

# MEMORANDUM

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TO: Board of Directors  
FROM: Shauna Lorange, General Manager  
SUBJECT: General Manager Report  
DATE: November 28, 2023

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## **State Annual Inspection**

On September 27, 2023, Kooshiar Vaghefi of the California State Water Resources Control Board Division of Drinking Water, accompanied by the Sierra Lakes County Water District staff, inspected the Sierra Lakes County Water District domestic water System. The District received the report of the inspection on November 1, 2023. The report provided the following information and recommendations:

1. The Water System Permit has not been updated to include the following items:
  - a. Installing Well #1 and the addition of the Arsenic Treatment
  - b. Installing the Office Storage Tank (0.457 MG)
  - c. Upgrading the water treatment plant (WTP) from in-line filtration to direct filtration with the addition of a contact clarifier (roughing filter), installing a third pressure filter, Installing raw water booster pumps, and installing chemical feed equipment
2. Additional chemical monitoring is needed to be completed for 2023
3. The office tank vent needs to be repaired and vent screening improved
4. The leak at Wellhead at Well #1 needs to be repaired and District should consider installing fencing to restrict access.
5. The Water System should update the Bacteriological Sample Siting Plan to reflect the ground water monitoring in compliance with revised Total Coliform Rules

The table listing these items and a response by date is attached to this report as Attachment A. The District response to these items is also attached to this report as a Attachment B.

## **Utilities Master Plans**

DOWL Engineering has provided the District with draft copies of the Water and Sewer Master Plans. Staff has reviewed both and provided minimal comments to be incorporated into the final versions. Dowl is working on the cost estimating for the recommended improvements and anticipates a final version to the District in January. A presentation will be provided to the Board in February.

## **Verbal Updates as Needed**

## Appendix A - Compliance Inspection Findings

Public Water System Name: Sierra Lakes County Water DistrictPublic Water System Number: 3110017Date of inspection: September 27, 2023

Item No.	Description of Finding	Response Deadline
1	<p><b>Permit:</b></p> <p>The Water system should send the Permit Amendment Application for the following changes:</p> <ul style="list-style-type: none"> <li>- Installing Well 01</li> <li>- Installing Arsenic treatment for Well 01</li> <li>- Installing the Office Storage Tank (0.457 MG)</li> <li>- Upgrading the water treatment plant (WTP) from in-line filtration to direct filtration with the addition of a contact clarifier (roughing filter)</li> <li>- Installing a third pressure filter</li> <li>- Installing raw water booster pumps</li> <li>- Installing chemical feed equipment</li> </ul>	12/1/2023
2	<p><b>Chemical Monitoring:</b></p> <p>The following Chemical Monitoring should be done in 2023. Collect samples from water sources and send a copy of lab results to the Division:</p> <ul style="list-style-type: none"> <li>- Inorganic Chemical Monitoring</li> <li>- Asbestos Monitoring (for Well 01 and Distribution System)</li> <li>- Secondary Standards Monitoring</li> <li>- Volatile Organic Chemicals (VOC) (for Lake Serena WTP – Treated)</li> <li>- Synthetic Organic Chemicals (SOC) (for Lake Serena WTP – Treated)</li> <li>- Nitrate and Nitrite Monitoring (for Well 01)</li> </ul>	12/29/2023
3	<p><b>Office Tank:</b></p> <p>The vent needs to be changed due to heavy snow last winter. The overflow pipe was not covered properly by screens and may not prevent birds, insects, rodents, or other animals' intrusion.</p>	12/1/2023
4	<p><b>Well 01:</b></p> <p>The wellhead leak must be fixed, and the water system should consider securing the site with proper fencing around the wellhead and treatment facility to prevent unauthorized access.</p>	12/29/2023
5	<p><b>Bacteriological Monitoring:</b></p> <p>The Water System should update the Bacteriological Sample Siting Plan (BSSP) to reflect the ground water monitoring in compliance with revised Total Coliform Rules (rTCR). The Water System should take a Bacteriological sample from the Well 01 as an active source, quarterly.</p>	12/29/2023



# SIERRA LAKES COUNTY WATER DISTRICT

## Operations & Maintenance Office

P.O. Box 826  
7305 Short Road  
Soda Springs, CA 95728-826  
(530) 426-7802  
Facsimile (530) 426-1120

## Administrative & Billing Office

P.O. Box 1039  
7305 Short Road  
Soda Springs, CA 95728 - 1039  
(530) 426-7800  
Facsimile (530) 426-1120

November 28, 2023

Mr. Kooshjar Vaghefi  
State Water Resources Control Board  
Division of Drinking Water  
PO Box 100  
Sacramento, CA 95812-0100

Subject: Response to 2023 Compliance Inspection of the Sierra Lakes County Water District Public Water System (PWS No. 3110017)

Dear Mr. Vaghefi:

Thank you for taking the time to tour the District water system and provide your compliance inspection findings and recommended actions. This letter provides the District's plans for addressing each of your recommendations in Appendix A.

### Item 1 Water System Permit

The District is now aware that the existing water system permit does not represent the current water system. The District would prefer to submit one all-inclusive revised permit application as soon as we have identified a solution to the current issues with the arsenic filter operations. Please let us know if that is not acceptable and we will submit a revised permit application for the remaining facilities and submit a second revised permit application when we have the arsenic filter operations completed.

### Item 2 – Chemical Monitoring

The District has completed the additional chemical monitoring as requested. As soon as the results are available we will provide them to the Department of Drinking Water. The results will be provided prior to the requested response date of December 29, 2023.

### Item 3 Office Tank

The District has replaced the vent and the overflow pipe screening has been repaired.

BOARD OF DIRECTORS: ~ Dan Stockton, President ~ Jon Harvey, Vice President ~  
Karen Heald, Director ~ Jen Jackson, Director ~ David Keatley, Director

Item 4 Well #1

The wellhead leak has been fixed. Fencing will be added into the District financial planning for after the snow melt in spring of 2024.

Item 5 Bacteriological Monitoring

The District will be taking groundwater samples to comply with the Total Coliform Rules and will provide you with the results prior to the end of the year. The District will conduct quarterly sampling as required of an active source.

Again, the District appreciates your support in confirming the water system meets all regulatory requirements and is operating as expected. If you have any questions, please do not hesitate to contact me on my cell phone at 916-813-8301.

Sincerely,

Shauna Lorance  
General Manager

BOARD OF DIRECTORS: ~ Dan Stockton, President ~ Jon Harvey, Vice President ~  
Karen Heald, Director ~ Jen Jackson, Director ~ David Keatley, Director



**MEMORANDUM**

**To:** Honorable Board of Directors, Sierra Lakes County Water District  
**From:** Patrick Baird, Utilities Operation Manager  
**Subject:** November 2023 Operations Report  
**Date:** December 1, 2023

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

There were no permit violations during November 2023, and the wastewater treatment plant was operating as designed.

**Regulatory Issues:**

**Sanitary Sewer Overflows:** The District reported no Sanitary Sewer Overflows (SSOs) to the Regional Water Quality Control Board for November 2023.

**Water Treatment Reporting:** The District met all the drinking water requirements. The monthly SAFER (Drought & Conservation Reporting) reports were completed and updated.

**Operations Report:**

**Monthly Water and Sewer flows:**

	November 2023		October 2023	
	Water	Sewer	Water	Sewer
<b>Daily Average Usage</b>	<b>29,316</b>	<b>30,174</b>	<b>33,033</b>	<b>21,864</b>
<b>2-Year Average</b>	<b>54,166</b>	<b>47,115</b>	<b>58,322</b>	<b>35,931</b>
<b>5-Year Average</b>	<b>50,706</b>	<b>38,170</b>	<b>57,508</b>	<b>27,072</b>
<b>Percent Difference</b>	<b>-45% / -42%</b>	<b>-35% / -21%</b>	<b>-45% / -43%</b>	<b>-40% / -20%</b>

- The District treated 980,538 gallons of water in November 2023.
- The Backwash total contributed to 7.5% of the month’s water usage.
- The District’s share of the flow through the DSPUD wastewater treatment plant for November 2023 was not available at the time of this report.

**Water Treatment System:**

The water temperature of the lake has been 5°C throughout the month of November.

**Sewer Collection System:**

All the sewer lift stations are operating as designed.

**Attachments:**

- November 2023 Daily Water/Sewer Flows
- 2018-2022 Average Daily Sewer/Water Flows Comparison through November 2023
- 2021-2022 Average Daily Sewer/Water Flows Comparison through November 2023

**SIERRA LAKES COUNTY WATER DISTRICT  
SEWER & TREATED WATER TOTALS**

Month: November Year: 2023

		<b>SEWER TOTALS</b>	<b>TREATED WATER TOTALS</b>				
<b>DATE</b>	<b>DAY</b>	<b>SEWER FLOW</b>	<b>WATER TREATED</b>	<b>WATER USAGE</b>	<b>BACKWASH USAGE</b>	<b>*COMBINED TANK TOTAL GAL.</b>	<b>REMARKS</b>
1	W	16,998	0	26,059	0	544,810	
2	T	18,654	52,913	21,681	3,907	518,751	
3	F	17,276	0	11,842	0	549,983	
4	S	20,922	0	39,795	0	538,141	
5	S	22,324	0	27,625	0	498,345	
6	M	34,964	61,596	51,487	3,984	470,720	
7	T	28,646	77,023	42,140	3,958	480,829	
8	W	24,906	79,890	15,027	3,988	515,712	
9	T	26,232	74,508	19,190	3,885	580,574	
10	F	24,802	0	28,776	0	635,893	
11	S	29,026	0	32,847	0	607,117	
12	S	27,118	0	28,885	0	574,271	
13	M	20,870	2,774	21,442	3,856	545,385	
14	T	17,438	46,456	18,634	3,925	526,717	
15	W	24,166	53,627	15,800	3,955	554,539	
16	T	30,490	64,395	18,141	3,922	592,366	
17	F	25,788	0	20,243	0	638,620	
18	S	52,022	0	24,091	0	618,376	
19	S	41,566	0	26,000	0	594,286	
20	M	48,363	76,985	28,038	12,935	568,286	
21	T	42,259	71,526	28,479	3,705	617,233	
22	W	44,822	57,881	33,275	3,565	660,280	
23	T	47,674	0	44,835	0	684,886	
24	F	46,446	0	47,258	0	640,051	
25	S	45,412	0	45,393	0	592,793	
26	S	35,072	66,458	30,411	3,600	547,400	
27	M	24,822	17,165	37,584	3,662	583,447	
28	T	25,248	73,303	39,976	3,613	563,028	
29	W	19,572	59,796	33,839	3,605	596,355	
30	T	21,336	44,242	20,697	3,666	619,438	
<b>TOTAL</b>		<b>905,234</b>	<b>980,538</b>	<b>879,491</b>	<b>73,731</b>		
<b>Average</b>		<b>30,174</b>	<b>32,685</b>	<b>29,316</b>	<b>2,458</b>		
<b>Max</b>		<b>52,022</b>	<b>79,890</b>	<b>51,487</b>	<b>12,935</b>		

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

















# STAFF REPORT

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TO: Board of Directors  
FROM: Shauna Lorance, General Manager  
SUBJECT: Consent Calendar Summary  
DATE: December 1, 2023

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## **STAFF RECOMMENDATION**

Staff recommend adoption of the Consent Items Calendar.

## **ITEMS OF INTEREST**

- A. Minutes for the November 9, 2023, Regular Meeting transcribed and included.
- B. November 2023 Check Register, with Director's Payroll Detail  
The check register includes the following items that are out of the ordinary:
  - None
- C. Financial reports for month ending November 30, 2023:  
The Budget to Actual report for the month ending November 30, 2023, is presented. Account 9818 Misc Water System Improvements increased by \$4,460.00 in November. The Operating Project budget continues to be monitored in the event that a budget adjustment becomes necessary.
- D. Disbursements Requiring Board Approval  
The disbursements that require the Board approval includes the following items that are out of the ordinary:
  - None

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

**Date:** Thursday, November 9, 2023 / **Time:** 5:30 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

The meeting was held in person at the District Office and teleconferenced to allow public participation.

**I. Open Meeting:**

Roll Call:

Directors in attendance at the Sierra Lakes County Water District Boardroom:

Director Karen Heald  
Director Jennifer Jackson  
Director David Keatley

Directors Dan Stockton and Jon Harvey were absent

Staff in attendance at the Sierra Lakes County Water District Boardroom:

Patrick Baird, Utility Operations Manager  
Anna Nickerson, Financial Consultant

Staff in attendance by Zoom:

Jeffrey Mitchell, District Counsel

Staff absent from the meeting:

Shauna Lorange, General Manager

Guests in attendance at the Sierra Lakes County Water District Boardroom:

Emily Wexler

Guests in attendance by Zoom:

Dick Simpson

Minutes 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. Emily Wexler, Serene Lakes resident, addressed the Board. She said she was representing a group of people from the area who were getting more and more



concerned about the quality of the lake water. She said she wanted to formally ask that the Board add something to the next agenda to discuss improving the water quality parameters that were being measured, future implementation of the measurement plan and the incorporation of the program into the Utility Master Plan. She also said the parameters of interest included dissolved oxygen, nutrients, nitrogen run off, temperature, pH, aquatic plants, lake bottom depth and creating a regular sampling plan for continued monitoring. She added that they were all a little panicked about the cyanobacteria issue. Although the Board could not comment, Ms. Wexler was asked to contact Patrick Baird, Utility Operations Manager and Shauna Lorange, General Manager.

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

**A motion was made by Director Keatley and seconded by Director Jackson to approve the agenda.** The motion passed by a rollcall vote: Ayes: Directors Heald, Jackson and Keatley; Absent: Directors Stockton and Harvey.

**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 said there were none.

**VI. Operations:**

- A. Shauna Lorange, General Manager, was absent. Patrick Baird, Utilities Operations Manager presented her report to the Board for consideration and possible action. He reported the following:
- Staff has been working with the manufacturer on the installation of the arsenic removal system. Staff was now installing pre-filters supplied by the manufacturer. He anticipated that the installation should be complete by mid-December. Once the installation was completed and working properly, an amendment would be submitted to the State requesting approval for extended use if needed.
  - A letter was sent to Fish and Wildlife regarding the otter issue. A response, dated September 21, 2023, was sent to the community and a meeting with SLPOA was scheduled. Mr. Baird also said he heard other areas were having issues with otter attacks.
  - A presentation on the Utility Master Plan was anticipated for December or January meeting. A 60 page draft was received earlier in the day for review and a tentative meeting with Dowl was set for November 20, 2023.
  - Staff met with UNR regarding the Lake Management Plan. He said many of the items mention by Ms. Wexler were included. He also anticipated that the report would be complete sometime in 2024. Director Heald said it would be helpful to notify the public about the presentation given the great amount of public interest.
  - A presentation regarding water usage was anticipated for the December meeting.
- B. Patrick Baird, Utility Operations Manager, presented his report to the Board for consideration and possible action. He reported the following:
- DSPUD began snow making.
  - DSPUD had no violations in October.



