

**REGULAR MEETING AGENDA
OAKWOOD LAKE WATER DISTRICT**

June 22, 2021 at 7:00 P.M.

PURSUANT TO GOVERNOR NEWSOM'S EXECUTIVE ORDERS N-29-20, N-33-20, AND SUBSEQUENT ORDERS, DIRECTORS WILL PARTICIPATE IN THIS MEETING REMOTELY. NO PHYSICAL MEETING LOCATION WILL BE PROVIDED IN ORDER TO COMPLY WITH SHELTER IN PLACE ORDER AND CLOSURE OF THE OAKWOOD SHORES ASSOCIATION CLUBHOUSE.

DIRECTORS AND THE PUBLIC MAY PARTICIPATE IN THIS OPEN, PUBLIC MEETING REMOTELY BY CALLING 1-669 900 6833 [MEETING ID: 868 9593 3917] UP TO 10 MINUTES BEFORE THE SCHEDULED START TIME.

THE PUBLIC SHALL BE PROVIDED A WAY TO PARTICIPATE IN THE MEETING. COMMENTS ON AGENDA ITEMS OR MATTERS WITHIN THE SUBJECT MATTER JURISDICTION OF OLWD MAY BE PROVIDED AT THE APPROPRIATE TIMES DURING THE MEETING OR MAY BE PROVIDED BY EMAIL (MUST BE RECEIVED BY 5:00 PM): OAKWOODLAKESWD@GMAIL.COM

PLEASE SEE PARTICIPATION GUIDE ON THE FOLLOWING PAGES TO CONFIRM TELECONFERENCE INFORMATION AND DETAILS FOR THIS MEETING.

1. CALL TO ORDER; ROLL CALL

2. PUBLIC COMMENT

- a. Audience members may address the Board on any item pertaining to Oakwood Lake Water District's jurisdiction not appearing on the agenda. Please limit each presentation to five minutes.
- b. Written correspondence received via District email

3. CONSENT ITEMS:

The following items can be acted on in one consolidated motion as recommended or may be removed from Consent and separately considered at the request of any Director.

- a. Approve Minutes for Regular Meeting of May 25, 2021
- b. Accept Financial Reports for May 2021
- c. Receive Capital Projects Status Report for May 2021
- d. Receive Fiscal Year Goals Status Report for May 2021
- e. Infrastructure Finance and Construction Agreement Status Report for May 2021
- f. Time Schedule Order Status Report for May 2021
- g. Approve an Agreement with Croce, Sanguinetti & Vender Veen for preparation of the FYE 2021 Audit and the Financial Transaction Report and As-Needed Consultation Services with a Combined Upper Limit of \$14,350
- h. Receive Annual Reports for Write-off of Uncollectable Customer Accounts, Leak Adjustments and Late Fee Waivers

Pages 5-12
Pages 13-25
Pages 26-28
Pages 29-32
Pages 33-35
Pages 36-37
Page 38

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4. ACTION/ ITEMS:

- a. Approve Budget for Fiscal Year Ending June 30, 2022

Pages 40-60

5. STAFF REPORTS:

- a. Director Reports
- b. Staff Reports
- c. Committee Report (Ad-Hoc Chiavari Landscape Replacement Water Committee)

6. CLOSED SESSIONS:

- a. Conference with Legal Counsel – Consider Initiation of Litigation – as authorized pursuant to Paragraph 4 of Subdivision (d) of Government Code Section 54956.9: APN 241-260-050 owned by R E L M Properties Inc. (*Condemnation for Easement*)
- b. Conference with Legal Counsel – Consider Initiation of Litigation – as authorized pursuant to Paragraph 4 of Subdivision (d) of Government Code Section 54956.9: (*1 Potential Case*)

ADJOURN

[The next meeting of the OLWD Board of Directors is currently scheduled for July 27, 2021]

The agenda for this meeting was posted within the Oakwood Lake Water District and at the meeting location at least seventy-two (72) hours preceding the meeting pursuant to Government Code section 54956. The agenda, related materials, and documents are available for public review at <http://www.oakwoodlakewater.com/Meetings>. Regular Board Meetings occur on the 4th Tuesday of each month.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C., §2132) and the Ralph M. Brown Act (Govt. Code, § 54954.2). Persons requesting a disability-related modification or accommodation should contact Jean L. Knight at (209) 948-8200 during regular business hours, at least 24 hours prior to the time of the meeting.

Should technical difficulties occur that prevents the meeting from continuing or a quorum is lost, the meeting will be adjourned and rescheduled to the next earliest possible time and date.

Teleconference Participation Guide

Oakwood Lake Water District is inviting you to a scheduled Zoom meeting.

Topic: Oakwood Lake Water District Regular Board Meeting

Time: June 22, 2021 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86895933917>

Meeting ID: 868 9593 3917

One tap mobile

+16699006833,,86895933917# US (San Jose)

Dial by your location

+1 669 900 6833 US (San Jose)

Meeting ID: 868 9593 3917

Find your local number: <https://us02web.zoom.us/u/kvpy08Qt9>

Please call the appropriate number above or select the link above from your computer or tablet device to join the Board meeting, up to 10 minutes before the meeting start time of 7:00 p.m.

- You will hear an informational recording welcoming you to the meeting
 - Disregard the request to announce yourself when you join the conference call
 - You will be placed on hold until the meeting begins
 - Please do not place the call on hold
 - Please call back by dialing the same number if you get disconnected
 - During the call you may hear several different teleconference announcements
 - There will be needed pauses during the meeting to allow for teleconference facilitation and participation
- During the meeting, you may hear an announcement: **“Muted.”** This is to prevent unintended background noises, such as dogs barking, sirens, etc., from disrupting the meeting. While the line is muted, you will still be able to hear the meeting. An announcement of **“Unmuted”** signals you are able to be heard by all teleconference participants and the Board.
 - Public Comments: Written/emailed comments must be received by 5:00 p.m. on the meeting day to be read or entered into the record. Verbal comments may be provided at several opportunities during the meeting. The meeting facilitator will first ask Board members for their comments and then ask for Public Comments.
 - Please state your name, so the Board may personally address you and to allow separation of Public Comments in the meeting minutes.
 - Please let the Board know when you have completed your Public Comment.
 - An announcement: **“Muted”** means the Board can no longer hear you speak.
 - There will be Public Comment opportunities, as follows:

- Public Comment Section; Consent Calendar Section; and each Action Item
- If a Closed Session is included on the agenda, the teleconference will be placed on hold until the Board returns from Closed Session. Due to the anticipated length of Closed Sessions items, you may wish to disconnect the line. Any report from Closed Session will appear in the meeting minutes.

Suggestions to more easily follow the Board meeting:

- Have the agenda in front of you: either on your computer screen or a printed copy.
- Write down questions and comments regarding an agenda item.

Thank you for your patience. Your comments are appreciated.

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Douglas E. Coty, General Counsel
Jean Knight, District Secretary

Agenda Item 3.a: Approve Minutes for Regular Meeting of May 25, 2021

RECOMMENDATION:

Staff recommendation is for the Board to approve the minutes as presented.

ATTACHMENTS:

- Draft minutes for the Regular Meeting of May 25, 2021

DRAFT

OAKWOOD LAKE WATER DISTRICT
REGULAR MEETING MINUTES OF MAY 25, 2021
HELD REMOTELY VIA ZOOM¹

A Regular Meeting of the Oakwood Lake Water District was held remotely, via Zoom, on Tuesday, May 25, 2021 at 7:00 p.m.

1. **CALL TO ORDER; ROLL CALL.** The meeting was brought to order at 7:00 p.m. by President Gene Oliver. Secretary Knight took roll and the following Directors and staff were remotely present:

Gene Oliver, President
Steve Marino, Vice President
Tim Smith, Director
Nelson Bahler, Director
Jean Knight, District Secretary
Doug Coty, Legal Counsel
Bert Michalczyk, District Engineer

Others Present Were:

Casey Wichert, Valley Operators
Lynne Wichert, Valley Operators
Andrew Hernandez, Homeowner

Absent Was:

Glen Campi, Director

2. **PUBLIC COMMENT**
 - a. Audience members may address the Board on any item pertaining to Oakwood Lake Water District's jurisdiction not appearing on the agenda. Please limit each presentation to five minutes. No public comment.
 - b. Written correspondence received via District email. No written correspondence received.
3. **CONSENT ITEMS:**

The following items can be acted on in one consolidated motion as recommended or may be removed from Consent and separately considered at the request of any Director.

 - a. Approve Minutes for Regular Meeting of April 27, 2021 and for Special Meeting of May 3, 2021
 - b. Accept Financial Reports for April 2021
 - c. Receive Capital Projects Status Report for April 2021
 - d. Receive Fiscal Year Goals Status Report for April 2021
 - e. Infrastructure Finance and Construction Agreement Status Report for April 2021

¹ Pursuant to Governor Newsom's Executive Order N-29-20, N-33-20 and subsequent orders, Directors will participate in this meeting remotely. No physical meeting location will be provided in order to comply with Shelter in Place Order and closure of the Oakwood Shores Association Clubhouse.

- f. Time Schedule Order Status Report for April 2021
- g. Approve Mileage Expense Reimbursements for the District Secretary at the IRS Approved Mileage Rate
- h. Allocate Beck Lawsuit Settlement Funds in a Ratio of 25% to the Water Enterprise and 75% to the Wastewater Enterprise

Asked if there were any questions regarding the above items a-h, Engineer Michalczyk wanted to point out that on page 37 of the agenda materials, under “Will Serve Letters Under Amendment No. 1”, in the top right hand column, the date in the sentence starting with “Per OLWD...” should read 10/17/21 instead of 10/7/21.

In addition to the above question, related to item g., Director Oliver asked what the mileage reimbursement currently is, and Mr. Michalczyk stated that this would take effect in July and at this time, it is 56 cents per mile. After this discussion,

It was moved/seconded (T. Smith/S. Marino), roll call² by Secretary Knight was responded to as follows: Gene Oliver; Aye; Steve Marino; Aye, Nelson Bahler; Aye, Tim Smith; Aye and unanimously carried by the Board of Directors of the Oakwood Lake Water District that a. The minutes for the Regular Meeting of April 27, 2021 and for Special Meeting of May 3, 2021 were approved; b. The Financial Reports for April 2021 were accepted; c. The Capital Projects Status Report for April 2021 was received; d. The Fiscal Year Goals Status Report for April 2021 was received; e. The Infrastructure Finance and Construction Agreement Status Report for April 2021 was accepted; f. The Time Schedule Order Status Report for April 2021 was accepted; g. Approve Mileage Expense Reimbursements for the District Secretary at the IRS Approved Mileage Rate; and j. Allocate Beck Lawsuit Settlement Funds in a Ratio of 25% to the Water Enterprise and 75% to the Wastewater Enterprise.

4. ACTION/ ITEMS:

Bert Michalczyk presented this agenda item and explained that it contains four of the key vendors the District has ongoing contracts with to provide a variety of services to the District. The review of the annual contracts is done in May and will go into effect for the 2022 fiscal year commencing July, 2021. These vendors are Kleinfelder, R-First Bookkeeping, Valley Operators and Bert L. Michalczyk, Consulting Engineers. He also stated that the contract with attorney Doug Coty at Bold, Polisner, Maddow, Nelson & Judson is an evergreen contract that goes on year over year. CSV (Croce, Sanguinetti and Vander Veen), the District’s accounting firm, said it could not give an estimate of the upcoming contract as at this time their business is extremely busy.

For the Kleinfelder contract, there may be changes to the testing, as described in the meeting materials, when the District starts its wastewater service with the City of Manteca. For purposes of these contracts, Engineer Michalczyk said the District will

² All actions taken at this meeting will require a roll call vote. The Secretary will perform all roll calls.

assume status quo through the rest of year and once it knows more about the timing of the wastewater services to Manteca, staff can go back and make adjustments to the contracts.

- a. Approve an Agreement with Kleinfelder for Quarterly Groundwater Monitoring and Sampling for FYE 2022 at a Cost Not to Exceed \$53,700. As stated in the agenda materials, the District's waste Discharge Permit under which it operates the wastewater treatment facilities requires the District to undertake extensive monitoring of the groundwater at and near its wastewater treatment plant, Ponds 1 and 2 and the effluent disposal fields. The monitoring must be done quarterly, and the results submitted to the Regional Board. Kleinfelder has been providing services related to the sampling since 2006. They sample and do analysis in over 300 separate tests throughout the District and do quarterly monitoring reporting to Regional Board. Last year's contract was for \$53,700 and it is proposed to go ahead with the same amount for next year. Hopefully, it will significantly reduce when the District goes to the City of Manteca. Director Oliver asked how often do they take "lake" samples and Mr. Michalczyk said they do not do lake samples. The samples being discussed are for the District's waste discharge permit. Director Oliver said that people are concerned, and the water is not very clear, and one cannot see below. Engineer Michalczyk thought it might be helpful to start a little sampling – not water quality – with a mission to create a data base. Doug Coty noted that there had previously been done some general mineral samples, like agricultural levels from the early 2000s to 2015. There were some algae bloom sampling completed between 2010-2011. However, there was nothing done routinely.

If the HOA were to want additional testing for lake, Mr. Michalczyk said he would need to know. Would it be cost effective? There has been confusion in the past, but it has always been the HOA's responsibility for the lake water quality and so testing would need to be authorized by the HOA.

It was then asked if there were any further questions from the public or directors and the answer was no. Therefore,

It was moved/seconded (S. Marino/T. Smith), roll call by Secretary Knight was responded to as follows: Gene Oliver; Aye; Steve Marino; Aye, Nelson Bahler; Aye, Tim Smith; Aye and unanimously carried by the Board of Directors of the Oakwood Lake Water District that (1) in accordance with the District's adopted Purchasing Policy for Regular and Recurring Services find that Kleinfelder has provided satisfactory performance during FYE 2021; (2) approve an agreement with Kleinfelder for groundwater monitoring and sampling services for FYE 2022 at a cost not to exceed \$53,700; and (3) in order to facilitate execution of the agreement during the public health emergency authorizes and directs the District Engineer to sign the agreement on behalf of the District.

- b. Approve an Agreement with R-First Bookkeeping and Tax Practice for Bookkeeping Accounting, Banking and Financial reporting Services for FYE 2022 at a Cost Not to Exceed \$107,300. Bert Michalczyk presented this item and said that RFirst has been

providing these services for a cost of around \$107,300 and will come in right at that same cost and his recommendation is that the District stay with that figure. He said if they do slip over the limit, it would only be only a little. Tim Smith also commented and said that RFirst does an excellent job and is very capable and conscientious.

It was then asked if there were any further questions from the public or directors and the answer was no. Therefore,

It was moved/seconded (N. Bahler/S. Marino), roll call by Secretary Knight was responded to as follows: Gene Oliver; Aye; Steve Marino; Aye, Nelson Bahler; Aye, Tim Smith; Aye and unanimously carried by the Board of Directors of the Oakwood Lake Water District that (1) in accordance with the District's adopted Purchasing policy for Regular and Recurring Services find that R-First has provided satisfactory performance during Fiscal Year 2021; (2) approve an agreement for bookkeeping, accounting, banking and financial reporting services with R-First for FYE 2022 at a cost not to exceed \$107,300 with hourly rate as identified herein; and (3) in order to facilitate execution of the agreement during the public health emergency authorized and directs the District Engineer to sign the agreement on behalf of the District.

- c. Approve an Agreement with Valley Operators LLC for Water and Wastewater Operations, Technical and Administration Support, Customer Services and Construction Coordination and Startup Assistance for FYE 2022 at Cost Not to Exceed \$264,000. Bert Michalczyk introduced this item and said that Valley Operators LLC has been providing operations maintenance, technical and administrative support, and customer services to the District since September 2012. Mr. Michalczyk said he works closely with Valley Operators and is very satisfied with their performance and responsiveness and said it is proposed that Valley Operators would continue to provide these services in FYE 2022. He expects that the FYE 2022 agreement with Valley Operators would remain at \$264,000 and is the same as the current year to reflect the continued effort related to the construction and startup of the Manteca Option Facilities and the decommissioning of the existing wastewater treatment facilities. He noted that once the Manteca Option Facilities are operational, it is expected that there will be a reduction in annual billings in the future. There would be no adjustment in hourly rates or terms for FYE 2022.

A comment from Engineer Michalczyk about the work done by Valley Operators is that whenever there is a dirty job, Casey and the staff go the extra mile. It was also stated that Lynne Wichert sometimes has the difficult job as the customer services representative. Mr. Michalczyk reports he has been very pleased working with them. President Oliver complimented Valley Operators staff on their professionalism and their 24-hour service.

It was then asked if there were any further questions from the public or directors and the answer was no. Therefore,

It was moved/seconded (T. Smith/ S. Marino), roll call by Secretary Knight was responded to as follows: Gene Oliver; Aye;

Steve Marino; Aye, Nelson Bahler; Aye, Tim Smith; Aye and unanimously carried by the Board of Directors of the Oakwood Lake Water District that (1) in accordance with the District's adopted Purchasing Policy for Regular and Recurring Services find that Valley Operators has provided satisfactory performance during FYE 2021; (2) approve an agreement for water and wastewater operations, technical and administrative support, customer services and construction period coordination and start-up services related to the Manteca facilities with Valley Operators for FYE 2022 at a cost not to exceed \$264,000; and (3) in order to facilitate execution of the agreement during the public health emergency authorized and directs the District Engineer to sign the agreement on behalf of the District.

- d. Approve an Agreement with Bert L. Michalczyk, Consulting Engineers, Inc. for District Engineer Services for FYE 2022 at a Cost Not to Exceed \$252,000. For this Zoom meeting and under the Political Reform Act, Mr. Michalczyk was required to leave the meeting. Counsel Doug Coty placed him in the Zoom waiting room to prevent him from being able to hear or talk.

Attorney Coty reported on this agenda item and said that Bert Michalczyk has been with the District for 5 years and he couldn't be more happy with Bert over these years. He said he has been invaluable in negotiating the Infrastructure Finance and Construction Agreement and has a key financial mind that has also been invaluable.

It is projected that Mr. Michalczyk's total billings for FYI 2021 will be approximately \$252,000 of which \$64,000 are projected to be billed to Oakwood Ventures. For FYI 2022, Mr. Michalczyk will continue to perform the routine duties that are identified in the agenda materials and can be anticipated that a level of effort similar to that undertaken in FYE 2021 will be needed to manage and represent the District's interests as Oakwood Ventures finishes the construction and startup of the Manteca Option Facilities project, set up an administrative system to remit appropriate payments for wastewater service by Manteca, adopt a new rate structure, decommissioning existing wastewater facilities, negotiate the transfer of the Pond 1 and Pond 2 properties to Lafferty and manage the Chiavari landscape project. It is anticipated that after the District commences pumping its untreated wastewater to Manteca, the District's agreements with Oakwood Ventures and Manteca will not be as complex and time consuming to administer and it can be anticipated Mr. Michalczyk's upper limit can be reduced in future fiscal years.

It is proposed that the FYE 2022 agreement with Mr. Michalczyk would be established at the projected FYE 2021 actual billings of \$252,000 and his hourly rate would be unchanged at \$180. It was also noted by Attorney Coty that overall, legal costs have been greatly reduces as many administrative matters attended to by the legal team over the years that have been able to be passed off to Mr. Michalczyk for completion at lower rates. He is very happy what Bert has been able to accomplish during his years of service and this has also given a level of stability in District's financials.

Tim Smith commented that he felt the District could not have survived had it not been for the services of Bert Michalczyk and Board Member Steve Marino reiterated that comment.

It was then asked if there were any further questions from the public or directors and the answer was no. Therefore,

It was moved/seconded (G. Oliver/N. Bahler), roll call by Secretary Knight was responded to as follows: Gene Oliver; Aye; Steve Marino; Aye, Nelson Bahler; Aye, Tim Smith; Aye and unanimously carried by the Board of Directors of the Oakwood Lake Water District that (1) in accordance with the District's adopted Purchasing Policy for Regular and Recurring Services find that Bert Michalczyk has provided satisfactory performance during FYE 2021; (2) approve an agreement with Bert Michalczyk for District Engineer services through for FYE 2022 at a cost not to exceed \$252,000 with hourly rates as identified herein.

At this time, Mr. Michalczyk was released from the Zoom waiting room and returned to the meeting.

5. a. Director Reports:

Director: Nelson Bahler asked a question about the last meeting between Lafferty and Engineer Michalczyk and has a meeting occurred? It was reported that the news was given to Lafferty that the District was not going to release the 3rd tranche and there has not been much interaction since. Mr. Michalczyk did say the District is trying to get Lafferty current on the nearly \$250,000 delinquency. He hopes to get it resolved by maybe next week. There appear to be some issues with the work that Dewberry | Drake Hagland is providing for us that were perhaps already included in contract with NorthStar and Dewberry and Lafferty and so they want to see if there's any duplication. He said the District would benefit also if that was the case.

