



SOUTH TAHOE PUBLIC UTILITY DISTRICT
REGULAR BOARD MEETING AGENDA
Thursday, December 19, 2024 - 2:00 p.m.
District Board Room
1275 Meadow Crest Drive, South Lake Tahoe, California

Joel Henderson, Director
Nick Haven, Director

BOARD MEMBERS
Shane Romsos, Vice President

Kelly Sheehan, Director
Nick Exline, Director

Paul Hughes, General Manager

Andrea Salazar, Chief Financial Officer

1. **CALL TO ORDER REGULAR MEETING – PLEDGE OF ALLEGIANCE** (At this time, please silence phones and other electronic devices so as not to disrupt the business of the meeting.)
2. **COMMENTS FROM THE PUBLIC** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act. Each member of the public who wishes to comment shall be allotted five minutes.)
3. **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
4. **ADOPTION OF CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
5. **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
6. **PRESENTATION:**
Mann, Urrutia, Nelson CPA's & Associates, LLP – 2024 Fiscal Year Financial Statement Audit
7. **ITEMS FOR BOARD ACTION**
 - a. Resolution to Submit Application for Return Activated Sludge Pump Station Replacement Project Loan from the State Water Resources Control Board Clean Water State Revolving Fund
(Donielle Morse, Grant Coordinator)
Adopt Resolution Nos. 3299-24, 3300-24 and 3301-24, to apply for the Return Activated Sludge Pump Station Replacement Project Clean Water State Revolving Fund loan.
 - b. Resolution Confirming Water Capacity Charges and Sewer Connection Fees for Calendar Year 2025
(Ryan Lee, Customer Service Manager)
Adopt Resolution No. 3302-24, a Resolution by the Board of Directors of the South Tahoe Public Utility District confirming the water capacity charge and sewer connection fee rates for calendar year 2025.

- c. 2025 Pioneer Trail Waterline Project
(Taylor Jaime, Staff Engineer II and Julie Ryan, Engineering Department Manager)
Authorize staff to advertise for construction bids for the 2025 Pioneer Trail Waterline Project.
 - d. Al Tahoe/Bayview Well Backup Power and Rehabilitation Project
(Mark Seelos, Water Resources Manager)
Authorize staff to advertise for construction bids for the Al Tahoe/Bayview Well Backup Power and Rehabilitation Project.
 - e. Election of Board Officers (Melonie Guttry, Executive Services Manager/Board Clerk)
Elect a Board President for 2025 Calendar Year.
 - f. Election of Board Officers (Melonie Guttry, Executive Services Manager/Board Clerk)
Elect a Board Vice President for 2025 Calendar Year
8. **STANDING AND AD-HOC COMMITTEES AND LIAISON REPORTS** (Discussions may take place; however, no action will be taken.)
9. **BOARD MEMBER REPORTS** (Discussions may take place; however, no action will be taken.)
10. **STAFF/ATTORNEY REPORTS** (Discussions may take place; however, no action will be taken.)
a. Recycled Water Strategic Plan (Julie Ryan, Engineering Department Manager)
11. **GENERAL MANAGER REPORT** (Discussion may take place; however, no action will be taken.)
12. **NOTICE OF PAST AND FUTURE MEETINGS/EVENTS**
Past Meetings/Events
12/05/2024 – 2:00 p.m. Regular Board Meeting at the District
12/10/2024 – 3:30 p.m. Operations Committee Meeting at the District

Future Meetings/Events
12/24/2024 and 12/25/2024 – Christmas Holiday District Offices Closed
01/01/2025 New Year’s Holiday District Offices Closed
01/07/2025 – 3:30 p.m. Operations Committee Meeting at the District
01/08/2025 – 10:00 a.m. El Dorado Water Agency Board Meeting in Placerville
01/08/2025 – 3:30 p.m. System Efficiency and Sustainability Committee Meeting at the District
01/15/2025 – 8:00 a.m. Employee Communications Committee Meeting (Romsos Representing)
01/16/2025 - 2:00 p.m. Regular Board Meeting at the District
13. **ITEMS FOR CLOSED SESSION** (The Board will adjourn to Closed Session to discuss items identified below. Closed Session is not open to the public; however, an opportunity will be provided at this time if members of the public would like to comment on any item listed – three minute limit.)
a. Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Stationary Engineers, Local 39. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.
b. Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Management Group. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.

ADJOURNMENT (The next Regular Board Meeting is Thursday, January 16, 2025, at 2:00 p.m.)

The South Tahoe Public Utility District Board of Directors regularly meets the first and third Thursday of each month. A complete Agenda packet is available for review at the meeting and at the District office during the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday. A recording of the meeting is retained for 30 days after Minutes of the meeting have been approved. Items on the Agenda are numbered for identification purposes only and will not necessarily be considered in the order in which they appear. Designated times are for particular items only. Public Hearings will not be called to order prior to the time specified, but may occur slightly later than the specified time.

Public participation is encouraged. Public comments on items appearing on the Agenda will be taken at the same time the Agenda items are heard; comments should be brief and directed to the specifics of the item being considered. Please provide the Clerk of the Board with a copy of all written materials presented at the meeting. Comments on items not on the Agenda can be heard during "Comments from the Audience;" however, action cannot be taken on items not on the Agenda.

Backup materials relating to an open session item on this Agenda, which are not included with the Board packet, will be made available for public inspection at the same time they are distributed or made available to the Board, and can be viewed at the District office, at the Board meeting and upon request to the Clerk of the Board.

The meeting location is accessible to people with disabilities. Every reasonable effort will be made to accommodate participation of the disabled in all of the District's public meetings. If particular accommodations are needed, please contact the Clerk of the Board at (530) 544-6474, extension 6203. All inquiries must be made at least 48 hours in advance of the meeting.



SOUTH TAHOE PUBLIC UTILITY DISTRICT
CONSENT CALENDAR
Thursday, December 19, 2024

ITEMS FOR CONSENT

a. WATER LOSS REPORTING

(Chris Skelly, Information Technology Manager)

1) Approve the Proposal from Kiefer Consulting to develop water loss reports; and 2) authorize the General Manager to execute a Contract with Kiefer Consulting for the proposed Scope of Work in the amount of \$227,000.

b. BIJOU 1 WATERLINE REPLACEMENT PROJECT

(Laura Hendrickson, Associate Engineer)

Authorize the General Manager to execute Task Order No. 3 to Nichols Consulting Engineers for the Bijou 1 Waterline Replacement Project, in the amount of \$37,295.

c. TAHOE KEYS PUMP STATION REPLACEMENT PROJECT

(Brent Goligoski, Senior Engineer)

1) Approve Change Order No. 3 to T&S Construction in the amount of <\$19,422.07>; and 2) Authorize the General Manager to execute Change Order No. 3.

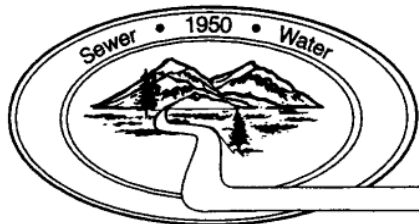
d. RECEIVE AND FILE PAYMENT OF CLAIMS (Greg Dupree, Accounting Manager)

Receive and file Payment of Claims in the amount of \$2,425,090.74

e. REGULAR BOARD MEETING MINUTES: December 5, 2024

(Melonie Guttry, Executive Services Manager/Clerk of the Board)

Approve December 5, 2024, Minutes



South Tahoe Public Utility District

1275 Meadow Crest Drive • South Lake Tahoe • CA 96150-7401
Phone 530 544-6474 • Fax 530 541-0614 • www.stpud.us

BOARD AGENDA ITEM 4a

TO: Board of Directors
FROM: Chris Skelly, Information Technology Manager
MEETING DATE: December 19, 2024
ITEM – PROJECT NAME: Water Loss Reporting

REQUESTED BOARD ACTION: 1) Approve the Proposal from Kiefer Consulting to develop water loss reports; and 2) authorize the General Manager to execute a Contract with Kiefer Consulting for the proposed Scope of Work in the amount of \$227,000.

DISCUSSION: Staff have been working to improve data and technology to identify water loss including identifying multiple reporting needs to streamline the performance of the District's water system and assist in current and anticipated regulatory reporting requirements. These types of reports are often complex and take a significant amount of time to research, plan, design and build. The District received grant funding from the California Department of Water Resources Integrated Regional Water Management (IRWM) for this effort, so a Request for Proposals (RFP) was developed for a consultant to assist with designing and implementing of the necessary water loss data technology and to create and deliver the highest priority reports to the District.

Staff originally published an RFP to the District's 'approved SCADA integrators' list on August 2, 2024. After the four-week bid period closed and no proposals were received, staff published the RFP to the District's public bidding portal and only received the one proposal from Keifer Consulting. After interviewing the project team, staff feels Keifer Consulting has the necessary experience and expertise to meet the project goals and timeline and deliver the identified reports.

SCHEDULE: December 2024 – December 2025

COSTS: \$227,000

ACCOUNT NO:

BUDGETED AMOUNT AVAILABLE: IRWM Grant Funded: \$232,000

ATTACHMENTS: Kiefer Consulting Proposal

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Water

GENERAL MANAGER: YES AS NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____



**Proposal for:
Design and Development
Services for Water Loss**

Prepared exclusively for



Modern Work

Kiefer Consulting, Inc.
1024 Iron Point Road
Folsom, CA 95630
(916) 932-7220
www.kieferconsulting.com



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1. About Kiefer

Before smartphones, before the cloud, before the Web, before so many of the incredible innovations we now consider commonplace, there was Kiefer Consulting. Since 1988, Kiefer Consulting has been the leading provider of Microsoft-based solutions for a wide range of public and private sector clients in North America.

Based in historic Folsom, California, Kiefer Consulting has been built to deliver to our clients uniquely tailored solutions that drive collaboration, enhance communication and bring efficiency to critical business processes. We have met the requirements to competitively bid on government contracts and we take pride in being recognized for delivering the highest-quality solutions. Kiefer Consulting is focused on superior user experience and enabling clients to be self-sufficient long after a project concludes. We bring a complete team to every engagement. Our clients enjoy access to our trained and talented business analysts, developers, and infrastructure experts who collaborate with our clients to produce solutions that meet and exceed expectations.

Our reputation for exceptional outcomes is a direct result of our commitment to investing in our employees. Each Kiefer Consultant is provided the opportunity to work with company leadership to develop personal training plans, attend seminars and classes, and take exams to earn Microsoft certifications. Kiefer Consulting's talented team is comprised of full-time, fully benefited employees trained in Kiefer Consulting's proven delivery methodologies. Due to these investments in our employees, our clients are supported by an experienced team with an average tenure of 5.2 years. As a result, Kiefer Consulting was a finalist in the Best Places to Work Awards presented by the Sacramento Business Journal (2017, 2018).

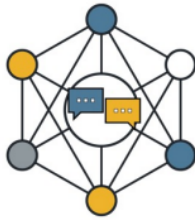
Perhaps best known for our nationally recognized SharePoint practice, the Kiefer team has broad expertise in Microsoft 365, SharePoint, and Teams development, infrastructure, and support and has demonstrated leadership in SharePoint since its introduction in 2003. Kiefer team members have earned Microsoft certifications, presented at major conferences, written articles, and contributed to books that have been published about SharePoint.

All of the investment in our team and our industry-leading expertise has helped us craft unique, powerful and customized solutions based in three consulting practice areas: Modern Workplace, Data Analytics and Visualization, and Microsoft Power Platform Solutions. Our long track record of successful implementations in these practice areas, along with proven expertise in Microsoft platforms, resulted in Microsoft elevating Kiefer Consulting to the status of Cloud Solutions Partner.

At Kiefer we understand that successfully transforming an organization's processes is built on a foundation of well-tended relationships. This is why Kiefer Consulting maintains strong partnerships with industry-leading third parties that enable us to bring best-in-class solutions to our clients. Our partnerships allow the Kiefer team to enhance the capabilities of solutions built on the Microsoft



platform. As trusted advisors to numerous state and local government agencies, our clients know us as innovators. Though technologies change over time, one simple truth remains constant: we succeed only when our customers succeed.



The Modern Workplace Practice Area

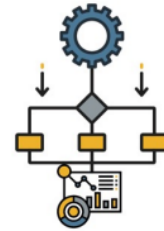
Our Modern Workplace consulting practice develops and deploys innovative solutions that improve how organizations communicate and share information both internally and externally. Great, what does that mean? It means our team can help you create a workplace that works...for anyone from anywhere.

We all see the workplace changing before our eyes. Our team has deep expertise with SharePoint on-premise and Online, Microsoft Teams, Microsoft 365 (formerly Office 365), workflow automation, document management and a host of other tools to transform your organization into one that works just as well in the cloud as it does on site.



Data Analytics and Visualization Practice Area

Data is being endlessly generated. There's data about everyone and everything. But it's all useless unless you can make sense of it. That's what the Kiefer team can help you do. Our experts understand how to make data meaningful and can help your organization gain powerful insights by making your data more accessible and more relevant. From analysis and reporting to a full blown, business intelligence roadmap and Power BI implementation, Kiefer can help you see your data in a whole new way.



Power Platform Consulting Practice Area

Kiefer Consulting's Power Platform Practice Area can help businesses transform their operations and gain a competitive edge in their industry. We help organizations leverage the power of the Microsoft Power Platform to increase agility, reduce costs, and accelerate innovation.

Our team of consultants have expertise in Microsoft Power Platform and have successfully helped clients automate processes, streamline workflows, gain valuable insights from their data, and build a culture that values innovation and the benefits of digital transformation.





2. Kiefer Experience (Plus References)

California Department of General Services

Kiefer Consulting partnered with Kitchell Construction Management to design a custom project management solution using the Microsoft SharePoint Online platform for the California Department of General Services (DGS). The Department was faced with the challenges of maintaining program, building, project and maintenance data in multiple databases, and had the need of a central portal to access information from any location.

The Kiefer Team gathered business requirements, designed information architecture around the Department's needs, and developed a custom project management solution with the necessary components to manage design and construction projects. These tools include but are not limited to: Power BI dashboards utilizing custom SQL queries, project sites which enabled teams to manage budget, schedule and scope issues in one location, building sites to aggregate data across projects at that location, and program level dashboards to provide management with overall performance indicators. Our team streamlined the process for new Building and Project site deployment by creating custom, branded SharePoint Templates, and maintained system code in accordance with Department policies.

The solution integrated SharePoint Designer workflows for routing and approval, aggregated program data into SSRS reports and Power BI dashboards, provided content and document management for project teams, and generated monthly reports for each project. In accordance with DGS policy, the Kiefer team produced detailed system design documentation, disaster recovery plans, and a User Acceptance Test plan with test cases. Our team provided user training and documentation, performed knowledge transfer throughout the project, and provides ongoing post-implementation support as needed.



South Tahoe Public Utilities District
 Proposal for Design and Development Services for Water Loss

ABC Company - Project Demo

Executive Sponsor: John Smith Project Manager: Peter Allen

2020
2021

Initiation	<div style="background-color: #003366; height: 10px; width: 100%;"></div>	
Planning	<div style="background-color: #003366; height: 10px; width: 80%; margin-left: 15%;"></div>	
Execution	<div style="background-color: #003366; height: 10px; width: 60%; margin-left: 35%;"></div>	
Closeout	<div style="background-color: #003366; height: 10px; width: 10%; margin-left: 85%;"></div>	

Project Update
 The Planning phase has been completed on time and on budget. The Execution Phase kicked off on time as well and is progressing smoothly. The Project team estimates that the first iteration of the solution will be ready for review by the team by the end of the week.

Milestones, Tasks, and Outcomes				Issues and Risks				Progress Photo
Title	Comments	Planned	Actual	Description	Recommendation	Date Identified	Impact	
Project Kickoff		01/01/20	01/01/20	Potential schedule delays due to COVID-19 pandemic.		03/15/20		
Planning Begins		03/01/20	03/01/20					
Execution Begins	Delayed	06/01/20	06/15/20					
Project Complete		12/31/20						

Project Budget									
Title	Original Budget	Current Budget	Encumbered	Expended	Forecast	Total Forecast Commitments	Budget vs Forecast	KPI	
Initiation	\$50,000	\$50,000	\$45,000	\$45,000	\$0	\$45,000	\$5,000	●	
Planning	\$150,000	\$175,000	\$175,000	\$175,000	\$0	\$175,000	\$0	●	
Execution	\$750,000	\$800,000	\$400,000	\$250,000	\$400,000	\$650,000	\$150,000	●	
Closeout	\$50,000	\$50,000	\$0	\$0	\$50,000	\$50,000	\$0	●	
Total	\$1,000,000	\$1,075,000	\$620,000	\$470,000	\$450,000	\$920,000	\$155,000		

REFERENCE INFORMATION

- California Dept. of General Services, 2450 Venture Oaks Way, Suite 500 Sacramento, CA 95833
- Sean Greenwald, 530 966-8372, sgreenwald@kitchell.com
- Construction Management Portal, 12/1/16 to Present, \$390,000.00





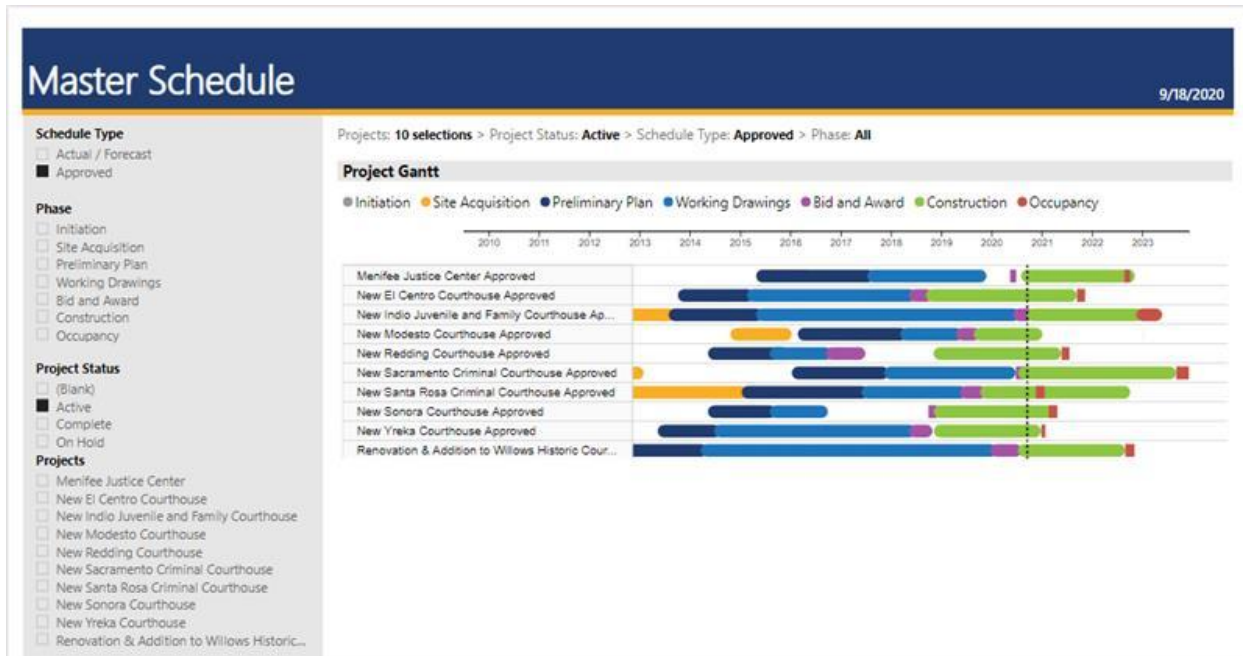
Judicial Council of California

The Judicial Council of California (JCC) is comprised of multiple divisions which oversee the design and construction of projects across the California court system. Several years ago, the State of California conducted an audit of the Judicial Council and identified processes requiring correction, including but not limited to: tracking and visibility of project data, consistency in reporting, and the need for visibility of overall program data.

The Kiefer Team worked with Vanir Construction Management to develop a custom Microsoft SharePoint 2016 project management application to provide the tools needed to manage project budgets, schedules, and documents, as well as custom solution for cost management, estimating and cost modeling on projects. The Kiefer Team designed extensive SharePoint Information Architecture around the JCC Capital Program to assist with data management and structure. The custom SharePoint solutions coupled with information architecture and program-level dashboards enabled management to aggregate data quickly to assess overall program performance.

Our team integrated Microsoft Project with SharePoint Lists to provide increased visibility to schedule data; designed custom dashboards in SQL Server Reporting Services (SSRS) to display dashboards with custom key performance indicators within SharePoint web parts; and provided SSRS reports to aggregate project data lists into complete reports for JCC to submit to the Department of Finance.

Upon launch of the platform, the Kiefer Team conducted numerous user training sessions with hands-on, guided instruction to familiarize JCC users and their Construction Management consultant staff with navigation, modification of data, and content upload processes. The Kiefer team also created over a dozen "Quick Guides" that users can access from any location in the site for assistance with accessing data and performing common tasks.



REFERENCE INFORMATION

- Judicial Council of California, 4540 Duckhorn Drive, Suite 300, Sacramento, CA 85834
- Rafat Alafranji, (916) 716-3550, Rafat.Alafranji@vanir.com
- Construction Management Portal, 10/1/2016 to Present, \$2.4 million





Judicial Council of California

Following the successful implementation of the JCC Capital Program's SharePoint platform, Kiefer Consulting was invited back to develop the JCC Facility Modification Program's (FM) SharePoint 2016 project management application. The JCC FM Program faced multiple challenges relating to management of data across multiple, duplicative databases. The Kiefer team conducted extensive analysis of the primary JCC database to provide recommendations on data management and planning for long-term system viability. Analysis and design recommendations were captured in a detailed design document which was given to the client and approved prior to commencement of development.

As part of the development process, the team met weekly with client stakeholders to ascertain pain points in current tracking and reporting processes, worked to streamline data entry, and collaborated with the JCC IT staff to coordinate the extract / transfer / load (ETL) processes to export data from the client-side applications into SQL Server, for use in Power BI Dashboards. These dashboards have been developed to show progress and key performance indicators across the various funding types within JCC FM Program.

The Kiefer team is currently working with JCC to develop project sites to address the remaining audit requirements pertaining to the Facility Modification Program and is finalizing user training guides related to reporting interfaces and Power BI dashboards.





REFERENCE INFORMATION

- Judicial Council of California, 4540 Duckhorn Drive, Suite 300, Sacramento, CA 85834
- Rafat Alafranj, (916) 716-3550, Rafat.Alafranji@vanir.com
- Construction Management Portal, 10/1/2016 to Present, \$2.4 million





California Department of Corrections and Rehabilitation

The California Department of Corrections and Rehabilitation (CDCR) Facility Planning, Construction and Management Portfolio Management Information System is a comprehensive extranet solution designed and developed by Kiefer Consulting, Inc. on behalf of Vanir Construction Management for CDCR. The CDCR required a complete project controls and document management solution, which has since evolved into a full-service platform with data analytics, business intelligence, mobile application integration, and secured access controls.

The solution leverages nearly all key aspects of SharePoint to provide tightly integrated portfolio management capabilities. Key features include secure access and user provisioning processes, data exchanges with third party systems used in the field, email integration and robust workflows. The solution serves as the enterprise repository for construction management datasets and provides respective dashboards, reporting and content management capabilities needed to provide timely and accurate data to program stakeholders.

In 2016, our team migrated from SharePoint 2010 to 2013. This included the migration planning effort, assessments, testing, data center relocation, ADFS integration and the actual migration. In 2017 we migrated to 2016.

Recently, the Kiefer Consulting team delivered several strategic business intelligence dashboards using Microsoft Power BI. The new dashboards are used by the executive management team to drive improved performance and accountability through data analytics and visualization.

REFERENCE INFORMATION

- California Department of Corrections and Rehabilitation, 4540 Duckhorn Drive, Suite 100 Sacramento, CA 95834
- Mike Meredith, 916-802-0066, mike.meredith@vanir.com
- Facility Planning, Construction and Management Portfolio Management Information System, 10/1/2011 to Present and \$2.5 million





MiraCosta Community College District

Kiefer Consulting partnered with Kitchell Construction Management to design Power BI Dashboards for the MiraCosta Community College Districts' (MCCCD) Construction Bond program. This project involved the use of Azure SQL Server databases to access client-side data and required extensive analysis of data spanning production workorder and business systems from MCCCD. The Kiefer Developer created numerous custom SQL views to join data across the disparate data sources and participated in weekly meetings with the program team to develop data connections for the Power BI Dashboards.

The Kitchell team initially developed a conceptual design document to capture the MCCCD business requirements and provided it to the Kiefer team began development based upon the requested designs. Our team provided requirements analysis and recommendations for improvements based upon the MCCCD data and business needs. In collaboration with the Kitchell team and the District, the Kiefer Developer provided recommended visualizations and measures utilizing Power BI tools to provide exceptional dashboards, branded to meet the MCCCD's existing website designs. Due to the interactivity of Power BI Dashboards, the Kiefer team conducted extensive testing and debugging prior to launching the dashboards on the public website. In addition to testing and user training guides, the Kiefer Team provided detailed system code documentation and developed a custom promotion solution to provide a seamless transition from the development to production environments.





South Tahoe Public Utilities District
 Proposal for Design and Development Services for Water Loss



REFERENCE INFORMATION

- MiraCosta Community College District, 1 Barnard Dr, Oceanside, CA 92056
- Geoff Bachanas, (949) 233-9643, gbachanas@kitchell.com
- Power BI Dashboards, 10/1/2017, \$337,900.00





Collins Electrical Company

Collins Electrical Company was seeking assistance in leveraging Power BI to develop reports and dashboards that would provide the company with improved insights, enable better decision making, and help in identifying trends and anomalies in their data.

In our engagement, the Kiefer team helped Collins start small, understand the capabilities of Power BI and unlock its enterprise value. Kiefer proposed beginning with a proof-of-concept (POC) dashboard that incorporated data from a dataset identified by Collins. This POC dashboard provided Collins with a view of how Power BI can be leveraged as a tool to improve visibility to critical data. The goal of the POC was to demonstrate the capabilities of Power BI and help Collins in determining if Power BI is a viable long-term solution that will meet their business intelligence needs.

Following the POC, the Kiefer team was able to assist Collins with developing additional Power BI services and dashboards as well as providing mentoring services to demonstrate how we built the dashboards, how we used source data and shared best practices for dashboard creation. These services are valuable to organizations that seek to be self-sufficient and leverage Power BI internally.

REFERENCE INFORMATION

- Collins Electrical Company, 1902 Channel Dr, West Sacramento, CA 95691
- Eric Horton, 209-466-3691, ehorton@collinselectric.com
- Power BI Proof of Concept, 1/27/21 to Present, \$18,150.00





California Department of Fish and Wildlife

Kiefer developed an online survey solution called CIRAS (California Inland Recreational Angler Survey) for the California Department of Fish and Wildlife to collect angler results from fishing in the many California waters. The new solution includes a survey to collect angler results, a dashboard to show the results for all bodies of water, and an application to manage the surveys after they have been collected. Kiefer was responsible for the development of the public facing survey application that is to be mobile responsive and built in React. Kiefer also built the secured management application to manage the QA and publishing survey data for the Power BI reports.

Kiefer also developed a database-driven public website used as the central repository and public interface for the California state-managed marine fisheries information. This included both a management tool used by SMEs to enter and upload new Enhanced Status Report for various species, and the public website that used this data to display information to the public. Kiefer used Azure DevOps to manage code check-ins, requirements tracking, bug fixes, and build pipelines. Kiefer built management tools and public facing website using ReactJS for fast loading and scalable pages, developed Azure Pipelines using YAML to allow for continuous integration with automatic deployments and publishing to Dev, Test, and Prod environments, implemented user login using Azure MSAL Authentication library, and added App Insights for analytics information on pages and user actions

For these projects, the following technologies were used: Visual Studio Code, Azure DevOps, ReactJS, SurveyJS, DataTables, Bootstrap, MSAL, Power BI, SQL Server

REFERENCE INFORMATION

- California Department of Fish and Wildlife, 715 P Street, Sacramento, CA 95814
- Aaron Del Monte, 916-322-6232, aaron.delmonte@wildlife.ca.gov
- CIRAS: 8/1/2023 to 8/1/2024, \$298,815.00
- Marine Fisheries Explorer and Database 3/1/2020 to 11/1/2021, \$219,991.00





3. Kiefer Approach

Kiefer Consulting has successfully collaborated with numerous government agencies to assist in building, enhancing, and optimizing their Microsoft components. With extensive experience in building reports, Kiefer has successfully developed solutions tailored to meet the needs of a diverse range of audiences. Whether it's creating high-level executive summaries that offer a strategic overview or crafting detailed, granular reports for more in-depth analysis, Kiefer has done it all. By leveraging tools like Power BI, we've enabled our clients to seamlessly integrate multiple data sources while offering flexibility and efficiency in report creation and data management. Our approach is flexible and can be successfully applied to the work described in the RFP.



Initiation

In collaboration with the District stakeholders, our team will conduct a pre-kickoff and strategy / planning session to review and document the project vision and approach, confirm business objectives, and identify team members. We also ensure key stakeholder concepts and critical success factors are captured to serve as guideposts throughout the course of the project. The Project Kickoff meeting will communicate to all involved stakeholders the high-level planning, execution, and deployment tasks and milestones, and outline the specific roles and responsibilities for the combined District and Kiefer project team members. We will review the stated project goals, objectives and milestones, alongside the draft Project Management Plan components.





Additionally, during this stage, the Kiefer Consulting team will work with the various District stakeholders to determine which teams should participate in the different development efforts. This will ensure the key subject matter experts are included in key efforts moving forward in this effort.



Planning

The cornerstone to a successful project is understanding the scope. We will assess the existing District environment, analyze existing content and structure, and review any managed code customizations, features, functionality, and business processes. As part of our preparations for conducting comprehensive requirements gathering sessions, we will capture and discuss the findings of our assessment with stakeholders, including infrastructure, security, site(s) content, functionality, and business processes. Our findings, subsequent requirements, and issues identified will be documented and will form a baseline for the support and maintenance of the new solution.

In this phase we will gather requirements for delivering professional, technical and support services for the solution. The Planning Phase will also yield a Project Plan, crafted in conjunction with the District's project manager, which will identify key dates and milestones. Highlights of the Planning phase include:

- Defining conceptual solution architecture, requirements, roadmap and delivery plan.
- Clear articulation of the scope of the project. The Planning phase is initiated by an assessment, which maps requirements to technical solutions drives project scope.
- Plans are put in place to ensure the successful delivery of the project.



Execution

During this phase, Kiefer develops the components, features, and functionality while thoroughly testing the solutions and mitigating identified risks. District team members are active participants in the process of testing and acceptance of functionality. Any issues, risks, defects, or potential changes that are identified during this process are documented and tracked to resolution in accordance with the change control process. Defect resolutions and approved changes are agreed to and addressed.

We have a reputation as Microsoft experts, and we have decades of experience in delivering role-based training to facilitate knowledge transfer. Our approach to knowledge transfer emphasizes a close relationship and high interaction between the project team and client stakeholders to ensure that knowledge transfer is being successfully delivered in each phase. Kiefer will develop and implement a knowledge transfer plan to ensure District staff are properly trained.

Unit/System Testing

An important tenant of the Kiefer approach is testing. Any issues, defects, or potential changes that are identified during this process will be documented and tracked to resolution in accordance with the



change control process. Defect resolutions and approved changes will be agreed to and addressed during future releases. Key components of release testing include:

- Unit/system testing
- Create role-based test matrix/plan



Deployment

During the Deployment phase, the Kiefer team will mentor District staff as needed to prepare them for self-sufficiency. The Kiefer team will produce comprehensive documentation that will be delivered to the District team and Kiefer will conduct knowledge transfer meeting(s) and role-based training to confirm the District team is equipped for self-sufficiency. The Kiefer team will train District staff and stakeholders to ensure long-term self-sustaining support and facilitate user acceptance testing prior to go-live.

Implementation Planning

The Kiefer team will work collaboratively with District stakeholders to conduct implementation planning. Implementation planning will be coordinated with District stakeholders and may include details such as:

- Advertising approach for deployment of the production system
- Detailed project schedule with relevant details pertaining to go-live and training dates
- Training dates and materials for the various District user groups and administrators
- Roles and responsibilities module with proposed approach to staff communication



Closeout

Following successful delivery of project development, documentation, and training, we will facilitate closeout activities that ensure continuous process improvement and facilitate the ideal long-term governance that will lead to long-term success.

The Kiefer team will work closely with the District to support and maintain the project work plan and to complete all tasks, milestones and deliverables in a timely manner. Finally, we will ensure all necessary knowledge transfer and system documentation has occurred such that both Kiefer and the District are confident all relevant stakeholders are self-sufficient.





4. Task Overview

4.1. Task 1: Kick-Off Meeting & Project Management Plan

Effective project management helps identify/reduce risk and add value. Kiefer's project managers are certified by the Project Management Institute as Project Management Professionals. Kiefer utilizes proven aspects of the Project Management Institute's (PMI) Project Management Body of Knowledge (PMBOK®) on every engagement. The Kiefer Project Manager will work with the District Project Manager and key stakeholders to develop a comprehensive Project Management Plan (PMP) and Project Schedule. The PMP will incorporate the task outline, deliverables, schedule and core team responsibilities into a comprehensive approach to delivering the solution.

The proposed Kiefer Senior Project Manager, Lauren Smalley, has years of experience managing similar projects for government agencies and understands the importance of maintaining a detailed project schedule. Lauren regularly prepares formal project plans, provides status updates in written and verbal formats, and presents progress updates and weekly briefings to management as requested by client stakeholders.

The proposed Project Schedule will be submitted to the District project manager for review and approval at the start of the project. This schedule will include all phases, milestones, activities, detailed tasks and specified deliverables, along with resource requirements from both Kiefer and the District. Any changes or updates to this project schedule will be reported to the District team at recommended weekly project status meetings.

The Kiefer team will coordinate with District stakeholders to host a project kick-off and strategy session that will communicate the project vision. This session will define the key District concepts, critical success factors, and ensure that these are captured to serve as guideposts throughout the course of the project. The kickoff session will include team introductions, stakeholder review, validation of project goals, objectives and milestones, and an overview of the proposed project schedule. We also recommend planning for weekly status meetings with the project team stakeholders, as these sessions can serve as key planning sessions to monitor progress and plan for upcoming tasks.

In any project, it is also important to plan for changes in business requirements to successfully manage project schedule, budget, and scope impacts. The Kiefer team will review the District change management processes.

To ensure consistently clear communications, Kiefer will ensure that the project schedule remains available to all project stakeholders by posting the latest version in an online project site repository (to be created in the District's environment). By tracking task progress and completion, Kiefer will also identify risks to the project objectives whether technical or process in nature and provide reporting regarding risk mitigation to ensure the success of project goals.



Deliverable: Finalized Project Management Plan

4.2. Task 2: Conduct Staff Interviews to Identify Reporting Needs

Kiefer's team will build on the foundation established in Task 1 by conducting a series of structured staff interviews to identify the District's current and future water loss reporting needs. These interviews will help ensure that the solution we develop is precisely aligned with the District's goals, leverages existing resources, and addresses any gaps in data collection and reporting capabilities.

Leveraging the project management framework established in Task 1, Kiefer will coordinate with the District's Project Manager to schedule and plan the interviews, ensuring all relevant stakeholders are included. The interviews will focus on understanding the District's current water loss tracking methods, existing data sources, and any challenges in accessing, compiling, or analyzing this data. We will prioritize understanding the District's vision for enhanced water loss reporting and gather detailed insights on both the technical and business requirements for reporting.

During the interviews, Kiefer will also assess the District's current expertise with Amazon Redshift and identify areas where training or streamlined processes can support the effective use of this technology for reporting.

To document the findings and facilitate alignment, the Kiefer team will create a technical memorandum summarizing the results of the interviews, including current and potential future reporting needs, currently available technology in the District, and a gap analysis highlighting areas where additional data or technology may be required. This memorandum will include Kiefer's high-level recommendations on how to streamline reporting and automate data collection to reduce manual effort and improve data accuracy.

Kiefer's project manager will work closely with our technical experts to ensure that the approach remains structured, transparent, and consistent with the District's overall project management processes. To keep the project moving forward smoothly, Kiefer will host a workshop to present the findings and discuss the implications for deployment costs and the broader business model. This workshop will serve as a critical milestone, allowing the District to provide feedback and ensure that all identified needs and requirements are incorporated into subsequent tasks.

Deliverable: Technical memorandum outlining current reporting needs, data inventory, gaps, and high-level recommendations.

Workshop: Discussion of inventory and implications for deployment costs and business model.



4.3. Task 3: Conduct a technology assessment and design a plan to improve efficiencies in data collection

Kiefer will perform a technology assessment focused on optimizing the District's water loss reporting capabilities. This assessment will build on the findings from Task 2 and provide the foundation for developing a streamlined data environment that supports efficient, automated reporting. Kiefer's approach will ensure that the District has a clear understanding of its current technology landscape and a detailed plan for future improvements. The following activities will be conducted to complete the technology assessment:

Pre-Assessment Planning

Kiefer will begin by confirming the assessment's goals and objectives with the District to ensure alignment with business reporting needs and water loss reduction strategies. This stage will include:

- Defining the District's specific reporting and data collection objectives for water loss management.
- Identifying relevant data sources, applications, and systems that impact water loss reporting.
- Engaging stakeholders and technology contacts to establish a baseline understanding of the District's technology and data environment.
- Reviewing current documentation to gain insight into existing systems, data flow, and technology utilization, ensuring we are prepared to engage in meaningful discussions with key District staff.

Review of Current Technology Landscape

Kiefer will perform a detailed review of the District's existing data sources and technology environment, focusing on those components most relevant to water loss reporting and regulatory compliance. This review will include:

- Assessment on how water loss data is captured, stored, and processed across existing systems.
- Identification of silos, bottlenecks, and inefficiencies that hinder data integration and reporting.
- Review of current licensing agreements, vendor relationships, and the potential for system consolidation to reduce costs.
- Evaluation of the tools used for data storage and reporting, such as databases, spreadsheets, and any existing business intelligence tools.
- Assessment on how well the current environment supports the District's future reporting needs, such as increased data volumes or on-demand reporting.

Deliverable: Technical Memorandum summarizing the District's current available data and technology, along with a Technology and Data Warehouse Plan to improve data collection efficiency and streamline reporting.



Workshop: Discussion of Needs Assessment and Gap Analysis Findings. Kiefer will conduct a workshop to present the findings, validate assumptions, and collaboratively refine the strategic plan with the District's stakeholders.

4.4. Task 4 (NEW): Data Warehouse Design and Implementation

The objective of this task is to design, develop, and implement a scalable and efficient data warehouse to support the District's water loss reporting, decision-making, and analytics needs. This data warehouse will centralize data from multiple sources, ensure data integrity, and provide the foundation for effective reporting and visualization through Power BI.

During the analysis phase a minimum viable product will be identified to ensure a working data warehouse is delivered within the defined budget. It is likely that a subset of source data will be identified for this phase of the data warehouse build. Data processing / ETL frequency will be identified and addressed accordingly.

