

MEMORANDUM

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

DSPUD Wastewater Treatment Plant

There were no permit violations during the month of June 2020 and the wastewater plant is operating as designed. After making repairs to Reactor 1 last month, DSPUD took Reactor 2 down for an unscheduled repair of some broken membrane. Once the repairs to Reactor 2 are made, Reactor 2 will remain down until mid-August when influent temperatures are high and dissolved oxygen levels are low and increased treatment capacity is required. Discharge of treated effluent is currently to the South Fork of the Yuba River. Sprinkler irrigation of the Soda Springs Ski Hill has been configured and spray irrigation will begin on August 1 and will run at least until August 30.

In response to the Governor's Covid-19 Emergency Declaration, DSPUD continues its reduced staffing model. Operations staff are currently working separately and on staggered shifts. Most operations staff are now on-site 8 hours/day, 3 days/week every other week. Supervisory and managerial staff are working remotely to the greatest extent possible. Similar schedules have been implemented at many, if not all, area public utilities.

Lake, Land and Facilities Management:

SLCWD is working a near-normal 80 hour/9-days/2-week work schedule. Staff continues to practice social distancing and wear face coverings as appropriate.

June 2020 saw much activity in regard to privately owned docks and piers at Serene Lakes. The General Manager (GM) visited several existing docks to assess condition and verify location and visited several others to review the site or make suggestions to potential dock owners on configuration and access. A full inventory of docks and piers will occur in August. The District continues to receive questions and comments on the indemnity requirements and additionally insured requirements related to the District Ordinances. Thus far, all have been resolved without difficulty.

Springtime has brought down and damaged several trees on District owned property around the lakes that will require mitigation. Of particular note is a newly fallen tree into the lake near the end of Allen Drive. The lake is high, and the shore zone is saturated, so the tree will be left in place for the time being. Once the lake level has fallen at least a foot and the shore zone has had chance to drain, the GM will meet with a tree removal expert regarding the best method for removing the fallen tree without damaging the shore zone resulting in long-term damage to the lake. This work may be performed by CalFire crews during one of the District's additional monthly workdays.

There was a total of fourteen call outs for lateral tests and low-flow fixture verifications during the month of June 2020 and the District provided fire sprinkler design criteria for two new residences.

In June, the GM began creating/updating the District's Master Source Water Monitoring Schedule to reflect all anticipated source water sampling/testing including monthly; quarterly; semi-annual; annual; two-year and five-year sampling/testing intervals.

The District supplied one 10 cu. yd. dumpster for Donner Summit Cleanup Day. Utilization was good. The District has included budget for a similar dumpster for next year's Donner Summit Cleanup Day in the recently adopted 2020-2021 District Budget.

Annual letters to dock owners have been sent out requiring indemnification and the District being named as an additional insured on dock owners' homeowner's policies where such documentation is not already on file.

The General Manager continues discussions with Mr. Sam Steuart, a senior at UC Santa Barbara double-majoring in Hydrologic Science & Policy + Classical Literature, regarding an internship of mutual benefit with the District and to also perform some of the science and research for a lakes study and/or limnology report. The District's Fiscal Year 2020 – 2021 Draft Budget was augmented by \$25,000 to cover the expenses associated with this project.

The District received a draft lease agreement from Placer County for their use of one of our vehicle bays, a work area, and use of a portion of our corporation yard. The draft agreement was sent to District Counsel for review and comment and will also be reviewed by the GM. All comments will be forwarded to Placer County Real Estate Division for incorporation into the final draft before being presented to the SLCWD District Board for approval, likely in September.

Regulatory Issues:

The General Manager continues to advance the planning, design and regulatory components of the Well 01 improvements project. Preliminary shop drawings were received in mid-June for District review and comment. Water samples from Well 01 were taken in early June for use in determining the final design of the filter media and catalyst. Because our "angled" filter configuration, mentioned in last months Board Report, is not an off-the-shelf product for Isolux, approximately 12 weeks of fabrication time will be required for the filters after shop drawing review and approval and approval by the Division of Drinking Water. It is expected that the improvements will be installed and operational by October 2020.

The District reported no Sanitary Sewer Overflows (SSOs) in the month of June 2020.

The 2019 Consumer Confidence Report was completed in May and was included in the June 2020 billing statements to customers.

Operations Issues:

The General Manager is continuing the process of upgrading the District's SCADA system to Windows 10 as Windows 7 is no longer supported by Microsoft. The new computer and monitors

have arrived along with the software licenses. Ken Morgan from Great Basin Controls has come by to pick up the new hardware and software licenses documentation and taken them back to his lab to begin the configuration. The new system installation has been delayed slightly due to some missing hardware and conflicts in Mr. Morgan's schedule, but the project is on track to be completed by early July. The new SCADA system will run in parallel with the old SCADA system during startup and troubleshooting.

The Operations crew began spring cleaning of mainlines and wetwells. It is expected that Sewer Pump Stations (SPS) #4, #3, and #2 cleaned and serviced before the July 4 holiday. SPS#1, our main pump station, will be cleaned and serviced shortly after the holiday. Mainline cleaning will begin with problem lines that require annual cleaning/flushing, followed by lines requiring less frequent cleaning intervals as time and manpower permit.

Sewer manholes and water valve boxes requiring repair or replacement have been identified along with additional manholes and boxes required to be brought to grade.

The GM met with Flyers Fueling Services in Truckee to arrange for regular fuel deliveries and emergency fuel deliveries during any of PG&E's Public Safety Power Shut offs (PSPSs).

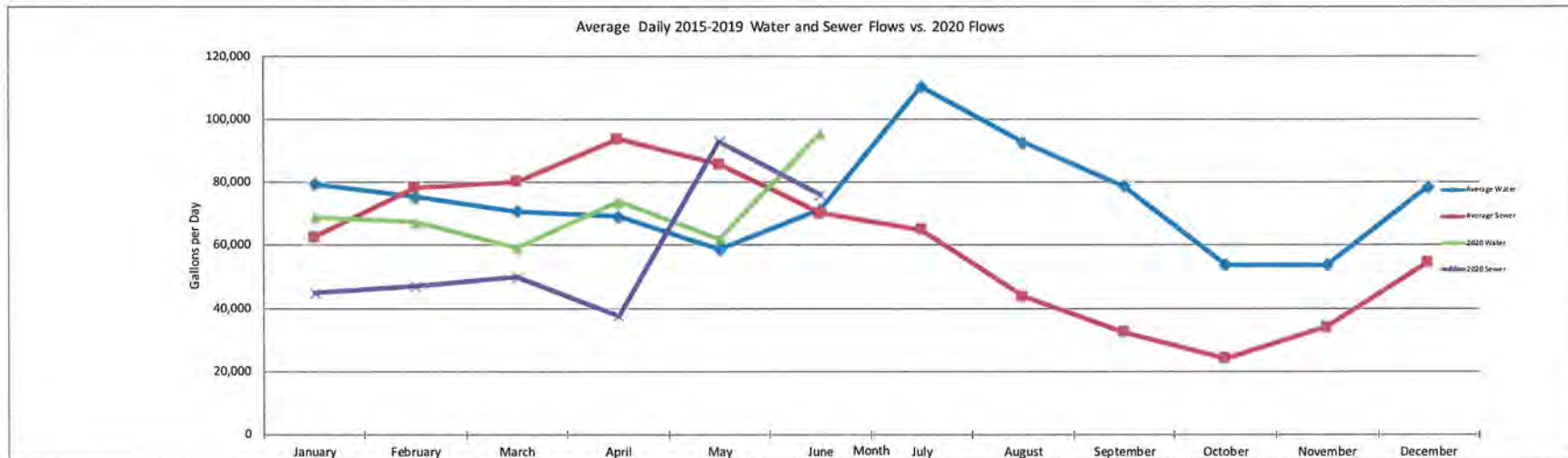
Average daily water and sewer flows (gallons/day) for June 2020 were 95,511 and 75,912 respectively as compared to 62,032 and 92,887 in May 2020. Water use was 24,292 gallons/day more than the five-year (2015-2019) average and sewer flow was 5,792 gallons/day more than the (2015-2019) five-year average. The District's share of the flow through the DSPUD wastewater treatment plant in June 2020 was not available at the time of this writing, so a calculation of the District's share was not performed. The District's share in May 2020 was 43.6%. The District's share in June 2019 was 38.0%. Sewer flows are as expected for June 2020 recognizing both occupancy and a seasonal drop in groundwater levels. Water Flows are abnormally high for June 2020, even after consideration of the increased visitation to Serene Lakes due to the Covid-19 pandemic. The GM is investigating.

Attachments: June 2020 Daily Water/Sewer Flows
2015-2019 Sewer/Water Flows Comparison through June 2020

Sierra Lakes County Water District
Daily Average Water and Sewer Flows

Month	2015		2016		2017		2018		2019		2020	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
January	95,897	66,382	72,428	67,169	82,724	78,915	57,934	56,074	87,880	44,329	68,997	44,891
February	80,774	85,824	69,691	86,523	84,728	102,596	62,633	53,318	78,934	63,383	67,323	47,084
March	73,647	62,222	64,613	100,429	80,671	89,737	64,510	83,232	70,562	65,446	59,198	49,998
April	61,764	79,719	52,789	97,536	104,155	95,125	54,942	86,645	72,242	109,987	73,847	37,486
May	52,297	70,946	50,414	83,506	82,594	103,648	41,219	61,763	66,385	109,177	62,032	92,887
June	68,224	56,587	74,707	62,327	85,112	81,067	67,307	50,652	60,743	99,969	95,511	75,912
July	96,315	61,393	116,675	64,330	127,908	72,376	116,880	55,680	93,686	71,372		
August	92,046	48,765	98,230	36,878	90,608	48,019	100,235	42,146	81,780	43,117		
September	79,588	38,769	89,459	30,429	69,713	33,765	96,910	30,430	57,667	28,795		
October	55,541	25,955	59,326	30,750	44,687	20,983	66,956	22,980	42,107	19,533		
November	53,636	25,628	63,787	47,484	43,994	44,725	57,518	28,357	50,036	23,536		
December	79,820	49,035	106,789	85,423	57,662	46,212	82,744	44,796	66,010	47,714		

Average Water	2015-2019		Average Difference	2020 Water	2020 Sewer	2020 Difference
	Average Water	Average Sewer				
79,373	62,574	16,799	68,997	44,891	24,106	
75,352	78,329	-2,977	67,323	47,084	20,239	
70,801	80,213	-9,413	59,198	49,998	9,200	
69,178	93,802	-24,624	73,847	37,486	36,361	
58,582	85,808	-27,226	62,032	92,887	-30,855	
71,219	70,120	1,098	95,511	75,912	19,599	
110,293	65,030	45,263				
92,580	43,785	48,795				
78,667	32,438	46,230				
53,723	24,040	29,683				
53,794	33,946	19,848				
78,605	54,636	23,969				



**MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF
SIERRA LAKES COUNTY WATER DISTRICT**

Date: Friday June 19, 2020 / **Time:** 6:00 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

The meeting was teleconferenced as provided by Governor Newsom’s Executive Order N-25-20 (“Executive Order”), declared on March 12, 2020. The Executive Order temporarily granted state and local agencies certain powers to aid in the implementation of social distancing measures recommended by state and local public health officials that suspended certain Brown Act requirements.

This ‘special’ meeting replaced a ‘regular’ meeting that was originally scheduled for June 12. An error in setting up the teleconference could not be resolved before the June 12 meeting began, so the meeting was postponed to June 19, allowing notice of the rescheduling to be properly posted.

I. Open Meeting:

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

None

Directors in attendance by teleconference:

Director Michael Lindquist
Director Dick Simpson
Director Karen Heald
Director Dan Stockton
Director Bob McCormick

Staff members present: Anna Nickerson, Financial Consultant

Staff present by phone: Paul Schultz, General Manager
Jeffrey Mitchell, District Counsel

Guests present: Dane Wadle
Diane Scanlon
Ed Bubnis
Jonathan Sorger
Marbeth and Liz
Roger Drosd
Cliff Busby
Alice Mansell
Jeffrey Child

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.

Dane Wadle, California Special District Association (CSDA) Field Coordinator, asked to speak to the Board about a bill that CSDA currently had in Congress. He said the bill was to include funding for Special Districts as part of a future stimulus package from the Federal Government, should additional funding be passed. Director Lindquist confirmed that the Board received copies of the H.R. 7073 handout (see Attachment A to these minutes) that was sent earlier that day and would let him know if there were any questions.

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

A motion was made by Director Simpson and seconded by Director McCormick to approve the agenda. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

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 she received an email earlier that day from Alice Mansell regarding the Best Management Practices item and that a copy had been sent to all Board members. Since several Directors has not seen the email, Director Lindquist read the email (see Attachment B to these minutes).

V. Operations: Mr. Schultz's operations report was presented to the Board for consideration and possible action. Mr. Schultz summarized the following:

- There were no current violations at Donner Summit PUD (DSPUD). However, due to trouble with one reactor, they had an unplanned switch to another reactor. He said that since they typically only use one reactor during the summer, the switch was not a problem.
- Although Sierra Lakes returned to a normal work schedule, DSPUD was still on a modified work schedule.
- One District employee requested a COVID-19 test after working closely with outside contractors on the filter replacement project. The results were negative.
- A dumpster had been placed at the District office in support of the Donner Summit clean-up day. Mr. Schultz thought the dumpster would be used for roadsideyard/outside waste but it seemed to be filled with household items.
- CalFire was now scheduled for two days each in August, September, and October for clean-up with the possibility of added extra days if the crew was available.
- Letters were sent to dock/pier owners, with docks/piers installed prior to the lake management plan, requesting indemnification and insurance certificates with the District named additionally insured.
- Additional discussions with Professor Cobourn regarding fertilizer use best management practices (BMP) were held. Mr. Schultz said there were a lot of uncertainties regarding identification of the controlling constituent. He also said he thought the best course of action would be to pull back on the fertilizer BMP insert and focus on what needed to be done to maintain or improve the health of the lake. He said he thought it would be a good time to update the limnology report (that was done in 1992) with modern technologies. He also said he was introduced to a student who was a senior from UC Santa Barbara that was majoring in hydrology and public policy and who was interested in working on the limnology report. Mr. Schultz said he had added a \$25,000 line item to the budget, that would be considered later in the meeting, to

cover costs and a small stipend for the intern. He proposed taking six months or so to look at how involved the District wanted to get in developing a plan to maintain and possibly advance the health of the lakes.

- The arsenic removal project at well #1 was moving along. Water samples have been sent for analysis. The results will be sent to Isolux to be used to design the media and catalyst for fabrication of the well filters, which is anticipated to take 12 weeks. He estimated the filter will be installed in September; he would provide drawings as soon as they are available.
- RThe District had no sanitary sewer overflows in May.
- Annual Consumer Confidence Report was sent out to customers and posted on the website.
- The SCADA system upgrades continued although slower than anticipated.
- A couple problems with the Flume RTU were experienced last month. The program was rounding up and was not cutting off for low flows. Those two issues caused significant increases in the reported flows. The rounding issues were fixed but one minor issue remained; DSPUD said they were not getting a signal from the pole.
- The Loprest Filter installation went well and was complete. The well only had to be used for 10 days, leaving five days for emergency use over the summer. However, once the arsenic filter project was complete, the well would be available for unlimited use.
- Water and sewer flows were slightly up in May due to the return of property owners.

Director Lindquist asked if the homeowners had any questions regarding the operations report. There were none.

Director Simpson asked about the DSPUD Vactor Pad. Mr. Schultz said that, as part of the wastewater treatment plant construction, a pad was installed that would allow Sierra Lakes to empty sanitary sewer waste from the Gapvac. However, due to a sink hole, the pad could not be used. He said he spoke with DSPUD to see about resolving the issue because the inability to use the Vactor Pad was starting to impact the District's operations.

Director Simpson asked how many docks there were. Mrs. Nickerson said between 25 and 30.

Director Simpson said he didn't see an item on the budget for the proposed intern. Mr. Schultz said it was listed as account 9018A – Academic Intern.

Director Simpson said he understood the water use going up due to people coming up to their cabins. However, he wondered why the sewer levels went up so much more. Mr. Schultz said water was used to flush the new filters but that he was still trying to figure out the system and why the sewer flows would be so much higher than the amount of water pumped. He also said having better numbers from the RTU would be a good starting point but would soon be presenting a proposal to the Board for the installation of zone meters in addition to the water meters in an effort to hunt down leaks.

