

## MEMORANDUM

**To: Board of Directors, Sierra Lakes County Water District**  
**From: Paul A. Schultz, PE, General Manager**  
**Subject: September 2020 General Manager's Report**  
**Date: October 5, 2020**

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### **Donner Summit Public Utility District (DSPUD) Wastewater Treatment Plant**

There were no permit violations during the month of September 2020 and the wastewater plant is operating as designed. Treated tertiary effluent is currently being disposed of by direct discharge to the South Fork of the Yuba River. DSPUD expects to receive the administrative draft of their new National Pollutant Discharge Elimination System (NPDES) permit by late October and it is expected that the new permit will be before the Central Valley Regional Water Quality Control Board for review and approval in December 2020.

### **Lake, Land and Facilities Management:**

The Truckee Fire Protection District has asked Sierra Lakes County Water District (District) to vacate the vehicle bay at Fire Station #98 to allow occupancy of the station by TFD staff for a period of several months beginning in October. The District will resume storage of some equipment outdoors as we have in the past. The downside will be a little more preparation of equipment each day in winter before we can perform operations.

After the District's GapVac truck received its required repairs and routine service to the vacuum excavator portion of the rig in August at WECO in Vacaville, the transmission control module (TCM) and its programming became corrupted. The corruption was unrelated to the service provided by WECO. The fault caused the District to have the trailer towed to Worthen Equipment in Sparks, NV for a new TCM and reprogramming. Those services have been performed and the GapVac is now back in service.

The General Manager has continued meetings with Sam Steuart (UC Santa Barbara graduate) and Prof. John Cobourn (University of Nevada, Reno) to further advance to development of the Lakes Limnology Study scope and fee. Laboratory space will be unavailable at the Tahoe Environmental Research Center due to Covid-19 restrictions. Dr. Sudeep Chandra at (UNR) has tentatively offered laboratory space at his facility subject to several requirements to be worked out over the next few weeks. Two of those requirements are that users of his laboratory facilities must be enrolled in coursework at the university and that the user be adequately funded for the research and studies. The General Manager will be meeting with Dr. Chandra, Prof. Cobourn, and Mr. Steuart on October 7 to further advance this item.

Some maintenance and repairs are needed at the Ice Lakes Dam Spillway Bypass gate to make operations, especially in winter, easier. These maintenance and repair activities will be performed in late fall if time permits. Excess, flood, and emergency flows are passed over the spillway crest so if the repairs have to wait until next fall, there is no increased risk to the community or any downstream properties.

The annual inventory of docks and piers surrounding the lakes was performed during the months of August and September 2020. The results of the inventory have been compiled and letters will be sent

out in the early spring (prior to the seasonal installation of docks) alerting errant dock owners of any violations of the District ordinances pertaining to the use of District property including changes that will be required to existing structures due to the expiration of the ordinance's "Grandfathered" clause.

Changes in property owners and visitors living arrangements, likely due to the Covid 19 response, has resulted in a significant increase in the number of users of District services and facilities including the lake and surrounding lands. Along with this increased visitation, there has been an increase in the excessive and inappropriate use of the District-owned strip surrounding the lake including the storage of watercraft in violation of District ordinances, construction of permanent and semi-permanent structures and improvements, and the construction of unauthorized drainage improvements to the lakeshore. The General Manager requests that the President of the Board form a Lake and Lands Committee to convene beginning in December 2020 or January 2021 to carefully review specific current use of the "strip", the acceptability of adjacent property owner's "improvements" on the "strip", and recommendations for possible changes to the District ordinances regarding use of District property.

One of the unauthorized drainage improvements mentioned above, near the intersection of Dulzura Rd. and Lake Dr., has resulted in several tons of sediment being added to the lake (see photographs). District staff will be removing this "improvement" and restoring the area, so the drainage system functions as intended. The accumulated sediments will be removed to the greatest extent possible. As part of the District's Limnology Study, all short-circuited drainage contributing sedimentation to the lakes will be identified and appropriate mitigation measures will be investigated and implemented as required.

The District's Dam Failure Liability Insurance premiums increased by 8% to \$3,026 per year for \$5,000,000.00 in coverage with a \$1,000,000.00 deductible. After discussions with the Board President and District Counsel it was decided to renew the policy. ACWA JPIA allowed only 3 days between the notice of increased premium and the date the policy needed to be renewed.

### **Regulatory Issues:**

The General Manager continues to advance the planning, design and regulatory components of the Well 01 improvements project. A fifty percent down payment on the equipment was made in August so that Isolux and Applied Process Equipment can get started preparing shop drawings for review and approval by the District, and ultimately, fabrication of the unit. Shop Drawings are expected to be received by the District during the third week in October. Once received, the General Manager will prepare ninety percent installation drawings for review and approval by the Division of Drinking Water.

The District reported no Sanitary Sewer Overflows (SSOs) to the Regional Water Quality Control Board for the months of August or September 2020.

A review and update of the District's Policies and Procedures Manual is currently underway, and the draft document should be available for Board review and approval in February 2020.

### **Operations Issues:**

A Request for Proposals (RFP) for repairs to approximately twenty District manholes was prepared in August along with an example contract for potential bidders. Rather than this fall, the RFP will be sent out in early spring and work on the manholes will be scheduled so as to be complete by July 1, 2021.

The General Manager began a Cybersecurity Assessment of the District's Information Technology (IT) Systems with the help of the Rural Community Assistance Corporation. The preliminary results of the assessment reveal some vulnerabilities. A workplan to address these vulnerabilities will be prepared and further investigations and remedies will be implemented as appropriate.

The repair and partial replacement of the waterline between the intersection of Dulzura Rd. and Lake Dr. and Soda Springs Road is currently underway. The partially finished pipeline with temporary backfill failed the morning of October 2. The resulting leak was stopped, and temporary service was restored to affected customers by mid-day Friday, October 2. All work should be complete by October 15 and ready for paving along with the areas surrounding the two replaced fire hydrants at Hillside & Baxter and at Hemlock & Bales. As mentioned last month, the leaky valve isolating the Hill Tank from the distribution system will also be replaced in October. This work will require shutting off service to some customers and will be planned so as to minimize those impacts. All affected customers will receive at least 72-hours' notice of any non-emergency shutdown.

The District's goal for this season is installation of at least 250 new smart water meters before the beginning of winter. Over 100 have been installed thus far. Additional meters will be installed next spring and summer with the entire District expected to be metered by mid 2022.

The District ordered a Badger/Orion Mobile Transceiver Kit so we can more easily interrogate the new smart meters not providing a signal directly or reliably to our SCADA system. The kit also allows us to perform some troubleshooting of the meters ourselves without having to take them out of service and return them to Badger.

A Dump Trailer was purchased for the District in early October and is currently seeing heavy use during our work on Lake Dr. and at the Hill Tank Gate Valve.

The General Manager was unable to attend the September 11, 2020 Board of Directors' meeting and several questions regarding the August 2020 General Manager's Report were raised at the Board of Directors' meeting on September 11. Responses to those questions are shown in red on a copy of the August 2020 General Manger's Report following this report.

Water demand and sewer flows have lessened to a level more consistent with historical use. Average daily water and sewer flows (gallons/day) for September 2020 were 104,835 and 45,396 respectively as compared to 138,639 and 61,675 in August 2020, and 145,537 and 78,184 in September 2019. Water use was 26,168 gallons/day more than the five-year (2015-2019) average and sewer flow was 12,958 gallons/day more than the (2015-2019) five-year average. The District's share of the flow through the DSPUD wastewater treatment plant for September 2020 was unavailable at the time of this writing. The District's share in August 2020 was 38%. For comparison, the District's overall average share for all of 2019 was 26.4%.

Attachments:

- September 2020 Daily Water/Sewer Flows
- 2015-2019 Sewer/Water Flows Comparison through September 2020
- Copy of August 2020 General Manager's Report w/ questions from Director Simpson and responses from the General Manager

**Referenced Photographs:**



Unauthorized Drainage Improvement at the end of Dulzura Road

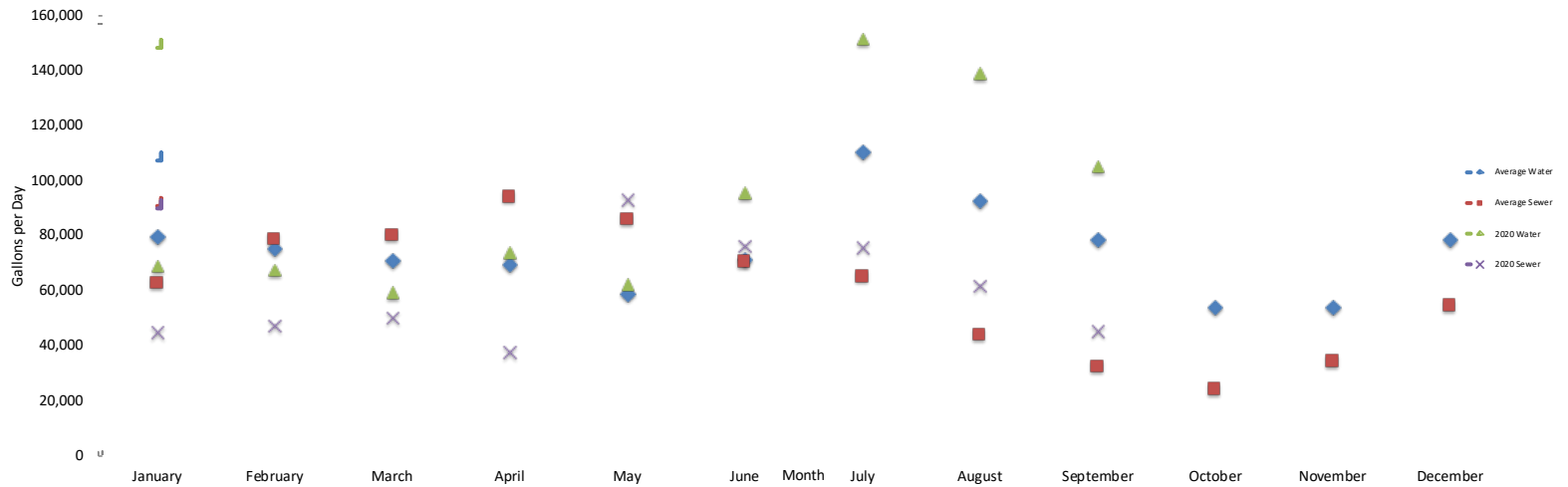


Resulting Accumulation of Sediment in Lake Dulzura

**Sierra Lakes County Water District**  
Daily Average Water and Sewer Flows

Month	2015		2016		2017		2018		2019		2020		2015-2019			2020	2020	2020
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Average Water	Average Sewer	Average Difference	Water	Sewer	Difference
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	79,373	62,574	16,799	68,997	44,891	24,106
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	75,352	78,329	-2,977	67,323	47,084	20,239
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	70,801	80,213	-9,413	59,198	49,998	9,200
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	69,178	93,802	-24,624	73,847	37,486	36,361
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	58,582	85,808	-27,226	62,032	92,887	-30,855
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	71,219	70,120	1,098	95,511	75,912	19,599
July	96,315	61,393	116,675	64,330	127,908	72,376	116,880	55,680	93,686	71,372	151,255	75,810	110,293	65,030	45,263	151,255	75,810	75,445
August	92,046	48,765	98,230	36,878	90,608	48,019	100,235	42,146	81,780	43,117	138,639	61,675	92,580	43,785	48,795	138,639	61,675	76,964
September	79,588	38,769	89,459	30,429	69,713	33,765	96,910	30,430	57,667	28,795	104,835	45,396	78,667	32,438	46,230	104,835	45,396	59,439
October	55,541	25,955	59,326	30,750	44,687	20,983	66,956	22,980	42,107	19,533			53,723	24,040	29,683			
November	53,636	25,628	63,787	47,484	43,994	44,725	57,518	28,357	50,036	23,536			53,794	33,946	19,848			
December	79,820	49,035	106,789	85,423	57,662	46,212	82,744	44,796	66,010	47,714			78,605	54,636	23,969			

Average Daily 2015-2019 Water and Sewer Flows vs. 2020 Flows



**To: Board of Directors, Sierra Lakes County Water District**  
**From: Paul A. Schultz, PE, General Manager**  
**Subject: August 2020 Operations and Maintenance Report**  
**Date: September 4, 2020**

### **DSPUD Wastewater Treatment Plant**

There were no permit violations during the month of August 2020 and the wastewater plant is operating as designed. Treated tertiary effluent is being disposed of using spray irrigation onto the Soda Springs ski hill. The DSPUD crews have resumed a normal work schedule but are continuing to practice safe working protocols during the Governor's Emergency Declaration.

