

Staff Report

for the Regular Meeting of the Board of Directors August 22, 2018

TO: Board of Directors

FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
Debbie Martin, CPA *(Inactive)*, Controller
Gary D. King, PE, PhD, Engineering Manager
Doug Roderick, PE, Senior Engineer

DATE: August 15, 2018

SUBJECT: Centennial Audit Report

FINANCE

RECOMMENDATION:

Review and receive the independent CPA audit report, and review Board and public questions.

BACKGROUND:

Staff presented progress reports on the project's cost March 23, 2016, December 9, 2016 and December 6, 2017 in a summary format. The most recent update presented a comprehensive analysis of budget vs actual spending from inception. Staff's internal audit consisted of a review of financial statements, reserve and budget amendment policies, detailed expenditure transactions with sufficient source documentation, adopted budgets and amendments.

At the December 6, 2017 update, the Board and public requested additional information, along with an independent audit. The District contracted with Richardson and Company, an independent CPA Accounting Firm to perform the audit. Attached is the engagement letter and agreed upon procedures for this assignment.

Auditor's Report Centennial Costs Not Charged to Project:

- Regarding these findings, items A through E related to purchased properties, repairs, taxes and legal fee charges is a result of different accounting practices between District staff and auditors. As the auditors

have provided sufficient Generally Accepted Accounting Principles (GAAP) references, the District concurs and adjustments have been made.

- Items F through H are clerical errors in the absolute amount of \$15,370.27 from 2014 to 2017 representing .1% of the \$12M spent on the project.

Auditor's Report Centennial Costs Not Related to Project:

- Items I through K, a total of \$2,618.97 charged to the project over the audit period are related to a difference in District accounting practice. Again, the auditors provided sufficient GAAP references improving the District's accounting practices.
- Item L related to offsetting project expenses with rental income associated with the project is related to a difference in District accounting practice and the District has aligned its' practice with GAAP.

Procedure 2: Agree staff reports to accounting system:

The audit demonstrates, as expected, the information presented to the Board is consistent with the underlying accounting system.

Procedure 3: Ensure 2016A bond proceeds are used appropriately:

The audit demonstrates, as expected the Finance Department is managing bond proceeds in accordance with covenants.

Procedure 4: Ensure budget amendments are authorized:

Staff implemented the attached budget amendment procedure to strengthen internal controls preventing these types of errors in the future. However, the purchase of the underlying properties resulting from the unrecorded budget amendment of \$525K is supported by the attached approved minutes and warrants. The General Manager provided the attached memo to Finance indicating the Assisted GM would process the budget amendment.

Procedure 5: Budget vs Actual Analysis & Encumbrance Accounting:

The approach to budgeting is different from accounting as the Governmental Accounting Standards Board (GASB) does not issue standards. However, the ultimate test is whether cumulative spending is within authorized amounts. The audit reveals that current project spending overage is \$661,457.73. This amount will not require a budget amendment as it is covered in the 2018 budget. However, please see the attached encumbrance rollover procedure to strengthen internal controls preventing these types of errors in the future.

Staff provides the following responses to the board and public, along with independent auditor's report.

- 1) The December 6, 2017 staff report mentions budget amendments, what is the source of the transferred funds, timing of the transfers and use of funds?
 - a. The District's budget amendment policy 3100, adopted February 11, 2015 is required when requesting expenditures over the annually adopted budget. The District is cognizant that project progression and unplanned emergencies occur and therefore provides spending flexibility through this policy.
 - b. Funding for Centennial's use of internal labor is through operating revenue and capital budget is through non-operating revenue consisting of property taxes and 2016A revenue bonds. The 2016A revenue bonds allocated \$3,200,000 for Centennial design, engineering and planning costs.
 - c. Timing of the attached amendments occurred in fiscal years 2014 and 2015. As previously mentioned, in 2015 there was an oversight and a \$525,000 amendment approved at the March 25, 2015 closed session meeting went unrecorded. Please see attached minutes, subsequent approval of minutes and associated warrant. Subsequently, staff created the attached budget amendment procedure increasing internal control over the process.
- 2) The same report mentions a missed 2015-2016 encumbrance carryover, what is the amount and use of this carryover? The statement does not refer to a specific amount but the practice of how the District accounted for encumbrances and carryovers during 2015 and 2016. Since 2016, staff adopted the attached Encumbrance and Budget Rollover Procedure strengthening internal controls over fiscal management.
- 3) Regarding the report itself, provide additional detail, what is the source of all funds? Please see the attached auditor's report. The answer to question one indicates the source of funds for the project.
- 4) What are the purposes and what vendors received funds? Please see Attachment F within the auditor's report.
- 5) Where is funding for environmental consultants noted, the amount and to whom? Please see Attachment F and answer for question one.
- 6) What are legal fees? Please see Attachment F within the auditor's report.
- 7) Where did funding overage from budget projections come from? Please see answer provided for question one.

- 8) There are discrepancies in Centennial budget over three reporting times (3/23/16, 12/9/16 and 12/6/2017), please explain discrepancies? The December 6, 2017 report provides a comprehensive analysis of the project's budget along with expenditures thus it provides additional information above the prior reports.
- 9) The warrants for Centennial in today's package total \$516,828.43. According to the project balance submitted, considering the warrants, there is \$383,447 left to spend in this year's budget. There is a closed session property acquisition for a property in the proposed Centennial Reservoir area. Where is funding to cover today's warrants and any property acquisition?

As previously mentioned, funding for staff and legal costs is through operating revenue and capital costs property acquisition is through property tax revenue.

- 10) What will AECOM's involvement be in the future with project and how much will it cost to construct Dog Bar Bridge? AECOM is currently the Geotechnical and preliminary design consultant. The costs to construct the Dog Bar bridge is currently unknown.
- 11) Of the 25 parcel purchases, how many are located within Placer County?
Of the 25 parcels, 7 are located with Placer County. Since the December Board meeting, the District has acquired 5 parcels through three separate transactions. Of those 5 newly acquired parcels, 3 are located with Placer County and were acquired as a single transaction.
- 12) Who provides authority to purchase parcels? The Board
- 13) Please explain why the Draft Environmental Impact Report (DEIR) is being postponed? What will be the anticipated costs for the delay? Since NID has already spent over \$5,000,000 on engineering consultants, I assume a one year delay will increase the costs. Please indicate which consulting firm will be responsible for the DEIR?

The DEIR is moving forward at a slower pace due to the focus being placed on the update of the Raw Water Master Plan. Current work on the DEIR is utilizing existing approved contracts and it is not anticipated that additional contracts will be necessary this year. HDR Inc. is the consultant responsible for developing the DEIR.

- 14) For 2018, the Centennial Budget is \$4,000,000. Will the increased costs for the delay and engineering consultants for the DEIR require a budget amendment to cover those increased costs? If so, where will the money be taken from? At this point, staff does not anticipate a need for increasing the 2018 budget. Funding for the project is addressed in question one.

- 15) Please indicate which real estate brokerage firms received the reported \$111,578 in payments and how much each firm received? Please see Attachment F within the auditor's report.
- 16) Please explain the process for choosing a real estate brokerage firm. Was it put to bid in keeping with your policies? If not, why? Contracting for goods and services is in accordance with policy 3080.
- 17) Please itemize by address and APN# each property acquired in the Bear River Canyon since 2013 and the price paid for each property? Please see Attachment G within the auditor's report.
- 18) The itemized report of expenses in the staff report used a heading of Project 7013 for dates 8/25/14 through 10/30/2017. Were there expenses attributable to Centennial prior to 8/25/2014? If so, what are they and why was the 8/25/2014 date used as a starting point for the report? There are no costs attributable to the project prior to 8/25/2014 because this is when the project was initiated within the accounting system. Attachment H of the auditor's report indicates several properties purchased in the 1920s and 1930s without available costs.
- 19) The itemized report indicates "Budget Amendments" in the following amounts: 2014 = \$1,290,581, 2015 = \$450,000
 - a. Did the full board vote to approve those budget amendments, if so when? Yes, please see the attached budget amendments.
 - b. What budget category did those monies come from?
The budget amendments authorize additional capital expenses for design, engineering, planning and property acquisitions. Please see the answer to question one regarding funding for the project.
 - c. In taking those monies from one budget category, what was the impact for lessening the monies dedicated to the intended budget category? Aggregate project budget authorization occurs rather than specific account or expenditure categories. In addition, the District maintains detailed engineering estimates.
 - d. What services, maintenance or capital improvements were postponed in 2014/2015 in order to increase the Centennial Budget? A delay in planned service or maintenance work did not occur as the District maintains sufficient cash reserves.
 - e. Was the full board informed of the specific impact of any postponements? Yes
- 20) The staff report indicates total project expenses in 2017 of \$3,255,930 as of 10/31/2017. However, the warrants paid in November 2017 when added to

the total exceed the budget of \$3,500,000. What is the plan to make up the shortfall between the budget and the true expenses? Where will the money be taken from? Please see the auditor's response for number 5 along with the Summary of Project Costs by Classification.

21) Additionally, if the District has received a report, such as a biologic report or hydrology report, then can the public get that information or see a copy of that report? These documents will be part of the DEIR and will be made available when the DEIR is released for public review and comment.

22) How long will it take to recoup all of the costs for Centennial? Currently, the project lacks aggregate cost revenue potential and financing options, therefore payback cannot be determined at this time.

23) Were the people properties purchased required to sign a non-disclosure agreement? No

BUDGETARY IMPACT:

MD, DM, GK, DR

Attachment:

- Auditor Engagement Letter
- Independent Auditor Report
- Budget Amendment Procedure
- Encumbrance Rollover Procedure
- Closed session minutes, warrants, approval of minutes and memo
- Presentation Slides



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January 12, 2018

Remleh Scherzinger, MBA, PE
General Manager
Nevada Irrigation District
1036 West Main Street
Grass Valley, California 95945-5424

Dear Remleh,

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the Nevada Irrigation District.

We will apply the agreed-upon audit procedures listed in the attached schedule that were specified and agreed to by the District on the costs related to the Centennial Reservoirs Project incurred from inception in 2014 through 2017. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures to be performed is solely the responsibility of the District and we will require an acknowledgement in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion as a result of this engagement. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Board of Directors. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the District, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the Centennial Reservoir

project expenditures that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the report on Centennial Reservoir Expenditures, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You are responsible for the report on Centennial Reservoir Expenditures; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the report on Centennial Reservoir Expenditures. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

Ingrid Shepline is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The workpapers for this engagement are the property of Richardson & Company, LLP and constitute confidential information. The workpapers for this or any engagement for you will be retained for a minimum of seven years after the date the auditor's report is issued, or longer if required by generally accepted auditing standards. The firm will make available its workpapers and respond to all reasonable inquiries of successor auditors and others to review the workpapers upon your written request or consent. Access to such workpapers will be provided under the supervision of Richardson & Company, LLP personnel at a location designated by our Firm. Furthermore, upon your request or consent, we may provide photocopies of selected workpapers to the successor auditors or others. All professional and administrative services and expenses relating to such access will be charged as an additional fee at the rates quoted below.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the report on Centennial Reservoir expenditures.

Professional Fees

We estimate our fees for these services will range from \$78,320 to \$104,660 which includes expenses. We will bill you based on actual time incurred at the following billing rates:

<u>Classification</u>	<u>Rate Per Hour</u>
Principal/Audit Director/Tax Director	\$ 160
Senior Manager	150
Managers	130
Supervisors	120
Seniors	100
Staff	85
Administrative Staff	60

* * * * *

We appreciate the opportunity to assist you and believe this letter accurately summarized the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,

RICHARDSON & COMPANY, LLP

Ingrid M. Sheipline

Ingrid Sheipline, CPA
Managing Partner

RESPONSE:

This letter correctly sets forth our understanding.

By: 

Date: 2/6/18

Nevada Irrigation District
Centennial Reservoir Cost Audit
Tasks and Budget

1.	Planning / Sample Section Selection	35
2.	Completeness testing:	
a.	Test all consultant and property purchase costs from 2014 through 2017 and agree to supporting invoice to determine cost if cost relates to the Centennial Reservoir project that it is properly assigned to that project in the accounting system. (Sort all District expenditures by vendor to narrow down the completeness test to only District consultant costs and property purchases for coding to the proper project in the accounting system.) (Total population of 2,660 vendor payments will be tested.)	
	Low	350
	High	665
b.	Agree costs in March 2016, December 2016 and December 2017 staff reports to project costs in the project accounting system.	12
3.	Review requisitions for reimbursement of 2016A bond proceeds for the Centennial Reservoir to ensure only those project costs were reimbursed with bond proceeds. (Total population is 4 remittances.)	5
4.	Determine that budget amendments were properly reflected in the project system and the staff reports. Evaluate the impact of encumbrances on amounts budgeted. (Total population is 6 budget amendments.)	20
5.	Prepare a comparison of budgeted to actual expenditures for each year of the project and project to date.	20
6.	Prepare written report and complete documentation of work performed	30
7.	Preparation for and presentation to Board	<u>15</u>
	Total hours--low end of range	<u>487</u>
	Total hours--high end of range	<u>802</u>
	Total fees--low end of range	<u>\$ 78,320</u>
	Total fees--high end of range	<u>\$ 104,660</u>



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Nevada Irrigation District
Grass Valley, California

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of the Nevada Irrigation District (the District), on the costs related to the Centennial Water Supply Project incurred from inception in 2014 through 2017. The District's management is responsible for the proper accounting and reporting of the Centennial Water Supply Project costs. The sufficiency of these procedures is solely the responsibility of District's Board of Directors. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. **Procedure:** Test all consultant and property purchase costs from 2014 through 2017 and agree to supporting invoice to determine that if cost relates to the Centennial Water Supply project is properly assigned to that project in the accounting system. This testing was performed to determine that the District properly identified and assigned costs to the Centennial Water Supply Project in their project cost accounting system. A sort of all District expenditure by vendor was performed to narrow down the completeness test to only District consultant costs, legal and property purchases for coding to the proper project in the accounting system. A total population of 3,589 vendor payments and 44 journal entries were tested.

Finding: We examined invoices and other supporting documentation for 100% of the narrowed down population to determine the completeness of the costs assigned to the Centennial Water Supply Project in the accounting system. We determined that wire transfers were not included in the original disbursement list provided by the District for us to perform the completeness testing, so we examined bank statements for wire transfers to include in our scope of testing. We then compared the Centennial costs in the completeness test to those costs assigned by the District to the Centennial project and noted additional costs and journal entries included within the project accounting system, which we tested as well for proper charging to the Centennial project. A summary of the number and total dollar amount of items tested is presented in Attachment A. The District was able to locate all of the invoices for our testing except for one invoice in 2014 in the amount of \$240 for an excavator rental that was misplaced, but this invoice was not charged to the Centennial project. There was also one invoice missing in the amount of \$9.73 to PG&E that was charged to the Centennial project, but we determined the PG&E account number was for a property that was purchased for the project. See below for a further discussion of property-related expenses. As demonstrated in Attachment B, we tested 89% to

97% of the costs charged to the Centennial Project each year. District salaries charged to the project were not tested, as they were deemed to be costs incurred by the District regardless of the Centennial project. The following exceptions were noted in our testing of expenditures, as summarized on Attachments C and D:

Centennial costs not charged to project

- a. In 2015, an adjustment was made that reduced the cost of the Centennial Project by \$387,862.03 representing the estimated cost of a building (house) that was on land purchased for the Centennial project, which was reclassified to a depreciable asset account in the District's general ledger. Since the house was part of the land that was purchased for the project, rather than it being purchased as investment property, the building should be recorded as part of the cost of the land and not be depreciated. In addition, the District should be recording the cost of land separate from construction in progress in its accounting records at the time the land is purchased. The District will need to adjust its accounting records for these costs.
- b. Also noted in 2015 was one invoice for the purchase of property through Fidelity National Title of \$175,990 as well as two title searches for \$2,500 each for property in the Centennial project area that were excluded from project costs.
- c. Repair and improvements totaling \$8,000 on a project area property that has a house that is being rented were not included in project costs. See further discussion below related to rental property on project area property, and related costs.
- d. In 2016 and 2017, the first installment of the property taxes on Centennial area property totaling \$2,412.36 and \$5,112.47, respectively and were excluded from project costs. Costs incurred while the project is under development are to be capitalized as part of the project costs.
- e. During 2016, the District incurred legal fees of \$16,660.50 related to the issuance of bonds, a portion of which were issued to fund the Centennial project. Bonds with a par value of totaling \$20,210,000 were issued, of which \$3,200,000 were used for the Centennial project, or 15.834%. Based on this proportion, we believe \$2,637.98 of these costs are allocable to the Centennial project.
- f. The amount of legal expenses the District allocated to the Centennial project differed from the amounts we identified by reviewing the invoices. The differences were a \$416 and \$7,962.94 understatement in 2014 and 2016, respectively, and overstatement of \$5,743 in 2015.
- g. The District paid consulting fees to Fieldman, Rolapp & Associates Inc. in 2017 for \$20,586.25 of which \$1,131 was not charged to the project.
- h. Expenditures totaling \$117.33 for fire protection for a project area property were not charged to the project.

Costs charged to Centennial project not related to project

- i. Included in project costs in 2015 that did not appear to be project costs were two invoices for a sound bar and computer equipment. An invoice to Capital Rubber Co with 8 items totaling \$1,257.82 for the purchase of nozzles was charged to the Centennial project that did not appear to be project-related. Additional costs for a water treatment class of \$500 and office supplies of \$70.52 also do not appear to be project costs but had been charged to the project.

- j. Costs for 2016 included three invoices for equipment rentals, stakes and delivery charges for \$458.03, \$86.50 and \$16.22 that were identified as Combie project expenditures that were incorrectly charged to the Centennial project.
- k. In 2017, we also noted the District's Mail Chimp membership, a service used to assist with getting information out to customers and interested parties, was \$10 a month and increased to \$20 a month due to the increased usage for the Centennial project. However, the District charged the full \$20 per month to the project, not just the increase of \$10, over charging the project by \$110. Additionally, a Go Daddy membership that the District has had for many years that allows them to get a discounted price on web domains of \$119.88 was charged in full to the project, although this is a District-wide cost.
- l. Several of the properties purchased for the Centennial project have existing houses on them. Some of these houses are being rented until the land is needed for the project, at which time the houses would be demolished. The District has been recording rental income, net of rental expenses incurred by the property management company, as revenue rather than reflecting these net revenues as a reduction of project costs. For 2015 to 2017 gross revenues are \$16,990, \$79,216, \$136,150 and gross expenses are \$6,619, \$39,234, \$33,320 respectively. See Attachment D for a summary of the rental income and expenses by property. Accounting pronouncements require that rental income considered incidental to project operations, generated while holding property during the development period, be offset against the project costs. Any expenses related to this incidental activity is offset against this revenue as well, except if these incidental expenses in a given year are higher than the rental income, then this excess of expenses over revenue is recorded as a separate expense, not part of the project cost. Project costs should be reduced by a total of \$204,626 when these net rental income amounts are reclassified.

District-wide costs allocable to Centennial

- m. We noted costs related to the District's asset management software and to the vegetation field guide management that could be partially allocable to the Centennial project.

We understand that the District purchased property prior to 2014 for the Centennial Water Supply project that is not included in the project costs that have been reported to the Board. The list on Attachment G includes property purchased in 2014 and later. District records show other properties owned by the District identified as Centennial project property that were purchased and sold in the 1920's and 1930's. The properties remaining are included on Attachment H. Cost data is not available for these properties.

- 2. Procedure: Agree costs in March 2016, December 2016 and December 2017 staff reports to project costs in the project accounting system.

Finding: The project costs reported in the staff reports dated March 2016, December 2016 and December 2017 agreed to the project costs in the project accounting system with only minor differences due to timing of \$939.32 in December 2016. No differences were noted in the March 2016 and December 2017 staff reports. See Item 1 of this report, where we discuss adjustments noted to these project costs as a result of our testing of invoices.

- 3. Procedure: Review requisitions for reimbursement of 2016A bond proceeds for the Centennial Water Supply to ensure only those project costs were reimbursed with bond proceeds. (Total population of 4 remittances).

Finding: The 4 remittances to request reimbursement for Centennial expenses totaled \$3.2 million and were tested without exceptions noted. This \$3.2 million of costs reimbursed with bond proceeds are included in the summary of costs in Attachment E. Centennial costs reimbursed with bond proceeds appear to represent the proper use of these funds.

4. Procedure: Determine that budget amendments were properly supported and accurately reflected in staff reports. Evaluate the impact of encumbrances on amounts budgeted. (Total population of 6 budget amendments).

