

MEMORANDUM

To: Board of Directors, Sierra Lakes County Water District
From: Bill Quesnel PE, General Manager
Subject: December 2018 Operations and Maintenance Report
Date: January 2, 2019

DSPUD Wastewater Treatment Plant:

I spoke with Tom Skjelstad following our meeting in November concerning the methodology used to calculate each district's share of the plant. He doesn't expect any additional discussion on that issue but Donner is planning further review of the use of domestic water in the treatment process and will likely look at the cost of changing the Plant's "plumbing" to use treated wastewater.

The final audit of the cost of operating the Plant in Fiscal Year 2017-2018 indicates an overpayment by Sierra of \$68,122.95. The audit will be reviewed by the DSPUD Board at its January 15, 2019 meeting. Donner submitted an invoice for \$38,753.19 to Sierra on September 13, 2018 for its share of remedial electrical work at the Plant (after completion of the upgrade). The \$29,369.76 (\$68,122.95 - \$38,753.19) difference will be deducted from Sierra's \$38,600 January 2019 monthly payment for waste water treatment services.

In late February, 2018 the Plant did not meet the 4.3 mg/l weekly average discharge limit for Ammonia Nitrogen (as N) due to a mechanical issue with the heat exchange system. The Central Valley Regional Water Quality Control Board (CVRWQCB) levied a mandatory minimum fine of \$3,000 (Sierra's share is 28.67% or \$860 based on its flow through the plant) and Donner chose to accept the penalty by the November 30, 2018 deadline to eliminate a formal enforcement action by the State.

Lake and Land Management:

The Serene Lakes Property Owners Association Board informally approved the November 27, 2018 version of the License Agreement without any changes. I have been told the Board plans to formally approve the Agreement and authorize signature by the SLPOA President at the Association's January 2019 meeting. Assuming SLPOA approval, the Directors will consider final approval of the Agreement at their February 2019 meeting.

Regulatory Issues:

The lake level at the beginning of January was approximately 12-inches below the spillway as compared to being at spillway elevation on January 1, 2018.

The results of fourth quarter Disinfection By-Product sampling of the finished water indicated a Trihalomethane concentration of 44.5 parts/billion (ppb) and a Haloacetic Acid concentration of 30.0 ppb as compared to the Maximum Contaminant Levels (MCLs) of 80.0 and 60.0 ppb respectively. The running annual averages for each constituent are less than one-half of the MCLs and the District remains eligible for a reduced sampling interval.

The results of fourth quarter 1,2,3-trichloropropane sampling of the lake and well sources were non-detect and Staff is working on waiver documentation to reduce the sampling interval to at least 36-months with the goal of a 108-months between sampling.

Two property owners did not complete annual testing of their respective home's backflow device by late December despite having been given 60-days reminder. Each was subsequently notified by Certified Mail that water service will be discontinued on January 7, 2019, and remain off until testing is complete.

I attended the semi-annual Placer County Department of Public Works (DPW) Utility Coordination meeting in Tahoe City. The County is not planning any pavement maintenance work (overlay or sealing) in Serene Lakes during the 2019 construction season.

In November 2017, the County stopped notifying local utility providers of the issuance of residential building permits for all but new construction; the only reason utilities are in-the-loop for new construction is to verify water and sewer service will be provided to the residence. Based on their interpretation of the California Code of Regulations, the County's Chief Building Official and County Counsel are of the opinion that utility agencies have no jurisdiction to perform inspections on private property nor can an agency require plumbing improvements (materials or methods) that are not contained in the California Building Code. It is safe to say the utility agencies strongly disagree with the County's position and at least two of the Districts have legal opinions from their respective counsel saying the County's interpretation of the law is incorrect. Representatives from eight local agencies met with the County's Tahoe Building Official to discuss the issue and attempt to resolve the disagreement. Unfortunately there was no breakthrough and the agencies are working together to develop an agreement with the County that would satisfy their position but allow the Districts to enforce their specific water and/or sewer service requirements. In the interim, the County and Districts will continue to operate as they have in the past with Utility specific construction requirements and inspections.

Operations Issues:

Average daily water and sewer flows (gallons/day) in December 2018 were 82,744 and 44,796 respectively as compared to 57,518 and 28,357 in November 2018, and 57,662 and 46,212 in December 2017. Water use was 888 gallons/day less than the five-year (2013-2017) average and sewer flow was 15,464 gallons/day less than the five-year average. Water use was affected by two water main breaks (loss of approximately 240,000 gallons) the evening of December 15th and high home occupancy over the holiday period (24th through 31st). On the first of January there were seven leaks on the 110 AMR equipped services; five of the owners had been previously notified of short-term (less than a week) leakage last fall or this past summer and a second letter was sent to each specifically asking them to check the operation of the stop&drain valve and/or fixtures the next time the home is occupied.

The District's flow through the wastewater plant in December 2018 was not available when this memorandum was prepared.

The water main breaks occurred on lower Lake Drive near Dulzura and Donner Drive near Castle at about 11:00 pm on Saturday night. The Lake Drive failure was adjacent to a repair made on September 6th and it's likely the remaining (not replaced) piece of asbestos cement

(AC) pipe had been weakened during the previous failure but the compromised area was not visible to the Operators. As a matter of practice going forward, all AC pipe repairs will be made from "joint-to-joint" instead of replacing a partial section of pipe. To isolate the failed Lake Drive pipe, five valves were closed and during the shut-down sequence the last valve to be operated was on a 4-inch AC line from Donner Drive. While the valve was closed slowly, the change in velocity through the relatively small diameter pipe likely created a pressure surge (water-hammer) which caused the failure of the pipe. Given the timing (week before Christmas), limited equipment, materials and manpower and forecast weather, the District contracted with Lopez Excavating of Truckee to assist the District's Operators with the repairs which were completed on Tuesday the 18th. A total of 22 homes were without water service (fortunately only one was occupied) and emails were sent Sunday, Monday and Tuesday to each owner updating them on the status of the repairs. The pipe from both failure sites appears to be in poor condition; a piece of each will be sent to the Corrosion Engineer who prepared the 2007 AC pipe integrity study to determine if the pipe wall density and strength have been compromised by leaching of the cement mortar due to groundwater corrosivity. Temporary pavement material (cold-mix) was used on the street surfaces at both locations and the County was notified so that plowing did not compromise the street. District staff will monitor both sites over the winter and add additional cold-mix as necessary until pavement permanent repairs can be made in the summer of 2019.

The lake raw water temperature has increased to 2.5°C but the pH dropped to less than 6.3 requiring the Operators to continue to make almost daily adjustments to the chemical feed rates (increase soda ash to achieve a pH of ≥ 7.4 and increase/decrease polymer as indicated by clarifier turbidity) when operating the water treatment system. The finished water turbidity continues to be very acceptable (0.02-0.03 NTU) but filter runs between backwashes (400k-500k gallons) have not been as long as we'd like although that is a vast improvement over previous years without the mixer.

The overhauled second pump for Sewage Pump Station #1 was picked up mid-month at the repair facility in South San Francisco and installed on January 3rd as there was a break in the weather and the electrician was available.

The Operators are working on a number of inside projects including reorganization of the shop/garage, materials and tool storage areas and creation of a small locker room with a washer and dryer for laundering of work clothes.

I attended a meeting of area agency representatives (TSD, TCPUD, NTPUD, Northstar CSD and DSPUD) that provide sanitary sewer service. Future quarterly meetings are planned and topics of discussion include; joint training, equipment sharing, emergency response/assistance to other utilities and development of Standard Operating Procedures for maintenance tasks.

Attachments: December 2018 Daily Water/Sewer Flows
 2013-2018 Sewer/Water Flows Comparison through December 2018

SIERRA LAKES COUNTY WATER DISTRICT SEWER & TREATED WATER TOTALS

Month: December Year: 2018

DATE	DAY	SEWER TOTALS		TREATED WATER TOTALS				REMARKS
		SEWER FLOW	FLOW METER	GALLONS WATER PUMPED	GALLONS WATER USED	BACKWASH GALLONS	*COMBINED TANK TOTAL GALS.	
1	S	19,872	13016530	0	44,580	0	709,252	
2	S	19,088		0	47,564	0	664,672	
3	M	16,850		66,872	44,597	4,182	617,108	
4	T	19,532		61,368	54,872	4,830	639,383	
5	W	16,498		0	47,962	4,168	645,879	BW, but didn't pump
6	T	16,310		111,760	46,796	3,615	597,918	
7	F	23,256		79,176	53,819	4,147	662,882	
8	S	32,445		0	58,914	0	688,239	
9	S	20,341		0	51,551	0	629,325	
10	M	17,517		64,184	53,845	12,371	577,773	Backwash ABC
11	T	16,268		96,040	44,220	3,658	588,113	
12	W	17,016		89,496	44,870	4,593	639,933	
13	T	17,688		50,080	45,645	3,672	684,523	
14	F	20,207		75,408	54,611	4,222	688,958	
15	S	62,616		0	291,501	0	709,755	Mainline Breaks
16	S	26,876		87,200	63,226	4,166	418,253	
17	M	24,581		95,976	49,057	8,752	442,228	
18	T	19,884		62,560	53,740	4,326	489,147	
19	W	30,407		123,280	66,871	15,862	497,967	Backwash ABC
20	T	31,908		110,296	67,122	9,509	554,376	
21	F	44,914		115,128	66,746	7,227	602,382	
22	S	45,894		49,816	93,759	3,500	645,932	
23	S	56,534		44,200	96,449	3,383	601,989	
24	M	75,074		114,568	101,108	18,304	549,740	Backwash ABC
25	T	53,864		94,592	110,755	3,975	563,200	
26	W	64,695		100,112	104,989	6,954	547,036	
27	T	89,149		133,752	119,724	6,677	542,159	
28	F	104,128		132,904	157,669	28,496	556,188	BW & Flushed ABC
29	S	88,256		104,408	134,794	4,168	531,423	
30	S	93,116		157,656	147,598	8,540	501,036	
31	M	100,460		150,960	146,098	8,150	511,095	
TOTAL		1,285,244	1,388,670	2,371,792	2,565,052	191,447		
Average		41,459	44,796	76,509	82,744	6,176	590,254	
Max		104,128		157,656	291,501	28,496	709,755	

