

MEMORANDUM

TO: Board of Directors
FROM: Shauna Lorance, General Manager
SUBJECT: General Manager Report
DATE: January 2, 2024

DSPUD Intertie

Donner Summit Public Utilities District (DSPUD) was not awarded a grant to study an intertie with Sierra Lakes County Water District. The grant funds were first awarded to agencies that had urgent water quality or water supply issues and there is not enough funding to cover studies regarding backup supplies at this time.

Auditor Rotation

A Request for Proposal has been developed and sent out to a list of auditors. Auditors that are located in the general facility (northern California) and do work with neighboring agencies were identified. The proposals are due on **January 11, 2024**. Staff will review the proposals and recommend a selection.

Metering Schedule

The metered water billing implementation schedule has been updated to reflect our current progress. The Board has requested information to be included on the District website to inform customers of the current status. The following information is recommended to be included, along with other information presented to the Board of Directors.

SCHEDULE FOR METERED WATER BILLING IMPLEMENTATION

SLCWD is legally required to implement metered billing for all water services by 2025. Below is a tentative schedule for implementation. As the work progresses, this schedule could change due to unforeseen circumstances.

- January 2024 – Board to approve initial metered water rate structure
- March 2024 – Board of Directors will adopt initial policies on metered water rates (These could change as more information becomes available during the implementation of the metered water billing)
- September 2024 – Water meters will be installed at all Water service connections
 - Billing software will be selected
- December 2024 – Billing software will be installed on the District computers
- March 2025 – Any bugs identified during testing of billing software will be fixed

- July to December 2025 – Customers will receive comparison water bills with both flat rate and metered rate billings for information purposes (customers will still be on flat rates)
- December 31, 2025 – Implementation of metered water billing

SCHEDULE FOR DEVELOPMENT OF 2024/25 WATER AND SEWER RATES

- January 2024 – District to receive Final Master Plans and will present to the Board of Directors at January Board Meeting
- February 2024 – Presentation to the Board of Directors on the impact of the recommended Capital Improvement Plan (CIP), presented in the Master Plans, to water and sewer rates. Staff will provide optional CIP schedules to reduce rate impacts.
- March/April 2024 – Board of Directors to select water (and sewer) rates to include in Proposition 218 notice
- May/June 2024 – District will hold a public hearing on water (and sewer) rates
- June 2024 – Board will consider adoption of 2024/25 budget

MEMORANDUM

To: Honorable Board of Directors, Sierra Lakes County Water District
From: Patrick Baird, Utilities Operation Manager
Subject: December 2023 Operations Report
Date: January 4, 2024

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

There were no permit violations during December 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 December 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:

	December 2023		November 2023	
	Water	Sewer	Water	Sewer
Daily Average Usage	41,510	51,752	29,316	30,174
2-Year Average	61,143	52,056	54,166	47,115
5-Year Average	65,032	48,567	50,706	38,170
Percent Difference	-32% / -36%	-0% / 6%	-45% / -42%	-35% / -21%

- The District treated 1,172,010 gallons of water in December 2023.
- The Backwash total contributed to 8.5% of the month’s water usage.
- The District’s share of the flow through the DSPUD wastewater treatment plant for December 2023 was 23%.

Water Treatment System:

The water temperature of the lake has been 2.5°C throughout the month of December.

Sewer Collection System:

All the sewer lift stations are operating as designed.

Attachments:

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

SIERRA LAKES COUNTY WATER DISTRICT SEWER & TREATED WATER TOTALS

Month: December Year: 2023

		SEWER TOTALS	TREATED WATER TOTALS				
DATE	DAY	SEWER FLOW	WATER TREATED	WATER USAGE	BACKWASH USAGE	*COMBINED TANK TOTAL GALS.	REMARKS
1	F	20,798	0	22,343	0	642,983	
2	S	21,736	0	23,649	0	620,641	
3	S	27,760	0	24,180	0	596,992	
4	M	27,958	43,810	20,438	3,741	572,812	
5	T	25,588	33,548	20,090	3,744	596,184	
6	W	24,876	27,031	19,110	3,852	609,642	
7	T	25,196	0	24,438	0	617,562	
8	F	28,322	0	28,815	0	593,125	
9	S	34,344	0	37,185	0	564,309	
10	S	31,080	0	34,547	0	527,125	
11	M	27,886	85,520	21,883	3,845	492,578	
12	T	28,364	67,692	28,370	3,745	556,215	
13	W	40,726	0	43,996	0	595,537	
14	T	37,836	62,365	38,369	41,174	551,541	
15	F	23,826	0	34,065	0	575,537	
16	S	38,996	0	44,417	0	541,472	
17	S	27,482	68,426	25,665	3,735	497,056	
18	M	86,894	75,338	24,389	3,689	539,817	
19	T	86,930	68,078	26,777	3,738	590,766	
20	W	68,760	58,023	41,490	3,732	632,066	
21	T	62,026	89,910	35,158	3,733	648,600	
22	F	61,386	0	44,835	0	703,352	
23	S	62,402	0	50,346	0	658,517	
24	S	72,148	44,083	55,526	3,731	608,170	
25	M	71,722	0	55,906	0	596,727	
26	T	77,598	102,957	62,635	3,606	540,821	
27	W	84,010	141,743	68,027	3,665	581,143	
28	T	92,800	113,359	74,857	7,347	654,859	
29	F	91,316	0	84,842	0	693,361	
30	S	92,398	0	84,212	0	608,519	
31	S	101,160	90,127	86,265	3,652	524,307	
TOTAL		1,604,324	1,172,010	1,286,824	100,729		
Average		51,752	37,807	41,510	3,249	591,366	
Max		101,160	141,743	86,265	41,174	703,352	

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

2023 SLCWD FLOW TOTALS

	Water Demand	Water Treated	Sewer Flow Totals	Percentage of DSPUD Wastewater Flow
Janaury	1,630,535	1,676,636	2,472,193	27.07%
February	1,666,520	1,732,626	1,902,316	24.90%
March	1,788,846	1,614,654	2,482,364	27.19%
April	1,780,500	1,816,723	3,502,323	33.06%
May	1,235,377	1,282,031	3,813,217	31.42%
June	1,580,447	1,600,398	3,744,856	38.68%
July	2,552,682	2,482,581	2,673,084	44.04%
August	2,048,256	2,150,103	1,348,816	32.61%
September	1,342,046	1,220,253	944,448	22.29%
October	1,003,990	1,025,265	659,950	17.65%
November	879,491	980,538	905,234	21.89%
December	1,286,824	1,172,010	1,604,324	23.77%
Total	18,795,514	18,753,818	26,053,125	
Average GPD	51,495	51,380	71,378	
Average GPM	36	36	50	
Sewer Average				28.71%

Sierra Lakes County Water District

Water- Daily Flow and 2-Year Average

S N O L A G																								
	Jan. 2-Year Average	Jan. 2023	Feb. 2-Year Average	Feb. 2023	Mar. 2-Year Average	Mar. 2023	Apr. 2-Year Average	Apr. 2023	May 2-Year Average	May. 2023	Jun. 2-Year Average	Jun. 2023	Jul. 2-Year Average	Jul. 2023	Aug. 2-Year Average	Aug. 2023	Sept. 2-Year Average	Sept. 2023	Oct. 2-Year Average	Oct. 2023	Nov. 2-Year Average	Nov. 2023	Dec. 2-Year Average	Dec. 2023
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85,000																								
80,000														82,345										
75,000											77,802				79,363									
70,000			68,310																					
65,000	67,648																							
60,000				61,880																				61,143
55,000					59,714	57,705		59,350												58,322				
50,000		54,085										52,682										54,166		
45,000							47,388		45,453															
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Sierra Lakes County Water District

Sewer- Daily Flow and 2-Year Average

	Jan. 2-Year Average	Jan. 2023	Feb. 2-Year Average	Feb. 2023	Mar. 2-Year Average	Mar. 2023	Apr. 2-Year Average	Apr. 2023	May 2-Year Average	May. 2023	Jun. 2-Year Average	Jun. 2023	Jul. 2-Year Average	Jul. 2023	Aug. 2-Year Average	Aug. 2023	Sept. 2-Year Average	Sept. 2023	Oct. 2-Year Average	Oct. 2023	Nov. 2-Year Average	Nov. 2023	Dec. 2-Year Average	Dec. 2023
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115,000								116,744																
110,000																								
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75,000		79,748																						
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65,000				67,940						68,441														
60,000					63,937							62,198												
55,000	55,070		59,672																					
50,000																							52,056	51,752
45,000														45,037							47,115			
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Sierra Lakes County Water District

Water- Daily Flow and 5-Year Average

G A L O N S																								
	Jan. 5-Year Average	Jan. 2023	Feb. 5-Year Average	Feb. 2023	Mar. 5-Year Average	Mar. 2023	Apr. 5-Year Average	Apr. 2023	May 5-Year Average	May. 2023	Jun. 5-Year Average	Jun. 2023	Jul. 5-Year Average	Jul. 2023	Aug. 5-Year Average	Aug. 2023	Sept. 5-Year Average	Sept. 2023	Oct. 5-Year Average	Oct. 2023	Nov. 5-Year Average	Nov. 2023	Dec. 5-Year Average	Dec. 2023
120,000																								
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85,000																								
80,000														82,345										
75,000											75,833						77,508							
70,000	70,021																							
65,000			69,102														66,073						65,032	
60,000				61,880	62,740																			
55,000						57,705	59,161	59,350											57,508					
50,000		54,085							52,108			52,682								50,706				
45,000																								
40,000																		44,735						41,510
35,000											39,851													
30,000																					33,033			
25,000																						29,316		
20,000																								
15,000																								
10,000																								
5,000																								

Sierra Lakes County Water District

Sewer- Daily Flow and 5-Year Average

	Jan. 5-Year Average	Jan. 2023	Feb. 5-Year Average	Feb. 2023	Mar. 5-Year Average	Mar. 2023	Apr. 5-Year Average	Apr. 2023	May 5-Year Average	May. 2023	Jun. 5-Year Average	Jun. 2023	Jul. 5-Year Average	Jul. 2023	Aug. 5-Year Average	Aug. 2023	Sept. 5-Year Average	Sept. 2023	Oct. 5-Year Average	Oct. 2023	Nov. 5-Year Average	Nov. 2023	Dec. 5-Year Average	Dec. 2023
120,000										123,007		124,829												
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75,000		79,748					79,522																	
70,000											72,683													
65,000				67,940	65,310								65,452											
60,000			63,615																					
55,000	50,392																							
50,000																								51,752
45,000														46,524									48,567	
40,000															43,510									
35,000																					38,170			
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STAFF REPORT

TO: Board of Directors
FROM: Anna Nickerson, Financial Consultant
SUBJECT: Consent Calendar Summary
DATE: January 5, 2024

STAFF RECOMMENDATION

Staff recommend adoption of the Consent Items Calendar.

ITEMS OF INTEREST

- A. Minutes for the December 11, 2023, Special Meeting transcribed and included.
- B. December 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 December 31, 2023:
The Budget to Actual report for the month ending December 31, 2023, is presented. Account 9812 Spot Repairs increased by \$27,008.00 in December for the sewer repair on Serene Rd. 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 SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF
SIERRA LAKES COUNTY WATER DISTRICT**

Date: Monday, December 11, 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 Dan Stockton
Director Jon Harvey
Director Karen Heald
Director David Keatley

Director Jennifer Jackson attended by Zoom

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

Shauna Lorance, General Manager
Patrick Baird, Utility Operations Manager
Anna Nickerson, Financial Consultant

Staff in attendance by Zoom:

Andreas Booher, District Counsel

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

Matt Leffers
Kristy Nelson

Guests in attendance by Zoom:

Chase Cambron
Steven Shray
SFCAR
Joe Peltier
Scott White

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.

Matt Leffers, Serene Lakes homeowner, asked to address the Board regarding the otter issue. He said there was new evidence that was presented by a Wildlife Otter Expert at SLPOA's public forum. In the presentation, the Wildlife Expert concluded that there was no explanation for the behavior of the otters. Mr. Leffers also said he spoke with a live animal expert at the Randall Museum in San Francisco who believed someone may have fed or has been feeding the otters. He then said he had been watching the otters and had a video from earlier that day showing one of the otters entering the lake through a hole. Mr. Leffers said Fish & Wildlife was no longer responding to individuals and asked that the Board send a letter requesting the removal of the otters. He said he was terrified that someone would be killed in the spring.

Director Stockton said, as a Board, they were not able to get the attention of Fish & Wildlife. He also said he knew someone that might be able to help and asked if Mr. Leffers would be able to meet him in Sacramento if he were able to schedule a meeting. Mr. Leffers said he would make himself available.

Director Heald said she watched the presentation and recommended that all board members watch the presentation before doing anything. She said the expert had a lot of observations that were important to the equation and relevant to the request. Director Heald said the expert specifically said she didn't think the otters should be relocated; they were not sick and relocation could be problematic.

Shauna Lorange, General Manager, said she researched all available information and was counselled by Mr. Mitchell, District Counsel, that the District could not have an opinion about removing the otters for a recreational reason like swimming. The District could only get involved if the otters posed a problem to water quality. Violating the District's recreation prescription could jeopardize the District's landowner voting system.

Steve Shray, homeowner, asked if the Board would consider writing a letter to Fish & Wildlife to ask what their next steps were going to be since they had not provided any information since the SLPOA forum. Director Stockton said the Board would take his request under consideration.