Mr. Michalczyk said he hoped to get the amount down from about \$240,000-\$250,000 to \$20,000 by next week.

Gene Oliver asked how long it has been since the Directors have had a pay increase for meeting attendance. Doug Coty said the rate hasn't changed in many years. Director Oliver asked if this could be looked at. Evidently the laws have changed and there's a little more of a process in getting it done but Mr. Coty said that the meeting rate can increase 5% per year. Mr. Coty said he could bring additional information to the next meeting. It would be done by an ordinance or resolution with a transparent and public process.

c. Staff Reports:

Bert Michalczyk reported on the construction of facilities. The Pipeline is 95% completed. Property issues on eastern terminus. Move focused to pump station at wastewater treatment plant. Subcontractor of Marque. Lull in work until June.

Since last report to Board, schedule has slipped 5 weeks on the Contractor schedule. There is a possibility that it will be the end of October.

Attorney Coty: Mr. Coty had no more to report tonight.

At 7:38 p.m., the public meeting ended, and Valley Operators, Jean Knight and Mr. Hernandez left the meeting.

6. CLOSED SESSIONS:

- a. Conference with Legal Counsel – Existing Litigation - as authorized pursuant to Paragraph 1 of Subdivision (d) of Government Code Section 54956.9: *Oakwood Lake Water District v. Beck Properties, et al.*; San Joaquin County Superior Court Case No. 39-2015-00329828 CU-CD-STK
- b. Conference with Legal Counsel – Consider Initiation of Litigation – as authorized pursuant to Paragraph 4 of Subdivision (d) of Government Code Section 54956.9: APN 241-260-040 owned by Meritage Homes of California Inc. (*Condemnation for Easement*)
- c. Conference with Legal Counsel – Consider Initiation of Litigation – as authorized pursuant to Paragraph 4 of Subdivision (d) of Government Code Section 54956.9: APN 241-260-050 owned by R E L M Properties Inc. (*Condemnation for Easement*)

A Closed session was held on the above items. Return to open session at 8:01 p.m. There was no reportable action.

7. ADJOURN - The meeting was adjourned at 8:02 p.m.

The Agenda for this meeting was posted in a sign board in front of the Oakwood Shores Clubhouse, 1699 Bella Lago Way, Manteca, CA at least 72 hours preceding the meeting.

Respectfully Submitted,

JEAN L. KNIGHT
District Secretary

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert M. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.b: Accept Financial Report for May 2021

DISCUSSION:

The adopted Fiscal Year Ending 2021 contains several goals one of which is related to finances. That goal is to “Operate within the approved budget as it may be modified from time to time”. The attached Financial Reports (all presented on a cash basis) provides end-of-the-month financial status and ties to Profit/Loss Statements and the Balance Sheet. Specific schedules for each month include:

- Balance Sheet (showing end of current month, end of last fiscal year and change);
- Profit and Loss (showing current month, YTD and comparison to budget); and
- Transaction Detail by Account (itemization of all income and expenses in the month).

The following table presents a high-level summary of the District’s financial position and performance against budget on a cash basis for the fiscal year through the date shown.

| Category | Actual | | Budget to 5-31-21 |
|--|-------------|-------------|-------------------------|
| | 4-30-21 | 5-31-21 | |
| Cash Available | \$3,559,292 | \$3,499,032 | Not budgeted parameters |
| Less Restricted Funds | \$1,805,569 | \$1,805,569 | |
| Available for Normal Operations and Approved Capital Projects ³ | \$1,753,723 | \$1,693,463 | |
| Cash Increase (Decrease) in Month | \$185,578 | (\$60,260) | |
| Cash Increase (Decrease) FY to date | \$1,610,646 | \$1,550,385 | |
| Income FYTD | \$3,725,122 | \$3,973,204 | |
| Operating Expenses FYTD | \$1,200,526 | \$1,332,640 | \$1,188,770 |
| Capital Expenditures FYTD | \$986,918 | \$1,066,938 | \$1,415,988 |
| Net Gain (Loss) FYTD | \$1,537,679 | \$1,573,624 | (\$478,183) |

STAFF RECOMMENDATION:

Staff recommends that the Board accept the Financial Reports (Staff Report and Attachment).

ATTACHMENTS:

Financial Report for Indicated Month

³ On January 26, 2021 Board took action to restrict use of Beck lawsuit settlement funds to capital projects and only after approval by Board

OAKWOOD LAKE WATER DISTRICT

Balance Sheet

As of May 31, 2021

06/09/21

Cash Basis

| | May 31, 21 | Jun 30, 20 | \$ Change |
|--|----------------------|---------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1000 · BANK OF STOCKTON 8940 | 97,717.46 | 714,959.97 | -617,242.51 |
| 1015 · B OF S WASTE WATER CAPITAL 1757 | 910,081.55 | 627,232.60 | 282,848.95 |
| 1020 · B OF S WATER O&M RESERVE 2490 | 109,716.51 | 109,625.07 | 91.44 |
| 1030 · B OF S WATER CAPITAL 2482 | 492,429.10 | 413,379.86 | 79,049.24 |
| 1040 · B OF S WASTE WATER O&M RES 1799 | 83,518.27 | 83,448.67 | 69.60 |
| 1050 · B OF S LAW SUIT SETTLEMENT 2714 | 1,805,569.11 | 0.00 | 1,805,569.11 |
| Total Checking/Savings | 3,499,032.00 | 1,948,646.17 | 1,550,385.83 |
| Other Current Assets | | | |
| 1225 · Prepaid Insurance | 8,829.56 | 8,829.56 | 0.00 |
| Total Other Current Assets | 8,829.56 | 8,829.56 | 0.00 |
| Total Current Assets | 3,507,861.56 | 1,957,475.73 | 1,550,385.83 |
| Fixed Assets | | | |
| 1805 · Equipment | 482,000.84 | 482,000.84 | 0.00 |
| 1810 · Facitites | 7,717,597.18 | 7,717,597.18 | 0.00 |
| 1820 · Easement | 1,000.00 | 1,000.00 | 0.00 |
| 1830 · Construction in Progress | 459,158.78 | 459,158.78 | 0.00 |
| 1900 · Accumulated Depreciation | -2,348,152.27 | -2,348,152.27 | 0.00 |
| Total Fixed Assets | 6,311,604.53 | 6,311,604.53 | 0.00 |
| Other Assets | | | |
| 1220 · Customer Payment Receivables | | | |
| 1220.01 · Current Service Receivable | 150,270.29 | 139,107.55 | 11,162.74 |
| 1220.02 · Delinquent Service Receivables | 28,748.83 | 16,435.06 | 12,313.77 |
| 1220.03 · Payment Plan Service Receivable | 0.00 | 4,191.55 | -4,191.55 |
| 1220.04 · Lafferty Billing Receivable | 41,882.51 | 15,452.32 | 26,430.19 |
| 1220.05 · Lafferty Reserve Settlement Rec | 0.00 | 15,034.00 | -15,034.00 |
| 1220.06 · Non-Service Recievables | 188,040.11 | 59,678.60 | 128,361.51 |
| Total 1220 · Customer Payment Receivables | 408,941.74 | 249,899.08 | 159,042.66 |
| Total Other Assets | 408,941.74 | 249,899.08 | 159,042.66 |
| TOTAL ASSETS | 10,228,407.83 | 8,518,979.34 | 1,709,428.49 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2010 · Additional Accounts Payable | 82,638.41 | 82,638.41 | 0.00 |
| 2020 · Customer Deposits - Refundable | 18,200.00 | 7,600.00 | 10,600.00 |
| 2400 · Payroll Liabilities | -18.99 | 0.00 | -18.99 |
| Total Other Current Liabilities | 100,819.42 | 90,238.41 | 10,581.01 |
| Total Current Liabilities | 100,819.42 | 90,238.41 | 10,581.01 |
| Long Term Liabilities | | | |
| 2800 · Long Term Liability | | | |
| 2810 · Long Term Payable | | | |
| 2810.01 · Manteca CFee Treat WW Payable | 310,128.00 | 184,885.00 | 125,243.00 |
| 2810.02 · Manteca CFee Collect WW Payable | 20,124.00 | 20,124.00 | 0.00 |
| Total 2810 · Long Term Payable | 330,252.00 | 205,009.00 | 125,243.00 |
| Total 2800 · Long Term Liability | 330,252.00 | 205,009.00 | 125,243.00 |
| Total Long Term Liabilities | 330,252.00 | 205,009.00 | 125,243.00 |
| Total Liabilities | 431,071.42 | 295,247.41 | 135,824.01 |
| Equity | | | |

5:27 PM

OAKWOOD LAKE WATER DISTRICT

Balance Sheet

As of May 31, 2021

06/09/21

Cash Basis

| | May 31, 21 | Jun 30, 20 | \$ Change |
|----------------------------|----------------------|---------------------|---------------------|
| 3200 · Retained Earnings | 8,222,731.93 | 7,713,167.51 | 509,564.42 |
| 3210 · Contributed Capital | 1,000.00 | 1,000.00 | 0.00 |
| Net Income | 1,573,604.48 | 509,564.42 | 1,064,040.06 |
| Total Equity | 9,797,336.41 | 8,223,731.93 | 1,573,604.48 |
| TOTAL LIABILITIES & EQUITY | <u>10,228,407.83</u> | <u>8,518,979.34</u> | <u>1,709,428.49</u> |

OAKWOOD LAKE WATER DISTRICT Profit & Loss Budget Performance May 2021

| | May 21 | Budget | Jul '20 - May ... | YTD Budget | Annual Bud... |
|---|------------|------------|-------------------|--------------|---------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · Income | | | | | |
| 4010 · Customer Payments | | | | | |
| 4010.01 · Residential | 46,603.27 | 41,425.00 | 442,311.02 | 455,675.00 | 497,100.00 |
| 4010.02 · Base | 103,386.64 | 105,841.66 | 1,147,333.20 | 1,164,258.34 | 1,270,100.00 |
| 4010 · Customer Payments - Other | 0.00 | | 707.60 | 0.00 | 0.00 |
| Total 4010 · Customer Payments | 149,989.91 | 147,266.66 | 1,590,351.82 | 1,619,933.34 | 1,767,200.00 |
| 4020 · Interest Income | 111.55 | 66.66 | 1,911.86 | 733.34 | 800.00 |
| 4031 · Lafferty Related Income | | | | | |
| 4031.02 · Manteca CEQA Reimbursements | 0.00 | 250.00 | 495.00 | 2,750.00 | 3,000.00 |
| 4031.03 · New three phase power drop | 0.00 | | 55,331.34 | | |
| 4031.08 · Lafferty Infrastructre Lawsuit | 15,513.60 | 6,250.00 | 183,686.53 | 68,750.00 | 75,000.00 |
| 4031.10 · Manteca Facilities Man Reimb W | 59,649.80 | 20,416.67 | 227,274.70 | 224,583.33 | 245,000.00 |
| 4031.11 · Laffery Water Connect Fees WW | 20,980.00 | 17,483.33 | 91,269.00 | 192,316.67 | 209,800.00 |
| 4031.12 · Law Suit Settlement Proceeds | 0.00 | | 1,805,000.00 | | |
| 4031 · Lafferty Related Income - Other | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total 4031 · Lafferty Related Income | 96,143.40 | 44,400.00 | 2,363,056.57 | 488,400.00 | 532,800.00 |
| 4045 · Late Fees | 1,136.76 | 1,516.67 | 14,583.91 | 16,683.33 | 18,200.00 |
| 4047 · Shut Off Fees | 50.00 | 41.66 | 200.00 | 458.34 | 500.00 |
| 4048 · Reconnect Fees | 50.00 | 33.33 | 200.00 | 366.67 | 400.00 |
| 4049 · Customer Deposit | 600.00 | | 2,900.00 | 0.00 | 0.00 |
| Total 4000 · Income | 248,081.62 | 193,324.98 | 3,973,204.16 | 2,126,575.02 | 2,319,900.00 |
| Total Income | 248,081.62 | 193,324.98 | 3,973,204.16 | 2,126,575.02 | 2,319,900.00 |
| Gross Profit | 248,081.62 | 193,324.98 | 3,973,204.16 | 2,126,575.02 | 2,319,900.00 |
| Expense | | | | | |
| 6000 · Administrative Expenses | 926.62 | 1,233.33 | 17,785.65 | 13,566.67 | 14,800.00 |
| 6005 · Bad Debt - Write Off | 0.00 | | 0.00 | 0.00 | 0.00 |
| 6010 · Bank Service Charges | 0.00 | 3.33 | 40.75 | 36.67 | 40.00 |
| 6011 · Authorize.Net | 36.30 | 29.16 | 531.70 | 320.84 | 350.00 |
| 6012 · E-Check Fees | 112.01 | 166.66 | 1,214.44 | 1,833.34 | 2,000.00 |
| 6013 · E-Online Credit Card Fees | 1,856.54 | 1,462.50 | 19,857.67 | 16,087.50 | 17,550.00 |
| 6020 · Board Expenses | | | | | |
| 6022 · Elections | 0.00 | | 0.00 | 0.00 | 0.00 |
| 6023 · District Secretary | 847.50 | 704.16 | 7,412.50 | 7,745.84 | 8,450.00 |
| Total 6020 · Board Expenses | 847.50 | 704.16 | 7,412.50 | 7,745.84 | 8,450.00 |
| 6030 · Chemicals | 1,617.77 | 1,454.16 | 12,214.08 | 15,995.84 | 17,450.00 |
| 6035 · Contract Operations | | | | | |
| 6035.01 · Wastewater | 13,370.00 | 12,445.83 | 150,182.75 | 136,904.17 | 149,350.00 |
| 6035.02 · Water | 1,950.00 | 3,841.67 | 25,868.50 | 42,258.33 | 46,100.00 |

OAKWOOD LAKE WATER DISTRICT Profit & Loss Budget Performance May 2021

| | May 21 | Budget | Jul '20 - May ... | YTD Budget | Annual Bud... |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|
| 6035.03 · Customer Service | 2,912.51 | 1,904.17 | 24,544.53 | 20,945.83 | 22,850.00 |
| Total 6035 · Contract Operations | 18,232.51 | 18,191.67 | 200,595.78 | 200,108.33 | 218,300.00 |
| 6040 · Contract Services - Non-Mainten | 612.44 | 675.00 | 8,816.38 | 7,425.00 | 8,100.00 |
| 6050 · District Engineer, Director of | 15,075.00 | 16,000.00 | 170,865.00 | 176,000.00 | 192,000.00 |
| 6055 · Insurance | 0.00 | 1,050.00 | 13,506.00 | 11,550.00 | 12,600.00 |
| 6065 · Laboratory Services | 2,974.00 | 4,912.50 | 42,899.00 | 54,037.50 | 58,950.00 |
| 6070 · Legal | 14,105.34 | 5,304.17 | 47,451.86 | 58,345.83 | 63,650.00 |
| 6071 · Legal - Infrastructure Deficien | 5,353.62 | 6,250.00 | 203,167.02 | 68,750.00 | 75,000.00 |
| 6075 · License & Permits | 0.00 | 1,575.00 | 18,361.60 | 17,325.00 | 18,900.00 |
| 6080 · Maintenance Scheduled | 2,960.93 | 4,020.83 | 31,899.28 | 44,229.17 | 48,250.00 |
| 6085 · Maintenance Unscheduled | 17,454.33 | 10,983.33 | 93,850.93 | 120,816.67 | 131,800.00 |
| 6086 · Maintenance, Landscaping | 0.00 | 641.66 | 8,960.00 | 7,058.34 | 7,700.00 |
| 6090 · Office Supplies | 97.35 | 358.33 | 1,318.08 | 3,941.67 | 4,300.00 |
| 6095 · Operating Supplies | 1,816.47 | 912.50 | 28,402.59 | 10,037.50 | 10,950.00 |
| 6100 · Other | 24.32 | 50.00 | 379.78 | 550.00 | 600.00 |
| 6105 · Payroll Expenses | | | | | |
| 6105.01 · BOD Wages | 900.00 | 500.00 | 6,275.00 | 5,500.00 | 6,000.00 |
| 6105.02 · Payroll Taxes | 0.00 | | -5.50 | | |
| 6105.08 · Workers Compentation | 0.00 | 104.17 | 0.00 | 1,145.83 | 1,250.00 |
| 6105.09 · ADP - Payroll Fees | 0.00 | 100.00 | 446.28 | 1,100.00 | 1,200.00 |
| Total 6105 · Payroll Expenses | 900.00 | 704.17 | 6,715.78 | 7,745.83 | 8,450.00 |
| 6105.03 · Employee Taxes | 0.00 | | 0.00 | | |
| 6105.04 · Employer Taxes | 101.25 | 54.17 | 688.67 | 595.83 | 650.00 |
| 6110 · Postage and Delivery | 34.20 | 612.50 | 6,944.99 | 6,737.50 | 7,350.00 |
| 6115 · Professional Services | 11,893.50 | 15,533.33 | 163,496.66 | 170,866.67 | 186,400.00 |
| 6117 · Website Hosting | 0.00 | | 0.00 | 0.00 | 0.00 |
| 6120 · Rental/Lease | 13,110.50 | 4,791.67 | 79,321.89 | 52,708.33 | 57,500.00 |
| 6125 · Small Tools | 4,652.77 | 666.67 | 12,693.36 | 7,333.33 | 8,000.00 |
| 6130 · Utilities | 17,318.99 | 9,562.50 | 133,248.86 | 105,187.50 | 114,750.00 |
| 6140 · Taxes | 0.00 | | 0.00 | 0.00 | 0.00 |
| 6150 · Stormwater Maintenance | 0.00 | 166.67 | 0.00 | 1,833.33 | 2,000.00 |
| Total Expense | 132,114.26 | 108,069.97 | 1,332,640.30 | 1,188,770.03 | 1,296,840.00 |
| Net Ordinary Income | 115,967.36 | 85,255.01 | 2,640,563.86 | 937,804.99 | 1,023,060.00 |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 9000 · Capital Improvements | | | | | |
| 9000.01 · Facilities Plan After Manteca | 8,378.50 | 6,250.00 | 8,378.50 | 18,750.00 | 25,000.00 |
| 9000.19 · WWTP Cap Invest & Alternatives | 0.00 | | 0.00 | 0.00 | 0.00 |
| 9000.20 · WWTP Sludge Removal | 0.00 | 6,166.67 | 74,053.90 | 67,833.33 | 74,000.00 |
| 9000.28 · Water Connection Fee Study | 0.00 | 583.33 | 0.00 | 6,416.67 | 7,000.00 |
| 9000.30 · Programatic Review of Insurance | 0.00 | 416.67 | 0.00 | 4,583.33 | 5,000.00 |
| 9000.31 · Lake Intertie Pipe Inspection | 0.00 | 625.00 | 11,575.90 | 6,875.00 | 7,500.00 |