Finding: We noted that the budget and budget amendment amounts reported to the Board in staff reports were in agreement with the budget documents approved by the board. These budgeted amounts are included on the bottom of Attachment E to this report. The District brought to our attention an additional \$525,000 budget amendment in 2015 that was omitted from the staff report. The District was not able to locate an official budget amendment document approved by the Board, but staff provided closed session minutes approving purchase of the property, approval of these minutes by the Board and approval of warrant to purchase the properties associated with this amendment. A memo was provided that a budget amendment would be prepared for Board approval but it appears this did not happen. The District amended its procedures on December 5, 2016 to improve controls, to minimize these types of clerical errors.

5. Procedure: Prepare a comparison of budgeted to actual expenditures for each year of the project and project to date.

Finding: Attachment E to this report contains a summary of actual expenditures related to the Centennial Project by cost classification, and a comparison of the costs to the amounts budgeted, including budget amendments. The expenditure amounts reflect adjustments for amounts included on the questioned cost schedule in Attachment C and net rental income included in Attachment D of this report. Expenditures, excluding legal, payroll and equipment charges that are budgeted in other line items, exceeded the capital budget for the project on a cumulative basis by \$661,458. Most of this over budget situation occurred in 2015, when multiple properties were purchased in the amount of \$1,291,537, when only \$725,000 of budget amendments were approved by the Board.

We also noted prior to 2016, the District was not utilizing an encumbrance system for tracking unexpended purchase orders or contractual obligations. In 2014 and 2015, the District entered into contracts totaling \$5.2 million for studies and other non-property purchase related expenditures, but had only budgeted \$750,000. Perhaps the District was budgeting based on when the expenditures were expected to be made, rather than budgeting the entire amount of the contract when entering into the agreement. As a result, as of December 31, 2016, when the District summarized open purchase orders, the District had \$1,399,250 of unexpended purchase orders that were not budgeted for in prior fiscal years. This amount was reduced to \$960,057 as of December 31, 2017. The District believes the \$4 million budgeted in 2018 is sufficient to cover these prior year unbudgeted commitments, but if not, additional budget amendments would be warranted. As of June 30, 2018, the District expended \$1,381,372 for 2018 and had unexpended commitments on the project of \$889,067, so after the overage as of December 31, 2017 of \$661,458, a budget of \$1,054,569 remains. The District's accounting system was not set up to account for the carryover of budgeted amounts prior to 2017. We recommend as the District enters into contracts and establishes encumbrances, sufficient budget exists to cover these commitments.

A further breakdown of the expenditures by vendor can be found on Attachment F.

6. Procedure: Compare Centennial Project consultant expenditures to the corresponding contracts to ensure contracts were not exceeded by project expenditures.

Finding: Based on our testing, consultant expenditure equaled or were less than the contract amounts. Thus, District appears to be in compliance with contract limits on expenditures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Centennial Water Supply Project costs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than those specified parties.

Richardson & Company, LLP

June 15, 2018

**Centennial Water Supply Project
Summary of Tested Items**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Number of invoices tested	381	781	1119	1308	3,589
Number of Journal Entries Tested	1	13	12	18	44
Centennial Costs tested	\$ 1,351,448.87	\$ 1,605,192.95	\$ 4,697,905.08	\$ 3,600,384.71	\$ 11,254,931.61
Rental expense		4,118.83	4,973.00	18,205.21	27,297.04
Rental income		(16,990.00)	(79,215.76)	(136,150.00)	(232,355.76)
Questioned Costs	416.00	556,011.36	20,452.53	6,130.92	583,010.81
Adjusted Centennial Cost tested	<u>1,351,864.87</u>	<u>2,148,333.14</u>	<u>4,644,114.85</u>	<u>3,488,570.84</u>	<u>11,632,883.70</u>
Non Centennial Expenses tested	2,541,448.60	3,460,719.35	5,536,845.50	10,461,001.77	22,000,015.22
Total Tested	<u><u>\$ 3,893,313.47</u></u>	<u><u>\$ 5,609,052.49</u></u>	<u><u>\$ 10,180,960.35</u></u>	<u><u>\$ 13,949,572.61</u></u>	<u><u>\$ 33,632,898.92</u></u>
Lost or missing invoices	1	-	-	1	
\$ amount of lost invoices	240.00			9.73	

**Centennial Water Supply Project
Percentage of Coverage of Centennial Expenditures**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Centennial Cost tested (before adjustments)	\$ 1,351,448.87	\$ 1,605,192.95	\$ 4,697,905.08	\$ 3,600,384.71	\$ 11,254,931.61
Equipment and inventory adjustments (not tested)	2,758.31	13,614.32	4,226.51	281.31	20,880.45
Salary & Benefits (not tested)	60,031.99	189,086.68	123,014.02	64,691.75	436,824.44
	<u>1,414,239.17</u>	<u>1,807,893.95</u>	<u>4,825,145.61</u>	<u>3,665,357.77</u>	<u>11,712,636.50</u>
Project Costs from accounting system	<u>1,414,238.87</u>	<u>1,807,893.95</u>	<u>4,825,145.59</u>	<u>3,877,762.59</u>	<u>11,925,041.00</u>
Percentage tested	95.56%	88.79%	97.36%	92.85%	94.38%

**Centennial Water Supply Project
Questioned Costs**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Centennial Cost not charged to project :				
Houses on project area properties removed from project and capitalized		\$ 387,862.03		
Property purchase and title searches		178,490.00		
Repairs and improvements on rental properties in project area			\$ 8,000.00	
Centennial property taxes			2,412.36	\$ 5,112.47
Bond issuance legal costs (allocated in proportion of Centennial proceeds)			2,637.98	
Legal costs excluded (overstated)	\$ 416.00	(5,743.00)	7,962.94	
Centennial Financial Plan				1,131.00
Fire protection for project area rental property				117.33
Costs Charged to Centennial not related to project:				
Computer		(2,769.33)		
Nozzles		(1,257.82)		
Water treatment prep class		(500.00)		
Equipment rentals for Combie project			(458.03)	
Domain membership				(119.88)
MailChimp base membership				(110.00)
Stakes			(86.50)	
Office supplies		(70.52)		
Delivery fee			(16.22)	
Total questioned costs	<u>\$ 416.00</u>	<u>\$ 556,011.36</u>	<u>\$ 20,452.53</u>	<u>\$ 6,130.92</u>
District Wide Costs that could be allocable to Centennial:				
Asset management software used system wide			\$ 73,565.00	\$ 39,002.50
Vegetation field guide management for nesting birds				2,818.00

Note that this list includes costs to be assigned to the project, but not necessarily capitalized

Centennial Water Supply Project
Summary of Properties Purchased 2014 and Later and Related Rental Income and Expenses

	2015		2016		2017	
	Rev	Exp	Rev	Exp	Rev	Exp
15241 Magnolia	\$ 7,500.00	\$ 887.00	\$ 19,500.00	\$ 600.00	\$ 16,000.00	\$ 1,500.00
15052 Magnolia & 20903 Clifford Road	2,350.00	1,470.43	12,350.00	439.00	11,400.00	1,655.25
22788 Dog Bar and 15139 Taylor Crossing	7,140.00	1,761.40	18,200.00	500.00	16,800.00	1,310.00
1900 Peaceful Valley			13,472.43	600.00	19,200.00	1,940.00
22529 Dog Bar			5,658.33	1,535.00	15,000.00	1,200.00
15178 Magnolia			10,035.00	1,299.00	19,500.00	2,087.55
20791 Woodbury Drive and 20973 Woodbury Drive					26,750.00	5,637.41
1451 Dog Bar					7,600.00	2,125.00
21030 Home Camp					3,900.00	375.00
Other expense not identified by property		2,500.00		34,260.67		15,115.18
	<u>\$ 16,990.00</u>	<u>\$ 6,618.83</u>	<u>\$ 79,215.76</u>	<u>\$ 39,233.67</u>	<u>\$ 136,150.00</u>	<u>\$ 33,320.39</u>

**Centennial Water Supply Project
Summary of Project Costs by Classification**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Appraisal Services and Property Acquisitions	\$ 791,910.69	\$ 1,306,987.04	\$ 2,331,169.54	\$ 1,717,030.91	\$ 6,147,098.18
Consultants	65,826.29	725,268.43	2,111,777.76	1,959,008.93	4,861,881.41
Water Rights	498,671.00			16,227.31	514,898.31
Payroll Charges	60,031.99	189,086.68	123,014.02	64,691.75	436,824.44
Public Outreach		134,788.35	147,489.21	681.29	282,958.85
Legal	9,438.00	23,807.28	33,519.70	101,744.81	168,509.79
Road to site and erosion control		11,382.96	65,865.95	1,874.29	79,123.20
Rental Property Expense		6,618.83	39,233.67	33,320.39	79,172.89
Less Rental Property Income		(16,990.00)	(79,215.76)	(136,150.00)	(232,355.76)
Inventory and equipment charge	2,758.31	13,614.32	4,226.51	281.31	20,880.45
Miscellaneous Expenses	978.59	2,542.73	2,170.68	1,380.12	7,072.12
Miscellaneous Adjustments	(14,960.00)	(46,072.48)	(7,895.92)	5,857.61	(63,070.79)
Total Expenses	1,414,654.87	2,351,034.14	4,771,355.36	3,765,948.72	12,302,993.09
Less expenses budgeted in other areas:					
Legal	(9,428.00)	(23,807.28)	(33,519.70)	(101,744.81)	(168,499.79)
Payroll, Inventory and Equipment Charges	(62,790.00)	(202,701.00)	(127,240.51)	(64,973.06)	(457,704.57)
	<u>1,342,436.87</u>	<u>2,124,525.86</u>	<u>4,610,595.15</u>	<u>3,599,230.85</u>	<u>11,676,788.73</u>
Original Capital Budget		500,000.00	4,500,000.00	3,500,000.00	8,500,000.00
Budget Amendment	500,000.00	200,000.00			700,000.00
Budget Amendment	250,000.00	250,000.00			500,000.00
Budget Amendment	790,331.00	525,000.00 ⁽¹⁾			1,315,331.00
Total Approved Budget (including amendments)	<u>1,540,331.00</u>	<u>1,475,000.00</u>	<u>4,500,000.00</u>	<u>3,500,000.00</u>	<u>11,015,331.00</u>
Over (under) budget	<u>\$ (197,894.13)</u>	<u>\$ 649,525.86</u>	<u>\$ 110,595.15</u>	<u>\$ 99,230.85</u>	<u>\$ 661,457.73</u>

⁽¹⁾ The District has indicated that this budget amendment was authorized but has not provided Board minutes or other documents to support this conclusion.

**Centennial Water Supply Project
Costs by Vendor and Classification**

Vendor	2014	2015	2016	2017	Total
APPRAISAL SERVICES AND ACQUISITIONS					
APPRAISING GOLD COUNTRY, INC				\$ 1,250.00	\$ 1,250.00
BENDER ROSENTHAL, INC			\$ 9,600.00	6,500.00	16,100.00
DANIEL R. KETCHAM		\$ 15,450.00	53,488.00	37,435.00	106,373.00
FIRST AMERICAN TITLE COMPANY	\$ 1,580.00	695,888.00	1,696,169.68	1,671,845.91	4,065,483.59
PLACER TITLE COMPANY	790,330.69		80,562.94		870,893.63
PRESTIGE DEFAULT SERVICES			79,500.00		79,500.00
ORANGE COAST TITLE COMPANY			411,848.92		411,848.92
TITLE COMPANY FOR PROPERTY PURCHASES		417,159.04			
FIDELITY NATIONAL TITLE		178,490.00			178,490.00
CONSULTANTS					
AECOM TECHNICAL SERVICES, INC		548,926.12	1,073,674.91	285,190.46	1,907,791.49
QUINCY ENGINEERING, INC			128,857.50	41,825.00	170,682.50
ECORP CONSULTING, INC.	54,289.00	36,511.00			90,800.00
FIELDMAN, ROLAPP & ASSOCIATES, INC.				19,896.25	19,896.25
HDR ENGINEERING, INC.	11,537.29	136,371.31	909,245.35	1,574,153.02	2,631,306.97
HOLDREGE & KULL		3,460.00			3,460.00
ENVIRONMENTAL SCIENCE ASSOCIATES				37,944.20	
WATER RIGHTS					
CHURCHWELL WHITE LLP				16,227.31	16,227.31
STATE WATER RES CONTROL	498,671.00				498,671.00
PUBLIC OUTREACH					
SRC PARTY RENTALS		295.00	457.50		752.50
THE REAL GRAPHIC SOURCE		249.18			249.18
THE UNION			1,410.92		1,410.92
GOLD MINERS INN			600.00		600.00
GO DADDY		4,472.17	500.30	471.29	5,443.76
PERRY COMMUNICATIONS GROUP, INC.		128,767.51	144,492.49		273,260.00
MOUNTAIN EVENT PRODUCTIONS, INC.		690.00			690.00
MAIL CHIMP				210.00	
MISCELLANEOUS SUPPLIES FOR SITE WALK MEETING		314.49	28.00		342.49
LEGAL					
MINASIAN, MEITH ET AL	9,438.00	23,807.28	33,519.70	101,744.81	168,509.79
ROAD TO SITE AND EROSION CONTROL					
PLACER FARM SUPPLY			326.76		326.76
SIERRA TRENCH PROTECTION		2,709.19			2,709.19
HANSEN BROS ENTERPRISES		8,528.64	51,909.47	3,352.85	63,790.96
SIMPLY COUNTRY		145.13	3,623.47	(1,478.56)	2,290.04
NEVADA COUNTY FARM SUPPLY			10,006.25		10,006.25
RENTAL PROPERTY EXPENSE					
DEPT OF FORESTRY & FIRE PROTECTION				504.51	504.51
DIANNE FISHER WOODBURY DR RD ASSOC				200.00	200.00
PACIFIC GAS & ELECTRIC COMPANY			1,798.06	1,218.04	3,016.10
PLACER COUNTY TAX COLLECTOR			3,918.19	6,079.71	9,997.90
WASTE MANAGEMENT OF NEVADA COUNTY			6,269.01		6,269.01
SELECT PROPERTY MANAGEMENT, INC.		6,618.83	12,973.00	18,205.21	37,797.04
JOURNAL ENTRY				1,400.00	1,400.00
NEVADA COUNTY TAX COLLECTOR			14,275.41	5,712.92	19,988.33
RENTAL INCOME		(16,990.00)	(79,215.76)	(136,150.00)	(232,355.76)

Centennial Water Supply Project
Costs by Vendor and Classification (Continued)

Vendor	2014	2015	2016	2017	Total
MISCELLANEOUS EXPENSE					
FEDERAL EXPRESS		\$ 70.80	\$ 130.41	\$ 125.00	\$ 326.21
HORIZON DISTRIBUTORS INC.			102.72		102.72
FASTENAL COMPANY	\$ 18.43				18.43
HILLS FLAT LUMBER CO INC	110.16				110.16
HOLT OF CALIFORNIA		2,997.36			2,997.36
POOL OASIS INC				1,425.00	1,425.00
GOLD-N-GREEN EQUIPMENT RENTALS			623.59		623.59
ECHO VALLEY RANCH		45.09			45.09
PETERS DRILLING & PUMP SERVICE			1,874.71		1,874.71
DELL MARKETING LP		2,769.33			2,769.33
CAPITAL RUBBER COMPANY LTD		1,257.82			1,257.82
FISH AND WILDLIFE STREAM FLOW	850.00				850.00
CAMPORA PROPANE SERVICE				60.00	
PAYROLL INVENTORY & EQUIPMENT CHARGES	62,790.30	202,701.00	127,240.53	64,973.06	457,704.89
MISCELLANEOUS ADJUSTMENT	(14,960.00)	(46,072.48)	(7,895.92)	5,857.61	(63,070.79)
AUDIT ADJUSTMENTS		(4,597.67)	(560.75)	(229.88)	(5,388.30)
TOTAL COSTS	<u>\$ 1,414,654.87</u>	<u>\$ 2,351,034.14</u>	<u>\$ 4,771,355.36</u>	<u>\$ 3,765,948.72</u>	<u>\$ 12,302,993.09</u>

**Centennial Water Supply Project
Properties Purchased**

Property Address	APN	County	Date Acquired	Acq cost
15241 Magnolia Road, Grass Valley, CA 95949	27-130-41-000	Nevada	12/23/2014	\$ 340,086.00
20903 Clifford Road, Grass Valley, CA 95949	27-090-04-000 - 20903 Clifford Road	Nevada	12/24/2014	450,144.85
15052 Magnolia Road, Grass Valley, CA 95949	27-130-08-000 - 15052 Magnolia Road			
15536 Magnolia Road, Grass Valley, CA 95949	27-090-07-000	Nevada	3/4/2015	175,677.65
22788 Dog Bar Road, Grass Valley, CA 95949	27-120-02-000	Nevada	4/22/2015	240,863.50
14789, 14895, 14940, 15137, and 15139 Taylor Crossing Road, Grass Valley, CA	28-370-02 - Nevada - 14789 Taylor Crossing 28-370-03 - Nevada - 14940 Taylor Crossing 28-450-02 - Nevada - 15139 Taylor Crossing 28-450-03 - Nevada - 14895 Taylor Crossing 28-450-04 - Nevada - 15137 Taylor Crossing 100-200-001-000 - Placer 100-200-003-000 - Placer	Nevada & Placer	10/1/2015	426,270.50
Vacant Land on Peaceful Valley Road, Colfax, CA 95713	071-020-024-510 071-020-025-510 071-020-023-000	Placer	12/11/2015	241,145.00
11952 Aspen Gold Drive, Grass Valley,	27-040-27	Nevada	2/26/2016	90,000.00
15037 Leiter Way, Grass Valley, CA 95949	27-070-27	Nevada	2/28/2016	101,000.00
1900 Peaceful Valley Road, Weimar, CA 95713	71-020-33	Placer	5/6/2016	412,000.00
22529 Dog Bar Road, Grass Valley, CA 95949	27-110-03	Nevada	6/21/2016	177,539.35
15178 Magnolia Road, Grass Valley, CA 95949	27-130-09	Nevada	6/30/2016	346,120.00
22707 Rambling Oaks Drive, Grass Valley, CA 95949	27-160-06	Nevada	7/25/2016	80,584.00
14438 Magnolia Road, Grass Valley, CA 95949	27-150-04	Nevada	11/10/2016	166,600.00
20791 & 20793 Woodburry Drive, Grass Valley, CA 95949	27-070-041	Nevada	12/30/2016	902,866.00
1451 Dog Bar Road, Colfax, CA 95713	071-090-063-000	Placer	8/25/2017	1,202,199.50
21030 Home Camp Road, Grass Valley, CA 95949	27-130-11-000	Nevada	9/26/2017	466,418.50
			Through December 2017	\$ 5,819,514.85
22684 Dog Bar Road	27-090-27	Nevada	1/8/2018	\$ 361,332.00
14975 Deerwood Place, Grass Valley, CA 95949	27-070-16	Nevada	4/23/2018	456,409.00
1540 Dog Bar Road	071-090-003-000 071-100-004-000 071-090-072-000	Placer	5/15/2018	480,230.50

Through May 2018 \$ 7,117,486.35

Green shading means funding has occurred, but there are no final settlement statements to confirm cost

**Centennial Water Supply Project
Other Property Owned**

APN #	County
071-020-001-000	Placer County
071-020-002-000	Placer County
071-020-017-000	Placer County
071-041-001-000	Placer County
071-100-001-000	Placer County
072-010-038-000	Placer County
072-010-039-000	Placer County
074-250-008-000	Placer County
074-260-002-000	Placer County
11-221-17	Nevada County
27-040-12	Nevada County
27-050-18	Nevada County
27-140-01	Nevada County
27-140-05	Nevada County
27-150-02	Nevada County
28-310-05	Nevada County
28-310-13	Nevada County

Note: These properties were likely purchased in the 1920's and 1930's so no cost data available.

Nevada Irrigation District

Budget Amendment Procedure

Date Effective: 12/5/2016

Purpose:

The new procedure documents budget amendments in an auto tracking system requiring final approval by Finance prior to recording in the accounting system. The procedure ensures no duplicates or budget amendments without appropriate approvals.

Definitions:

Budget Transfer – A budget amendment that does not increase the overall (Operating & Non-Operating) District adopted revenue or expenditure budget.

Budget Increase – A budget amendment that increases the overall (Operating & Non-Operating) District adopted revenue or expenditure budget.