There were no further questions from either Directors or public.

VI. Consent Items Calendar: The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the May 8, 2020 Regular Meeting; May 2020 Check Register; financial reports for the month ending May 31, 2020; and Disbursements for Board Approval. There were no comments from either Directors or homeowners.

A motion was made by Director Simpson and seconded by Director Stockton to approve the Consent Items Calendar. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

VII. New Business:

A. A request from SLPOA to install hand sanitizer stations and social distancing signs on District property. Mr. Schultz said he met with Diane Scanlon and Roger Drosd the previous week and, because the proposal was to place the hand sanitizer stations at Lot 1, there was no action needed. As for the social distancing signs, SLPOA already had one sign on the Bales pump station and proposed a second, free standing sign, next to the Bales boat racks. Mr. Schultz said he felt the signs were a good idea and they were unobtrusive, recommending the Board approve placement of the sandwich board sign.

There were no comments from the public. Director Simpson said he was willing to let the General Manager authorize the sign. Director McCormick said he thought it was a good idea.

A motion was made by Director Simpson and seconded by Director Stockton to approve SLPOA placing signage relating to COVID-19 such as a sandwich sign at Bales and hand sanitizer and other signs at Lot 1. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick

B. The Board discussed the topic of Lot 1 Facilities Improvements and Access to Lot 1. Director Lindquist said a discussion regarding restriction signage at Lot 1 began a couple weeks earlier and that he had misinterpreted some of the discussions. He had lumped some things together regarding public health, Lot 1 access, and lake access, resulting in some confusion. After reviewing legal and other documents and getting input from the General Manager and Legal Counsel, he determined that the Lot 1 lease was developed accurately and that it reflected the community's goals at the time it was created. He also said the lease gave SLPOA exclusive use of Lot 1 for the specific activities related to recreation and that SLPOA was responsible for administering Lot 1. The lease was clear that the use of Lot 1 was for SLPOA members and their guests subject to pre-existing recreational easements that tied back to the recreational easements defined on the subdivision map for Serene Lakes subdivision 1. He said the recreation areas were reserved for the use of all landowners of any parcel in any subdivision. Director Lindquist concluded that the District should follow the terms of the lease and take a fundamentally neutral position on how SLPOA administers Lot 1, including access to Lot 1.

The meeting was paused to allow additional members of the public to join the discussion. One of the members of the public was Alice Mansell who was interested in commenting on the BMP topic that was discussed during the Operations Report. She was asked to stay until the Action Items List discussion since BMP was an item on the list to be discussed.

Roger Drosd said he appreciated Director Lindquist's statement because there had been some confusion with the messages that had been received from the Board. He said it was not clear what SLPOA could do in regard to access to Lot 1 for people who were not SLPOA members or rate payers. He said SLPOA's concerns were in regard to having too many people at the beach and that there was a lot of pressure from people coming from outside the area, especially with the Donner Lake closure. Although it was clear that SLPOA had full control over the amenities, they were not sure what control they had over access to the beach.

Director McCormick asked if there was a proposal from SLPOA to limit access to the lake. Mr. Schultz said the topic was presented as a question. Diane Scanlon said it was first posed in an email asking if "private facility" signs to restrict access to the beach could be put up allowing SLPOA to better control the number of people on the beach at one time. She also said, in response to the community, SLPOA was considering installing a fence to better control the beach. Director McCormick asked if there was an opinion from legal counsel as to what could and couldn't be done to limit public access to the beach.

Mr. Mitchell, District Counsel, said his opinion was that the lease was exclusive subject to the recreational easement language and that his interim conclusion was, in regard to access to Lot 1 and not the lake, that it was unlikely that there was a public trust issue and that the District had the right to exclusively lease Lot 1 to SLPOA with the limitations in the lease. Mr. Mitchell explained the public trust issue with an example. He said there was a situation years ago on the coast of California where the California Coastal Commission took the position that the public had the right to cross private land to reach a public beach in California. The Coastal Commission interpreted that to mean they could restrict the property owner's right to close off public access across their property to get to the beach. He said the public trust concept was when land was transferred from the Federal Government to the State of California and ultimately to private ownership, some aspect of public access remained. He also said it would be a substantial research project to determine if there was a public trust issue. The District could only give away as much authority as it had. If the District gave an exclusive lease to SLPOA, but the District's ownership of the land was subject to public trust, that would mean that, although the District could enter into an agreement with SLPOA, the District might not be able to give away the public's right to access. Mr. Mitchell concluded, after a discussion with another attorney, that Lot 1 was different from the lake and the exclusive right for SLPOA to make use of Lot 1 and to control access to Lot 1 was, in his opinion, unlikely to raise public trust issues.

Cliff Busby said he asked for the item to be on the agenda because he felt it was important for the community to understand access to Lot 1. He asked Mr. Mitchell if his understanding that SLPOA had the right to deny non-Serene Lakes property owners access to Lot 1 was correct. Mr. Mitchell said yes, based on the recreational easement language, with the caveat that he wasn't sure if that included guests.

Jonathan Sorger asked if SLPOA would then have the right to erect a fence around Lot 1 to restrict access without obtaining Board approval. Director Lindquist said he believed any capital improvements had to come before the Board for approval — based on safety and esthetics issues, not the actual ability to do it; but he would have to review the lease. Paul Schultz said the CC&Rs should be checked as well; he believed there was language prohibiting permanent fences. Director McCormick said the Board should exercise caution before saying what's allowed and what's not. He wasn't sure if Lot 1 was in the subdivision the same way the others were. The language talked

about homeowners and putting up fences on residential lots; and the issue should be run by legal counsel before making any decisions.

Roger Drosd said he would like a clear explanation of the recreational easement. Director Lindquist said public documents regarding the subdivision and the lease were available; and, as Mr. Mitchell mentioned earlier, there was opportunity to do a lot more research. Mr. Drosd said his understanding was that the recreational easement was referred to in the subdivision map but he hadn't been able to find the information. He thought the information would be on file with the District and readily available. Director McCormick said he had looked at the subject very carefully during the battle over the shoreline. He found that sometimes the information was in the CC&Rs and sometimes it was on the subdivision maps; but the information was general. Director Heald said she had represented the District SLPOA at the time of the lease negotiations and that the issue at the time was SLPOA members vs. non-members. Because the District didn't want to get into that battle, the lease language was intentionally kept vague but mutually exclusive to SLPOA and the reference to the easement was to the subdivision map. Mr. Drosd said he doesn't want to have a problem in the future and would like either a specific document or clarification as to what the easement means. Director McCormick said, from the map, areas were simply designated "recreational easement" with no explanation as to what was provided or restricted. Mr. Mitchell said he would need copies of the additional pages referred to in the cover page along with the CC&Rs before he could make a definitive answer. He asked if the pages were available at the District office. Mr. Schultz said he had contacted a couple title companies in the area, and they were confident that they had the complete files; but he didn't think the exercise would provide any more information than what was already available. Mr. Schultz was asked to get the additional pages and make them available for public review.

Director Simpson said, based on his review of the CC&Rs, half said property owners had unrestricted access to Lot 1, which would not allow a fence, but the other half didn't mention access at all making a determination of who had access and who didn't difficult. He said enforcing access would be a waste of time. Director Lindquist reiterated his previous position that the lease gave SLPOA the authority to administer Lot 1. He deferred to SLPOA to decide what they wanted to do.

Director Stockton said he agreed with Director Lindquist's position. Director Heald also agreed with Director Lindquist's position. Director McCormick said the District, as the landlord, had rights to monitor what SLPOA did and that, if SLPOA wanted to put up a fence, they would need to come to the Board for prior approval. He also said that the District needed SLPOA to provide and monitor recreational facilities because the District was restricted from engaging in any recreational activities. Director Simpson agreed with Director McCormick's statement but didn't think the District could approve a fence because it would restrict access to the beach.

There were no further comments from the public or Directors.

IX. Administration:

In an effort to accommodate Alice Mansell, Director Lindquist suggested moving agenda item IX Administration, B. Action Items up the agenda. Ms. Mansell had waited patiently to be added to the meeting and missed the Operations Report discussion regarding BMPs.

A motion was made by Director Stockton and seconded by Director Heald to move item IX Administration B. Action Items up the agenda. The motion passed by a rollcall vote: Ayes: Directors Lindquist, Heald, Stockton and McCormick. Abstention: Director Simpson.

B. Action 1: Develop information about best management practices and fertilization for inclusion with billing. Mr. Schultz said in May that the action item was considered to be 75% complete pending further discussions with Professor Cobourn. As a result of these discussions, it was suggested that the District move forward with a small study to develop a long-term plan to maintain and/or enhance the lake health as discussed during the Operations Report earlier in the meeting. Director Lindquist said what he understood was that Mr. Schultz was proposing to spring board off the prior Limnology report and further study the lakes; money had been added to the budget to fund the study. Mr. Schultz confirmed his understanding. Alice Mansell said she appreciated Mr. Schultz's taking up the project and thinking about the long-term, not just the short-term, health of the lakes and for bringing up the value of cost. She also said that the District should take advantage of the Citizen's Science Group at the Tahoe City UC Davis Field Station, and anyone who would want to join. The District could also involve Sugar Bowl Academy students and Clair Cabin Bear Club. She thought it would be a good idea to get buy-in from everyone.

Action Item 2: AMR Data Collection and Analysis – scheduled for summer 2020

Action Item 3: Policies and Procedures Review – Mrs. Nickerson said she was still working on it.

Action Item 4: District Ownership of Dam – Ongoing. Director Simpson said there was a pending question about contacting the Land Trust about acquiring the parcel with the dam. Mr. Schultz said it was still being considered.

Action Item 5: Upcoming Meter Rates – Mr. Schultz said he started a critical path schedule.

There were no question or comments from the public.

New Business: CONTINUED

C. The Board was presented with Draft Resolution 2020-02 – Placing Unpaid Service Fees for Sierra Lakes County Water District on the 2020-2021 Placer County Tax Roll for consideration and possible action. There were no questions or comments from the public. Director Simpson asked if there was an estimate of the number of accounts we subject to the Resolution. Mrs. Nickerson said there was one.

A motion was made by Director Simpson and seconded by Director McCormick to approve Resolution 2020-02 as presented. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

D. The Board was presented with Draft Resolution 2020-03 – Placing Special Assessments for Sierra Lakes County Water District Assessment District No. 2011-1 on the 2020-

2021 Placer County Tax Roll for consideration and possible action. There were no comments or questions from the public. Director McCormick asked if the resolution meant the District wouldn't have to send out bills. Mrs. Nickerson said the resolution authorized placement of the annual amounts on tax bills to pay back the wastewater treatment plant loan.

A motion was made by Director Simpson and seconded by Director Stockton to approve Resolution 2020-03 as presented. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

E. John and Jane Loll's Dock/Pier Application was presented to the Board for consideration and possible action. Mr. Schultz said it was a simple application for a new dock. He said the dock complied with all the District's requirements for surfaces and anchor to the lake bottom; however the dock was proposed for 64 square feet which exceeds the District's 60 square foot limit.

Jeff Child said he worked very closely with Bill Quesnel when the lake management plan was set up. He also said getting modified (shorter) panels would not be easy and that Mr. Quesnel had done a lot of research and concluded docks consisting of 4 x 8 panels was the recommended size. He encouraged the Board to think about the regulations. He said asking for a 4 x 7 section was not possible because that was not the way they were manufactured. He also said he lived next to the Lolls and was supportive of their application. Finally, he said that, when his dock was installed, Mr. Quesnel had him place it as close to the property line as possible to allow ample spacing between his dock and the public dock.

Director Simpson said the proposed dock was a bit wide and wondered if there was a three foot wide option. He also asked if Director Stockton knew what size his recently approved dock was. Director Lindquist said he just pulled up the Pier of D'Nort website and saw that 2.5' x 8', 2.5' x 6', 4' x 6', 6' x 6', 4' x 4' and 4' x 8' were the available sizes. He also said he appreciated that Pier of D'Nort was an excellent dock for many of the homeowners and that it appeared to him that it was easy to install and remove; but Pier D'Nort does not make a three foot wide dock.

Director McCormick said that he would support the spacing Mr. Child spoke of and that the Board needed to stick with the District's rules. He also said using one 4' x 8' and one 4' x 6' panel would be adequate and that he was concerned about how far the dock projected out into the lake. Mr. Schultz said that, moving forward with the proposed Limnology report, some of the questions regarding erosion, the necessity for ramps, and the disturbance of the lake bottom could be answered. There might then be some scientific basis for lengths of docks in particular locations. He said the shoreline was the most critical part of keeping the lakes healthy.

Director Lindquist said dock selection and installation should be contingent on whether or not the proposed configuration was available; he did not want to force a homeowner to buy something custom. Director McCormick said his consideration was that the District had an ordinance with limits and the Board should stick to those limits. Director Heald agreed. Director Simpson asked if the request should be amended to require the dock meet the 60 square foot limit. Director McCormick said he was concerned about how far out the dock extended into the lake and didn't want a 2.5' wide dock that extended farther out into the lake.

A motion was made by Director McCormick and seconded by Director Simpson to approve the dock with the condition that it consist of a 4' x 8' and a 4' x 6' section and positioned by the General Manager to consider spacing of other docks. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

F. Leonard Wong's request to postpone Water/Sewer Fees for Connection Permit No. CP2019-001 for one to two years due to delay in construction was presented to the Board for consideration and possible action. Mrs. Nickerson said Mr. Wong purchased a connection permit in October 2019 and a pro-rated bill for the remainder of the fiscal year was sent in accordance with the permit requirements. According to Mr. Wong, construction was never started because his brother lost his job and the pandemic hit. The request was for a waiver of water/sewer service fees for some time in the future when the Wongs decide to build. The other option was to return the connection permit for a refund less a 10% administration fee of \$962.50. There were no comments from the public.

Director Simpson said he would be sympathetic to a one year extension to April 1, 2021. Director Stockton suggested that the Wongs withdraw the permit for the refund less the 10% and start over whenever they wanted.

Director McCormick asked what was done in the past. Mrs. Nickerson said this was the first time since the moratorium that someone has asked for a waiver or extension. She said when there was a moratorium, connection permits could not be held for indefinite time.

Director Simpson suggested that the Wongs return the connection permit less both the 10% administration fee and the three months of water/sewer service fee. Director Heald didn't think the District should charge them the three months of water/sewer service fees. Both Director Lindquist and Director Stockton agreed with Director Heald.

A motion was made by Director Heald and seconded by Director McCormick to reject the request by the landowner but offer the landowner the opportunity to get a refund on the permit less the 10% administration fee and waive the first quarterly payment.

Mr. Mitchell said the landowners have the choice to withdraw the application by the end of June at which time the District will waive the first quarter payment. However, if they don't withdraw the application, they will owe the fees.

Director Heald revised the motion, which was seconded by Director McCormick, to request that the homeowner withdraw the application by the end of June at which time the District will waive the first quarterly payment; otherwise, water sewer service fees will continue. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

VIII. Old Business:

A. The Board was presented with the 2020/2021 Draft Budget for consideration and possible action. Mr. Schultz said the budget was identical to the budget presented in May with the exception of the \$25,000 added for the intern and Limnology Study and the mathematical corrections previously identified. Mr. Schultz said he talked to the manufacturer of the water

meters about a month earlier and was told the meters would not be available because the chips were coming from China; however, the backorder delay is now down to 35 days. Director Lindquist said he was a little anxious about buying and storing the meters because of warranties and battery life. Mr. Schultz said, that if the Board authorizes the project, half of the meters could be ordered now and the other half next spring.

Director McCormick said he is concerned about planning further lake studies, a project which has morphed from inserting a fertilizer BMP memo into the June billing; he asked if the lakes were deteriorating and in a dangerous situation with water quality. Mr. Schultz said it was more of a slow death. He said there was too much sediment in the lake and felt more mitigation of the wetlands and the contributing streams to strain out more of the naturally occurring nutrients could be helpful. Director McCormick said he was concerned about bringing in activists with a different agenda than the District's. He said he supported doing some studies and being proactive but he didn't want the issue to become super political. Mr. Schultz said the studies would all be done by scientists and would be controlled by the District; it would not be opened up to Sierra Club for example. Director Simpson said there was no plan yet — that Mr. Schultz was asking to bring in a student who volunteered to do some research. He added that Alice Mansell offered her opinion on the way the District should go and John Cobourn was a resident of Serene Lakes and a professor at UNR. This was a way to get started. Mr. Schultz said he shared Director McCormick's concern; he didn't want to open it up to everyone but he wants to solve the problem. He also said he would meet with Professor Cobourn to develop a work plan that the Board would see before anything was started. Director Heald said not long ago Mr. Quesnel had presented the Board with a lot of information that could be helpful. Mr. Schultz said he probably already had the information because Mr. Quesnel was very good about sharing all his information.

