

**Donner Summit Public Utility District  
Board of Directors Regular Meeting  
Agenda  
Tuesday, January 16, 2024 – 6:00 P.M.  
DSPUD Office, 53823 Sherritt Lane, Soda Springs California**

**Director Phil Gamick will be attending by teleconference at:  
6482 Willow Breeze Lane  
Las Vegas, Nevada 89118**

The Public is welcome to attend in person or participate by Zoom Webinar: Meeting ID, 891 2197 1774, Password: 894617

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

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

- 1. Call to Order**
- 2. Roll Call**
- 3. Clear the Agenda**
- 4. Board Organization**
  - A. Select Board Officers – President, Vice President, Secretary**
  - B. Board Meeting Calendar for 2024**
- 5. 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.*
- 6. 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 January 2024**
    - 1. Cash Disbursements–General**, Month of December
    - 2. Cash Disbursements–Payroll**, Month of December
    - 3. Schedule of Cash and Reserves**, November
    - 4. Accountants Financial Statements**, November
  - B. Approve Regular Meeting Minutes for December 19, 2023**

**7. Department Reports**

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

**8. Action**

- A. Adopt a Resolution Approving a Professional Services Agreement with Goodwin Consulting Group Inc. for Community Facilities District Formation and Administration Services for the Sugar Bowl West and East Village Sewer Project in the Amount of \$110,000**


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

**10. Adjournment**

Schedule of Upcoming Meetings  
Regular Meeting – February 20, 2024  
Regular Meeting – March 19, 2024  
Regular Meeting – April 16, 2024

We certify that on January 12, 2024, a copy of this agenda was posted in public view at 53823 Sherritt Lane Soda Springs, California, and the Soda Springs General Store.

*Deleane Mehler*  
  
Deleane Mehler  
Administrative Assistant

  
  
Steven Palmer  
General Manager

## Agenda Item: 4

**Board Meeting Calendar for 2024**

January 16, 2024

February 20, 2024

March 19, 2024

April 16, 2024

May 21, 2024

June 18, 2024

July 16, 2024

August 20, 2024

September 17, 2024

October 15, 2024

November 19, 2024

December 17, 2024

## Agenda Item: 6A.1

**Donner Summit Public Utility District  
Check List**

January 16, 2024  
Agenda Item: 6A.1

All Bank Accounts  
December 18, 2023

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
10012	12/18/23	49ER WATER SERVICES	1,405.00
10013	12/18/23	49ER WATER SERVICES	990.00
10014	12/18/23	ALL ELECTRIC MOTORS, INC.	2,009.62
10015	12/18/23	ANTHEM/BLUE CROSS	182.69
10016	12/18/23	AQUASIERRA	1,749.20
10017	12/18/23	AT&T	184.92
10018	12/18/23	AUERBACH ENGINEERING CORP	47,482.61
10019	12/18/23	BARNARD, VOGLER & CO.	2,230.46
10020	12/18/23	BATTERIES PLUS	193.36
10021	12/18/23	EMPLOYER DRIVEN SOLUTIONS	781.20
10022	12/18/23	EOSi	11,404.89
10023	12/18/23	FED-EX	17.66
10024	12/18/23	GEI CONSULTANTS	14,997.25
10025	12/18/23	GRAINGER	710.31
10026	12/18/23	HANSFORD ECONOMIC CONSULTING, LLC	2,148.75
10027	12/18/23	HUMANA DENTAL INS. CO.	1,456.26
10028	12/18/23	JIM KING	150.00
10029	12/18/23	JOSH SHELTON	150.00
10030	12/18/23	JUSTIN VOSBURGH	150.00
10031	12/18/23	KIMBALL MIDWEST	296.19
10032	12/18/23	KNOWLEDGE SOLUTIONS	118.00
10033	12/18/23	MAPCOMMUNICATIONS	17.60
10034	12/18/23	MOUNTAIN HARDWARE & SPORTS	6.03
10035	12/18/23	NATIONAL LIFE INSURANCE CO.	62.17
10036	12/18/23	PAUL SCHOTT	150.00
10037	12/18/23	PIT. BOWES GLOBAL FINANCIAL SERVICES	225.60
10038	12/18/23	PITNEY BOWES	196.27
10039	12/18/23	PRINCIPAL LIFE INSURANCE COMPANY	821.21
10040	12/18/23	STEVEN PALMER	150.00
10041	12/18/23	THE OFFICE BOSS, INC.	395.86
10042	12/18/23	SEAN PATRICK	150.00
10043	12/18/23	SILVERTIP SNOW REMOVAL	2,500.00
10044	12/18/23	SKI CAT SNOWCAT RENTALS	9,984.75
10045	12/18/23	STATE WATER RESOURCES CONTROL	3,746.00
10046	12/18/23	SUBURBAN PROPANE	777.93
10047	12/18/23	THATCHER COMPANY OF NEVADA, INC.	17,826.77
10048	12/18/23	TRANSAMERICA LIFE INSURANCE	194.19
10049	12/18/23	TRUCKEE FIRE PROTECTION DISTRICT	5,299.89
10050	12/18/23	USA BLUEBOOK	119.24
10051	12/18/23	USDA FOREST SERVICE	6,679.35
10052	12/18/23	WESTERN NEVADA SUPPLY COMPANY	3,690.39
10053	12/18/23	ANTHEM/BLUE CROSS	13,158.26
10054	12/18/23	AUERBACH ENGINEERING CORP	13,580.50
10055	12/18/23	MOUNTAIN HARDWARE & SPORTS	116.40
10056	12/18/23	STATE WATER RESOURCES CONTROL	6,864.00
10057	12/18/23	SUBURBAN PROPANE	5,499.89
10058	12/18/23	USA BLUEBOOK	1,004.78
10059	12/18/23	WESTERN NEVADA SUPPLY COMPANY	35.85
10060	12/18/23	AUERBACH ENGINEERING CORP	11,906.25
10061	12/18/23	MOUNTAIN HARDWARE & SPORTS	86.58
10062	12/18/23	STATE WATER RESOURCES CONTROL	3,746.00
10063	12/18/23	USA BLUEBOOK	3,475.55
10064	12/18/23	AUERBACH ENGINEERING CORP	15,230.00
10065	12/18/23	TRUCKEE AUTO PARTS	66.81
10066	12/18/23	USA BLUEBOOK	414.01
10067	12/18/23	TRUCKEE AUTO PARTS	36.12
10068	12/18/23	USA BLUEBOOK	111.81

Check List

All Bank Accounts  
December 18, 2023

Check Number	Check Date	Payee	Amount
10069	12/18/23	USA BLUEBOOK	3,528.28
10070	12/18/23	USA BLUEBOOK	686.57
10071	12/18/23	USA BLUEBOOK	515.47
<b>Vendor Check Total</b>			<u>221,864.75</u>
<b>Check List Total</b>			<u><u>221,864.75</u></u>

Check count = 60

## **Agenda Item: 6A.2**





# PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS			
	DESCRIPTION	RATE	HOURS	EARNINGS				REIMB & OTHER PAYMENTS		
**** 30 WATER SEWER (cont.) Vosburgh, Justin E (cont.) 57	Sick	55.7000	4.2500	236.73	Fed Income Tax	532.82	Loan 2	171.34	Chkg 400	3,653.41
	Stand By			315.00	CA Income Tax	367.77				
	Vacation	55.7000	14.0000	779.80						
	CHECK 1 TOTAL		90.0000	5,328.01		1,268.26		406.34	Net Pay	3,653.41
	Overtime	83.5500	17.5000	1,462.13	Medicare	21.20			Direct Deposit # 4713	
	CHECK 2 TOTAL		17.5000	1,462.13	Fed Income Tax	38.68			Check Amt	0.00
				CA Income Tax	32.00			Chkg 400	1,369.25	
	CHECK 2 TOTAL		17.5000	1,462.13		92.88		Net Pay	1,369.25	
	EMPLOYEE TOTAL		107.5000	6,790.14		1,361.14		406.34	Net Pay	5,022.66
**** 40 BOARD MEMBER Combs, William C 68	Regular			250.00	Social Security	15.50			Direct Deposit # 4714	
					Medicare	3.63			Check Amt	0.00
					CA Disability	2.25			Chkg 718	228.62
	EMPLOYEE TOTAL			250.00		21.38			Net Pay	228.62
Gamick, Philip 28	Regular			250.00	Social Security	15.50			Direct Deposit # 4715	
					Medicare	3.62			Check Amt	0.00
					Fed Income Tax	50.00			Chkg 486	178.63
					CA Disability	2.25				
	EMPLOYEE TOTAL			250.00		71.37			Net Pay	178.63
Kaufman, Joan B 67	Regular			275.00	Social Security	17.05			Direct Deposit # 4716	
					Medicare	3.99			Check Amt	0.00
					CA Disability	2.48			Chkg 974	251.48
	EMPLOYEE TOTAL			275.00		23.52			Net Pay	251.48
Parkhurst, Dawn E 66	Regular			250.00	Social Security	15.50			Direct Deposit # 4717	
					Medicare	3.62			Check Amt	0.00
					CA Disability	2.25			Chkg 495	228.63
	EMPLOYEE TOTAL			250.00		21.37			Net Pay	228.63
Preis, Cathy 44	Regular			300.00	Social Security	18.60			Direct Deposit # 4718	
					Medicare	4.35			Check Amt	0.00
					CA Disability	2.70			Chkg 011	274.35
	EMPLOYEE TOTAL			300.00		25.65			Net Pay	274.35
**** 50 ADMIN Mehler, Deleane 51	Regular	44.2700	56.2500	2,490.19	Social Security	219.58	457	100.00	Direct Deposit # 4719	
	Holiday	44.2700	16.0000	708.32	Medicare	51.35	Loan 2	243.52	Check Amt	0.00
	Sick	44.2700	7.7500	343.09	Fed Income Tax	532.25	Loan Payment	103.78	Chkg 963	2,065.00
					CA Income Tax	194.25				
					CA Disability	31.87				
	EMPLOYEE TOTAL		80.0000	3,541.60		1,029.30		447.30	Net Pay	2,065.00

# 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 (cont.) Palmer, Steven V 65	Regular Holiday		M16.0000	7,456.04	Medicare Fed Income Tax CA Income Tax	108.11457 1,259.41 584.27	201.93 Direct Deposit # 4720 Check Amt 0:00 Chkg 779 4,514.32 Savg 217 788:00
	EMPLOYEE TOTAL		16.0000	7,456.04		1,951.79	201.93 Net Pay 5,302.32
<b>COMPANY TOTALS</b> 12 Person(s) 15 Transaction(s)	Regular Overtime Holiday Life Ins Reimb Txble Sick Stand By Vacation Sick Accr-Memo Vacation -Memo COMPANY TOTAL		262.5000 29.7500 128.0000 33.2500 58.2500 511.7500	28,065.72 2,455.30 4,676.92 300.00 1,530.47 720.00 2,982.80 40,731.21	5.55 16.92 TOTAL EMPLOYER LIABILITY	1,932.47457 590.60 4,732.14 2,298.24 192.92 9,746.37 1,932.54 590.62 2,523.16	2,151.93 150.00 1,292.31 72.41 414.86 558.02 4,639.53 Net Pay 26,345.31
					TOTAL EMPLOYER LIABILITY TOTAL TAX LIABILITY	9,746.37 12,269.53	
(IC) = Independent Contractor							

# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/08/23: \$43,031.96**

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

## TRANSACTION SUMMARY

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	43,031.96
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>43,031.96</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	3,347.22
	CASH REQUIRED FOR CHECK DATE 12/08/23	46,379.18

## TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<b>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</b>
12/07/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Direct Deposit	Net Pay Allocations	26,345.31	<b>26,345.31</b>
12/07/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	4,417.12	<b>4,417.12</b>
12/07/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Taxpay®	Employee Withholdings		
				Social Security	1,932.47	
				Medicare	590.60	
				Fed Income Tax	4,732.14	
				CA Income Tax	2,298.24	
				CA Disability	192.92	
				<b>Total Withholdings</b>	<b>9,746.37</b>	
				Employer Liabilities		
				Social Security	1,932.54	
				Medicare	590.62	
				<b>Total Liabilities</b>	<b>2,523.16</b>	<b>12,269.53</b>
				<b>EFT FOR 12/07/23</b>		<b>43,031.96</b>
				<b>TOTAL EFT</b>		<b>43,031.96</b>

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/08/23	Refer to your records for account	Information	Payroll	Employee Deductions		
				457	2,151.93	
				Credit Un 2	150.00	
				Life Ins EE Post Tax	72.41	



# PAYROLL JOURNAL

0085 0085-T591 Donner Summit Public Utility

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS		
	DESCRIPTION	RATE	HOURS	EARNINGS				REIMB & OTHER PAYMENTS	
**** 50 ADMIN (cont.) Mehler, Deleane (cont.) 51					Fed Income Tax	422.77	RTP-Chkg 963	2,126.13	
					CA Income Tax	143.35			
					CA Disability	26.60			
	CHECK 2 TOTAL		66.5000	2,943.96		817.89	Net Pay	2,126.13	
Vacation	44.2700	80.0000	3,541.60		Social Security	219.58	Overpayment Payba	2,065.00	
					Medicare	51.36	Direct Deposit # 9		
					Fed Income Tax	554.25	Check Amt	0.00	
					CA Income Tax	204.48	RTP-Chkg 963	415.06	
					CA Disability	31.87			
CHECK 3 TOTAL		80.0000	3,541.60		1,061.54	2,065.00	Net Pay	415.06	
EMPLOYEE TOTAL		226.5000	10,027.16		2,908.67	2,512.30	Net Pay	4,606.19	
Palmer, Steven V 65	Regular		7,456.04		Medicare	108.12	457	201.93	Direct Deposit # 10
					Fed Income Tax	1,259.41			Check Amt
					CA Income Tax	584.27			RTP-Chkg 779
									RTP-Savg 217
EMPLOYEE TOTAL			7,456.04		1,951.80	201.93	Net Pay	5,302.31	
<b>COMPANY TOTALS</b>									
7 Person(s)	Regular		344,7500	30,482.11	Social Security	1,519.43	457	2,001.93	Check Amt
10 Transaction(s)	Double Time		4.0000	445.60	Medicare	619.64	Credit Un 2	150.00	Dir Dep
	Overtime		21,2500	1,751.33	Fed Income Tax	5,388.93	Garnishment	1,292.31	
	Sick		53,5000	2,759.20	CA Income Tax	2,561.67	Loan 2	414.86	
	Stand By			720.00	CA Disability	202.70	Loan Payment	558.02	
	Vacation		148,2500	6,574.95			Overpayment Pa	2,065.00	
	Sick Accr-Memo								
	Vacation -Memo				3.70				
					10.77				
	COMPANY TOTAL		571,7500	42,733.19		10,292.37	6,482.12	Net Pay	25,958.70
					<i>Employer Liabilities</i>				
					Social Security	1,519.42			
					Medicare	619.62			
					TOTAL EMPLOYER LIABILITY	2,139.04			
					TOTAL TAX LIABILITY	12,431.41			

(IC) = Independent Contractor

# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/22/23: \$42,957.23**

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

## TRANSACTION SUMMARY

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	42,957.23
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>42,957.23</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	5,189.81
	CASH REQUIRED FOR CHECK DATE 12/22/23	48,147.04

## TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<b>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</b>
12/22/23	FIVE STAR BANK	xxxxxxxxxxxx707	Direct Deposit	Net Pay Allocations	25,958.70	<b>25,958.70</b>
12/22/23	FIVE STAR BANK	xxxxxxxxxxxx707	Readychex®	Check Amounts	3,274.81	<b>3,274.81</b>
12/22/23	WELLS FARGO BANK, NA	xxxxxxxxxxxx393	Readychex®	Check Amounts	1,292.31	<b>1,292.31</b>
				<b>EFT FOR 12/22/23</b>		<b>30,525.82</b>
12/26/23	FIVE STAR BANK	xxxxxxxxxxxx707	Taxpay®	Employee Withholdings		
				Social Security	1,519.43	
				Medicare	619.64	
				Fed Income Tax	5,388.93	
				CA Income Tax	2,561.67	
				CA Disability	202.70	
				<b>Total Withholdings</b>	<b>10,292.37</b>	
				Employer Liabilities		
				Social Security	1,519.42	
				Medicare	619.62	
				<b>Total Liabilities</b>	<b>2,139.04</b>	<b>12,431.41</b>
				<b>EFT FOR 12/26/23</b>		<b>12,431.41</b>
				<b>TOTAL EFT</b>		<b>42,957.23</b>

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/22/23	Refer to your records for account information		Payroll	Employee Deductions		
				457	2,001.93	
				Credit Un 2	150.00	

## Agenda Item: 6A.3



DONNER SUMMIT PUBLIC UTILITY DISTRICT  
 SCHEDULE OF CASH AND DEBT RESTRICTED RESERVES  
 NOVEMBER 30, 2023

<u>Bank Account</u>	<u>Reserve</u>	<u>Book Balance</u>	<u>Reserves Restricted</u>
Wells Fargo - Checking		\$ (814,846.97)	
Wells Fargo - Deposit		1,324,913.99	
Wells Fargo - Payroll		2,065.00	
Five Star Bank - Checking		307,759.90	
LAIF		3,506.97	
	SWRCB Loan Construction		719,191.03
	WTP Loan Construction		10,359.94
	Big Bend Water Loan Reserve 1		5,662.40
	Big Bend Water Loan Reserve 2		2,325.60
	Big Bend Assessment		11,688.80
	Big Bend Loan Fund - Loan 1		14,156.00
	Big Bend Loan Fund - Loan 2		5,814.00
	Sugar Bowl Expansion		31,060.27
<b>Totals</b>		<u>823,398.89</u>	<u>800,258.04</u>
Unrestricted Cash Available			<u><u>\$ 23,140.85</u></u>

## Agenda Item: 6A.4

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT  
NOVEMBER 30, 2023

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
TABLE OF CONTENTS  
NOVEMBER 30, 2023

---

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Activities and Changes in Net Position – Budgetary Basis Combined Business-Type Activities	2
Statement of Activities and Changes in Net Position – Budgetary Basis Budget and Actual – Business-Type Activity – Water	3
Statement of Activities and Changes in Net Position – Budgetary Basis Budget and Actual – Business-Type Activity – Sewer	4
Statement of Activities and Changes in Net Position – Budgetary Basis Budget and Actual – Business-Type Activity – Wastewater Treatment	5
Statement of Activities and Changes in Net Position – Budgetary Basis Budget and Actual – Business-Type Activity – Admin	6
SUPPLEMENTARY INFORMATION	7
Schedule of Big Bend Transactions	8



100 West Liberty St.  
Suite 1100  
Reno, NV 89501

775.786.6141  
775.323.6211  
bvcpcpas.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 five months ended November 30, 2023 in accordance with the budgetary basis of accounting, and for determining that the budgetary basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

*Barnard, Vogler & Co.*

Reno, Nevada  
January 10, 2024

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
COMBINED BUSINESS-TYPE ACTIVITIES  
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2023

	Water	Sewer	Treatment	Admin	Total
<b>Program Revenue</b>					
Water fees	\$ 347,561.52	\$ -	\$ -	\$ -	\$ 347,561.52
Sewer fees	-	288,740.95	866,222.87	-	1,154,963.82
Connection fees	-	-	-	-	-
Recycled water sales	-	-	-	-	-
Non-CFD revenue for WWTP loan	-	-	-	-	-
Sierra Lakes service	-	-	218,626.25	-	218,626.25
Big Bend service fees	15,540.00	-	-	-	15,540.00
Big Bend assessment	10,385.76	-	-	-	10,385.76
Total Program Revenue	373,487.28	288,740.95	1,084,849.12	-	1,747,077.35
<b>Expenses</b>					
Salaries-operations	58,434.19	49,137.82	158,037.80	122,221.17	387,830.98
Overtime	7,361.59	6,190.43	19,909.70	-	33,461.72
Employee benefits and taxes	19,840.43	16,467.33	54,349.19	38,383.32	129,040.27
Board expense	-	-	-	35,063.83	35,063.83
Professional fees	24,664.66	290.54	7,451.75	54,332.94	86,739.89
Dues and subscriptions	90.00	-	1,029.03	8,360.00	9,479.03
Fees, permits, certifications, leases	1,217.45	-	22,473.50	8,275.54	31,966.49
Training, education, travel	154.58	-	508.32	999.86	1,662.76
Insurance	21,487.63	18,231.06	57,994.31	5,036.75	102,749.75
Office supplies and miscellaneous	236.00	141.42	741.45	3,405.11	4,523.98
Utilities, communications, telemetry	19,070.58	8,137.50	120,343.50	14,079.72	161,631.30
Chemicals and lab supplies	9,779.93	-	118,434.88	-	128,214.81
Laboratory testing	2,570.00	-	22,800.00	-	25,370.00
Equipment maintenance and repair	11,503.46	5,223.15	15,257.16	-	31,983.77
Small equipment and rental	825.00	825.00	215.82	281.87	2,147.69
Operating supplies	326.78	2,813.55	605.33	1,331.25	5,076.91
Sludge removal	-	-	18,926.85	-	18,926.85
Vehicle maintenance, repair, fuel	2,354.53	7,063.62	5,230.15	-	14,648.30
Infiltration and inflow program	-	33,014.25	-	-	33,014.25
Facility maintenance and repair	78,965.52	4,098.28	37,915.79	1,060.00	122,039.59
Amortization of land lease	-	-	9,038.75	-	9,038.75
Debt service	-	-	719,191.03	-	719,191.03
Capital equipment	25,502.47	18,295.22	58,186.38	-	101,984.07
Sugar Bowl expansion	-	104,509.47	-	-	104,509.47
Capital projects	-	-	-	-	-
Total Expenses	284,384.80	274,438.64	1,448,640.69	292,831.36	2,300,295.49
<b>Excess (Deficiency) of Program Revenues Over Expenses</b>					
	89,102.48	14,302.31	(363,791.57)	(292,831.36)	(553,218.14)
<b>General Revenues</b>					
Interest revenue	-	-	-	1,332.04	1,332.04
CFD revenue for WWTP loan	-	-	1,601.10	-	1,601.10
Property tax	2,575.85	1,689.52	7,443.02	-	11,708.39
Other income	31,258.00	-	-	256.00	31,514.00
Grants	675.00	-	-	-	675.00
Total General Revenues	34,508.85	1,689.52	9,044.12	1,588.04	46,830.53
<b>Increase (Decrease) in Net Position</b>					
	\$ 123,611.33	\$ 15,991.83	\$ (354,747.45)	\$ (291,243.32)	\$ (506,387.61)
<b>Net Position, Beginning of Year</b>					
					13,764,091.43
<b>Net Position, End of Period</b>					
					\$ 13,257,703.82

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
BUDGET AND ACTUAL  
BUSINESS-TYPE ACTIVITY - WATER  
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2023