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

1st of the

Month Data **13155397**

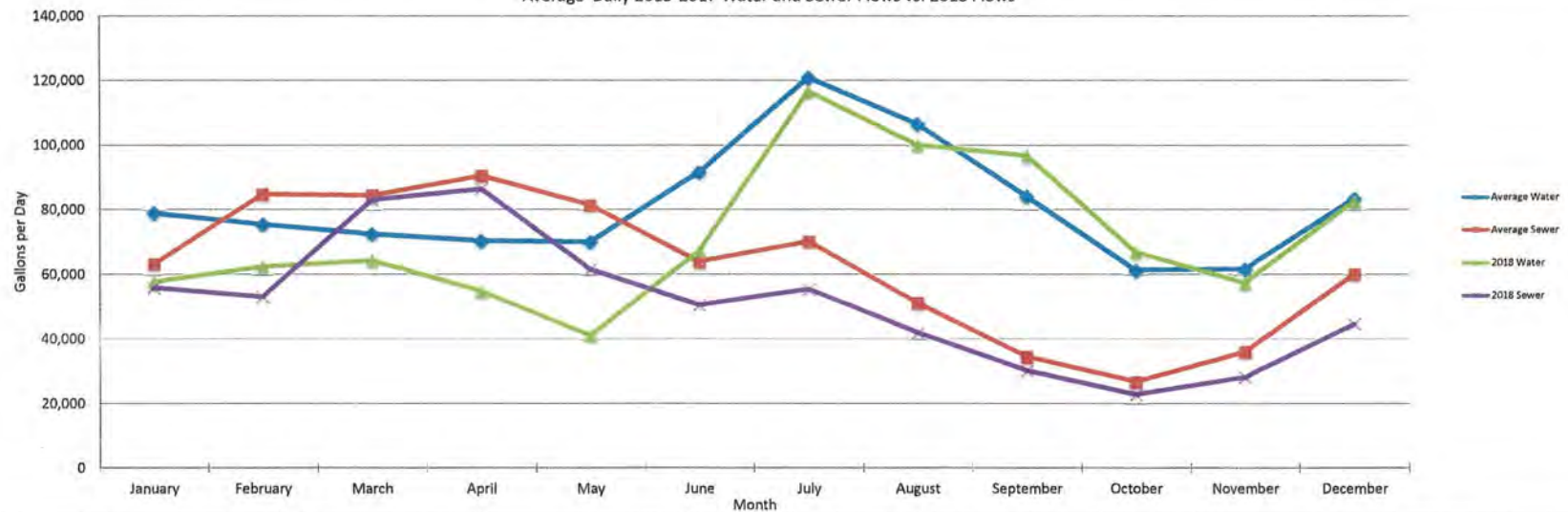
Sierra Lakes County Water District

Daily Average Water and Sewer Flows

Month	2013		2014		2015		2016		2017		2018	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
January	75,186	69,927	69,606	34,410	95,897	66,382	72,428	67,169	82,724	78,915	57,934	56,074
February	70,238	67,219	73,191	82,460	80,774	85,824	69,691	86,523	84,728	102,596	62,633	53,318
March	65,985	80,584	78,570	89,570	73,647	62,222	64,613	100,429	80,671	89,737	64,510	83,232
April	55,600	88,421	78,717	92,660	61,764	79,719	52,789	97,536	104,155	95,125	54,942	86,645
May	62,804	63,081	103,240	86,350	52,297	70,946	50,414	83,506	82,594	103,648	41,219	61,763
June	94,957	53,238	135,958	67,105	68,224	56,587	74,707	62,327	85,112	81,067	67,307	50,652
July	122,768	73,340	141,906	79,832	96,315	61,393	116,675	64,330	127,908	72,376	116,880	55,680
August	126,101	56,730	126,807	65,753	92,046	48,765	98,230	36,878	90,608	48,019	100,235	42,146
September	95,116	37,607	87,863	33,080	79,588	38,769	89,459	30,429	69,713	33,765	96,910	30,430
October	73,484	25,985	74,301	31,039	55,541	25,955	59,326	30,750	44,687	20,983	66,956	22,980
November	69,288	29,066	78,490	33,816	53,636	25,628	63,787	47,484	43,994	44,725	57,518	28,357
December	85,836	42,400	88,052	78,230	79,820	49,035	106,789	85,423	57,662	46,212	82,744	44,796

2013-2017			2018	2018	2018
Average Water	Average Sewer	Average Difference			
79,168	63,361	15,808	57,934	56,074	1,860
75,724	84,924	-9,200	62,633	53,318	9,315
72,697	84,508	-11,811	64,510	83,232	-18,722
70,605	90,692	-20,087	54,942	86,645	-31,703
70,270	81,506	-11,236	41,219	61,763	-20,544
91,792	64,065	27,727	67,307	50,652	16,655
121,114	70,254	50,860	116,880	55,680	61,200
106,758	51,229	55,529	100,235	42,146	58,089
84,348	34,730	49,618	96,910	30,430	66,480
61,468	26,942	34,525	66,956	22,980	43,976
61,839	36,144	25,695	57,518	28,357	29,161
83,632	60,260	23,372	82,744	44,796	37,948

Average Daily 2013-2017 Water and Sewer Flows vs. 2018 Flows



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

Date: Friday December 14, 2018 / **Time:** 6:00 p.m. / **Place:** 7305 Short Road, Serene Lakes, CA

I. Open Meeting:

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

Director Michael Lindquist
Director Dan Stockton
Director Robert McCormick
Director Richard Simpson
Director Karen Heald

Staff members present: Bill Quesnel, General Manager
Anna Nickerson, Financial Consultant

Staff present by phone: Jeff Mitchell, District Counsel

Guests present: None

Minute Recorder: Anna Nickerson, Financial Consultant

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

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

A motion was made by Director Simpson and seconded by Director Stockton to approve the agenda as presented. The motion passed by a unanimous vote.

IV. Oaths of Office, Election of Officers and Ad Hoc Committee Assignments:

A. The Oath of Office was administered to Directors Lindquist, Stockton and McCormick.

B. The Board held an election for the offices of President and Vice President. Director Lindquist opened the nominations for the office of President.

Director Heald's nomination of Director Lindquist for President was seconded by Director Stockton. Director Simpson said he supported rotation of the responsibility. However, he also supported Director Heald's nomination if no one else wanted the position. Director Heald said Director Lindquist had taken over mid-year so his term had been less than one year. Director Lindquist said the subject of rotating responsibility had been discussed a few years earlier and

agreed there were good reasons to rotate and good reasons not to rotate. He also said he would support a change if someone else was interested in the position. Director Stockton, who would be the next in line, said he was not interested in the position.

A motion was made by Director Simpson and seconded by Director Stockton to close nominations for President. Director Lindquist was elected President by a unanimous vote.

Director Heald's nomination of Director Stockton for Vice President was seconded by Director McCormick. Again Director Simpson said he thought the responsibility should rotate but was supportive of the nomination.

A motion was made by Director Simpson and seconded by Director McCormick to close the nominations for Vice President. Director Stockton was elected Vice President by unanimous vote.

C. The Board was presented with a list of current Ad Hoc Committees and Assignments for review and action. The following list reflects the Board's new committees and assignments:

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

The following committees were removed from the list:

- District Code
- Heating Oil Tank Legislation

V. **Public Comments:** An opportunity for the Board to consider comments received from the public after the agenda was posted, regarding items on the agenda. There were no public comments received after the agenda was posted.

VI. **Operations:** Mr. Quesnel's operations report was presented to the Board for consideration and possible action. Director Heald said she didn't fully understand the paragraph regarding the wastewater treatment plant and Director Simpson asked if Mr. Quesnel was suggesting that cost of the domestic water, the water that goes out to customers, had a different value than the recycled water. Mr. Quesnel said he agreed that there was a cost associated with the domestic water used in several steps of the process. However, that cost was a factor of running the plant and would not change the allocation percentages because those percentages were based on flows through the plant. It was Mr. Quesnel's position that everything was being accounted for except the value of the added domestic water. But, because that water was not metered, the additional cost could not be determined at this time.

Director Heald asked about the modifications made to the new roof on the administration building. She asked: shouldn't the roofing contractor have been able to predict the problem? Mr. Quesnel said staff had noticed damage to some of the roof panels adjacent to the valley after some modest storm events. He said although his specifications said to match the existing valley, which

was two feet wide, he felt, as professionals, they should have suggested the wider valley. The compromise was that the District would pay for a portion of the repair cost.

Director Simpson asked about the photo showing operators standing upstream of the dam. He wanted to know if the water running on the uphill side of the dam was removed. Mr. Quesnel said the water was about 12 feet from the top of the dam because the water level was so low that no new water was flowing to the dam; staff were able to move the gate a little, drain the upstream water, clear the debris and get the gate back on track.

Director Simpson asked why, in both October and November, the District only had 22,000 gallons/day of sewer flow with 65,000 gallons/day of water use. He wanted to know why the difference was so large. Mr. Quesnel said "leaks". He said it took almost a year to reduce the leaks for the 110 automatic reading meters (AMRs) that had been installed. He said more leaks would be found as more meters were installed. Director Simpson said staff would have been overwhelmed if all 800 meters had been installed at once, supporting the stepped approach to installing meters.

Director Simpson then asked if there was any information about how the AMRs were working. Mr. Quesnel said the last he saw, only four of the 110 meters were not reading.

Director Simpson asked how Mr. Quesnel was going to get the portable generator in the well building with so much snow. Mr. Quesnel said when the well building was constructed, it was outfitted for a generator and he thought it would a good idea to have backup power to the well in case of another emergency. However, after researching generators and ventilation needs, it was determined that staff would not have room to work if a generator was installed. After some consideration, staff agreed the next best place for a generator would be at the end of Tamarack west of Yuba. With Placer County's approval, staff planned to install a pole with a power receptacle and trench to the well building to extend power to the well. In the event of an emergency, the generator could be parked on the street and plugged in providing power to the well.

VII. Consent Items Calendar:

The Consent Items Calendar was presented to the Board for action. The Consent Items Calendar included the minutes from the November 9, 2018 Regular Meetings; the November 2018 Check Register; Disbursements for Board Approval; and financial reports for the month ending November 30, 2018. Director Lindquist asked if anyone wanted to pull anything off the consent calendar. Director Simpson said he had several small questions.

A motion was made by Director Stockton and seconded by Director Simpson to approve the Consent Items Calendar.

First, Director Simpson said the minutes referred to "Lasson's Engineer" and he didn't know what Lasson was. Mr. Quesnel said the State Water Resources Control Board had several offices around the state to oversee water systems. Sierra Lakes' happens to be in the Lassen District and the Lassen Engineer was the person in charge of the Lassen District. Under him was Mike Burgess, the staff engineer specifically assigned to Sierra Lakes. Director Simpson said that the minutes should be revised to read "Lassen District Engineer". Second, Director Simpson asked about the two payments for reconditioning fire extinguishers. He asked if reconditioning was cheaper than buying new ones. Mr. Quesnel said yes, reconditioning was cheaper than buying new ones. Mrs. Nickerson said a check was originally made out to Patterson and later voided because the company

had been bought out by Jorgensen. She said, when she changed the name in the system, the change didn't make it onto the check so voided it and reissued the check.