OAKWOOD LAKE WATER DISTRICT Profit & Loss Budget Performance May 2021

| | May 21 | Budget | Jul '20 - May ... | YTD Budget | Annual Bud... |
|---|-------------------|--------------------|----------------------|----------------------|----------------------|
| 9000.38 · Aplicella Fly Line | 0.00 | 3,333.33 | 0.00 | 36,666.67 | 40,000.00 |
| 9000.39 · Collective System 1/1 Spot Repa | 0.00 | 2,083.33 | 0.00 | 22,916.67 | 25,000.00 |
| 9000.40 · Manteca Option CEQA | 0.00 | 250.00 | 1,170.00 | 2,750.00 | 3,000.00 |
| 9000.42 · Manteca Option Facilities Suppo | 55,085.84 | 20,416.67 | 305,939.27 | 224,583.33 | 245,000.00 |
| 9000.43 · Chiavari Landscaping Irrigation | 0.00 | 1,666.67 | 1,461.49 | 18,333.33 | 20,000.00 |
| 9000.46 · WTP Process Improvements | 0.00 | 20,833.33 | 95,651.96 | 229,166.67 | 250,000.00 |
| 9000.48 · Castellina Water Main Replaceme | 1,430.79 | 39,896.67 | 427,947.18 | 438,863.33 | 478,760.00 |
| 9000.49 · SCADA Communication | 4,169.11 | 4,166.67 | 17,779.11 | 45,833.33 | 50,000.00 |
| 9000.50 · Water Reservoir Expansion | 7,017.50 | 8,333.33 | 29,513.77 | 91,666.67 | 100,000.00 |
| 9000.51 · Update Rate Study | 0.00 | 3,000.00 | 19,146.00 | 33,000.00 | 36,000.00 |
| 9000.52 · Wastewater Master Plan | 3,940.00 | 2,500.00 | 17,765.00 | 27,500.00 | 30,000.00 |
| 9000.53 · SCADA Programming | 0.00 | 6,250.00 | 174.98 | 68,750.00 | 75,000.00 |
| 9000.54 · LS3 Replacement and Spare Pumps | 0.00 | 3,000.00 | 12,727.71 | 33,000.00 | 36,000.00 |
| 9000.55 · Catch Basin Replacements | 0.00 | 3,500.00 | 43,654.61 | 38,500.00 | 42,000.00 |
| Total 9000 · Capital Improvements | 80,021.74 | 133,271.67 | 1,066,939.38 | 1,415,988.33 | 1,549,260.00 |
| Total Other Expense | 80,021.74 | 133,271.67 | 1,066,939.38 | 1,415,988.33 | 1,549,260.00 |
| Net Other Income | -80,021.74 | -133,271.67 | -1,066,939.38 | -1,415,988.33 | -1,549,260.00 |
| Net Income | 35,945.62 | -48,016.66 | 1,573,624.48 | -478,183.34 | -526,200.00 |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|---------------------------------|------|-------------|-----------------------------|-------------|-----------------|-------------|
| 4000 · Income | | | | | | |
| 4010 · Customer Payments | | | | | | |
| 4010.01 · Residential | | | | | | |
| 05/01/2021 | | | CREDITCARD | -MULTIP... | 1,661.99 | 1,661.99 |
| 05/01/2021 | 591 | | TO PAY OURSELVES BACK | A - Water | 21.84 | 21.84 |
| 05/01/2021 | 592 | | TO PAY OURSELVES BACK | B - Wast... | 7.39 | 7.39 |
| 05/02/2021 | | | CREDITCARD | -MULTIP... | 1,599.42 | 1,599.42 |
| 05/03/2021 | | | CREDITCARD | -MULTIP... | 465.32 | 465.32 |
| 05/03/2021 | | | ECHECK | -MULTIP... | 256.56 | 256.56 |
| 05/04/2021 | | | CREDITCARD | -MULTIP... | 877.22 | 877.22 |
| 05/04/2021 | | | ECHECK | -MULTIP... | 152.22 | 152.22 |
| 05/05/2021 | 6967 | DEBRA B... | REFUND ON ACCOUNT #8172... | -MULTIP... | -67.81 | -67.81 |
| 05/05/2021 | 6968 | NICO DAN... | REFUND #574080 3564 LAVA... | -MULTIP... | -666.83 | -666.83 |
| 05/05/2021 | 6969 | FRED TU... | REFUND 656540 1104 CAMOGLI | -MULTIP... | -229.07 | -229.07 |
| 05/05/2021 | | | ECHECK | -MULTIP... | 353.65 | 353.65 |
| 05/05/2021 | | | CREDITCARD | -MULTIP... | 228.23 | 228.23 |
| 05/05/2021 | | | ACH | -MULTIP... | 3,549.22 | 3,549.22 |
| 05/06/2021 | | | CREDITCARD | -MULTIP... | 617.91 | 617.91 |
| 05/06/2021 | | | ECHECK | -MULTIP... | 191.29 | 191.29 |
| 05/06/2021 | | | 103918 | -MULTIP... | 152.22 | 152.22 |
| 05/06/2021 | | | 103914 | -MULTIP... | 1,730.32 | 1,730.32 |
| 05/06/2021 | | | 104007 | -MULTIP... | 556.36 | 556.36 |
| 05/07/2021 | | | CREDITCARD | -MULTIP... | 753.92 | 753.92 |
| 05/07/2021 | | | ECHECK | -MULTIP... | 181.09 | 181.09 |
| 05/08/2021 | | | CREDITCARD | -MULTIP... | 922.86 | 922.86 |
| 05/09/2021 | | | CREDITCARD | -MULTIP... | 320.69 | 320.69 |
| 05/10/2021 | | | CREDITCARD | -MULTIP... | 420.31 | 420.31 |
| 05/10/2021 | | | ECHECK | -MULTIP... | 909.17 | 909.17 |
| 05/11/2021 | | | CREDITCARD | -MULTIP... | 491.48 | 491.48 |
| 05/12/2021 | | | CREDITCARD | -MULTIP... | 187.81 | 187.81 |
| 05/12/2021 | | | ECHECK | A - Water | 142.81 | 142.81 |
| 05/13/2021 | | | CREDITCARD | -MULTIP... | 520.34 | 520.34 |
| 05/14/2021 | | | CREDITCARD | -MULTIP... | 167.39 | 167.39 |
| 05/14/2021 | | | 104124 | -MULTIP... | 2,563.16 | 2,563.16 |
| 05/15/2021 | | | CREDITCARD | -MULTIP... | 297.72 | 297.72 |
| 05/16/2021 | | | CREDITCARD | -MULTIP... | 91.28 | 91.28 |
| 05/17/2021 | | | ECHECK | -MULTIP... | 740.35 | 740.35 |
| 05/17/2021 | | | CREDITCARD | -MULTIP... | 454.93 | 454.93 |
| 05/17/2021 | | | ACH | -MULTIP... | 3,201.67 | 3,201.67 |
| 05/18/2021 | | | CREDITCARD | -MULTIP... | 239.16 | 239.16 |
| 05/18/2021 | | | 104234 | -MULTIP... | 7,455.94 | 7,455.94 |
| 05/19/2021 | | | ECHECK | -MULTIP... | 60.35 | 60.35 |
| 05/19/2021 | | | CREDITCARD | -MULTIP... | 587.24 | 587.24 |
| 05/20/2021 | | BANK OF ... | ACH REVERSAL PULLED 2X | B - Wast... | -258.87 | -258.87 |
| 05/20/2021 | | | ACH | -MULTIP... | 60.22 | 60.22 |
| 05/20/2021 | | | CREDITCARD | B - Wast... | 23.36 | 23.36 |
| 05/21/2021 | | | 104306 | -MULTIP... | 1,207.52 | 1,207.52 |
| 05/21/2021 | | | CREDITCARD | -MULTIP... | 133.26 | 133.26 |
| 05/21/2021 | | | ACH | -MULTIP... | 112.75 | 112.75 |
| 05/22/2021 | | | CREDITCARD | -MULTIP... | 116.54 | 116.54 |
| 05/22/2021 | | | ECHECK | -MULTIP... | 56.63 | 56.63 |
| 05/23/2021 | | | CREDITCARD | -MULTIP... | 258.73 | 258.73 |
| 05/24/2021 | | | CREDITCARD | -MULTIP... | 119.42 | 119.42 |
| 05/25/2021 | 6999 | AILOAN T... | 3772 Vernazza | B - Wast... | -112.16 | -112.16 |
| 05/25/2021 | | | 104349 | -MULTIP... | 2,023.70 | 2,023.70 |
| 05/25/2021 | | | ACH | -MULTIP... | 8.66 | 8.66 |
| 05/25/2021 | | | CREDITCARD | -MULTIP... | 336.35 | 336.35 |
| 05/25/2021 | | | ECHECK | -MULTIP... | 55.19 | 55.19 |
| 05/26/2021 | | | CREDITCARD | -MULTIP... | 69.79 | 69.79 |
| 05/28/2021 | | | 104401 | B - Wast... | 816.16 | 816.16 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 461.97 | 461.97 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 1,976.77 | 1,976.77 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 899.09 | 899.09 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 503.06 | 503.06 |
| 05/31/2021 | | | CREDITCARD | -MULTIP... | 915.25 | 915.25 |
| 05/31/2021 | | | ECHECK | -MULTIP... | 115.24 | 115.24 |
| 05/31/2021 | 597 | | A/R ADJ | B - Wast... | 52.07 | 52.07 |
| 05/31/2021 | 599 | | A/R ADJ | B - Wast... | 3,891.80 | 3,891.80 |

OAKWOOD LAKE WATER DISTRICT

06/10/21

Transaction Detail By Account

Cash Basis

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|-----------------------------|------|-------------|------------------------|-------------|-----------------|-------------|
| 05/31/2021 | 600 | | A/R ADJ | A - Water | 337.17 | 337.17 |
| 05/31/2021 | 601 | | A/R ADJ | B - Wast... | 256.48 | 256.48 |
| Total 4010.01 · Residential | | | | | | 46,603.27 |
| 4010.02 · Base | | | | | | |
| 05/01/2021 | | | CREDITCARD | -MULTIP... | 3,253.60 | 3,253.60 |
| 05/01/2021 | 591 | | TO PAY OURSELVES BACK | A - Water | 164.50 | 164.50 |
| 05/01/2021 | 592 | | TO PAY OURSELVES BACK | B - Wast... | 164.50 | 164.50 |
| 05/02/2021 | | | CREDITCARD | -MULTIP... | 2,556.40 | 2,556.40 |
| 05/03/2021 | | | CREDITCARD | -MULTIP... | 929.60 | 929.60 |
| 05/03/2021 | | | ECHECK | -MULTIP... | 697.20 | 697.20 |
| 05/04/2021 | | | CREDITCARD | -MULTIP... | 2,012.22 | 2,012.22 |
| 05/04/2021 | | | ECHECK | -MULTIP... | 464.80 | 464.80 |
| 05/05/2021 | | | ECHECK | -MULTIP... | 697.20 | 697.20 |
| 05/05/2021 | | | CREDITCARD | -MULTIP... | 713.92 | 713.92 |
| 05/05/2021 | | | ACH | -MULTIP... | 8,225.28 | 8,225.28 |
| 05/06/2021 | | | CREDITCARD | -MULTIP... | 1,142.71 | 1,142.71 |
| 05/06/2021 | | | ECHECK | -MULTIP... | 697.20 | 697.20 |
| 05/06/2021 | | | 103918 | -MULTIP... | 92.96 | 92.96 |
| 05/06/2021 | | | 103914 | -MULTIP... | 1,342.17 | 1,342.17 |
| 05/06/2021 | | | 104007 | -MULTIP... | 1,076.51 | 1,076.51 |
| 05/07/2021 | | | CREDITCARD | -MULTIP... | 2,098.90 | 2,098.90 |
| 05/07/2021 | | | ECHECK | -MULTIP... | 574.86 | 574.86 |
| 05/08/2021 | | | CREDITCARD | -MULTIP... | 1,394.40 | 1,394.40 |
| 05/09/2021 | | | CREDITCARD | -MULTIP... | 697.20 | 697.20 |
| 05/10/2021 | | | CREDITCARD | -MULTIP... | 1,626.80 | 1,626.80 |
| 05/10/2021 | | | ECHECK | -MULTIP... | 2,635.74 | 2,635.74 |
| 05/11/2021 | | | CREDITCARD | -MULTIP... | 929.60 | 929.60 |
| 05/12/2021 | | | CREDITCARD | -MULTIP... | 648.90 | 648.90 |
| 05/12/2021 | | | ECHECK | -MULTIP... | 131.69 | 131.69 |
| 05/13/2021 | | | CREDITCARD | -MULTIP... | 1,027.16 | 1,027.16 |
| 05/14/2021 | | | CREDITCARD | -MULTIP... | 470.00 | 470.00 |
| 05/14/2021 | | | 104124 | -MULTIP... | 4,292.18 | 4,292.18 |
| 05/15/2021 | | | CREDITCARD | -MULTIP... | 697.20 | 697.20 |
| 05/16/2021 | | | CREDITCARD | -MULTIP... | 345.09 | 345.09 |
| 05/17/2021 | | | ECHECK | -MULTIP... | 1,626.80 | 1,626.80 |
| 05/17/2021 | | | CREDITCARD | -MULTIP... | 929.60 | 929.60 |
| 05/17/2021 | | | ACH | -MULTIP... | 5,894.20 | 5,894.20 |
| 05/18/2021 | | | CREDITCARD | -MULTIP... | 325.87 | 325.87 |
| 05/18/2021 | | | 104234 | -MULTIP... | 15,512.47 | 15,512.47 |
| 05/19/2021 | | | ECHECK | -MULTIP... | 232.40 | 232.40 |
| 05/19/2021 | | | CREDITCARD | -MULTIP... | 1,153.58 | 1,153.58 |
| 05/20/2021 | | BANK OF ... | ACH REVERSAL PULLED 2X | A - Water | -86.28 | -86.28 |
| 05/20/2021 | | | ACH | -MULTIP... | 232.40 | 232.40 |
| 05/20/2021 | | | CREDITCARD | B - Wast... | 127.09 | 127.09 |
| 05/21/2021 | | | 104306 | -MULTIP... | 3,486.00 | 3,486.00 |
| 05/21/2021 | | | CREDITCARD | -MULTIP... | 464.80 | 464.80 |
| 05/21/2021 | | | ACH | -MULTIP... | 232.40 | 232.40 |
| 05/22/2021 | | | CREDITCARD | -MULTIP... | 464.80 | 464.80 |
| 05/22/2021 | | | ECHECK | -MULTIP... | 232.40 | 232.40 |
| 05/23/2021 | | | CREDITCARD | -MULTIP... | 464.80 | 464.80 |
| 05/24/2021 | | | CREDITCARD | -MULTIP... | 232.40 | 232.40 |
| 05/25/2021 | 6999 | AILOAN T... | 3772 Vernazza | A - Water | -37.39 | -37.39 |
| 05/25/2021 | | | 104349 | -MULTIP... | 2,583.45 | 2,583.45 |
| 05/25/2021 | | | ACH | -MULTIP... | 61.97 | 61.97 |
| 05/25/2021 | | | CREDITCARD | -MULTIP... | 697.20 | 697.20 |
| 05/25/2021 | | | ECHECK | -MULTIP... | 232.40 | 232.40 |
| 05/26/2021 | | | CREDITCARD | -MULTIP... | 232.40 | 232.40 |
| 05/28/2021 | | | 104401 | A - Water | 1,455.57 | 1,455.57 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 929.60 | 929.60 |
| 05/30/2021 | | | CREDITCARD | A - Water | 388.50 | 388.50 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 1,799.23 | 1,799.23 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 1,162.00 | 1,162.00 |
| 05/31/2021 | | | CREDITCARD | -MULTIP... | 2,099.82 | 2,099.82 |
| 05/31/2021 | | | ECHECK | -MULTIP... | 232.40 | 232.40 |
| 05/31/2021 | 596 | | A/R ADJ | A - Water | 2,603.60 | 2,603.60 |
| 05/31/2021 | 598 | | A/R ADJ | A - Water | 2,140.47 | 2,140.47 |
| 05/31/2021 | 600 | | A/R ADJ | A - Water | 3,219.00 | 3,219.00 |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|---|------------|------------|---------------------|-------------|-----------------|-------------|
| 05/31/2021 | 601 | | A/R ADJ | B - Wast... | 10,260.20 | 10,260.20 |
| Total 4010.02 · Base | | | | | | 103,386.64 |
| Total 4010 · Customer Payments | | | | | | 149,989.91 |
| 4020 · Interest Income | | | | | | |
| 05/22/2021 | | | Interest | B - Wast... | 4.40 | 4.40 |
| 05/22/2021 | | | Interest | A - Water | 32.17 | 32.17 |
| 05/23/2021 | | | Interest | B - Wast... | 5.68 | 5.68 |
| 05/23/2021 | | | Interest | A - Water | 7.46 | 7.46 |
| 05/23/2021 | | | Interest | B - Wast... | 61.84 | 61.84 |
| Total 4020 · Interest Income | | | | | | 111.55 |
| 4031 · Lafferty Related Income | | | | | | |
| 4031.08 · Lafferty Infrastructre Lawsuit | | | | | | |
| 05/31/2021 | 602 | | A/R ADJ | A - Water | 3,878.40 | 3,878.40 |
| 05/31/2021 | 603 | | A/R ADJ | B - Wast... | 11,635.20 | 11,635.20 |
| Total 4031.08 · Lafferty Infrastructre Lawsuit | | | | | | 15,513.60 |
| 4031.10 · Manteca Facilities Man Reimb W | | | | | | |
| 05/31/2021 | 603 | | A/R ADJ | B - Wast... | 59,649.80 | 59,649.80 |
| Total 4031.10 · Manteca Facilities Man Reimb W | | | | | | 59,649.80 |
| 4031.11 · Laffery Water Connect Fees WW | | | | | | |
| 05/25/2021 | 4700296613 | OLD REP... | 3805 CASTELLINA WAY | A - Water | 10,490.00 | 10,490.00 |
| 05/25/2021 | 4700296653 | OLD REP... | 3793 CASTELLINA WAY | A - Water | 10,490.00 | 10,490.00 |
| Total 4031.11 · Laffery Water Connect Fees WW | | | | | | 20,980.00 |
| Total 4031 · Lafferty Related Income | | | | | | 96,143.40 |
| 4045 · Late Fees | | | | | | |
| 05/01/2021 | | | CREDITCARD | -MULTIP... | 72.42 | 72.42 |
| 05/02/2021 | | | CREDITCARD | -MULTIP... | 32.69 | 32.69 |
| 05/03/2021 | | | CREDITCARD | -MULTIP... | 14.42 | 14.42 |
| 05/03/2021 | | | ECHECK | -MULTIP... | 31.43 | 31.43 |
| 05/04/2021 | | | CREDITCARD | -MULTIP... | 38.87 | 38.87 |
| 05/05/2021 | | | ECHECK | -MULTIP... | 13.95 | 13.95 |
| 05/06/2021 | | | CREDITCARD | -MULTIP... | 60.51 | 60.51 |
| 05/06/2021 | | | 103918 | -MULTIP... | 4.78 | 4.78 |
| 05/06/2021 | | | 103914 | -MULTIP... | 3.54 | 3.54 |
| 05/06/2021 | | | 104007 | -MULTIP... | 36.50 | 36.50 |
| 05/08/2021 | | | CREDITCARD | -MULTIP... | 21.93 | 21.93 |
| 05/09/2021 | | | CREDITCARD | -MULTIP... | 14.33 | 14.33 |
| 05/10/2021 | | | CREDITCARD | -MULTIP... | 52.46 | 52.46 |
| 05/10/2021 | | | ECHECK | -MULTIP... | 83.92 | 83.92 |
| 05/12/2021 | | | CREDITCARD | -MULTIP... | 21.04 | 21.04 |
| 05/14/2021 | | | CREDITCARD | -MULTIP... | 29.86 | 29.86 |
| 05/14/2021 | | | 104124 | -MULTIP... | 103.46 | 103.46 |
| 05/17/2021 | | | ECHECK | -MULTIP... | 16.96 | 16.96 |
| 05/18/2021 | | | 104234 | -MULTIP... | 314.04 | 314.04 |
| 05/19/2021 | | | CREDITCARD | -MULTIP... | 34.78 | 34.78 |
| 05/21/2021 | | | 104306 | -MULTIP... | 14.31 | 14.31 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 26.66 | 26.66 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 36.27 | 36.27 |
| 05/30/2021 | | | CREDITCARD | -MULTIP... | 50.28 | 50.28 |
| 05/31/2021 | | | CREDITCARD | -MULTIP... | 7.35 | 7.35 |
| Total 4045 · Late Fees | | | | | | 1,136.76 |
| 4047 · Shut Off Fees | | | | | | |
| 05/14/2021 | | | 104124 | -MULTIP... | 50.00 | 50.00 |
| Total 4047 · Shut Off Fees | | | | | | 50.00 |
| 4048 · Reconnect Fees | | | | | | |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|---|-------------|-------------|---------------|-------------|-----------------|-------------|
| 05/14/2021 | | | 104124 | -MULTIP... | 50.00 | 50.00 |
| Total 4048 · Reconnect Fees | | | | | | 50.00 |
| 4049 · Customer Deposit | | | | | | |
| 05/03/2021 | 593 | | -MULTIPLE- | -MULTIP... | 600.00 | 600.00 |
| Total 4049 · Customer Deposit | | | | | | 600.00 |
| Total 4000 · Income | | | | | | 248,081.62 |
| 6000 · Administrative Expenses | | | | | | |
| 05/10/2021 | CV-SALTS | CENTRAL... | | B - Wast... | -135.00 | -135.00 |
| 05/24/2021 | EBM-BDO-... | EBMUD | | -MULTIP... | -771.62 | -771.62 |
| 05/26/2021 | 53-2 | JEAN KNI... | | -MULTIP... | -20.00 | -20.00 |
| Total 6000 · Administrative Expenses | | | | | | -926.62 |
| 6011 · Authorize.Net | | | | | | |
| 05/04/2021 | | AUTHORI... | | -MULTIP... | -36.30 | -36.30 |
| Total 6011 · Authorize.Net | | | | | | -36.30 |
| 6012 · E-Check Fees | | | | | | |
| 05/03/2021 | | ECHECK | | -MULTIP... | -43.92 | -43.92 |
| 05/04/2021 | | ECHECK | | -MULTIP... | -15.32 | -15.32 |
| 05/05/2021 | | ECHECK | | -MULTIP... | -4.42 | -4.42 |
| 05/07/2021 | | ECHECK | | -MULTIP... | -5.07 | -5.07 |
| 05/12/2021 | | ECHECK | | -MULTIP... | -19.49 | -19.49 |
| 05/17/2021 | | ECHECK | | -MULTIP... | -5.48 | -5.48 |
| 05/22/2021 | | ECHECK | | -MULTIP... | -2.71 | -2.71 |
| 05/25/2021 | | ECHECK | | -MULTIP... | -8.92 | -8.92 |
| 05/31/2021 | | ECHECK | | -MULTIP... | -6.68 | -6.68 |
| Total 6012 · E-Check Fees | | | | | | -112.01 |
| 6013 · E-Online Credit Card Fees | | | | | | |
| 05/03/2021 | | MERCHA... | | -MULTIP... | -142.80 | -142.80 |
| 05/03/2021 | | BANK FEES | | -MULTIP... | -1,713.74 | -1,713.74 |
| Total 6013 · E-Online Credit Card Fees | | | | | | -1,856.54 |
| 6020 · Board Expenses | | | | | | |
| 6023 · District Secretary | | | | | | |
| 05/24/2021 | 042621 | RHONDA ... | | -MULTIP... | -60.00 | -60.00 |
| 05/26/2021 | 53 | JEAN KNI... | | -MULTIP... | -787.50 | -787.50 |
| Total 6023 · District Secretary | | | | | | -847.50 |
| Total 6020 · Board Expenses | | | | | | -847.50 |
| 6030 · Chemicals | | | | | | |
| 05/24/2021 | 283376 | THATCHE... | | A - Water | -832.39 | -832.39 |
| 05/27/2021 | 49179923 | UNIVAR S... | Chlorine WWTP | B - Wast... | -785.38 | -785.38 |
| Total 6030 · Chemicals | | | | | | -1,617.77 |
| 6035 · Contract Operations | | | | | | |
| 6035.01 · Wastewater | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | B - Wast... | -13,370.00 | -13,370.00 |
| Total 6035.01 · Wastewater | | | | | | -13,370.00 |
| 6035.02 · Water | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | A - Water | -1,950.00 | -1,950.00 |
| Total 6035.02 · Water | | | | | | -1,950.00 |
| 6035.03 · Customer Service | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | -MULTIP... | -2,912.51 | -2,912.51 |
| Total 6035.03 · Customer Service | | | | | | -2,912.51 |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|---|---------------|-------------|-------------------------------|-------------|-----------------|-------------|
| Total 6035 · Contract Operations | | | | | | -18,232.51 |
| 6040 · Contract Services - Non-Mainten | | | | | | |
| 05/11/2021 | 0039317-00... | STOCKTO... | garbage service | B - Wast... | -612.44 | -612.44 |
| Total 6040 · Contract Services - Non-Mainten | | | | | | -612.44 |
| 6050 · District Engineer, Director of | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | -MULTIP... | -15,075.00 | -15,075.00 |
| Total 6050 · District Engineer, Director of | | | | | | -15,075.00 |
| 6065 · Laboratory Services | | | | | | |
| 05/10/2021 | 134343A | FGL ENVI... | | A - Water | -192.00 | -192.00 |
| 05/10/2021 | 134360A | FGL ENVI... | | A - Water | -252.00 | -252.00 |
| 05/10/2021 | 134981A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/10/2021 | 134674A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/10/2021 | 134741A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/10/2021 | 134843A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/10/2021 | 134359A | FGL ENVI... | | A - Water | -22.00 | -22.00 |
| 05/11/2021 | 135248A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/11/2021 | 135202A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/11/2021 | 135184A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/11/2021 | 135146A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/11/2021 | 135091A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/11/2021 | 133826A | FGL ENVI... | | B - Wast... | -295.00 | -295.00 |
| 05/11/2021 | 134483A | FGL ENVI... | | B - Wast... | -266.00 | -266.00 |
| 05/26/2021 | 135750A | FGL ENVI... | | B - Wast... | -295.00 | -295.00 |
| 05/26/2021 | 134049A | FGL ENVI... | | B - Wast... | -382.00 | -382.00 |
| 05/26/2021 | 135347A | FGL ENVI... | | B - Wast... | -295.00 | -295.00 |
| 05/26/2021 | 135700A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/26/2021 | 135551A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/26/2021 | 135549A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/26/2021 | 135446A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/26/2021 | 135440A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| 05/26/2021 | 135392A | FGL ENVI... | | B - Wast... | -65.00 | -65.00 |
| Total 6065 · Laboratory Services | | | | | | -2,974.00 |
| 6070 · Legal | | | | | | |
| 05/20/2021 | 16747 | BOLD, PO... | | B - Wast... | -4,647.13 | -4,647.13 |
| 05/20/2021 | 16746 | BOLD, PO... | | B - Wast... | -9,458.21 | -9,458.21 |
| Total 6070 · Legal | | | | | | -14,105.34 |
| 6071 · Legal - Infrastructure Deficien | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | -MULTIP... | -315.00 | -315.00 |
| 05/20/2021 | 16747 | BOLD, PO... | | -MULTIP... | -1,885.89 | -1,885.89 |
| 05/20/2021 | 16746 | BOLD, PO... | | A - Water | -3,152.73 | -3,152.73 |
| Total 6071 · Legal - Infrastructure Deficien | | | | | | -5,353.62 |
| 6080 · Maintenance Scheduled | | | | | | |
| 05/24/2021 | 4262101 | HAMPTO... | | A - Water | -1,250.93 | -1,250.93 |
| 05/24/2021 | 21070-09.1 | HYDRO X ... | | B - Wast... | -1,710.00 | -1,710.00 |
| Total 6080 · Maintenance Scheduled | | | | | | -2,960.93 |
| 6085 · Maintenance Unscheduled | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | -MULTIP... | -450.00 | -450.00 |
| 05/20/2021 | 7727 | MAR TEC... | Rebuild water booster pump #2 | B - Wast... | -12,512.93 | -12,512.93 |
| 05/24/2021 | 4129 | RICHTER ... | | B - Wast... | -525.00 | -525.00 |
| 05/27/2021 | 1395 | EVERLOC... | New locking mechanism for ... | B - Wast... | -1,586.53 | -1,586.53 |
| 05/29/2021 | 0006 | JOSH GALE | | A - Water | -2,379.87 | -2,379.87 |
| Total 6085 · Maintenance Unscheduled | | | | | | -17,454.33 |
| 6090 · Office Supplies | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | -MULTIP... | -4.95 | -4.95 |
| 05/10/2021 | 2761 | R FIRST | | -MULTIP... | -92.40 | -92.40 |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|--|---------------|-------------|--|-------------|-----------------|-------------|
| Total 6090 · Office Supplies | | | | | | -97.35 |
| 6095 · Operating Supplies | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | -MULTIP... | -271.56 | -271.56 |
| 05/10/2021 | 1603 | VALLEY O... | | -MULTIP... | -1,544.91 | -1,544.91 |
| Total 6095 · Operating Supplies | | | | | | -1,816.47 |
| 6100 · Other | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | -MULTIP... | -24.32 | -24.32 |
| Total 6100 · Other | | | | | | -24.32 |
| 6105 · Payroll Expenses | | | | | | |
| 6105.01 · BOD Wages | | | | | | |
| 05/24/2021 | 589 | | BOD 4/12 ALL BUT T SMITH & ... | -MULTIP... | -900.00 | -900.00 |
| Total 6105.01 · BOD Wages | | | | | | -900.00 |
| Total 6105 · Payroll Expenses | | | | | | -900.00 |
| 6105.04 · Employer Taxes | | | | | | |
| 05/24/2021 | 590 | | BOD 4/12 ALL BUT T SMITH & ... | -MULTIP... | -101.25 | -101.25 |
| Total 6105.04 · Employer Taxes | | | | | | -101.25 |
| 6110 · Postage and Delivery | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | -MULTIP... | -34.20 | -34.20 |
| Total 6110 · Postage and Delivery | | | | | | -34.20 |
| 6115 · Professional Services | | | | | | |
| 05/10/2021 | 2761 | R FIRST | | -MULTIP... | -7,965.00 | -7,965.00 |
| 05/15/2021 | ACH | STARNIK ... | | -MULTIP... | -625.00 | -625.00 |
| 05/24/2021 | 001326209 | KLEINFEL... | | B - Wast... | -3,303.50 | -3,303.50 |
| Total 6115 · Professional Services | | | | | | -11,893.50 |
| 6120 · Rental/Lease | | | | | | |
| 05/10/2021 | 185183523-... | UNITED R... | emergency generator rental | B - Wast... | -5,622.55 | -5,622.55 |
| 05/11/2021 | | ARCO ST... | LEASE #3200 UNIT #128 | -MULTIP... | -116.00 | -116.00 |
| 05/20/2021 | 9010503248 | WILLIAM ... | office trailer rental | B - Wast... | -749.17 | -749.17 |
| 05/24/2021 | 185183523-... | UNITED R... | WWTP generator rental | B - Wast... | -5,622.55 | -5,622.55 |
| 05/29/2021 | 811435845-... | UNITED R... | | B - Wast... | -1,000.23 | -1,000.23 |
| Total 6120 · Rental/Lease | | | | | | -13,110.50 |
| 6125 · Small Tools | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | A - Water | -4,652.77 | -4,652.77 |
| Total 6125 · Small Tools | | | | | | -4,652.77 |
| 6130 · Utilities | | | | | | |
| 05/01/2021 | 591 | | TO PAY OURSELVES BACK | A - Water | -186.34 | -186.34 |
| 05/01/2021 | 592 | | TO PAY OURSELVES BACK | B - Wast... | -171.89 | -171.89 |
| 05/20/2021 | 042621 | PG&E#29... | Well 3 & WTP Electricity | A - Water | -5,147.89 | -5,147.89 |
| 05/20/2021 | 042621 | PG&E#67... | electrical service for irrigation b... | B - Wast... | -2,258.10 | -2,258.10 |
| 05/20/2021 | 042621 | PG&E#34... | electrical service for lift station #2 | B - Wast... | -182.64 | -182.64 |
| 05/20/2021 | 042621 | PG&E#65... | WWTP electrical service | B - Wast... | -3,436.86 | -3,436.86 |
| 05/20/2021 | 042621 | PG&E#63... | lift staton #1 | B - Wast... | -86.57 | -86.57 |
| 05/20/2021 | 050721 | PG&E #84... | lake pump | B - Wast... | -64.39 | -64.39 |
| 05/20/2021 | 051021 | FRONTIE... | telephone | -MULTIP... | -160.06 | -160.06 |
| 05/29/2021 | 052521 | PG&E#34... | | B - Wast... | -170.55 | -170.55 |
| 05/29/2021 | 052521 | PG&E#65... | | B - Wast... | -3,622.70 | -3,622.70 |
| 05/29/2021 | 052521 | PG&E#63... | | B - Wast... | -76.53 | -76.53 |
| 05/29/2021 | 052521 | PG&E#67... | | B - Wast... | -1,754.47 | -1,754.47 |
| Total 6130 · Utilities | | | | | | -17,318.99 |
| 9000 · Capital Improvements | | | | | | |
| 9000.01 · Facilities Plan After Manteca | | | | | | |
| 05/10/2021 | 00582.02-1 | LARRY W... | | B - Wast... | -3,118.00 | -3,118.00 |