	Actual Year to Date 11/30/23	Budget Total Fiscal Year 2024	Budget Percent Complete 11/30/23	Remaining Budget 11/30/23
<b>Program Revenue</b>				
Water fees	\$ 347,561.52	\$ 677,677.00	51.29%	\$ (330,115.48)
Connection fees	-	-	0.00%	-
Big Bend service fees	15,540.00	31,546.00	49.26%	(16,006.00)
Big Bend assessment	10,385.76	20,772.00	50.00%	(10,386.24)
Total Program Revenue	<u>373,487.28</u>	<u>729,995.00</u>	<u>51.16%</u>	<u>(356,507.72)</u>
<b>Expenses</b>				
Salaries-operations	58,434.19	129,183.00	45.23%	70,748.81
Overtime	7,361.59	13,295.00	55.37%	5,933.41
Employee benefits and taxes	19,840.43	52,477.00	37.81%	32,636.57
Professional fees	24,664.66	86,310.00	28.58%	61,645.34
Dues and subscriptions	90.00	680.00	13.24%	590.00
Fees, permits, certifications, leases	1,217.45	17,530.00	6.94%	16,312.55
Training, education, travel	154.58	1,000.00	15.46%	845.42
Insurance	21,487.63	47,700.00	45.05%	26,212.37
Office supplies and miscellaneous	236.00	550.00	42.91%	314.00
Utilities, communications, telemetry	19,070.58	50,309.00	37.91%	31,238.42
Chemicals and lab supplies	9,779.93	30,000.00	32.60%	20,220.07
Laboratory testing	2,570.00	5,000.00	51.40%	2,430.00
Equipment maintenance and repair	11,503.46	36,895.00	31.18%	25,391.54
Small equipment and rental	825.00	3,150.00	26.19%	2,325.00
Operating supplies	326.78	390.00	83.79%	63.22
Vehicle maintainance, repair, fuel	2,354.53	5,610.00	41.97%	3,255.47
Facility maintenance and repair	78,965.52	46,250.00	170.74%	(32,715.52)
Angela WTP loan principal and interest	-	18,188.00	0.00%	18,188.00
Big Bend debt service	-	19,970.00	0.00%	19,970.00
Capital equipment	25,502.47	27,451.00	92.90%	1,948.53
Capital projects	-	57,300.00	0.00%	57,300.00
Total Expenses	<u>284,384.80</u>	<u>649,238.00</u>	<u>43.80%</u>	<u>364,853.20</u>
<b>Excess of Program</b>				
Revenues Over Expenses	89,102.48	80,757.00	110.33%	8,345.48
<b>General Revenues</b>				
Property tax	2,575.85	30,213.00	8.53%	27,637.15
Other income	31,258.00	-	0.00%	(31,258.00)
Grants	675.00	20,400.00	100.00%	19,725.00
Total General Revenues	<u>34,508.85</u>	<u>50,613.00</u>	<u>108.53%</u>	<u>16,104.15</u>
<b>Increase in Net Position</b>	<u>\$ 123,611.33</u>	<u>\$ 131,370.00</u>	<u>94.09%</u>	<u>\$ 24,449.63</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 FIVE MONTHS ENDED NOVEMBER 30, 2023

	Actual Year to Date 11/30/23	Budget Total Fiscal Year 2024	Budget Percent Complete 11/30/23	Remaining Budget 11/30/23
Program Revenue				
Sewer fees	\$ 288,740.95	\$ 483,683.00	59.70%	\$ (194,942.05)
Connection fees	-	-	0.00%	-
Total Program Revenue	<u>288,740.95</u>	<u>483,683.00</u>	<u>59.70%</u>	<u>(194,942.05)</u>
Expenses				
Salaries-operations	49,137.82	108,631.00	45.23%	59,493.18
Overtime	6,190.43	11,180.00	55.37%	4,989.57
Employee benefits and taxes	16,467.33	44,649.00	36.88%	28,181.67
Professional fees	290.54	-	0.00%	(290.54)
Training, education and travel	-	300.00	0.00%	300.00
Insurance	18,231.06	40,111.00	45.45%	21,879.94
Office supplies and miscellaneous	141.42	550.00	25.71%	408.58
Utilities, communications, telemetry	8,137.50	30,512.00	26.67%	22,374.50
Chemicals and lab supplies	-	500.00	0.00%	500.00
Small equipment and rental	825.00	-	0.00%	(825.00)
Operating supplies	2,813.55	1,200.00	234.46%	(1,613.55)
Infiltration and inflow program	33,014.25	30,000.00	110.05%	(3,014.25)
Equipment maintenance and repair	5,223.15	21,600.00	24.18%	16,376.85
Vehicle maintenance, repair, fuel	7,063.62	5,410.00	130.57%	(1,653.62)
Facility maintenance and repair	4,098.28	7,640.00	53.64%	3,541.72
Capital equipment	18,295.22	20,500.00	89.24%	2,204.78
Sugar Bowl expansion	104,509.47	-	0.00%	(104,509.47)
Capital projects	-	28,200.00	0.00%	28,200.00
Total Expenses	<u>274,438.64</u>	<u>351,443.00</u>	<u>78.09%</u>	<u>77,004.36</u>
Excess of Program				
Revenues Over Expenses	14,302.31	132,240.00	10.82%	(117,937.69)
General Revenues				
Property tax	<u>1,689.52</u>	<u>20,353.00</u>	<u>8.30%</u>	<u>(18,663.48)</u>
Total General Revenues	<u>1,689.52</u>	<u>20,353.00</u>	<u>8.30%</u>	<u>(18,663.48)</u>
Increase in Net Position	<u>\$ 15,991.83</u>	<u>\$ 152,593.00</u>	<u>10.48%</u>	<u>\$ (136,601.17)</u>



DONNER SUMMIT PUBLIC UTILITY DISTRICT  
 STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - BUDGETARY BASIS  
 BUDGET AND ACTUAL  
 BUSINESS-TYPE ACTIVITY - WASTEWATER TREATMENT  
 FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2023

	Actual Year to Date 11/30/23	Budget Total Fiscal Year 2024	Budget Percent Complete 11/30/23	Remaining Budget 11/30/23
<b>Program Revenue</b>				
Sewer fees	\$ 866,222.87	\$ 1,531,662.00	56.55%	\$ (665,439.13)
Recycled water sales	-	-	0.00%	-
Non-CFD revenue for WWTP loan	-	281,044.00	0.00%	(281,044.00)
Sierra Lakes service	218,626.25	547,280.00	39.95%	(328,653.75)
Total Program Revenue	<u>1,084,849.12</u>	<u>2,359,986.00</u>	<u>45.97%</u>	<u>(1,275,136.88)</u>
<b>Expenses</b>				
Salaries-operations	158,037.80	349,380.00	45.23%	191,342.20
Overtime	19,909.70	35,957.00	55.37%	16,047.30
Employee benefits and taxes	54,349.19	143,601.00	37.85%	89,251.81
Professional fees	7,451.75	52,900.00	14.09%	45,448.25
Dues and subscriptions	1,029.03	2,200.00	46.77%	1,170.97
Fees, permits, certifications, leases	22,473.50	28,000.00	80.26%	5,526.50
Training, education, travel	508.32	3,120.00	16.29%	2,611.68
Insurance	57,994.31	129,006.00	44.95%	71,011.69
Office supplies and miscellaneous	741.45	2,248.00	32.98%	1,506.55
Utilities, communications, telemetry	120,343.50	458,000.00	26.28%	337,656.50
Chemicals and lab supplies	118,434.88	152,030.00	77.90%	33,595.12
Laboratory testing	22,800.00	26,043.00	87.55%	3,243.00
Small equipment and rental	215.82	1,240.00	17.40%	1,024.18
Operating supplies	605.33	375.00	161.42%	(230.33)
Equipment maintenance and repair	15,257.16	19,420.00	78.56%	4,162.84
Vehicle maintenance, repair, fuel	5,230.15	17,520.00	29.85%	12,289.85
Sludge removal	18,926.85	22,340.00	84.72%	3,413.15
Facility maintenance and repair	37,915.79	65,580.00	57.82%	27,664.21
Amortization of land lease	9,038.75	21,693.00	41.67%	12,654.25
WWTP loan	719,191.03	719,191.00	100.00%	(0.03)
Capital equipment	58,186.38	68,886.00	84.47%	10,699.62
Total Expenses	<u>1,448,640.69</u>	<u>2,318,730.00</u>	<u>62.48%</u>	<u>870,089.31</u>
<b>Excess (Deficiency) of Program</b>				
Revenues Over Expenses	(363,791.57)	41,256.00	-881.79%	(405,047.57)
<b>General Revenues</b>				
CFD revenue for WWTP loan	1,601.10	290,593.00	0.55%	(288,991.90)
Property tax	7,443.02	86,800.00	8.57%	(79,356.98)
Other income	-	50,000.00	0.00%	(50,000.00)
Total General Revenues	<u>9,044.12</u>	<u>427,393.00</u>	<u>2.12%</u>	<u>(418,348.88)</u>
Increase (Decrease) in Net Position	<u>\$ (354,747.45)</u>	<u>\$ 468,649.00</u>	<u>-75.70%</u>	<u>\$ 823,396.45</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 FIVE MONTHS ENDED NOVEMBER 30, 2023

	Actual Year to Date 11/30/23	Budget Total Fiscal Year 2024	Budget Percent Complete 11/30/23	Remaining Budget 11/30/23
<b>Program Revenue</b>				
Service Fees	\$ -	\$ -	-	\$ -
<b>Total Program Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenses</b>				
Salaries-operations	122,221.17	287,755.00	42.47%	165,533.83
Overtime	-	3,522.00	0.00%	3,522.00
Employee benefits and taxes	38,383.32	130,669.00	29.37%	92,285.68
Board expense	35,063.83	72,245.00	48.53%	37,181.17
Professional fees	54,332.94	111,600.00	48.69%	57,267.06
Dues and subscriptions	8,360.00	11,400.00	73.33%	3,040.00
Fees, permits, certifications, leases	8,275.54	13,240.00	62.50%	4,964.46
Training, education, travel	999.86	3,000.00	33.33%	2,000.14
Insurance	5,036.75	11,411.00	44.14%	6,374.25
Office supplies and miscellaneous	3,405.11	9,000.00	37.83%	5,594.89
Utilities, communications, telemetry	14,079.72	34,871.00	40.38%	20,791.28
Small equipment and rental	281.87	-	0.00%	(281.87)
Operating supplies	1,331.25	2,080.00	64.00%	748.75
Facility maintenance and repair	1,060.00	10,280.00	10.31%	9,220.00
Capital equipment	-	7,500.00	0.00%	7,500.00
<b>Total Expenses</b>	<u>292,831.36</u>	<u>708,573.00</u>	<u>41.33%</u>	<u>415,741.64</u>
<b>Deficiency of Program</b>				
Revenues Over Expenses	(292,831.36)	(708,573.00)	41.33%	415,741.64
<b>General Revenues</b>				
Interest revenue	1,332.04	2,000.00	66.60%	(667.96)
Other income	256.00	9,000.00	2.84%	(8,744.00)
Grants	-	-	0.00%	-
<b>Total General Revenues</b>	<u>1,588.04</u>	<u>11,000.00</u>	<u>14.44%</u>	<u>(9,411.96)</u>
<b>Decrease in Net Position</b>	<u>\$ (291,243.32)</u>	<u>\$ (697,573.00)</u>	<u>41.75%</u>	<u>\$ 406,329.68</u>

SUPPLEMENTARY INFORMATION

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
SCHEDULE OF BIG BEND TRANSACTIONS  
FOR THE FIVE MONTHS ENDED NOVEMBER 30, 2023

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Revenue	\$	25,925.76
Expenses		
Fees and permits		-
Telephone		829.16
Interest		-
Loan principal		-
Electricity		(1,899.06)
Repairs and maintenance		<u>634.07</u>
Total expenses		<u>(435.83)</u>
Excess of revenue over expenses	\$	<u><u>26,361.59</u></u>

## Agenda Item: 6B

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

**STAFF PRESENT:** Steven Palmer, General Manager; Jim King, Plant Manager; Deleane Mehler, Office Assistant  
**OTHERS PRESENT:** Geoffrey O. Evers, General Counsel, by Zoom

**1. Call to Order**

The Regular Meeting of December 19, 2023 of the Donner Summit Public Utility District Board of Directors was called to order at 6:23 p.m. by President Cathy Preis.