There were no comments from the public.

A motion was made by Director Simpson and seconded by Director Stockton to approve the budget as presented. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

B. The Board was presented with Erik W. Harz's claim for damages for consideration and possible action. Mr. Schultz said Mr. Harz was going to accept the claim as originally submitted with no additional costs. His recommendation was for the Board to accept the claim with the customary release. There were no comments from the public.

A motion was made by Director Simpson and seconded by Director Stockton to accept the claim and the General Manager negotiate the release. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Heald, Stockton and McCormick.

X. Administration:

A. A list of Follow-up Items from the May 2020 Board meeting was presented to the Board for consideration and possible action.

- Item 1: Pictures/Bios for website – ongoing.
- Item 2: Mr. Schultz said the Directors should be receiving a memo within a couple of weeks about District plans for responding to multi-day public safety power shutoffs. He said the topic could be discussed at the next meeting but there would

not be a presentation. The memo included items of vulnerability and the location of the vulnerabilities that should not be presented to the general public. The budget included money to address the vulnerabilities. Mr. Mitchell said there may be a closed session exception if there is a reason to have a more robust conversation. He will confirm the closed session.

- Item 3: Mr. Schultz had ACWA/JPIA draft a letter to Mr. Harz regarding his claim. The item was complete.

B. The Status of Action Items. This item was discussed earlier in the meeting.

Adjournment A motion was made by Director Simpson and seconded by Director McCormick to adjourn the meeting. The motion passed by a unanimous vote: Director Lindquist, McCormick, Stockton, Simpson and Heald.

The minutes were approved at the Regular Meeting held on _____, 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.

Attachment A
Wadle pages 1-3

HR 7073 Background

CSDA is asking special districts to take action and send letters of support to their federal representatives for H.R. 7073 the “Special Districts Provide Essential Services Act”.

This bill is a direct result of special districts’ COVID-19 advocacy. Congressman John Garamendi began collaborating with CSDA on the “Special Districts Provide Services Act” in late April after his constituent special districts reached out with great concerns regarding financial hardships. Now, all special districts are asked to build on this support.

Share with your federal representatives why this bill is important and urge them to support it. A sample template letter (link to letter on Take Action page) for you to send your U.S. House representative, U.S. Senator Dianne Feinstein and U.S. Senator Kamala Harris. Please send via USPS mail. Please also send a digital copy of your letter(s) to advocacy@csda.net. Let me know if you need any assistance with sending your letter.

What the bill does:

- Provides special districts access to the Coronavirus Relief Fund: States would be required to direct 5 percent of future appropriations made under Section 601 of the Social Security Act (established in CARES as the Coronavirus Relief Fund). The state would have 60 days from the time the U.S. Treasury releases the fund to transfer the funds to special districts. The state would grant the funds at its discretion.
 - o This 5 percent is not intended to subtract from cities and county’s portion of the funding, but rather 5 percent from the state’s allocation under Section 601.
- Special districts would be determined “eligible issuers” for the Federal Reserve’s Municipal Liquidity Facilities Program. • “Special District” would be defined. There currently is no federal statute defining the term. o The term ‘special district’ means a political subdivision, formed pursuant to general law or special act of a State, for the purpose of performing one or more governmental or proprietary functions.”

Please continue this momentum. Signaling this support now will be critical to the bill’s next steps and the intended goal of its inclusion in the next COVID-19 state and local government relief bill.

For all CSDA COVID-19 state and federal advocacy initiatives, visit the CSDA COVID-19 action page.

Thank you

[Required: District Letterhead]

June [XX], 2020

The Honorable [Member Name: Find Your
Representative of Congress]
United States House of Representatives
[Address]
Washington, D.C. 20515

The Honorable Kamala Harris
United States Senate
112 Hart Senate Office Building
Washington, D.C. 20510

The Honorable Dianne Feinstein
United States Senate
331 Hart Senate Office Building
Washington, D.C. 20510

Dear [Congressman/woman X], Senator Feinstein and Senator Harris,

The [Your District Name] respectfully urges you to support H.R. 7073, the Special Districts Provide Essential Services Act, which would bring much-needed relief resources to special districts in our community, throughout California, and across the nation.

As a provider of [your district services (water, fire protection, parks, etc)] to [approximate population number served] residents in the [name of community/communities/region you serve], proportional access to federal relief resources would help our district confront COVID-19 and overcome related unbudgeted expenses and revenue losses. Access to capital as our state and nation struggle with an economic downturn and unprecedented unemployment situation will be key for continuing operations unhindered, restoring our local economy, and preparing for the next disaster.

[Has your district had to cut/decrease/furlough staff? Decrease/cut services? Deferring maintenance? Will you have to delay capital improvement projects? Concerned about unpaid utility bills? Please share here. If possible, estimate or give the total expenditures and revenue losses your district has incurred. Then, very briefly share if your district has adapted to meet the needs of your community and how]

H.R. 7073 would help the [your district name] meet the challenges of COVID-19 by:

- Allowing special districts access to the Coronavirus Relief Fund. Under the bill, states would be required to allocate no less than 5 percent of future Coronavirus Relief Fund disbursements to special districts. Doing so remedies deep concerns and uncertainty surrounding special districts' future access to much-needed assistance for unforeseen COVID-19-related expenditures and revenue loss. Even with the Fund's allocation under the CARES Act, many states have not yet released their portion of the Fund to local governments, including here in California. Designating special districts as eligible

for the Fund would greatly assist districts in their attempts to both recoup revenue losses and backfill the increase in expenditures many have experienced due to a variety of pandemic-related expenses (PPE, etc.), which totals an estimated \$250 million through May 5 for California's special districts.

- Permitting special districts to be considered "eligible issuers" of the Federal Reserve Board's Municipal Liquidity Facility (MLF). The Federal Reserve established the MLF and was authorized to establish an MLF program. States, territories, tribes, cities with a population greater 250,000 and counties with a population greater than 500,000 have access to the Fed's tool to purchase bonds and revenue anticipation notes. Despite special districts' authority to issue these notes, they are not considered "eligible issuers" under the CARES Act. H.R. 7073 expands the

Fed's authorization to purchase these notes to include all special districts as "eligible issuers" for MLF.

- Defines "special district". Currently, a federal definition for "special district" does not exist. The bill would establish the term as a "political subdivision, formed pursuant to general law or special act of a State, for the purpose of performing one or more governmental or proprietary functions."

As Congress continues to negotiate next steps for COVID-19 relief for state and local governments, the [your district name] not only asks for your support on this bill in the U.S. House but also its provisions' inclusion in the Senate's version of a state and local relief bill.

Thank you for your ongoing support of California's families and communities. Our district stands ready to partner with you in our continued efforts to deliver essential services to California residents.

Sincerely, [Signature]
[name]
[position]
[district name]

CC:
California Special Districts Association
[via advocacy@cnda.net]

Attachment B
Mansell page 1

I support Professor John Cobourn's suggestion to expand the Fertilizer Best Management Practices (BMP) memo beyond consideration of landscape fertilizer runoff effects to include study of micro-sediment erosion as another leading cause of the lakes' increasing algae and decreasing clarity. SLCWD should also include consideration of the effects of decades of lowland sport fish stocking, the minimal mitigation of wetlands degradation, and past forest management practices on all lands and waters owned by SLCWD.

For example, combinations of those past practices caused near extinction of the mountain yellow-legged frog whose 2-4 year slow-growing tadpoles keep Sierra Nevada lakes above 6,000' clear of algae given their phytoplankton diet.

<https://wildlife.ca.gov/Regions/6/Amphibians/Mountain-Yellow-legged-Frog>

Cobourn's suggestion a UC Santa Barbara hydrology student begin fertilizer and erosion research using the Water District's new \$25,000 BMP budget line item is a good start but perhaps better would be to begin a relationship as he also suggested with UC Davis' Tahoe Environmental Research Center (TERC) and Tahoe City Field Station which could take advantage of the latter's laboratory and its robust "Citizen Scientists" program not only to collect and process data but save on costs by maximizing volunteer support.

If we start now with a long term whole ecosystem approach we can restore the lakes to water quality closer to what existed before humans made permanent settlements here, before the sheep grazed, before the forest was clear cut leading to an overabundance of lodgepole pines, the building of the Serene dam, the removal of our isthmus, and the platting of housing subdivisions long before most scientists understood the value of well managed high altitude environments.

I've heard the argument that so much man-made abuse has happened here we can't turn back the clock and should not even try. That's like saying in the 1950's the burning river running through Pittsburgh will always be polluted. If we fail to take care of our lakes with newly discovered BMP and slowly begin to fix the many mistakes of the past, the lakes will continue to fill with algae and sediment.

Sincerely,
Alice Mansell
5445 Allen Drive

**MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF
SIERRA LAKES COUNTY WATER DISTRICT**

Date: Friday June 29, 2020 / **Time:** 6:00 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

The meeting was teleconferenced as provided by Governor Newsom’s Executive Order N-25-20 (“Executive Order”), declared on March 12, 2020. The Executive Order temporarily granted state and local agencies certain powers to aid in the implementation of social distancing measures recommended by state and local public health officials that suspended certain Brown Act requirements.

I. Open Meeting:

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

None

Directors in attendance by teleconference:

Director Michael Lindquist
Director Dick Simpson
Director Dan Stockton
Director Bob McCormick
Director Karen Heald

Staff members present: Anna Nickerson, Financial Consultant

Staff present by phone: Paul Schultz, General Manager
Jeffrey Mitchell, District Counsel

Guests present: John Loll
Jane Bielke-Loll
Gordon Steindorff
Carole Raisbeck

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 comments from members of the public.

III. Approve Agenda: The agenda was presented to the Board for approval. Director Lindquist said he preferred to remove the Pech request for a dock because he didn’t feel there was enough information to make an informed decision - specifically regarding the horizontal location of the dock. The other application was thorough and complete. Carole Raisbeck said she too wanted to apply for a dock and wanted to know if she would have to wait another month. Mrs. Nickerson said the next meeting was scheduled for July 10, 2020.

A motion was made by Director Simpson and seconded by Director McCormick to approve the agenda removing item VI. A Dock Application from the Pechs. The motion passed by a unanimous rollcall vote: Directors Lindquist, Simpson, Stockton, McCormick and 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 there were no comments received

V. Old Business

A. Dock/Pier Application from John Loll and Jane Bielke-Loll for consideration and possible action. Director Lindquist said the dock had been considered at the last meeting and the decision was to deny the application as submitted but with recommended modifications. He said the reason he wanted to call a special meeting was, based on the information submitted by the Lolls, he felt he wanted to reconsider his decision on that particular action. He said he felt the Board made an incorrect decision based on the information presented. Director Heald said she was in full concurrence with Director Lindquist. Director Simpson said he too agreed and referred to a memo that was forwarded by Mrs. Nickerson earlier that day showing that the Lolls' proposed dock was consistent with District requirements. Director Stockton agreed as well. Director McCormick said the Board got off on a discussion of a 64 square foot limit; he wasn't sure where that came from but we want to make sure the dock is placed according to the requirement of a 15 feet limit into the lake based on the high watermark.

Carole Raisbeck said she had no access to what the Lolls submitted but she would use it as a guide for her submission. Jane Loll said she would send Carole copies of her submission.

Director McCormick said that Attachment A to the District's ordinance would be helpful since it outlines the District's requirements. The document is on the website under "Governance". He said, no dock can be more the 4 feet wide and cannot extend more than 15 feet into the lake from the shore, measuring from the high water mark.

Mr. Loll thanked the Board, expressing his apologies for not attending the previous meeting (which may have enriched the conversation and thanking the Board for holding a special meeting. He said he found the information on the website was very clear in making his application complete. Mrs. Loll said they planned to center the dock aesthetically and on the particular spot on the property for the best loading and unloading into kayaks and paddleboards. She also thanked the Board for reconsidering and that they had planned on putting at least one foot up on the shore so they would be 15 feet lakeward in order to be able to access the dock. Director Simpson asked whether Board members had concerns about the centered placement of the dock between the property lines; this was raised as an issue during the June 19 meeting. No concerns were voiced.

A motion was made by Director Lindquist and seconded by Director Simpson to approve the application as submitted. The motion passed by a unanimous vote: Director Lindquist, Simpson, Stockton McCormick and Heald.

VI. New Business

A. Dock/Pier Application from Bernard and Joan Pech for consideration and possible

action. This item was removed from the agenda.

VII. Adjournment

A motion was made by Director Simpson and seconded by Director McCormick to adjourn the meeting. The motion passed by a unanimous vote: Director Lindquist, Simpson, Stockton McCormick and Heald.

The minutes were approved at the Regular Meeting held on _____, 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.

DRAFT

Sierra Lakes County Water District
Check Registers
June 2020

Type	Date	Num	Name	Memo	Amount
1002 - DEMAND Account					
<i>RECONCILIATION:</i>					
	6/1/2020		Beginning Cash Balance		361,099.09
			Deposits		347,449.50
			Assessments received		-
			Deposit - Interest		2.89
			DSPUD Annual MOU		-
			Assessments transferred to Assessment District		-
			<i>DEMAND ACCOUNT DISBURSEMENTS:</i>		(293,363.71)
	6/30/2020		Ending Cash Balance		<u>415,187.77</u>
1031 - GASB 45-OPEB Account					
<i>RECONCILIATION:</i>					
	6/1/2020		Beginning Cash Balance		163.13
			Deposit - Interest		-
			Funds Transferred To/From Investment Account		-
	6/30/2020		Ending Cash Balance		<u>163.13</u>
Placer County Treasurer's Fund					
<i>RECONCILIATION:</i>					
	6/1/2020		Beginning Cash Balance		2,984,115.12
			Deposit - Interest		3,019.18
			Funds Transferred To/From Investment Account		-
	6/30/2020		Ending Cash Balance		<u>2,987,134.30</u>
Local Area Investment Fund (LAIF)					
<i>RECONCILIATION:</i>					
	6/1/2020		Beginning Cash Balance		687,888.21
			Deposit - Interest		-
			Funds Transferred To/From Investment Account - Annual OPEB Funding		-
	6/30/2020		Ending Cash Balance		<u>687,888.21</u>
Assessment District 2011-01					
<i>RECONCILIATION:</i>					
	6/1/2020		Beginning Cash Balance		563,935.92
			Assessments Received		-
			Deposit - Interest		4.62
			Disbursements - USDA		-
	6/30/2020		Ending Cash Balance		<u>563,940.54</u>

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Sierra Lakes County Water District
Check Registers
June 2020

