

SIERRA LAKES COUNTY WATER DISTRICT
AD HOC COMMITTEE ASSIGNMENTS

JANUARY 2019

The following is a current list of Committee Assignments:

- **Legal** – *Directors Heald and McCormick*
- **ACWA/JPIA** – *Director Stockton*
- **Budget** – *Directors Simpson and Stockton with Mr. Quesnel & Mrs. Nickerson as support*
- **Audit** – *Directors Stockton and Simpson with Mrs. Nickerson as support.*
- **Policies Update** – *Directors Simpson & McCormick.*

MEMORANDUM

To: Board of Directors, Sierra Lakes County Water District
From: Paul A. Schultz, PE, General Manager
Subject: December 2019 Operations and Maintenance Report
Date: January 2, 2020

DSPUD Wastewater Treatment Plant

No violations in the month of December and the plant is operating as designed. Specifics in regards to DSPUD operations were not available at the time of the writing of this report.

Lake, Land and Facilities Management:

The General Manager met with representatives at Woodard & Curran regarding the Lake Intake Study draft report. The report will be finalized in January 2020 and Woodard & Curran will present the result to the Board at a regular meeting in either February or March 2020.

All forms and supporting documentation (excepting a map showing specific locations) have been submitted to CalFire for next year's defensible space work.

The General Manager met w/ representatives at Placer County and with District Counsel (separately) to discuss snow removal operations, rights, easements and the removal operations effect on neighboring property. The results of those conversations will be discussed with the Board in Closed Session.

SLPOA has requested that the District allow the addition of two new pet waste bins at/on District structures to help alleviate the problem with the existing overflowing bins. The request was granted. SLPOA also requested the District plow snow to allow access to the bins so they could be better utilized and easier to empty on waste pickup day or at least share in the cost of plowing by an outside contractor. That request was denied. The District has traditionally hosted the bins but has not been involved in any other way.

Regulatory Issues:

Forms and supporting documentation were submitted to the California Air Resources Board staff to reassign the John Deere diesel generator from "Duty" status to "Emergency" status. This change will allow the District to continue to use this Tier 1 equipment for a number of years rather than having to phase it out in December 2019. This change also reduces our annual registration fees by a nominal amount.

We are still waiting to hear from ACWA JPIA regarding quotes for the Environmental Impairment Liability Insurance and for the Dam Failure Liability Insurance.

Drug and Alcohol Testing frequencies for Class 3 Drivers will increase from 25% to 50% in 2020. This increase is required by Federal Regulations if the positive result frequency meets or exceeds 1% during the previous twelve months. The additional testing cost will be borne by the District.

Operations Issues:

Average daily water and sewer flows (gallons/day) for December 2019 were 66,010 and 47,715 respectively as compared to 50,063 and 23,536 in November 2019, and 88,383 and 42,057 in December 2018. Water use was 17,003 gallons/day less than the five-year (2014-2018) average and sewer flow was 13,025 gallons/day less than the five-year average. DSPUD's effluent discharge volume was not available at the time of this report's writing so, the District's share of the flow through the wastewater plant in December is also not available. The District's share was 17.6% in November 2019 and 19.5% in December 2018.

The General Manager met with representatives of Truckee Fire to discuss coordination of hydrant flushing operations as well as flow and pressure testing. Also discussed was the possibility of using the vacant fire station at 7300 Short Road for equipment and vehicle storage and for workforce housing during installation of the new filter vessels later this year. TFD was very gracious and has allowed the requested uses.

We believe we have isolated the cause of the control system issues at the Filter Plant and have ordered the necessary parts to implement the fix. The parts will arrive in early January 2020 and will be installed and tested before the end of the month.

All necessary repairs to the motor control centers at SPS#2, SPS#3 and the Bales Intake Station have been made and the pumps at these stations are running well with no errors being reported. This will also help reduce after hours call outs for the crew.

The General Manager met with Custom Electric regarding the SCADA housing (on Pahatsi) for the flume and radio electronics and the potential for redoing this entire installation due to age and reliability issues. DSPUD also houses equipment at this installation, so all work must be coordinated with them as we move forward. The GM will meet with Bill Quesnel and Eric Sandel in January 2020 to further advance this item.

Attachments: December 2019 Daily Water/Sewer Flows
 2014-2019 Sewer/Water Flows Comparison through December 2019

SIERRA LAKES COUNTY WATER DISTRICT SEWER & TREATED WATER TOTALS

Month: December Year: 2019

| DATE DAY | | SEWER TOTALS | | TREATED WATER TOTALS | | | | REMARKS |
|----------|---|--------------|------------|----------------------|--------------------|------------------|----------------------------|------------------------------|
| | | SEWER FLOW | FLOW METER | GALLONS WATER PUMPED | GALLONS WATER USED | BACKWASH GALLONS | *COMBINED TANK TOTAL GALS. | |
| 1 | S | 47,714 | 15213952 | 0 | 43,818 | 0 | 565,233 | |
| 2 | M | 47,714 | | 74,814 | 39,496 | 3,756 | 521,415 | |
| 3 | T | 47,714 | | 77,794 | 35,436 | 3,260 | 556,733 | |
| 4 | W | 47,714 | | 79,364 | 36,932 | 3,406 | 599,091 | |
| 5 | T | 47,714 | | 71,862 | 41,402 | 3,694 | 641,522 | |
| 6 | F | 47,714 | | 61,906 | 45,871 | 3,081 | 671,982 | |
| 7 | S | 47,714 | | 0 | 52,295 | 0 | 688,017 | |
| 8 | S | 47,714 | | 0 | 52,568 | 0 | 635,722 | |
| 9 | M | 47,714 | | 56,552 | 50,479 | 3,979 | 583,153 | |
| 10 | T | 47,714 | | 68,926 | 39,362 | 3,602 | 589,227 | |
| 11 | W | 47,714 | | 66,370 | 36,849 | 3,394 | 618,791 | |
| 12 | T | 47,714 | | 49,468 | 42,927 | 3,708 | 648,312 | Spillway Flowing/Lakes Full |
| 13 | F | 47,714 | | 48,138 | 51,406 | 3,916 | 654,853 | |
| 14 | S | 47,714 | | 0 | 64,842 | 0 | 651,585 | |
| 15 | S | 47,714 | | 0 | 69,913 | 0 | 586,743 | |
| 16 | M | 47,715 | | 77,538 | 60,713 | 16,879 | 516,830 | 18,000 gal./day leak, BW ABC |
| 17 | T | 47,715 | | 0 | 47,780 | 3,557 | 533,655 | Raw Water 1.0 C |
| 18 | W | 47,715 | | 103,475 | 34,456 | 0 | 485,875 | |
| 19 | T | 47,715 | | 74,306 | 52,813 | 3,475 | 554,894 | |
| 20 | F | 47,715 | | 72,130 | 49,823 | 3,207 | 576,387 | |
| 21 | S | 47,715 | | 40,244 | 75,067 | 3,030 | 598,693 | |
| 22 | S | 47,715 | | 36,262 | 84,120 | 3,058 | 563,870 | |
| 23 | M | 47,715 | | 87,798 | 91,168 | 21,037 | 516,012 | Backwash ABC |
| 24 | T | 47,715 | | 108,572 | 85,027 | 6,712 | 512,642 | |
| 25 | W | 47,715 | | 75,252 | 90,866 | 3,303 | 536,187 | |
| 26 | T | 47,715 | | 100,508 | 118,475 | 6,819 | 520,574 | |
| 27 | F | 47,715 | | 121,438 | 123,374 | 6,543 | 502,607 | |
| 28 | S | 47,715 | | 132,640 | 118,117 | 7,349 | 500,671 | |
| 29 | S | 47,715 | | 163,200 | 107,854 | 7,173 | 515,194 | |
| 30 | M | 47,715 | | 75,294 | 115,719 | 3,715 | 570,539 | |
| 31 | T | 47,715 | | 122,452 | 119,032 | 15,636 | 530,114 | Backwash ABC |
| TOTAL | | 1,479,150 | 1,479,150 | 2,046,303 | 2,078,000 | 147,289 | | |
| Average | | 47,715 | 47,715 | 66,010 | 67,032 | 4,751 | 572,488 | |
| Max | | 47,715 | | 163,200 | 123,374 | 21,037 | 688,017 | |

* Max. combined capacity of both tanks is 744,380 gals.

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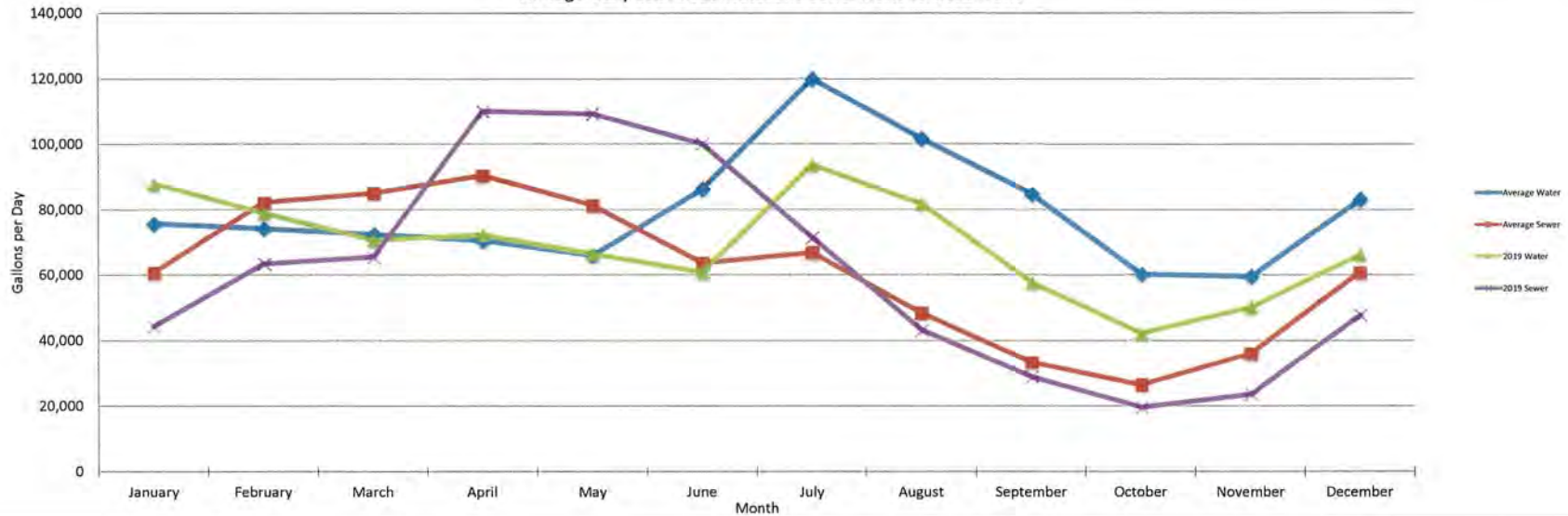
Month Data **15361867**