Requirements Gathering and Architecture Design

The first step involves working closely with District to fully understand the data requirements, source systems, and reporting needs. Key actions include:

- Conducting Stakeholder Interviews: Engaging key District stakeholders to gather business and technical requirements.
- Assessing Data Sources: Reviewing all relevant data sources, billing systems, field data collection systems, and any other relevant datasets.
- Data Mapping: Defining the relationships between source systems and mapping the required data to be ingested into the data warehouse.
- High-Level Data Architecture Design: Developing a blueprint for the data warehouse that defines the data architecture, storage layers, data models, and how data will flow between systems.
- Infrastructure Considerations: Collaborating with District's IT department to assess cloud or on-premise infrastructure requirements, taking into account factors such as scalability, performance, and security.

Data Integration and ETL Processes

Building a reliable ETL process is critical for integrating data into the warehouse. Subprocesses here include the following:

- ETL Design: Design an automated ETL process to pull data from source systems, transform it into a consistent and structured format, and load it into the data warehouse.
- Data Cleansing: Implement data validation, transformation, and cleansing rules to ensure the accuracy and quality of the data stored in the warehouse.





- Scheduling and Automation: Configure the ETL process to run on a regular schedule to ensure timely updates of data. The process will include logging and error-handling mechanisms to ensure reliability.
- Data Consolidation: Where necessary, we will consolidate disparate data from multiple sources to create a unified view of data within the warehouse, enabling advanced analytics.

Data Modeling and Optimization

The data warehouse will be designed to support fast and efficient querying and reporting through Power BI. Our approach includes:

- Dimensional Modeling: Implementing a star or snowflake schema to optimize query performance for District's specific reporting needs, ensuring that data is easily accessible for Power BI dashboards.
- Data Partitioning and Indexing: Utilizing best practices for data partitioning and indexing to enhance performance, particularly for large datasets or frequently accessed tables.
- Aggregation and Summarization: Creating summary tables and pre-aggregated data for high-level reporting, while also allowing drill-down capabilities for more granular analysis.

Security and Data Governance

Kiefer will ensure that the data warehouse adheres to District's security policies and complies with relevant data regulations. We will:

- Role-Based Access Control: Implement fine-grained access controls to ensure only authorized personnel can view or modify sensitive data.
- Audit and Monitoring: Set up audit trails and monitoring to track data access and changes, ensuring accountability.
- Data Masking and Encryption: Apply data masking and encryption techniques where required, particularly for personally identifiable information (PII) or other sensitive data.
- Backup and Disaster Recovery: Establish a backup and recovery plan to ensure data continuity and integrity in the event of system failure or data corruption.

Data Warehouse Testing and Validation

Before the data warehouse goes live, rigorous testing will be conducted to ensure its reliability and accuracy:

- Unit Testing: Testing individual components of the ETL process, data models, and integrations to ensure they function correctly.
- System and Integration Testing: Ensuring that data from all source systems is accurately represented in the warehouse, validating that data flows smoothly through the entire process.
- Performance Testing: Evaluating the performance of the data warehouse under different load conditions to ensure it can handle large volumes of data efficiently.
- Data Quality Validation: Conducting thorough data quality checks, including accuracy, completeness, and consistency, across all key datasets.



Deployment

Once the data warehouse is validated, the deployment process will include:

- Go-Live Deployment: Migrating the data warehouse to the production environment, ensuring all data process are live and functioning as expected.
- Admin Training and Knowledge Transfer: Offering training sessions to District's technical and business teams to ensure they can maintain the data warehouse and continue developing Power BI reports independently.

Ongoing Maintenance and Optimization

Post-deployment, Kiefer will offer ongoing support to optimize and maintain the data warehouse:

- Performance Monitoring: Regularly monitoring performance and conducting tuning activities to ensure optimal system performance.
- Scalability Planning: Ensuring that the data warehouse can scale over time as District's data volumes grow or new data sources are added.

4.5. Task 5: Create customized reports relating to water loss (previously Task 4)

Kiefer recognizes that effective reporting is critical for the District to manage and reduce water loss. Our approach involves designing and developing customized reports that are not only user-friendly but also leverage the District's data effectively. This process includes an initial review of the data warehouse design, extract, transform, load (ETL) processes, and the creation of web-based reports accessible to stakeholders.

Before ETL analysis, Kiefer will conduct a thorough review of the data warehouse design and infrastructure to ensure it aligns with best practices for reporting and analytics. Given that the District currently leverages Amazon Redshift for water consumption data and does not have internal expertise on Redshift's query language, Kiefer will ensure that any modifications to the star schema design are compatible with the District's existing data environment. Our team will provide guidance and documentation to support ongoing data modeling and query optimization using Redshift's capabilities.

Data Warehouse Infrastructure Review

Kiefer will perform a comprehensive assessment of the infrastructure supporting the data warehouse and ETL processes. This review will ensure that the underlying technology is robust, scalable, and capable of handling the District's current and future reporting needs. Our infrastructure team will provide specific details on server configurations, network capabilities, and cloud service integrations (if applicable) to ensure optimal performance.



Kiefer will prioritize using the District's current technologies, such as SSRS, SQL Server, and Power BI, to develop customized water loss reports. Kiefer will leverage Amazon's Redshift JDBC or ODBC driver or use Npgsql for connecting via PostgreSQL-compatible drivers (since Redshift is based on PostgreSQL).

Data Warehouse ETL Processes

Kiefer's approach to ETL is crucial in facilitating accurate and timely data loading into the warehouse. We will review all ETL processes and identify common issues, including:

- Missing or improper use of data
- Inefficient data transformations
- Lack of proper error handling and logging
- Neglecting metadata and version control

To identify these issues, Kiefer will employ a variety of methods, such as:

- Visual inspection of ETL processes
- Examination of existing logs and implementation of improved logging
- ETL performance profiling
- Use of third-party tools, such as Redgate SQL Monitor, for enhanced monitoring and optimization.

Considering the District's response that the water production data is captured in Aveva Wonderware Historian with a Microsoft SQL Server front-end, Kiefer will focus on ensuring that ETL processes are optimized to integrate with these systems. Kiefer will design ETL workflows that support high-volume data processing and adhere to best practices for handling water consumption and production data.

Customized Reporting Development

Once the data warehouse and ETL processes are optimized, Kiefer will focus on developing customized reports tailored to the District's water loss management needs. Our approach will include:

Report Design Workshops: We will conduct up to five workshops with District staff to gather requirements, discuss the design of reports, and ensure alignment with user needs.

Report Creation: Utilizing the technology identified in our assessments, Kiefer will develop up to five web-based water loss reports. These reports will leverage Power BI for dynamic visualization and easy access, providing stakeholders with actionable insights into water loss metrics and trends.

Testing and Validation: Each report will undergo rigorous testing and validation to ensure accuracy and functionality within the District's systems. Kiefer will also provide documentation outlining operating procedures and maintenance requirements for the reports.



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Support and Warranty: Because Kiefer proposes delivering a solution that can be significantly altered by District users and will receive regular, automatic updates once the engagement with Kiefer has concluded, Kiefer will, if awarded, negotiate support and warranty details with the District.

Deliverables: District-Approved Reports: Functionality validated in writing by the District.
Written Procedures: Comprehensive documentation detailing how to operate, maintain, and edit the delivered reports.

Workshops: Kiefer will facilitate up to five workshops for each report to collaborate with District staff on design specifications, data requirements, and final demonstrations. This iterative process will ensure that the reports not only meet but exceed the District's expectations for water loss reporting.





5. Hours, Budget and Rates

	Principal(s)	Principal(s)	Consultant	Sr. Project Manager	SUBTOTAL	SUBTOTAL
Team	Scott Morrison	Scott Roberts	Jason Lofing / Max Jenkins	Lauren Smalley	ALL HOURS	COST
Rates	\$185	\$185	\$165	\$185		
Tasks						
Task 1: Kickoff and Project Management Plan	8	8	8	24	48	\$8,720
Task 2: Conduct Staff Interviews to Identify Reporting Needs	0	60	60	30	150	\$26,550
Task 3: Conduct a technology assessment and design a plan to improve efficiencies in data collection	60	40	40	36	176	\$31,760
Task 4: Data Warehouse Design and Implementation	260	150	80	118	608	\$110,880
Task 5: Create customized reports relating to water loss	60	80	80	54	274	\$49,090
TOTALS	388	338	268	262	1256	\$227,000.00





6. Work Plan

Task Name	Duration	Hours	Start	Finish	Resources
STPUD - Discovery, Design, Build Data Warehouse and Create 5 Reports for Water Loss Reporting	381 days	1,256 hrs	Mon 11/11/24	Thu 5/14/26	
Task 1 - Kick-Off Meeting & Project Management Plan	20 days	48 hrs	Mon 11/11/24	Tue 12/10/24	
Project Initiation Activities / contract execution (access, contract requirements)	5 days	24 hrs	Mon 11/11/24	Fri 11/15/24	Kiefer PM / STPUD PM [60%]
Project Kick-off Session	0 days	0 hrs	Fri 11/15/24	Fri 11/15/24	Full Team
Draft Project Management Plan	10 days	16 hrs	Mon 11/18/24	Tue 12/3/24	Kiefer PM [20%]
<i>Milestone: Project Management Plan submitted to STPUD</i>	<i>0 days</i>	<i>0 hrs</i>	<i>Tue 12/3/24</i>	<i>Tue 12/3/24</i>	Kiefer PM
Review & refinement of PMP	5 days	8 hrs	Wed 12/4/24	Tue 12/10/24	Kiefer PM / STPUD PM [20%]
Deliverable: Final PMP	0 days	0 hrs	Tue 12/10/24	Tue 12/10/24	
Task 2 - Conduct Staff Interviews to Identify Reporting Needs	33 days	150 hrs	Wed 12/11/24	Wed 1/29/25	
Stakeholder register: Identify STPUD staff for interviews	10 days	60 hrs	Wed 12/11/24	Thu 12/26/24	Kiefer PM / STPUD PM [75%]
Schedule Interviews	3 days	24 hrs	Fri 12/20/24	Thu 12/26/24	Kiefer PM / STPUD PM
<i>Assumed pause for holidays given RFP Project Schedule</i>	<i>7 days</i>	<i>0 hrs</i>	<i>Mon 12/23/24</i>	<i>Fri 1/3/25</i>	
Conduct Interviews (Preliminary Recommendations)	10 days	26 hrs	Mon 1/6/25	Fri 1/17/25	
Interview 1: (IT/Tech Unit)	1 day	8 hrs	Mon 1/6/25	Mon 1/6/25	Technical Teams
Interview 2: (Business Unit)	1 day	6 hrs	Thu 1/9/25	Thu 1/9/25	Technical Teams / Business Unit(s) [75%]
Interview 3: (Business Unit)	1 day	6 hrs	Tue 1/14/25	Tue 1/14/25	Technical Teams / Business Unit(s) [75%]
Interview 4: (IT/Tech Unit - Review prelim findings)	1 day	6 hrs	Fri 1/17/25	Fri 1/17/25	Technical Teams [75%]
Draft Technical Memorandum	5 days	32 hrs	Mon 1/20/25	Fri 1/24/25	Kiefer Technical Team [80%]
Conduct Workshop to review findings / Technical Memorandum	1 day	8 hrs	Wed 1/29/25	Wed 1/29/25	Technical Teams





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Task Name	Duration	Hours	Start	Finish	Resources
Deliverable: Technical Memorandum (Recommendations: reports needed, inventory, needs and gaps)	0 days	0 hrs	Wed 1/29/25	Wed 1/29/25	
Task 3 - Conduct a Technology Assessment and design a plan to improve efficiencies in data collection	43 days	176 hrs	Thu 1/30/25	Mon 3/31/25	
Design Discussions with IT: Data Warehouse requirements, current licensing, system reviews	15 days	60 hrs	Thu 1/30/25	Wed 2/19/25	Technical Teams [50%]
Draft Technology Assessment / Data Warehouse Plan - Needs assessment & Gap Analysis Findings	10 days	60 hrs	Thu 2/20/25	Wed 3/5/25	Kiefer Technical Team [75%]
Design Discussions: Conceptual, Logical and Physical Designs for Data Warehouse	10 days	40 hrs	Thu 3/6/25	Wed 3/19/25	Technical Teams [50%]
Conduct Workshop(s) to review Technology Assessment (Data Warehouse Plan)	5 days	16 hrs	Thu 3/20/25	Wed 3/26/25	Technical Teams [40%]
Deliverable: Technology Assessment (Data Warehouse Plan)	0 days	0 hrs	Mon 3/31/25	Mon 3/31/25	
NEW - TASK 4 - Data Warehouse Design and Implementation	140 days	608 hrs	Mon 3/31/25	Thu 10/16/25	
Infrastructure Setup	15 days	120 hrs	Mon 3/31/25	Mon 4/21/25	STPUD Technical
Procure licensing / create admin accounts / create VMs	5 days	0 hrs	Mon 3/31/25	Mon 4/7/25	STPUD Technical
Network Configuration: For data transfer / access	5 days	0 hrs	Mon 4/7/25	Mon 4/14/25	STPUD Technical
Setup secure On-Premise data source connections	5 days	0 hrs	Mon 4/14/25	Mon 4/21/25	STPUD Technical
STPUD to provide Kiefer team with access / validation	3 days	8 hrs	Tue 4/22/25	Thu 4/24/25	Technical Teams [33%]
Provision Data Warehouse in partnership with STPUD	0 days	0 hrs	Thu 4/24/25	Thu 4/24/25	Technical Teams
Data Modeling	25 days	96 hrs	Tue 4/22/25	Tue 5/27/25	
Design fact / dimension tables	10 days	40 hrs	Tue 4/22/25	Mon 5/5/25	Kiefer Technical Team [50%]
Normalization and denormalization	10 days	32 hrs	Tue 5/6/25	Mon 5/19/25	Kiefer Technical Team [40%]
Metadata: Define and management approach	5 days	24 hrs	Tue 5/20/25	Tue 5/27/25	Kiefer Technical Team [60%]
ETL Development	37 days	144 hrs	Wed 5/28/25	Fri 7/18/25	





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Task Name	Duration	Hours	Start	Finish	Resources
Census Data Feed	20 days	72 hrs	Wed 5/28/25	Tue 6/24/25	
Extract: Develop extraction process and intervals	5 days	24 hrs	Wed 5/28/25	Tue 6/3/25	Kiefer Technical Team [60%]
Transform: Data cleansing / transform and integrate	10 days	32 hrs	Wed 6/4/25	Tue 6/17/25	Kiefer Technical Team [40%]
Load data into the data warehouse	5 days	16 hrs	Wed 6/18/25	Tue 6/24/25	Kiefer Technical Team [40%]
Wonderware Historian Data Feed	17 days	72 hrs	Wed 6/25/25	Fri 7/18/25	
Extract: Develop extraction process and intervals	11 days	24 hrs	Wed 6/25/25	Thu 7/10/25	Kiefer Technical Team [27%]
Transform: Data cleansing / transform and integrate	4 days	32 hrs	Fri 7/11/25	Wed 7/16/25	Kiefer Technical Team
Load data into the data warehouse	2 days	16 hrs	Thu 7/17/25	Fri 7/18/25	Kiefer Technical Team
Data Integration / Testing and Training	50 days	152 hrs	Mon 7/21/25	Mon 9/29/25	
Integrate data from on-premise sources	10 days	24 hrs	Mon 7/21/25	Fri 8/1/25	Kiefer Technical Team [30%]
Unit testing	10 days	40 hrs	Mon 8/4/25	Fri 8/15/25	Kiefer Technical Team [50%]
System testing	10 days	40 hrs	Mon 8/18/25	Fri 8/29/25	Kiefer Technical Team [50%]
User Acceptance Testing	5 days	0 hrs	Fri 8/29/25	Mon 9/8/25	STPUD Technical
System / integration refinements	10 days	40 hrs	Tue 9/9/25	Mon 9/22/25	Technical Teams [50%]
Training: Admin - Knowledge Transfer	5 days	8 hrs	Tue 9/23/25	Mon 9/29/25	Technical Teams [20%]
Maintenance / Optimization	20 days	48 hrs	Mon 7/28/25	Fri 8/22/25	
<i>Deliverable: Disaster/Backup and Recovery Plan</i>	<i>10 days</i>	<i>24 hrs</i>	<i>Mon 7/28/25</i>	<i>Fri 8/8/25</i>	<i>Kiefer Technical Team</i>
<i>Deliverable: Maintenance Plan (performance/issue monitoring, query/storage optimization)</i>	<i>10 days</i>	<i>24 hrs</i>	<i>Mon 8/11/25</i>	<i>Fri 8/22/25</i>	<i>Kiefer Technical Team</i>
Deployment	13 days	40 hrs	Tue 9/30/25	Thu 10/16/25	
Migrate current data into the data warehouse	5 days	16 hrs	Tue 9/30/25	Mon 10/6/25	Kiefer Technical Team
Delta migrations prior to go-live - repeat as needed	3 days	16 hrs	Tue 10/7/25	Thu 10/9/25	Kiefer Technical Team
Data Warehouse Go-Live Date - Proceed with Report creation	0 days	0 hrs	Thu 10/9/25	Thu 10/9/25	STPUD Technical





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Task Name	Duration	Hours	Start	Finish	Resources
Establish and validate data refresh cycles	5 days	8 hrs	Fri 10/10/25	Thu 10/16/25	Kiefer Technical Team
REV - Task 5 - Create customized reports relating to water loss	140 days	274 hrs	Thu 10/16/25	Thu 5/7/26	
Define report standards or framework/template, access/accessibility requirements	10 days	24 hrs	Fri 10/17/25	Thu 10/30/25	Technical Teams [30%]
STPUD to provide branding standards/guidelines	0 days	0 hrs	Thu 10/16/25	Thu 10/16/25	STPUD Technical [0%]
Report #1: (TBD)	26 days	50 hrs	Fri 10/31/25	Tue 12/9/25	
Report requirements definition / mockups	5 days	8 hrs	Fri 10/31/25	Thu 11/6/25	Kiefer Technical Team [20%]
Create draft in Dev environment	5 days	8 hrs	Fri 10/31/25	Thu 11/6/25	Kiefer Technical Team [20%]
Workshop #1: Review with STPUD IT / Business Unit in Dev environment	1 day	4 hrs	Fri 11/7/25	Fri 11/7/25	Technical Teams [50%]
Refinements in Dev	3 days	4 hrs	Mon 11/10/25	Wed 11/12/25	Kiefer Technical Team [17%]
Promote to Test environment	2 days	1 hr	Thu 11/13/25	Fri 11/14/25	Kiefer Technical Team [6%]
Workshop #2: Review with STPUD IT / Business Unit in Test environment	1 day	4 hrs	Mon 11/17/25	Mon 11/17/25	Technical Teams [50%]
User Acceptance Testing: STPUD IT / Business Unit	5 days	2 hrs	Tue 11/18/25	Mon 11/24/25	Technical Teams / Business Unit(s) [5%]
Refinements in Dev	3 days	4 hrs	Tue 11/25/25	Mon 12/1/25	Kiefer Technical Team [17%]
Promote to Test	1 day	1 hr	Tue 12/2/25	Tue 12/2/25	Kiefer Technical Team [13%]
Draft written procedures for operating/maintaining/editing reports	5 days	8 hrs	Tue 12/2/25	Mon 12/8/25	Kiefer Technical Team [20%]
Workshop #3: Final Demonstration of Report	1 day	4 hrs	Wed 12/3/25	Wed 12/3/25	Technical Teams / Business Unit(s) [50%]
STPUD IT Approval to Promote to Prod	0 days	0 hrs	Wed 12/3/25	Wed 12/3/25	STPUD Technical
Workshop #4: Review written procedures with IT Admin team	1 day	2 hrs	Tue 12/9/25	Tue 12/9/25	Technical Teams [25%]
Deliverable: Report #1 Complete	0 days	0 hrs	Tue 12/9/25	Tue 12/9/25	
Report #2: (TBD)	26 days	50 hrs	Wed 12/10/25	Mon 1/19/26	
Report #3: (TBD)	26 days	50 hrs	Tue 1/20/26	Tue 2/24/26	





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Task Name	Duration	Hours	Start	Finish	Resources
Report #4: (TBD)	26 days	50 hrs	Wed 2/25/26	Wed 4/1/26	
Report #5: (TBD)	26 days	50 hrs	Thu 4/2/26	Thu 5/7/26	
Project Completion Deliverables	5 days	0 hrs	Fri 5/8/26	Thu 5/14/26	
STPUD to confirm receipt / acceptance of all deliverables	5 days	0 hrs	Fri 5/8/26	Thu 5/14/26	
Project Closure procedures	2 days	0 hrs	Fri 5/8/26	Mon 5/11/26	
Deactivate all Kiefer accounts / removal of any access	1 day	0 hrs	Fri 5/8/26	Fri 5/8/26	
Issuance of final project invoice(s)	2 days	0 hrs	Fri 5/8/26	Mon 5/11/26	





7. Assumptions

1. The District will be responsible for acquiring all required licenses for the data warehouse / Power BI. This estimate does not include software licensing costs.
2. The District will provide the necessary infrastructure to support development, testing and production.
3. The District understands the cost provided is an estimate only and is based on incomplete data / partial information.
4. The stated warranty language will be discussed before finalizing any contract agreements (5-year term).
5. The District understands the Project Plan (Work Plan) in this proposal is an illustrative distribution of hours based on review of the RFP and that it will require review and adjustment with the District Project Manager during Task 1.





8. Resumes



8.1. Lauren Smalley, PMP, CSM

Senior Project Manager | Kiefer Consulting, Inc.

Summary of Qualifications

Experienced IT Project and Program Manager with a strong consulting background in the management of diverse and distributed teams delivering professional services to public and private sector clients. Past projects include but are not limited to mergers and acquisitions (M&A), multi-platform data migrations, custom solution development, security, and intranet/extranet deployment across a multitude of industries - including Fortune 500 companies. Passionate about delivering the highest quality services and solutions, fostering team collaboration and growth, and quickly gaining the trust of her clients. She is experienced in leveraging PMI/PMBOK and Agile software development methodologies in the planning and delivery of complex initiatives.

Education

- BA, Government and Political Science, CSU Sacramento
- Business Analyst Certificate, CSU Sacramento

Certifications

- Project Management Professional (PMP) Certification # 3885231
- Certified SCRUM Master, Certification #001643290
- MS-900: MSFT 365 Certification #H957-1813
- Nintex Workflow Professional – SharePoint, 2018
- Certified Solutions Professional – Nintex for SharePoint, 2018
- Microsoft Office Specialist, 2017

Skills

- Program & Project Management
- Organizational Change Management
- Issue and Risk Management
- Agile/Waterfall/Hybrid PM methodologies
- PMBOK Implementation
- Business analysis and process improvement
- Requirements Gathering and Analysis
- Analytical and logical problem-solving skills
- Meeting Facilitation / strong interpersonal communication and presentation skills
- End User Training and User Documentation
- Management of projects involving Microsoft cloud technologies

Relevant Project Experience

Senior Project Manager

Kiefer Consulting, Inc.

Mar 2024 – Present

Lauren manages some of Kiefer Consulting’s longest running client projects as a Senior Project Manager (CDCR, JCC, Vanir), as well as local agency and nonprofit projects (City of Cleveland, Western Reserve Land Conservancy, Santa Clara Valley Transportation Agency, and Santa Clara County Office of Education, Kitchell / San Bernardino County). Projects include software development,





Microsoft SharePoint implementations, Microsoft 365 Cloud Applications, .NET Development, and Microsoft Power Platform projects.

Relevant Project Experience with Kiefer Consulting, Inc.

California Department of Corrections & Rehabilitation

Mar 2024 – Present

Lauren manages the ongoing SharePoint on-premises project and is responsible for coordinating and collaborating with Vanir Construction Management Program Management team regarding ongoing development and program support efforts. Includes risk management, communication, change control, quality, deployment planning & execution and formal project plans. Provides weekly status reports, monthly budget/resourcing report, and coordinate daily activities for consultant resources, key stakeholders and client organization employees assigned to the project team.

Judicial Council of California

Mar 2024 – Present

Lauren leads the Kiefer team in the ongoing management and support of the Judicial Program Information and Controls Microsoft SharePoint on-premises project. She is responsible for directing resources to plan, design, develop, enhance and deploy existing and new solutions in the system. She manages the Project Schedule, performs risk analysis and mitigation, manages the work backlog and sprint planning efforts, resource tasking and hours, weekly status reports and client communications with Judicial Council and the Vanir Construction Management Program Management teams. Lauren coordinates daily activities and priorities; and assigns and tracks tasks for consultant resources, project sponsors, key stakeholders, and client organization employees assigned to the project team.

City of Cleveland, Western Reserve Land Conservancy

Jul 2024 – Present

Lauren manages the Kiefer Consulting team on behalf of Western Reserve Land Conservancy in the assessment of the City of Cleveland's Land Bank application assessment project. This effort involves analysis and recommendations to transition a production application from Microsoft Forms to Microsoft Power Pages / Power Apps and involves Microsoft SharePoint Online, Dataverse, DocuSign integration and Microsoft Audit features. She manages the Project Plan, provides weekly status reports and budget/resourcing reports, assigns and tracks tasks for consultant resources and manages all stakeholder communications.

Santa Clara Valley Transportation Agency

Jun 2024 – Present

Lauren directs resources in the professional consulting services provided to Santa Clara Valley Transportation Agency focused on Microsoft Power Platform, including Power BI and Power Apps, in the Government Community Cloud. She provides all project management activities including coordination of daily activities, management of key stakeholder communications, budget / resource reporting to the client and task management for consultant resources.

CA San Bernardino County / Kitchell Construction Management

May 2024 – Present

In conjunction with the Kitchell Program Management team, Lauren manages the Kiefer Consulting team in the Microsoft Power BI Enhancements projects focused on the Project and Facilities





Management Department dashboards. This effort includes development of a custom Microsoft Power App, Power BI Dashboards, Microsoft SharePoint Online and data intake solutions. She is responsible for all project management activities including stakeholder communications, risk management, project plan development and management, resource tasking and hours, monthly budget/resourcing reports, and issue logs.

Santa Clara County Office of Education

May 2024 – Jul 2024

Lauren directed the Kiefer Consulting team to assess the SCCOE SharePoint 2013 public-facing website for eventual upgrade to SharePoint Subscription Edition. This effort involved analysis and recommendations to upgrade the existing website with minimal downtime or user impacts. She managed the Project Plan, provided weekly status reports and budget/resourcing reports, assigned and tracked tasks for consultant resources and managed all stakeholder communications.

Senior Project Manager

Cyclotron

Jul 2020 – Feb 2024

- Responsible for the development of the PMO Procedure Manual designed to instruct 20+ Project Managers in the operational requirements and functions of the Cyclotron PMO, Microsoft Dynamics CRM platform, and cross-department business operations.
- Standardized all PMO templates to align with industry best-practices (Executive briefing decks, Project Plans, Budget Reports, Status Reports, RAID Logs, Stakeholder Registers, Communication Plans, etc.)
- Leveraged past expertise on data migration projects to develop a standard migration framework and accompanying deliverable templates to be used by the technical teams on all future migration projects.
- Routinely mentored new Project Managers in project plan development, cross-functional team processes and provided constructive criticism for process optimization and risk mitigation on in-flight projects.
- Planned and managed the execution of a variety of projects and integrated programs including but not limited to cross-platform data migrations, Microsoft SharePoint intranet deployments, Microsoft Purview security implementations, Microsoft PowerApps development, Microsoft Teams deployments, tenant mergers and acquisitions, and AD Forest migrations. Incorporated employee experience & communications teams as part of all technical deployments.
- Program Manager for high priority, strategic accounts. Ensured client expectations were clearly defined, projects were staffed appropriately and that teams performed at the highest level to complete work on time, within budget and planned timeframes. Example: AD Forest migration of 2500 users spanning 4 months, 2-3 waves per week across 6 time zones with a migration team of 12+ staff in 4 countries. Delivered on time and under budget.





- Brought in to take over multiple at-risk projects to restore client confidence, get projects back on track, proactively mitigate future risks to successfully deliver work, and roadmap future opportunities.
- Responsible for the management of globally distributed technical and business-focused teams and served as the single point of contact for the company on each project.
- Managed budget, schedule, scope and performed risk mitigation activities across each project & program.
- Conducted executive briefings for clients and provided concise status reporting on a weekly basis.
- Reviewed all team deliverables for accuracy and professional standards and validated against project contract requirements.
- Client portfolio of projects included Fortune 500 companies, bio-tech industry / healthcare, financial services / insurance, construction management, wholesale, retail and food services.

Consultant

Kiefer Consulting, Inc.

Apr 2017 – Jun 2020

Lauren is assigned to project teams working to design and implement new intranet portals, workflow solutions and project management systems for the State of California. With experience in SharePoint development and customization, business process improvement, user training, presentations, documentation and report writing she adapts quickly to align with project and client needs.

SharePoint / Office 365 Consultant

Alcoholic Beverage Control (ABC) – State of California

Mar 2019 – Sep 2019

Lauren designed and built a workflow solution in SharePoint Online / Office 365 using Microsoft Flow to automate the process of onboarding new employees. She routinely met with the ABC team members in IT and Human Resources to gather requirements, identify business challenges, streamline data capture, and notify team members throughout the onboarding process. She led the user acceptance testing session, documented findings, implemented changes, and authored comprehensive role-based training materials and systems documentation. Lauren worked with the Kiefer team to conduct knowledge transfer sessions with ABC staff to drive adoption, provide training for ongoing systems maintenance and development, and ensure project success.

SharePoint Consultant

California Department of Toxic Substance Control (DTSC)

Jan 2019 – Jun 2020

As a SharePoint consultant, Lauren is part of the Kiefer team working to migrate DTSC's SharePoint 2007 and 2013 content to SharePoint Online for a new intranet platform and collaboration space using hub sites and the modern experience. She meets with key stakeholders to define business requirements, present solutions, and document project findings. Lauren worked with the team to





design a comprehensive site architecture plan, governance plan, and she leads training sessions with client stakeholders.

SharePoint Consultant

California Department of Justice (DOJ)

Jun 2018 – Sep 2018

Lauren worked with DOJ project and client teams to author extensive and technical design, planning and build documentation for the new SharePoint environments and migration efforts. She collaborated with client technical staff to gather requirements of the current environments and define business requirements for the new solutions.

SharePoint Consultant

Port of Oakland

Mar 2018– Sep 2018

Lauren served as part of the team working to develop automated records retention policies for the Port of Oakland in their SharePoint Online environment. She has developed SharePoint Designer workflows to calculate expiration periods for documents across multiple sites and participates in requirements gathering sessions with the client.

SharePoint Consultant

Horizon Food Group

Jan 2018 – Mar 2018

Lauren authored design and user training documentation for the existing SharePoint 2010 intranet environment detailing steps and interactivity of dozens of SharePoint Designer workflow solutions.

SharePoint Consultant

Sacramento Metropolitan Air Quality Management District (SMAQMD) Nov 2017 – Feb 2018

Lauren authored detailed design documentation and user training guides for the Public Records Act SharePoint 2013 solution designed using Nintex 2013 for the SMAQMD.

Power BI Consultant

MiraCosta Community College District/Kitchell Construction Management Oct 2017 – Aug 2018

Lauren participated in the development of Power BI dashboards to display detailed construction program data. She authored detailed unit test cases and conducted automated testing of user interfaces with Power BI dashboards using Selenium IDE. Lauren tracked team progress and assisted with implementation of detailed design requirements from the client. She documented project source control and code promotion processes, administration guides, and user training documents.

SharePoint / Office 365 / Power BI Consultant

CA Department of General Services/Kitchell Construction Management May 2017 – Jun 2020

As part of the project team developing a Construction Management Portal solution in SharePoint Online and Office 365, Lauren assisted with the information architecture design, built custom lists and





libraries, developed content rollup, configured search, user training and documentation efforts. She participated in requirements gathering sessions with the client and designed a SharePoint workflow solution to route building maintenance need requests from individual building managers up to the program management team for approvals. Lauren worked with the project team to create program level summary reports using SSRS and conducted extensive Power BI dashboard testing prior to go-live. Lauren facilitated the user acceptance testing sessions with the client and tracked items for team resolution. She authored numerous design documents, user training guides and conducted SharePoint training sessions with client staff.

SharePoint / Power BI Consultant

Judicial Council of California (JCC) / Vanir Construction Management Apr 2017 – Jun 2020

Lauren is assigned to the project team working with Vanir Construction Management and the Judicial Council of California in the development of their SharePoint 2016 on-premise environment and is the primary support contact for all users. She has developed SSRS reports and dashboards, deployed custom site columns, content types, lists, libraries, performed component and solution testing, conducted end-user client training, and authored extensive design and training documentation. Lauren has performed detailed testing of the Power BI dashboards and reporting tools developed to integrate disparate databases with SharePoint. She developed a SharePoint solution to provide JCC management with tools to track special court project requests using multiple SharePoint lists to replace legacy Excel spreadsheets previously used to track multiple datasets. She was responsible for the development of a new component for project prioritization which included custom SharePoint Workflows for document routing and approval, custom site templates, permissions and security planning, special form rules and user training sessions and materials. Lauren has also worked with the project team to design a new portal which allows staff to track facility maintenance requests from a separate database within the SharePoint environment, run custom SSRS reports, and track additional data points.

Associate Governmental Program Analyst

California Commission on Peace Officer Standards and Training Apr 2016 – Apr 2017
Training Delivery and Compliance Bureau

Lauren worked collaboratively with management and senior law enforcement to address organizational issues including budgets, development of training materials, and staffing issues. As part of a small team directed by the Commission to review the organization's course certification database and processes, she reviewed existing systems and workflows, gathered input from internal and external stakeholders, documented findings, and made recommendations for areas of improvement. Lauren managed the process to admit new law enforcement agencies into the POST Program and conducted extensive analysis of request documentation, agency records and California state regulations. She oversaw staff work relating to Commission agenda items, composed budget change





proposals to the Department of Finance, and proposed changes to California regulations through the Office of Administrative Law.

Associate Governmental Program Analyst

California Department of Corrections and Rehabilitation (CDCR) Mar 2015 – Apr 2016
Facilities Planning, Construction, and Management: Project Management Branch

Lauren worked as part of a team to track staff position costs across multiple units assigned to various prison construction projects for reporting to the Legislature. She created estimating templates for use by project teams and consulting firms to request and process reimbursements. Lauren documented and analyzed project data for reporting to the Department of Finance. She performed independent analysis and evaluation of project data for use by staff, consultants, management, the Legislature, and the Governor's Office. Lauren worked collaboratively with CDCR and consultant staff on project information systems including Microsoft SharePoint 2013, Bluebeam, and Autodesk.

Staff Services Analyst

California Department of Corrections and Rehabilitation Mar 2014 – Mar 2015
Facilities Planning, Construction, and Management: Project Management Branch

Lauren was responsible for document control over contract documents, requests for proposals, staff training manuals and construction specification documents. She administered requests for qualifications to solicit proposals for services including but not limited to: construction management, architectural and engineering services, and program management services. As part of a committee, she analyzed current practices and made recommendations to improve the department's SharePoint 2013 site, including processes related to quarterly project reporting, master forms and templates and construction project documents. She evaluated the technological needs of the unit and made recommendations to management for future needs. Lauren maintained branch IT equipment including laptops, data storage devices and worked as the point of contact with the CDCR IT unit. She documented and analyzed activities relating to litigation and collaborated with professional claims consultants for projects pending litigation.

Office Technician

California Department of Corrections and Rehabilitation Dec 2012 – Mar 2014
Facilities Planning, Construction, and Management: Project Management Branch

Lauren served as branch training coordinator and worked with management to create training sessions and materials for staff. She analyzed current document control processes, collaborated with consultants in the creation and adoption of the department's new Microsoft SharePoint 2010 database, trained staff to increase user adoption, and made recommendations for changes based on business needs. Lauren was responsible for document processing from branch management through executive office and served as liaison for the live scan unit at CDCR headquarters.





8.2. Scott Roberts, MCSA, MCTS

Senior Consultant | Kiefer Consulting, Inc.

Summary of Qualifications

Scott has a demonstrated affinity for identifying flaws and providing innovative solutions around business processes and applications. His ability to consistently deliver results has earned him high praise from clients and team members alike. Scott has expertise in Excel, Power BI, Data Modeling, SQL, and SharePoint 2010 / 2013 / 2016 / Online.

Education

Bachelor of Science, Chapman University, Business Administration & Economics

Certifications

- Microsoft Certified Technology Associate (MCSA Office 365)
- Microsoft Certified Technology Specialist (MCTS SharePoint 2010 Configuration)
- Microsoft Professional Program in Data Science





Software & Technologies

- MS SharePoint 2010, 2013, 2016, Online
- MS Office 365
- MS Power BI
- MS Excel / Power Query / PowerPivot
- DAX / M Language
- PowerShell / PnP PowerShell
- SSRS Report Builder
- SQL Server Analysis Services
- SQL Server Management Studio
- SharePoint Designer
- Visual Studio

Areas of Expertise

- Business Intelligence
- Power BI Design & Development
- Reporting
- Data Visualization
- SharePoint Development
- SharePoint Administration
- Custom Workflows
- Requirement Gathering
- User Training
- Data Analysis
- Technical Documentation
- Data Modeling

Relevant Experience

Senior Consultant – Kiefer Consulting, Inc.

July 2014 – Present

Department of Fish and Wildlife

Sept 2023 – Present

As a Data Engineer, Scott is responsible for the design of the data systems required to support the California Inland Recreational Angler Survey (CIRAS) project. This includes the transactional database to hold survey data collected from the front-end web app, azure data factory pipelines to ingest data from legacy Excel spreadsheets and Access databases, and Dataflows/Data models to represent the data in Power BI visuals.

Kitchell San Bernardino

Apr 2023 – Present

As the Technical Architect and team lead, Scott led business requirement gathering sessions and worked with the development team to create the phase one dashboard to bring greater transparency to the County of San Bernardino’s Project and Facilities Management Division using Power BI Report Server, PowerShell, Microsoft Project, and SharePoint Online.

Department of Toxic Substance Control

Jun 2022 – Present

As a Technical Lead, Scott worked to identify data gaps, inconsistencies, and errors found in a phase one dashboard developed in-house for Project Performance Management dashboards. Scott worked to combine five distinct datasets into one shared model which currently is used by nine (9) Site Mitigation and Restoration Program reports. Scott was also responsible for reviewing and confirming the implementation of Power BI Pipelines for deployment, dataflows for data extract, common transformations, and data quality improvements in source systems. Scott is currently working to develop additional reports and dashboards to aid the Cost Recovery Management team in extracting insights and action items from their Cost Recovery Management System (CRMS).

Association of Washington Cities

Jun 2021 – Oct 2022





As a SharePoint consultant, Scott engaged with subject matter experts to gather requirements and assisted the solution architect with designing and developing a modern Intranet leveraging SharePoint online and Teams. To ensure consistency when creating and configuring project sites, Scott designed and developed scripts using PnP PowerShell and additional project documentation to hand off to client IT staff.

