

Regular Meeting of the Board of Directors

9751 Merced Falls Road
March 21, 2022 at 1:00 p.m.

Mission Statement: *The Lake Don Pedro CSD is dedicated to providing our customers with ample quantities of high quality water meeting all standards, in a fiscally responsible manner.*

AGENDA

1. CALL TO ORDER: Presiding Officer: Establish Quorum, Pledge of Allegiance:

2. PUBLIC COMMENT:

Any person may address the Board at this time on any matter within the jurisdiction of the Board that is NOT ON THE AGENDA. A maximum of three minutes is allowed each person and a maximum of 20 minutes per topic. Any person wishing to address the Board on an item ON THE AGENDA will be given the opportunity at that time. Speakers are encouraged to consult District Management or Directors prior to agenda preparation regarding any District matters, as no action will be taken on non-agenda issues.

3. PRESENTATION ONLY:

- a. Presiding Officer's Report
- b. General Manager's Report:
 - Grant / Study Updates
 - Current District Projects
 - Operations Updates
 - Administrative Updates

4. APPROVAL OF CONSENT AGENDA: The following items may all be approved in one motion or considered separately as determined appropriate by the President

- a. Read and file the Treasurer's Report for the period ending February 28, 2022 including summary of claims paid
- b. Approval of the Minutes of the Special Meeting of February 22, 2022

5. DISCUSSION AND ACTION ITEMS:

- a. Discussion / Approval review and acceptance of the fiscal year 2021 audit presented by Blomberg & Griffin Accounting Corporation
- b. Information – LDPCSD 2021 Consumer confidence Report
- c. Information – Water Storage Facility Inspection and Cleaning Reports

6. CLOSED SESSION:

- a. CONFERENCE WITH LEGAL COUNSEL (Gov. Code, § 54956.9.)
Anticipated Litigation: Gov. Code § 54956.9 (b)

Meeting agendas and written materials supporting agenda items, if produced, can be received by the public for free in advance of the meeting by any of the following options:

- A paper copy viewed at the District office, 9751 Merced Falls Rd., La Grange, CA 95329 during business hours or mailed pursuant to a written request and payment of associated mailing fees
- An electronic copy received by email. Note - a form requesting email delivery of agendas and/or meeting materials must be completed a minimum of one week in advance of the meeting
- Viewed on the Board page of the District's website
- A limited number of copies of agenda materials will also be available at the meeting

Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact the LDPCSD Board Secretary at (209) 852-2251 Ext. 2. Advance notification will enable the District to make reasonable arrangements to insure accessibility

7. ADJOURNMENT:

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Lake Don Pedro Community Services District

GENERAL MANAGER'S REPORT

March 21st, 2022

LDPCSD operations staff have done a remarkable job overhauling our aging distribution system. Recent freezing conditions have wreaked havoc on our service lines, Raw Water Main, and pumps. Fortunately, we were prepared with standby pump motors, and all pertinent materials needed to complete emergency repairs. Our preparedness allowed staff to swiftly assess each incident and make the appropriate repairs to ensure water reliability throughout our system.

District staff are in preparations for our scheduled 3/21/2022, Pump & Motor line exchange at intake. This vital system preservation project will ensure water reliability at Intake, while we eagerly anticipate the completion of the DWR funded Intake Upgrade Project.

The District's focus continues to be distribution upgrades throughout the system, while maintaining a reasonable capital reserve in case of system failures/emergency.

In addition to finding me in my office, I can be reached at the following:

- District phone – (209) 852-2331
- E-mail - Patrick@ldpcsd.org

Grant/Study Updates

DWR SMALL COMMUNITY DROUGHT RELIEF PROGRAM- We are working with our project manager to develop the Draft Funding Agreement. Once submitted, it will go for internal Program Management review and then the subsequent legal review. Our Engineering team is busy in construction planning.

USDA LOAN / RAW WATER MAIN REPLACEMENT – The District applied for a Federal low interest loan with the USDA two years ago to assist with our Intake Upgrade Project. With that project likely funded entirely by the **DWR**, we are now looking to utilize this two-million dollars to assist with our failing Raw Water Main. We are in communication with USDA grant administrator to access feasibility.