### **Lake, Land and Facilities Management:**

The Hazardous Materials Business Plan, completed and approved in March of 2020, was reviewed with District Operations staff and copies of each site-specific plan are now located at each location where hazardous material are used and stored. Hazardous materials include fuels & lubricants, disinfection chemicals and other water treatment chemicals and additives.

The General Manager has secured continued use of the unused vehicle bay at Fire Station #98 for storage of the District's various rolling stock.

*Simpson: If Placer County vacated the District Building, would space in Fire Station #98 be needed?*

*The space at the fire station is a luxury. We don't absolutely need it. If the County vacates our building, the space at Fire Station #98 would likely be utilized less, if at all.*

The District's vacuum excavator (GapVac) required a number of repairs and routine service to the vacuum excavator portion of the rig. Those services were performed by Weco Equipment in Vacaville and the GapVac is now back in service.

Changes in property owners and visitors living arrangements, likely due to the Covid 19 response, has resulted in a significant increase in the number of users of District services and facilities including the lake and surrounding lands. Along with the increased visitation, there has been an increase in the number of issues involving swimmers and dogs in the upper lake; and excessive and inappropriate use of the District owned strip around the lake including the storage of watercraft in violation of District ordinances, and unauthorized drainage improvements to the lakeshore. One of these unauthorized improvements, near the intersection of Dulzura and Lake has resulted in several tons of sediment being added to the lake. District staff will be removing this "improvement" and restoring the area, so the drainage system functions as intended. The accumulated sediments will be removed to the greatest extent possible. As part of the District's Limnology Study, all short-circuited drainage contributing sedimentation to the lakes will be identified and appropriate mitigation measures will be investigated and implemented as required. The Dock and Pier inventory, historically conducted at about this time each summer, has been expanded to include and examination of unauthorized "strip" use and issues with excessive storage of watercraft.

*Simpson: When you say "several tons of sediment" were added to the lake, would another interpretation be that "fill" was added to the lakeshore? I'm trying to distinguish slow addition of relatively fine particles from sudden episodes of "dumping".*

*"Fill" is a loose term for the sediment material carried into the lake by concentrated runoff*

*during storms and snowmelt. A more accurate description would have been simply "sediment".*

The General Manager met again with Sam Stuart (UCSB) and Prof. John Cobourn (UNR) to further advance to development of the Lakes Limnology Study scope and fee. The scope a fee will presented to the Board of Directors at the October 2020 Board meeting. The team is currently in the process of securing laboratory space at either the Tahoe Environmental Research Center in Incline Village or at the University of Nevada, Reno. Some laboratory work may be performed in our own laboratory here at Serene Lakes.

*Simpson: Could you explain briefly what laboratory work will be done TERC or UNR? Will Mr. Stuart be conducting the laboratory work?*

*The specific laboratory work will involve taking samples from the lake and inoculating them with different concentrations of the suspected "controlling" constituents/nutrients, incubating them, and determining what constituent/nutrients do actually control lake eutrophication and at what threshold those constituent/nutrients become a concern. Other analyses may be necessary as the study develops. It is the intent that Mr. Stuart will be performing the analyses under the guidance of experts at UNR or TERC.*

Other administrative issues that were raised and addressed in August included questions from several residents regarding the District's Heating Oil Financial Assistance Program and several questions regarding diversions of water for logging operations on Truckee Donner Land Trust Property.

*Simpson: Do the questions about the Heating Oil Financial Assistance Program suggest that fuel tanks, previously unknown to the District, exist?*

*No. The question came from a homeowner with an above ground fuel oil storage system that must have secondary containment installed or the system converted to propane.*

### **Regulatory Issues:**

The General Manager continues to advance the planning, design and regulatory components of the Well 01 improvements *project*. A fifty percent down payment on the equipment was made in August so that Isolux and Applied Process Equipment can get started preparing shop drawings for review and approval by the District, and ultimately, fabrication of the unit. Once shop drawings are received by the District, the General Manager will prepare ninety percent installation drawings for review and approval by the Division of Drinking Water.

Annual facility inspections for the both the water system (intake works, treatment plant, and storage tanks) and the Ice Lakes Dam were performed in August. The preliminary results of both inspections show no violations or corrective actions required.

The District reported no Sanitary Sewer Overflows (SSOs) to the Regional Water Quality Control Board for the month of July 2020.

The General Manager attended a required Designated Employee Representative training class through Weinhoff Drug Testing, the District's third-party administrator helping us to implement the District and Department of Transportation Dmg and Alcohol policies and *will* meet with Weinhoff individually in September or October for specific advice and recommendations to assure the District's continued compliance.

*Simpson: Is the fact that the General Manager is a consultant (rather than an employee) relevant to whether he qualifies as a Designated Employee Representative?*

*My mistake in accurately titling the position/function. The actual title is Designated Employer Representative, not Employee Representative. Bill Quesnel served in this capacity in the past and there is no conflict.*

A review and update of the District's Policies and Procedures Manual is underway, and the draft document should be available for Board review and approval in late fall.

*Simpson: Since Directors McCormick and Simpson are providing reviews of the current draft but have never met with the General Manager to discuss their conclusions and recommendations, should one or more meetings be planned before the next draft is circulated to the full Board? For example, I recommended that some of the policies be fleshed out, which will require additional writing; and we may need to add a Sexual Harassment Prevention policy.*

*Yes. The General Manager will convene a meeting with Directors Simpson and McCormick to review and discuss the Policy and Procedures comments generated thus far.*

The General Manager also attended (via internet) the Placer County Water Agency East Slope Stakeholders' Meeting for 2020. Among the items discussed was grant funding being made available to address water supply and quality issues in small districts and the General Manager is planning on investigating this opportunity to help fund the later phases of the District' Lakes Limnology Study.

The General Manager and two Directors also attended the bi-annually required Sexual Harassment Prevention Training for Managers webinar in August through ACWA JPTA.

### **Operations Issues:**

A request to property owners was sent in mid-August requesting that water conservation measures be implemented because the District is reaching its maximum capacity to treat water from Lake Serena. If these atypical demands continue, the District may be forced to supplement supply by utilizing groundwater from Well 01. Longer term solutions include increased pumping from the lake and a requisite increase in treatment plant capacity, or development of one or more new groundwater sources.

A Request for Proposals (RFP) for repairs to approximately twenty District manholes was prepared in August along with an example contract for potential bidders. The RFP will be sent out in September and work on the manholes is expected to be complete by late October 2020.

Improvements to the District's SCADA system are complete and the new Windows 10 based system is operating well. The only outstanding issue is a minor problem with the software making reports into Excel, where the SCADA software was expecting a 32-bit version of Excel to report to and the District has installed a 64-bit version. The fix is in and the system should be reporting in 32-bits and be fully operational by the second week of September 2020.

The waterline between the intersection of Dulzura and Lake and Soda Springs Road was partially located using Ground Penetrating Radar in August so that in the event of a line break, the reach can be shut down. Currently there is no way to isolate this reach without adversely affecting many homeowners. It is expected that the isolation valves will be installed in September or October 2020. In addition to these isolation valves, the leaky valve isolating the Hill Tank from the



distribution system will also be replaced. This work will require shutting off service to some customers and will be planned to minimize those impacts. All affected customers will receive at least 72-hours' notice of any non-emergency shutdown.

*Simpson: Will valves be added at each end of Dulzura? I'm trying to understand the configuration of the supply lines in that area.*

*Valves currently exist at the intersection of Lake Dr. and Dulzura Road. New valves to isolate the repaired section of line will be installed at the end of Lake Drive and near the intersection of Soda Springs Road and Lake Drive.*

*Simpson: Could you explain briefly how the water distribution system is connected to the Hill Tank and how distribution will function while the leaky valve is being replaced? Are the customers likely to be most affected the ones at the highest elevations, closest to the Hill Tank, or somewhere else?*

*Repair of the valve will require a temporary shutdown of water service to customers whose services are higher than the top of the office tank. Other customers may experience a reduction in flow and pressure during the shutdown. The shutdown is expected to last several hours on a single day. The work will not occur on any red-flag days or days of expected high occupancy.*

Other maintenance and improvements to the water system made in August include the replacement of two leak-y and obsolete fire hydrants and installation of approximately 50 new smart water meters. The District's goal for this season is installation of at least 250 new smart water meters before the beginning of winter. Additional meters will be installed next spring and summer with the entire District expected to be metered by mid 2022.

*Simpson: The earlier plan had new meters installed by the end of 2021. Does the new schedule reflect a change in this plan or is there simply a new margin of error being included?*

*Our Goal is to complete meter installation by the end on 2021. The 2022 date include a larger contingency based on production so far.*

A contract was executed, and a purchase order issued in August for the bi-annual cleaning and repair of the District's water storage tanks. This work will be performed in the springtime (2021) and will not require any of the water system to be shut down or isolated. Divers will enter the tanks, remove any accumulated sediment by vacuum, and patch any locations where the tank's interior epoxy coating has come away.

Salary adjustments were made for all operations staff in August, retroactive to the beginning of the fiscal year (July 1).

Average daily water and sewer flows (gallons/day) for August 2020 were 138,639 and 61,675 respectively as compared to 151,255 and 75,810 in July 2020, and 81,780 and 43,117 in August 2019. Water use was 46,059 gallons/day more than the five-year (2015-2019) average and sewer flow was 17,890 gallons/day more than the (2015-2019) five-year average. The District's share of the flow through the DSPUD wastewater treatment plant for August 2020 was unavailable at the time of this writing. The District's share in July 2020 was 41%. For comparison, the District's overall average share for all of 2019 was 26.4%.

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

**Date:** Friday September 11, 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:

Director Michael Lindquist

Directors in attendance by teleconference:

Director Karen Heald

Director Bob McCormick

Director Dick Simpson

Director Dan Stockton (joined the meeting at 6:13pm)

Staff members present: Anna Nickerson, Financial Consultant

Staff present by phone: Jeffrey Mitchell, District Counsel

Guests present by phone: Jonathan Sorger  
Roger Drosd  
Jon Harvey  
Jean Snuggs  
Carole Raisbeck  
Gordan Steindorf

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. Roger Drosd, resident of Serene Lakes, said the Serene Lakes Property Owner’s Association (SLPOA) recently sent out information regarding power outages, propane safety, and carbon monoxide poisoning and asked if the Water District would consider being a conduit for sending out emergency emails. He said SLPOA could forward something to the Water District to be sent to the property owners. Director Lindquist said the Board wasn’t allowed to discuss the topic since it was not on the agenda but would consider it at a future meeting. He said he would ask staff to review the request and get back to Mr. Drosd or put the item on the next

agenda. Mr. Drosd said he would follow up with an email. Jonathan Sorger, President of the SLPOA Board, said he believed the cell tower issue that the District considered a few years back would be coming up again based on the number of inquiries he had been receiving as a result of the recent fires and the number of people moving into the District full-time due to the pandemic. His request was to have a contact to discuss past history in the event the issue comes up in the future. Director Lindquist said someone would talk to staff and get him a response as to how the District could proceed with the issue.