Department of Fish and Wildlife

Mar 2021 – Oct 2021

As the Technical Architect for the Marine Fisheries Data Explorer project, Scott was instrumental in gathering requirements, solution design, coordinating development team efforts, and managing the testing efforts for both unit testing, system testing and user acceptance testing. Scott also designed and developed dynamic Power BI reports and visualizations to represent decades of commercial fishing data.

Sacramento County Courts

Mar 2021 – Oct 2021

As a SharePoint consultant, Scott helped design and implement an intranet solution for Sacramento County Courts leveraging Teams and SharePoint. With remaining project funds, Scott developed a proof-of-concept dashboard to illustrate the capabilities of project and program reporting using Power BI and template SharePoint sites.

Placer County Water Agency

Mar 2021 – Oct 2021

As a SharePoint consultant, Scott helped design and implement an intranet solution for Placer County Water Agency leveraging Teams and SharePoint. Once the environment was designed, Scott developed documentation and training material to be presented to project champions for knowledge sharing and project closeout.

Collins Electrical Company

Feb 2021 – Present

To assist with Collins's Lean Six Sigma organizational transformation, Scott has worked with several project teams to design and develop solutions which bring greater transparency and efficiency in discovering insights from data. Scott has worked with the Prefabrication shop to create a work order dashboard which displays current and upcoming workloads, a report which highlights prefabrication shop utilization percentages across different units and departments, and the Finance department to extract and display data from their third-party construction management system; Dexter+Chaney's Spectrum.

The Carlin Collaborative

May 2020 – Dec 2021

Scott designed a project status dashboard leveraging Power BI, Teams, and SharePoint Online to capture, store, and report on the health of The Carlin Collaborative's construction projects. The dashboard presents project information using industry standard methods including Gantt charts, Progress Photos, and KPIs to highlight key metrics for each project.

California Department of Technology (CDT)

May 2020 – Jul 2020





Scott designed and developed California Department of Technology's Absenteeism Dashboard which displays absentee information for every department across the state of California to help spot trends and preparedness for remote workforces. Scott also served as a key team member for the Recovery Roadmap project which included text mining survey responses submitted by citizens and business owners across the state.

Covered California

Feb 2020 – Present

Scott acts as the Team Lead and Solution Architect for the Data Analytics project with the Plan Management Division withing Covered California. He is also responsible for managing the project budget, communicating, and coordinating with project team members to develop and deliver reusable solutions for the client.

California Commission on Teacher Credentialing (CTC)

Nov 2018 – May 2020

As a Consultant and Business Analyst, Scott was responsible for requirements gathering, documentation, data analysis and report development on the State Assignment Accountability System (CalSAAS) Project. Scott served as the solution architect for the Accreditation Data System (ADS) Enhancements project to migrate data from a legacy Access database and develop new features to assist the ADS team with the Board of Institutional Reviewers Accreditation Activities.

Kitchell – MiraCosta

Sept 2018 – Present

Scott served as a technical advisor to the Power BI development team to assist in designing Power Query data transformations, Data modeling, DAX measure development, and visualization design for the Measure MM public facing dashboard. Presently, Scott serves as the primary point of contact for any support related tasks to ensure the dashboard is accurate, current, and functional.

California Department of General Services

Oct 2017 – Aug 2022

Scott played a crucial role in developing the DGS Building Management solution for the Facilities Management Division. He worked with project team members to analyze data from SharePoint Online and Maximo to develop processes and datasets to support the Power BI dashboards for Ongoing and Preventative Maintenance projects performed across the state of California. He utilized Power BI Desktop and SQL Server Management Studio to create custom DAX measures as part of the dashboard development efforts, presents progress updates, and regularly participated in requirements gathering sessions with the client.

California Judicial Council of California (JCC)

Aug 2017 Present

JCC Capital Outlay Program

As a SharePoint Consultant and Business Intelligence and Reporting specialist, Scott developed the reporting components for the cost management solution at both Project and Program levels for the new Capital Outlay Project Management System. The solution includes dozens of SSRS reports with complex, programmatic calculations and key performance indicators wrapped in attractive,





professional styles. Scott regularly provides user support, performs site maintenance using PowerShell scripts, and develops new SSRS reports and Power BI Dashboards.

JCC Facility Modification Program

Scott designed and configured SQL Server Analysis Services tabular data models in Visual Studio to produce interactive Microsoft Power BI reports for the various programs which comprise the Facility Modifications program. Scott has utilized his extensive expertise in Data Analytics to identify data discrepancies and inaccuracies and has provided detailed reports to management identifying corrective steps to be taken. Scott worked with the Kiefer team to develop an integrated reporting solution aggregating data from existing JCC databases, with a user-friendly data input portal in SharePoint 2016, enabling users to generate SSRS reports for the state oversight committee.

California Department of Corrections & Rehabilitation

Oct 2014 – Aug 2018

As a SharePoint Specialist, Scott was responsible for providing daily design, implementation, training and administration of the department's SharePoint 2016 program and project management system. He developed a centralized project contingency tracking system to replace complex, macro-enabled Excel workbooks with a SharePoint-based solution leveraging lists, SharePoint Workflow, and SSRS reports. Scott also designed T-SQL queries to normalize and combine localized project data into SQL Server Analysis Services to build intuitive, analytical Power BI dashboards for department executives and designed data models using Visual Studio. Scott played an integral part in the system's migration from the original SharePoint 2010 platform to 2013 and later from SharePoint 2013 to 2016. As part of these efforts, Scott used ShareGate to perform, test, and validate the content migration.

CA Public Employees Retirement System (CalPERS)

Jul 2014 Oct 2014

On the SharePoint 2013 upgrade project at CalPERS, Scott revised and delivered installation and configuration documents for Development, Quality Assurance, Training and Production Environments. He performed System Tests on CalPERS Production Environment and identified gaps in configuration to meet requirements. Scott worked alongside the lead Architect supporting installation and configuration efforts for CalPERS's complex multi-environment SharePoint Farm.

TrailBoss

Jul 2014 Sept 2014

Scott gathered requirements for a new SharePoint 2013 Intranet project, developed information architecture and permissions. Scott designed document libraries with custom columns to allow for spotlight reporting requirements.

Contract Analyst

CGI Technologies and Solutions, Inc.

May 2013 Jul 2013

Scott provided Quality Assurance in contract change requests. He standardized the change request process and templates for future projects in the CGI West Business Unit with the Change Management Initiative team. Scott drafted, reviewed, and negotiated subcontractor amendments to ensure accuracy of scope, deliverables, and payment schedule. He improved document retention





compliance by managing documents on CGI SharePoint Site. Scott refined helpdesk escalation process for training environment issue resolution and provided Level 1 support to client trainers and classrooms during high volume training prior to major functional release.



8.3. Scott F. Morrison, MCSA, MCP

Principle Consultant | Kiefer Consulting, Inc.

Summary of Qualifications

Scott has over 20 years of enterprise consulting experience. His client portfolio includes solutions for the California Department of Justice, California Department of Corrections and Rehabilitation, Covered Cal, California Department of General Services, and Tax Resource Incorporated. Scott possesses advanced architectural and programming skills leveraging Azure solutions (Functions, Durable Functions, Service Bus, APIM, AFD, AKV, Config Services, CI/CD, AAD); O365 hosted solutions; application architecture and development with Microsoft .NET; Microsoft Office System solutions leveraging SharePoint Services; database development with the Microsoft DB stack (SQL Server, Analysis Services, Cosmos); many programming languages / frameworks (C#, React, Knockout, Angular, JavaScript/jQuery, JSON, SQL, MDX, CAML, and Java).





Education

BS: Computer Information Systems, Missouri State University

Certifications

- Microsoft Certified Professional
 - PRO: Designing and Developing Microsoft SharePoint 2010 Applications
- Microsoft Certified Solutions Associate
 - Managing Office 365 Identities & Requirements
 - Enabling Office 365 Services

Skills

- 20+ years of application and database development experience
- 20+ years of enterprise consulting experience
- Microsoft Azure solution development secured with Azure Entra or ACS for SP 0365
- Azure solution: Durable Functions / Functions (isolated and in-process), APIM, AFD, Cosmos, Service Bus
- Senior technical/programming skills: C# (REST / LINQ / MVC / Web API / WCF), JavaScript (JSON / React / AngularJS), SQL (OLTP), MDX (OLAP)
- Application architecture and development with Microsoft .NET encompassing the full project suite
- Cloud (O365) and on-premises enterprise SharePoint application architecture with a deep understanding of the various SharePoint APIs / object models and their limitations
- Business Intelligence development with the Microsoft BI stack (SQL Server and SharePoint)
- Estimation in the Microsoft .NET, SharePoint, Business Intelligence, and CRM spaces
- Project schedule, budget, and resource management

Sr. Application Architect, Kiefer Consulting Inc.

Aug 2012-Present

Judicial Council of California (JCC)

Feb 2017 – Present

JCC oversees the construction projects across the California Court system. Scott assisted with the architectural design and development of several key applications used in project cost management.

- Designed and developed an Azure Durable Function utilizing ADOBE Cloud APIs allowing users to stitch together multiple PDF documents into a single PDF document on the fly.
- Designed and developed an estimation program using the React hooks along with Material UI and SQL Server.
- Developed a solution enabling project managers to augment accounting data within their SharePoint portal.
- Generated standardized project estimates using SQL Server Reporting Services (SSRS) for reporting to the Department of Finance.
- Designed and implemented a custom application for project Cost Management which enabled project managers and Budgets staff to manage ongoing project costs and forecast for future expenses through a SharePoint interface. Designed complex SSRS reports and user interfaces.





California Department of Corrections and Rehabilitation (CDCR)

Jan 2013 Present

CDCR builds and maintains prisons in California. Scott assisted with the architecture and implementation of two cornerstone applications used to manage the construction process: The Facility Planning, Construction, and Management Portal; and the Correctional Facility Program Accessibility Assessment Portal.

- Led migration of a large, complex Excel VBA application to a SharePoint hosted AngularJS single page application (SPA) in 2017, then migrated that application to React and Material UI in 2021.
- Designed and implemented a SQL Server warehouse fed by SharePoint data
- Developed reports over warehouse and SharePoint data using MSRS and other report platforms
- Developed several client-side routines leveraging JavaScript frameworks to manipulate SharePoint data
- Developed several server-side solutions including SharePoint timer jobs, web parts, event receivers, application pages, and web services

California Department of General Services (DGS)

Dec 2017 Present

The California Department of General Services' Facilities Management Division, in collaboration with Kitchell Construction Management, provides oversight of all state-owned and managed buildings throughout California. Scott led the architectural design of an Azure SQL 2016 database, SQL Server Reporting Services (SSRS) reports, and the development of Power BI dashboards.

- Provided initial architecture and portal taxonomy
- Designed database structures, modelling, and transaction processing utilizing existing client data
- Designed and implemented a SQL Server warehouse
- Developed Power BI and SSRS reports utilizing SharePoint and remote data

Environment: Azure Virtual Machine (VM) with SQL database, Azure Active Directory, SQL Server 2016, SSRS, MS Power BI, SharePoint Online / O365

Vanir Construction Management, Inc.

Jan 2014 – Present

Vanir is a construction management company. Scott provided architecture and development support needed to implement a hybrid cloud/on premise SharePoint management portal.

- Delivered a solution enhancement in May of 2020 switching from provider hosted application security to Azure Active Directory OAuth 2.0 authentication using Azure application registrations and MSAL JS.
- Provided initial architecture and portal taxonomy
- Developed on premise and cloud-based solutions used by employees and external contractors to manage construction projects





- Pioneered an innovative approach embedding provider hosted apps inside Office 365 publishing pages using Angular.JS, .NET MVC, and Cross Origin Resource Sharing (CORS)
- Led and trained a development team of four

Point of Sales (POS) Portal

Dec 2018 – Feb 2019

Point of Sales (POS) Portal required consulting services related to the migration of their Power BI reports from an existing tenant to a new tenant. Scott led the team in analyzing over 800 pages of reports, compiled the level of effort required to complete the work, and served as developer team lead during the migration.

Environment: Azure Virtual Machine with SQL database, MS Power BI, SQL Server 2016, Analysis Services 2016

Covered California

Mar 2016 – Jun 2017

The purpose of the Covered California state health insurance exchanges is to make health insurance more affordable and easier to purchase for small businesses and individuals. Scott led architectural design and development of several critical business automation processes.

- Designed and implemented self-hosted OWIN services like the Azure worker role model that allows agents to access large sets of files through SharePoint
- Replaced a complex AvePoint solution with out of the box BCS content types and web parts to facilitate access to a large file share
- Replaced an old cumbersome onboarding process with Nintex workflows

California Department of Justice (DOJ)

May 2014 – Jan 2016

DOJ “represents the People of California in civil and criminal matters”. Scott led the migration from several business-critical Microsoft Access applications into SharePoint / SQL Server. Three migration paths were defined and implemented: SharePoint lists, SharePoint Access Services 2013, and custom SQL / .NET.

- Led legacy application analysis, assessment, and migration path identification
- Developed data integration routines with external Oracle systems
- Developed JavaScript / jQuery controls to bridge the gap between SharePoint and large data

Tax Resource Incorporated

2012-2013

TRI provides prepaid audit defense to thousands of its members, including users of the popular TurboTax filing program who opt-in to the audit defense service. Scott provided architecture and





development services for the TRI Member Assistance Portal, a portal used by members to manage audit related communications and documents.

- Assisted with performance monitoring and tuning of a large-scale SharePoint 2010 implementation supporting thousands of active users and millions of program members
- Redesigned and developed several SharePoint site pages to increase performance using custom web parts performing targeted querying and parameter consumption

Application Architect, Covenant Technology Partners

July 2007-Aug 2012

Company Intranet

- Designed and developed a SharePoint 2010 ECM portal
- Implemented customized user profile imports and search infrastructure, BCS integration, branding, and web parts
- Designed a time sensitive solution to the numerous and highly customized web part requirements
- Built a single web part that was able to render every required feature, using XSL for XML, jQuery, AJAX calls, search queries, and list queries. The same web part generated a content rollup news rotator, a user profile rotator, and a list of new hires
- Supervised several XSL and query builds developed by multiple junior team members

Medical Resident Intranet

- Designed and developed a SharePoint 2010 application portal that medical residents use to track conferences, curriculum, and compliance
- Implemented Telerik third party controls, branding, and web parts
- Redesigned the existing solution removing the need for a separate backend database and used SharePoint lists as the data stores

PerformancePoint Filter Extension

- Designed and developed a PerformancePoint filter extension allowing text-based searching and selecting over large Analysis Services dimensions

Lotus Notes Conversion to SharePoint

- Designed and developed SharePoint 2010 web parts used to emulate advanced Lotus Notes functions over lists, such as conditional fields and complex meta-data presentations
- Transitioned Lotus Notes workflows to Nintex workflows

Developer, The Avala Marketing Group

Aug 2003 – Aug 2007

- Developed business solutions for clients and internal use utilizing .NET, SQL Server, Access, Word, and various Macromedia applications
- Consolidated multiple custom CRM applications maintained by several employees under one umbrella .NET application which can now be maintained by one employee





- Developed several promotional applications used in dealer and consumer contests, paying out thousands of dollars

Developer, Reliable Imports

1999-2003

- Managed the development and support of a sales tracking intranet website built with Microsoft ASP.NET and Microsoft SQL Server
- Administered the sales tracking website on a local server
- Managed the development of a Windows-based inventory management application built with the JDK and NetBeans site minder



8.4. Jason Lofing, MCP

BI Consultant | Kiefer Consulting, Inc.

Summary of Qualifications

Jason is an enthusiastic, analytical, team-oriented IT professional with excellent oral and written communication skills. He strives to provide excellent customer service while maintaining project schedules and deadlines. Jason is a highly motivated worker and is proficient in SharePoint development, SSRS,

and Microsoft Power BI.





Education

Bachelor of Science, California State University, Sacramento, Management Information Systems

Certifications

- Microsoft Certified Professional
- Microsoft Data Analyst Associate

Tools

- MS SharePoint 2016/2019/Online
- MS 365
- MS Power BI
- MS Power Query
- Power BI Report Builder
- SQL Server Management Studio
- SQL Server Analysis Services

Areas of Expertise

- Reporting & Dashboard Development
- SharePoint Development
- SharePoint Administration
- Custom Workflows
- Business Intelligence & Data Analysis

Relevant Project Experience

Consultant

Kiefer Consulting, Inc.

Jun 2017 – Present

California Department of Corrections and Rehabilitation (CDCR)

Jun 2017 – Present

- As a SharePoint Specialist, Jason is responsible for providing daily design, implementation, training and administration of the department’s SharePoint 2019 program and project management system.
- Jason led development of integrating schedule dates from Primavera P6 with existing monthly report solution on SharePoint.
- He developed SSRS reporting solutions for Inmate Ward Labor and Facility Asset Management Branch to replace existing manual processes.
- Jason created intuitive and dynamic Power BI Dashboards, including PCOs Over Threshold and Post Occupancy Evaluations, for department stakeholders.
- Jason was a key member in the visual redesign of the SharePoint 2016 site.
- Jason maintained an issues list, recorded and prioritized incoming issues, performed testing and validation, and delivered status updates to the client.
- He created SharePoint workflows which automate and streamline former paper-based processes.
- Jason was a team member involved in migrating the SharePoint 2016 environment to SharePoint 2019.
- Jason leads requirements gathering sessions and SharePoint development tasks, provides status updates to management, and provides support for SharePoint users.

Environments: SharePoint 2019, SQL Management Studio, SQL Analysis Services, Microsoft Report Builder, Microsoft Power BI, Primavera P6





Judicial Council of California

May 2020 – Present

- Jason is responsible for providing daily design, implementation, training and administration of the department's SharePoint 2016 program and project management system.
- He created reports used by the Judicial Council to analyze Asbestos within its buildings.
- Jason assisted in the development of Design-Build project sites, updates and additions to monthly/quarterly reports, and document management interface.
- He creates and maintains user documentation and help guides for SharePoint site functionality.
- Jason performs testing and maintains issues logs during new feature development.

Environments: SharePoint 2016, SQL Management Studio, SQL Analysis Services, Microsoft Report Builder, Microsoft Power BI

Department of Toxic Substance Control (DTSC)

Jul 2022 – Present

- Jason created Power BI reports for DTSC Site Mitigation and Restoration Program's (SMRP) technical support groups that provide project managers and supervisors with actionable project performance metrics and insights.
- He developed custom DAX measures to support report visualizations.
- Jason led requirements gathering sessions with SMRP stakeholders and translated input into reporting metrics and visualizations.
- He maintained a feedback log containing input from end users and reviewed and prioritized suggestions to be included in future report updates.
- Jason provided comprehensive training and documentation of the developed solution, ensuring future maintainability for the client.

Environments: Power BI Service, Power BI Desktop

Santa Rita Jail Program

Aug 2023 – Present

- Jason created Power BI paginated reports used by the program team to provide monthly project updates and status to the client.
- He developed SQL views and stored procedures to support report dataset creation.
- He participated in and led requirements gathering sessions and translated existing reporting mockups into equivalent Power BI Report Builder objects.
- Jason implemented changes to SharePoint lists which contain monthly report data per changing client needs.
- He led testing of the consolidated monthly report solution and maintained an issues log.

Environments: SharePoint Online, Power BI Service, Power BI Report Builder, SQL Management Studio

Covered California

Jan 2020 – Jun 2021





- Jason created Plans and Benefits queries using Microsoft Power Query that allow Covered California to assess and confirm plan attributes submitted to the department by healthcare providers more easily.
 - He created Plans and Benefits validation worksheets that consolidate year-over-year changes to healthcare providers' submitted plans and check for data entry errors
 - Jason created Power Bi dashboards that use department IT DevOps data to provide management with a central, intuitive location to review current initiatives and completed work.
- Environments: Microsoft Excel/Power Query, Microsoft Power BI, Microsoft Azure DevOps



8.5. Max Jenkins, MBA

Consultant | Kiefer Consulting

Summary of Qualifications

Max is a former professional athlete with personnel and project management experience in the financial services sector. He recently completed an EMBA program which has provided him with the introspective space to realize he truly enjoys data analytics in a wide variety of settings.

Excels with meeting deadlines and efficiency optimization. Max also enjoys team building and project collaboration.

Education

- University of California, Berkeley 2005-2008
 - Bachelor's in economics with Highest Honors
- California State University Sacramento, 2021-2022

Skills

- MS Certified Data Analyst
 - MS Fundamentals Certified
 - Client relationship management
 - Process evaluation and improvement
 - SQL
 - Power BI and data modeling
-





- o Executive master’s in business administration
 - DAX and M Language
 - Power Platform
 - M365 Solution design
 - SharePoint Online

Relevant Project Experience

Kiefer Consulting, Inc.

Consultant

Jul 2022 – Present

- Designed the transactional database and related Power BI reporting for the upcoming CIRAS survey for California Department of Fish and Wildlife.
- Developed the central Power Platform application for managing audits for the Connecticut State Auditors of Public Accounts.
- Assisted with an on-premises to SharePoint Online conversion and led multiple training sessions for the California Department of Financial Protection and Innovation.
- Developed several custom Power BI reporting dashboards for a major construction management client.
- Developed a custom data management process and Power App for a homebuilding client.
- Designed and built a Power BI data model to get insights from the Kiefer Telework App.
- Instituted data validation checks for the Kiefer Fi\$Cal Power BI dashboard and underlying SQL database.

State Street Bank and Trust Co., Sacramento, CA

Jul 2016 – Jun 2022

Associate Vice President, Business Analyst

Nov 2021 – Jul 2022

- Responsible for integrating multiple SQL servers between several multinational financial institutions. Liaison between internal and external stakeholders to optimize project outcomes to ensure accurate and consistent data flow.
- Created new collaboration spaces using collection of M365 applications, got buy-in among entire business group to better utilize SharePoint Online, Yammer, OneNote among others to streamline business workflows.

Officer (Manager)

Feb 2018 – Oct 2021

- As part of a digital business transformation, was responsible for deploying suite of enterprise custom and M365 standard tools across a collection of back-office clients.
- Using SharePoint Online and Power Automate, developed and implemented new processes to significantly cut expenses while increasing reconciliation accuracy and timeliness of daily deliverables.
- Used Power Query and advanced Excel formulas to overhaul our audit and financial reporting process in 2019 to eliminate historical delays.





- Fostered a client first mentality that allowed the team to continuously add new clients due to our strong reputation for accuracy and timeliness.

Senior Associate

Oct 2017 – Feb 2018

- Team lead responsible for all aspects of daily NAV calculation. Created new Excel models and macros and updated associated SPOs that addressed unique client issues, which eliminated consistently high overtime.





9. Statement of Past Contract Disqualifications

STATEMENT OF PAST CONTRACT DISQUALIFICATIONS

The proposer shall state whether it or any of its officers or employees who have a proprietary interest in it, has ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of the violation of law, a safety regulation, or for any other reason, including but not limited to financial difficulties, project delays, or disputes regarding work or product quality, and if so to explain the circumstances.

Do you have any disqualification as described in the above paragraph to declare?

Yes

No

If yes, explain the circumstances.

Executed on 9/27/24 at Folsom, California under penalty of perjury of the laws of the State of California, that the foregoing is true and correct.

Signature of Authorized Proposer Representative





10. Additional Information

10.1. More about Kiefer

As a Microsoft Cloud Solutions Partner, Kiefer Consulting has built a reputation as the leading public-sector SharePoint solutions provider since SharePoint was first launched in 2003. Each of the consultants who work at Kiefer has demonstrated unparalleled expertise and knowledge of SharePoint design, development, implementation, and configuration. Our team adheres to our proven methodology and boasts a decades long track record of successfully delivering Microsoft solutions to public sector agencies, including numerous SharePoint migration projects. Collectively, Kiefer team members have decades of combined experience with Microsoft 365. Some recent and relevant projects include:

- California Department of Transportation
- California Department of Public Health
- California Department of Community Services and Development
- California Department of Financial Protection and Innovation
- California Department of Health Care Services
- California Department of Toxic Substances Control
- Covered California
- Placer County Water Agency
- Port of Los Angeles
- Association of Washington Cities
- Sacramento Metro Air Quality Management District
- California Conservation Corps
- Alcoholic Beverage Control
- Housing and Community Development
- California State Lands Commission
- Sacramento Metro Air Quality Management District
- California Public Employees Retirement System
- Ampla Health
- Ironwood Consulting
- EAH Housing



Kiefer is a Microsoft Solutions Partner – Modern Work. Our team members possess numerous Microsoft certifications in Modern Work for Enterprise, Modern Work for Small Business, Digital and App Innovation, Data and AI, and Business Applications. Kiefer is also the Microsoft Customer Partner of Record for five public sector organizations and two private sector firms.





SERVICE AREAS	MODERN WORKPLACE SERVICES	DATA ANALYTICS & VISUALIZATION SERVICES	POWER PLATFORM CONSULTING SERVICES
SERVICES	<ul style="list-style-type: none"> • Document Management Solutions • New Microsoft 365 Feature Deployment • Workflow Automation & Optimization • Digital Business Transformation • Collaboration & Team Sites • Microsoft Teams Remediation • Custom Solutions for Teams & Collaboration Sites • Microsoft 365 Governance • Migrations and Cloud Enablement Services • Program & Project Control • Remote Workforce Services • Center of Excellence 	<ul style="list-style-type: none"> • Business Intelligence & Planning Strategy • Data Visualization & Support • Implementation & Integration • Process & Reporting Optimization • Performance Optimization • Data Warehousing Assistance • Analysis & Reporting Support 	<ul style="list-style-type: none"> • Power Platform Assessments & Planning Services • Power Platform Design & Development Services • Power Platform Advanced Customization Services • Power Platform Integration Services • Power Platform Implementation Support Services • Power Platform Adoption Support & Enablement • Power Platform Governance Consulting





10.2. Sample Technical Assessment

This is a redacted outline of a technical assessment Kiefer completed for a client at the State of California.

1. Overview
2. Organizational Licensing
3. Power BI Tenant Settings
4. Azure Active Directory Setting
5. Data Sources
 - Department Database
 - Contacts
 - Available Documentation
 - System and Application Architecture
 - Data Accessibility
 - Existing or Planned Usage
 - Technical Issues and Data Gaps
 - Tempo
 - Contacts
 - Available Documentation
 - System and Application Architecture
 - Data Accessibility
 - Existing or Planned Usage
 - Technical Issues and Data Gaps
 - Cost Recovery Management System
 - Contacts
 - Available Documentation
 - System and Application Architecture



- Data Accessibility
- Existing or Planned Usage
- Technical Issues and Data Gaps
- Commercial Software Suite
- Contacts
- Available Documentation
- System and Application Architecture
- Data Accessibility
- Existing or Planned Usage
- Technical Issues and Data Gaps
- Staff Directory
- Contacts
- Available Documentation
- System and Application Architecture
- Data Accessibility
- Existing or Planned Usage
- Technical Issues and Data Gaps
- Cornerstone
- Contacts
- Available Documentation
- System and Application Architecture
- Data Accessibility
- Existing or Planned Usage
- Technical Issues and Data Gaps
- XXXXnet (State Clearing House Data)





- Contacts
- Available Documentation
- System and Application Architecture
- Data Accessibility
- Existing or Planned Usage
- Technical Issues and Data Gaps
- Access Database
- Assessor's Office Data
- Legacy Data
- Google Sheets Data Sources
- Smartsheet Data Sources
- Microsoft Excel Data Sources
 - Tempo Monthly SMRP Exports
 - Branch Chiefs
 - Document Types
 - Analytical Data and Property Cleanup Data Submitted by Contractors
 - Budget List for Calculating Estimated vs. Expended Hours
 - Miscellaneous
- 6. Shared Architecture Recommendations
 - Power BI Data Gateway
 - Branding and User Experience (UX) Consistency
 - Power BI Implementation and Lifecycle Management
- 7. Dashboard Specific Technical Gaps and Improvements
 - XXXX Project Management Dashboard
 - Power BI Workspace Information





- Technical Issues and Data Gaps
 - Branch Dashboards
 - Technical Issues and Data Gaps
 - Engineering Dashboards
 - Technical Issues and Data Gaps
 - XXXX Dashboards
8. Staff Expertise, Roles, and Responsibilities Recommendations
 9. Summary

10.3. Sample Requirements and Analysis Report

This is a redacted outline of a requirements and analysis report Kiefer completed for a client at the State of California.

1. Overview
2. Cost Recovery Team
 - Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Cost Recovery Measures
 - Data Sources
3. XXXX Services Branch
 - Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Measures
 - Data Sources
4. Project Dashboard





- Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Measures
 - Data Sources
5. Risk Office
- Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Measures
 - Performance Enhancement Work Plan
 - Data Sources
6. Special Projects Office
- Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Measures
 - Data Sources
7. XXXX Unit
- Group Overview
 - Business Needs
 - Legacy Measures
 - XXXX Strategic Plan Measures
 - Performance Enhancement Work Plan
 - Data Sources





8. Conclusion

9. Project Management Dashboards

- Overview
- Business Needs
- Legacy Measures
- XXXX Strategic Plan Measures
- Data Sources

10. TEMPLATE

- Group Overview
- Business Needs
- Legacy Measures
- XXXX Strategic Plan Measures
- Data Sources





11. Proposal Submittal Summary

The undersigned declares that she or he has carefully examined the bid documents which is hereby made a part of this proposal, is thoroughly familiar with its contents, is authorized to represent the proposing firm, and agrees to perform the specified work for the following cost quoted in full.

BID ITEM:

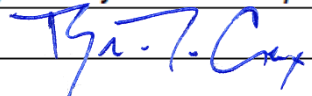
Total Base Price	\$98,360.00
Sales tax []	
Other	
TOTAL	\$98,360.00

Certificate of insurance attached; insurance company's A.M. Best rating: See next section.

Consultant or Firm Name and Address

Kiefer Consulting, Inc.	
1024 Iron Point Rd.	
Folsom, CA 95630	
<i>Contact</i> Ben Cox, President	<i>Phone</i> 916-932-7220

Signature of Authorized Representative

	<i>Date</i> 9/27/24
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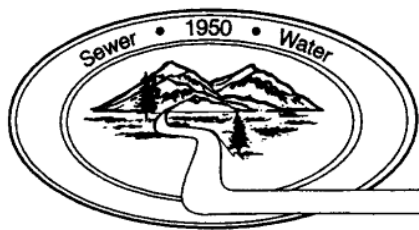




12. Certificate of Insurance

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 7/9/2024			
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p>							
<p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>							
PRODUCER Sacco & Sacco Insurance Brokers LLC 1831 Iron Point Rd. Suite 100 Folsom CA 95630		CONTACT NAME: David Sacco PHONE (A/C No, Ext): 916-932-2320 FAX (A/C, No): 916-932-2321 E-MAIL ADDRESS: dsacco@saccoins.com					
INSURED Kiefer Consulting, Inc. 1024 Iron Point Rd. Folsom CA 95630		KIEFE-1		INSURER(S) AFFORDING COVERAGE			
		INSURER A: Sentinel Insurance Co Ltd		NAIC # 11000			
		INSURER B: Travelers Excess and Surplus					
		INSURER C:					
		INSURER D:					
		INSURER E:					
INSURER F:							
COVERAGES		CERTIFICATE NUMBER: 236121315		REVISION NUMBER:			
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>							
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:	Y	Y	57 SBA BA2LHJ	4/4/2024	4/4/2025	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	Y	Y	57 SBA BA2LHJ	4/4/2024	4/4/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			57 SBA BA2LHJ	4/4/2024	4/4/2025	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	57 WBC AF7VYZ	6/1/2024	6/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A B	Professional Liability Cyber Liability			57 SBA BA2LHJ TEO-108071342-00	4/4/2024 6/24/2024	4/4/2025 6/24/2025	Claim/Aggregate 2,000,000 Per Claim/Aggregate 4,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							
CERTIFICATE HOLDER				CANCELLATION			
				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.			
				AUTHORIZED REPRESENTATIVE 			





South Tahoe Public Utility District

1275 Meadow Crest Drive • South Lake Tahoe • CA 96150-7401
Phone 530 544-6474 • Fax 530 541-0614 • www.stpud.us

BOARD AGENDA ITEM 4b

TO: Board of Directors

FROM: Laura Hendrickson, Associate Engineer

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Bijou 1 Waterline Replacement Project

REQUESTED BOARD ACTION: Authorize the General Manager to execute Task Order No. 3 to Nichols Consulting Engineers for the Bijou 1 Waterline Replacement Project, in the amount of \$37,295.

DISCUSSION: The Bijou 1 Waterline Replacement Project replaces approximately 6,200 feet of undersized and poor condition steel waterlines in the Deer Park and Takela/Fremont neighborhoods. The Project will upsize water mains, replace water services, and add fire hydrants at 500-foot spacing throughout the neighborhood. Work will also include installation of water meters at remaining locations within the Project area that were skipped in 2016 due to their complexity. The current construction cost estimate for the Bijou 1 Waterline Replacement Project is \$2,632,000. A low-interest Drinking Water State Revolving Fund (DWSRF) loan will be used to fund construction of this project.

On May 19, 2022, the Board of Directors authorized the District to enter into an agreement with Nichols Consulting Engineers (NCE) to provide engineering services for the Bijou 1 Waterline Replacement Project with an initial Task Order in the amount of \$135,860. NCE's existing Task Order covered Phase 1 of the project design, including survey work, utility conflict verification, field review, and preliminary design work, carrying the Project through the 90% design.

The proposed Task Order is for Phase 2 of NCE's agreement, covering Tasks 4a through 7, and carries the Project through the final design, creation of construction documents, permitting assistance, and bidding support services. The work will be performed by NCE under the District's Master Services Agreement for Consulting Services (dated September 27, 2013) and Task Order No. 3 for Phase 2 (Tasks 4a through 7) of the defined Scope of Work (attached), on a time and materials basis not to exceed \$37,295.

District staff recommends that the Board authorize the General Manager to execute Task Order No. 3 in the amount of \$37,295 with NCE to support final design continued engineering services for the Bijou 1 Waterline Replacement Project.

Type text here

SCHEDULE: Upon Board Approval

COSTS: \$37,295

ACCOUNT NO: 2030.7520 (BIJ1WL)

BUDGETED AMOUNT AVAILABLE: \$2,591,000

ATTACHMENTS: NCE Proposal for Professional Services for the Bijou 1 Waterline Replacement Project

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Water

GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____

December 5, 2024

Laura Hendrickson, PE
Associate Engineer
South Tahoe Public Utility District
1275 Meadow Crest Drive
South Lake Tahoe, CA 96150-7401

RE: Proposal for Professional Services for the Bijou 1 Waterline Replacement Project

Dear Ms. Hendrickson:

NCE appreciates the opportunity to provide this proposal for professional engineering services for the Bijou 1 Waterline Replacement Project (Project).

PROJECT UNDERSTANDING

The project includes the replacement of approximately 6,200 linear feet of undersized and poor condition steel waterlines in the Deer Park and Takela/Freemont neighborhoods located in the City of South Lake Tahoe, County of El Dorado, California. NCE and South Tahoe Public Utility District (District) entered into a task order on May 19th, 2022 for the following tasks of the Project: Task 1 Project Management, Task 2 Topographic Survey and Utility Mapping, Task 3 Preliminary Design (50% P&E), and Task 4 90% Design (90% P&E). These tasks are complete and the District has requested NCE complete final construction documents for bidding of the project in Spring 2025.

SCOPE OF SERVICES

Task 4A 95% Design (95% P&E)

In June 2023, NCE received comments from the District on the 90% plans. Although the task order did not include services beyond completion of the 90% design, some funds remained in the task order. NCE and the District discussed and agreed to progress the design to 95% with the remaining funds. NCE addressed the District's review comments on the 90% design and prepared 95% P&E. However, NCE's level of effort to complete 95% plans and estimate exceeded the funds remaining in the task order. The hours and cost of the 95% design submittal that exceeded the task order budget are included in Attachment B.

Deliverables:

- 95% plans (Complete)
- 95% engineer's estimate (Complete)

Task 5 Construction Documents (Final PS&E)

NCE's Project Manager will serve as the District's single point of contact on the contract and will have primary responsibility for coordinating the efforts of the project team and on-going coordination of project activities for the duration of the work. Specific project management tasks include new task order initiation and administration, monthly budget monitoring and invoicing, and keeping the District's Project Manager well

300 E. 2nd Street, Suite 1210
Reno, NV 89501
(775) 329-4955

informed of progress with informal briefings every two weeks via email or phone call. NCE assumes the duration of this scope of work will be five months, commencing January 2025 through bidding in May 2025.

NCE will address the District's comments on the 95% plans and technical specifications and prepare 100% Final PS&E. The final plans and technical specifications will be submitted to the District. NCE will prepare Issued for Bid plans and technical specifications signed and sealed by a California Registered Professional Engineer for the District to bid the project.

The engineer's estimate of probable construction cost will be updated with the final quantity take-off and latest available unit prices.

Deliverables:

- 100% plans and estimate (PDF)
- 100% technical specifications (Word and PDF)
- IFB stamped plans and technical specifications (ACAD, Word, and PDF)

Assumptions:

- The District will be completing the Front-end documents

Task 6 Permitting Assistance

NCE will support the District with preparation of the following permits and notifications:

- City of South Lake Tahoe Encroachment Permit application and coordination
- Letter to TRPA notifying them of the project and Exempt status under the District's MOU
- Letter to Department of Drinking Water requesting design waivers for areas in conflict with the design requirements

Assumptions:

- Permit fees shall be paid by the District
- CEQA, NEPA, and technical studies are not included
- SWPPP is not included

Task 7 Bidding Support Services

NCE will be available during the bidding process to answer technical questions and respond to RFIs. Questions and responses will be documented and provided to the District. Questions regarding legal aspects of the contract documents will be referred directly to the District.

Deliverables:

- Up to two addendums, if required (Word and PDF)
- Conformed documents (PDF)

Assumptions:

- Attendance at the pre-bid meeting and bid tabulation are not included

SCHEDULE

NCE understands the District wants to bid the Project in Spring 2025. NCE will provide 100% Final PS&E no later than February 28, 2025.

FEE ESTIMATE

NCE proposes to provide our services on a time and expense basis in accordance with our 2022 schedule of charges (Attachment A). We estimate our total fees for this scope of services will not exceed \$37,295.00. A detailed breakdown of project staff hours to establish a basis of our estimated fees is included as Attachment B. We will notify you immediately of any issue that would impact our estimate and will not perform work exceeding this estimate without your authorization.

We appreciate the opportunity to provide these services to the District and look forward to working with you on this project. Please contact me at 775-772-1847 or via email at ahueftle@ncenet.com if you have any questions.