Budget Amendment Creation Steps:

- Open Budget Amendment Master Form, if read-only just close for a few seconds as someone is using
- Click Request Number button and file will assign next available number
- The Sheet is protected so you can only complete below fields before printing out form
- Close Excel and select save, otherwise application can duplicate numbers

Budget Transfer or Increase Steps:

- From Field – Enter Department Manager(s) responsible for initialing request
- Department Field – Select according to adjustment to that Manager's budget
- Object/Account Field – Select according to adjustment to that account
- Increase / (Decrease) Field – Increases to accounts are positive and decreases are negative
- Explanation Field – Enter brief narrative explaining reason for amendment
- Division Fund Field - For increases, select Fund (10, 30, 50) covering the increase
- Funding Account – For increases, select cash account from list (operating, reserve, etc.)
- Printout amendment, obtain the necessary approvals, and forward hardcopy to Finance Analyst

Finance Completion Steps:

- Finance Analyst reviews amendment, approves or explains to department manager why request is returned
- If corrections are needed and after completed, Finance scans in completed form
- At month end, Analyst generates report and compare to hardcopy amendments
- Journals amendments into accounting system thus adjusting budget at month end
- All budget amendments will be listed on Monthly Financial Report

Location of Budget Amendment Database:

- <E:\Public\Budget Amendments\Budget Amendment Master Form.xlsm>

Nevada Irrigation District

Encumbrance Rollover Procedure

Date Effective: After FY 2016

Purpose:

The purpose of the procedure is to document the process used by staff to account for encumbrances spanning several fiscal years along with associated adopted budgets. Encumbrances can obligate the District in prior fiscal years while General Accepted Accounting Principles (GAAP) prohibits liquidation of those encumbrances back to those fiscal years.

GAAP rules require recording expenses in the period services are rendered rather than the period they are contracted. However, fiscal management requires staff to ensure authorized spending (budgets) are within actual spending (liquidated encumbrances). Therefore, staff follows the below practice to move certain encumbrances along with authorized spending into future fiscal periods.

Definitions:

Budget Transaction – The annual amount of authorized spending adopted by the District’s Board of Directors for any given account number. The Board does not adopt multiple fiscal year budgets, however, encumbrances can create a multiple year financial obligation.

Encumbrance Transaction – Creation of a District purchase order that places a financial obligation against reserves. Certain encumbrances representing underlying contracts exist until the agreed upon scope of work is completed regardless of annual fiscal years.

Liquidated Transaction – The actual amount of invoices paid which liquates an associated encumbrance and consumes a portion of the authorized budget. Again, GAAP requires recording liquidated encumbrances (expenses) in the period services are rendered.

Encumbrance Rollover Steps:

- 1) Beginning each fiscal year, roll over all open encumbrances into the new fiscal year. From January to April, prior fiscal year encumbrances are liquidated against the newly adopted budget as GAAP rules prevent cash disbursements to a prior period.
- 2) After April, determine actual services rendered against the prior fiscal year paid in the current fiscal year and accrued those expenses back.
- 3) After accruing the appropriate fiscal expenses back to the prior year in accordance with GAAP, analyze the remaining prior year budget. This step determines if there is sufficient budget to cover rolled encumbrances or has the budget been overspent.
- 4) After April, record a journal entry to ensure rolled encumbrances are within the prior approved plan. This final step ensures prior District obligations remain within prior authorized budgets not consuming current fiscal budgets.

NEVADA IRRIGATION DISTRICT
BOARD OF DIRECTORS / JOINT POWERS AUTHORITY

MINUTES

March 25, 2015

The Board of Directors of the Nevada Irrigation District and the Nevada Irrigation District Joint Powers Authority convened in regular session at the District's main office located at 1036 W. Main Street, Grass Valley, on the 25th day of March 2015 at 9:00 a.m.

Present were W. Scott Miller, President (Division III); Nancy Weber, Vice-President (Division I); John H. Drew (Division II), Jim Bachman (Division IV) and Nick Wilcox (Division V), Directors.

Staff members present included Rem Scherzinger, General Manager; Tim Crough, Assistant General Manager; Mary A. Morris, Finance Manager; Chip Close, Operations Manager; Gary King, Engineering Manager; Brian Powell, Maintenance Manager; Karen Gillespie, Human Resources Manager; Dustin Cooper, District Counsel; and Lisa Francis Tassone, Board Secretary.

MINUTES – March 11, 2015 Regular Meeting

Approved the minutes of the regular meeting on March 11, 2015. M/S/C Wilcox/Miller, unanimously approved

WARRANTS

Approved the following warrants: Yuba-Bear Revolving Fund Nos. 27317 through 27357 and 28500 through 28503, Nos. 27358 through 28499 being void; General Fund Revolving Account Nos. 68012 through 68178, Nos. 68034 and 68080 being void; Recreation Fund Nos. 4765 through 4777, inclusive; and Payroll Direct Deposit and Warrant Nos. 71052 through 71062 and V4681 through V4859, inclusive. M/S/C Wilcox/Miller, unanimously approved

MONTHLY INVESTMENT TRANSACTION REPORT – January and February

Director Weber asked that this item be removed from the consent agenda because she has some questions. She has not seen a report like this before in the agenda packet, and does not know what a CUSIP is.

March 25, 2015

Mary Morris, Finance Manager, stated that in accordance with the District's Investment Policy, a monthly investment transaction report will be provided to the Board of Directors as an item on the agenda. The report lists the investments that have been purchased or sold during the past month. The CUSIP is the identification number of the security.

Received and filed Monthly Investment Transaction Report. M/S/C Drew/Weber, unanimously approved

WILLOW CREEK RETAIL SUBDIVISION WATERLINE EXTENSION – Conveyance Agreement

Shannon Matteoni, Business Services Technician, presented a conveyance agreement for three vacant parcels in Placer County. The developer will be creating five parcels for a new retail shopping center. The center would be located on Highway 49 in Auburn (in front of the Home Depot store). When reviewing the improvement plans, the Engineering Department determined that it would be beneficial for the District to upsize the pipe from 8-inches (minimum requirement) to 16-inches. The Engineering Committee has reviewed the proposed project. According to the District's 2014 capacity fee study, when there is a 16-inch pipe, 75 percent of the pipe is committed to transmission. Therefore, the District would be participating at a level of 75 percent of the cost for the pipe. The Engineering Committee concurred with Staff's recommendation to upsize the pipe and to participate at the 75 percent level. District participation would be applied to the developer in the form of a credit to their capacity fees. The developer will be paying for 41.51 5/8-inch Equivalent Residential Units (ERUs) for three buildings. The developer will pay \$395,009 in capacity fees. The District will credit these capacity fees in the amount \$236,423, for a net amount to the District of \$158,586. Additionally, there are two buildings that will be developed at some point in the future. At the time of connection, the District will be collecting the appropriate capacity fees.

Ms. Matteoni stated that there is one modification to the Conveyance Agreement. The Trust that was executing the Agreement has grant deeded to a Limited Liability Company (LLC). She has modified the Agreement to reflect the change.

President Miller asked if the credit of capacity fees was the developer's choice.

Ms. Matteoni responded affirmatively.

Director Weber asked if the District will be collecting taxes on these parcels.

Ms. Matteoni stated that the parcels are within the District and the District will receive its portion of the taxes.

Director Weber asked what the arrangement is for fire flow.

March 25, 2015

Gary King, Engineering Manager, distributed a map indicating the District's plan in this region with regard to fire flow. The development for consideration has adequate fire flow using an 8-inch pipeline.

The District has requested upsizing the pipe to 16 inches in the Willow Creek Development, and this upsizing will provide improved fire flows for the region. In addition, the District is planning to extend from the end of the proposed Willow Creek pipeline and install a 16-inch waterline on Willow Creek Avenue to 1st Street and travel south on 1st Street and connect to the existing District pipeline at Atwood Road. The extension travels through a small exclusion area in the District, but the predominance of the pipeline is in the District. The timing of construction of this pipeline is dependent on the tax sharing agreement with Placer County. Staff is currently working with Placer County on a tax sharing agreement.

Director Weber stated that she is happy to see that Staff is looking ahead on a region-wide basis as opposed to one waterline project at a time.

Approved Conveyance Agreement with Willow Creek Center, LLC, for the Willow Creek Retail Subdivision Waterline Extension project which consists of the installation of approximately 1,469 feet of 16-inch pipe and all appurtenances to serve Placer County Assessor Parcel Nos. 052-041-004, 052-041-005 and 052-041-006, which will be subdivided into five (5) lots. M/S/C Weber/Wilcox, unanimously approved

AWARD OF CONTRACT – Rock Creek Siphon Project

Adrian Schneider, Senior Associate Engineer, stated that in April 2011, Pacific Gas and Electric Company's (PG&E) Bear River Canal failed downstream of Rollins Reservoir. It was flowing at about 450 cfs. The Canal was back in service on June 7, 2011. After this occurrence, Staff felt it would be prudent to have a back-up plan, and this would be the Rock Creek Siphon Project. The District will be directing water from the Combie Canal to the Rock Creek Reservoir. The Project is approximately 3,500 feet long, and within the Project, Staff would like to co-locate a 24-inch treated water line. The small section of 24-inch pipe will feed the District's Shale Ridge Tanks from the North Auburn Water Treatment Plant.

Requests for quotes were sent to eight contractors, and three quotes were submitted:

Contractor	Base Project	Additive Project	Total Quote
Koch & Koch	\$1,679,602	\$421,830	\$2,101,432
Hansen Bros.	\$2,462,403	\$512,177	\$2,974,580
Lorang Brothers	\$2,738,023	\$392,080	\$3,130,103

Within three days, Koch & Koch sent a letter to the District asking to rescind their quote due to an input error. Therefore, Staff is asking the Board to reject this quote. The second highest quote was received from Hansen Bros.

March 25, 2015

Mr. Schneider explained that a portion of the Project will be funded by a grant. The grant was awarded in November 2014 in the amount of \$1,656,503. The grant stipulates that the Project must be awarded by April 2015.

Staff is negotiating with PG&E for easements and anticipates that the Project will commence during the summer or early fall.

Director Weber asked about the benefit that Placer County Water Agency (PCWA) will receive from this Project.

Mr. Schneider stated that PCWA is a partner in this Project. PCWA will likely share the costs for the Project that will not be funded by the grant.

Rem Scherzinger, General Manager, stated that PG&E and PCWA recognize that this Project is a significant reliability component to their operations.

Director Bachman stated that he noticed that there are different phases on the map that was included with the Staff Report. He asked if Staff is planning on completing all phases, or just a portion.

Mr. Schneider explained that the phases are for the 24-inch line. The Rock Creek Siphon Project is for the Board's consideration at this time. As part of the Rock Creek Project, Phase I consists of the co-location of 24-inch pipe. The next phases will be to complete the connection of the 24-inch line.

Director Wilcox pointed out that the error by Koch & Koch was in the amount of approximately \$500,000. Because of the error, the quote has to be rejected pursuant to State law.

Rejected bid from Koch & Koch, awarded construction contract to Hansen Bros. Enterprises in the amount of \$2,974,580 for the Rock Creek Siphon Project, approved the associated budget amendments, and authorized the General Manager to execute the necessary documents. M/S/C Drew/Bachman, unanimously approved

Cody Curtis, member of the audience, asked about the amount of the grant.

Mr. Schneider stated that the amount of the grant is \$1,656,503.

PROPOSED WATER STORAGE PROJECT – Preliminary Geotechnical Investigation and Feasibility Study

Doug Roderick, Senior Engineer, is asking the Board to award a contract for the Preliminary Geotechnical Investigation and Feasibility Study for the District's proposed Water Storage Project. There are two phases. The first phase will consist of desk top and site reconnaissance studies. The second phase will consist of the sub-surface investigation. A final report will be generated which will identify a number of components related to five different dam structures – earth filled, rock filled, gravity

concrete, arch concrete, and concrete face rock filled dams. Also being evaluated will be the feasibility, constructability, risk during construction, overall costs, etc. The work should take about four months to complete, as long as there are no permits to obtain for drilling purposes. Otherwise, the time frame for the work to be completed may be extended. He pointed out that in the sub-surface phase, Staff set the drilling and the test pit at a fixed rate of \$150,000. There were a number of variations from the consulting firms as to what type of work would be involved and the cost associated with this work.

Mr. Roderick sent a Request for Proposals to ten firms and received six proposals that were reviewed by six Staff members:

Consultant	Proposal Only Points	Total Overall Points (Includes Cost)	Cost
AECOM	53.0	84.0	\$356,810
Blackburn/Schnabel	45.5	85.5	\$275,000
GEI Consultants	45.7	77.5	\$343,118
MWH Americas, Inc.	50.5	86.0	\$308,966
Stantec	39.0	64.5	\$432,605
HDR Engineering, Inc.	50.0	86.0	\$306,157

Part of the Blackburn/Schnabel team included a team that had not done any work on the west coast. Most of their work is done on the east coast and Midwest. The review committee felt that this was a concern, so this quote was eliminated.

Three teams were brought back for interviews: 1) AECOM, 2) MWH Americas, Inc. and 3) HDR Engineering, Inc. After interviews and continued discussions, it was determined that AECOM is the best fit based on their experience and expertise. They were the highest in cost, so Staff asked AECOM to review their numbers. They decreased their costs to \$330,760 from \$356,810.

Director Drew asked what dam design would be used if the roller compacted concrete method was selected.

Mr. Roderick stated that the dam design would be straight.

Director Wilcox stated that the District has worked with HDR in the past, and he does not recall the District having worked with AECOM.

Mr. Roderick stated that AECOM was formerly URS.

Director Wilcox stated that this information satisfies his concern.

Director Drew requested that AECOM be introduced to the Board and for them to provide an overview of the work that they will perform. Staff should also provide the Board with regular updates.

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Lily Marie-Mora, District customer, asked where the money will come from to pay for this work.

Rem Scherzinger, General Manager, stated that the funds have been budgeted for in the District's Capital Budget.

Awarded Consulting Contract to AECOM in the amount of \$330,760 for Geotechnical Investigation and Feasibility Study for the Proposed Water Storage Project, and authorized the General Manager to execute the necessary documents. M/S/C Drew/Wilcox, unanimously approved

DECLARATION OF CONTINUED DROUGHT (Res. No. 2015-08)

Chip Close, Operations Manager, stated that he is asking the Board to consider adopting Resolution No. 2015-08, which declares a continuation of the existing drought.

Sue Sindt, Operations Administrator, provided a water supply update:

Bowman Precipitation as of March 21, 2015:

- 39.81 inches which is 73 percent of average

March 1 Snow Survey Results (Water Content in Inches):

	Bowman Lake	Findley Peak	English Mountain	Webber Peak	Webber Lake
2015	0	0.7	5.7	11.3	5.9
Average	19.6	27.0	37.0	32.6	27.6

Historical Average = 28.8 inches

2015 Average = 4.7 inches; 16 percent of average

Current Estimate for April 1 Snow Survey = 2 inches of water content

Department of Water Resources Water Supply Forecast – Yuba River Near Smartsville (1,000 acre feet):

	March 1	% of Average	March 10	% of Average	March 17	% of Average
90% Exceedance	160	16%	160	16%	150	15%
50% Exceedance	360	36%	320	32%	280	28%
10% Exceedance	910	91%	820	82%	740	74%

Drought Monitor:

- 2014 = Severe Drought
- 2015 = Exceptional Drought

March 25, 2015

Reservoir Storage as of March 21, 2015:

- 214,927 Acre Feet which is 122 percent of average and 81 percent of capacity (once irrigation season begins, the capacity will start to decrease because capacity will not be supplemented by snow pack)

Scotts Flat Reservoir:

- Projected draw down is significantly less than average which will result in an impact to recreation

Status:

- April 1 Availability = 230,000 acre feet
- Carryover storage estimated at 103,000 acre feet (70 percent of average); average carryover is 146,000 acre feet
- Potential recreation impacts due to lower storage levels
- Available PG&E water = 20,000 to 25,000 acre feet

Storage Projection – 2015:

- With the purchase of PG&E water and continued conservation by water users, the District can increase storage, which is approximately 103,000 acre feet of carry over

Mr. Close provided the following information:

Statewide Conditions:

- Reservoir storage statewide continues to lag
- Governor extended drought declaration to March 2016

State Board Actions:

- Water Right Curtailments
 - State sent out notification of pending curtailments
 - Order for Information on pre-1914 Water Rights
 - To aid in real time demand analysis
 - Curtailments to be controlled by real time demand information
 - Once Curtailments are enacted, 270 day clock is started
 - Could affect early storm capture

State Board Regulations for Water Users:

- March 17 Emergency Water Conservation Measures
 - No watering 48 hours after rain
 - No watering that creates runoff
 - Use of automatic shut off nozzle on hoses required
 - Fountains must recycle water
 - No drinking water in restaurants unless requested
 - No washing down sidewalks
 - Hotels and Motels provide an option of not washing towels and linens daily
- Violation of above is subject to a \$500 fine (implemented by local water purveyors)

March 25, 2015

State Board Regulations for Water Purveyors:

- March 17 Emergency Water Conservation Measures
 - Must turn on contingency plan that limits days of outdoor watering
 - If no plan, outdoor watering is limited to two days a week
 - Must provide customers with notification of possible leak
 - Must provide the following information to the State Board monthly:
 - Amount of potable water produced
 - Compare usage to 2013 totals
 - Demonstrate conservation compliance and enforcement efforts
 - List number of days outdoor watering is allowed
 - Estimate the number of gallons per day per residential customer

Staff Recommendations:

- District storage supply conditions at Stage II levels
 - Goal remains a 20 percent reduction in overall usage
 - Recommending implementation of a modified Stage II for Irrigation Water customers
 - Recommending implementation of Stage III for Treated Water customers
 - Difference is to comply with State regulation
 - Recommending purchase of PG&E water to achieve carryover targets

Stage II Actions (Irrigation Water):

- Asking for voluntary reductions of service
 - Customers will receive their previous allotment in 2016 if water is available
- New or increased irrigation water sales shall be limited to the smallest amount of water necessary for the customer's beneficial use
- Encourage customers to implement efficient irrigation practices
- Additional conservation actions can be implemented, as necessary, at the discretion of the General Manager

Stage III Actions (Treated Water):

- Restaurants – Water served upon request
- Limit fire drills
- Limit District flushing program (only flush as needed for public health and safety needs)
- No outdoor watering during heat of day (10:00 a.m. to 6:00 p.m.)
- Outdoor watering allowed three days a week maximum
- Require large landscapes to reduce usage by 20 percent
- Discourage planting of new lawns
- Implement conservation pricing

District Actions:

- Continue to be conservative with releases from storage
- Closely monitor canal ends for excess water
- Secure irrigation boxes with seals
- Place increased priority on leak repair

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- Set up meeting with local agencies to coordinate message
 - Looking to include Nevada City, Grass Valley, Lincoln and Placer County Water Agency
- Continue to respond to water waste reports
- Will establish purchased water and conservation pricing through Proposition 218 process

District Public Outreach:

- Update District drought web page
- Utilize local radio and newspapers to communicate District message
- Set up irrigation efficiency demonstration workshops
- Communicate watering restrictions to local landscape companies
- Continue attendance at local agency meetings
- Continue support of Great Water Mystery in schools

Director Wilcox expressed concern about the 45 day noticing period for a Proposition 218 notice. If the notice is mailed tomorrow, a hearing to consider conservation pricing could not be scheduled until after the 45 day period expires. He asked if the District has any discretion as to when the water can be purchased from PG&E so that the purchase falls within a period that the District can recover these costs. Timing is very important.

Mr. Close explained that per the contract with PG&E, water can be purchased in allotments by month, and the District will be billed for the purchased water at the end of the year.

Director Wilcox asked if the Drought Hardship Committee will need to reconvene.

Mr. Close stated that in the past the Drought Hardship Committee did not convene unless there were mandatory water use reductions for irrigation customers. At this point, there are no mandatory reductions for irrigation customers. He has had some feedback that the Committee would like to meet to discuss additional water sales. He suggested inviting the Committee members to the next Water and Hydroelectric Operations (WHO) Committee meeting.

Director Weber stated that she has been asked if the Drought Hardship Committee can be reconvened. This Committee is the interface with the community and needs to be aware of current conditions.

Mr. Close stated that a meeting with the Drought Hardship Committee can be scheduled.

President Miller reiterated that the Committee members be invited to the next WHO Committee meeting.

Director Weber stated that the broader community needs the information on current conditions, other than through the media. A meeting should be scheduled.

March 25, 2015

Director Wilcox asked if another Water Summit should be scheduled. The Summit was well attended and well received. There is a great deal more to report this year.

Rem Scherzinger, General Manager, concurred and stated that he believes this is where Director Weber is headed with her comments.