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

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

**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 from Mary Loomis thanking the District for putting up a "No Boat Storage" sign so quickly adjacent to her property on Serene Road.

**V. Operations:** Mr. Schultz's operations report was presented to the Board for consideration and possible action. Director Lindquist said Mr. Schultz was unable to attend the meeting due to an urgent family matter so there would not be a presentation. He asked for any public comments or questions. Director Simpson said he had a dozen questions and suggested that he email his questions to Mr. Schultz for an email reply. Director Heald said there were several days in the last month when water usage exceeded 100,000 gallons/day. Director Lindquist said the District had water storage capacity and that during times when water usage exceeded daily production capacity, water would be taken from that stored. Director Heald also said she would send questions and comments to Mr. Schultz. Mr. Mitchell, District Counsel, said emailing questions to Mr. Schultz was a good idea and suggested that the questions could be submitted as part of the board packet for the next meeting.

**VI. Consent Items Calendar:** The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the August 14, 2020, Regular Meeting; August 2020 Check Register; financial reports for the month ending August 31, 2020; and Disbursements for Board Approval. Director Lindquist asked any Board members wanted to pull An item off the Consent Items Calendar for significant discussion.

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

**VII. New Business:**

A. Director Lindquist's Water Conservation update was presented for consideration and possible action. Director Lindquist said the reason he wanted to put it on the agenda was to follow up on the message that was sent to customers regarding the urgent need for conservation. He said the message was sent to customers because, due to increased usage, the system was reaching its treatment capacity. The lakes had ample water for operations but the pumping and treatment

capacity was reaching its limit. The request to the customers was not to waste water and to reduce water consumption where possible. He wanted to remind customers to use water wisely. Roger Dsord commented that water usage at Lot 1 had increased a lot over the summer because there were so many people. He expected the usage would be dropping off. He also asked if real-time water usage data was available. Director Simpson said he was told that Anna Nickerson had access to the information in the office. Director Lindquist said the reason the District had decided to invest in smart meters was to provide end users with better information regarding their water use. The District was collecting data but when the information would become available to customers was unknown. He also said that challenges come with this information, and the Board needed to address the challenges before rolling the information out. Director Lindquist said the data was being collected to get an understanding of the water usage as the new rate structure was being developed. He also said homeowners could call Mrs. Nickerson at the District office with specific questions. Finally, he said the information that was being collected had been used to identify leaks during the winter.

Director Simpson asked if it would be appropriate to put an item on the October agenda to discuss the procedure for individual customers to access their data. Director Lindquist said it would depend on how crowded the October agenda was. But the plan was to start the discussion soon.

B. The Board discussed "How/Why/When logging operations use water from the lakes". The Board wanted to better understand the community's concerns regarding Truckee Donner Land Trust (TDLT) forestry operations and the associated water use. Director Lindquist said the item was intended for discussion with Mr. Schultz and provided the following information. He said Mr. Schultz met with the logging contractor and confirmed that they were hired by TDLT to perform logging operations on TDLT's land, the logging operations were related to forest health and fire suppression, and the water was needed as a condition of the permit. The amount of water drawn from the lake varied between one and seven truckloads (approximately 4,000 gallons per load) and operations were expected to be finished that week. Also, water was being drawn from the southern lake. Director Simpson said the water was for a dust control requirement of the permit. Jonathon Sorger said a total of five truck loads were drawn from the lake. Director Lindquist said the reason for the discussion was because the water was being drawn as customers were asked to conserve water. Director Heald said the situation has caused angst in the community even though the logging operations did not impact the lake level or the District's ability to provide water. However, she felt the District should have been informed before water was drawn from the lake. She suggested the proper procedures be discussed with TDLT and the logging company. In response to a question about charging a fee for the water, Director Lindquist said that was a question that should be addressed. The Board concurred that a letter should be sent by the General Manager outlining the proper procedures for drawing water from the lake. Director Simpson said he wasn't sure the District owned the water; it could be owned by the State; he thought ownership should be determined before sending the letter. Mr. Mitchell said if the Board was going to take affirmative action, like enforcement, that he would recommend a motion. If the Board was just going to give direction to the General Manager to send a letter, a motion would not necessarily be required. Mr. Mitchell also confirmed that he was looking into the water rights issue with outside companies drawing water from the lake.

C. Paul Schultz, P.E. Inc.'s request for a budget adjustment for the purchase of a new 7 x 14 Carry-On Dump Trailer was presented to the Board for consideration and possible action. Director Simpson noted that the subsequent information states that the dump trailer had 16 wheels and that

he couldn't see more than two in the figure provided. Director Lindquist said there should be four wheels. Director Simpson said he could imagine six or eight but not 16.

**A motion was made by Director Simpson and seconded by Director Heald to approve the budget adjustment for the Carry-on Dump Trailer.** The motion passed by a unanimous rollcall vote: Directors Lindquist, Heald, McCormick, Simpson and Stockton.

### **VIII. Old Business:**

A. The Board discussed the possibility of appointing a subcommittee to review the District's policies for docks/piers. Director Heald said Mr. Schultz had been analyzing the docks around the lake and had taken very extensive pictures of the lake and the strip. She said the most critical issues centered on docks. She also said the proposal was to form a subcommittee to review the information and pictures and report back to the Board. Based on her discussion with Mr. Schultz, the items that needed to be reviewed by the subcommittee included:

- Docks with footings in the lake bed that were grandfathered to September 2019 and that still existed around the lake. She said a plan needed to be developed for the replacement of those docks.
- Docks that were in significant disrepair and probably present a hazard on the District's property.
- Docks that were on the strip and not the lake.
- Docks installed after the lake management plan was implemented without requests from the owner.
- Indemnity and Insurance – issues with homeowners providing the insurance and Hold Harmless agreements.
- Clarification of the current dock ordinance based on current discussions.

Director Heald said Mr. Schultz suggested that the committee formation wait until after the election since there was only one meeting left before the election with ample time before the next summer season.

Roger Drosd said an issue with the insurance requirement is that not all companies were willing to provide the required insurance certificate because the docks were not on the insured property; the docks are on the District's property. He suggested the District's insurance company could provide the insurance for the individual owners for an appropriate fee. He also said the issues with the docks seemed to be more aesthetic than practical, and he didn't see how that affected the water quality which he felt should be the main concern of the Water District.

Carole Raisbeck said another issue was the limit that docks could only go out into the lake 15 feet. She said in her case, 15 feet wasn't enough to get the boat in without wading in the lake late in the summer. She asked if the committee could make individual consideration to the lake ward extension. She also asked that activities allowed on docks be reviewed.

Director Simpson asked Director Heald if there was a way to have Mr. Schultz put his finding regarding docks into a draft report sooner than December. Director Heald said Mr. Schultz was currently really busy and didn't see any urgency in addressing the issues. Director Simpson also said he thought there was an opportunity for community members to participate.

Mr. Mitchell said if a committee included members of the community, it would be subject to the Brown Act requiring notices and agendas. An ad hoc committee consisting of fewer than a quorum of the Board would not be subject to the Brown Act. Director McCormick said he didn't see a need to put members of the community on the committee but would consider the community's input. He also agreed the committee should review the insurance requirements to be sure the District wasn't asking for something that was not practical.

Director Lindquist said he was in favor of putting off the committee appointments until after the election to avoid having to replace a committee member.

Carole Raisbeck asked if the committee would be putting out a survey. Director Lindquist said that was a good idea for the committee to consider.

Roger Drosd said consideration should be given to possible conflict of interest issues and the past restriction that has been placed on participation based on where someone lives. Director Heald talked about Director Stockton's previous need to recuse himself from the lakefront lawsuit discussions due to the location of his property. Director Stockton said he had consulted with two different attorneys and both concluded that he could not participate in the discussions.

Director Lindquist said the Board would continue the discussion at the next meeting before making any decisions.

B. A request from the Office of the Placer County Counsel to revise the District's Conflict of Interest Code was presented to the Board for consideration and possible action. Mr. Mitchell said the issues were technical and that the proposed changes were minor. The only question he had was with the individual holding the position of District Engineer and whether or not that person managed public money — particularly investing public money. He suggested removing District Engineer from the list of personnel required to make a 87200 filing, leave that individual to disclose under Category 1.

**A motion was made by Director McCormick and seconded by Director Simpson to approve Jeffrey Mitchell to make the changes proposed Placer County Counsel.** The motion passed by a unanimous rollcall vote: Directors Lindquist, Heald, McCormick, Simpson and Stockton.

## **IX. Administration:**

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

- Item 1: Pictures/Bios for website – ongoing.
- Item 2: Complete – notices were drafted to customers regarding water conservation.
- Item 3: Discussions regarding ownership of the dam were continuing.
- Item 3: Mrs. Nickerson provided Mr. Harvey with the information requested.

B. The Status of Action Items remaining as of the September 11, 2020 meeting was presented to the Board for consideration and possible action:

- Item 1: Fertilizer Application: To be discussed in October when Mr. Schultz returns.
- Item 2: AMR Data Collection and Analysis – Ongoing.

- Item 3: Policies & Procedures Review – Director Simpson said Mr. Schultz’s operations report had mentioned a draft report on the Policies & Procedures Review in late fall, but he thought the committee should have a meeting before the report was drafted. The decision to hold a meeting would be revisited upon Mr. Schultz’s return.
- Item 4: Ownership of the Dam – Ongoing to be handled under separate effort.
- Item 5: Upcoming Meter Rates – Ongoing for future discussions.
- Item 6: Clarifying language regarding Dock/Piers – More discussions would be held at the October meeting.

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

The minutes were approved at the Regular Meeting held on October 9, 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 \_\_\_\_\_ rollcall vote: Directors \_\_\_\_\_.

Sierra Lakes County Water District  
Check Registers  
August 2020

<b>1002 - DEMAND Account</b>			
<b>RECONCILIATION:</b>			
9/1/2020	Beginning Cash Balance		716,508.91
	Deposits		172,913.62
	Property Taxes/Assessments Received		
	Deposit - Interest		6.16
			<u>(217,515.22)</u>
9/30/2020	Ending Cash Balance		<u><b>671,913.47</b></u>

<b>1031 - GASB 45-OPEB Account</b>			
<b>RECONCILIATION:</b>			
9/1/2020	Beginning Cash Balance		163.13
	Deposit - Interest		-
	Funds Transferred To/From Investment Account		-
9/30/2020	Ending Cash Balance		<u>163.13</u>

<b>Placer County Treasurer's Fund</b>			
<b>RECONCILIATION:</b>			
9/1/2020	Beginning Cash Balance		2,991,869.80
	Deposit - Interest		1,875.42
	Funds Transferred To/From Investment Account		
9/30/2020	Ending Cash Balance		<u>2,993,745.22</u>

<b>Local Area Investment Fund (LAIF)</b>			
<b>RECONCILIATION:</b>			
9/1/2020	Beginning Cash Balance		744,398.16
	Deposit - Interest		-
	Funds Transferred To/From Investment Account - Annual OPEB Funding		-
9/30/2020	Ending Cash Balance		<u>744,398.16</u>

<b>Assessment District 2011-01</b>			
<b>RECONCILIATION:</b>			
9/1/2020	Beginning Cash Balance		570,074.86
	Assessments Received		
	Deposit - Interest		2.78
	Disbursements - USDA		<u>(231,832.58)</u>
9/30/2020	Ending Cash Balance		<u>338,245.06</u>

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Type	Date	Num	Name	Memo	Amount
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Sierra Lakes County Water District  
Check Registers  
August 2020