Sincerely,

NCE

Angie Hueftle

Angie Hueftle, PE
Principal

Attachment A Schedule of Charges
Attachment B Fee Estimate



SCHEDULE OF CHARGES 2022

ATTACHMENT A

PROFESSIONAL SERVICES

Principal	\$285/hour
Associate.....	\$225/hour
Senior II.....	\$195/hour
Senior I.....	\$185/hour
Project II.....	\$175/hour
Project I.....	\$165/hour
Staff II.....	\$155/hour
Staff I.....	\$145/hour

TECHNICAL SERVICES

Senior Construction Manager*.....	\$150/(\$175-PW)/hour
Construction Inspector*.....	\$130/(\$155-PW)/hour
Senior Designer.....	\$160/hour
CADD Designer.....	\$140/hour
CADD Technician.....	\$125/hour
Senior Field Scientist.....	\$125/hour
Field Scientist.....	\$105/hour
Senior Technician*.....	\$130/(\$155-PW)/hour
Field/Engineering Technician*.....	\$105/(\$130-PW)hour
Project Administrator.....	\$115/hour
Technical Editor.....	\$105/hour
Clerical.....	\$95/hour

CONTRACT LABOR

From time to time, NCE retains outside professional and technical labor on a temporary basis to meet peak workload demands. Such contract labor will be charged at regular Schedule charges.

LITIGATION SUPPORT

Engineer/Scientist	\$345/hour
Court Appearances & Depositions	\$575/hour

EQUIPMENT

Plotter Usage	(separate fee schedule)
Truck	\$105/day
Automobile	IRS Standard Mileage Rate+15%
Falling Weight Deflectometer Testing	\$4,000/Day
Coring.....	\$5,000/Day
Environmental Equipment.....	(separate fee schedule)

OUTSIDE SERVICES

Rental of equipment not ordinarily furnished by NCE and all other costs such as special printing, photographic work, travel by common carrier, subsistence, subcontractors, etc. cost + 15%

**COMMUNICATION/
REPRODUCTION**

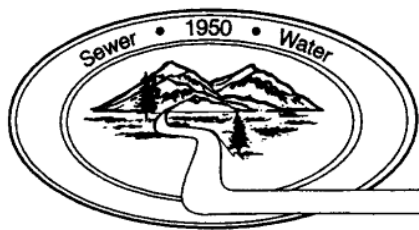
In-house costs for postage, printing and copying.....
..... project labor charges x 5%

TERMS

Billings are payable upon presentation and are past due 30 days from invoice date. A finance charge of 1.5% per month, or the maximum amount allowable by law, will be charged on past-due accounts. NCE makes no warranty, either expressed or implied, as to its findings, recommendations, specifications, or professional advice except that they are prepared and issued in accordance with generally accepted professional practice.

*A surcharge of \$25/hour applied for technicians and construction inspectors to comply with Prevailing Wage (PW) per requirements of California Department of Industrial Relations.

Task No.	Description	Principal Engineer	Senior II Engineer	Staff II Engineer	Senior Designer	Senior Construction Manager	Clerical	Expenses	Subconsultant	Totals
	Bijou 1 Waterline Project									
	2022 Hourly Rate	\$285.00	\$195.00	\$155.00	\$160.00	\$150.00	\$95.00			
4A	95% Design (95% PS&E)	2	9	0	14	0	1			26
	95% plans		4		9		1	\$255.00		
	90% estimate		4		4					
	QAQC	2	1		1					
	Subtotal Fees	\$570.00	\$1,755.00	\$0.00	\$2,240.00	\$0.00	\$95.00	\$255.00	\$0.00	\$4,915.00
5	Construction Documents (Final PS&E)	37	0	0	47	0	11			95
	Project management	8					6			
	Review STPUD/Agency comments	2			6					
	100% Special Provisions	2					1			
	100% Technical Specifications	10					3			
	100% Plans & Estimate	9			41		1	\$260.00		
	QAQC	6								
	Subtotal Fees	\$10,545.00	\$0.00	\$0.00	\$7,520.00	\$0.00	\$1,045.00	\$260.00	\$0.00	\$19,370.00
6	Permitting Assistance	6	0	0	30	0	0			36
	City Encroachment Permit	2			6			\$225.00		
	City Grading Permit	1			8			\$225.00		
	TRPA letter	2			8					
	DDW Letter	1			8					
	Subtotal Fees	\$1,710.00	\$0.00	\$0.00	\$4,800.00	\$0.00	\$0.00	\$450.00	\$0.00	\$6,960.00
7	Bidding Support Services									
	Bidding RFIs	4			4					
	Addenda	4			12					
	Conformed Documents	2			4					
	Subtotal Fees	\$2,850.00	\$0.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,050.00
									Total Tasks 4A-7	\$37,295.00



South Tahoe Public Utility District

1275 Meadow Crest Drive • South Lake Tahoe • CA 96150-7401
Phone 530 544-6474 • Fax 530 541-0614 • www.stpud.us

BOARD AGENDA ITEM 4c

TO: Board of Directors

FROM: Brent Goligoski, Senior Engineer

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Tahoe Keys Pump Station Replacement Project

REQUESTED BOARD ACTION: 1) Approve Change Order No. 3 to T&S Construction in the amount of <\$19,422.07>; and 2) Authorize the General Manager to execute Change Order No. 3.

DISCUSSION: Change Order No. 3 includes three items for additional or changes to the work performed by T&S Construction, five items to balance unit priced items to the actual quantities performed, deletion of two items not performed, and one item extending the Contract time.

3A.1) This item reflects additional costs to the project to provide additional exterior and interior painting and minor building modifications. The change resulted in an increase of \$21,968.38.

3A.2) This item reflects additional costs to the project to provide additional plumbing work due to the unexpected poor condition of existing minor piping. The change resulted in an increase of \$20,686.65.

3A.3) This item reflects additional costs to the project to provide additional electrical wiring including lighting, heat, and security cameras. The change resulted in an increase of \$4,638.90.

3A.4 through 3A.8) These five items amend various unit price items to the actual quantities performed for excavation, backfill, and asphalt paving. Combined, the changes result in a decrease of <\$7,734>.

3A.9 and 3A.10) These two items are deleted as no work was performed under these Bid Alternate items due to no dewatering treatment being required by the District. Combined, the changes result in a decrease of <\$59,000>.

3A.11) Due to the extended lead time for electrical equipment, additional time is needed for the contract. 127 days shall be added to the contract to match the current end date (December 5, 2024) for construction.

Change Order No. 3 results in a decrease to the contract amount of <\$19,422.07> from \$5,403,050.60 to \$5,383,628.53 and increases the contract time by 127 days ending on December 5, 2024.

SCHEDULE: Upon Board Approval

COSTS: <\$19,422.07>

ACCOUNT NO: 10.30.7055

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: Change Order No. 3

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Sewer

GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____



Change Order #: **3**

Project: Tahoe Keys Pump Station Replacement

Bid Schedule: N/A

Date: 12/19/2024

Contractor: T&S Construction

Dollar Amounts	
Original Bid Schedule Subtotal	\$4,904,729.00
Previous Change Orders	\$498,321.60
Current Bid Schedule Subtotal	\$5,403,050.60
THIS CHANGE ORDER	(\$19,422.07)
Total Change Orders to Date	\$478,899.53
New Bid Schedule Subtotal	\$5,383,628.53

The Contract Shall Be Changed As Follows:

3A.1 Amend Bid Item 16 to reflect an increase in cost due to the addition of exterior and interior painting and minor building modifications not included in the original scope of work. The change in cost was agreed upon as a lump sum and results in an increase to the District of \$21,896.38. There is no change to the Contract Time related to this change in work.

TOTAL FOR ITEM 1A.1 IS: \$21,986.38

3A.2 Amend Bid Item 16 to reflect additional work for miscellaneous building plumbing as directed in the field due to corroded underground piping being discovered during the course of construction (TM #1343, #1346, #1348, #1350, #1881). The additional work was tracked on T&M and results in an increase to the District of \$20,686.65. There is no change to the Contract Time related to this change in work.

TOTAL FOR ITEM 1A.2 IS: \$20,686.65

3A.3 Amend Bid Item 17 to reflect additional work for miscellaneous building wiring as directed in the field (TM #1880, #1879). The additional work was tracked on T&M and results in an increase to the District of \$4,638.90. There is no change to the Contract Time related to this change in work.

TOTAL FOR ITEM 1A.3 IS: \$4,638.90



Change Order #: **3**

Project: Tahoe Keys Pump Station Replacement

Bid Schedule: N/A

- 3A.4 Amend Bid Item 8 to reflect an increase in the Cubic Yards (CY) of excavation and overexcavation from 706 CY to 875 CY, the actual quantity completed. At the contract rate of \$55.00 per CY, the increase in the Contract Quantity results in an increase to the District in the amount of \$9,295.00. There is no change to the Contract Time related to this change in work.
TOTAL FOR ITEM 1A.4 IS: \$9,295.00
- 3A.5 Amend Bid Item 10 to reflect an increase in the Cubic Yards (CY) of structural fill materials from 477 CY to 678 CY, the actual quantity completed. At the contract rate of \$70.00 per CY, the increase in the Contract Quantity results in an increase to the District in the amount of \$14,070.00. There is no change to the Contract Time related to this change in work.
TOTAL FOR ITEM 1A.5 IS: \$14,070.00
- 3A.6 Amend Bid Item 11 to reflect an increase in the Cubic Yards (CY) of backfill and compaction from 910 CY to 1,111 CY, the actual quantity completed. At the contract rate of \$35.00 per CY, the increase in the Contract Quantity results in an increase to the District in the amount of \$7,035.00. There is no change to the Contract Time related to this change in work.
TOTAL FOR ITEM 1A.6 IS: \$7,035.00
- 3A.7 Amend Bid Item 13 to reflect a decrease in the Square Feet (SF) of final paving at the pump station from 2,099 SF to 1,000 SF, the actual quantity completed; and amend the Unit Price from \$6.00 per SF to \$8.30 per SF to account for the significant reduction in quantity (in excess of 25%). The combined decrease in the Contract Quantity and increase in Unit Price results in a credit to the District in the amount of \$4,294.00. There is no change to the Contract Time related to this change in work.
TOTAL FOR ITEM 1A.7 IS: (\$4,294.00)
- 3A.8 Amend Bid Item 14 to reflect a decrease in the Square Feet (SF) of street paving replacement from 16,120 SF to 12,400 SF, the actual quantity completed. At the contract rate of \$9.00 per SF, the decrease in the Contract Quantity results in a credit to the District in the amount of \$33,840.00. There is no change to the Contract Time related to this change in work.
TOTAL FOR ITEM 1A.8 IS: (\$33,840.00)



Change Order #: **3**

Project: Tahoe Keys Pump Station Replacement

Bid Schedule: N/A

3A.9 Delete Bid Item 19 to omit all labor, equipment, materials, and subcontractor costs allocated for groundwater dewatering treatment system, as no work was required under this bid item. The deletion of this bid item results in a credit to the District in the amount of \$50,000.00. There is no change to the Contract Time related to this change in work.

TOTAL FOR ITEM 1A.9 IS: (\$50,000.00)

3A.10 Delete Bid Item 20 to omit all labor, equipment, materials, and subcontractor costs allocated for additional days of groundwater dewatering treatment system, as no work was required under this bid item. The deletion of this bid item results in a credit to the District in the amount of \$9,000.00. There is no change to the Contract Time related to this change in work.

TOTAL FOR ITEM 1A.10 IS: (\$9,000.00)

3A.11 Amend the Contract Time to **add an additional 127 consecutive calendar days** to account for changes to the electrical and long electrical equipment lead times. This additional time moves the contract end date from July 31, 2024 to December 5, 2024. There is no change to the Contract Total related to this change in Contract Time.

TOTAL FOR ITEM 1A.11 IS: \$0.00

PAYMENT OF CLAIMS

FOR APPROVAL
December 19, 2024

Payroll	12/10/24			790,582.70
	Total Payroll			<u>790,582.70</u>
AFLAC/WageWorks claims and fees				<u>327.20</u>
	Total Vendor EFT			327.20
<u>Weekly Approved Check Batches</u>				
		<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Wednesday, November 27, 2024		215,800.54	719,795.78	935,596.32
Wednesday, December 4, 2024		208,361.11	25,209.05	233,570.16
Wednesday, December 11, 2024		248,743.73	213,947.78	462,691.51
Checks, Voids and Reissues		-200.66	-183.90	<u>-384.56</u>
	Total Accounts Payable Checks			1,631,473.43
Utility Management Refunds				<u>2,707.41</u>
	Total Utility Management Checks			2,707.41
	Grand Total			<u><u>\$2,425,090.74</u></u>

<u>Payroll EFTs & Checks</u>		<u>12/10/2024</u>
EFT	CA Employment Taxes & W/H	41,331.37
EFT	Federal Employment Taxes & W/H	182,500.23
EFT	CalPERS Contributions	89,095.53
EFT	Empower Retirement-Deferred Comp	31,365.48
EFT	Stationary Engineers Union Dues	3,202.55
EFT	CDHP Health Savings (HSA)	6,556.55
EFT	Retirement Health Savings	18,741.84
EFT	Employee Direct Deposits	353,310.04
CHK	Employee Garnishments	304.94
CHK	Employee Paychecks	64,174.17
	<i>Total</i>	<u>790,582.70</u>



Payment of Claims

Payment Date Range 11/27/24 - 12/11/24
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount	
Vendor 48605 - AIRGAS USA LLC										
9155473089	Field, Shop & Safety Supplies Inventory	Paid by EFT #2750		11/07/2024	11/27/2024	11/30/2024		11/27/2024	151.89	
9155903103	Field, Shop & Safety Supplies Inventory	Paid by EFT #2857		11/21/2024	12/11/2024	11/30/2024		12/11/2024	754.52	
9155940956	Field, Shop & Safety Supplies Inventory	Paid by EFT #2857		11/22/2024	12/11/2024	11/30/2024		12/11/2024	655.67	
Vendor 48605 - AIRGAS USA LLC Totals								Invoices	3	\$1,562.08
Vendor 43949 - ALPEN SIERRA COFFEE ROASTING CO										
242960	Office Supply Issues	Paid by EFT #2751		11/19/2024	11/27/2024	11/30/2024		11/27/2024	116.75	
242961	Office Supply Issues	Paid by EFT #2751		11/19/2024	11/27/2024	11/30/2024		11/27/2024	67.50	
243083	Office Supply Issues	Paid by EFT #2827		11/25/2024	12/04/2024	11/30/2024		12/04/2024	116.75	
243084	Office Supply Issues	Paid by EFT #2827		11/25/2024	12/04/2024	11/30/2024		12/04/2024	67.50	
243352	Office Supply Issues	Paid by EFT #2858		12/03/2024	12/11/2024	12/31/2024		12/11/2024	67.50	
243353	Office Supply Issues	Paid by EFT #2858		12/03/2024	12/11/2024	12/31/2024		12/11/2024	116.75	
Vendor 43949 - ALPEN SIERRA COFFEE ROASTING CO Totals								Invoices	6	\$552.75
Vendor 50108 - ALPINE WATERSHED GROUP										
13ALPINNEWP1	PROP 1 2019 IMPLEMENTATION IRWM INV#13	Paid by EFT #2752		11/21/2024	11/27/2024	11/30/2024		11/27/2024	4,233.30	
Vendor 50108 - ALPINE WATERSHED GROUP Totals								Invoices	1	\$4,233.30
Vendor 49337 - AMAZON CAPITAL SERVICES INC.										
1L73-7DH4-1G7V	Luther Pass Pump Station	Paid by EFT #2753		10/30/2024	11/27/2024	11/30/2024		11/27/2024	1,527.00	
1M6L-N14G-VH7F	Shop Supplies	Paid by EFT #2828		11/01/2024	12/04/2024	11/30/2024		12/04/2024	26.08	
1L7G-W664-34L9	Office Supplies	Paid by EFT #2753		11/04/2024	11/27/2024	11/30/2024		11/27/2024	118.92	
1YW1-XN17-1X6H	Automotive	Paid by EFT #2753		11/04/2024	11/27/2024	11/30/2024		11/27/2024	2,065.16	
1RFP-N7CG-3RD7	Travel - Meetings - Education	Paid by EFT #2828		11/13/2024	12/04/2024	11/30/2024		12/04/2024	46.97	
1FCD-793H-1TLX	Office Supplies	Paid by EFT #2753		11/14/2024	11/27/2024	11/30/2024		11/27/2024	275.35	
1TP4-PY1R-FXPQ	Safety Equipment - Physicals	Paid by EFT #2859		11/26/2024	12/11/2024	12/31/2024		12/11/2024	345.70	
Vendor 49337 - AMAZON CAPITAL SERVICES INC. Totals								Invoices	7	\$4,405.18
Vendor 45202 - AT&T MOBILITY										
287257798939 N24	Telephone	Paid by EFT #2829		11/19/2024	12/04/2024	11/30/2024		12/04/2024	184.36	
Vendor 45202 - AT&T MOBILITY Totals								Invoices	1	\$184.36
Vendor 48000 - AT&T/CALNET 3										
000022599749	Telephone	Paid by EFT #2754		11/15/2024	11/27/2024	11/30/2024		11/27/2024	30.65	
000022599750	Telephone	Paid by EFT #2830		11/15/2024	12/04/2024	11/30/2024		12/04/2024	18.89	
000022623747	Telephone	Paid by EFT #2754		11/20/2024	11/27/2024	11/30/2024		11/27/2024	30.78	
000022623749	Telephone	Paid by EFT #2754		11/20/2024	11/27/2024	11/30/2024		11/27/2024	529.61	
000022623750	Telephone	Paid by EFT #2754		11/20/2024	11/27/2024	11/30/2024		11/27/2024	111.15	
000022624003	Telephone	Paid by EFT #2754		11/20/2024	11/27/2024	11/30/2024		11/27/2024	31.57	
000022677832	Telephone	Paid by EFT #2860		12/01/2024	12/11/2024	11/30/2024		12/11/2024	30.65	
000022677834	Telephone	Paid by EFT #2860		12/01/2024	12/11/2024	11/30/2024		12/11/2024	30.65	
000022683033	Telephone	Paid by EFT #2860		12/01/2024	12/11/2024	11/30/2024		12/11/2024	1,740.78	



Payment of Claims

Payment Date Range 11/27/24 - 12/11/24
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor 48000 - AT&T/CALNET 3 Totals				Invoices	9	\$2,554.73
Vendor 50103 - AZUL ELECTRIC SUPPLY LLC									
006467	Buildings	Paid by EFT #2755		11/13/2024	11/27/2024	11/30/2024		11/27/2024	72.83
006572	Buildings	Paid by EFT #2755		11/19/2024	11/27/2024	11/30/2024		11/27/2024	756.13
			Vendor 50103 - AZUL ELECTRIC SUPPLY LLC Totals				Invoices	2	\$828.96
Vendor 44591 - BAY AREA COATING CONSULTANTS									
E08366	Tank Coatings - Cold Creek	Paid by EFT #2861		09/25/2024	12/11/2024	11/30/2024		12/11/2024	10,975.66
			Vendor 44591 - BAY AREA COATING CONSULTANTS Totals				Invoices	1	\$10,975.66
Vendor 44109 - BB&H BENEFIT DESIGNS									
117566	Contractual Services	Paid by EFT #2862		11/14/2024	12/11/2024	11/30/2024		12/11/2024	242.00
117564	Contractual Services	Paid by EFT #2862		11/21/2024	12/11/2024	11/30/2024		12/11/2024	242.00
117565	Contractual Services	Paid by EFT #2862		11/21/2024	12/11/2024	11/30/2024		12/11/2024	242.00
117567	Contractual Services	Paid by EFT #2862		11/21/2024	12/11/2024	11/30/2024		12/11/2024	242.00
117568	Contractual Services	Paid by EFT #2862		11/21/2024	12/11/2024	11/30/2024		12/11/2024	242.00
117569	Contractual Services	Paid by EFT #2862		11/21/2024	12/11/2024	12/31/2024		12/11/2024	242.00
			Vendor 44109 - BB&H BENEFIT DESIGNS Totals				Invoices	6	\$1,452.00
Vendor 49419 - BEND GENETICS LLC									
ST2415	Monitoring	Paid by EFT #2863		11/19/2024	12/11/2024	11/30/2024		12/11/2024	1,600.00
ST2415b	Monitoring	Paid by EFT #2863		11/25/2024	12/11/2024	11/30/2024		12/11/2024	402.00
ST2416	Monitoring	Paid by EFT #2863		12/09/2024	12/11/2024	12/31/2024		12/11/2024	275.00
			Vendor 49419 - BEND GENETICS LLC Totals				Invoices	3	\$2,277.00
Vendor 49773 - LAUREN BENEFIELD									
PER DIEM 121224	Travel - Meetings - Education	Paid by EFT #2756		11/20/2024	11/27/2024	12/31/2024		11/27/2024	63.00
			Vendor 49773 - LAUREN BENEFIELD Totals				Invoices	1	\$63.00
Vendor 45009 - BENTLY RANCH									
212439	Biosolid Disposal Costs	Paid by EFT #2757		11/14/2024	11/27/2024	11/30/2024		11/27/2024	966.75
212481	Biosolid Disposal Costs	Paid by EFT #2757		11/19/2024	11/27/2024	11/30/2024		11/27/2024	719.70
212509	Biosolid Disposal Costs	Paid by EFT #2831		11/26/2024	12/04/2024	11/30/2024		12/04/2024	1,322.55
			Vendor 45009 - BENTLY RANCH Totals				Invoices	3	\$3,009.00
Vendor 48291 - BEST BEST & KRIEGER LLP									
1014096	Personnel Legal	Paid by EFT #2864		12/01/2024	12/11/2024	11/30/2024		12/11/2024	307.20
			Vendor 48291 - BEST BEST & KRIEGER LLP Totals				Invoices	1	\$307.20
Vendor 48655 - BOARD OF REGENTS									
CI-06-00012197	Wells	Paid by EFT #2865		11/14/2024	12/11/2024	11/30/2024		12/11/2024	4,771.31
CI-06-00012198	Wells	Paid by EFT #2865		11/14/2024	12/11/2024	11/30/2024		12/11/2024	4,944.82
			Vendor 48655 - BOARD OF REGENTS Totals				Invoices	2	\$9,716.13
Vendor 48768 - BOBCAT OF RENO INC									
P43661	Automotive	Paid by EFT #2758		11/20/2024	11/27/2024	11/30/2024		11/27/2024	268.02
			Vendor 48768 - BOBCAT OF RENO INC Totals				Invoices	1	\$268.02
Vendor 49971 - BRANDED SCREEN PRINTING									
1310328	Pro-Shop	Paid by EFT #2759		09/10/2024	11/27/2024	11/30/2024		11/27/2024	2,046.01
			Vendor 49971 - BRANDED SCREEN PRINTING Totals				Invoices	1	\$2,046.01



Payment of Claims

Payment Date Range 11/27/24 - 12/11/24
 Report By Vendor - Invoice
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 50329 - DONALD BUTERA									
2563303	Water Use Reduction Rebates	Paid by EFT #2866		12/02/2024	12/11/2024	12/31/2024		12/11/2024	750.00
		Vendor 50329 - DONALD BUTERA Totals					Invoices	1	<u>\$750.00</u>
Vendor 12892 - CA DEPT OF TAX & FEE ADM									
L0028731103	Regulatory Operating Permits	Paid by EFT #2867		11/14/2024	12/11/2024	11/30/2024		12/11/2024	3,413.11
		Vendor 12892 - CA DEPT OF TAX & FEE ADM Totals					Invoices	1	<u>\$3,413.11</u>
Vendor 50090 - CAD DESIGNING SOLUTIONS									
112	Glenwood Rancho WL	Paid by EFT #2868		12/02/2024	12/11/2024	11/30/2024		12/11/2024	8,875.00
		Vendor 50090 - CAD DESIGNING SOLUTIONS Totals					Invoices	1	<u>\$8,875.00</u>
Vendor 48681 - CADENCE TEAM INC									
4490	Service Contracts	Paid by EFT #2869		12/03/2024	12/11/2024	12/31/2024		12/11/2024	7,403.32
		Vendor 48681 - CADENCE TEAM INC Totals					Invoices	1	<u>\$7,403.32</u>
Vendor 48767 - CALIFORNIA LAB SERVICE									
4110821	Monitoring	Paid by EFT #2832		11/20/2024	12/04/2024	11/30/2024		12/04/2024	82.00
4120106	Monitoring	Paid by EFT #2870		12/03/2024	12/11/2024	11/30/2024		12/11/2024	264.00
		Vendor 48767 - CALIFORNIA LAB SERVICE Totals					Invoices	2	<u>\$346.00</u>
Vendor 12643 - CALIFORNIA SURVEY									
91499246	E&I Underground Locator	Paid by EFT #2760		10/31/2024	11/27/2024	11/30/2024		11/27/2024	10,425.65
91506349	Small Tools	Paid by EFT #2871		11/26/2024	12/11/2024	11/30/2024		12/11/2024	823.66
		Vendor 12643 - CALIFORNIA SURVEY Totals					Invoices	2	<u>\$11,249.31</u>
Vendor 13230 - CAROLLO ENGINEERS									
FB57310	Upper Truckee Sewer PS Rehab	Paid by EFT #2872		10/10/2024	12/11/2024	11/30/2024		12/11/2024	7,551.00
FB58324	Contractual Services	Paid by EFT #2761		11/08/2024	11/27/2024	11/30/2024		11/27/2024	26,454.80
FB58756	Upper Truckee Sewer PS Rehab	Paid by EFT #2872		11/13/2024	12/11/2024	11/30/2024		12/11/2024	13,613.75
		Vendor 13230 - CAROLLO ENGINEERS Totals					Invoices	3	<u>\$47,619.55</u>
Vendor 42328 - CDW-G CORP									
AB66H8Y	Service Contracts	Paid by EFT #2833		11/25/2024	12/04/2024	11/30/2024		12/04/2024	184.71
AB67Y1Z	Service Contracts	Paid by EFT #2833		11/25/2024	12/04/2024	11/30/2024	06/30/2024	12/04/2024	169.32
AB67Y2F	Service Contracts	Paid by EFT #2833		11/25/2024	12/04/2024	11/30/2024		12/04/2024	171.09
		Vendor 42328 - CDW-G CORP Totals					Invoices	3	<u>\$525.12</u>
Vendor 40343 - CHEMSEARCH INC									
8935701	Service Contracts	Paid by EFT #2834		11/20/2024	12/04/2024	11/30/2024		12/04/2024	401.09
		Vendor 40343 - CHEMSEARCH INC Totals					Invoices	1	<u>\$401.09</u>
Vendor 49756 - CINDERLITE TRUCKING CORP									
450947	Pipe - Covers & Manholes	Paid by EFT #2873		11/13/2024	12/11/2024	11/30/2024		12/11/2024	370.18
		Vendor 49756 - CINDERLITE TRUCKING CORP Totals					Invoices	1	<u>\$370.18</u>
Vendor 48672 - CINTAS CORP									
5243499003	Safety Equipment - Physicals	Paid by EFT #2874		12/09/2024	12/11/2024	12/31/2024		12/11/2024	630.74
		Vendor 48672 - CINTAS CORP Totals					Invoices	1	<u>\$630.74</u>
Vendor 40512 - CODALE ELECTRIC SUPPLY									
S008743169.001	Pump Stations	Paid by EFT #2762		11/01/2024	11/27/2024	11/30/2024		11/27/2024	3,294.12
		Vendor 40512 - CODALE ELECTRIC SUPPLY Totals					Invoices	1	<u>\$3,294.12</u>



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Vendor 48181 - CONSTRUCTION MATERIALS ENG INC									
16781	Secondary Clarifier #1 Rehab	Paid by EFT #2763		11/01/2024	11/27/2024	11/30/2024		11/27/2024	440.00
		Vendor 48181 - CONSTRUCTION MATERIALS ENG INC Totals				Invoices	1		<u>\$440.00</u>
Vendor 44779 - CPI INTERNATIONAL									
20067190	Laboratory Supplies	Paid by EFT #2875		11/22/2024	12/11/2024	11/30/2024		12/11/2024	1,188.32
		Vendor 44779 - CPI INTERNATIONAL Totals				Invoices	1		<u>\$1,188.32</u>
Vendor 42897 - CWEA									
478583 2024	Dues - Memberships - Certification	Paid by EFT #2765		11/04/2024	11/27/2024	11/30/2024		11/27/2024	239.00
435138 CSM1 2024	Dues - Memberships - Certification	Paid by EFT #2764		11/05/2024	11/27/2024	11/30/2024		11/27/2024	106.00
		Vendor 42897 - CWEA Totals				Invoices	2		<u>\$345.00</u>
Vendor 49985 - KATHY DEWEY									
3523111	Clothes Washer Rebate Program	Paid by EFT #2766		11/13/2024	11/27/2024	11/30/2024		11/27/2024	200.00
		Vendor 49985 - KATHY DEWEY Totals				Invoices	1		<u>\$200.00</u>
Vendor 48289 - DIY HOME CENTER									
Nov 24 Stmt	Buildings & Shop Supplies	Paid by EFT #2876		11/30/2024	12/11/2024	11/30/2024		12/11/2024	936.35
		Vendor 48289 - DIY HOME CENTER Totals				Invoices	1		<u>\$936.35</u>
Vendor 49942 - DOWL LLC									
7363.30189.02-5	Keller Heavenly Water System Improvement	Paid by EFT #2877		10/04/2024	12/11/2024	11/30/2024		12/11/2024	265.00
7371.30189.04-2	Keys CIPP Project	Paid by EFT #2877		10/04/2024	12/11/2024	11/30/2024		12/11/2024	6,686.25
7371.30189.04-3	Keys CIPP Project	Paid by EFT #2877		11/01/2024	12/11/2024	11/30/2024		12/11/2024	351.25
7363.30189.02-6	Keller Heavenly Water System Improvement	Paid by EFT #2877		11/08/2024	12/11/2024	11/30/2024		12/11/2024	861.25
7371.30189.04-4	Keys CIPP Project	Paid by EFT #2877		11/27/2024	12/11/2024	11/30/2024		12/11/2024	22,598.95
		Vendor 49942 - DOWL LLC Totals				Invoices	5		<u>\$30,762.70</u>
Vendor 14683 - EL DORADO COUNTY TRANSPORTATION DEPT									
25-1	Meiers SEZ Erosion Control	Paid by EFT #5		10/18/2024	12/04/2024	11/30/2024		12/04/2024	131,811.00
U19373	Regulatory Operating Permits	Paid by EFT #2767		10/23/2024	11/27/2024	11/30/2024		11/27/2024	112.00
U19385	Regulatory Operating Permits	Paid by EFT #2767		10/23/2024	11/27/2024	11/30/2024		11/27/2024	112.00
		Vendor 14683 - EL DORADO COUNTY TRANSPORTATION DEPT Totals				Invoices	3		<u>\$132,035.00</u>
Vendor 44263 - ENS RESOURCES INC									
3742	Contractual Services	Paid by EFT #2878		12/07/2024	12/11/2024	11/30/2024		12/11/2024	5,030.30
		Vendor 44263 - ENS RESOURCES INC Totals				Invoices	1		<u>\$5,030.30</u>
Vendor 44032 - ENVIRONMENTAL EXPRESS									
1000807292	Laboratory Supplies	Paid by EFT #2879		11/25/2024	12/11/2024	12/31/2024		12/11/2024	1,838.72
		Vendor 44032 - ENVIRONMENTAL EXPRESS Totals				Invoices	1		<u>\$1,838.72</u>
Vendor 18550 - EUROFINS EATON ANALYTICAL LLC									
3800068609	Monitoring	Paid by EFT #2835		11/19/2024	12/04/2024	11/30/2024		12/04/2024	10.00
3800068610	Monitoring	Paid by EFT #2835		11/19/2024	12/04/2024	11/30/2024		12/04/2024	20.00
3800068750	Monitoring	Paid by EFT #2835		11/20/2024	12/04/2024	11/30/2024		12/04/2024	35.00



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3800069130	Monitoring	Paid by EFT #2835		11/25/2024	12/04/2024	11/30/2024		12/04/2024	40.00
3800069365	Monitoring	Paid by EFT #2835		11/28/2024	12/04/2024	11/30/2024		12/04/2024	20.00
3800069565	Monitoring	Paid by EFT #2835		11/30/2024	12/04/2024	11/30/2024		12/04/2024	290.00
Vendor 18550 - EUROFINS EATON ANALYTICAL LLC Totals							Invoices	6	\$415.00
Vendor 49573 - EUROFINS TESTAMERICA									
3800069995	Monitoring	Paid by EFT #2880		12/05/2024	12/11/2024	11/30/2024		12/11/2024	100.00
3800070128	Monitoring	Paid by EFT #2880		12/06/2024	12/11/2024	11/30/2024		12/11/2024	20.00
Vendor 49573 - EUROFINS TESTAMERICA Totals							Invoices	2	\$120.00
Vendor 47836 - EVOQUA WATER TECHNOLOGIES LLC									
906347281	Service Contracts	Paid by Check #114788		03/01/2024	06/26/2024	06/30/2024		11/27/2024	136.86
906730955	Service Contracts	Paid by EFT #2768		11/01/2024	11/27/2024	11/30/2024		11/27/2024	157.00
906773162	Service Contracts	Paid by EFT #2881		12/01/2024	12/11/2024	12/31/2024		12/11/2024	157.00
Vendor 47836 - EVOQUA WATER TECHNOLOGIES LLC Totals							Invoices	3	\$450.86
Vendor 14890 - FEDEX									
8-683-69536	Postage Expenses	Paid by EFT #2769		11/15/2024	11/27/2024	11/30/2024		11/27/2024	59.92
8-690-65096	Postage Expenses	Paid by EFT #2769		11/22/2024	11/27/2024	11/30/2024		11/27/2024	56.13
8-696-74314	Postage Expenses	Paid by EFT #2836		11/29/2024	12/04/2024	11/30/2024		12/04/2024	123.17
8-703-15757	Postage Expenses	Paid by EFT #2882		12/06/2024	12/11/2024	12/31/2024		12/11/2024	60.43
Vendor 14890 - FEDEX Totals							Invoices	4	\$299.65
Vendor 15000 - FISHER SCIENTIFIC									
6706023	Laboratory Supplies	Paid by EFT #2770		11/06/2024	11/27/2024	11/30/2024		11/27/2024	239.20
Vendor 15000 - FISHER SCIENTIFIC Totals							Invoices	1	\$239.20
Vendor 48715 - FLEETCREW -ANELLE MGMT SRV									
55766	Contractual Services	Paid by EFT #2883		08/13/2024	12/11/2024	11/30/2024		12/11/2024	607.20
56132	Contractual Services	Paid by EFT #2883		09/01/2024	12/11/2024	11/30/2024		12/11/2024	1,136.10
Vendor 48715 - FLEETCREW -ANELLE MGMT SRV Totals							Invoices	2	\$1,743.30
Vendor 44934 - FLOWSERVE PUMP DIV									
1241105	Well Pump and Motor Backstock	Paid by EFT #2884		10/29/2024	12/11/2024	11/30/2024		12/11/2024	10,959.02
Vendor 44934 - FLOWSERVE PUMP DIV Totals							Invoices	1	\$10,959.02
Vendor 48402 - FLYERS ENERGY LLC									
24-227069	Diesel Fuel Inventory	Paid by EFT #2771		11/13/2024	11/27/2024	11/30/2024		11/27/2024	2,018.88
24-228848	Gasoline Fuel Inventory	Paid by EFT #2771		11/15/2024	11/27/2024	11/30/2024		11/27/2024	2,127.91
24-229904	Diesel Fuel Inventory	Paid by EFT #2771		11/18/2024	11/27/2024	11/30/2024		11/27/2024	3,502.29
24-239773	Pump Stations	Paid by EFT #2885		11/21/2024	12/11/2024	11/30/2024		12/11/2024	778.61
24-233963	Gasoline Fuel Inventory	Paid by EFT #2771		11/22/2024	11/27/2024	11/30/2024		11/27/2024	2,592.03
24-234980	Gasoline Fuel Inventory	Paid by EFT #2837		11/26/2024	12/04/2024	11/30/2024		12/04/2024	954.11
24-234981	Diesel Fuel Inventory	Paid by EFT #2837		11/26/2024	12/04/2024	11/30/2024		12/04/2024	1,277.79
24-242975	Gasoline Fuel Inventory	Paid by EFT #2885		12/06/2024	12/11/2024	12/31/2024		12/11/2024	2,463.65
Vendor 48402 - FLYERS ENERGY LLC Totals							Invoices	8	\$15,715.27
Vendor 49901 - GALLAGHER BENEFIT SERVICES INC									
2024038255	Contractual Services	Paid by EFT #2886		11/20/2024	12/11/2024	11/30/2024		12/11/2024	25,363.50
Vendor 49901 - GALLAGHER BENEFIT SERVICES INC Totals							Invoices	1	\$25,363.50



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Vendor 43111 - GFS CHEMICALS INC									
CINV-152114	Laboratory Supplies	Paid by EFT #2887		11/15/2024	12/11/2024	11/30/2024		12/11/2024	492.03
CINV-152587	Laboratory Supplies	Paid by EFT #2887		11/22/2024	12/11/2024	11/30/2024		12/11/2024	167.58
Vendor 43111 - GFS CHEMICALS INC Totals							Invoices	2	\$659.61
Vendor 48874 - STARLET GLAZE									
WalmartREIMB0424	Incentive & Recognition Program	Paid by EFT #2772		05/09/2024	05/15/2024	04/30/2024		11/27/2024	69.41
Vendor 48874 - STARLET GLAZE Totals							Invoices	1	\$69.41
Vendor 15600 - GRAINGER									
9303540166	Buildings	Paid by EFT #2773		11/04/2024	11/27/2024	11/30/2024		11/27/2024	862.21
9303540174	Small Tools	Paid by EFT #2773		11/04/2024	11/27/2024	11/30/2024		11/27/2024	101.88
9303748462	Small Tools	Paid by EFT #2773		11/04/2024	11/27/2024	11/30/2024		11/27/2024	741.59
9307382425	HVAC Air Filters & Parts	Paid by EFT #2773		11/06/2024	11/27/2024	11/30/2024		11/27/2024	498.72
9307382433	Buildings	Paid by EFT #2773		11/06/2024	11/27/2024	11/30/2024		11/27/2024	1,319.08
9307882044	Pump Stations	Paid by EFT #2773		11/06/2024	11/27/2024	11/30/2024		11/27/2024	2,157.55
9309029784	Shop Supplies	Paid by EFT #2773		11/07/2024	11/27/2024	11/30/2024		11/27/2024	300.34
9315479957	Buildings	Paid by EFT #2773		11/13/2024	11/27/2024	11/30/2024		11/27/2024	401.52
9324204495	Primary & Secondary Equipment	Paid by EFT #2838		11/21/2024	12/04/2024	11/30/2024		12/04/2024	405.40
9324204503	Small Tools	Paid by EFT #2838		11/21/2024	12/04/2024	11/30/2024		12/04/2024	133.39
9324850909	Small Tools	Paid by EFT #2838		11/21/2024	12/04/2024	11/30/2024		12/04/2024	2,157.55
9327583101	Shop Supplies	Paid by EFT #2888		11/25/2024	12/11/2024	12/31/2024		12/11/2024	199.27
Vendor 15600 - GRAINGER Totals							Invoices	12	\$9,278.50
Vendor 43403 - GRANITE CONSTRUCTION CO									
2849050	Pipe - Covers & Manholes	Paid by EFT #2774		11/14/2024	11/27/2024	11/30/2024		11/27/2024	4,212.81
Vendor 43403 - GRANITE CONSTRUCTION CO Totals							Invoices	1	\$4,212.81
Vendor 15800 - HACH CO									
14271971	Laboratory Supplies	Paid by EFT #2889		11/22/2024	12/11/2024	11/30/2024		12/11/2024	110.64
14275784	Small Tools	Paid by EFT #2889		11/27/2024	12/11/2024	12/31/2024		12/11/2024	2,694.94
Vendor 15800 - HACH CO Totals							Invoices	2	\$2,805.58
Vendor 49122 - HAEN CONSTRUCTORS									
25-01A	Leak Repair - HWY50 & Midway	Paid by EFT #2839		11/14/2024	12/04/2024	11/30/2024		12/04/2024	70,955.29
25-01AR	Leak Repair - HWY50 & Midway Retainage	Paid by EFT #2839		11/14/2024	12/04/2024	11/30/2024		12/04/2024	(3,547.76)
Vendor 49122 - HAEN CONSTRUCTORS Totals							Invoices	2	\$67,407.53
Vendor 49110 - HATCHBACK CREATIVE									
3529	Public Relations Expense	Paid by EFT #2775		10/04/2024	11/27/2024	11/30/2024		11/27/2024	47.50
Vendor 49110 - HATCHBACK CREATIVE Totals							Invoices	1	\$47.50
Vendor 49939 - HERC RENTALS INC									
34954509-001	Equipment Rental- Lease	Paid by EFT #2890		10/23/2024	12/11/2024	11/30/2024		12/11/2024	7,297.13
34954509-002	Equipment Rental- Lease	Paid by EFT #2890		11/19/2024	12/11/2024	11/30/2024		12/11/2024	5,481.00
Vendor 49939 - HERC RENTALS INC Totals							Invoices	2	\$12,778.13
Vendor 44430 - HIGH SIERRA BUSINESS SYSTEMS									
142829	Service Contracts	Paid by EFT #2891		12/02/2024	12/11/2024	11/30/2024		12/11/2024	50.56