The motion to approve the Consent Items Calendar with the modification to the minutes passed by a unanimous vote.

VIII. New Business:

A. Mrs. Nickerson's memorandum titled "Fiscal Year 2017/2018 Annual Audit Report", dated December 5, 2018, was presented to the Board for consideration and possible action. Director Simpson said the audit mentioned the \$400,000 payment towards the unfunded pension liability but he didn't see where a specific number decreased by that amount. Mrs. Nickerson said the auditors prepare an adjustment, based on many hours of training with CalPERS, to determine the District's revised unfunded liability which then gets reflected in the inflows and outflows accounts reported on the Balance Sheet. Director McCormick asked why the District had so much cash. Director Lindquist said as a result of many discussion over the last year, the Board made a conscious decision to keep cash available in case of an emergency, for paying operating expenses and to fund future capital projects. He also said the Board agreed to move the funds into investment accounts to keep it from eroding due to inflation and, since the beginning of the fiscal year, most of the money had been moved into two different investment accounts; LAIF and Placer County Investment Fund. Director Lindquist said since the move, the District's rate of return increased from .1% to around 2.2%. He also said, the Board also agreed to review the investments on an annual basis. Director Stockton said he also supported the cash level to offset the cost of installing AMRs. He said the last thing he wanted to do was raise rates because meters had to be installed. Director Lindquist said the Board generally agreed with the investment strategy and they felt the current cash balance best reflected the next five to six years of capital improvement requirements.

Director Simpson noted that there were two recommendations from the auditors. One was to review the District's policies and that an ad hoc committee on policies had been appointed earlier in the meeting. The other referred to the delinquent Ethics Training certification of one board member. Mrs. Nickerson said the board member was no longer on the Board and that she would provide a link to all board members that needed to complete the training in the next few months.

A motion was made by Director Simpson and seconded by Director Heald to accept the audit report. The motion passed by a unanimous vote.

IX. Old Business:

A. Mr. Quesnel's memorandum titled "SLPOA-SLCWD License Agreement Update" dated, December 4, 2018, was presented to the Board for consideration and possible action. Director McCormick said because he also sat on the SLPOA Board he would recuse himself from the discussion, and he left the boardroom. Mr. Quesnel said a meeting was held at Mr. Mitchell's office at the end of November. Dennis Fisco, Diane Scanlon, Director Heald, Director McCormick, Mr. Quesnel, Jeff Mitchell and another person were in attendance. The discussion mainly focused on the value of the insurance policies and that the issues were resolved with language provided by Mr. Mitchell. Mr. Quesnel also said earlier in the day he was informed that Diane Scanlon was agreeable to the proposed language. However, because the topic was on SLPOA's January 2019 agenda for discussion, Mr. Quesnel suggested that the Board only discuss the agreement and hold

off on approval until the January meeting, giving SLPOA time to review agreement. Director Lindquist said he wanted to emphasize that since SLPOA accepted the agreement as presented, changes to the agreement could require a whole new iteration. However, he wanted to make it clear that he didn't want to discourage discussion.

Director Simpson said Exhibit B contained a list of sites with a maximum number of stored boats. He said in some of the sites there were both short term and seasonal storage. He asked if the maximum was the sum of both the short term and seasonal or if it was just the seasonal. Mr. Quesnel said short term was defined as a maximum of three days. Director Simpson said he was concerned because he didn't want 1,000 short term boats stored at a location if the counting only covered the seasonal storage. Director Heald said the language regarding the short term storage was language directly from the Lake Management Plan and a change to the language in the SLPOA agreement would require a change to the Lake Management Plan. Director Lindquist said he was not aware of any problems with the amount of boats being stored.

Director Simpson said he still had a concern about the facilities in the water at Lot 1. He said there was a new reference in section C that referred to the lease and to him the language made matters worse. He said the language said the lease agreement remained in full force and effect but there was nothing in the lease agreement that referred to the water facilities. He still thought there was a problem. Director Heald agreed that there was still a problem but that it was being resolved. She said the District negotiators were still waiting for something from SLPOA that would clearly state their understanding about the water facilities and that document would reference the lease. The language in the license agreement was to acknowledge that the District had a separate agreement with SLPOA.

Mr. Quesnel said he told Ms. Scanlon that if there were no changes he would send her the final version for signature and that the signed agreement would be presented to the Board for approval and signature at the January meeting.

Director McCormick rejoined the meeting. The agreement would be brought back to the Board for action once SLPOA voted on it.

B. Mr. Quesnel's memorandum titled "Body Contact in Lake Serene", dated December 5, 2018, was presented to the Board for consideration and possible action. Mr. Quesnel said there had been a fair amount of discussion about rescinding the body contact prohibition on Lake Serena. As a result, he did some research to determine what it would take to allow swimming in Lake Serena. He said the first part of his memo described the different sets of rules used around the state where domestic reservoirs had been used for body contact. He said he also reviewed a couple different studies. The study he relied most heavily on was a draft report put out by the State in 2000, noting that the report was a draft and that it had not been adopted. He said the report listed certain steps that the State would probably look for in order to allow body contact in a domestic supply reservoir. Mr. Quesnel said he applied the draft rules to the District's circumstance and found that lifting the prohibition would be very difficult. He said the rules required a 500 foot offset from the lake intake, no dogs, no babies, a limited number of users per season based on the volume of the lake and a requirement to provide restrooms at the north end of the lake.

The Board discussed what the 500 foot offset would look like and where a buoy line would need to be placed. Mr. Quesnel said, as he stated in his memo, the area with the most boat

storage and the most public access was at Bales and that was right in the middle of where the 500 foot offset would be placed.

Director Simpson asked if Mr. Quesnel found any information that indicated an agency implemented "super water purifying" to allow body contact. Mr. Quesnel said the District system was pretty robust and that allowing body contact in Lake Serena would increase the potential sources of bacteria in the water near the lake intake; it would only take a couple contamination incidents to cause a problem in the system. Director Lindquist said there were two things going on. One was the treatment of the water and the other was the additional level of administration to support opening the lake. For example, the District would be required to maintain the markers and enforce the rules. Mr. Quesnel said he could see the rules being hard to understand which would cause a bigger administrative burden both downstairs and in the field. He also felt the suggested rules pertained to bigger lakes. Director Lindquist said one risk would be to find a couple years after allowing body contact that there was a significant detrimental effect on the ability to supply water. In the end, the consensus was not to open Lake Serena to body contact.

X. Administration:

A. A list of Follow-up Items from the November, 2018, board meeting was presented to the Board for consideration and possible action. Mr. Quesnel said he would be following up with SLPOA regarding Lot 1 uses as discussed earlier in the meeting and he was still looking into options for a District weather station. He also said he believed the future discussion regarding customer service was based on a specific issue, it was a suggestion made by Director Simpson. Director Simpson said the suggestion resulted from the website upgrade and how the new technology could provide more information more quickly to customers. He said it was meant for brainstorming.

B. The Status of Action Items remaining as of the December 2018 board meeting was presented to the Board for consideration and possible action. Mr. Quesnel said he and Mrs. Nickerson weren't sure what the Urgent Matter Protocol item pertain to. Director Heald said it was in reference to the Land Trust's request for Board support submitted two days before a board meeting. Director Lindquist said the item referred to having a policy in place to give the Board President the ability to sign a letter of support, for example, prior to the next board meeting. He said the policy would need to outline exactly what the President was authorized to do. Mr. Mitchell said he would be able to provide some language. The policy would be added to the list for the upcoming Policy Review.

X. Adjournment

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

The minutes were approved at the Regular Meeting held on January 11, 2019, as part of the Consent Items Calendar. A motion was made by Director _____ and seconded by Director _____ to approve the Consent Items Calendar. The motion passed by a _____ vote of those directors in attendance.

Sierra Lakes County Water District
Check Registers
December 2018

Type	Date	Num	Name	Memo	Amount
<u>1002 - DEMAND Account</u>					
<u>RECONCILIATION:</u>					
	12/1/2018		Beginning Cash Balance		177,389.41
			Deposits		116,818.54
			Deposit - Interest		4.03
			Funds Transferred To/From Investment Account		
<u>DEMAND ACCOUNT DISBURSEMENTS:</u>					(115,734.71)
	12/31/2018		Ending Cash Balance		<u>178,477.27</u>
<u>1031 - GASB 45-OPEB Account</u>					
<u>RECONCILIATION:</u>					
	12/1/2018		Beginning Cash Balance		163.13
			Deposit - Interest		-
			Funds Transferred To/From Investment Account		-
	12/31/2018		Ending Cash Balance		<u>163.13</u>
<u>Assessment District 2011-01</u>					
<u>RECONCILIATION:</u>					
	12/1/2018		Beginning Cash Balance		260,678.72
			Assessments Received		5.53
			Deposit - Interest		
			Disbursements - USDA Assessment Loan Payment		
	12/31/2018		Ending Cash Balance		<u>260,684.25</u>
<u>Placer County Treasurer's Fund</u>					
<u>RECONCILIATION:</u>					
	12/1/2018		Beginning Cash Balance		2,500,000.00
			Deposit - Interest		-
			Funds Transferred To/From Investment Account		-
	12/31/2018		Ending Cash Balance		<u>2,500,000.00</u>
<u>Local Area Investment Fund (LAIF)</u>					
<u>RECONCILIATION:</u>					
	12/1/2018		Beginning Cash Balance		610,515.07
			Deposit - Interest		
			Funds Transferred To/From Investment Account		-
	12/31/2018		Ending Cash Balance		<u>610,515.07</u>