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

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

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. Ms. Nickerson said she there were no comments received.

VI. Operations:

A. Shauna Lorange, General Manager, presented her report to the Board for consideration and possible action. She reported the following:

- The main items from the State’s annual inspection were that the District’s inspector was transferred from the Redding District to the Sacramento District.
- Discussion with the State Engineer resulted in a two-to-three-month grace period for the District to apply for a revised application to allow time to decide what to do with the well. If a decision was not made about the well within that period, she would submit the application without the well and revise it in the future. The last update to the permit was in the 1980’s.
- A presentation on the Master Plan was anticipated for February 2024. Although Dowl representatives would be present, she would be making the presentation because she wanted to focus on the more important items.
- A list of auditors was being formulated and letters would be sent to determine interest and a possible change of auditors. The item would be brought back to the Board for a decision.
- She and Mr. Baird met with PCWA regarding water meter issues. She said PCWA went through some of the same connectivity issues that the District was experiencing. They learned that the next transition for meter readings was to go from cell towers to satellite. Staff was looking into using satellite in the areas with low cell service.

B. Patrick Baird, Utility Operations Manager, presented his report to the Board for consideration and possible action. He reported the following:

- Water usage and sewer flows were down in November. DSPUD reported that SLCWD’s flows through the plant in November were 21%.
- Staff was transitioning to preventative maintenance and indoor work.
- Meeting with PCWA confirmed that staff was on the right track with the steps taken to try to resolve the metering issues.

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, 2023 Regular Meeting; November 2023 Check Register with Director’s payroll detail; financial reports for the month ending November 30, 2023; and Disbursements for Board Approval.

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

VIII. Old Business:

A. None

VI. New Business

A. Ms. Lorance presented an MOU with Truckee Fire related to snow removal. The MOU had been reviewed by legal and signed by Truckee Fire. Director Heald said, in the future, she would like agreements brought to the Board for consideration before being signed by the other parties. She had a couple issues with the recitals but they were not important enough to go back and change.

A motion was made by Director Heald and seconded by Director Keatley to approve the MOU with Truckee Fire related to snow removal. The motion passed by a unanimous rollcall vote: Ayes: Directors Stockton, Harvey, Heald, Jackson and Keatley.

Director Heald asked about the location of the four or five hydrants to be cleared. Mr. Baird said there were four on the south side of the lake and another six around the community. There would be a total of 10 hydrants cleared. Ms. Lorance said there were four for District needs and the others were in exchange for the use of Truckee Fire’s loader. Mr. Baird was asked to send Director Heald a map of the hydrants to be cleared.

B. Ms. Lorance presented information regarding Sample Billings for Metered Water Rates. She said the information was developed in response to a request from the Board to have information about the number of people in the District that were using different amounts of water. She stressed the fact that the information presented was only a sample; it was not a proposed rate. She also said it was not a rate study it was to give the Board an idea of how rates could look. The steps taken to develop the example were:

1. The current budget was used to determine the costs
2. A calculation of total water produced was made (the calculation did not account for all water used or lost and a portion of water used for backwash and other processing uses was removed).
3. A macro allocation of expenses between fixed and variable was developed
4. A determination to use gallons, instead of cubic feet, was made to make the information easier to understand for customers. This decision would be part of the policy decisions made by the Board.
5. It was noted that *the Sample Billing Rates did not include sewer rates.*
6. Fixed costs were divided by 844 dwelling units.
7. Volumetric costs were divided by the amount of water produced and then divided then by 1,000 gallons to determine a unit cost.
8. Fixed and volumetric rates were calculated using 93% Fixed & 7% Variable and 85% Fixed and 15% Variable.

Description	93% Fixed/7% Variable	85% Fixed/15% Variable
Fixed Rate	\$121.00/mo.	\$110.00/mo.
Volumetric Rate	\$3.80/1000 gallons	\$8.25/1000 gallons

These rough calculations would barely cover costs.

Ms. Lorance said the data showed that most customers used between 1 and 1000 gallons/month. Based on the estimated usage, for the 93% Fixed/7% Variable scenario, most water bills would be between \$100 and \$200 per month. For the 85% Fixed/15% Variable scenario, a few more customers would have higher bills. She also said, based on the low water use in the District and customers’ ability to see their daily water use, she thought the District could bill on a quarterly basis as opposed to monthly basis.

Director Heald suggested that a schedule be posted on the website showing the anticipated changes. Mrs. Nickerson suggested adding a separate tab for Metered Rates.

Ms. Lorance would make some modifications to the information and present sample invoices at the January 2024 meeting. Also, an Ad Hoc Committee for Metered Rates, consisting of Directors Jackson and Keatley, was appointed to work with staff.

C. Ms. Lorance said the topic of Lake Water Quality Evaluation was the result of Emily Wexler’s November meeting request. She said most of the items requested by Ms. Wexler were already being addressed in the Water Quality Study being performed by the University of Nevada Reno. The Water Quality Study was expected to be completed in the spring.

Director Jackson said there were things the District could start thinking about and doing to improve water quality now. She also said there were very few labs that were able to measure BMAs; the cyanotoxin associated with ALS. Director Jackson said it would be at least 20 years before the State of California would be equipped to test for BMAs.

Ms. Lorance said she hoped labs would pick up BMAA screenings due to pressure from other entities like ACWA and larger water agencies. Ms. Lorance said she included a couple graphs in the board packet for those interested in lake water temperature and dissolved oxygen. A map of sample locations was also included.

D. Mrs. Nickerson presented a 2022-2023 Special District’s Financial Transaction Report agreement for Robert Johnson Accountancy for approval. She said Robert Johnson Accountancy had been doing the transaction report and that this was the first year they presented a formal agreement to prepare the report.

A motion was made by Director Heald and seconded by Director Keatley to authorize the auditing firm to file the State report and approve Director Stockton to sign the agreement. The motion passed by a unanimous rollcall vote: Ayes: Directors Stockton, Harvey, Heald, Jackson and Keatley.

VII. Administration

A. Ms. Lorance said the only follow up item from the November 9, 2023, meeting was a response to Ms. Wexler’s Water Quality comments that was discussed earlier in the meeting.

B. The Board was polled to determine availability to meet in person at the January 11, 2024, Regular Meeting:

In Person:	Directors Stockton, Harvey, and Jackson
By Zoom:	Director Keatley – in person if needed
Absent:	Director Heald

VIII. Closed Session: Before moving into closed session, Director Stockton asked if there were any comments. There were no comments.

The Board went into closed session to discuss two items:

- A. Conference with Legal Counsel – Initiation of Litigation (Govt Code §54956.9(d)(4)) – 1 Case
- B. Conference with Legal Counsel – Anticipated Litigation (Govt Code §54956.9(d)(2)) – 1 Case

At the end of closed session, Director Stockton said there was nothing to report.

IX. Adjournment

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

The minutes were approved at the Regular Meeting held on January 11, 2024, 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 unanimous rollcall vote.

Sierra Lakes County Water District
Check Registers
December 2023

<u>1002 · DEMAND Account</u>		
	<u>RECONCILIATION:</u>	
12/1/2023	Beginning Cash Balance	488,037.06
	Deposits	98,837.88
	Property Taxes Received	-
	Deposit - Interest	42.76
	Assessments transferred to Assessment District	
	Transfer to OPEB LAIF Account	-
	<u>DEMAND ACCOUNT DISBURSEMENTS:</u>	<u>(223,849.11)</u>
12/31/2023	Ending Cash Balance	<u>363,068.59</u>
<u>1031 · GASB 45-OPEB Account - Flow through account to LAIF</u>		
	<u>RECONCILIATION:</u>	
12/1/2023	Beginning Cash Balance	163.30
	Deposit - Interest	0.01
	Funds Transferred To/From Investment Account	
12/31/2023	Ending Cash Balance	<u>163.31</u>
<u>Placer County Treasurer's Fund - for Capital Projects</u>		
	<u>RECONCILIATION:</u>	
12/1/2023	Beginning Cash Balance	942,831.69
	Deposit - Interest	2,427.73
	Funds Transferred To/From Investment Account	
12/31/2023	Ending Cash Balance	<u>945,259.42</u>
<u>Local Area Investment Fund (LAIF) - for Unfunded OPEB Liabilities</u>		
	<u>RECONCILIATION:</u>	
12/1/2023	Beginning Cash Balance	941,802.33
	Deposit - Interest	-
	Funds Transferred To/From Investment Account - Annual OPEB Funding	
12/31/2023	Ending Cash Balance	<u>941,802.33</u>
<u>Assessment District 2011-01</u>		
	<u>RECONCILIATION:</u>	
12/1/2023	Beginning Cash Balance	453,675.53
	Assessments Received	-
	Deposit - Interest	38.53
	Disbursements - USDA	-
12/31/2023	Ending Cash Balance	<u>453,714.06</u>

Sierra Lakes County Water District
Check Registers
December 2023

1002 - US Bank - Demand

Bill Pmt -Check	12/08/2023	8623	Donner Summit Public Utility District	Dec 2023 WWT Fees	(43,725.25)
Bill Pmt -Check	12/26/2023	8648	Lopez Excavating, Inc	Serene Rd Sewer Mainline Repairs	(27,007.50)
Bill Pmt -Check	12/08/2023	8624	Dowl	Utility Master Plan	(24,141.25)
Bill Pmt -Check	12/26/2023	8646	Gray Electric Co.	200amp 3 phase safety switch for generator inlet	(16,602.18)
Bill Pmt -Check	12/11/2023	121123	Shauna Lorance	November 2023 Professional Fees	(12,687.50)
Liability Check	12/01/2023		QuickBooks Payroll Service	Created by Payroll Service on 11/30/2023	(9,173.87)
Liability Check	12/29/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/28/2023	(8,989.05)
Bill Pmt -Check	12/08/2023	MED122023	Public Employees' Retirement System (Med)	Medical - 1347	(8,969.35)
Liability Check	12/15/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/14/2023	(8,765.43)
Check	12/04/2023		BluePay	Merchant Fees	(6,302.10)
Bill Pmt -Check	12/26/2023		Anna M Nickerson LLC	Professional Fees 12/1/23 to 12/15/23	(6,048.00)
Bill Pmt -Check	12/08/2023	8626-8631	Pacific Gas & Electric	Electricity	(4,926.99)
Liability Check	12/29/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # 1329382998	(4,576.94)
Liability Check	12/14/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # 1075662998	(4,517.28)
Liability Check	12/08/2023	RET112023	Public Employees' Retirement System (Ret)	Retirement - 1347	(4,238.86)
Bill Pmt -Check	12/08/2023	8622	ACWA/Joint Powers Insurance Authority	Dam Failure Insurance	(4,206.00)
Bill Pmt -Check	12/08/2023	120823	Anna M Nickerson LLC	Professional Fees 11/16/23 to 11/30/23	(4,032.00)
Bill Pmt -Check	12/08/2023	8636	State Water Resource Control Board	Annual Permit Fees	(3,746.00)
Bill Pmt -Check	12/08/2023	8641	U.S. Bank (CC)	Website fees, uniforms, well, gas \$1,569.11	(3,074.79)
Bill Pmt -Check	12/11/2023	121123	Paul A. Schultz, P.E. (Corp)	Nov 2023 Professional Fees	(1,925.00)
Bill Pmt -Check	12/08/2023	8638	Thatcher Company, Inc.	Filter Plant Chemicals	(1,742.56)
Bill Pmt -Check	12/08/2023	8634	Sierra Trench Protection Rentals & Sales	Trench Plate Rental	(1,336.75)
Bill Pmt -Check	12/26/2023	8653	USA Blue Book	Filter Plant Chems & Lab, Safety glasses & reducing flange	(1,249.08)
Bill Pmt -Check	12/26/2023	8650	Pacific Gas & Electric	Electricity	(1,136.09)
Liability Check	12/29/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 1329373998	(1,089.50)
Liability Check	12/14/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/13/2023	(1,029.98)
Liability Check	12/14/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 1075656998	(1,015.69)
Deposit	12/26/2023			CC Deposit with \$1,869.00 refund	(973.00)
Bill Pmt -Check	12/26/2023	8647	Kronick Moskovitz Tiedemann & Girard	Nov 2023 Legal fees	(825.50)
Bill Pmt -Check	12/08/2023	8643	Western Environmental Testing Laboratory	Filter Plant Testing	(709.85)
Bill Pmt -Check	12/26/2023	8651	Pape Machinery	Wiper Motor	(584.94)
Bill Pmt -Check	12/26/2023	8652	Tahoe Truckee Sierra Disposal Co., Inc.	Garbage	(545.15)
Bill Pmt -Check	12/08/2023	8625	Jorgensen Company	Fire Extinguisher Annual Maintenance	(426.76)
Liability Check	12/13/2023	E-pay	Internal Revenue Service	P/R Taxes: 94-1619513 QB Tracking # 999192998	(404.50)
Bill Pmt -Check	12/08/2023	8635	Suburban Propane	Propane - 7305 Short Rd	(368.76)
Bill Pmt -Check	12/26/2023	8645	Flyers Energy, LLC	Gasoline/Diesel	(363.23)
Liability Check	12/29/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 1329386998	(332.50)
Bill Pmt -Check	12/08/2023	8633	Placer County Human Resources	Dec 2023 Dental/Vision Premium	(285.11)
Bill Pmt -Check	12/08/2023	8632	Pitney Bowes	Quarterly Postage Meter Lease	(261.85)
Bill Pmt -Check	12/08/2023	8637	Syndeo LLC Broadvoice	Telephone	(247.05)
Check	12/19/2023			09550 Pawelczyk - Returned Check	(207.67)
Bill Pmt -Check	12/26/2023		Patrick Baird (Reimbursement)	Backflow Training	(174.55)
Bill Pmt -Check	12/26/2023	8655	Western Environmental Testing Laboratory	Filter Plant Testing	(154.35)
Bill Pmt -Check	12/08/2023	8640	Truckee Tahoe Lumber Co.	Materials for barricade	(147.70)
Bill Pmt -Check	12/26/2023	8644	AT&T	Telephone	(118.90)
Liability Check	12/13/2023	E-pay	Employment Development Department	P/R Taxes: 499-0546-6 QB Tracking # 999153998	(115.53)