OAKWOOD LAKE WATER DISTRICT

Transaction Detail By Account

May 2021

06/10/21

Cash Basis

| Date | Num | Name | Memo | Class | Original Amount | Paid Amount |
|--|------------|-------------|------|-------------|-----------------|------------------|
| 05/26/2021 | 00582.02-2 | LARRY W... | | B - Wast... | -5,260.50 | -5,260.50 |
| Total 9000.01 · Facilities Plan After Manteca | | | | | | -8,378.50 |
| 9000.42 · Manteca Option Facilities Suppo | | | | | | |
| 05/10/2021 | 21-1170 | BERT MIC... | | B - Wast... | -3,510.00 | -3,510.00 |
| 05/20/2021 | 16747 | BOLD, PO... | | B - Wast... | -258.48 | -258.48 |
| 05/26/2021 | 1959507 | DEWBER... | | B - Wast... | -49,797.36 | -49,797.36 |
| 05/26/2021 | 1959498 | DEWBER... | | B - Wast... | -1,520.00 | -1,520.00 |
| Total 9000.42 · Manteca Option Facilities Suppo | | | | | | -55,085.84 |
| 9000.48 · Castellina Water Main Replaceme | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | A - Water | -100.00 | -100.00 |
| 05/26/2021 | 1959506 | DEWBER... | | A - Water | -1,330.79 | -1,330.79 |
| Total 9000.48 · Castellina Water Main Replaceme | | | | | | -1,430.79 |
| 9000.49 · SCADA Communication | | | | | | |
| 05/10/2021 | 1603 | VALLEY O... | | -MULTIP... | -425.00 | -425.00 |
| 05/11/2021 | 107738 | TELSTAR ... | | -MULTIP... | -3,744.11 | -3,744.11 |
| Total 9000.49 · SCADA Communication | | | | | | -4,169.11 |
| 9000.50 · Water Reservoir Expansion | | | | | | |
| 05/26/2021 | 1959499 | DEWBER... | | A - Water | -7,017.50 | -7,017.50 |
| Total 9000.50 · Water Reservoir Expansion | | | | | | -7,017.50 |
| 9000.52 · Wastewater Master Plan | | | | | | |
| 05/26/2021 | 1959500 | DEWBER... | | B - Wast... | -3,940.00 | -3,940.00 |
| Total 9000.52 · Wastewater Master Plan | | | | | | -3,940.00 |
| Total 9000 · Capital Improvements | | | | | | -80,021.74 |
| TOTAL | | | | | | 35,945.62 |

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert M. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.c: Receive Capital Projects Status Report May 2021

DISCUSSION:

When the Board of Directors approved the Fiscal Year Ending 2021 budget it established several goals for the fiscal year. One of those goals was to “Make appropriate progress towards the completion of the listed capital projects scheduled for FYE 2021”. This monthly Project Status Report summarizes the status of and progress towards achieving that goal.

STAFF RECOMMENDATION:

Staff recommends that the Board receive the Project Status Report for the month indicated.

ATTACHMENTS:

Capital Projects Status Report for Indicated Month

FYE 2021 PROJECT STATUS REPORT - May 2021

| Project No. | Description | Budget | Spent FYTD | Status | Chg? | Comments |
|-------------|------------------------------------|------------|------------|-------------|-------------------------------------|--|
| 9000.01 | Post Manteca Fac. Plan | \$ 25,000 | \$ 8,378 | In progress | <input checked="" type="checkbox"/> | Discussions opened with RWQCB re recission of WDP Decommissioning Plan in preparation |
| 9000.20 | WWTP Sludge Removal | \$ 74,000 | \$ 74,054 | Completed | | Project closed |
| 9000.28 | Water Cap Fee Study | \$ 7,000 | \$ - | Completed | | Project closed out w/o need for FYE 2021 payments |
| 9000.30 | Review of Insurance Coverage | \$ 5,000 | \$ - | Deferred | | Scheduled for after Manteca Facilites are complete in FYE 2022 |
| 9000.31 | Lake Intertie Pipe Inspection | \$ 7,500 | \$ 11,576 | Completed | | Project closed |
| 9000.38 | Aplicella Fly Line | \$ 40,000 | \$ - | On Hold | | On hold pending startup of Manteca Option facilities |
| 9000.39 | Collection System I/I Spot Repairs | \$ 25,000 | \$ - | | | |
| 9000.40 | Manteca Option CEQA | \$ 3,000 | \$ 1,170 | In Progress | <input checked="" type="checkbox"/> | See BOD Items 2(e) and 2(f) for detailed status |
| 9000.42 | Manteca Option Facilities Support | \$ 245,000 | \$ 305,939 | | <input checked="" type="checkbox"/> | |
| 9000.43 | Chiavari Landscaping Irrigation | \$ 20,000 | \$ 1,461 | In Progress | | |
| 9000.46 | WTP Process Improvements | \$ 250,000 | \$ 95,652 | In Progress | <input checked="" type="checkbox"/> | Ferric cabinet delivered and installed; trouble shooting some control issues Awaiting results of media testing First, second and third booster pumps rebuilt and reinstalled; Fourth booster pump in shop for re-build Three new air conditioning units installed in Well 3, Well 4 and WTP motor control centers New PLC installed to replace failing unit for filter backwash module New hatches scheduled for insallation on filters Resolved drop off in flow at well 3 Contacting scaffolding contractors to allow install of new hatch gaskets |

| | | | | | | |
|---------|-----------------------------------|--------------------|--------------------|-------------|-------------------------------------|---|
| 9000.48 | Castellina Water Main Replacement | \$478,760 | \$427,947 | Completed | <input type="checkbox"/> | Project closed |
| 9000.49 | SCADA Communications | \$50,000 | \$17,779 | In Progress | <input checked="" type="checkbox"/> | Long term communication facility plan completed West side radio path survey completed in November East side radio path survey scheduled New (higher) antenna mast installed at Pond 2 |
| 9000.50 | Water Reservoir Expansion | \$100,000 | \$29,514 | In Progress | <input checked="" type="checkbox"/> | Consultant given notice to proceed TM 1 Finalized Baseline conditions and Design Criteria TM 2 Reviewed - Reservoir layout options Site surveying complete TM 3 Geotech field work underway |
| 9000.51 | Update Rate Study | \$36,000 | \$19,146 | In Progress | <input type="checkbox"/> | Data gathering complete Rate model spreadsheet developed BOD policy discussion on rate structure Jan 2021 Awaiting cost info to put into model from Wastewater Master Plan and Water Reservoir Facility Plan |
| 9000.52 | Wastewater Master Plan | \$30,000 | \$17,765 | In Progress | <input checked="" type="checkbox"/> | Consultant give notice to proceed; TM 1 Finalized - Summarize Baseline conditions TM 2 Finalized Condition and Operational Assessment Third tech drafted and being reviewed |
| 9000.53 | SCADA Programming | \$75,000 | \$175 | In Progress | <input type="checkbox"/> | Discussing scope for SCADA programming needs with consultants |
| 9000.54 | Lift Station Replacement Pumps | \$36,000 | \$12,728 | Completed | | Project closed |
| 9000.55 | Catch Basin Replacement | \$42,000 | \$43,655 | Completed | <input type="checkbox"/> | Project closed |
| | TOTAL | \$1,549,260 | \$1,066,939 | | | |

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert M. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.d: Receive Fiscal Year Goals Status Report for May 2021

DISCUSSION:

When the Board of Directors approved the Fiscal Year Ending 2021 budget it established nine goals for the fiscal year. An additional goal related to a records retention policy was, in effect, established during the July 25, 2020 Board meeting. The monthly Goal Status Report summarizes the status of and progress towards achieving each goal.

Residential Delinquency Monitoring

After a significant improvement in residential delinquencies over the first 9 months of last fiscal year (those delinquencies had been reduced to less than \$19,000 with none more 60 days past due). Since the beginning of the pandemic there were 11 consecutive month of worsening residential delinquency metrics across the Board (numbers, amounts, and average age of receivables). In April 2021 the District saw the trend stabilize somewhat. Most notably the total delinquent residential delinquencies and the number of large delinquencies decreased. However, the pattern resumed last month with total delinquencies rising to \$30,262. The long term trend is likely attributable to both the effects of SB998 (which modified conditions for water utility service shutoffs for nonpayment) economic hardship caused by the pandemic and the Governor's Order prohibiting shutoffs for nonpayment. The largest amount due is now \$6,834. This past month, 4 customers would have been shut off for non-payment but for the Governor's emergency order prohibiting shutoffs; of those, 2 made partial payments. For perspective, the State of California has recently reported that water utility delinquencies currently exceed \$1 billion statewide.

Per Executive Order N-08-21 issued on June 14, 2021, the Executive Order prohibiting service shutoffs for nonpayment will terminate on September 30, 2021. Beginning October 1, 2021, , the District will undertake further efforts, in accordance with its adopted policies, to collect the past due amounts as quickly as possible while working with residents experiencing financial difficulties due to the pandemic.

Liens

In accordance with District policy, the District places a lien on properties meeting the policy enforcement triggers. As of the end of April the District had in place one (1) lien on a property for a delinquent balance of over \$1,000 and two (2) liens on for-sale properties that have not complied with District policy for closing transactions. The District aggressively monitors home sales to ensure that balances are paid in full upon sale.

Lafferty Delinquency Monitoring

The 2017 Wastewater Infrastructure Finance Agreement and subsequent amendments require that payments be made on a monthly basis by Lafferty for several different purposes. Prior to the preparation of the month-end financial reports (May 31, 2021) the last payment received from Lafferty was on March 1, 2021 for the District's invoice of February 5, 2021 related to costs incurred by the District in January 2021. The amount that was due as of May 31, 2021 is

summarized in the table below. Since the end of the month, Lafferty has made a partial payment of \$81,530 representing the portions of the invoices for water and wastewater services for unsold lots and for the costs of the infrastructure lawsuit; they are not current on payments related to the District’s cost for the Manteca option facilities (\$155,162). Further in early June Lafferty was invoiced for \$76,250 bringing the total amount now outstanding to \$231,412.

| Description | Invoice 3/7/21 Due 3/31/21 | Invoice 4/7/21 Due 4/30/21 | Invoice 5/4/21 Due 5/31/21 | Total |
|---|---|---|---|------------------|
| Reimbursement of Manteca Facility Costs | \$32,170 | \$63,342 | \$59,650 | \$155,162 |
| Beck Lawsuit Cost Reimbursement | \$6,560 | \$10,894 | \$15,514 | \$32,968 |
| Utility Billing for Unsold Lots | \$14,742 | \$14,568 | \$19,252 | \$48,562 |
| Total | \$53,473 | \$88,804 | \$94,415 | \$236,692 |

Reserve Balance Monitoring

All funds meet the adopted Reserve Policy guidelines this month except for the wastewater operating fund. The target for this fund is 3 months of budgeted expenditures (\$236,145) whereas the actual balance is 1.0 months (\$80,028). The fund is \$156,117 below its target this month. It had has been steadily improving since January when it first dropped below its target because a large annual expenditure for sludge removal and hauling was incurred during January. Now, it is being significantly and adversely affected by the Lafferty delinquencies.