Sierra Lakes County Water District
Check Registers
December 2018

Type	Date	Num	Name	Memo	Amount
<u>DEMAND ACCOUNT DISBURSEMENTS:</u>					
1002 - US Bank - Demand					
Bill Pmt -Check	12/11/2018	6615	Donner Summit Public Utility District	Dec 2018 Wastewater Treatment Fees	(38,600.00)
Bill Pmt -Check	12/14/2018	21478	Acumen Engineering Company	Nov 2018 Professional Fees	(12,832.50)
Liability Check	12/03/2018	PR113018	QuickBooks Payroll Service	Created by Payroll Service on 11/30/2018	(7,394.19)
Bill Pmt -Check	12/11/2018	MED122018	Public Employees' Retirement System (Med)	Medical - 1347	(7,138.16)
Liability Check	12/17/2018	PR121518	QuickBooks Payroll Service	Created by Payroll Service on 12/14/2018	(6,387.57)
Liability Check	12/31/2018	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -905925478	(3,995.20)
Bill Pmt -Check	12/11/2018	6627	Taylor Metal, Inc.	Material for Roof Modification	(3,382.46)
Bill Pmt -Check	12/11/2018	6618-6622	Pacific Gas & Electric	Electricity	(3,124.75)
Bill Pmt -Check	12/11/2018	6608	Anna M. Nickerson	Professional Fees 11/16/18 to 11/30/18	(2,920.00)
Liability Check	12/14/2018	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -134937378	(2,857.98)
Liability Check	12/11/2018	RET112018	Public Employees' Retirement System (Ret)	Retirement - 1347	(2,629.70)
Bill Pmt -Check	12/14/2018	21483	State Water Resource Control Board	Annual Discharge Permit Fee - Fac 5SSO11503	(2,286.00)
Bill Pmt -Check	12/14/2018	21479	Custom Electric	Chlorine Room	(2,263.51)
Bill Pmt -Check	12/11/2018	6612	Bender Engineering	Engineering Emergency Generator at Well	(2,200.00)
Bill Pmt -Check	12/14/2018	21480	Patrick Baird (Reimbursement)	Uniform Reimb., Membership & GAPVAC Training \$1,366.00	(1,860.11)
Bill Pmt -Check	12/11/2018	6630	U.S. Bank (CC)	Boardroom, Website, SPS Gen Parts, Staff Training & Gas (\$465.39)	(1,640.38)
Bill Pmt -Check	12/11/2018	6630	Truckee Overhead Door, Inc.	Garage Door opener w/extra remote	(1,587.00)
Bill Pmt -Check	12/11/2018	6616	Holdrege & Kull	Earthwork testing, pre-con mtg, report & Proj Mgt	(1,365.05)
Check	12/03/2018		BluePay	Merchant Fees	(1,030.72)
Liability Check	12/20/2018		QuickBooks Payroll Service	Created by Payroll Service on 12/19/2018	(1,027.85)
Liability Check	12/31/2018	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -905950478	(993.18)
Bill Pmt -Check	12/11/2018	6624	Stones Country Tire & Automotive	Tires for the F150	(934.22)
Liability Check	12/18/2018		QuickBooks Payroll Service	Created by Payroll Service on 12/14/2018	(874.58)
Bill Pmt -Check	12/11/2018	6611	Beacon Roofing Supply	Material for Roof Modification	(796.72)
Liability Check	12/14/2018	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -134956378	(668.99)
Liability Check	12/31/2018	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -905901478	(651.85)
Bill Pmt -Check	12/11/2018	6609	AT&T	Telephone	(600.84)
Liability Check	12/19/2018	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # 11270622	(326.56)
Bill Pmt -Check	12/11/2018	6623	Pitney Bowes	Qtrly Postage Meter Lease	(276.59)
Liability Check	12/17/2018	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # -83360378	(253.78)
Bill Pmt -Check	12/14/2018	21481	Placer County Human Resources	Dec 2018 Dental/Vision Premium	(243.79)
Bill Pmt -Check	12/11/2018	6613	Big State Industrial Supply	Hand wipes & mesh vest	(216.85)
Bill Pmt -Check	12/11/2018	6625	Summit Home Care	Office Cleaning	(200.00)
Bill Pmt -Check	12/11/2018	6631	USDA - Forest Service	Special Use Permit - Water Pipeline	(195.77)
Bill Pmt -Check	12/11/2018	6626	Tahoe Forest Hospital	Preplacement & DMV Physical	(194.50)
Bill Pmt -Check	12/11/2018	6629	Thatcher Company, Inc.	Filter Plant Chemicals	(187.61)
Bill Pmt -Check	12/11/2018	6614	Cranmer Engineering, Inc.	Filter Plant Testing	(172.00)
Bill Pmt -Check	12/19/2018	DD497	Dan L Stockton (Director)	Mileage to 12/14/18 Meeting	(166.50)
Paycheck	12/19/2018	21485	Robert M McCormick	12/14/18 Board Meeting	(164.43)

Sierra Lakes County Water District

Check Registers

December 2018

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	12/14/2018	21482	Ski's Welding	Repair crack on vacuum truck	(150.00)
Bill Pmt -Check	12/19/2018	DD499	Heald, Karen (Director)	Mileage to 12/14/18 Board Meeting & SLPOA Meeting	(144.30)
Bill Pmt -Check	12/11/2018	6617	Napa Sierra	Filters, Grease & washer fluid	(142.25)
Bill Pmt -Check	12/19/2018	21486	McCormick, Bob (Director)	Mileage to Board Meeting	(120.99)
Bill Pmt -Check	12/19/2018	DD498	Lindquist, Michael (Director)	Mileage to 12/14/18 Board Meeting	(116.55)
Bill Pmt -Check	12/11/2018	6610	Badger Meter	Dec 2018 Cellular Fee - Meter Test Program	(98.79)
Bill Pmt -Check	12/11/2018	6632	Verizon Wireless	Cell Phone & On-Call iPad	(89.59)
Liability Check	12/17/2018	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # -83384378	(73.60)
Bill Pmt -Check	12/14/2018	21484	State Water Resources Control Board	P Baird Grade D2 Test	(65.00)
Liability Check	12/19/2018	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 11230622	(40.32)
Check	12/05/2018	120518	BluePay	Monthly Service Fee	(38.25)
Check	12/31/2018			Service Charge	(7.93)
Check	12/18/2018		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/14/2018	(5.25)
Paycheck	12/04/2018	DD483	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 11/30/18	-
Paycheck	12/04/2018	DD484	Matthew M Marriner	Direct Deposit: Pay Period Ending 11/30/18	-
Paycheck	12/04/2018	DD485	Patrick J Baird	Direct Deposit: Pay Period Ending 11/30/18	-
Paycheck	12/18/2018	DD486	Jeffery D. Krebill	Direct Deposit: Pay Period Ending 12/15/18	-
Paycheck	12/18/2018	DD487	Matthew M Marriner	Direct Deposit: Pay Period Ending 12/15/18	-
Paycheck	12/18/2018	DD488	Patrick J Baird	Direct Deposit: Pay Period Ending 12/15/18	-
Paycheck	12/19/2018	DD490	Karen Heald {Salary}	Direct Deposit: 12/14/18 Board Meeting	-
Paycheck	12/19/2018	DD489	Dan L Stockton {Salary}	Direct Deposit: 12/14/18 Board Meeting	-
Paycheck	12/19/2018	DD491	Michael E Lindquist {Salary}	Direct Deposit: 12/14/18 Board Meeting	-
Paycheck	12/19/2018	DD492	Richard A Simpson {Salary}	Direct Deposit: 12/14/18 Board Meeting	-
Paycheck	12/21/2018	DD493	Matthew M Marriner	Direct Deposit: Sick Leave Cash Out	-
Total 1002 - US Bank - Demand					(115,734.71)
TOTAL					(115,734.71)

Sierra Lakes County Water District
Payroll Summary
December 2018

	<u>Dan L Stockton {Salary}</u>	<u>Karen Heald {Salary}</u>	<u>Michael E Lindquist {Sa...</u>	<u>Richard A Simpson {Sal...</u>	<u>Robert M McCormick</u>	<u>TOTAL</u>
Employee Wages, Taxes and Adjus...						
Gross Pay						
Salary Director	180.00	540.00	180.00	180.00	180.00	1,260.00
Total Gross Pay	180.00	540.00	180.00	180.00	180.00	1,260.00
Adjusted Gross Pay	180.00	540.00	180.00	180.00	180.00	1,260.00
Taxes Withheld						
Federal Withholding	-36.00	0.00	0.00	-25.00	0.00	-61.00
Medicare (Employee)	-2.61	-7.83	-2.61	-2.61	-2.61	-18.27
Social Security (Employee)	-11.16	-33.48	-11.16	-11.16	-11.16	-78.12
State Withholding	-36.00	0.00	0.00	-25.00	0.00	-61.00
SDI (Employee)	-1.80	-5.40	-1.80	-1.80	-1.80	-12.60
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes Withheld	-87.57	-46.71	-15.57	-65.57	-15.57	-230.99
Deductions from Net Pay						
Medical Insurance (Employee)	0.00	0.00	0.00	0.00	0.00	0.00
Total Deductions from Net Pay	0.00	0.00	0.00	0.00	0.00	0.00
Net Pay	<u>92.43</u>	<u>493.29</u>	<u>164.43</u>	<u>114.43</u>	<u>164.43</u>	<u>1,029.01</u>
Employer Taxes and Contributions						
Medicare (District)	2.61	7.83	2.61	2.61	2.61	18.27
Social Security (District)	11.16	33.48	11.16	11.16	11.16	78.12
SUI (District)	8.82	26.46	8.82	8.82	8.82	61.74
ETT (District)	0.18	0.54	0.18	0.18	0.18	1.26
Total Employer Taxes and Contrib...	<u>22.77</u>	<u>68.31</u>	<u>22.77</u>	<u>22.77</u>	<u>22.77</u>	<u>159.39</u>

