballots.

DISCUSSION

A nomination may be made by the Board President alone, or by action of the Board.

FISCAL IMPACT

There is no fiscal impact

CEQA ASSESSMENT

This is not a CEQA Project

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

TO: Special District Selection Committee, Presiding Officer

COMMISSIONERS:

Joshua Alpine
Chair (*Special District*)

Vacant
Vice-Chair (*City*)

Cindy Gustafson
(*County*)

William Kahrl
(*Special District*)

Joe Patterson
(*City*)

Susan Rohan
(*Public*)

Robert Weygandt
(*County*)

FROM: Michelle McIntyre, Executive Officer

Placer Local Agency Formation Commission

DATE: March 22, 2022

SUBJECT: Election of Special District Representative to Placer LAFCO
Nominations for Special District Commissioner

LAFCO Regular Special District Representative Seat term will soon be ending, which requires the Special District Selection Committee to elect a representative to serve a four-year term, beginning no sooner than May 1, 2022, and ending May 1, 2026.

**ALTERNATE
COMMISSIONERS:**

Jim Holmes
(*County*)

Sean Lomen
(*City*)

Jeffrey Starsky
(*Public*)

Rick Stephens
(*Special District*)

Pursuant to the provisions of Government Code §56332(f), LAFCO has determined that the business of the Special District Selection Committee to elect the regular Special District Representative will be conducted in writing via electronic mail. Pursuant to Government Code §56332(c)(2), if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the election may be cancelled.

The nomination period will be 35 days; all nominations are due in writing on or before May 1, 2022. Nominations received after that date cannot be accepted and will be returned to your District. A nominee must be a Director from an independent special district within Placer County. To be valid, all nominations must include the following:

STAFF:

Michelle McIntyre
Executive Officer

Amy Engle
Commission Clerk

William Wright
Legal Counsel

- 1) Name and district of the nominee
- 2) Name of the nominating district
- 3) **Signature** of the **Presiding Officer** of the District's Board of Directors or the record of nomination made by majority vote at an official meeting of your District's board (Resolution or Minute Order can be attached)

Please submit a statement of qualifications (not to exceed one page) for each nominee.

110 Maple Street Auburn, CA 95603
(530) 889-4014

Once the nomination period is closed, one ballot listing valid candidates and voting instructions will be sent to the Districts. Please let us know on the nomination form if you would like to receive a ballot by email or certified mail.

Ballots will be sent with the one-page statement of qualifications for each candidate.

Contact the LAFCO office at (530) 889-4097, if you have any questions

Enclosures: Election Nomination Ballot
Government Code §56332

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

Special District Nomination

Special District Representative to LAFCO

Position	Nominee's Name	Originating District

Signature of Presiding Officer: _____

(Original Signature Required)

Note: Presiding Officer is the Chair/President. Any other signature invalidates this ballot, unless accompanied by Meeting Minutes designating an alternate.

Printed Name of Presiding Officer: _____

(Required)

Name of Nominating District: _____

Donner Summit Public Utility District

Minutes Attached (Optional):

Yes

No

How does your district prefer to receive the ballot?

Email

Certified Mail

Nominations must be received by LAFCO before 5:00 pm on Monday May 2, 2022.

Return Nomination by mail to:

Placer LAFCO
110 Maple Street
Auburn, CA 95603

Or

Return Nomination by email to:

LAFCO@placer.ca.gov

110 Maple Street Auburn, CA 95603
(530) 889-4014

State of California

GOVERNMENT CODE

Section 56332

56332. (a) The independent special district selection committee shall consist of the presiding officer of the legislative body of each independent special district. However, if the presiding officer of an independent special district is unable to participate in a meeting or election of the independent special district selection committee, the legislative body of the district may appoint one of its members as an alternate to participate in the selection committee in the presiding officer's place. Those districts shall include districts located wholly within the county and those containing territory within the county representing 50 percent or more of the assessed value of taxable property of the district, as shown on the last equalized county assessment roll. Each member of the committee shall be entitled to one vote for each independent special district of which he or she is the presiding officer or his or her alternate as designated by the governing body. Members representing a majority of the eligible districts shall constitute a quorum.

(b) The executive officer shall call and give written notice of all meetings of the members of the selection committee. A meeting shall be called and held under one of the following circumstances:

(1) Whenever the executive officer anticipates that a vacancy will occur within the next 90 days among the members or alternate member representing independent special districts on the commission.