1002 - US Bank - Demand

Bill Pmt -Check 09/28/2020 092820	USDA Rural Development	Semi Annual Interest Payment \$5.2 mil Rev Bond	(60,643.00)
Bill Pmt -Check 09/09/2020 7289	Donner Summit Public Utility District	Sept 2020 Wastewater Treatment Fees	(30,670.00)
Bill Pmt -Check 09/15/2020 091120	Paul A. Schultz, P.E. (Corp)	Professional Fees August 2020	(22,252.38)
Liability Check 09/16/2020	QuickBooks Payroll Service	Created by Payroll Service on 09/15/2020	(10,469.95)
Liability Check 09/02/2020	QuickBooks Payroll Service	Created by Payroll Service on 09/01/2020	(10,083.21)
Bill Pmt -Check 09/11/2020 0920MED	Public Employees' Retirement System (M	Medical - 1347	(7,860.04)
Bill Pmt -Check 09/30/2020 7319	Sunbelt Rentals, Inc.	Fire Hydrant Replacement Project	(5,917.86)
Bill Pmt -Check 09/01/2020 082820	Anna M. Nickerson	Professional Fees 8/1/20 to 8/15/20	(5,588.00)
Check 09/02/2020	BluePay	Merchant Fees	(5,244.86)
Bill Pmt -Check 09/11/2020	Anna M. Nickerson	Professional Fees 8/16/20 to 8/31/20	(5,192.00)
Liability Check 09/01/2020 E-pay	Internal Revenue Service	PR Taxes: 94-1619513 QB Tracking # 469515042	(5,011.28)
Liability Check 09/15/2020 E-pay	Internal Revenue Service	PR Taxes: 94-1619513 QB Tracking # -1950493450	(4,802.88)
Bill Pmt -Check 09/30/2020 7311	Badger Meter	AMRs & Monthly Service Fee	(4,528.78)
Bill Pmt -Check 09/30/2020	Anna M. Nickerson	Professional Fees 9/1/20 to 9/15/20	(4,356.00)
Bill Pmt -Check 09/11/2020 21610	Department of Motor Vehicles	2019 Dodge Ram - Use Tax	(3,874.00)
Liability Check 09/11/2020 082020RET	Public Employees' Retirement System (R	Retirement - 1347	(3,356.00)
Bill Pmt -Check 09/09/2020 7293-7296	Pacific Gas & Electric	Electricity	(3,296.75)
Bill Pmt -Check 09/09/2020 7307	U.S. Bank (CC)	Office Supplies, DSL, Uniform, Tools, Truck downpayment & Gas \$348.06	(1,980.30)
Bill Pmt -Check 09/30/2020 7321	United Rentals	Walk behind roller	(1,808.53)
Bill Pmt -Check 09/30/2020 7312	Donner Summit Tree Tech	Tree removal shoreline behind 3219 Lake Rd	(1,800.00)
Bill Pmt -Check 09/21/2020 21613	Lundgren, Brian.	9/17/20 Returned Pay - Corrected Checking Acct	(1,747.56)
Bill Pmt -Check 09/09/2020 7298-7301	Placer County Air Pollution Control Dist.	Annual Generator Permits	(1,651.72)
Liability Check 09/15/2020	QuickBooks Payroll Service	Created by Payroll Service on 09/11/2020	(1,340.34)
Liability Check 09/01/2020 E-pay	Employment Development Department	PR Taxes: 499-0546-6 QB Tracking # 469504042	(1,220.92)
Liability Check 09/15/2020 E-pay	Employment Development Department	PR Taxes: 499-0546-6 QB Tracking # -1950514450	(1,140.08)
Bill Pmt -Check 09/30/2020 7320	Thatcher Company, Inc.	Filter Plant Chemicals	(1,032.68)
Bill Pmt -Check 09/09/2020 7306	Thatcher Company, Inc.	Filter Plant Chemicals	(978.18)
Bill Pmt -Check 09/11/2020 21611	Lundgren, Brian.	9/3/20 Returned Pay - New Checking Acct	(878.45)
Bill Pmt -Check 09/30/2020 7310	AT&T	Telephone	(858.21)
Bill Pmt -Check 09/09/2020 7303	Sierra Trench Protection Rentals & Sales	Trench Plate Rental w/ pickup	(850.00)
Bill Pmt -Check 09/30/2020 7313	Kooner Truck Repair LLC	Gapvax service call for transmission light	(845.00)
Bill Pmt -Check 09/30/2020 7316	Pacific Gas & Electric	Electricity	(666.21)
Bill Pmt -Check 09/30/2020 7318	Sierra Trench Protection Rentals & Sales	Skid plate rental	(645.00)
Bill Pmt -Check 09/09/2020 7292	O'Reilly	Hitch	(443.36)
Bill Pmt -Check 09/30/2020 7314	Kronick Moskovitz Tiedemann & Girard	Aug Legal Fees	(427.50)
Bill Pmt -Check 09/30/2020 7309	Al Pombo, Inc.		(408.94)
Bill Pmt -Check 09/09/2020 7287	Blake Pipeline	GPR Utility Locate	(400.00)
Bill Pmt -Check 09/09/2020 7291	Industrial Scientific	iNet Gas Monitory Usage Fee	(394.34)
Bill Pmt -Check 09/09/2020 7302	Placer County Human Resources	Sept 2020 Dental/Vision Premium	(355.60)
Bill Pmt -Check 09/09/2020 7290	Heavy Equip Inc.	Hydrant Repair	(310.00)
Liability Check 09/11/2020 E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # 675290042	(281.32)

Sierra Lakes County Water District  
Check Registers  
August 2020

Bill Pmt -Check 09/09/2020 7297	Pitney Bowes	Qtrly Postage Meter Lease	(276.59)
General Journal 09/30/2020 0920-JK		J Krebill P/R Ded - Water/Sewer Fees	(207.66)
Bill Pmt -Check 09/09/2020 7304	Summit Home Care	Office Cleaning	(200.00)
Bill Pmt -Check 09/09/2020 7285	Al Pombo, Inc.	Hydrant Repair	(185.65)
Bill Pmt -Check 09/09/2020 7288	Cranmer Engineering, Inc.	Filter Plant Testing	(150.00)
Check 09/01/2020 21609	NYGARD, JAN TORE	05200 - 1 ea. Low Flow Toilet Rebate	(125.00)
Check 09/22/2020 21614	CAMPBELL, DONALD T	15675 - 1 ea. Low Flow Toilet Rebate	(125.00)
Liability Check 09/15/2020 E-pay	Employment Development Department	PR Taxes: 499-0546-6 QB Tracking # -1950481450	(106.26)
Check 09/14/2020		Service Charge	(94.09)
Bill Pmt -Check 09/30/2020 7317	Real Graphics	No Boat Storage Signs	(87.68)
Bill Pmt -Check 09/09/2020 7286	Aramark	Employee Uniforms Seasonal Employee	(87.00)
Bill Pmt -Check 09/11/2020 21612	State Water Resources Control Board	B Lundgren Certification Renewal	(80.00)
Bill Pmt -Check 09/09/2020 7308	Verizon Wireless	Cell phone and iPad	(71.71)
Liability Check 09/11/2020 E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 675287042	(61.00)
Bill Pmt -Check 09/30/2020 7315	Napa Sierra	F-150 Switch	(20.55)
Bill Pmt -Check 09/09/2020 7305	Tahoe Truckee Sierra Disposal Co., Inc.	Garbage	(15.05)
Check 09/04/2020	BluePay	Merchant Fees	(5.50)
Check 09/10/2020	QuickBooks Payroll Service	Created by Direct Deposit Service on 09/09/2020	(1.75)
Check 09/14/2020	QuickBooks Payroll Service	Created by Direct Deposit Service on 09/11/2020	(1.75)
Check 09/29/2020	QuickBooks Payroll Service	Created by Direct Deposit Service on 09/28/2020	(1.75)
Paycheck 09/03/2020 DD751	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 8/31/20	-
Paycheck 09/03/2020 DD752	Matthew M Marriner	Direct Deposit: Pay Period Ending 8/31/20	-
Paycheck 09/03/2020 DD750	Brian Lundgren	Direct Deposit: Pay Period Ending 8/31/20	-
Paycheck 09/03/2020 DD753	Patrick J Baird	Direct Deposit: Pay Period Ending 8/31/20	-
Paycheck 09/16/2020 DD755	Karen Heald {Salary}	Direct Deposit: 9/11/20 Board Meeting Plus 1 day	-
Paycheck 09/16/2020 DD754	Dan L Stockton {Salary}	Direct Deposit: 9/11/20 Board Meeting	-
Paycheck 09/16/2020 DD757	Richard A Simpson {Salary}	Direct Deposit: 9/11/20 Board Meeting	-
Paycheck 09/16/2020 DD758	Robert M McCormick {Salary}	Direct Deposit: 9/11/20 Board Meeting	-
Paycheck 09/16/2020 DD759	Michael E Lindquist {Salary}	Direct Deposit: 9/11/20 Board Meeting Plus 2 days	-
Paycheck 09/17/2020 DD760	Brian Lundgren	Direct Deposit: Pay Period Ending 9/15/20	-
Paycheck 09/17/2020 DD761	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 9/15/20	-
Paycheck 09/17/2020 DD762	Matthew M Marriner	Direct Deposit: Pay Period Ending 9/15/20	-
Paycheck 09/17/2020 DD763	Patrick J Baird	Direct Deposit: Pay Period Ending 9/15/20	-
Total 1002 - US Bank - Demand			(217,515.22)

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Sierra Lakes County Water District  
Director's Payroll Summary  
September 2020

	Dan L Stockton {Salary}	Karen Heald {Salary}	Michael E Lindquist {Sa...	Richard A Simpson {Sal...	Robert M McCormick {...	TOTAL
<b>Employee Wages, Taxes and Adj...</b>						
<b>Gross Pay</b>						
Salary Director	180.00	360.00	540.00	180.00	180.00	1,440.00
<b>Total Gross Pay</b>	<b>180.00</b>	<b>360.00</b>	<b>540.00</b>	<b>180.00</b>	<b>180.00</b>	<b>1,440.00</b>
<b>Adjusted Gross Pay</b>	<b>180.00</b>	<b>360.00</b>	<b>540.00</b>	<b>180.00</b>	<b>180.00</b>	<b>1,440.00</b>
<b>Taxes Withheld</b>						
Federal Withholding	-36.00	0.00	0.00	-25.00	0.00	-61.00
Medicare (Employee)	-2.61	-5.22	-7.83	-2.61	-2.61	-20.88
Social Security (Employee)	-11.16	-22.32	-33.48	-11.16	-11.16	-89.28
State Withholding	-36.00	0.00	0.00	-25.00	0.00	-61.00
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Taxes Withheld</b>	<b>-85.77</b>	<b>-27.54</b>	<b>-41.31</b>	<b>-63.77</b>	<b>-13.77</b>	<b>-232.16</b>
<b>Additions to Net Pay</b>						
Director Mileage Reimburse...	0.00	0.00	120.75	0.00	0.00	120.75
<b>Total Additions to Net Pay</b>	<b>0.00</b>	<b>0.00</b>	<b>120.75</b>	<b>0.00</b>	<b>0.00</b>	<b>120.75</b>
<b>Net Pay</b>	<b>94.23</b>	<b>332.46</b>	<b>619.44</b>	<b>116.23</b>	<b>166.23</b>	<b>1,328.59</b>
<b>Employer Taxes and Contributions</b>						
Medicare (District)	2.61	5.22	7.83	2.61	2.61	20.88
Social Security (District)	11.16	22.32	33.48	11.16	11.16	89.28
<b>Total Employer Taxes and Contr...</b>	<b>13.77</b>	<b>27.54</b>	<b>41.31</b>	<b>13.77</b>	<b>13.77</b>	<b>110.16</b>

Sierra Lakes County Water District  
Operating Budget-to-Actual  
Preliminary Year End  
Fiscal Year July 1, 2020 to June 30, 2021