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2017 to June 30, 2018

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 12/31/18	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 18-19 Budget	% of Budget
<u>Water Sewer Revenues</u>										
8000-01 · Annual Water Fees	71,079	71,079	-	100%	426,474	426,474	-	100%	852,948	50%
8000-02 · Annual Sewer Fees	98,585	98,585	(0)	100%	591,508	591,508	-	100%	1,183,016	50%
8030 · Property Taxes	-	-	-	0%	29,976	30,000	(24)	100%	390,000	8%
8050 · Customer Late Fees	2,679	-	2,679	100%	5,398	5,000	398	108%	10,000	54%
8005 · Primary Facilities Fees - Sewer	-	-	-	0%	780	-	780	100%	23,400	3%
8006 · Primary Facilities Fees - Water	-	-	-	0%	183	-	183	100%	5,475	3%
8052 · GAPVAX Services	-	-	-	0%	-	-	-	0%	-	0%
8020 · Other Income	54	-	54	100%	10,401	-	10,401	100%	-	-100%
Total Revenues Received:	172,397	169,664	2,733	102%	1,064,720	1,052,982	11,738	101%	2,464,839	43%
<u>Controllable Expenses:</u>										
<u>Salaries:</u>										
9001 · Director Salaries	1,260	1,800	540	70%	5,400	10,800	5,400	50%	21,600	25%
9002 · Office Salaries	-	-	-	0%	-	-	-	0%	-	0%
9002-01 Office Hourly Regular	-	-	-	0%	-	-	-	0%	-	0%
9003 · Maintenance Salaries	-	-	-	0%	-	-	-	0%	-	0%
9003-01 - Maint Hourly Regular	19,267	21,350	2,083	90%	128,821	128,100	(721)	101%	257,387	50%
9003-02 - Maint Overtime	2,621	536	(2,085)	489%	4,953	3,218	(1,735)	154%	6,435	77%
9003-03 - Maint Standby	2,260	2,167	(93)	104%	13,140	13,000	(140)	101%	26,000	51%
9003-00 - Maint Salaries - Other	-	-	-	0%	-	-	-	0%	1,500	0%
9003-04 - Labor Allocated to Projects	-	-	-	0%	-	-	-	-	-	-
Total 9000 · Salaries	25,409	25,853	444	98%	152,313	155,118	2,804	98%	312,922	49%
<u>Payroll Expense</u>										
9005 · Payroll Expense - SS & Medicare	1,944	1,857	(87)	105%	11,652	11,143	(509)	105%	22,286	52%
9007 · Payroll Expense- SUI & ETT	774	329	(445)	235%	1,716	1,975	259	87%	3,950	43%
9008 · Payroll Expense - Retirement	1,283	3,827	2,543	34%	7,641	22,961	15,319	33%	45,921	17%
9009 · Payroll Expense - Medical & D/V	8,203	12,250	4,047	67%	49,329	73,500	24,171	67%	147,000	34%
9010 · Payroll Expense - Workers' Comp	2,473	3,475	1,002	71%	5,397	6,950	1,553	78%	13,900	39%
Total 9004 · Payroll Expense	14,676	21,738	7,062	68%	75,735	116,529	40,793	65%	233,057	32%
<u>Indirect & G&A</u>										
9012 · Legal Expense:	4,401	3,000	(1,401)		15,203	18,000	2,797	84%	36,000	42%
9013 · Audit Expense	-	-	-	0%	12,250	12,250	-	100%	12,250	100%
9014 · Fees & Penalties	44	125	81	36%	326	750	424	44%	1,500	22%
9016 · Directors' Expense	548	833	285	66%	2,408	5,000	2,592	48%	10,000	24%
9017 · Professional Fees - Operations	10,948	12,083	1,136	91%	70,552	72,500	1,948	97%	145,000	49%
9018 · Professional Fees - Office	7,560	10,400	2,840	73%	53,520	62,400	8,880	86%	124,800	43%
9019 · Staff Travel/Training	1,591	167	(1,424)	955%	4,136	1,000	(3,136)	414%	2,000	207%
9022 · Election Expense	-	2,500	2,500	0%	-	2,500	2,500	0%	2,500	0%
9023 · Insurance Expense	-	-	-	0%	11,216	15,000	3,784	75%	20,000	56%
9024 · Membership Expense	440	-	(440)	100%	9,203	9,450	247	97%	12,000	77%
9026 · Outside Services	200	240	40	83%	1,803	1,440	(363)	125%	2,880	63%
9028 · Telephone Expense	683	625	(58)	109%	3,122	3,750	628	83%	7,500	42%

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2017 to June 30, 2018

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 12/31/18	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 18-19 Budget	% of Budget
9029 · Garbage/Hazmat Expense	286	375	89	76%	1,715	2,250	535	76%	4,500	38%
9030 · Uniform Expense	252	169	(84)	150%	603	1,013	410	60%	2,025	30%
9034 · Propane Expense	1,172	1,075	(97)	109%	1,602	5,350	3,748	30%	10,700	15%
9036 · SCADA System Expense	-	295	295	0%	3,060	1,750	(1,310)	175%	3,500	87%
9037 · M&O Asset Mgmt Sys (SLAMS)	-	375	375	0%	3,750	2,250	(1,500)	167%	4,500	83%
9040 · Office Expense	-	250	250	0%	1,151	1,500	350	77%	3,000	38%
9041 · Postage Expense	-	225	225	0%	28	1,350	1,322	2%	2,700	1%
9042 · Postage Meter Expense	-	325	325	0%	585	650	65	90%	1,300	45%
9043 · Copier & Fax Expense	-	80	80	0%	239	475	236	50%	950	25%
9044 · Computer Equipment & Service		4,083	2,828	0%		7,000	(11,297)	261%	7,000	0%
9044-01 · General Expense	53			100%	918					
9044-02 · Website Design	-				6,024					
9044-03 · Merchant Fees	1,203				11,355					
Total 9011 · Indirect & G&A	29,382	37,225	7,843	79%	214,769	227,628	12,859	94%	416,605	52%
<u>MAINTENANCE & OPERATIONS</u>										
<u>Water Treatment & Filter Plant</u>										
9101 · Filter Plant Operations & Maint	-	375	375	0%	6,280	2,250	(4,030)	279%	4,500	140%
9102 · Filter Plant-Chems, Lab & Equip	924	625	(299)	148%	6,836	8,750	1,914	78%	15,000	46%
9103 · Filter -Water Pumping Plant M&O	-	83	83	0%	284	500	216	57%	1,000	28%
9104 · Well Pump Station Expense	203	-	(203)	100%	220	-	(220)	100%	-	-100%
Total 9100 · Water Treatment & Filter Plant	1,127	1,083	(43)	104%	13,620	11,500	(2,120)	118%	20,500	66%
<u>Water Distribution</u>										
9201 · Water Dist - General Maint	432	500	68	86%	6,485	3,000	(3,485)	216%	6,000	108%
9202 · Water Dist - Pipes & Fittings	245	208	(37)	118%	1,190	1,250	60	95%	2,500	48%
9203 · Water Dist - Hydrant Maint	-	63	63	0%	-	375	375	0%	750	0%
9204 · Fees - Water	4,884	1,042	(3,842)	469%	6,869	6,250	(619)	110%	12,500	55%
9205 · Water Dist - Electricity	3,253	2,667	(586)	122%	14,994	16,000	1,006	94%	32,000	47%
9600 · Water Dist - Meters/Parts	-	83	83	0%	442	500	58	88%	1,000	44%
9601 · Water Conservation	-	208	208	0%	875	1,250	375	70%	2,500	35%
Total 9200 · Water Distribution	8,814	4,771	(4,043)	185%	30,855	28,625	(2,230)	108%	57,250	54%
<u>Wastewater Collection System</u>										
9301 · Wastewater - General Maint	348	708	360	49%	6,009	4,250	(1,759)	141%	8,000	75%
9302 · Wastewater - Pipes/Fittings	-	83	83	0%	823	500	(323)	165%	1,000	82%
9303 · Wastewater- Enzymes/Lab Testing	-	417	417	0%	2,304	2,500	196	92%	5,000	46%
9304 · Wastewater - Manholes	-	-	-	0%	-	500	500	0%	500	0%
9305 · Fees - Sewer	-	583	583	0%	3,765	3,500	(265)	108%	7,000	54%
9306 · Wastewater - Electricity	1,307	1,292	(15)	101%	6,103	7,750	1,647	79%	15,500	39%
9700-01 · Wastewater Export Service Refund	(68,123)	-	68,123	100%	(68,123)	-	68,123	100%	-	0%
9700 · Wastewater- Export Service Exp	38,600	38,600	-	100%	231,600	231,600	-	100%	463,200	50%
Total 9300 · Wastewater Collection System	(27,868)	41,683	69,551	(67%)	182,481	250,600	68,119	73%	500,200	36%
<u>Vehicle Expense</u>										

Sierra Lakes County Water District
Operating Budget-to-Actual
Fiscal Year July 1, 2017 to June 30, 2018

	MONTH TO DATE				YEAR TO DATE				ANNUAL BUDGET	
	Month End 12/31/18	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 18-19 Budget	% of Budget
9501 · Gasoline/Diesel	366	708	342	52%	4,350	4,250	(100)	102%	8,500	51%
9502 · Pickups	934	167	(768)	561%	934	1,000	66	93%	2,000	47%
9503 · Gapvac	1,011	292	(720)	347%	2,597	1,750	(847)	148%	3,500	74%
9504 · Backhoe	-	167	167	0%	841	1,000	159	84%	2,000	42%
9505 · Vehicle Maint Supplies	-	83	83	0%	82	500	418	16%	1,000	8%
Total 9500 · Vehicle Expense	2,312	1,417	(895)	163%	8,804	8,500	(304)	104%	17,000	52%
Project Expenses										
9812 · Spot Repairs of Sewer Mainline & Laterals	-	-	-	0%	52,002	44,500	(7,502)	117%	44,500	117%
9813 · Repair of Sewer Manholes at Various Locations	-	-	-	0%	36,910	41,500	4,590	89%	41,500	89%
9815 · Misc Sewer Pump Station Upgrades	3,323	-	(3,323)	100%	12,922	13,500	578	96%	13,500	96%
9818 · Misc Water System Improvements	-	-	-	0%	34,567	33,400	(1,167)	103%	33,400	103%
9819 · Adj Water Valve Boxes to Street Grade	-	-	-	0%	459	3,000	2,541	15%	3,000	15%
9820 · Misc Upgrades Water Pump Stations	2,264	-	(2,264)	100%	4,645	21,400	16,755	22%	21,400	22%
9821 · Automatic Meter Read System	-	248	248	0%	491	1,488	996	33%	2,975	17%
9822 · Misc Jobs - Safety Tools Bldgs	-	2,800	2,800	0%	26,533	25,200	(1,333)	105%	33,600	79%
9824 · Lake Management	-	208	208	0%	538	1,250	712	43%	2,500	22%
9825 · HOTFaP	-	-	-	0%	5,338	30,000	24,663	18%	30,000	18%
9915 · Misc. Projects	-	-	-	0%	-	-	-	0%	-	-
Total 9800 · Project Expenses	5,587	3,256	(2,331)	172%	174,404	215,238	40,834	81%	226,375	77%
Total Controllable Expenses	59,438	137,026	77,588	43%	852,980	1,013,736	160,756	84%	1,783,909	48%
Non-Controllable Expenses:										
9900 · Debt - Interest										
9904 · Interest on SRF Loan	6,260	6,261	1	100%	6,260	6,261	1	100%	12,075	52%
9906 · USDA Revenue Bonds	-	-	-		64,566	65,000	434	99%	130,000	50%
9908 · Int on Assessment-7207 Palisade	-	-	-	0%	-	-	-	0%	765	0%
Total 9900 · Debt - Interest	6,260	6,261	1	100%	70,826	71,261	435	99%	142,840	50%
9920 · Depreciation										
9921 · Depreciation - Water	10,018	10,390	373	96%	60,106	62,342	2,236	96%	124,684	48%
9922 · Depreciation - Sewer	7,992	8,583	592	93%	47,950	51,500	3,550	93%	102,999	47%
Total 9920 · Depreciation	18,009	18,974	964	95%	108,056	113,842	5,786	95%	227,683	47%
9950 · SLCWD Share - DSPUD Capital Costs					38,753					
Total Non-Controllable Expenses	24,270	25,235	965	96%	217,636	185,103	6,220	118%	370,523	59%
TOTAL DISTRICT EXPENSES:	83,708	162,261	78,553	52%	1,070,616	1,198,839	166,976	89%	2,154,432	50%
EARNED REVENUE LESS EXPENSES	88,688	7,403	81,286		(5,896)	(145,856)	139,960		310,407	