Sierra Lakes County Water District
Daily Average Water and Sewer Flows

| Month | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | |
|-----------|---------|--------|--------|--------|---------|---------|---------|---------|---------|--------|--------|---------|
| | Water | Sewer | Water | Sewer | Water | Sewer | Water | Sewer | Water | Sewer | Water | Sewer |
| January | 69,606 | 34,410 | 95,897 | 66,382 | 72,428 | 67,169 | 82,724 | 78,915 | 57,934 | 56,074 | 87,880 | 44,329 |
| February | 73,191 | 82,460 | 80,774 | 85,824 | 69,691 | 86,523 | 84,728 | 102,596 | 62,633 | 53,318 | 78,934 | 63,383 |
| March | 78,570 | 89,570 | 73,647 | 62,222 | 64,613 | 100,429 | 80,671 | 89,737 | 64,510 | 83,232 | 70,562 | 65,446 |
| April | 78,717 | 92,660 | 61,764 | 79,719 | 52,789 | 97,536 | 104,155 | 95,125 | 54,942 | 86,645 | 72,242 | 109,987 |
| May | 103,240 | 86,350 | 52,297 | 70,946 | 50,414 | 83,506 | 82,594 | 103,648 | 41,219 | 61,763 | 66,385 | 109,177 |
| June | 135,958 | 67,105 | 68,224 | 56,587 | 74,707 | 62,327 | 85,112 | 81,067 | 67,307 | 50,652 | 60,743 | 99,969 |
| July | 141,906 | 79,832 | 96,315 | 61,393 | 116,675 | 64,330 | 127,908 | 72,376 | 116,880 | 55,680 | 93,686 | 71,372 |
| August | 126,807 | 65,753 | 92,046 | 48,765 | 98,230 | 36,878 | 90,608 | 48,019 | 100,235 | 42,146 | 81,780 | 43,117 |
| September | 87,863 | 33,080 | 79,588 | 38,769 | 89,459 | 30,429 | 69,713 | 33,765 | 96,910 | 30,430 | 57,667 | 28,795 |
| October | 74,301 | 31,039 | 55,541 | 25,955 | 59,326 | 30,750 | 44,687 | 20,983 | 66,956 | 22,980 | 42,107 | 19,533 |
| November | 78,490 | 33,816 | 53,636 | 25,628 | 63,787 | 47,484 | 43,994 | 44,725 | 57,518 | 28,357 | 50,036 | 23,536 |
| December | 88,052 | 78,230 | 79,820 | 49,035 | 106,789 | 85,423 | 57,662 | 46,212 | 82,744 | 44,796 | 66,010 | 47,714 |

| 2014-2018 | | | 2019 | 2019 | 2019 |
|---------------|---------------|--------------------|--------|---------|---------|
| Average Water | Average Sewer | Average Difference | | | |
| 75,718 | 60,590 | 15,128 | 87,880 | 44,329 | 43,551 |
| 74,203 | 82,144 | -7,941 | 78,934 | 63,383 | 15,551 |
| 72,402 | 85,038 | -12,636 | 70,562 | 65,446 | 5,116 |
| 70,473 | 90,337 | -19,864 | 72,242 | 109,987 | -37,745 |
| 65,953 | 81,243 | -15,290 | 66,385 | 109,177 | -42,792 |
| 86,262 | 63,548 | 22,714 | 60,743 | 99,969 | -39,226 |
| 119,937 | 66,722 | 53,215 | 93,686 | 71,372 | 22,314 |
| 101,585 | 48,312 | 53,273 | 81,780 | 43,117 | 38,663 |
| 84,707 | 33,295 | 51,412 | 57,667 | 28,795 | 28,872 |
| 60,162 | 26,341 | 33,821 | 42,107 | 19,533 | 22,574 |
| 59,485 | 36,002 | 23,483 | 50,036 | 23,536 | 26,500 |
| 83,013 | 60,739 | 22,274 | 66,010 | 47,714 | 18,296 |

Average Daily 2014-2018 Water and Sewer Flows vs. 2019 Flows



MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF SIERRA LAKES COUNTY WATER DISTRICT

Date: Friday December 13, 2019 / **Time:** 6:00 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

I. Open Meeting:

Roll Call: Directors in attendance at the Sierra Lakes Boardroom were:

Director Michael Lindquist
Director Dan Stockton
Director Richard Simpson

The meeting was teleconferenced pursuant to Government Code Section 54953 to allow attendance by Director Robert McCormick from 400 Capital Mall, 27 Floor, Sacramento, CA 95814

Director Karen Heald was absent

Staff members present: Paul Schultz, General Manager
Anna Nickerson, Financial Consultant

Staff present by phone: Jeffrey Mitchell, District Counsel

Guests present: None

Minute Recorder: Anna Nickerson, Financial Consultant

II. Public Forum: An opportunity for members of the public to address the Board on items that were not on the agenda. There were no members of the public in attendance.

III. Approve Agenda: The agenda was presented to the Board for approval.

A motion was made by Director Simpson and seconded by Director Stockton to approve the agenda. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

IV. Public Comments: An opportunity for the Board to consider comments received from the public after the agenda was posted, regarding items on the agenda. Mrs. Nickerson reported that there were no comments received after the agenda was posted.

V. Operations: Mr. Schultz's operations report was presented to the Board for consideration and possible action. Mr. Schultz asked if there were any questions:

- Director Simpson asked how much work was done by the Placer County jail trustees last year. Mr. Schultz said they spent seven full days and expected that he would use them for eight days next year.
- Director Simpson said he wasn't sure what the Loprest work was for and asked if it was the filter project. Mr. Schultz said it was for the filter replacement project. He

said he had a firm fixed price for the fabrication of the vessels and needed a firm fixed price for the installation that would fit into the budget that was created by Mr. Quesnel.

- Director Simpson said, in regard to the dam ownership, he was looking at maps of the Serene Lakes subdivision and saw that the little channel along the creek didn't appear to be in Serene Lakes. He asked if the District owned the property even though it wasn't part of Serene Lakes. Mr. Schultz said he was still having a difficult time finalizing the information. He also said he sent applications for dam and emergency storage insurance to the underwriters but he wasn't convinced the insurance was necessary. He said it looked to him like the dam was actually on US Forest Service land but that all the requirements for maintenance, inspection and the Division of Dam Safety fell to the District. Director McCormick offered to help Mr. Schultz gather information regarding the ownership of the dam. Mr. Schultz said he would send a copy of the historical information file that Mr. Quesnel provided to Director McCormick.
- Director Simpson asked about the insurance quotes and what \$5MM and \$10MM meant. Mr. Schultz said "MM" was the abbreviation for million and "M" was thousand. Director Simpson said that in circles where he worked "k" was thousand, "M" was million, and that he had never seen "MM".
- Director Simpson asked about the reclassification of the emergency generator. In response to Director Simpson's questions Mr. Schultz said the emergency generator was previously misclassified as a "duty" generator and the reclassification (as "backup") would provide the District with 5 more years before the generator would have to be replaced.
- Director Simpson said he noted that the District's flows through the wastewater plant were 11.7%. He also noted that there were 50,000 gallons/day of water pumped and only 23,000 gallons/day processed so the discrepancy was greater than last month. Mr. Schultz said that because half the pumped water was being lost, staff would be working on finding leaks in the summer.
- Director Stockton asked if the District was getting the same deal on propane that Donner Summit PUD was getting. Mr. Schultz said the District was getting the same deal for the propane but it was the administrative costs that was the expensive part that DSPUD had renegotiated.
- Director Lindquist said he had a concern about the liability associated with storing the fabricated filters on site. Mr. Schultz said the filters would be stored in the clarifier room and felt that the location was safe. Director Lindquist wanted to make sure staff did a good job of documenting the condition of the filters upon receipt.
- Director Simpson said the deal Mr. Schultz worked out with the fire station to provide housing for the filter installation crew was creative. Mr. Schultz said it would save the District about \$20,000.

VI. The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the November 8, 2019 Regular Meeting; November 2019 Check Register; financial reports for the month ending November 30, 2019; and Disbursements for Board Approval.

A motion was made by Director Simpson and seconded by Director McCormick to approve the consent items calendar. The motion passed by a roll call vote; Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None.

Absent: Director Heald.

VII. New Business:

A. Mrs. Nickerson's memorandum titled "Fiscal Year 2018/2019 Annual Audit Report" dated November 5, 2019, was presented to the Board for review and possible action. Director Simpson asked about the Management Discussion and Analysis that the District doesn't provide. Mrs. Nickerson said she believed that referred to the fact that the Board does not require the auditors to attend the meeting when the report is presented. Director Simpson said he thought it referred to an opportunity for the Board/District to provide an essay on what the financial status of the District was and that Mr. Johnson thought it was fine. When asked, Mrs. Nickerson said it had never been done in the past. Director McCormick asked about the negative "Changes in net position" for the Water enterprise. Mrs. Nickerson said based on the allocation of labor hours from employee timecards, the allocation of Administrative and general costs appeared to have been over allocated to the Water enterprise. Historically, 40% of the indirect costs were allocated to Water and 60% to Sewer. However, this year, based on employee timecard allocation of hours, the allocation was higher to Water than Sewer. She said she had seen inconsistencies as to how employees allocate their time on their timecards and provided an example where two employees attended the same training but allocated the hours to two different codes. She and Paul Schultz, General Manager, would review the list of codes as part of next fiscal year's budget preparation. Mr. Mitchell said long term, each enterprise needed to stand on its own and if it became a long term issue, then the rates might need to be adjusted.

A motion was made by Director Simpson and seconded by Director Stockton to accept the audit report. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

B. A request the from Serene Lakes Property Owner's Association (SLPOA) to allow construction of various improvements on Lot 1 was tabled until a later date; SLPOA's representative was unable to attend the meeting.

VIII. Old Business:

A. Mr. Mitchell's revised "Urgent Matter Protocol" was presented to the Board for consideration and possible action. Mrs. Nickerson read an email with Director Heald's comments regarding the document that she had received earlier in the day. The comments noted that Section C. Urgency Procedure should be relabeled as Section B. There were no other changes to the document.

A motion was made by Director Simpson and seconded by Director McCormick to approve the Urgent Matter Protocol procedure as proposed with the typo correction noted by Director Heald. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

X. CLOSED SESSION: A Closed Session was held pursuant to Government Code Section 54956.9(d)(2). Conference with Legal Counsel to discuss the anticipated litigation,

significant exposure to litigation pursuant to paragraph (2) of subdivision (d) Section 54956.9: one potential case – Threat of litigation by George Carmen’s email dated 12/2/19 (Section 54956.9(e)(5)).

A motion was made by Director Stockton and seconded by Director McCormick to move the meeting into closed session. Director Simpson recused himself from the discussion and left the room. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

A motion was made by Director Stockton and seconded by Director Lindquist to move the meeting out of closed session. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

Mr. Mitchell reported out of closed session. He said, the Board met in closed session to consider one matter of litigation that was contained in a December 2, 2019, email from George Carmen. No action was taken.

IX. Administration:

A. A list of Follow-up Items from the November 8, 2019, Board meeting was presented to the Board for consideration and possible action.

- Item 1: Pictures/Bios for website – ongoing.
- Item 2: Update District Election process before 2020 election. Mr. Mitchell said he would start reviewing the procedures with the possibility of an election in 2020. He would review his notes and get with Mrs. Nickerson and Mr. Schultz.
- Item 3: Insurance Presentation was updated as part of the Operations Report
- Item 4: It was anticipated that Public Safety Power Shut-Off report would be presented at the January or February 2020 meeting.
- Item 5: The letter regarding the indefinite waiver of water/sewer service fees was sent to Mr. Cooney.

B. The Status of Action Items remaining as of the December 2019 meeting was presented to the Board for consideration and possible action:

- Item 1: Best Management Practices – Mr. Schultz anticipated that he would present the information at the April or May 2020 meeting.
- Item 2: AMR Data Collection and Analysis – Director Simpson said he was interested in seeing the information.
- Item 3: Policies & Procedures Review – Mrs. Nickerson begin compiling information and found that the current list included many items that were covered in the Office Procedure Manual that was developed last year.
- Item 4: Insurance Coverage Review – Mr. Shultz updated the Board as part of his Operations Report
- Item 5: Urgent Matter Protocol – Approved earlier in the meeting.
- Item 6: Operations of the Dam – was discussed earlier in the meeting as part of the Operations report.