(2) Whenever a vacancy exists among the members or alternate member representing independent special districts upon the commission.

(3) Upon receipt of a written request by one or more members of the selection committee representing districts having 10 percent or more of the assessed value of taxable property within the county, as shown on the last equalized county assessment roll.

(4) Upon the adoption of a resolution of intention pursuant to Section 56332.5.

(5) Upon receipt of a written request by one or more members of the selection committee notifying the executive officer of the need to appoint a member representing independent special districts on an oversight board pursuant to paragraph (3) of subdivision (j) of Section 34179 of the Health and Safety Code.

(c) The selection committee shall appoint two regular members and one alternate member to the commission. The members so appointed shall be elected or appointed members of the legislative body of an independent special district residing within the county but shall not be members of the legislative body of a city or county. If one of the regular district members is absent from a commission meeting or disqualifies himself or herself from participating in a meeting, the alternate district member may

serve and vote in place of the regular district member for that meeting. Service on the commission by a regular district member shall not disqualify, or be cause for disqualification of, the member from acting on proposals affecting the special district on whose legislative body the member serves. The special district selection committee may, at the time it appoints a member or alternate, provide that the member or alternate is disqualified from voting on proposals affecting the district on whose legislative body the member serves.

(1) The executive officer may prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.

(2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. This paragraph shall be operative only if the written notice of the meeting provided pursuant to subdivision (b) discloses that, if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the meeting may be cancelled.

(d) If the office of a regular district member becomes vacant, the alternate member may serve and vote in place of the former regular district member until the appointment and qualification of a regular district member to fill the vacancy.

(e) A majority of the independent special district selection committee may determine to conduct the committee's business by mail, including holding all elections by mailed ballot, pursuant to subdivision (f).

(f) If the independent special district selection committee has determined to conduct the committee's business by mail or if the executive officer determines that a meeting of the special district selection committee is not feasible, the executive officer shall conduct the business of the committee by mail. Elections by mail shall be conducted as provided in this subdivision.

(1) The executive officer shall prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.

(2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. If two or more candidates are nominated, the executive officer shall prepare and deliver one ballot and voting instructions to each eligible district. The ballot shall include the names of all nominees and the office for which each was nominated. Each presiding officer, or his or her alternate as designated by the governing body, shall return the ballot to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district.

(3) The call for nominations, ballots, and voting instructions shall be delivered by certified mail to each eligible district. As an alternative to the delivery by certified

mail, the executive officer may transmit materials by electronic mail. All notices and election materials shall be addressed to the presiding officer, care of the clerk of the district.

(4) Nominations and ballots may be returned to the executive officer by electronic mail.

(5) Each returned nomination and ballot shall be signed by the presiding officer or his or her alternate as designated by the governing body of the eligible district.

(6) For an election to be valid, at least a quorum of the special districts must submit valid ballots. The candidate receiving the most votes shall be elected, unless another procedure has been adopted by the selection committee. Any nomination and ballot received by the executive officer after the date specified is invalid, provided, however, that if a quorum of ballots is not received by that date, the executive officer shall extend the date to submit ballots by 60 days and notify all districts of the extension. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. The executive officer shall announce the results of the election within seven days of the date specified.

(7) For a vote on special district representation to be valid, at least a quorum of the special districts must submit valid ballots to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. By majority vote of those district representatives voting on the issue, the selection committee shall either accept or deny representation. The executive officer shall announce the results of the election within seven days of the date specified.

(8) All election materials shall be retained by the executive officer for a period of at least six months after the announcement of the election results.

(g) For purposes of this section, “executive officer” means the executive officer or designee as authorized by the commission.

(Amended by Stats. 2018, Ch. 86, Sec. 6. (AB 3254) Effective January 1, 2019.)

April 19, 2022
Agenda Item: 8C



STAFF REPORT

TO: Board of Directors

PREPARED BY: Steven Palmer, PE, General Manager

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 May 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-

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 MAY 1, 2022 THROUGH MAY 31, 2022 AS THIS IS THE TIME PERIOD THAT ENCOMPASSES THE NEXT SCHEDULED BOARD MEETING PURSUANT TO BROWN ACT PROVISIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, the next scheduled meeting of a legislative body of the Donner Summit Public Utility District is May 10, 2022; and

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Board of Directors of Donner Summit Public Utility District, this 19th day of April 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

April 19, 2022
Agenda Item: 8D



STAFF REPORT

TO: Board of Directors

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

SUBJECT: **Preliminary Five-Year Capital Improvement Plan and FY22-23 Budget Presentation**

RECOMMENDATION

The General Manager will present preliminary information on the Five-Year Capital Improvement Plan and FY22-23 Budget and receive comments.