Current District Projects

- **EMERGENCY LEAK CREW** – There have been **FIVE** service leaks since our last meeting. In addition, we have had **TWO** raw water main leaks. Staff continues to assist water loss numbers with quick and immediate repairs once notified.
- **DISTRICT WELLS**
 - **RANCHITO I** – Operational / **NEW FLOW METER ORDERED**
 - **RANCHITO II** – Operational
 - **MEDINA I**- Operational
 - **MEDINA II**- Operational
- **BARGE** – The District’s Barge has operated flawlessly! Operations staff have done a tremendous job keeping water flowing.
- **CORONADO TANK PUMP & MOTOR**- On maintenance staff discovered our pump vault filled with water. Pump packing leak had filled vault and submerged existing pump motor. Staff working with Don Pedro Pump replaced motor, packing, and packing glands. **COMPLETE**
- **INTAKE PUMP** – The District recently received and reviewed estimates for removing and replacing our existing fixed intake pump & motor at intake. Operable pump is currently in damaged intake line 2, and will be placed back in secure intake line 1. Work is scheduled to begin the week of 3/21/2022.
- **PORTER WELL** – Awaiting legal contract.
- **WATER STORAGE FACILITIES INSPECTION & CLEANING - COMPLETE**
- **HYDRANT/VALVE MAINTENANCE** – District operations staff continues to move forward with our hydrant maintenance plan. Staff check operation of hydrant, and isolation valve. Clean, and paint hydrant according to gpm hydrant test. Clear any soil/debris from around each location, and place a blue reflector adjacent from hydrant to help notify fire department of location in the case of an emergency.

Operations

- **SERVICE ORDERS** – This past month we have completed 23 service order requests and numerous USA tickets. Requests include 2-meter replacement, 3 possible leaks, 1 meter install.
- **PLANT EFFLUENT METER – COMPLETE**

- **BARGE** – Our barge pumping operations have required constant monitoring and assistance from staff. The rapid water elevation changes in Barrett Cove have forced staff to add, than remove pipe extensions more frequently than anticipated.
- **MONTHLY METER READS** - Staff performed 1503 monthly meter reads for billing. Badger has agreed to do some preliminary testing so we can pre-test the functionality with our version of accounting software.
- **WATER SAMPLES** - Working with our water lab under the guidance of the SWRCB, District staff grab water samples on the 1st or 3rd Tuesday of each month.
- **WATER QUALITY** - Operations staff have been battling with water quality issues for the past six months. Our sedimentation basin and backwash filters have been loading quicker than normal. To combat these issues we have increased Raw Water Tank preventative maintenance cleaning from every 3-5 years to annually. Treatment operators have performed numerous jar tests/experiments to test chemical/floc efficiency. After multiple jar tests, the results were clear. Our dosage needs to increase drastically to assist with aiding our water quality. Our dose has increased from approximately 12-20 gallons of chemical used daily to 20-30.

Administrative

- **VEHICLE GPS** – The District is currently reviewing vehicle gps systems.
- **LDPCSD FINANCIAL AUDIT 2021 – PLEASE SEE ATTACHMENT**
- **FEBRUARY DAILY TASK BREAKDOWN – PLEASE SEE ATTACHMENT**
- **SDRMA INSURANCE RENEWAL** – I am awaiting communication in regards to any potential news of a significant financial savings on our rates this year. The District made significant changes to our policy.
- **STATE INCOME SURVEY**- The District has provided all pertinent information, and are awaiting the outcome.

Sincerely,

Patrick McGowan
General Manager



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors
From: Patrick McGowan
Date: March 21st, 2022
Subject: Monthly Water Loss Report

Date: 1/27/2022 – 2/24/2022

Plant Effluent Meter Reading: 167,780 (ccf)

Water Sold: 9,280 (ccf) = 21.30 Acre Feet

Flows into System: 13,995 (ccf) = 32.12 Acre Feet

Change in Storage: 51 (ccf) = .11 Acre Feet

Flows Out of Zone: 11,522 (ccf) = 26.45 Acre Feet

Water Used at Plant: 1,106.43 (ccf) = 2.53 Acre Feet

Pumped From Lake: 14,245 (ccf) = 32.70 Acre Feet

Pumped From Wells: 1,807 (ccf) = 4.15 Acre Feet

Total Water Pumped: 16,052 (ccf) = 36.85 Acre Feet

Real and Apparent Treated Water Loss: 4.9 Acre Feet 15.5%



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors
From: Patrick McGowan
Date: March 21st, 2022
Subject: Reservoir Level Update