Director Weber stated that she is concerned that this is the first time that treated water customers will have limitations. There are many customers who have gardens that they eat from, and these gardens are irrigated with treated water. She thinks that efficiency measures should be provided via a workshop for treated water customers that garden. A vegetable garden cannot be successful with only two days of watering per week. Being able to water three days a week is much better.

Lily Marie-Mora, District customer, stated she is concerned about the comment made by Director Wilcox regarding the 45 day notice period. She asked if this could coincide with the Water Summit.

Mr. Scherzinger stated that the Water Summit and Proposition 218 hearing will run on separate tracks.

Ms. Mora thanked the Board for providing coverage about the drought. She suggested that the District speak to large churches about the District's water supply issues in order to spread the message.

Cody Curtis, member of the audience, suggested that a workshop be scheduled with leaders of a number of the organizations in the community, so that these leaders can spread the word to their organizations. He stated that a Water Summit should be held sooner rather than later.

Mr. Close stated that the District has provided outreach to the Farm Bureaus and the Agriculture Commissions, and this has helped get the message out. Also, outreach has been done with homeowners associations. The District's Water Efficiency Technician participated in a television interview for the Lake Wildwood subdivision. He stated that he appreciates the input provided by the audience members.

Adopted Resolution No. 2015-08 (Declaring Continued Drought within the District's Service Boundaries, and Implementing Drought Contingency Plan Procedures), and authorized the General Manager to implement the necessary conservation measures. M/S/C Drew/Wilcox, unanimously approved

CHILI CRAWL – Champion

Rem Scherzinger, General Manager, announced that Will Barker has won first place for the best chili during the Chili Crawl that was held on March 18. There were 20 entries. He thanked Director Wilcox for participating as a judge, and Director Drew and Director Weber for attending the event.

March 25, 2015

PROPOSITION 1 / PROPOSITION 84 – Funds for Drought Relief

Rem Scherzinger, General Manager, reported that the Governor has fast-tracked \$1 billion of Proposition 1 and Proposition 84 funds for drought relief. The District has projects that will clearly meet the requirements of these grant opportunities.

GRANT ADMINISTRATOR – Neysa King

Rem Scherzinger, General Manager, announced that the District has retained Neysa King as a Grant Administrator under contract. Ms. King will assist in the administration of CABY grants and will support other grant opportunities. She will be reporting to Tim Crough, Assistant General Manager. Previously, she was the Executive Officer of the Tomales Bay Watershed Council.

DEPARTMENT OF PARKS AND RECREATIONS – Grant

Rem Scherzinger, General Manager, reported that the District has received a grant in the amount of \$55,000 from the Department of Parks and Recreation for a quagga mussel control program at the District's Scotts Flat, Rollins and Combie facilities. The District will share information from the program with Lake Wildwood and Lake of the Pines subdivisions.

ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA) – Drought Briefing

Rem Scherzinger, General Manager, announced that ACWA will provide a Drought Briefing on April 9 in Sacramento.

ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA) – Headwaters Policy Work Group

Rem Scherzinger, General Manager, reported that he has been asked to participate on ACWA's Headwaters Policy Work Group that will be discussing policy and principles and positioning the Sierras as it relates to legislation and water improvements in the Sierra watersheds. Also, ACWA has recently become involved with the California Forest Watershed Alliance (CFWA) which advocates for watersheds.

MERCURY EQUIPMENT – Demonstration

Rem Scherzinger, General Manager, reported that the mercury equipment will be in operation at Combie Reservoir on April 20. He encouraged those Directors that have not seen the equipment in operation to attend a site visit. He demonstrated a vial of mercury and a small vial of gold that has been removed from samples. This is proof positive that the District's ambitions to become the leader in mercury removal in the watersheds is working, and this is shaping how the State of California and the nation will address mercury removal in the reservoirs.

PROJECTS – Update

Rem Scherzinger, General Manager, provided an update on the following projects:

March 25, 2015

- Caroline Lane / Winter Moon Way Waterline Extension – Project is now complete.
- E. Hacienda / Lake of the Pines Interconnect – A post-construction debrief will be scheduled for the Engineering Committee.

NEVADA COUNTY FOOD POLICY COUNCIL

Director Weber reported that on March 23, 2015, she attended the first meeting of the Nevada County Food Policy Council. The Sierra Harvest organization led the meeting, and representatives from the Bear Yuba Land Trust, Agriculture Commission, Food Bank, Briar Patch, Grass Valley City Council, etc. were in attendance. The purpose of the Food Policy Council is to support local farms, to protect farm land and to support local sustainability (Farm to Fork movement, large and small farmers). The Food Policy Council will eventually be a part of the California Food Policy Council which influences legislation. The local Food Policy Council will focus on local needs.

NEW MELONES RESERVOIR

Director Drew reported that New Melones Reservoir's flows will be increased from 200 cfs to 1,000 cfs in order to flush the salmon and steelhead smelt out into the Delta and the Bay to satisfy the striped bass.

SPEAKING ENGAGEMENTS – Director Wilcox

Director Wilcox reported that in the past week, he spoke at the Rough and Ready Farm Forum meeting and the Lake Wildwood Board of Directors meeting about current water related issues and the impacts to the District. He encouraged all Directors to get out on the speaking circuit in order to interface with the public.

SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY – Safety / Claims Education Day

Director Wilcox reported that he attended the annual Safety / Claims Education Day event on March 24, 2015 sponsored by the Special District Risk Management Authority. Due to his attendance, SDRMA will issue the District incentive points which will reduce the amount of the District's insurance premium.

SPEAKING ENGAGEMENTS – President Miller

President Miller stated that he attended the Gold Oaks Road Association meeting on March 21, 2015. The attendees are pleased and engaged about the District's waterline projects. He stated that it is nice to have Shannon Matteoni, Business Services Technician, available to the neighborhood groups by providing education and assistance with District water service programs.

President Miller will also be speaking to the Lake of the Pines Pinesmen group to discuss the drought.

March 25, 2015

CLOSED SESSION was declared at 10:36 a.m. pursuant to Government Code Section 54956.8 to confer with Real Property Negotiators Scherzinger and/or Meith regarding price and terms of payment; properties subject to negotiation are Nevada County Assessor's Parcel Nos. 28-370-02, 28-450-03, 28-450-04, 28-370-03, 28-450-02 and Placer County Assessor's Parcel Nos. 100-200-001 and 100-200-03.

MEETING RECONVENED in regular session at 11:50 a.m.

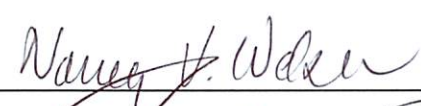
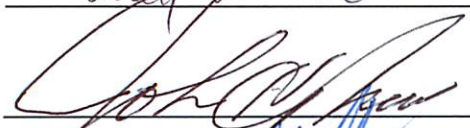
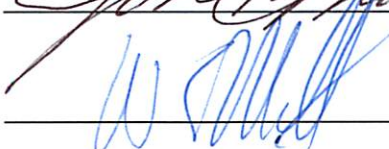
REAL PROPERTY ACQUISITION – Approval for Negotiations

Authorized Remleh Scherzinger, General Manager, and/or Jeffrey A. Meith, District Counsel, to negotiate for the purchase of Nevada County Assessor's Parcel Nos. 28-370-02, 28-450-03, 28-450-04, 28-370-03, 28-450-02 and Placer County Assessor's Parcel Nos. 100-200-001 and 100-200-03, and authorized Remleh Scherzinger to execute the necessary documents. M/S/C Wilcox/Drew, unanimously approved

MEETING ADJOURNED at 11:52 a.m. to reconvene in regular session on April 8, 2015, at 9:00 a.m. at the District's main office located at 1036 W. Main Street, Grass Valley, California.


Board Secretary

Attest a true record of actions had and taken at the above and foregoing meeting our presence thereat and our consent thereto.

	Director Division I
	Division II
	Division III

March 25, 2015


Division IV


Division V



WATER DIVISION

WARRANT LIST

PENTAMATION
 DATE: 09/21/2015
 TIME: 16:53:24

09-00.3W
 NEVADA IRRIGATION DISTRICT
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.batch='09-00.3W' and transact.yr='15' and transact.ck_date='20150918 00:00:00. 0'
 ACCOUNTING PERIOD: 9/15

FUND - 10 - GENERAL FUND

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10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10303	52504 ALUM WINDOW SCREEN	0.00	1.44
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10230	52502 PICTURE HANGER	0.00	5.37
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10191	52504 NIPPLE	0.00	8.38
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10193	52504 CHAIN	0.00	8.60
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10115	52801 BUSHING, CLAMP	0.00	11.46
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10990	52909 7021-BLEACH	0.00	12.90
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10115	52801 SILICON CAULKING	0.00	12.94
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10115	52801 VINYL TUBING, VALVE	0.00	14.62
10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10305	52504 DRIP FILTER	0.00	16.13
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10202	70095	09/18/15	00003	A TO Z SUPPLY COMPA	10320	52504 TUBING, COUPLING	0.00	19.11
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10202	70098	09/18/15	12661	ASBURY ENVIRONMENTA	10195	52503 GAS FILTER/DRUM	0.00	147.45
10202	70099	09/18/15	00655	AT&T	10308	52712 7/20-8/19 CALNET 2	0.00	31.20
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PENTAMATION
 DATE: 09/21/2015
 TIME: 16:53:24

NEVADA IRRIGATION DISTRICT
 CHECK REGISTER - BY FUND

PAGE NUMBER: 2
 ACCTPA21

SELECTION CRITERIA: transact.batch='09-00.3W' and transact.yr='15' and transact.ck_date='20150918 00:00:00. 0'
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FUND - 10 - GENERAL FUND

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10202	70102	09/18/15	10172 BEST TRAILER, INC.	10	20033	V#6950- BACKNG PLAT	0.00	592.14
10202	70102	09/18/15	10172 BEST TRAILER, INC.	10	20033	V#6950- NUT,WASHER	0.00	18.12
10202	70102	09/18/15	10172 BEST TRAILER, INC.	10305	52504	V#10172-PWDR COATNG	0.00	81.09
TOTAL CHECK							0.00	691.35
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10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10304	52608	LEAD/COPPER	0.00	780.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10303	52608	LEAD/ COPPER	0.00	780.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10306	52608	ALKALINITY	0.00	155.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10301	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10306	52608	THM'S	0.00	205.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10307	52608	ALKALINITY, MANGANE	0.00	15.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10303	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10308	52608	THM'S	0.00	410.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10304	52608	ALKALINITY	0.00	820.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10305	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10307	52608	THM'S	0.00	410.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10306	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10305	52608	THM'S	0.00	410.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10307	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10301	52608	THM'S	0.00	410.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10304	52608	THM'S	0.00	26.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10308	52608	EPA/ PERCHLORATE	0.00	185.00
10202	70103	09/18/15	10378 BSK ANALYTICAL LABO	10990	52603	8017-COPPER	0.00	30.00
TOTAL CHECK							0.00	5,881.00
10202	70104	09/18/15	01002 CA DEPT OF GENERAL	10171	52801	2015 BANNER MTN LAN	0.00	131.00
10202	70105	09/18/15	00670 CA DEPT OF WATER RE	10	12104	2015 PRIN-LAKE VERA	0.00	14,460.90
10202	70105	09/18/15	00670 CA DEPT OF WATER RE	10	12104	2015 INT- LAKE VERA	0.00	450.29
10202	70105	09/18/15	00670 CA DEPT OF WATER RE	10	12104	2016 PRIN-LAKE VERA	0.00	14,684.57
TOTAL CHECK							0.00	29,595.76
10202	70106	09/18/15	13390 CBS BUSINESS SYSTEM	10135	52710	OVERNIGHT FREIGHT C	0.00	40.52
10202	70106	09/18/15	13390 CBS BUSINESS SYSTEM	10135	52710	NEVADA IRRIGATION D	0.00	689.30
TOTAL CHECK							0.00	729.82
10202	70107	09/18/15	13749 CHEMTRADE CHEMICALS	10303	52501	ALUM SULFATE LIQ ST	0.00	3,239.19
10202	70108	09/18/15	00564 CLARK PEST CONTROL	10304	52502	MONTHLY PEST CONTRO	0.00	115.00
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10193	52504	INTERNAL ADJUSTMENT	0.00	0.01
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10	13116	12" SADDLE 12-00-13	0.00	102.72
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10	13116	12" SADDLE 12.00-13	0.00	205.44
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10193	52504	INTERNAL ADJUSTMENT	0.00	0.01
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10	13103	3/4" POLY PIPE IPS	0.00	113.53
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10	13113	2"45 DEG EL PVC S X	0.00	38.93
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10	13116	8" HYMAX 2000 COUPL	0.00	860.68
10202	70109	09/18/15	13374 CORIX WATER PRODUCT	10990	52909	8" PVC PIPE C-900 D	0.00	6,033.38

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10202	70109	09/18/15	13374	CORIX WATER PRODUCT	10990	52909 8" 45 DEG EL MJ X M	0.00	369.79
10202	70109	09/18/15	13374	CORIX WATER PRODUCT	10990	52909 8" 22-1/2 DEG EL MJ	0.00	121.10
10202	70109	09/18/15	13374	CORIX WATER PRODUCT	10	46110 DISCOUNT	0.00	-139.42
10202	70109	09/18/15	13374	CORIX WATER PRODUCT	10	46110 DISCOUNT	0.00	-5.70
TOTAL CHECK							0.00	7,700.47
10202	70110	09/18/15	00102	COUNTRY COPY PRINT	10171	52504 NID FORM WA-12 NEVA	0.00	582.79
10202	70111	09/18/15	02565	DELTA WIRELESS INC.	10193	52605 10/2015 SVC AGREEME	0.00	721.00
10202	70112	09/18/15	14238	D-FENCE	10313	52504 FENCE ENCLOSURE E-G	0.00	3,321.00
10202	70113	09/18/15	13467	ELITE COOLING & HEA	10115	52504 MINI SPLIT HEAT PUM	0.00	3,090.00
10202	70113	09/18/15	13467	ELITE COOLING & HEA	10115	52504 LABOR COST TO INSTA	0.00	860.00
TOTAL CHECK							0.00	3,950.00
10202	70114	09/18/15	10019	ELLEN EVERS	10	11301 CUSTOMER REFUND- EV	0.00	27.42
10202	70115	09/18/15	10347	FASTENAL	10193	52504 INTERNAL ADJUSTMENT	0.00	0.01
10202	70115	09/18/15	10347	FASTENAL	10193	52504 MARKING PAINT, CAUT	0.00	160.24
10202	70115	09/18/15	10347	FASTENAL	10193	52504 MARKING PAINT, ORAN	0.00	96.14
10202	70115	09/18/15	10347	FASTENAL	10193	52504 MARKING PAINT, WHITE	0.00	160.24
10202	70115	09/18/15	10347	FASTENAL	10193	52504 MARKING PAINT, BLAC	0.00	62.03
10202	70115	09/18/15	10347	FASTENAL	10195	52503 BLK HVY HST	0.00	11.35
TOTAL CHECK							0.00	490.01
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10622-TINT/ADHESI	0.00	259.14
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10344-TINT/ADHESI	0.00	259.14
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10596-TINT/ADHESI	0.00	299.46
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10106-WINSHIELD R	0.00	25.00
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10015-WINDSHIELD	0.00	25.00
10202	70116	09/18/15	10279	FLETCHER'S AUTOGLAS	10	20033 V#10105-WINDSHIELD	0.00	50.00
TOTAL CHECK							0.00	917.74
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10990	52606 7021-08/15 TRUCKING	0.00	1,775.00
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	13108 ROCK	0.00	4,221.81
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9466-AIR VALVE	0.00	192.67
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9466-TUBE, CONNCT	0.00	207.68
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10318	52504 08/15 TRUCKING	0.00	1,066.93
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10383	52504 08/15 TRUCKING	0.00	803.22
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10990	52909 7021- 08/15 TRUCKIN	0.00	200.00
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9466-MISC PARTS	0.00	26.86
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9466-ELBOW	0.00	48.87
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9895-HOSE, CLAMP	0.00	82.89
10202	70117	09/18/15	02107	FOSTER & SON TRUCKI	10	20033 V#9895-HOSE, CLAMP	0.00	83.91
TOTAL CHECK							0.00	8,709.84
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504 INTERNAL ADJUSTMENT	0.00	0.82
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504 W2T434207-HOUSING,	8.53	113.53
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504 W2T8203-SEAT, CHECK	8.53	113.53
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504 W2T376714-O-RING, S	0.16	2.16
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504 W2T8706-O-RING, HOU	0.16	2.16

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10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504	W2T12028-O-RING, VI	0.16	2.16
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504	W2T11255-BALL 1/2M-^T CE	3.41	45.41
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504	W2T8992-GUIDE, 1/2M-^T B	10.16	135.16
10202	70118	09/18/15	11240	G3 ENGINEERING, INC	10173	52504	FREIGHT	0.00	9.09
TOTAL CHECK							31.11	424.02	
10202	70119	09/18/15	13487	THE GEWEKE COMPANY	10191	52903	2016 FORD F350 4X4	0.00	62,958.71
10202	70120	09/18/15	00586	GOLD & GREEN EQUIP.	10230	52606	STUMP GRINDER RNTL	0.00	250.00
10202	70120	09/18/15	00586	GOLD & GREEN EQUIP.	10230	52606	STUMP GRINDER RNTL	0.00	250.00
10202	70120	09/18/15	00586	GOLD & GREEN EQUIP.	10230	52606	STUMP GRINDER RNTL	0.00	250.00
TOTAL CHECK							0.00	750.00	
10202	70121	09/18/15	02737	GOLDEN STATE FLOW M	10	13110	4" OMNI C2 SRH METE	0.00	6,065.81
10202	70122	09/18/15	10294	GRATING PACIFIC INC	10	13102	LADDER RUNG TRACTIO	0.00	432.50
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	8504-CONCRETE	0.00	669.97
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10191	52504	CONCRETE BLOCKS	0.00	753.38
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021- CONCRETE	0.00	887.91
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-CONCRETE	0.00	909.43
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10354	52504	CONCRETE	0.00	1,039.66
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-CONCRETE	0.00	1,463.26
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021- CONCRETE	0.00	1,487.53
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-FILL SAND	0.00	1,563.67
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-FILL SAND	0.00	1,567.38
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021- CONCRETE	0.00	2,317.17
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-CONCRETE	0.00	2,317.17
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-CONCRETE	0.00	2,317.17
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52504	8513-SHOTCRETE	0.00	2,765.96
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021- CONCRETE	0.00	3,551.64
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10990	52909	7021-CONCRETE	0.00	4,092.99
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10191	52504	CONCRETE BLOCKS	0.00	215.25
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10318	52504	FILL SAND	0.00	218.41
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10318	52504	FILL SAND	0.00	236.94
10202	70123	09/18/15	00166	HANSEN BROS ENTERPR	10	46110	DISCOUNT	0.00	-1,012.00
TOTAL CHECK							0.00	27,362.89	
10202	70124	09/18/15	00363	HOLT OF CALIFORNIA	10990	52606	8301-EXCAVATOR RNTL	0.00	4,593.00
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10195	52503	EXHAULST FLUID	0.00	837.09
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13195	785 GALS UNLEADED	0.00	1,818.33
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13194	1110 GALS UNLEADED	0.00	2,612.33
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13194	2012 GALS UNLEADED	0.00	4,628.93
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13191	MOTOR OIL	0.00	707.68
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13195	465 GALS DIESEL	0.00	1,035.52
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13194	792 GALS DIESEL	0.00	1,761.14
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10	13194	833 GALS DIESEL	0.00	1,868.05
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10195	52503	COMPLIANCE FEE	0.00	7.75
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10195	52503	COMPLIANCE FEE	0.00	7.75
10202	70125	09/18/15	00353	SUTHERLAND OIL CO.,	10195	52503	COMPLIANCE FEE	0.00	7.75
TOTAL CHECK							0.00	15,292.32	