- SLCWD had no violations for drinking water.
- Water usage was down almost 40% over the last two years and down 45% over the last five years.
- As a result of the summer sewer projects, sewer flows through the plant were down to 17% from the peak flows of 40% in July. He anticipated that the District would be in the 20% range going forward.
- Lake temperature was at 10°C throughout October and recently dropped to 5°C. Staff was preparing for winter.
- There was a mainline break on Soda Springs Road on October 20, 2023. About 120,000 gallons were lost before the break could be isolated. It was the third emergency break on the Soda Springs line. Director Jackson asked if it was due to construction. Mr. Baird said it was most likely due to a “water hammer”; a water hammer happens when a hydrant is opened and closed too fast. Director Heald said in the past, emails have been sent to customers providing important information. She thought a message about hydrants and who to notify if someone was operating a hydrant without District staff could be sent.

**VII. Consent Items Calendar:** The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the October 12, 2023 Regular Meeting; October 2023 Check Register; financial reports for the month ending October 31, 2023; and Disbursements for Board Approval:

**A motion was made by Director Keatley and seconded by Director Jackson to approve the Consent Items Calendar.** The motion passed by a rollcall vote: Ayes: Directors Heald, Jackson and Keatley; Absent: Directors Stockton and Harvey.

**VIII. Old Business:** NONE

**VI. New Business**

A. Sierra Lakes County Water District’s 2022/2023 Audited Financial Statements were presented to the Board for review and possible action. Mrs. Nickerson said it was another clean audit and that the financial statements were basically as previously presented with one minor entry identified by the auditors; she had calculated the prepaid interest but had not recorded the entry resulting in a \$2,000 adjustment.

Director Heald asked about the District’s position on its unfunded retirement liability. Mrs. Nickerson said she was on the CalPERS website earlier that day and the annual invoices had not posted yet. She also mentioned the District’s OPEB (Other Post Employment Benefits) liability. She also said the District currently holds funds in a separate LAIF account based on MacLeod Watt’s annual actuarial report. She suggested that the Board might consider moving the funds into a third-party fiduciary account like CalPERS’ CERBT (California Employers Retirement Benefit Trust). This would remove the unfunded liability from the District’s Balance Sheet, improving the District’s financial position as it moved forward with the Utility Master Plan.

**A motion was made by Director Keatley and seconded by Director Jackson to accept the audit report.** The motion passed by a unanimous rollcall vote: The motion passed by a rollcall vote: Ayes: Directors Heald, Jackson and Keatley; Absent: Directors Stockton and Harvey.

**VII. Administration**

A. There were no Follow-Up/Action Items from the October 2023 Board Meeting.

B. The Board was polled to determine availability to meet in person at the December 14, 2023, Regular Meeting:

Tentatively Available to meet in person: Directors Stockton

Possibly available to meeting in person but cannot commit yet: Director Keatley

Unavailable to attend in person: Directors Heald and Jackson.

Pending Availability: Director Havery

Mrs. Nickerson was asked to send an email to determine availability and to include a couple alternate dates.

**VIII. Adjournment**

**A motion was made by Director Jackson and seconded by Keatley to adjourn the meeting.** The motion passed by a rollcall vote: Ayes: Directors Heald, Jackson and Keatley; Absent: Directors Stockton and Harvey.

The minutes were approved at the Regular Meeting held on December 14, 2023, as part of the Consent Items Calendar. A motion was made by Director \_\_\_\_\_ and seconded by Director \_\_\_\_\_ to approve the Consent Items Calendar as presented. The motion passed by a rollcall vote:



Sierra Lakes County Water District  
 Check Registers  
 November 2023

9:04 AM  
 07/08/22  
 Accrual Basis

<b>1002 - DEMAND Account</b>		
<i>RECONCILIATION:</i>		
11/1/2023	Beginning Cash Balance	503,757.91
	Deposits	267,407.59
	Property Taxes Received	-
	Deposit - Interest	43.36
	Assessments transferred to Assessment District	-
	Transfer to OPEB LAIF Account	(282,341.13)
	<b>DEMAND ACCOUNT DISBURSEMENTS:</b>	
11/30/2023	Ending Cash Balance	<u>488,867.73</u>
<b>1031 - GASB 45-OPEB Account - Flow through account to LAIF</b>		
<i>RECONCILIATION:</i>		
11/1/2023	Beginning Cash Balance	163.29
	Deposit - Interest	0.01
	Funds Transferred To/From Investment Account	
11/30/2023	Ending Cash Balance	<u>163.30</u>
<b>Placer County Treasurer's Fund - for Capital Projects</b>		
<i>RECONCILIATION:</i>		
11/1/2023	Beginning Cash Balance	940,346.26
	Deposit - Interest	2,485.43
	Funds Transferred To/From Investment Account	
11/30/2023	Ending Cash Balance	<u>942,831.69</u>
<b>Local Area Investment Fund (LAIF) - for Unfunded OPEB Liabilities</b>		
<i>RECONCILIATION:</i>		
11/1/2023	Beginning Cash Balance	941,802.33
	Deposit - Interest	-
	Funds Transferred To/From Investment Account - Annual OPEB Funding	
11/30/2023	Ending Cash Balance	<u>941,802.33</u>
<b>Assessment District 2011-01</b>		
<i>RECONCILIATION:</i>		
11/1/2023	Beginning Cash Balance	453,638.25
	Assessments Received	-
	Deposit - Interest	37.28
	Disbursements - USDA	-
11/30/2023	Ending Cash Balance	<u>453,675.53</u>



Sierra Lakes County Water District  
Check Registers  
November 2023

1002 - US Bank - Demand						
Bill Pmt -Check	11/13/2023	8589	Lopez Excavating, Inc	7111 Soda Springs Rd Water Line Emergency Repair & Manhole Repairs	-57,904.58	
Bill Pmt -Check	11/13/2023	8585	Donner Summit Public Utility District	Nov 2023 WWT Fees	-43,725.25	
Bill Pmt -Check	11/13/2023	8583	A-1 Testing / Maintenance, Inc.	Meter Pit Installations	-21,572.50	
Bill Pmt -Check	11/13/2023	8586	Dowl	Utility Master Plan & Dam Property Acquisition	-17,083.05	
Bill Pmt -Check	11/13/2023	8600	Robert W. Johnson Accountancy Corp	Annual Audit	-15,900.00	
Bill Pmt -Check	11/09/2023		Shauna Lorraine	Oct 2023 Professional Fees	-15,487.50	
Liability Check	11/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 11/01/2023	-10,378.25	
Liability Check	11/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 11/15/2023	-9,676.53	
Bill Pmt -Check	11/13/2023	MED112023	Public Employees' Retirement System (Med)	Medical - 1347	-8,969.35	
Bill Pmt -Check	11/13/2023	8598	Phibus Engineering	2051 Soda Springs Rd emergency water main repair	-8,027.47	
Bill Pmt -Check	11/13/2023	8604	U.S. Bank (CC)	Merchant fees, training, meter pits & gas	-6,350.52	
Bill Pmt -Check	11/21/2023	8618	Phibus Engineering	Westshore Ct manhole repair	-5,869.89	
Bill Pmt -Check	11/28/2023	112823	Anna M Nickerson LLC	Professional Fees 11/1/23 to 11/15/23	-5,664.00	
Liability Check	11/01/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -718522002	-5,535.88	
Liability Check	11/15/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -95488002	-5,076.88	
Bill Pmt -Check	11/13/2023	103123	Anna M Nickerson LLC	Professional Fees 10/16/23 to 10/31/23	-5,040.00	
Liability Check	11/30/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -907452102	-4,843.50	
Liability Check	11/13/2023	RET102023	Public Employees' Retirement System (Ret)	Retirement - 1347	-4,314.14	
Bill Pmt -Check	11/13/2023	8591	Mountain Pipeline	Manhole Repairs	-4,260.00	
Bill Pmt -Check	11/13/2023	8593-8597	Pacific Gas & Electric	Electricity	-3,385.80	
Bill Pmt -Check	11/21/2023	8612	Grainger	Electric Ceiling Heater & level gauges	-3,277.87	
Bill Pmt -Check	11/13/2023	8605	United Rentals	Backhoe Loader Soda Springs Repair	-2,105.67	
Bill Pmt -Check	11/13/2023	8587	Elevated Tree Experts LLC	Removal 4 lodgepole pine, chip & dispose	-1,800.00	
Check	11/03/2023		BluePay	Merchant Fees	-1,417.47	
Liability Check	11/01/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -718572002	-1,338.03	
Bill Pmt -Check	11/21/2023	8607	A-1 Testing / Maintenance, Inc.	Lot 1 Meter Pit Repair	-1,320.00	
Bill Pmt -Check	11/21/2023	8614	Logically	Cyber monitoring service	-1,289.06	
Bill Pmt -Check	11/21/2023	8619	Sierra Trench Protection Rentals & Sales	Trench Plate Rental	-1,207.00	
Liability Check	11/15/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -95516002	-1,192.51	
Liability Check	11/30/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -907469102	-1,138.40	
Bill Pmt -Check	11/09/2023		Paul A. Schultz, P.E. (Corp)	Oct 2023 Professional Fees	-1,137.50	
Bill Pmt -Check	11/21/2023	8608	Quinn Cleaning Services	Office Cleaning	-720.00	
Bill Pmt -Check	11/21/2023	8609	Alpine Lock and Key Inc.	Lock Repair & Re-key	-646.57	
Bill Pmt -Check	11/21/2023	8621	Western Nevada Supply Co.	Water Repair and parts for stock	-626.64	
Bill Pmt -Check	11/21/2023	8617	Pacific Gas & Electric	Electricity	-558.60	
Bill Pmt -Check	11/21/2023	8613	Kronick Moskovitz Tiedemann & Girard	Oct 2023 Legal & Lake Management	-450.50	
Bill Pmt -Check	11/21/2023	8611	CDTFA	2023/2024 Water Rights - WR STF 094-007469	-427.20	
Bill Pmt -Check	11/13/2023	8588	Industrial Scientific Corp	iNet Monthly Usage Fee w/AutoReplimish Plus	-394.34	
Bill Pmt -Check	11/21/2023	8616	NV5, Inc	Water Repair Projects	-369.19	
Bill Pmt -Check	11/13/2023	8602	Tahoe Truckee Sierra Disposal Co., Inc.	Garbage	-346.48	
Bill Pmt -Check	11/21/2023	8615	Mountain Hardware	Well Heater	-321.04	
Bill Pmt -Check	11/13/2023	8599	Placer County Human Resources	Nov 2023 Dental/Vision Premium	-285.11	
Bill Pmt -Check	11/13/2023	8601	Syndeo LLC Broadvoice	Telephone	-247.05	
Bill Pmt -Check	11/21/2023	8620	The Office Boss	Office Supplies	-237.48	
Bill Pmt -Check	11/21/2023	8610	AT&T	Telephone	-120.05	
Bill Pmt -Check	11/13/2023	8606	Verizon Wireless	Cell phone & iPad	-95.98	

Sierra Lakes County Water District  
Check Registers  
November 2023

Bill Pmt-Check	11/13/2023	8589	Lopez Excavating, Inc	7111 Soda Springs Rd Water Line Emergency Repair & Manhole Repairs	-57,904.58
Bill Pmt-Check	11/13/2023	8584	Al Pombo, Inc.	Well Project	-82.54
Bill Pmt-Check	11/13/2023	8592	O'Reilly	Oil	-79.65
Bill Pmt-Check	11/13/2023	8603	Tahoe-Truckee Sanitation Agency	Filter Plant Testing	-25.00
Bill Pmt-Check	11/13/2023	8590	Mountain Hardware	Keys	-11.21
Check	11/08/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 11/07/2023	-1.75
Check	11/08/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 11/07/2023	-1.75
Check	11/10/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 11/09/2023	-1.75
Check	11/27/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 11/24/2023	-1.75
Check	11/03/2023		BluePay	Merchant Fees	-0.90
Paycheck	11/03/2023	DD1177	Brian Lundgren	Direct Deposit: Pay Period Ending 10/31/23	0.00
Paycheck	11/03/2023	DD1178	Matthew M Marriner	Direct Deposit: Pay Period Ending 10/31/23	0.00
Paycheck	11/03/2023	DD1179	Patrick J Baird	Direct Deposit: Pay Period Ending 10/31/23	0.00
Paycheck	11/17/2023	DD1180	Brian Lundgren	Direct Deposit: Pay Period Ending 11/15/23	0.00
Paycheck	11/17/2023	DD1181	Matthew M Marriner	Direct Deposit: Pay Period Ending 11/15/23	0.00
Paycheck	11/17/2023	DD1182	Patrick J Baird	Direct Deposit: Pay Period Ending 11/15/23	0.00
Paycheck	11/17/2023	DD1184	David M Keatley {Salary}	Direct Deposit: Nov 9, 2023 Reg Mtg	0.00
Paycheck	11/17/2023	DD1185	Karen Heald {Salary}	Direct Deposit: Nov 9, 2023 Reg Mtg	0.00
Paycheck	11/17/2023	DD1183	Cynthia J Jackson {Salary}	Direct Deposit: Nov 9, 2023 Reg Mtg	0.00
Deposit	11/20/2023			CC Deposit	0.00
Total 1002 - US Bank - Demand					-282,341.13
<b>TOTAL</b>					<b>-282,341.13</b>



Sierra Lakes County Water District  
Payroll Summary  
November 2023

	Cynthia J Jackson {Sal...}	David M Keatley {Sala...	Karen Heald {Salary}	TOTAL
Employee Wages, Taxes and Adjus...				
Gross Pay				
Salary Director	180.00	180.00	180.00	540.00
Total Gross Pay	180.00	180.00	180.00	540.00
Adjusted Gross Pay	180.00	180.00	180.00	540.00
Taxes Withheld				
Federal Withholding	0.00	0.00	-230.80	-230.80
Medicare (Employee)	-2.61	-2.61	-2.61	-7.83
Social Security (Employee)	-11.16	-11.16	-11.16	-33.48
State Withholding	0.00	0.00	-79.53	-79.53
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00
Total Taxes Withheld	-13.77	-13.77	-324.10	-351.64
Additions to Net Pay				
Director Mileage Reimburse...	0.00	230.56	144.10	374.66
Mileage Reimbursement	0.00	0.00	0.00	0.00
Total Additions to Net Pay	0.00	230.56	144.10	374.66
Net Pay	<b>166.23</b>	<b>396.79</b>	<b>0.00</b>	<b>563.02</b>
Employer Taxes and Contributions				
Medicare (District)	2.61	2.61	2.61	7.83
Social Security (District)	11.16	11.16	11.16	33.48
Total Employer Taxes and Contrib...	<b>13.77</b>	<b>13.77</b>	<b>13.77</b>	<b>41.31</b>