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

The 2021 Utility Rates Study by Hansford Economic Consulting, LLC. calculated rates using a net positive of income of \$129,000 from water rates, and \$173,000 from wastewater rates for Fiscal Year 22/23. This net positive income can be either be used to increase reserves or fund capital improvements. The rate study also assumed that in FY22/23 \$29,000 of the water net positive income would be used for capital improvements, and \$0 of the wastewater net positive income would be used for system improvements. Over the five years covered by the rate study, the net positive income for water and wastewater are \$670,000 and \$865,000, respectively. This is illustrated in Tables 10 and 20 from the rate study, which are included as Attachment 1. The financial constraints must be considered when developing the Five-Year CIP.

The General Manager and Staff met and completed an informal needs assessment and prioritized list of projects to include in the Five-Year CIP. The following table lists the projects that Staff considers important to begin work on in FY22/23, and a planning level cost estimate. This list is not financially constrained.

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>	\$ 319,000
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>	\$ 330,500
Grand Total	\$ 649,550

A list of projects that would ideally be completed within the next five years is shown in the table below. Again, this list is not financially constrained.

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
WWTPP Reactor 1 & 2 Wasting Upgrades	\$ 50,000
WWTPP 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

PROJECT	5 Year Total
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

The next step will be to further prioritize these projects and financially constrain them based on the amount of revenue projected to be available.

Operating Budget

A preliminary draft of 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
- Online billing
- 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. A summary of the preliminary draft is presented below. This preliminary draft predicts that revenues exceed expenses and approximately \$320,000 will be available for capital projects or 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	29,700	30,213
<i>Total Water Revenue</i>	<i>\$ 627,715</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	14,500
<i>Total Administration Revenue</i>	<i>\$ 14,500</i>	<i>\$ 14,500</i>
Total Revenues	\$ 3,545,780	\$ 3,736,716

Expenses

	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>	<i>\$ 430,218</i>	<i>\$ 412,321</i>
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>	<i>\$ 2,642,009</i>	<i>\$ 2,359,360</i>
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>	<i>\$ 566,696</i>	<i>\$ 643,171</i>
Total Expenses	\$ 3,638,923	\$ 3,414,852

ANALYSIS

The current projected unrestricted fund balance for the beginning of the next budget year is approximately \$310,000. 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 FY22-23). 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.

The current draft CIP requires considerably more funding than anticipated by the rate study. The FY22-23 budget will need to strike a balance between funding the CIP and allocating funds to unrestricted reserves. The draft CIP and operating budget that will be presented to the Board in May will attempt to balance these competing needs.

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. 2021 Utility Rates Study Tables 10 and 20