- Item 7: Discussion with Truckee Fire – Mr. Schultz will be meeting with the new Battalion Chief and Captain in January. He said they were happy to do all the fire hydrant testing.

A motion was made by Director Simpson and seconded by Director Stockton to reopen the Consent Items Calendar. The motion passed by a roll call vote: Ayes: Directors Lindquist, Stockton, Simpson and McCormick. Noes: None. Abstentions: None. Absent: Director Heald.

Director Stockton asked about a journal entry that was listed on the check register. Mrs. Nickerson explained that entry was to record the water/sewer services fees that were deducted from Mr. Krebill's paychecks in accordance with the 12 month agreement he had with the District.

Director Simpson asked if Officer Elections would be held in January. Mrs. Nickerson was asked to place Officer Elections on the January 2020 agenda,

XI. Adjournment

A motion was made by Director Simpson and seconded by Director Stockton to adjourn the meeting. The motion passed by a roll call vote: Ayes: Directors Stockton, Simpson and McCormick. Noes: Director Lindquist. Abstentions: None. Absent: Director Heald.

The minutes were approved at the Regular Meeting held on January 10, 2020, as part of the Consent Items Calendar. A motion was made by Director _____ and seconded by Director _____ to approve the Consent Items Calendar. The motion passed by a _____ vote:

Sierra Lakes County Water District
Check Registers
December 2019

1002 • DEMAND Account

RECONCILIATION:

| | | |
|------------|---|--------------------------|
| 12/1/2020 | Beginning Cash Balance | 335,736.44 |
| | Deposits | 130,351.00 |
| | Assessments received | - |
| | Deposit - Interest | 2.58 |
| | DSPUD Annual MOU | - |
| | Transfers: To Placer Co. Treasury Investment Acct | - |
| | <u>DEMAND ACCOUNT DISBURSEMENTS:</u> | (145,452.20) |
| 12/31/2020 | Ending Cash Balance | <u><u>320,637.82</u></u> |

1031 • GASB 45-OPEB Account

RECONCILIATION:

| | | |
|------------|--|----------------------|
| 12/1/2020 | Beginning Cash Balance | 163.13 |
| | Deposit - Interest | - |
| | Funds Transferred To/From Investment Account | - |
| 12/31/2020 | Ending Cash Balance | <u><u>163.13</u></u> |

Placer County Treasurer's Fund

RECONCILIATION:

| | | |
|------------|--|----------------------------|
| 12/1/2020 | Beginning Cash Balance | 2,959,498.20 |
| | Deposit - Interest | 4,699.50 |
| | Funds Transferred To/From Investment Account | - |
| 12/31/2020 | Ending Cash Balance | <u><u>2,964,197.70</u></u> |

Local Area Investment Fund (LAIF)

RECONCILIATION:

| | | |
|------------|--|--------------------------|
| 12/1/2020 | Beginning Cash Balance | 676,367.80 |
| | Deposit - Interest | - |
| | Funds Transferred To/From Investment Account - Annual OPEB Funding | - |
| 12/31/2020 | Ending Cash Balance | <u><u>676,367.80</u></u> |

Assessment District 2011-01

RECONCILIATION:

| | | |
|------------|------------------------|--------------------------|
| 12/1/2020 | Beginning Cash Balance | 304,234.47 |
| | Assessments Received | - |
| | Deposit - Interest | 2.58 |
| | Disbursements - USDA | - |
| 12/31/2020 | Ending Cash Balance | <u><u>304,237.05</u></u> |

| Type | Date | Num | Name | Memo | Amount |
|------|------|-----|------|------|--------|
|------|------|-----|------|------|--------|

Sierra Lakes County Water District
Check Registers
December 2019

| Type | Date | Num | Name | Memo | Amount |
|--------------------------------|------------|-----------|---|--|-------------|
| 1002 - US Bank - Demand | | | | | |
| Bill Pmt -Check | 12/04/2019 | 7000 | Donner Summit Public Utility District | Dec 2019 Wastewater Treatment Fees | (30,806.00) |
| Bill Pmt -Check | 12/12/2019 | 21572 | Schultz, Paul A. | Nov 2019 Professional fees | (18,037.50) |
| Bill Pmt -Check | 12/12/2019 | 21570 | Custom Electric | Bales VFD Replacement Project | (16,105.82) |
| Bill Pmt -Check | 12/12/2019 | 21571 | Robert W. Johnson | Annual Audit Fee & OPEB Calculation | (12,500.00) |
| Liability Check | 12/03/2019 | | QuickBooks Payroll Service | Created by Payroll Service on 11/27/2019 | (7,657.27) |
| Liability Check | 12/17/2019 | | QuickBooks Payroll Service | Created by Payroll Service on 12/16/2019 | (7,245.42) |
| Bill Pmt -Check | 12/04/2019 | MED122019 | Public Employees' Retirement System (Med) | Medical - 1347 | (6,724.63) |
| Bill Pmt -Check | 12/13/2019 | 21573 | SWRCB Accounting Office | Small Water System Annual Fee | (5,385.60) |
| Bill Pmt -Check | 12/19/2019 | | Anna M. Nickerson | Professional Fees 12/1/19 to 12/15/19 | (5,192.00) |
| Liability Check | 12/30/2019 | E-pay | Internal Revenue Service | P/R Taxes: 94-1619513 QB Tracking # 1713510734 | (4,088.54) |
| Liability Check | 12/16/2019 | E-pay | Internal Revenue Service | P/R Taxes: 94-1619513 QB Tracking # 1193793734 | (3,253.70) |
| Bill Pmt -Check | 12/04/2019 | 7008 | U.S. Bank (CC) | Staff Travel/Training, Membership, Office/Computer, Gas \$1,377.89 | (3,156.62) |
| Bill Pmt -Check | 12/06/2019 | 120419 | Anna M. Nickerson | Professional Fees 11/16/19 to 11/30/19 | (3,124.00) |
| Liability Check | 12/04/2019 | 120220 | Public Employees' Retirement System (Ret) | Retirement - 1347 | (2,834.88) |
| Bill Pmt -Check | 12/04/2019 | 7005 | Shepherd's Auto Body | Gapvax Door Repair - Due from Placer County | (2,640.92) |
| Bill Pmt -Check | 12/12/2019 | 21568 | ACWA | 2020 Agency Dues - Add'l | (1,565.00) |
| Check | 12/02/2019 | 120219 | BluePay | Merchant Fees | (1,556.73) |
| Bill Pmt -Check | 12/04/2019 | 7001 | Holdrege & Kull | Lake Drive Sewer Repair | (1,200.70) |
| Bill Pmt -Check | 12/17/2019 | 7018-7020 | Pacific Gas & Electric | Electricity | (1,176.33) |
| Bill Pmt -Check | 12/12/2019 | 21569 | California Air Resources Control Board | Portable Generator Equip Registration | (910.00) |
| Bill Pmt -Check | 12/17/2019 | 7022 | Suburban Propane | Propane - Short Rd | (851.06) |
| Liability Check | 12/17/2019 | | QuickBooks Payroll Service | Created by Payroll Service on 12/13/2019 | (848.72) |
| Bill Pmt -Check | 12/17/2019 | 7013 | AT&T | Telephone | (841.26) |
| Liability Check | 12/16/2019 | E-pay | Employment Development Department | P/R Taxes: 499-0546-6 QB Tracking # 1193724734 | (775.60) |
| Bill Pmt -Check | 12/11/2019 | 7012 | Shepherd's Auto Body | Gapvax Door Repair - Due from Placer County | (661.22) |
| Paycheck | 12/13/2019 | 21575 | Brian Lundgren | Pay Period Ending 12/13/19 - Final Check | (545.50) |
| Liability Check | 12/30/2019 | E-pay | Employment Development Department | P/R Taxes: 499-0546-6 QB Tracking # 1713603734 | (541.44) |
| Check | 12/10/2019 | 121019 | Reserve Account | Postage | (500.00) |
| Bill Pmt -Check | 12/04/2019 | 7006 | Suburban Propane | Propane - Short Rd | (485.19) |
| Bill Pmt -Check | 12/17/2019 | 7015 | Flyers Energy, LLC | Gasoline/Diesel | (454.72) |
| Bill Pmt -Check | 12/04/2019 | 7002 | Mountain Hardware | Respirators, Dust Filter, small tools & Laundry Soap | (391.04) |
| Bill Pmt -Check | 12/17/2019 | 7023 | Tahoe Truckee Sierra Disposal Co., Inc. | Garbage | (295.87) |
| Bill Pmt -Check | 12/17/2019 | 7024 | Truckee Overhead Door, Inc. | Garage Door spring replacement | (292.00) |
| Bill Pmt -Check | 12/04/2019 | 7004 | Placer County Human Resources | Dec 2019 Dental/Vision Premium | (282.80) |
| Bill Pmt -Check | 12/17/2019 | 7021 | Pitney Bowes | Qtrly Postage Meter Lease | (276.59) |
| Bill Pmt -Check | 12/04/2019 | 7009 | USA Blue Book | Gloves/glasses, masking tape & paint | (251.63) |
| General Journal | 12/31/2019 | 123119-JK | | J Krebill P/R Ded - Water/Sewer Fees | (207.66) |
| Bill Pmt -Check | 12/04/2019 | 6999 | Cranmer Engineering, Inc. | Filter Plant Testing | (200.00) |
| Bill Pmt -Check | 12/04/2019 | 7007 | Summit Home Care | Office Cleaning | (200.00) |
| Bill Pmt -Check | 12/04/2019 | 7010 | USDA - Forest Service | Special Use Permit - Water Pipeline | (199.89) |
| Bill Pmt -Check | 12/04/2019 | 6998 | Badger Meter | Dec 2019 Cellular Fee - Meter Test Program | (193.13) |
| Bill Pmt -Check | 12/17/2019 | 7014 | Cranmer Engineering, Inc. | Filter Plant Testing | (175.00) |