Sierra Lakes County Water District  
 Operating Budget-to-Actual  
 Fiscal Year July 1, 2022 to June 30, 2023

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 12/4/2023  
 Accrual Basis

	MONTH TO DATE			YEAR TO DATE			YEAR TO DATE			ANNUAL BUDGET	
	Month End 11/30/23	Budget	Favorable/ (Unfavorable)	% of Budget	DATE	Budget	Favorable/ (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget	
<b>Water Sewer Revenues</b>											
8000-01 - Annual Water Fees	87,531	87,532	(1)	100%	437,658	437,658	-	100%	881,136	50%	
Approved Water Fees Increase									169,242		
8000-02 - Annual Sewer Fees	106,710	106,710	-	100%	533,549	533,549	-	100%	1,222,112	44%	
Approved Sewer Fees Increase									58,405		
8030 - Property Taxes	-	-	-	0%	43,379	40,000	3,379	108%	550,000	8%	
8050 - Customer Late Fees	66	-	66	100%	2,789	1,625	1,164	172%	6,500	43%	
8005 - Primary Facilities Fees - Sewer	-	-	-	0%	7,800	7,800	-	100%	23,400	33%	
8006 - Primary Facilities Fees - Water	-	-	-	0%	1,825	1,825	-	100%	5,475	33%	
8052 - GAPVAX Services	-	-	-	0%	-	-	-	0%	-	0%	
8020 - Other Income	2,485	1,667	818	149%	20,032	8,334	11,698	240%	20,000	100%	
Total Revenues Received:	196,793	195,908	884	100%	1,047,031	1,030,790	16,241	102%	2,936,270	36%	
<b>Controllable Expenses:</b>											
<b>Salaries:</b>											
9001 - Director Salaries	540	1,800	1,260	30%	4,680	9,000	4,320	52%	21,600	22%	
9003 - Maintenance Salaries				0%				0%			
9003-01 - Maint Hourly Regular	27,472	29,440	1,968	93%	137,276	147,199	9,923	93%	353,275	39%	
9003-02 - Maint Overtime	99	1,250	1,151	8%	2,856	6,250	3,394	46%	15,000	19%	
9003-03 - Maint Standby	2,200	2,197	(3)	100%	11,100	10,984	(116)	101%	26,360	42%	
9003-00 - Maint Salaries - Other	-	-	-	0%	-	-	-	0%	5,000	0%	
9003-04 - Labor Allocated to Projects	-	-	-	0%	(9,542)	-	9,542	100%	-	-	
Total 9000 - Salaries	30,311	34,687	4,376	87%	146,370	173,433	27,063	84%	421,235	35%	
<b>Payroll Expense</b>											
9005 - Payroll Expense - SS & Medicare	2,319	2,654	335	87%	11,927	13,270	1,343	90%	31,848	37%	
9007 - Payroll Expense-SUI & ETT	-	329	329	0%	(147)	1,645	1,792	(9%)	3,950	-4%	
9008 - Payroll Expense - Retirement	2,110	2,612	502	81%	11,204	13,061	1,857	86%	31,345	36%	
9009 - Payroll Expense - Medical & D/V	9,254	9,708	454	95%	46,273	48,541	2,268	95%	116,500	40%	
9010 - Payroll Expense - Workers' Comp	-	-	-	0%	2,529	5,125	2,596	49%	20,500	12%	
Total 9004 - Payroll Expense	13,683	15,303	1,620	89%	71,787	81,642	9,855	88%	204,143	35%	
<b>Indirect &amp; G&amp;A</b>											
9012 - Legal Expense:											
9013 - Audit Expense	456	2,500	2,045	18%	10,799	12,500	1,701	86%	30,000	36%	
9014 - Fees & Penalties	-	-	-	0%	15,900	18,400	2,500	86%	18,400	86%	
9016 - Directors' Expense	27	165	138	16%	261	825	564	32%	1,980	13%	
9017 - Professional Fees - Operations	375	417	42	90%	2,251	2,084	(167)	108%	5,000	45%	
9018 - Professional Fees - Office	14,613	22,083	7,471	66%	68,338	110,416	42,079	62%	265,000	26%	
9019 - Staff Travel/Training	9,696	11,440	1,744	85%	51,024	57,200	6,176	89%	137,280	37%	
9022 - Election Expense	(40)	750	790	(5%)	4,963	3,750	(1,213)	132%	9,000	55%	
9023 - Insurance Expense	-	-	-	0%	-	-	-	0%	-	0%	
9024 - Membership Expense	-	-	-	0%	27,800	29,377	1,577	95%	30,277	92%	
9026 - Outside Services	720	283	(437)	254%	19,232	17,500	(1,732)	110%	19,162	100%	
9028 - Telephone Expense	583	846	263	69%	1,200	1,416	216	85%	3,400	35%	
9029 - Garbage/Hazmat Expense	346	458	112	76%	2,896	4,226	1,330	69%	10,144	29%	
9030 - Uniform Expense	268	194	(74)	138%	1,386	2,291	905	60%	5,500	25%	
					868	1,639	771	53%	3,000	29%	



Sierra Lakes County Water District  
 Operating Budget-to-Actual  
 Fiscal Year July 1, 2022 to June 30, 2023

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 12/4/2023  
 Accrual Basis

	MONTH TO DATE			YEAR TO DATE			ANNUAL BUDGET			
	Month End 11/30/23	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget
9034 · Propane Expense	-	2,000	2,000	0%	39	5,792	5,753	1%	15,500	0%
9036 · SCADA System Expense	-	-	-	0%	2,645	2,000	(645)	132%	4,000	66%
9037 · M&O Asset Mgmt Sys (Lucyfy)	-	-	-	0%	3,843	3,000	(843)	128%	3,000	128%
9040 · Office Expense	237	250	13	95%	769	1,250	481	61%	3,000	26%
9041 · Postage Expense	-	-	-	0%	100	-	(100)	100%	2,000	5%
9042 · Postage Meter Expense	262	325	63	81%	524	650	126	81%	1,300	40%
9043 · Copier & Fax Expense	132	79	(53)	167%	293	395	102	74%	950	31%
<b>9044 · Computer Equipment &amp; Service</b>										
9044-01 · General Expense	1,514	2,176	662	70%	7,410	10,884	3,474	68%	26,120	28%
9044-02 · Website Design	-	-	-	0%	-	750	750	0%	3,000	0%
9044-03 · Merchant Fees	1,418	3,004	1,586	47%	18,054	15,019	(3,035)	120%	36,043	50%
<b>Total 9011 · Indirect &amp; G&amp;A</b>	<b>30,607</b>	<b>46,970</b>	<b>16,363</b>	<b>65%</b>	<b>240,592</b>	<b>301,364</b>	<b>60,772</b>	<b>80%</b>	<b>633,056</b>	<b>38%</b>
<b><u>MAINTENANCE &amp; OPERATIONS</u></b>										
<b><u>Water Treatment &amp; Filter Plant</u></b>										
9101 · Filter Plant Operations & Maint	647	667	20	97%	2,171	3,335	1,164	65%	8,000	27%
9102 · Filter Plant-Chems, Lab & Equip	229	3,750	3,521	6%	9,048	18,750	9,702	48%	45,000	20%
9103 · Filter - Water Pumping Plant M&O	-	167	167	0%	-	834	834	0%	2,000	0%
9104 · Well Pump Station Expense	-	-	-	0%	-	3,750	3,750	0%	15,000	0%
<b>Total 9100 · Water Treatment &amp; Filter Plant</b>	<b>876</b>	<b>4,584</b>	<b>3,708</b>	<b>19%</b>	<b>11,218</b>	<b>26,669</b>	<b>15,451</b>	<b>42%</b>	<b>70,000</b>	<b>16%</b>
<b><u>Water Distribution</u></b>										
9201 · Water Dist - General Maint	358	833	475	43%	632	4,166	3,534	15%	10,000	6%
9202 · Water Dist - Pipes & Fittings	-	208	208	0%	1,370	1,041	(329)	132%	2,500	55%
9203 · Water Dist - Hydrant Maint	-	208	208	0%	-	1,041	1,041	0%	2,500	0%
9204 · Fees - Water	427	-	(427)	100%	2,765	2,500	(265)	111%	17,870	15%
9205 · Water Dist - Electricity	2,928	3,846	918	76%	14,488	19,230	4,742	75%	46,150	31%
9600 · Water Dist - Meters/Parts	279	167	(112)	167%	1,536	834	(702)	184%	2,000	77%
9601 · Water Conservation	-	-	-	0%	-	-	-	0%	1,000	0%
<b>Total 9200 · Water Distribution</b>	<b>3,992</b>	<b>5,262</b>	<b>1,270</b>	<b>76%</b>	<b>20,792</b>	<b>28,812</b>	<b>8,020</b>	<b>72%</b>	<b>82,020</b>	<b>25%</b>
<b><u>Wastewater Collection System</u></b>										
9301 · Wastewater - General Maint	213	1,167	954	18%	3,645	5,834	2,189	62%	14,000	26%
9302 · Wastewater - Pipes/Fittings	-	83	83	0%	-	416	416	0%	1,000	0%
9303 · Wastewater- Enzymes/Lab Testing	-	-	-	0%	4,284	4,000	(284)	107%	4,000	107%
9304 · Wastewater - Manholes	-	-	-	0%	-	500	500	0%	500	0%
9305 · Fees - Sewer	3,746	833	(2,913)	450%	6,084	4,166	(1,918)	146%	10,000	61%
9306 · Wastewater - Electricity	2,578	2,083	(495)	124%	9,403	10,416	1,013	90%	25,000	38%
9700-01 · Wastewater- Export Service Exp/(Refund)	-	-	-	0%	-	-	-	0%	32,000	0%
9700 · Wastewater- Export Service Exp	43,725	43,750	25	100%	218,626	218,750	124	100%	525,000	42%
<b>Total 9300 · Wastewater Collection System</b>	<b>50,262</b>	<b>47,916</b>	<b>(2,346)</b>	<b>105%</b>	<b>242,042</b>	<b>244,082</b>	<b>2,040</b>	<b>99%</b>	<b>611,500</b>	<b>40%</b>
<b><u>Vehicle Expense</u></b>										
9501 · Gasoline/Diesel	1,813	2,083	270	87%	7,041	10,416	3,375	68%	25,000	28%
9502 · Pickups	-	-	-	0%	1,378	2,000	622	69%	4,000	34%
9503 · Gapvac	-	-	-	0%	126	2,000	1,874	6%	5,000	3%
9504 · Backhoe	-	-	-	0%	9,422	1,000	(8,422)	942%	3,000	314%

Sierra Lakes County Water District  
Operating Budget-to-Actual  
Fiscal Year July 1, 2022 to June 30, 2023

	MONTH TO DATE			YEAR TO DATE			ANNUAL BUDGET			
	Month End 11/30/23	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget
9505 · Vehicle Maint Supplies	80	292	212	27%	647	1,459	812	44%	3,500	18%
Total 9500 · Vehicle Expense	1,893	2,375	482	80%	18,613	16,875	(1,738)	110%	40,500	46%
<b>Project Expenses</b>										
9811 · Replace Sewer Mainline	-	-	-	0%	-	-	-	0%	-	0%
9812 · Spot Repairs of Sewer Mainline & Laterals	1,272	-	(1,272)	100%	8,677	6,000	(2,677)	145%	10,000	0%
9813 · Repair of Sewer Manholes at Various Locations	10,130	-	(10,130)	100%	24,651	23,000	(1,651)	107%	50,000	0%
9814 · Adj Sewer Manholes to Grade	-	-	-	0%	823	3,000	2,177	27%	3,000	0%
9815 · Misc Sewer Pump Station Upgrade	-	-	-	0%	-	2,000	2,000	0%	5,000	0%
9817 · TV Gravity Sewer System	-	-	-	0%	10,408	20,000	9,593	52%	20,000	52%
9818 · Misc Water System Improvements	4,460	-	(4,460)	100%	94,289	5,000	(89,289)	1,886%	5,000	1886%
9819 · Adj Water Valve Boxes to Street Grade	-	-	-	0%	220	2,000	1,780	11%	5,000	0%
9820 · Misc Upgrades Water Pump Stations	-	-	-	0%	-	-	-	0%	-	0%
9821 · Automatic Meter Read System	835	1,667	832	50%	11,908	8,334	(3,574)	143%	20,000	60%
9822 · Misc Jobs - Safety Tools Bldgs	2,773	5,292	2,519	52%	15,179	26,459	11,280	57%	63,500	24%
9824 · Lake Management	-	1,300	1,300	0%	2,384	6,600	4,216	36%	16,000	0%
9825 · HOTFaP	-	-	-	0%	-	-	-	0%	2,500	0%
9826 · Contemporary Water Quality	-	10,800	10,800	0%	-	32,400	32,400	0%	64,785	0%
9827 · District Engineer Services	164	12,500	12,336	1%	23,401	62,500	39,099	37%	150,000	16%
9915 · Misc. Projects	-	1,250	1,250	0%	2,000	6,250	4,250	32%	15,000	13%
Total 9800 · Project Expenses	19,634	32,809	13,175	60%	193,939	203,543	9,604	95%	429,785	45%
<b>Total Controllable Expenses</b>	<b>151,258</b>	<b>189,906</b>	<b>38,648</b>	<b>80%</b>	<b>945,354</b>	<b>1,076,420</b>	<b>131,066</b>	<b>88%</b>	<b>2,492,239</b>	<b>38%</b>
<b>Non-Controllable Income/Expenses:</b>										
<b>Other Expenses</b>										
9900 · Debt - Interest	-	-	-	0%	54,343	54,500	157	100%	109,000	50%
9906 · USDA Revenue Bonds	-	-	-	0%	677	500	(177)	135%	500	135%
9908 · Assmnt Int - Palisade/Serene	-	-	-	0%	-	-	-	0%	-	0%
Total 9900 · Debt - Interest	-	-	-	0%	55,020	55,000	(20)	100%	109,500	50%
9920 · Depreciation										
9921 · Depreciation - Water	14,883	12,500	(2,383)	119%	74,413	62,500	(11,913)	119%	150,000	50%
9922 · Depreciation - Sewer	13,120	10,000	(3,120)	131%	65,598	50,000	(15,598)	131%	120,000	55%
Total 9920 · Depreciation	28,002	22,500	(5,502)	124%	140,011	112,500	(27,511)	124%	270,000	52%
9950 · SLCWD Share - DSPUD Capital Costs	-	-	-	0%	-	-	-	0%	40,000	0%
9999 · Clearing Account	-	-	-	-	-	-	-	-	-	-
Total Non-Controllable Expenses	28,002	22,500	(5,502)	124%	195,031	167,500	(27,531)	116%	419,500	46%
<b>TOTAL DISTRICT EXPENSES:</b>	<b>179,260</b>	<b>212,406</b>	<b>33,146</b>	<b>84%</b>	<b>1,140,386</b>	<b>1,243,920</b>	<b>103,534</b>	<b>92%</b>	<b>2,911,739</b>	<b>39%</b>
<b>EARNED OPERATING REVENUE LESS EXPENSE:</b>	<b>17,552</b>	<b>(16,498)</b>	<b>34,050</b>		<b>(93,355)</b>	<b>(213,130)</b>	<b>119,775</b>		<b>24,531</b>	