Sierra Lakes County Water District
Check Registers
December 2023

Bill Pmt -Check	12/08/2023	8623	Donner Summit Public Utility District	Dec 2023 WWT Fees	(43,725.25)
Bill Pmt -Check	12/26/2023	8649	Mountain Hardware	Ziplock bags, misc and backhoe parts	(108.21)
Bill Pmt -Check	12/08/2023	8642	Verizon Wireless	Cell phone & iPad	(95.98)
Bill Pmt -Check	12/26/2023	8654	USDA - Forest Service	Special Use Permit - Water Pipeline	(87.84)
Bill Pmt -Check	12/08/2023	8639	The Office Boss	Office Supplies	(36.74)
Check	12/18/2023		BluePay	Merchant Fees	(9.70)
Check	12/22/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/21/2023	(3.50)
Check	12/07/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/06/2023	(1.75)
Check	12/08/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/07/2023	(1.75)
Check	12/08/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/07/2023	(1.75)
Paycheck	12/04/2023	DD1186	Brian Lundgren	Direct Deposit: Pay Period Ending 11/30/23	-
Paycheck	12/04/2023	DD1187	Matthew M Marriner	Direct Deposit: Pay Period Ending 11/30/23	-
Paycheck	12/04/2023	DD1188	Patrick J Baird	Direct Deposit: Pay Period Ending 11/30/23	-
Paycheck	12/15/2023	DD1193	Karen Heald {Salary}	Direct Deposit: 12/11/23 Special Meeting	-
Paycheck	12/15/2023	DD1189	Cynthia J Jackson {Salary}	Direct Deposit: 12/11/23 Special Meeting	-
Paycheck	12/15/2023	DD1190	Dan L Stockton {Salary}	Direct Deposit: 12/11/23 Special Meeting	-
Paycheck	12/15/2023	DD1191	David M Keatley {Salary}	Direct Deposit: 12/11/23 Special Meeting	-
Paycheck	12/15/2023	DD1192	Jon Harvey {Salary}	Direct Deposit: 12/11/23 Special Meeting	-
Paycheck	12/18/2023	DD1194	Brian Lundgren	Direct Deposit: Pay Period Ending 12/15/23	-
Paycheck	12/18/2023	DD1195	Matthew M Marriner	Direct Deposit: Pay Period Ending 12/15/23	-
Paycheck	12/18/2023	DD1196	Patrick J Baird	Direct Deposit: Pay Period Ending 12/15/23	-
Total 1002 · US Bank - Demand					<u>(223,849.11)</u>
TOTAL					<u>(223,849.11)</u>

Sierra Lakes County Water District
Payroll Summary
 December 2023

	<u>Cynthia J Jackson {Sal...</u>	<u>Dan L Stockton {Salary}</u>	<u>David M Keatley {Sala...</u>	<u>Jon Harvey {Salary}</u>
Employee Wages, Taxes and Adjus...				
Gross Pay				
Salary Director	180.00	180.00	180.00	180.00
Total Gross Pay	180.00	180.00	180.00	180.00
Adjusted Gross Pay	180.00	180.00	180.00	180.00
Taxes Withheld				
Federal Withholding	0.00	-36.00	0.00	0.00
Medicare (Employee)	-2.61	-2.61	-2.61	-2.61
Social Security (Employee)	-11.16	-11.16	-11.16	-11.16
State Withholding	0.00	-36.00	0.00	0.00
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00
Total Taxes Withheld	-13.77	-85.77	-13.77	-13.77
Additions to Net Pay				
Director Mileage Reimbursen...	0.00	196.50	230.56	0.00
Mileage Reimbursement	0.00	0.00	0.00	0.00
Total Additions to Net Pay	0.00	196.50	230.56	0.00
Net Pay	166.23	290.73	396.79	166.23
Employer Taxes and Contributions				
Medicare (District)	2.61	2.61	2.61	2.61
Social Security (District)	11.16	11.16	11.16	11.16
Total Employer Taxes and Contrib...	13.77	13.77	13.77	13.77

Sierra Lakes County Water District
Payroll Summary
December 2023

	<u>Karen Heald {Salary}</u>	<u>TOTAL</u>
Employee Wages, Taxes and Adjus...		
Gross Pay		
Salary Director	180.00	900.00
Total Gross Pay	180.00	900.00
Adjusted Gross Pay	180.00	900.00
Taxes Withheld		
Federal Withholding	-230.80	-266.80
Medicare (Employee)	-2.61	-13.05
Social Security (Employee)	-11.16	-55.80
State Withholding	-79.53	-115.53
Medicare Employee Addl Tax	0.00	0.00
Total Taxes Withheld	-324.10	-451.18
Additions to Net Pay		
Director Mileage Reimbursen...	144.10	571.16
Mileage Reimbursement	0.00	0.00
Total Additions to Net Pay	144.10	571.16
Net Pay	0.00	1,019.98
Employer Taxes and Contributions		
Medicare (District)	2.61	13.05
Social Security (District)	11.16	55.80
Total Employer Taxes and Contrib...	13.77	68.85

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

	<i>MONTH TO DATE</i>				<i>YEAR TO DATE</i>				<i>ANNUAL BUDGET</i>	
	Month End 12/31/23	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget
<u>Water Sewer Revenues</u>										
8000-01 · Annual Water Fees	87,531	87,532	(1)	100%	440,568	440,568	-	100%	881,136	50%
Approved Water Fees Increase					84,621	84,621			169,242	
8000-02 · Annual Sewer Fees	106,710	106,710	-	100%	611,056	611,056	-	100%	1,222,112	50%
Approved Sewer Fees Increase					29,203	29,203			58,405	
8030 · Property Taxes	-	-	-	0%	43,379	40,000	3,379	108%	550,000	8%
8050 · Customer Late Fees	1,395	1,625	(230)	86%	4,184	3,250	934	129%	6,500	64%
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	2,474	1,666	808	148%	22,549	10,000	12,549	225%	20,000	113%
Total Revenues Received:	198,109	197,532	577	100%	1,245,184	1,228,323	16,861	101%	2,936,270	42%
<u>Controllable Expenses:</u>										
<u>Salaries:</u>										
9001 · Director Salaries	900	1,800	900	50%	5,580	10,800	5,220	52%	21,600	26%
9003 · Maintenance Salaries				0%				0%		
9003-01 - Maint Hourly Regular	26,029	29,439	3,410	88%	163,305	176,638	13,333	92%	353,275	46%
9003-02 - Maint Overtime	254	1,250	996	20%	3,110	7,500	4,390	41%	15,000	21%
9003-03 - Maint Standby	2,300	2,196	(104)	105%	13,400	13,180	(220)	102%	26,360	51%
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	29,483	34,685	5,202	85%	175,853	208,118	32,265	84%	421,235	42%
<u>Payroll Expense</u>										
9005 · Payroll Expense - SS & Medicare	2,255	2,654	399	85%	14,183	15,924	1,741	89%	31,848	45%
9007 · Payroll Expense- SUI & ETT	333	330	(3)	101%	186	1,975	1,789	9%	3,950	5%
9008 · Payroll Expense - Retirement	1,999	2,612	613	77%	13,203	15,673	2,470	84%	31,345	42%
9009 · Payroll Expense - Medical & D/V	9,254	9,709	455	95%	55,528	58,250	2,722	95%	116,500	48%
9010 · Payroll Expense - Workers' Comp	2,525	5,125	2,600	49%	2,529	10,250	7,721	25%	20,500	12%
Total 9004 · Payroll Expense	16,366	20,430	4,064	80%	85,628	102,072	16,444	84%	204,143	42%
<u>Indirect & G&A</u>										
9012 · Legal Expense:	826	2,500	1,675	33%	11,624	15,000	3,376	77%	30,000	39%
9013 · Audit Expense	-	-	-	0%	15,900	18,400	2,500	86%	18,400	86%
9014 · Fees & Penalties	44	165	122	26%	305	990	685	31%	1,980	15%
9016 · Directors' Expense	571	416	(155)	137%	2,822	2,500	(322)	113%	5,000	56%
9017 · Professional Fees - Operations	14,088	22,084	7,997	64%	82,425	132,500	50,075	62%	265,000	31%
9018 · Professional Fees - Office	9,792	11,440	1,648	86%	60,816	68,640	7,824	89%	137,280	44%
9019 · Staff Travel/Training	1,434	750	(684)	191%	6,397	4,500	(1,897)	142%	9,000	71%
9022 · Election Expense	-	-	-	0%	-	-	-	0%	-	0%
9023 · Insurance Expense	4,206	900	(3,306)	467%	32,006	30,277	(1,729)	106%	30,277	106%
9024 · Membership Expense	(7,661)	-	7,661	100%	11,571	17,500	5,929	66%	19,162	60%
9026 · Outside Services	-	-	-	0%	1,200	1,416	216	85%	3,400	35%
9028 · Telephone Expense	589	846	257	70%	3,485	5,072	1,587	69%	10,144	34%
9029 · Garbage/Hazmat Expense	545	459	(86)	119%	1,931	2,750	819	70%	5,500	35%
9030 · Uniform Expense	738	195	(543)	379%	1,606	1,834	228	88%	3,000	54%

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

	<i>MONTH TO DATE</i>				<i>YEAR TO DATE</i>				<i>ANNUAL BUDGET</i>	
	Month End 12/31/23	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget
9034 · Propane Expense	369	500	131	74%	408	4,792	4,384	9%	15,500	3%
9036 · SCADA System Expense	-	-	-	0%	2,645	2,000	(645)	132%	4,000	66%
9037 · M&O Asset Mgmt Sys (Lucity)	-	-	-	0%	3,843	3,000	(843)	128%	3,000	128%
9040 · Office Expense	233	250	17	93%	1,002	1,500	498	67%	3,000	33%
9041 · Postage Expense	-	-	-	0%	100	-	(100)	100%	2,000	5%
9042 · Postage Meter Expense	-	-	-	0%	524	650	126	81%	1,300	40%
9043 · Copier & Fax Expense	-	80	80	0%	293	475	182	62%	950	31%
9044 · Computer Equipment & Service										
9044-01 · General Expense	1,449	2,176	727	67%	8,859	13,060	4,201	68%	26,120	34%
9044-02 · Website Design	-	-	-	0%	-	750	750	0%	3,000	0%
9044-03 · Merchant Fees	6,312	3,003	(3,309)	210%	24,366	18,022	(6,344)	135%	36,043	68%
Total 9011 · Indirect & G&A	33,535	45,764	12,229	73%	274,127	345,628	71,501	79%	633,056	43%
<u>MAINTENANCE & OPERATIONS</u>										
<u>Water Treatment & Filter Plant</u>										
9101 · Filter Plant Operations & Maint	1,149	665	(484)	173%	3,319	4,000	681	83%	8,000	41%
9102 · Filter Plant-Chems, Lab & Equip	3,685	3,750	65	98%	12,732	22,500	9,768	57%	45,000	28%
9103 · Filter -Water Pumping Plant M&O	-	166	166	0%	-	1,000	1,000	0%	2,000	0%
9104 · Well Pump Station Expense	-	3,750	3,750	0%	-	7,500	7,500	0%	15,000	0%
Total 9100 · Water Treatment & Filter Plant	4,833	8,331	3,498	58%	16,052	35,000	18,948	46%	70,000	23%
<u>Water Distribution</u>										
9201 · Water Dist - General Maint	-	834	834	0%	632	5,000	4,368	13%	10,000	6%
9202 · Water Dist - Pipes & Fittings	-	209	209	0%	1,370	1,250	(120)	110%	2,500	55%
9203 · Water Dist - Hydrant Maint	-	209	209	0%	-	1,250	1,250	0%	2,500	0%
9204 · Fees - Water	8,431	10,000	1,569	84%	11,196	12,500	1,304	90%	17,870	63%
9205 · Water Dist - Electricity	4,303	3,845	(458)	112%	18,791	23,075	4,284	81%	46,150	41%
9600 · Water Dist - Meters/Parts	(283)	166	449	(171%)	1,253	1,000	(253)	125%	2,000	63%
9601 · Water Conservation	-	500	500	0%	-	500	500	0%	1,000	0%
Total 9200 · Water Distribution	12,451	15,763	3,312	79%	33,243	44,575	11,332	75%	82,020	41%
<u>Wastewater Collection System</u>										
9301 · Wastewater - General Maint	-	1,166	1,166	0%	3,645	7,000	3,355	52%	14,000	26%
9302 · Wastewater - Pipes/Fittings	-	84	84	0%	-	500	500	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	-	834	834	0%	6,084	5,000	(1,084)	122%	10,000	61%
9306 · Wastewater - Electricity	2,695	2,084	(611)	129%	12,097	12,500	403	97%	25,000	48%
9700-01 · Wastewater Export Service Exp/(Refund)	-	-	-	0%	-	-	-	0%	32,000	0%
9700 · Wastewater- Export Service Exp	43,725	43,750	25	100%	262,352	262,500	149	100%	525,000	50%
Total 9300 · Wastewater Collection System	46,420	47,918	1,498	97%	288,462	292,000	3,538	99%	611,500	47%
<u>Vehicle Expense</u>										
9501 · Gasoline/Diesel	1,446	2,084	639	69%	8,486	12,500	4,014	68%	25,000	34%
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	781	-	(781)	100%	10,203	1,000	(9,203)	1,020%	3,000	340%
9505 · Vehicle Maint Supplies	936	291	(645)	322%	1,584	1,750	166	90%	3,500	45%

