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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)

<u>Vendor</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
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.