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 9/30/20	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 20-21 Budget	% of Budget
<b><u>Water Sewer Revenues</u></b>										
8000-01 · Annual Water Fees	71,427	71,427	-	100%	214,281	214,281	-	100%	857,124	25%
8000-02 · Annual Sewer Fees	99,068	99,067	1	100%	297,202	297,202	-	100%	1,188,808	25%
8030 · Property Taxes	313	-	313	100%	23,762	20,000	3,762	119%	400,000	6%
8050 · Customer Late Fees	2,928	2,500	428	117%	2,933	2,500	433	117%	10,000	29%
8005 · Primary Facilities Fees - Sewer	7,800	-	7,800	100%	31,200	23,400	7,800	133%	23,400	133%
8006 · Primary Facilities Fees - Water	1,825	-	1,825	100%	7,300	5,475	1,825	133%	5,475	133%
8052 · GAPVAX Services	-	-	-	0%	-	-	-	0%	-	0%
8020 · Other Income	1,890	5,416	(3,526)	35%	9,152	16,250	(7,098)	56%	65,000	0%
<b>Total Revenues Received:</b>	<b>185,252</b>	<b>178,410</b>	<b>6,841</b>	<b>104%</b>	<b>585,830</b>	<b>579,108</b>	<b>6,722</b>	<b>101%</b>	<b>2,549,807</b>	<b>23%</b>
<b><u>Controllable Expenses:</u></b>										
<b><u>Salaries:</u></b>										
9001 · Director Salaries	1,440	1,685	245	85%	5,400	6,431	1,031	84%	21,600	25%
9003 · Maintenance Salaries				0%				0%		
9003-01 - Maint Hourly Regular	27,512	23,648	(3,864)	116%	73,032	70,944	(2,088)	103%	283,775	26%
9003-02 - Maint Overtime	1,582	919	(663)	172%	4,570	2,755	(1,815)	166%	11,020	41%
9003-03 - Maint Standby	2,160	2,197	37	98%	6,600	6,591	(9)	100%	26,360	25%
9003-00 - Maint Salaries - Other	-	-	-	0%	-	-	-	0%	-	0%
9003-04 - Labor Allocated to Projects	-	-	-	0%	-	-	-	0%	-	0%
<b>Total 9000 · Salaries</b>	<b>32,693</b>	<b>28,449</b>	<b>(4,244)</b>	<b>115%</b>	<b>89,603</b>	<b>86,721</b>	<b>(2,882)</b>	<b>103%</b>	<b>342,755</b>	<b>26%</b>
<b><u>Payroll Expense</u></b>										
9005 · Payroll Expense - SS & Medicare	2,501	2,185	(316)	114%	6,855	6,556	(299)	105%	26,221	26%
9007 · Payroll Expense- SUI & ETT	371	-	(371)	100%	405	-	(405)	100%	3,950	10%
9008 · Payroll Expense - Retirement	1,855	1,665	(189)	111%	8,772	4,996	(3,776)	176%	19,983	44%
9009 · Payroll Expense - Medical & D/V	8,216	10,487	2,271	78%	24,649	31,460	6,810	78%	125,838	20%
9010 · Payroll Expense - Workers' Comp	4,128	3,475	(653)	119%	4,128	3,475	(653)	119%	13,900	30%
<b>Total 9004 · Payroll Expense</b>	<b>17,071</b>	<b>17,812</b>	<b>741</b>	<b>96%</b>	<b>44,809</b>	<b>46,486</b>	<b>1,678</b>	<b>96%</b>	<b>189,892</b>	<b>24%</b>
<b><u>Indirect &amp; G&amp;A</u></b>										
9012 · Legal Expense:	428	3,000	2,573	14%	5,922	9,000	3,078	66%	36,000	16%
9013 · Audit Expense		-	-	0%		-	-	0%	13,650	0%
9014 · Fees & Penalties	131	125	(6)	105%	378	375	(3)	101%	1,500	25%
9016 · Directors' Expense	121	834	713	14%	500	2,500	2,000	20%	10,000	5%
9017 · Professional Fees - Operations	21,201	24,500	3,299	87%	63,993	73,500	9,507	87%	294,000	22%
9018 · Professional Fees - Office	8,272	11,440	3,168	72%	30,184	34,320	4,136	88%	137,280	22%
9018A · Academic Intern	-	4,170	4,170	0%	-	4,170	-	0%	25,000	0%
9019 · Staff Travel/Training	458	617	158	74%	1,242	1,850	608	67%	7,400	17%
9022 · Election Expense	50	-	(50)	100%	50	-	(50)	100%	2,000	2%
9023 · Insurance Expense	12,472	13,750	1,278	91%	17,609	19,000	1,391	93%	19,000	93%
9024 · Membership Expense	9,735	9,000	(735)	108%	9,975	9,000	(975)	111%	12,000	83%
9026 · Outside Services	200	275	75	73%	600	822	222	73%	3,286	18%
9028 · Telephone Expense	858	920	62	93%	2,577	2,750	173	94%	11,000	23%
9029 · Garbage/Hazmat Expense	-	350	350	0%	352	1,050	698	33%	5,000	7%
9030 · Uniform Expense	264	169	(95)	156%	660	507	(153)	130%	2,025	33%

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**Sierra Lakes County Water District**  
**Operating Budget-to-Actual**  
**Preliminary Year End**  
**Fiscal Year July 1, 2020 to June 30, 2021**

*MONTH TO DATE*

*YEAR TO DATE*

*ANNUAL BUDGET*

	Month End	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO	Budget	Favorable / (Unfavorable)	% of Budget	FY 20-21	
	9/30/20				DATE				Budget	% of Budget
9034 · Propane Expense	-	-	-	0%	70	-	(70)	100%	10,700	1%
9036 · SCADA System Expense	-	2,000	2,000	0%		2,000	2,000	0%	6,000	0%
9037 · M&O Asset Mgmt Sys (Lucity)	-	1,500	1,500	0%		1,500	1,500	0%	4,500	0%
9040 · Office Expense	50	250	200	20%	595	750	155	79%	3,000	20%
9041 · Postage Expense	-	-	-	0%	500	500	-	100%	2,000	25%
9042 · Postage Meter Expense	277	325	48	85%	277	325	48	85%	1,300	21%
9043 · Copier & Fax Expense	-	238	238	0%	100	238	138	42%	950	10%
9044 · Computer Equipment & Service										
9044-01 · General Expense	53	266	213	20%	667	1,107	440	60%	3,500	19%
9044-02 · Website Design	-	500	500	0%		500	500	0%	2,000	0%
9044-03 · Merchant Fees	5,413	2,425	(2,988)	223%	12,223	7,277	(4,946)	168%	29,108	42%
<b>Total 9011 · Indirect &amp; G&amp;A</b>	<b>59,982</b>	<b>76,653</b>	<b>16,670</b>	<b>78%</b>	<b>148,472</b>	<b>173,040</b>	<b>24,568</b>	<b>86%</b>	<b>642,199</b>	<b>23%</b>
<b><u>MAINTENANCE &amp; OPERATIONS</u></b>										
<b><u>Water Treatment &amp; Filter Plant</u></b>										
9101 · Filter Plant Operations & Maint	-	584	584	0%	252	1,750	1,498	14%	7,000	4%
9102 · Filter Plant-Chems, Lab & Equip	150	1,250	1,100	12%	1,069	3,750	2,681	29%	15,000	7%
9103 · Filter -Water Pumping Plant M&O	-	84	84	0%		250	250	0%	1,000	0%
9104 · Well Pump Station Expense	-	84	84	0%		250	250	0%	1,000	0%
<b>Total 9100 · Water Treatment &amp; Filter Plant</b>	<b>150</b>	<b>2,002</b>	<b>1,852</b>	<b>7%</b>	<b>1,321</b>	<b>6,000</b>	<b>4,679</b>	<b>22%</b>	<b>24,000</b>	<b>6%</b>
<b><u>Water Distribution</u></b>										
9201 · Water Dist - General Maint	2,128	341	(1,787)	624%	10,604	4,432	(6,172)	239%	7,500	141%
9202 · Water Dist - Pipes & Fittings	-	166	166	0%		500	500	0%	2,000	0%
9203 · Water Dist - Hydrant Maint	1,341	41	(1,300)	3,272%	1,991	125	(1,866)	1,593%	500	398%
9204 · Fees - Water	-	-	-	0%	1,521	1,025	(496)	148%	13,125	12%
9205 · Water Dist - Electricity	666	2,800	2,134	24%	9,132	8,400	(732)	109%	33,600	27%
9600 · Water Dist - Meters/Parts	-	84	84	0%	270	250	(20)	108%	1,000	27%
9601 · Water Conservation	250	84	(166)	298%	250	250	-	100%	1,000	25%
<b>Total 9200 · Water Distribution</b>	<b>4,385</b>	<b>3,516</b>	<b>(869)</b>	<b>125%</b>	<b>23,768</b>	<b>14,982</b>	<b>(8,786)</b>	<b>159%</b>	<b>58,725</b>	<b>40%</b>
<b><u>Wastewater Collection System</u></b>										
9301 · Wastewater - General Maint	1,095	750	(345)	146%	2,585	2,250	(335)	115%	9,000	29%
9302 · Wastewater - Pipes/Fittings	-	125	125	0%	-	375	375	0%	1,500	0%
9303 · Wastewater- Enzymes/Lab Testing	-	420	420	0%	-	1,250	1,250	0%	5,000	0%
9304 · Wastewater - Manholes	-	42	42	0%	-	125	125	0%	500	0%
9305 · Fees - Sewer	-	613	613	0%	1,521	1,838	317	83%	7,350	21%
9306 · Wastewater - Electricity	-	1,356	1,356	0%	2,955	4,069	1,114	73%	16,275	18%
9700-01 · Wastewater Export Service Refund	-	-	-	0%	-	-	-	0%	-	#DIV/0!
9700 · Wastewater- Export Service Exp	30,670	32,210	1,540	95%	92,010	96,630	4,620	95%	386,520	24%
<b>Total 9300 · Wastewater Collection System</b>	<b>31,765</b>	<b>35,516</b>	<b>3,751</b>	<b>89%</b>	<b>99,070</b>	<b>106,536</b>	<b>7,466</b>	<b>93%</b>	<b>426,145</b>	<b>23%</b>
<b><u>Vehicle Expense</u></b>										
9501 · Gasoline/Diesel	1,239	1,250	11	99%	2,220	3,750	1,530	59%	15,000	15%
9502 · Pickups	203	209	6	97%	203	625	422	32%	2,500	8%
9503 · Gapvac	6,641	291	(6,350)	2,282%	6,830	875	(5,955)	781%	3,500	195%

Sierra Lakes County Water District  
Operating Budget-to-Actual  
Preliminary Year End  
Fiscal Year July 1, 2020 to June 30, 2021