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

	<i>MONTH TO DATE</i>				<i>YEAR TO DATE</i>				<i>ANNUAL BUDGET</i>	
	Month End 12/31/23	Budget	Favorable / (Unfavorable)	% of Budget	YEAR TO DATE	Budget	Favorable / (Unfavorable)	% of Budget	FY 22-24 Budget	% of Budget
Total 9500 · Vehicle Expense	3,163	2,375	(788)	133%	21,777	19,250	(2,527)	113%	40,500	54%
<u>Project Expenses</u>										
9811 · Replace Sewer Mainline	-	-	-	0%	-	-	-	0%	-	0%
9812 · Spot Repairs of Sewer Mainline & Laterals	27,008	-	(27,008)	100%	35,684	6,000	(29,684)	595%	10,000	0%
9813 · Repair of Sewer Manholes at Various Locations	-	-	-	0%	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	173	-	(173)	100%	94,462	5,000	(89,462)	1,889%	5,000	1889%
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	832	1,666	834	50%	12,740	10,000	(2,740)	127%	20,000	64%
9822 · Misc Jobs - Safety Tools Bldgs	731	5,291	4,560	14%	15,910	31,750	15,840	50%	63,500	25%
9824 · Lake Management	-	1,400	1,400	0%	2,384	8,000	5,616	30%	16,000	0%
9825 · HOTFaP	-	-	-	0%	-	-	-	0%	2,500	0%
9826 · Contemporary Water Quality	-	-	-	0%	-	32,400	32,400	0%	64,785	0%
9827 · District Engineer Services	-	-	-	0%	23,401	62,500	39,099	37%	150,000	16%
9915 · Misc. Projects	-	1,250	1,250	0%	2,000	7,500	5,500	27%	15,000	13%
Total 9800 · Project Expenses	28,743	9,607	(19,136)	299%	222,683	213,150	(9,533)	104%	429,785	52%
<i>Total Controllable Expenses</i>	174,995	184,873	9,878	95%	1,117,825	1,259,793	141,968	89%	2,492,239	45%
<u>Non-Controllable Income/Expenses:</u>										
<u>Other Expenses</u>										
9900 · Debt - Interest										
9906 · USDA Revenue Bonds	-	-	-	0%	54,343	54,500	157	100%	109,000	50%
9908 · Assmnt Int -Palisade/Serene	-	-	-	0%	677	500	(177)	135%	500	135%
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%	89,296	75,000	(14,296)	119%	150,000	60%
9922 · Depreciation - Sewer	13,120	10,000	(3,120)	131%	78,718	60,000	(18,718)	131%	120,000	66%
Total 9920 · Depreciation	28,002	22,500	(5,502)	124%	168,014	135,000	(33,014)	124%	270,000	62%
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%	223,034	190,000	(33,034)	117%	419,500	53%
<u>TOTAL DISTRICT EXPENSES:</u>	202,997	207,373	4,376	98%	1,340,858	1,449,793	108,935	92%	2,911,739	46%
EARNED OPERATING REVENUE LESS EXPENSES	(4,888)	(9,841)	4,952		(95,674)	(221,470)	125,796		24,531	

SIERRA LAKES COUNTY WATER DISTRICT
 CAPITAL EXPENDITURES SUMMARY
 FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

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	162,872.15
Total Capital Projects	<u>\$ 460,977.25</u>	<u>\$ 174,133.10</u>

Placer County Treasury Fund

12/1/2023	Beginning Balance	\$ 937,986.27
	Interest	\$ 2,359.99
	<i>Transfers to Operating Account:</i>	
12/31/2023	Available Funds	<u>\$ 940,346.26</u>

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

	ACTUAL Dec-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	Forecast Nov-24
Beginning Cash Balance:	488	488	363	476	461	242	126	280	84	215	23	164	100
Cash Provided/(Used) by Operations:													
Revenues:													
Sewer & Water Service Fees	99	100	100	200	200	200	200	125	200	90	350	150	350
Placer County Taxes	-	10	300	-	-	-	206	-	-	32	1	11	-
Primary Facilities Fees	-	-	-	-	-	10	10	9	-	-	9	-	-
Misc Other Income	-	-	-	-	12	-	-	12	-	5	-	-	-
Expenses:													
Operating Expenses	(200)	(214)	(215)	(215)	(215)	(215)	(212)	(213)	(219)	(219)	(219)	(175)	(165)
Sierra Plant - Capital Projects	(24)	(100)	(72)	-	-	(71)	(50)	(75)	(100)	(100)	-	(50)	(50)
Net Cash Provided/(Used) by Operations:	(125)	(204)	113	(15)	(3)	(76)	154	(142)	(119)	(192)	141	(64)	135
Cash Provided/(Used) for Financing Activities													
USDA \$5.2 million Revenue Bond			-	-	(216)	-	-	-	-	-	-	-	-
DSPUD Cost Sharing	-	-	-	-	-	(40)	-	-	-	-	-	-	-
Total Cash Provided/(Used) by Financing Activities:	-	-	-	-	(216)	(40)	-	-	-	-	-	-	-
Cash Provided(Used) by Investment Activities													
Moved/From Placer Co. Treasurer's Fund	-	-	-	-	-	-	-	-	250	-	-	-	-
GASB 45 - OPEB Annual Funding	-	-	-	-	-	-	-	(54)	-	-	-	-	-
Total Cash Provided(Used) by Investment Activities:	-	-	-	-	-	-	-	(54)	250	-	-	-	-
Ending OPERATING ACCOUNT Cash Balance:	363	284	476	461	242	126	280	84	215	23	164	100	235

Placer County Treasurer Account	
11/30/2023	\$ 942,831.69
Scheduled Transfers & Interest Received:	
Interest	2,427.73
Transferred to Deman Account	-
Ending Balance	\$ 945,259.42

SIERRA LAKES COUNTY WATER DISTRICT - FIVE YEAR CASH FLOW PROJECTION
2021/2022 - 2025/2026
in \$000's

	ACTUAL 2022/2023	FORECAST 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027
Beginning <u>OPERATING</u> Cash Balance:	629	517	84	369	423
Cash Provided/(Used) by Operations:					
Revenues:					
Water/Sewer Service Fees	2,092	2,101	2,306	2,306	2,306
Proposed Rate Increase	-	230			
Placer County Tax	571	550	550	550	550
Primary Facilities Fees	39	29	29	29	29
Misc Other Income: Int & Fees	289	27	20	20	20
Expenses:					
Operating Expenses	(2,236)	(2,492)	(2,617)	(2,748)	(2,885)
Sierra Plant - Capital Projects	(2,510)	(460)	(150)	(150)	(150)
Net Cash Provided/(Used) by Operations:	(1,755)	(15)	138	7	(130)
Cash Provided/(Used) for Financing Activities					
CA Bank & Trust Loan Principal & Interest	-	-	-	-	-
USDA Revenue Bond Loan	(269)	(270)	(269)	(270)	(270)
Additional WWTP Costs - Prior Years	(134)	-	-	-	-
DSPUD Cost Sharing		(40)	(30)	(30)	(30)
Total Cash Provided/(Used) by Financing Activities:	(403)	(310)	(299)	(300)	(300)
Cash Provided(Used) by Investment Activities					
Total Cash Provided(Used) by Investment Activities:	-				
Moved to Placer Co. Treasurer's Fund	2,100		500	400	-
Annual GASB 45 Funding - OPEB - Moved to LAIF	(54)	(108)	(54)	(53)	-
Total Cash Provided(Used) by Investment Activities:	2,046	(108)	446	347	-
Ending <u>OPERATING</u> Cash Balance:	517	84	369	423	(8)

amn
1/5/2024
11:25 AM

SIERRA LAKES COUNTY WATER DISTRICT
LIST OF DISBURSEMENTS REQUIRING BOARD APPROVAL
January 2024

Vendor	Inv # / Inv Date	Invoice Amount
<u>Shuana Lorange, P.E</u>	Invoice # 231231 Date 12/31/2023 For: <u>Dec 2023 Professional Fees & Reimbursements</u>	12,512.50
<u>Paul A. Schultz, P.E. A CA Prof Corp</u>	Invoice # 240101 Date 12/31/2023 For: <u>Dec 2023 Professional Fees & Reimbursements</u>	1,575.00
<u>Anna M Nickerson LLC</u>	Inv# 121523 Date 12/15/2023 For: <u>Professional Fees 12/1 to 12/15/23</u>	6,048.00
	Inv# 123123 Date 12/31/2023 For: <u>Professional Fees 11/16 to 11/30/2023</u>	3,744.00
TOTAL ANNA NICKERSON LLC		9,792.00
<u>Kronick Moskovitz Tiedemann & Girard</u>	Inv# 30904928 Date 12/12/2023 For: <u>Nov 2023 Legal Fees</u>	825.50
<u>Lopez Excavating</u>	Inv# 2956 Date 11/20/2023 For: <u>Emergency Sewer Mainline Replacement</u>	27,007.50
TOTAL INVOICES FOR APPROVAL		51,765.50

SHAUNA LORANCE, P.E.
Civil Engineering and Management

RECEIVED JAN - 2 2024

December 31, 2023

INVOICE No. 231231

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

Hours	Description	Rate	Total
71.5	Professional Services December 1-31, 2023	\$175	\$12,512.50

Payment due within 45 days after receipt

Shauna Lorange
10200 Hillview Road
Newcastle, CA 95658

ACCOUNT NO 9017 \$12,512.50
CHECK NO.
CK DATE

APPROVED

SIERRA LAKES COUNTY WATER DISTRICT
Shauna Lorance, PE
December 2023 Invoice Detail

DATE	DESCRIPTION	HOURS
12/1	Admin; Board packet (2 hours offsite)	2
12/4	ACWA JPIA regarding Carman Claim; board packet; closed session prep; response to emails (7 hours offsite)	7
12/5	Closed session reports; claim processing; staff coordination; admin; placer county flood plain analysis (3 hours offsite)	3
12/6	Review insurance policies; admin; arsenic treatment history; work calendar update; rate structure review (4.5 hours offsite)	4.5
12/7	Meeting w/legal; JPIA liability research; District code; Research photos; (4 hours offsite)	4
12/8	Admin; snow damage	2
12/11	Customer calls; otters; snow docs from Paul; prepare for board meeting; board mtg (10 hours onsite)	10
12/13	Admin; Board meeting follow up (3 hours offsite)	3
12/14	GIS proposal; metered billing; connectivity of meters; (2 hours offsite)	2
12/15	Sample bills; interagency coordination; board meeting coordination (3 hours offsite)	3
12/18	Legal discussions on snow removal; sample water bills; admin; (4 hours offsite)	4
12/19	Admin; meeting with Badger; search auditors; Sample bills; (5 hours offsite)	5
12/20	Auditor RFP; meeting with DSPUD; Cell tower research; (4 hours offsite)	4
12/21	Building cracks; budget coordination; metered rates (3 hours onsite)	3
12/26	Coordination and Admin (1 hour offsite)	1
12/27	Coordination, master plan (4 hours in office)	4
12/28	Master plan presentation; mtg w/Ad Hoc committee (3 hours offsite)	3
12/29	Notary; flood control call; admin; (2 hours offsite)	2
12/31	Meter presentation comments; water use calcs; staff reports; start MP review and pres. (5 hours offsite)	5
	TOTAL	71.5

Paul A. Schultz, PE.
Civil and Environmental Engineering

RECEIVED JAN - 2 2024



A CALIFORNIA PROFESSIONAL CORPORATION

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

CA RCE #042917

INVOICE NO. 240101

DECEMBER 31, 2023

BILL TO	DUE DATE	TERMS
Sierra Lakes County Water District PO Box 1039 Soda Springs, CA 95728	02/15/2024	Net 45

HOURS	DESCRIPTION	UNIT PRICE	TOTAL
9.0	Professional Services for December 2023 (see detail). 9.0 hrs. overall, 0.0 hrs. on-site, 0.0 hrs. travel	\$175.00/hour	\$1,575.00
<p>ACCOUNT NO 9017 \$ 1,575.00 CHECK NO. CK DATE APPROVED</p>			
	Thank you for your continued trust and confidence	TOTAL DUE	\$1,575.00