Description – Reservoir Level

February 13th, 2022

707.52' Above Sea Level
282,696 Acre Feet Water Storage

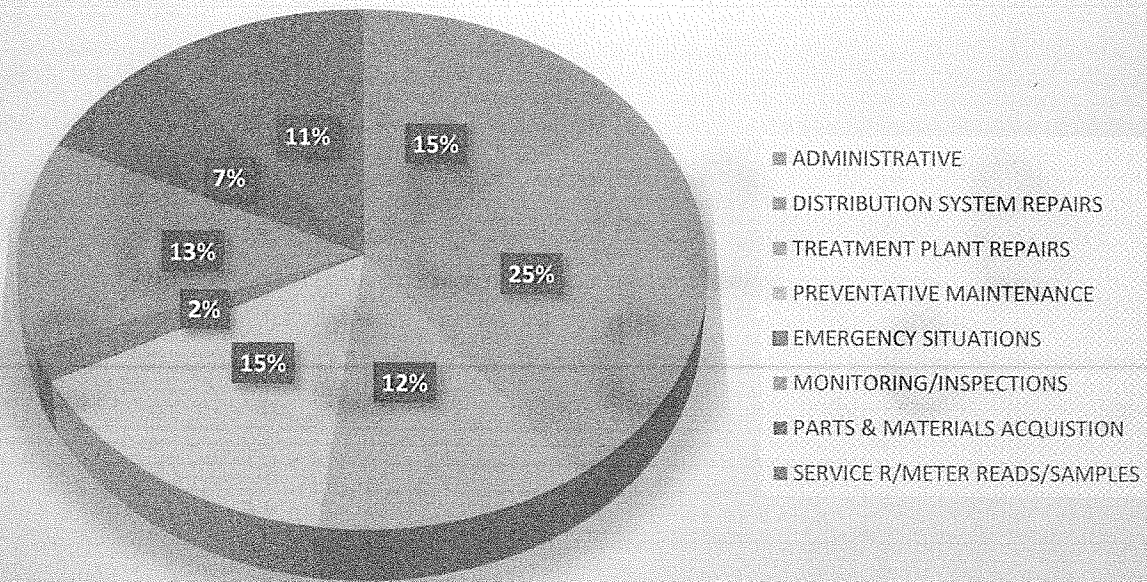
March 11th, 2022

712.20' Above Sea Level
295,493 Acre Feet Water Storage

12,797 Acre Feet Increase in Storage
4.17 Billion Gallons of Water Increase
4.68' Increase in Reservoir Level
Rainfall Total = 10.65”

ADMINISTRATIVE	15%
DISTRIBUTION SYSTEM REPAIRS	25%
TREATMENT PLANT REPAIRS	12%
PREVENTATIVE MAINTENANCE	15%
EMERGENCY SITUATIONS	2%
MONITORING/INSPECTIONS	13%
PARTS & MATERIALS ACQUISITION	7%
SERVICE R/METER READS/SAMPLES	11%

FEBRUARY TASK BREAKDOWN



**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: February 2022

The district ended the month of February 2022 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$ 175,233	
Total Restricted:		<u>\$ 175,233</u>
Unrestricted:		
Checking	\$ 39,023	
Money Market - Working Capital	\$ 536,506	
Petty Cash	\$ 125	
Total Unrestricted:		<u>\$ 575,654</u>
Total Restricted & Unrestricted:		<u>\$ 750,887</u>

The district ended February 2022 with the following amounts affecting our financial status:

	Feb-2022	Year to Date
<u>Sales & Business Revenue:</u>	<u>\$ 126,415</u>	<u>\$ 1,059,098</u>
<u>Total Operating Expenses:</u>	<u>\$ (103,996)</u>	<u>\$ (982,577)</u>
<u>Non-Operating Income/Expense:</u>	<u>\$ (2,294)</u>	<u>\$ (100,312)</u>
<u>Water Drought Income/Expense:</u>	<u>\$ (4,817)</u>	<u>\$ (22,983)</u>
<u>Change in Net Assets (P&L):</u>	<u>\$ 15,308</u>	<u>\$ (46,774)</u>
<u>Net Cash Flow:</u>	<u>\$ (24,512)</u>	<u>\$ (75,305)</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue
Current	\$ 29,874	\$ -	\$ -	\$ 107,452
> 30 Days	\$ (3,473)	\$ -	\$ -	\$ -
> 60 Days	\$ 4,102	\$ -	\$ -	\$ -
> 90 Days	\$ 3,833	\$ -	\$ -	\$ -
> 120 Days	\$ 22,397	\$ 180,210	\$ 35,241	\$ -
Credits	\$ (28,820)			
Total	\$ 27,913	\$ 180,210	\$ 35,241	\$ 107,452
Total Combined	\$ 315,575		\$ 35,241	
 G/L Balance	 \$ 315,575		 \$ 35,241	
Difference	\$ -		\$ -	

* Amount of availability payments received: \$101,199

* Amount of availability payments outstanding: \$79,011

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 44,017	\$ -	\$ 6,084
> 30 Days	\$ -	\$ -	\$ -
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 44,017	\$ -	\$ 6,084
 G/L Balance	 \$ 44,017	 \$ -	 \$ 6,084
Difference	\$0	\$0	\$0

“ I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expenses for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively”.

Name	Title	Date
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**Statement of Revenues and Expenses (P&L)
February 2022 & Year-To-Date Versus 6/30/22 Approved Budget**