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

ACTUAL Nov-23	Forecast Nov-23	Forecast Dec-23	Forecast Jan-24	Forecast Feb-24	Forecast Mar-24	Forecast Apr-24	Forecast May-24	Forecast Jun-24	Forecast Jul-24	Forecast Aug-24	Forecast Sep-24	Forecast Oct-24
504	504	489	423	539	527	308	195	349	84	220	145	280

**Beginning Cash Balance:**

**Cash Provided/(Used) by Operations:**

Revenues:	
Sewer & Water Service Fees	229
Placer County Taxes	-
Primary Facilities Fees	-
Misc Other Income	6
Expenses:	
Operating Expenses	(219)
Sierra Plant - Capital Projects	(17)
	(15)

**Net Cash Provided/(Used) by Operations:**

**Cash Provided/(Used) for Financing Activities**

USDA \$5.2 million Revenue Bond	
DSPUD Cost Sharing	
<b>Total Cash Provided/(Used) by Financing Activities:</b>	

**Cash Provided/(Used) by Investment Activities**

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

**Ending OPERATING ACCOUNT Cash Balance:**

Placer County Treasurer Account	\$	940,346.26
Scheduled Transfers & Interest Received:		
Interest		2,485.43
Transferred to Deman Account		-
Ending Balance	\$	942,831.69

140	100	200	200	200	84	350	150	350	350	
-	300	-	-	-	-	5	-	-	-	
-	-	-	10	9	9	-	-	-	-	
6	-	9	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
(212)	(212)	(212)	(212)	(212)	(213)	(219)	(175)	(165)	(165)	
-	(72)	-	(71)	(50)	(100)	-	(50)	(50)	(50)	
(66)	116	(12)	(73)	154	(211)	136	(75)	135	135	

-	-	-	-	-	-	-	-	-	-	
-	-	(216)	-	-	-	-	-	-	-	
-	-	-	(40)	-	-	-	-	-	-	
-	-	(216)	(40)	-	-	-	-	-	-	

-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	(54)	-	-	-	-	
-	-	-	-	-	(54)	-	-	-	-	

423	539	527	308	195	349	84	220	145	280	415
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SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION

2021/2022 - 2025/2026

in \$000's

**Beginning OPERATING Cash Balance:**

ACTUAL 2022/2023	FORECAST 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027
629	517	84	369	423

**Cash Provided/(Used) by Operations:**

**Revenues:**

Water/Sewer Service Fees

Proposed Rate Increase

Placer County Tax

Primary Facilities Fees

Misc Other Income: Int & Fees

**Expenses:**

Operating Expenses

Sierra Plant - Capital Projects

2,092	2,101	2,306	2,306	2,306
-	230			
571	550	550	550	550
39	29	29	29	29
289	27	20	20	20
(2,236)	(2,492)	(2,617)	(2,748)	(2,885)
(2,510)	(460)	(150)	(150)	(150)
(1,755)	(15)	138	7	(130)

**Net Cash Provided/(Used) by Operations:**

**Cash Provided/(Used) for Financing Activities**

CA Bank & Trust Loan Principal & Interest

USDA Revenue Bond Loan

Additional WWTP Costs - Prior Years

DSPUD Cost Sharing

-	-	-	-	-
(269)	(270)	(269)	(270)	(270)
(134)	-	-	-	-
	(40)	(30)	(30)	(30)
(403)	(310)	(299)	(300)	(300)

**Total Cash Provided/(Used) by Financing Activities:**

**Cash Provided(Used) by Investment Activities**

Total Cash Provided(Used) by Investment Activities:

Moved to Placer Co. Treasurer's Fund

Annual GASB 45 Funding - OPEB - Moved to LAIF

**Total Cash Provided(Used) by Investment Activities:**

-				
2,100	(108)	500	400	-
(54)		(54)	(53)	-
2,046	(108)	446	347	-
517	84	369	423	(8)

**Ending OPERATING Cash Balance:**



**Fiscal Year 2023-24 Capital Expenditures:**

	<u>Budget:</u>	<u>Incurred:</u>
3002 - New SCADA Computer/Programming	\$ 21,500.00	-
3004 - Bales Generator Replacement	\$ 55,000.00	-
3028 - Vehicles: Truck Replacement	\$ 100,000.00	-
3105 - Fire Hydrant Replacement (2 ea.)	\$ 24,000.00	-
3027/3011 Filter Plant Modification - Service Bay Furnace Replacement	\$ 15,000.00	10,260.95
3027/3011 Filter Plant Modification - Emergency Generator Wiring	\$ 20,000.00	-
Filter Room Grating and Tank Railing	\$ 30,000.00	1,000.00
Utility Master Plan	\$ 195,477.25	138,730.90
<b>Total Capital Projects</b>	<b>\$ 460,977.25</b>	<b>\$ 149,991.85</b>

**Placer County Treasury Fund**

10/1/2023	Beginning Balance	\$ 937,986.27
	Interest	\$ 2,359.99
<b>Transfers to Operating Account:</b>		
10/31/2023	Available Funds	<u>\$ 940,346.26</u>

amn  
 12/4/2023  
 9:33 AM

SIERRA LAKES COUNTY WATER DISTRICT  
 LIST OF DISBURSEMENTS REQUIRING BOARD APPROVAL  
 December 2023

Vendor	Inv # / Inv Date	Invoice Amount
<u>Shuana Lorange, P.E</u>	Invoice # 231031 Date 11/30/2023 For: <u>Nov 2023 Professional Fees &amp; Reimbursements</u>	12,687.50
<u>Paul A. Schultz, P.E. A CA Prof Corp</u>	Invoice # 231201 Date 12/1/2023 For: <u>Nov 2023 Professional Fees &amp; Reimbursements</u>	1,925.00
<u>Anna M Nickerson LLC</u>	Inv# 111523 Date 11/15/2023 For: <u>Professional Fees 11/1 to 11/15/23</u>	5,664.00
	Inv# 113023 Date 11/30/2023 For: <u>Professional Fees 11/16 to 11/30/2023</u>	4,032.00
<b>TOTAL ANNA NICKERSON LLC</b>		<b>9,696.00</b>
<u>Kronick Moskowitz Tiedemann &amp; Girard</u>	Inv# 30904462 Date 11/15/2023 For: <u>Oct 2023 Legal Fees</u>	397.50
	Inv# 30904463 Date 11/15/2023 <u>Oct 2023 Lake Management</u>	53.00
<b>TOTAL Kronick Moskowitz Tiedemann &amp; Girard</b>		<b>450.50</b>
<u>Phebus Engineering</u>	Inv# 163 Date 11/14/2023 For: <u>Replaced &amp; lowered manhole rim &amp; cover</u>	5,869.89
<b>TOTAL INVOICES FOR APPROVAL</b>		<b>30,628.89</b>



**SHAUNA LORANCE, P.E.**  
**Civil Engineering and Management**

November 30, 2023

---

INVOICE No. 231031

---

Bill To:  
 Sierra Lakes County Water District  
 PO Box 1039  
 Soda Springs, CA 95728

Hours	Description	Rate	Total
72.5	Professional Services November 1-30, 2023	\$175	\$12,687.50
	ACCOUNT NO 9017	\$ 12,687.50	
	CHECK NO.		
	CK DATE		
	APPROVED		

Payment due within 45 days after receipt

Shauna Lorance  
 10200 Hillview Road  
 Newcastle, CA 95658





**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

RECEIVED DEC - 4 2023

INVOICE NO. 231201 DECEMBER 1, 2023

BILL TO	DUE DATE	TERMS
Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728	01/15/2024	Net 45

HOURS	DESCRIPTION	UNIT PRICE	TOTAL
11.0	Professional Services for November 2023 (see detail). 11.0 hrs. overall, 2.5 hrs. on-site, 1.5 hrs. travel)	\$175.00/hour	\$1,925.00
<p>ACCOUNT NO 9017 \$1,925.00</p> <p>CHECK NO.</p> <p>CK DATE</p> <p>APPROVED</p>			
	Thank you for your continued trust and confidence	TOTAL DUE	\$1,925.00

**Sierra Lakes County Water District**  
**Paul A. Schultz, PE**  
**November 2023 Invoice Detail**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
11/06/2023	Pull together 1) surface flow and drainage maps as available, and 2) Latest District Watershed Survey Update for Dr. Heyvaert (DRI) to support the Contemporary Water Quality Assessment currently being performed by University of Nevada, Reno. (1.5 hrs. off-site)	1.5
11/12/2023	Review wintertime dissolved oxygen (DO) data gathered from lake probes deployed during 2022-23 winter and forward to SLCWD. (1.0 hrs. off-site)	1.0
11/16/2023	Review and comment on revised District Utility Master Plan, Chapters 1-5. (1.5 hrs. off-site)	1.5
11/18/2023	Gather details for valve vault to modified into a sedimentation basin for construction in road right-of-way to support the Contemporary Water Quality Assessment currently being performed by University of Nevada, Reno. (1.5 hrs. off-site)	1.5
11/20/2023	Meeting at District offices with Dowl, Shauna Lorance GM, Pat Baird, Utility Ops. Mgr. to discuss future capital improvements in the absence of a complete condition assessment. Gather details for valve vault to modified into a sedimentation basin for construction in road right-of-way to support the Contemporary Water Quality Assessment currently being performed by University of Nevada, Reno. (1.5 hrs. travel, 2.5 hrs. on-site)	4.0
11/28/2023	Review and comment on Parcel Map for property acquisition from Truckee Donner Land Trust (1 of 2). (1.5 hrs. off-site)	1.5



**ANNA M NICKERSON, LLC  
FINANCIAL CONSULTANT**

1880 Morgan Pointe Ct.  
Reno, NV 89523  
530-330-2724  
nickerson.annam@gmail.com

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

**INVOICE**

INVOICE NO: 111523

DATE: November 15, 2023

ACCOUNT NO: 9018 \$ 5,664.00

CHECK NO: \_\_\_\_\_

CHECK DATE: \_\_\_\_\_

APPROVAL: \_\_\_\_\_

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Asmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
11/1/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Payroll & month end/board reports	5.0	\$96.00	\$ 480.00			3.5			0.5	0.5	0.5			5
11/2/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Opened escrow, worked on month end reports and updated website.	5.0	\$96.00	\$ 480.00		0.5	1.5			1	0.5	0.5	1		5
11/3/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finished month end and prepared board packet	4.0	\$96.00	\$ 384.00			0.5			0.5	0.5	0.5		2	4
11/6/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finalized board packet and posted agenda, purged files	5.0	\$96.00	\$ 480.00	1.5					1	1	0.5		1	5
11/7/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finished purging files	5.0	\$96.00	\$ 480.00	3					1	0.5	0.5			5
11/8/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Open & closed escrows, updated meters and updated website	5.0	\$96.00	\$ 480.00		1			1	0.5	1	0.5	1		5
11/9/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Delinquent customer payment/service reinstatement. Updated escrows issued certifications and closed out escrows. Updated website and prepared for board meeting.	10.5	\$96.00	\$ 1,008.00	1	2			1	1.5	2	0.5	1.5	1	10.5
11/9/2023	Board Meeting	0.5	\$96.00	\$ 48.00										0.5	0.5
11/10/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Meeting follow-up, started minutes and worked on rate increase invoicing.	4.0	\$96.00	\$ 384.00	0.5					1.5	0.5	1		0.5	4
11/13/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Escrow update, customer delinquent account follow-ups, website update and rate increase invoice entry	5.0	\$96.00	\$ 480.00		1				1.5	1	0.5	1		5
11/14/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Rate increase invoice entry	5.0	\$96.00	\$ 480.00	1.5					2	1	0.5			5
11/15/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Entered quarterly autopay payments.	5.0	\$96.00	\$ 480.00						4	0.5	0.5			5
	<b>TOTALS</b>	<b>59.0</b>	<b>\$</b>	<b>5,664.00</b>	<b>7.5</b>	<b>4.5</b>	<b>5.5</b>	<b>0.0</b>	<b>2.0</b>	<b>15.0</b>	<b>9.0</b>	<b>6.0</b>	<b>4.5</b>	<b>5.0</b>	<b>59.0</b>

**ANNA M NICKERSON, LLC  
FINANCIAL CONSULTANT**

1880 Morgan Pointe Ct.  
Reno, NV 89523  
530-330-2724  
nickerson.annam@gmail.com

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

**INVOICE**

INVOICE NO: 113023  
DATE: November 30, 2023

ACCOUNT NO: 9018 \$ 4,032.00  
CHECK NO: \_\_\_\_\_  
CHECK DATE: \_\_\_\_\_  
APPROVAL: \_\_\_\_\_

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Asmnt District	MEO Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg / Min / Packets	Total
11/16/2023	Off	0.0	\$96.00	\$											0
11/17/2023	Off	0.0	\$96.00	\$											0
11/20/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Staff meeting, quarterly payments	5.0	\$96.00	\$ 480.00	1.5					2.5	0.5	0.5			5
11/21/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Computer and network updates.	5.0	\$96.00	\$ 480.00						2.5	0.5	0.5	1.5		5
11/22/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Draft agenda, website update, quarterly payments	5.0	\$96.00	\$ 480.00						1.5	1	0.5	1.5	0.5	5
11/23/2023	Thanksgiving	0.0	\$96.00	\$											0
11/24/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end JE's. Delinquent acct letters, 48 HR Notices & finished recording Rate Increase Invoices.	7.0	\$96.00	\$ 672.00			1			4.5	1	0.5			7
11/27/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Transcribed minutes.	5.0	\$96.00	\$ 480.00						1	1	0.5		2.5	5
11/28/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Started month end	5.0	\$96.00	\$ 480.00						2	0.5	0.5			5
11/29/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Discussed website update with web designer and filed.	5.0	\$96.00	\$ 480.00	0.5					2	1	0.5	1		5
11/30/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website, worked on month end and processed payroll	5.0	\$96.00	\$ 480.00			2			0.5	0.5	0.5	1.5		5
	<b>TOTALS</b>	<b>42.0</b>	<b>\$</b>	<b>4,032.00</b>	<b>2.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>16.5</b>	<b>6.0</b>	<b>4.0</b>	<b>5.5</b>	<b>3.0</b>	<b>42.0</b>

0% 5% 0% 12% 0% 14% 10% 13% 7%





1331 Garden Highway, 2nd Floor  
 Sacramento, CA 95833  
 T | 916.321.4500  
 F | 916.321.4555

PRIVILEGED AND CONFIDENTIAL  
 ATTORNEY-CLIENT COMMUNICATION

Federal Tax I.D. No.: 94-2174974

RECEIVED NOV 20 2023

Sierra Lakes County Water District  
 7305 Short Road  
 P.O. Box 1039  
 Soda Springs, CA 95728


Attention: Paul A. Schultz, General Manager

November 15, 2023  
 Client: 004210  
 Matter: 000001  
 Invoice #: 30904462  
 Resp. Atty: JAM  
 Page: 1

RE: General

For Professional Services Rendered Through October 31, 2023

Total Services	\$397.50
Total Current Charges	\$397.50
Previous Balance	\$384.25
Less Payments	(\$384.25)
<b>PAY THIS AMOUNT</b>	<b>\$397.50</b>

ACCOUNT NO 9012<sup>P</sup> 397.50  
 CHECK NO.  
 CK DATE  
 APPROVED 

**Remittance Advice**

Payment is due upon receipt. If paying by check, please reference the invoice number when remitting payment or return this remittance page.