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

DATE	DESCRIPTION	HOURS
12/05/2023	Begin Arsenic Filtration System timeline. Respond to S. Lorance's question regarding CaCl dosing at Well 01. Respond to S. Lorance's question regarding east parcel line to Ice lakes Dam property acquisition. (3.5 hrs. off-site)	3.5
12/06/2023	Visit Placer County offices in Tahoe City to find and discuss additional surface flow and drainage maps as available to support the Contemporary Water Quality Assessment currently being performed by University of Nevada, Reno. (3.0 hrs. off-site)	3.0
12/20/2023	Further develop details for valve vault to modified into a sedimentation basin for construction in road right-of-way and discuss potential prefabrication with Jensen Precast Products to support the Contemporary Water Quality Assessment currently being performed by University of Nevada, Reno. (2.5 hrs. off-site)	2.5

**ANNA M NICKERSON, LLC
FINANCIAL CONSULTANT**

INVOICE

ACCOUNT NO: 9018 \$ 6,048.00

CHECK NO: _____

CHECK DATE: _____

APPROVAL: _____

1880 Morgan Pointe Ct.
Reno, NV 89523
530-330-2724

INVOICE NO: 121523
DATE: December 15, 2023

nickerson.annam@gmail.com

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

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Assmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
12/1/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Rate increase invoices & board reports	8.0	\$96.00	\$ 768.00			3			4	0.5	0.5			8
12/2/2023	Rate Increase invoice processing	6.0	\$96.00	\$ 576.00						6					6
12/4/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	5.0	\$96.00	\$ 480.00	0.5		2			1	1	0.5			5
12/5/2022	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	5.0	\$96.00	\$ 480.00	1	0.5				1	0.5	0.5	1	0.5	5
12/6/2022	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finalized board packet & posted meeting, updated and escrow and updated/reconciled website.	5.0	\$96.00	\$ 480.00		0.5				0.5	1	0.5	1.5	1	5
12/7/2022	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Prepared ACWA/JPIA Actual Payroll Report, closed an escrow & sent letter.	5.0	\$96.00	\$ 480.00		1	1			1	1.5	0.5			5
12/8/2022	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Updated website	4.0	\$96.00	\$ 384.00						2	0.5	0.5	1		4
12/11/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Finished YTD Cash Flow report, updated website and filed.	6.5	\$96.00	\$ 624.00	1		1.5			2	0.5	0.5	1		6.5
12/11/2023	Board Meeting	2.5	\$96.00	\$ 240.00										2.5	2.5
12/12/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$96.00	\$ 384.00	2.5					0.5	0.5	0.5			4
12/13/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed Director's payroll and started minutes.	4.0	\$96.00	\$ 384.00			1			1	0.5	0.5		1	4
12/14/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$96.00	\$ 384.00			1.5			0.5	0.5	0.5	1		4
12/15/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$96.00	\$ 384.00		0.5				1.5	0.5	0.5	1		4
	TOTALS	63.0		\$ 6,048.00	5.0	2.5	10.0	0.0	0.0	21.0	7.5	5.5	6.5	5.0	63.0
					8%	4%	16%	0%	0%	33%	12%	9%	10%	8%	

**ANNA M NICKERSON, LLC
FINANCIAL CONSULTANT**

INVOICE

ACCOUNT NO: 9018 \$ 3,744.00

CHECK NO: _____

CHECK DATE: _____

APPROVAL: _____

1880 Morgan Pointe Ct.
Reno, NV 89523
530-330-2724

INVOICE NO: 123123
DATE: December 31, 2023

nickerson.annam@gmail.com

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

DATE	DESCRIPTION	HOURS	UNIT PRICE	TOTAL	Admin	Escrow & Public Requests	FS / Recs / PR / HR / Tax / Budget / Audit	Assmnt District	M&O Support	A/R - Banking	A/P	Mail / email	IT	Board Agenda / Mtg Min / Packets	Total
12/18/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Calculated & issued late fees, updated website.	4.0	\$96.00	\$ 384.00						2	0.5	0.5	1		4
12/19/2023	off	0.0	\$96.00	\$ -											0
12/20/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Filed and reviewed rate increase information and met with Shauna & Pat.	6.5	\$96.00	\$ 624.00	0.5		2.5			2	1	0.5			6.5
12/21/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Closed and escrow, finished filing and processed check run.	5.0	\$96.00	\$ 480.00	1	0.5				1.5	1.5	0.5			5
12/22/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.0	\$96.00	\$ 384.00						1.5	0.5	0.5	1.5		4
12/25/2023	Holiday	0.0	\$96.00	\$ -											0
12/26/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails.	4.5	\$96.00	\$ 432.00	1.5					1.5	1	0.5			4.5
12/27/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Started minutes and entered meter information.	5.0	\$96.00	\$ 480.00					2	1	0.5	0.5		1	5
12/28/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Processed payroll and updated website	5.0	\$96.00	\$ 480.00			1.5			1	0.5	0.5	1.5		5
12/29/2023	Picked up and processed mail, processed accounts receivables & accounts payables, read and answered emails. Transcribed minutes	5.0	\$96.00	\$ 480.00						0.5	0.5	0.5		3.5	5
	39.0 TOTALS			\$ 3,744.00	3.0	0.5	4.0	0.0	2.0	11.0	6.0	4.0	4.0	4.5	39.0
					8%	1%	10%	0%	5%	28%	15%	10%	10%	12%	



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 DEC 14 2023


Sierra Lakes County Water District
7305 Short Road
P.O. Box 1039
Soda Springs, CA 95728
Attention: Paul A. Schultz, General Manager

December 12, 2023
Client: 004210
Matter: 000001
Invoice #: 30904928
Resp. Atty: JAM
Page: 1

RE: General

For Professional Services Rendered Through November 30, 2023

Total Services	\$825.50
Total Current Charges	\$825.50
Previous Balance	\$397.50
<i>Less Payments</i>	(\$397.50)
PAY THIS AMOUNT	\$825.50

ACCOUNT NO 9012 \$825.50
 CHECK NO.
 CK DATE 12/26/23
 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.](https://secure.lawpay.com/pages/kmtg/operating)
or type the following information into your browser: <https://secure.lawpay.com/pages/kmtg/operating>

Lopez Excavating, Inc
 11430 Deerfield Dr. Ste B5, Box 41
 Truckee, CA 96161
 +1 5303864347
 brandy@lopezexcavating.com

RECEIVED DEC 12 2023

INVOICE

BILL TO

Patrick Baird
 Sierra Lakes county water
 district

INVOICE # 2956
DATE 11/20/2023
DUE DATE 12/20/2023
TERMS Net 30

ACCOUNT NO 9812 = 27,007.50
CHECK NO.
CK DATE 12/26/23
APPROVED

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/27/2023	Excavation Labor:Laborer	Digging Main sewer line	15	93.00	1,395.00
10/27/2023	Excavation Labor:Operator	Digging Main sewer line	8	117.00	936.00
10/27/2023	Excavation Labor:Laborer Overtime	Digging main sewer line	0.50	139.50	69.75
10/27/2023	Tool Truck		1	175.00	175.00
10/27/2023	Equipment:Dump Truck		8	120.00	960.00
10/27/2023	Equipment:Mini Excavator		8	75.00	600.00
10/30/2023	Excavation Labor:Laborer	Digging main sewer line	16	93.00	1,488.00
10/30/2023	Excavation Labor:Operator	Digging main sewer line	9	117.00	1,053.00
10/30/2023	Excavation Labor:Laborer Overtime	Digging main sewer line	2	139.50	279.00
10/30/2023	Tool Truck		1	175.00	175.00
10/30/2023	Equipment:Dump Truck		7	120.00	840.00
10/30/2023	Equipment:Mini Excavator		8	75.00	600.00
10/30/2023	Materials - Excavation	Bedding Sand and 3/4 Base	1	435.70	435.70
10/31/2023	Excavation Labor:Laborer	Dig sewer service	16	93.00	1,488.00
10/31/2023	Excavation Labor:Laborer Overtime	Dig sewer service	2	139.50	279.00
10/31/2023	Excavation Labor:Operator	Dig sewer service	9	117.00	1,053.00

There is a convenience fee for the service of using your credit or debit card. The fee will be added to the following months, invoice.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
10/31/2023	Tool Truck		1	175.00	175.00
10/31/2023	Equipment:Dump Truck		8	120.00	960.00
10/31/2023	Equipment:Mini Excavator		8	75.00	600.00
11/01/2023	Excavation Labor:Laborer	Connect sewer to main and service. Back fill	10.50	93.00	976.50
11/01/2023	Excavation Labor:Operator	Connect sewer to main and service. Back fill	16	117.00	1,872.00
11/01/2023	Excavation Labor:Laborer Overtime	Connect sewer to main and service. Back fill	3	139.50	418.50
11/01/2023	Tool Truck		1	175.00	175.00
11/01/2023	Equipment:Mini Excavator		8	75.00	600.00
11/01/2023	Equipment:Dump Truck		3	120.00	360.00
11/01/2023	Materials - Excavation	class 2 base and drain rock	1	249.11	249.11
11/01/2023	Trucking - Import/Off-haul Materials		1	2,230.20	2,230.20
11/01/2023	Expense:Dump Fees		1	1,434.88	1,434.88
11/02/2023	Excavation Labor:Laborer	pick up materials and pave patches	13	93.00	1,209.00
11/02/2023	Excavation Labor:Operator	pick up materials and pave patches	7	117.00	819.00
11/02/2023	Tool Truck		1	175.00	175.00
11/02/2023	Equipment:Dump Truck		4	120.00	480.00
11/02/2023	Equipment:Mini Excavator		3	75.00	225.00
11/02/2023	Equipment:smooth drum roller		4	75.00	300.00
11/02/2023	Mobilization		5	120.00	600.00
11/02/2023	Materials - Excavation	Asphalt	1	523.00	523.00
11/02/2023	Expense:Dump Fees		1	320.96	320.96
11/02/2023	Trucking - Import/Off-haul Materials		1	477.90	477.90

BALANCE DUE

\$27,007.50

There is a convenience fee for the service of using your credit or debit card. The fee will be added to the following months, invoice.

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · US Bank - Demand	363,068.59
1031 · GASB 45 - OPEB ACCOUNT	163.31
1040 · Petty Cash	50.00
1061 · Placer County Tres. Fund	945,259.42
1062 · LAIF - OPEB Funds	941,802.33
	<hr/>
Total Checking/Savings	2,250,343.65
Accounts Receivable	
2000 · Current Service Receivable	874,015.39
	<hr/>
Total Accounts Receivable	874,015.39
Other Current Assets	
2018 · Interest Receivable	8,925.95
2100 · Prepaid Insurance	5,189.00
	<hr/>
Total Other Current Assets	14,114.95
	<hr/>
Total Current Assets	3,138,473.99
Fixed Assets	
3000 · Water Utility Plant in Service	
3001 · Water Source of Supply (Lakes)	49,686.95
3002 · Water Pumping Plant	174,278.16
3003 · Water Filtration Plant	683,796.29
3004 · Water Distribution System	6,009,942.34
3005 · General Plant	232,794.63
3010 · Filter Plant Construction-FmHA	904,122.09
3011 · Filter Plant Mod Adm 1/2 Water	88,018.96
3012 · Wells/Post Chlorination-DWR	628,829.55
3013 · Aresnic Filter Installation	95,188.76
	<hr/>
Total 3000 · Water Utility Plant in Service	8,866,657.73
30000 · Wastewater System Assets	
3020 · Wastewater Collection Sys	2,632,267.07

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
3022 · Wastewa Export Line-SWRCB G...	1,772,116.35
3024 · Wastewater Export Project	206,448.44
3025 · Wastewater Disposal Plant	796,300.33
3026 · Parallel Sewer Force Main	217,842.37
3027 · Filter Plant Mod Adm 1/2 Sewer	104,122.31
3028 · Vehicles	358,123.54
3029 · Sewer Inspection Camera	10,427.50
Total 30000 · Wastewater System Assets	6,097,647.91
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
3035 · 5 Acres Section 35	1,187.16
3036 · Lake Parcel	101,100.50
3037 · 7207 Palisade Drive	33,700.19
3038 · 2062 Serene Rd	1,208,735.44
3030 · Land - Other	11,378.00
Total 3030 · Land	1,365,770.90
30400 · Accumulated Depreciation	
3042 · Depreciation Allowance - Sewer	-3,629,155.83
3043 · Depreciation Allowance - Water	-4,335,097.50
Total 30400 · Accumulated Depreciation	-7,964,253.33
Total Fixed Assets	8,365,823.21
Other Assets	
3100 · Projects in Progress	
3101 · Replace Sewer Mainline	
3101-09 · Replace Sewer Mainline FY...	154,166.10
Total 3101 · Replace Sewer Mainline	154,166.10
3103 · Repair Sewer Manholes Various	

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2023

01/05/24

Accrual Basis

	<u>Dec 31, 23</u>
3103-11 · Repair Sewer Manholes FY...	39,379.72
Total 3103 · Repair Sewer Manholes Va...	39,379.72
3105 · Fire Hydrant Replacement	2,616.25
3106 · Misc Upgrades Water Pump Stat	77,329.34
3114 · Badger Meters & Endpoints	18,133.82
3118 · Telephone & Internet Upgrade	1,531.08
3119 · Dam Parcel & Serena Creek Acq	10,500.00
3120 · Tank Railing & Plant Grading	1,000.00
3121 · Utility Master Plan	205,852.65
3122 · Filter Plant Repairs/Upgrades	10,260.95
Total 3100 · Projects in Progress	520,769.91
3200 · Deferred Outflows/Contributions	49,407.00
3201 · Deferred Outflows/Actuarial	280,827.00
3205 · Deferred Outflows (OPEB Contrib	150,466.00
6101 · Net Pension Liability - GASB 68	-141,590.00
Total Other Assets	859,879.91
TOTAL ASSETS	12,364,177.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4000 · Accounts Payable	40,220.20
Total Accounts Payable	40,220.20
Other Current Liabilities	
4100 · Accounts Payable - Other	8.25
5001 · Accrued Taxes	
5005 · Retirement - Accrued Taxes	4,016.26
5010 · Health Ins. Deductions	0.01

Sierra Lakes County Water District

Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
Total 5001 · Accrued Taxes	4,016.27
5013 · Accrued Vacation	7,241.74
5019 · Loan Interest Payable - Accrued	27,990.00
Total Other Current Liabilities	<u>39,256.26</u>
Total Current Liabilities	79,476.46
Long Term Liabilities	
6000 · Debt - Principal	
6007 · USDA \$5,222,000 Revenue Bond	3,952,200.00
6008 · Assessment - 7207 Palisade	7,572.64
6009 · Assessment - 2062 Serene Rd	7,574.64
Total 6000 · Debt - Principal	<u>3,967,347.28</u>
6100 · Accrued OPEB - GASB 45	867,335.00
6102 · Deferred Inflows (Pensions)	102,568.00
6103 · Deferred Inflows (OPEB)	638,444.00
Total Long Term Liabilities	<u>5,575,694.28</u>
Total Liabilities	5,655,170.74
Equity	
7005 · Retained Earnings	5,639,192.12
Net Income	1,069,814.25
Total Equity	<u>6,709,006.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,364,177.11</u></u>

STAFF REPORT

TO: Board of Directors

FROM: Shauna Lorance, General Manager

SUBJECT: Sample Water Bills

DATE: December 31, 2023

Staff Recommendation

Staff recommendations:

1. Approving an initial water rate structure be based on volumetric rates covering variable costs, which in examples has been a 93% fixed and 7% volumetric allocation.
2. Approve the list of requirements and guidelines for metered water billing implementation to be included on the District website.