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Sierra Lakes County Water District
Check Registers
December 2019

| Type | Date | Num | Name | Memo | Amount |
|-------------------------------|------------|-----------|---|---|---------------------|
| Liability Check | 12/13/2019 | E-pay | Internal Revenue Service | P/R Taxes: 94-1619513 QB Tracking # 1139180734 | (171.16) |
| Bill Pmt -Check | 12/04/2019 | 7011 | Wienhoff Drug Testing | 2020 Consortium Fee - 2 employees | (150.00) |
| Liability Check | 12/13/2019 | E-pay | Internal Revenue Service | P/R Taxes: 94-1619513 QB Tracking # 1132307734 | (126.40) |
| Bill Pmt -Check | 12/17/2019 | 7026 | Verizon Wireless | Cell Phone and On-Call iPad | (85.57) |
| Bill Pmt -Check | 12/04/2019 | 12GASBUFL | Public Employees' Retirement System (Ret) | Retirement - 1347 | (65.85) |
| Liability Check | 12/13/2019 | E-pay | Employment Development Department | P/R Taxes: 499-0546-6 QB Tracking # 1139167734 | (61.00) |
| Bill Pmt -Check | 12/04/2019 | 7003 | Pacific Gas & Electric | Electricity | (49.37) |
| Bill Pmt -Check | 12/17/2019 | 7017 | New Leaders | Website Design & Upgrades | (43.75) |
| Bill Pmt -Check | 12/17/2019 | 7025 | USA Blue Book | Blue Masking tape | (30.61) |
| Bill Pmt -Check | 12/17/2019 | 7016 | Napa Sierra | Filter | (25.21) |
| Liability Check | 12/13/2019 | E-pay | Employment Development Department | P/R Taxes: 499-0546-6 QB Tracking # 1132293734 | (6.30) |
| Check | 12/05/2019 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 12/04/2019 | (1.75) |
| Check | 12/18/2019 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 12/17/2019 | (1.75) |
| Check | 12/04/2019 | 120419 | BluePay | Merchant Fees | (1.50) |
| Paycheck | 12/04/2019 | DD642 | Brian Lundgren | Direct Deposit: Pay Period Ending 11/30/19 | - |
| Paycheck | 12/04/2019 | DD643 | Jeffery D. Krebill | Direct Deposit: Pay Period Ending 11/30/19 | - |
| Paycheck | 12/04/2019 | DD644 | Matthew M Marriner | Direct Deposit: Pay Period Ending 11/30/19 | - |
| Paycheck | 12/04/2019 | DD645 | Patrick J Baird | Direct Deposit: Pay Period Ending 11/30/19 | - |
| Paycheck | 12/18/2019 | DD649 | Robert M McCormick {Salary} | Direct Deposit: 12/13/19 Board Meeting | - |
| Paycheck | 12/18/2019 | DD646 | Dan L Stockton {Salary} | Direct Deposit: 12/13/19 Board Meeting | - |
| Paycheck | 12/18/2019 | DD647 | Michael E Lindquist {Salary} | Direct Deposit: 12/13/19 Board Meeting | - |
| Paycheck | 12/18/2019 | DD648 | Richard A Simpson {Salary} | Direct Deposit: 12/13/19 Board Meeting | - |
| Paycheck | 12/18/2019 | DD650 | Jeffery D. Krebill | Direct Deposit: Pay Period Ending 12/15/19 | - |
| Paycheck | 12/18/2019 | DD651 | Matthew M Marriner | Direct Deposit: Pay Period Ending 12/15/19 | - |
| Paycheck | 12/18/2019 | DD652 | Patrick J Baird | Direct Deposit: Pay Period Ending 12/15/19 | - |
| Total 1002 - US Bank - Demand | | | | | (145,452.20) |
| TOTAL | | | | | (145,452.20) |

Doc 13

Sierra Lakes County Water District
Payroll Summary
December 2019

| | Dan L Stockton {Salary} | Michael E Lindquist {Sal... | Richard A Simpson {Sala... | Robert M McCormick {S... | TOTAL |
|--|-------------------------|-----------------------------|----------------------------|--------------------------|---------------|
| Employee Wages, Taxes and Adjus... | | | | | |
| Gross Pay | | | | | |
| Salary Director | 180.00 | 180.00 | 180.00 | 180.00 | 720.00 |
| Total Gross Pay | 180.00 | 180.00 | 180.00 | 180.00 | 720.00 |
| Adjusted Gross Pay | 180.00 | 180.00 | 180.00 | 180.00 | 720.00 |
| Taxes Withheld | | | | | |
| Federal Withholding | -36.00 | 0.00 | -25.00 | 0.00 | -61.00 |
| Medicare (Employee) | -2.61 | -2.61 | -2.61 | -2.61 | -10.44 |
| Social Security (Employee) | -11.16 | -11.16 | -11.16 | -11.16 | -44.64 |
| State Withholding | -36.00 | 0.00 | -25.00 | 0.00 | -61.00 |
| Medicare Employee Addl Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Taxes Withheld | -85.77 | -13.77 | -63.77 | -13.77 | -177.08 |
| Additions to Net Pay | | | | | |
| Director Mileage Reimbursen... | 174.00 | 121.80 | 0.00 | 0.00 | 295.80 |
| Total Additions to Net Pay | 174.00 | 121.80 | 0.00 | 0.00 | 295.80 |
| Net Pay | 268.23 | 288.03 | 116.23 | 166.23 | 838.72 |
| Employer Taxes and Contributions | | | | | |
| Medicare (District) | 2.61 | 2.61 | 2.61 | 2.61 | 10.44 |
| Social Security (District) | 11.16 | 11.16 | 11.16 | 11.16 | 44.64 |
| Total Employer Taxes and Contrib... | 13.77 | 13.77 | 13.77 | 13.77 | 55.08 |

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2019 to June 30, 2020

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|-----------------------|----------------|------------------------------|-------------|------------------|------------------|------------------------------|-------------|--------------------|-------------|
| | Month End 12/31/19 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 19-20 Budget | % of Budget |
| <u>Water Sewer Revenues</u> | | | | | | | | | | |
| 8000-01 · Annual Water Fees | 71,427 | 71,427 | - | 100% | 428,562 | 428,562 | - | 100% | 857,124 | 50% |
| 8000-02 · Annual Sewer Fees | 99,067 | 99,067 | (0) | 100% | 594,404 | 594,404 | - | 100% | 1,188,808 | 50% |
| 8030 · Property Taxes | - | - | - | 0% | 33,361 | 30,000 | 3,361 | 111% | 390,000 | 9% |
| 8050 · Customer Late Fees | 2,236 | 2,500 | (264) | 89% | 4,499 | 5,000 | (501) | 90% | 10,000 | 45% |
| 8005 · Primary Facilities Fees - Sewer | - | - | - | 0% | 7,800 | 15,600 | (7,800) | 50% | 23,400 | 33% |
| 8006 · Primary Facilities Fees - Water | - | - | - | 0% | 1,825 | 3,650 | (1,825) | 50% | 5,475 | 33% |
| 8052 · GAPVAX Services | - | - | - | 0% | - | - | - | 0% | - | 0% |
| 8020 · Other Income | 4,717 | - | 4,717 | 100% | 36,342 | - | 36,342 | 100% | - | -100% |
| Total Revenues Received: | 177,447 | 172,994 | 4,452 | 103% | 1,106,792 | 1,077,216 | 29,576 | 103% | 2,474,807 | 45% |
| <u>Controllable Expenses:</u> | | | | | | | | | | |
| <u>Salaries:</u> | | | | | | | | | | |
| 9001 · Director Salaries | 720 | 1,800 | 1,080 | 40% | 4,860 | 10,800 | 5,940 | 45% | 21,600 | 23% |
| 9003 · Maintenance Salaries | | | | | | | | 0% | | |
| 9003-01 - Maint Hourly Regular | 21,557 | 22,959 | 1,402 | 94% | 145,024 | 137,751 | (7,273) | 105% | 275,502 | 53% |
| 9003-02 - Maint Overtime | 991 | 918 | (73) | 108% | 4,541 | 5,510 | 969 | 82% | 11,020 | 41% |
| 9003-03 - Maint Standby | 2,300 | 2,196 | (104) | 105% | 13,320 | 13,180 | (140) | 101% | 26,360 | 51% |
| 9003-00 - Maint Salaries - Other | - | 1,500 | 1,500 | 0% | - | 1,500 | 1,500 | 0% | 1,500 | 0% |
| 9003-04 - Labor Allocated to Projects | - | - | - | 0% | - | - | - | - | - | - |
| Total 9000 · Salaries | 25,567 | 29,373 | 3,805 | 87% | 167,745 | 168,741 | 996 | 99% | 335,982 | 50% |
| <u>Payroll Expense</u> | | | | | | | | | | |
| 9005 · Payroll Expense - SS & Medicare | 1,956 | 2,005 | 49 | 98% | 12,833 | 12,025 | (808) | 107% | 24,050 | 53% |
| 9007 · Payroll Expense- SUI & ETT | 541 | 219 | (322) | 247% | 626 | 1,314 | 688 | 48% | 3,950 | 16% |
| 9008 · Payroll Expense - Retirement | 1,612 | 1,444 | (168) | 112% | 9,545 | 8,663 | (882) | 110% | 17,325 | 55% |
| 9009 · Payroll Expense - Medical & D/V | 10,755 | 12,250 | 1,495 | 88% | 58,378 | 73,500 | 15,122 | 79% | 147,000 | 40% |
| 9010 · Payroll Expense - Workers' Comp | 2,572 | 3,475 | 903 | 74% | 5,166 | 6,950 | 1,784 | 74% | 13,900 | 37% |
| Total 9004 · Payroll Expense | 17,436 | 19,393 | 1,957 | 90% | 86,548 | 102,452 | 15,904 | 84% | 206,225 | 42% |
| <u>Indirect & G&A</u> | | | | | | | | | | |
| 9012 · Legal Expense: | 521 | 3,000 | 2,479 | | 13,522 | 18,000 | 4,478 | 75% | 36,000 | 38% |
| 9013 · Audit Expense | - | - | - | 0% | 13,300 | 13,050 | (250) | 102% | 13,050 | 102% |
| 9014 · Fees & Penalties | 32 | 125 | 93 | 25% | 265 | 750 | 485 | 35% | 1,500 | 18% |
| 9016 · Directors' Expense | 296 | 834 | 538 | 35% | 2,375 | 5,000 | 2,625 | 47% | 10,000 | 24% |
| 9017 · Professional Fees - Operations | 19,744 | 24,500 | 4,756 | 81% | 126,772 | 147,000 | 20,228 | 86% | 294,000 | 43% |
| 9018 · Professional Fees - Office | 9,108 | 11,440 | 2,332 | 80% | 52,404 | 68,640 | 16,236 | 76% | 137,280 | 38% |
| 9019 · Staff Travel/Training | 316 | 616 | 300 | 51% | 1,881 | 3,700 | 1,819 | 51% | 7,400 | 25% |
| 9022 · Election Expense | - | - | - | 0% | - | - | - | 0% | - | 0% |
| 9023 · Insurance Expense | - | - | - | 0% | 11,379 | 12,000 | 621 | 95% | 20,000 | 57% |
| 9024 · Membership Expense | 490 | 500 | 10 | 98% | 11,586 | 11,400 | (186) | 102% | 12,000 | 97% |
| 9026 · Outside Services | 200 | 273 | 73 | 73% | 1,350 | 1,643 | 293 | 82% | 3,286 | 41% |
| 9028 · Telephone Expense | 841 | 625 | (216) | 135% | 4,950 | 3,750 | (1,200) | 132% | 7,500 | 66% |
| 9029 · Garbage/Hazmat Expense | 862 | 375 | (487) | 230% | 2,332 | 2,250 | (82) | 104% | 4,500 | 52% |
| 9030 · Uniform Expense | 123 | 169 | 46 | 73% | 1,302 | 1,013 | (289) | 129% | 2,025 | 64% |
| 9034 · Propane Expense | 851 | 891 | 40 | 96% | 2,585 | 5,350 | 2,765 | 48% | 10,700 | 24% |