Type	Date	Num	Name	Memo	Amount
1002 - US Bank - Demand					
Bill Pmt -Check	06/12/2020	21593	Loprest	Filter Replacement Project	(172,872.44)
Bill Pmt -Check	06/08/2020	7179	Donner Summit Public Utility District	June 2020 Wastewater Treatment Fees	(25,913.41)
Bill Pmt -Check	06/12/2020	21594	Paul A. Schultz, P.E. (Corp)	May 2020 Professional Fees	(20,475.00)
Liability Check	06/02/2020		QuickBooks Payroll Service	Created by Payroll Service on 06/01/2020	(8,021.60)
Bill Pmt -Check	06/08/2020	062020MED	Public Employees' Retirement System (Med)	Medical - 1347	(7,862.41)
Liability Check	06/17/2020		QuickBooks Payroll Service	Created by Payroll Service on 06/16/2020	(7,432.54)
Bill Pmt -Check	06/18/2020	061520	Anna M. Nickerson	Professional Fees 6/1/20 to 6/15/20	(5,940.00)
Bill Pmt -Check	06/16/2020	7197-7201	Pacific Gas & Electric	Electricity	(4,427.91)
Bill Pmt -Check	06/08/2020	060820	Anna M. Nickerson	Professional Fees 5/16/20 to 5/31/20	(3,696.00)
Liability Check	06/01/2020	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -1768210154	(3,646.86)
Liability Check	06/16/2020	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -1219507154	(3,396.50)
Bill Pmt -Check	06/12/2020	21592	Kronick Moskovitz Tiedemann & Girard	Apr 2020 Legal Fees	(3,011.20)
Bill Pmt -Check	06/08/2020	7180	E and M Electric & Machinery, Inc.	SCADA Programing	(2,932.61)
Liability Check	06/08/2020	052020RET	Public Employees' Retirement System (Ret)	Retirement - 1347	(2,878.85)
Bill Pmt -Check	06/08/2020	7178	Dell Business Credit	M&O Office Computer	(2,739.18)
Bill Pmt -Check	06/30/2020	21596	Stephen Smith	Unused Escrow Funds	(2,581.25)
General Journal	06/29/2020	0620-05	FIELD, BENJAMIN	Bounced Check# 379	(2,492.00)
Check	06/02/2020		BluePay	Merchant Fees	(1,334.08)
Bill Pmt -Check	06/08/2020	7188	TIP, Inc.	Billing Sheets, CCR, & Envelopes & labels	(1,169.32)
Liability Check	06/16/2020		QuickBooks Payroll Service	Created by Payroll Service on 06/12/2020	(1,006.13)
Liability Check	06/01/2020	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -1768237154	(882.43)
Bill Pmt -Check	06/16/2020	7191	AT&T	Telephone	(846.05)
Liability Check	06/16/2020	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -1219515154	(808.06)
Bill Pmt -Check	06/08/2020	7189	U.S. Bank (CC)	Internet/DSL, Merchant Fees, Uniform Exp & Gas/Diesel (\$452.76)	(679.15)
Bill Pmt -Check	06/16/2020	7205	Tahoe Truckee Sierra Disposal Co., Inc.	Garbage	(567.00)
Check	06/01/2020		Reserve Account	Postage	(500.00)
Bill Pmt -Check	06/08/2020	7184	Pacific Gas & Electric	Electricity	(491.48)
Bill Pmt -Check	06/08/2020	7181	Industrial Scientific	Monthly iNet Usage Fee	(394.34)
Bill Pmt -Check	06/16/2020	7204	Suburban Propane	Propane - Short Rd	(368.72)
Bill Pmt -Check	06/08/2020	7185	Placer County Human Resources	June 2020 Dental/Vision Premium	(355.60)
Bill Pmt -Check	06/08/2020	7190	United Rentals	Trailer Tilt	(347.71)
Bill Pmt -Check	06/16/2020	7192	Cranmer Engineering, Inc.	Filter Plant Testing	(340.00)
Bill Pmt -Check	06/16/2020	7196	O'Reilly	Truck Maint Supplies	(288.52)
Bill Pmt -Check	06/16/2020	7202	Pitney Bowes	Qtrly Postage Meter Lease	(276.59)
Bill Pmt -Check	06/08/2020	7182	Napa Sierra	Gapvax filter and cargo chain & General Auto Maint	(268.05)
Liability Check	06/12/2020	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -1284293154	(226.24)
Liability Check	06/30/2020	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -798322154	(226.24)
Bill Pmt -Check	06/08/2020	7186	Summit Home Care	Office Cleaning	(200.00)
Bill Pmt -Check	06/08/2020	7177	Badger Meter	June 2020 Cellular Fee - Meter Test Program	(197.58)
Bill Pmt -Check	06/08/2020	7187	The Office Boss	Office Supplies & Hand Sanitizer	(159.72)
Bill Pmt -Check	06/16/2020	7206	Truckee Tahoe Lumber Co.	GapVac Dump Station & Dam retaining wall	(143.13)
Bill Pmt -Check	06/16/2020	7203	Sierra Mountain Pipe & Supply	Tools	(131.51)

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Sierra Lakes County Water District
Check Registers
June 2020

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	06/08/2020	7183	O'Reilly	Small Tools & Auto Main Supplies	(122.78)
Bill Pmt -Check	06/16/2020	7194	Mountain Hardware	Small Tools, Shovels, gloves, disinfectant & Bug Spray	(105.45)
Bill Pmt -Check	06/16/2020	7193	Grainger	Filter Plant Maint	(94.45)
Bill Pmt -Check	06/18/2020	21595	United States Postal Service (box fee)	Annual Post Office Box Fee - #1039	(94.00)
Check	06/05/2020	21591	Taylor, Derick A	04375 - Customer Overpayment	(77.06)
Bill Pmt -Check	06/16/2020	7207	Verizon Wireless	Cell phone & iPad	(70.64)
Bill Pmt -Check	06/08/2020	0620GASBUFL	Public Employees' Retirement System (Ret)	Retirement - 1347	(65.85)
Check	06/12/2020			Service Charge	(65.35)
Liability Check	06/12/2020	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -1284390154	(61.00)
Liability Check	06/30/2020	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -798340154	(61.00)
Bill Pmt -Check	06/16/2020	7195	Napa Sierra	Oil Filter	(13.52)
Check	06/05/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 06/04/2020	(1.75)
Check	06/17/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 06/16/2020	(1.75)
Check	06/05/2020		BluePay	Merchant Fees	(1.70)
Paycheck	06/03/2020	DD707	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 5/31/20	-
Paycheck	06/03/2020	DD708	Matthew M Marriner	Direct Deposit: Pay Period Ending 5/31/20	-
Paycheck	06/03/2020	DD709	Patrick J Baird	Direct Deposit: Pay Period Ending 5/31/20	-
Paycheck	06/17/2020	DD711	Michael E Lindquist {Salary}	Direct Deposit: 6/19/20 Board Meeting	-
Paycheck	06/17/2020	DD710	Dan L Stockton {Salary}	Direct Deposit: 6/19/20 Board Meeting	-
Paycheck	06/17/2020	DD712	Richard A Simpson {Salary}	Direct Deposit: 6/19/20 Board Meeting	-
Paycheck	06/17/2020	DD713	Robert M McCormick {Salary}	Direct Deposit: 6/19/20 Board Meeting	-
Paycheck	06/18/2020	DD714	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 6/15/20	-
Paycheck	06/18/2020	DD715	Matthew M Marriner	Direct Deposit: Pay Period Ending 6/15/20	-
Paycheck	06/18/2020	DD716	Patrick J Baird	Direct Deposit: Pay Period Ending 6/15/20	-
Total 1002 - US Bank - Demand					(293,363.71)
TOTAL					(293,363.71)

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Sierra Lakes County Water District
Payroll Summary
June 2020

	<u>Dan L Stockton {Salary}</u>	<u>Michael E Lindquist {Sal...</u>	<u>Richard A Simpson {Sala...</u>	<u>Robert M McCormick {S...</u>	<u>TOTAL</u>
Employee Wages, Taxes and Adjus...					
Gross Pay					
Salary Director	180.00	540.00	180.00	180.00	1,080.00
Total Gross Pay	180.00	540.00	180.00	180.00	1,080.00
Adjusted Gross Pay	180.00	540.00	180.00	180.00	1,080.00
Taxes Withheld					
Federal Withholding	-36.00	0.00	-25.00	0.00	-61.00
Medicare (Employee)	-2.61	-7.83	-2.61	-2.61	-15.66
Social Security (Employee)	-11.16	-33.48	-11.16	-11.16	-66.96
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	-41.31	-63.77	-13.77	-204.62
Additions to Net Pay					
Director Mileage Reimburse...	0.00	120.75	0.00	0.00	120.75
Total Additions to Net Pay	0.00	120.75	0.00	0.00	120.75
Net Pay	94.23	619.44	116.23	166.23	996.13
Employer Taxes and Contributions					
Medicare (District)	2.61	7.83	2.61	2.61	15.66
Social Security (District)	11.16	33.48	11.16	11.16	66.96
Total Employer Taxes and Contrib...	13.77	41.31	13.77	13.77	82.62

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

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 6/30/20	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%	857,384	857,124	260	100%	857,124	100%
8000-02 · Annual Sewer Fees	99,067	99,067	(0)	100%	1,189,169	1,188,808	361	100%	1,188,808	100%
8030 · Property Taxes	476	-	476	100%	460,904	390,000	70,904	118%	390,000	118%
8050 · Customer Late Fees	1,498	2,500	(1,002)	60%	7,582	10,000	(2,418)	76%	10,000	76%
8005 · Primary Facilities Fees - Sewer	7,800	-	7,800	100%	15,600	23,400	(7,800)	67%	23,400	67%
8006 · Primary Facilities Fees - Water	1,825	-	1,825	100%	3,650	5,478	(1,828)	67%	5,475	67%
8052 · GAPVAX Services	-	-	-	0%	-	-	-	0%	-	#DIV/0!
8020 · Other Income	7,057	-	7,057	100%	78,309	-	78,309	100%	-	#DIV/0!
Total Revenues Received:	189,149	172,994	16,155	109%	2,612,598	2,474,810	137,788	106%	2,474,807	106%
<u>Controllable Expenses:</u>										
<u>Salaries:</u>										
9001 · Director Salaries	1,080	1,800	720	60%	10,440	21,600	11,160	48%	21,600	48%
9003 · Maintenance Salaries	-	-	-	0%	-	-	-	0%	-	0%
9003-01 - Maint Hourly Regular	21,069	22,959	1,890	92%	269,336	275,502	6,166	98%	275,502	98%
9003-02 - Maint Overtime	483	918	435	53%	9,624	11,020	1,396	87%	11,020	87%
9003-03 - Maint Standby	2,120	2,196	76	97%	26,480	26,360	(120)	100%	26,360	100%
9003-00 - Maint Salaries - Other	-	-	-	0%	-	1,500	1,500	0%	1,500	0%
9003-04 - Labor Allocated to Projects	-	-	-	0%	(8,208)	-	8,208	100%	-	100%
Total 9000 · Salaries	24,752	27,873	3,120	89%	307,672	335,982	28,310	92%	335,982	92%
<u>Payroll Expense</u>										
9005 · Payroll Expense - SS & Medicare	1,894	2,005	111	94%	24,174	24,050	(124)	101%	24,050	101%
9007 · Payroll Expense- SUI & ETT	-	219	219	0%	827	3,950	3,123	21%	3,950	21%
9008 · Payroll Expense - Retirement	1,623	1,443	(180)	112%	19,054	17,325	(1,729)	110%	17,325	110%
9009 · Payroll Expense - Medical & D/V	8,218	12,250	4,032	67%	101,129	147,000	45,871	69%	147,000	69%
9010 · Payroll Expense - Workers' Comp	2,302	3,475	1,173	66%	9,733	13,900	4,167	70%	13,900	70%
Total 9004 · Payroll Expense	14,036	19,392	5,356	72%	154,916	206,225	51,309	75%	206,225	75%
<u>Indirect & G&A</u>										
9012 · Legal Expense:	4,221	3,000	(1,221)	141%	36,041	36,000	(41)	100%	36,000	100%
9013 · Audit Expense	-	-	-	0%	13,300	13,050	(250)	102%	13,050	102%
9014 · Fees & Penalties	95	125	30	76%	1,218	1,500	282	81%	1,500	81%
9016 · Directors' Expense	121	834	713	14%	3,882	10,000	6,118	39%	10,000	39%
9017 · Professional Fees - Operations	18,688	24,500	5,813	76%	255,716	294,000	38,284	87%	294,000	87%
9018 · Professional Fees - Office	11,880	11,440	(440)	104%	109,648	137,280	27,632	80%	137,280	80%
9019 · Staff Travel/Training	179	616	437	29%	3,584	7,400	3,816	48%	7,400	48%
9022 · Election Expense	-	-	-	0%	-	-	-	0%	-	#DIV/0!
9023 · Insurance Expense	903	7,750	6,847	12%	13,971	20,000	6,029	70%	20,000	70%
9024 · Membership Expense	225	-	(225)	100%	12,412	12,000	(412)	103%	12,000	103%
9026 · Outside Services	200	273	73	73%	2,550	3,286	736	78%	3,286	78%
9028 · Telephone Expense	846	625	(221)	135%	10,439	7,500	(2,939)	139%	7,500	139%
9029 · Garbage/Hazmat Expense	567	375	(192)	151%	5,259	4,500	(759)	117%	4,500	117%
9030 · Uniform Expense	-	168	168	0%	1,542	2,025	483	76%	2,025	76%
9034 · Propane Expense	369	891	522	41%	8,852	10,700	1,848	83%	10,700	83%

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

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 6/30/20	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 19-20 Budget	% of Budget
9036 · SCADA System Expense	-	-	-	0%	15,527	4,500	(11,027)	345%	4,500	345%
9037 · M&O Asset Mgmt Sys (Lucity)	-	-	-	0%	3,750	4,500	750	83%	4,500	83%
9040 · Office Expense	16	250	234	7%	2,429	3,000	571	81%	3,000	81%
9041 · Postage Expense	594	500	(94)	119%	1,223	2,000	777	61%	2,000	61%
9042 · Postage Meter Expense	277	325	48	85%	1,106	1,300	194	85%	1,300	85%
9043 · Copier & Fax Expense	-	75	75	0%	303	950	647	32%	950	32%
9044 · Computer Equipment & Service										
9044-01 · General Expense	53	291	238	18%	1,441	3,500	2,059	41%	3,500	41%
9044-02 · Website Design	-	-	-	0%	8,963	8,000	(963)	112%	8,000	112%
9044-03 · Merchant Fees	1,499	1,000	(499)	150%	25,755	20,000	(5,755)	129%	20,000	129%
Total 9011 · Indirect & G&A	40,733	53,038	12,305	77%	538,912	606,991	68,079	89%	606,991	89%
<u>MAINTENANCE & OPERATIONS</u>										
<u>Water Treatment & Filter Plant</u>										
9101 · Filter Plant Operations & Maint	94	584	490	16%	7,190	7,000	(190)	103%	7,000	103%
9102 · Filter Plant-Chems, Lab & Equip	-	1,250	1,250	0%	21,418	15,000	(6,418)	143%	15,000	143%
9103 · Filter -Water Pumping Plant M&O	-	80	80	0%	940	1,000	60	94%	1,000	94%
9104 · Well Pump Station Expense	-	80	80	0%	205	1,000	795	21%	1,000	21%
Total 9100 · Water Treatment & Filter Plant	94	1,994	1,900	5%	29,754	24,000	(5,754)	124%	24,000	124%
<u>Water Distribution</u>										
9201 · Water Dist - General Maint	533	625	92	85%	9,128	7,500	(1,628)	122%	7,500	122%
9202 · Water Dist - Pipes & Fittings	-	170	170	0%	270	2,000	1,730	13%	2,000	13%
9203 · Water Dist - Hydrant Maint	-	-	-	0%	261	500	239	52%	500	52%
9204 · Fees - Water	-	-	-	0%	13,455	13,125	(330)	103%	13,125	103%
9205 · Water Dist - Electricity	3,104	2,800	(304)	111%	30,674	33,600	2,926	91%	33,600	91%
9600 · Water Dist - Meters/Parts	-	-	-	0%	26	1,000	974	3%	1,000	3%
9601 · Water Conservation	-	170	170	0%	500	2,000	1,500	25%	2,000	25%
Total 9200 · Water Distribution	3,637	3,765	128	97%	54,314	59,725	5,411	91%	59,725	91%
<u>Wastewater Collection System</u>										
9301 · Wastewater - General Maint	76	750	674	10%	9,238	9,000	(238)	103%	9,000	103%
9302 · Wastewater - Pipes/Fittings	-	125	125	0%	1,246	1,500	254	83%	1,500	83%
9303 · Wastewater- Enzymes/Lab Testing	-	2,500	2,500	0%	2,310	5,000	2,690	46%	5,000	46%
9304 · Wastewater - Manholes	-	-	-	0%	371	500	129	74%	500	74%
9305 · Fees - Sewer	-	-	-	0%	7,357	7,350	(7)	100%	7,350	100%
9306 · Wastewater - Electricity	1,970	1,360	(610)	145%	15,222	16,275	1,053	94%	16,275	94%
9700-01 · Wastewater Export Service Refund	-	-	-	0%	(97,311)	-	97,311	100%	-	#DIV/0!
9700 · Wastewater- Export Service Exp	30,806	32,210	1,404	96%	369,672	386,520	16,848	96%	386,520	96%
Total 9300 · Wastewater Collection System	32,852	36,945	4,093	89%	308,106	426,145	118,039	72%	426,145	72%
<u>Vehicle Expense</u>										
9501 · Gasoline/Diesel	831	709	(122)	117%	11,768	8,500	(3,268)	138%	8,500	138%
9502 · Pickups	113	-	(113)	100%	5,528	2,500	(3,028)	221%	2,500	221%
9503 · Gapvac	89	-	(89)	100%	739	3,500	2,761	21%	3,500	21%
9504 · Backhoe	25	-	(25)	100%	25	4,000	3,975	1%	4,000	1%