**Check Payable To:**  
 Kronick, Moskovitz, Tiedemann & Girard  
 Attn.: Accounts Receivable

1331 Garden Highway, 2nd Floor  
 Sacramento, CA 95833

**eCheck & Credit Card:**

Payments can be made by eCheck, Discover, MasterCard & VISA. To make a secure payment online, please [click here.](#)  
 or type the following information into your browser: <https://secure.lawpay.com/pages/kmtg/operating>



1331 Garden Highway, 2nd Floor  
Sacramento, CA 95833

T | 916.321.4500  
F | 916.321.4555

PRIVILEGED AND CONFIDENTIAL  
ATTORNEY-CLIENT COMMUNICATION

Federal Tax I.D. No.: 94-2174974

RECEIVED NOV 20 2023

Sierra Lakes County Water District  
7305 Short Road  
P.O. Box 1039  
Soda Springs, CA 95728


Attention: Paul A. Schultz, General Manager

November 15, 2023  
Client: 004210  
Matter: 000009  
Invoice #: 30904463  
Resp. Atty: JAM  
Page: 1

RE: Lake Management

For Professional Services Rendered Through October 31, 2023

Total Services	\$53.00
Total Current Charges	\$53.00
<b>PAY THIS AMOUNT</b>	<b>\$53.00</b>

ACCOUNT NO 9012 \$53.00  
 CHECK NO.  
 CK DATE  
 APPROVED 

**Remittance Advice**

Payment is due upon receipt. If paying by check, please reference the invoice number when remitting payment or return this remittance page.

**Check Payable To:**  
Kronick, Moskovitz, Tiedemann & Girard  
Attn.: Accounts Receivable

1331 Garden Highway, 2nd Floor  
Sacramento, CA 95833

**eCheck & Credit Card:**

Payments can be made by eCheck, Discover, MasterCard & VISA. To make a secure payment online, please [click here.](#)  
or type the following information into your browser: <https://secure.lawpay.com/pages/kmtg/operating>





PO BOX 164  
 LOYALTON, CA 96118  
 (916) 296-2933  
 CSLB # 1017771

# Invoice

Date	Invoice #
11/14/2023	163

<b>Bill To</b>
Sierra Lakes County Water District Attn: Paul Schultz 7300 Short Road Soda Springs, CA 95728

RECEIVED NOV 15 2023

<b>Terms</b>
Due on receipt

Description	Amount
PROJECT SITE: Westshore Court	
Scope Of Work: Replaced & lowered damaged <u>manhole rim &amp; cover</u>	
11/9/23	
Labor	1,564.23
Equipment	1,933.06
Materials	715.74
11/10/23	
Labor	871.99
Equipment	720.15
Materials	64.72
ACCOUNT NO 9813 * 5,869.89 CHECK NO. CK DATE APPROVED	
All Work is complete. Please remit payment to address above.	<b>Total</b> \$5,869.89

Payments/Credits	\$0.00
<b>Balance Due</b>	<b>\$5,869.89</b>

# STAFF REPORT

---

TO: Board of Directors  
FROM: Shauna Lorance, General Manager  
SUBJECT: MOU with Truckee Fire Related to Snow Removal  
DATE: November 28, 2023

---

## **Recommendation**

Staff's recommendation is to authorize the General Manager to sign the MOU with Truckee Fire related to hydrant snow removal.

## **Background**

A meeting was held on August 16, 2023, at SLCWD. Steve Shray, SLPOA; Chief Kevin McKechnie, TFD and I attended the meeting. The intent of the meeting was to identify a solution for snow removal at key hydrant locations without resolving the legality of operational requirements in the LAFCO consolidation agreement.

All parties agreed on a one-year trial where SLCWD utilizes TFD's loader to assist in clearing the four hydrants that SLCWD uses for operations during the winter. In addition, SLCWD will attempt to clear the few key hydrants using the dozer after significant snow events.

Staff from both agencies have agreed to the attached MOU. Jeff Mitchell has reviewed for the District and his comments have been incorporated. TFD approved the agreement at their November 21, 2023, Board Meeting.



**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
SIERRA LAKES COUNTY WATER DISTRICT  
AND  
TRUCKEE FIRE PROTECTION DISTRICT  
REGARDING  
USE OF THE TRUCKEE FIRE DISTRICT OWNED LOADER FOR THE PURPOSE OF  
MAINTAINING ACCESS TO FIRE HYDRANTS DURING THE WINTER**

This MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into by and between the Sierra Lakes County Water District (“SLCWD”) and the Truckee Fire Protection District (“TFPD”). SLCWD and TFPD may be referred to herein collectively as the “Parties” and individually as a “Party”. This MOU shall be effective when approved and signed by both Parties (“Effective Date”).

**RECITALS**

**WHEREAS**, at times during the winter the use of heavy equipment is required to keep fire hydrants in the SLCWD service territory clear of snow and accessible to both Parties; and

**WHEREAS**, while TFPD does not have the labor force to operate heavy equipment to maintain access to the fire hydrants in the SLCWD service territory, TFPD can provide the heavy equipment to SLCWD, who has the labor force to operate heavy equipment but not the heavy equipment; and

**WHEREAS**, the Parties desire to enter into this MOU to document the cooperation between them and provide a framework to enable further cooperation to promote greater access to fire hydrants within SLCWD’s service territory during the winter; and

**WHEREAS**, the Parties desire to enter into this MOU to allow SLCWD to use heavy equipment owned by TFPD to clear snow from and provide access to fire hydrants in SLCWD’s service territory; and

**WHEREAS**, both Parties will benefit from this MOU by providing them access to fire hydrants during the winter so that TFPD has access to the hydrants for a firefighting water supply and SLCWD has access to the hydrants for maintenance.

**NOW, THEREFORE**, in consideration of the mutual benefits to be derived by the Parties, and of the promises contained in this MOU, the Parties agree as follows:

**Section 1.** RECITALS. The recitals set forth above are incorporated into this MOU.

**Section 2.** PURPOSE. The purpose of this MOU is to set forth the obligations and responsibilities of each Party with respect to SLCWD’s use of TFPD’s heavy equipment in SLCWD’s service territory in the winter to keep fire hydrants clear of snow. SLCWD’s service area is depicted on Exhibit "A" to this MOU.

While this MOU does not obligate either Party to completing snow removal to all or any of the hydrants, it is intended to facilitate access to fire hydrants by way of TFPD loaning equipment to SLCWD to aid in the effort. The Parties agree to work together in accordance with the provisions in this MOU.

**Section 3. COOPERATION.** The Parties shall fully cooperate with one another to attain the purposes of this MOU.

**Section 4. TERM.** The MOU shall become effective on the Effective Date and shall terminate on June 30, 2027, unless terminated earlier as set forth in Section 8 below.

**Section 5. COORDINATION BETWEEN THE PARTIES AND USE OF HEAVY EQUIPMENT.**

- A. The Parties will work together to facilitate the use of TFPD's heavy equipment, specifically TFPD's loader located at TFPD's Station 97 ("Loader"), to keep fire hydrants in SLCWD's service territory clear and accessible for use by both Parties.
- B. The Parties will collaborate on when the Loader will be required to perform snow removal from around the fire hydrants.
- C. The Parties will coordinate access to the Loader so that snow removal operations around the Station 97 will not be impeded.
- D. The Parties will work together to make sure that the Loader is maintained in good working order and fueled to at least three-quarters ( $\frac{3}{4}$ ) full to maintain constant readiness by either Party. TFPD will provide the fuel for and perform maintenance of the Loader.
- E. This MOU does not obligate either Party to remove or clear snow from all or any of the fire hydrants in SLCWD's service territory; it provides SLCWD the opportunity to use the Loader for this purpose.
- F. Nothing in this MOU authorizes or requires either Party to obligate or transfer anything of value.
- G. SLCWD shall only permit the Loader to be operated by persons who are its employees, licensed to operate the Loader, and have been trained in operation of the Loader. SLCWD's use of the Loader shall be for the purposes set forth in this MOU and shall be undertaken in compliance with all applicable laws and regulations. Any use of the Loader



not specifically permitted by this MOU shall be strictly prohibited, unless otherwise agreed to in writing by SLCWD and TFPD.

- H. SLCWD shall promptly report to TFPD any accident involving the Loader, any damage caused by or alleged to have been caused to or by the Loader, and any mechanical or functional problem of the Loader.

**Section 6. INDEMNIFICATION.**

- A. Each Party shall indemnify, defend, and hold harmless each other Party, including its elected and appointed officers, employees, agents, attorneys, and designated volunteers from and against any and all liability, including, but not limited to demands, claims, actions, fees, costs, and expenses (including reasonable and actual attorney's and expert witness fees), arising from or connected with the indemnifying Party's acts arising from or related to this MOU; provided, however, that neither Party shall indemnify the other Party for the indemnified Party's own negligence or willful misconduct.
- B. In light of the provisions of Section 895.2 of the Government Code of the State of California imposing certain tort liability jointly upon public entities solely by reason of such entities being parties to an agreement (as defined in Section 895 of said Code), each of the Parties hereto, pursuant to Sections 895.4 and 895.6 of that Code, shall assume the full liability imposed upon it or any of its officers, agents, or employees by law for injury caused by any act or omission occurring in the performance of this MOU to the same extent such liability would be imposed in the absence of Section 895.2 of that Code. To this end, each Party shall indemnify, defend, and hold harmless the other Party for any liability, cost, or expense that may be imposed upon such other Party solely by virtue of Government Code Section 895.2. The provisions of Section 2778 of the California Civil Code are made a part of this MOU as if incorporated herein.
- C. This indemnification section shall survive the termination of the MOU.

**Section 7. INSURANCE.**

- A. **Required Insurance.** Both Parties shall procure and maintain during the life of this Agreement the following insurance with minimum limits equal to the amount indicated below. The insurance requirements may be satisfied by either Party with commercial insurance from a carrier reasonably acceptable to the other Party or by self-insurance reasonably acceptable to the other Party.
  - 1. Commercial General Liability Insurance and Any Auto Automobile Insurance that shall protect the both Parties and their, officers, employees, agents, and representatives (the "Indemnified Parties") from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising from their performance of this MOU.



2. Workers' Compensation and Employer's Liability Insurance. To the extent it is required by law, including section 3700 of the California Labor Code, both Parties shall carry Workers' Compensation Insurance for all of their employees engaged in the performance of this MOU. If any class of employee or employees engaged in the performance of this MOU are not protected under the Workers' Compensation Statute, adequate insurance coverage for the protection of any employee(s) not otherwise protected must be obtained before any of those employee(s) commence the performance of this MOU.

3. Coverage.

i. General Liability Insurance and any Auto Automobile Insurance, including bodily injury, personal injury, property damage, advertising injury, and medical payments - Each occurrence \$1,000,000, General aggregate for each, \$2,000,000.

ii. Workers' Compensation – statutory limits.

B. Proof of Carriage of Insurance. Neither Party shall engage in the performance of this MOU under this MOU until all required insurance has been obtained and certificates or endorsements, as requested by herein, indicating the required coverages have been delivered in duplicate to and approved by each Party to the other Party. Certificates, endorsements and insurance policies shall include the following:

1. A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the Party, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

2. Language stating in particular those insured, extent of insurance, location and operation to which insurance applies, expiration date, the person to whom cancellation and reduction notice will be sent, and length of notice period.

3. An endorsement stating that the other Party and its officers, employees, agents, and representatives are named additional insureds under all policies except Workers' Compensation Insurance. Endorsements shall also state that the Party's insurance policies shall be primary to any insurance or self-insurance maintained by the other Party and any insurance carried by the other Party or its officers, employees, agents, or representatives shall not contribute to it.

## **Section 8. TERMINATION OR AMENDMENT.**

A. This MOU may be terminated at any time by either Party upon thirty (30) days written notice to the other Party. Termination of this MOU does not relieve either Party of its financial or contractual obligations under this MOU made before termination.



- B. This MOU may be amended at any time upon the mutual agreement in writing signed by both Parties.

**Section 9. GENERAL PROVISIONS.**

- A. Notices. Any notices, requests, or other communication required or permitted hereunder shall be in writing and shall be delivered to the representatives of the Parties at the addresses set forth below. The Parties shall promptly notify each other of any change of contact information. Written notice shall include notice delivered via e-mail. A notice shall be deemed to have been received on (1) the date of delivery, if delivered by hand during regular business hours, or by an acknowledged e-mail; or (2) on the third (3rd) business day following mailing by registered or certified mail (return receipt requested).

**Sierra Lakes County Water District**  
Shauna Lorange, General Manager  
slorange@slc wd.org  
P.O. Box 1039  
Soda Springs, CA 95728  
(530) 426-7800

**Truckee Fire Protection District**  
Kevin McKechnie, Fire Chief  
kevinmckechnie@truckeefire.org  
P.O. Box 2768  
Truckee, CA 96160  
(530) 582-7850

- B. RELATIONSHIP OF THE PARTIES. The Parties are, and shall at all times remain as to each other, wholly independent entities. No Party to this MOU shall have power to incur any debt, obligation, or liability on behalf of any other Party. No employee, agent, or officer of a Party shall be deemed for any purpose whatsoever to be an agent, employee, or officer of another Party.
- C. BINDING EFFECT; NO THIRD-PARTY BENEFICIARIES. This MOU shall be binding upon and shall be to the benefit of the respective successors, heirs, and permitted assigns of each Party; provided, however, no Party may assign its respective rights or obligations under this MOU without prior written consent of the other Party. The Parties hereby disclaim intent to benefit third parties or to allow any person other than Party to enforce or benefit from this MOU.
- D. GOVERNING LAW AND VENUE. The Parties hereto expressly agree that this MOU shall be governed by, interpreted under and construed and enforced in accordance with the laws of the State of California. Venue for any disputes shall be the Superior Court for the State of California, in Nevada County. The Parties

hereby waive any federal court removal rights and/or original jurisdiction rights that they may have.