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2019 to June 30, 2020

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|-----------------------|--------|------------------------------|-------------|-----------------|---------|------------------------------|-------------|--------------------|-------------|
| | Month End 12/31/19 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 19-20 Budget | % of Budget |
| 9036 • SCADA System Expense | - | - | - | 0% | 11,033 | 2,000 | (9,033) | 552% | 4,500 | 245% |
| 9037 • M&O Asset Mgmt Sys (Lucity) | - | - | - | 0% | 3,750 | 2,000 | (1,750) | 188% | 4,500 | 83% |
| 9040 • Office Expense | 129 | 250 | 121 | 51% | 849 | 1,500 | 651 | 57% | 3,000 | 28% |
| 9041 • Postage Expense | 500 | 1,000 | 500 | 50% | 629 | 1,000 | 371 | 63% | 2,000 | 31% |
| 9042 • Postage Meter Expense | 277 | 325 | 48 | 85% | 553 | 650 | 97 | 85% | 1,300 | 43% |
| 9043 • Copier & Fax Expense | - | 75 | 75 | 0% | 146 | 475 | 329 | 31% | 950 | 15% |
| 9044 • Computer Equipment & Service | | | | | | | | | | |
| 9044-01 • General Expense | 53 | 291 | | 18% | 837 | 1,750 | 913 | 48% | 3,500 | |
| 9044-02 • Website Design | 44 | 650 | | 7% | 2,623 | 4,000 | 1,377 | 66% | 8,000 | |
| 9044-03 • Merchant Fees | 1,717 | 1,000 | | 172% | 16,742 | 11,500 | (5,242) | 146% | 20,000 | |
| Total 9011 • Indirect & G&A | 36,103 | 46,939 | 10,836 | 77% | 283,165 | 318,421 | 35,256 | 89% | 606,991 | 47% |
| <u>MAINTENANCE & OPERATIONS</u> | | | | | | | | | | |
| <u>Water Treatment & Filter Plant</u> | | | | | | | | | | |
| 9101 • Filter Plant Operations & Maint | 682 | 584 | (98) | 117% | 4,747 | 3,500 | (1,247) | 136% | 7,000 | 68% |
| 9102 • Filter Plant-Chems, Lab & Equip | 4,574 | 1,250 | (3,324) | 366% | 10,719 | 7,500 | (3,219) | 143% | 15,000 | 71% |
| 9103 • Filter -Water Pumping Plant M&O | - | 80 | 80 | 0% | 906 | 500 | (406) | 181% | 1,000 | 91% |
| 9104 • Well Pump Station Expense | - | 80 | 80 | 0% | 205 | 500 | 295 | 41% | 1,000 | -100% |
| Total 9100 • Water Treatment & Filter Plant | 5,256 | 1,994 | (3,262) | 264% | 16,577 | 12,000 | (4,577) | 138% | 24,000 | 69% |
| <u>Water Distribution</u> | | | | | | | | | | |
| 9201 • Water Dist - General Maint | 3,388 | 625 | (2,763) | 542% | 8,002 | 3,750 | (4,252) | 213% | 7,500 | 107% |
| 9202 • Water Dist - Pipes & Fittings | - | 170 | 170 | 0% | 270 | 1,000 | 730 | 27% | 2,000 | 13% |
| 9203 • Water Dist - Hydrant Maint | - | - | - | 0% | 261 | 500 | 239 | 52% | 500 | 52% |
| 9204 • Fees - Water | 455 | 4,800 | 4,345 | 9% | 2,648 | 7,000 | 4,352 | 38% | 13,125 | 20% |
| 9205 • Water Dist - Electricity | 3,070 | 2,800 | (270) | 110% | 13,110 | 16,800 | 3,690 | 78% | 33,600 | 39% |
| 9600 • Water Dist - Meters/Parts | - | - | - | 0% | 26 | 500 | 474 | 5% | 1,000 | 3% |
| 9601 • Water Conservation | - | 170 | 170 | 0% | 500 | 1,000 | 500 | 50% | 2,000 | 25% |
| Total 9200 • Water Distribution | 6,913 | 8,565 | 1,652 | 81% | 24,816 | 30,550 | 5,734 | 81% | 59,725 | 42% |
| <u>Wastewater Collection System</u> | | | | | | | | | | |
| 9301 • Wastewater - General Maint | 4,055 | 750 | (3,305) | 541% | 8,280 | 4,500 | (3,780) | 184% | 9,000 | 92% |
| 9302 • Wastewater - Pipes/Fittings | - | 125 | 125 | 0% | 1,246 | 750 | (496) | 166% | 1,500 | 83% |
| 9303 • Wastewater- Enzymes/Lab Testing | - | - | - | 0% | 2,310 | 2,500 | 190 | 92% | 5,000 | 46% |
| 9304 • Wastewater - Manholes | - | - | - | 0% | 67 | 500 | 433 | 13% | 500 | 0% |
| 9305 • Fees - Sewer | 5,841 | - | (5,841) | 100% | 10,059 | 4,700 | (5,359) | 214% | 7,350 | 137% |
| 9306 • Wastewater - Electricity | 283 | 1,355 | 1,072 | 21% | 4,707 | 8,135 | 3,428 | 58% | 16,275 | 29% |
| 9700-01 • Wastewater Export Service Refund | - | - | - | 0% | - | - | - | 0% | - | 0% |
| 9700 • Wastewater- Export Service Exp | 30,806 | 32,210 | 1,404 | 96% | 184,836 | 193,260 | 8,424 | 96% | 386,520 | 48% |
| Total 9300 • Wastewater Collection System | 40,985 | 34,440 | (6,545) | 119% | 211,504 | 214,345 | 2,841 | 99% | 426,145 | 50% |
| <u>Vehicle Expense</u> | | | | | | | | | | |
| 9501 • Gasoline/Diesel | 707 | 709 | 2 | 100% | 8,667 | 4,250 | (4,417) | 204% | 8,500 | 102% |
| 9502 • Pickups | - | - | - | 0% | 5,188 | 2,500 | (2,688) | 208% | 2,500 | 208% |
| 9503 • Gapvac | - | 1,500 | 1,500 | 0% | 166 | 3,000 | 2,834 | 6% | 3,500 | 5% |
| 9504 • Backhoe | - | 1,500 | 1,500 | 0% | - | 3,000 | 3,000 | 0% | 4,000 | 0% |

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2019 to June 30, 2020

| | MONTH TO DATE | | | | YEAR TO DATE | | | | ANNUAL BUDGET | |
|--|-----------------------|-----------------|------------------------------|-------------|------------------|------------------|------------------------------|-------------|--------------------|-------------|
| | Month End 12/31/19 | Budget | Favorable / (Unfavorable) | % of Budget | YEAR TO DATE | Budget | Favorable / (Unfavorable) | % of Budget | FY 19-20 Budget | % of Budget |
| 9505 • Vehicle Maint Supplies | 313 | 350 | 37 | 89% | 808 | 700 | (108) | 115% | 1,000 | 81% |
| Total 9500 • Vehicle Expense | 1,020 | 4,059 | 3,039 | 25% | 14,829 | 13,450 | (1,379) | 110% | 19,500 | 76% |
| Project Expenses | | | | | | | | | | |
| 9812 • Spot Repairs of Sewer Mainline & Laterals | - | 4,700 | 4,700 | 0% | 8,988 | 28,000 | 19,012 | 32% | 56,000 | 16% |
| 9813 • Repair of Sewer Manholes at Various Locations | - | 2,685 | 2,685 | 0% | - | 16,120 | 16,120 | 0% | 32,250 | 0% |
| 9815 • Misc Sewer Pump Station Upgrades | 52 | 3,875 | 3,823 | 1% | 4,236 | 23,250 | 19,014 | 18% | 46,500 | 9% |
| 9816 • Replace Pumps/Controls at #1SPS | - | - | - | 0% | 333 | - | (333) | 100% | - | 0% |
| 9818 • Misc Water System Improvements | - | 3,125 | 3,125 | 0% | 18,629 | 18,750 | 121 | 99% | 37,500 | 50% |
| 9819 • Adj Water Valve Boxes to Street Grade | - | 250 | 250 | 0% | - | 1,500 | 1,500 | 0% | 3,000 | 0% |
| 9820 • Misc Upgrades Water Pump Stations | - | 3,545 | 3,545 | 0% | 3,047 | 21,250 | 18,203 | 14% | 42,500 | 7% |
| 9821 • Automatic Meter Read System | - | 187 | 187 | 0% | 769 | 1,122 | 353 | 69% | 2,243 | 34% |
| 9822 • Misc Jobs - Safety Tools Bldgs | - | 8,830 | 8,830 | 0% | 6,590 | 53,000 | 46,410 | 12% | 106,000 | 6% |
| 9824 • Lake Management | - | 225 | 225 | 0% | 200 | 1,250 | 1,050 | 16% | 2,500 | 8% |
| 9825 • HOTFaP | - | - | - | 0% | - | 7,500 | 7,500 | 0% | 10,000 | 0% |
| 9915 • Misc. Projects | - | - | - | 0% | - | - | - | 0% | - | |
| Total 9800 • Project Expenses | 52 | 27,422 | 27,370 | 0% | 42,791 | 171,742 | 128,951 | 25% | 338,493 | 13% |
| Total Controllable Expenses | 133,332 | 172,185 | 38,852 | 77% | 847,975 | 1,031,701 | 183,726 | 82% | 2,017,061 | 42% |
| Non-Controllable Expenses: | | | | | | | | | | |
| 9900 • Debt - Interest | | | | | | | | | | |
| 9904 • Interest on SRF Loan | 5,362 | 5,362 | (0) | 100% | 5,362 | 5,362 | (0) | 100% | 10,267 | 52% |
| 9906 • USDA Revenue Bonds | - | - | - | 0% | 62,690 | 63,500 | 810 | 99% | 127,000 | 49% |
| 9908 • Int on Assessment-7207 Palisade | - | - | - | 0% | 243 | - | (243) | 100% | 247 | 0% |
| Total 9900 • Debt - Interest | 5,362 | 5,362 | (0) | 100% | 68,295 | 68,862 | 567 | 99% | 137,514 | 50% |
| 9920 • Depreciation | | | | | | | | | | |
| 9921 • Depreciation - Water | 9,968 | 10,702 | 734 | 93% | 59,806 | 64,212 | 4,406 | 93% | 128,425 | 47% |
| 9922 • Depreciation - Sewer | 7,816 | 8,840 | 1,024 | 88% | 46,898 | 53,044 | 6,146 | 88% | 106,089 | 44% |
| Total 9920 • Depreciation | 17,784 | 19,542 | 1,758 | 91% | 106,704 | 117,256 | 10,552 | 91% | 234,514 | 45% |
| 9950 • SLCWD Share - DSPUD Capital Costs | | | | | | | - | 0% | 18,000 | |
| Total Non-Controllable Expenses | 23,146 | 24,904 | 1,758 | 93% | 174,999 | 186,118 | - | 0% | 18,000 | 972% |
| TOTAL DISTRICT EXPENSES: | 156,478 | 197,089 | 40,610 | 79% | 1,022,974 | 1,217,819 | 194,845 | 84% | 2,407,089 | 42% |
| EARNED REVENUE LESS EXPENSES | 20,968 | (24,094) | 45,063 | | 83,819 | (140,603) | 224,422 | | 67,718 | |

SIERRA LAKES COUNTY WATER DISTRICT
CAPITAL PROJECTS SUMMARY
FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019

| | For Period 7/1/2019 to 6/30/2020 | | | | |
|---|----------------------------------|------------------------------|---------------------------------|------------------------|--|
| | PROPOSED BUDGET | Previously Incurred Costs | Costs Incurrec Current Month | Total Costs to Date | VARIANCE Favorable (Unfavorable) |
| | | | 12/31/2019 | | |
| CAPITAL PROJECTS IN PROGRESS: | | | | | |
| Miscellaneous Sewer Pump Station Upgrades | \$ 7,500 | \$ - | \$ - | \$ - | \$ 7,500 |
| Miscellaneous Water Distribution System Improvements | 24,000 | 27,128 | - | 27,128.32 | (3,128) |
| Miscellaneous Water Pump Station/Storage Improvements | 310,000 | 10,758 | - | 10,758.29 | 299,242 |
| Automatic Meter Read System | 52,500 | 37,100 | - | 37,100.10 | 15,400 |
| Purchase Tools/Equipment and Building Improvements | 99,940 | 5,919 | - | 5,919.00 | 94,021 |
| DSPUD Wastewater Plant | 18,000 | - | - | - | 18,000 |
| Total Capital Projects | \$ 511,940 | \$ 80,905.71 | \$ - | \$ 80,906 | \$ 431,034 |