Background

The Board of Directors reviewed a significant amount of information at the December Board meeting regarding how metered rates could affect customers water bills. Sample water bills for two rate scenarios were reviewed:

1. Volumetric rates covering variable expenses (93% fixed/7% variable)
2. Increased volumetric rates to cover some of the fixed costs

The Board requested additional information and formed an Ad Hoc committee to discuss the revised information prior to the January Board meeting. The committee met on December 28, 2023. The Committee requested staff prorate the water usage from the connections that are metered up to the total 840 connections, assuming the same usage patterns from the remaining customers. This calculated total water usage for all customers could then be used as the total amount of revenue water for the District and would provide a more realistic volumetric water rate. Revised volumetric water rates were calculated and are shown in the attached presentation.

Discussion

The attached presentation shows the results of the revised rate calculations.

- The calculation of the new water rates based on assumed revenue water (amount of water actually metered at all customers) is shown on slide 2. Based on this rudimentary data and calculations, the district sells approximately 67% of the water it produces. Slide 3 shows the revised water rates:

	93%/7% Allocation	85%/15% Allocation
Volumetric rate	\$4.55	\$9.88
Fixed rate	\$1,140	\$1,041

- The focus is now on annual water bills, as this is simpler to compare with the existing annual billing. Three scenarios were created: a full-time resident for 52 weeks a year, a house occupied 4 weeks a year (or the equivalent of 28 days a year), and a house that remains empty. The assumed water used for each of these scenarios is contained on slide 4, with the resulting sample water billing shown on slide 5.

	Sample Annual Water Bills					
	93% Fixed/ 7% Volumetric Water Rates (\$1140/\$4.55)			85% Fixed/ 15% Volumetric Water Rates (\$1041/\$9.88)		
Customer Profile	Fixed Water Bill	Volumetric Water Bill	Total Water Bill	Fixed Water Bill	Volumetric Water Bill	Total Water Bill
Full Time (52 weeks)	\$1,140	\$249	\$1,389	\$1,041	\$539	\$1,581
4 Weeks a Year	\$1,140	\$19	\$1,159	\$1,041	\$41	\$1,083
No Water Use	\$1,140	\$0	\$1,140	\$1,041	\$0	\$1,041

- Slide 6 shows the distribution of the new water rate for the metered customers as compared to the existing annual charge. Slide 7 shows these numbers prorated up to the total 840 customers.
- Slide 8 is the final slide, requesting the Board of Directors to discuss the pros and cons of various rate structures and tentatively select the approach to move forward. This decision can absolutely be changed in the future. The selected rate structure will be used to show the impacts of the capital projects being recommended from the master plan on the future District finances and rates, and to develop alternative capital improvement schedules to change the impacts to future rates.

Requirements for Metered Billing

At the December Board Meeting, the Board of Directors requested a sheet that lists the requirements and guidelines for metered water billing implementation. Attached is an initial draft that can be formatted to include on the District website if the Board approves.

SAMPLE WATER BILLS

January 11, 2024

Updated Water Costs for 2022

- Ad Hoc committee requested recalculating sample rates based on prorating 2022 meter rates across all existing connections
- Meter reads for 406 connections = 7.5 million gallons
- Total # of District connections = 840
- Prorating meter reads for all connections = 15.6 million gallons
- 2022 water produced = 23 million gallons
- Revenue water is 67% of water produced

Revised 2023/24 Sample Meter Rates

Fixed and Volumetric Rates	93%/7% Allocation	85%/15% Allocation
Volumetric Rate	\$4.55	\$9.88
Fixed Rate	\$1,140	\$1,041

Sample Water Bills

Assumptions:

- General
 - Offset rates with non-operational revenue (taxes and interest)
 - Week is 7 days
 - 3 people in family
 - 50 gallons per person per day = 150 gallons per day (gpd)
 - 1050 gallons per week (gpw)
- Occupied 4 weeks a year (same as seven 4-day weekends or any combination of 28 days)
 - $4 \text{ weeks} \times 1050 \text{ gpw (or } 28 \text{ days} \times 150 \text{ gpd)} = 4200 \text{ gallons per year}$
- Occupied full time
 - $52 \text{ weeks} \times 1050 \text{ gpw} = 54,600 \text{ gallons per year}$

Comparison of Annual Water Bills by Customer Profile

[Current Annual Water Bill = \$1,245]

Customer Profile	Sample Annual Water Bills					
	93% Fixed/ 7% Volumetric Water Rates (\$1140/\$4.55)			85% Fixed/ 15% Volumetric Water Rates (\$1041/\$9.88)		
	Fixed Water Bill	Volumetric Water Bill	Total Water Bill	Fixed Water Bill	Volumetric Water Bill	Total Water Bill
Full Time (52 weeks)	\$1,140	\$249	\$1,389	\$1,041	\$539	\$1,581
4 Weeks a Year	\$1,140	\$19	\$1,159	\$1,041	\$41	\$1,083
No Water Use	\$1,140	\$0	\$1,140	\$1,041	\$0	\$1,041

Using 2023/24 operation budget numbers using 2022 water usage, no capital or reserve funding included

Does not include Sewer Bill

Compared to Existing Annual Water Rates (Actual Meter Reads)

	93%/7% Water Rates	85%/15% Water Rates
# of accounts annual water bill less than existing (<\$1,246)	316	301
# of accounts annual water bill more than existing (>\$1,246)	90	105
Total accounts with 2022 annual water usage available	406	406

Compared to Existing Annual Water Rates (Prorated For All Connections)

	93%/7% Water Rates	85%/15% Water Rates
# of accounts annual water bill less than existing (<\$1,246)	654	623
# of accounts annual water bill more than existing (>\$1,246)	186	217
Total District Water Connections	840	840

Requested Board Actions

- Discuss pros and cons of different rate structures
 - Match volumetric costs to variable rates
 - Revenue better matches expenses
 - Less variance between low and high use water bills
 - Increase volumetric costs to include some fixed costs
 - Reduced water usage results in revenue shortage
 - More variance between low and high use water bills
- Decide on initial water rate structure to use for financial plan
 - Can change later

TRANSITION TO METERED WATER BILLING

California State Law requires the District to transition to billing for water based on actual water used. This requires the implementation of metered water rates and billing. The District will be working on this transition over the next couple of years, with the goal of implementing metered rates at the end of 2025.

There are some legal and financial requirements that guide the development of metered water rates. These are described below.

1. The District is a public agency that is not allowed to make a profit. As such the water rate may not produce a revenue that is greater than the District's expenses, including capital projects, operations and maintenance, and reserves.
2. The cost to an individual customer may not be more than the cost to provide the service to the customer, including capital projects, operation and maintenance, and reserves.
3. The District has variable costs that depend on the amount of water treated and delivered to the customer, such as energy to operate pump stations, chemicals to treat water, etc. The District also has fixed costs that are the same regardless of the amount of water treated and delivered, such as personnel, capital costs, lake quality management and emerging data collection, pipeline breaks, etc. The water rates should generally be set so the fixed charge covers the fixed costs, and the volumetric charge covers the variable costs.
4. The District has rights to withdraw water from Lake Serena. This water is treated and delivered to customers in the District. The District does not have multiple water sources, so all of the water has the same cost to the District. Since every gallon of water costs the same to produce, the District must charge the same cost for each gallon. The District may not have inclining or declining water rates.
5. The fixed charge may be set based on the capacity of the meter (meter size). The cost to size facilities to be able to meet a higher flow of water may be allocated to customers based on the capacity they could potentially use from the system.
6. Water bills may be based on time periods up to 90 days (Monthly, bimonthly, or quarterly). The Board of Directors is responsible for determining the meter reading period.

There are also some questions that will frequently arise during the transition to metered water billing. A few of these are answered below:

1. Will my sewer rates be based on the amount of water I use?

The amount of water discharged into a sewer is usually proportional to the amount of indoor water usage. Many agencies develop water rates that are based on winter water usage. At this point, the District does not charge sewer

TRANSITION TO METERED WATER BILLING

rates based on the amount of water used, though that could be considered in the future.

2. Why are there now additional expenses shown for transitioning to metered rates?

Currently the District charges for water at a flat rate. This is based on how many equivalent dwelling units there are at each parcel. The cost to implement metered water billing will be more than the cost to bill based on a flat rate. Metered billing requires staff to read the meters, analyze any anomalies, create more frequent bills, respond to more customer calls, etc.

3. How come my water bill shows an estimated water usage?

There will be times when some meters will be unable to be read or have maintenance issues. In these conditions it will be necessary to estimate water usage. If the meter is operational, the amount of actual water usage will show up on the next read and the amount will be reconciled.

4. How come my bill did not change much when I transitioned to a metered water bill?

The District's costs are largely fixed costs. The amount of costs included in the volumetric portion of metered rates will be a small percentage of the total costs, resulting in the average water bill not changing much from what the flat rate would have been.

STAFF REPORT

TO: Board of Directors
FROM: Shauna Lorance, General Manager
SUBJECT: Water Master Plan
DATE: December 31, 2023

Staff Recommendation

Staff recommends acceptance of Water Master Plan.

Discussion

The District hired DOWL to complete a Water Master Plan. The Master Plan is now complete and is attached at the end of this Board Packet due to the large size of the document.

An overview presentation of the results of the Water Master Plan will be provided at this Board meeting. The impact of the Capital Improvement Projects on the water bills will be provided at the February Board meeting.