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142830	Service Contracts	Paid by EFT #2891		12/02/2024	12/11/2024	11/30/2024			516.05
		Vendor 44430 - HIGH SIERRA BUSINESS SYSTEMS Totals				Invoices	2		\$566.61
Vendor 50324 - HUY HOANG									
8008135	Clothes Washer Rebate Program	Paid by EFT #2776		11/14/2024	11/27/2024	11/30/2024		11/27/2024	200.00
		Vendor 50324 - HUY HOANG Totals				Invoices	1		\$200.00
Vendor 49604 - HOUSTON MAGNANI AND ASSOCIATES									
7510	Contractual Services	Paid by EFT #2892		11/26/2024	12/11/2024	11/30/2024		12/11/2024	800.00
		Vendor 49604 - HOUSTON MAGNANI AND ASSOCIATES Totals				Invoices	1		\$800.00
Vendor 48832 - NANCY HUSSMANN									
Dec 2024	Personnel Expense	Paid by EFT #2840		12/01/2024	12/04/2024	12/31/2024		12/04/2024	451.15
		Vendor 48832 - NANCY HUSSMANN Totals				Invoices	1		\$451.15
Vendor 49984 - IBIS SCIENTIFIC LLC									
IN076120	Laboratory Supplies	Paid by EFT #2893		11/08/2024	12/11/2024	11/30/2024		12/11/2024	187.12
IN076324	Laboratory Supplies	Paid by EFT #2777		11/15/2024	11/27/2024	11/30/2024		11/27/2024	132.08
		Vendor 49984 - IBIS SCIENTIFIC LLC Totals				Invoices	2		\$319.20
Vendor 10103 - IDEXX DISTRIBUTION CORP									
3164048207	Laboratory Supplies	Paid by EFT #2894		11/15/2024	12/11/2024	11/30/2024		12/11/2024	2,052.89
3164487811	Laboratory Supplies	Paid by EFT #2894		11/22/2024	12/11/2024	12/31/2024		12/11/2024	4,936.41
		Vendor 10103 - IDEXX DISTRIBUTION CORP Totals				Invoices	2		\$6,989.30
Vendor 48056 - INFOSEND INC									
275440	Printing & Postage Expenses	Paid by EFT #2895		11/18/2024	12/11/2024	11/30/2024		12/11/2024	11,686.84
276366	Printing & Postage Expenses	Paid by EFT #2895		11/29/2024	12/11/2024	11/30/2024		12/11/2024	11,455.14
		Vendor 48056 - INFOSEND INC Totals				Invoices	2		\$23,141.98
Vendor 50123 - INLAND SUPPLY CO INC									
1098191	Janitorial Supplies Inventory	Paid by EFT #2896		12/05/2024	12/11/2024	12/31/2024		12/11/2024	567.20
		Vendor 50123 - INLAND SUPPLY CO INC Totals				Invoices	1		\$567.20
Vendor 48140 - INTEGRITY LOCKSMITH									
i42410	Buildings	Paid by EFT #2841		11/15/2024	12/04/2024	11/30/2024		12/04/2024	17.51
i42421	Buildings	Paid by EFT #2841		11/20/2024	12/04/2024	11/30/2024		12/04/2024	65.20
		Vendor 48140 - INTEGRITY LOCKSMITH Totals				Invoices	2		\$82.71
Vendor 44110 - J&L PRO KLEEN INC									
39976	Janitorial Services	Paid by EFT #2778		11/14/2024	11/27/2024	11/30/2024		11/27/2024	5,522.83
		Vendor 44110 - J&L PRO KLEEN INC Totals				Invoices	1		\$5,522.83
Vendor 48374 - JACK DOHENY SUPPLIES INC									
247371	Infiltration & Inflow	Paid by EFT #2897		11/15/2024	12/11/2024	11/30/2024		12/11/2024	1,242.52
		Vendor 48374 - JACK DOHENY SUPPLIES INC Totals				Invoices	1		\$1,242.52
Vendor 47947 - JACK HENRY & ASSOC. INC									
4800241	Service Contracts	Paid by EFT #2779		10/31/2024	11/27/2024	11/30/2024		11/27/2024	877.80
		Vendor 47947 - JACK HENRY & ASSOC. INC Totals				Invoices	1		\$877.80
Vendor 50330 - ALYSSA JOHNSON									
3127203	Toilet Rebate Program	Paid by EFT #2898		12/02/2024	12/11/2024	12/31/2024		12/11/2024	179.00
		Vendor 50330 - ALYSSA JOHNSON Totals				Invoices	1		\$179.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 50024 - JONES MAYER									
125919	Legal Services October 2024	Paid by EFT #2780		10/31/2024	11/27/2024	10/31/2024		11/27/2024	5,902.25
			Vendor 50024 - JONES MAYER Totals						<u>\$5,902.25</u>
Vendor 40363 - JORDAN'S TRUCK & TRAILER EQUIP									
226264	Automotive	Paid by EFT #2899		11/19/2024	12/11/2024	11/30/2024		12/11/2024	635.56
			Vendor 40363 - JORDAN'S TRUCK & TRAILER EQUIP Totals						<u>\$635.56</u>
Vendor 50323 - KEEPER SECURITY INC									
INV345150	Service Contracts	Paid by EFT #2781		11/14/2024	11/27/2024	11/30/2024		11/27/2024	1,632.00
INV345173	Service Contracts	Paid by EFT #2781		11/14/2024	11/27/2024	11/30/2024		11/27/2024	792.00
			Vendor 50323 - KEEPER SECURITY INC Totals						<u>\$2,424.00</u>
Vendor 48865 - JAMES KELLY									
MILEAGE 102424	Travel - Meetings - Education	Paid by EFT #2782		11/21/2024	11/27/2024	11/30/2024		11/27/2024	151.42
			Vendor 48865 - JAMES KELLY Totals						<u>\$151.42</u>
Vendor 43694 - KIMBALL MIDWEST									
102614773	Shop Supplies	Paid by EFT #2900		09/17/2024	12/11/2024	11/30/2024		12/11/2024	1,847.21
102801784	Shop Supplies	Paid by EFT #2783		11/14/2024	11/27/2024	11/30/2024		11/27/2024	866.66
			Vendor 43694 - KIMBALL MIDWEST Totals						<u>\$2,713.87</u>
Vendor 48994 - KNOWBE4 INC									
INV355838	Service Contracts	Paid by EFT #2784		11/15/2024	11/27/2024	11/30/2024		11/27/2024	6,998.40
			Vendor 48994 - KNOWBE4 INC Totals						<u>\$6,998.40</u>
Vendor 49725 - LAKESIDE TERMITE & PEST CONTROL									
013771391	Buildings	Paid by EFT #2785		11/13/2024	11/27/2024	11/30/2024		11/27/2024	150.00
016239923	Buildings	Paid by EFT #2785		11/15/2024	11/27/2024	11/30/2024		11/27/2024	95.00
			Vendor 49725 - LAKESIDE TERMITE & PEST CONTROL Totals						<u>\$245.00</u>
Vendor 22200 - LANGENFELD ACE HARDWARE									
Nov 24 Stmt	Buildings & Shop Supplies	Paid by EFT #2901		11/30/2024	12/11/2024	11/30/2024		12/11/2024	174.71
			Vendor 22200 - LANGENFELD ACE HARDWARE Totals						<u>\$174.71</u>
Vendor 49591 - JUDY LEONG									
Dec 2024	Contractual Services	Paid by EFT #2842		12/01/2024	12/04/2024	12/31/2024		12/04/2024	20.00
			Vendor 49591 - JUDY LEONG Totals						<u>\$20.00</u>
Vendor 45135 - LES SCHWAB TIRE CENTER									
66100542222	Automotive	Paid by EFT #2902		12/03/2024	12/11/2024	12/31/2024		12/11/2024	49.99
			Vendor 45135 - LES SCHWAB TIRE CENTER Totals						<u>\$49.99</u>
Vendor 22550 - LIBERTY UTILITIES									
200008923399 O24	Electricity	Paid by EFT #2786		10/21/2024	11/27/2024	11/30/2024		11/27/2024	4,940.77
200008895548 O24	Electricity	Paid by EFT #2786		11/04/2024	11/27/2024	11/30/2024		11/27/2024	30.62
200008904324 O24	Electricity	Paid by EFT #2787		11/04/2024	11/27/2024	11/30/2024		11/27/2024	10,400.15
200008909356 O24	Electricity	Paid by EFT #2787		11/04/2024	11/27/2024	11/30/2024		11/27/2024	226.95
200008909778 O24	Electricity	Paid by EFT #2787		11/04/2024	11/27/2024	11/30/2024		11/27/2024	1,794.06
200008923639 924	Electricity	Paid by EFT #2786		11/04/2024	11/27/2024	11/30/2024		11/27/2024	142,823.83
200008928224 O24	Electricity	Paid by EFT #2787		11/04/2024	11/27/2024	11/30/2024		11/27/2024	40.79
200008928497 O24	Electricity	Paid by EFT #2786		11/04/2024	11/27/2024	11/30/2024		11/27/2024	352.83



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200008899078 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	35.85
200008899235 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	35.84
200008899391 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	517.00
200008899649 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	266.39
200008913424 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	650.47
200008913515 O24	Electricity	Paid by EFT #2789		11/08/2024	11/27/2024	11/30/2024		11/27/2024	11,012.08
200008913887 O24	Electricity	Paid by EFT #2788		11/08/2024	11/27/2024	11/30/2024		11/27/2024	127.97
200008919025 O24	Electricity	Paid by EFT #2789		11/08/2024	11/27/2024	11/30/2024		11/27/2024	482.12
200008928034 O24	Electricity	Paid by EFT #2789		11/08/2024	11/27/2024	11/30/2024		11/27/2024	5,875.62
200008904860 O24	Electricity	Paid by EFT #2786		11/12/2024	11/27/2024	11/30/2024		11/27/2024	774.47
200008919215 O24	Electricity	Paid by EFT #2787		11/12/2024	11/27/2024	11/30/2024		11/27/2024	816.54
200008923076 O24	Electricity	Paid by EFT #2786		11/12/2024	11/27/2024	11/30/2024		11/27/2024	8,421.51
200008913952 O24	Electricity	Paid by EFT #2786		11/13/2024	11/27/2024	11/30/2024		11/27/2024	2.47
200008919124 O24	Electricity	Paid by EFT #2787		11/13/2024	11/27/2024	11/30/2024		11/27/2024	681.56
200008919298 O24	Electricity	Paid by EFT #2786		11/13/2024	11/27/2024	11/30/2024		11/27/2024	227.71
200008923183 O24	Electricity	Paid by EFT #2787		11/13/2024	11/27/2024	11/30/2024		11/27/2024	572.74
200008932903 O24	Electricity	Paid by EFT #2787		11/13/2024	11/27/2024	11/30/2024		11/27/2024	3,615.49
200008919389 O24	Electricity	Paid by EFT #2786		11/15/2024	11/27/2024	11/30/2024		11/27/2024	512.07
200008928612 O24	Electricity	Paid by EFT #2789		11/15/2024	11/27/2024	11/30/2024		11/27/2024	7,568.30
200008895860 O24	Electricity	Paid by EFT #2789		11/19/2024	11/27/2024	11/30/2024		11/27/2024	678.89
200008899490 924	Electricity	Paid by EFT #2789		11/19/2024	11/27/2024	11/30/2024		11/27/2024	10,664.55
200008904415 O24	Electricity	Paid by EFT #2789		11/19/2024	11/27/2024	11/30/2024		11/27/2024	9,236.04
200008919454 O24	Electricity	Paid by EFT #2789		11/19/2024	11/27/2024	11/30/2024		11/27/2024	86.62
200008919983 O24	Electricity	Paid by EFT #2788		11/19/2024	11/27/2024	11/30/2024		11/27/2024	3,818.44
200008923282 O24	Electricity	Paid by EFT #2789		11/19/2024	11/27/2024	11/30/2024		11/27/2024	15,045.80
200008923498 O24	Electricity	Paid by EFT #2788		11/19/2024	11/27/2024	11/30/2024		11/27/2024	3,557.55
200008923563 O24	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024		12/11/2024	2,991.09
200008928315 324	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024	06/30/2024	12/11/2024	8,927.39
200008928315 424	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024	06/30/2024	12/11/2024	9,920.24
200008928315 524	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024	06/30/2024	12/11/2024	12,618.86
200008928315 624	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024	06/30/2024	12/11/2024	8,520.14
200008928315 724	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024		12/11/2024	8,796.76
200008928315 824	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024		12/11/2024	9,901.44
200008928315 924	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024		12/11/2024	11,078.41
200008928315 O24	Electricity	Paid by EFT #2903		11/20/2024	12/11/2024	11/30/2024		12/11/2024	12,520.93
200008895969 O24	Electricity	Paid by EFT #2789		11/21/2024	11/27/2024	11/30/2024		11/27/2024	13,384.45
200008904043 O24	Electricity	Paid by EFT #2789		11/21/2024	11/27/2024	11/30/2024		11/27/2024	111.68
200008919603 N24	Electricity	Paid by EFT #2844		11/21/2024	12/04/2024	11/30/2024		12/04/2024	417.29
200008895654 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	703.17
200008923399 N24	Electricity	Paid by EFT #2904		11/26/2024	12/11/2024	11/30/2024		12/11/2024	4,698.11
200008923795 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	939.27
200008928927 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	354.71



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200008932457 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	27.18		
200008932648 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	124.52		
200008932747 N24	Electricity	Paid by EFT #2843		11/26/2024	12/04/2024	11/30/2024		12/04/2024	73.06		
200008904134 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	40.76		
200008904522 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	83.64		
200008909059 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	1,094.94		
200008909158 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	50.23		
200008923985 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	106.01		
200008928406 N24	Electricity	Paid by EFT #2903		11/27/2024	12/11/2024	11/30/2024		12/11/2024	1,133.93		
								Vendor 22550 - LIBERTY UTILITIES Totals	Invoices	59	<u>\$354,512.30</u>
Vendor 47903 - LINDE GAS & EQUIPMENT INC											
46343140	Small Tools	Paid by EFT #2790		11/15/2024	11/27/2024	11/30/2024		11/27/2024	93.78		
46470310	Shop Supplies	Paid by EFT #2845		11/22/2024	12/04/2024	11/30/2024		12/04/2024	600.74		
46491130	Shop Supplies	Paid by EFT #2845		11/22/2024	12/04/2024	11/30/2024		12/04/2024	68.51		
								Vendor 47903 - LINDE GAS & EQUIPMENT INC Totals	Invoices	3	<u>\$763.03</u>
Vendor 45059 - LUMOS & ASSOCIATES											
125005	Park Ave #1 WL	Paid by EFT #2905		11/07/2024	12/11/2024	11/30/2024		12/11/2024	2,517.50		
								Vendor 45059 - LUMOS & ASSOCIATES Totals	Invoices	1	<u>\$2,517.50</u>
Vendor 50326 - KEVIN MAEYAMA											
2723111	Clothes Washer Rebate Program	Paid by EFT #2791		11/20/2024	11/27/2024	11/30/2024		11/27/2024	200.00		
2723111-1	Toilet Rebate Program	Paid by EFT #2791		11/20/2024	11/27/2024	11/30/2024		11/27/2024	100.00		
2723111-2	Toilet Rebate Program	Paid by EFT #2791		11/20/2024	11/27/2024	11/30/2024		11/27/2024	100.00		
								Vendor 50326 - KEVIN MAEYAMA Totals	Invoices	3	<u>\$400.00</u>
Vendor 48984 - MAVERICK NETWORKS INC											
2401954	Service Contracts	Paid by EFT #2906		10/11/2024	12/11/2024	11/30/2024		12/11/2024	660.00		
								Vendor 48984 - MAVERICK NETWORKS INC Totals	Invoices	1	<u>\$660.00</u>
Vendor 17900 - MCMASTER CARR SUPPLY CO											
36524409	Buildings	Paid by EFT #2907		11/14/2024	12/11/2024	11/30/2024		12/11/2024	962.75		
37109453	Pump Stations	Paid by EFT #2907		11/26/2024	12/11/2024	12/31/2024		12/11/2024	357.87		
								Vendor 17900 - MCMASTER CARR SUPPLY CO Totals	Invoices	2	<u>\$1,320.62</u>
Vendor 18150 - MEEKS LUMBER & HARDWARE											
Oct 24 Stmt	Shop Supplies & Small Tools	Paid by EFT #2792		10/31/2024	11/27/2024	11/30/2024		11/27/2024	3,659.17		
Nov 24 Stmt	Buildings & Small Tools	Paid by EFT #2908		11/30/2024	12/11/2024	11/30/2024		12/11/2024	605.70		
								Vendor 18150 - MEEKS LUMBER & HARDWARE Totals	Invoices	2	<u>\$4,264.87</u>
Vendor 50198 - MICHAEL BAKER INTERN'L INC											
1229854	Contractual Services	Paid by EFT #2793		11/12/2024	11/27/2024	11/30/2024		11/27/2024	19,618.92		
								Vendor 50198 - MICHAEL BAKER INTERN'L INC Totals	Invoices	1	<u>\$19,618.92</u>
Vendor 50331 - ALINA MICHEL											
3133336	Clothes Washer Rebate Program	Paid by EFT #2909		12/02/2024	12/11/2024	12/31/2024		12/11/2024	200.00		
								Vendor 50331 - ALINA MICHEL Totals	Invoices	1	<u>\$200.00</u>
Vendor 43889 - MME MUNICIPAL MAINTENANCE											
029204	Service Contracts	Paid by EFT #2794		11/11/2024	11/27/2024	11/30/2024		11/27/2024	1,208.25		



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		Vendor 43889 - MME MUNICIPAL MAINTENANCE Totals				Invoices		1	\$1,208.25
Vendor 49765 - NAPA AUTO PARTS									
Oct 24 Stmt	Automotive & Shop Supplies	Paid by EFT #2795		10/31/2024	11/27/2024	11/30/2024		11/27/2024	3,091.82
748976	Field, Shop & Safety Supplies Inventory	Paid by EFT #2910		12/02/2024	12/11/2024	12/31/2024		12/11/2024	179.05
		Vendor 49765 - NAPA AUTO PARTS Totals				Invoices		2	\$3,270.87
Vendor 48972 - MARY O'NEILL									
3476306	Clothes Washer Rebate Program	Paid by EFT #2911		12/02/2024	12/11/2024	12/31/2024		12/11/2024	200.00
		Vendor 48972 - MARY O'NEILL Totals				Invoices		1	\$200.00
Vendor 48315 - O'REILLY AUTO PARTS									
Oct 24 Stmt	Shop Supplies & Small Tools	Paid by EFT #2796		10/28/2024	11/27/2024	11/30/2024		11/27/2024	189.10
Nov 24 Stmt	Shop Supplies & Small Tools	Paid by EFT #2912		11/28/2024	12/11/2024	11/30/2024		12/11/2024	426.48
		Vendor 48315 - O'REILLY AUTO PARTS Totals				Invoices		2	\$615.58
Vendor 44607 - OLIN PIONEER AMERICAS LLC									
900496540	Hypochlorite	Paid by EFT #2913		12/02/2024	12/11/2024	12/31/2024		12/11/2024	13,841.07
		Vendor 44607 - OLIN PIONEER AMERICAS LLC Totals				Invoices		1	\$13,841.07
Vendor 50335 - NATALYA ORTIZ									
2807021	Toilet Rebate Program	Paid by EFT #2914		12/04/2024	12/11/2024	12/31/2024		12/11/2024	111.39
		Vendor 50335 - NATALYA ORTIZ Totals				Invoices		1	\$111.39
Vendor 50332 - ROBERT PITTS									
8017212	Water Use Reduction Rebates	Paid by EFT #2915		12/03/2024	12/11/2024	12/31/2024		12/11/2024	627.27
		Vendor 50332 - ROBERT PITTS Totals				Invoices		1	\$627.27
Vendor 49961 - PLATINUM ADVISORS LLC									
37668	Contractual Services	Paid by EFT #2846		12/01/2024	12/04/2024	12/31/2024		12/04/2024	1,000.00
		Vendor 49961 - PLATINUM ADVISORS LLC Totals				Invoices		1	\$1,000.00
Vendor 49579 - POLLARDWATER									
WP062113	Water Meters & Parts	Paid by EFT #2797		11/11/2024	11/27/2024	11/30/2024		11/27/2024	26.36
0269970	Water Meters & Parts	Paid by EFT #2916		11/25/2024	12/11/2024	12/31/2024		12/11/2024	177.22
0273487	Water Meters & Parts	Paid by EFT #2916		11/25/2024	12/11/2024	12/31/2024		12/11/2024	177.22
		Vendor 49579 - POLLARDWATER Totals				Invoices		3	\$380.80
Vendor 50318 - PROCORE TECHNOLOGIES INC									
INV00228185	Contractual Services	Paid by EFT #2917		10/29/2024	12/11/2024	11/30/2024		12/11/2024	68,971.64
		Vendor 50318 - PROCORE TECHNOLOGIES INC Totals				Invoices		1	\$68,971.64
Vendor 49881 - QCS LLC									
28078	Buildings	Paid by EFT #2918		11/19/2024	12/11/2024	11/30/2024		12/11/2024	675.00
		Vendor 49881 - QCS LLC Totals				Invoices		1	\$675.00
Vendor 49923 - QUADIANT FINANCE USA INC									
10/29/24	Postage prepaid	Paid by EFT #2798		11/03/2024	11/27/2024	11/30/2024		11/27/2024	1,500.00
		Vendor 49923 - QUADIANT FINANCE USA INC Totals				Invoices		1	\$1,500.00



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Vendor 50055 - RAVEN ENVIRONMENTAL PRODUCTS									
31407	Laboratory Equipment	Paid by EFT #2919		11/22/2024	12/11/2024	12/31/2024		12/11/2024	773.09
						Vendor 50055 - RAVEN ENVIRONMENTAL PRODUCTS Totals	Invoices	1	\$773.09
Vendor 43332 - RED WING SHOE STORE									
812-1-45908	Safety Equipment - Physicals	Paid by EFT #2799		11/12/2024	11/27/2024	11/30/2024		11/27/2024	271.52
812-1-146032	Safety Equipment - Physicals	Paid by EFT #2799		11/14/2024	11/27/2024	11/30/2024		11/27/2024	271.52
812-1-146428	Safety Equipment - Physicals	Paid by EFT #2799		11/20/2024	11/27/2024	11/30/2024		11/27/2024	237.58
						Vendor 43332 - RED WING SHOE STORE Totals	Invoices	3	\$780.62
Vendor 47803 - REDWOOD PRINTING									
35930	Office Supplies	Paid by EFT #2800		11/18/2024	11/27/2024	11/30/2024		11/27/2024	66.22
35987	Filters 3, 4 Rehab	Paid by EFT #2847		11/25/2024	12/04/2024	11/30/2024		12/04/2024	265.86
						Vendor 47803 - REDWOOD PRINTING Totals	Invoices	2	\$332.08
Vendor 50333 - EDWARD REIHANEH									
3107918	Water Use Reduction Rebates	Paid by EFT #2920		12/03/2024	12/11/2024	12/31/2024		12/11/2024	750.00
						Vendor 50333 - EDWARD REIHANEH Totals	Invoices	1	\$750.00
Vendor 48684 - RS AMERICAS INC									
9020038302	Buildings	Paid by EFT #2801		10/30/2024	11/27/2024	11/30/2024		11/27/2024	688.90
						Vendor 48684 - RS AMERICAS INC Totals	Invoices	1	\$688.90
Vendor 50241 - SD MYERS LLC									
INV65399	Pump Stations	Paid by EFT #2802		11/05/2024	11/27/2024	11/30/2024		11/27/2024	1,955.00
						Vendor 50241 - SD MYERS LLC Totals	Invoices	1	\$1,955.00
Vendor 49911 - SEARCHPROS STAFFING LLC									
24111231	Contractual Services	Paid by EFT #2803		11/12/2024	11/27/2024	11/30/2024		11/27/2024	773.67
24111931	Contractual Services	Paid by EFT #2803		11/19/2024	11/27/2024	11/30/2024		11/27/2024	754.80
24112630	Contractual Services	Paid by EFT #2848		11/26/2024	12/04/2024	11/30/2024		12/04/2024	754.80
24120330	Contractual Services	Paid by EFT #2921		12/03/2024	12/11/2024	11/30/2024		12/11/2024	377.40
						Vendor 49911 - SEARCHPROS STAFFING LLC Totals	Invoices	4	\$2,660.67
Vendor 50327 - KRISTIN SHAW									
3438404	Clothes Washer Rebate Program	Paid by EFT #2804		11/22/2024	11/27/2024	11/30/2024		11/27/2024	200.00
						Vendor 50327 - KRISTIN SHAW Totals	Invoices	1	\$200.00
Vendor 48841 - THOMAS SMITH									
SWRCB D3 2024	Dues - Memberships - Certification	Paid by EFT #2922		11/08/2024	12/11/2024	11/30/2024		12/11/2024	90.00
						Vendor 48841 - THOMAS SMITH Totals	Invoices	1	\$90.00
Vendor 43888 - SONSTRAY MACHINERY LLC									
PSO154978-1	Automotive	Paid by EFT #2805		10/31/2024	11/27/2024	11/30/2024		11/27/2024	775.61
						Vendor 43888 - SONSTRAY MACHINERY LLC Totals	Invoices	1	\$775.61
Vendor 44577 - SOUNDPROS INC									
241122-44	Public Relations Expense	Paid by EFT #2923		11/22/2024	12/11/2024	12/31/2024		12/11/2024	49.00
						Vendor 44577 - SOUNDPROS INC Totals	Invoices	1	\$49.00
Vendor 48628 - SOUTH LAKE TAHOE ACE HARDWARE									
074235	Shop Supplies	Paid by EFT #2924		11/01/2024	12/11/2024	11/30/2024		12/11/2024	12.14



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Vendor 48628 - SOUTH LAKE TAHOE ACE HARDWARE			Totals			Invoices		1	\$12.14
Vendor 23400 - SOUTH TAHOE PUBLIC UTILITY DISTRICT									
2506132-001 O24	Water & Other Utilities	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	1,577.55
2612107-001 O24	Water	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	110.01
2718021-001 O24	Water	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	168.14
3102034-001 O24	Water	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	237.53
3103021-001 O24	Water	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	168.14
3122506-001 O24	Water & Other Utilities	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	103.16
3221118-001 O24	Other Utilities	Paid by EFT #2806		11/01/2024	11/27/2024	11/30/2024		11/27/2024	39.72
Vendor 23400 - SOUTH TAHOE PUBLIC UTILITY DISTRICT			Totals			Invoices		7	\$2,404.25
Vendor 23450 - SOUTH TAHOE REFUSE									
2949889	Buildings, Ground & Maintenance	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	3,513.48
2949915	Refuse Disposal	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	1,416.00
2949958	Refuse Disposal	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	708.00
2949976	Refuse Disposal	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	1,700.00
2950015	Refuse Disposal	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	708.00
2950188	Refuse Disposal	Paid by EFT #2925		12/01/2024	12/11/2024	11/30/2024		12/11/2024	1,416.00
Vendor 23450 - SOUTH TAHOE REFUSE			Totals			Invoices		6	\$9,461.48
Vendor 45168 - SOUTHWEST GAS									
910000183539 N24	Natural Gas	Paid by EFT #2807		11/14/2024	11/27/2024	11/30/2024		11/27/2024	19.70
910000426082 N24	Natural Gas	Paid by EFT #2807		11/15/2024	11/27/2024	11/30/2024		11/27/2024	72.09
910000175915 N24	Natural Gas	Paid by EFT #2807		11/19/2024	11/27/2024	11/30/2024		11/27/2024	80.37
910000639911 N24	Natural Gas	Paid by EFT #2807		11/19/2024	11/27/2024	11/30/2024		11/27/2024	32.53
910000416139 N24	Natural Gas	Paid by EFT #2807		11/20/2024	11/27/2024	11/30/2024		11/27/2024	100.32
910000192416 N24	Natural Gas	Paid by EFT #2849		11/21/2024	12/04/2024	11/30/2024		12/04/2024	491.36
910000421501 N24	Natural Gas	Paid by EFT #2849		11/22/2024	12/04/2024	11/30/2024		12/04/2024	1,308.34
910000421502 N24	Natural Gas	Paid by EFT #2849		11/22/2024	12/04/2024	11/30/2024		12/04/2024	1,429.84
910000429959 N24	Natural Gas	Paid by EFT #2849		11/22/2024	12/04/2024	11/30/2024		12/04/2024	94.20
910000429960 N24	Natural Gas	Paid by EFT #2849		11/22/2024	12/04/2024	11/30/2024		12/04/2024	10,011.76
910000175574 N24	Natural Gas	Paid by EFT #2926		11/26/2024	12/11/2024	11/30/2024		12/11/2024	792.67
910000175902 N24	Natural Gas	Paid by EFT #2926		11/26/2024	12/11/2024	11/30/2024		12/11/2024	121.54
910000865770 N24	Natural Gas	Paid by EFT #2926		11/26/2024	12/11/2024	11/30/2024		12/11/2024	99.05
910000416224 N24	Natural Gas	Paid by EFT #2926		12/02/2024	12/11/2024	11/30/2024		12/11/2024	52.53
910000657163 N24	Natural Gas	Paid by EFT #2926		12/02/2024	12/11/2024	11/30/2024		12/11/2024	41.75
Vendor 45168 - SOUTHWEST GAS			Totals			Invoices		15	\$14,748.05
Vendor 49064 - STAPLES BUSINESS ADVANTAGE									
6018299824	Office Supply Issues	Paid by EFT #2927		11/30/2024	12/11/2024	11/30/2024		12/11/2024	386.72
Vendor 49064 - STAPLES BUSINESS ADVANTAGE			Totals			Invoices		1	\$386.72
Vendor 48617 - STEEL-TOE-SHOES.COM									
STP111224	Safety Equipment - Physicals	Paid by EFT #2808		11/12/2024	11/27/2024	11/30/2024		11/27/2024	129.36
STP111424	Safety Equipment - Physicals	Paid by EFT #2808		11/14/2024	11/27/2024	11/30/2024		11/27/2024	244.63
STP111824	Safety Equipment - Physicals	Paid by EFT #2808		11/18/2024	11/27/2024	11/30/2024		11/27/2024	206.57



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			Vendor 48617 - STEEL-TOE-SHOES.COM Totals			Invoices		3	\$580.56
Vendor 48511 - SWRCB/DWOCP									
PAUL APP D3 -1	Dues - Memberships - Certification	Paid by Check #114790		11/20/2024	12/04/2024	11/30/2024		12/04/2024	90.00
RUTHERDALE D4 24	Dues - Memberships - Certification	Paid by Check #114791		11/27/2024	12/04/2024	11/30/2024		12/04/2024	105.00
			Vendor 48511 - SWRCB/DWOCP Totals			Invoices		2	\$195.00
Vendor 47798 - T&S CONSTRUCTION CO INC									
23-14A	Upper Truckee Sewer PS Rehab	Paid by EFT #2809		10/31/2024	11/27/2024	11/30/2024		11/27/2024	228,230.00
23-14AR	Upper Truckee Sewer PS Rehab Retainage	Paid by EFT #2809		10/31/2024	11/27/2024	11/30/2024		11/27/2024	(11,411.50)
24-08A	Secondary Clarifier #1 Rehab	Paid by EFT #2809		10/31/2024	11/27/2024	11/30/2024		11/27/2024	154,250.00
24-08AR	Secondary Clarifier #1 Rehab Retainage	Paid by EFT #2809		10/31/2024	11/27/2024	11/30/2024		11/27/2024	(15,425.00)
			Vendor 47798 - T&S CONSTRUCTION CO INC Totals			Invoices		4	\$355,643.50
Vendor 24050 - TAHOE BASIN CONTAINER SERVICE									
2956499	Biosolid Disposal Costs	Paid by EFT #2928		12/01/2024	12/11/2024	11/30/2024		12/11/2024	10,887.48
2956500	Refuse Disposal	Paid by EFT #2928		12/01/2024	12/11/2024	11/30/2024		12/11/2024	436.53
2956516	Refuse Disposal	Paid by EFT #2928		12/01/2024	12/11/2024	11/30/2024		12/11/2024	32.50
2956532	Refuse Disposal	Paid by EFT #2928		12/01/2024	12/11/2024	11/30/2024		12/11/2024	30.00
2956667	Refuse Disposal	Paid by EFT #2928		12/01/2024	12/11/2024	11/30/2024		12/11/2024	38.00
			Vendor 24050 - TAHOE BASIN CONTAINER SERVICE Totals			Invoices		5	\$11,424.51
Vendor 24100 - TAHOE BLUEPRINT									
055712	Filters 3, 4 Rehab	Paid by EFT #2850		11/22/2024	12/04/2024	11/30/2024		12/04/2024	134.90
			Vendor 24100 - TAHOE BLUEPRINT Totals			Invoices		1	\$134.90
Vendor 48229 - TAHOE DAILY TRIBUNE									
IN171131	Public Relations Expense	Paid by EFT #2929		11/30/2024	12/11/2024	11/30/2024		12/11/2024	499.00
IN171132	Public Relations Expense	Paid by EFT #2929		11/30/2024	12/11/2024	11/30/2024		12/11/2024	621.66
IN171353	Ads-Legal Notices	Paid by EFT #2929		11/30/2024	12/11/2024	11/30/2024		12/11/2024	816.00
			Vendor 48229 - TAHOE DAILY TRIBUNE Totals			Invoices		3	\$1,936.66
Vendor 50040 - TAHOE FLEET SERVICE									
285	Automotive	Paid by EFT #2810		11/14/2024	11/27/2024	11/30/2024		11/27/2024	1,297.13
286	Automotive	Paid by EFT #2810		11/14/2024	11/27/2024	11/30/2024		11/27/2024	1,107.90
1071	Automotive	Paid by EFT #2930		12/01/2024	12/11/2024	12/31/2024		12/11/2024	1,112.25
1072	Automotive	Paid by EFT #2930		12/01/2024	12/11/2024	12/31/2024		12/11/2024	1,570.75
			Vendor 50040 - TAHOE FLEET SERVICE Totals			Invoices		4	\$5,088.03
Vendor 42489 - TAHOE MOUNTAIN NEWS									
Nov 24	Public Relations Expense	Paid by EFT #2851		11/26/2024	12/04/2024	11/30/2024		12/04/2024	510.00
			Vendor 42489 - TAHOE MOUNTAIN NEWS Totals			Invoices		1	\$510.00
Vendor 24450 - TAHOE VALLEY ELECTRIC SUPPLY									
5139526	Pipe - Covers & Manholes	Paid by EFT #2811		10/15/2024	11/27/2024	11/30/2024		11/27/2024	327.34
			Vendor 24450 - TAHOE VALLEY ELECTRIC SUPPLY Totals			Invoices		1	\$327.34



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Vendor 48927 - TAHOE VALLEY LODGE									
1067	Standby Accommodations	Paid by EFT #2852		10/31/2024	12/04/2024	11/30/2024		12/04/2024	1,530.00
		Vendor 48927 - TAHOE VALLEY LODGE Totals				Invoices	1		\$1,530.00
Vendor 49420 - THATCHER COMPANY OF NEVADA INC									
2024400106533	Hypochlorite	Paid by EFT #2931		11/20/2024	12/11/2024	11/30/2024		12/11/2024	3,988.00
		Vendor 49420 - THATCHER COMPANY OF NEVADA INC Totals				Invoices	1		\$3,988.00
Vendor 50179 - THE FERGUSON GROUP									
INV2850	Contractual Services	Paid by EFT #2853		12/01/2024	12/04/2024	12/31/2024		12/04/2024	3,750.00
		Vendor 50179 - THE FERGUSON GROUP Totals				Invoices	1		\$3,750.00
Vendor 48477 - THOMAS SCIENTIFIC									
3453679	Laboratory Supplies	Paid by EFT #2812		11/08/2024	11/27/2024	11/30/2024		11/27/2024	779.52
3456212	Laboratory Supplies	Paid by EFT #2812		11/12/2024	11/27/2024	11/30/2024		11/27/2024	282.75
		Vendor 48477 - THOMAS SCIENTIFIC Totals				Invoices	2		\$1,062.27
Vendor 48877 - SHELLY THOMSEN									
PER DIEM 120324	Travel - Meetings - Education	Paid by EFT #2813		11/20/2024	11/27/2024	12/31/2024		11/27/2024	212.00
		Vendor 48877 - SHELLY THOMSEN Totals				Invoices	1		\$212.00
Vendor 47955 - TK ELEVATOR									
6000758774	Buildings	Paid by EFT #2932		11/04/2024	12/11/2024	11/30/2024		12/11/2024	336.00
		Vendor 47955 - TK ELEVATOR Totals				Invoices	1		\$336.00
Vendor 24676 - TRANSCAT									
2263903	Small Tools	Paid by EFT #2814		11/01/2024	11/27/2024	11/30/2024		11/27/2024	741.14
		Vendor 24676 - TRANSCAT Totals				Invoices	1		\$741.14
Vendor 48540 - TROXLER ELECTRONIC LABS INC									
PS-INV119489	Replace Nuke Gauge	Paid by EFT #2815		11/08/2024	11/27/2024	11/30/2024		11/27/2024	13,194.59
		Vendor 48540 - TROXLER ELECTRONIC LABS INC Totals				Invoices	1		\$13,194.59
Vendor 40114 - TRPA									
2024 Mitigation	TRPA Transportation Mitigation Fees	Paid by EFT #2933		12/06/2024	12/11/2024	11/30/2024		12/11/2024	29,560.61
		Vendor 40114 - TRPA Totals				Invoices	1		\$29,560.61
Vendor 48262 - UPS FREIGHT									
0000966628444	Postage Expenses	Paid by EFT #2817		11/02/2024	11/27/2024	11/30/2024		11/27/2024	73.36
0000966628464	Postage Expenses	Paid by EFT #2816		11/16/2024	11/27/2024	11/30/2024		11/27/2024	32.90
0000966628474	Postage Expenses	Paid by EFT #2854		11/23/2024	12/04/2024	11/30/2024		12/04/2024	32.90
0000966628484	Postage Expenses	Paid by EFT #2934		11/30/2024	12/11/2024	11/30/2024		12/11/2024	32.90
		Vendor 48262 - UPS FREIGHT Totals				Invoices	4		\$172.06
Vendor 47973 - US BANK CORPORATE									
ABBONDANDOLO1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	232.14
ARCE1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,408.49
ASCHENBACH1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	262.22
BARTLETTB1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	293.01
BARTLETTTC1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,423.82
BAUGH1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	132.87