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

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 6/30/20	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 19-20 Budget	% of Budget
9505 · Vehicle Maint Supplies	14	-	(14)	100%	1,536	1,000	(536)	154%	1,000	154%
Total 9500 · Vehicle Expense	1,071	709	(362)	151%	19,595	19,500	(95)	100%	19,500	100%
Project Expenses										
9812 · Spot Repairs of Sewer Mainline & Laterals	-	4,700	4,700	0%	8,988	56,000	47,012	16%	56,000	16%
9813 · Repair of Sewer Manholes at Various Locations	-	2,690	2,690	0%	-	32,250	32,250	0%	32,250	0%
9815 · Misc Sewer Pump Station Upgrades	-	3,875	3,875	0%	19,705	46,500	26,795	42%	46,500	42%
9816 · Replace Pumps/Controls at #1SPS	-	-	-	0%	333	-	(333)	100%	-	#DIV/0!
9818 · Misc Water System Improvements	229	3,125	2,896	7%	18,913	37,500	18,587	50%	37,500	50%
9819 · Adj Water Valve Boxes to Street Grade	52	250	198	21%	52	3,000	2,948	2%	3,000	2%
9820 · Misc Upgrades Water Pump Stations	-	3,545	3,545	0%	12,223	42,500	30,277	29%	42,500	29%
9821 · Automatic Meter Read System	411	186	(225)	221%	2,538	2,243	(295)	113%	2,243	113%
9822 · Misc Jobs - Safety Tools Bldgs	8,141	8,830	689	92%	18,191	106,000	87,809	17%	106,000	17%
9824 · Lake Management	-	225	225	0%	200	2,500	2,300	8%	2,500	8%
9825 · HOTFaP	-	-	-	0%	-	10,000	10,000	0%	10,000	0%
9915 · Misc. Projects	746	-	(746)	100%	746	-	(746)	100%	-	
Total 9800 · Project Expenses	9,579	27,426	17,847	35%	81,889	338,493	256,604	24%	338,493	24%
Total Controllable Expenses	126,755	171,142	44,387	74%	1,495,158	2,017,061	521,903	74%	2,017,061	74%
Non-Controllable Expenses:										
9900 · Debt - Interest										
9904 · Interest on SRF Loan	4,905	4,905	0	100%	10,267	10,267	0	100%	10,267	100%
9906 · USDA Revenue Bonds	-	-	-	0%	125,321	127,000	1,679	99%	127,000	99%
9908 · Int on Assessment-7207 Palisade	-	-	-	0%	243	247	4	98%	247	98%
Total 9900 · Debt - Interest	4,905	4,905	0	100%	135,831	137,514	1,683	99%	137,514	99%
9920 · Depreciation										
9921 · Depreciation - Water	13,111	10,703	(2,408)	122%	128,941	128,425	(516)	100%	128,425	100%
9922 · Depreciation - Sewer	8,097	8,841	744	92%	94,525	106,089	11,565	89%	106,089	89%
Total 9920 · Depreciation	21,208	19,544	(1,664)	109%	223,465	234,514	11,049	95%	234,514	95%
9950 · SLCWD Share - DSPUD Capital Costs						18,000	18,000	0%	18,000	0%
Total Non-Controllable Expenses	26,113	24,449	(1,664)	107%	359,297	390,028	30,731	92%	390,028	92%
TOTAL DISTRICT EXPENSES:	152,867	195,591	42,723	78%	1,854,454	2,407,089	552,635	77%	2,407,089	77%
EARNED REVENUE LESS EXPENSES	36,282	(22,596)	58,878		758,143	67,721	690,422		67,718	

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SIERRA LAKES COUNTY WATER DISTRICT
CAPITAL PROJECTS SUMMARY
FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021

	PROPOSED BUDGET	Previously Incurred Costs	Costs Incurred Current Month	Total Costs to Date	VARIANCE Favorable (Unfavorable)
CAPITAL PROJECTS IN PROGRESS:					
Miscellaneous Sewer Pump Station Upgrades	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Miscellaneous Water Distribution System Improvements	24,000	27,128	-	\$ 27,128	(3,128)
Miscellaneous Water Pump Station/Storage Improvements	310,000	273,910	(1,492)	\$ 272,418	37,582
Automatic Meter Read System	52,500	37,101	-	\$ 37,101	15,399
Purchase Tools/Equipment and Building Improvements	99,940	5,919	-	\$ 5,919	94,021
Total Capital Projects	\$ 493,940	\$ 344,058	\$ (1,492)	\$ 342,566	\$ 151,374

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

	ACTUAL Jun-20	Forecast Jun-20	Forecast Jul-20	Forecast Aug-20	Forecast Sep-20	Forecast Oct-20	Forecast Nov-20	Forecast Dec-20	Forecast Jan-21	Forecast Feb-21	Forecast Mar-21	Forecast Apr-21	Forecast May-21
Beginning Operating Cash Balance:	361	361	168	166	385	338	193	138	118	263	273	66	(84)
Cash Provided/(Used) by Operations:													
Revenues:													
Sewer & Water Service Fees	100	95	350	350	225	80	125	130	75	160	150	25	100
Placer County Taxes	-	-	-	20	-	10	-	-	245	-	-	-	-
Misc Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses:													
Operating Expenses	(120)	(100)	(100)	(125)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
Sierra Plant - Capital Projects	(173)	(173)	(173)	(95)	(60)	(60)	(30)	-	-	-	-	-	-
Net Cash Provided/(Used) by Operations:	(193)	(178)	77	150	15	(120)	(55)	(20)	170	10	-	(125)	(50)
Cash Provided/(Used) for Financing Activities													
CA Bank & Trust - Qrtly Transfers	-	-	(25)	-	-	(25)	-	-	(25)	-	-	(25)	-
USDA \$5.2 million Revenue Bond	-	-	-	-	(62)	-	-	-	-	-	(207)	-	-
DSPUD Excess Capacity Refund (\$655,000)	-	-	-	69	-	-	-	-	-	-	-	-	-
Total Cash Provided/(Used) by Financing Activities:	-	-	(25)	69	(62)	(25)	-	-	(25)	-	(207)	(25)	-
Cash Provided(Used) by Investment Activities													
Moved to/from Placer Co. Treasurer's Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
GASB 45 - OPEB Annual Funding	-	(54)	(54)	-	-	-	-	-	-	-	-	-	-
Total Cash Provided(Used) by Investment Activities:	-	(54)	(54)	-	-	-	-	-	-	-	-	-	-
Ending OPERATING ACCOUNT Cash Balance:	168	129	166	385	338	193	138	118	263	273	66	(84)	(134)
***Prepaid 2020/2021 Sewer & Water Service Fees	247												
CASH AT 6/30/20:	415												

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

	ACTUAL 2018/2019	FORECAST 2019/2020	Forecast 2020/2021	Forecast 2021/2020	Forecast 2022/2023
Beginning <u>OPERATING</u> Cash Balance:	2,271	519	168	90	141
<u>Cash Provided/(Used) by Operations:</u>					
Revenues:					
Water/Sewer Service Fees	2,072	1,835	2,046	2,046	2,046
PrePaid W/S Service Fees:	229	-	-	-	-
Placer County Tax	436	456	390	390	390
Primary Facilities Fees	25	23	29	29	29
Misc Other Income	-	-	10	10	10
Expenses:					
Operating Expenses	(1,535)	(1,515)	(2,035)	(1,804)	(1,920)
Sierra Plant - Capital Projects	(228)	(352)	(512)	(1,514)	(285)
Net Cash Provided/(Used) by Operations:	999	447	(72)	(843)	270
<u>Cash Provided/(Used) for Financing Activities</u>					
CA Bank & Trust Loan Principal & Interest	(100)	(100)	(100)	(100)	(25)
USDA Revenue Bond Loan	(270)	(269)	(269)	(269)	(269)
Refunded WWTP Costs	73	71	67	67	67
Total Cash Provided/(Used) by Financing Activities:	(297)	(298)	(302)	(302)	(227)
<u>Cash Provided(Used) by Investment Activities</u>					
Total Cash Provided(Used) by Investment Activities:	-	-	-	-	-
Moved to Placer Co. Treasurer's Fund	(2,400)	(500)	350	1,250	-
Annual GASB 45 Funding - OPEB - Moved to LAIF	(54)	-	(54)	(54)	(54)
Total Cash Provided(Used) by Investment Activities:	(2,454)	(500)	296	1,196	(54)
Ending <u>OPERATING</u> Cash Balance:	519	168	90	141	130

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Sierra Lakes County Water District
Preliminary Year End Balance Sheet
 As of June 30, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
1002 · US Bank - Demand	414,980.13
1030 · CA Bank & Trust(Fiscal Agt-SRF)	208,395.03
1031 · GASB 45 - OPEB ACCOUNT	163.13
1040 · Petty Cash	50.00
1061 · Placer County Tres. Fund	2,987,134.30
1062 · LAIF - OPEB Funds	687,888.19
Total Checking/Savings	4,298,610.78
Accounts Receivable	
2000 · Current Service Receivable	-159,139.21
Total Accounts Receivable	-159,139.21
Other Current Assets	
12000 · Undeposited Funds	3,738.00
2018 · Interest Receivable	4,294.92
2100 · Prepaid Insurance	7,460.48
2102 · DSPUD - MOU Receivable	65,574.90
Total Other Current Assets	81,068.30
Total Current Assets	4,220,539.87
Fixed Assets	
3000 · Water Utility Plant in Service	
3001 · Water Source of Supply (Lakes)	49,686.95
3002 · Water Pumping Plant	148,868.87
3003 · Water Filtration Plant	683,796.29
3004 · Water Distribution System	4,578,236.68
3005 · General Plant	245,673.44
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	7,327,232.83
30000 · Wastewater System Assets	
3020 · Wastewater Collection Sys	1,156,736.12
3022 · Wastewa Export Line-SWRCB Grant	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	4,540,018.05
3030 · Land	
3031 · Lot K-9-1	4,538.37

Sierra Lakes County Water District
Preliminary Year End Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
3032 · Lot 117-S1	2,992.57
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	<u>11,378.00</u>
Total 3030 · Land	157,035.46
30400 · Accumulated Depreciation	
3042 · Depreciation Allowance - Sewer	-3,200,943.77
3043 · Depreciation Allowance - Water	<u>-3,814,739.06</u>
Total 30400 · Accumulated Depreciation	<u>-7,015,682.83</u>
Total Fixed Assets	5,008,603.51
Other Assets	
3100 · Projects in Progress	
3106 · Misc Upgrades Water Pump Stat	22,020.54
3107 · Replace Water Mainline & Latls	<u>423.50</u>
Total 3100 · Projects in Progress	22,444.04
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	<u>17,915.00</u>
Total Other Assets	<u>166,430.04</u>
TOTAL ASSETS	<u>9,395,573.42</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4000 · Accounts Payable	<u>42,582.39</u>
Total Accounts Payable	42,582.39
Other Current Liabilities	
4100 · Accounts Payable - Other	2,113.25
5000 · Direct Deposit Liabilities	7,788.65
5001 · Accrued Taxes	
5002 · Federal - Accrued Taxes	1,771.00
5003 · Soc. Sec. - Accrued Taxes	1,384.32
5004 · Medicare - Accrued Taxes	323.76
5005 · Retirement - Accrued Taxes	2,989.02
5006 · State - Accrued Taxes	777.73
5007 · SDI - Accrued Taxes	122.44
5010 · Health Ins. Deductions	<u>2.99</u>
Total 5001 · Accrued Taxes	7,371.26
5013 · Accrued Vacation	3,608.09

Sierra Lakes County Water District
Preliminary Year End Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
5019 · Loan Interest Payable - Accrued	31,374.81
Total Other Current Liabilities	<u>52,256.06</u>
Total Current Liabilities	94,838.45
Long Term Liabilities	
6000 · Debt - Principal	
6004 · Loan Payable Principal - SRF	353,433.42
6007 · USDA \$5,222,000 Revenue Bond	4,410,400.00
6008 · Assessment - 7207 Palisade	8,418.64
Total 6000 · Debt - Principal	<u>4,772,252.06</u>
6100 · Accrued OPEB - GASB 45	1,094,598.90
6102 · Deferred Inflows	69,323.00
Total Long Term Liabilities	<u>5,936,173.96</u>
Total Liabilities	6,031,012.41
Equity	
7000 · Reserve for Debt Service	191,924.72
7005 · Retained Earnings	2,414,492.93
Net Income	758,143.36
Total Equity	<u>3,364,561.01</u>
TOTAL LIABILITIES & EQUITY	<u>9,395,573.42</u>

amn
7/3/2020
8:18 AM

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

Vendor	Inv # / Inv Date		Invoice Amount
<u>Paul A. Schultz, P.E. A CA Prof Corp</u>	Invoice #	200701	# 18,687.50
	Date	7/2/2020	
	For: <u>June 2020 Professional Fees</u>		
<u>Anna Nickerson</u>	Inv#	61520	5,940.00
	Date	6/15/2020	
	For: <u>Professional Fees 6/1 to 6/15/20</u>		
	Inv#	63020	5,940.00
	Date	6/30/2020	
	For: <u>Professional Fees /16 to /3/20</u>		
TOTAL ANNA NICKERSON			11,880.00
<u>Kronick Moskovitz Tiedemann & Girard</u>	Inv#	297786	4,221.25
	Date	6/16/2020	
	For: <u>May 2020 Legal Fees</u>		
TOTAL INVOICES FOR APPROVAL			34,788.75

34

Paul A. Schultz, PE.
Civil and Environmental Engineering

A CALIFORNIA PROFESSIONAL CORPORATION

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



CA RCE #042917

INVOICE NO. 200701

JULY 2, 2020

BILL TO	DUE DATE	TERMS
Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728	08/15/2020	Net 45

HOURS	DESCRIPTION	UNIT PRICE	TOTAL
115.0	Professional Services for June 2020 (see detail) (115.0 hours overall, 75.5 hours on-site)	\$162.50/hour	\$18,687.50

ACCOUNT NO 9017 \$ 18,687.50
CHECK NO.
CK DATE

APPROVED

TOTAL DUE \$18,687.50

Thank you for your business!