Sierra Lakes County Water District
Cash Source and Application of Funds
Operating Budget
in \$000's

Beginning Operating Cash Balance:

| ACTUAL Dec-19 | Forecast Dec-19 |
|------------------|--------------------|
| 336 | 336 |

| Forecast Jan-20 | Forecast Feb-20 | Forecast Mar-20 | Forecast Apr-20 | Forecast May-20 | Forecast Jun-20 | Forecast Jul-20 | Forecast Aug-20 | Forecast Sep-20 | Forecast Oct-20 | Forecast Nov-20 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 321 | 150 | 45 | 192 | 542 | 257 | 104 | 34 | 101 | 635 | 524 |

Cash Provided/(Used) by Operations:

Revenues:

Sewer & Water Service Fees
Placer County Taxes
Misc Other Income

| | |
|-------|-------|
| 130 | 97 |
| - | - |
| - | - |
| - | - |
| (129) | (160) |
| (16) | (24) |
| (15) | (87) |

| | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 50 | 50 | 50 | 625 | 20 | 45 | 80 | 500 | 700 | 80 | 124 |
| - | - | 210 | - | - | 153 | - | - | - | - | - |
| 5 | - | - | 5 | - | 8 | 4 | 4 | 4 | 4 | - |
| - | - | - | - | - | - | - | - | - | - | - |
| (155) | (155) | (155) | (155) | (155) | (155) | (167) | (167) | (170) | (170) | (170) |
| (46) | - | - | (100) | (150) | (150) | (62) | (62) | - | - | - |
| (146) | (105) | 105 | 375 | (285) | (99) | (145) | 275 | 534 | (86) | (46) |

Net Cash Provided/(Used) by Operations:

Cash Provided/(Used) for Financing Activities

CA Bank & Trust - Qrtly Transfers
USDA \$5.2 million Revenue Bond
DSPUD Excess Capacity Refund (\$655,000)
Total Cash Provided/(Used) by Financing Activities:

| | |
|---|---|
| | |
| - | - |
| - | - |
| - | - |
| - | - |

| | | | | | | | | | | |
|------|---|-------|------|---|---|------|-------|---|------|---|
| (25) | - | - | (25) | - | - | (25) | | | (25) | - |
| - | - | (208) | - | - | - | - | (208) | | - | - |
| (25) | - | (208) | (25) | - | - | (25) | (208) | - | (25) | - |

Cash Provided/(Used) by Investment Activities

Moved to/from Placer Co. Treasurer's Fund
GASB 45 - OPEB Annual Funding
Total Cash Provided/(Used) by Investment Activities:

| | |
|---|---|
| | - |
| | |
| - | - |
| - | - |

| | | | | | | | | | | |
|---|---|-----|---|---|------|-----|---|---|---|---|
| - | | 250 | | | | 100 | | | - | - |
| | | | | | (54) | | | | | |
| - | - | 250 | - | - | (54) | 100 | - | - | - | - |

Ending OPERATING ACCOUNT Cash Balance:

| | |
|-----|-----|
| 321 | 249 |
|-----|-----|

| | | | | | | | | | | |
|-----|----|-----|-----|-----|-----|----|-----|-----|-----|-----|
| 150 | 45 | 192 | 542 | 257 | 104 | 34 | 101 | 635 | 524 | 478 |
|-----|----|-----|-----|-----|-----|----|-----|-----|-----|-----|

SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION
2018/2019 - 2022/2023
in \$000's

Beginning OPERATING Cash Balance:

Cash Provided/(Used) by Operations:

Revenues:

Water/Sewer Service Fees
PrePaid W/S Service Fees:
Placer County Tax
Primary Facilities Fees
Misc Other Income

Expenses:

Operating Expenses
Sierra Plant - Capital Projects

Net Cash Provided/(Used) by Operations:

Cash Provided/(Used) for Financing Activities

CA Bank & Trust Loan Principal & Interest
USDA Revenue Bond Loan
Refunded WWTP Costs

Total Cash Provided/(Used) by Financing Activities:

Cash Provided(Used) by Investment Activities

Total Cash Provided(Used) by Investment Activities:
Moved to Placer Co. Treasurer's Fund
Annual GASB 45 Funding - OPEB - Moved to LAIF

Total Cash Provided(Used) by Investment Activities:

Ending OPERATING Cash Balance:

| ACTUAL 2018/2019 | FORECAST 2019/2020 | Forecast 2020/2021 | Forecast 2021/2020 | Forecast 2022/2023 |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2,271 | 519 | 104 | (75) | (25) |
| | | | | |
| 2,072 | 2,046 | 2,046 | 2,046 | 2,046 |
| 229 | - | - | - | - |
| 436 | 390 | 390 | 390 | 390 |
| 25 | 9 | 29 | 29 | 29 |
| - | 10 | 10 | 10 | 10 |
| (1,535) | (1,855) | (2,035) | (1,804) | (1,920) |
| (228) | (512) | (512) | (1,514) | (285) |
| 999 | 88 | (72) | (843) | 270 |
| | | | | |
| - | - | - | - | - |
| (100) | (100) | (100) | (100) | (25) |
| (270) | (270) | (270) | (270) | (270) |
| 73 | 71 | 67 | 67 | 67 |
| (297) | (299) | (303) | (303) | (228) |
| | | | | |
| - | | | | |
| (2,400) | (150) | 250 | 1,250 | - |
| (54) | (54) | (54) | (54) | (54) |
| (2,454) | (204) | 196 | 1,196 | (54) |
| | | | | |
| 519 | 104 | (75) | (25) | (37) |

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2019

| | Dec 31, 19 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1002 • US Bank - Demand | 320,635.24 |
| 1030 • CA Bank & Trust(Fiscal Agt-SRF) | 200,185.53 |
| 1031 • GASB 45 - OPEB ACCOUNT | 163.13 |
| 1040 • Petty Cash | 50.00 |
| 1061 • Placer County Tres. Fund | 2,964,197.70 |
| 1062 • LAIF - OPEB Funds | 680,534.03 |
| Total Checking/Savings | 4,165,765.63 |
| Accounts Receivable | |
| 2000 • Current Service Receivable | 614,991.85 |
| Total Accounts Receivable | 614,991.85 |
| Other Current Assets | |
| 12000 • Undeposited Funds | 623.00 |
| 2015-01 • Other Accounts Receivable | 3,758.70 |
| 2018 • Interest Receivable | 4,294.92 |
| 2100 • Prepaid Insurance | 7,960.48 |
| 2102 • DSPUD - MOU Receivable | 131,149.80 |
| Total Other Current Assets | 147,786.90 |
| Total Current Assets | 4,928,544.38 |
| Fixed Assets | |
| 3000 • Water Utility Plant in Service | |
| 3001 • Water Source of Supply (Lakes) | 49,686.95 |
| 3002 • Water Pumping Plant | 142,950.01 |
| 3003 • Water Filtration Plant | 683,796.29 |
| 3004 • Water Distribution System | 4,241,589.33 |
| 3005 • General Plant | 241,303.96 |
| 3010 • Filter Plant Construction-FmHA | 904,122.09 |
| 3011 • Filter Plant Mod Adm 1/2 Water | 88,018.96 |
| 3012 • Wells/Post Chlorination-DWR | 628,829.55 |
| Total 3000 • Water Utility Plant in Service | 6,980,297.14 |
| 30000 • Wastewater System Assets | |
| 3020 • Wastewater Collection Sys | 1,152,366.63 |
| 3022 • Wastewa Export Line-SWRCB Gr... | 1,772,116.35 |
| 3024 • Wastewater Export Project | 206,448.44 |
| 3025 • Wastewater Disposal Plant | 796,300.33 |
| 3026 • Parallel Sewer Force Main | 217,842.37 |
| 3027 • Filter Plant Mod Adm 1/2 Sewer | 88,018.96 |
| 3028 • Vehicles | 292,127.98 |
| 3029 • Sewer Inspection Camera | 10,427.50 |
| Total 30000 • Wastewater System Assets | 4,535,648.56 |
| 3030 • Land | |
| 3031 • Lot K-9-1 | 4,538.37 |
| 3032 • Lot 117-S1 | 2,992.57 |

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2019

| | Dec 31, 19 |
|---|----------------------|
| 3033 • Lot 16-S5/6 | 1,638.67 |
| 3034 • Part 069-020-047 | 500.00 |
| 3035 • 5 Acres Section 35 | 1,187.16 |
| 3036 • Lake Parcel | 101,100.50 |
| 3037 • 7207 Palisade Drive | 33,700.19 |
| 3030 • Land - Other | 11,378.00 |
| Total 3030 • Land | 157,035.46 |
| 30400 • Accumulated Depreciation | |
| 3042 • Depreciation Allowance - Sewer | -3,153,317.38 |
| 3043 • Depreciation Allowance - Water | -3,745,603.82 |
| Total 30400 • Accumulated Depreciation | -6,898,921.20 |
| Total Fixed Assets | 4,774,059.96 |
| Other Assets | |
| 3100 • Projects in Progress | |
| 3106 • Misc Upgrades Water Pump Stat | 10,758.29 |
| 3107 • Replace Water Mainline & Latls | 423.50 |
| 3114 • Badger Meters & Endpoints | 37,100.81 |
| 3115 • Electrical Upgrades - Plant | 5,918.86 |
| 3116 • Bales VFD Replacement | 27,128.32 |
| Total 3100 • Projects in Progress | 81,329.78 |
| 3200 • Deferred Outflows/Contributions | 16,436.00 |
| 3201 • Deferred Outflows/Actuarial | 54,273.00 |
| 3205 • Deferred Outflows (OPEB Contrib | 55,362.00 |
| 6101 • Net Pension Liability - GASB 68 | 17,915.00 |
| Total Other Assets | 225,315.78 |
| TOTAL ASSETS | 9,927,920.12 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 4000 • Accounts Payable | 41,576.47 |
| Total Accounts Payable | 41,576.47 |
| Other Current Liabilities | |
| 4100 • Accounts Payable - Other | 4,218.25 |
| 5000 • Direct Deposit Liabilities | 8,503.32 |
| 5001 • Accrued Taxes | |
| 5005 • Retirement - Accrued Taxes | 2,968.61 |
| 5006 • State - Accrued Taxes | 937.17 |
| 5007 • SDI - Accrued Taxes | 132.06 |
| 5010 • Health Ins. Deductions | 3,750.85 |
| Total 5001 • Accrued Taxes | 7,788.69 |