**2. Roll Call**

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

**Motion: Approve Director Phil Gamick's absence as Excused from the December 19, 2023 Donner Summit Public Utility District's Board of Directors Meeting.**

By: Joni Kaufman

Second: Craig Combs

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

**Motion Carries**

**3. Clear the Agenda- None**

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

**5. Consent Calendar**

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

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

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

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

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

**Motion: Accept the Consent Calendar**  
By: Dawn Parkhurst  
Second: Joni Kaufman  
Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy

**Motion Carries**

**6. Department Reports**

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

**7. Action**

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

**Motion: Approve the Budget Amendment No.1 Increasing Planned Revenue by \$8,250 and Expenditures by \$66,445.**

By: Joni Kaufman  
Second: Dawn Parkhurst  
Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy

**Motion Carries**

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

**9. Adjournment**

**Motion: Adjourn Meeting at 6:58 p.m.**  
By: Joni Kaufman  
Second: Dawn Parkhurst  
Vote: 4 Ayes, 0 Noes, 1 Absent, 0 Abstain, 0 Vacancy

**Motion Carries**

**Schedule of Upcoming Meetings**

Regular Meeting – January 16, 2024  
Regular Meeting – February 20, 2024  
Regular Meeting – March 16, 2023

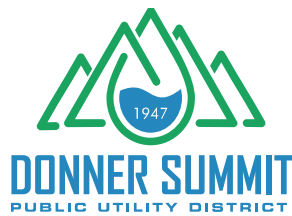
Respectfully Submitted,

*Deleane Mehler*

Deleane Mehler  
Administrative Assistant

## Agenda Item: 7A





## STAFF REPORT

**TO:** Board of Directors

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

**SUBJECT:** General Manager Report

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### Project Updates

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

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

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

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

#### Other

- Transition from Wells Fargo to Five Star

### Upcoming Board Items

#### February

- FY22/23 Audit
- Sugar Bowl Sewer Extension Project Phase 2A Owner's Reimbursement Agreement
- Sugar Bowl Sewer Extension Project Phase 2A Construction Management Agreement
- Sugar Bowl Sewer Extension Project CFD Resolution of Intention

#### March

- Easements for existing sewer in Sugar Bowl East Village and Phase 2A in West Village
- Job descriptions

#### April

- Award Sugar Bowl Sewer Extension Project Phase 2A Construction Contract

## Agenda Item: 7B

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

**December 2023**



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

Prepared for: Steve Palmer, General Manager

Prepared by: Jim King, Plant Manager

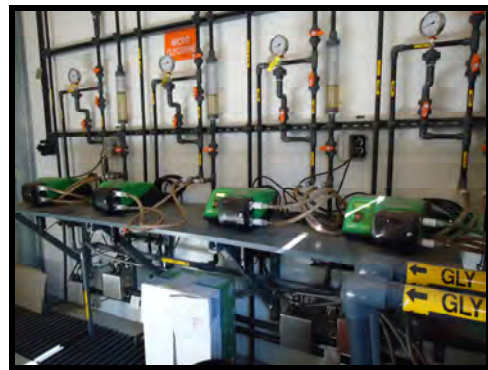
Date: December 2023

## Operations WWTP

- ◆ Discharged 6.2 MG to the river.
- ◆ Discharged 1.2 MG to snow delivery.
- ◆ Received bulk delivery of Micro C for nitrite and nitrate control.



- ◆ Continued feeding/adjusting ammonia and Micro C to the treatment reactors to keep up with changing flows and loads from the ski areas.



- ◆ Drained snow making feed line that runs over Hwy 80 on multiple occasions to prevent freezing when no snow is being made.
- ◆ Made multiple adjustments to the treatment reactors 1&2 DO levels.



- ◆ Conducted sewer lateral test at 5880 Elderberry Ct.
- ◆ On multiple occasions staff switched from river discharge to snow storage and delivery.
- ◆ Staff continued to gather flow meter data from sewer pump stations L-8 and N-2 that services Sugar Bowl.
- ◆ Processed 2 USA dig tickets.

## **Operations Water Plant**

- ◆ Discontinued tracking the active water level of Lake Angela due to winter lake conditions.
- ◆ Completed and sent out monthly potable water reports to DHS.
- ◆ Found water leak by the ski patrol office at Sugar Bowl. Discovered a failed air relief valve on the main line. Shut down valve and ordered replacement parts.



- ◆ Staff spent multiple hours making chemical feed and flow adjustments due to changing raw water conditions brought on by seasonal weather changes which include temperature, amount of sunlight and lake levels.
- ◆ Had Polaris UTV that was sold at auction picked up from the district.

## Repairs and Maintenance WWTP

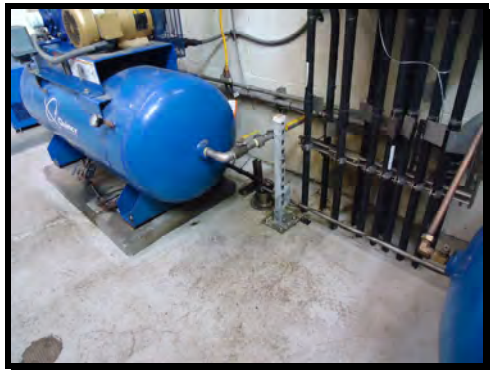
- ◆ Found that an aerator had broken off in the solids holding tank. Staff made air feed adjustments to compensate for the issue. Repairs will be conducted when the tank is emptied this coming summer.



- ◆ Scheduled repairs for the headworks building heater and air replacement equipment through EMCORE.



- ◆ Repaired the membrane air compressor water drain line and installed new heat trace to prevent freezing.



- ◆ Replaced a failed heater in sewer lift station N-1.



- ◆ Repaired soda ash feeder #1 drive unit.



- ◆ Assisted outside contractor Huber, with annual inspection of the headworks drum screens.





## **Repairs and Maintenance WTP**

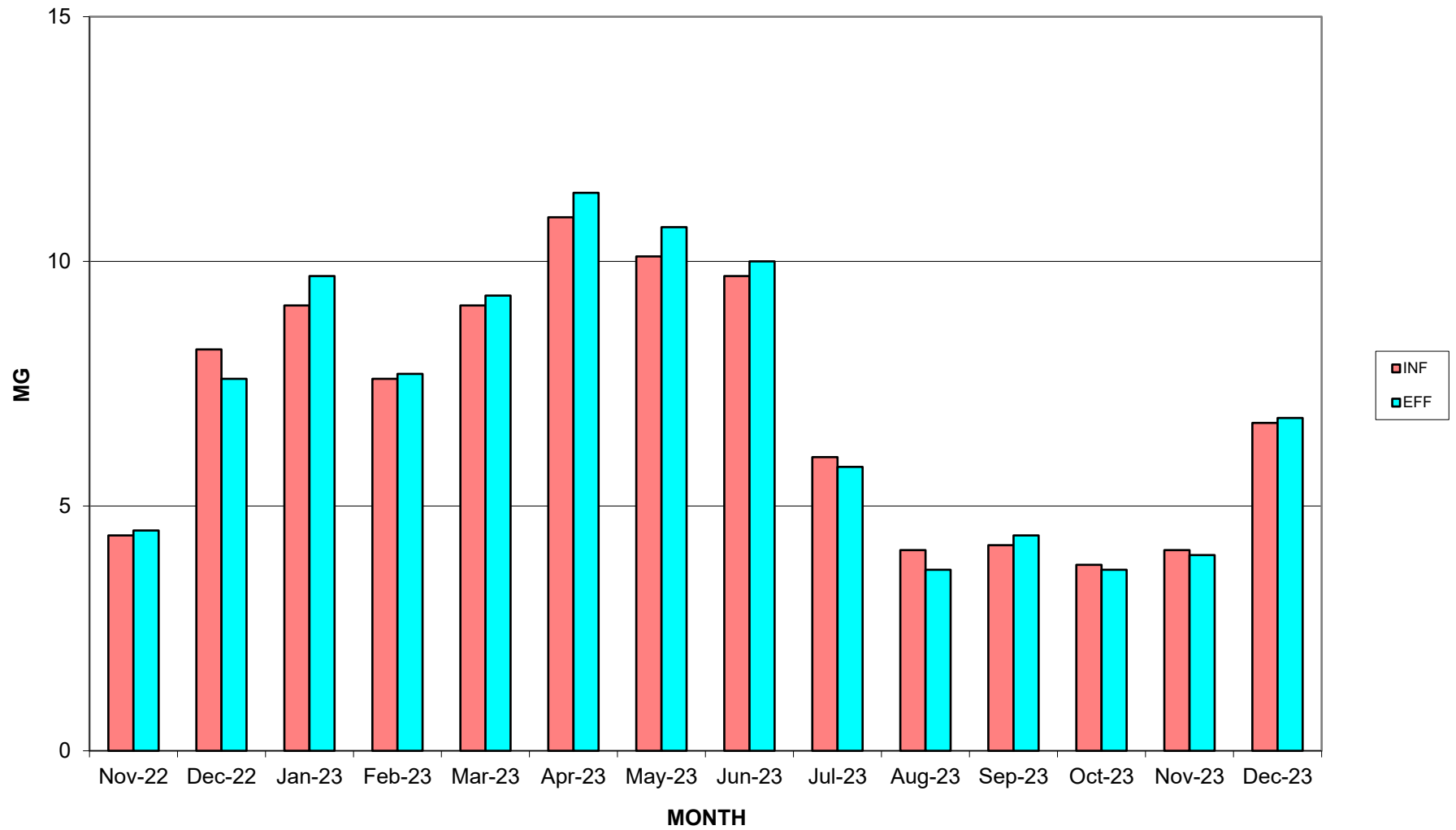
- ◆ Conducted quarterly calibrations of the NTU meters.
- ◆ Completed installation of the tracks for the UTV, found damaged track and replaced.
- ◆ Found the wasting valve on filter #1 failed. Took filter out of service and began trouble shooting procedures.