Sierra Lakes County Water District
 Paul A. Schultz, PE
 June 2020 Invoice Detail

Date	Description	Hours
06/01/2020	Check on the condition of two docks and update Dock & Pier Database. Discuss Use and Restrictions at Lot 1 with SLPOA President and District Counsel. Research and report on building setbacks for a new home construction on Serene Road for Director Simpson. Review and approve invoices. Review and approve timesheets. (6.0 hrs. overall, 6.0 hrs. on-site)	6.0
06/02/2020	Report no SSOs for the month of May 2020 in CIWQS. Transmit and receive monthly sewer flows from DSPUD. Discuss DSPUD monthly plant operation w/ DSPUD General Manager. Get Budget numbers from DSPUD for District's Budget. Further discussions with SLPOA President and former GM re: Lot 1. Conf. call w/ District Board President and District Counsel re: lot 1. (9.0 hrs. overall, 6.0 hrs. on-site)	9.0
06/03/2020	Communicate results of discussions with District Board President and District Counsel re: Lot 1 to SLPOA President. Send Overall Map of Subdivisions Map to Director Heald. Begin preparation of Master Source Water Sampling Schedule. Meet C. Houtz re: water and sewer lateral testing at hse. on Soda Springs Rd. Meet w/ crew re: 2020-2021 Draft Capital Projects list. (8.0 hrs. overall, 7.0 hrs. on-site)	8.0
06/04/2020	Begin preparation of Master Source Water Sampling Schedule. Send clarification email to several property owners re: Additionally, Insured and Indemnity Requirements for docks and piers. Prepare Monthly General Manager's and Operations Board Report. Discuss field trip to one property owner's proposed dock location with owner and builder. (6.0 hrs. overall, 6.0 hrs. on-site).	6.0

Sierra Lakes County Water District
 Paul A. Schultz, PE
 June 2020 Invoice Detail

06/05/2020	Send example dock & pier indemnity, and additionally insured forms to several property owners. Meet with crew re: generator power requirements and testing requirements. Further discuss DSPUD operations with J. King. Resolve major stop & drain leak (>10 gph) on Cascade. (5.0 hrs. overall, 5.0 hrs. on-site)	5.0
06/08/2020	Revise monthly General Manager's and Operations Report. Work on SLPOA's Public Records Request (PRR). Send Fire System Design Criteria to R. Groves for home on Pahatsi. (6.0 hrs. overall, 0.0 hrs. on-site)	6.0
06/09/2020	Meet M. Weid at 3 locations for water and sewer lateral tests + fixture verifications. Meet with SLPOA president re: Social Distancing Signage and Hand Sanitizer Stations. Continue preparation of Master Source Water Sampling Schedule. (7.0 hrs. overall, 6.0 hrs. on-site)	7.0
06/10/2020	Meet M. Weid at 3 locations for water and sewer lateral tests + fixture verifications. Answer questions from Flyers re: Visitation frequency and diesel fueling services during Public Safety Power Shut-Offs (PSPSs). Examine potential hazard trees behind home on Lake Street. (7.0 hrs. overall, 6.0 hrs. on-site)	7.0
06/11/2020	Review list of manholes to be repaired this year. Review list of street valve boxes to be raised or repaired this year. Discuss Additionally Insured with one property owner. Schedule tests w/ M. Weid for next week. (8.0 hrs. overall, 7.0 hrs. on-site)	8.0
06/12/2020	Prep for Board Meeting (canceled). Obtain Well 01 water samples for Arsenic Removal Project and send to Cranmer for analysis. Visit potential hazard tree(s) at the end of Allen Drive. Make preliminary review of Isolux Filter Configuration drawing. (6.5 hrs. overall, 3.5 hrs. on-site)	6.5

Sierra Lakes County Water District
Paul A. Schultz, PE
June 2020 Invoice Detail

06/15/2020	Review 2019 Dock & Pier Inventory List and Review Hazard Tree Removal Policy with CalFire. Discuss grating replacement in Filter Plant with crew + discuss how to raise Myers Controls for Filter Plant up off floor (Flooding and corrosion issues/potential). (6.0 hrs. overall, 5.0 hrs. on-site)	6.0
06/16/2020	Meet M. Weid at 3 locations for water and sewer lateral tests + fixture verifications. Continue review of Isolux Configuration Drawings and Quote. Further discussions and review of potential hazard trees at the end of Allen Way. Discuss need for seasonal help with crew. (6.0 hrs. overall, 6.0 hrs. on-site)	6.0
06/17/2020	Discuss various aspects of PG&Es planned/unplanned PSPSs that will affect SLCWD with PG&E representatives including notification times, rotations, line congestion, cascade effects due to downslope community PSPSs, effects of shutdown/startup on switchgear, transfer switches and other appurtenances. Prepare workplan(s) for next two weeks and communicate to crew. (7.0 hrs. overall, 7.0 hrs. on-site)	7.0
06/18/2020	Continue work on PSPS memorandum. Revisit Water Board Annual EAR Report (due August 1, 2020). (8.0 hrs. overall, 0.0 hrs. on-site)	8.0
06/19/2020	Order Badger Software for Dell Tablet. Work on Training needs and schedule. Prep for Board Meeting. Board Meeting. (7.5 hrs. overall, 4.0 hrs. on-site)	7.5
06/27/2020	Review information in District Ordinances re: Land Use + Dock & Pier regulations and requirements. Review comments from property owner re: same. Review historical actions re: same. Prep for Special Board Meeting on Monday, June 19, 2020 at 3 PM. (3.0 hrs. overall, 0.0 hrs. on-site)	3.0
06/29/2020	Discussions with Board President in preparation for Special Board Meeting. Begin review of Short-Term Draft Lease Agreement with Placer County for use of one of	4.5

Sierra Lakes County Water District
Paul A. Schultz, PE
June 2020 Invoice Detail

06/30/2020	the District's vehicle bays, some work areas and a portion of the District's corporation yard. Prep for Special Board Meeting. Special Board Meeting. (4.5 hrs. overall, 0.0 hrs. on-site)	4.5
	Continue review of Draft Lease Agreement with Placer County for use of one of the District's vehicle bays, some work areas and a portion of the District's corporation yard. Begin July/August 2020 Workplan. (4.5 hrs. overall, 0.0 hrs. on-site)	

**ANNA NICKERSON
FINANCIAL CONSULTANT**

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

anickerson@sonic.net

INVOICE

INVOICE NO: 061520
DATE: June 15, 2020

ACCOUNT NO: 9018 \$ 5,940.00

CHECK NO:

CHECK DATE: 06/16/20

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 / Website	Board Agenda / Mtg Min / Packets	Total
6/1/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Escrows, filing, month end	7.0	\$88.00	\$ 616.00	1	0.5	4			0.5	0.5	0.5			7
6/2/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed escrows and updated customer info.	4.0	\$88.00	\$ 352.00		1			1	0.5	1	0.5			4
6/3/2020	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
6/4/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end and made changes to Lucy forms.	4.0	\$88.00	\$ 352.00			1			0.5	0.5	0.5	1.5		4
6/5/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Prepared Board packet reports and board packets.	8.0	\$88.00	\$ 704.00			3.5			1.5	0.5	0.5		2	8
6/8/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Pre-Audit, escrows, filing and permits	10.0	\$88.00	\$ 880.00	2	1.5	4			1	0.5	0.5		0.5	10
6/9/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website and filed.	4.0	\$88.00	\$ 352.00	1					0.5	0.5	0.5	1.5		4
6/10/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Annual Billing	4.0	\$88.00	\$ 352.00			2.5			0.5	0.5	0.5			4
6/11/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Annual Billing	4.0	\$88.00	\$ 352.00			2.5			0.5	0.5	0.5			4
6/12/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Open and closed several escrows, worked on annual billing and set-up new computer.	10.5	\$88.00	\$ 924.00		1.5	5			1	0.5	1	1.5		10.5
6/12/2020	Board Meeting	1.0	\$88.00	\$ 88.00										1	1
6/15/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed an escrow and finished annual billing.	7.0	\$88.00	\$ 616.00		0.5	4			0.5	0.5	0.5	1		7
		67.5	TOTALS	\$ 5,940.00	4.0	5.0	29.0	0.0	1.0	7.5	6.0	6.0	5.5	3.5	67.5
					#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

07

**ANNA NICKERSON
FINANCIAL CONSULTANT**

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

anickerson@sonic.net

INVOICE

INVOICE NO: 063020
DATE: June 30, 2020

ACCOUNT NO: 9018 \$ 5,940.00
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 / Website	Board Agenda / Mtg Min / Packets	Total
6/16/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Payroll.	4.0	\$88.00	\$ 352.00			1.5			1	1	0.5			4
6/17/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update/Process/Close escrows and update Lucity	4.0	\$88.00	\$ 352.00		1.5			0.5	1	0.5	0.5			4
6/18/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update/Process/Close escrows, update Lucity and file.	4.0	\$88.00	\$ 352.00	0.5	1			1	0.5	0.5	0.5			4
6/19/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Filed, updated & opened escrows, researched property owner status, changed Lucity program forms and started recording meter information and prepared for Board meeting.	11.0	\$88.00	\$ 968.00	1	1.5	0.5		4.5	1	1	0.5		1	11
6/19/2020	Special Meeting	3.5	\$88.00	\$ 308.00										3.5	3.5
6/22/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Worked on updating meter info and opened/closed/follow-up on escrows.	6.5	\$88.00	\$ 572.00		2			2	1.5	0.5	0.5			6.5
6/23/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update Lucity meter info	4.0	\$88.00	\$ 352.00					2	1	0.5	0.5			4
6/24/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Setup a Special Meeting, prepare and post agenda and information,	4.0	\$88.00	\$ 352.00						1	0.5	0.5		2	4
6/25/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update Lucity meter info	4.0	\$88.00	\$ 352.00					2	1	0.5	0.5			4
6/26/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated customer website information and filed.	6.5	\$88.00	\$ 572.00	0.5					1.5	1	0.5	3		6.5
6/29/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated escrows, filed and started minutes.	10.0	\$88.00	\$ 880.00	1	1			2	1	1	0.5		3.5	10
6/29/2020	Special Meeting	0.5	\$88.00	\$ 44.00										0.5	0.5
6/30/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update escrows & issued certifications. Worked on minutes.	5.5	\$88.00	\$ 484.00		1			0.5	0.5	1	0.5		2	5.5
	TOTALS	67.5		\$ 5,940.00	3.0	8.0	2.0	0.0	14.5	11.0	8.0	5.5	3.0	12.5	67.5
					4%	12%	3%	0%	21%	16%	12%	8%	4%	19%	

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400 Capitol Mall, 27th Floor
 Sacramento, CA 95814
 T | 916.321.4500
 F | 916.321.4555

PRIVILEGED AND CONFIDENTIAL
 ATTORNEY-CLIENT COMMUNICATION

Sierra Lakes County Water District
 P.O. Box 1039
 Soda Springs, CA 95728

June 16, 2020
 Invoice 297786

General

Reference # 4210-001

For Professional Services Through 5/25/2020

Balance Forward		3,011.20
Current Fees	4,221.25	
Total Current Charges		4,221.25
Total Due		\$7,232.45

*** DUE UPON RECEIPT ***

** PLEASE USE INVOICE NUMBER ABOVE WHEN REMITTING PAYMENT **

Balance Forward Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
05/12/20	297505	3,011.20	0.00	3,011.20
				3,011.20

PA 6/12/20

Aged Accounts Receivable

	0-30	31-60	61-90	91+	Total Due
Totals	4,221.25	3,011.20	0.00	0.00	7,232.45

20-29-204 3-51 3090

ACCOUNT NO 9012 Legal \$4221.25
 CHECK NO.
 CK DATE
 APPROVED

42

Kronick Moskovitz Tiedemann & Girard

Sierra Lakes County Water District
Reference # 4210-001 - JAM

June 16, 2020
Invoice 297786
Page 2

General

Current Fees	4,221.25	
Total Current Charges		4,221.25

	Total Due	\$7,232.45
--	------------------	-------------------

For Professional Services Through 5/25/2020

		Fees		
Date	Attorney / Description	Rate	Hours	Amount
04/26/2020	Clark, Olivia R Review and incorporate edits from D. Simpson into Ordinance to amend District Code; draft email responding to comments on same.	215.00	1.50	322.50
04/27/2020	Clark, Olivia R Review and incorporate edits from D. Simpson into Ordinance to amend District Code; research District's power to compound penalty charges; draft email responding to comments on same.	215.00	2.60	559.00
04/27/2020	Mitchell, Jeffrey A Email to/fm Anna Nickerson re: notice for Board action on SB 998 ordinance; email to/fm Dick Simpson and follow-up regarding authority to apply interest to penalties for delinquency.	225.00	1.00	225.00
04/29/2020	Mitchell, Jeffrey A Final work on ordinance updating Chapters IV and V of District Code to address SB 998.	225.00	0.20	45.00
05/06/2020	Mitchell, Jeffrey A Review agenda packet for May Board meeting.	225.00	0.20	45.00
05/07/2020	Booher, Andreas L Review documentation for additional insurance coverages; review liability program documents; and ensure latest round of questions to ACWA-JPIA were adequately covered; call with P. Schultz re same.	215.00	4.30	924.50
05/07/2020	Mitchell, Jeffrey A Review last set of responses and remaining outstanding insurance question for ACWA-JPIA policies.	225.00	0.30	67.50
05/08/2020	Booher, Andreas L Review insurance documents and prepare summary of remaining issues.	215.00	1.20	258.00
05/08/2020	Mitchell, Jeffrey A Participate in May Board meeting (Billed at Half Rate).	112.50	2.10	236.25

Kronick Moskowitz Tiedemann & Girard

Sierra Lakes County Water District

June 16, 2020

Reference # 4210-001 - JAM

Invoice 297786

Page 3

General

Date	Attorney / Description	Rate	Hours	Amount
05/08/2020	Mitchell, Jeffrey A Follow-up on insurance coverage questions, including call to Paul Schultz.	225.00	0.40	90.00
05/09/2020	Mitchell, Jeffrey A Follow-up to Board meeting regarding letter to claimant.	225.00	0.20	45.00
05/13/2020	Mitchell, Jeffrey A Email to/fm Paul Schultz re: incomplete claim form.	225.00	0.20	45.00
05/14/2020	Clark, Olivia R Research Government Claims Act and draft informative response letter to E. Harz regarding claim related to February 16, 2020 sewer blockage.	215.00	3.30	709.50
05/14/2020	Mitchell, Jeffrey A Discussion re: response to Harz claim.	225.00	0.20	45.00
05/15/2020	Clark, Olivia R Revise letter to E. Harz regarding February sewer blockage to include specific options for actions he may take.	215.00	1.70	365.50
05/18/2020	Clark, Olivia R Research Board's authority to approve claims following Claims Act 45 day deadline and need for written agreement to extend Board deadline to respond; draft email agreement with District and E. Harz.	215.00	0.90	193.50
05/18/2020	Mitchell, Jeffrey A Discussion with Olivia Clark re: claim response deadline extension.	225.00	0.20	45.00
Total Fees For Professional Services			20.50	\$4,221.25
Reimbursable Costs				0.00
Total Costs				\$0.00
Total Current Charges This Invoice 4210-001				\$4,221.25

Anna M Nickerson

From: Carole Raisbeck <craisbeck@hotmail.com>
Sent: Wednesday, July 1, 2020 12:27 PM
To: Sierra Lakes County Water District
Subject: from Carole Raisbeck, 5468 Bales Road

Dear Anna,

As you suggested, I am sending this application information for installation of a seasonal dock at my cabin, to be forwarded on to Paul Schultz and board members. The mentioned photos and attachments I will send to you via e-mail because I do not have a printer here at my cabin.

1 July, 2020

To: Serene Lakes County Water District
703 Short Road
PO Box 1039
Soda Springs, CA 95728

Dear SLCWD:

This letter represents my application for a permit to install a personal dock on the shore adjoining my lakefront property at 5468 Bales Road.

Please consider the following informationL

1. The land from which the dock would emit is a natural water course staying fairly wet, , and in some places boggy, Spring through Autumn thus offering limited access to the lake. A narrow, natural wood timber walkway was installed over 20 years ago to allow passage to the lake. It is from this walkway I wish to place a dock.
2. Vegetation holding in the shoreline covers much of the area so boat storage and launching areas are limited. Please see attached photos.
3. The former 20 year old pier was removed because of the heating oil spill next door that necessitated a complete blockage of water access from the above area for two years.
3. Presently I must enter the water to get into my canoe and as the lake naturally recedes to about five feet out, I find myself walking in the mud bottom to get out that far, something the water district does not want on Lake Serena. At 81 years of age, this is not a good idea!
4. Attached is my sketch of proposed dock, and a description of the area. Pier of d'Nort would provide the dock and all shiny visible metal surfaces would be professionally powdered coated in dark brown or black. The decking boards would be synthetic eliminating the need for stain or oiling of natural wood. See photo of color.

5. The dock would extend the allowed 15 feet from the high water line with one foot over the land; the width of the L is 4 feet. This configuration is similar to the approved dock of Diane Scanlon, president of SLPOA.

The Pier d'Nort removable dock will have no fixed footing and will adequately function according to the parameters you outline. No construction details are needed since I/my family will self install the dock without additional construction work.

6. Annual Fee: I agree to pay the annual fee that your rules require.

7. Indemnity: I own the property 5468 Bales Road and have signed your indemnity and hold harmless agreement, see attached. A copy of my USAA insurance coverage of all outbuildings, which they told me would include the proposed dock, also is attached.

Respectfully submitted,
Carole Raisbeck
13421 Driftwood Court
Penn Valley, CA 95946
craisbeck@hotmail.com

Sierra Lakes County Water District Division XXX

Indemnity and Hold Harmless Agreement

This Indemnity and Hold Harmless Agreement (the "Agreement"), dated as of the July 1 day of 2020 is entered by and between Carole Raisbeck ("Indemnitor"), and the Sierra Lakes County Water District, a California Special District ("Indemnitee"). This Agreement is entered into with respect to and in consideration for the recitals set forth below and constitutes an agreement for indemnity and hold harmless between the parties.

RECITALS

1.1 On July 1, 2020 Indemnitor requested a permit from Indemnitee for the construction and or use of a pier/dock located at Lake Serena or Dulzura, the underlying property being owned by the Indemnitee. A true and correct copy of that application is attached hereto as Exhibit A and incorporated by reference herein as if fully set forth.