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 9/30/20	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 20-21 Budget	% of Budget
9504 · Backhoe	-	334	334	0%	104	1,000	896	10%	4,000	3%
9505 · Vehicle Maint Supplies	-	125	125	0%	174	375	201	46%	1,500	12%
<b>Total 9500 · Vehicle Expense</b>	<b>8,083</b>	<b>2,209</b>	<b>(5,874)</b>	<b>366%</b>	<b>9,530</b>	<b>6,625</b>	<b>(2,905)</b>	<b>144%</b>	<b>26,500</b>	<b>36%</b>
<b>Project Expenses</b>										
9812 · Spot Repairs of Sewer Mainline & Laterals	-	9,500	9,500	0%	-	18,500	18,500	0%	56,000	0%
9813 · Repair of Sewer Manholes at Various Locations	-	9,000	9,000	0%	-	17,250	17,250	0%	53,250	0%
9814 · Adj Sewer Manholes to Grade	-	5,250	5,250	0%	-	10,500	10,500	0%	31,500	0%
9818 · Misc Water System Improvements	-	4,000	4,000	0%	-	8,000	8,000	0%	24,000	0%
9819 · Adj Water Valve Boxes to Street Grade	-	-	-	0%	1,113	3,000	1,887	37%	3,000	37%
9820 · Misc Upgrades Water Pump Stations	-	2,885	2,885	0%	-	5,760	5,760	0%	17,300	0%
9821 · Automatic Meter Read System	294	757	463	39%	680	2,270	1,590	30%	9,078	7%
9822 · Misc Jobs - Safety Tools Bldgs	492	4,041	3,549	12%	1,527	12,125	10,598	13%	48,500	3%
9824 · Lake Management	1,888	-	(1,888)	100%	2,493	-	(2,493)	100%	-	#DIV/0!
9825 · HOTFaP	-	-	-	0%	-	-	-	0%	-	#DIV/0!
9915 · Misc. Projects	-	-	-	0%	-	-	-	0%	-	-
<b>Total 9800 · Project Expenses</b>	<b>2,673</b>	<b>35,433</b>	<b>32,759</b>	<b>8%</b>	<b>5,813</b>	<b>77,405</b>	<b>71,592</b>	<b>8%</b>	<b>242,628</b>	<b>2%</b>
<b>Total Controllable Expenses</b>	<b>156,803</b>	<b>201,589</b>	<b>44,786</b>	<b>78%</b>	<b>422,384</b>	<b>517,795</b>	<b>95,411</b>	<b>82%</b>	<b>1,952,844</b>	<b>22%</b>
<b>Non-Controllable Expenses:</b>										
9900 · Debt - Interest										
9904 · Interest on SRF Loan	-	-	-	0%	-	-	-	0%	8,415	0%
9906 · USDA Revenue Bonds	60,643	60,643	-	100%	60,643	60,643	-	100%	121,286	50%
9908 · Int on Assessment-7207 Palisade	-	-	-	0%	-	-	-	0%	247	0%
<b>Total 9900 · Debt - Interest</b>	<b>60,643</b>	<b>60,643</b>	<b>-</b>	<b>100%</b>	<b>60,643</b>	<b>60,643</b>	<b>-</b>	<b>100%</b>	<b>129,948</b>	<b>47%</b>
9920 · Depreciation										
9921 · Depreciation - Water	10,997	11,250	253	98%	33,161	33,750	590	98%	135,000	25%
9922 · Depreciation - Sewer	7,825	7,916	91	99%	23,474	23,750	276	99%	95,000	25%
<b>Total 9920 · Depreciation</b>	<b>18,821</b>	<b>19,166</b>	<b>345</b>	<b>98%</b>	<b>56,635</b>	<b>57,500</b>	<b>865</b>	<b>98%</b>	<b>230,000</b>	<b>25%</b>
9950 · SLCWD Share - DSPUD Capital Costs	-	-	-	0%	-	-	-	0%	60,000	0%
<b>Total Non-Controllable Expenses</b>	<b>79,464</b>	<b>79,809</b>	<b>345</b>	<b>100%</b>	<b>117,278</b>	<b>118,143</b>	<b>865</b>	<b>99%</b>	<b>419,948</b>	<b>28%</b>
<b>TOTAL DISTRICT EXPENSES:</b>	<b>236,267</b>	<b>281,398</b>	<b>45,131</b>	<b>84%</b>	<b>539,662</b>	<b>635,938</b>	<b>96,276</b>	<b>85%</b>	<b>2,372,792</b>	<b>23%</b>
<b>EARNED REVENUE LESS EXPENSES</b>	<b>(51,016)</b>	<b>(102,988)</b>	<b>51,972</b>		<b>46,168</b>	<b>(56,830)</b>	<b>102,998</b>		<b>177,015</b>	

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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)
<b>CAPITAL PROJECTS IN PROGRESS:</b>					
Install replacement pumps, rail system and wetwell at SPS 4	\$ 125,000	\$ -		\$ -	\$ 125,000
Replace fire hydrants at Hillside/Baxter and Bales/Hemlock	24,000	12,220	5,918	\$ 18,138	5,862
Misc Water Pump Station/Storage Improvements	188,000	69,271		\$ 69,271	118,729
Automatic Meter Read System	337,500	121,400		\$ 121,400	216,100
Replace 2003 Chevrolet Pickup	70,000	51,656	4,874	\$ 56,530	13,470
New Dump Trailer	9,465	-	9,465	9,465.31	-
<b>Total Capital Projects</b>	<b>\$ 753,965</b>	<b>\$ 254,547</b>	<b>\$ 20,258</b>	<b>\$ 274,805</b>	<b>\$ 479,161</b>

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

	ACTUAL Sep-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	Forecast Jun-21	Forecast Jul-21	Forecast Aug-21
<b>Beginning Operating Cash Balance:</b>	<b>716</b>	<b>716</b>	672	497	301	136	286	251	24	475	405	185	276
<b>Cash Provided/(Used) by Operations:</b>													
<b>Revenues:</b>													
Sewer & Water Service Fees	173	225	80	125	130	75	160	150	25	100	50	350	150
Misc Other Income	-	9	-	-	-	-	-	-	-	-	-	5	-
Placer County Taxes	-	-	10	-	-	245	-	-	-	125	-	-	-
<b>Expenses:</b>													
Operating Expenses	(153)	(172)	(165)	(171)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(171)	(165)
Sierra Plant - Capital Projects	(4)	(100)	(100)	(125)	(125)	-	-	-	-	(100)	(100)	(93)	(50)
<b>Net Cash Provided/(Used) by Operations:</b>	<b>16</b>	<b>(38)</b>	(175)	(171)	(165)	150	(10)	(20)	(145)	(45)	(220)	91	(65)
<b>Cash Provided/(Used) for Financing Activities</b>													
CA Bank & Trust - Qrtly Transfers				(25)			(25)			(25)			(25)
USDA \$5.2 million Revenue Bond	(60)	62			-	-	-	(207)	-			-	
DSPUD Excess Capacity Refund (\$655,000)	-												
<b>Total Cash Provided/(Used) by Financing Activities:</b>	<b>(60)</b>	<b>62</b>	-	(25)	-	-	(25)	(207)	-	(25)	-	-	(25)
<b>Cash Provided/(Used) by Investment Activities</b>													
Moved to Placer Co. Treasurer's Fund									650				
GASB 45 - OPEB Annual Funding	-	-							(54)				
<b>Total Cash Provided/(Used) by Investment Activities:</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	596	-	-	-	-
<b>Ending OPERATING ACCOUNT Cash Balance:</b>	<b>672</b>	<b>740</b>	497	301	136	286	251	24	475	405	185	276	186

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SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION

2019/2020 - 2023/2024

in \$000's

	ACTUAL 2019/2020	FORECAST 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024
<b>Beginning <u>OPERATING</u> Cash Balance:</b>	519	168	185	293	373
<b><u>Cash Provided/(Used) by Operations:</u></b>					
<b>Revenues:</b>					
Water/Sewer Service Fees	1,835	2,044	2,053	2,053	2,053
PrePaid W/S Service Fees:	-	-	-	-	-
Placer County Tax	456	400	400	400	400
Primary Facilities Fees	23	29	29	29	29
Misc Other Income	-	-	10	10	10
<b>Expenses:</b>					
Operating Expenses	(1,515)	(1,953)	(2,012)	(2,072)	(2,134)
Sierra Plant - Capital Projects	(352)	(745)	(1,416)	(923)	-
<b>Net Cash Provided/(Used) by Operations:</b>	447	(225)	(936)	(503)	358
<b><u>Cash Provided/(Used) for Financing Activities</u></b>					
CA Bank & Trust Loan Principal & Interest	(100)	(100)	(100)	(100)	(25)
USDA Revenue Bond Loan	(269)	(269)	(269)	(269)	(269)
Refunded WWTP Costs	71	69	67	67	-
<b>Total Cash Provided/(Used) by Financing Activities:</b>	(298)	(300)	(302)	(302)	(294)
<b><u>Cash Provided(Used) by Investment Activities</u></b>					
Total Cash Provided(Used) by Investment Activities:	-	-	-	-	-
Moved to Placer Co. Treasurer's Fund	(500)	650	1,400	939	-
Annual GASB 45 Funding - OPEB - Moved to LAIF	-	(108)	(54)	(54)	(54)
<b>Total Cash Provided(Used) by Investment Activities:</b>	(500)	542	1,346	885	(54)
<b>Ending <u>OPERATING</u> Cash Balance:</b>	168	185	293	373	383

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

<b>Vendor</b>	<b>Inv # / Inv Date</b>	<b>Invoice Amount</b>
<u>Paul A. Schultz, P.E. A CA Prof Corp</u>	Invoice # 201001 Date 10/1/2020 For: <u>Sept 2020 Professional Fees &amp; Reimbursements</u>	32,215.95
<u>Anna Nickerson</u>	Inv# 91520 Date 9/15/2020 For: <u>Professional Fees 9/1 to 9/15/20</u>	4,356.00
	Inv# 93020 Date 9/30/2020 For: <u>Professional Fees 9/16 to 9/30/20</u>	3,916.00
<b>TOTAL ANNA NICKERSON</b>		<b>8,272.00</b>
<u>Kronick Moskovitz Tiedemann &amp; Girard</u>	Inv# 298583 Date 9/11/2020 For: <u>Aug 2020 Legal Fees</u>	337.50
	Inv# 298584 Date 9/11/2020 <u>Lake Management Legal Fees</u>	90.00
<b>TOTAL KMT &amp; G</b>		<b>427.50</b>
	<b>TOTAL INVOICES FOR APPROVAL</b>	<b>40,915.45</b>

**Paul A. Schultz, PE.**  
**Civil and Environmental Engineering**



A CALIFORNIA PROFESSIONAL CORPORATION

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

CA RCE #042917

INVOICE NO. 201001 OCTOBER 1, 2020

BILL TO	DUE DATE	TERMS
Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728	11/15/2020	Net 45

HOURS	DESCRIPTION	UNIT PRICE	TOTAL
130.0	Professional Services for September 2020 (see detail). 130.0 hours overall, 104.0 hours on-site	\$162.50/hour	\$21,125.00
	Down Pmt. On Dump Trailer (09/15/2020)		\$720.00 ✓
	Final Payment on Dump Trailer (09/16/2020)		\$8,745.31 ✓
	GapVac Transmission Control Module Repair/Reprogram (09/23/2020)		\$1,549.74 ✓
	Mileage from SLCWD to Sparks, NV + return to drop off GapVac (reprogramming of TCM). 132.0 miles @ \$0.575/mile (09/25/2020)		\$75.90

3028 \$9,465.31      9503 \$1,549.74

ACCOUNT NO 9017      \$21,700.90  
 CHECK NO.  
 CK DATE

APPROVED

TOTAL DUE      \$32,215.95

Thank you for your continued trust and confidence

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

<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
09/01/2020	Conduct Water Rights Conference call w/ President Lindquist, Director Heald and District Counsel. Perform administrative water rights investigation of logging operations at Serene Lakes. Meet w/ Sam Steuart re: Lake Limnology Study funding and laboratory space at University of Nevada, Reno. Prepare and issue Purchase Order (PO) to National Meter for Beacon/Orion Remote Meter Reading Software and Mobile Transceiver Kit. (6.0 hrs. overall, 6.0 hrs. off-site)	6.0
09/02/2020	Get new ¾-ton Diesel Ram Truck registered. Perform a physical water rights investigation of logging operations at Serene Lakes. Begin preparation of Board Report for August. (6.0 hrs. overall, 4.0 hrs. on-site, 2.0 hrs. off-site, all billed as on-site)	6.0
09/03/2020	Continue preparation of Board Report for August. Prepare Board Memorandum/Justification for Dump Trailer. Investigate and discuss illegal drainage improvements at the Dulzura Road Day Boat Use and Storage area managed by SLPOA. (6.0 hrs. overall, 6.0 hrs. on-site)	6.0
09/04/2020	Continue Dock Inventory and review of the "Strip" use and boat storage areas managed by SLPOA. (4.0 hrs. overall, 4.0 hrs. on-site)	4.0
09/07/2020	Complete preparation of Board Report for August. Complete preparation of Board Memorandum/Justification for Dump Trailer. Compile results of Continue Dock Inventory and review of the "Strip" use and boat storage areas managed by SLPOA. (6.0 hrs. overall, 0.0 hrs. on-site)	6.0
09/08/2020	Continue further coordination for Lake Limnology Study with Prof. Cobourn, UNR; Dr. Chandra, UNR; and Sam Steuart. Continue Dock Inventory and review of the "Strip" use and boat storage areas managed by SLPOA. Answer President Lindquist's questions regarding historical Lake Spillway Elevations and trench plating on Lake Drive. (7.5 hrs. overall, 6.0 hrs.,	7.5