STAFF RECOMMENDATION:

Staff recommends that the Board receive the Goal Status Report for the month indicated.

ATTACHMENTS:

Goal Status Report for the indicated month

FYE 2020 GOAL STATUS REPORT –May 2021

| Goal No. | Description | Chg? | Status | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|---|-------------------------------------|---|--------------------|--|--|--|--|--------|--------|-------------|-------|----------|----------|-------|-----------|------------|------------|----------|----------|---------------|------------|-----------|------------------|--|--|--|-------|-----------|-------------|-------|------------|------------|------------|-----------|-------------|-------|------------|------------|--|--|--------------|---------------------|
| 1 | Commence Wastewater Service to Manteca | <input checked="" type="checkbox"/> | Per June 10, 2021 construction schedule prepared by Marques service (other than testing) is projected to start October 21, 2021; the completion date has held steady since last month | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Make appropriate progress towards the new “Post-Manteca” rate structure | | <ul style="list-style-type: none"> • Rate model essentially complete • Policy level discussion about rates at January 2021 Board mtg • Rate model awaiting cost information from Water Reservoir Facility Planning project (May 2021) and Collection System Master Plan (May 2021) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Maintain fund balances in conformance with the adopted Financial Reserves Policy <ul style="list-style-type: none"> • Operating: Three months budgeted expenses • Capital: Most recent annual recorded depreciation fiscal year⁴ | <input checked="" type="checkbox"/> | <table border="1"> <thead> <tr> <th colspan="4">OPERATING RESERVES</th> </tr> <tr> <th></th> <th>Target</th> <th>Actual</th> <th>Goal Status</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Water</td> <td>3 months</td> <td>8 months</td> <td rowspan="2">Meets</td> </tr> <tr> <td>\$ 79,090</td> <td>\$ 210,924</td> </tr> <tr> <td rowspan="2">Wastewater</td> <td>3 months</td> <td>1 months</td> <td rowspan="2">Does not Meet</td> </tr> <tr> <td>\$ 236,145</td> <td>\$ 80,028</td> </tr> <tr> <th colspan="4">CAPITAL RESERVES</th> </tr> <tr> <td rowspan="2">Water</td> <td>12 months</td> <td>98.6 months</td> <td rowspan="2">Meets</td> </tr> <tr> <td>\$ 114,916</td> <td>\$ 943,821</td> </tr> <tr> <td rowspan="2">Wastewater</td> <td>12 months</td> <td>94.6 months</td> <td rowspan="2">Meets</td> </tr> <tr> <td>\$ 115,474</td> <td>\$ 910,082</td> </tr> <tr> <td colspan="2"></td> <td>TOTAL</td> <td>\$ 2,144,855</td> </tr> </tbody> </table> | OPERATING RESERVES | | | | | Target | Actual | Goal Status | Water | 3 months | 8 months | Meets | \$ 79,090 | \$ 210,924 | Wastewater | 3 months | 1 months | Does not Meet | \$ 236,145 | \$ 80,028 | CAPITAL RESERVES | | | | Water | 12 months | 98.6 months | Meets | \$ 114,916 | \$ 943,821 | Wastewater | 12 months | 94.6 months | Meets | \$ 115,474 | \$ 910,082 | | | TOTAL | \$ 2,144,855 |
| OPERATING RESERVES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Target | Actual | Goal Status | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water | 3 months | 8 months | Meets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 79,090 | \$ 210,924 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wastewater | 3 months | 1 months | Does not Meet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 236,145 | \$ 80,028 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CAPITAL RESERVES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water | 12 months | 98.6 months | Meets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 114,916 | \$ 943,821 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wastewater | 12 months | 94.6 months | Meets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 115,474 | \$ 910,082 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | TOTAL | \$ 2,144,855 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Meet all regulatory requirements of the water and wastewater systems | <input checked="" type="checkbox"/> | <p><u>Water System Exceedances:</u> None</p> <p><u>Wastewater System Exceedances per TSO**</u> April 2021: Total: 7</p> <ul style="list-style-type: none"> • Dissolved oxygen in sludge pond – 3 • Total Nitrogen Effluent Daily Maximum – 2 • Total Dissolved Solids Daily Max – 1 • Irrigation during rain events - 1 <p>** Due to the relative timing of the monthly report to the RWQCB (source of this information) and the Board agenda preparation schedule, this information is a month in arrears. If there are significant issues in the current month they will be verbally reported to the Board.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

⁴ Based on depreciation recorded for FYE 2020 which is the most recent depreciation entry

FYE 2020 GOAL STATUS REPORT –May 2021

| Goal No. | Description | Chg? | Status | | | |
|----------|--|------|--|-------------|----------------|----------------|
| 5 | Maintain residential delinquent customer accounts receivable (after adjustments for payment plans) customer accounts receivable (after adjustments for current payment plans) in line with criteria at right | ☑ | Criterion | Goal | 4-30-21 | 5-31-21 |
| | | | Total Residential Delinquencies | \$20,000 | \$22,697 | \$30,262 |
| | | | Number Greater than \$1,000 ⁵ | 0 | 4 | 2 |
| | | | Number shutoffs suspended per Executive Order | Info Only | 5 | 4 |
| | | | Percent of accounts greater than 60 days past due date | < 4.0% | 1.8% | 3.3 |
| | | | Number of accounts greater than 60 days past due date | 15 | 4 | 14 |
| | | | Customers Continuously Past Due | Info Only | 11 | 14 |
| | | | Avg. Mos. Continuously Past Due | Info Only | 6.8 | 6.7 |
| | | | Amount continuously past due | Info Only | \$2,299 | \$4,329 |
| | | | Max. No. Months Continuously Past Due | Info Only | 35 | 36 |
| 6 | Develop a Records Retention Policy to manage the District’s records with an emphasis on electronic records when practical | | Adopted March 23, 2021 | | | |
| 7 | Operate within the approved budget as it may be modified from time to time in accordance with the adopted Budget Accountability Policy | | See separate Board Item 2b for Monthly Financial Report | | | |
| 8 | Make appropriate progress toward the completion of the listed capital projects scheduled for FYE 2021 | | See separate Board Item 2c for Capital Projects Report | | | |
| 9 | Properly administer the Infrastructure Financing and Construction Agreement as amended to ensure that the obligations of all parties are met | | See separate Board Item 2e for status of tasks covered by Agreement and amendments | | | |
| 10 | Meet all obligations set by the Central Valley Regional Water Quality Control Board in its Time Schedule Order for service to Manteca | | See separate Board Item 2f for status of tasks covered by TSO | | | |

⁵ Total due (Current plus delinquent amounts)

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert M. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

**Agenda Item 3.e: Infrastructure Finance and Construction Agreement Status Report for
May 2021**

DISCUSSION:

In March 2018, the Board requested a regular report on the status of the various tasks, milestones and responsibilities provided for in the September 11, 2017 Infrastructure Finance and Construction Agreement between the District and Oakwood LT Ventures II. Amendment No. 1 to that agreement became effective June 4, 2019. The amendment addresses Oakwood obligations with regard to the Manteca Option Facilities and wastewater service by Manteca. The requested report, which is attached, presents the status of the key elements of the Agreement and Amendment.

In accordance with Board consensus, the attached report only includes those items that are currently in progress or completed during the subject month; completed items have been posted on the District's website.

STAFF RECOMMENDATION:

Staff recommends that the Board accept the attached Infrastructure Finance and Construction Agreement Status Report for the month indicated.

ATTACHMENTS:

Infrastructure Finance and Construction Agreement Status Report for Indicated Month

INFRASTRUCTURE FINANCE AND CONSTRUCTION AGREEMENT STATUS REPORT⁶ May 2021

Total Funding received from Oakwood under the terms of the Agreement:

- \$ 3,222,600 Initial Deposits made to Escrow on OLWD behalf
- \$ 305,110 Additions to Escrow
- (\$1,320,236) Releases from Escrow to Date
- \$ 2,207,473 Net remaining in escrow

- \$3,371,053 Total billed by OLWD direct to Lafferty

- \$600,000 Value of security received

| Item | Chg? | Status as of Month End |
|---|-------------------------------------|---|
| PAYMENTS FROM OAKWOOD | | |
| Monthly Payments of service charges since effective date | <input checked="" type="checkbox"/> | ONGOING <ul style="list-style-type: none"> • \$777,268 billed to date; as of May 31 Lafferty is three months in arrears |
| Beck Lawsuit Contribution | <input checked="" type="checkbox"/> | ONGOING <ul style="list-style-type: none"> • \$636,144 billed to date; as of May 31 Lafferty is three months in arrears |
| Manteca Wastewater Connection Fee currently \$5,964 due at various times depending on Class of Unit per Amendment No. 1: <ul style="list-style-type: none"> • Class 3 - Lots subject to Amendment No 1 will serve letters – Due prior to issuance of will serve letter (Total 55) • Class 5 – Future Units Due upon recordation of tract map (Estimated 92) | | <i>Connection Fees for Oakwood Class 1, Class 2 and Class 4 lots are fully paid (\$190,848)</i> IN PROGRESS <ul style="list-style-type: none"> • Class 3 – \$119,280 received for 20 out of 55 units NOT STARTED <ul style="list-style-type: none"> • Class 5 - \$0 received |
| District Water Capacity Fee <ul style="list-style-type: none"> • Fee of \$10,490 after 6-30-20 | | \$232,047 paid prior to 7-1-20 IN PROGRESS <ul style="list-style-type: none"> • \$94,510 received FY to date (9 units) |
| Payment for Manteca Reimbursement of gravity sewer (\$4,536 for 55 units) | <input checked="" type="checkbox"/> | <i>Per Amendment 5 with Lafferty and Amendment 1 with Manteca (due at close of escrow)</i> IN PROGRESS <ul style="list-style-type: none"> • Four units sold but no payment received |
| Effective Date of District Promissory Note to Oakwood Ventures (amount revised to be based on formula in Amendment No. 1) | | PENDING <ul style="list-style-type: none"> • Due upon the assignment of the design, construction and associated vendor contracts to District |
| PROPERTY MATTERS | | |
| District to quitclaim its interest in the remainder of Lot 8 | | NOT STARTED |

⁶ See District website for details about all items and tasks completed to date

| Item | Chg? | Status as of Month End |
|---|------|--|
| District to quitclaim its easement rights over 12 Calasetta Lots | | <ul style="list-style-type: none"> Upon commencement of flow to Manteca |
| Option of Pond 1 Property | | <p>NOT STARTED</p> <ul style="list-style-type: none"> Upon commencement of wastewater services to Manteca; Oakwood may exercise option for 36 months |
| Option of Pond 2 Property | | |
| Option of WWTP Property | | |
| (Modified by Amendment No. 1 which constrains site for utility corridors needed by Manteca and allows District to first offer property to RD 17) | | |
| MANTECA OPTION PROJECT DELIVERY | | |
| Facilities to be ready for commencement of wastewater services (<i>Amendment 2 Oakwood deadline is 11-30-20</i>) | ☑ | <p>BEHIND SCHEDULE</p> <p>Per June 10, 2021 construction schedule prepared by Marques service (other than testing) is projected to start October 21, 2021; the completion date has held steady since last month</p> |
| Oakwood to update project schedule monthly by 10 th of month | | <p>IN PROGRESS</p> <ul style="list-style-type: none"> Marques now providing updates to construction schedule on the 10th of each month |
| WWTP Reliability Improvements | | <p>IN PROGRESS</p> <ul style="list-style-type: none"> Design of a partial fiber optic network completed and included in Force Main project for Manteca facilities Conduit placed in trench on Aplicella; Fiber cable pull boxes installed |
| WILL SERVE LETTERS UNDER AMENDMENT NO. 1 | | |
| Third Tranche – 10 units <ul style="list-style-type: none"> Upon (a) substantial completion of pumping station (b) delivery of pipe to job site and (c) resolution of any stop notices | ☑ | <p>NOT RELEASED</p> <p>Per OLWD overall project schedule, which conforms with Marques construction schedule, estimated release is 10/28/21 which has essentially held steady since last month</p> |
| Last Tranche – 25 Units <ul style="list-style-type: none"> Upon commencement of flow (as defined) through Manteca pipeline | ☑ | <p>NOT RELEASED</p> <p>Per OLWD overall project schedule, which conforms with Marques construction schedule, estimated release is 11/9/21 which is a slippage of 10 days since the last monthly update due to anticipated delays at the eastern terminus</p> |

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert M. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.f: Time Schedule Order Status Report for May 2021

DISCUSSION:

On September 28, 2018, the Central Valley Regional Water Quality Control Board (RWQCB) issued Time Schedule Order R5-2018-0902 (the “TSO”) which is a legally binding enforcement order imposed by the Regional Board on the District’s wastewater operations. The TSO has an overarching goal that by February 1, 2023 discharges from the existing wastewater treatment facility will be in compliance with its Waste Discharge Requirements or that discharges will be eliminated altogether. So long as the District remains in compliance with the requirements of the TSO the Regional Board will not refer the matter of the District’s continuing non-compliance with its Waste Discharge Permit to the Attorney General for judicial enforcement, issue a complaint or administrative civil liability or take other enforcement actions against the District.

The TSO establishes deadlines, milestones and activities which the District must undertake related to ending the non-compliance of its existing wastewater treatment facilities with its existing Waste Discharge Permit.

The purpose of this report is to present the status of the various activities mandated by that order that are not yet complete; it does so in the attached status report table.

In accordance with Board consensus, the attached report only includes those items that are currently in progress or completed during the subject month; completed items have been posted on the District’s website.

STAFF RECOMMENDATION:

Staff recommends that the Board accept the attached Time Schedule Order Status Report for the indicated month.

ATTACHMENTS:

Time Schedule Order Status Report for Indicated Month

TIME SCHEDULE ORDER R5-2018-0902
STATUS REPORT
May 2021

| Item | Deadline | Chg? | Status as of Month End |
|---|-------------------------------|-------------------------------------|--|
| <i>FACILITY ACTIONS</i> | | | |
| Complete connection to Manteca System | January 31, 2022 | <input checked="" type="checkbox"/> | ON TARGET Per June 10, 2021 construction schedule prepared by Marques service (other than testing) is projected to start October 21, 2021; the completion date has held steady since last month |
| <i>ADMINISTRATIVE ACTIONS</i> | | | |
| Submit semi-annual Progress reports | Feb 1 and Sept 1 of each year | | COMPLETE FOR: <ul style="list-style-type: none"> • February 1, 2019 • September 1, 2019 • February 1, 2020 • September 1, 2020 • February 1, 2021 |
| <i>OVERARCHING COMPLIANCE DATE</i> | | | |
| Eliminate non-compliant discharges from the WWTP | February 1, 2023 | | ON TARGET |
| <i>2017 COMPLIANCE RELATED ACTIONS⁷</i> | | | |
| Install “fly lines” to correct I/I observed from nine laterals on Aplicella | | | ON HOLD <ul style="list-style-type: none"> • Designs 90% complete • Put on hold pending Manteca Option Facilities and resolution of litigation • RWQCB notified and has not objected |
| Repair source of I/I identified on Riva Trigoso | | | |
| Complete several repairs along laterals (approx. 9) | | | |

⁷ These are related to the Notice of Violation that was issued by the Regional Board on April 13, 2017 regarding the discharge on 2.5 million gallons of treated wastewater to land application areas in violation of the Waste Discharge Requirements during the severe and prolonged wet weather period in early 2017; these are the subject of a separate enforcement action but are listed in the TSO.

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert L. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.g.: Approve an Agreement with Croce, Sanguinetti & Vender Veen for preparation of the FYE 2021 Audit and the Financial Transaction Report and As-Needed Consultation Services with a Combined Upper Limit of \$14,350

DISCUSSION

Croce, Sanguinetti & Vender Veen (Croce) based in Stockton, has been auditing the District's financial statements for the past nine fiscal years. It is proposed that Croce would continue to audit the District's financial statements for fiscal year ending June 30, 2021 as well as prepare the State-mandated Special District Financial Transactions Report. Croce also provides as-needed advice to the District staff throughout the year.

The purpose of this agenda item is the approval of new agreement with Croce for FYE 2022 with a proposed upper limit of \$14,350. This represents \$12,400 for the audit, \$450 for the financial transaction report and \$1,500 for as-needed consultation. The cost of the last audit, financial transaction report and as-needed consulting services was \$13,800. Thus, the cost of FYE 2022 services represent an increase of \$550 or 4.0%. This increase represents slight inflationary increases in the cost of operating the business and the increasing complexity of the District books as we continue to implement the Infrastructure Finance Agreement with Oakwood Ventures and the Wastewater Services Agreement with Manteca. Croce's services for the audit and the financial transaction report are billed on a lump sum basis. In prior years, Croce's as-needed advice was billed on an hourly rate basis separate and apart from their contract for the audit and financial transaction report.

The District Engineer works closely with Croce and is satisfied with their performance and responsiveness. However, it should be recognized that the auditor reports directly to the Board and so it is exclusively the Board's purview to retain an auditor.

STAFF RECOMMENDATION:

That the Board (1) in accordance with the District's adopted Purchasing Policy for Regular and Recurring Services find that Croce has provided satisfactory performance during FYE 2021; (2) approve an agreement with Croce for the preparation of the FYE 2021 audit and financial transaction report together with as-needed consultation with a combined upper limit of \$14,350 and (3) in order to facilitate execution of the agreement during the public health emergency authorizes and directs the District Engineer to sign the agreement on behalf of the District.

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert L. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 3.h.: Receive Annual Reports for Write-off of Uncollectable Customer Accounts, Leak Adjustments and Late Fee Waivers

DISCUSSION

Annual Write-offs of Uncollected Customer Accounts

At the direction of the District's auditor and as has been the past practice for the past several years, the Board is to annually approve write-offs of uncollectable bad debt expenses for customer accounts. Accounts are classified by the District as uncollectable if they are greater than 120 days past due and meet one of the following criteria¹:

1. If the account holder was an owner and they no longer own the home (write-offs proposed after administrative attempts to collect)².
2. If the account holder is a deceased individual and the estate has been closed.
3. If the account holder is a business and it no longer legally exists.
4. If a settlement was reached in a dispute that resulted in partial payment; the remainder of the amount due is written off.

For FYE 2021 all accounts were fully collected and no amounts need to be written off as uncollectible bad debt expenses in accordance with the criteria above.

Leak Adjustments

The District has a policy for granting adjustments for leaks. That policy was applied two times during FYE 2021 for a total of \$533.76 as follows:

- Pipe damaged during construction project; and
- Broken pipe on dock.

The largest of the two leak adjustments occurred during the winter months and so it also adversely affected the calculation of the three month average for wastewater volume. The wastewater adjustment is included in the above amounts.

Late Fee Waivers

The Board recently adopted an informal policy granting staff the authority to waive residential late fees provided that the customer is in good standing (no prior late fees in prior 12 billing cycles) and the reason for the waiver request is reasonably beyond the control of the account holder. Prior to that action staff had been generally administering late fees adjustments in a way that was consistent with that informal policy. In FYE 2021, fourteen (14) late fee waivers have been granted for a total of \$396.63.

STAFF RECOMMENDATION:

It is recommended that the Board receive the annual reports for Write-off of Uncollectable Customer Accounts, Leak Adjustments and Late Fee Waivers

¹ There was a criteria for tenant-account holders but now all account holders are required to be the property owner; no tenant accounts remain.