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10202	70126	09/18/15	00048	KNIFE RIVER CONSTRU	10990	52909 7021-WET PATCH	0.00	3,639.09
10202	70127	09/18/15	00604	MINASIAN, MEITH ET	10114	52604 08/15 MINASIAN	0.00	39,012.17
10202	70128	09/18/15	00610	NEVADA COUNTY ANSWE	10171	52712 08/15 ANSWERING SVC	0.00	674.25
10202	70129	09/18/15	00648	NEVADA COUNTY DEPT	10313	52608 ENCRCH PRMT-PITSBRG	0.00	185.00
10202	70130	09/18/15	01706	NORDIC INDUSTRIES I	10383	52504 RIPRAP	0.00	2,821.74
10202	70131	09/18/15	02402	NORTHERN CALIFORNIA	10193	52505 LACROSSE HIP BOOTS	0.00	1,141.80
10202	70131	09/18/15	02402	NORTHERN CALIFORNIA	10193	52505 RUBBER KNEE BOOTS,	0.00	830.40
TOTAL CHECK							0.00	1,972.20
10202	70132	09/18/15	10066	OCT ACADEMY, INC	10191	52707 WDO EXAM-EARLY/ROWE	0.00	600.00
10202	70133	09/18/15	00659	OFFICE DEPOT BUSINE	10151	52710 OTTLITE, SLIMLINE T	0.00	44.59
10202	70133	09/18/15	00659	OFFICE DEPOT BUSINE	10135	52710 CANON P170-DH PRINT	0.00	30.80
10202	70133	09/18/15	00659	OFFICE DEPOT BUSINE	10113	52710 CROSS PEN REFILL, B	0.00	9.93
10202	70133	09/18/15	00659	OFFICE DEPOT BUSINE	10114	52710 1 BX INTROFFICE ENV	0.00	14.91
TOTAL CHECK							0.00	100.23
10202	70134	09/18/15	13378	O'REILLY AUTO PARTS	10	20033 V#6175-PWR BELT	0.00	10.70
10202	70135	09/18/15	12118	PARCEL QUEST	10118	52710 50 WRKSTN LICENSE	0.00	2,789.64
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10193	52504 INTERNAL ADJUSTMENT	0.00	-0.02
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10193	52504 FREIGHT/FUEL SURCHA	0.87	11.52
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 PLATE 1/4" HR	39.29	522.84
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 ANGLE 1\8" X 1" X	6.89	91.65
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 ANGLE 1\8" X 1-1\4"	8.69	115.65
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 ANGLE 3\16" X 2-1\2	12.46	165.80
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 ANGLE 3\16" X 3" X	14.98	199.38
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	13102 2" X 2" X .120 SQ.	23.38	311.08
10202	70136	09/18/15	00293	PDM STEEL SERVICE C	10	46110 DISCOUNT	0.00	-6.50
TOTAL CHECK							106.56	1,411.40
10202	70137	09/18/15	14217	PERRY COMMUNICATION	10990	52908 7013CONSULTING CONT	0.00	18,251.25
10202	70138	09/18/15	00737	PLACER CO DEPT OF P	10318	52608 ENCRCHMNT PRMT-JONE	0.00	55.00
10202	70138	09/18/15	00737	PLACER CO DEPT OF P	10318	52608 ENCRHMNT PRMT-VILLA	0.00	55.00
TOTAL CHECK							0.00	110.00
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10354- TIRES	0.00	597.78
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 TIRES	0.00	619.68
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#9502- TIRES	0.00	760.30
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10254- TIRES	0.00	806.37
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10611- TIRES	0.00	806.37
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10348- TIRES	0.00	806.37
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10252- TIRES	0.00	806.37
10202	70139	09/18/15	00173	PLAZA TIRE & AUTO S	10	20033 V#10610-TIRES	0.00	806.37

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10202	70139	09/18/15	00173 PLAZA TIRE & AUTO S	10	20033	V#10400- FORKLIFT T	0.00	1,230.08
10202	70139	09/18/15	00173 PLAZA TIRE & AUTO S	10	13191	TIRES	0.00	194.01
10202	70139	09/18/15	00173 PLAZA TIRE & AUTO S	10	20033	V#6950-TIRES	0.00	84.32
TOTAL CHECK							0.00	7,518.02
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	HANDLING / AP ADJ	0.00	6.48
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	STICK PENS, MED, BL	0.00	0.02
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	FULL ADHESIVE NOTES	0.00	0.02
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	WHITE ADDRESS LABEL	0.00	0.02
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	STAPLES, BOX	0.00	0.02
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	SHARPIES, BLACK	0.00	7.56
10202	70140	09/18/15	13538 QUILL CORPORATION	10193	52710	PERMANENT MARKERS,	0.00	8.64
10202	70140	09/18/15	13538 QUILL CORPORATION	10115	52710	WIRELESS WAVE KEYBO	0.00	64.85
TOTAL CHECK							0.00	87.61
10202	70141	09/18/15	10581 RANDALL FRIZZELL &	10990	52908	8371 NEWTOWN CANAL	0.00	875.00
10202	70142	09/18/15	00607 RAY MORGAN COMPANY	10191	52503	BW USAGE 8/1/15 - 8	0.00	89.69
10202	70142	09/18/15	00607 RAY MORGAN COMPANY	10193	52503	BW USAGE 8/5/15 - 9	0.00	38.60
10202	70142	09/18/15	00607 RAY MORGAN COMPANY	10171	52503	BW USAGE 8/5/15 - 9	0.00	66.07
TOTAL CHECK							0.00	194.36
10202	70143	09/18/15	10424 ROCKLIN HYDRAULICS	10	20033	V#9895-PUMPS	0.00	984.85
10202	70143	09/18/15	10424 ROCKLIN HYDRAULICS	10	20033	V#10103-TWO WIRE BR	0.00	113.69
TOTAL CHECK							0.00	1,098.54
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10191	52609	TEMP @ 5 HRS	0.00	98.15
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10195	52609	TEMP @ 40 HRS	0.00	785.20
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10230	52609	TEMP @ 10 HRS	0.00	196.30
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10308	52609	TEMP @ 3 HRS	0.00	58.89
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10313	52609	TEMP @ 20 HRS	0.00	392.60
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10314	52609	TEMP @ 20 HRS	0.00	392.60
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10315	52609	TEMP @ 50 HRS	0.00	981.50
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10317	52609	TEMP @20 HRS	0.00	392.60
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10331	52609	TEMP @ 4 HRS	0.00	78.52
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10346	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10358	52609	TEMP @ 4 HRS	0.00	78.52
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10365	52609	TEMP @ 3 HRS	0.00	58.89
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10372	52609	TEMP @ 7 HRS	0.00	137.41
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10374	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10378	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10388	52609	TEMP @ 3 HRS	0.00	58.89
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10395	52609	TEMP @ 5 HRS	0.00	98.15
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10414	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10416	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10420	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10421	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10422	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10425	52609	TEMP @ 3 HRS	0.00	58.89
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10432	52609	TEMP @ 10 HRS	0.00	196.30
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10453	52609	TEMP @ 7 HRS	0.00	137.41
10202	70144	09/18/15	02690 RUSH PERSONNEL SERV	10454	52609	TEMP @ 15 HRS	0.00	294.45

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	BUDGET UNIT	ACCNT	DESCRIPTION	SALES TAX	AMOUNT	
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10458	52609	TEMP @ 5 HRS	0.00	98.15
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10460	52609	TEMP @ 3 HRS	0.00	58.89
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10463	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10465	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10466	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10467	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10473	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10474	52609	TEMP @ 2 HRS	0.00	39.26
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10502	52609	TEMP @ 6 HRS	0.00	117.78
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10990	52609	8017-TEMP @ 4 HRS	0.00	78.52
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10990	52609	8486- TEMP @ 25 HRS	0.00	490.75
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10990	52609	7021- TEMP @ 50 HRS	0.00	981.50
10202	70144	09/18/15	02690	RUSH PERSONNEL SERV	10191	52708	BCKGRND CHK- COOK	0.00	45.00
TOTAL CHECK								0.00	6,915.50
10202	70145	09/18/15	00324	SACRAMENTO FOR TRAC	10	20033	V#8559-MISC PARTS	0.00	652.32
10202	70145	09/18/15	00324	SACRAMENTO FOR TRAC	10	20033	V#8986- MISC PARTS	0.00	154.49
10202	70145	09/18/15	00324	SACRAMENTO FOR TRAC	10	20033	KEY KIT	0.00	207.27
10202	70145	09/18/15	00324	SACRAMENTO FOR TRAC	10	20033	V#8986- SEAL	0.00	19.55
10202	70145	09/18/15	00324	SACRAMENTO FOR TRAC	10	20033	V#8559- KIT LABEL	0.00	52.65
TOTAL CHECK								0.00	1,086.28
10202	70146	09/18/15	12471	SEPRO CORP.	10	13121	NAUTIQUE	0.00	8,453.67
10202	70146	09/18/15	12471	SEPRO CORP.	10	13121	CAPTAIN	0.00	6,268.55
TOTAL CHECK								0.00	14,722.22
10202	70147	09/18/15	01820	SIERRA CHEMICAL CO	10	13109	CHLORINE	0.00	177.12
10202	70147	09/18/15	01820	SIERRA CHEMICAL CO	10193	52504	CONTAINER DEPOSIT	0.00	108.00
TOTAL CHECK								0.00	285.12
10202	70148	09/18/15	00339	SIERRA METAL FABRIC	10191	52504	ALUM CHEMICAL BOXES	0.00	439.10
10202	70149	09/18/15	00342	SIERRA SAFETY CO. I	10232	52504	PUBLIC RESTROOM SIG	0.00	15.96
10202	70150	09/18/15	10571	SIERRA TRENCH PROTE	10990	52606	7021- STEEL PLATE	0.00	1,768.00
10202	70151	09/18/15	11210	STANTEC CONSULTING	10990	52908	6746 COMBIE PH #1 E	0.00	3,611.50
10202	70152	09/18/15	11210	STANTEC CONSULTING	10990	52908	6898 ROCK CRK SIPHO	0.00	6,244.50
10202	70153	09/18/15	11210	STANTEC CONSULTING	10990	52908	8371 NEWTON CANAL P	0.00	8,001.00
10202	70154	09/18/15	12366	STAPLES ADVANTAGE	10151	52710	HP 727 PHOT BLACK D	0.00	77.84
10202	70154	09/18/15	12366	STAPLES ADVANTAGE	10151	52710	HP 727 YELLOW DESIG	0.00	77.84
10202	70154	09/18/15	12366	STAPLES ADVANTAGE	10151	52710	RED PENS, PILOT G2,	0.00	11.88
TOTAL CHECK								0.00	167.56
10202	70155	09/18/15	13703	SUDS BROS CAR WASH	10195	52503	BRONZE CAR WASH (11	0.00	88.00
10202	70156	09/18/15	12129	TT TECHNOLOGIES INC	10	20033	V#9784-MISC PARTS	0.00	911.75
10202	70157	09/18/15	00635	THE UNION	10115	52801	FAIR GUIDE-INSIDE C	0.00	1,595.00

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CASH ACCT	CHECK NO	ISSUE DT	-----VENDOR-----	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
10202	70158	09/18/15	13290 WEISS LANDSCAPING,	10171	52801	DESIGN WORK	0.00	1,500.00
TOTAL CASH ACCOUNT							137.67	335,106.28
TOTAL FUND							137.67	335,106.28
TOTAL REPORT							137.67	335,106.28

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CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	--QTY--	----AMOUNT----
70159	10202	09/24/15	12494 FIRST AMERICAN TITLE COMP	52905	7013 - PROP ACQ CENT		426,988.00
TOTAL FUND							426,988.00
TOTAL REPORT							426,988.00

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FUND - 10 - GENERAL FUND

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70160	10202	09/25/15	14214 AECOM TECHNICAL SERVICES,	52908	7013 GEOTECH SVCS CONSULT		52,980.00
70161	10202	09/25/15	02877 AFSCME	24452	AFSCME UNION DUES #19		1,178.46
70161	10202	09/25/15	02877 AFSCME	24452	AFSCME UNION DUES #20		1,181.02
70161	10202	09/25/15	02877 AFSCME	12110	HYD AFSCME UNION DUES #19		219.30
70161	10202	09/25/15	02877 AFSCME	12110	HYD AFSCME UNION DUES #20		254.54
			TOTAL CHECK				2,833.32
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	CULLIGAN P5-D 4 5 MICRON SEDIMENT		23.91
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	AVERY SELF-ADHESIVE REINF ORCEMENT		7.98
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP LASERJET PRO MFP M277D W PRINTER		345.99
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP201X (CF400X) BLACK HIG H YIELD		91.88
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP201X 9CF401X) CYAN HIGH YIELD LASERJET		106.47
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP201X (CF402X) YELLOW HI GH YIELD		116.76
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP 201A CF403A MAGENTA O RIGINAL		85.41
70162	10202	09/25/15	13529 AMAZON.COM LLC	20033	AGPTEK BACKUP LICENSE PLA TE CMOS WIDE	2	73.98
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	PROPLUS 158696 DRINKING W ATER FAUCET,		162.90
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	KOMELON 6611 OPEN REEL FI BERGLASS TAPE		18.22
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	NOMARE DOCUMENT FRAME 8-1 /2" X 11"		77.94
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP COLOR LASERJET PRO MFP M277DW PRINTER		341.64
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP201A 9CF402A) YELLOW OR IGINAL LASERJET		85.41
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP CF403A 201A MAGENTA OR IGINAL		85.41
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP CF401A 201A CYAN ORIGI NAL LASERJET		85.41
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	HP CF400A 201A BLACK ORIG INAL LASERJET		72.43
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD - AMAZON GIF T CARD \$150.00		150.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT CARD -		150.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT		150.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT		150.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT		200.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT		200.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	SAFETY AWARD-AMAZON GIFT		150.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	E-PORT PLUS ADVANCED PORT REPLICATOR W/		400.20
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	BUNGEE CORDS / SM TOOLS		243.64
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	REFUND CREDIT		-7.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	20033	RVIEW PARKING CAMERA		6.39
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	VELCRO FOR IT		10.62

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70162	10202	09/25/15	13529 AMAZON.COM LLC	52505	ONYX CO2		20.14
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	AUTOMATIC PENCIL		38.82
70162	10202	09/25/15	13529 AMAZON.COM LLC	52504	2-24PK MASTER LOCK BUNGEE		41.96
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	DISPLAY PORT DVI ADPTR		42.00
70162	10202	09/25/15	13529 AMAZON.COM LLC	52801	PROPLUS WATER FAUCET		54.30
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	PORTABLE HARD DRIVE		92.77
70162	10202	09/25/15	13529 AMAZON.COM LLC	52710	DAX DOCUMENT FRAME		167.97
			TOTAL CHECK				4,193.55
70163	10202	09/25/15	12661 ASBURY ENVIRONMENTAL SERV	52503	USED OIL		45.00
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		68.95
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		68.95
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		53.46
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		98.25
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		98.25
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		98.25
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.46
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		19.67
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		283.53
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		195.13
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		70.74
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		53.74
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.97
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.96
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		19.38
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		315.53
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		19.33
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.30
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		19.58
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		54.24
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.63
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		36.40
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		55.36
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		51.73
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		55.74
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		68.95
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		87.54
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		185.11
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		87.54
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		33.20
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		137.30
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		87.54
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		122.33
70164	10202	09/25/15	00655 AT&T	52712	7/20-8/19 CALNET 2		87.54
			TOTAL CHECK				2,816.58
70165	10202	09/25/15	13682 AUTOMATIONDIRECT.COM INC.	52504	LEVEL TRANSMITTER, SUBMER SIBLE, 0-15		344.00
70166	10202	09/25/15	03143 BAVCO	52504	FREIGHT		7.70
70166	10202	09/25/15	03143 BAVCO	52504	#1 CHECK VALVE RUBBER KIT FOR RP-1, SER		139.48
			TOTAL CHECK				147.18
70167	10202	09/25/15	12721 BLUE RIBBON PERSONNEL SER	52609	TEMP @ 38 HRS		845.12

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70167	10202	09/25/15	12721 BLUE RIBBON PERSONNEL SER	52609	TEMP @ 40 HRS		889.60
			TOTAL CHECK				1,734.72
70168	10202	09/25/15	13515 BROOKS RAND LABS, LLC	52801	8301- HG DEMO		1,612.24
70169	10202	09/25/15	10548 BROWN AND CALDWELL	52908	6947 LOMA RICA HYDRO STN		2,074.01
70170	10202	09/25/15	10548 BROWN AND CALDWELL	52603	1034 URBAN & AG MGMT PLAN		3,316.47
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	MANGANESE		15.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	EPA/ THM'S		820.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY		155.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		155.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	MANGANESE		15.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
70171	10202	09/25/15	10378 BSK ANALYTICAL LABORATORI	52608	ALKALINITY/CARBON		95.00
			TOTAL CHECK				1,730.00
70172	10202	09/25/15	12134 CA DEPT OF CHILD SUPPORT	12110	SUPPORT ORDER		127.84
70172	10202	09/25/15	12134 CA DEPT OF CHILD SUPPORT	24490	SUPPORT ORDER		137.53
70172	10202	09/25/15	12134 CA DEPT OF CHILD SUPPORT	24490	SUPPORT ORDER		73.84
70172	10202	09/25/15	12134 CA DEPT OF CHILD SUPPORT	24490	SUPPORT ORDER		253.84
			TOTAL CHECK				593.05
70173	10202	09/25/15	14241 CALIFORNIA CONSERVATION C	52615	CCC CONTRACT FOR BRUSH WO		18,328.91
70174	10202	09/25/15	10625 CALIFORNIA SURVEYING & DR	52506	FREIGHT		8.71
70174	10202	09/25/15	10625 CALIFORNIA SURVEYING & DR	52506	BUBBLE VIAL, 20 MINUTE, S ECO D11233		64.88
			TOTAL CHECK				73.59
70175	10202	09/25/15	12492 CALPERS	51312	10/15 CALPERS MED PREM		275,032.06
70176	10202	09/25/15	14076 CARDINAL PROFESSIONAL PRO	52801	FREIGHT		45.00
70176	10202	09/25/15	14076 CARDINAL PROFESSIONAL PRO	52801	VNM4 SIGNMAKER-PRINTS 1-4 " SIGNS,		1,496.45
70176	10202	09/25/15	14076 CARDINAL PROFESSIONAL PRO	52801	CHIMBOO WIRELESS SCANNER		993.08
			TOTAL CHECK				2,534.53
70177	10202	09/25/15	14085 CENTRAL VALLEY BROADBAND,	52712	10/10 WIRELESS SVC		69.95
70178	10202	09/25/15	10306 CINTAS FIRST AID & SAFETY	52505	MISC SAFETY SUPPLIES		96.93
70179	10202	09/25/15	12480 CODY'S CONCRETE PUMPING	52606	8486-CNCRTE PMPNG		488.00
70179	10202	09/25/15	12480 CODY'S CONCRETE PUMPING	52606	8486- CNCRTE PMPNG		638.00
			TOTAL CHECK				1,126.00
70180	10202	09/25/15	13843 COMCAST	52712	9/20-10/19 HIGH SPD INTRT		147.01
70181	10202	09/25/15	12133 COMPUCOM SYSTEMS, INC.	52710	LATE PYMT CHARGE		3.63
70181	10202	09/25/15	12133 COMPUCOM SYSTEMS, INC.	52710	ESD-ADOBE ACROBAT STANDAR D DC		242.27

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70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	OFFICEPROPLUS 269-05704	15,462.30
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	EXCHGSVRSTD 312-02257	105.67
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	PRJCT 076-01912	682.99
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	PRJCTPRO H30-00238	162.62
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	SQL CAL USER 359-00961	1,559.50
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	SQLSVRSTD 228-04433	133.98
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	VSPRO W/MSDN 77D-00111	561.00
70181	10202	09/25/15	12133	COMPUCOM SYSTEMS, INC.	52503	WINSVRSTD P73-05898	922.32
	TOTAL CHECK						19,836.28
70182	10202	09/25/15	01962	COMPUTER DISCOUNT WAREHOU	52503	HP 1-YEAR POST WARRANTY N BD DL580 G5	780.80
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13103	1-1/2" POLY PIPE IPS PE 3 500 608 200PSI-	513.59
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13113	1" FEMALE ADAPT PVC 435-0 10 SCH40	2.60
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13116	8" HYMAX FCA 8.54-9.84 21 00-0984-175	666.05
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13116	8" FCA STD/C900 8.50-9.06	458.45
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13119	1-1/2"X1" BELL REDUCER BR ASS	150.02
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	52909	INTERNAL ADJUSTMENT	.01
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	52506	GEOPHONE P512 LEAK DETECT OR (COPHER)	370.87
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	52504	INTERNAL ADJUSTMENT	.01
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13116	12" SADDLE 13.20-14.38 1" IPT ROMAC	216.25
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13116	12" SADDLE 12-00-13.20 1- 1/2" IPT ROMAC	216.25
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	13118	B24X12 CONCRETE EXTENSION FOR B24 BOX	124.34
70183	10202	09/25/15	13374	CORIX WATER PRODUCTS	46110	DISCOUNT	-50.28
	TOTAL CHECK						2,668.16
70184	10202	09/25/15	13746	RER ENTERPRISES INC	52504	INTERNAL ADJUSTMENT	.02
70184	10202	09/25/15	13746	RER ENTERPRISES INC	52504	GX440 LTE, SIERRA WIRELES S, W/ FALLBACK	734.17
70184	10202	09/25/15	13746	RER ENTERPRISES INC	52504	BASIC PROVISIONING OF GX4 40, PROVIDES A	37.84
	TOTAL CHECK						772.03
70185	10202	09/25/15	12529	DEARBORN NATIONAL LIFE IN	51313	REE LIFE INS 9/15	1,325.95
70185	10202	09/25/15	12529	DEARBORN NATIONAL LIFE IN	20027	LIFE/AD&D INS 9/15	7,403.22
70185	10202	09/25/15	12529	DEARBORN NATIONAL LIFE IN	20027	LIFE/AD&D RETRO 9/15	-54.49
	TOTAL CHECK						8,674.68
70186	10202	09/25/15	10170	DELL MARKETING L.P.	52504	INTERNAL ADJUSTMENT	.01
70186	10202	09/25/15	10170	DELL MARKETING L.P.	52504	DELL MICRO 9020M DESKTOP COMPUTER W/5	978.32
	TOTAL CHECK						978.33
70187	10202	09/25/15	12168	EMPLOYMENT SCREENING SERV	52708	BCKGRND CHKS	289.00
70187	10202	09/25/15	12168	EMPLOYMENT SCREENING SERV	52708	BCKGRND CHKS	232.50
70187	10202	09/25/15	12168	EMPLOYMENT SCREENING SERV	52708	BCKGRND CHKS	137.00
	TOTAL CHECK						658.50