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

DATE	DESCRIPTION	HOURS
	on-site)	
09/09/2020	Continue Dock Inventory and review of the "Strip" use and boat storage areas managed by SLPOA. (5.0 hrs. overall, 5.0 hrs. on-site)	5.0
09/10/2020	Prepare workplan for Lake Drive waterline improvements and review with crew. Prepare for Board Meeting. (6.0 hrs. overall, 6.0 hrs. on-site)	6.0
09/11/2020	Meet with Director Heald regarding preliminary results of Dock Inventory and review of the "Strip" use and boat storage areas managed by SLPOA. (3.0 hrs. overall, 3.0 hrs. on-site)	3.0
09/14/2020	Further discussions with Dr. Chandra, UNR re: Lake Limnology Study. Make arrangements for Dump Trailer modifications and for pickup on Wednesday 09/16. Make arrangements/ appointment for District Cybersecurity Assessment with Rural Community Assistance Corporation. (4.5 hrs. overall, 4.5 hrs. on-site)	4.5
09/15/2020	Further discussions with Dr. Chandra, UNR re: Lake Limnology Study. Convey results of those discussions to Sam Steuart. Review ordinance and meet with one homeowner regarding legal and acceptable location for their building cleanout. Meet with homeowner regarding repairs to illegal drainage improvements at the Dulzura Road Day Boat Use and Storage area managed by SLPOA. (6.0 hrs. overall, 6.0 hrs. on-site)	6.0
09/16/2020	Pick up new Dump Trailer in Reno, NV. Prepare for District Cybersecurity Assessment with Rural Community Assistance Corporation. (8.0 hrs. overall, 5.0 hrs. onsite, 3.0 hrs. off-site, all billed as on-site)	8.0
09/17/2020	Conduct District Cybersecurity Assessment with Rural Community Assistance Corporation.	6.0

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

DATE	DESCRIPTION	HOURS
	Review operation of trailer with crew. Discovered electrical short in trailer wiring. Make arrangements to return trailer to Trailers Plus for repair. (6.0 hrs. overall, 6.0 hrs. on-site)	
09/18/2020	Begin preparation of Winter Workplan. Call Placer County re: Space Lease. (7.0 hrs. overall, 0.0 hrs. on-site)	7.0
09/21/2020	Continue preparation of winter workplan. Update disinfection byproducts spreadsheet. (7.0 hrs. overall, 0.0 hrs. on-site)	7.0
09/22/2020	Determine what repairs are necessary at the Dam Spillway Lower Gate. Meet with crew and review work on waterline improvements along Lake Drive. (6.0 hrs., overall, 6.0 hrs. on-site)	6.0
09/23/2020	Review Dam Liability Insurance Renewal Notice and prepare memo regarding same to President Lindquist, Director McCormick, and District Counsel. Begin review of Cybersecurity Assessment Report. (5.0 hrs., overall, 5.0 hrs. on-site)	5.0
09/24/2020	Renew Dam Liability Insurance. Meet with crew and review work on waterline improvements along Lake Drive. (6.0 hrs., overall, 4.0 hrs. on-site)	6.0
09/25/2020	Drop off GapVac in Sparks for reprogramming of the TCM. (3.0 hrs., overall, 3.0 hrs. off-site, billed as on-site)	3.0
09/28/2020	Answer questions from Board on last month's monthly Board Report. Line up paving contractors for work on Lake Drive and at two fire hydrant replacement locations. Telephone meeting with District Counsel regarding George Carmen and Snow Storage. Send response to George Carmen. (6.0 hrs., overall, 3.5hrs. on-site)	6.0

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

<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
09/29/2020	Review USEPA Public Safety Power Shutoff (PSPS) Standard Operating Procedures Template. Notify Crew of Planned Power Shut Off (Wednesday, October 7, 2020 from 8-11 AM.). Meet with crew and review work on waterline improvements along Lake Drive. (8.0 hrs., overall, 6.0 hrs. on-site)	8.0
09/30/2020	Put together brief memo regarding results of Lake Management Plan investigation of the shore zone. Contact electrical contractors for installation of receptacles, transfer switches and light timer. Prepare Invoice and Backup. Begin preparation of monthly Board Report. (8.0 hrs., overall, 6.0 hrs. on-site)	8.0

TRPL50-16954

Save

TrailersPlus Reno  
 Kyle Hoffmeyer  
 16300 S Virginia St  
 Reno, NV 89511  
 Phone: 775-996-3030  
 www.trailersplus.com

Sierra Lake County Water District  
 Mr Paul Schultz  
 7305 Short Road  
 Soda Springs, CA 95728 USA  
 Phone: 5305259347  
 Email: pschultz@slcwd.org

Invoice: TRPL50-16954  
 Type: CO7X14DUMPLP14K  
 Color: Co7X14Dump14K  
 Year: 2021  
 GVWR: 14000

INVOICE  
 Date: 09-16-2020 09:21:52  
 Number: 1004  
 VIN: 4YMBD1424MR001004  
 Manufacturer: CARRYON  
 GAWR: 7000

Invoice Total: \$9465.31  
 Collected: \$-9465.31  
 Due: \$0.00

Curb Weight: 3610

PartNumber	Description	Qty	Units	Each	Cost
CO7X14DUMPLP14K	7 X 14 Dump Trailer, Patriot Series, 7 Wide, 14' Long, 16 Tires VIN:4YMBD1424MR001004	1.	EACH	\$9540.00	\$9540.00
DISCOUNT	Approved Management Discount	1.00	EACH	\$-1191.00	\$-1191.00
	DISCOUNTED TRAILER PRICE	1.00		\$8349.00	\$8349.00
09-CLP001	Coupler Latch Pin Simple	1.00	Piece	\$4.62	\$4.62
09-DTR715	Dump Tarp 7 x 15 Mesh w/ Hardware Kit	1.00	Piece	\$360.15	\$360.15
09-SPTC01	Solar Power Trickle Charger, 5 Watt. Battery Connection and Mounting Hardware Included.	1.00	Piece	\$87.15	\$87.15
LABOR	30 Minutes of labor	2.00	EACH	\$60.00	\$120.00
WELDING	30 Minutes Welding Labor	2.00	EACH	\$75.00	\$150.00
DOCFEE	Negotiated Documentary Service Processing Fee	1.00	EACH	\$99.00	\$99.00
TITLEFEE	DMV State Title transfer-licensing or trip permit fee	1.00	EACH	\$8.25	\$8.25
POSTEDPMNT	Credit Card Approval:03467D Notes: Online Payment	1.00	Visa	\$-720.00	\$-720.00
02-TR0016-BLK	Tire Radial 235/80R16E on 8 Hole 865 Black Mod Wheel	1.00	Piece	\$394.80	\$394.80
PARTSDISCOUNT	Parts Discount	1.00	EACH	\$-193.00	\$-193.00
POSTEDPMNT	Credit Card Approval:01516J Notes:	1.00	MasterCard	\$-8745.31	\$-8745.31
TIRETAX	State imposed tire recycling tax/fee	1.00	EACH	\$1.00	\$1.00
10-SF0001	Shop Fee	4.00	EACH	\$7.00	\$28.00
SALESTAX	Sales Tax	1.00	EACH	\$56.34	\$56.34

All parts on invoice received *Paul Schultz*

#### AGREEMENT

Signer ID: 7BXUCFHBZ3...  
 16 Sep 2020 16:23:11 MDT

**Delivery and Payment.** Delivery of parts or vehicles is to be taken within 14 days of their arrival at Seller's location or the date of this invoice whichever is later. Failure to do so shall be a breach of this agreement, and the seller may retain as liquidated damages therefore the cash and all other considerations paid by purchaser. Seller receives checks and drafts, given in whole or in part payment, conditionally only. Seller reserves title to the vehicle until the check or draft is paid by the bank on which drawn. Seller does not guarantee the delivery dates of any vehicles, products, or services. By signing this form, the Buyer hereby waives the right to later dispute authorized charges made on a credit card used as payment on this invoice.

**Cancellation and Refunds.** Any payments on quotes that include labor or non-stocking parts are not refundable under any circumstances. All sales are final. There are no refunds or cancellations on any opened/used merchandise or registered trailers. Any other refunds/cancellations are subject to a 25% restocking fee.

**Arbitration and Waiver of Jury Trial.** All irresolvable disputes or claims pertaining to the vehicles, products, or services delivered by the Seller to the Buyer or the relationships that arise there from, whether based in contract, tort or otherwise, shall be resolved by binding arbitration under the expedited procedures of the Commercial Disputes Arbitration Rules of the American Arbitration Association (AAA) and the Federal Arbitration Act in Title 9 of the US Code and the laws of the State of Idaho. Arbitration hearings will be held in the state where the



the Federal Arbitration Act in Title 9 of the US Code and the laws of the State of Idaho. Arbitration hearings will be held in the city where the Seller is located or where mutually agreed. A single arbitrator will be appointed by the AAA and will be an attorney or a retired judge with experience and knowledge in commercial transactions. Judgment upon the award rendered in arbitration shall be final and may be entered in any court, state or federal, having jurisdiction. Buyer and Seller mutually agree that in the arbitration process, that attorneys fees shall not be awarded by an arbitrator under this agreement. The arbitrator shall not award attorneys fees under this agreement, except that the Seller is allowed to recoup all costs (including attorneys fees) in recovering non payment or delinquent payment by the Buyer, which expressly declines the arbitrators authority under Idaho Code Section 7-910. IF A DISPUTE OR CLAIM IS NOT SUBJECT TO ARBITRATION FOR ANY REASON, THEN THE DISPUTE OR CLAIM SHALL BE DECIDED IN A COURT OF COMPETENT JURISDICTION WITHOUT A JURY. YOU AND WE IRREVOCABLY WAIVE ALL RIGHTS TO TRIAL BY JURY.

Document ID: 5b269aees29c3ec246f30bca16r9e066474e59c0e88a80a245e75dfb933af9

Page 1

^ Page 1 / 3 ^

**Seller's Liability.** Seller's liability for any and all claims arising out of this agreement will be limited to the total value of the vehicles, products, or services delivered under this agreement. Under no circumstances shall the Seller be liable to the Buyer or any other person for any special, incidental or consequential damages

**Complete Agreement.** This document represents the entire agreement between the Buyer and the Seller. All promises, verbal understandings, or agreements of any kind pertaining to this purchase not specified herein are not binding on the Seller.

**Warranty.** Warranty on trailers varies by make and model. Please refer to the warranty information in your sales packet. Service work performed by TrailersPlus employees is guaranteed against defect in workmanship for a period of 30 days from purchase.