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BORLEY1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,376.70
BUCKMAN1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,677.10
COLE1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	494.33
COLVEY1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	2,489.33
COMBES1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	208.13
COOLIDGE1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	110.00
GUTTRY1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	320.13
HUGHES1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	930.40
JONES1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	10.00
KAUFFMAN1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	792.68
MORSE1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	520.08
NELSON1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	23.03
RUIZ1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	36.00
RUTHERDALE1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,386.54
RYAN1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	734.44
SALAZAR1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	54.36
SCHRAUBEN1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,979.53
SEELOS1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	57.99
SKELLY1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	646.69
STANLEY1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	242.78
THOMSEN1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	1,586.81
TRELLA1024	Oct 24 Stms	Paid by EFT #2818		10/22/2024	11/27/2024	11/30/2024		11/27/2024	.02
Vendor 47973 - US BANK CORPORATE Totals							Invoices	28	\$19,429.62
Vendor 49947 - CUST#593278 USABLUBOOK									
INV00553612	Pipe - Covers & Manholes	Paid by EFT #2935		11/26/2024	12/11/2024	12/31/2024		12/11/2024	1,178.74
INV00554034	Pipe - Covers & Manholes	Paid by EFT #2935		11/27/2024	12/11/2024	12/31/2024		12/11/2024	2,597.86
Vendor 49947 - CUST#593278 USABLUBOOK Totals							Invoices	2	\$3,776.60
Vendor 15155 - USDA FOREST SERVICE									
BF051900AF010	Regulatory Operating Permits	Paid by Check #114789		10/29/2024	11/27/2024	11/30/2024		11/27/2024	65,554.97
BF041701AF054	Regulatory Operating Permits	Paid by Check #114789		10/31/2024	11/27/2024	11/30/2024		11/27/2024	1,259.31
Vendor 15155 - USDA FOREST SERVICE Totals							Invoices	2	\$66,814.28
Vendor 50287 - V&T ROCK INC									
V24-4630	Pipe - Covers & Manholes	Paid by EFT #2819		11/07/2024	11/27/2024	11/30/2024		11/27/2024	3,324.01
Vendor 50287 - V&T ROCK INC Totals							Invoices	1	\$3,324.01
Vendor 49296 - VERIZON WIRELESS									
9978354785	Telephone	Paid by EFT #2820		11/09/2024	11/27/2024	11/30/2024		11/27/2024	554.22
Vendor 49296 - VERIZON WIRELESS Totals							Invoices	1	\$554.22
Vendor 44580 - VESTIS SERVICES LLC									
5980245009	Uniform Payable	Paid by EFT #2821		11/06/2024	11/27/2024	11/30/2024		11/27/2024	208.31
5980248643	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	75.71
5980248644	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	38.41
5980248645	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	24.33



Payment of Claims

Payment Date Range 11/27/24 - 12/11/24
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
5980248646	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	16.82
5980248647	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	11.76
5980248648	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	15.14
5980248649	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	85.64
5980248650	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	61.15
5980248651	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	25.44
5980248652	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	4.64
5980248653	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	76.48
5980248654	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	95.56
5980248655	Uniform Payable	Paid by EFT #2821		11/20/2024	11/27/2024	11/30/2024		11/27/2024	104.56
598001410	Uniform Payable	Paid by EFT #2821		11/27/2024	11/27/2024	11/30/2024		11/27/2024	(168.00)
5980250456	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	75.71
5980250457	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	38.41
5980250458	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	24.33
5980250459	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	16.82
5980250460	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	11.76
5980250461	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	15.14
5980250462	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	85.64
5980250463	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	61.15
5980250464	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	25.44
5980250465	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	4.64
5980250466	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	76.48
5980250467	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	95.56
5980250468	Uniform Payable	Paid by EFT #2855		11/27/2024	12/04/2024	11/30/2024		12/04/2024	104.56
5980252269	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	78.98
5980252270	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	38.41
5980252271	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	24.33
5980252272	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	16.82
5980252273	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	11.76
5980252274	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	15.14
5980252275	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	85.64
5980252276	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	61.15
5980252277	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	25.44
5980252278	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	4.64
5980252279	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	76.48
5980252280	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	95.56
5980252281	Uniform Payable	Paid by EFT #2936		12/04/2024	12/11/2024	12/31/2024		12/11/2024	104.56
Vendor 44580 - VESTIS SERVICES LLC Totals							Invoices	41	\$1,950.50
Vendor 49540 - WATER SYSTEMS CONSULTING INC	10144	FLL ES 1-3 & Stanford Camp Rehab	Paid by EFT #2822	10/31/2024	11/27/2024	11/30/2024		11/27/2024	4,634.99
Vendor 49540 - WATER SYSTEMS CONSULTING INC Totals							Invoices	1	\$4,634.99



Payment of Claims

Payment Date Range 11/27/24 - 12/11/24
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 25850 - WESTERN NEVADA SUPPLY									
31430835	Buildings	Paid by EFT #2823		09/20/2024	11/27/2024	11/30/2024		11/27/2024	10,607.31
31516301	Buildings	Paid by EFT #2823		11/08/2024	11/27/2024	11/30/2024		11/27/2024	217.28
31499438	Pipe - Covers & Manholes	Paid by EFT #2937		11/14/2024	12/11/2024	11/30/2024		12/11/2024	280.12
31524436	Pipe - Covers & Manholes	Paid by EFT #2823		11/14/2024	11/27/2024	11/30/2024		11/27/2024	16.52
11246923-1	Water Meters & Parts	Paid by EFT #2823		11/18/2024	11/27/2024	11/30/2024		11/27/2024	2,323.99
11529911	Boxes-Lids-Extensions Inventory	Paid by EFT #2937		11/20/2024	12/11/2024	12/31/2024		12/11/2024	4,903.15
31019550	Water Meters & Parts	Paid by EFT #2937		11/20/2024	12/11/2024	11/30/2024		12/11/2024	357.11
31531215	Pipe - Covers & Manholes	Paid by EFT #2823		11/20/2024	11/27/2024	11/30/2024		11/27/2024	36.96
CM31019550	Water Meters & Parts	Paid by EFT #2937		11/20/2024	12/11/2024	11/30/2024		12/11/2024	(260.02)
31483906	Pipe - Covers & Manholes	Paid by EFT #2937		11/21/2024	12/11/2024	11/30/2024		12/11/2024	106.73
cm31413402	Buildings	Paid by EFT #2823		11/21/2024	11/27/2024	11/30/2024		11/27/2024	(10,607.31)
31510619	Pipe - Covers & Manholes	Paid by EFT #2937		11/26/2024	12/11/2024	11/30/2024		12/11/2024	92.72
CM31019550R1	Water Meters & Parts	Paid by EFT #2937		11/26/2024	12/11/2024	11/30/2024		12/11/2024	(97.09)
31537531	Pipe - Covers & Manholes	Paid by EFT #2937		12/02/2024	12/11/2024	11/30/2024		12/11/2024	515.95
CM31499438	Pipe - Covers & Manholes	Paid by EFT #2937		12/03/2024	12/11/2024	11/30/2024		12/11/2024	(184.01)
31547076	Shop Supplies	Paid by EFT #2937		12/04/2024	12/11/2024	12/31/2024		12/11/2024	28.59
Vendor 25850 - WESTERN NEVADA SUPPLY Totals							Invoices	16	<u>\$8,338.00</u>
Vendor 49738 - WEX BANK									
101021472	Diesel Expense	Paid by EFT #2856		11/23/2024	12/04/2024	11/30/2024		12/04/2024	87.00
Vendor 49738 - WEX BANK Totals							Invoices	1	<u>\$87.00</u>
Vendor 42323 - WHITE ROCK CONSTRUCTION									
25-04A	FLL ES 1-3 & Stanford Camp Rehab	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	37,980.00
25-04AR	FLL ES 1-3 & Stanford Camp Rehab Retainage	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	(1,899.00)
25/02A	Keller BS Generator	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	11,071.00
25/02AR	Keller BS Generator Retainage	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	(553.55)
25/02B	Paloma Well Generator	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	15,505.00
25/02BR	Paloma Well Generator Retainage	Paid by EFT #2824		10/31/2024	11/27/2024	11/30/2024		11/27/2024	(775.25)
Vendor 42323 - WHITE ROCK CONSTRUCTION Totals							Invoices	6	<u>\$61,328.20</u>
Vendor 50325 - ANGELA WINSLOW									
8106609	Toilet Rebate Program	Paid by EFT #2825		11/13/2024	11/27/2024	11/30/2024		11/27/2024	179.00
Vendor 50325 - ANGELA WINSLOW Totals							Invoices	1	<u>\$179.00</u>
Vendor 41795 - YSI INCORPORATED									
1108453	Laboratory Equipment	Paid by EFT #2826		11/08/2024	11/27/2024	11/30/2024		11/27/2024	3,418.00
Vendor 41795 - YSI INCORPORATED Totals							Invoices	1	<u>\$3,418.00</u>
Grand Totals							Invoices	439	<u>\$1,631,857.99</u>
									David Peterson Ck #114792 16.76
									Chris Skelly EFT #2703 (177.00)
									Ebix Inc. EFT #2312 (224.32)
12/19/2024 P.O.C. Total									<u>\$ 1,631,473.43</u>



SOUTH TAHOE PUBLIC UTILITY DISTRICT

David Peterson, President
Nick Haven, Director

BOARD MEMBERS
Shane Romsos, Vice President

Kelly Sheehan, Director
Nick Exline, Director

Paul Hughes, General Manager

Andrea Salazar, Chief Financial Officer

REGULAR MEETING OF THE BOARD OF DIRECTORS SOUTH TAHOE PUBLIC UTILITY DISTRICT December 5, 2024 MINUTES

The South Tahoe Public Utility District Board of Directors met in a regular session, 2:00 p.m., at the District Office, located at 1275 Meadow Crest Drive, South Lake Tahoe, California.

ROLL CALL: Board of Directors: Vice President Romsos, Directors Sheehan, Exline

Absent: President Peterson, Director Haven

Staff: Paul Hughes, Andrea Salazar, Ryan Jones, Melonie Guttry, Shannon Chandler, Julie Ryan, Liz Kauffman, Laura Hendrickson, Brent Goligoski, Kyle Ostberg, Ryan Lee, Cliff Bartlett, Heidi Baugh, Star Glaze, Mark Seelos, Megan Colvey.

Guests: Joel Henderson, Jessica Henderson.

1. PLEDGE OF ALLEGIANCE:

2. ADMINISTER OATHS OF OFFICE:

Melonie Guttry administered the Oaths of Office for **Kelly Sheehan** and **Joel Henderson**, each for a four year term commencing December 6, 2024.

Nick Haven joined the meeting at 2:03 p.m.

3. COMMENTS FROM THE PUBLIC: None

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR: None

5. ADOPTION OF CONSENT CALENDAR:

Moved Sheehan/Second Exline/Peterson Absent/Haven Yes/Romsos Yes/Sheehan Yes/Exline Yes to approve the Consent Calendar as presented.

a. **MEYERS STREAM ENVIRONMENT ZONE - EROSION CONTROL PROJECT - WATERLINE RELOCATION**

(Megan Colvey, Principal Engineer)

Authorized the General Manager to increase the amount of the Construction and Funding Agreement with the County of El Dorado for the Meyers Stream Environment Zone – Erosion Control Project – Waterline Relocation in the amount of \$30,847.

b. FALLEN LEAF LAKE MAIN STATION GENERATOR REPLACEMENT

(Cliff Bartlett, Fleet/Equipment Supervisor)

Approved purchase of one 40 kW diesel generator to replace the Fallen Leaf Lake sewer station generator from Smith Power/MTU for the cost of \$35,864 plus tax.

c. RECEIVE AND FILE PAYMENT OF CLAIMS (Greg Dupree, Accounting Manager)

Received and filed Payment of Claims in the amount of \$1,496,899.98

d. REGULAR BOARD MEETING MINUTES: November 21, 2024

(Melonie Guttry, Executive Services Manager/Clerk of the Board)

Approved November 21, 2024, Minutes

6. CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION: None**6. ITEMS FOR BOARD ACTION:**

- a. Al Tahoe/Bayview Well Backup Power Project, Al Tahoe Well Rehabilitation Project, and Luther Pass Pump Station Fuel Storage Augmentation Project (Mark Seelos, Water Resources Manager) – **Mark Seelos** provided details regarding the Al Tahoe/Bayview Well Backup Power Project, Al Tahoe Well Rehabilitation Project and Luther Pass Pump Station Fuel Storage Augmentation Project.

Moved Sheehan/Second Haven/Peterson Absent/Haven Yes/Romsos Yes/Sheehan Yes/Exline Yes to authorize staff to advertise for construction bids for the Al Tahoe/Bayview Well Backup Power Project, Al Tahoe Well Rehabilitation Project, and Luther Pass Pump Station Fuel Storage Augmentation Project.

- b. CAD Design and Drafting Consulting Services (Brent Goligoski, Senior Engineer) – **Brent Goligoski** provided details regarding CAD Design and Drafting Consulting Services and addressed questions from the Board.

Moved Exline/Second Sheehan/Peterson Absent/Haven Yes/Romsos Yes/Sheehan Yes/Exline Yes to 1) Approve the proposed Scope of Work from CAD Designing Solutions for On-Call CAD Design and Drafting Services; and 2) Authorize the General Manager to approve and sign Task Order No. 2 with CAD Designing Solutions, LLC in an amount not to exceed \$250,000.

- c. Wastewater Certificates of Participation (COP) (Andrea Salazar, Chief Financial Officer) – **Andrea Salazar** provided details regarding the Wastewater Certificates of Participation and introduced the finance team participating in this process and addressed questions from the Board.

Moved Sheehan/Second Haven/Peterson Absent/Haven Yes/Romsos Yes/Sheehan Yes/Exline Yes to approve Resolution No. 3288-24, a Resolution of the Board of Directors of the South Tahoe Public Utility District authorizing the execution, delivery and sale of Wastewater Revenue Certificates of Participation to finance capital improvement projects and approving related documents and actions not to exceed \$22 Million maximum principal amount.

- d. Water Certificates of Participation (COP) (Andrea Salazar, Chief Financial Officer) – **Andrea Salazar** provided details regarding the Water Certificates of Participation.

Moved Exline/Second Haen/Peterson Absent/Haven Yes/Romsos Yes/Sheehan Yes/Exline Yes to approve Resolution No. 3289-24, a Resolution of the Board of Directors of the South Tahoe Public Utility District authorizing the execution, delivery and sale of Water Revenue Certificates

of Participation to finance capital improvement projects and approving related documents and actions not to exceed \$16 Million maximum principal amount.

7. **STANDING AND AD-HOC COMMITTEES AND LIAISON REPORTS:** Nothing to report

8. **BOARD MEMBER REPORTS:**

Vice President Romsos congratulated **Kelly Sheehan** and **Joel Henderson** regarding their election victories.

9. **STAFF/ATTORNEY REPORTS:** Nothing to report.

10. **GENERAL MANAGER REPORT:**

Paul Hughes reported on several items:

- The District will be receiving American Rescue Plan Act (ARPA) funds from El Dorado Water Agency for the Apache waterline project in the approximate amount of \$440,000.
- There will be a report regarding the California Tahoe Conservancy funding fuels thinning project at the January 16, 2024, Board meeting.
- The District is planning to cancel the January 2, 2025, Board meeting.
- He took a moment to acknowledge former employee **Tim Bledsoe**, who served as Customer Service Manager for 12 years. He passed away earlier this week after losing his battle with cancer. Staff's thoughts and prayers are with his family during this difficult time.

11. **NOTICE OF PAST AND FUTURE MEETINGS/EVENTS**

12. **BREAK AND ADJOURN TO CLOSED SESSION:** 2:28 p.m.

RECONVENE TO OPEN SESSION: 2:40 p.m.

- a. Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Stationary Engineers, Local 39. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.

No reportable Board Action

- b. Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Management Group. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.

No reportable Board Action

ADJOURNMENT: 2:41 p.m.

Shane Romsos, Board Vice President
South Tahoe Public Utility District

Melonie Guttry, Executive Services Manager/
Clerk of the Board
South Tahoe Public Utility District



Summary of Audit Results

June 30, 2024

Auditor and Management Responsibilities



- **Audit of South Tahoe Public Utility District financial statements for the year ended June 30, 2024**
- **Management Responsibilities**
 - **Fair presentation of the financial statements**
 - **Internal controls over financial reporting**
- **Auditor Responsibility**
 - **Express an opinion on the financial statements**



- **Interim Remote Fieldwork- June**
- **Planning and Risk Assessment**
 - **Documentation of Processes and Internal Controls**
 - **Receipts/Revenue**
 - **Disbursements/Expenses**
 - **HR and Payroll**
 - **Financial Reporting**



- **Year-End Audit Fieldwork- September**
 - **Testing of Year-End Balances and Activity**
 - **Cut off testing**
 - **Analytical review procedures**
 - **Confirmation of balances**
 - **Detail transaction testing**
 - **Federal Single Audit**
 - **Financial Statements and Footnotes Preparation**



- **Reporting Results of the Audit**
 - **Audit Opinion- Independent Auditor's Report**
 - ***Government Audit Standards* Report**
 - **Single Audit- Uniform Guidance Report**
 - **Board Communication- Audit Conclusion Letter**
 - **Management Letter**



- **Independent Auditor's Report**
 - **Types of Opinions- Unmodified, Qualified, Adverse or Disclaimer**
 - **STPUD- Unmodified Opinion**
 - **"Clean" Audit Opinion**



Government Auditing Standards Report

- **No Material Weaknesses**
- **No Significant Deficiencies**
- **No Compliance Exceptions**



Single Audit- Uniform Guidance Report

- **2 Major Programs-**
 - **ALN 21.027 Coronavirus Recovery**
 - **ALN 97.036 CalOES Disaster Declarations**
- **No compliance exceptions**
- **No material weaknesses or significant deficiencies**



Audit Conclusion Letter

- **New Accounting Polices**
 - **None**
- **Accounting Estimates in the Financial Statements**
 - **Allowance for doubtful accounts**
 - **Leases receivable (GASB 87)**
 - **Depreciation**
 - **Subscription Liability (GASB 96)**
 - **Net Pension Liability**



Audit Conclusion Letter (continued)

- **Difficulties Encountered in Performing the Audit**
 - **None**
- **Disagreements with Management**
 - **None**
- **1 audit adjustment- Bad debt reserve**
- **3 immaterial “passed” adjustments- Accounts payable, Revenues/Expenses, and Prepaid expenses**



Management Letter

- **Timely review of accounts receivable reconciliations**
- **Proper accounting for prepaid expenses- Immaterial adjustment**
- **Accounts payable cutoff- Immaterial adjustment**

Summary of Audit Results



- **Unmodified Opinion on financial statements**
- **No Material Weaknesses**
- **No Significant Deficiencies**
- **No Compliance Exceptions**
- **1 Audit Adjustment**
- **3 “Passed” Immaterial Adjustments**
- **3 Management Letter Comments**

THANK YOU.

Justin Williams, CPA
Partner



M·U·N

SOUTH TAHOE PUBLIC UTILITY DISTRICT
ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2024

DRAFT

MUN CPAs, LLP
1760 CREEKSIDE OAKS DRIVE, SUITE 160
SACRAMENTO, CALIFORNIA 95833

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
South Tahoe Public Utility District
South Lake Tahoe, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of South Tahoe Public Utility District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the District, as of June 30, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the District's 2023 basic financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 28, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Sacramento, California
October 24, 2024

DRAFT

South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

Financial Highlights

The District has long been addressing the aging water system infrastructure, including undersized waterlines. The District finances water and sewer operations through user charges, property tax receipts, and other income. District service charge revenue is stable, since 100% of customers pay flat rates for sewer services. Also, the District's metered water rates are approximately structured with a 75% fixed component and 25% variable component. This structure nearly represents the District's actual fixed and variable cost structure. Water consumption revenues currently represent only 11.3% of the District's 2024 combined water and sewer service charge revenue and 7.2% of total revenues; therefore, fluctuations in actual usage do not materially impact operating income. As expected, water consumption fees become a larger portion of the District's revenues over 2023 and 2024 as the District installed meters to 99.9% of its service area to comply with the state mandate requiring water systems to be completely metered by 2025.

Each year the District updates its Ten-Year Financial Plan to assess its long-term financial condition. A primary goal in carefully developing long-term financial plans is to minimize annual rate changes and to avert large rate fluctuations. Fiscal year 2023/24 represented year five of a five-year rate implementation schedule with a new Proposition 218 Rate Study to take place in late FY 2023-24 and implementation schedule to be effective July 1, 2024. In 2019 the Board of Directors adopted an ordinance with a five-year rate increase schedule, but annually the rates for each year require confirmation by the Board. The maximum annual rate increases allowed for fiscal years 2020 – 2024 are 6% and 5% to the water and sewer service charge rates. For fiscal year 2024, the Board adopted a 9.5% increase for water and sewer rates in 2024.

The District has been able to move forward with several capital projects due to the infrastructure-specific rate increases, receipt of grant funds, state program loans, and low-tax exempt interest rates on borrowed funds. The District continues to utilize the State Revolving Fund loan program whenever possible. The tax-exempt interest rates associated with this funding are approximately half compared to standard tax-exempt loans. Utilizing this program has saved the District's customers millions of dollars.

Careful stewardship of financial resources, along with a focus on long-term financial planning, provides the District with a firm financial base. The District has shown its financial abilities in its capability in responding to the operational requirements of the water and sewer systems while responsibly investing in infrastructure replacement.

- During the year approximately \$13 million was invested in sewer and water infrastructure improvements and equipment.
- Net position of the District increased \$2.8 million or 1.3%.
- The Sewer and Water Enterprise Funds' net income is \$819,863 and \$1,993,535, respectively.
- Operating revenue is up 8.2% primarily due to an increase in service charges.
- Combined operating and nonoperating expenses including depreciation increased 9.8% from the prior year.
- An active grant-seeking program is in place to bring in additional resources for both infrastructure and operations. The District recognized approximately \$2.3 million in grant funding.

Overview of the Basic Financial Statements

The District's basic financial statements are the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows. An important part of the basic financial statements is the accompanying notes, which provide the users with additional information required by generally accepted accounting principles (GAAP). Preceding the basic financial statements is Management's Discussion and Analysis, which is required supplementary information to the basic financial statements.

**South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024**

The Statement of Net Position includes the District's assets and liabilities. The difference between assets and liabilities is reported as net position. The Statement of Revenues, Expenses and Changes in Net Position account for revenue, expenses, and capital contributions and calculates the change in net position. Over time, increases or decreases in net position serve as a key indicator of the District's financial position. The Statement of Cash Flows provides details on the changes in cash and cash equivalents during the year. By contrast the Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position are prepared on an accrual basis, meaning revenues are recorded when earned, and expenses are recorded when incurred regardless of the timing of cash receipts and payments.

Net Position

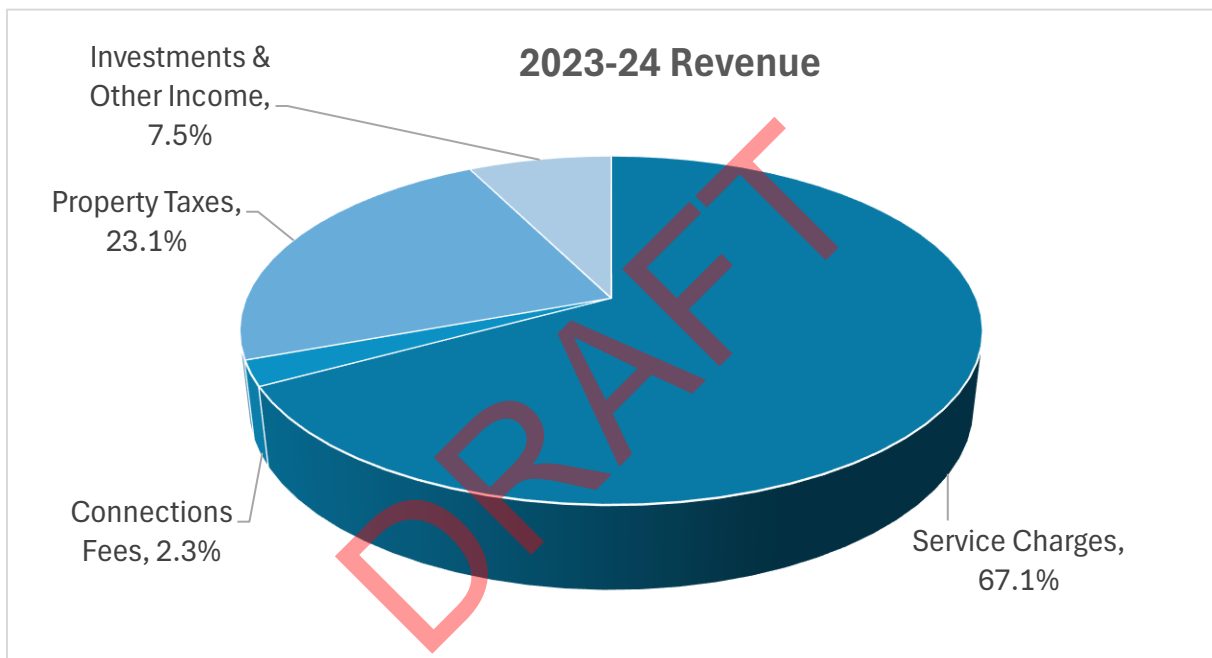
The condensed Statement of Net Position below shows the District is investing in capital assets while keeping its debt at manageable levels. For the year ended June 30, 2015, the District was required to implement GASB 68, Accounting and Financial Reporting for Pensions. Under the new GASB standards, each participating cost-sharing employer is required to report its actuarially determined proportionate share of the collective net pension liability, pension expense, and deferred outflows/deferred inflows of resources in their financial statements determined in conformity with GASB 68. Previously to GASB 68, the District was only required to report the actual payments submitted to the pension plan as an expense and no liability or deferred outflows/deferred inflows. The net pension liability reported in the Statement of Net Position for years ended June 30, 2024 and 2023 was approximately \$16.1 million and \$14.4 million respectively. For more information on the District's pension plan, see Note 9 of the Notes to the Financial Statements.

	<u>Net Position</u>		<u>Change</u>	<u>Change</u>
	<i>(in thousands)</i>			
	<u>June 30</u>			
	<u>2024</u>	<u>2023</u>		
Current and other	\$ 63,728	\$ 59,839	\$ 3,889	6.5%
Capital assets	<u>253,875</u>	<u>241,610</u>	<u>12,265</u>	<u>5.1%</u>
Total assets	<u>\$317,603</u>	<u>\$301,449</u>	<u>\$16,154</u>	<u>5.4%</u>
Deferred outflows of resources	\$7,508	\$7,348	\$159	2.2%
Debt outstanding	\$ 61,177	\$ 51,198	\$9,979	19.5%
Net Pension Liability	16,082	14,442	1,640	11.4%
Other liabilities	<u>9,915</u>	<u>8,318</u>	<u>1,597</u>	<u>19.2%</u>
Total liabilities	<u>\$ 87,174</u>	<u>\$ 73,958</u>	<u>\$13,216</u>	<u>17.9%</u>
Deferred inflows of resources	<u>\$13,235</u>	<u>\$12,949</u>	<u>\$285</u>	<u>2.2%</u>
Net investment in capital assets	\$192,872	\$190,609	\$ 2,263	1.2%
Restricted for security deposits	165	165	0	0.0%
Restricted for debt service payment	1,849	1,849	0	0.0%
Unrestricted	<u>29,816</u>	<u>29,266</u>	<u>550</u>	<u>1.9%</u>
Total net position	<u>\$224,702</u>	<u>\$221,889</u>	<u>\$2,813</u>	<u>1.3%</u>

**South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024**

Revenue and Expenses

The District finances sewer and water operations through user charges, property tax receipts, and other income. Total revenue for fiscal year 2023-24 is \$49.7 million, a \$3.7 million or 8.2% increase from the prior year. The 2024 service charge revenue is up by \$2.9 million due to 9.5% increases on both water and sewer service charge rates. Connection fees have decreased by \$942,000 or 44.8%. Due to the limited number of vacant lots, many developers are razing older homes and constructing new ones on the same lot which require no, or little, additional water or sewer capacity. Property tax revenue is up \$647,000 or 6%, compared to the prior year reflecting an increase in property assessed values. Investment income is up due to a higher interest rate environment and recorded increases to the fair value of investments, while other income has decreased by \$341,000 primarily due to lower state and federal aid received which did not include funding for FEMA disaster associated expenditures as in the prior fiscal year.



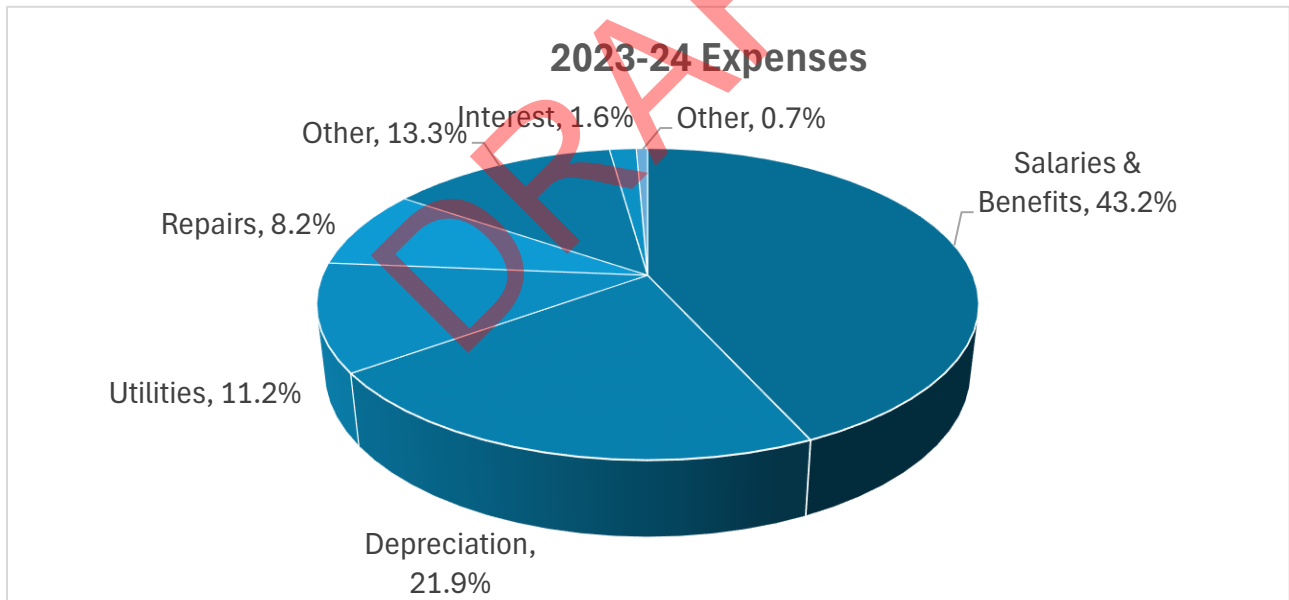
Revenues
(in thousands)

	June 30		Change	Change
	2024	2023		
Service charges	\$33,346	\$30,414	\$ 2,932	9.6%
Connection fees	1,161	2,103	(942)	(44.8%)
Other	899	653	246	37.6%
Total operating revenue	<u>35,406</u>	<u>33,170</u>	<u>2,236</u>	<u>6.7%</u>
Property taxes	11,502	10,855	647	6.0%
Investments	1,675	461	1,214	263.4%
Other	1,133	1,474	(341)	(23.1%)
Total non-operating revenue	<u>14,310</u>	<u>12,790</u>	<u>1,520</u>	<u>11.9%</u>
Total revenue	<u>\$49,716</u>	<u>\$45,960</u>	<u>\$ 3,756</u>	<u>8.2%</u>

**South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024**

Revenue and Expenses - Continued

Total operating expenses for the current year are \$47.4 million, up \$4.3 million from the prior year. The increase in salaries and benefits was \$2.4 million, or 13.4%. The District's policy is to capitalize labor associated with capital projects. The capitalized portion of salaries and benefits in the amount of \$1.2 million for 2024 is not accounted for in operating expenses, as it is included in capital assets on the Statement of Net Position. The GASB 68 pension expense adjustment for fiscal year 2024 was approximately \$1.3 million compared to \$154,352 in the prior year. The year-over-year change of the required GASB 68 pension expense recognition was \$1.1 million. Similar to the capitalized labor, this adjustment impacts the Statement of Net Position. Salaries and benefits increased by 13.4% due primarily to an initial 2.5% cost of living adjustment (COLA) plus an additional 3.5% salary increase applied retroactively to July 1, 2023 as well as a 12% increase in Health and Welfare benefits. Depreciation expense increased by 1.9% illustrating the District's continued investment in new infrastructure. Utilities, which fluctuate year to year due to winter severity, increased 33.5% in 2024 due to continued rate increases implemented by the local power supplier. Repair and maintenance expenditures, which increased 5.1%, fluctuate year by year based on unexpected or planned projects. Combined operating and non-operating other expenses fluctuate year to year depending on the level of contracted and other professional services utilized by the District. Due to the PNC (trustee) deadline of payments in 2022-2023, (2) loans were paid twice resulting in double interest expense. In 2023-24 Interest expense decreased 9.0% primarily due to only a single payment due of these same loans.



**South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024**

		<u>Expenses</u> <i>(in thousands)</i>			
		June 30			
		<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>Change</u>
<u>Operating expenses:</u>					
Salaries and benefits		\$20,955	\$18,475	\$ 2,480	13.4%
Depreciation		10,647	10,453	194	1.9%
Utilities		5,437	4,074	1,363	33.5%
Repair and maintenance		3,978	3,785	193	5.1%
Other		6,438	6,298	140	2.2%
Total operating expenses		<u>47,455</u>	<u>43,085</u>	<u>4,370</u>	<u>10.1%</u>
<u>Non-operating expenses:</u>					
Interest expense		758	833	(75)	(9.0%)
Other		322	286	36	12.5%
Total non-operating expenses		<u>1,080</u>	<u>1,119</u>	<u>(39)</u>	<u>(3.5%)</u>
Total expenses		<u>\$48,535</u>	<u>\$44,204</u>	<u>\$ 4,331</u>	<u>9.8%</u>

The fiscal year 2023-24 income before capital contributions is \$1.2 million as compared to the actual prior year of \$1.8 million. For the year, capital contributions increased net position an additional \$1.6 million.

		<u>Changes in Net Position</u> <i>(in thousands)</i>			
		June 30			
		<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>Change</u>
Beginning net position		\$221,889	\$218,067	\$3,822	1.8%
Income before contributions		1,181	1,756	(575)	(32.8%)
Capital contributions		1,633	2,066	(433)	(21.0%)
Changes in net position		<u>2,813</u>	<u>3,822</u>	<u>(1,009)</u>	<u>(26.4%)</u>
Ending net position		<u>\$224,702</u>	<u>\$221,889</u>	<u>\$2,813</u>	<u>1.3%</u>

South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024

Capital Assets

The District's investment in its sewer and water systems is \$254 million at the end of the fiscal year net of depreciation. During the year, approximately \$13 million was spent on new infrastructure and equipment. \$8.2 million was spent on water system improvements. As noted in the highlights, new waterlines improve system reliability, water pressure, and fire flow capability. For the year \$4.6 million was invested in sewer system improvements including pumping and treatment upgrades, line replacement, and recycled water projects.

Capital Assets
(net of depreciation, in thousands)

	Sewer		Water		Total	
	2024	2023	2024	2023	2024	2023
Land and easements	\$ 23,035	\$ 23,035	\$ 2,096	\$ 2,096	\$ 25,131	\$ 25,131
Water rights	-	-	1,668	1,668	1,668	1,668
Plant and equipment	98,435	99,545	98,043	94,586	196,478	194,131
Intangible right-to-use software agreements	198	29	199	30	397	59
Construction in Progress	15,455	10,656	14,745	9,965	30,200	20,621
Total	\$137,123	\$133,265	\$116,751	\$108,345	\$253,874	\$241,610

For additional information on Capital Assets, see Note 4 in the Notes to Financial Statements.

South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024

Debt Administration

The District prefers to avoid funding capital improvement projects with debt, but will do so when necessary to keep service rates at reasonable levels. At year-end, the District had \$60.2 million in installment sales and loans outstanding as detailed below. As always, grant opportunities and low-interest subsidized loans are pursued by the District.

<u>Outstanding Debt at Year End</u> <i>(in thousands)</i>	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>Sewer Enterprise Fund:</u>		
California State Revolving Loan Fund (secured by sewer revenue)	6,479	6,699
California State Revolving Loan Fund (secured by sewer revenue)	3,763	3,891
Sewer Refunding (secured by sewer revenue)	2,293	2,913
Sewer Refunding (secured by sewer revenue)	502	1,489
Installment Sale Agreement (secured by sewer revenue)	3,028	3,349
California State Revolving Loan Fund (secured by sewer revenue)	896	926
California State Revolving Loan Fund (secured by sewer revenue)	486	502
California State Revolving Loan Fund (secured by sewer revenue)	4,412	3,444
2021 Wastewater Revenue Refunding Bonds (secured by sewer revenue)	4,285	4,770
California State Revolving Loan Fund (secured by sewer revenue)	1,899	0
California State Revolving Loan Fund (secured by sewer revenue)	413	0
Total sewer enterprise fund	28,456	27,983
<u>Water Enterprise Fund:</u>		
Water Refunding (secured by water revenue)	2,654	2,859
California State Revolving Loan Fund (secured by water revenue)	2,627	2,744
California State Revolving Loan Fund (secured by water revenue)	779	830
California State Revolving Loan Fund (secured by water revenue)	9,048	9,307
California State Revolving Loan Fund (secured by water revenue)	3,040	3,133
California State Revolving Loan Fund (secured by water revenue)	4,877	1,799
California State Revolving Loan Fund (secured by water revenue)	8,735	1,785
Total water enterprise fund	31,760	22,457
Total debt	\$ 60,216	\$ 50,440

For additional information on Outstanding Debt, see Note 7 in the Notes to the Financial Statements.