Table 10
Projected Water Operations Revenue Requirement

Item	Annual Increase	Budget 2021	Fiscal Year Ending				
			2022	2023	2024	2025	2026
Operating Expenses							
Personnel [1]	6.0%	\$291,846	\$272,567	\$288,921	\$306,256	\$324,631	\$344,109
Professional Services	4.0%	\$33,594	\$34,938	\$36,335	\$37,788	\$39,300	\$40,872
Maint. & Repair	4.0%	\$55,004	\$57,204	\$59,492	\$61,872	\$64,347	\$66,921
Fees & Permits	7.0%	\$19,203	\$20,547	\$21,985	\$23,524	\$25,171	\$26,933
Insurance	10.0%	\$29,683	\$32,651	\$35,916	\$39,508	\$43,458	\$47,804
Utilities, Communications	5.0%	\$34,831	\$36,572	\$38,401	\$40,321	\$42,337	\$44,454
Chemicals & Lab Supplies	2.5%	\$23,357	\$23,941	\$24,540	\$25,153	\$25,782	\$26,427
Operating Supplies	4.0%	\$2,822	\$2,935	\$3,053	\$3,175	\$3,302	\$3,434
Laboratory Testing	9.0%	\$3,153	\$3,437	\$3,746	\$4,084	\$4,451	\$4,852
Board Expense	10.0%	\$15,248	\$16,773	\$18,450	\$20,295	\$22,324	\$24,557
All Other Office & Misc.	2.5%	\$8,329	\$8,537	\$8,750	\$8,969	\$9,193	\$9,423
Total Operating Expenses	a	\$517,069	\$510,101	\$539,589	\$570,944	\$604,297	\$639,785
Debt Service							
SWRCB Loan - Water Treatment Plant		\$18,188	\$18,188	\$18,188	\$18,188	\$18,188	\$18,188
PG & E Loan		\$793	\$793	\$793	\$793	\$793	\$793
USDA Loans - Big Bend (estimate)		\$21,655	\$21,655	\$21,655	\$21,655	\$21,655	\$21,655
Subtotal Debt Service	b	\$40,636	\$40,636	\$40,636	\$40,636	\$40,636	\$40,636
System Rehabilitation Table 8	c	\$0	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000
Adjustment for Cash Flow or Loan Coverage		\$0	\$50,000	\$100,000	\$125,000	\$125,000	\$125,000
Non-Operating Credits (Expenses)							
Big Bend Service Fees	3.0%	\$29,900	\$30,797	\$31,721	\$32,672	\$33,652	\$34,662
Big Bend Rates for Debt Service	constant	\$21,513	\$21,513	\$21,513	\$21,513	\$21,513	\$21,513
Property Tax	2.0%	\$29,040	\$29,621	\$30,213	\$30,817	\$31,434	\$32,063
Other [2]	constant	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900
Total Non-operating Credits (expenses)	d	\$83,353	\$84,831	\$86,347	\$87,903	\$89,500	\$91,138
Revenue Requirement	e = a+b+c-d	\$474,352	\$544,907	\$622,878	\$677,677	\$709,433	\$743,283

Source: DSPUD and HEC.

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[1] Personnel costs adjusted in fiscal year 2022 to account for retirements.

[2] Water system allocated 20% of Fire Station lease revenue and other revenues.

Table 20
 Projected Cash Flow for Wastewater

Revenues and Expenses	Fiscal Year Ending					
	2021	2022	2023	2024	2025	2026
Revenues						
Rates from All Customers	\$1,074,622	\$1,658,812	\$1,751,600	\$1,850,927	\$1,957,323	\$2,071,396
Rates for Debt Service	\$445,462	\$445,462	\$445,462	\$445,462	\$445,462	\$445,462
Special Tax Revenues	\$273,729	\$273,729	\$273,729	\$273,729	\$273,729	\$273,729
Other	\$497,830	\$491,969	\$515,310	\$540,152	\$566,637	\$594,896
Total Revenues	\$2,291,642	\$2,869,972	\$2,986,101	\$3,110,270	\$3,243,151	\$3,385,483
Operating Expenses	\$2,012,773	\$1,969,479	\$2,085,607	\$2,209,777	\$2,342,658	\$2,484,990
Net Revenue before Debt Service	\$278,870	\$900,494	\$900,494	\$900,494	\$900,494	\$900,494
Debt Service	\$793,069	\$727,494	\$727,494	\$727,494	\$727,494	\$727,494
Debt Service Coverage [1]	0.35	1.24	1.24	1.24	1.24	1.24
Net Income	(\$514,199)	\$173,000	\$173,000	\$173,000	\$173,000	\$173,000
Beginning Balance	\$2,247,242	\$1,733,043	\$1,906,043	\$2,079,043	\$2,130,043	\$2,157,043
Net Income	(\$514,199)	\$173,000	\$173,000	\$173,000	\$173,000	\$173,000
Connection Fees (Sugar Bowl)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Projects	\$0	\$0	\$0	(\$122,000)	(\$146,000)	(\$128,000)
Ending Balance	\$1,733,043	\$1,906,043	\$2,079,043	\$2,130,043	\$2,157,043	\$2,202,043
Restricted Balance	\$737,378	\$737,378	\$737,378	\$737,378	\$737,378	\$737,378
Unrestricted Balance	\$995,665	\$1,168,665	\$1,341,665	\$1,392,665	\$1,419,665	\$1,464,665

Source: DSPUD financials and HEC 2021 rate study.

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[1] Debt service coverage ratio must be at least 1.10 per the SWRCB Clean Water SRF agreement.