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70188	10202	09/25/15	10347 FASTENAL	52503	MECHANICS SHOP		175.45
70188	10202	09/25/15	10347 FASTENAL	52504	WELDING SHOP SUPPLIES		65.33
70188	10202	09/25/15	10347 FASTENAL	20033	BNC ANCHR SHKLE		82.61
70188	10202	09/25/15	10347 FASTENAL	52504	RETURN		-22.13
70188	10202	09/25/15	10347 FASTENAL	52504	ENCORE PUMP		3.64
70188	10202	09/25/15	10347 FASTENAL	52504	E GEORGE MATERIALS		7.22
70188	10202	09/25/15	10347 FASTENAL	52504	4-5X16-8/4 SHCS 316SS		22.13
70188	10202	09/25/15	10347 FASTENAL	52503	MECHANICS SHOP		235.25
70188	10202	09/25/15	10347 FASTENAL	52504	SHOP SUPPLIES		212.56
70188	10202	09/25/15	10347 FASTENAL	52504	WELDING SHOP SUPPLIES		196.92
70188	10202	09/25/15	10347 FASTENAL	52504	MARKING PAINT, BLACK INVE		31.01
70188	10202	09/25/15	10347 FASTENAL	13115	RTED, SOLVENT, BELT PACK - TIE WIRE 16 G AUGE	40	121.25
TOTAL CHECK							1,131.24
70189	10202	09/25/15	14035 JOSEPH K. FERREIRA	52603	8301-SECURITY SVCS		200.00
70189	10202	09/25/15	14035 JOSEPH K. FERREIRA	52603	8301-SECURITY SVCS		200.00
70189	10202	09/25/15	14035 JOSEPH K. FERREIRA	52603	8301-SECURITY SVCS		200.00
TOTAL CHECK							600.00
70190	10202	09/25/15	02737 GOLDEN STATE FLOW MEASURE	52503	TOUCH PAD REPAIR		439.11
70190	10202	09/25/15	02737 GOLDEN STATE FLOW MEASURE	52507	CRDT-MXUS		-2,735.56
70190	10202	09/25/15	02737 GOLDEN STATE FLOW MEASURE	52507	CRDT-MXU'S		-501.68
70190	10202	09/25/15	02737 GOLDEN STATE FLOW MEASURE	13110	DUAL PORT MXU METER TRANS CEIVER UNIT 520	45	3,619.10
TOTAL CHECK							820.97
70191	10202	09/25/15	00587 GRAINGER INC.	52710	INTERNAL ADJUSTMENT		- .01
70191	10202	09/25/15	00587 GRAINGER INC.	52710	CLEANING TISSUES, BAUSCH & LOMB, PK OF		8.56
70191	10202	09/25/15	00587 GRAINGER INC.	52504	CHAINSAW FILE, AMERICAN, 8", 3 PK, 4PKE6		21.14
70191	10202	09/25/15	00587 GRAINGER INC.	52504	CHAINSAW FILE, AMERICAN, 8", 3 PK, 4PKE8		21.14
70191	10202	09/25/15	00587 GRAINGER INC.	52504	HEADLAMP, 1LEE1		82.07
70191	10202	09/25/15	00587 GRAINGER INC.	52710	METALSISTEM BOLTLESS SHEL VING ADD-ON		1,594.84
70191	10202	09/25/15	00587 GRAINGER INC.	52710	INTERNAL ADJUSTMENT		.01
70191	10202	09/25/15	00587 GRAINGER INC.	52801	GRAINGER/PLASTIC CARBOY 5 GAL. W/HANDLE		82.18
70191	10202	09/25/15	00587 GRAINGER INC.	52503	SOLENOID VALVE, 2/2, 1/2" NC, 120V, ASCO		492.49
70191	10202	09/25/15	00587 GRAINGER INC.	52503	GREASE, MOTOR, MOBIL 1053 30, 5XB54		79.04
70191	10202	09/25/15	00587 GRAINGER INC.	52504	6 QTY - CAULK GUN		24.13
70191	10202	09/25/15	00587 GRAINGER INC.	52504	4 QTY - STRAP WRENCH		138.53
TOTAL CHECK							2,544.12
70192	10202	09/25/15	00166 HANSEN BROS ENTERPRISES	52904	JOB DIESEL TANK, PUMP AND CONTAINMENT		40,000.00
70192	10202	09/25/15	00166 HANSEN BROS ENTERPRISES	52904	CLASS S STEEL FRAME BUILD ING, METAL		60,000.00
TOTAL CHECK							100,000.00

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70193	10202	09/25/15	14243 HARDEY / ASSOCIATES, INC.	52603	6898 ROCK CREEK APPRAISAL		5,000.00
70194	10202	09/25/15	00004 HD SUPPLY WHITE CAP CONST	52909	REBAR #4 1/2" GRADE 40, 2 0' STICKS		4,238.50
70194	10202	09/25/15	00004 HD SUPPLY WHITE CAP CONST	52909	REBAR #4 1\2" GRADE 40, 2 0'		2,119.25
70194	10202	09/25/15	00004 HD SUPPLY WHITE CAP CONST	52909	8" SNAP TIES, LE HEX HEAD W/ 1" CONE		562.25
TOTAL CHECK							6,920.00
70195	10202	09/25/15	10270 HOME DEPOT CREDIT SERVICE	52504	8301- T POSTS		113.61
70195	10202	09/25/15	10270 HOME DEPOT CREDIT SERVICE	52502	LIQUID BAITs, TRIPLE 16		48.22
70195	10202	09/25/15	10270 HOME DEPOT CREDIT SERVICE	52504	8301-T POST		57.00
70195	10202	09/25/15	10270 HOME DEPOT CREDIT SERVICE	52504	EXP JOINT		13.64
TOTAL CHECK							232.47
70196	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	52503	COMPLIANCE FEE		7.75
70196	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	13195	1683 GALS UNLEADED		3,681.73
70196	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	13195	700 GALS DIESEL		1,465.04
TOTAL CHECK							5,154.52
70197	10202	09/25/15	01785 IDEXX LABORATORIES INC.	52504	INTERNAL ADJUSTMENT		- .01
70197	10202	09/25/15	01785 IDEXX LABORATORIES INC.	52504	COLILERT 200 PACK FOR 100 ML SAMPLE ALOG		1,618.89
70197	10202	09/25/15	01785 IDEXX LABORATORIES INC.	52504	FREIGHT		13.01
70197	10202	09/25/15	01785 IDEXX LABORATORIES INC.	52504	GAMMA IRRAD COLILERT		1,624.40
70197	10202	09/25/15	01785 IDEXX LABORATORIES INC.	52504	GAMMA IRRAD COLILERT		-1,624.40
TOTAL CHECK							1,631.89
70198	10202	09/25/15	13438 IDMODELING, INC.	52603	CONSULTING CONTRACT TASK		1,227.50
70199	10202	09/25/15	13438 IDMODELING, INC.	52603	CONSULTING CONTRACT TASK		2,767.50
70200	10202	09/25/15	10896 INDUSTRIAL SCIENTIFIC COR	52505	CALIBRATION GAS		2,136.30
70201	10202	09/25/15	14211 JAMES MARTA & COMPANY LLP	52603	MASTER AGREEMENT W/ TASK		19,841.25
70201	10202	09/25/15	14211 JAMES MARTA & COMPANY LLP	52603	TASK ORDER NO. 2 TO EXIST		13,998.75
TOTAL CHECK							33,840.00
70202	10202	09/25/15	13549 JANI-KING OF CALIFORINA,	52502	09/15 JANT SVCS		1,582.51
70202	10202	09/25/15	13549 JANI-KING OF CALIFORINA,	52502	09/15 JANT SRVCS		195.00
70202	10202	09/25/15	13549 JANI-KING OF CALIFORINA,	52502	09/15 JANT SVCS		195.00
TOTAL CHECK							1,972.51
70203	10202	09/25/15	10019 KEVIN MARTIN	24210	MAINT BOND REFUND		2,796.00
70204	10202	09/25/15	12134 LADONNA CROWE	24490	SUPPORT ORDER		371.54
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		332.57
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52505	08/15 UNIFORM		332.57
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		336.42
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		344.81
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT/JANIT		5.50
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT/JANIT		5.50
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT/JANIT		5.50
70205	10202	09/25/15	01351 MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT/JANIT		5.50

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70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT/JANIT		5.50
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT		17.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT		17.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT		17.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT		17.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 OFFICE MAT		17.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 COVERALLS		8.40
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 COVERALLS		14.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 COVERALLS		14.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 COVERALLS		14.00
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SUPPL		19.45
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SUPPL		19.45
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SUPPL		19.45
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SUPPL		19.45
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SVC		137.90
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SVC		137.90
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52502	08/15 JANITORIAL SVC		137.90
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		58.18
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		58.18
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM		58.18
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		58.18
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM		58.18
70205	10202	09/25/15	MISSION UNIFORM SERVICE	46110	DISCOUNT		-135.56
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		45.83
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		45.83
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		45.83
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		45.83
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM SVC		47.83
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM-CALDWELL		2.20
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM-CALDWELL		2.20
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM-CALDWELL		2.20
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM-CALDWELL		2.20
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM- CALD/DRAKE		5.58
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM- CALD/DRAKE		5.58
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM- CALD/DRAKE		5.58
70205	10202	09/25/15	MISSION UNIFORM SERVICE	52505	08/15 UNIFORM-CALD/DRAKE		5.58
			TOTAL CHECK				2,575.73
70206	10202	09/25/15	N.I.D. EMPLOYEE'S FUND	24470	EMPLOYEES SOCIAL FUND		148.00
70206	10202	09/25/15	N.I.D. EMPLOYEE'S FUND	12110	HYD EMPLOYEE SOCIAL FD		20.00
			TOTAL CHECK				168.00
70207	10202	09/25/15	NEVADA COUNTY SHERIFF	24490	WITHHOLDING ORDER #20		150.00
70207	10202	09/25/15	NEVADA COUNTY SHERIFF	24490	WITHHOLDING ORDER #20		75.00
70207	10202	09/25/15	NEVADA COUNTY SHERIFF	24490	WITHHOLDING ORDER #19		150.00
70207	10202	09/25/15	NEVADA COUNTY SHERIFF	24490	WITHHOLDING ORDER #19		75.00
			TOTAL CHECK				450.00
70208	10202	09/25/15	NEW PIG CORPORATION	52505	FREIGHT		54.91
70208	10202	09/25/15	NEW PIG CORPORATION	52505	PIG ABSORBENT MAT PADS ME DIUM 100 PAD		225.00
			TOTAL CHECK				279.91
70209	10202	09/25/15	NEYSA KING	52603	7032-GRANT SVCS		4,600.00

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70209	10202	09/25/15	14109 NEYSA KING	52603	MISC GRANT SVCS		1,120.00
			TOTAL CHECK				5,720.00
70210	10202	09/25/15	10066 OCT ACADEMY, INC	52707	WDO EXAM- HYRIE		150.00
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	OFFICE SUPPLIES		54.91
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	FREIGHT CREDIT		-79.99
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	OFFICE SUPPLIES		28.60
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	FREIGHT		79.99
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	OFFICE SUPPLIES		14.92
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	QUARTET DRY-ERASE BOARD W /PLASTIC FRAME		97.30
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	INTERNAL ADJUSTMENT		.01
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	OFFICE DEPOT BRAND CLEAN SEAL CATALOG		10.04
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	AVERY READY INDEX TRANSLU CENT TABLE OF		8.64
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	AVERY READY INDEX TRANSLU CENT TABLE OF		8.64
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	AVERY READY INDEX TRANSLU CENT TABLE OF		9.61
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	POST-IT 2" X 2" STICKY NO TES 90 PER PAD,		4.70
70211	10202	09/25/15	00659 OFFICE DEPOT BUSINESS SER	52710	AT-A-GLANCE CALENDAR SEPT 2015-DEC. 2016		19.02
			TOTAL CHECK				256.39
70212	10202	09/25/15	12444 OLYMPUS & ASSOCIATES, INC	52615	SNOW MNTN TANK PAINTING		36,320.00
70212	10202	09/25/15	12444 OLYMPUS & ASSOCIATES, INC	24310	SNOWMNTN TANK PAINT OLYMP		-1,816.00
			TOTAL CHECK				34,504.00
70213	10202	09/25/15	14218 ORO INDUSTRIES INC	52606	RENTAL, MULTI HELIX SPIRA		1,200.00
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13118	B24E CONCRETE LID W/VIEW LID	5	76.77
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13105	1-1/4" FB500-5-NL FORD BA LLCORP STOP	8	813.10
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13110	C-3823-1.625 (SPM2S) 3\4" SHRT MTR	23	174.08
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	52909	6" DI PIPE CL350/50		424.28
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	52909	MLR 6" HYD AQUAGRIP A423 3'0" YELLOW		4,022.25
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13119	C86-33 FORD COUP 3/4"PJ X 3/4"MIP BR NL	5	76.50
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	52504	INTERNAL ADJUSTMENT		.01
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13116	1-1/2" FL CRCL RPR CLMP S CC-190 X 3	6	181.65
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	13118	CARSON VLV BOX #910-4B W/ LID	28	317.88
70214	10202	09/25/15	12364 PACE SUPPLY CORP.	46110	DISCOUNT		-121.73
			TOTAL CHECK				5,964.79
70215	10202	09/25/15	13245 PACIFIC COATINGS CONSULTA	52603	SNW MTN TANK PROJ		1,350.00
70216	10202	09/25/15	11614 PAPE' MACHINERY EXCHANGE	20033	PIN- V#9980		570.98
70216	10202	09/25/15	11614 PAPE' MACHINERY EXCHANGE	20033	SEAT BELT- V# 9980		247.39

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70216	10202	09/25/15	11614 PAPE' MACHINERY EXCHANGE	20033	AIR FILTER- V#9711		122.41
70216	10202	09/25/15	11614 PAPE' MACHINERY EXCHANGE	20033	MISC PARTS- V#9711		146.63
			TOTAL CHECK				1,087.41
70217	10202	09/25/15	12424 PAPER PLUS, A DIVISON OF	52710	8-1/2" X 11" 20# COPY PAPER - 10 REAMS		1,366.70
70217	10202	09/25/15	12424 PAPER PLUS, A DIVISON OF	52710	8-1/2" X 11" 28# NAVIGATOR WHITE COLOR		962.75
			TOTAL CHECK				2,329.45
70218	10202	09/25/15	02755 PBM SUPPLY & MFG. INC.	52506	FREIGHT		51.00
70218	10202	09/25/15	02755 PBM SUPPLY & MFG. INC.	52506	SOLO 475-B DELUXE 475 PROFESSIONAL		515.97
			TOTAL CHECK				566.97
70219	10202	09/25/15	02745 PERS LONG TERM CARE PROGR	24430	PERS LONG TERM CARE		40.76
70220	10202	09/25/15	10263 PLACER LAND TRUST	52801	MEMBERSHIP RENEWAL		500.00
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS BUYBACK		200.16
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS DEF BUYBACK-8%		225.51
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12106	REC PERS ER		4,690.27
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12106	REC PERS SURVIVOR		6.51
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS DEF BUYBACK-7%		752.68
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS TDMC 7%		1,752.76
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS TDMC 8%		21,926.36
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24410	PERS TDMC 6.75%		6,725.95
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	20023	PERS ER		111,282.84
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12110	HYD TDMC 6.75%		320.17
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12110	HYD TDMC 7%		403.42
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12110	HYD TDMC 8%		4,386.51
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	24420	PERS SURVIVOR		149.73
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12106	REC PERS TDMC 6.75%		311.48
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12106	REC PERS TDMC 7		116.59
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12106	REC PERS TDMC 8%		842.15
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12110	HYD ER		18,233.87
70221	10202	09/25/15	02746 PUBLIC EMPLOYEES RETIREME	12110	HYD PERS SURVIVOR		18.60
			TOTAL CHECK				172,345.56
70222	10202	09/25/15	00607 RAY MORGAN COMPANY ,INC.	52503	BW USAGE 8/19/15-9/18/15		83.50
70223	10202	09/25/15	00912 THE REAL GRAPHIC SOURCE	52710	7014- 24X36 SCANS		31.50
70224	10202	09/25/15	12471 SEPRO CORP.	52501	INTERNAL ADJUSTMENT		.02
70224	10202	09/25/15	12471 SEPRO CORP.	13121	NAUTIQUE	275	8,453.65
70224	10202	09/25/15	12471 SEPRO CORP.	13121	CAPTAIN	275	6,268.55
			TOTAL CHECK				14,722.22
70225	10202	09/25/15	10571 SIERRA TRENCH PROTECTION	52606	7021- LIFTING TOOL RNTL		40.00
70226	10202	09/25/15	12285 SMART PRODUCTS	52504	FREIGHT		400.00
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	T-SHIRT, NID LOGO, ROYAL, SHORT, 50 L,	110	874.19
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	T-SHIRT, NID LOGO, ROYAL, SHORT, 2XL	50	451.42
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	T-SHIRT, NID LOGO, ROYAL,	12	114.83

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70226	10202	09/25/15	12285 SMART PRODUCTS	13111	3XL T-SHIRT, NID LOGO, ASH, S	135	985.29
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	HORT, 60 L, 75, T-SHIRT, NID LOGO, ASH, S	75	628.48
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	HORT, 2XL T-SHIRT, NID LOGO, ASH, S	10	89.20
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	HORT, 3XL T-SHIRT, NID LOGO, ROYAL,	96	986.10
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	LONG, 15 MED, T-SHIRT, NID LOGO, ROYAL,	60	681.19
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	LONG, 2XL T-SHIRT, NID LOGO, ROYAL,	12	142.73
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	3XL T-SHIRT, NID LOGO, ASH, L	135	1,386.70
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	ONG, 60 L, 75 T-SHIRT, NID LOGO, ASH, 2	75	851.48
70226	10202	09/25/15	12285 SMART PRODUCTS	13111	XL T-SHIRT, NID LOGO, ASH, L	10	118.94
70226	10202	09/25/15	12285 SMART PRODUCTS	52504	ONG, 3XL FLEX FIT HAT, MESH BACK,		214.09
70226	10202	09/25/15	12285 SMART PRODUCTS	52504	NID LETTERS, FLEX FIT HAT W/ LOGO, S/M		1,012.05
70226	10202	09/25/15	12285 SMART PRODUCTS	52504	(24 W/NID FLEX FIT HAT W/ LOGO, L/X		1,507.53
					L (72 W/NID		10,444.22
			TOTAL CHECK				
70227	10202	09/25/15	11210 STANTEC CONSULTING SERVIC	52603	CONSULTING CONTRACT WITH		1,955.50
70228	10202	09/25/15	12366 STAPLES ADVANTAGE	52710	PERMANENT MARKERS		79.87
70229	10202	09/25/15	11205 STATE OF CALIFORNIA	52603	PACIFIC COATINGS SNW MTN		450.00
70230	10202	09/25/15	00110 TRIGON CORPORATION DBA	52503	MISC FLUID CLEANER		675.64
70231	10202	09/25/15	12051 TIMOTHY A. CROUGH	52711	05/15 MILEAGE REIMB		46.17
70231	10202	09/25/15	12051 TIMOTHY A. CROUGH	52711	09/15 MILEAGE REIMB		70.15
70231	10202	09/25/15	12051 TIMOTHY A. CROUGH	52711	04/15 MILEAGE REIMB		34.33
			TOTAL CHECK				150.65
70232	10202	09/25/15	12129 TT TECHNOLOGIES INC	52506	CABLY ASSY		17.78
70233	10202	09/25/15	14215 VARIDESK LLC	52710	FREIGHT		216.25
70233	10202	09/25/15	14215 VARIDESK LLC	52710	CUBE CORNER 48, ADJUSTABL E HEIGHT DESK		865.00
			TOTAL CHECK				1,081.25
70234	10202	09/25/15	01117 WOLF MOUNTAIN ROAD ASSN	52706	2015 RD MAINT FEES		26.50
70235	10202	09/25/15	00655 YP	52712	09/15 YELLOW PAGES		14.50
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52504	RECIP SAW BLADE		15.07
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52504	RECIP SAW BLADE		15.07
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52506	SCREWDRIVERS		13.15
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52506	PLIERS		50.69
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52504	WAREHOUSE		29.35