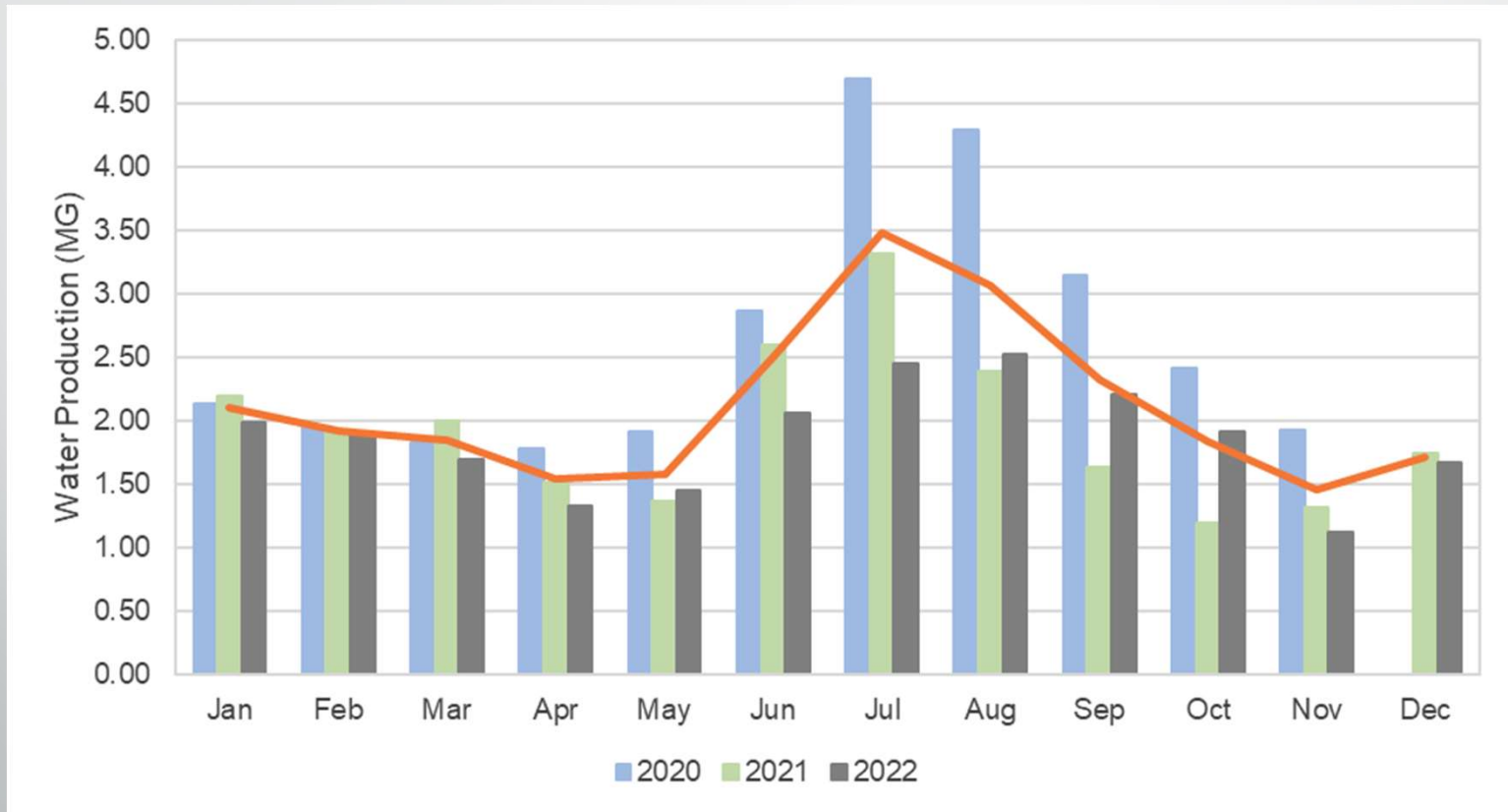
Water Master Plan

January 11, 2024

Water System Demands

- 840 of 1068 lots developed
- 4 lots are commercial, remaining are residential
- 181 additional lots can be developed, remaining are restricted
- Transient population, high majority second homes
- Two water sources – lake and groundwater
 - Groundwater limited to 2 consecutive days due to corrosivity of water
 - Surface water main water source
- ~25 MG water treated per year
- Amount delivered to customers unknown as not 100% metered

Average Monthly Water Production



Key Water Resources Points

- The District has adequate water supplies for existing and future customers at this time
- The groundwater well is used for emergency use only
- The potential for the surface water to freeze around the lake intake is the biggest risk to water supply reliability

Key Well #01 Points

- The well can be operated remotely from the District office
- Valves must be operated manually to direct the well water into the water system
- During high snowfall, staff cannot reach the well or valves with a reasonable effort
- The Well discharges into the raw water line that feeds the lake water to the WTP, requiring disinfection prior to utilizing the line for potable well water – not a best practice for water quality

Key Water Quality Points

- The District's treated water meets all drinking water standards set by the Environmental Protection Agency and the state of California
- During the summer, taste and odor issues are sometimes reported due to dissolved components of algae and other naturally occurring plant material (not a compliance issue)
- Zinc orthophosphate based corrosion inhibitor is used in the WTP to provide cathodic protection to pipelines
- Disinfectant biproducts were trending up since 2015. Revised operations have reversed this trend in 2023

Disinfection Byproducts

- Disinfection byproducts have been trending up since 2015
- Revised operations have reversed this trend in 2023
- There are three main reasons for disinfection byproducts:
 1. The system is reliant on a lake for its source water
 2. The system intake is shallow enough to be affected by temperature and algae blooms leading to more organic matter in the water
 3. The system demands are extremely low compared to the system infrastructure capacity leading to higher water age

Capacity Analysis

- The system has adequate capacity to meet existing and future water demands
- The fire flow availability in the system varies from <500 gpm to >2000 gpm

Table ES-4: Existing and Buildout System Fire Flow Summary

Fire Flow Range (gpm)	Number of Hydrants at Existing	Number of Hydrants at Buildout
Less than 500	1	1
500 to 1,000	6	7
1,000 to 1,500	18	17
1,500 to 2,000	32	33
Greater than 2,000	23	22

Capital Improvement Plan (CIP)

- Several Capital Improvement Projects to meet system deficiencies
- Primarily replacement of asbestos concrete mains to avoid costly emergency repairs
- Pipeline repairs are scheduled over a 20-year period
- The CIP is the recommended schedule, but the CIP can be altered if necessary to change the impact to water rates

Table ES-5: 10-Year Capital Improvement Program:

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Main Replacement PER	\$104,000									
Intake Pipe Extension	\$332,000									
Utility Rate Study	\$26,000									
System GIS	\$9,000									
Water Main Replacement Phase 1		\$2,987,000								
Water Age and WTP Process Analysis		\$76,000								
Water Main Replacement Phase 2			\$3,101,000							
Well 01 Treatment Relocation & Discharge Line			\$694,000							
Raw Water Line Leak Detection & Investigation			\$56,000							
Water Main Replacement Phase 3				\$3,218,000						
WTP SCADA Improvements				\$29,000						
KMNO4 Titration Unit Replacement				\$29,000						
Hill Tank Flow Meter				\$239,000						
Water Main Replacement Phase 4					\$3,341,000					
Water Main Replacement Phase 5						\$3,468,000				
Water Main Replacement Phase 6							\$3,599,000			
Water Main Replacement Phase 7								\$3,736,000		
Water Main Replacement Phase 8									\$3,878,000	
Water Main Replacement Phase 9										\$4,026,000
Water System Master Plan Update										\$290,000
Total Annual Capital Cost	\$367,000	\$3,063,000	\$3,851,000	\$3,515,000	\$3,341,000	\$3,468,000	\$3,599,000	\$3,736,000	\$3,878,000	\$4,316,000

Next Steps

- Board to consider acceptance of the Master Plan. This does not adopt any schedule for the CIP
- Staff will provide an analysis of the impact of the recommended Capital Improvement Project schedule on existing water rates and will provide additional CIP schedules with different impacts on water rates for the Board consideration at the February Board meeting.



QUESTIONS?

STAFF REPORT

TO: Board of Directors
FROM: Shauna Lorance, General Manager
SUBJECT: Sewer Master Plan
DATE: January 4, 2024

Staff Recommendation

Staff recommends acceptance of Sewer Master Plan.

Discussion

The District hired DOWL to complete a Sewer Master Plan. The Master Plan is now complete and is attached at the end of this Board Packet due to the large size of the document.

An overview presentation of the results of the Sewer Master Plan will be provided at this Board meeting. The impact of the Capital Improvement Projects on the sewer bills will be provided at the February Board meeting.



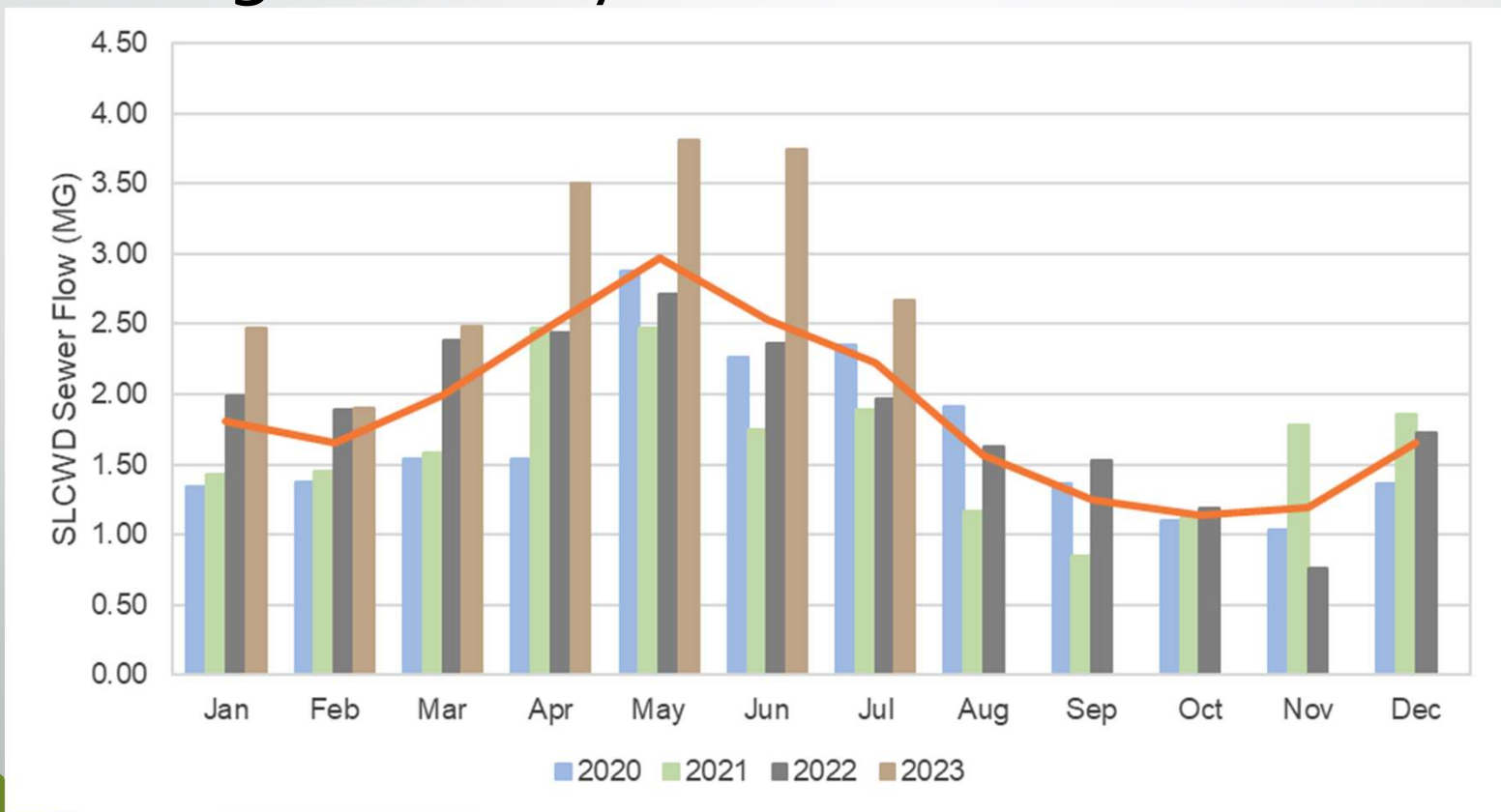
Sewer Master Plan

January 11, 2024

Sewer System Flows

- 840 of 1068 lots developed
- 4 lots are commercial, remaining are residential
- 181 additional lots can be developed, remaining are restricted
- Transient population, high majority second homes
- 836 residential; 4 commercial

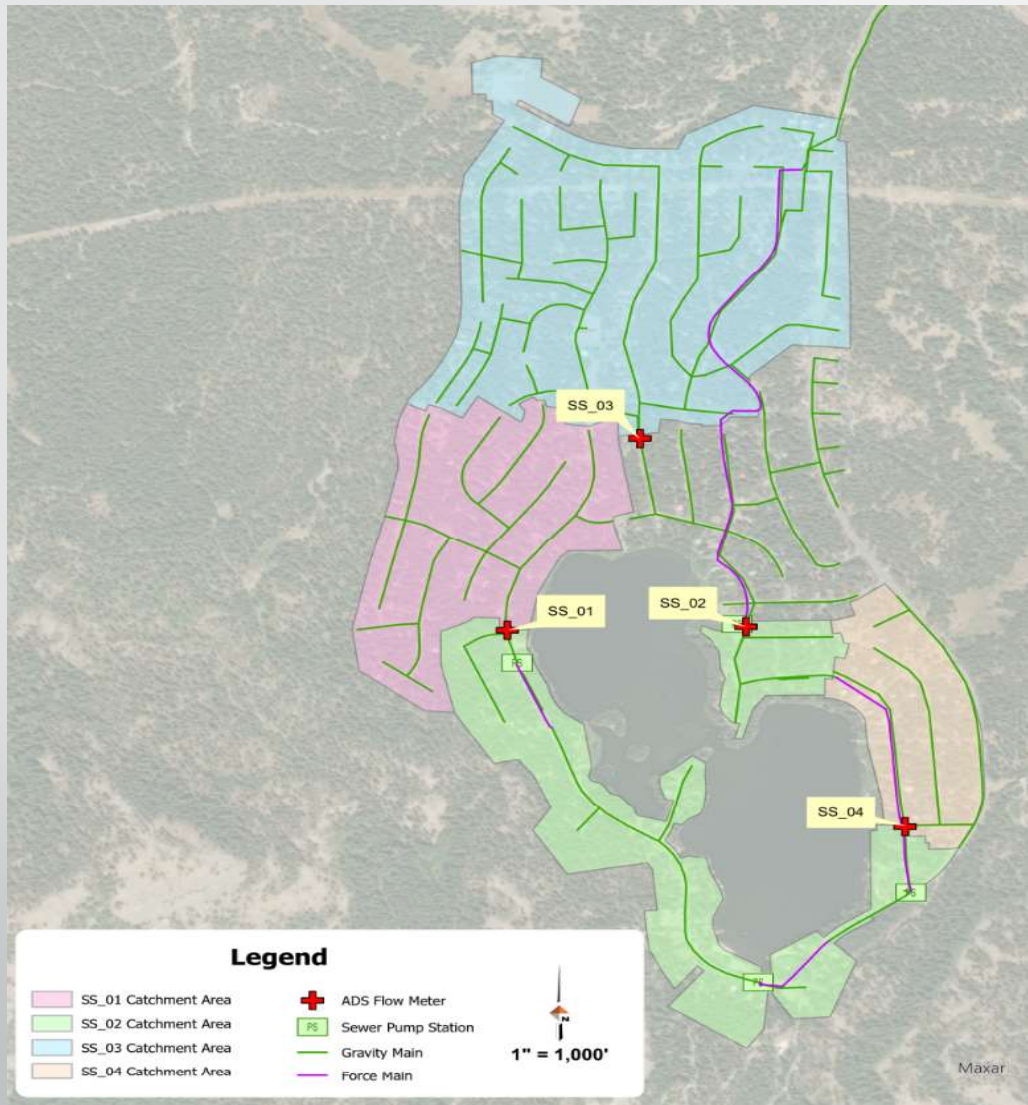
Average Monthly Sewer Flows at DSPUD



Sewer Flow Monitoring

- Flow monitored December 22, 2022 through June 22, 2022
- 4 sites were monitored