1.2 In consideration of being permitted to enter and use the Indemnitee's property for the purpose of constructing, maintaining and using a pier or dock in any way, the undersigned hereby agrees to the following:

INDEMNITY

2.1 The Indemnitor hereby releases, waives, discharges and covenants not to sue Indemnitee, its directors, officers, employees, or authorized volunteers for all liability for any loss or damage, and any claim or demands therefor on account of injury to any person or property or resulting death, related to the Indemnitor's use of the property for the construction, maintenance and use of a pier/dock.

2.2 The Indemnitor hereby agrees to indemnify, defend and hold harmless the Indemnitee and each of them from any loss, liability, damage or cost they may incur due to the presence of the Indemnitor or general public in, upon or about the property or in any way using the pier/dock. The Indemnitee shall have the right to accept or reject any legal representation that Indemnitor proposes to defend the indemnified parties.

2.3 The Indemnitor hereby assumes full responsibility for any risk of bodily injury, death or property damage they may incur due to the presence of the Indemnitor or general public upon or about the property or in any way using the pier/dock.

2.4 The Indemnitor shall provide proof of liability insurance in the form of a certificate delivered to the Indemnitee. Certificates and insurance policies shall include an endorsement stating that the Indemnitee and its Board, agents, representatives, employees, consultants, and volunteers are named as additional insured. The Indemnitee retains the right to review said liability insurance policy with respect to the terms of coverage.

GENERAL PROVISIONS

3.1 This Agreement contains the entire agreement between the parties relating to the indemnity of Indemnitee by Indemnitor and all prior or contemporaneous agreements, understandings, representations, and statements, oral or written, are merged herein.

Ordinance 18.01

Division XXX, Piers & Docks

Indemnification & Hold Harmless Page 1 of 2 February 9, 2018

Sierra Lakes County Water District Division XXX Indemnity and Hold Harmless Agreement

3.2 No modification, waiver, amendment, discharge or change of this Agreement shall be valid unless the same is in writing and signed by the party against whom the enforcement of such modification, waiver, amendment, discharge or change is or may be sought.

3.3 All of the terms of this Agreement shall be binding upon, inure to the benefit of, and be enforceable by, the parties hereto and their respective legal representatives, successors and assigns. This agreement shall be recorded in the official records of Placer County.

3.4 This Agreement shall be construed and enforced in accordance with the laws of the State of California. Venue for any action shall be the Placer County Superior Court. The Indemnitor further expressly agrees that the foregoing Agreement is intended to be as broad and inclusive as is permitted by the laws of the State of California and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.

3.5 Each individual executing this Agreement represents, warrants, and covenants that he or she is authorized to execute this agreement on behalf of himself or herself. The undersigned has read and voluntarily signs this Agreement, and further agrees that no oral representations, statements or inducement apart from the foregoing written agreement have been made.

3.6 This Agreement may be signed in counterparts.

This agreement is to set forth the terms and conditions concerning the required indemnification.

ersion
VA Adopted

Dated: July 1, 2020

Dated: _____

Indemnitor: Carole Raisbeck

By: Carole Raisbeck Its: self

Sierra Lakes County Water District, Indemnitee: By: _____

Its: Board President

Ordinance 18.01

Division XXX, Piers & Docks Indemnification & Hold Harmless

Page 2 of 2 February 9, 2018

Sierra Lakes County Water District Attachment "A" Division XXX Piers and Docks on District Property

1. All piers and docks located on or over District property (i.e. the Lake Parcel) shall be annually permitted by the District. An annual fee, as the Board determines is reasonable and appropriate to cover the costs incurred by the District, shall be charged to all pier and dock owners.
2. The owners of all piers and docks shall indemnify and hold the District harmless from any third party suit or claim arising out of the construction, maintenance or use of the structure located partially or fully on District property. An Indemnification and Hold Harmless Agreement between the Owner and District shall be executed prior to issuance of the annual permit. The Owner shall provide proof of liability insurance naming the District, its Board, agents, representatives, employees, consultants, and volunteers as additional insured.

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9800 Fredericksburg Road - San Antonio, Texas 78288

RENEWAL DECLARATIONS PAGE

Named Insured and Residence Premises

Policy Number

CAROLE RAISBECK AND ESTATE OF CLIFFORD RAISBECK JR

USAA 01154 08 71 91A

5468 BALES RD
SODA SPRINGS, NEVADA, CA 95728-0000

Policy Period From: 04/25/20 To: 04/25/21
(12:01 A.M. standard time at location of the residence premises)

SECTION I - COVERAGES AND AMOUNTS OF INSURANCE	
COVERAGE A - DWELLING PROTECTION	\$435,000
COVERAGE B - OTHER STRUCTURES PROTECTION	\$43,500
COVERAGE C - PERSONAL PROPERTY PROTECTION	\$217,500
COVERAGE D - LOSS OF USE PROTECTION (UP TO 12 MONTHS)	\$87,000
SECTION II - COVERAGES AND LIMITS OF LIABILITY	
Personal Liability - Each Occurrence	\$300,000
Medical Payments to Others	\$5,000
DEDUCTIBLES (Applies to SECTION I Coverages ONLY)	
We cover only that part of the loss over the deductible stated.	
ALL PERILS	\$10,000
POLICY PREMIUM for Section I and Section II Coverages Above	\$885.24
CREDITS AND DISCOUNTS (Included in policy premium above.)	\$117.13 CR
Details on the following page. (If applicable)	
OTHER COVERAGES AND ENDORSEMENTS	
Forms and Endorsements are printed on the following page.	
STATE SURCHARGES AND TAXES (Shown below if applicable)	
TOTAL POLICY PREMIUM	
Including Credits, Discounts, Optional Coverages, Endorsements, State Surcharges and Taxes	
\$885.24	
PREMIUM DUE AT INCEPTION. THIS IS NOT A BILL. STATEMENT TO FOLLOW.	

FIRST MORTGAGEE:

FIRST TENNESSEE BANK
ITS SUCCESSORS AND/OR ASSIGNS
PO BOX 2351
MEMPHIS, TN 38101

LOAN NR 4458370394456624

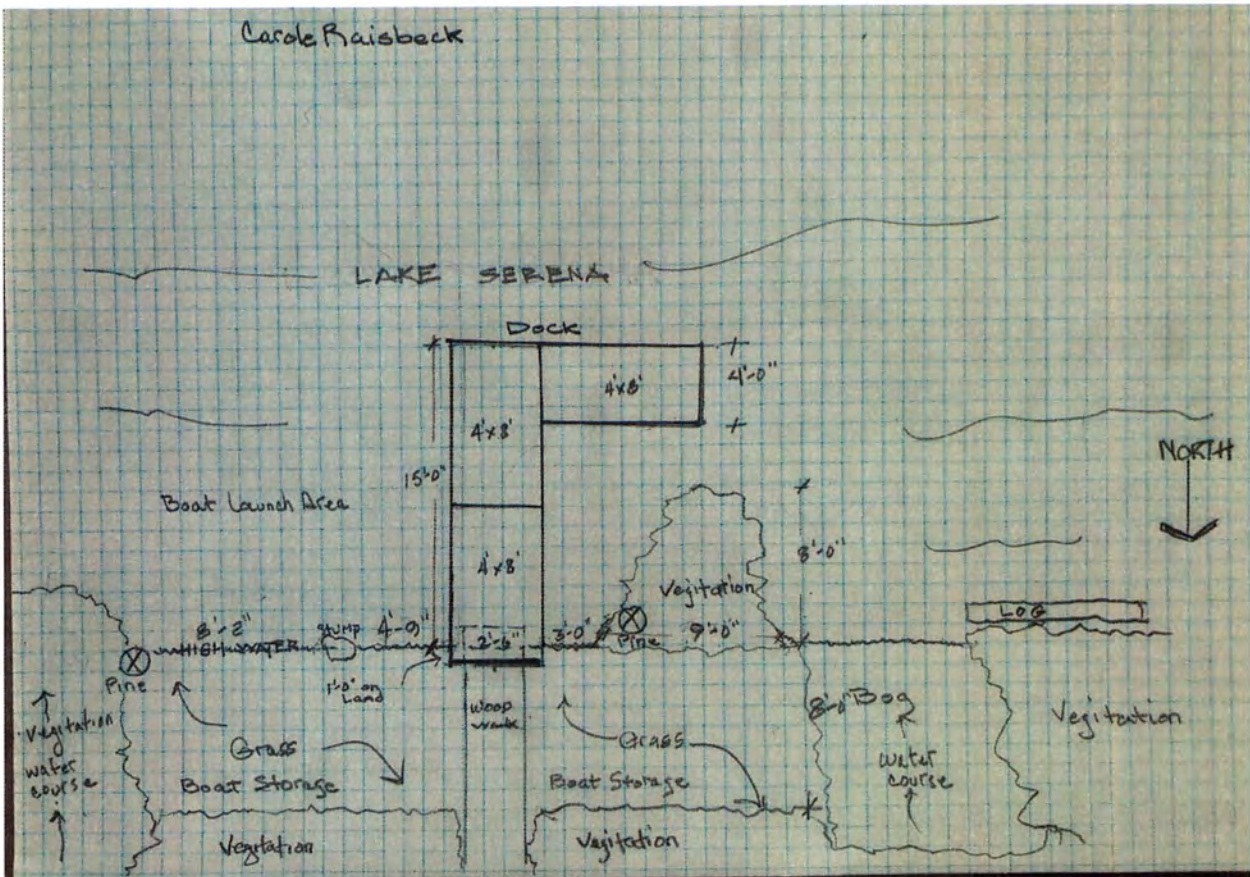
In witness whereof, this policy is signed on 02/25/20

Laura Bishop
President, USAA Reciprocal Attorney-in-Fact, Inc.

REFER TO YOUR POLICY FOR OTHER COVERAGES, LIMITS AND EXCLUSIONS.

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Carole Raisbeck



Synthetic decking sample: gray/brown



Water view of proposed dock area



Land view. Note standing water as of July 1



Note: Dock would sit atop of existing walkway one foot back of high water line which is at about where posts are in photo.

**SIERRA LAKES COUNTY WATER DISTRICT
P.O. Box 1039
Soda Springs, CA 95728
(530) 426-7800
Fax: (530) 426-1120**

MEMORANDUM

TO: Board of Directors
FROM: Anna Nickerson
RE: Resolution 2020-04 – Establishing Appropriations Limitation
DATE: July 3, 2020

Resolution 2020-04 reflects the calculation of the 2020-2021 Appropriations Limitation using the Unincorporated Annual Percentage Population Change rate as adopted in 2018.

Staff requests approval of the Resolution 2020-04.

BB

RESOLUTION NO. 2020-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SIERRA LAKES COUNTY WATER DISTRICT
ESTABLISHING APPROPRIATIONS LIMITATION**

WHEREAS, pursuant to Section 7900, et seq., of the California Government Code and Article 13B of the California Constitution, the Sierra Lakes County Water District is required to adopt a limit on appropriations for its fiscal year 2020/2021; and

WHEREAS, the State Department of Finance has provided the necessary documents to enable the District to calculate and adopt such a limitation, which documentation is on file at the District office.

BE IT THEREFORE RESOLVED that the limit of appropriations which are subject to limitation under the provisions of the Government Code and the California Constitution for Sierra Lakes County Water District for fiscal year 2020/2021 is hereby declared to be **\$2,457,301.55**

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted and passed by the Board of Directors of the Sierra Lakes County Water District, Placer County, California, at a meeting thereof held on the 10th day of July, 2020, by the following votes of the members thereof:

AYES, and in favor thereof:

NOES:

ABSENT:

ABSTENTIONS:

Anna Nickerson Secretary to the Board

APPROVED:

Michael Lindquist, Board President

**SIERRA LAKES COUNTY WATER DISTRICT
 APPROPRIATIONS LIMITATION CALCULATION
 FISCAL YEAR JULY 2020 - JUNE 2021**

Per Capita Change		Population Change		Change Factor
1.0373	x	1.0127	=	1.0505

2019/2020 Appropriation Limit	Change Factor	2020/2021 Appropriations Limit
\$ 2,339,231.84	1.0505	\$ 2,457,301.55



May 2020

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

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

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

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

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

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER
Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

2020-21:

Per Capita Cost of Living Change = 3.73 percent
 Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:	$\frac{3.73 + 100}{100} = 1.0373$
Population converted to a ratio:	$\frac{0.22 + 100}{100} = 1.0022$
Calculation of factor for FY 2020-21:	$1.0373 \times 1.0022 = 1.0396$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
Placer				
Auburn	1.07	14,440	14,594	14,594
Colfax	1.46	2,121	2,152	2,152
Lincoln	1.31	48,679	49,317	49,317
Loomis	0.88	6,828	6,888	6,888
Rocklin	2.24	68,806	70,350	70,350
Roseville	2.73	141,299	145,163	145,163
Unincorporated	1.27	113,805	115,247	115,247
County Total	1.95	395,978	403,711	403,711

$$\frac{1.27 + 100}{100} = 1.0127$$

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

**SIERRA LAKES COUNTY WATER DISTRICT
P.O. Box 1039
Soda Springs, CA 95728
(530) 426-7800
Fax: (530) 426-1120**

MEMORANDUM

TO: Board of Directors
FROM: Anna Nickerson
RE: Biennial Agency Conflict of Interest Code Review
DATE: July 3, 2020

Attached is the District's "Biennial Agency Conflict of Interest Code Review" as requested by Placer County Counsel along with a copy of Sierra Lakes County Water District's Conflict of Interest Code and supporting documents.

Staff notes no required changes and requests review and direction from the Board.



OFFICE OF THE PLACER COUNTY COUNSEL

KARIN E. SCHWAB
COUNTY COUNSEL

175 Fulweiler Avenue
Auburn, California 95603
Telephone: 530-889-4044
Facsimile: 530-889-4069
www.placer.ca.gov

June 2, 2020

Anna Nickerson
Sierra Lakes County Water District
Post Office Box 1039
Soda Springs, CA 95728-1039

Re: 2020 Biennial Agency Conflict of Interest Code Review

Dear Ms. Nickerson:

The Political Reform Act requires every local government agency to review its Conflict of Interest Code every two (2) years to determine if it complies with current law, accurately depicts the appropriate list of designated employees and the appropriate disclosure level, and clearly indicates the agency filing officer. If the code does not adequately address these requirements, then the code must be amended. Each local agency within the County must submit to the County Board of Supervisors a Biennial Notice indicating whether or not an amendment is necessary.

Enclosed is the notice from the California Fair Political Practices Commission (FPPC) regarding this requirement, along with the 2020 Local Agency Biennial Notice. The FPPC offers an online workshop for agencies on this topic that is highly recommended.

Please note that, as required by law, we will be reviewing mainly for three elements in your Codes and Appendices:

- 1) Designation of Filing Officer;
- 2) Designation of Employees; and
- 3) Degree of disclosure required for each employee position.

If these three elements are not clearly designated in your Conflict of Interest Code or Appendix, we will be asking you to amend them accordingly.

You are hereby notified that you are to review your Conflict of Interest Code and submit the enclosed Biennial Notice indicating that either amendments are required, or no amendments are necessary, along with a copy of your code. Please provide both documents to this office no later than August 3, 2020. The Biennial Notice is available as a fillable form at www.fppc.ca.gov. You may fill out the Biennial Notice online and submit it, along with your Conflict of Interest Code, electronically to CountyCounsel@placer.ca.gov.

It would be most helpful if you returned the notice and your code as soon as possible to enable this office to do its work in the most efficient manner possible. Please do not hesitate to call if you have any questions.

Very truly yours,

OFFICE OF THE PLACER COUNTY COUNSEL

By Michael E. Profant

Michael Profant
Deputy County Counsel

MP/jp
Enclosures

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2020 Local Agency Biennial Notice

Name of Agency: Sierra Lakes County Water District
Mailing Address: P.O. Box 1039, Soda Springs, CA 95728
Contact Person: Anna Nekrasin Phone No. 530-426-7800
Email: anekrasin@sicwd.org Alternate Email: jschultz@sicwd.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

An amendment is required. The following amendments are necessary:

(Check all that apply.)

- Include new positions
- Revise disclosure categories
- Revise the titles of existing positions
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- Other (describe) _____

The code is currently under review by the code reviewing body.

No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2020**, or by the date specified by your agency, if earlier, to:

Michael Profant
Office of the Placer County Counsel
175 Fulweiler Avenue
Auburn, CA 95603

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.