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2019

| | Dec 31, 19 |
|--|---------------------|
| 5013 · Accrued Vacation | 3,608.09 |
| 5019 · Loan Interest Payable - Accrued | 31,374.81 |
| Total Other Current Liabilities | 55,493.16 |
| Total Current Liabilities | 97,069.63 |
| Long Term Liabilities | |
| 6000 · Debt - Principal | |
| 6004 · Loan Payable Principal - SRF | 390,307.60 |
| 6007 · USDA \$5,222,000 Revenue Bond | 4,555,000.00 |
| 6008 · Assessment - 7207 Palisade | 8,418.64 |
| Total 6000 · Debt - Principal | 4,953,726.24 |
| 6100 · Accrued OPEB - GASB 45 | 1,094,598.90 |
| 6102 · Deferred Inflows | 69,323.00 |
| Total Long Term Liabilities | 6,117,648.14 |
| Total Liabilities | 6,214,717.77 |
| Equity | |
| 7000 · Reserve for Debt Service | 191,924.72 |
| 7005 · Retained Earnings | 2,414,492.93 |
| Net Income | 1,106,784.70 |
| Total Equity | 3,713,202.35 |
| TOTAL LIABILITIES & EQUITY | 9,927,920.12 |

amn
1/3/2020
9:52 AM

SIERRA LAKES COUNTY WATER DISTRICT
LIST OF DISBURSEMENTS REQUIRING BOARD APPROVAL
January 2020

| Vendor | Inv # / Inv Date | | Invoice Amount |
|------------------------------------|---|------------|------------------|
| <u>Paul Schultz</u> | Invoice # | 200101 | 19,743.75 |
| | Date | 1/1/2020 | |
| | For: <u>December 2019 Professional Fees</u> | | |
| <u>Anna Nickerson</u> | Inv# | 121519 | 5,192.00 |
| | Date | 12/15/2019 | |
| | For: <u>Professional Fees 12/1 to 12/15/19</u> | | |
| | Inv# | 123119 | 3,916.00 |
| | Date | 12/31/2019 | |
| | For: <u>Professional Fees 12/16 to 12/31/19</u> | | |
| TOTAL ANNA NICKERSON | | | 9,108.00 |
| <u>Custom Electric</u> | Inv# | 7486 | 2,330.61 |
| | Date | 12/18/2019 | |
| | Inv# | 7487 | 2,270.00 |
| | Date | 12/18/2019 | |
| | Inv# | 7488 | 810.00 |
| | Date | 12/12/2019 | |
| | For: <u>Water Tank & Pump Houses</u> | | |
| TOTAL CUSTOM ELECTRIC | | | 5,410.61 |
| TOTAL INVOICES FOR APPROVAL | | | 34,262.36 |

Paul A. Schultz, PE
Civil and Environmental Engineering



7299 3rd Avenue
PO Box 269
Tahoma, CA 96142
(530) 525-9347
paschultz@me.com

INVOICE NO. 200101

JANUARY 1, 2020

| BILL TO | DUE DATE | TERMS |
|---|------------|--------|
| Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728 | 02/15/2020 | Net 45 |

| HOURS | DESCRIPTION | UNIT PRICE | TOTAL |
|-------|---|---------------|-------------|
| 121.5 | Professional Services for December 2019 (see detail) (121.5 hours overall, 97.0 hours on-site) | \$162.50/hour | \$19,743.75 |

ACCOUNT NO.
CHECK NO.
CK DATE

9017 \$ 19,743.75

APPROVED

Average since July 1, 2019:

On- Site: 632.0 hrs. / 26.4 weeks = 23.9 hrs./week

Overall: 766.5 hrs. / 26.4 weeks = 29.0 hrs./week

TOTAL DUE

\$19,743.75

Thank you for your business!

25

Sierra Lakes County Water District
Paul A. Schultz, PE
December 2019 Invoice Detail

| | | |
|------------|--|-----|
| 12/24/2019 | Meet w/ crew re: Snow removal and storage operations. Ordered new relays for filter plant control system. Crew will install. Ordered new relays for SPS#2 Pump #3 starter. Custom Electric will install. Begin review of 2020 Crew Training Requirements. (6.0 hrs. overall, 6.0 hrs. on-site) | 6.0 |
| 12/26/2019 | Meet w/ crew re: changes to DOT Drug & Alcohol Test reporting. Review and approve invoices. Set meeting w/ B. Quesnel re: SCADA housing for flume and radio electronics and the need to potentially redo this entire installation. Visit all installations to obtain information for PG&E Requests for Change in Essential Use Exempt Customer Status forms (5.0 hrs. overall, 4.0 hrs. on-site) | 5.0 |
| 12/27/2019 | Complete PG&E Requests for Change in Essential Use Exempt Customer Status forms for all installations. Begin update of Sanitary Sewer Master Plan (SSMP). (4.0 hrs. overall, 0.0 hrs. on-site) | 4.0 |
| 12/30/2019 | Meet with Dave Baker (Truckee Fire-Safety Facilities Director) re: use of fire station and snow removal. Complete Form 700 for Placer County Elections. Fix USA North contact information. Begin Board Report. Review changes to drug testing frequency for crew. (6.0 hrs. overall, 6.0 hrs. on-site) | 6.0 |
| 12/31/2019 | Meet w/ management at DSPUD regarding December 2019 operations. Meet w/ crew re: work schedule and assignments. Contact B. Quesnel re: a meeting to discuss Flume SCADA and other issues. Perform a reconnaissance of the District prior to New Year's. Review litter and graffiti damage. Assign crew to remove. (6.0 hrs. overall, 6.0 hrs. on-site) | 6.0 |

Sierra Lakes County Water District
Paul A. Schultz, PE
December 2019 Invoice Detail

| | | |
|------------|---|-----|
| 12/06/2019 | Prepare monthly Board Report and Board items. (4.0 hrs. overall, 0.0 hrs. on-site) | 4.0 |
| 12/09/2019 | Review and approve invoices. Call Director Heald about potential litigation item on Board Agenda. Make corrections to Environmental Impairment Liability insurance application. Review Emergency Storage Operation Plan figure with drafter. (5.0 hrs. overall, 5.0 hrs. on-site) | 5.0 |
| 12/10/2019 | Discuss how fire protection/sprinkler calculations are performed w/ Foothill Fire protection. Discuss specific locations for defensible space work w/ CalFire. Review Emergency Storage Operation Plan figure with drafter. Finish making corrections to Environmental Impairment Liability insurance application. (5.0 hrs. overall, 5.0 hrs. on-site) | 5.0 |
| 12/11/2019 | Submit revised Environmental Impairment Liability insurance application to ACWA JPIA. Review Board Package. Meet w/ crew re: near-term work assignments. Start 2020 Duty Calendar and On-Call Schedule. (5.0 hrs. overall, 5.0 hrs. on-site) | 5.0 |
| 12/12/2019 | Meet w/ Custom Electric re: repairs being made to SPS#2, SPS#3, Bales Intake Station and SCADA Reporting from the forcemain/flume. Discuss layoff of seasonal staff w/ crew and affected staff. (5.0 hrs. overall, 5.0 hrs. on-site) | 5.0 |
| 12/13/2019 | Prep for Board Meeting. Perform verification inspection of fixtures at one location. Have Personnel Dept. layoff seasonal staff and issue final check. Prepare workplan for next two weeks. (9.0 hrs. overall, 7.0 hrs. on-site) | 9.0 |

**ANNA NICKERSON
FINANCIAL CONSULTANT**

16615 Glenshire Dr
Truckee, CA 96161
530-330-2724

anickerson@sonic.net

INVOICE

INVOICE NO: 121519

DATE: December 15, 2019

ACCOUNT NO: 9018 \$ 5,192.00

CHECK NO: 21719

CHECK DATE: 12/17/19

APPROVAL:

TO
Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728
530-426-7800

| DATE | DESCRIPTION | HOURS | UNIT PRICE | TOTAL | Admin | Escrow & Public Requests | FS / Recs / PR / HR / Tax / Budget / Audit | Assmnt District | M&O Support | A/R - Banking | A/P | Mail / email | IT | Board Agenda / Mtg Min / Packets | Total |
|------------|---|-------|------------|-------------|-------|--------------------------|--|-----------------|-------------|---------------|-----|--------------|-----|----------------------------------|-------|
| 12/2/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Escrow information requests | 7.5 | \$88.00 | \$ 660.00 | | 1 | | | | 3.5 | 2 | 1 | | | 7.5 |
| 12/3/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Escrow information requests | 4.0 | \$88.00 | \$ 352.00 | | 0.5 | 1.5 | | | 0.5 | 1 | 0.5 | | | 4 |
| 12/4/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Esc and start month end | 4.0 | \$88.00 | \$ 352.00 | | 0.5 | 1.5 | | | 0.5 | 1 | 0.5 | | | 4 |
| 12/5/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end | 4.0 | \$88.00 | \$ 352.00 | | | 2.5 | | | 0.5 | 0.5 | 0.5 | | | 4 |
| 12/6/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end and board packets. | 7.0 | \$88.00 | \$ 616.00 | | | 4.5 | | | 0.5 | 0.5 | 0.5 | | 1 | 7 |
| 12/9/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Cash Flow Statement | 8.0 | \$88.00 | \$ 704.00 | | | 5.5 | | | 1 | 1 | 0.5 | | | 8 |
| 12/10/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finalized/posted agenda and board packet and finished Cash Flow Statements | 4.0 | \$88.00 | \$ 352.00 | | | 1.5 | | 0.5 | 0.5 | 0.5 | 0.5 | | 0.5 | 4 |
| 12/11/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 4.0 | \$88.00 | \$ 352.00 | 1 | 0.5 | | | | 1 | 1 | 0.5 | | | 4 |
| 12/12/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Reviewed Assessment District and compiled list of delinquent accounts. | 4.0 | \$88.00 | \$ 352.00 | | | | 2.5 | | 0.5 | 0.5 | 0.5 | | | 4 |
| 12/13/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed payroll, reconciled bank accounts, finished Assessment District Letters and reviewed and updated docks & piers. Prepared for meeting. | 11.0 | \$88.00 | \$ 968.00 | 1 | | 1.5 | 2.5 | 2.5 | 1 | 1 | 0.5 | | 1 | 11 |
| 12/13/2019 | Board Meeting | 1.5 | \$88.00 | \$ 132.00 | | | | | | | | | | 1.5 | 1.5 |
| | | 59.0 | TOTALS | \$ 5,192.00 | 2.0 | 2.5 | 18.5 | 5.0 | 3.0 | 9.5 | 9.0 | 5.5 | 0.0 | 4.0 | 59.0 |
| | | | | | 3% | 4% | 31% | 8% | 5% | 16% | 15% | 9% | 0% | 7% | |