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

	For Period 7/1/2018 to 6/30/2019				
	PROPOSED BUDGET	Previously Incurred Costs	Costs Incurrec Current Month	Total Costs to Date	VARIANCE Favorable (Unfavorable)
CAPITAL PROJECTS IN PROGRESS:					
Miscellaneous Sewer Pump Station Upgrades	\$ 16,500	\$ 17,106		\$ 17,106	\$ (606)
Miscellaneous Water Pump Station/Storage Improvements	75,000	65,884		\$ 65,884	9,116
DSPUD Water Plant	50,000	-	-	\$ -	50,000
Total Capital Projects	\$ 141,500	\$ 82,990.00	\$ -	\$ 82,990	\$ 58,510

Sierra Lakes County Water District
Cash Flow Projection
in \$000's

Fiscal Year 2017/2018

Beginning Operating Cash Balance:

ACTUAL Dec-18	Forecast Dec-18	Forecast Jan-19	Forecast Feb-19	Forecast Mar-19	Forecast Apr-19	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19
177	177	178	328	418	135	52	109	118	(52)	118	(162)	(217)

Cash Provided/(Used) by Operations:

Revenues:

Sewer & Water Service Fees
Misc Other Income
Placer County Taxes

Expenses:

Operating Expenses
Sierra Plant - Capital Projects
HOTFaP

Net Cash Provided/(Used) by Operations:

117	90	80	186	100	67	78	123	30	350	100	100	150
	5	-	29	1	-	-	5	-	-	-	-	-
	-	220	-	-	-	100	1	-	-	-	-	-
(116)	(120)	(125)	(125)	(125)	(125)	(121)	(120)	(120)	(130)	(130)	(130)	(130)
	-	-	-	(5)	-	-	-	(55)	(50)	(50)	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
1	(25)	175	90	(29)	(58)	57	9	(145)	170	(80)	(30)	20

Cash Provided/(Used) for Financing Activities

CA Bank & Trust - Qrtly Transfers
USDA \$5.2 million Revenue Bond
DSPUD Excess Capacity Refund (\$655,000)

Total Cash Provided/(Used) by Financing Activities:

		(25)	-	-	(25)	-	-	(25)	-	-	(25)	-
-	-	-	-	(200)	-	-	-	-	-	(200)	-	-
		-	-	-	-	-	-	-	-	-	-	-
-	-	(25)	-	(200)	(25)	-	-	(25)	-	(200)	(25)	-

Cash Provided(Used) by Investment Activities

Lump Sum Prepayment: Pensions
GASB 45 - OPEB Annual Funding

Total Cash Provided(Used) by Investment Activities:

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

Ending OPERATING ACCOUNT Cash Balance:

178	152	328	418	135	52	109	118	(52)	118	(162)	(217)	(197)
-----	-----	-----	-----	-----	----	-----	-----	------	-----	-------	-------	-------

SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION
2017/2018 - 2021/2022
in \$000's

Beginning OPERATING Cash Balance:

Cash Provided/(Used) by Operations:

Revenues:

Water/Sewer Service Fees

Placer County Tax

Primary Facilities Fees

Misc Other Income

Expenses:

Operating Expenses

Sierra Plant - Capital Projects

Net Cash Provided/(Used) by Operations:

Cash Provided/(Used) for Financing Activities

CA Bank & Trust Loan Principal & Interest

USDA Revenue Bond Loan

Refunded WWTP Costs

Total Cash Provided/(Used) by Financing Activities:

Cash Provided(Used) by Investment Activities

Total Cash Provided(Used) by Investment Activities:

Moved to Placer Co. Treasurer's Fund

Annual GASB 45 Funding - OPEB - Moved to LAIF

Total Cash Provided(Used) by Investment Activities:

Ending OPERATING Cash Balance:

ACTUAL 2017/2018	FORECAST 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022
2,299	2,271	118	243	286
2,112	2,036	2,036	2,036	2,036
406	408	390	390	390
	29	29	29	29
10	15	40	40	40
(1,460)	(1,587)	(1,635)	(1,684)	(1,734)
(260)	(205)	(380)	(664)	(453)
808	696	480	147	308
-	-	-	-	-
(100)	(100)	(100)	(100)	(100)
(269)	(268)	(268)	(268)	(268)
75	73	67	67	67
(294)	(295)	(301)	(301)	(301)
(488)	(2,500)		250	
(54)	(54)	(54)	(54)	(54)
(542)	(2,554)	(54)	196	(54)
2,271	118	243	286	239

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1002 · US Bank - Demand	178,477.27
1030 · CA Bank & Trust(Fiscal Agt-SRF)	183,720.08
1031 · GASB 45 - OPEB ACCOUNT	163.13
1040 · Petty Cash	50.00
1061 · Placer County Tres. Fund	2,500,000.00
1062 · LAIF - OPEB Funds	610,515.07
Total Checking/Savings	3,472,925.55
Accounts Receivable	
2000 · Current Service Receivable	634,442.93
Total Accounts Receivable	634,442.93
Other Current Assets	
12000 · Undeposited Funds	3,011.10
2100 · Prepaid Insurance	7,708.46
2102 · DSPUD - MOU Receivable	196,724.70
Total Other Current Assets	207,444.26
Total Current Assets	4,314,812.74
Fixed Assets	
3000 · Water Utility Plant in Service	
3001 · Water Source of Supply (Lakes)	49,686.95
3002 · Water Pumping Plant	142,950.01
3003 · Water Filtration Plant	683,796.29
3004 · Water Distribution System	4,138,458.07
3005 · General Plant	241,303.96
3010 · Filter Plant Construction-FmHA	904,122.09
3011 · Filter Plant Mod Adm 1/2 Water	85,929.37
3012 · Wells/Post Chlorination-DWR	628,829.55
Total 3000 · Water Utility Plant in Service	6,875,076.29
30000 · Wastewater System Assets	
3020 · Wastewater Collection Sys	1,152,366.63
3022 · Wastewa Export Line-SWRCB Gr...	1,772,116.35
3024 · Wastewater Export Project	206,448.44
3025 · Wastewater Disposal Plant	779,194.14
3026 · Parallel Sewer Force Main	217,842.37
3027 · Filter Plant Mod Adm 1/2 Sewer	85,929.37
3028 · Vehicles	292,127.98
3029 · Sewer Inspection Camera	10,427.50
Total 30000 · Wastewater System Assets	4,516,452.78
3030 · Land	
3031 · Lot K-9-1	4,538.37
3032 · Lot 117-S1	2,992.57
3033 · Lot 16-S5/6	1,638.67
3034 · Part 069-020-047	500.00

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2018

	Dec 31, 18
3035 · 5 Acres Section 35	1,187.16
3036 · Lake Parcel	101,100.50
3037 · 7207 Palisade Drive	33,700.19
3030 · Land - Other	11,378.00
Total 3030 · Land	157,035.46
30400 · Accumulated Depreciation	
3042 · Depreciation Allowance - Sewer	-3,057,730.59
3043 · Depreciation Allowance - Water	-3,623,061.84
Total 30400 · Accumulated Depreciation	-6,680,792.43
Total Fixed Assets	4,867,772.10
Other Assets	
3100 · Projects in Progress	
3104 · Misc Sewer Pump Stat Upgrades	17,106.19
3106 · Misc Upgrades Water Pump Stat	65,883.87
3107 · Replace Water Mainline & Latls	423.50
3113 · New Roof on Filter Plant	4,179.18
3114 · Badger Meters & Endpoints	35,372.39
Total 3100 · Projects in Progress	122,965.13
3200 · Deferred Outflows/Contributions	15,002.00
3201 · Deferred Outflows/Actuarial	98,217.00
3205 · Deferred Outflows (OPEB Contrib	38,682.42
Total Other Assets	274,866.55
TOTAL ASSETS	9,457,451.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4000 · Accounts Payable	10,544.87
Total Accounts Payable	10,544.87
Other Current Liabilities	
4100 · Accounts Payable - Other	3,837.25
4101 · OPEB Payable	285,203.05
5000 · Direct Deposit Liabilities	8,152.07
5001 · Accrued Taxes	
5005 · Retirement - Accrued Taxes	2,448.10
5008 · SUI - Accrued Taxes	634.50
5009 · ETT - Accrued Taxes	12.96
Total 5001 · Accrued Taxes	3,095.56
5013 · Accrued Vacation	8,926.61

	Dec 31, 18
5019 · Loan Interest Payable - Accrued	31,374.81
Total Other Current Liabilities	340,589.35
Total Current Liabilities	351,134.22
Long Term Liabilities	
6000 · Debt - Principal	
6004 · Loan Payable Principal - SRF	462,688.81
6007 · USDA \$5,222,000 Revenue Bond	4,695,700.00
6008 · Assessment - 7207 Palisade	8,816.64
Total 6000 · Debt - Principal	5,167,205.45
6100 · Accrued OPEB - GASB 45	437,840.19
6101 · Net Pension Liability - GASB 68	29,113.00
6102 · Deferred Inflows	66,506.00
Total Long Term Liabilities	5,700,664.64
Total Liabilities	6,051,798.86
Equity	
7000 · Reserve for Debt Service	175,336.83
7001 · Capital Improvement - Sewer	163,674.19
7002 · Capital Improvement - Water	37,243.72
7005 · Retained Earnings	2,026,210.29
Net Income	1,003,187.50
Total Equity	3,405,652.53
TOTAL LIABILITIES & EQUITY	9,457,451.39

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SIERRA LAKES COUNTY WATER DISTRICT
LIST OF DISBURSEMENTS REQUIRING BOARD APPROVAL
January 2019