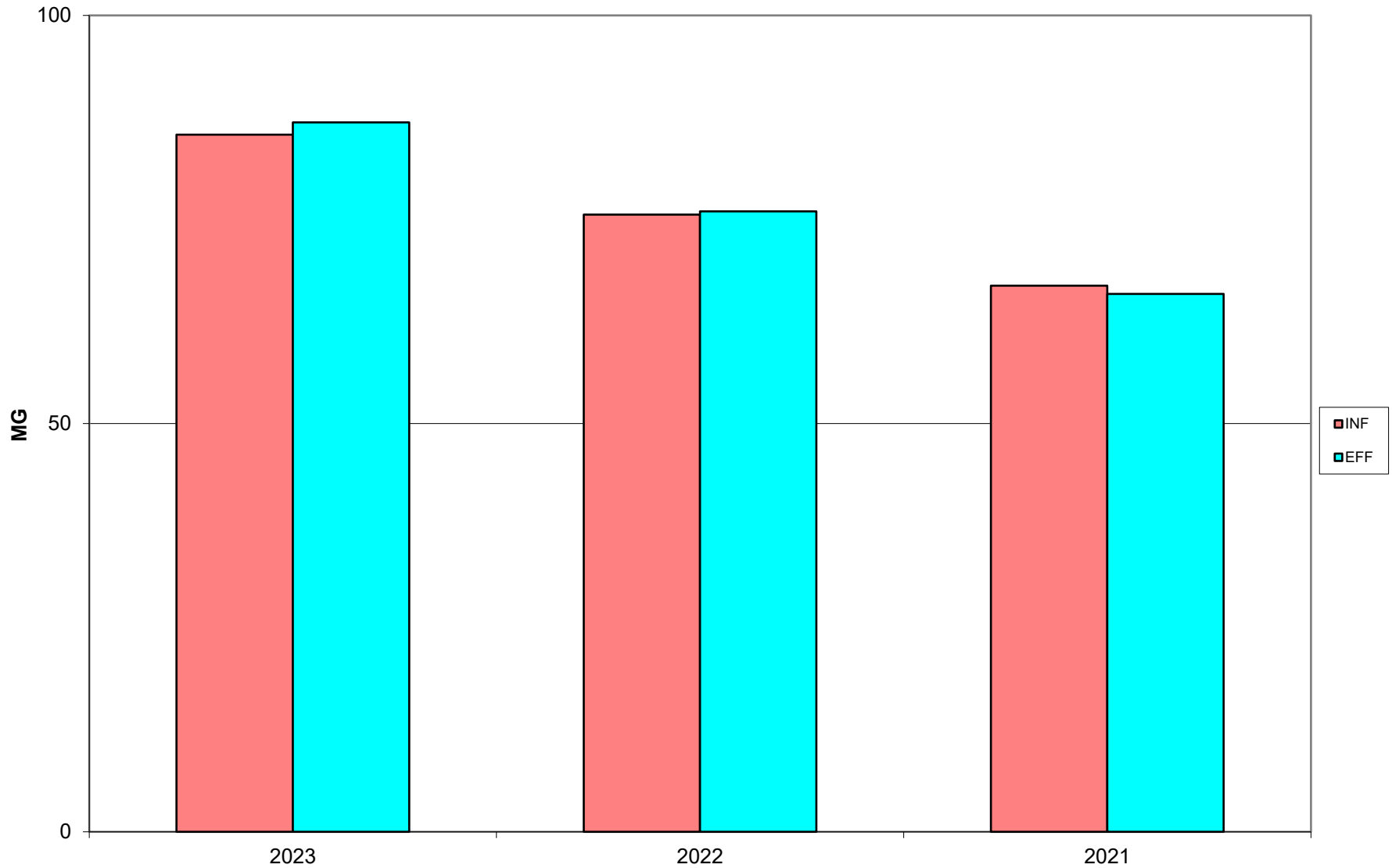
## **Laboratory**

- ◆ Continued river discharge and snow water storage monitoring.

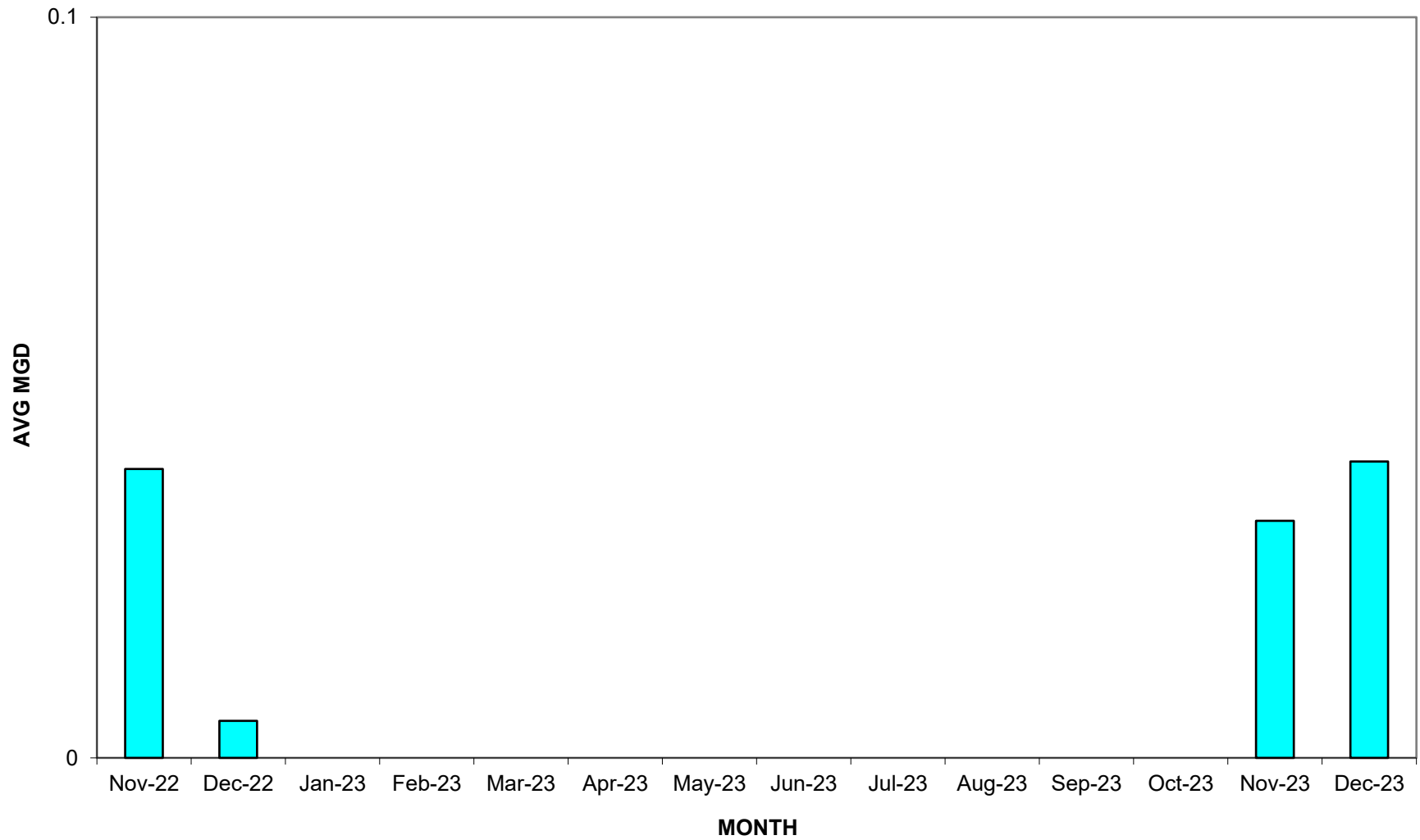
**DONNER SUMMIT PUD WWTP  
TOTAL INFLUENT FLOW TO TOTAL EFFLUENT FLOW  
YEAR 2022/2023**



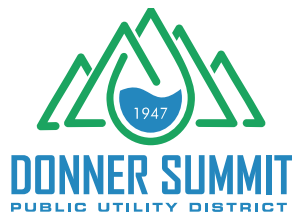
**DONNER SUMMIT PUD WWTP  
ANNUAL TOTAL INFLUENT FLOW TO TOTAL EFFLUENT FLOW  
2023 DATA THROUGH DECEMBER**



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



## Agenda Item: 8A



## STAFF REPORT

**TO:** Board of Directors

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

**SUBJECT:** Adopt a Resolution Approving a Professional Services Agreement with Goodwin Consulting Group Inc. for Community Facilities District Formation and Administration Services for the Sugar Bowl West and East Village Sewer Project in the Amount of \$110,000

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### **RECOMMENDATION**

Adopt a Resolution Approving a Professional Services Agreement with Goodwin Consulting Group Inc. in the amount of \$110,000 for Community Facilities District (CFD) formation and administration services for the Sugar Bowl West and East Village Sewer Project.

### **BACKGROUND**

Donner Summit Public Utility District (DSPUD) has been working together with Sugar Bowl for several years regarding extending sewer lines in the Sugar Bowl West and East Villages. The 2009 Placer Local Agency Formation Commission (LAFCO) approval of the subdivisions and annexation required that the homes in the East and West Villages connect to DSPUD sewer within 10 years of annexation. To date eight (8) homes have connected and 48 are on septic. There are also three (3) vacant lots which could connect in the future if sewer main is constructed adjacent to those parcels. DSPUD is not responsible for the cost to install sewer to these homes or parcels.

DSPUD and Sugar Bowl have executed an agreement whereby Sugar Bowl Corporation has provided advance funding for costs needed to establish a financing district for the West and East Village Sewer improvements; and provide construction documents, environmental clearance, and permitting for the West Village Sewer. Under the terms of the agreement, the advance funding is eligible for reimbursement from the proceeds of the financing district.

Auerbach Engineering Corporation has completed most of the engineering design, and the first segment (Phase 2A) is currently advertised for bidding with the bid opening scheduled for February 8, 2024. At the recommendation of bond counsel, a CFD is now being pursued instead of an assessment district. A CFD requires a set of formation documents with different requirements from an assessment district, and Auerbach does not have the expertise required to prepare the CFD formation documents. Consequently, DSPUD General Manager requested a proposal for CFD formation and administration from Goodwin Consulting Group, Inc. (GCG). The proposal is included as Attachment 1, and the total cost is \$110,000.

### **DISCUSSION AND ANALYSIS**

The District's adopted Procurement and Purchasing Policy requires a formal request for proposal (RFP) procedure for this type of work. The Policy does provide that the Board may dispense with the formal RFP procedure for one of the following reasons:

- 1) In an emergency
- 2) When the services can be obtained from only one source.
- 3) When compliance with the procedure is not in the best interest of DSPUD.
- 4) When purchased through a cooperative purchasing agreement whose procurement process is substantially consistent to DSPUD.

The General Manager recommends that the Board find that a formal RFP is not in the best interest of DSPUD for the following reasons. First, GCG is highly recommended by bond counsel and clearly has extensive experience with CFD formation and administration. Because of GCG's experience, it is very likely that if a formal RFP procedure was followed then they would be selected as the most qualified. Second, there are two property owners that need the first segment of the West Village Sewer (Phase 2A) constructed no later than Fall 2024 to complete their remodels on time and the formal RFP procedure would take additional time that would delay formation of the CFD and reimbursement to the property owners.

The General Manager has reviewed the GCG proposal and determined that the scope and fee is appropriate. GCG's scope is separated into the following tasks:

Task A – CFD Formation

Prepare all research and analysis to develop the rate and method of apportionment of the special tax, prepare the CFD boundary map, and prepare the CFD report. Provide owners with prepayment amounts and manage the prepayment process.

Task B – Bond Issuance

Review bond purchase agreement, fiscal agent agreement, bond indenture, and analyze cash flows. Review and record the Notice of Special Tax Lien. Review the official statement and prepare tables demonstrating special tax coverage, diversification of special tax burdens, and CFD cash flows. Execute the certificate of special tax consultant to confirm the adequacy of special tax payments.

Task C – CFD Administration (Two Years)

Prepare annual special tax administration report and compile the special tax levy and submit to the County. Monitor tax delinquencies and work with DSPUD to ensure proper collection. Respond to property owners, realtors, title companies, and other interested parties regarding the special tax and CFD. Prepare all required annual disclosures.

The General Manager recommends that the Board adopt a resolution dispensing with the formal RFP procedure and approving the professional services agreement with GCG.

**FISCAL IMPACT**

The total cost of all three tasks is \$110,000 with the following breakdown:

<b>Task</b>	<b>NTE Amount</b>
Task A – CFD Formation	\$25,000
Task B – Bond Issuance	\$55,000
Task C –CFD Administration	\$30,000

The CFD formation work (Task A) is being funded by a deposit from Sugar Bowl Corporation and was therefore not included in the Fiscal Year 2023/2024 budget. As described in the cost sharing agreement, Sugar Bowl Corporation will get reimbursed for these expenses from the financing district and not from DSPUD funds.

Costs related to bond issuance (Task B) are paid to GCG out of bond proceeds and not from DSPUD funds.

CFD Administration costs (Task C) are paid from bond proceeds and from the annual special tax collection. DSPUD general revenue will not be used to pay for this task.

Work on Task A will begin immediately. Work on remaining tasks will not begin until after the CFD is approved by the property owners and the formation is complete.

### **CEQA ASSESSMENT**

A CEQA assessment for construction of the sewer lines will be completed as part of the Project. The approval of this agreement is not a CEQA project.