² The District now places liens on homes for which the account holder is delinquent by greater than \$1,000 if the District has knowledge that a home is on the market and gives notice to the real estate broker handling the transition of amounts due and projected. This has proved successful as the District receives final payment from escrow proceeds

DATE: JUNE 22, 2021 REGULAR MEETING AGENDA
TO: Board of Directors
Oakwood Lake Water District
FROM: Bert L. Michalczyk, District Engineer
Douglas E. Coty, General Counsel

Agenda Item 4.a.: Approve Budget for Fiscal Year Ending June 30, 2022

DISCUSSION

Background

Fiscal Year Ending June 30, 2017 (FYE 2017) was the first fiscal year for which OLWD approved a budget. Prior to that fiscal year, the expenses of OLWD were minimal and a very large fraction of its overall revenues derived from Oakwood Ventures / Beck (the monthly reimbursement) which covered any shortfall between customer revenue and expenses. Oakwood Shores is now approximately 87% of the way to buildout by lot count. As more and more units are built, the monthly funding from Oakwood is diminishing in relation to increased revenue from customers. It is therefore appropriate to continue to adopt budgets each fiscal year. There are many reasons for adopting a budget:

- It creates fiscal discipline;
- It allows actual performance to be measured against what was planned;
- It engenders openness to the public for input establishing the priorities of the agency;
- It enhances transparency and understanding of the agency's finances for its residents, future creditors and other stakeholders;
- It allows decision making to be made in a "big picture" setting rather than piecemeal project by project or contract by contract; and
- It strengthens OLWD's credit worthiness if, in the future, OLWD seeks State Revolving Loan funding or other financing through private sources or the capital markets.

Approach

Rate Adjustments OLWD most recently adopted new water and wastewater rates effective on October 1, 2018. Those rates were adopted with the understanding that if the District were to be able to enter into an arrangement for sewer service via the City of Manteca those rates would be re-examined upon startup of the new facilities. Subsequently, the District has entered into an agreement for wastewater services with Manteca and an as well as an agreement with Oakwood Ventures to finance the needed facilities. It is anticipated that those facilities will go into operation in FYE 2022 but at an as yet unknown date. **Accordingly, this budget assumes the rate structure which became effective on October 1, 2018 (and subsequent rate adjustments on July 1, 2019 and 2020) will remain in place and current operations will be maintained for the entire fiscal year.**

Projects in Progress OLWD is in the process of completing two projects that could have budget implications: The Wastewater Collection System Master Plan and the Water Reservoir Facility Plan and Predesign. It was hoped that those projects would be further along before the preparation of the budget to allow the recommended costs to be included herein. However, they are not yet sufficiently complete to do so. When those projects are complete the impacts on FYE 2022 expenditures will be evaluated and budget amendments may be proposed.

Manteca Facilities Startup Revised budget actions will be presented to the Board once further clarity regarding timing and exact dollar amounts related to Manteca wastewater service and the cost of facilities to enable such service are known.

Budget Categories

The budget has a revenue component as well as an expense component. Further, the expense component is separated by operating costs (regular and recurring expenses which can more or less be expected every year) and project expenses (projects and efforts which have a fixed scope and duration or which are one time in nature). The budget also serves as an approximate pro-forma Profit and Loss Statement for the fiscal year showing the anticipated net change in the cash position of the District from the start through the end of the fiscal year.

The expense and revenue categories used in the budget correspond to the chart of accounts currently used by the District; doing so also helps with year-over-year comparisons. By law expenses and income needs to be separated for the water and wastewater enterprises. That practice will continue.

Revenue Budget

Overall Revenue

Overall, revenue is budgeted:

- \$ 713,300 Water
- \$1,629,200 Wastewater
- \$2,342,500 Total

In addition, the District is projected to receive cash for various items that by accounting standards are not treated as revenue (these are related to liability and accounts receivable balance sheet accounts) as follows:

- | | |
|---|-----------|
| • Net Change in Customer Deposits | \$ 4,000 |
| • Manteca Treatment Capacity Fee Remittances: | \$208,700 |
| • Manteca Gravity Sewer Fee Remittances | \$ 95,300 |

Customer Revenue

Both water and the wastewater revenue have “fixed” and “quantity” components.

- Fixed charges for both utilities are conceptually easy to calculate using known unit counts and the FYE 2022 schedule of fixed charges and because Oakwood Ventures pays the established fixed charges for all lots that they own this revenue is unaffected by growth.
- Quantity charges are more complex to calculate because there are several factors that influence usage:
 - An increase in the number of occupied units (21 newly occupied are assumed based on the known pace of Lafferty construction);
 - Year to year changes in the usage pattern by the community, baseline FYE 2022 quantity charges are based on actual FYE 2021 usage patterns; and
 - Changing consumption patterns due to the developing drought which for FYE 2020, and to be conservative, a 5% reduction in water sales is assumed.

Revenue from Oakwood Ventures

In accordance with the Facilities Financing Agreement (and its amendments) Oakwood Ventures has certain obligations to fund the operations of the District. In particular these currently fall into the following categories:

- Payment of water and wastewater charges for Oakwood Ventures-owned lots (that revenue (estimated to be approximately \$150,000 for FYE 2022) is included in the variable and fixed water and wastewater revenue discussed above);
- Payments of \$4,000 to cover the actual cost of the Beck litigation; and
- Payments of \$250,000 to cover construction period costs incurred by the District for the new Manteca facilities¹;
- Payments of \$3,000 to cover the cost of District CEQA compliance for the new Manteca Facilities; and
- Payments of \$220,300 for Water System Capacity Fees.

As noted above, the District will receive “non-revenue” payments from Oakwood Ventures for Manteca Treatment Capacity Fees (estimated to be \$208,700) and for buy-in to the Manteca Gravity Sewer (estimated to be \$95,300). Both will be deposited into a long term liability accounts.

Other Revenue

Other sources of revenue are minor (e.g. interest, late fees, shut-off fees etc.) and generally are budgeted in accordance with projected FYE 2021 actuals.

Attachment 1 presents the FYE 2022 Revenue budget.

Operating Expenses

Overall, operating (non-project) expenses are budgeted:

- \$ 307,800 Water
- \$1,129,450 Wastewater
- \$1,437,250 Total

Approximately \$4,000 of operating expenses will be reimbursable by Oakwood Ventures related to the ongoing litigation.

Operating expenses were generally increased by 2.72%² over projected FYE 2021 totals and rounded to the nearest \$50. A few expense categories were individually determined and are related to special circumstances or new initiatives:

- (6022) Board Elections – There will be no Board election in FYE 2022 so this account is budgeted at \$0 this year.
- (6035) Contract Operations – The budgeted amount for each sub-code (wastewater, water and customer service) is budgeted to match the not-to-exceed amount in the approved FYE 2022 Valley Operator’s agreement.
- (6050) District Engineer – The budget for the District Engineer is budgeted to match the not-to-exceed amount in the approved FYE 2022 for Bert Michalczyk, Consulting Engineers Inc. and it is all budgeted in this account. In reality, much of his effort is

¹ Oakwood Ventures is disputing significant amounts of these costs

² Source = State of California Department of Finance Forecast; for FYE 2022

project related and will be charged to project accounts and/or is reimbursable by Oakwood Ventures. However, it is impossible to estimate at the beginning of the year which projects will be charged and exactly how much will be reimbursable by Oakwood Ventures. In recent years approximately 35% of the District Engineer billings has been project related or reimbursable.

- (6071) Legal – Infrastructure Deficiency - The cost related to Beck lawsuit was set at \$4,000 to allow for close out of the proceedings in FYE 2022.
- (6115) Professional Services – This account is budgeted to match the not-to-exceed amount in the approved FYE 2022 for Croce (auditor); R-First (accounting) and Kleinfelder (groundwater monitoring, wastewater only) plus an additional \$40,000 for other professional services that have been historically needed by the District during the course of the year.

Attachment 2 presents the Operating Expense Budget.

Capital and Project Expenses

Overall capital and project expenses are budgeted:

- \$ 318,000 Water
- \$ 651,500 Wastewater
- \$ 969,500 Total

The Capital and Project Expense budget is included as Attachment 3. Each project is described in Attachment 4. There are:

- Five (5) FYE 2021 projects that have completed and have been closed out;
- Fourteen (14) existing projects are continuing into FYE 2022; and
- Two (2) new projects will be included in the FYE 2022 budget.

The overall capital and project expense budget is significantly less than it was FYE 2021 (\$572,760). The decrease is related to the completion and closeout of the Castellina Water Main Replacement project.

The District has sufficient reserves to handle the projects

It should be noted that approximately \$250,600 of the total amount (wastewater related) is reimbursable from Oakwood Ventures and the District is projected to receive approximately \$220,300 in water system capacity fees which can be used for capital projects in the water enterprise.

Periodic Projects

Proper operation and maintenance of the District facilities requires that certain efforts be periodically undertaken on a cycle that is greater than one year. As such they can be somewhat “staggered” to spread out the effort and expense. These efforts include the following. In FYE 2022 only one of these projects will be undertaken as shown.

| Description | Last Done | Frequency | Next Scheduled |
|---------------------------------|------------------|------------------|-----------------------|
| Reservoir Dive Inspection | 2016 | 5 years | This Fiscal Year |
| Interlake Pipe Dive Inspection | 2020 | 5 years | 2025 |
| Collection System Flushing | Never | 3 years | 2022 |
| Collection System TV Inspection | 2018 | 5 years | 2023 |

Overall Budget

The detailed budget for FYE 2022, with a comparison to FYE 2021 projected actuals, is presented in Attachment 4 for all revenue and expense account codes. The following is a high level summary of the FYE 2022 budget. Both the water enterprise and the wastewater enterprise are projected to operate in the black having net gains as identified in the table below that represent 7.9% and 6.5% improvements in the cash position of each fund, respectively based on current balances.

| | Water | Wastewater | Total |
|---|--------------|-------------------|--------------|
| REVENUE | | | |
| Customer Revenue | \$ 486,800 | \$ 1,359,100 | \$ 1,845,900 |
| Oakwood Revenue | \$ 224,300 | \$ 253,600 | \$ 477,900 |
| Miscellaneous Revenue | \$ 5,200 | \$ 13,500 | \$ 18,700 |
| <i>TOTAL REVENUE</i> | \$ 716,300 | \$ 1,626,200 | \$ 2,342,500 |
| EXPENSES | | | |
| Operating Expenses | \$ 307,800 | \$ 1,129,450 | \$ 1,437,250 |
| Capital and Project Expenses | \$ 318,000 | \$ 651,500 | \$ 969,500 |
| <i>TOTAL EXPENSES</i> | \$ 625,800 | \$ 1,780,950 | \$ 2,406,750 |
| BALANCE SHEET RELATED CASH CHANGES | \$ 1,100 | \$ 307,300 | \$ 308,400 |
| NET GAIN (LOSS) IN CASH POSITION | \$ 91,600 | \$ 152,550 | \$ 244,150 |

Expense Split between Water and Wastewater

The budget continues the District practice of splitting general and administrative expenses (that is, expenses not directly related to one or the other enterprise) 25% to water and 75% to wastewater. This split was reviewed by the District's rate consultant in 2018 and found to be reasonable so long as the current wastewater facility is in operations. It is projected to shift more heavily towards water with the implementation of the Manteca option facilities.

Fiscal Year Annual Goals

Budgets are a tool to allocate financial resources to achieve an organization's mission. As such, and while budgetary performance is important of itself, it is equally important to use those resources to achieve the established goals of the organization. For FYE 2022 staff is proposing the following goals:

1. Commence wastewater service to the City of Manteca;
2. Properly administer the Infrastructure Financing and Construction Agreement as amended to ensure that the obligations of all the parties are met;
3. Properly administer the Manteca Wastewater Services Agreement as amended to ensure that the obligations of all the parties are met;
4. Meet all obligations set by the Central Valley Regional Water Quality Control Board in its Time Schedule Order for service to Manteca;
5. Assuming October 2021 commencement of pumping to Manteca, have the new "post-Manteca" rate structure adopted and effective no later than on July 1, 2022;

6. Operate within the approved budget as the budget may be modified from time to time in accordance with the adopted Budget Accountability Policy;
7. Maintain fund balances in conformance with the adopted Financial Reserves Policy;
8. Make appropriate progress toward the completion of the listed projects scheduled for FYE 2022;
9. Meet all regulatory requirements of the water and wastewater systems;
10. Maintain residential delinquent customer accounts receivable (after adjustments for payment plans) less than \$20,000 with no delinquencies exceeding \$1,000 and no more than approximately 4% of accounts (15 accounts) more than 60 days past due;
11. Develop a formal Late Fee Waiver policy and Property Use policy; and
12. Review and update as appropriate 25% of the adopted Board policies.

STAFF RECOMMENDATION:

Staff recommends that the Board:

1. Approve the FYE 2022 Revenue, Operating Expense and Capital and Project Expense budgets per Attachments 1 through 4;
2. Direct that the budget be managed in accordance with the adopted Budget Accountability Policy;
3. Approve a 25% / 75% split of general expenses between water and wastewater respectively for FYE 2022; and
4. Establish the goals identified above for FYE 2022.

ATTACHMENTS:

1. Revenue Budget
2. Operating Expense Budget
3. Capital and Project Budget
4. Capital and Project Summaries

| OAKWOOD LAKE WATER DISTRICT REVENUE BUDGET | | WATER | | | | | |
|---|--|------------------------|-----------------------|-----------------|--------------------|-------------------------|---------|
| | | Amounts | | | | Change Bud to Projected | |
| 2.72% Projected CPI | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | FYE 2022 Budget | Dollar | Percent |
| REVENUES | | | | | | | |
| 4010.01 | Quantity Charges | \$ 145,074 | \$ 158,262 | \$ 159,200 | \$ 181,300 | \$ 23,038 | 15% |
| 4010.02 | Fixed Charges | \$ 296,488 | \$ 323,442 | \$ 305,500 | \$ 305,500 | \$ (17,942) | -6% |
| 4010 | Total Customer Payments | \$ 441,562 | \$ 481,704 | \$ 464,700 | \$ 486,800 | \$ 5,096 | 1% |
| 4020 | Interest Income | \$ 620 | \$ 676 | \$ 400 | \$ 700 | \$ 24 | 4% |
| 4031.02 | Manteca CEQA Reimbursements | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 4031.08 | Lafferty Infrastructure Lawsuit Reimb. | \$ 74,143 | \$ 80,883 | \$ 18,750 | \$ 4,000 | \$ (76,883) | -95% |
| 4031.10 | Manteca Facilities Man. Reimb. | \$ (5) | \$ (6) | \$ - | \$ - | \$ 6 | -100% |
| 4031.11 | Lafferty Water Capacity Fees | \$ 101,759 | \$ 122,111 | \$ 209,800 | \$ 220,300 | \$ 98,189 | 80% |
| 4031 | Lafferty Related Income | \$ 175,897 | \$ 202,988 | \$ 228,550 | \$ 224,300 | \$ 21,312 | 10% |
| 4045 | Late Fees | \$ 3,987 | \$ 4,349 | \$ 5,600 | \$ 4,300 | \$ (49) | -1% |
| 4047 | Shut Off Fees | \$ 50 | \$ 55 | \$ 100 | \$ 100 | \$ 45 | 83% |
| 4048 | Reconnect Fees | \$ 50 | \$ 55 | \$ 100 | \$ 100 | \$ 45 | 83% |
| TOTAL REVENUES | | \$ 622,166 | \$ 689,827 | \$ | \$ 716,300 | \$ 26,473 | 4% |

| OAKWOOD LAKE WATER DISTRICT REVENUE BUDGET | | WASTEWATER | | | | | |
|---|--|------------------------|-----------------------|-----------------|--------------------|-------------------------|---------|
| | | Amounts | | | | Change Bud to Projected | |
| 2.72% Projected CPI | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | FYE 2022 Budget | Dollar | Percent |
| REVENUES | | | | | | | |
| 4010.01 | Quantity Charges | \$ 298,826 | \$ 325,992 | \$ 337,900 | \$ 394,500 | \$ 68,508 | 21% |
| 4010.02 | Fixed Charges | \$ 864,453 | \$ 943,040 | \$ 964,600 | \$ 964,600 | \$ 21,560 | 2% |
| 4010 | Total Customer Payments | \$ 1,163,279 | \$ 1,269,032 | \$ 1,302,500 | \$ 1,359,100 | \$ 90,068 | 7% |
| 4020 | Interest Income | \$ 1,292 | \$ 1,409 | \$ 400 | \$ 1,400 | \$ (9) | -1% |
| 4031.02 | Manteca CEQA Reimbursements | \$ 575 | \$ 627 | \$ 3,000 | \$ 600 | \$ (27) | -4% |
| 4031.08 | Lafferty Infrastructure Lawsuit Reimb. | \$ 122,369 | \$ 133,494 | \$ 56,250 | \$ 3,000 | \$ (130,494) | -98% |
| 4031.10 | Manteca Facilities Man. Reimb. | \$ 280,137 | \$ 336,164 | \$ 245,000 | \$ 250,000 | \$ (86,164) | -26% |
| 4031.11 | Lafferty Water Capacity Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 4031 | Lafferty Related Income | \$ 403,081 | \$ 470,285 | \$ 304,250 | \$ 253,600 | \$ (216,685) | -46% |
| 4045 | Late Fees | \$ 10,742 | \$ 11,718 | \$ 12,600 | \$ 11,700 | \$ (18) | 0% |
| 4047 | Shut Off Fees | \$ 150 | \$ 164 | \$ 400 | \$ 200 | \$ 36 | 22% |
| 4048 | Reconnect Fees | \$ 150 | \$ 164 | \$ 300 | \$ 200 | \$ 36 | 22% |
| TOTAL REVENUES | | \$ 1,578,694 | \$ 1,752,772 | \$ | \$ 1,626,200 | \$ (126,572) | -7% |

| OAKWOOD LAKE WATER DISTRICT REVENUE BUDGET | | TOTAL | | | | | |
|---|--|------------------------|-----------------------|-----------------|--------------------|-------------------------|---------|
| | | Amounts | | | | Change Bud to Projected | |
| 2.72% Projected CPI | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | FYE 2022 Budget | Dollar | Percent |
| REVENUES | | | | | | | |
| 4010.01 | Quantity Charges | \$ 443,900 | \$ 484,255 | \$ 497,100 | \$ 575,800 | \$ 91,545 | 19% |
| 4010.02 | Fixed Charges | \$ 1,160,941 | \$ 1,266,481 | \$ 1,270,100 | \$ 1,270,100 | \$ 3,619 | 0% |
| 4010 | Total Customer Payments | \$ 1,604,841 | \$ 1,750,736 | \$ 1,767,200 | \$ 1,845,900 | \$ 95,164 | 5% |
| 4020 | Interest Income | \$ 1,912 | \$ 2,086 | \$ 800 | \$ 2,100 | \$ 14 | 1% |
| 4031.02 | Manteca CEQA Reimbursements | \$ 575 | \$ 627 | \$ 3,000 | \$ 600 | \$ (27) | -4% |
| 4031.08 | Lafferty Infrastructure Lawsuit Reimb. | \$ 196,512 | \$ 214,377 | \$ 75,000 | \$ 7,000 | \$ (207,377) | -97% |
| 4031.10 | Manteca Facilities Man. Reimb. | \$ 280,132 | \$ 336,158 | \$ 245,000 | \$ 250,000 | \$ (86,158) | -26% |
| 4031.11 | Lafferty Water Capacity Fees | \$ 101,759 | \$ 122,111 | \$ 209,800 | \$ 220,300 | \$ 98,189 | 80% |
| 4031 | Lafferty Related Income | \$ 578,978 | \$ 673,273 | \$ 532,800 | \$ 477,900 | \$ (195,373) | -29% |
| 4045 | Late Fees | \$ 14,729 | \$ 16,068 | \$ 18,200 | \$ 16,000 | \$ (68) | 0% |
| 4047 | Shut Off Fees | \$ 200 | \$ 218 | \$ 500 | \$ 300 | \$ 82 | 38% |
| 4048 | Reconnect Fees | \$ 200 | \$ 218 | \$ 400 | \$ 300 | \$ 82 | 38% |
| TOTAL REVENUES | | \$ 2,200,860 | \$ 2,442,599 | \$ 2,319,900 | \$ 2,342,500 | \$ (100,099) | -4% |