Vendor	Inv # / Inv Date		Invoice Amount
<u>Acumen Engineering</u>	Invoice #	147	10,947.50
	Date	1/1/2019	
	For: <u>Dec 2018 Professional Fees</u>		
<u>Anna Nickerson</u>	Inv#	121518	4,800.00
	Date	12/15/2018	
	For: <u>Professional Fees 12/1 to 12/15/18</u>		
	Inv#	123118	2,760.00
	Date	12/31/2018	
	For: <u>Professional Fees 12/16 to 12/31/18</u>		
TOTAL ANNA NICKERSON			7,560.00
<u>Kronick Moskowitz Tiedemann & Girard</u>	Inv#	292571	1,830.85
	Inv#	292572	1,889.00
	Date	12/12/2018	
	For: <u>Nov 2018 Legal Fees</u>		
TOTAL Kronick Moskowitz Tiedemann & Girard			3,719.85
<u>Simonds Michinery Company</u>	Invoice #	INV16994	3,172.51
	Date	12/31/2018	
	For: <u>Myers impeller</u>		
<u>Lopez Excavating, Inc</u>	Invoice #	1121	10,782.40
	Date	1/5/2019	
	For: <u>Water/Sewer Mains Emergency Repairs</u>		
TOTAL INVOICES FOR APPROVAL			36,182.26

ACUMEN ENGINEERING

C O M P A N Y

PO Box 3497
Truckee, California 96160

Invoice

DATE	INVOICE #
1/1/2019	147

BILL TO
Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728

TERMS	DUE DATE	PROJECT
Net 30	1/31/2019	

DESCRIPTION	QTY	RATE	AMOUNT
Principal Engineer in December 2018 per attached detail	75.5	145.00	10,947.50
<p>ACCOUNT NO 9017 \$ 10,947.50</p> <p>CHECK NO,</p> <p>CK DATE</p> <p>APPROVED</p>			
Total			\$10,947.50

**Sierra Lakes County Water District
Acumen Engineering Monthly Invoice Detail
December 2018**

Date	Engineering Task Description	Hours
12/3/2018	Customer amortization agreement; review invoices with Anna; O&M memo; on-call truck policy research; research body contact in Lake Serena. O&M hours: 3.5	3.5
12/4/2018	Drive to District; staff meeting; emergency generator training; meet with DSPUD re: 2017-2018 flows and allocation; O&M and SLPOA License Agreement memos. O&M hours: 5.0	5.0
12/5/2018	Board Memos. O&M hours: 4.0	4.0
12/6/2018	Drive to District; SPS-1 check valve replacement; review Board Meeting agenda with Anna; agency meeting re: Placer County Building Department permitting and jurisdiction; Board Memos. O&M hours: 2.5	2.5
12/7/2018	Finish Board Memos; review Placer County notice re: lot line adjustment on Swiss Court; escrow holdback for service testing. O&M hours: 4.0	4.0
12/10/2018	Sick Leave buyback process research; on-call truck use policy research; project assignments; area superintendent's meeting. O&M hours: 3.0	3.0
12/11/2018	Drive to District; staff meeting; residential inspection; research/order GapVax boom part; order materials for SPS-1 check valve replacement. O&M hours: 3.5	3.5
12/12/2018	Drive to Tahoe City for Placer County DPW Utility Coordination Meeting. O&M hours: 3.0	3.0
12/13/2018	Backflow test reminder letters; drive to District; review treatment plant operation; telephone with pump overhaul facility for SPS-1 pump pickup; GapVax boom repairs. O&M hours: 2.5	2.5
12/14/2018	Escrow closeout checklist; employee sick leave buyout process; backflow test reminder letter; no-lead certification to SWRCB; Board Meeting. O&M hours: 4.5	4.5
12/15/2018	Board Meeting follow-up re: SLPOA License Agreement signature; DBP and 123TCP testing results and forward to SWRCB. O&M hours: 2.0	2.0
12/16/2018	Watermain breaks on Lake and Donner; call Contractor for repair assistance; water treatment process modifications. O&M hours: 5.0	5.0

**Sierra Lakes County Water District
Acumen Engineering Monthly Invoice Detail
December 2018**

Date	Engineering Task Description	Hours
12/17/2018	Emails to affected property owners re: water outage; drive to District; meet with Contractor re: repairs; reschedule SPS-1 pump replacement. O&M hours: 3.5	3.5
12/18/2018	Drive to District; supervise watermain repairs; email property owners; residential plan check; review invoices and time cards; pickup pipeline repair materials. O&M hours: 8.0	8.0
12/19/2018	123 TCP results to SWRCB; residential plan check; review DSPUD WWTP violation documentation; letter to property owner re: leak; meeting with Placer County Building and utility agencies re: permitting and inspections. O&M hours: 6.0	6.0
12/20/2018	Drive to District; watermain repair temporary patching; contact property owner re: Lake Drive repairs; meet with DSPUD re: WWTP violation and audit results; contact vendor re: Bales VFD repairs; repair parts for GapVax. O&M hours: 4.5	4.5
12/21/2018	Drive to District; treatment plant operation; letter to property owner re: leak repair and service discontinuance; correspondence with Architect re: proposed residence on Serene Road and permitting process. O&M hours: 3.0	3.0
12/27/2018	Telephone property owner re: leak repair; letters to property owners re: backflow testing; letters to property owners re: leaks; residential plan check; information to realtor re: vacant parcel service; work and project schedule update; Bales VFD information to vendor. O&M hours: 2.5	4.0
12/28/2018	Drive to District; meet with Operators re: treatment plant and polymer dosage and shop reorganization; meet with realtor re: vacant parcel development; coordinate with electrician for SPS-1 pump replacement; review AC pipe corrosion study and telephone engineer re: testing of Lake and Donner pipe materials; CARB annual reporting. O&M hours: 4.0	4.0
Total O&M: 75.5 hours		75.5

**ANNA NICKERSON
FINANCIAL CONSULTANT**

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

anickerson@sonic.net

INVOICE

INVOICE NO: 121518
DATE: December 15, 2018

ACCOUNT NO: 9018 \$ 4,800.00
CHECK NO: _____
CHECK DATE: _____
APPROVAL: _____

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

Billing Rate: \$80.00

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Assmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
12/3/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Started month end, closed out escrows and filed.	7.0	\$80.00	\$ 560.00	1	1	2.5			0.5	1.5	0.5			7
12/4/2018	Off - Medical	0.0	\$80.00	\$ -											0
12/5/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Board packet documents.	3.0	\$80.00	\$ 240.00						0.5	0.5	0.5	1.5		3
12/6/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Worked on month end and prepared for flash audit.	4.5	\$80.00	\$ 360.00			3			0.5	0.5	0.5			4.5
12/7/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Month end closing, flash audit support & board packets.	10.5	\$80.00	\$ 840.00			6.5			0.5	0.5	0.5		2.5	10.5
12/10/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Escrows, Lucity & iPad setup and CalPERS updates.	7.0	\$80.00	\$ 560.00		1.5	2.5			1	1	0.5	0.5		7
12/11/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finalized agenda and board packets. Modified iPad setup for Patrick and filed.	7.0	\$80.00	\$ 560.00	1.5					1	1.5	0.5	1	1.5	7
12/12/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Prepared documents for board meeting, updated customer info in Lucity and filed.	4.0	\$80.00	\$ 320.00	0.5				0.5	1	1	0.5		0.5	4
12/13/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website customer accounts, worked on month end statements.	4.0	\$80.00	\$ 320.00			1			1	0.5	0.5	1		4
12/14/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website payments/customers/invoice info, prepared for board meeting, filed and processed payroll.	11.0	\$80.00	\$ 880.00	1		2			2	1.5	0.5	2	2	11
12/14/2018	Board Meeting	2.0	\$80.00	\$ 160.00										2	2
		60.0	TOTALS	\$ 4,800.00	4.0	2.5	17.5	0.0	0.5	8.0	8.5	4.5	6.0	8.5	60.0
					7%	4%	29%	0%	1%	13%	14%	8%	10%	14%	

ANNA NICKERSON
FINANCIAL CONSULTANT

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

anickerson@sonic.net

INVOICE

INVOICE NO: 123118
 DATE: December 31, 2018

ACCOUNT NO: 9018 \$ 2,760.00
 CHECK NO: _____
 CHECK DATE: _____
 APPROVAL: _____

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

Billing Rate: \$80.00

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Assmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
12/17/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Fixed computer software issue filed.	6.0	\$80.00	\$ 480.00	1.5					2	0.5	0.5	1.5		6
12/18/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Update backflow test received and updated customer information.	5.5	\$80.00	\$ 440.00					2.5	2	0.5	0.5			5.5
12/19/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated new accounts, sent new owner letters/info.	4.0	\$80.00	\$ 320.00		2.5				0.5	0.5	0.5			4
12/20/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed late fees and updated website owner info.	4.0	\$80.00	\$ 320.00						2	0.5	0.5	1		4
12/21/2018	Off - Medical	0.0	\$80.00	\$ -											0
12/24/2018	Off	0.0	\$80.00	\$ -											0
12/25/2018	Holiday	0.0	\$80.00	\$ -											0
12/26/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Prepared 30 day notices and started meeting minutes.	5.5	\$80.00	\$ 440.00						3	1	0.5		1	5.5
12/27/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	5.5	\$80.00	\$ 440.00						0.5	0.5	0.5		4	5.5
12/28/2018	Out Sick	0.0	\$80.00	\$ -											0
12/31/2018	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$80.00	\$ 320.00			2.5			0.5	0.5	0.5			4
		34.5	TOTALS	\$ 2,760.00	1.5	2.5	2.5	0.0	2.5	10.5	4.0	3.5	2.5	5.0	34.5
					4%	7%	7%	0%	7%	30%	12%	10%	7%	14%	



400 Capitol Mall, 27th Floor
Sacramento, CA 95814

T | 916.321.4500
F | 916.321.4555

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION

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

December 12, 2018
Invoice 292571

General

Reference # 4210-001

For Professional Services Through 11/25/2018

Previous Balance		275.70
Payments		-275.70
Balance Forward		0.00
Current Fees	1,799.50	
Current Disbursements	31.35	
Total Current Charges		1,830.85
Total Due		\$1,830.85

*** DUE UPON RECEIPT ***

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

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	1,830.85	0.00	0.00	0.00	1,830.85

ACCOUNT NO. 9012 \$1830.85
CHECK NO.
CK DATE
APPROVED 

31

Kronick Moskovitz Tiedemann & Girard

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

December 12, 2018
Invoice 292571
Page 2

General

Current Fees	1,799.50
Current Disbursements	31.35

Total Current Charges	1,830.85
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Total Due	\$1,830.85
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For Professional Services Through 11/25/2018