- E. SEVERABILITY. If any provision of this MOU is determined by any court to be invalid, illegal, or unenforceable to any extent, then the remainder of this MOU will not be affected, and this MOU will be construed as if the invalid, illegal, or unenforceable provision had never been contained in this MOU.
- F. ENTIRE AGREEMENT. This MOU constitutes the entire agreement of the Parties with respect to the subject matter hereof and supersedes all prior negotiations, representations or agreements, oral or written, that may be related to the subject matter of this MOU.
- G. WAIVER. Waiver by either Party to this MOU of any term, condition, or covenant of this MOU shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this MOU shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this MOU. All waivers must be in writing.
- H. COUNTERPARTS; ELECTRONIC SIGNATURES. This MOU may be executed in counterparts, each of which shall be an original, but all of which taken together shall constitute one and the same instrument, provided, however, that such counterpart shall have been delivered to the other Party or Parties to this MOU. Signatures may be given by emailed pdf or other electronic means with the same force as original, wet signatures.
- I. CONSTRUCTION. Both Parties have been represented by counsel in the preparation and negotiation of this MOU. Accordingly, this MOU shall be construed according to its fair language. Any ambiguities shall be resolved in a collaborative manner by the Parties and shall be rectified by amending this MOU as described in Section 8.



IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed by their duly authorized representatives and affixed as of the date of signature of the Parties:

**Sierra Lake County Water District**

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

\_\_\_\_\_  
Shauna Lorance, General Manger

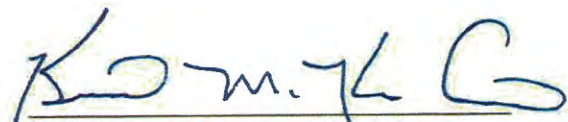
APPROVED AS TO FORM:

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

\_\_\_\_\_  
Jeff Mitchell, General Counsel


**Truckee Fire Protection District**

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

  
\_\_\_\_\_  
Kevin McKechnie, Fire Chief

APPROVED AS TO FORM:

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

  
\_\_\_\_\_  
Steven C. Gross, General Counsel

# STAFF REPORT

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TO: Board of Directors

FROM: Shauna Lorance, General Manager

SUBJECT: Metered Water Rates Sample Billing

DATE: November 28, 2023

---

## **STAFF RECOMMENDATION**

Staff recommends the Board of Directors discuss and possibly act on initial allocation of fixed and volumetric metered water rates.

## **BACKGROUND**

The Board of Directors has been discussing various policies related to conversion from flat to metered water billing. The first focus has been on the allocation of variable and fixed costs to volumetric and fixed water rates.

At the October Board Meeting, the board requested information related to the number of customers that used no water. Staff has reviewed data available from metered services. The data is not available from all services, as many of the meters do not have adequate connection to the cellular service to provide readings to the District, and approximately 100 services do not yet have meters installed.

## **CURRENT STATUS**

Staff downloaded the data from 2021, 2022, and 2023 through October 2023. This data was transferred to a spreadsheet and reviewed for quality control. The information was then summarized in graphical format.

To provide more context, staff used the existing budget to calculate SAMPLE billings. The existing budget has an approximate 93% fixed and 7% variable budget allocation. This was used to develop a SAMPLE rate for contextual purposes only; the actual rates will likely vary significantly as all services do not have meter reads so it is impossible to confirm these rates will bring in revenues to match the expenses. The same process was used for an allocation of 85% fixed and 15% volumetric rate structure.

The attached presentation will be discussed at the December Board Meeting to provide additional information and context.



# Metered Water Rates Sample Billings

Shauna Lorance  
General Manager  
November 4, 2023

Slide # 1

# Developing SAMPLE Metered Water Rate

- ▶ Example Calculation
- ▶ 2023/24 Budget Summary
- ▶ Total Water Produced (not amount used)
- ▶ Macro Allocation of Expenses
  - ▶ Fixed
  - ▶ Variable
- ▶ 1000 Gallons = 1 Unit Water for Billing Purposes  
(not 100 cubic feet=750 gallons)
- ▶ Simplified Calculation - Not actual rate calculation
- ▶ Does not include sewer rates

S  
A  
M  
P  
L  
E



# S A M P L E

Slide # 3

Water Expense	Fixed	Variable
Payroll	\$450,000*	
Indirect and G&A	\$316,500	
Water treatment	\$25,000	\$45,000
water distribution	\$36,000	\$46,000
vehicle expense	\$20,200	
project expenses	\$225,000	
depreciation	\$150,000	
<b>sub totals:</b>	<b>\$1,222,700</b>	<b>\$91,000</b>
	<b>93%</b>	<b>7%</b>

\*allocation in budget: \$450,000 to water, \$175,000 to sewer

# Water Rate Calculation (93% fixed / 7% variable)

- ▶ Volumetric Rate
  - ▶ 24 Million Gallons produced per year
  - ▶ One unit equals 1000 gallons
  - ▶ 24,000 units
  - ▶ Variable budget = \$91,000
  - ▶  $\$91,000 / 24,000 = \$3.80$  per unit
- ▶ Fixed Rate
  - ▶ 844 Equivalent Dwelling Units
  - ▶ Fixed Budget = \$1,222,000
  - ▶  $\$1,222,000 / 844 / 12$  months = \$121 monthly fixed rate
- ▶ Sewer rate separate

S A M P L E

Slide # 4



# Water Usage Calculation (85% fixed /15% variable)

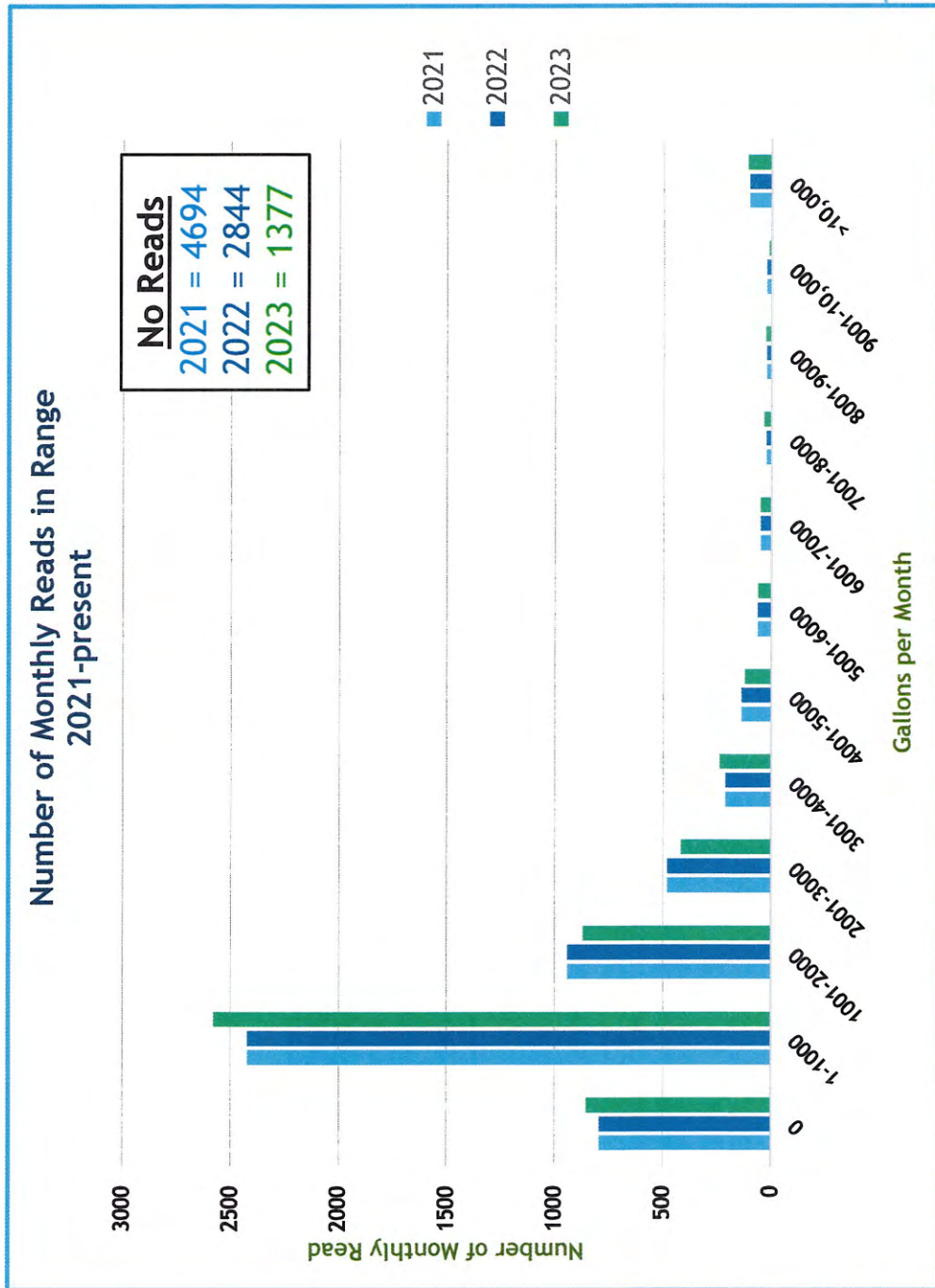
- ▶ Volumetric Rate
  - ▶ 24 Million Gallons produced per year
  - ▶ One unit equals 1000 gallons
  - ▶ 24,000 units
  - ▶ Variable budget = \$197,000
  - ▶  $\$197,000/24,000 = \$8.25$  per unit
- ▶ Fixed Rate
  - ▶ 844 Equivalent Dwelling Units
  - ▶ Fixed Budget = \$1,117,000
  - ▶  $\$1,117,000/844/12$  months = \$110 monthly fixed rate
  - ▶ Sewer rate separate