**Quotes may not include any applicable taxes, documentation or title fees, tire fees and/or any other recommended accessories. I, the purchaser, state that I am over eighteen years of age and have the legal right to transact business. Buyer acknowledges the receipt of a copy of this Agreement. BUYER HAS READ AND AGREES TO THE RETURN POLICY - NO RETURNS**

Buyer's Signature: Paul Schultz

Date: 09/16/2020

Buyer's Name: Paul Schultz  
Signer ID: 7BXUCFHBZ3...  
Paul Schultz 9/16/2020 6:23:11, MDT

**Worthen Equipment, Inc.  
8640 Canyon River Dr.  
Sparks, NV 89434  
MERCHANT # 490300046745**

**SALE**

REF NUM: 026719285309

MASTERCARD

\*\*\*\*\*8535

EXP.: \*\*\*\*

INV NUM: 8767

DATE: 9/23/2020

TIME: 12:43:52 PM

AUTH NO: 02308J

AVS: Y

CVV: M

PO NUMBER: 8767

**TOTAL : \$1,549.74**

CUSTOMER ACKNOWLEDGES RECEIPT OF GOODS AND/OR SERVICES IN THE AMOUNT OF THE TOTAL SHOWN HEREON AND AGREES TO PERFORM THE OBLIGATIONS SET FORTH BY THE CUSTOMERS AGREEMENT WITH THE ISSUER.



**Worthen Equipment, Inc.**

8640 Canyon River Drive  
 Sparks, NV 89434  
 (775)353-2828 FAX (775)353-2806

CUSTOMER INVOICE

INVOICE DATE 09-23-20

CUSTOMER NAME  
 CASH SALES TAXABLE  
 SIERRA LAKES COUNTY WATER  
 PO BOX 1039  
 SODA SPRINGS, CA 95128

NUMBER 100  
 PHONE 530 426-7800  
 P.O. NO. COD  
 COMPLETE 09-23-20

REPAIR ORDER NUMBER  
 >>>> 8767 <<<<

OPEN 09-17-20  
 12:41PM

SERIAL NO. 2FZAATBS79AAE3528 UNIT NO.  
 YEAR/MAKE/MODEL - 2009 STERLING  
 ENGINE/MODEL/SERL ISC 315 46923159  
 TRNS/MODEL/SERL - 3000RDS\_P 6510828826  
 RXLS MODEL/SERL -

SVC WTR RF \*RF  
 MILEAGE 14571  
 LICENSE 7277213 CA  
 CPL/ARRG E017227  
 R RATIO  
 TAG #  
 DEL MILE

SELL DLR DEL DATE  
 MEMO MATT 530-426-7800 / 7305 SHORT RD SODA SPRINGS CA  
 PATRICK 530-386-0336 2840.8 HRS

1 TRANSMISSION ISSUES, CODES, CHECK AND ADVISE  
 HOOKUP AND SCAN CODES, P0604 LOSS OF RAM AND P0880 BATTERY POWER LOSS,  
 CHECK ALL POWERS AND GROUNDS TO TCM AND LOAD TEST, ALL OK. TCM  
 CALIBRATION FAILED. QUOTE TO R&R WITH NEW AND RECEIVED OK. REMOVED TCM  
 FROM UNDER THE CAB ABOVE THE TRANSMISSION. REPLACED TCM, MOUNTED AND  
 SECURED. REST FAST ADAPTIVE AND TEST DROVE, ALL OK. NO CODES RETURNED.  
 ADVISED READY FOR PICKUP 9/23/20.

THANK YOU FOR YOUR BUSINESS

TOTAL LABOR 580.50  
 TOTAL PARTS 854.61

Qty	Part Number	Description	Unit	Extended
1	29551869	TRANSMISSION CONTROL MODULE	661.19	661.19
1	29523578	KIT LABEL	4.66	4.66
1	RECAL-TCM	RECALIBRATION, ALLISON TCM	188.76	188.76
		SHOP SUPPLIES	40.64	

Sls Svc Cust Lbr NT 580.50  
 Sls Parts Avc RO's 854.61  
 Sales Shop Supplies 40.64  
 SALES TAX 73.99  
 PLEASE PAY THIS TOTAL 1,549.74

CONTINUED



**Worthen Equipment, Inc.**

8640 Canyon River Drive  
Sparks, NV 89434  
(775)353-2828 FAX (775)353-2806

CUSTOMER INVOICE  
PAGE 2

INVOICE DATE 09-23-20

CUSTOMER NAME	NUMBER	100	REPAIR ORDER NUMBER
CASH SALES TAXABLE	PHONE	530 426-7800	>>>> 8767 <<<<

The undersigned hereby understands and agrees that the service work being performed is covered under the express warranties as published by the manufacturer, and that a portion of all repair expense under the terms of the extended warranties, depending on mileage and time in service could become customer responsibility. Any warranties on products sold hereby are those of the manufacturer. This is a limited warranty. The seller hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose, and neither assumes nor authorizes any person to assume for it any liability in connection with sale of said products.. Your finance charge is computed by a single periodic rate of 1 1/2% per month (minimum charge \$.50) which is an annual percentage rate of 18%. Terms: NET 10th

**ANNA NICKERSON  
FINANCIAL CONSULTANT**

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

anickerson@sonic.net

**INVOICE**

INVOICE NO: 091520  
DATE: September 15, 2020

ACCOUNT NO: 9018 \$ 4,356.00  
CHECK NO: \_\_\_\_\_  
CHECK DATE: \_\_\_\_\_  
APPROVAL: \_\_\_\_\_

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

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Assmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
9/1/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Audit, filed and election/escrow updates	11.0	\$88.00	\$ 968.00	1	1	7			1	0.5	0.5			11
9/2/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Filed	4.0	\$88.00	\$ 352.00	1.5					1	1	0.5			4
9/3/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Minutes and election updates	6.5	\$88.00	\$ 572.00			1			0.5	0.5	0.5		4	6.5
9/4/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end and board packet	5.5	\$88.00	\$ 484.00			2.5			0.5	0.5	0.5		1.5	5.5
9/7/2020	Holiday	0.0	\$88.00	\$ -											0
9/8/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received	4.0	\$88.00	\$ 352.00			2			1	0.5	0.5			4
9/9/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received	4.0	\$88.00	\$ 352.00		0.5	1.5			1	0.5	0.5			4
9/10/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received	4.0	\$88.00	\$ 352.00		0.5	1.5			1	0.5	0.5			4
9/11/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received, processed payroll, prepared for board meeting and updated website	11.0	\$88.00	\$ 968.00		1	5			1	1	0.5	1.5	1	11
9/11/2020	Board Meeting	1.5	\$88.00	\$ 132.00										1.5	1.5
9/14/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received finalized paperwork from board meeting and filed.	6.0	\$88.00	\$ 528.00	1.5		2			1	1	0.5			6
9/15/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Recorded Election documents received	3.0	\$88.00	\$ 264.00	0.5		1			0.5	0.5	0.5			3
	<b>TOTALS</b>	<b>49.5</b>		<b>\$ 4,356.00</b>	<b>3.5</b>	<b>2.0</b>	<b>16.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>6.0</b>	<b>4.5</b>	<b>1.5</b>	<b>8.0</b>	<b>49.5</b>
					7%	4%	33%	0%	0%	15%	12%	9%	3%	16%	

**ANNA NICKERSON  
FINANCIAL CONSULTANT**

**INVOICE**

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

16615 Glenshire Dr  
 Truckee, CA 96161  
 530-330-2724  
 anickerson@sonic.net

INVOICE NO: 093020  
 DATE: September 30, 2020

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	MtO Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
9/16/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election	3.0	\$88.00	\$ 264.00			1.5			0.5	0.5	0.5			3
9/17/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election	4.0	\$88.00	\$ 352.00			2.5			0.5	0.5	0.5			4
9/18/2020	Off	0.0	\$88.00	\$ -											0
9/21/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election	4.0	\$88.00	\$ 352.00			2.5			0.5	0.5	0.5			4
9/22/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election	4.0	\$88.00	\$ 352.00			1.5			1	1	0.5			4
9/23/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$88.00	\$ 352.00		2.5				0.5	0.5	0.5			4
9/24/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election	4.0	\$88.00	\$ 352.00			2.5			0.5	0.5	0.5			4
9/25/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Election, escrow updates, website update.	6.0	\$88.00	\$ 528.00		0.5	2			1	0.5	0.5	1.5		6
9/28/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	7.5	\$88.00	\$ 660.00		1	3.5			1	1.5	0.5			7.5
9/29/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Customer inquiries and started minutes	4.0	\$88.00	\$ 352.00		0.5				1	1	0.5		1	4
9/30/2020	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Opened & updated escrows and worked on minutes	4.0	\$88.00	\$ 352.00		1				0.5	1	0.5		1	4
	<b>TOTALS</b>	<b>44.5</b>		<b>\$ 3,916.00</b>	<b>0.0</b>	<b>5.5</b>	<b>16.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.0</b>	<b>7.5</b>	<b>5.0</b>	<b>1.5</b>	<b>2.0</b>	<b>44.5</b>
					0%	12%	36%	0%	0%	16%	17%	11%	3%	4%	



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

September 11, 2020  
 Invoice 298583

General

Reference # 4210-001

For Professional Services Through 8/25/2020

Previous Balance		967.50
Payments		-967.50
<b>Balance Forward</b>		<b>0.00</b>
Current Fees	337.50	
<b>Total Current Charges</b>		<b>337.50</b>
<b>Total Due</b>		<b>\$337.50</b>

\*\*\* DUE UPON RECEIPT \*\*\*

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

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	337.50	0.00	0.00	0.00	337.50

ACCOUNT NO 9012 \$ 337.50  
 CHECK NO.  
 CK DATE  
 APPROVED *Paul J. [Signature]*



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

September 11, 2020  
 Invoice 298584

Lake Management

Reference # 4210-009

For Professional Services Through 8/25/2020

Previous Balance		630.00
Payments		-630.00
<b>Balance Forward</b>		<b>0.00</b>
Current Fees	90.00	
<b>Total Current Charges</b>		<b>90.00</b>
<b>Total Due</b>		<b>\$90.00</b>

\*\*\* DUE UPON RECEIPT \*\*\*

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

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	90.00	0.00	0.00	0.00	90.00

ACCOUNT NO 9012 \$90.00  
 CHECK NO.  
 CK DATE  
 APPROVED *[Signature]*





Robert W. Johnson  
*an accountancy corporation*

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

September 20, 2020

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

We have audited the financial statements of Sierra Lakes County Water District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Sierra Lakes County Water District are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates

affecting the financial statements were:

- Accrual and disclosure of compensated absences: Management's estimate is based on information collected by the District using current pay rates and District's policy on employee use of compensating time-off. Our audit agreed balances reported in the financial statements to those in the District calculated spreadsheets.
- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.

The disclosures in the financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 20, 2020.

#### *Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

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

This information is intended solely for the use of the management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Robert W. Johnson, An Accountancy Corporation

## SIERRA LAKES COUNTY WATER DISTRICT

### Follow-up from September 11, 2020, Board Meeting

1	Interested Directors	Provide picture and bio for website
2	Paul / Bob / Jeffery	Have discussion regarding Ownership of the Dam and the need for a closed session.
3		Review the possibility of supporting SLPOA with sending emergency emails for power outages, propane safety etc.
4	X Jeffrey/Anna	Get changes to the District's Conflict of Interest Code from Jeffrey Mitchat and submit revised Code to Placer County Counsel for approval

**Sierra Lakes County Water District**  
**Action Items**  
*As of October 9, 2020*

	<b>TASK</b>	<b>STATUS</b>	<b>DUE DATE</b>	<b>PROGRESS</b>	<b>ASSIGNED</b>
1	Development of New Limnology Report	Research BMPs and macrophyte plant management options	5/1/2020	0%	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.	8/6/20 - Anna sent to Paul/Dick/Bob for review	90%	Paul/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
6	Clarifying language regarding Docks/Piers	Revisit Lake Management Plan regarding docks/piers to develop clarifying language pertaining to size and shape.	Pending	0%	Subcommittee to be appointed

45