Fees

Date	Attorney / Description	Rate	Hours	Amount
11/04/2018	Mitchell, Jeffrey A Email to Bill Quesnel, Karen Heald re: potential conflict for new director.	225.00	0.30	67.50
11/05/2018	Mitchell, Jeffrey A Email to/from Bill Quesnel and Karen Heald re: recusal for conflict.	225.00	0.30	67.50
11/06/2018	Mitchell, Jeffrey A Reviewing Sierra Lakes Board packet.	225.00	0.30	67.50
11/08/2018	Booher, Andreas L Research policies allowing for delegation to Board chair where emergency of timing prevent bringing issue before whole Board.	215.00	1.40	301.00
11/09/2018	Mitchell, Jeffrey A Attending Board meeting by phone (Billed at Half Rate).	112.50 ✓	0.80	90.00
11/12/2018	Mitchell, Jeffrey A Reviewing NOE for Sierra Ramp extension.	225.00	0.20	45.00
11/19/2018	Booher, Andreas L Call with Bill Quesnel re liability coverage assessment; begin review of documents provided by Bill Quesnel.	215.00	1.50	322.50
11/20/2018	Booher, Andreas L Call with Bill Quesnel re review district insurance coverage and continue review of documents provided by Bill Quesnel.	215.00	2.40	516.00
11/21/2018	Booher, Andreas L Review documents for liability coverage assessment.	215.00	1.50	322.50
Total Fees For Professional Services			8.70	\$1,799.50

Reimbursable Costs

Date	Description	Units	Amount
	Photocopy/Printing Charges	209	31.35

Kronick Moskowitz Tiedemann & Girard

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

December 12, 2018
Invoice 292571
Page 3

General

Date	Description	Units	Amount
Total Costs			\$31.35
Total Current Charges This Invoice 4210-001			\$1,830.85



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

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION

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

December 12, 2018
Invoice 292572

Lake Management

Reference # 4210-009

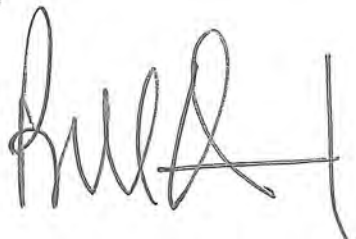
For Professional Services Through 11/25/2018

Previous Balance	157.50
Payments	-157.50
Balance Forward	0.00
Current Fees	1,889.00
Total Current Charges	1,889.00
Total Due	\$1,889.00

*** DUE UPON RECEIPT ***

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

Aged Accounts Receivable					
	0-30	31-60	61-90	91+	Total Due
Totals	1,889.00	0.00	0.00	0.00	1,889.00

ACCOUNT NO 9012 \$ 1,889.00
CHECK NO.
CK DATE
APPROVED 

Kronick Moskowitz Tiedemann & Girard

Sierra Lakes County Water District
Reference # 4210-009 - JAM

December 12, 2018
Invoice 292572
Page 2

Lake Management

Current Fees 1,889.00

Total Current Charges 1,889.00

Total Due \$1,889.00

For Professional Services Through 11/25/2018

Fees

Date	Attorney / Description	Rate	Hours	Amount
11/02/2018	Mitchell, Jeffrey A Email to/from Bill Quesnel, Karen Heald, SLPOA re: SLOPA issue with insurance provision.	225.00	0.30	67.50
11/02/2018	Booher, Andreas L Review proposed changes to SLPOA license agreement.	215.00	0.50	107.50
11/05/2018	Mitchell, Jeffrey A Discussion re: SLPOA proposed revision to insurance language in License Agreement, email to Bill Quesnel.	225.00	0.30	67.50
11/07/2018	Mitchell, Jeffrey A Email to/from Bill Quesnel re: memo to Board on SLPOA license.	225.00	0.20	45.00
11/09/2018	Mitchell, Jeffrey A Email to/from Bill Quesnel and Karen Heald re: SLPOA License and possible conflict of interest issue.	225.00	0.50	112.50
11/14/2018	Mitchell, Jeffrey A Email to/from Karen Heald and Bill Quesnel re: SLOPA insurance concerns.	225.00	0.20	45.00
11/16/2018	Mitchell, Jeffrey A Reviewing Sierra Lakes specific Water Code sections in prep for discussion concerning SLPOA License.	225.00	0.20	45.00
11/20/2018	Mitchell, Jeffrey A Call/email to/from Bill Quesnel re: meeting concerning SLPOA License and insurance requirements.	225.00	0.20	45.00
11/24/2018	Mitchell, Jeffrey A Email to/from Bill Quesnel, Karen Heald, Andreas Booher re: SLPOA insurance coverage.	225.00	0.30	67.50
11/24/2018	Booher, Andreas L Review email correspondence re SLPOA insurance policy coverage extended to District and begin reviewing SLPOA's insurance policy documents.	215.00	0.40	86.00

35

Kronick Moskowitz Tiedemann & Girard

Sierra Lakes County Water District

December 12, 2018

Reference # 4210-009 - JAM

Invoice 292572

Page 3

Lake Management

Date	Attorney / Description	Rate	Hours	Amount
11/25/2018	Mitchell, Jeffrey A Reviewing SLPOA insurance policies.	225.00	1.80	405.00
11/25/2018	Booher, Andreas L Review SLPOA's insurance policy documents and prepare summary of issues.	215.00	3.70	795.50

Total Fees For Professional Services	8.60	\$1,889.00
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Reimbursable Costs

0.00

Total Costs	\$0.00
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Total Current Charges This Invoice 4210-009	\$1,889.00
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Pumps Since 1905

Invoice

Simonds Machinery Company

Remit to:
 Simonds Machinery Co.
 259 Harbor Way
 South San Francisco, CA 94080
 650-589-9900

Acct. No.	Date	Invoice #
1405	12/13/2018	INV17104

Bill To

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

Ship To

Sierra Lakes County Water District
 C/O Simonds Machinery (will call)
 259 Harbor Way
 South San Francisco CA 94080
 United States

PO #	Ship Date	Ship Via	FOB	Terms	Sales Rep
18-147	12/13/2018	Incoming Freight	Factory	Net 10 Days	Omar Cervantes

Tracking #

Item	Qty	Description	Each	Tax	Amount
23608D535	1	Myers 4VC tapered shaft impeller with 10.13" trim	1,650.00	Yes	1,650.00
05863A021	1	Myers Gasket Vellumoid	11.25	Yes	11.25
23607B000	1	Myers wear ring, 4VC pump	300.00	Yes	300.00
080730001	1	Myers Seal	112.50	Yes	112.50
Oil	1	Oil	75.00	Yes	75.00
Labor 1	1	Labor needed to complete the installation using the parts listed above	680.00		680.00
ACCOUNT NO 9815 CHECK NO. CK DATE APPROVED			Est. 2212.00 Act (2148.75) Price Adj (65.25) \$ 3,172.51 NO Freight 37		

Subtotal	2,828.75
Shipping Cost (Incoming Freight)	145.00
Tax (South San Francisco City 9.25%)	198.76
Total	\$3,172.51

37

López Excavating, Inc
Post Office Box 2327
Truckee, CA 96160
enriquerlopez21@gmail.com

ACCOUNT NO 9818 \$10,782.40
CHECK NO.
CK DATE

INVOICE

APPROVED

BILL TO
Serene Lakes PUD

INVOICE # 1121
DATE 01/05/2019
DUE DATE 02/04/2019
TERMS Net 30

JOB SITE	ATTN:	JOB#			
Serene Lakes	Bill Quesnel	18-208 Serene Lakes PUD Eme			
DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/18/2018	Materials/Trucking	Supplier: Pombo Rosse Base 2 loads, Mobilization in/out Truck time and Standby.	1	1,312.12	1,312.12
12/18/2018	Excavation Labor:Laborer	4 Laborers Expose and fix water break on 2 lines with 305 mini excavator, and back fill with base and compact.	32	55.00	1,760.00
12/18/2018	Excavation Labor:Laborer Overtime	4 Laborers Expose and fix water break on 2 lines with 305 mini excavator, and back fill with base and compact.	10	82.50	825.00
12/18/2018	Excavation Labor:Operator	2 Operators Expose and fix water break on 2 lines with 305 mini excavator, and back fill with base and compact.	8	70.00	560.00
12/18/2018	Excavation Labor:Operator Overtime	2 Operators Expose and fix water break on 2 lines with 305 mini excavator, and back fill with base and compact.	5	105.00	525.00
12/18/2018	Tools and	Tool truck,	1	1,670.00	1,670.00

Enrique López

Post Office Box 2327 Truckee, CA 96160

CSLB: 1035965

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Equipment	trench plates, 305 mini ex, plate whacker, cutoff saw, jackhammer and generator.			
12/19/2018	Materials/Trucking	Supplier Pombo: Truck 74 -1 load back rock, off haul dirt, off haul asphalt, mobilization, 305 mini excavator and trench plates.	1	593.01	593.01
12/19/2018	Excavation Labor:Laborer	3 Laborers Expose Broken sewer line, repair and back fill. Back fill water line and compact. Load out asphalt and dirt.	11.50	55.00	632.50
12/19/2018	Excavation Labor:Operator	1 Operator Expose Broken sewer line, repair and back fill. Back fill water line and compact. Load out asphalt and dirt.	5.50	70.00	385.00
12/19/2018	Tools and Equipment	Tool truck, 305 mini excavator	1	875.00	875.00
12/19/2018	Profit and Overhead		0.18	9,137.63	1,644.77

Thank You for Your Business!

BALANCE DUE

\$10,782.40

37 a-2

SIERRA LAKES COUNTY WATER DISTRICT

Follow-up from December 14, 2018. Board Meeting

- 1 Bill Q Send letter to SLPOA summarizing the understanding regarding SLPOA facilities in the water at Lot 1 and defining SLPOA's responsibilities with respect to Lease Agreement.
- 2 Bill Q Look into options for a District weather station
- 3 Interested Directors Provide picture and bio for website
- 4 Mr. Mitchell Update on the District election status through Placer County (Before next scheduled election in 2020)

Future discussion topics or agenda items:

- 1) A review of what we can do to improve customer service

Sierra Lakes County Water District
Action Items
As of January 2019

	TASK	STATUS	DUE DATE	PROGRESS	ASSIGNED
1	Office Procedures Manual	3 sections left to complete	In Process	85%	Anna
2	Proper Operation of Stop & Drain Valves Program	equipment modified, coordinating production of video	In Process	60%	Bill Q.
3	Develop information about best management practices and fertilization for inclusion with billing	Research BMPs and macrophyte plant management options	Spring 2019	10%	Bill Q.
4	AMR Data Collection & Analysis	Collect use data by type of occupancy	Summer 2019	0%	Bill Q.
5	Policies & Procedures Review/Update	Review current policies and procedures for revisions and possible additions.	Spring 2019	10%	Bill Q./ Anna/Dick/Bob
6	Insurance Coverage Review	JPIA Liability, Property and Workers Comp policies submitted to KMTG for review	Spring 2019	25%	Bill Q./Jeff M
7	Urgent Matter Protocol	Review current policies and procedures for revisions and possible additions to agenda.	Jan-19	0%	Bill Q.