Monitor Location	Flow Monitor ID
Frosty Way and Serene Road Intersection	SS_01
Upstream of SPS-1	SS_02
Along Yuba Drive	SS_03
Dulzura Road and Lake Drive Intersection	SS_04



Sewer Infiltration and Inflow

- Infiltration is introduction of groundwater into the sewer system through leaks or cracks in pipes and manholes
- Inflow is introduction of stormwater into the sewer system through manholes, storm sewer cross connections, or other external holes in the sewer system
- The SLCWD system showed extensive evidence of both infiltration and inflow

Average Daily Sewer Flow and Water Production Comparison



Hydraulic Model Development

- AutoCAD drawings for locations
- 75 manholes surveyed for depth
- Sewer flow rates were assigned
- Model results were compared to monitoring data
- Pump data matched monitoring results within acceptable limits

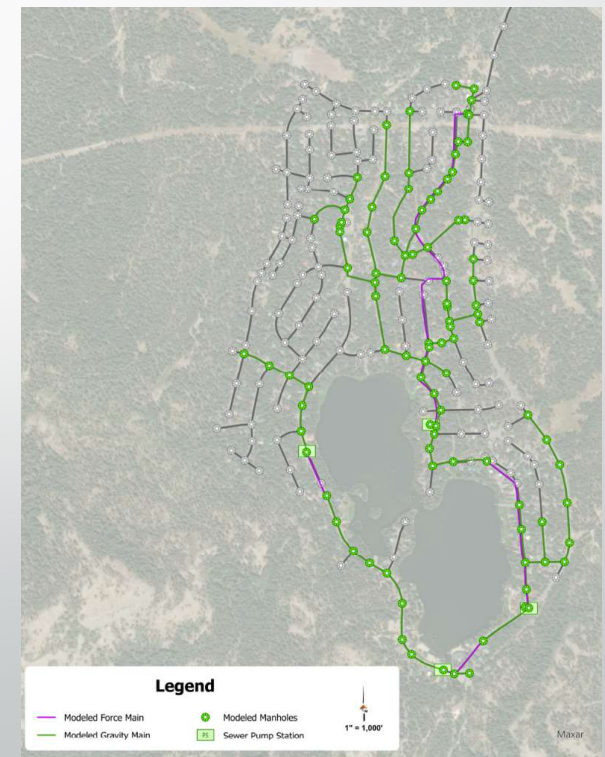


Table 18: System Gravity Main Diameter Summary

Pipe Diameter (in)	Length (ft)
6	42,683
8	6,932
10	4,970
12	59
Unknown	5,776
Total	60,420

Table 19: System Force Main Diameter Summary

Pipe Diameter (in)	Length (ft)
8	7,163

Table 20: System Gravity Main Material Summary

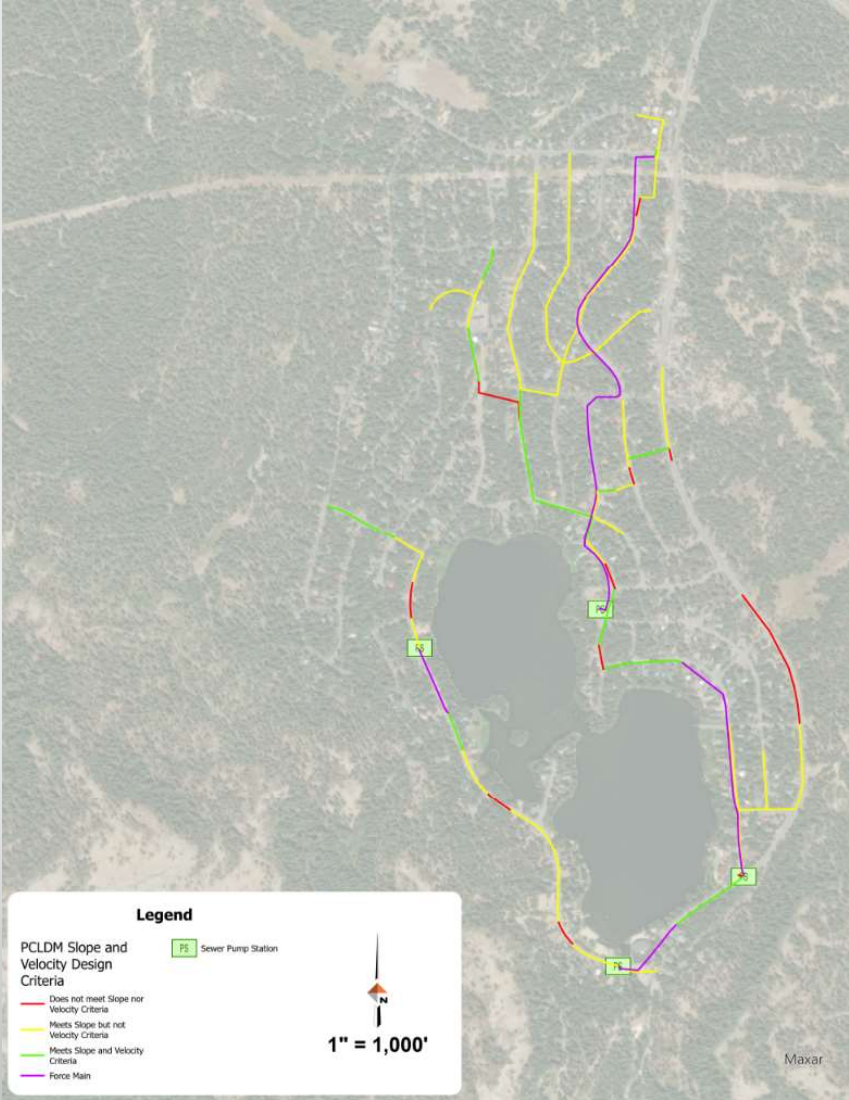
Pipe Diameter (in)	Length (ft)
ACP	23,827
PVC	758
VCP	29,298
Unknown	6,537
Total	60,420

Table 21: System Force Main Material Summary

Pipe Diameter (in)	Length (ft)
AC	6,543
Unknown	620
Total	7,163

Sewer System Deficiencies

- Inflow & Infiltration – largest problem
 - Replace ACP and VCP
 - Replace manholes where pipe is replaced
- Slope and Velocities
 - Minimum velocities recommended to provide self scouring (cleaning) of pipe
 - Where slope or velocity is low, annual inspection and cleaning are recommended



Sewer Pump Stations

- Due to mountainous terrain, sewer pump stations are necessary
- There are four sewer pump stations
- All sewer pump stations have emergency power
- The sewer pump stations have varying amounts of emergency storage

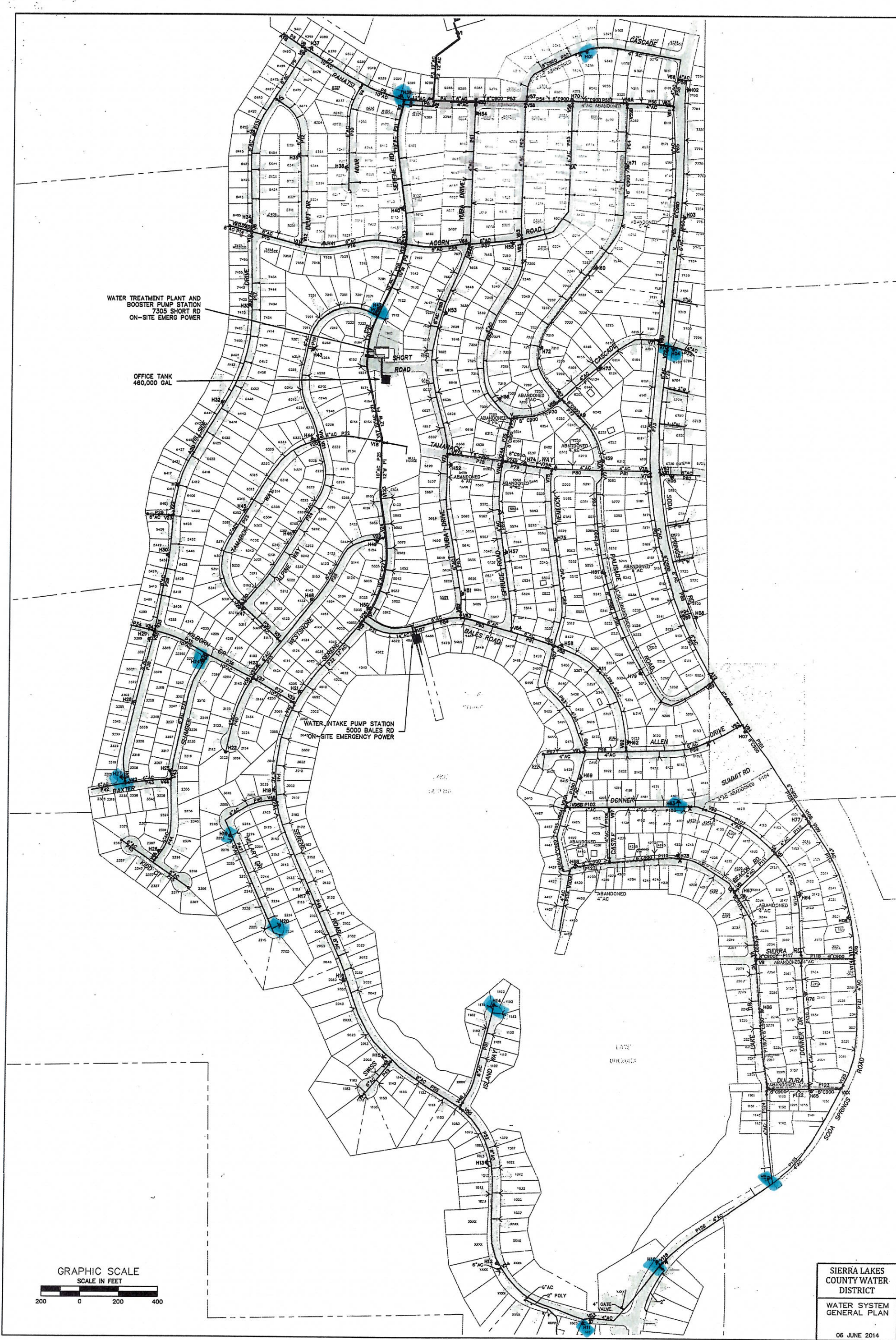
Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sewer Main Replacement PER	\$104,000									
SPS-4 Flow Meter SCADA Connect	\$26,000									
Utility Rate Study	\$26,000									
Sewer System GIS	\$9,000									
System Condition Assessment	\$78,000									
Sewer Main Replacement Phase 1		\$3,151,000								
Sewer Main Replacement Phase 2			\$3,271,000							
SPS-2 Rehabilitation			\$2,072,000							
Sewer Main Replacement Phase 3				\$3,395,000						
SPS-3 Rehabilitation				\$2,795,000						
Sewer Main Replacement Phase 4					\$3,524,000					
Sewer Main Replacement Phase 5						\$3,658,000				
Sewer Main Replacement Phase 6							\$3,797,000			
Sewer Main Replacement Phase 7								\$3,941,000		
Sewer Main Replacement Phase 8									\$4,091,000	
Sewer Main Replacement Phase 9										\$4,247,000
Sewer System Master Plan Update										\$290,000
Total Annual Capital Cost	\$243,000	\$3,151,000	\$5,343,000	\$6,190,000	\$3,524,000	\$3,658,000	\$3,797,000	\$3,941,000	\$4,091,000	\$4,537,000

Next Steps

- Board to consider acceptance of the Sewer Master Plan. This does not adopt any schedule for the CIP
- Staff will provide an analysis of the impact of the recommended Capital Improvement Project schedule on existing sewer rates and will provide additional CIP schedules with different impacts on sewer rates for the Board consideration at the February Board meeting.



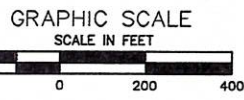
QUESTIONS?



WATER TREATMENT PLANT AND
BOOSTER PUMP STATION
7305 SHORT RD
ON-SITE EMERG POWER

OFFICE TANK
480,000 GAL

WATER INTAKE PUMP STATION
5000 BALES RD
ON-SITE EMERGENCY POWER



SIERRA LAKES
COUNTY WATER
DISTRICT
WATER SYSTEM
GENERAL PLAN
06 JUNE 2014