### **ATTACHMENTS**

1. Proposal
2. Professional Services Agreement
3. Resolution 2024-01



EXHIBIT A

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
FORMATION AND ADMINISTRATION OF  
COMMUNITY FACILITIES DISTRICT FOR FACILITIES AND MAINTENANCE

SCOPE OF WORK

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Goodwin Consulting Group, Inc. (GCG) will serve as special tax consultant to assist the Donner Summit Public Utility District (DSPUD) in the formation of Mello-Roos Community Facilities Districts (CFDs) that will fund public improvements and public services required to serve properties within the DSPUD. In addition, GCG will manage annual administration of the CFD, including preparing the special tax levy, complying with continuing disclosure requirements, and preparing arbitrage rebate calculations.

Specifically, GCG will provide the following services:

**A. CFD FORMATION**

***A-1. Kick-Off Meeting and Collection of Data***

GCG will meet with DSPUD staff, affected property owners, bond counsel, and the bond underwriter to compile data, confirm assumptions, and discuss the structure and components of the Mello-Roos financing program. This task will include (i) confirming the public facilities and services to be funded by the CFD and timing and number of bond issues; (ii) confirming the allocation of special taxes to properties within the CFD; and (iii) coordinating with the bond underwriter regarding the anticipated bond structure, including the special tax and debt service escalator, bond interest rate, short-term reinvestment rate, capitalized interest, reserve fund, and other features that may affect the size of bond issues and the corresponding annual debt service.

***A-2. Mello-Roos Cash Flow Analysis***

GCG will use the information compiled in Task A-1 to prepare an analysis of the annual cash flow of the CFD. The analysis will identify the maximum special tax that will be needed to maintain required debt service coverage on bonded indebtedness issued on behalf of the CFD. In addition, the cash flow will (i) determine the size of the bond sale taking into consideration minimum value-to-lien requirements set forth in state law, and (ii) evaluate the increased bonding capacity that is created from an escalating special tax and debt service or other unique bond structure.

GCG will circulate the analysis to the working group for review prior to the second meeting. Subsequent iterations of the analysis will be prepared based on feedback from DSPUD staff, property owners, bond counsel, and other members of the working group. Ultimately, through review and discussion of each alternative, the team will select a special tax structure which GCG will incorporate in the Rate and Method of Apportionment of Special Tax prepared in Task A-3 below.

**A-3. Rate and Method of Apportionment of Special Tax**

Based on the special tax structure selected pursuant to Task A-2 above, GCG will prepare the Rate and Method of Apportionment of Special Tax (RMA), which will serve as the official special tax formula for the CFD. The RMA will provide detail and direction as to how the special tax should be levied in future years to ensure adequate revenues are available for timely repayment of debt service on bonded indebtedness issued by the CFD. The RMA will be included as an exhibit to the Resolution of Intention to Form the CFD, which will be adopted by the Board of Directors as part of the first set of actions taken towards forming the CFD.

In addition to providing guidance relative to the annual levy of special taxes in the CFD, the RMA will provide some or all of the following items:

- Identification of the maximum special tax for each special tax category
- Provision for a back-up special tax or alternate mechanism to be used to maintain maximum special tax revenues in the event that land uses change in future years
- A prepayment formula that will provide flexibility for a property owner to prepay all or a portion of the special tax obligation after some or all bonds have been issued for the CFD

**A-4. Preparation of CFD Boundary Map**

GCG will prepare the official boundary map for the CFD in a format acceptable to the County Recorder's Office. The map will include the initial CFD boundaries, as well as identifying the boundaries of any future annexation area, if any. GCG will record the CFD boundary map pursuant to Section 3111 of the Streets and Highway Code.

**A-5. Contributions to Other CFD Documents**

In coordination with the working group, GCG will review, prepare and contribute to other documents required in the CFD formation proceedings that relate specifically to the special tax formula. Specifically, GCG will:

- Prepare the CFD Report required by Section 53321.5 of the Government Code
- Review the Resolution of Intention, CFD boundary map, Resolution of Formation, and other documents prepared as part of the CFD formation process
- Review and record the Notice of Special Tax Lien

**A-6. Meeting Attendance**

GCG will attend meetings with DSPUD staff and other members of the working group to acquire information, present cash flow alternatives, and review formation documents. In

addition, GCG will attend Board meetings to present the special tax formula and answer questions from the Board. A total of two (2) in-person meetings is included in the budget presented in Exhibit B below. Virtual meetings will be attended as needed.

## **B. BOND ISSUANCE**

In association with issuance of bonds for the CFD, GCG will provide the following tasks:

### **B-1. Inventory of Parcels and Acreage**

GCG will review Assessor parcel maps, tax roll data, and building permit data to track changes in ownership and parcel configuration that occur prior to release of the Preliminary Official Statement (POS) for the bonds. GCG will compile information needed to confirm the percentage of maximum special tax obligation carried by each property owner, assessed value information, allocation of bonded indebtedness, and value-to-lien ratios. Based on this information, GCG will prepare tables to be included in the Official Statement as described in Task B-3 below.

### **B-2. CFD Revenue Projections**

GCG will use the information compiled in Task B-1 to prepare special tax projections that will be used by the underwriter to size the bond issuance. The analysis will assist in evaluating special tax coverage, available bonding capacity, proportional tax burden, and other criteria that will be important to potential investors.

### **B-3. Contributions to Official Statement**

GCG will work closely with the disclosure counsel and underwriter to prepare credit tables that will disclose information to potential bond investors in the POS. Generally, multiple iterations of the tables will be required after review by the financing team and in response to questions and comments from potential bond investors. GCG will also review the POS to check for accuracy of the information disclosed relative to the special tax formula, tax projections, and debt service coverage.

### **B-4. Review of Other Bond Documents**

In coordination with the working group, GCG will review and contribute to other documents required as part of the bond issuance process. Specifically, GCG will:

- Review the Bond Purchase Agreement and Fiscal Agent Agreement or Bond Indenture to assure that the Mello-Roos cash flow and special tax burdens reflected in these documents are consistent with assumptions used in the Mello-Roos cash flow analysis
- Review draft continuing disclosure agreement and ensure that reporting requirements are not onerous to the DSPUD as part of ongoing administration

- Participate in document review meetings, calls with potential investors, and other coordination among the financing team as part of preparing for, and marketing of, the bond issue
- Execute the “Certificate of Special Tax Consultant” to confirm to investors the adequacy of special tax payments to meet CFD obligations

#### **B-5. Meetings**

GCG will attend meetings with DSPUD staff, property owners, and other members of the working group to discuss the special tax analysis, review bond documents, and present the impact of the bond issuance on tax burdens within the CFD. In addition, GCG will be available to answer questions and provide information to developers, appraisers, and other interested parties.

#### **C. CFD ADMINISTRATION**

##### ***C-1. Background Research***

GCG will gather information and construct a database that will be used to calculate the annual special tax levy. This task will include the following:

**Map & Parcel Research:** Identify and obtain copies of parcel maps and identify information needed to prepare the tax levy based on the adopted RMA. Once the Assessor’s tax roll has been closed for the upcoming fiscal year, review the assessor parcel maps and determine the assessor parcel numbers that will be valid for the fiscal year.

**Building Permit Tracking:** If required to implement the special tax formula, monitor on an annual basis which parcels have had building permits issued and the type of land use for which such permits or certificates have been issued.

**Classification of Property:** Pursuant to the RMA, categorize each parcel to the appropriate special tax classification, including each category of Developed Property and Undeveloped Property, if applicable.

**Database Management:** Prepare a database for the CFD which will contain all taxable properties, parcel numbers, assigned tax categories, and other relevant information which will allow for the assignment of the special tax pursuant to the RMA.

##### ***C-2. Annual Special Tax Levy Calculation***

GCG will calculate the special tax levy for each taxable parcel in the CFD by applying the RMA. GCG will identify all CFD expenses including annual debt service, administrative expenses, and collection costs. Any applicable surplus special taxes, interest earnings, and other credits will be applied to reduce the annual special tax levy.

**C-3. Annual CFD Administration Report Preparation**

GCG will annually prepare a special tax administration report for the CFD which contains the results of our parcel research and findings of the financial analysis. An explanation of the methodology employed to calculate the special taxes levied will be incorporated. The report will also include annual reporting items required by Senate Bill 165 (Local Agency Special Tax and Bond Accountability Act). The appendix to this report will identify the special tax levy for each assessor's parcel for the fiscal year.

**C-4. Annual Special Tax Enrollment**

GCG will compile a list of parcels in the CFD that will be subject to the special tax levy and format it in compliance with the specific formatting instructions of the County Auditor-Controller's office. The formatted tax levies will be submitted to the Auditor-Controller's Office on or before August 10 (or other specified date) for inclusion on the consolidated property tax bills.

**C-5. Delinquent Special Tax Reporting**

GCG will monitor the Auditor-Controller's tax collection summaries and report on delinquent parcels and corresponding delinquent CFD taxes. After discussion with DSPUD, GCG will prepare and mail demand letters to property owners with delinquent special taxes. Additionally, GCG will work with DSPUD to ensure the CFD's compliance with any foreclosure covenants and provisions in the bond documents.

**C-6. Answer Inquiries from Various Parties**

GCG will respond to property owners, realtors, title companies, appraisers and other parties' questions regarding the special tax and other CFD related issues. A GCG staff member will be listed as the contact for calls that are received by the Treasurer/Tax Collector's Office, and calls will be responded to on the day received.

**C-7. Mello-Roos Cash Flow Analysis**

If needed for subsequent bond issues for the CFD, GCG will update the financial cash flow model for the CFD to examine the relationship of special tax revenues and debt service requirements. This cash flow model will incorporate information regarding bonded indebtedness and current and projected development.

**C-8. Coordination of Foreclosure Activities**

If requested, GCG will assist DSPUD in complying with provisions in the bond indenture or fiscal agent agreement regarding actions to be taken in the event of a foreclosure on a property due to tax delinquency. GCG will coordinate with DSPUD staff and legal counsel to identify those parcels for which judicial foreclosure will be initiated.

**C-9. Prepayment Calculations**

GCG will provide property owners, title agents and other interested parties with the prepayment amount required to pay off or pay down the special tax lien on their property(ies).

**C-10. Bond Redemption Administration**

GCG will work with the homebuilders, title agents and bond trustee to ensure that prepayment checks are processed properly and the correct bond amount is redeemed at each interest payment date. GCG will further ensure that prepayment amounts are allocated to the appropriate CFD accounts.

**C-11. Disclosure Regulations Compliance**

GCG will provide information to the Nationally-Recognized Municipal Securities Information Repositories (pursuant to S.E.C. regulations) and the California Debt and Investment Advisory Commission (pursuant to Senate Bill 1464) and prepare special tax disclosure materials to home buyers as specified in Senate Bill 1464. This task shall include the following subtasks:

- Prepare the annual Continuing Disclosure Report and respond to secondary information requirements set forth in SEC Section 15c2-12, as amended.
- Submit the annual Fiscal Report as specified in Government Code Section 53359.5 to the California Debt and Investment Advisory Commission by October of each year.
- Submit the annual Debt Transparency Report required pursuant to SB 1029 to the California Debt and Investment Advisory Commission by January 31 of each year.
- Prepare special tax disclosure materials on DSPUD's behalf for resale properties as required by Government Code Section 53340.2.
- Pursuant to SB 165, the Local Agency Special Tax and Bond Accountability Act, prepare annual reporting requirements regarding the disposition of the special taxes collected and bonds issued by a local public agency during the past fiscal year.

**C-12. Arbitrage Rebate Calculations**

If requested, GCG will prepare annual or five-year arbitrage rebate calculations. A report, identifying the rebate liability for the CFD, will be produced. GCG will determine the amount, if any, that must be rebated to the federal government at each five-year interval.

**EXHIBIT B**

**DONNER SUMMIT PUBLIC UTILITY DISTRICT  
 FORMATION AND ADMINISTRATION OF  
 COMMUNITY FACILITIES DISTRICT FOR FACILITIES AND MAINTENANCE**

**BUDGET & FEE SCHEDULE**

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**A. CFD Formation**

The maximum budget for services associated with formation of the CFD is \$25,000. Prior to the sale of bonds, GCG will bill for services on a time and materials basis using the hourly rates identified below.