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70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52506	WAREHOUSE		292.06
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	13111	7-1\2" HINGE HASPS STANLE Y #941SP 517600	20	255.35
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	13105	LOK BOX-MODEL #1 W/LOCKIN G HASP	1	606.45
70236	10202	09/25/15	13418 ZORO TOOLS, INC.	52504	EXTENSION CORD, 2', 16 GA UGE, G2972995		3.30
TOTAL CHECK							1,280.49
TOTAL FUND							835,887.03
TOTAL REPORT							835,887.03



HYDRO DIVISION

WARRANT LIST

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29046	10202	09/18/15	01754 CB&T/ACWA-JPIA	20025	10/2015 VISION		265.71
29046	10202	09/18/15	01754 CB&T/ACWA-JPIA	20025	10/2015 DENTAL		1,832.71
			TOTAL CHECK				2,098.42
29047	10202	09/18/15	00166 HANSEN BROS ENTERPRISES	24310	RET PAYOFF		19,122.57
29047	10202	09/18/15	00166 HANSEN BROS ENTERPRISES	47610	INTEREST PAYOFF		13.22
			TOTAL CHECK				19,135.79
29048	10202	09/18/15	00173 PLAZA TIRE & AUTO SERVICE	53108	YUBA BEAR EQUIP #H5181		570.30
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	56100	TEMP @ 44 HRS - LATHURAS		937.20
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	56100	TEMP @ 80 HRS - LATHURAS		1,704.00
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 71 HRS - MAIN		1,576.20
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 80 HRS - MAIN		1,776.00
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 1.5 OT HRS - MAIN		49.95
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 71 HRS - VANDENBER		1,576.20
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	BKGRND CHECK - MAIN		45.00
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 71 HRS - VANDENBER		1,576.20
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	TEMP @ 1 HR OT - VANDENBE		33.30
29049	10202	09/18/15	02690 RUSH PERSONNEL SERVICES I	53100	BKGRND CHECK - VANDENBERG		45.00
			TOTAL CHECK				9,319.05
TOTAL FUND							31,123.56
TOTAL REPORT							31,123.56

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29050	10202	09/25/15	12826 BUSINESS MANAGEMENT DAILY	56123	ADMIN PROF SUBSCRIPTION		89.00
29051	10202	09/25/15	14239 ADVANCED CHEMICAL TRANSP	56128	HAZARDOUS WASTE REMOVAL		2,014.65
29052	10202	09/25/15	11209 ALHAMBRA AND SIERRA SPRIN	55105	POTABLE WATER		262.99
29053	10202	09/25/15	10049 ANDERSON'S SIERRA PIPE CO	53101	JACKSON MEADOWS		447.80
29053	10202	09/25/15	10049 ANDERSON'S SIERRA PIPE CO	53101	JACKSON MEADOWS		-293.15
			TOTAL CHECK				154.65
29054	10202	09/25/15	12727 AT&T MOBILITY II, LLC	55103	CELL SVC 08/09 TO 9/8/15		692.53
29055	10202	09/25/15	00655 AT&T	56128	ALARM 8633		36.54
29055	10202	09/25/15	00655 AT&T	55103	BWMN PH 8152/8232		113.62
29055	10202	09/25/15	00655 AT&T	55103	BV HOUSE 2002		36.82
29055	10202	09/25/15	00655 AT&T	55103	BWMN HSE 2009		54.92
29055	10202	09/25/15	00655 AT&T	55103	CPPH 2472		18.75
29055	10202	09/25/15	00655 AT&T	55103	CSPH PHONE		35.45
29055	10202	09/25/15	00655 AT&T	56128	HYDRO 8571/8409		89.26
			TOTAL CHECK				385.36
29056	10202	09/25/15	00155 AUBURN FORD	53108	YB73 ENGINE INSP		135.00
29057	10202	09/25/15	00531 BANNER COMMUNICATIONS & E	53107	VHF PREMIUM PACKAGE TK-21		2,956.25
29058	10202	09/25/15	12591 CASTON LAND SURVEYING	52907	201307 B/S CANAL LAND ACQ		405.00
29058	10202	09/25/15	12591 CASTON LAND SURVEYING	52907	201308 LWR DIV PROP ACQ		2,610.00
			TOTAL CHECK				3,015.00
29059	10202	09/25/15	00564 CLARK PEST CONTROL	53101	PEST CONTROL - CNPH		56.00
29059	10202	09/25/15	00564 CLARK PEST CONTROL	53101	PEST CONTROL - CSPH		56.00
			TOTAL CHECK				112.00
29060	10202	09/25/15	12724 WESTERN ELECTRICITY COORD	56128	DF#2 - RENEW ENRG CERT		4.37
29060	10202	09/25/15	12724 WESTERN ELECTRICITY COORD	56128	ROLLINS - RENEW ENRG CERT		11.75
29060	10202	09/25/15	12724 WESTERN ELECTRICITY COORD	56128	CNPH - RENEW ENRG CERT		1.51
29060	10202	09/25/15	12724 WESTERN ELECTRICITY COORD	56128	SFPH - RENEW ENRG CERT		4.29
			TOTAL CHECK				21.92
29061	10202	09/25/15	12529 DEARBORN NATIONAL LIFE IN	20027	HYDRO LIFE/AD&D 9/15		1,258.46
29061	10202	09/25/15	12529 DEARBORN NATIONAL LIFE IN	56203	HYDRO REE LIFE 9/15		226.32
			TOTAL CHECK				1,484.78
29062	10202	09/25/15	11755 D'HEURLE SYSTEMS, INC	52907	MASTER AGREEMENT W/ TASK		58.85
29062	10202	09/25/15	11755 D'HEURLE SYSTEMS, INC	52907	MASTER AGREEMENT W/ TASK		4,977.62
			TOTAL CHECK				5,036.47
29063	10202	09/25/15	13542 DISCOVERY DOOR, INC.	53101	41B SERIES PADLOCKS		1,490.33
29064	10202	09/25/15	10347 FASTENAL	53102	MISC PARTS		97.54
29065	10202	09/25/15	10414 GOLD MINER PEST CONTROL	53101	HYDRO HQ PEST CONTROL		175.00
29066	10202	09/25/15	10155 HARRIS INDUSTRIAL GASES,	53101	YB70 4TT HOLDER		81.93
29067	10202	09/25/15	00004 HD SUPPLY WHITE CAP CONST	53102	SIKA FLEX SEALANT		474.72

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29067	10202	09/25/15	00004 HD SUPPLY WHITE CAP CONST	53102	STD MESH PARAX BWMN S ARC		116.74
			TOTAL CHECK				591.46
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	130 GALS UNLEADED		280.16
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	210 GALS UNLEADED		486.43
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	100 GALS UNLEADED		233.56
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	COMPLIANCE FEE		7.75
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	COMPLIANCE FEE		7.75
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	100 GALS UNLEADED		221.18
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	175 GALS UNLEADED		420.48
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	COMPLIANCE FEE		7.75
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	COMPLIANCE FEE		7.75
29068	10202	09/25/15	00353 SUTHERLAND OIL CO., INC.	56127	450 GALS DEISEL		100.21
			TOTAL CHECK				1,773.02
29069	10202	09/25/15	13706 J. CROWLEY GROUP, INC.	56125	CPPH ASSET MGMT PLAN		7,140.00
29070	10202	09/25/15	13549 JANI-KING OF CALIFORINA,	56125	MONTHLY BILLING		555.46
29071	10202	09/25/15	03003 MCI	55103	530-346-2151		12.79
29071	10202	09/25/15	03003 MCI	55103	530-389-8255		6.71
			TOTAL CHECK				19.50
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - DF #2		700.42
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	56128	ELECTRICITY - HYDRO		1,539.32
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - INTERTIE		46.28
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - SFPH		79.10
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - CP OFFICE		276.35
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - DRUM ABAY		276.57
29072	10202	09/25/15	00615 PACIFIC GAS & ELECTRIC CO	55103	ELECTRICITY - BV HOUSE		233.66
			TOTAL CHECK				3,151.70
29073	10202	09/25/15	01507 PLATT ELECTRIC SUPPLY INC	53109	PLUGS, RECPT / CPPH		598.55
29073	10202	09/25/15	01507 PLATT ELECTRIC SUPPLY INC	53104	3M NONIN RING / CPPH		1.05
			TOTAL CHECK				599.60
29074	10202	09/25/15	11308 QUICK RESPONSE SEPTIC & P	53101	PORTA POTTY		80.75
29074	10202	09/25/15	11308 QUICK RESPONSE SEPTIC & P	53101	PORTA POTTY		80.75
			TOTAL CHECK				161.50
29075	10202	09/25/15	00607 RAY MORGAN COMPANY ,INC.	56128	USAGE 8/15 - 9/14/15		195.19
29076	10202	09/25/15	00322 S P D SAW SHOP	53110	CHAIN SAW HUSKY MAINT.		15.73
29077	10202	09/25/15	03124 SIERRA CONTROLS, LLC	53107	FUSES - COMM EQUIP		165.51
29078	10202	09/25/15	12366 STAPLES ADVANTAGE	56122	HYDRO OFFICE SUPPLIES		31.25
29078	10202	09/25/15	12366 STAPLES ADVANTAGE	56122	HYDRO OFFICE SUPPLIES		137.89
			TOTAL CHECK				169.14
29079	10202	09/25/15	13506 SWAGELOK NORTHERN CALIFOR	53102	QUICK COUPLERS FOR TUBING		249.94
29079	10202	09/25/15	13506 SWAGELOK NORTHERN CALIFOR	53102	QUICK COUPLERS FOR TUBING		362.51
29079	10202	09/25/15	13506 SWAGELOK NORTHERN CALIFOR	53102	FREIGHT		14.97
			TOTAL CHECK				627.42
29080	10202	09/25/15	03011 TAHOE TRUCKEE SIERRA DISP	55103	DISPOSAL SVC - BWMN		230.96

PENTAMATION
DATE: 09/29/2015
TIME: 16:24:07

NEVADA IRRIGATION DISTRICT
CHECK REGISTER

PAGE NUMBER: 3
VENCHK11
ACCOUNTING PERIOD: 9/15

FUND - 50 - HYDRO PLANTS

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	--QTY--	----AMOUNT----
29080	10202	09/25/15	03011 TAHOE TRUCKEE SIERRA DISP	56128	DISPOSAL SVC - HYDRO		353.12
			TOTAL CHECK				584.08
29081	10202	09/25/15	12637 TYNDALE ENTERPRISES, INC.	55105	CLOTHING / HART		369.01
29081	10202	09/25/15	12637 TYNDALE ENTERPRISES, INC.	55105	CLOTHING / HART		123.63
			TOTAL CHECK				492.64
29082	10202	09/25/15	14215 VARIDESK LLC	55105	HANDLING TAX		7.50
29082	10202	09/25/15	14215 VARIDESK LLC	55105	VARIDESK PRO PLUS 48, ITE		430.00
29082	10202	09/25/15	14215 VARIDESK LLC	55105	FREIGHT		100.00
			TOTAL CHECK				537.50
TOTAL FUND							34,984.85
TOTAL REPORT							34,984.85

SIGNATURE/DATE



RECREATION DIVISION

WARRANT LIST

09-00.4R

PENTAMATION
 DATE: 09/28/2015
 TIME: 15:20:56

NEVADA IRRIGATION DISTRICT
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 9/15

FUND - 30 - RECREATION

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	--QTY--	----AMOUNT----
5443	10202	09/25/15	12529 DEARBORN NATIONAL LIFE IN	20027	REC LIFE/AD&D 9/15		257.82
5444	10202	09/25/15	10232 VERIZON WIRELESS	52712	08/15 CELL PHONE		36.93
5444	10202	09/25/15	10232 VERIZON WIRELESS	52712	08/15 CELL PHONE		1.43
5444	10202	09/25/15	10232 VERIZON WIRELESS	52712	08/15 CELL PHONE		.22
			TOTAL CHECK				38.58
			TOTAL FUND				296.40
			TOTAL REPORT				296.40

PENTAMATION
 DATE: 09/18/2015
 TIME: 11:09:27

09-00.3R
 NEVADA IRRIGATION DISTRICT
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 9/15

FUND - 30 - RECREATION

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	QTY	AMOUNT
5423	10202	09/18/15	01754 CB&T/ACWA-JPIA	20025	10/2015 VISION		93.78
5423	10202	09/18/15	01754 CB&T/ACWA-JPIA	20025	10/2015 DENTAL		495.78
			TOTAL CHECK				589.56
5424	10202	09/18/15	11316 AT&T	52712	PHONE SVC - SCOTTS FLAT		640.33
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/30/15 - PC		2,839.45
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/23/15 - PC		2,846.83
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/30/15 - OS		3,440.19
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/23/15 - OS		4,029.18
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/30/15 - LR		5,765.37
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/23/15 - LR		5,984.09
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/30/15 - SF		7,622.03
5425	10202	09/18/15	12721 BLUE RIBBON PERSONNEL SER	52609	WK END 8/23/15 - SF		8,302.73
			TOTAL CHECK				40,829.87
5426	10202	09/18/15	00103 CRANMER ENGINEERING INC.	52608	WASTEWATER REPORTING - SF		100.00
5426	10202	09/18/15	00103 CRANMER ENGINEERING INC.	52608	WASTEWATER REPORTING - LR		100.00
5426	10202	09/18/15	00103 CRANMER ENGINEERING INC.	52608	WASTEWATER REPORTING - OS		100.00
5426	10202	09/18/15	00103 CRANMER ENGINEERING INC.	52608	WASTEWATER REPORTING - PC		100.00
			TOTAL CHECK				400.00
5427	10202	09/18/15	12291 FLYING W RANCH	52514	FIREWOOD BUNDLES - PC		350.00
5427	10202	09/18/15	12291 FLYING W RANCH	52514	FIREWOOD BUNDLES - LR		525.00
			TOTAL CHECK				875.00
5428	10202	09/18/15	02044 GRAY ELECTRIC CO.	52712	ALARM MONITORING - SF		80.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	OVER WEIGHT		5.40
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	OVER WEIGHT		10.80
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS G1		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS G1		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	EXTRA WEEK		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	EXTRA WEEK		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX GATE 2		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX GATE 2		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS		500.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	EXTRA WEEK		250.00
5429	10202	09/18/15	12287 HARDING'S HAULING	52510	50 YD BOX UP TO 3 TONS G1		500.00
			TOTAL CHECK				5,516.20
5430	10202	09/18/15	10249 MOORE PLUMBING CONSTRUCTI	52510	FIX PLUGGED SEWER PUMP		300.00
5430	10202	09/18/15	10249 MOORE PLUMBING CONSTRUCTI	52510	FIX 2 PUMP IMPELLERS		300.00
			TOTAL CHECK				600.00
5431	10202	09/18/15	12289 NOR-CAL JANITORIAL SUPPLY	52510	JANITORIAL SUPPLIES		369.80
5431	10202	09/18/15	12289 NOR-CAL JANITORIAL SUPPLY	52510	JANITORIAL SUPPLIES		647.15
5431	10202	09/18/15	12289 NOR-CAL JANITORIAL SUPPLY	52510	JANITORIAL SUPPLIES		277.35
5431	10202	09/18/15	12289 NOR-CAL JANITORIAL SUPPLY	52510	JANITORIAL SUPPLIES		554.70
			TOTAL CHECK				1,849.00

PENTAMATION
 DATE: 09/18/2015
 TIME: 11:09:27

NEVADA IRRIGATION DISTRICT
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 9/15

FUND - 30 - RECREATION

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	QTY	AMOUNT
5432	10202	09/18/15	NORTHERN SIERRA PROPANE,	12305	80 GALLONS PROPANE		91.96
5432	10202	09/18/15	NORTHERN SIERRA PROPANE,	12305	102.7 GALLONS PROPANE		116.38
TOTAL CHECK							208.34
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/7 - 9/7/15 UTILITIES		202.88
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/7 - 9/7/15 UTILITIES		209.53
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/8 - 9/8/15 UTILITIES		93.48
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/8 - 9/8/15 UTILITIES		19.04
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/7 - 9/7/15 UTILITIES		708.69
5433	10202	09/18/15	PACIFIC GAS & ELECTRIC CO	00615	8/7 - 9/7/15 UTILITIES		851.57
TOTAL CHECK							2,085.19
5434	10202	09/18/15	NORM PAUL WATER TRUCKS, I	10061	USFS WATER DELIVERY		955.00
5435	10202	09/18/15	PLAZA TIRE & AUTO SERVICE	00173	4 TIRES FOR VEH #9996		558.30
5436	10202	09/18/15	QUICK RESPONSE SEPTIC & P	11308	PORTABLE TOILET PUMPING		271.79
5436	10202	09/18/15	QUICK RESPONSE SEPTIC & P	11308	PORTABLE TOILET PUMPING		100.76
5436	10202	09/18/15	QUICK RESPONSE SEPTIC & P	11308	PORTABLE TOILET PUMPING		201.53
5436	10202	09/18/15	QUICK RESPONSE SEPTIC & P	11308	PORTABLE TOILET PUMPING		372.55
TOTAL CHECK							946.63
5437	10202	09/18/15	REED'S LOCKSMITHING INC.	00308	LOCKSMITHING SERVICES		168.70
5438	10202	09/18/15	BART INDUSTRIES-RIEBES GV	00312	SPARK PLUG		11.63
5438	10202	09/18/15	BART INDUSTRIES-RIEBES GV	00312	2% DISCOUNT		- .23
TOTAL CHECK							11.40
5439	10202	09/18/15	ROLLING FRITO LAY SALES,	12239	OS STORE INVENTORY		215.68
5440	10202	09/18/15	TONY UNGER CONSTRUCTION	13495	BUILD BACK DECK		4,178.00
5440	10202	09/18/15	TONY UNGER CONSTRUCTION	13495	REPLACE LOWER WALL		325.00
TOTAL CHECK							4,503.00
5441	10202	09/18/15	VERIZON CALIFORNIA	10232	CELL PHONE 8/15		239.70
5442	10202	09/18/15	WEIDAW BAIT & WHOLESALE	12253	STORE INVENTORY		68.27
TOTAL FUND							61,340.17
TOTAL REPORT							61,340.17

SIGNATURE/DATE

I declare under penalty of perjury that the foregoing warrant lists dated 9/18/15 to 9/25/15 for checks #70094-70236, Hydro checks #29046-29082, Recreation checks #5423-5444, are correct reports of the NEVADA IRRIGATION DISTRICT General Fund, Hydro Fund, and Recreation Fund.



Signature

10/7/2015

Date

NEVADA IRRIGATION DISTRICT
BOARD OF DIRECTORS / JOINT POWERS AUTHORITY

MINUTES

April 8, 2015

The Board of Directors of the Nevada Irrigation District and the Nevada Irrigation District Joint Powers Authority convened in regular session at the District's main office located at 1036 W. Main Street, Grass Valley, on the 8th day of April 2015 at 9:00 a.m.

Present were W. Scott Miller, President (Division III); Nancy Weber, Vice-President (Division I); John H. Drew (Division II), Jim Bachman (Division IV) and Nick Wilcox (Division V), Directors.