| OAKWOOD LAKE WATER DISTRICT EXPENSE BUDGET | | WATER | | | | | | |
|---|---|------------------------|-----------------------|-----------------|--------------------|-------------------------|-------------|--|
| | | Amounts | | | | Change Bud to Projected | | |
| | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | FYE 2022 Budget | Dollar | Percent | |
| <i>Operating Expenses:</i> | | | | | | | | |
| 6000 | Administrative Expenses | \$ 1,758 | \$ 1,918 | \$ 450 | \$ 1,950 | \$ 32 | 2% | |
| 6010 | Bank Service Charges | \$ 10 | \$ 11 | \$ 10 | \$ 50 | \$ 39 | | |
| 6011 | Authorize.Net | \$ 133 | \$ 145 | \$ 100 | \$ 150 | \$ 5 | 3% | |
| 6012 | E-Check Fees | \$ 320 | \$ 349 | \$ 550 | \$ 350 | \$ 1 | 0% | |
| 6013 | E-Online Credit Card Fees | \$ 4,964 | \$ 5,416 | \$ 4,400 | \$ 5,550 | \$ 134 | 2% | |
| 6022 | Elections Board Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6023 | District Secretary | \$ 2,062 | \$ 2,250 | \$ 2,200 | \$ 2,300 | \$ 50 | 2% | |
| 6030 | Chemicals | \$ 1,558 | \$ 1,699 | \$ 7,900 | \$ 1,750 | \$ 51 | 3% | |
| 6035.01 | Contract Operations - Wastewater | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6035.02 | Contract Operations - Water | \$ 28,919 | \$ 31,547 | \$ 46,100 | \$ 34,200 | \$ 2,653 | 8% | |
| 6035.03 | Contract Operations - Customer Service | \$ 6,846 | \$ 7,468 | \$ 5,700 | \$ 8,100 | \$ 632 | 8% | |
| 6040 | Contract Services - Non Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6050 | District Engineer, Director of Operations | \$ 72,281 | \$ 78,852 | \$ 48,000 | \$ 67,500 | \$ (11,352) | -14% | |
| 6055 | Insurance | \$ 3,377 | \$ 3,683 | \$ 3,150 | \$ 3,800 | \$ 117 | 3% | |
| 6065 | Laboratory Services | \$ 6,996 | \$ 7,632 | \$ 12,650 | \$ 7,850 | \$ 218 | 3% | |
| 6070 | Legal | \$ 8,724 | \$ 9,517 | \$ 15,800 | \$ 9,800 | \$ 283 | 3% | |
| 6071 | Legal - Infrastructure Deficiency | \$ 54,129 | \$ 59,049 | \$ 18,750 | \$ 1,000 | \$ (58,049) | -98% | |
| 6075 | Licenses and Permits | \$ 4,698 | \$ 5,126 | \$ 3,950 | \$ 5,250 | \$ 124 | 2% | |
| 6080 | Maintenance Scheduled | \$ 5,203 | \$ 5,676 | \$ 5,500 | \$ 5,850 | \$ 174 | 3% | |
| 6085 | Maintenance, Unscheduled | \$ 34,479 | \$ 37,614 | \$ 57,700 | \$ 38,650 | \$ 1,036 | 3% | |
| 6086 | Maintenance, Landscaping | \$ 4,410 | \$ 4,811 | \$ 2,500 | \$ 4,950 | \$ 139 | 3% | |
| 6090 | Office Supplies | \$ 584 | \$ 637 | \$ 1,000 | \$ 650 | \$ 13 | 2% | |
| 6095 | Operating Supplies | \$ 11,402 | \$ 12,438 | \$ 5,450 | \$ 12,800 | \$ 362 | 3% | |
| 6100 | Other | \$ 80 | \$ 87 | \$ 50 | \$ 100 | \$ 13 | 14% | |
| 6105.01 | Board Wages | \$ 1,325 | \$ 1,445 | \$ 1,500 | \$ 1,500 | \$ 55 | 4% | |
| 6105.04 | ADP Payroll Fees | \$ 112 | \$ 134 | \$ 300 | \$ 150 | \$ 16 | 12% | |
| 6105.08 | Workers Comp | \$ - | \$ - | \$ 300 | \$ - | \$ - | | |
| 6105.09 | Employer Payroll Taxes | \$ 396 | \$ 432 | \$ 150 | \$ 450 | \$ 18 | 4% | |
| 6110 | Postage and Delivery | \$ 3,445 | \$ 3,759 | \$ 3,200 | \$ 3,850 | \$ 91 | 2% | |
| 6115 | Professional Services | \$ 32,347 | \$ 35,288 | \$ 36,550 | \$ 45,400 | \$ 10,112 | 29% | |
| 6120 | Rental / Lease | \$ 1,293 | \$ 1,411 | \$ 300 | \$ 1,450 | \$ 39 | 3% | |
| 6125 | Small Tools | \$ 11,205 | \$ 12,224 | \$ 2,000 | \$ 12,550 | \$ 326 | 3% | |
| 6130 | Utilities | \$ 26,197 | \$ 28,578 | \$ 29,650 | \$ 29,350 | \$ 772 | 3% | |
| 6150 | Stormwater Maintenance | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | | |
| Total Operating Expenses | | \$ 329,253 | \$ 359,198 | \$ - | \$ 307,800 | \$ (51,398) | -14% | |

| OAKWOOD LAKE WATER DISTRICT EXPENSE BUDGET | | WASTEWATER | | | | | | |
|---|---------------------------------|---|---------------------|---------------------|-------------------|-------------------------|--------------------|------------|
| | | Amounts | | | | Change Bud to Projected | | |
| 2.72% Projected CPI | | FYE 2021 | FYE 2021 | FYE 2021 | FYE 2022 | Dollar | Percent | |
| | | thru 05-31 | Projected | Budget | Budget | | | |
| Operating Expenses: | | | | | | | | |
| | 6000 | Administrative Expenses | \$ 16,028 | \$ 17,485 | \$ 14,350 | \$ 17,950 | \$ 465 | 3% |
| | 6010 | Bank Service Charges | \$ 31 | \$ 34 | \$ 30 | \$ 50 | \$ 16 | |
| | 6011 | Authorize.Net | \$ 399 | \$ 435 | \$ 250 | \$ 450 | \$ 15 | 3% |
| | 6012 | E-Check Fees | \$ 905 | \$ 987 | \$ 1,450 | \$ 1,000 | \$ 13 | 1% |
| | 6013 | E-Online Credit Card Fees | \$ 14,893 | \$ 16,247 | \$ 13,150 | \$ 16,700 | \$ 453 | 3% |
| | 6022 | Elections Board Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | 6023 | District Secretary | \$ 6,188 | \$ 6,750 | \$ 6,250 | \$ 6,950 | \$ 200 | 3% |
| | 6030 | Chemicals | \$ 11,228 | \$ 12,249 | \$ 9,550 | \$ 12,600 | \$ 351 | 3% |
| | 6035.01 | Contract Operations - Wastewater | \$ 164,348 | \$ 193,463 | \$ 149,350 | \$ 197,300 | \$ 3,837 | 2% |
| | 6035.02 | Contract Operations - Water | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | 6035.03 | Contract Operations - Customer Service | \$ 20,537 | \$ 22,404 | \$ 17,150 | \$ 24,400 | \$ 1,996 | 9% |
| | 6040 | Contract Services - Non Maintenance | \$ 8,816 | \$ 9,618 | \$ 8,100 | \$ 9,900 | \$ 282 | 3% |
| | 6050 | District Engineer, Director of Operations | \$ 110,869 | \$ 120,948 | \$ 144,000 | \$ 184,500 | \$ 63,552 | 53% |
| | 6055 | Insurance | \$ 10,130 | \$ 11,050 | \$ 9,450 | \$ 11,350 | \$ 300 | 3% |
| | 6065 | Laboratory Services | \$ 37,655 | \$ 41,078 | \$ 46,300 | \$ 42,200 | \$ 1,122 | 3% |
| | 6070 | Legal | \$ 38,727 | \$ 42,248 | \$ 47,850 | \$ 43,400 | \$ 1,152 | 3% |
| | 6071 | Legal - Infrastructure Deficiency | \$ 149,173 | \$ 162,735 | \$ 56,250 | \$ 3,000 | \$ (159,735) | -98% |
| | 6075 | Licenses and Permits | \$ 13,663 | \$ 14,905 | \$ 14,950 | \$ 15,300 | \$ 395 | 3% |
| | 6080 | Maintenance Scheduled | \$ 29,676 | \$ 32,374 | \$ 42,750 | \$ 33,250 | \$ 876 | 3% |
| | 6085 | Maintenance, Unscheduled | \$ 59,372 | \$ 64,769 | \$ 74,100 | \$ 66,550 | \$ 1,781 | 3% |
| | 6086 | Maintenance, Landscaping | \$ 4,550 | \$ 4,964 | \$ 5,200 | \$ 5,100 | \$ 136 | 3% |
| | 6090 | Office Supplies | \$ 902 | \$ 984 | \$ 3,300 | \$ 1,000 | \$ 16 | 2% |
| | 6095 | Operating Supplies | \$ 17,255 | \$ 18,823 | \$ 5,500 | \$ 19,350 | \$ 527 | 3% |
| | 6100 | Other | \$ 308 | \$ 336 | \$ 550 | \$ 350 | \$ 14 | 4% |
| | 6105.01 | Board Wages | \$ 4,050 | \$ 4,418 | \$ 4,500 | \$ 4,550 | \$ 132 | 3% |
| | 6105.04 | ADP Payroll Fees | \$ 335 | \$ 365 | \$ 900 | \$ 400 | \$ 35 | 10% |
| | 6105.08 | Workers Comp | \$ - | \$ 975 | \$ 950 | \$ 1,000 | \$ 25 | 3% |
| | 6105.09 | Employer Payroll Taxes | \$ 1,193 | \$ 1,301 | \$ 500 | \$ 1,350 | \$ 49 | 4% |
| | 6110 | Postage and Delivery | \$ 4,145 | \$ 4,521 | \$ 4,150 | \$ 4,650 | \$ 129 | 3% |
| | 6115 | Professional Services | \$ 149,537 | \$ 163,131 | \$ 149,850 | \$ 189,900 | \$ 26,769 | 16% |
| | 6120 | Rental / Lease | \$ 78,029 | \$ 85,122 | \$ 21,300 | \$ 87,450 | \$ 2,328 | 3% |
| | 6125 | Small Tools | \$ 1,488 | \$ 1,623 | \$ 6,000 | \$ 1,650 | \$ 27 | 2% |
| | 6130 | Utilities | \$ 110,986 | \$ 121,075 | \$ 85,100 | \$ 124,350 | \$ 3,275 | 3% |
| | 6150 | Stromwater Maintenance | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | |
| | Total Operating Expenses | | \$ 1,065,414 | \$ 1,177,420 | \$ 944,580 | \$ 1,129,450 | \$ (47,970) | -4% |

| OAKWOOD LAKE WATER DISTRICT EXPENSE BUDGET | | TOTAL | | | | | |
|---|---|------------------------|-----------------------|---------------------|---------------------|-------------------------|------------|
| | | Amounts | | | | Change Bud to Projected | |
| 0.80% | Projected CPI | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | FYE 2022 Budget | Dollar | Percent |
| Operating Expenses: | | | | | | | |
| 6000 | Administrative Expenses | \$ 17,786 | \$ 19,403 | \$ 14,800 | \$ 19,900 | \$ 497 | 3% |
| 6010 | Bank Service Charges | \$ 41 | \$ 44 | \$ 40 | \$ 100 | \$ 56 | |
| 6011 | Authorize.Net | \$ 532 | \$ 580 | \$ 350 | \$ 600 | \$ 20 | 3% |
| 6012 | E-Check Fees | \$ 1,225 | \$ 1,337 | \$ 2,000 | \$ 1,350 | \$ 13 | 1% |
| 6013 | E-Online Credit Card Fees | \$ 19,858 | \$ 21,663 | \$ 17,550 | \$ 22,250 | \$ 587 | 3% |
| 6022 | Elections Board Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 6023 | District Secretary | \$ 8,250 | \$ 9,000 | \$ 8,450 | \$ 9,250 | \$ 250 | 3% |
| 6030 | Chemicals | \$ 12,786 | \$ 13,948 | \$ 17,450 | \$ 14,350 | \$ 402 | 3% |
| 6035.01 | Contract Operations - Wastewater | \$ 164,348 | \$ 193,463 | \$ 149,350 | \$ 197,300 | \$ 3,837 | 2% |
| 6035.02 | Contract Operations - Water | \$ 28,919 | \$ 31,547 | \$ 46,100 | \$ 34,200 | \$ 2,653 | 8% |
| 6035.03 | Contract Operations - Customer Service | \$ 27,383 | \$ 29,873 | \$ 22,850 | \$ 32,500 | \$ 2,627 | 9% |
| 6040 | Contract Services - Non Maintenance | \$ 8,816 | \$ 9,618 | \$ 8,100 | \$ 9,900 | \$ 282 | 3% |
| 6050 | District Engineer, Director of Operations | \$ 183,150 | \$ 199,800 | \$ 192,000 | \$ 252,000 | \$ 52,200 | 26% |
| 6055 | Insurance | \$ 13,506 | \$ 14,734 | \$ 12,600 | \$ 15,150 | \$ 416 | 3% |
| 6065 | Laboratory Services | \$ 44,651 | \$ 48,710 | \$ 58,950 | \$ 50,050 | \$ 1,340 | 3% |
| 6070 | Legal | \$ 47,452 | \$ 51,766 | \$ 63,650 | \$ 53,200 | \$ 1,434 | 3% |
| 6071 | Legal - Infrastructure Deficiency | \$ 203,302 | \$ 221,784 | \$ 75,000 | \$ 4,000 | \$ (217,784) | -98% |
| 6075 | Licenses and Permits | \$ 18,362 | \$ 20,031 | \$ 18,900 | \$ 20,550 | \$ 519 | 3% |
| 6080 | Maintenance Scheduled | \$ 34,879 | \$ 38,050 | \$ 48,250 | \$ 39,100 | \$ 1,050 | 3% |
| 6085 | Maintenance, Unscheduled | \$ 93,851 | \$ 102,383 | \$ 131,800 | \$ 105,200 | \$ 2,817 | 3% |
| 6086 | Maintenance, Landscaping | \$ 8,960 | \$ 9,775 | \$ 7,700 | \$ 10,050 | \$ 275 | 3% |
| 6090 | Office Supplies | \$ 1,486 | \$ 1,621 | \$ 4,300 | \$ 1,650 | \$ 29 | 2% |
| 6095 | Operating Supplies | \$ 28,657 | \$ 31,262 | \$ 10,950 | \$ 32,150 | \$ 888 | 3% |
| 6100 | Other | \$ 388 | \$ 423 | \$ 600 | \$ 450 | \$ 27 | 6% |
| 6105.01 | Board Wages | \$ 5,375 | \$ 5,864 | \$ 6,000 | \$ 6,050 | \$ 186 | 3% |
| 6105.04 | ADP Payroll Fees | \$ 446 | \$ 499 | \$ 1,200 | \$ 550 | \$ 51 | 10% |
| 6105.08 | Workers Comp | \$ - | \$ 975 | \$ 1,250 | \$ 1,000 | \$ 25 | 3% |
| 6105.09 | Employer Payroll Taxes | \$ 1,589 | \$ 1,733 | \$ 650 | \$ 1,800 | \$ 67 | 4% |
| 6110 | Postage and Delivery | \$ 7,590 | \$ 8,280 | \$ 7,350 | \$ 8,500 | \$ 220 | 3% |
| 6115 | Professional Services | \$ 181,884 | \$ 198,419 | \$ 186,400 | \$ 235,300 | \$ 36,881 | 19% |
| 6120 | Rental / Lease | \$ 79,322 | \$ 86,533 | \$ 21,600 | \$ 88,900 | \$ 2,367 | 3% |
| 6125 | Small Tools | \$ 12,693 | \$ 13,847 | \$ 8,000 | \$ 14,200 | \$ 353 | 3% |
| 6130 | Utilities | \$ 137,182 | \$ 149,653 | \$ 114,750 | \$ 153,700 | \$ 4,047 | 3% |
| 6150 | Stromwater Maintenance | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | |
| Total Operating Expenses | | \$ 1,394,668 | \$ 1,536,618 | \$ 1,258,940 | \$ 1,437,250 | \$ (99,368) | -6% |

| OAKWOOD LAKE WATER DISTRICT | | WATER | | | | | |
|------------------------------------|---|------------------------|-----------------------|-----------------|-------------------------------------|--------------------------------|--------------------------|
| | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | Carryover Budget (If Unspent) | Additional FYE 2022 Funding | Total FYE 2022 Budget |
| CAPITAL AND PROJECT EXPENSE BUDGET | | | | | | | |
| 9000.01 | Facilities Plan Post Manteca CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.19 | WWTP Cap Invest & Alternatives CLOSED | \$ - | \$ - | \$ - | | | |
| 9000.20 | WWTP Sludge Removal CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.30 | Programatic Review of Insurance Coverage CONTINUING | \$ - | \$ - | \$ 1,250 | \$ 1,250 | \$ - | \$ 1,250 |
| 9000.31 | Lake Interie Pipe Inspection CLOSED | \$ 2,894 | \$ 2,894 | \$ 1,875 | | | |
| 9000.38 | Aplicella Fly Line CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.39 | Collection System I/I Spot Repairs CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.40 | Manteca Option CEQA CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.42 | Manteca Option Facilities Support CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.43 | Chiavari Landscaping Irrigation CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.46 | WTP Process Improvements CONTINUING | \$ 96,096 | \$ 104,832 | \$ 250,000 | \$ 145,168 | \$ 24,832 | \$ 170,000 |
| 9000.48 | Castellina Water Main Replacement CLOSED | \$ 427,947 | \$ 427,947 | \$ 478,760 | | | |
| 9000.49 | SCADA Communications CONTINUING | \$ 4,445 | \$ 4,849 | \$ 12,500 | \$ 7,651 | \$ 14,849 | \$ 22,500 |
| 9000.50 | Water Reservoir Expansion CONTINUING | \$ 29,514 | \$ 32,197 | \$ 100,000 | \$ 67,803 | \$ 7,197 | \$ 75,000 |
| 9000.51 | Update Rate Study CONTINUING | \$ 4,787 | \$ 4,787 | \$ 9,000 | \$ 4,214 | \$ 4,786 | \$ 9,000 |
| 9000.52 | Wastewater Master Plan CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.53 | SCADA Programming CONTINUING | \$ 44 | \$ 44 | \$ 18,750 | \$ 18,706 | \$ 1,044 | \$ 19,750 |
| 9000.54 | LS3 Replacement and Spare Pumps CLOSED | \$ - | \$ - | \$ - | | | |
| 9000.55 | FY 21 Catch Basin Replacements CLOSED | \$ 10,914 | \$ 10,914 | \$ 10,500 | | | |
| New | FY 22 Catch Basin Replacements NEW | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 |
| New | Water Reservoir Diving Inspec NEW | \$ - | \$ - | \$ - | \$ - | \$ 5,500 | \$ 5,500 |
| Total Project Expenses | | \$ 576,639 | \$ 588,462 | | \$ 244,792 | \$ 73,208 | \$ 318,000 |

| OAKWOOD LAKE WATER DISTRICT | | WASTEWATER | | | | | |
|------------------------------------|---|------------------------|-----------------------|-------------------|-------------------------------------|--------------------------------|--------------------------|
| CAPITAL AND PROJECT EXPENSE BUDGET | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | Carryover Budget (If Unspent) | Additional FYE 2022 Funding | Total FYE 2022 Budget |
| 9000.01 | Facilities Plan Post Manteca CONTINUING | \$ 5,261 | \$ 5,739 | \$ 25,000 | \$ 19,261 | \$ 739 | \$ 20,000 |
| 9000.19 | WWTP Cap Invest & Alternatives CLOSED | \$ 3,118 | \$ 3,118 | \$ - | | | |
| 9000.20 | WWTP Sludge Removal CONTINUING | \$ 74,054 | \$ 74,054 | \$ 74,000 | \$ - | \$ 74,000 | \$ 74,000 |
| 9000.30 | Programatic Review of Insurance Coverage CONTINUING | \$ - | \$ - | \$ 3,750 | \$ 3,750 | \$ - | \$ 3,750 |
| 9000.31 | Lake Interie Pipe Inspection CLOSED | \$ 8,682 | \$ 8,682 | \$ 5,625 | | | |
| 9000.38 | Aplicella Fly Line CONTINUING | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 |
| 9000.39 | Collection System I/I Spot Repairs CONTINUING | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 |
| 9000.40 | Manteca Option CEQA CONTINUING | \$ 1,170 | \$ 1,170 | \$ 3,000 | \$ 1,830 | \$ 170 | \$ 2,000 |
| 9000.42 | Manteca Option Facilities Support CONTINUING | \$ 313,484 | \$ 341,983 | \$ 245,000 | \$ - | \$ 250,000 | \$ 250,000 |
| 9000.43 | Chiavari Landscaping Irrigation CONTINUING | \$ 1,461 | \$ 1,594 | \$ 20,000 | \$ 18,406 | \$ 594 | \$ 19,000 |
| 9000.46 | WTP Process Improvements CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.48 | Castellina Water Main Replacement CLOSED | \$ - | \$ - | \$ - | | | |
| 9000.49 | SCADA Communications CONTINUING | \$ 13,334 | \$ 14,547 | \$ 37,500 | \$ 22,953 | \$ 44,547 | \$ 67,500 |
| 9000.50 | Water Reservoir Expansion CONTINUING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9000.51 | Update Rate Study CONTINUING | \$ 14,360 | \$ 14,360 | \$ 27,000 | \$ 12,641 | \$ 14,359 | \$ 27,000 |
| 9000.52 | Wastewater Master Plan CONTINUING | \$ 17,765 | \$ 19,380 | \$ 30,000 | \$ 10,620 | \$ 8,380 | \$ 19,000 |
| 9000.53 | SCADA Programming CONTINUING | \$ 131 | \$ 131 | \$ 56,250 | \$ 56,119 | \$ 3,131 | \$ 59,250 |
| 9000.54 | LS3 Replacement and Spare Pumps CLOSED | \$ 12,728 | \$ 12,728 | \$ 36,000 | | | |
| 9000.55 | FY 21 Catch Basin Replacements CLOSED | \$ 32,741 | \$ 32,741 | \$ 31,500 | | | |
| New | FY 22 Catch Basin Replacements NEW | \$ - | \$ - | \$ - | \$ - | \$ 45,000 | \$ 45,000 |
| New | Water Reservoir Diving Inspec NEW | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Project Expenses | | \$ 498,289 | \$ 530,226 | \$ 659,625 | \$ 210,580 | \$ 440,920 | \$ 651,500 |