S A M P L E

Slide # 5

# S A M P L E

Slide # 6

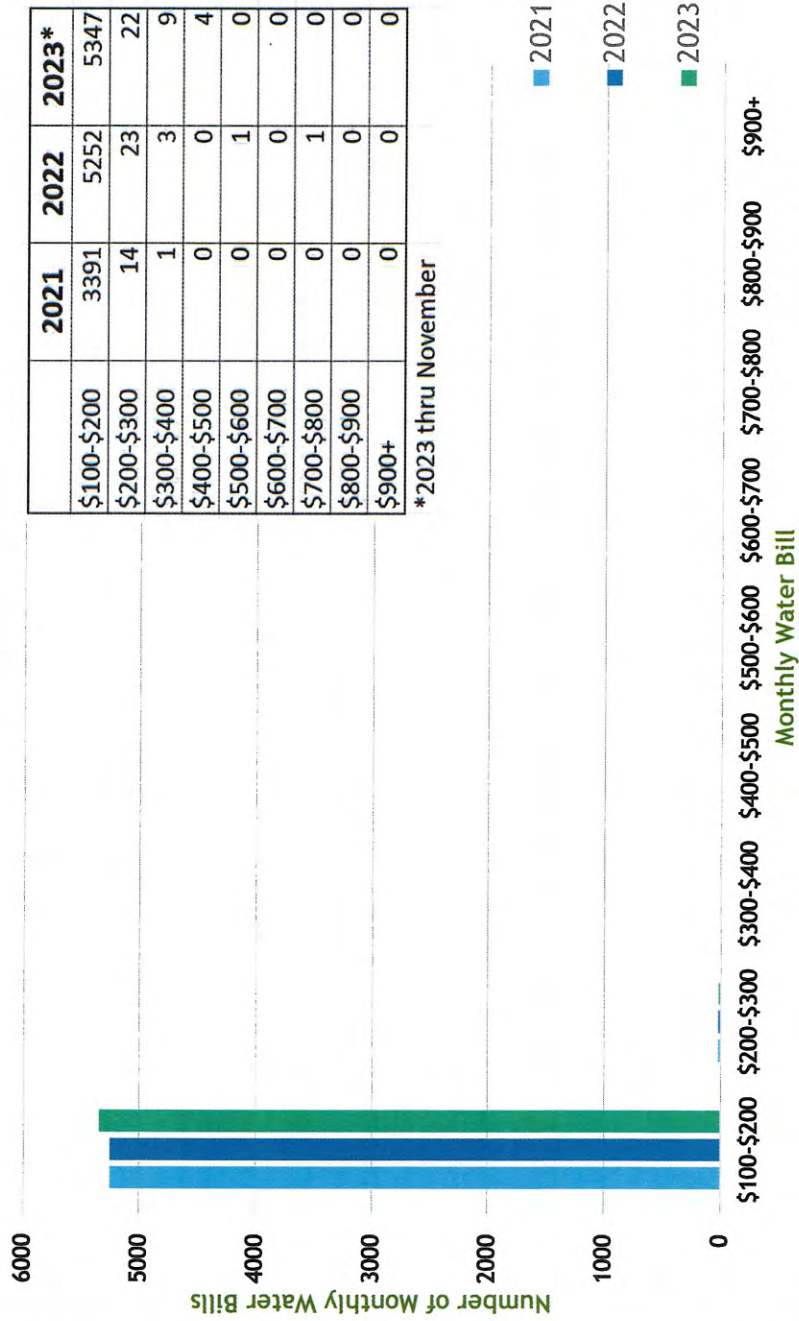




# SAMPLE

Slide # 7

## Number of Monthly Water Bills per Dollar Range 93% Fixed 7% Variable 2022



Sewer rate not included

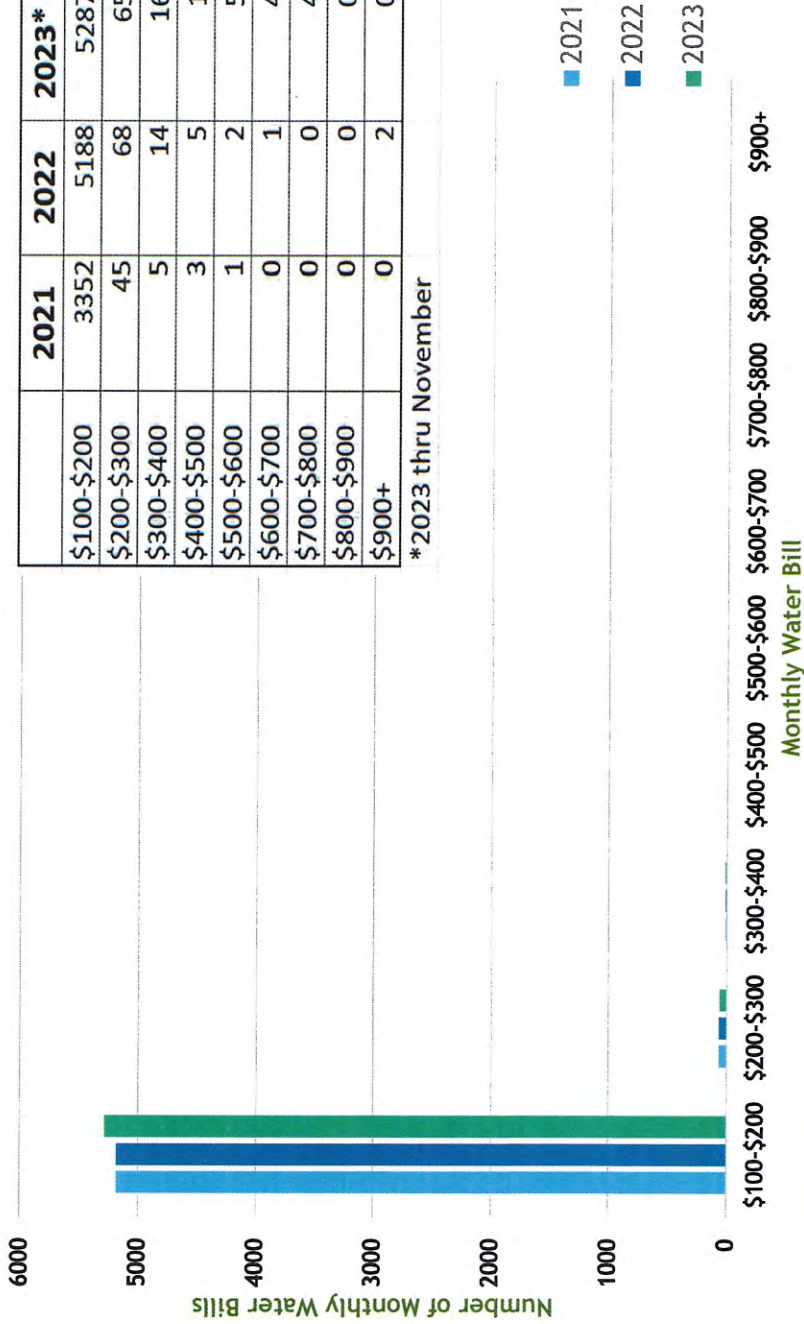
# S A M P L E

Slide # 8

Number of Monthly Water Bills per Dollar Range  
85% Fixed 15% Variable  
2022

	2021	2022	2023*
\$100-\$200	3352	5188	5287
\$200-\$300	45	68	65
\$300-\$400	5	14	16
\$400-\$500	3	5	1
\$500-\$600	1	2	5
\$600-\$700	0	1	4
\$700-\$800	0	0	4
\$800-\$900	0	0	0
\$900+	0	2	0

\*2023 thru November



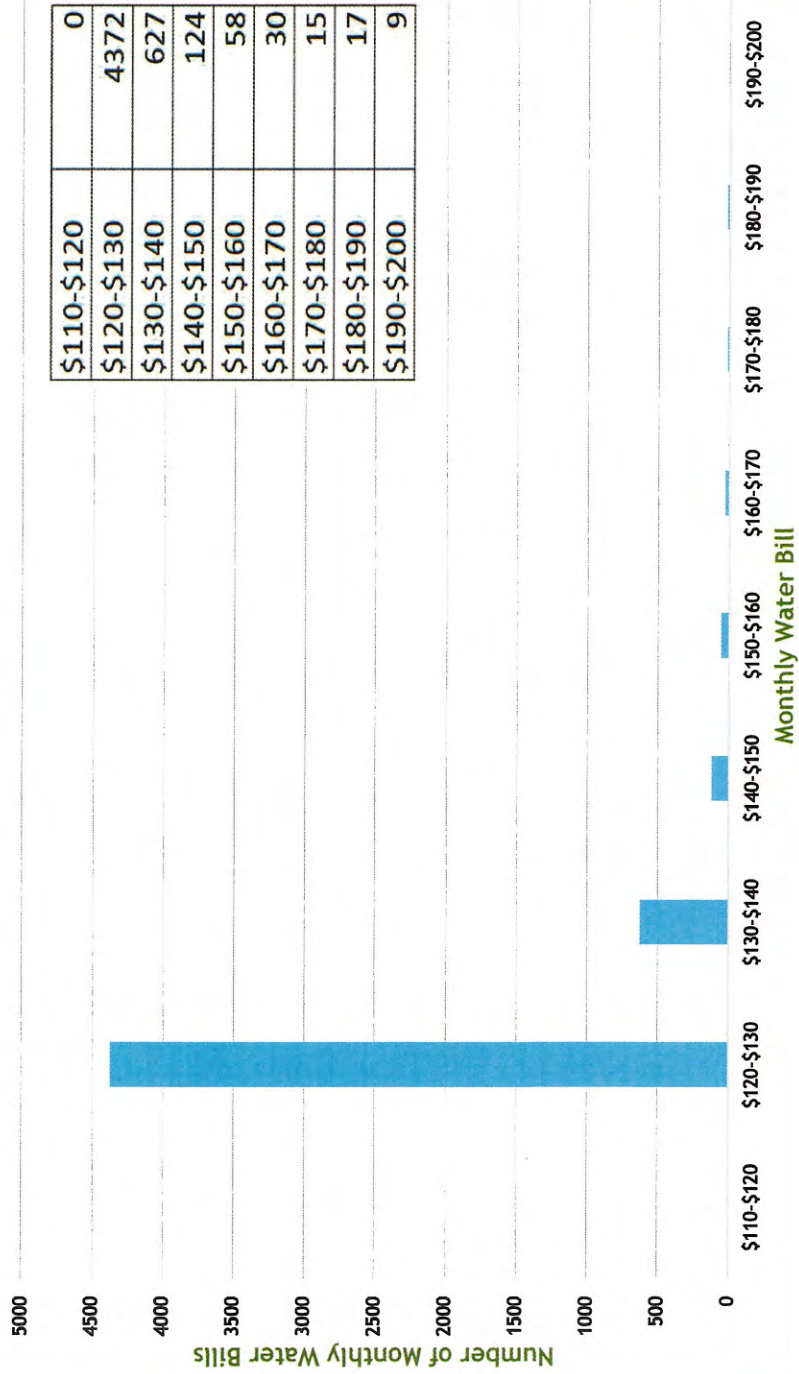
Sewer rate not included



# SAMPLE

Slide # 9

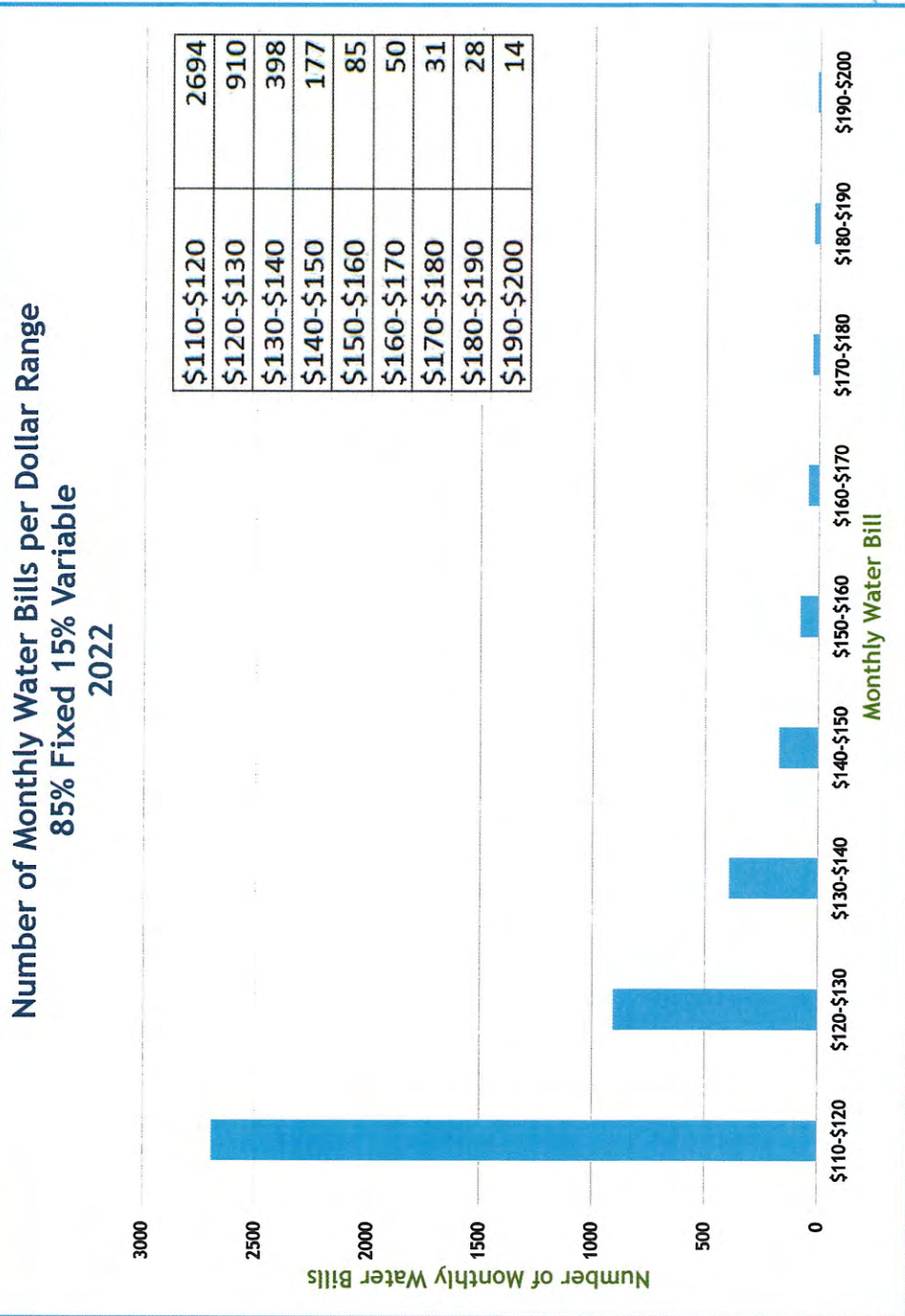
Number of Monthly Water Bills per Dollar Range  
 93% Fixed 7% Variable  
 2022



Sewer rate not included

# SAMPLE

Slide # 10



Sewer rate not included



# IMPACT OF WATER RATE STRUCTURE

- ▶ Income from **Sample** Water Rate Structures
- ▶ Based on the Limited Available Meter Reads
- ▶ Not actual rates that balance expenses exactly with costs (not 100% reads)

Water Rate Structure	2021	2022	2023*
93% / 7%	\$432,000	670,000	\$683,000
85% / 15%	\$418,000	649,000	\$661,000
\$ Difference	\$14,000	\$21,000	\$22,000
% Difference	3%	3%	3%

**Sewer rate not included**

SAMPLE

# Summary

- ▶ District water expenses are mostly fixed
- ▶ Majority of properties use only one or two units (1000 gallons)
- ▶ Majority of properties will pay fixed rate plus maybe a few more dollars
- ▶ If the fixed water rate is reduced, the variable water rate must be increased dramatically to maintain income to match water expenses

**Sewer rate not included in presentation**

# SAMPLE

Slide # 12



# STAFF REPORT

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TO: Board of Directors

FROM: Shauna Lorance, General Manager

SUBJECT: Lake Water Quality Evaluation

DATE: November 28, 2023

---

## **Staff Recommendation**

There is no staff recommendation as the current water quality study being completed by the University of Nevada, Reno will provide data on all of the water quality constituents requested. Testing for Cyanobacteria will occur once the State of California identifies a suitable test for identification of toxins that can be performed by local laboratories.

## **Background**

Emily Wexler, Serene Lakes resident, addressed the Board of Directors at the November 2023 Board Meeting. She was representing a group of people from the area that were concerned related to the quality of the lake water. She requested an item be included on the December Board agenda to discuss improving the water quality parameters that were monitored, implementation of the measurement plan, and incorporating the program into the upcoming master plan.

She also said the parameters of interest included dissolved oxygen, nutrients, nitrogen run off, temperature, pH, aquatic plants, lake bottom depth and creating a regular sampling plan for continued monitoring.

She added that they were all concerned about the cyanobacteria issue.

## **Currently Being Studied**

The District began a water quality study in April 2021 with the University of Nevada, Reno. The scope of work for the study includes:

1. Historical data analysis and mapping
2. Field collection and analysis of water quality from the two lake basins. Monthly water quality during ice free season. The constituents measured will be temperature, dissolved oxygen, clarity, EC, total nitrogen, nitrate, nitrite, ammonium, soluble reactive phosphorus, turbidity, pH, sulfate, total dissolved solids and chlorophyll a concentration.
3. Quantification of nutrient limitation for phytoplankton growth in each basin
4. Biological characterizations
5. Estimate metabolic production in the shallow and open water habitats of both lakes

6. Qualitatively identify potential sources of point and/or nonpoint pollution through a walking survey

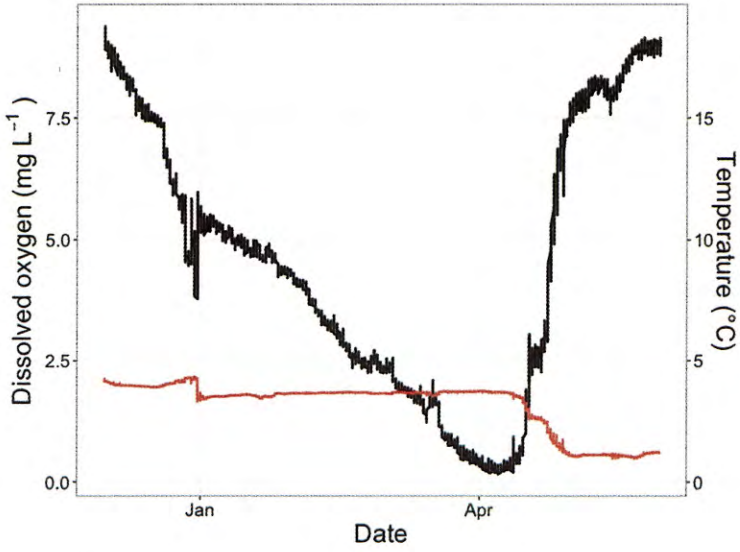
### **Current Status**

University of Nevada, Reno staff have informed the District that a draft of the deliverables is anticipated to be provided to the District in early spring 2024. This report appears to address all the constituents being requested by Ms. Wexler, except for Cyanobacteria. The District is aware of the Cyanobacteria concerns. Basic tests are available for cyanobacteria, but the laboratories in California do not currently test all of the toxins that can be produced by these bacteria. This is an issue at many locations throughout California and many Large water agencies and the State of California are, or soon will be, identifying regulations and testing parameters. As the District is a very small district, it makes sense for resolution of these items to be completed by the large California agencies. SLCWD will monitor this issue and when appropriate begin testing. It is important to note that this bacterium is not a concern in the District treated water.