South Tahoe Public Utility District
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED
For the year ended June 30, 2024

Contacting the District's Financial Management

This financial report is designed to provide the District's elected officials, customers, investors, and creditors with an assessment of the District's financial condition and an accounting of the public's money. If you have questions about this report or need more financial information, contact the Chief Financial Officer, South Tahoe Public Utility District, 1275 Meadow Crest Drive, South Lake Tahoe, CA 96150.

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SOUTH TAHOE PUBLIC UTILITY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)

	Business-type Activities Enterprise Funds		Total	
	Sewer	Water	2024	2023
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents (Note 2)	\$ 9,196,094	\$ 4,621,766	\$ 13,817,860	\$ 9,809,809
Investments (Note 2)	248,777	152,477	401,254	1,801,341
Accounts receivable, net of allowance (Note 3)	2,031,399	1,796,183	3,827,582	3,296,500
Due from governmental agencies (Note 3)	1,579,712	562,650	2,142,362	2,566,244
Property tax receivable	11,311,047	-	11,311,047	10,775,917
Interest receivable	176,512	106,360	282,872	205,573
Leases receivable - current (Note 5)	38,841	38,841	77,682	77,682
Other current assets	<u>362,999</u>	<u>1,115,600</u>	<u>1,478,599</u>	<u>1,380,044</u>
Total current assets	<u>24,945,381</u>	<u>8,393,877</u>	<u>33,339,258</u>	<u>29,913,110</u>
Noncurrent assets				
Restricted assets:				
Cash and cash equivalents (Note 2)	587,907	1,260,882	1,848,789	1,732,071
Certificate of deposit (Note 2)	<u>50,000</u>	<u>115,000</u>	<u>165,000</u>	<u>165,000</u>
Total restricted assets	<u>637,907</u>	<u>1,375,882</u>	<u>2,013,789</u>	<u>1,897,071</u>
Long-term accounts receivable (Note 3)	805,239	-	805,239	739,191
Due from governmental agencies (Note 3)	73,020	73,020	146,040	146,040
Investments (Note 2)	15,987,975	9,799,082	25,787,057	25,449,021
Capital assets, net of accumulated depreciation (Note 4)	137,123,801	116,750,934	253,874,735	241,610,111
Leases receivable - long-term (Note 5)	<u>818,358</u>	<u>818,358</u>	<u>1,636,716</u>	<u>1,694,536</u>
Total noncurrent assets	<u>155,446,300</u>	<u>128,817,276</u>	<u>284,263,576</u>	<u>271,535,970</u>
Total Assets	<u>180,391,681</u>	<u>137,211,153</u>	<u>317,602,834</u>	<u>301,449,080</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>				
Refunding loan costs	56,226	-	56,226	80,029
Changes in the net pension liability (Note 9)	<u>4,503,580</u>	<u>2,947,802</u>	<u>7,451,382</u>	<u>7,267,704</u>
Total Deferred Outflows of Resources	<u>\$ 4,559,806</u>	<u>\$ 2,947,802</u>	<u>\$ 7,507,608</u>	<u>\$ 7,347,733</u>

See accompanying notes to the basic financial statements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)**

	<u>Business-type Activities Enterprise Funds</u>		<u>Total</u>	
	<u>Sewer</u>	<u>Water</u>	<u>2024</u>	<u>2023</u>
<u>LIABILITIES</u>				
Current liabilities				
Accounts payable and other liabilities	\$ 1,976,830	\$ 2,560,148	\$ 4,536,978	\$ 3,316,948
Unearned revenue (Note 6)	-	18,113	18,113	11,005
Accrued expenses	13,351	29,333	42,684	156,154
Accrued payroll liabilities	273,655	190,048	463,703	476,811
Construction retainage	870,672	351,525	1,222,197	876,661
Accrued interest payable	218,551	116,783	335,334	313,186
Deposits payable	-	480,000	480,000	370,000
Compensated absences - current portion (Note 8)	903,849	675,759	1,579,608	1,924,306
Long term liabilities - current portion (Note 7)	<u>2,439,548</u>	<u>1,220,205</u>	<u>3,659,753</u>	<u>3,486,868</u>
Total current liabilities	<u>6,696,456</u>	<u>5,641,914</u>	<u>12,338,370</u>	<u>10,931,939</u>
Noncurrent liabilities				
Compensated absences - long term portion (Note 8)	726,956	508,926	1,235,882	873,853
Long term liabilities - long term portion (Note 7)	26,825,122	30,692,274	57,517,396	47,711,060
Net pension liability (Note 9)	<u>9,748,765</u>	<u>6,332,888</u>	<u>16,081,653</u>	<u>14,442,141</u>
Total long-term liabilities	<u>37,300,843</u>	<u>37,534,088</u>	<u>74,834,931</u>	<u>63,027,054</u>
Total Liabilities	<u>43,997,299</u>	<u>43,176,002</u>	<u>87,173,301</u>	<u>73,958,993</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Property tax receivable	11,311,047	-	11,311,047	10,775,917
Changes in the net pension liability (Note 9)	178,823	119,214	298,037	470,114
Lease receivable (Note 5)	<u>812,889</u>	<u>812,889</u>	<u>1,625,778</u>	<u>1,702,908</u>
Total Deferred Inflows of Resources	<u>12,302,759</u>	<u>932,103</u>	<u>13,234,862</u>	<u>12,948,939</u>
<u>NET POSITION</u>				
Net Investment in capital assets	107,915,357	84,956,428	192,871,785	190,609,305
Restricted for security deposits	50,000	115,000	165,000	165,000
Restricted for debt service payment	587,907	1,260,882	1,848,789	1,848,789
Unrestricted	<u>20,098,165</u>	<u>9,718,540</u>	<u>29,816,705</u>	<u>29,265,787</u>
Total Net Position	<u>\$ 128,651,429</u>	<u>\$ 96,050,850</u>	<u>\$ 224,702,279</u>	<u>\$ 221,888,881</u>

See accompanying notes to the basic financial statements.

SOUTH TAHOE PUBLIC UTILITY DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	Business-type Activities Enterprise Funds		Total	
	Sewer	Water	2024	2023
<u>OPERATING REVENUE</u>				
Charges for sales and services:				
Service charges	\$ 18,267,376	\$ 15,078,768	\$ 33,346,144	\$ 30,414,093
Connection and service fees	485,860	675,407	1,161,267	2,103,094
Other operating income	<u>626,644</u>	<u>272,091</u>	<u>898,735</u>	<u>652,723</u>
Total operating revenues	<u>19,379,880</u>	<u>16,026,266</u>	<u>35,406,146</u>	<u>33,169,910</u>
<u>OPERATING EXPENSES</u>				
Salaries, wage and employee benefits	12,775,801	8,179,024	20,954,825	18,475,148
Depreciation and amortization	5,795,246	4,852,142	10,647,388	10,453,285
Utilities	4,024,735	1,412,159	5,436,894	4,073,566
Repairs and maintenance	1,402,920	2,575,007	3,977,927	3,784,730
Other operating expenses (Note 15)	<u>4,406,979</u>	<u>2,031,174</u>	<u>6,438,153</u>	<u>6,298,043</u>
Total operating expenses	<u>28,405,681</u>	<u>19,049,506</u>	<u>47,455,187</u>	<u>43,084,772</u>
OPERATING LOSS	<u>(9,025,801)</u>	<u>(3,023,240)</u>	<u>(12,049,041)</u>	<u>(9,914,862)</u>
<u>NONOPERATING REVENUE (EXPENSE)</u>				
Tax revenue	8,147,219	3,354,900	11,502,119	10,855,218
Investment earnings (Note 14)	1,141,604	533,459	1,675,063	460,838
Aid from governmental agencies	199,672	509,275	708,947	1,127,089
Other nonoperating income	162,042	262,080	424,122	347,242
Interest expense	(400,255)	(358,203)	(758,458)	(833,191)
Other expense	<u>(275,925)</u>	<u>(46,064)</u>	<u>(321,989)</u>	<u>(286,121)</u>
Total nonoperating revenue, net	<u>8,974,357</u>	<u>4,255,447</u>	<u>13,229,804</u>	<u>11,671,075</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(51,444)</u>	<u>1,232,207</u>	<u>1,180,763</u>	<u>1,756,213</u>
<u>CAPITAL CONTRIBUTIONS</u>				
Capital contributions	<u>871,307</u>	<u>761,328</u>	<u>1,632,635</u>	<u>2,065,677</u>
CHANGE IN NET POSITION	819,863	1,993,535	2,813,398	3,821,890
TOTAL NET POSITION, BEGINNING OF YEAR	<u>127,831,566</u>	<u>94,057,315</u>	<u>221,888,881</u>	<u>218,066,991</u>
TOTAL NET POSITION, END OF YEAR	<u>\$ 128,651,429</u>	<u>\$ 96,050,850</u>	<u>\$ 224,702,279</u>	<u>\$ 221,888,881</u>

See accompanying notes to the basic financial statements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	Business-type Activities Enterprise Funds		Total	
	Sewer	Water	2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 19,086,417	\$ 15,839,707	\$ 34,926,124	\$ 31,299,368
Payments to suppliers	(4,647,390)	(3,043,173)	(7,690,563)	(11,074,050)
Payments to employees	(11,506,743)	(7,687,981)	(19,194,724)	(18,192,699)
Other operating payments	<u>(4,406,979)</u>	<u>(2,031,174)</u>	<u>(6,438,153)</u>	<u>(6,298,043)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>(1,474,695)</u>	<u>3,077,379</u>	<u>1,602,684</u>	<u>(4,265,424)</u>
<u>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Tax revenue	7,612,089	3,354,900	10,966,989	10,085,602
Payments from (to) governmental agencies	<u>(128,084)</u>	<u>1,418,564</u>	<u>1,290,480</u>	<u>(8,363)</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>7,484,005</u>	<u>4,773,464</u>	<u>12,257,469</u>	<u>10,077,239</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	(9,746,533)	(13,258,751)	(23,005,284)	(16,225,385)
Repayment of debt	(2,893,402)	(724,923)	(3,618,325)	(3,937,919)
Proceeds from issuance of debt	3,279,586	10,028,696	13,308,282	6,123,530
Interest paid on long-term debt	(402,657)	(309,850)	(712,507)	(865,179)
Contributed capital	<u>871,307</u>	<u>761,328</u>	<u>1,632,635</u>	<u>2,065,677</u>
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(8,891,699)</u>	<u>(3,503,500)</u>	<u>(12,395,199)</u>	<u>(12,839,276)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Investment earnings	853,961	388,506	1,242,467	695,168
Purchase of investments	(8,760,798)	(5,369,522)	(14,130,320)	(13,985,000)
Proceeds from sale of investments	<u>11,304,557</u>	<u>4,243,111</u>	<u>15,547,668</u>	<u>20,225,850</u>
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES	<u>3,397,720</u>	<u>(737,905)</u>	<u>2,659,815</u>	<u>6,936,018</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>515,331</u>	<u>3,609,438</u>	<u>4,124,769</u>	<u>(91,443)</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,268,670</u>	<u>2,273,210</u>	<u>11,541,880</u>	<u>11,633,323</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 9,784,001</u>	<u>\$ 5,882,648</u>	<u>\$ 15,666,649</u>	<u>\$ 11,541,880</u>

See accompanying notes to the basic financial statements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	<u>Business-type Activities Enterprise Funds</u>		<u>Total</u>	
	<u>Sewer</u>	<u>Water</u>	<u>2024</u>	<u>2023</u>
<u>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</u>				
Unrestricted cash and cash equivalents	\$ 9,196,094	\$ 4,621,766	\$ 13,817,860	\$ 9,809,809
Restricted cash and cash equivalents	<u>587,907</u>	<u>1,260,882</u>	<u>1,848,789</u>	<u>1,732,071</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 9,784,001</u>	<u>\$ 5,882,648</u>	<u>\$ 15,666,649</u>	<u>\$ 11,541,880</u>
<u>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</u>				
Operating loss	\$ (9,025,801)	\$ (3,023,240)	\$ (12,049,041)	\$ (9,914,862)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:				
Depreciation and amortization	5,795,246	4,852,142	10,647,388	10,453,285
Net change in deferred outflows and inflows	283,112	(180,867)	102,245	(7,765,212)
Construction-in-progress write-off	236,891	145,645	382,536	204,796
(Increase) decrease in:				
Receivables	(293,463)	(303,667)	(597,130)	(1,565,634)
Other assets	(68,820)	(29,735)	(98,555)	72,819
Increase (decrease) in:				
Accounts payable	388,219	831,811	1,220,030	(2,768,082)
Net pension liability	983,707	655,805	1,639,512	8,611,905
Unearned revenue	-	7,108	7,108	(199,908)
Other payables	<u>226,214</u>	<u>122,377</u>	<u>348,591</u>	<u>(1,394,531)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ (1,474,695)</u>	<u>\$ 3,077,379</u>	<u>\$ 1,602,684</u>	<u>\$ (4,265,424)</u>
<u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</u>				
Increase in fair value of investments	<u>\$ 488,681</u>	<u>\$ 208,841</u>	<u>\$ 697,522</u>	<u>\$ 394,046</u>
Total Non-Cash Investing, Capital, and Financing Activities	<u>\$ 488,681</u>	<u>\$ 208,841</u>	<u>\$ 697,522</u>	<u>\$ 394,046</u>

See accompanying notes to the basic financial statements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The South Tahoe Public Utility District (the "District"), a public agency established on September 28, 1950, (pursuant to Section 9 of "The Public Utility District Act") supplies drinking water and provides sewage collection, treatment, and export to protect Tahoe's delicate ecosystem. Managing this complex operation requires an uncommon environmental sensitivity.

For financial reporting purposes, the District includes all funds that are controlled by or dependent on the District's Board of Directors. Management has determined the District to be a single reporting entity for financial reporting purposes by applying the criteria set forth in Statement of Governmental Accounting Standards No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*. This criteria requires the reporting entity to have a separate elected governing body, that it be a legal separate entity and fiscally independent.

The District reports the following major funds:

Sewer Enterprise Fund - This fund is used to account for wastewater business-like activities provided to the general public. These activities are financed by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Water Enterprise Fund - This fund is used to account for water business-like activities provided to the general public. These activities are financed by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

B. Measurement Focus, Basis of Accounting and Presentation

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

Measurement Focus

The statement of net position and the statement of revenues, expenses, and changes in net position, are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of the District are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The financial records of the District are maintained on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred.

C. Budget

The District develops and adopts an annual budget; however, this budget is a management tool and is not a legal requirement.

D. Cash and Cash Equivalents

The District considers cash and all highly liquid debt instruments with original maturities of three months or less to be cash equivalents. The District's cash and cash equivalents consist of cash, deposits in financial institutions, money market accounts, certificates of deposit and pooled investments. Cash and cash equivalents invested for specific requirements, such as deposits for construction projects, are segregated as restricted cash and cash equivalents.

Deposits of cash and cash equivalents must comply with the District's Investment Policy which complies with the California Government Code. The policy requires deposits in financial institutions to be FDIC insured or fully collateralized.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

Investments consist of unrestricted and restricted federal agency notes, corporate notes, supranationals, municipal bonds, treasury obligations and certificates of deposit. The District records its investments at fair value. Changes in fair value are reported as investment earnings in the statement of revenues, expenses, and changes in net position.

Monies not required for the immediate operations of the District are invested in accordance with the District's Investment Policy.

F. Accounts Receivable

Accounts receivable represent service charges and other revenues billed and uncollected at year-end, along with amounts accrued for items billed after year-end for service periods before year-end. Each year the District records liens for delinquent charges and collects through the property tax bill for active accounts, and pursues full-collection for closed accounts with unpaid balances. The District records an allowance for doubtful accounts for non-recoverable collections.

G. Inventory

Inventory is valued at cost, using the first in first out method (FIFO). Inventory consists of supplies used in the maintenance of water and sewer lines. The cost is recorded as an expense as inventory items are consumed.

H. Capital Assets

Capital assets are recorded at cost except in those cases where facilities are donated by private developers or special assessment districts. In the latter cases, assets are recorded at acquisition value. At the date of donation, assets are capitalized when they are expected to have useful lives of three years or greater and the original cost is \$5,000 or more. All depreciation is computed on the straight-line basis over the following useful lives:

	<u>Years</u>
<u>Sewer Enterprise</u>	
Subsurface lines	10 - 70
Sewage collection facilities	5 - 40
Sewage treatment	3 - 40
Sewage disposal	5 - 100
General plant and administration	3 - 50
 <u>Water Enterprise</u>	
Source of supply	10 - 40
Pumping plant	12 - 30
Water treatment plant	4 - 35
Transmission and distribution	20 - 74
General plant	3 - 20

I. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave, which will be paid to employees upon separation from the District's service. For employees hired after January 1, 2013, earned but unused sick time will not be paid upon separation from the District's services. The cost of vacation and sick leave is recorded in the period accrued.

J. Pension Plan

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the South Tahoe Public Utility District PERS (the Plan), and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Contributions

Capital contributions are grant monies received from the federal and state government in aid of construction, and assets contributed by Special Assessment Districts or real estate developers.

L. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

M. Operating and Non-operating Revenues and Expenses

Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the principal ongoing operations of sewer and water services. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

N. Property taxes

Secured property taxes are attached as an enforceable lien and levied on property as of January 1st. Taxes are due in two installments, on or before December 10th and April 10th. The District recognizes property tax receivables on January 1st and defers revenue recognition until the period for which the property taxes are levied (July 1st through June 30th). Property tax revenue is derived from property tax assessments levied within the entire District. The Board of Directors is using these funds to subsidize the Water and Sewer Enterprise Fund operations. The District relies upon the competency of the County of El Dorado for assessing the property tax and establishing a lien date, and for billing, collecting and distributing its share of the property tax revenue.

O. Restricted Resources

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

P. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Q. Net Position

Net position represents the residual interest in District assets and deferred outflows after liabilities and deferred inflows are deducted. Net position is presented in three broad components: net investment in capital assets; restricted; and unrestricted. Net investment in capital assets includes capital assets, net of accumulated depreciation, and outstanding principal balances of debt and related deferred outflows and inflows attributable to the acquisition, construction or improvement of those assets. Net position is restricted when constraints are imposed by third parties or by law through constitutional provisions or enabling legislation. All other net position is unrestricted. Operating losses outside of depreciation are funded by operating and capital reserves.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Leases

Lessor

The District is a lessor for noncancellable leases for cell tower sites. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimate and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

S. Subscription-Based Information Technology Arrangements (SBITA)

A SBITA is defined as a contractual agreement that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction.

The District uses various SBITA assets, such as software as a service and platform as a service. The related obligations are presented in amounts equal to the present value of subscription payments, payable during the remaining SBITA term. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

T. Comparative Information

Comparative data for the prior year has been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation.

U. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2023, the District implemented the following accounting and financial reporting standards:

Governmental Accounting Standards Board Statement No. 99

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for guarantees. There was no financial impact to the District as a result of implementation.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Accounting Standards Board Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. There was no financial impact to the District as a result of implementation.

V. Future Government Accounting Standards Board Statements

These statements are not effective until July 1, 2024 or later and may be applicable for the District. However, the District has not determined what impact, if any, these pronouncements will have on the financial statements.

Governmental Accounting Standards Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025.

Governmental Accounting Standards Board Statement No. 102

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A *concentration* is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025.

Governmental Accounting Standards Board Statement No. 103

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for the District's fiscal year ending June 30, 2026.

Governmental Accounting Standards Board Statement No. 104

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34 and also requires additional disclosures for capital assets held for sale. The requirements of this statement are effective for the District's fiscal year ending June 30, 2026.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2: CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 consisted of the following:

Cash and cash equivalents:

Unrestricted:

Cash on hand	\$ 2,450
Unrestricted deposits in financial institutions	9,896,422
Deposits in Local Agency Investment Fund (LAIF)	3,089,245
Deposits in El Dorado County Treasury	510,644
Deposits in California Asset Management Program (CAMP)	<u>319,099</u>

Total unrestricted cash and cash equivalents 13,817,860

Restricted:

Restricted for debt service payments	<u>1,848,789</u>
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Total restricted cash and cash equivalents 1,848,789

Total cash and cash equivalents 15,666,649

Investments:

Unrestricted:

Federal agency and instrumentalities	1,303,996
U.S. corporate debt	5,314,451
Asset backed securities	4,409,207
Municipal bonds	244,797
U.S. Treasury obligations	14,133,189
Negotiable certificates of deposit	<u>782,671</u>

Total unrestricted investments 26,188,311

Restricted:

Negotiable certificates of deposit - security deposits	<u>165,000</u>
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Total investments 26,353,311

Total cash and investments \$ 42,019,960

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury obligations	5 Years	None	None
Federal agency and instrumentalities			
Callable	5 Years	25%	None
Asset backed securities	5 Years	20%	None
Other	5 Years	None	None
Supranationals	5 Years	30%	None
Municipal bonds	5 Years	None	None
U.S. corporate debt	5 Years	30%	10%
Negotiable certificates of deposit	5 Years	30%	10%
Commercial paper	270 days	25%	10%
Bank deposits	N/A	20%	10%
Bankers' acceptances	180 days	40%	10%
Pooled investment funds			
LAIF	N/A	None	None
CAMP	N/A	None	None
El Dorado County pool	N/A	None	None
Money market funds	N/A	20%	10%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One way the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities. A portion of the portfolio is always maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for the District's operations and capital improvement program.

In addition, the Investment Policy limits the purchase of securities to those with maturities of five years or less. Longer investments require prior authorization of the Board of Directors. Certain investments that are highly sensitive to interest rate fluctuations are prohibited by the Investment Policy.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2024:

Investment Type	Investment Maturities (in years)			
	Fair Value	Less than 1	1-2	3-5
Federal agency and instrumentalities	\$ 1,303,996	\$ -	\$ 1,070,737	\$ 233,259
U.S. corporate debt	5,314,451	461,028	4,703,716	149,707
Asset backed securities	4,409,207	-	2,031,460	2,377,747
Municipal bonds	244,797	68,430	176,367	-
U.S. Treasury obligations	14,133,189	-	14,133,189	-
Negotiable certificates of deposit	947,671	40,000	907,671	-
	<u>\$ 26,353,311</u>	<u>\$ 569,458</u>	<u>\$ 23,023,140</u>	<u>\$ 2,760,713</u>

As provided in the Investment Policy, the District should target a maximum allocation of 25% to callable Federal agency securities.

Concentration of Credit Risk

Concentration of Credit risk is the risk of loss attributed to the magnitude of an investor's investment in a single issuer. To limit this risk, the District places a limit on the amount that can be invested in any one issuer to the lesser of the amount stipulated by the California Government Code or 10% of investments, with the exception of U.S. Treasury obligation bonds, U.S. Agency securities, and pooled investment funds.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Presented below is the actual rating as of June 30, 2024 for each investment type.

Investment Type	Total	Rating as of Fiscal Year End	
		S&P	N/A
Federal agency and instrumentalities	\$ 1,303,996	AA+	
Municipal bonds	81,593	AA	
Municipal bonds	163,204	AA-	
U.S. corporate debt	1,458,022	A	
U.S. corporate debt	1,680,327	A-	
U.S. corporate debt	839,168	A+	
U.S. corporate debt	643,753	AA-	
U.S. corporate debt	693,181	BBB+	
Asset-backed security	4,075,816	AAA	
Asset-backed security	333,391		Not rated
U.S. Treasury obligations	14,133,189	AA+	
Negotiable certificates of deposit	497,603	A	
Negotiable certificates of deposit	285,068	AA-	
Negotiable certificates of deposit	165,000		Not rated
	<u>\$ 26,353,311</u>		

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the depositor will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's Investment Policy requires the financial institution to either collateralize the deposits or cover them with Federal deposit insurance. The District's cash and deposits in financial institutions, totaling \$1,700,998 as of June 30, 2024, are secured by federal depository insurance for \$617,973 with the remainder covered by collateral held by an agent of the pledging bank in the District's name.

Investment Valuation

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 1 and 3 inputs.

Following is a description of the valuation methodologies used to estimate the fair value of investments. There have been no changes in the valuation techniques used at June 30, 2024. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while District management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

U.S. Treasuries, Government Agencies, Corporate Bonds, Municipal Bonds, Asset Backed Securities, and Negotiable Certificates of Deposit: Fair values are based on quoted market prices for similar securities in markets that are not active, and model-based techniques for which all significant assumptions are observable in the market, resulting in a level 2 valuation.

The following tables set forth by level, within the fair value hierarchy, the District's assets at fair value as of June 30, 2024.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Federal agency and instrumentalities	\$ -	\$ 1,303,996	\$ -	\$ 1,303,996
U.S corporate debt	-	5,314,451	-	5,314,451
Asset backed securities	-	4,409,207	-	4,409,207
Municipal bonds	-	244,797	-	244,797
U.S. Treasury obligations	-	14,133,189	-	14,133,189
Negotiable certificates of deposit	-	947,671	-	947,671
Total assets at fair value	<u>\$ -</u>	<u>\$ 26,353,311</u>	<u>\$ -</u>	<u>\$ 26,353,311</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 3: ACCOUNTS RECEIVABLE AND AMOUNTS DUE FROM GOVERNMENTAL AGENCIES

Short-term receivables at June 30, 2024 consisted of the following:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Customer receivables	\$ 2,120,320	\$ 1,815,035	\$ 3,935,355
Other receivables	8,513	56,393	64,906
Allowance for doubtful accounts	<u>(97,434)</u>	<u>(75,245)</u>	<u>(172,679)</u>
Accounts receivable, net of allowance	<u>\$ 2,031,399</u>	<u>\$ 1,796,183</u>	<u>\$ 3,827,582</u>
Due from Federal Government	\$ 1,177,141	\$ 354,098	\$ 1,531,239
Due from California	402,571	146,852	549,423
Due from El Dorado County	<u>-</u>	<u>61,700</u>	<u>61,700</u>
Due from governmental agencies	<u>\$ 1,579,712</u>	<u>\$ 562,650</u>	<u>\$ 2,142,362</u>

Long-term receivables at June 30, 2024 consisted of the following:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Accounts receivable			
Customer receivables	<u>\$ 805,239</u>	<u>\$ -</u>	<u>\$ 805,239</u>
Due from governmental agencies			
Due from California	<u>\$ 73,020</u>	<u>\$ 73,020</u>	<u>\$ 146,040</u>

Long-term customer receivables are submitted to the County of El Dorado for collection through a special property tax assessment or if unpaid, ultimately through foreclosure on the property.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>June 30, 2024</u>
Capital assets not being depreciated					
Land and easement	\$ 25,131,228	\$ -	\$ -	\$ -	\$ 25,131,228
Water rights	1,668,308	-	-	-	1,668,308
Construction in progress	<u>20,620,820</u>	<u>13,850,496</u>	<u>(217,807)</u>	<u>(4,053,316)</u>	<u>30,200,193</u>
Total capital assets not being depreciated	<u>47,420,356</u>	<u>13,850,496</u>	<u>(217,807)</u>	<u>(4,053,316)</u>	<u>56,999,729</u>
Capital assets being depreciated					
Plant and equipment	390,407,187	8,816,856	(99,168)	4,053,316	403,178,191
Intangible right-to-use software agreements	<u>185,463</u>	<u>462,467</u>	<u>-</u>	<u>-</u>	<u>647,930</u>
Total capital assets being depreciated and amortized	<u>390,592,650</u>	<u>9,279,323</u>	<u>(99,168)</u>	<u>4,053,316</u>	<u>403,826,121</u>
Less accumulated depreciation and amortization					
Plant and equipment	(196,276,322)	(10,522,854)	99,168	-	(206,700,008)
Intangible right-to-use software agreements	<u>(126,573)</u>	<u>(124,534)</u>	<u>-</u>	<u>-</u>	<u>(251,107)</u>
Total accumulated depreciation and amortization	<u>(196,402,895)</u>	<u>(10,647,388)</u>	<u>99,168</u>	<u>-</u>	<u>(206,951,115)</u>
Total capital assets being depreciated, net	<u>584,782,405</u>	<u>(1,368,065)</u>	<u>-</u>	<u>4,053,316</u>	<u>600,701,127</u>
Capital assets, net	<u>\$ 241,610,111</u>	<u>\$ 12,482,431</u>	<u>\$ (217,807)</u>	<u>\$ -</u>	<u>\$ 253,874,735</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 4: CAPITAL ASSETS (CONTINUED)

Construction in progress as of June 30, 2024 consisted of the following:

Al Tahoe Pump St Rehab	\$ 184,489
Al Tahoe Well Rehab	236,954
Al Tahoe/Bayview Backup Power	595,102
Baldwin Beach Gravity Rehab/Replacement	156,060
Bijou #1 Waterline Replacement	163,652
Bijou PS Rehab	523,497
Blower System Upgrades	628,567
Collection System Master Plan	470,654
FLL ES 1-3 Stanford Camp Rehab	910,967
Keller-Heavenly Water System Improvement	7,185,362
Luther Pass PS Tanks Rehab	1,453,349
Master Plan-Alpine County	456,675
Meter Installation Final Phase	837,022
Meyers SEZ Erosion Control	287,250
Paloma Well Rehab 2021	817,302
RAS Building Rehab	263,452
SCADA Historian Upgrades	199,121
SCADA Upgrades	155,454
Secondary Clarifier #1 Rehab	1,514,950
Tahoe Keys Sewer PS Rehab	6,280,354
Upper Truckee Sewer PS Rehab	1,711,819
Water System Optimization Plan	216,141
Waterline - Herbert Walkup Ph1	3,337,641
Other projects	<u>1,614,359</u>
	<u>\$ 30,200,193</u>

Depreciation and amortization expense for the year ended June 30, 2024 was charged to the different activities as follows:

Sewer	\$ 5,795,246
Water	<u>4,852,142</u>
	<u>\$ 10,647,388</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 5: LEASES RECEIVABLE

The District is reporting leases receivable of \$1,714,398 (split between current amount \$77,682 and noncurrent amount of \$1,636,716) at June 30, 2024. For 2024, the District reported lease revenue of \$18,501 and interest revenue of \$809 related to lease payments received. These leases are summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>	<u>Lease Interest Revenue</u>
AT&T	\$ 598,168	\$ 6,937	\$ 259
Verizon	<u>1,116,230</u>	<u>11,564</u>	<u>550</u>
Total	<u>\$ 1,714,398</u>	<u>\$ 18,501</u>	<u>\$ 809</u>

AT&T Lease - On September 19, 2021, the District entered into an initial five year lease agreement with AT&T, Inc. for the lease of a certain portion of property owned by the District. Based on this agreement, the District is receiving monthly payments through 2026. There are four extension options of five years each. The District is reasonably certain the lessee will renew this lease for the four extensions.

Verizon Lease - On January 25, 2019, the District entered into an initial five year lease agreement with Verizon Communications, Inc. for the lease of a certain portion of property owned by the District. Based on this agreement, the District is receiving monthly payments through 2024. There are four extension options of five years each. The District is reasonably certain the lessee will renew this lease for the four extensions.

At June 30, 2024, future minimum lease payments due to the District are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2025	\$ 60,956
2026	62,785
2027	64,668
2028	66,608
2029	68,606
2030 - 2034	375,168
2035 - 2039	434,922
2040 - 2044	504,194
2045 - 2047	<u>99,989</u>
Total lease payments	1,737,896
Less interest	<u>(23,498)</u>
Present value of leases receivable	<u>\$ 1,714,398</u>

NOTE 6: UNEARNED REVENUE

Unearned revenue represents revenues that had been collected or billed, but not yet earned. Unearned revenue consisted of the following at June 30, 2024:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Meters sold but not issued	<u>\$ -</u>	<u>\$ 18,113</u>	<u>\$ 18,113</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7: LONG TERM LIABILITIES

During the year ended June 30, 2024, the following changes occurred in long-term liabilities:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2024</u>	<u>Current Portion</u>
2012 Sewer Refunding	\$ 1,488,522	\$ -	\$ (986,664)	\$ 501,858	\$ 501,858
2013 Sewer Refunding	2,913,193	-	(619,963)	2,293,230	635,308
SRF Luther Pass Power	3,890,806	-	(127,801)	3,763,005	129,846
SRF Diamond Valley Ranch Irrigation Imp.	6,699,160	-	(220,047)	6,479,113	223,567
SRF Aeration Basin #2 Rehabilitation	926,465	-	(30,049)	896,416	30,560
SRF Primary Clarifier #1 Rehabilitation	502,088	-	(16,286)	485,802	16,562
Chase Bank Sewer Loan	3,348,559	-	(320,890)	3,027,669	327,923
2021 Wastewater Revenue Refunding Bond	4,770,000	-	(485,000)	4,285,000	500,000
Tahoe Keys Wastewater Pump Station Rehab	3,444,033	967,469	-	4,411,502	-
Upper Truckee SPS Rehab	-	412,568	-	412,568	-
SRF Secondary Clarifiers	-	1,899,551	-	1,899,551	-
Premium on bond	744,213	-	(86,704)	657,509	-
2013 Water Refunding	2,858,945	-	(205,337)	2,653,608	417,692
SRF Meters Phase 1	2,744,107	-	(116,771)	2,627,336	58,385
SRF Meters Phase 2	830,549	-	(51,324)	779,225	52,148
SRF Meters Phase 3 - 5	9,306,753	-	(258,550)	9,048,203	263,204
SRF Waterline Replacement	3,132,855	-	(92,943)	3,039,912	94,530
Keller Heavenly Water System Improvement Project	1,799,366	3,077,948	-	4,877,314	-
Rocky I SRF Loan	1,784,684	6,950,750	-	8,735,434	260,322
Subscription (SBITA) Liability	<u>13,630</u>	<u>462,468</u>	<u>(173,204)</u>	<u>302,894</u>	<u>147,848</u>
Total	<u>\$ 51,197,928</u>	<u>\$ 13,770,754</u>	<u>\$ (3,791,533)</u>	<u>\$ 61,177,149</u>	<u>\$ 3,659,753</u>

A description of the long-term liabilities at June 30, 2024 follows:

2012 Sewer Refunding

2012 Sewer Installment Sale Agreement with BBVA Compass Bank, secured by a first lien against all sewer revenues, due September 1, 2024, payable \$507,630 semi-annually, including interest at 2.3%. The original amount of the debt was \$10,605,000 and was used for construction of sewer infrastructure improvements and was also used to repay the 2004 Sewer Revenue Certificates of Participation, which funded sewer infrastructure improvements.

2013 Sewer Refunding

2013 Sewer Installment Sale Agreement with BBVA Compass Bank, secured by a first lien against all sewer revenues, due August 2027, payable \$343,919 semi-annually, including interest at 2.46%. The original amount of the debt was \$8,400,000 and was used to repay the 2007 Sewer Installment Sale Agreement, which funded sewer infrastructure improvements.

SRF Luther Pass Power

2015 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all sewer revenues, due August 30, 2047, payable \$190,054 annually, including interest of 1.6%. The original amount of the debt was \$4,444,057 and was used for construction of Luther Pass Pump Station upgrades.

SRF Diamond Valley Ranch Irrigation Improvement

2015 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all sewer revenues, due December 31, 2047, payable \$322,058 annually, including interest of 1.6%. The original amount of the debt was \$8,860,890 and was used for construction of the Diamond Valley Ranch Irrigation improvements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7: LONG TERM LIABILITIES (CONTINUED)

SRF Aeration Basin #2 Rehabilitation

2018 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all sewer revenues, due December 31, 2047, payable \$45,799 annually, including interest of 1.7%. The original amount of the debt was \$1,070,077 and was used for the rehabilitation of aeration basin #2.

SRF Primary Clarifier #1 Rehabilitation

2018 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all sewer revenues, due December 31, 2047, payable \$24,820 annually, including interest of 1.7%. The original amount of the debt was \$580,153 and was used for the rehabilitation of primary clarifier #1.

Chase Bank Sewer Loan

2017 Installment Sale Agreement with Chase Bank, secured by a first lien against all sewer revenues, due December 1, 2032, payable \$196,074 semi-annually, including interest at 2.18%. The original amount of the debt was \$5,000,000 and was used for construction of the sewer plant generator and building.

2021 Wastewater Revenue Refunding Bond

2021 Wastewater Revenue Refunding Bond, secured by a first pledge of net revenues of the wastewater system, due August 1, 2031, payable semi-annually, including interest at 2 - 4%. The original amount of the bond was \$5,745,000 and was used for prepayment of the outstanding principal balances of three loans from the California State Water Resources Control Board and prepayment of Installment Sale Agreement with BBVA Compass Bank, all of which funded wastewater infrastructure improvements. The bonds issuance included an original issue premium of \$932,073, which is being amortized over the life of the bonds.

Tahoe Keys Wastewater Pump Station Rehabilitation Project

During the fiscal year ended June 30, 2022, the District entered into a loan agreement with the State Water Resources Control Board's Division of Financial Assistance. The loan is dated February 14, 2022, and is in the principal amount of up to \$6,189,331. The District is drawing down on the loan as the project progresses. Annual payments will begin July 2025. Interest is to accrue at a rate of 0.9% per annum and will begin with each disbursement. Final payment date is set at July 31, 2059.

Upper Truckee SPS Rehab

During the fiscal year end June 30, 2022, the District entered into a loan agreement with the State Water Resources Control Board's Division of Financial Assistance. The loan is dated March 14, 2022, and is in the principal amount of up to \$4,280,375. The District is drawing down on the loan as the project progresses. Annual payments will begin December 2025. Interest is to accrue at 0.8% per annum and will begin with each disbursement. Final payment date is set at December 31, 2054.

SRF Secondary Clarifiers

During the fiscal year end June 30, 2022, the District entered into a loan agreement with the State Water Resources Control Board's Division of Financial Assistance. The loan is dated March 25, 2022, and is in the principal amount of up to \$5,281,344. The District is drawing down on the loan as the project progresses. Annual payments will begin March 2026. Interest is to accrue at 0.8% per annum and will begin with each disbursement. Final payment date is set at March 30, 2054.

2013 Water Refunding

2013 Water Installment Sale Agreement with BBVA Compass Bank, secured by a first lien against all water revenues, due January 30, 2030, payable \$237,786 semi-annually, including interest at 2.27%. The original amount of the debt was \$10,000,000 and was used for construction of water infrastructure improvements and was also used to repay the 2001 Water Refunding and 1999 Installment Sale Agreement, both of which funded water infrastructure improvements.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7: LONG TERM LIABILITIES (CONTINUED)

SRF Meters Phase 1

2014 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all water revenues, due January 1, 2047, payable \$58,385 semi-annually, including interest of 0%. The original amount of the debt was \$3,503,116 and was used for installation of water meters. Imputed interest for this loan is not material.