<i>GCG Hourly Service Rates *</i>	
Managing Principal	\$360/Hour
Senior Principal	\$350/Hour
Principal	\$310/Hour
Senior Vice President	\$295/Hour
Vice President	\$275/Hour
Senior Associate	\$250/Hour
Associate	\$230/Hour
Analyst	\$215/Hour
Research Assistant	\$95/Hour

*\* The fee schedule above is valid through December 31, 2024 and may be adjusted thereafter.*

**B. Bond Issuance**

The fee for services provided by GCG related to the issuance of bonds, whether the first or a subsequent series, will be determined based on the following schedule:

<u>Bond Issue Size</u>	<u>Total Fee *</u>
Up to \$5,000,000	\$55,000
\$5,000,000 - \$10,000,000	\$55,000 + .0010 of amount over \$5,000,000
\$10,000,000 +	\$60,000 + .0008 of amount over \$10,000,000

Upon the sale of bonds, the total fee will be paid from proceeds of the issue. If no bonds are sold, no fee will be paid. These maximum fees will be subject to an inflation adjustment after December 31, 2024.

**C. CFD Administration**

The budget for CFD administration services in the first two fiscal years is \$15,000 *per year* plus expenses. This budget includes all aspects of CFD administration, including preparation of the tax levy, delinquency management, continuing disclosure, and arbitrage rebate calculations associated with the first bond issue. If the CFD has multiple series of bonds, an additional \$1,500 will be

added for arbitrage rebate calculations for each subsequent series of bonds after the first bond issue. These budgets represent maximum amounts not to be exceeded; additional consulting services beyond those included in the scope of work may be provided within the maximum budget if total hourly billings are less than the budget maximum. Alternatively, if the scope of work can be completed for less than the maximum budget, only hours actually expended will be billed. These maximum fees will be subject to an inflation adjustment after the first two fiscal years in which special taxes are levied.

**D. Limitations**

The following services are not included in the scope of work provided above and will be billed on a time and materials basis or pursuant to a separate contract if needed:

- Attendance at more meetings than that set forth in the Scope of Work
- Formation of multiple CFDs



**AGREEMENT BETWEEN DONNER SUMMIT PUBLIC UTILITY DISTRICT  
AND GOODWIN CONSULTING GROUP, INC.  
FOR THE PROVISION OF PROFESSIONAL SERVICES**

**INTRODUCTION**

WHEREAS, Donner Summit Public Utility District (hereinafter referred to as "District") has the need for the PROFESSIONAL services of Goodwin Consulting Group, Inc. (hereinafter referred to as "Contractor"), and in consideration of the mutual promises, covenants, terms, and conditions hereinafter contained, the parties hereby agree as follows:

**TERMS AND CONDITIONS**

**1. SCOPE OF WORK.**

The Contractor shall furnish to the District Mello-Roos Community Facilities District formation and administration services for the Sugat Bowl West and East Villages Sewer Project as set forth in **Attachment A**, attached hereto and by reference incorporated herein.

Services and work provided by the Contractor at the District's request under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, county, and District laws, ordinances, resolutions, and directions. Such laws, ordinances, regulations, and resolutions include, but are not limited to, those which are referred to in this Agreement.

**2. TERM.**

The term of this Agreement shall be from January 10, 2024 to July 1, 2026 unless sooner terminated as provided below.

**3. CONSIDERATION.**

A. Compensation. District shall pay Contractor in accordance with the Schedule of Fees and work described in Attachment B which are performed by Contractor at the District's request.

B. Travel and per diem. District shall not reimburse Contractor for the travel expenses and per diem.

C. No additional consideration. Except as expressly provided in this Agreement, Contractor shall not be entitled to, nor receive, from District, any additional consideration, compensation, salary, wages, or other type of remuneration for services rendered under this Agreement. Specifically, Contractor shall not be entitled, by virtue of this Agreement, to consideration in the form of overtime, health insurance benefits, retirement benefits, disability retirement benefits, sick leave, vacation time, paid holidays, or other paid leaves of absence of any type or kind whatsoever.

D. Limit upon amount payable under Agreement. The total sum of all payments made by the District to Contractor for services and work performed under this Agreement shall not exceed \$110,000 Dollars (hereinafter referred to as "contract limit"). District expressly reserves the right to deny any payment or reimbursement requested by Contractor for services or work performed, including travel or per diem, which is in excess of the contract limit.

E. Billing and payment. Contractor shall submit to the District, at achieved milestones, an itemized statement of all hours spent by Contractor in performing services and work described in **Attachment A**, which were done at the District's request. This statement will identify the date on which the hours were worked and describe the nature of the work which was performed on each day. Upon timely receipt of the statement, the District shall make payment to Contractor within fifteen (15) days.

**4. WORK SCHEDULE.**

Contractor's obligation is to perform, in a timely manner, those services and work identified in Attachment A which are requested by the District. It is understood by Contractor that the performance of these services and work will require a varied schedule. Contractor will arrange his/her own schedule but will coordinate with District to ensure that all services and work requested by District under this Agreement will be performed within the time frame set forth by District.

**5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.**

A. Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for contractor to provide the services and work described must be procured by Contractor and be valid at the time Contractor enters into this Agreement or as otherwise may be required. Further, during the term of this Agreement, Contractor must maintain such licenses, certificates, and permits in full force and effect. Licenses, certificates, and permits may include, but are not limited to, driver's licenses, professional licenses or certificates, and business licenses. Such licenses, certificates, and permits will be procured and maintained in force by Contractor at no expense to the District.

B. Contractor warrants that it is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. Contractor also warrants that it is not suspended or debarred from receiving federal funds as listed in the List of Parties Excluded from Federal Procurement or Non-Procurement Programs issued by the General Services Administration available at: <http://www.sam.gov>.

**6. PREVAILING WAGES.**

Contractor is aware of the requirements of California Labor Code Section 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. If the Services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Contractor agrees to fully comply with such Prevailing Wage Laws. District shall provide Contractor with a copy of the prevailing rates of per diem wages in effect at the commencement of this Agreement. Contractor shall make copies of the prevailing rates of per diem wages for each craft, classification or type of worker needed to execute the Services available to interested parties upon request and shall post copies at Contractor's principal place of business and at the project site. Contractor shall defend, indemnify and hold District, its elected officials, officers, employees and agents free and harmless from any claim or liability arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

**7. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC.**

Contractor shall provide such office space, supplies, equipment, vehicles, reference materials, and telephone service as is necessary for Contractor to provide the services identified in **Attachment A** to this Agreement. District is not obligated to reimburse or pay Contractor, for any expense or cost incurred by Contractor in procuring or maintaining such items. Responsibility for other costs and expenses incurred by Contractor in providing and maintaining such items is the sole responsibility and obligation of Contractor.

**8. DISTRICT PROPERTY.**

A. Personal Property of District. Any personal property such as, but not limited to, protective or safety devices, badges, identification cards, keys, etc. provided to Contractor by District pursuant to this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of District. Contractor will use reasonable care to protect, safeguard and maintain such items while they are in Contractor's possession. Contractor will be financially responsible for any loss or damage to such items, partial or total, which is the result of Contractor's negligence.

B. Products of Contractor's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result, product, or manifestation of, Contractor's services or work under this Agreement are, and at the termination of this Agreement remain, the property of the District.

**9. WORKERS' COMPENSATION.**

Contractor shall provide Statutory California Worker's Compensation coverage and Employer's Liability coverage for not less than \$1,000,000 per occurrence for all employees engaged in services or operations under this Agreement. Donner Summit Public Utility District, its agents, officers, employees, and volunteers shall be named as additional insured, or a waiver of subrogation shall be provided.

**10. INSURANCE.**

For the duration of this Agreement Contractor shall procure and maintain insurance of the scope and amount specified in Attachment **D** and with the provisions specified in that attachment.

**11. STATUS OF CONTRACTOR.**

All acts of Contractor, its agents, officers, and employees, relating to the performance of this Agreement, shall be performed as independent contractors, and not as agents, officers, or employees of District. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of District. Except as expressly provided in **Attachment A**, Contractor has no authority or responsibility to exercise any rights or power vested in the District. No agent, officer, or employee of the District is to be considered an employee of Contractor. It is understood by both Contractor and District that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. As an independent contractor:

A. Contractor shall determine the method, details, and means of performing the work and services to be provided by Contractor under this Agreement.

B. Contractor shall be responsible to District only for the requirements and results specified in this Agreement, and except as expressly provided in this Agreement, shall not be subjected to District's control with respect to the physical action or activities of Contractor in fulfillment of this Agreement.

C. Contractor, its agents, officers, and employees are, and at all times during the term of this Agreement shall represent and conduct themselves as, independent contractors, and not as employees of District.

**12. DEFENSE AND INDEMNIFICATION.**

Contractor shall defend, indemnify, and hold harmless District, its agents, officers, employees, and volunteers from and against all claims, damages, losses, judgments, liabilities, expenses, and other costs, including litigation costs and attorney's fees, arising out of, resulting from, or in connection with, the performance of this Agreement by Contractor, or Contractor's agents, officers, or employees.

Contractor's obligation to defend, indemnify, and hold the District, its agents, officers, employees, and volunteers harmless applies to any actual or alleged personal injury, death, or damage or destruction to tangible or intangible property, including the loss of use. Contractor's obligation under this paragraph extends to any claim, damage, loss, liability, expense, or other costs which is caused in whole or in part by any act or omission of the Contractor, its agents, employees, supplier, or any one directly or indirectly employed by any of them, or anyone for whose acts or omissions any of them may be liable.

Contractor's obligation to defend, indemnify, and hold the District, its agents, officers, employees, and volunteers harmless under the provisions of this paragraph is not limited to, or restricted by, any requirement in this Agreement for Contractor to procure and maintain a policy of insurance.

To the extent permitted by law, District shall defend, indemnify, and hold harmless Contractor, its agents, officers, and employees from and against all claims, damages, losses, judgments, liabilities, expenses, and other costs, including litigation costs and attorney's fees, arising out of, or resulting from, the active negligence, or wrongful acts of District, its officers, employees, or volunteers.

**13. CANCELLATION.**

This Agreement may be canceled by District without cause, and at will, for any reason by giving to Contractor thirty (30) days written notice of such intent to cancel. Contractor may cancel this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to cancel to District.

**14. RECORDS AND AUDIT.**

A. Records. Contractor shall prepare and maintain all records required by the various provisions of this Agreement, federal, state, municipal, and District law, ordinances, regulations, and directions. Contractor shall maintain these records for a minimum of four (4) years from the termination or completion of this Agreement. Contractor may fulfill its obligation to maintain records as required by this paragraph by substitute photographs, microphotographs, or other authentic reproduction of such records.

B. Inspections and Audits. Any authorized representative of District shall have access to any books, documents, papers, records, including, but not limited to, financial records of Contractor, which District determines to be pertinent to this Agreement, for the purposes of making audit, evaluation, examination, excerpts, and transcripts during the period such records are to be maintained by Contractor. Further, District has the right, at all reasonable times, to audit, inspect, or otherwise evaluate the work performed or being performed under this Agreement.

**15. ASSIGNMENT.**

This is an agreement for the services of Contractor. District has relied upon the skills, knowledge, experience, and training of Contractor as an inducement to enter into this Agreement. Contractor shall not assign or subcontract this Agreement, or any part of it, without the express written consent of District. Further, Contractor shall not assign any monies due or to become due under this Agreement without the prior written consent of District.

**16. DEFAULT.**

If the Contractor abandons the work, or fails to proceed with the work and services requested by District

in a timely manner, or fails in any way as required to conduct the work and services as required by District, District may declare the Contractor in default and terminate this Agreement upon five (5) days written notice to Contractor. Upon such termination by default, District will pay to Contractor all amounts owing to Contractor for services and work satisfactorily performed to the date of termination.