**ANNA NICKERSON
FINANCIAL CONSULTANT**

16615 Glenshire Dr
Truckee, CA 96161
530-330-2724

anickerson@sonic.net

INVOICE

INVOICE NO: 123119
DATE: December 31, 2019

ACCOUNT NO: 9018 \$ 3,916.00
CHECK NO: _____
CHECK DATE: _____
APPROVAL: _____

TO
Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728
530-426-7800

| DATE | DESCRIPTION | HOURS | UNIT PRICE | TOTAL | Admin | Escrow & Public Requests | FS / Recs / PR / HR / Tax / Budget / Audit | Assmnt District | M&O Support | A/R - Banking | A/P | Mail / email | IT | Board Agenda / Mtg Min / Packets | Total |
|------------|---|-------|------------|-------------|---------|--------------------------|--|-----------------|-------------|---------------|---------|--------------|---------|----------------------------------|-------|
| 12/16/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Payroll, escrows, filed and reviewed 2018/19 Audit. | 8.0 | \$88.00 | \$ 704.00 | 0.5 | 1 | 3.5 | | | 1 | 0.5 | 0.5 | | 1 | 8 |
| 12/17/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 4.0 | \$88.00 | \$ 352.00 | 0.5 | | 1 | | | 0.5 | 1 | 0.5 | | 0.5 | 4 |
| 12/18/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 4.0 | \$88.00 | \$ 352.00 | | | 0.5 | | | 0.5 | 0.5 | 0.5 | | 2 | 4 |
| 12/19/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 4.0 | \$88.00 | \$ 352.00 | | | 1 | | | 1 | 0.5 | 0.5 | | 1 | 4 |
| 12/20/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 5.0 | \$88.00 | \$ 440.00 | 0.5 | | 0.5 | | | 2.5 | 1 | 0.5 | | | 5 |
| 12/23/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. | 4.0 | \$88.00 | \$ 352.00 | 0.5 | 0.5 | | | 0.5 | 1 | 1 | 0.5 | | | 4 |
| 12/24/2019 | Off | 0.0 | \$88.00 | \$ - | | | | | | | | | | | 0 |
| 12/25/2019 | Off | 0.0 | \$88.00 | \$ - | | | | | | | | | | | 0 |
| 12/26/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Filed, followed up on an escrow, followed up on assessments. | 4.0 | \$88.00 | \$ 352.00 | 0.5 | 0.5 | | 0.5 | | 1 | 1 | 0.5 | | | 4 |
| 12/27/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Filed, reviewed and started annual reports to other agencies and closed out escrows | 6.0 | \$88.00 | \$ 528.00 | 1 | 1 | 2 | | | 1 | 0.5 | 0.5 | | | 6 |
| 12/30/2019 | Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Payroll & started month end. | 5.5 | \$88.00 | \$ 484.00 | | | 4 | | | 0.5 | 0.5 | 0.5 | | | 5.5 |
| 12/31/2019 | Off | 0.0 | \$88.00 | \$ - | | | | | | | | | | | 0 |
| | | 44.5 | TOTALS | \$ 3,916.00 | 3.5 | 3.0 | 12.5 | 0.5 | 0.5 | 9.0 | 6.5 | 4.5 | 0.0 | 4.5 | 44.5 |
| | | | | | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | |

CUSTOM ELECTRIC
Residential ■ Commercial ■ Industrial
Cal. Lic. #503641 Nev. Lic. #26354
30 LA POSADA COURT
SPARKS, NV 89441

PHONE: (775) 843-5710 FAX: (775) 424-2077

To Sienna Lakes County Water District
7305 Short Rd.
Soda Springs, CA. 95728

TERMS: Payment Upon Receipt.

JOB INVOICE

7486

| | |
|--|--|
| CALL # | DATE OF ORDER 8/19/19 |
| VENDOR # | STARTING DATE 8/19/19 |
| ORDER TAKEN BY Steven R. Bartnik | CUSTOMER W.O. # |
| <input checked="" type="checkbox"/> DAY WORK | <input type="checkbox"/> CONTRACT <input type="checkbox"/> EXTRA |
| JOB NAME/NUMBER Main Water Tank / Office | |
| JOB LOCATION 7305 Short Rd. - Soda Springs, CA. | |
| JOB PHONE # (530) 525-9347 | OTHER PHONE # 95728 |

| QTY. | MATERIAL | PRICE | AMOUNT | DESCRIPTION OF WORK |
|------|-----------------------------|-------|--------|---|
| 1 | Surge Sup Supplied by SLCWD | 0 | 0 | 8/19/19 1) 8/22/19 - Look at main tank controls, piping, wiring and access. Order 2 surge suppression kits. Order and pick up stainless steel can & parts. |
| 1 | 6X6X4 12X incloware | 9828 | 9828 | 2) 12/12/19 Trace out wiring at base station layout surge sup install. |
| 1 | Back Plate for 6X6X4 | 776 | 776 | 3) 12/13/19 - Install proper ground from main switch gear to E Panel. |
| 20' | #6 Green 7444N Cop. | 62 | 1240 | Separate Neutral from Grounds |
| 1 | 7 Post Ground Bus | 975 | 975 | Board Ground to Surds & Surge |
| 1 | 12 Post Ground Bus | 1065 | 1065 | Sup. Mount Surge Sup |
| 1 | #6-250 ground Lug | 721 | 721 | 4) 12/18/19 - Wire in 4-20ma loop to tank through base surge sup. |
| 10' | #12 7444N Cop. | 26 | 260 | OTHER CHARGES Test OK. |
| 1 | 6X6X4 PVC J-Box | 2875 | 2875 | |
| 1 | 1/2" Long Chase Nip | 321 | 321 | |
| 10 | 3" V.V. 7x20x1 | 25 | 250 | |
| 1 | misc. elect. & HDWR | 750 | 750 | |

ACCOUNT NO 9201 \$2330.61
CHECK NO.
CK DATE

APPROVED *Paul Schultz*

Service Call 50.00

5) Tank Top to be Completed in Spring.

| LABOR | HRS. | RATE | AMOUNT |
|----------------------|------|------|---------|
| 1 Master Electrician | 22 | 95 | 2090.00 |

DATE COMPLETED 12/18/19 TOTAL MATERIALS 19061

Past due accounts are subject to a service charge of 1 1/2% per month which is an annual rate of 18% (maximum service charge is 20.00%)

Work ordered by Paul Schultz

Signature

I hereby acknowledge the satisfactory completion of the above described work and agree to the terms listed below

Thank You

| |
|-----------------|
| TAX INCLUDED |
| TOTAL \$2330.61 |

CUSTOM ELECTRIC

Residential ■ Commercial ■ Industrial
Cal. Lic. #503641 Nev. Lic. #26354
30 LA POSADA COURT
SPARKS, NV 89441

PHONE: (775) 843-5710 FAX: (775) 424-2077

JOB INVOICE

7487

| | |
|--|-----------------|
| CALL # | DATE OF ORDER |
| VENDOR # | STARTING DATE |
| ORDER TAKEN BY | CUSTOMER W.D. # |
| <input type="checkbox"/> DAY WORK <input type="checkbox"/> CONTRACT <input type="checkbox"/> EXTRA | |
| JOB NAME/NUMBER | |
| JOB LOCATION | |
| JOB PHONE # | OTHER PHONE # |

To Sienna Lakes County Water District
7305 Short Rd.
Soda Springs, CA. 95728

TERMS: Payment Upon Receipt.

| QTY. | MATERIAL | PRICE | AMOUNT | DESCRIPTION OF WORK |
|------|---|-------|---------|--|
| 1 | SCADA Rack I/O Board with Shipping + Tax | | 1080.00 | 1.) 11/8/19 - Found Voltage 120 in to I/O Board - No output & NO LED Lit. Intermittent Problem. |
| 1 | Heat Stat knob | N/c | | 2.) 11/19/19 - Repair Heatstat & Stat knob - Bahl's Station - Reset OK. |
| | | | | 3.) 12/18/19 - Install I/O Board P/H #4 Pump #2 put in Auto OK on 12/19/19. Have Patrick open extra Relay's for I/O Board as I Parcel. |
| | | | | 4.) Look at SCADA and Data Com Problem in main office Suspect out PUT manual matt to |
| | | | | OTHER CHARGES |

ACCOUNT NO 9301 \$2,270.00
CHECK NO
CK DATE

APPROVED

Paul Schultz

Service Call 50.00

TOTAL OTHER 50.00

LABOR HRS. RATE AMOUNT

1 Master Electrician 12 95 1140.00

TOTAL LABOR 1140.00

TOTAL MATERIALS 1080.00

TOTAL OTHER 50.00

DATE COMPLETED

12/18/19

TOTAL MATERIALS

1080.00

First due accounts are subject to a service charge of 1 1/2% per month, which is an annual rate of 18% (minimum service charge is \$20.00)

Work ordered by Paul Schultz

Signature

I hereby acknowledge the satisfactory completion of the above-described work and agree to the terms listed below

Thank You

TAX INCLUDED

TOTAL 2270.00

CUSTOM ELECTRIC
Residential ■ Commercial ■ Industrial
Cal. Lic. #503641 Nev. Lic. #26354
30 LA POSADA COURT
SPARKS, NV 89441

PHONE: (775) 843-5710 FAX: (775) 424-2077

To Sienna Lake County Water District
7305 Short Rd.
Soda Springs, CA. 95728

TERMS: Payment Upon Receipt.

JOB INVOICE

7488

| | |
|-------------------------------------|--|
| CALL # | DATE OF ORDER 12/12/19 |
| VENDOR # | STARTING DATE 12/12/19 |
| ORDER TAKEN BY Steven R. Bartnik | CUSTOMER W.O. # |
| <input type="checkbox"/> DAY WORK | <input type="checkbox"/> CONTRACT <input type="checkbox"/> EXTRA |
| JOB NAME/NUMBER Pump House #1 | |
| JOB LOCATION Pump #2 + #3 | |
| JOB PHONE # (530) 525-9347 | OTHER PHONE # |

| QTY. | MATERIAL | PRICE | AMOUNT | DESCRIPTION OF WORK |
|------|---|-------|--------|--|
| 1 | PARTS PREVIOUSLY BILLED ON INVOICE 7465 (WHICH HAS BEEN PAID) | Ø | Ø | 12/12/19 1.) REINSTALL CONTROL TRANSFORMER FROM #2 TO #3 2.) INSTALL NEW CONTROL TRANSFORMER AND PRIMARY FUSE HOLDER & FUSES IN #2 3.) INSTALL NEW PILOT LITE GREEN IN PUMP #2 PANEL 4.) TEST BOTH #2 + #3 PUMP OPERATION - OK. |

OTHER CHARGES

Service Call 50.00

ACCOUNT NO. 9301 \$ 810.00
CHECK NO.
CK DATE

APPROVED

Paul Schultz

| | | |
|----------------------|------|--------|
| TOTAL OTHER | | 50.00 |
| LABOR | HRS. | RATE |
| 1 Master Electrician | 8 | 95 |
| | | 760.00 |

DATE COMPLETED 12/12/19 TOTAL MATERIALS Ø

| | |
|-----------------|--------|
| TOTAL LABOR | 760.00 |
| TOTAL MATERIALS | Ø |
| TOTAL OTHER | 50.00 |

Work ordered by Paul Schultz

Signature I hereby acknowledge the satisfactory completion of the above described work and agree to the terms listed below.

Thank You

| | |
|-------|-----------|
| TAX | INCLUDED |
| TOTAL | \$ 810.00 |

SIERRA LAKES COUNTY WATER DISTRICT

Follow-up from December 13, 2019, Board Meeting

| | | |
|---|-------------------------|--|
| 1 | Interested Directors | Provide picture and bio for website |
| 2 | Mr. Mitchell | Update on the District election status through Placer County (Before next scheduled election in 2020) |
| 3 | Paul | Outline of potential issues for the District and the ability to handle week long power outages several times a year. |

Sierra Lakes County Water District
Action Items
As of January 10, 2020

| | TASK | STATUS | DUE DATE | PROGRESS | ASSIGNED |
|---|--|---|-----------------|-----------------|--------------------------------|
| 1 | Develop information about best management practices and fertilization for inclusion with billing | Research BMPs and macrophyte plant management options | 3/1/2020 | 40% | Paul |
| 2 | AMR Data Collection & Analysis | Collect use data by type of occupancy, project assigned to Operator | Summer 2019 | 0% | Paul |
| 3 | Policies & Procedures Review/Update | Review current policies and procedures for revisions and possible additions. | August 2019 | 20% | Paul/Bill Q./ Anna/Dick/Bob |
| 4 | Insurance Coverage Review | JPIA Liability, Property and Workers Comp policies and information concerning District operations and exposure submitted to KMTG for review | Dec-19 | 90% | Paul/Jeff M |
| 5 | District's Ownership of Dam | Determine who owns the dam and if additional insurance is needed | Dec-19 | 0% | Paul |
| 6 | Fire Hydrants | Meet with Truckee Fire regarding fire hydrant flushing | Pending | 0% | Paul |