Staff members present included Rem Scherzinger, General Manager; Tim Crough, Assistant General Manager; Mary A. Morris, Finance Manager; Chip Close, Operations Manager; Gary King, Engineering Manager; Keane Sommers, Hydroelectric Manager; Brian Powell, Maintenance Manager; Karen Gillespie, Human Resources Manager; Peggy Davidson, Recreation Manager; Jeff Meith, District Counsel; and Lisa Francis Tassone, Board Secretary.

EMPLOYEE RELATIONS – New Employee Introduction, Lundell

Jim Caldwell, Senior Facility Ranger, introduced Laurence “Larry” Lundell, Facility Ranger. Mr. Lundell has an extensive background in construction, plumbing and electrical work. He is a graduate of Nevada Union High School. Mr. Caldwell stated that he is pleased that Mr. Lundell is part of the Recreation Team.

The Board and Staff welcomed Mr. Lundell to the District.

MINUTES – March 25, 2015 Regular Meeting

Approved the minutes of the regular meeting on March 25, 2015. M/S/C Drew/Weber, unanimously approved

WARRANTS

Approved the following warrants: Yuba-Bear Revolving Fund Nos. 28504 through 28549, inclusive; General Fund Revolving Account Nos. 68254 through 68392,

April 8, 2015

Nos. 67275, and 68179 through 68253 being void; Recreation Fund Nos. 5100 through 5115, Nos. 4778 through 5099 being void; and Payroll Direct Deposit and Warrant Nos. 71063 through 71069 and V4860 through V5035, inclusive. M/S/C Drew/Weber, unanimously approved

DISTRICT'S DROUGHT BRIEFING – Schedule

Rem Scherzinger, General Manager, reported that the District's Drought Briefing will be held at the end of May at the Don Baggett Theater. There will be more details to follow.

Director Weber expressed concern about the District not having a strong enough outreach list for the Drought Briefing. The message needs to go beyond utilizing the media.

Mr. Scherzinger suggested that the Directors provide names and addresses of stakeholders to Lisa Francis Tassone, Board Secretary.

GOVERNOR'S EXECUTIVE ORDER – Drought

Rem Scherzinger, General Manager, reported that the Governor's Executive Order contains a number of items (31 in total). These items include 25 percent conservation, etc. There are two items of concern to the District. One item is Section 8 which has to do with conservation pricing. If the language is followed verbatim, he believes this violates Proposition 218. Another item is Section 30 which has to do with the suspension of the Administrative Practices Act. Currently, the Act requires that regulation be submitted to the Office of Administrative Law for review. This review process would be suspended under the proposed Order.

With regard to the 25 percent conservation section of the Order, Staff has been working to prepare this message for District customers and the community. It appears, however, that in the draft regulatory framework, the District will be required to conserve water by 35 percent. The State Water Resources Control Board (SWRCB) is trying to "share the pain." Some communities will be required to only conserve 10 percent, where others will have to conserve 35 percent. Based on September's data and usage on larger parcels, the District falls into the 35 percent group. If data is used for the entire season, the District is in the 25 percent group.

The Governor and the SWRCB has every intention of pursuing pre-1914 water right holders by issuing curtailments. He read a portion of a letter from the SWRCB, dated April 2, 2015 to all Water Right Holders: "If dry conditions persist through the spring, it is anticipated that all holders of post-1914 and many holders of pre-1914 water rights in certain watersheds will receive curtailment notices as soon as inflows due to snowmelt and possible future rainfall recede and the last opportunities to collect water to storage are past. Continuing dry conditions in some watersheds will also likely mean that riparian water right holders will be required to reduce their diversions and share what supplies of natural flow remain, if any."

April 8, 2015

Clearly, the Governor and the SWRCB are in a “sharing the pain” concept which is contrary to water rights law and practice.

The Mountain Counties Water Resources Association (MCWRA) is constructing a letter which will politically put pressure on the SWRCB regarding pre-1914 water rights and riparian rights being curtailed, and will state the MCWRA’s position of disagreement on this matter.

Director Wilcox stated that he assumes that the conservation target of 35 percent is related to the fact that the District’s per capita water use is higher than the State average.

Mr. Scherzinger concurred.

Director Wilcox asked what the District’s per capita water use is per day.

Chip Close, Operations Manager, stated that on an annual average, the District is at 146 gallons per customer per day. The Governor’s proposed regulation is based on 50 gallons per customer per day.

Director Wilcox asked which water treatment plants exceed the gallons per customer per day requirement.

Mr. Close stated that the North Auburn, E. George and Loma Rica Water Treatment Plants exceed the gallons per customer per day requirement. The Cascade Shores Plant has the least amount of use due to higher elevations, smaller lots, etc.

Director Wilcox reiterated his concern about implementing conservation pricing. He asked if the Governor has the authority to order the District to disobey the California Constitution.

Jeff Meith, District Counsel, responded that the Governor does not have that authority. He added that much more discussion needs to occur about the Governor’s Order.

Director Weber stated that there are some quick fixes that the District could make and that would be to target water conservation at school districts and parks. Not much conservation is going on in these areas.

President Miller suggested stalling the opening of irrigation season by one week.

Mr. Close pointed out that the Executive Order is focused only on urban water usage.

Director Wilcox noted that any conservation that the District achieves will not help the rest of the state-wide water system because if the District conserves, the water will be held in NID reservoirs which will then increase the District’s carryover storage. This will not help other water districts/agencies meet their goals or help the larger problem.

April 8, 2015

Mr. Scherzinger stated that if the District started to approach the agriculture system for conservation, the groundwater system will be affected. He is working on this matter with the Association of California Water Agencies (ACWA) and the MCWRA.

Director Wilcox stated that the rationale for exempting agriculture water from the Order is that the agriculture community has suffered enough. They in fact have not suffered as much as portrayed in the media. The number of acres fallowed is rather small. They are using groundwater fairly heavily and permanently damaging the groundwater supplies. The Order does not deal with the basic problem that the State is facing. Californians are essentially mortgaging the future of the State by allowing unrestrained groundwater pumping.

Director Weber stated that she hopes that the District can prevent what is happening in other areas. If there is money, or big corporate agriculture, water will be available. The District needs to stand up for all of its water users.

Mr. Scherzinger stated that the District needs to create a third tier and to figure out how to deal with the purchase of Pacific Gas & Electric Company water. This is not included in the rates at this time. Staff is currently working on this issue.

Lily Marie-Mora, District customer, stated that she is hearing that there is bad news from the State. She encouraged the Directors to be careful, and not to get into a fight with the State. We live in a complex world and need to work on building relationships with the State. The blame game does not work. We need to utilize the elected officials, and bring them close. Maybe this is impossible.

President Miller stated that the State is going to take the District's water and the water is for the District to protect. The Board is very protective of the District's water.

SPEAKING ENGAGEMENTS – General Manager

Rem Scherzinger, General Manager, reported that he will be providing a presentation to the Western Snow Conference and a presentation to the Sierra Fund's Reclaiming the Sierras event.

SOUTH SUTTER WATER DISTRICT (SSWD) – Meeting

Rem Scherzinger, General Manager, reported that he and Directors Drew and Wilcox met with SSWD to discuss District to District issues. The meeting was productive.

BEAR YUBA LAND TRUST – Meeting

Rem Scherzinger, General Manager, met with the Bear Yuba Land Trust as part of the Deer Creek Transfer to discuss the conservation easement. An attorney representing the Trust and several others participated in a tour of the site.

April 8, 2015

DEER CREEK – Outage

Rem Scherzinger, General Manager, reported that Staff has been working diligently on the Deer Creek outage.

PRECIPITATION – Update

Rem Scherzinger, General Manager, reported that the recent storm resulted in two inches of precipitation at the Deer Creek Gauge and 12 inches of snow at Bowman Lake.

LOCAL AGENCY FORMATION COMMISSION (LAFCo) – Mobile Workshop

Director Wilcox reported that the District is participating in the LAFCo Mobile Workshop and Rem Scherzinger, General Manager, will be providing a presentation and tour on April 15 of Scotts Flat and Scotts Flat Powerhouse. The workshop is for LAFCo staff members state-wide, and will be attended by representatives from many counties. Director Wilcox will also be in attendance.

LAKE WILDWOOD LAKE COMMITTEE – Presentation

Director Wilcox met with the Lake Wildwood Lake Committee to discuss quagga mussels. Peggy Davidson, Recreation Manager, was also in attendance. Information on the grant the District recently received was shared with the Committee. The first step in the process is to conduct a risk assessment.

PROPOSED WATER STORAGE PROJECT – Tour

Director Bachman thanked Rem Scherzinger, General Manager, for providing a tour of the Proposed Water Storage Project. Several agriculture customers also attended, and thoroughly enjoyed the tour.

PLACER COUNTY WATER AGENCY (PCWA) – Zone 5

Director Bachman stated that he understands PCWA has declared Zone 5 a permanent Zone. They are offering water for \$25 per acre foot. His friends are very happy that this was accomplished.

NEWSPAPER COLUMN – Fishing

Director Drew stated that Denis Pierce writes a column for The Union newspaper on fishing. Mr. Pierce says “that with all the salmon smolts on the Feather River, the incentive to leave the cafeteria line would not be that strong for the stripers.”

He stated that he has performed some initial calculations on salmon take since striped bass have been introduced into the Sacramento, San Joaquin and Delta Rivers. More than 1 billion salmon have been taken by the striped bass since their introduction.

April 8, 2015

ORCHARD SPRINGS – Easter Egg Hunt

Director Drew reported that he attended the Easter Egg Hunt at Orchard Springs on April 4. He shared a video of the festivities, and stated that the event was well attended.

LAKE OF THE PINES PINESMEN – Presentation

President Miller reported that he provided a presentation to the Lake of the Pines Pinesmen about the District's current water supply and drought situation. Some of the feedback included the District providing the previous year's water usage on the water bill, similar to Pacific Gas & Electric Company's way of billing. There was also some feedback that the District is not doing much about notifying customers about drought issues, etc. He suggested including information with the water bills.

Rem Scherzinger, General Manager, stated that the District has received requests to include prior water usage on the billing statements. At this time, the billing software does not have the capability to include this information on the statements. Once the audit is completed, Staff will begin the process of evaluating new software. Mr. Scherzinger agreed that this information has a conservation effect.

Mr. Scherzinger stated that Staff will continue to broadcast the conservation message. A new Water Efficiency Technician has been hired and will be working on this and many other issues.

CLOSED SESSION was declared at 9:50 a.m. pursuant to Government Code Section 54956.9 to confer with District Counsel regarding pending litigation – Claim of Rogue House Place Road Maintenance Committee.

MEETING RECONVENED in regular session at 10:18 a.m.

CLAIMS & SUITS – Rogue House Place Road Maintenance Committee

Rejected claim by the Rogue House Place Road Maintenance Committee and tendered defense to the contractor, T&S Construction Company, Inc. M/S/C Drew/Wilcox, unanimously approved

CLOSED SESSION was declared at 10:19 a.m. pursuant to Government Code Section 54956.8 to confer with Real Property Negotiators Scherzinger and/or Crowe regarding price and other terms of acquisition for property located at 11112 Bowman Lake Road, Nevada County; Negotiating parties: PG&E.

CLOSED SESSION was declared at 10:19 a.m. pursuant to Government Code Section 54956.9(4)(d) to confer with District Counsel regarding anticipated litigation; one potential case.

April 8, 2015

CLOSED SESSION was declared at 10:19 a.m. pursuant to Government Code Section 54956.8 to confer with Real Property Negotiators Scherzinger, Sommers, Sindt and/or Meith regarding price and terms of payment for acquisition and sale of rights in real property; properties subject to negotiations:


- South Yuba Canal, Chalk Bluff Canal, Deer Creek Powerhouse; flowage/wheeling rights in Drum Canal, Bear River Canal, Wise Canal, and South Canal (all owned by PG&E)
- Flowage Rights in Bowman-Spaulding Canal, Fall Creek Flume, Dutch Flat Flume, and Chicago Park Flume; right to storage in Rollins Reservoir (all owned by NID)

Persons with whom negotiations will be conducted: PG&E Management.

CLOSED SESSION was declared at 10:19 a.m. pursuant to Government Code Section 54956.9(2)(d) to confer with District Counsel regarding anticipated litigation; one potential case.

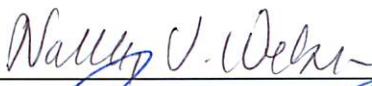
MEETING RECONVENED in regular session at 11:38 a.m.

MEETING ADJOURNED at 11:38 a.m. to reconvene in regular session on April 22, 2015, at 9:00 a.m. at the District's main office located at 1036 W. Main Street, Grass Valley, California.

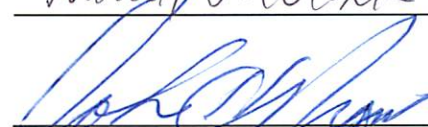


Board Secretary


Attest a true record of actions had and taken at the above and foregoing meeting our presence thereat and our consent thereto.



Director
Division I



Division II



Division III

April 8, 2015

Absent

Division IV

Nick Wilcox

Division V

W. Inv.# 69716
Date: 8-19-15
Invoice #: 08-00-210
Vendor #: 12999-011-3129
P.O. #:
Escrow by: \$10

Nevada Irrigation District

Memo

To: Accounts Payable

From: Rem Scherzinger, P.E., General Manager

Date: August 6, 2015

Re: Escrow Deposit

Escrow # 4972061 Engineering Dept.

Please prepare a warrant in the amount of \$25,000 to cover the cost for a deposit into escrow for properties to be acquired at 14789 Taylor Cross Road, Grass Valley.

Please make the warrant payable to:

First American Title Company

Please return the check to Doug Roderick for mailing out.

There will be a budget transfer for the full price of \$525,000 that will be done by Tim Crough.

BUDGET CODE: 10151-7013

10990 - 52905 - 7013 = 25,000.00
\$ = 10151-7013 = 25,000.00

RECEIVED
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APN 28-370-02 Approved 3/25/2015 in closed session. Minutes on website.

Centennial Water Supply Project

Agreed-Upon Procedures Report
June 2018

Richardson & Company, LLP
Ingrid Sheipline

Scope of Work

- Determine all project costs were properly assigned to project (completeness test)
- Examine invoices for project expenses
- Verify costs in staff reports to Board tie to project accounting system
- Review reimbursements of project costs with bond proceeds
- Determine proper support for budget amendments identified in staff reports
- Prepare budget to actual comparison of project costs
- Compare consultant expenditures to contracts

Definition of Completeness Test

- Tested all expenses not coded to the project to determine if they relate to project
- Started with list of checks written, sorted by vendor
- Narrowed down population of expenditures
 - Consultant and property purchases 2014 to 2017
 - Eliminated vendors not related to these activities
- Board requested 100% testing of narrowed down population

Summary of Testing

- Tested 3,589 vendor payments and 44 journal entries
- Testing included checks and wire transfers
- Did not test salaries, equipment and inventory charges to project (totaling \$457,705)
- Tested all vendor invoices charged to project
- All invoices were located except for 2 for small amounts: \$240.00, \$9.73

Summary of Testing

- Centennial costs tested \$11,254,932
- Non-Centennial costs tested 22,000,015
- Total Centennial project costs 11,925,041
- Percentage of project costs tested 94%

Questioned Costs

Centennial costs found, not charged to project:

Houses capitalized, removed from project	\$ 387,862
Property purchase/title search	178,490
Rental property repairs	8,000
Property taxes	7,525
Other	5,391

Questioned Costs

Costs charged to Centennial, not related to project:

Computer	\$ 2,769
Nozzles	1,258
Other	1,361

Property Rental Income and Expenses

- Properties purchased with homes are being rented
- Attachment D of report summarizes rental income/expenses
- Rental income/net of expenses recorded as revenue
- Accounting rules require offsetting against project costs
- Reclassification needed in accounting system, reducing project costs by \$204,626

Results of Staff Report Testing

- Staff reports reviewed: March 2016, December 2016, December 2017
- Project costs in staff report agreed to costs in the project accounting system

Results of Bond Reimbursement Review

- Reimbursements received from bond proceeds total \$3.2 million
- Reimbursements were for eligible project costs
- Reimbursed costs included in total project costs reported

Results of Budget Amendment Review

- Budget amendments reported in staff report were approved by Board
- 2015 amendment for \$525,000 was excluded from report. However, staff provided closed session minutes, approval of minutes and approval of warrant to purchase the properties associated with this amendment.
- District amended the budget amendment procedure on December 5, 2016 to improve internal controls, minimizing clerical errors.

Budget to Actual Comparison

Centennial Water Supply Project Summary of Project Costs by Classification

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Appraisal Services and Property Acquisitions	\$ 791,910.69	\$ 1,306,987.04	\$ 2,331,169.54	\$ 1,717,030.91	\$ 6,147,098.18
Consultants	65,826.29	725,268.43	2,111,777.76	1,959,008.93	4,861,881.41
Water Rights	498,671.00			6,227.31	514,898.31
Payroll Charges	60,031.99	189,086.68	123,014.02	64,691.75	436,824.44
Public Outreach		134,788.25	147,489.21	681.29	282,958.85
Legal	9,438.00	23,807.28	33,519.70	101,744.81	168,509.79
Road to site and erosion control		11,382.96	65,865.95	1,874.29	79,123.20
Rental Property Expense		6,618.83	39,233.67	33,320.39	79,172.89
Less Rental Property Income		(16,990.00)	(79,215.76)	(136,150.00)	(232,355.76)
Inventory and equipment charge	2,758.31	13,614.32	4,226.51	281.31	20,880.45
Miscellaneous Expenses	978.59	2,542.73	2,170.68	1,380.12	7,072.12
Miscellaneous Adjustments	<u>(14,960.00)</u>	<u>(46,072.48)</u>	<u>(7,895.92)</u>	<u>5,857.61</u>	<u>(63,070.79)</u>
Total Expenses	1,414,654.87	2,351,034.14	4,771,355.36	3,765,948.72	12,302,993.09

Budget to Actual Comparison

Centennial Water Supply Project Summary of Project Costs by Classification

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Less expenses budgeted in other areas:					
Legal	\$ (9,428.00)	\$ (23,807.28)	\$ (33,519.70)	\$ (101,744.81)	\$ (168,499.79)
Payroll Inventory and Equipment Charges	<u>(62,790.00)</u>	<u>(202,701.00)</u>	<u>(127,240.51)</u>	<u>(64,973.06)</u>	<u>(457,704.57)</u>
Total capital costs	<u>1,342,436.87</u>	<u>2,124,525.86</u>	<u>4,610,595.15</u>	<u>3,599,230.85</u>	<u>11,676,788.73</u>
Original Capital Budget		500,000.00	4,500,000.00	3,500,000.00	8,500,000.00
Budget Amendment	500,000.00	200,000.00			700,000.00
Budget Amendment	250,000.00	250,000.00			500,000.00
Budget Amendment	<u>790,331.00</u>	<u>525,000.00⁽¹⁾</u>			<u>1,315,331.00</u>
Total Approved Budget (including amendments)	<u>1,540,331.00</u>	<u>1,475,000.00</u>	<u>4,500,000.00</u>	<u>3,500,000.00</u>	<u>11,015,331.00</u>
Over (under) budget	<u>\$ (197,894.13)</u>	<u>\$ 649,525.86</u>	<u>\$ 110,595.15</u>	<u>\$ 99,230.85</u>	<u>\$ 661,457.73</u>

⁽¹⁾ The District provided closed session minutes for approval of the underlying property purchase but a Board –approved amendment was not prepared.

Budget to Actual Comparison

- Cumulative costs exceeded budget by \$661,458
- Mostly occurred in 2015
 - Property purchases were \$1.3 million, only \$725,000 was budgeted
- Changed to encumbrance accounting in 2016
 - Prior budgeting on a cash outflow basis vs full commitment when entering contract
 - Contracts entered into in 2015 not budgeted for full amount of contract
 - Additional amounts budgeted in 2017 and 2018
- \$4 million budget for 2018 to cover prior overage of \$661,458. As of June 30, 2018 Centennial has expended/committed of \$2,270,439 plus prior overage of \$661,458 leaving a budget of \$1,068,103.

Comparison of Costs to Contracts

- Costs incurred compared to contract amounts for following vendors/contracts:

HDR Engineering	\$3,239,969
Aecom Technical Services	1,994,806
Quincy Engineering	189,850
Daniel R. Ketcham	282,007
Hansen Brothers	47,379

- Consultant expenditures were within contract amounts

Costs by Vendor

- Attachment F of report shows costs by vendor and by classification

Properties Owned

- Attachment G of report shows properties purchased since 2014 for project
- Attachment H shows properties owned prior to 2014
 - Likely purchased in the 1920's and 1930's
 - No cost information available