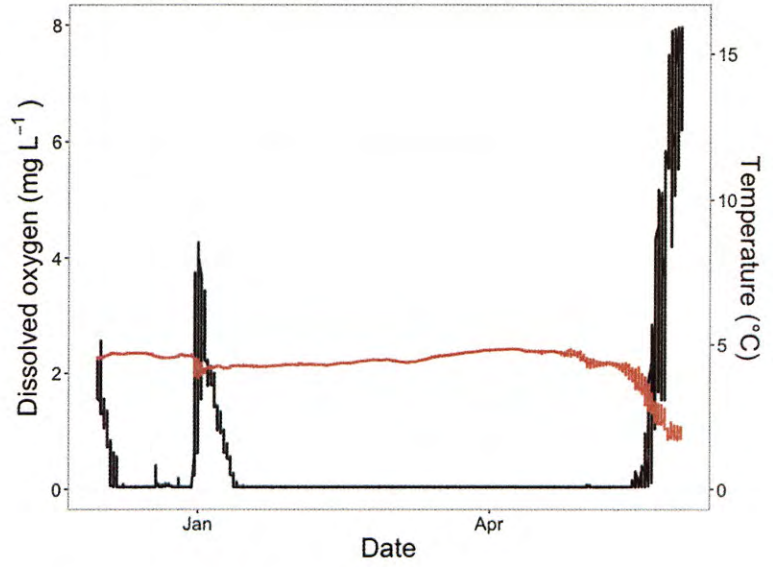
I have attached a few graphs of dissolved oxygen that have been provided by UNR to the end of this staff report.



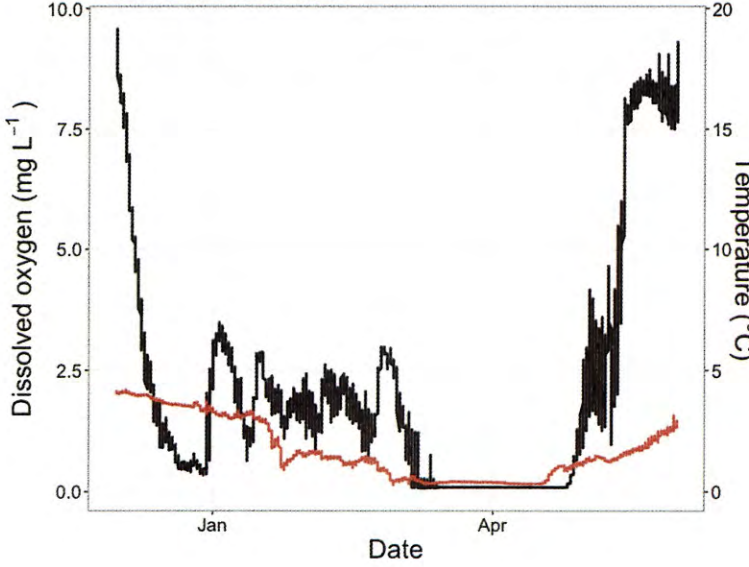
Serena shallow 4 Dec 22-May 23



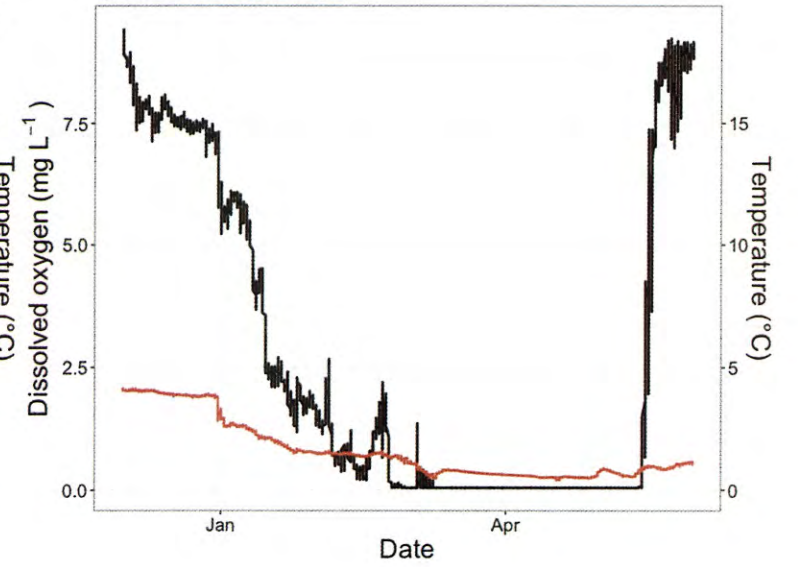
Serena shallow 5 Dec 22-May 23

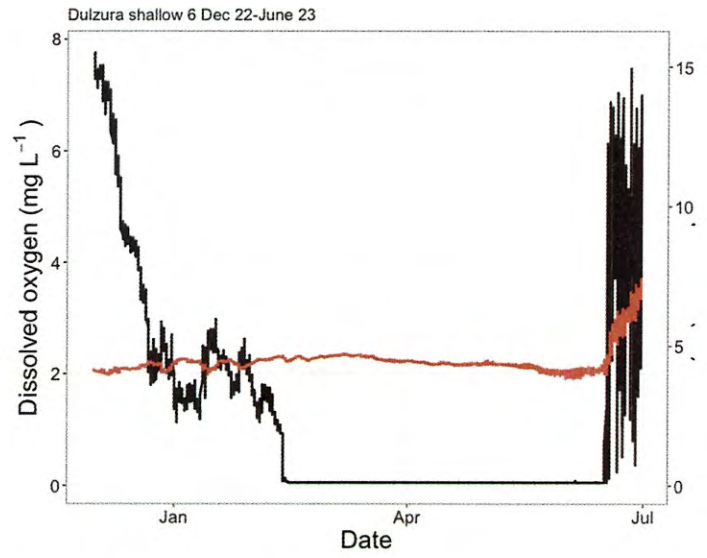
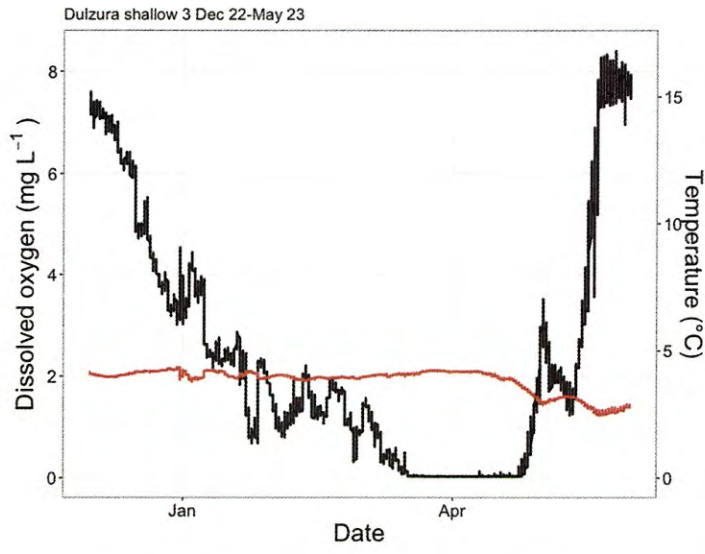


Serena shallow 6 Dec 22-May 23



Serena shallow 8 Dec 22-May 23







# STAFF REPORT

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TO: Board of Directors  
FROM: Anna Nickerson, Financial Consultant  
SUBJECT: 2022-2023 Special Districts Financial Transaction Report  
DATE: November 27, 2023

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Preparation of the annual Financial Transaction Report for the California State Controller has been compiled by the auditor every year. Presented is Robert W Johnson's an Accountancy Corporation's agreement outlining the engagement.

## **STAFF RECOMMENDATION**

Engage Robert W Johnson an Accountancy Corporation to perform the compilation of the Financial Transaction Report in the prescribed form of the California State Controller for year ending June 30, 2023 and to approve signature of the agreement by the Board Vice President.



**Robert W. Johnson**  
*an accountancy corporation*

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

November 16, 2023

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

Dear Board of Directors:

We are pleased to confirm our acceptance and understanding of the services we are to provide for Sierra Lakes County Water District (“the District”) for the year ended June 30, 2023.

You have requested that we perform a compilation engagement with respect to the Financial Transactions Report, which comprise the financial statements of the business-type activities, in the prescribed form of the California State Controller for the year ended June 30, 2023.

**Our Responsibilities**

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the requirements of the California State Controller.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA’s *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, conclusion, nor provide any assurance on the Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.



## Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the Financial Transactions Report to the California State Controller. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Financial Transactions Report.
2. The preparation and fair presentation of Financial Transactions Report in accordance with requirements of the California State Controller.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Financial Transactions Report that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with—
  - Access to all information of which you are aware is relevant to the preparation and fair presentation of the Financial Transactions Report, such as records, documentation, and other matters.
  - Additional information that we may request from you for the purpose of the compilation engagement
  - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

## Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Financial Transactions Report and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your Financial Transactions Report, we will not issue a report on the Financial Transaction Report as a result of this engagement.

**Other Relevant Information**

Our fees for these compilation services will be \$750.

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

Sincerely,

Acknowledged:

*Mary Cummins*

\_\_\_\_\_  
Mary Cummins, CPA  
Robert W. Johnson, An Accountancy Corporation

\_\_\_\_\_  
Sierra Lakes County Water District

\_\_\_\_\_  
Date





MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

November 20, 2023

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

**SUBJECT: 2022-23 Special District Financial Transactions Report**

Dear District Fiscal Officer:

This letter provides information regarding the 2022-23 Special District Financial Transactions Report (FTR). Government Code (GC) section 53891 requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP), if this data is available.

The FTR is due to SCO by January 31, 2024. Reporting instructions, including COVID-19 reporting guidance, and information for the 2022-23 Special District FTR are available on the SCO website at [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts  
Username: Sierra Lakes County Water District  
Password: Ab#12423106100

The 2022-23 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special District FTR.

BCUs that meet the requirements to be a Special District, as defined in GC section 12463(d)(2), must separately prepare and submit the Special District FTR to SCO.

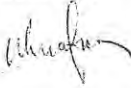
District Fiscal Officer  
November 20, 2023  
Page 2

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required — or there is reason to believe that a report is false, incomplete, or incorrect — SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. Please email an electronic copy to [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

If you have any questions, please contact the Special District Reporting Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or (916) 327-1017.

Sincerely,



Edward Serafica  
Supervisor  
Special District Reporting Unit

Enclosure



## **Top Ten Reporting Issues for Special District Financial Transactions Report**

1. A Special District that has no financial transactions during the year must file the Cover Page form and the General Information form of the Special District Financial Transactions Report (FTR), stating “No Activity” on the Cover Page form. A Special District that has no financial transactions but has outstanding debt taken out in the Special District’s name must report the debt and any debt payments on the appropriate Debt and Statement of Revenues, Expenditures, and Changes in Fund Balances forms.
2. The activity type must reflect the services the Special District provides. Select the type of governmental/enterprise activity for which this report is being prepared.
3. Major variances require footnotes. If there is an overall reporting change, add an explanation in the Comments form. Access the footnote panel by double-clicking on the field in which the balance was reported. Invalid footnotes will be questioned by staff upon review of the FTR. Simply noting “Correct,” “Confirmed OK,” or “increase/decrease” is not acceptable. Please indicate what caused the variance (e.g., New Assembly Bill 1234 law enforcement grant).
4. The Other fields on the revenue and expenditure forms are for items that do not apply to a hard-coded field elsewhere on the form. Please review all of the fields on the forms before reporting an item as Other. A footnote is required for those entries.
5. Include a footnote to explain the reason for a prior period adjustment exceeding 20% of the Fund Balance/Net Position, Beginning of Period.
6. Report residual equity transfers and transfers of capital assets as Transfer In and Transfer Out. Include a footnote to explain why and where a transfer was made.
7. The Appropriations Limit Information form must be completed by all special districts that receive property taxes and are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement. If the Special District is exempt from having an appropriation, note that in the General Comment form. Failure to report your Appropriations Limit might affect your mandated cost reimbursement.

8. If the Special District has any debt reported on the debt forms, the activity reported on the debt form must match the activity on the governmental/enterprise form (i.e., Fire Protection activity reported on the governmental form must have Fire Protection selected as the activity type on the debt form). All debt reported must have Principal and Interest (P&I) payments. If there are no P&I payments, include footnotes to explain why there are no current-year payments.

- Long-Term Debt

- Principal Amount Issued During Fiscal Year

- Report the total amount of principal issued during the fiscal year on the appropriate Long-Term Debt form.
- Use a separate form for each debt issued.
- For Governmental Activities, the principal amount issued must also be reflected on the Governmental Activity's Revenues, Expenditures, and Change in Fund Balance form, on a Long-Term Debt Proceeds line.

- Principal Amount Matured During Fiscal Year

- Report the amount of principal paid during the fiscal year on the Long-Term Debt form. Do not include the current portion of principal amounts that are payable in the following fiscal year or the interest payment during the fiscal year.
- For Governmental Activities, the principal payments reported must also be reflected on the Governmental Activity's Revenues, Expenditures, and Changes in Fund Balance form on the Retirement of Long-Term Debt line.

- Interest Payment During the Fiscal Year

- Report the amount of interest paid during the fiscal year on the Long-Term Debt Form.
- Report interest payments on the Interest on Long-Term Debt/Interest Expense line of the Revenues, Expenditures, and Changes in Fund Balance form of the governmental or enterprise activity related to the debt.

- Other Long-Term Debt

- Do not include liability type debts that have no P&I payments [e.g. Compensated Absences and Other Post-Employment Benefits] or interfund loans (e.g., copiers, vehicles, etc.) on the Long-Term Debt forms as Other Long-Term Debt.

9. Improvement District, Special Assessment, Mello-Roos, and Marks-Roos Bonds

- Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and Marks-Roos bonds and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should not be reported elsewhere in the FTR, but on the Long-Term Debt form only. Unless the debt is backed fully by the faith and credit of the government or fully or partly backed by some other type of the general government commitment.



10. We cannot grant extensions to submit reports. If you are unable to submit your report, please contact the Special District Reporting Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or (916) 327-1017. Audited financial statements can also be submitted electronically to the same email address. You must submit the signed Cover Page.