**17. WAIVER OF DEFAULT.**

Waiver of any default by either party to this Agreement shall not be deemed to be waiver of any subsequent default. Waiver or breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach, and shall not be construed to be a modification of the terms of this Agreement unless this Agreement is modified as provided in paragraph twenty-four (24) below.

**18. NONDISCRIMINATION.**

During the performance of this Agreement, Contractor, its agents, officers, and employees shall not unlawfully discriminate in violation of any federal, state, or local law, against any employee, or applicant for employment, or person receiving services under this Agreement, because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, or sex. Contractor and its agents, officers, and employees shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), and the applicable regulations promulgated thereunder in the California Code of Regulations. Contractor shall also abide by the Federal Civil Rights Act of 1964 (P.L. 88-352) and all amendments thereto, and all administrative rules and regulations issued pursuant to said act.

**19. CONFIDENTIALITY.**

Contractor further agrees to comply with the various provisions of the federal, state, county, and District laws, regulations, and ordinances providing that information and records kept, maintained, or accessible by Contractor in the course of providing services and work under this Agreement, shall be privileged, restricted, or confidential. Contractor agrees to keep confidential all such information and records. Disclosure of such confidential, privileged, or protected information shall be made by Contractor only with the express written consent of the District. Any disclosure of confidential information by Contractor without the District's written consent is solely and exclusively the legal responsibility of Contractor in all respects.

**20. CONFLICTS.**

Contractor agrees that it has no interest, and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of the work and services under this Agreement. Contractor agrees to complete and file a conflict interest statement if requested by the District. District will notify Contractor, if such a request is made, of Contractor's disclosure category under the conflict of interest laws.

**21. POST AGREEMENT COVENANT.**

Contractor agrees not to use any confidential, protected, or privileged information which is gained from the District in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Contractor agrees for a period of two years after the termination of this Agreement, not to seek or accept any employment with any entity, association, corporation, or person who, during the term of this Agreement, has had an adverse or conflicting interest with the District, or who has been an adverse party in litigation with the District, and concerning such, Contractor by virtue of this Agreement has gained access to the District's confidential, privileged, protected, or proprietary information.

**22. SEVERABILITY.**

If any portion of this Agreement or application thereof to any person or circumstance shall be declared invalid by a court of competent jurisdiction, or if it is found in contravention of any federal, state, county, or District statute, ordinance, or regulation, the remaining provisions of this Agreement, or the application thereof, shall not be invalidated thereby, and shall remain in full force and effect to the extent that the provisions of this Agreement are severable.

**23. FUNDING LIMITATION.**

The ability of District to enter this Agreement is based upon available funding from various sources. In the event that such funding fails, is reduced, or is modified, from one or more sources, District has the option to cancel, reduce, or modify this Agreement, or any of its terms within ten (10) days of its notifying Contractor of the cancellation, reduction, or modification of available funding. Any reduction or modification of this Agreement made pursuant to this provision must comply with the requirements of paragraph twenty-four (24) (Amendment).

**24. ATTORNEY'S FEES.**

If either of the parties hereto brings any action or proceeding against the other, including, but not limited to, an action to enforce or to declare the termination, cancellation, or revision of the Agreement, the prevailing party in such action or proceeding shall be entitled to receive from the other party all reasonable attorney's fees and costs, incurred in connection therewith.

**25. ARBITRATION OF DISPUTES**

Any dispute arising between the Contractor and District shall be resolved by binding arbitration in accordance with the rules of JAMS or Code of Civil Procedure §1280, et seq. and in accordance with the following provisions:

The arbitrator shall be empowered to order the losing party in the arbitration to reimburse the prevailing party for all expenses incurred in connection with the arbitration, including without limitation the arbitrator's fees and reasonable attorney fees and costs.

Contractor acknowledges the following regarding arbitration:

- A. The parties are waiving their right to a jury trial and to seek remedies available in court proceedings;
- B. Pre-arbitration discovery is generally more limited than and different from court proceedings;
- C. The arbitrator's award is not required to include factual findings or legal reasoning; and
- D. Any party's right to appeal or to seek modification of the award is strictly limited and that the award is final and binding on the parties.

By signing this Agreement, Contractor acknowledges that such binding arbitration may deprive them of various rights that they otherwise might have in a legal action, including without limitation the right to a jury trial, the right to appeal, and full discovery rights.

**26. AMENDMENT.**

This Agreement may be modified, amended, changed, added to, or subtracted from, by the mutual consent of the parties hereto, if such amendment or change is in written form and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

**27. NOTICE.**

Any notice, communication, amendments, additions, or deletions to this Agreement, including change of address of either party during the terms of this Agreement, which Contractor or District shall be required, or may desire, to make, shall be in writing and may be personally served, or sent by prepaid first-class mail to, the respective parties as follows:

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**

Attn: Steven Palmer  
Address: PO Box 610  
City, State, Zip Soda Springs, CA 95728

**Contractor: Goodwin Consulting Group, Inc.**

Name: **Susan Goodwin**  
Address: 655 University Avenue, Suite 200  
City, State, Zip Sacramento, California 95825

**28. ENTIRE AGREEMENT.**

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

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IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS THIS \_\_\_th DAY OF \_\_\_\_\_, 2024.

**DONNER SUMMIT PUBLIC UTILITY DISTRICT**

**GOODWIN CONSULTING GROUP, INC.**

By: Steven Palmer, General Manager  
\_\_\_\_\_  
PRINT NAME

By: \_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
SIGNATURE

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

**ATTACHMENT A**

**AGREEMENT BETWEEN  
DONNER SUMMIT PUBLIC UTILITY DISTRICT  
AND GOODWIN COSULTING GROUP, INC.  
FOR THE PROVISION OF PROFESSIONAL SERVICES**

**TERM:**

**FROM: JANUARY 10, 2024 TO: JULY 1, 2026**

**SCOPE OF WORK**

The work performed through this contract agreement will be coordinated through Steven Palmer. Scope of work is formation and administration of the Sugar Bowl West and East Village Sewer improvements Mello-Roos Community Facility District as described in the attached Exhibit A Scope of Work.



**ATTACHMENT B**

**AGREEMENT BETWEEN  
DONNER SUMMIT PUBLIC UTILITY DISTRICT  
AND GOODWIN CONSULTING GROUP, INC.  
FOR THE PROVISION OF PROFESSIONAL SERVICES**

**TERM:**

**FROM: JANUARY 10, 2024 TO: JULY 1, 2026**

**SCHEDULE OF FEES**

Costs and fees shall be as described in the attached Exhibit B – Budget and Fee Schedule.

The total not to exceed cost for each task is:

Task A – CFD Formation – Not to Exceed \$25,000.

Task B – Bond Issuance – Not to Exceed \$55,000 paid from proceeds of bond sale.

Task C – CFD Administration (Two Years) – Not to Exceed \$30,000 plus direct expenses.

**ATTACHMENT C**

**AGREEMENT BETWEEN  
DONNER SUMMIT PUBLIC UTILITY DISTRICT  
AND GOODWIN CONSULTING GROUP, INC.  
FOR THE PROVISION OF PROFESSIONAL SERVICES**

**TERM:**

**FROM: JANUARY 10, 2024 to JULY 1, 2026**

**SCHEDULE OF TRAVEL AND PER DIEM PAYMENT:**

Travel and per diem costs will not be paid for by the District. The District will only pay for items identified in Attachment B – Schedule of Fees

**ATTACHMENT D**  
**AGREEMENT BETWEEN**  
**DONNER SUMMIT PUBLIC UTILITY DISTRICT**  
**AND GOODWIN CONSULTING GROUP, INC.**  
**FOR THE PROVISION OF PROFESSIONAL SERVICES**

**TERM:**

**FROM: JANUARY 10, 2024 to July 1, 2026**

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

**MINIMUM SCOPE AND LIMIT OF INSURANCE**

Coverage shall be at least as broad as:

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$1,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. **Automobile Liability:** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **\$1,000,000** per accident for bodily injury and property damage.
3. **Workers' Compensation** insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.  
***(Not required if Contractor provides written verification it has no employees)***
4. **Professional Liability (Errors and Omissions)** Insurance appropriate to the Contractor's profession, with limit no less than **\$2,000,000** per occurrence or claim, \$2,000,000 aggregate.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the District.

**Other Insurance Provisions**

**The insurance policies are to contain, or be endorsed to contain, the following provisions:**

***Additional Insured Status***

**The District, its officers, officials, employees, and volunteers are to be covered as additional insureds** on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38; **and** CG 20 37 forms if later revisions used).

**Primary Coverage**

For any claims related to this contract, the **Contractor's insurance coverage shall be primary** insurance primary coverage at least as broad as ISO CG 20 01 04 13 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

**Notice of Cancellation**

Each insurance policy required above shall state that **coverage shall not be canceled, except with notice to the District.**

**Waiver of Subrogation**

Contractor hereby grants to District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the District by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the District has received a waiver of subrogation endorsement from the insurer.

**Self-Insured Retentions**

Self-insured retentions must be declared to and approved by the District. The District may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or District.

**Acceptability of Insurers**

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

**Claims Made Policies**

If any of the required policies provide coverage on a claims-made basis:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained and evidence of insurance must be provided **for at least five (5) years after completion of the contract of work.**
3. If coverage is canceled or non-renewed, and not **replaced with another claims-made policy form with a Retroactive Date** prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of **five (5) years** after completion of contract work.

**Verification of Coverage**

Contractor shall furnish the District with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to District before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

**Subcontractors**

Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that District is an additional insured on insurance required from subcontractors.

**Special Risks or Circumstances**

District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

**RESOLUTION NO. 2024-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT DISPENSING WITH THE FORMAL REQUEST FOR PROPOSAL PROCEDURE AND APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH GOODWIN CONSULTING GROUP INC. FOR COMMUNITY FACILITIES DISTRICT FORMATION AND ADMINISTRATION SERVICES FOR THE SUGAR BOWL WEST AND EAST VILLAGE SEWER PROJECT, IN THE AMOUNT OF \$110,000**

**WHEREAS**, Donner Summit Public Utility District (DSPUD) desires professional services to prepare documents required to form a financing district for the Sugar Bowl West and East Village Sewer Projects; and

**WHEREAS**, Goodwin Consulting Group Inc. (GCG) has is highly recommended for this work by bond counsel, and has extensive experience with community facilities district (CFD) formation and administration; and

**WHEREAS**, GCG has provided a proposal to provide the desired services for a not to exceed amount of \$110,000; and

**WHEREAS**, GCG is very experienced with this type of work and if a formal procurement process was followed it is very likely that GCG would be the most qualified firm; and

**WHEREAS**, two property owners benefiting from the West Village Sewer need the first segment of the West Village Sewer (Phase 2A) constructed no later than Fall 2024 to complete their residential remodels on time; and

**WHEREAS**, a formal request for proposal (RFP) procedure would take additional time that would likely delay formation of the CFD and delay the availability of funds for construction and/or reimbursement to the property owners.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF DONNER SUMMIT PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE** that compliance with the formal RFP procedure described in Board Policy 3080 Procurement and Purchasing Policy is not in the best interest of DSPUD and hereby approves with dispensing with the formal RFP procedure for this agreement.

**BE IT FURTHER RESOLVED** that the Professional Services Agreement with Goodwin Consulting Group Inc. for Community Facilities District Formation and Administration Services for the Sugar Bowl West and East Village Sewer Project in the amount of \$110,000 is approved.

**BE IT FURTHER RESOLVED** that the General Manager is authorized to execute the Professional Services Agreement.

**PASSED AND ADOPTED** by the Board of Directors of Donner Summit Public Utility District, this 16th day of January 2024, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

DONNER SUMMIT PUBLIC UTILITY DISTRICT

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

ATTEST:

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