SRF Meters Phase 2

2017 California State Water Resources Control Board Revolving Fund Loan secured by a first lien against all water revenues, due July 1, 2037, payable \$32,204 semi-annually, including interest of 1.6%. The original amount of the debt was \$1,098,593 and was used for installation of water meters.

SRF Meters Phase 3-5

In 2018, the District entered into a revolving fund loan agreement with California State Water Resources Control Board to provide funding for phases 3 through 5 of the water meter installation project. The loan is secured by a first lien against all water revenues. Funds are drawn on the agreement as work is completed up to a maximum approved amount of \$14,010,534. Annual principal and interest payments will occur each April 22, commencing April 15, 2022. This loan accrues interest at a rate of 1.8% annually. As of June 30, 2024 the District incurred a total of \$13,829,053 in Phase 3 - 5 costs, of which \$4,000,000 has been forgiven.

SRF Waterline Replacement

In 2018, the District entered into a revolving fund loan agreement with California State Water Resources Control Board to provide funding for the waterline replacement project. The loan is secured by a first lien against all water revenues. Funds are drawn on the agreement as work is completed up to a maximum approved amount of \$3,627,005. Semi-annual principal payments will occur each January 1 and July 1, commencing January 1, 2020. The loan accrues interest at a rate of 1.7% annually. Final payment is due July 1, 2049.

Keller Heavenly Water System Improvement Project

In 2021, the District entered into a revolving fund loan agreement with California State Water Resources Control Board to provide funding for the drinking water construction project. The loan is secured by a first lien against all water revenues. Funds are drawn on the agreement as work is completed up to a maximum approved amount of \$5,500,000. Annual principal payments will occur each October 15, commencing October 15, 2024. The loan accrues interest at a rate of 1.2% annually. Final payment is due October 15, 2043.

2021 Rocky I SRF Loan

During the fiscal year ended June 30, 2022, the District entered into a loan agreement with the State Water Resources Control Board's Division of Financial Assistance. The loan is dated February 23, 2022, and is in the principal amount of up to \$9,000,000. The District is drawing down on the loan as the project progresses. Annual payments will begin December 2024. Interest is to accrue at a rate of 1.2% per annum and will begin with each disbursement. Final payment date is set at December 31, 2053.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7: LONG TERM LIABILITIES (CONTINUED)

Principal and interest maturities of long-term debt are as follows:

<u>Years ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 3,511,905	\$ 839,482	\$ 4,351,387
2026	3,487,464	852,504	4,339,968
2027	3,610,533	778,736	4,389,269
2028	3,347,078	702,998	4,050,076
2029	3,072,003	637,912	3,709,915
2030 - 2034	12,026,679	2,390,522	14,417,201
2035 - 2039	9,172,966	1,698,514	10,871,480
2040 - Thereafter	<u>21,988,118</u>	<u>1,812,265</u>	<u>23,800,383</u>
	<u>\$ 60,216,746</u>	<u>\$ 9,712,933</u>	<u>\$ 69,929,679</u>

Interest charges on debt for the year ended June 30, 2024 totaled \$820,306.

Debt covenants for the installment sale agreements to BBVA Compass Bank and the California State Water Resource Control Board Revolving Fund include thresholds for minimum net water and sewer revenue and maximum outstanding debt obligations. The District is in compliance with the requirements as of June 30, 2024.

Subscriptions (SBITAs)

The District has entered into subscription-based information technology arrangements (SBITAs) involving various software subscriptions. The total costs of the District's subscription assets are recorded as \$585,308, less accumulated amortization of \$188,485.

The future subscription payments under SBITA agreements are as follows:

<u>Years ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 147,848	\$ 9,228	\$ 157,076
2026	<u>155,046</u>	<u>5,307</u>	<u>160,353</u>
Total	<u>\$ 302,894</u>	<u>\$ 14,535</u>	<u>\$ 317,429</u>

NOTE 8: COMPENSATED ABSENCES

Compensated absences balance and activity for the year ended June 30, 2024 were as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2024</u>	<u>Current Portion</u>
Compensated absences	<u>\$ 2,798,159</u>	<u>\$ 2,510,049</u>	<u>\$ (2,492,718)</u>	<u>\$ 2,815,490</u>	<u>\$ 1,579,608</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety and miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the safety or miscellaneous pools. The District sponsors two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits.

The District has one local Miscellaneous Retirement Benefit Plan, with two tiers. Tier I benefits for members hired before January 1, 2013 are under the 2.7% @ 55 retirement formula, and Tier II benefits for members hired on or after January 1, 2013 are under the 2% at 62 retirement formula.

Tier I final compensation is calculated using the highest average pay rate and special compensation during a three year period. Tier I employee contributions are shared by the employer and employee. This tier and retirement formula is closed to employees hired on or after January 1, 2013 with the exception of employees considered to be Classic Members with a break in CalPERS qualified employment of less than 6 months and who did not receive a refund of their contributions on deposit with the retirement fund. Tier II final compensation is calculated using the highest average pay rate and special compensation during any consecutive three-year period. Tier II employee contributions are paid by the employee.

The rate plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Miscellaneous Plan</u>	
	<u>Hired prior to January 1, 2013</u>	<u>Hired on or after January 1, 2013</u>
Benefit Formula	2.7% at 55	2.0% at 62
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50 - 55	52 - 67
Monthly Benefits, as a % of Eligible Compensation	2.0% - 2.7%	1.0% - 2.5%
Required Employee Contribution Rate	8.00%	7.75%
Required Employer Contribution Rate	15.30%	7.96%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2024 were \$2,434,781.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9: PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported a net pension liability of \$16,081,653 for its proportionate share of the net pension liability of the Plan.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability of the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability of the Plan as of June 30, 2024 and 2023 was follows:

Proportion - June 30, 2023	0.30864 %
Proportion - June 30, 2024	<u>0.32161 %</u>
Change - increase	<u>0.01297 %</u>

For the year ended June 30, 2024, the District recognized pension expense of \$3,720,314. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 2,434,781	\$ -
Change in employer's proportion	560,010	-
Difference between actual and expected experience	821,538	127,440
Changes in assumptions	970,922	-
Difference between employer contributions and the employer's proportionate share of the risk pool's contributions	60,367	170,597
Net difference between projected and actual earning on plan investments	<u>2,603,764</u>	<u>-</u>
Total	<u>\$ 7,451,382</u>	<u>\$ 298,037</u>

\$2,434,781 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30,			
2025	\$	1,548,510	
2026		1,023,215	
2027		2,072,127	
2028		74,712	

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9: PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90% net of pension plan investment expenses, includes inflation
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power protection allowance floor on purchasing power applies

(1): The mortality table used was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report that can be found on the CalPERS website.

Changes in Assumptions

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical and forecasted information for all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9: PENSION PLAN (CONTINUED)

The expected real rates of return by asset class are as follows:

<u>Asset class</u>	<u>Assumed asset allocation</u>	<u>Real return years 1-10 (1) (2)</u>
Global Equity - Cap weighted	30.0%	4.54%
Global Equity Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-2022 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate - 1%</u> 5.90%	<u>Current Discount Rate</u> 6.90%	<u>Discount Rate + 1%</u> 7.90%
Net pension liability	\$25,523,352	\$16,081,653	\$8,310,323

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. The annual financial report can be obtained at calpers.ca.gov.

NOTE 10: DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan (the "457 Plan") created in accordance with Internal Revenue Code Section 457. The 457 Plan permits the employees to defer a portion of their salary until future years. A third party administrator maintains deferrals in a trust capacity. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency. Participants may elect to contribute, through salary reductions, up to the IRC (g) limit (\$23,000 in 2023).

The 457 Plan assets totaled \$21,397,418 at June 30, 2024. Plan assets consist of investments in mutual funds, which are held in trust and are considered protected from the general creditors of the District.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 11: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. To protect the District from these risks, it is a member of a risk management program as discussed in Note 13. The District carries commercial insurance to protect against the risk of errors and omissions. For each of the three most recent years, settlement of claims has not exceeded insurance coverage.

NOTE 12: COMMITMENTS AND CONTINGENCIES

A. Contractual Obligations

At June 30, 2024, the District's significant contractual commitments with outside firms for engineering, construction, consulting, and various other services totaled approximately \$15.3 million.

B. Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the federal and state government. Although such audits could result in expenditure disallowances under grant terms, any required reimbursements are not expected to be material.

The District is also subject to legal proceedings and claims that arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to such actions will not materially affect the financial position or results of operations of the District.

NOTE 13: JOINT POWERS AUTHORITY

The District is a member of a joint powers authority, Association of California Water Agencies Joint Powers Insurance Authority (ACWA JPIA), for the operation of a common risk management and insurance program. The program covers workers' compensation, property and liability insurance. The membership includes public water agencies within California. ACWA JPIA is governed by a Board of Directors consisting of representatives from member agencies, which controls the operations of the ACWA JPIA, including selection of management and approval of operating budgets.

The following is a summary of the most current audited financial information for ACWA JPIA as of September 30, 2023 (the most recent information available):

Total assets	\$ 288,462,503
Total deferred outflows of resources	4,654,911
Total liabilities	167,203,667
Total deferred inflows of resources	5,200,835
Net assets	120,712,912
Total income	248,013,664
Total expense	240,084,673

If the District's deposits are not adequate to meet costs of claims and expenses, a retrospective adjustment to make up the difference, subject to minimum and maximum amounts, can take place. Coverage under this program has not changed and settled claims resulting from these risks have not exceeded coverage in any of the past three years.

The District is also a member of a joint powers authority, California Asset Management Program (CAMP), which provides professional investment services to California public agencies. Members of CAMP can participate in the Cash Reserve Portfolio. CAMP is governed by a Board of Trustees, which is made up of experienced local government finance directors, treasurers, and school business officials. Trustees control the operation of CAMP, including formation and implementation of its investment and operating policies.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 13: JOINT POWERS AUTHORITY (CONTINUED)

The following is a summary of the most current audited financial information for the CAMP portfolio as of December 31, 2023 (the most recent information available):

Total assets	\$ 18,414,254,191
Total liabilities	1,847,744
Net assets	18,412,406,447
Total income	6,475,270,524
Total expenses	14,179,355
Net increase in net assets resulting from operations	6,461,091,169

Complete financial statements for CAMP can be obtained from the PFM Asset Management, LLC at 50 California Street, Suite 2300, San Francisco, California 94111.

The relationships between South Tahoe Public Utility District and the joint powers authorities are such that ACWA JPIA and CAMP are not component units of the District for financial reporting purposes.

NOTE 14: INVESTMENT EARNINGS

Investment earnings consisted of the following for the year ended June 30, 2024:

Interest income	\$ 1,319,766
Net realized and unrealized gains	<u>355,297</u>
	<u>\$ 1,675,063</u>

NOTE 15: OTHER OPERATING EXPENSES

Other operating expenses consisted of the following for the year ended June 30, 2024:

Professional services	\$ 2,631,058
Operating permits	512,572
Chemical supplies	656,008
Office expense	347,278
Insurance and unreimbursed claims	963,239
Travel, meetings, and education	176,947
Research and monitoring	76,609
Equipment and building rent expense	223,597
Fuel expenses	274,330
Taxes, street lighting, and mitigation	121,896
Community incentive	90,579
Dues and certification	149,759
Miscellaneous expense	<u>214,281</u>
	<u>\$ 6,438,153</u>

NOTE 16: SUBSEQUENT EVENTS

In December 2024, the Board of Directors approved the issuance of Water COPs in an amount not to exceed \$16 million and Wastewater COPS in an amount not to exceed \$22 million. The District anticipates issuing the COPs in January 2025.

Management has evaluated events subsequent to June 30, 2024 through October 24, 2024, the date on which the financial statements were available to be issued. Management has determined no other subsequent events requiring disclosure have occurred.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Measurement Period				
	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.32161 %	0.30864 %	0.30705 %	0.28265 %	0.27119 %
Proportionate share of the net pension liability	\$ 16,081,653	\$ 14,442,141	\$ 5,830,236	\$ 11,922,413	\$ 10,859,922
Covered payroll	\$ 10,972,141	\$ 10,974,014	\$ 10,844,940	\$ 10,293,860	\$ 9,849,757
Proportionate share of the net pension liability as a percentage of covered payroll	146.57 %	131.60 %	53.76 %	115.82 %	110.26 %
Plan fiduciary net position as a percentage of the total pension liability	76.21 %	76.68 %	88.29 %	75.10 %	75.26 %

Notes to Schedule:

Benefit changes: In 2015, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Changes in assumptions: In November 2021, the CalPERS Board of Administration adopted new investment portfolios as well as several changes to actuarial assumptions. For PERF C, these changes were implemented in the June 30, 2021, actuarial valuations for funding purposes. Included in these changes were assumptions for inflation, the discount rate, and administrative expenses, as well as demographic assumptions including changes to mortality rates. The inflation assumption was reduced from 2.50 percent to 2.3 percent, the administrative expense assumption was reduced from 0.15 percent to 0.10 percent, and the discount rate was reduced from 7.00 percent to 6.80 percent. As a result, for financial reporting purposes, the discount rate for the PERF C was lowered from 7.15 percent to 6.90 percent in Fiscal Year 2021-22. In 2021, 2020 and 2019, there were no changes. In 2018, the demographic assumptions and inflation rate were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Measurement Period				
	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.26155 %	0.25724 %	0.24871 %	0.25560 %	0.24100 %
Proportionate share of the net pension liability	\$ 9,857,219	\$ 10,140,589	\$ 8,639,873	\$ 7,012,372	\$ 5,945,128
Covered payroll	\$ 9,650,512	\$ 9,307,465	\$ 9,428,197	\$ 8,791,579	\$ 8,813,523
Proportionate share of the net pension liability as a percentage of covered payroll	102.14 %	108.95 %	91.64 %	79.76 %	67.45 %
Plan fiduciary net position as a percentage of the total pension liability	75.26 %	73.31 %	74.06 %	78.40 %	79.82 %

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**SOUTH TAHOE PUBLIC UTILITY DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Fiscal Year-End				
	2024	2023	2022	2021	2020
Contractually required contribution (actuarially determined)	\$ 2,434,781	\$ 2,299,876	\$ 2,202,759	\$ 2,070,278	\$ 1,813,910
Contributions in relation to the actuarially determined contributions	<u>2,434,781</u>	<u>2,299,876</u>	<u>2,202,759</u>	<u>2,070,278</u>	<u>1,813,910</u>
Contribution deficiency (excess)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
Covered payroll	\$ 12,350,230	\$ 10,972,141	\$ 10,974,014	\$ 10,844,940	\$ 10,293,860
Contributions as a percentage of covered payroll	19.71 %	20.96 %	20.07 %	19.09 %	17.62 %

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**SOUTH TAHOE PUBLIC UTILITY DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN (CONTINUED)
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Fiscal Year-End				
	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 1,601,072	\$ 1,446,366	\$ 1,369,744	\$ 1,278,986	\$ 1,545,374
Contributions in relation to the actuarially determined contributions	<u>1,601,072</u>	<u>1,446,366</u>	<u>1,369,744</u>	<u>1,278,986</u>	<u>1,545,374</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered payroll	\$ 9,849,757	\$ 9,650,512	\$ 9,307,465	\$ 9,428,197	\$ 8,791,579
Contributions as a percentage of covered payroll	16.25 %	14.99 %	14.72 %	13.57 %	17.58 %

DRAFT

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

To the Board of Directors
South Tahoe Public Utility District
South Lake Tahoe, California

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of South Tahoe Public Utility District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 24, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Sacramento, California
October 24, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
South Tahoe Public Utility District
South Lake Tahoe, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited South Tahoe Public Utility District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Sacramento, California
October 24, 2024

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Contract/ Pass-through Number</u>	<u>Passed- Through to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Environmental Protection Agency</u>				
<i>Pass-Through State Water Resources Control Board:</i>				
Drinking Water State Revolving Fund	66.468		\$ -	\$ <u>2,632,540</u>
Total U.S. Environmental Protection Agency			-	<u>2,632,540</u>
<u>U.S. Department of Homeland Security</u>				
<i>Pass-Through State of California Governor's Office of Emergency Services:</i>				
Severe Winter Storms - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4683-DR-CA	-	62,771
Severe Winter Storms - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4699-DR-CA	-	<u>598,750</u>
Total 97.036			-	<u>661,521</u>
<i>Pass-Through State of California Governor's Office of Emergency Services:</i>				
<i>Hazard Mitigation Grant:</i>				
Backup Power Supply Project	97.039	FEMA-4353-DR-CA	-	51,155
Paloma Well/Keller Booster Emergency Generators	97.039	FEMA-5380-FM-CA	-	70,537
Al Tahoe/Bayview Well Backup Generator	97.039	FEMA-4558-FM-CA	-	<u>53,647</u>
Total 97.039			-	<u>175,339</u>
Total U.S. Department of Homeland Security			-	<u>836,860</u>
<u>U.S. Department of the Treasury</u>				
<i>Pass-Through City of South Lake Tahoe:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	C-074-2022	-	89,847
<i>Pass-Through State Water Resources Control Board:</i>				
Coronavirus State/Local Fiscal Recovery 2022	21.027	3560000C25/ 3940COVIDARREAR	-	<u>238,611</u>
Total U.S. Department of the Treasury			-	<u>328,458</u>

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Contract/ Pass-through Number</u>	<u>Passed- Through to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>				
<i>Direct Program:</i>				
<i>State and Private Forestry Cooperative Fire Assistance:</i>				
Blackbart Area Fire Protection Water Infrastructure	10.698	22-DG-11052012-124	-	496,148
NTPUD - Carnelian Bay Fire Protection Water Infrastructure	10.698	23-DG-11052012-165	1,683,492	2,547
TCPUD - Fire Flow Capacity Improvements and Hydrant Installation	10.698	22-DG-11052012-124	317,669	-
IVGID - Crystal Peak Watermain Replacement	10.698	22-DG-11052012-124	<u>124,011</u>	<u>-</u>
Total 10.698			<u>2,125,172</u>	<u>498,695</u>
<i>Resources Assistants Program:</i>				
Baldwin Beach Sewer Realignment Project	10.699	23-PA-11051900-013	<u>-</u>	<u>222,997</u>
Total U.S. Department of Agriculture			<u>2,125,172</u>	<u>721,692</u>
<u>U.S. Department of the Health and Human Services</u>				
<i>Direct Programs:</i>				
Low Income Household Water Assistance	93.499	FY2022/2024	<u>-</u>	<u>37,340</u>
Total U.S. Department of Interior			<u>-</u>	<u>37,340</u>
Total Expenditures of Federal Awards			<u>\$ 2,125,172</u>	<u>\$ 4,556,890</u>

DRAFT

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1: SCOPE OF AUDIT PURSUANT TO UNIFORM GUIDANCE

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance provided to South Tahoe Public Utility District under programs of the Federal Government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the District. The District's reporting entity is defined in Note 1 of the District's financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity.

NOTE 3: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant and contract revenues are recorded for financial reporting purposes when the District has met the qualifications for the respective grants and contracts.

NOTE 4: CLAIMS

The District has received federal grants for specific purposes that are subject to review and audit by the Federal Government. Although such audits could result in expenditure disallowances under the grant terms, any required reimbursements are not expected to be material.

NOTE 5: INDIRECT COSTS

The District elected not to use the 10% de minimus indirect cost rate, and did not charge indirect costs to federal grants during the year ended June 30, 2024.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on basic financial statements	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:							
Material weakness(es) identified?	No						
Significant deficiencies identified that are not considered to be material weakness?	None reported						
Type of auditor's report issued on compliance for major programs:	Unmodified						
Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance?	No						
Major programs are as follows:							
<table border="0"> <thead> <tr> <th style="text-align: left;"><u>AL Number</u></th> <th style="text-align: left;"><u>Name of Federal Program</u></th> </tr> </thead> <tbody> <tr> <td>21.027</td> <td>Coronavirus State/Local Fiscal Recovery 2022</td> </tr> <tr> <td>97.036</td> <td>Disaster Declarations Cal OES - Severe Winter Storms</td> </tr> </tbody> </table>	<u>AL Number</u>	<u>Name of Federal Program</u>	21.027	Coronavirus State/Local Fiscal Recovery 2022	97.036	Disaster Declarations Cal OES - Severe Winter Storms	
<u>AL Number</u>	<u>Name of Federal Program</u>						
21.027	Coronavirus State/Local Fiscal Recovery 2022						
97.036	Disaster Declarations Cal OES - Severe Winter Storms						
Dollar threshold used to distinguish between type A and type B programs:	\$750,000						
Auditee qualified as low-risk auditee?	Yes						

SECTION II - FINANCIAL STATEMENT FINDINGS

No current year findings relating to the financial statements which are required to be reported in accordance with *Generally Accepted Government Auditing Standards*.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No current year findings and questioned costs for federal awards as defined in section 200.516 of the Uniform Guidance.

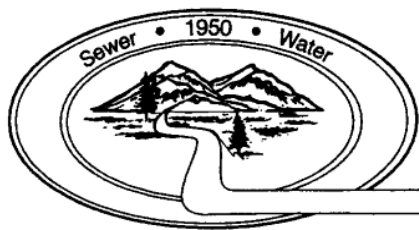
SOUTH TAHOE PUBLIC UTILITY DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

None

DRAFT

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



South Tahoe Public Utility District

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BOARD AGENDA ITEM 7a

TO: Board of Directors
FROM: Donielle Morse, Grant Coordinator
MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Resolutions to Submit Application for Return Activated Sludge Pump Station Replacement Project Loan from the State Water Resources Control Board Clean Water State Revolving Loan Fund.

REQUESTED BOARD ACTION: Adopt Resolution Nos. 3299-24, 3300-24 and 3301-24, to apply for the Return Activated Sludge Pump Station Replacement Project Clean Water State Revolving Fund loan.

DISCUSSION: South Tahoe Public Utility District staff is preparing to submit an application for a Clean Water State Revolving Fund (CWSRF) Loan, not to exceed \$19,000,000, for the Return Activated Sludge Pump Station Replacement Project. The attached Resolutions: Authorizing Resolution No. 3299-24, Reimbursement Resolution No. 3300-24, and Pledged Revenues and Fund(s) Resolution No. 3301-24 are requirements of the application package.

SCHEDULE: To be determined

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: Resolution Nos. 3299-24, 3300-24, and 3301-24

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Sewer

GENERAL MANAGER: YES PA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____

1 **RESOLUTION NO. 3299-24**

2 **AUTHORIZING RESOLUTION BY THE BOARD OF DIRECTORS**
3 **OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT FOR THE RETURN ACTIVATED SLUDGE**
4 **PUMP STATION REPLACEMENT PROJECT**

5 **WHEREAS**, a determination has been made to seek funding to implement a clean water
6 improvement project,

7 **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH TAHOE**
8 **PUBLIC UTILITY DISTRICT (the "Entity"), AS FOLLOWS:**

9 The General Manager and/or the Chief Financial Officer or designee is hereby
10 authorized and directed to sign and file, for and on behalf of the Entity, a Financial
11 Assistance Application for a financing agreement from the State Water Resources
12 Control Board for the planning, design, and construction of the Return Activated Sludge
13 Pump Station Replacement Project (the "Project").

14 This Authorized Representative, or his/her designee, is designated to provide the
15 assurances, certifications, and commitments required for the financial assistance
16 application, including executing a financial assistance agreement from the State Water
17 Resources Control Board and any amendments or changes thereto.

18 The Authorized Representative, or his/her designee, is designated to represent the Entity
19 in carrying out the Entity's responsibilities under the financing agreement, including
20 certifying disbursement requests on behalf of the Entity and compliance with applicable
21 state and federal laws.

22 **WE, THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution No.
23 3299-24 was duly and regularly adopted and passed by the Board of Directors of the
24 South Tahoe Public Utility District at a regular meeting held on the 19th day of December
25 2024, by the following vote:

26 AYES:

27 NOES:

28 ABSENT:

29 _____
Shane Romsos, Board Vice President
South Tahoe Public Utility District

30 ATTEST:

31 _____
Melonie Guttry, Executive Services Manager/
32 Clerk of the Board
South Tahoe Public Utility District

1 SECTION 5. To the best of our knowledge, this Agency is not aware of the previous
2 adoption of official intents by the Agency that have been made as a matter of course
3 for the purpose of reimbursing expenditures and for which tax-exempt obligations have
4 not been issued.

5 SECTION 6. This Resolution is adopted as official intent of the Agency in order to comply
6 with Treasury Regulation § 1.150-2 and any other regulations of the Internal Revenue
7 Service relating to the qualification for reimbursement of Project costs.

8 SECTION 7. All the recitals in this Resolution are true and correct and this Agency so
9 finds, determines, and represents.

10 **WE, THE UNDERSIGNED,** do hereby certify that the foregoing is a full, true, and correct
11 copy of a resolution duly and regularly adopted at a meeting of the Board of Directors of
12 the South Tahoe Public Utility District held on the 19th day of December 2024.

13 AYES:

14 NOES:

15 ABSENT:

16 _____
17 Shane Romsos, Board Vice President
18 South Tahoe Public Utility District

19 ATTEST:

20 _____
21 Melonie Guttry, Executive Services Manager/
22 Clerk of the Board
23 South Tahoe Public Utility District

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AYES:

NOES:

ABSENT:

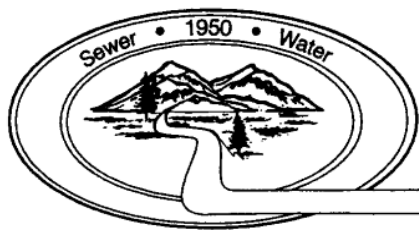
ATTEST:

Shane Romsos, Board Vice President
South Tahoe Public Utility District

Melonie Guttry, Executive Services Manager/
Clerk of the Board
South Tahoe Public Utility District

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



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BOARD AGENDA ITEM 7b

TO: Board of Directors

FROM: Ryan Lee, Customer Service Manager

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Resolution Confirming Water Capacity Charges and Sewer Connection Fees for Calendar Year 2025

REQUESTED BOARD ACTION: Adopt Resolution No. 3302-24, a Resolution by the Board of Directors of the South Tahoe Public Utility District confirming the water capacity charge and sewer connection fee rates for calendar year 2025.

DISCUSSION: Capacity fees are charged to new customers or existing customers who are expanding their demands on the District's system. The purpose of capacity charges is to recover the costs of public facilities in existence at the time the customer connects, and the costs for new public facilities to be acquired or constructed in the future that will benefit that customer.

The District's capacity charges are legally required to be based on the District's actual costs, and the District commissions a capacity charge study every 3-5 years in accordance with industry best practices to ensure that capacity charges remain cost-based. In June 2022, the District received the final version of its most recent water and sewer capacity charge study completed by HDR Engineering. That study recommended adjusting capacity charges annually based on a construction cost index, in accordance with industry best practices.

In November 2022, the Board adopted Ordinance 585-22, which contained a provision that water and sewer capacity charges will be automatically adjusted annually on January 1st based on the average annual increase in the Engineering News Record Construction Cost Index (ENR CCI). Since 2022, the District increased capacity charges by 7.2% for calendar year 2023, and 2.7% for calendar year 2024, based on the ENR CCI.

The average of the 2024 ENR CCI increased 1.60% over the average of the 2023 ENR CCI, and the attached Water Capacity Charges and Sewer Connection Fees Schedule

reflects an increase of 1.60%, effective January 1, 2025. The attached Resolution confirms the increased capacity charges for calendar year 2025.

Staff recommends that the District adopt Resolution No. 3302-24.

SCHEDULE: New Capacity Charges Effective January 1, 2025

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: Resolution No. 3302-24, Water Capacity Charges and Sewer Connection Fees Schedule

CONCURRENCE WITH REQUESTED ACTION: _____ **CATEGORY:** Sewer / Water

GENERAL MANAGER: YES RA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____

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Water Capacity Charges
Effective January 1, 2025

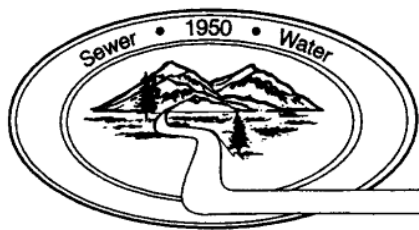
Water Meter Size	Water Capacity Charge	Fire Capacity Charge
3/4-inch	\$12,231.00	
1-inch	\$20,535.00	\$55.00
1-1/2-inch	\$41,072.00	\$158.00
2-inch	\$65,714.00	\$339.00
3-inch	\$131,470.00	\$985.00
4-inch	\$205,358.00	\$2,100.00
6-inch	\$410,716.00	\$6,103.00
8-inch	\$657,142.00	\$13,006.00
10-inch	\$944,642.00	\$23,389.00
12-inch	\$1,386,161.00	
16-inch	\$1,848,215.00	

Sewer Connection Fees
Effective January 1, 2025

SEWER CONNECTION FEES	Capacity Fee
Residential Connection Fee	\$4.63 per square foot
Residential Addition	\$4.63 per square foot in excess of 500
Commercial Connection Fee	\$844.00 per plumbing fixture unit
Restaurant Connection Fee	\$1,056.00 per indoor seat 1-20
	\$211.00 per indoor seat 21 and over
	\$0.00 per outdoor seat 1-20
	\$106.00 per outdoor seat 21 and over

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



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BOARD AGENDA ITEM 7c

TO: Board of Directors

FROM: Taylor Jaime, Staff Engineer II
Julie Ryan, Engineering Department Manager

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: 2025 Pioneer Trail Waterline Project

REQUESTED BOARD ACTION: Authorize staff to advertise for construction bids for the 2025 Pioneer Trail Waterline Project.

DISCUSSION: The 2025 Pioneer Trail Waterline Project will install approximately 2 miles of new 12-inch waterline on Pioneer Trail from Marshall Trail to Susquehanna Drive, where there has never been a waterline before. The addition of this waterline will create a new connection between the Montgomery Estates (fed from Stateline) and Susquehanna and Pine Valley pressure zones (fed from Meyers). The ability to move water from different areas of our system allows more operational flexibility in times of high-water demand, installs new fire hydrants along a critical urban-water interface, and provides customers in the Susquehanna and Pine Valley pressure zones with increased fire flow capacity.

This project will install approximately 9,000 feet of new 12-inch ductile iron pipe on Pioneer Trail between Marshall Trail and Susquehanna Drive and replace approximately 1,600 feet of 8-inch steel pipe, on Pioneer Trail between Marshall Trail and Golden Bear Trail, with 12-inch PVC pipe.

The total Engineer's Estimate for this project is \$4,908,000.

A total of \$5,186,000 is budgeted for the project. This is expected to be funded, in-part, by a low-interest Drinking Water State Revolving Fund (DWSRF) Loan, a federal earmark (administered by the United States Environmental Protection Agency), and a grant from the Lake Tahoe Restoration Act (administered by the United States Forest Service).

Staff recommends that in accordance with Section 20201 of the California Public Contract Code and Section 830.6 of the California Government Code, the Board authorize staff to advertise the 2025 Pioneer Trail Waterline Project for construction bids.

With Board approval, staff will finalize bid documents and advertise starting December 27. The bid opening is tentatively scheduled for February 12, 2025, with recommendation for award on February 20. Construction is planned to commence on or after July 7, 2025, and be complete by October 1, 2025.

SCHEDULE: Upon Board Approval

COSTS: \$4,908,000

ACCOUNT NO: 20.30.8283

BUDGETED AMOUNT AVAILABLE: \$5,186,000

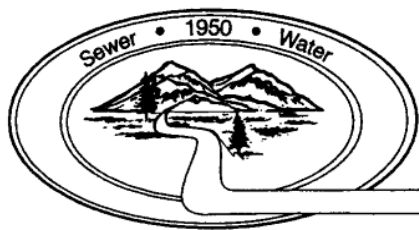
ATTACHMENTS: N/A

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Sewer/Water

GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____



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BOARD AGENDA ITEM 7d

TO: Board of Directors

FROM: Mark Seelos, Water Resources Manager

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Al Tahoe/Bayview Well Backup Power and Rehabilitation Project

REQUESTED BOARD ACTION: Authorize staff to advertise for construction bids for the Al Tahoe/Bayview Well Backup Power and Rehabilitation Project

DISCUSSION: On December 6, 2024, the Board authorized staff to advertise for construction bids for the Al Tahoe/Bayview Well Backup Power Project, Al Tahoe Well Rehabilitation Project, and Luther Pass Pump Station (LPPS) Fuel Storage Augmentation Project. Staff would like to reauthorize construction bids for this project with the following changes to the scope of work:

- (1) Remove LPPS Fuel Storage Augmentation Project (-\$826,000); and
- (2) Add Bayview Well Rehabilitation Project (+\$306,000)

After internal discussions regarding the LPPS portion of the project, staff reached the consensus to separate the fuel storage augmentation project from the Al Tahoe/Bayview Project due to the high estimated cost (\$862k per Kennedy Jenks Consultants). The Engineering Department's Grant Coordinator is actively seeking funding opportunities for this project. Kennedy Jenks will produce a standalone bid package for LPPS that can be used in grant applications.

On November 23, the 450-horsepower submersible motor at Bayview Well (installed in 2008) failed to start. Eaton Drilling, LLC removed the pump and motor the week of December 2nd. Inspection by District staff indicated low motor resistance (50 times lower than acceptable) and the presence of water, suggesting failed seals. The motor will be inspected by a specialized contractor in mid-December to determine if a rebuild of the motor is possible and advisable. In October 2024, the District placed an order with FlowServe for a backstock motor for the well. The quoted lead time puts delivery of the replacement motor in late September 2024. Staff are working with FlowServe to determine the possibility of expediting. If neither of these options are possible, the District could be without Bayview Well through Summer 2025, which would present severe operational challenges.

Staff recommends postponing the 2024 Bakersfield Well Rehabilitation Project to summer 2025, and incorporating the Bayview Well Rehabilitation Project (planned for 2027) into the Al Tahoe/Bayview Backup Power and Rehabilitation Project. This approach will result in savings in cost and efficiency by aligning the rehabilitation work with electrical site work, streamlining resources, and minimizing further disruptions to service.

District staff is working with Kennedy Jenks Consultants, Inc. to finalize plans, specifications, and contract documents for the Project. The modified cost estimate is \$5,002,000.

Following Board authorization to bid, District staff plans to advertise the project in January, open bids in March, and return to the Board shortly thereafter to award the construction contract. Construction is expected to proceed as follows:

Spring 2025:	Bayview Well Rehabilitation
Summer 2025:	Bayview Well Backup Power
Fall 2025:	Bayview Well Returns to Service
Spring-Fall 2026:	Al Tahoe Well Rehabilitation and Backup Power

SCHEDULE: March 2025-November 2026

COSTS: \$5,002,000

ACCOUNT NO: 20.30.8371/ATWRHB, 20.30.8372/ATWPWR

BUDGETED AMOUNT AVAILABLE: \$4,436,000

ATTACHMENTS: N/A

CONCURRENCE WITH REQUESTED ACTION:

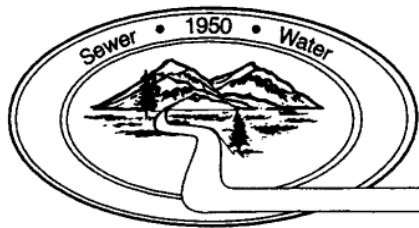
CATEGORY: Water

GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



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BOARD AGENDA ITEM 7e

TO: Board of Directors

FROM: Melonie Guttry, Executive Services Manager/Board Clerk

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Election of Board Officers

REQUESTED BOARD ACTION: Elect a Board President for 2025 Calendar Year.

DISCUSSION: This election is held in accordance with Board Policy 2050-1.

SCHEDULE: N/A

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

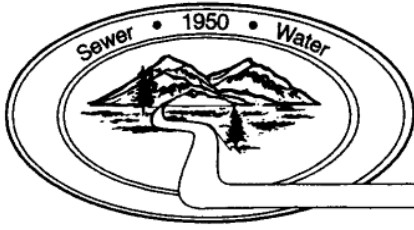
ATTACHMENTS: N/A

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: General

GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____



South Tahoe Public Utility District

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline

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BOARD AGENDA ITEM 7f

TO: Board of Directors

FROM: Melonie Guttry, Executive Services Manager/Board Clerk

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Election of Board Officers

REQUESTED BOARD ACTION: Elect a Board Vice President for 2025 Calendar Year.

DISCUSSION: This election is held in accordance with Board Policy 2050-1.

SCHEDULE: N/A

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: N/A

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: General

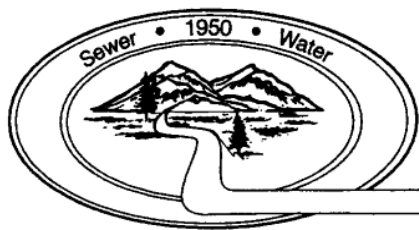
GENERAL MANAGER: YES AA NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____

Type text here

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



South Tahoe Public Utility District

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BOARD AGENDA ITEM 13a

TO: Board of Directors

FROM: Paul Hughes, General Manager
Liz Kauffman, Human Resources Director
Andrea Salazar, Chief Financial Officer

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Closed Session – Union Memorandum of Understanding Contract Negotiations

REQUESTED BOARD ACTION: Direct Staff

DISCUSSION: Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Stationary Engineers, Local 39. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.

SCHEDULE: N/A

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: N/A

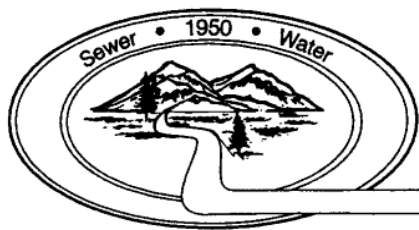
CONCURRENCE WITH REQUESTED ACTION: **CATEGORY:** Sewer/Water

GENERAL MANAGER: YES PH NO Type text here

CHIEF FINANCIAL OFFICER: YES AS NO _____

General Manager
Paul Hughes

Directors
Nick Haven
Shane Romsos
Joel Henderson
Kelly Sheehan
Nick Exline



South Tahoe Public Utility District

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BOARD AGENDA ITEM 13b

TO: Board of Directors

FROM: Paul Hughes, General Manager
Liz Kauffman, Human Resources Director
Andrea Salazar, Chief Financial Officer

MEETING DATE: December 19, 2024

ITEM – PROJECT NAME: Closed Session –Management Group Memorandum of Understanding Contract Negotiations

REQUESTED BOARD ACTION: Direct Staff

DISCUSSION: Pursuant to Government Code Section 54957.6(a)/Conference with Labor Negotiators re: Memorandum of Understanding with Management Group. Present at this Closed Session will be Agency Negotiators: Paul Hughes, General Manager; Andrea Salazar, Chief Financial Officer; Liz Kauffman, Human Resources Director.

SCHEDULE: N/A

COSTS: N/A

ACCOUNT NO: N/A

BUDGETED AMOUNT AVAILABLE: N/A

ATTACHMENTS: N/A

CONCURRENCE WITH REQUESTED ACTION:

CATEGORY: Sewer/Water

GENERAL MANAGER: YES PH NO _____

CHIEF FINANCIAL OFFICER: YES AS NO _____