| OAKWOOD LAKE WATER DISTRICT | | TOTAL | | | | | |
|------------------------------------|---|------------------------|-----------------------|---------------------|-------------------------------------|--------------------------------|--------------------------|
| CAPITAL AND PROJECT EXPENSE BUDGET | | FYE 2021 thru 05-31 | FYE 2021 Projected | FYE 2021 Budget | Carryover Budget (If Unspent) | Additional FYE 2022 Funding | Total FYE 2022 Budget |
| 9000.01 | Facilities Plan Post Manteca CONTINUING | \$ 5,261 | \$ 5,739 | \$ 25,000 | \$ 19,261 | \$ 739 | \$ 20,000 |
| 9000.19 | WWTP Cap Invest & Alternatives CLOSED | \$ 3,118 | \$ 3,118 | \$ - | | | |
| 9000.20 | WWTP Sludge Removal CONTINUING | \$ 74,054 | \$ 74,054 | \$ 74,000 | \$ - | \$ 74,000 | \$ 74,000 |
| 9000.30 | Programatic Review of Insurance Coverage CONTINUING | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 |
| 9000.31 | Lake Interie Pipe Inspection CLOSED | \$ 11,576 | \$ 11,576 | \$ 7,500 | | | |
| 9000.38 | Aplicella Fly Line CONTINUING | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 |
| 9000.39 | Collection System I/I Spot Repairs CONTINUING | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 |
| 9000.40 | Manteca Option CEQA CONTINUING | \$ 1,170 | \$ 1,170 | \$ 3,000 | \$ 1,830 | \$ 170 | \$ 2,000 |
| 9000.42 | Manteca Option Facilities Support CONTINUING | \$ 313,484 | \$ 341,983 | \$ 245,000 | \$ - | \$ 250,000 | \$ 250,000 |
| 9000.43 | Chiavari Landscaping Irrigation CONTINUING | \$ 1,461 | \$ 1,594 | \$ 20,000 | \$ 18,406 | \$ 594 | \$ 19,000 |
| 9000.46 | WTP Process Improvements CONTINUING | \$ 96,096 | \$ 104,832 | \$ 250,000 | \$ 145,168 | \$ 24,832 | \$ 170,000 |
| 9000.48 | Castellina Water Main Replacement CLOSED | \$ 427,947 | \$ 427,947 | \$ 478,760 | | | |
| 9000.49 | SCADA Communications CONTINUING | \$ 17,779 | \$ 19,395 | \$ 50,000 | \$ 30,605 | \$ 59,396 | \$ 90,000 |
| 9000.50 | Water Reservoir Expansion CONTINUING | \$ 29,514 | \$ 32,197 | \$ 100,000 | \$ 67,803 | \$ 7,197 | \$ 75,000 |
| 9000.51 | Update Rate Study CONTINUING | \$ 19,146 | \$ 19,146 | \$ 36,000 | \$ 16,854 | \$ 19,145 | \$ 36,000 |
| 9000.52 | Wastewater Master Plan CONTINUING | \$ 17,765 | \$ 19,380 | \$ 30,000 | \$ 10,620 | \$ 8,380 | \$ 19,000 |
| 9000.53 | SCADA Programming CONTINUING | \$ 175 | \$ 175 | \$ 75,000 | \$ 74,825 | \$ 4,175 | \$ 79,000 |
| 9000.54 | LS3 Replacement and Spare Pumps CLOSED | \$ 12,728 | \$ 12,728 | \$ 36,000 | | | |
| 9000.55 | FY 21 Catch Basin Replacements CLOSED | \$ 43,655 | \$ 43,655 | \$ 42,000 | | | |
| New | FY 22 Catch Basin Replacements NEW | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | \$ 60,000 |
| New | Water Reservoir Diving Inspec NEW | \$ - | \$ - | \$ - | \$ - | \$ 5,500 | \$ 5,500 |
| Total Project Expenses | | \$ 1,074,928 | \$ 1,118,688 | \$ 1,542,260 | \$ 455,372 | \$ 514,128 | \$ 969,500 |

ATTACHMENT 4

CAPITAL PROJECT BUDGET DETAIL

COMPLETED PROJECTS (6)

The following (5) projects were completed in FYE 2021:

- 9000.19 WWTP Capacity Investigation and Alternatives;
- 9000.31 Lake Intertie Pipe Inspection;
- 9000.48 Castellina Water Main Replacement;
- 9000.54 Lift Station 3 Pump Replacement ; and
- 9000.55 FYE 21 Catch Basin Replacement.

CONTINUING, CLOSING AND NEW PROJECTS (16)

The following continuing (14) and new (2) projects are budgeted for FYE 2022 at the amounts shown. This year, no projects need to be carried over for the purpose of financially closing them out (meaning the work of the project has been finished but outstanding invoices are anticipated in the new fiscal year). A description of the work anticipated with each project is also presented.

| | | | |
|---|--|------------------------------|-------------------|
| 9000.01 | Wastewater Facilities Decommissioning Plan <i>WASTEWATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$19,261 | \$739 | \$20,000 | |
| When wastewater pumping to Manteca begins, the District’s existing wastewater treatment, storage and disposal facilities will be decommissioned. This project will identify the best method for doing so and the optimum timing for each component. The project will also fund the District’s efforts with the Regional Board to rescind its existing Waste Discharge Permit. | | | |

| | | | |
|---|--|------------------------------|-------------------|
| 9000.20 | WWTP Biosolids Removal <i>WASTEWATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$0 | \$74,000 | \$74,000 | |
| The District’s waste biosolids holding pond must be emptied on an annual basis to prevent the excessive buildup of biosolids in that pond. That buildup leads to serious operational issues and the potential for odor incidents if not regularly addressed. The pond was emptied for the first time in several year in FYE 2017; that effort was repeated in FYE’s 2018, 2019, 2020 and 2021. It will require emptying for a last time in FYE 2022. This effort will no longer be needed once wastewater service to Manteca commences. | | | |

| | | | |
|--|---|------------------------------|-------------------|
| 9000.30 | Programmatic Review of Insurance Coverage <i>SPLIT FUNDED</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$5,000 | \$0 | \$5,000 | |
| In FYE 2018 the District joined an insurance pool along with other small rural water agencies. As a result a number of questions have been raised related to whether or not the District is maintaining appropriate insurance coverages for its operations and at appropriate levels and | | | |

deductibles. The purpose of this project is to retain an insurance professional to review the District's various insurance coverages. It has been deferred to FYE 2021 so that the investigation will assess The District's risk profile after service to Manteca is started.

| | | | |
|--|--|------------------------------|-------------------|
| 9000.38 | Aplicella Fly Line WASTEWATER | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$40,000 | \$0 | \$40,000 | |
| <p>The Collection System I/I Reduction Study which was undertaken in response to a notice of violation from the Regional Water Control Board related to the unpermitted discharges of partially treated wastewater effluent during the very significant storms of early 2017. That study identified two projects including this one to install a "fly line" on nine laterals on Aplicella. These laterals were identified as significant a contributor to I/I in that area when the District televised its entire collection system in the summer of 2017. This project would fund the actual improvements. <i>It should be noted that when Manteca sewer service commences the priority and need for this project will be revisited with the Regional Board. Settlement funds from the existing lawsuit may be earmarked by the Board for this project.</i></p> | | | |

| | | | |
|---|---|------------------------------|-------------------|
| 9000.39 | Collection System I/I Spot Repair WASTEWATER | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$25,000 | \$0 | \$25,000 | |
| <p>The Collection System I/I Reduction Study which was undertaken in response to a notice of violation from the regional Water Control Board related to the unpermitted discharges of partially treated wastewater effluent during the very significant storms of early 2017. That study identified two projects including this one to repair fifteen (15) separate locations throughout the collection system that were identified as contributing to I/I when the District televised its entire collection system in the summer of 2017. The work involves: robotically cutting intruding lateral / seal rings in 6 locations; robotically reinstating an undercut lateral in 1 location; installing brim-style top hats on 7 laterals and installing full circumferential wrap style top hats on 1 lateral. <i>It should be noted that when Manteca sewer service commences the priority and need for this project will be revisited with the Regional Board. Settlement funds from the existing lawsuit may be earmarked by the Board for this project.</i></p> | | | |

| | | | |
|---|---|------------------------------|-------------------|
| 9000.40 | Manteca Option CEQA WASTEWATER | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$1,830 | \$170 | \$2,000 | |
| <p>Under the District's agreement with Oakwood Ventures the District is responsible for the environmental review and mitigation monitoring of the new pumping station at the wastewater treatment plant and the force main along Aplicella and Woodward (the gravity portion sewer portion of this project has been deleted by Amendment 2 to the Infrastructure Finance Agreement with Oakwood Ventures). The environmental review was complete in FYE 2019. The remaining effort will be to complete the documentation that all mitigation measures were complied with and completed. The agreement with Oakwood Ventures provides that the costs</p> | | | |

incurred by the District in undertaking this effort are reimbursable. *This is an “expense neutral” project in that all costs are reimbursable from Oakwood Ventures.*

| | | | |
|--|---|------------------------------|-------------------|
| 9000.42 | Manteca Option Facilities Support <i>WASTEWATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$0 | \$250,000 | \$250,000 | |
| <p>Under the District’s agreement with Oakwood Ventures the District is responsible for design review and construction inspection for the new pumping station at the wastewater treatment plant and the force main along Aplicella and Woodward (the gravity portion sewer portion of this project has been deleted by Amendment 2 to the Infrastructure Finance Agreement with Oakwood Ventures). The agreement provides that those costs together with District administrative costs incurred in these efforts are reimbursable. <i>This is an “expense neutral” project in that all costs are reimbursable from Oakwood Ventures.</i></p> | | | |

| | | | |
|--|---|------------------------------|-------------------|
| 9000.43 | Chiavari Landscape Irrigation <i>WASTEWATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$18,406 | \$594 | \$19,000 | |
| <p>When the Manteca wastewater facilities are placed into service the existing water supply for the landscaping along Chiavari will be lost. It is currently irrigated with tertiary effluent produced by the District’s existing wastewater treatment plant that will be abandoned. The landscaping and the irrigation are currently used by the District as part of its effluent disposal operations. The District will no longer need to maintain that operation. However, there may be interest in preserving the landscaping along Chiavari as a community asset perhaps in conjunction with the homeowner’s association. In order to maintain that landscaping an alternative water supply will have to be identified and installed. In FYE 2020 the District studied various alternative water supplies for the area. The Board has discussed the alternatives on numerous occasions and has generally settled the use of potable water from the District’s distribution system; The next steps will be to work with the HOA to see if there is a mutually agreeable solution. This project would fund staff and any consultant’s efforts needed to support those discussions and perhaps implement an agreed upon water feed system.</p> | | | |

| | | | |
|---|---|------------------------------|-------------------|
| 9000.46 | WTP Process Improvements <i>WATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$145,168 | \$24,832 | \$170,000 | |
| <p>This project was identified as a high priority in the recently adopted Water System Master Plan. It is also a key recommendation from the initial investigation of the 2017 arsenic exceedance and as well as the follow-up evaluation of the District’s arsenic removal treatment system which included visual observation of the media at depth and sampling and analysis of the media’s condition.</p> <p>The project is multifaceted with the following items completed in FYE 2021:</p> <ul style="list-style-type: none"> • A new ferric chloride feed system procured and installed; | | | |

- Filter media sampled and sent out for analysis;
- Three water booster pumps were rebuilt and the fourth is in progress;
- A new air conditioning unit installed in the motor control panels for Wells 3 and 4 and at the water treatment plant; and
- The problematic drop off of pumping capacity of Well 3 was diagnosed and resolved.

The following items will be worked on in FYE 2022:

- Replace well level transducers;
- New top hatches will be installed on the filters to allow for periodic media inspection
- Scaffolding will be installed to allow safer access to the tops of the filters for maintenance;
- Replumb turbidimeter drain away from its current French drain set up
- Fix piping leak at Well 3;
- Install remaining pneumatic valves on filters;
- Seal and recoat ferric containment area;
- Repair / replace barbed wire security fencing;
- Pipe and process tank painting; and
- Undertake a baseline well production test.

| | | | |
|-----------------------------------|--|------------------------------|-------------------|
| 9000.49 | SCADA Communications Improvements | | CONTINUING |
| | <i>SPLIT FUNDED</i> | | |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$30,605 | \$59,396 | \$90,000 | |

In October 2019 there was a sewer spill from the District’s collection system along Chiavari. The immediate cause of the spill was the failure of a control module at Lift Station 2 which shut down that station. However Lift Station 1 kept pumping to the failed lift station because there was a concurrent failure of the radio based SCADA communications system between Lift Station 1 and Lift Station 2. That failure was traced to the SCADA signal antennae becoming misaligned over the years evidently due to wind blowing on the antennae plates and swinging them out of alignment. However SCADA signals have also become obstructed by tree growth and home construction that physically block the radio transmission paths. In the near term the District must realign various antennae. The District commissioned a small study that recommended that over the long term that the District transition to fiber optic communication (the District has some fiber optic lines already installed). Fiber optic conduit has been installed in Aplicella as part of the Manteca Option Facilities Project and was paid for by Oakwood Ventures. In this fiscal year the District would select the next most logical lot of fiber optic conduit for installation. The remainder of the budget would be used to realign the existing antennae.

| | | | |
|-----------------------------------|-----------------------------------|------------------------------|-------------------|
| 9000.50 | Water Storage Expansion | | CONTINUING |
| | <i>WATER</i> | | |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$67,803 | \$7,197 | \$75,000 | |

This project was identified as a high priority in the recently adopted Water System Master Plan. The Water System Master Plan identified that the District’s existing water storage facilities were inadequate under design conditions for current levels of development. The

WSMP recommended a new 110,000 gallon water reservoir which together with the existing reservoir would be adequate to serve buildout of the Oakwood Shores subdivision. The Infrastructure Finance Agreement with Oakwood Ventures required Lafferty to dedicate property sufficient to allow construction of the new reservoir on a site immediately west of the District's existing tank. That property acquisition has been completed in FYE 2021. A facility plan and predesign of the new reservoir is in progress. This project would fund that continuing effort. This budget is sufficient for the facility planning of the new reservoir; additional budget approval will be needed to move to detailed design construction. *The project will largely be funded by Water Capacity Fee collected from Oakwood Ventures as each new home is connected to the water system thus ensuring that a large portion of the cost of the new facility will be borne by growth.*

| | | | |
|-----------------------------------|---|------------------------------|-------------------|
| 9000.51 | Updates Rate Study SPIT FUNDED | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$16,854 | \$19,145 | \$36,000 | |

The District last prepared a rate study in FYE 2018; the recommended rates therein were adopted effective October 2018. The study took a five year look at the water and wastewater rates but noted that the wastewater rate in particular would need to be re-examined once service to Manteca would be started. This is because the elements that need to be incorporated into that rate will be fundamentally different than currently exist. The wastewater rates will need to have the following elements:

- Pass through of Manteca collection and treatment charges;
- Manteca capacity charges for collection and treatment for those existing lots which can be stretched over 12 years;
- Amortization of the loan funds received from Lafferty to cover the District's share of the Manteca option facilities;
- Operation, maintenance and replacement costs for the District's lift stations and collection system and ancillary equipment;
- Infiltration allowances that are to be paid to Manteca if I/I exceeds a specified threshold; and
- The wastewater enterprise' share of general District administrative costs (which percentage will shift from 75/25 after service to Manteca begins.

Since adoption of the water rate the District completed its Water System Master Plan. That Plan identified needed capital improvements, a portion of which are to be borne by existing ratepayers and which need to be funded. The District is in the process of completing the Collection System Master Plan which will also inform the rate study. The rate study assumed "depreciation" level replacement costs of only approximately \$100,000 per year.

This effort was started late in FYE 2020 anticipating that Oakwood Ventures would have completed the force main and pump station before November 2020 per their agreement. That work is now anticipated to be complete in the fall 2021. The revised rates cannot be effective until at least the new facilities are operational and the existing wastewater facilities are decommissioned. As a result, the consultant's efforts were placed on hold and the underlying data in the model now needs a substantial update driving the need for the additional costs for this project.

| | | | |
|---|---|------------------------------|-------------------|
| 9000.52 | Wastewater System Master Plan <i>WASTEWATER</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$10,620 | \$8,380 | \$19,000 | |
| <p>In FYE 2019 the District completed a Water System Master Plan which identified needed facility expansion and improvements over a twenty year period. The District purposely did not undertake a wastewater system master plan at that time because there was too much uncertainty regarding the Manteca option. Now that connection to Manteca is moving along the Wastewater System Master Plan is underway. It is looking at what will be the remaining wastewater facilities and identify deficiencies, replacement needs and plan for the future development beyond buildout of Oakwood Shores. The Wastewater System Master Plan would do so and would complement the Water System Master Plan. A need has been identified to update the regulatory Sewer System Management Plan which is driving the additional budget need.</p> | | | |

| | | | |
|---|---|------------------------------|-------------------|
| 9000.53 | SCADA Programming <i>SPLIT FUNDED</i> | | CONTINUING |
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$0 | \$75,000 | \$75,000 | |
| <p>This project was identified as a high priority in the recently adopted Water System Master Plan. The District uses SCADA (Supervisory Control and Data Acquisition) system for the process and operational control of its water and wastewater facilities. The existing system was part of the original water and wastewater facilities designed and installed by Beck. It dates back to approximately 2005. Circa 2014, the District upgraded certain portions of the SCADA system replacing the original computer that housed the entire SCADA system. At that time there was a licensing issue so new SCADA control screens had to be “rebuilt” to allow the District operations staff to be able to control the system from the new computer. This eliminated many of the nuisance alarms that were rampant at the time and also improved the District’s ability to control the water system. That work also change the old alarm notification method (auto-dialer phone calls) to text notification which allowed multiple people to be notified of alarms simultaneously which has significantly improved response times for critical alarms (in particular main line breaks).However, no new programming was written or could have been written at the time and no field devices were replaced because the District was not able to gain access to the original programming due to licensing issues. That situation has worsened because licenses are no longer available and the programming language itself will not be compatible with the new lift station being built to pump wastewater to Manteca and the new water reservoir. There are also interface issues between the District’s SCADA programming and the Layne Christiansen programming that operates the District’s arsenic / manganese removal system. Finally, the existing system’s data logging function is corrupted and virtually non-functional making it extremely difficult to retrieve operating data. This project would fund an assessment of new SCADA programming technology (on-line versions are now available) and hardware deficiencies (field devices as well as computers) needed to make the system fully functional and expandable. This is a high priority project identified in the Water System Master Plan; that Plan conservatively estimated \$375,000 for total replacement of the system. It is hoped that many of the field devices can continue to be used</p> | | | |

reducing the overall costs. *However, the exact budget to implement these facilities needed can only be determined after the assessment.*

| TBD | FY 22 Catch Basin Replacement SPLIT FUNDED | | NEW |
|--|---|------------------------------|------------|
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$0 | \$60,000 | \$60,000 | |
| <p>In FYE 2021 the District replaced 12 of the most seriously deteriorated storm water catch basins within the District. This project is a continuation of what is anticipated to be an annual program. Funds are provided for the replacement of up to 12 more catch basins. The exact ones to be replaced will be determined by a field survey.</p> <p>The new catch basins will replace the “curb inset” version which are not appropriate for the rollover style of curb and gutters throughout Oakwood Shores. The new catch basins would be replaced with a model appropriate for the existing “roll over curbs” and with a cast iron grate suitable for occasional truck traffic loads. To replace the current “vertical curb” catch basin with this version will also require the reconstruction of the curb and gutter in the immediate vicinity of each catch basin.</p> | | | |

| TBD | Water Reservoir Diving Inspection WATER | | NEW |
|---|--|------------------------------|------------|
| <i>Carryover Budget (Unspent)</i> | <i>Additional FYE 2022 Budget</i> | <i>Total FYE 2022 Budget</i> | |
| \$0 | \$5,500 | \$5,500 | |
| <p>The District’s water system operating permit issued by the State of California Division of Drinking Water requires that its steel tank storage reservoir on Woodward be inspected every 5 years. It was last inspected in 2016. This inspection can be done by draining the tank and inspecting it “dry” or by a “wet” inspection by a certified diver while it remains in service. The District currently has only one reservoir so it cannot be removed from service for a dry inspection.</p> | | | |