FAIR POLITICAL PRACTICES COMMISSION

2020 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By July 1, 2020: The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By October 1, 2020: The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2020 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in **more than one county** and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on [FPPC's website](#).



List of Positions

Special Districts
Sierra Lakes County Water District
Administrative Specialist II
Administrative Specialist III
Board Member
Consultants
District Engineer
General Manager

Agency Total: 6

Grand Total: 6

CONFLICT OF INTEREST CODE

SIERRA LAKES COUNTY WATER DISTRICT

The Political Reform Act, Government Code Sections 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code. Section 18730 is attached hereto as Appendix A. Section 18730 can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Pursuant to Resolution No. 92-603 of the Board of Directors of the Sierra Lakes County Water District, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission, along with the attached Appendix B in which members and employees are designated and disclosure categories are set forth, constitute the conflict of interest code of the Sierra Lakes County Water District.

Pursuant to Section 4 of the standard code, designated employees shall file statements of economic interests with the District who will make the statements available for public inspection and reproduction (Government Code Section 811008). The original statements will be forwarded to the County of Placer and copies will be retained by the Sierra Lakes County Water District.

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official's Statement of Economic Interests if the expenditures are reported by the committee in accordance with the provisions of Government Code Sections 84100, et seq.

(2) A reimbursement, advance, or other payment for personal travel expenses not covered by subsection (1) shall be reported by the recipient pursuant to Government Code Sections 87207 or 87302.

(b) Any other payment not covered by subsection (a), including a payment for personal services, such as salary, consulting fees, honoraria, etc., from a committee is income or a gift (except as provided in Section 18728) and reported by the recipient pursuant to Government Code Section 87207 or 87302.

NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 82028 and 82030, Government Code.

HISTORY

1. New section filed 1-8-86; effective thirtieth day thereafter (Register 86, No. 2).

§ 18728. Reporting of Income and Gifts; Honoraria and Awards (87207).

(a) As used in this section, "honorarium" means a payment for speaking at any event, participating in a panel or seminar or engaging in any similar activity. For purposes of this section, free admission, food, beverages and similar nominal benefits provided to a filer at an event at which he or she speaks, participates in a panel or seminar or performs a similar service, and reimbursement or advance for actual intrastate travel and for necessary accommodations provided directly in connection with the event are not payments and need not be reported by the filer.

(b) When a filer is required to report income under Code Sections 87200, et seq., the filer may elect to report any honoraria received on a schedule established by the Commission for that purpose. The schedule shall contain all the information that is required for reporting a gift and shall require a specific description of the services provided. The schedule shall not require the filer to determine or to state whether or to what extent the value of the honorarium exceeded the value of the services provided. A filer who elects to use the schedule provided for in this paragraph for any honorarium must disclose on the schedule all honoraria of \$50.00 or more received during the period.

(c) Any filer who does not elect to use the schedule described in paragraph (b) must report an honorarium as a gift unless it is clear from all of the surrounding circumstances that the services provided represented equal or greater value than the payment received. If it is clear from the surrounding circumstances that the services provided were of equal or greater value than the payment received, the honorarium is income, not a gift. When the filer claims that the honorarium is not a gift, he shall have the burden of proving that the consideration was of equal or greater value, unless the filer is a defendant in a criminal action.

(d) A prize or an award shall be disclosed as a gift unless the prize or award is received on the basis of a bona fide competition not related to the filer's official status. Prizes or awards which are not disclosed as gifts shall be disclosed as income.

NOTE: Authority cited: Section 83112, Government Code. Reference: Section 87207, Government Code.

HISTORY

1. New section filed 10-24-75; effective thirtieth day thereafter (Register 75, No. 43).

2. Repealer and new section filed 6-17-76 as an emergency; effective upon filing. Certificate of Compliance included (Register 76, No. 25).

3. Amendment of subsection (b) filed 1-26-83; effective thirtieth day thereafter (Register 83, No. 5).

§ 18729. Leasehold Interests—Value, Disclosure.

(a) When an official is required to disclose a leasehold interest as defined in Government Code Section 82033, the official shall:

- (1) Identify the interest as a leasehold interest.
- (2) Disclose the number of years remaining on the lease.
- (3) Provide the address or other precise location of the leased property.

(4) Provide the date upon which the lease became effective if either such date occurred during the period covered by the report.

(5) Disclose the value of the leasehold interest in the manner prescribed by Government Code Section 87206(d).

(b) The value of a leasehold interest is the amount of rent payable over a 12-month period. For purposes of disclosure on a Statement of Economic Interests, the value of a leasehold interest is the amount of rent owed during a 12-month period. The 12-month period shall be as follows:

(1) In the case of an annual or leaving office statement of the 12-month period is the first day of the reporting period of the lease, which occurs later.

(2) In the case of an assuming office or candidate's statement of the 12-month period is the date the statement is due.

(c) If the value of an official's leasehold interest is less than the rent owed is computed under subsection (b), but the official knows that the actual fair market value of the leasehold interest over the 12-month period exceeds \$1,000, the value of the leasehold interest shall be the fair market value, rather than the rent owed, during the 12-month period.

NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 82033 and 87206, Government Code.

HISTORY

1. New section filed 1-8-86; effective thirtieth day thereafter (Register 86, No. 2). For history of former section see Registers 85, No. 25 and 86, No. 2.

§ 18730. Provisions of Conflict of Interest Code.

(a) Incorporation by reference of the terms of this regulation, with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption of a conflict of interest code within the meaning of Government Code section 87300 or the amendment of a conflict of interest code within the meaning of Government Code section 87307 if the regulation are substituted for terms of a conflict of interest code in effect. A code so amended or adopted and promulgated shall require reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Government Code sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest in Government Code section 87100, and to other state or federal laws relating to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act and the regulations of the Fair Political Practices Commission (2 Cal. Code of Regulations sections 18100, et seq.), and any amendments to the Act are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix constitute designated employees. It has been determined that these persons make decisions which may foreseeably have a significant impact on financial interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for designated employees who are also specified in Government Code section 87200 if they are designated in this code in that same category. If the geographical jurisdiction of this agency is the same as or included within the jurisdiction in which those persons must disclose financial interests pursuant to article 2 of chapter 7 of the Political Reform Act, Government Code sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under Article 2 of Chapter 7 of the Political Reform Act, Government Code section 87200; and

(C) The filing officer is the same for both agencies.¹

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of financial interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those financial interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the financial interests set forth in a designated employee's disclosure categories are the kinds of financial interests which he or she foreseeably can affect materially through the conduct of his or her office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.²

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign 30 Days After Appointment.

Persons who resign within 30 days of initial appointment are not deemed to have assumed office or left office provided they did not make or participate in the making of, or use their position to influence any decision and did not receive or become entitled to receive any form of payment as a result of their appointment. Such persons shall not file either an assuming or leaving office statement.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prepared by the Fair Political Practices Commission and supplied by the agency and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property³ is required to be reported,⁴ the statement shall contain the following:

1. A statement of the nature of the investment or interest;
2. The name of the business entity in which each investment and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment in real property exceeds one thousand dollars (\$1,000), exceeds one thousand dollars (\$10,000), or exceeds one hundred thousand dollars (\$100,000).

(B) Personal Income Disclosure. When personal income is required to be reported,⁵ the statement shall contain:

1. The name and address of each source of income aggregating one hundred fifty dollars (\$250) or more in value, or fifty dollars (\$100) or more in value if the income was a gift, and a general description of the business activity, if any, of each source.
2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, is one thousand dollars (\$1,000) or less, greater than one thousand dollars (\$1,000), or greater than ten thousand dollars (\$10,000);
3. A description of the consideration, if any, for which the income was received;
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
5. In the case of a loan, the annual interest rate and the security given for the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,⁶ the statement shall contain:

1. The name, address, and a general description of the business of the business entity;
2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars (\$10,000).

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the reporting period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. State Agency Prohibition on Receipt of Honorarium. No member of a state board or commission, and no designated employee of a state agency, shall accept any honorarium from any source if the member or employee would be required to report the receipt of the honorarium or gifts from that source on his or her statement of economic interests.

ests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subdivisions (b), (c), (d), and (e) of Government Code Section 89502 shall apply to the prohibitions in this section.

(8.1) Section 8.1. State Agency Prohibition on Receipt of Gifts of \$250 or More.

No member of a state board or commission, and no designated employee of a state agency, shall accept gifts with a total value of more than two hundred fifty dollars (\$250) in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subsections (b), (c), (d), and (e) of Government Code Section 89504 shall apply to the prohibitions in this section.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth one thousand dollars (\$1,000) or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth one thousand dollars (\$1,000) or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating two hundred fifty dollars (\$250) or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$250 or more in value provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value one thousand dollars (\$1,000) or more.

(10) Section 10. Manner of Disqualification.

When a designated employee determines that he or she has a discrete interest in it, the determination not to act must be accompanied by a disclosure of the disqualifying interest. In the case of a voting determination and disclosure shall be made part of the agency record; in the case of a designated employee who is the head of the agency, this determination and disclosure shall be made in writing to the appointing authority; and in the case of other designated employees, this determination and disclosure shall be made in writing to the employee's supervisor.

(11) Section 11. Assistance of the Commission and Code. Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Government Code section 83114 or from the agency, provided that nothing in this section requires the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative and civil sanctions provided in the Political Reform Act, Government Code sections 81000-91014. In addition, a decision in relation to a violation of the disqualification provisions of this code under Government Code section 87100 or 87450 has occurred may be set aside pursuant to Government Code section 91003.

NOTE: Authority cited: Section 83112, Government Code. Referenced sections: 87300-87302, 89503 and 89504, Government Code.

HISTORY

1. New section filed 4-2-80 as an emergency; effective upon filing (Register 14). Certificate of Compliance included.
2. Editorial correction (Register 80, No. 29).
3. Amendment of subsection (b) filed 1-9-81; effective thirtieth day after filing (Register 81, No. 2).
4. Amendment of subsection (b)(7)(B)1. filed 1-26-83; effective thirtieth day after filing (Register 83, No. 5).
5. Amendment of subsection (b)(7)(A) filed 11-10-83; effective thirtieth day after filing (Register 83, No. 46).
6. Amendment filed 4-13-87; operative 5-13-87 (Register 87, No. 2).
7. Amendment of subsection (b) filed 10-21-88; operative 11-21-88, No. 46).
8. Amendment of subsections (b)(8)(A) and (b)(8)(B) and numbering changes filed 8-28-90; operative 9-27-90 (Reg. 90, No. 42).
9. Amendment of subsections (b)(3), (b)(8) and renumbering of footnotes and amendment of NOTE filed 8-7-92; operative 9-7-92, No. 32).

¹ Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under a different jurisdiction, may expand their statement of economic interest to include reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements. Each copy of such expanded statement filed in place of an original shall be verified by the designated employee as if it were an original. See Government Code section 81004.

² See Government Code section 81010 and 2 Cal. Code of Reg. for the duties of filing officers and persons in agencies who make copies of statements and forward the originals to the filing officer.

³ For the purpose of disclosure only (not disqualification), a person's principal residence of the filer.

⁴ Investments and interests in real property which have a fair market value less than \$1,000 are not investments and interests in real property for purposes of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual or dependent children as well as a pro rata share of any investment in the real property of any business entity or trust in which the individual, spouse, or dependent children own, in the aggregate, a direct, indirect or beneficial interest of ten percent or greater.

⁵ A designated employee's income includes his or her commuted salary or other benefits received from a state, local or federal government for expenses received from a state, local or federal government.

⁶ Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity ag

APPENDIX B

SIERRA LAKES COUNTY WATER DISTRICT CONFLICT OF INTEREST CODE APPENDIX OF DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES

I. Designated Positions.¹ The positions listed below include those persons who are deemed to make, or participate in the making of, decisions which may foreseeably have a material effect on any financial interest. The persons holding the designated positions listed shall disclose interests and investments in accordance with the corresponding disclosure categories, which are defined below.

<u>Designated Positions</u>	<u>Disclosure Category</u>
Administrative Specialist III	1
Administrative Specialist II	1
District Engineer	1
General Manager	2
Consultants ²	1

II. Disclosure Categories.

1. All interests in real property located in whole, or in part, within the District including any leasehold, beneficial or ownership interest, or an option to acquire such interest, and investments, business positions, and sources of income, including gifts, loans, and travel payments from sources that develop real estate in the District or provide goods and services of the type utilized by the District.

2. All investments, business positions, and income, including gifts, loans, and travel payments, from sources that provide leased facilities, goods, equipment, vehicles, machinery, or services including training, consulting and construction services, of the type utilized by the District.

¹ Officials who manage public investments: It has been determined that the following positions manage public investments (within the meaning of Govt. Code, Section 87200 and 2 Cal. Code Regs., Section 18720), Members of the Board of Directors, District Engineer, District Counsel, and General Manager.

An individual holding one of the above-listed positions may contact the FPPC for assistance or written advice regarding filing obligations if he/she believes that his/her position has been categorized incorrectly. The FPPC makes the final determination as to whether a position is covered by Section

87200. Unless the FPPC determines otherwise, persons in the positions designated under Section 87200 shall file in disclosure category 1 (full disclosure).

² Consultants are included in the list of designated positions and shall disclose pursuant to disclosure category 1, subject to the following limitation.

The President of the Sierra Lakes County Water District Board of Directors may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The President's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

SIERRA LAKES COUNTY WATER DISTRICT
P.O. Box 1039
Soda Springs, CA 95728
(530) 426-7800
Fax: (530) 426-1120

MEMORANDUM

TO: Board of Directors

FROM: Anna Nickerson

RE: Robert W. Johnson an Accountancy Corporation Engagement Letter

DATE: July 3, 2020

The following is an Engagement Letter, from Robert W. Johnson, for the District's upcoming Fiscal Year 2019/2020 Financial Statement Audit. The letter is being presented to the Board for consideration and approval.

Staff asks that the Board review the letter and authorize the Board President to sign the letter in approval of the services that will be provided.



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpajgroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

June 5, 2020

Board of Directors
Sierra Lakes County Water District
P.O. Box 1039
Soda Springs, CA 95728

We are pleased to confirm our understanding of the services we are to provide for Sierra Lakes County Water District for the year ended June 30, 2020.

We will audit the statement of net position of Sierra Lakes County Water District as of June 30, 2020, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), for CalPERS defined benefit plans and Post-employment Benefit Plans Other than Pensions (OPEB). Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sierra Lakes County Water District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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.

We have also been engaged to report on supplementary information other than RSI that accompanies Sierra Lakes County Water District's financial statements. We will subject

supplementary information to the auditing procedures applied in our audit of the financial statements, and we will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the fourth paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the State Controller's Minimum Audit Requirements for California Special Districts and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of the audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you, including certain accounting or reporting associated with defined benefit pension or OPEB plans. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards.

The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any

procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements and grants for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

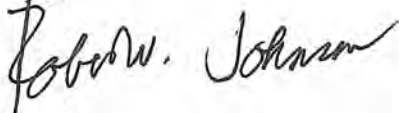
Administration and Other

The audit documentation for this engagement is the property of Robert W. Johnson, An Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the cognizant or oversight

agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robert W. Johnson, An Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Sincerely,



Robert W. Johnson, CPA

RWJ:mcc

APPROVAL:

Signature: _____

Title: _____

Date: _____

SIERRA LAKES COUNTY WATER DISTRICT

Follow-up from June 19, 2020, Board Meeting

1	Interested Directors	Provide picture and bio for website
2	Paul	Outline of potential issues for the District and the ability to handle week long power outages several times a year. Paul will be sending the Directors a memo to be discussed at the August 2020 meeting
3	Paul	Obtain additional pages referred to in the cover pages of the subdivision maps along with the CC&Rs for Jeff Mitchell and make available for public review.

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Sierra Lakes County Water District
Action Items
As of July 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	5/1/2020	75%	Paul
2	AMR Data Collection & Analysis	Collect use data by type of occupancy, project assigned to Operator	Summer 2020	0%	Paul
3	Policies & Procedures Review/Update	Review current policies and procedures for revisions and possible additions.	August 2020	60%	Paul/ Anna/Dick/Bob
4	District's Ownership of Dam	Decide to purchase property from Land Trust	Dec-20	75%	Paul
5	Upcoming Metered Rates	Develop Plan/Schedule to reach Metered Rates by January 2025 (Microsoft Project)	Pending	0%	Paul

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