	Feb-22	Feb vs Budget %	2021-2022 YTD	YTD vs Budget %	2021-2022 Budget	Remaining Budget
Revenue						
01-0-3010-301						
Meter Reconnection Fee	-	#DIV/0!	-	#DIV/0!	-	-
01-0-3010-302	15,000	15.79%	45,000	47.37%	95,000	50,000
Donated Capital - Meters Curre						
01-0-4010-400	22,331	5.70%	255,456	65.18%	391,900	136,444
Water Sales Residential						
01-0-4010-402	14,923	7.84%	119,635	62.83%	190,400	70,765
Water Availability Revenue						
01-0-4010-403	85,111	8.14%	668,957	63.95%	1,046,000	377,043
Water Service Charges						
01-0-4020-410	-	0.00%	350	20.60%	1,700	1,350
Interest Income - LAIF						
01-0-4020-413	2,310	10.89%	21,449	101.17%	21,200	(249)
Int Inc Penalties - Customer						
01-0-4020-414	1,050	10.19%	6,000	58.25%	10,300	4,300
Transfer Fee Income						
01-0-4020-415	210	2.06%	12,288	120.47%	10,200	(2,088)
Other Income						
01-0-4020-416	2,000	21.05%	5,500	57.89%	9,500	4,000
Meter Set Fee						
01-0-4020-900	-	0.00%	84	21.00%	400	316
Hydrant Service Charge						
01-0-4020-901	1,000	166.67%	1,240	206.67%	600	(640)
Hydrant Rental						
01-0-4020-902	-	0.00%	527	75.26%	700	173
Hydrant Consumption						
01-0-4020-999	-	0.00%	1,699	70.81%	2,400	701
Avail Fee Income						
01-0-4040-100	3,800	12.67%	18,800	62.67%	30,000	11,200
Lease Fee						
TOTAL REVENUE	147,735	8.16%	1,156,986	63.91%	1,810,300	653,314
Expenses						
01-1-5010-100	15,076	7.25%	125,533	60.35%	208,000	82,467
Regular Pay - Plant						
01-1-5010-101	1,808	6.95%	17,853	68.67%	26,000	8,147
Overtime Pay						
01-1-5010-102	653	8.59%	4,943	65.03%	7,600	2,657
Sick Pay						
01-1-5010-104	811	7.37%	6,863	62.39%	11,000	4,137
Vacation Pay						
01-1-5010-105	764	7.80%	8,003	81.66%	9,800	1,797
Holiday Pay						
01-1-5010-200	1,372	7.62%	11,393	63.29%	18,000	6,607
PERS						
01-1-5010-201	1,502	8.35%	12,529	69.61%	18,000	5,471
FICA/Medicare						
01-1-5010-202	60	3.55%	973	57.22%	1,700	727
SUI						
01-1-5010-203	4,264	8.20%	34,346	66.05%	52,000	17,654
Health Insurance						
01-1-5010-204	522	5.86%	9,364	105.22%	8,900	(464)
Workers Compensation						
01-1-5010-206	315	8.52%	2,522	68.17%	3,700	1,178
Dental Insurance						
01-1-5010-546	97	9.69%	97	9.69%	1,000	903
Travel, Meetings & Mileage						
01-1-5020-510	4,614	24.28%	31,355	165.03%	19,000	(12,355)
Repair & Maintenance - Plant						
01-1-5020-511	881	8.81%	3,950	39.50%	10,000	6,050
Repair & Maintenance - Vehicle						
01-1-5020-512	731	1.09%	28,825	43.02%	67,000	38,175
Repair & Maintenance - Distribution						
01-1-5020-515	-	0.00%	-	0.00%	5,000	5,000
R&M Transmission - Intake						
01-1-5020-517	-	0.00%	6,426	98.86%	6,500	74
R&M Transmission - Well #2						
01-1-5020-520	2	0.02%	5,500	50.00%	11,000	5,500
Small Tools & Equipment						
01-1-5020-521	1,488	7.09%	10,946	52.12%	21,000	10,054
Vehicle Equipment Fuel						
01-1-5020-522	150	2.14%	1,403	20.04%	7,000	5,597
Gas, Oil & Lubricant - Plant						
01-1-5020-524	156	1.95%	3,247	40.59%	8,000	4,753
Health & Safety						
01-1-5020-529	1,157	12.17%	9,108	95.88%	9,500	392
Telephone - T & D						
01-1-5020-544	8,370	55.80%	11,815	78.77%	15,000	3,185
Water Testing Fees						
01-1-5020-545	-	0.00%	278	6.46%	4,300	4,022
Water System Fees						
01-1-5020-548	-	0.00%	83	8.28%	1,000	917
Water Testing Materials						
01-1-5021-521	1,130	2.40%	42,418	90.25%	47,000	4,582
Water Treatment Chemicals						
01-1-5021-524	221	4.41%	2,264	45.28%	5,000	2,736
P G & E Power - Office						
01-1-5021-525	7,795	8.66%	82,486	91.65%	90,000	7,514
P G & E Power - Intake						
01-1-5021-526	862	19.16%	11,546	256.57%	4,500	(7,046)
P G & E Power - Well						
01-1-5021-527	2,410	8.31%	22,931	79.07%	29,000	6,069
P G & E Power - Water Treatment						
01-1-5021-528	2,594	7.01%	27,623	74.66%	37,000	9,377
P G & E Power - Distribution						
01-1-5021-529	64	2.57%	1,633	65.32%	2,500	867
P G & E Power - Well 2						
01-1-5021-530	19	0.35%	1,203	21.87%	5,500	4,297
P G & E Power - Medina						
01-1-5021-532	19	0.35%	1,203	21.87%	5,500	4,297
P G & E Power - Well 5/6						
01-1-5021-561	(1,389)	-1.69%	52,473	63.99%	82,000	29,527
Purchased Water Actual-mid-p						
01-1-5023-533	301	4.01%	2,306	30.75%	7,500	5,194
Outside Services						
01-1-5023-535	-	0.00%	80	40.00%	200	120
Fire Protection/Weed Control						
01-1-5023-537	36	0.65%	276	5.02%	5,500	5,224
Pest Control						
01-1-5023-538	-	0.00%	4,530	26.65%	17,000	12,470
Engineering Services						
01-1-5023-539	-	0.00%	-	0.00%	1,000	1,000
Employee Education						
01-1-5024-540	-	0.00%	158	15.82%	1,000	842
Memberships						
01-1-5024-543	-	0.00%	363	19.11%	1,900	1,537
Licenses, Permits & Cert.						
01-1-5032-583	19,160	7.31%	166,406	63.51%	262,000	95,594
Depreciation Expense						
01-2-6010-100	17,731	7.42%	146,119	61.14%	239,000	92,881
Regular Pay - Administration						
01-2-6010-101	17	1.12%	1,679	111.95%	1,500	(179)
Overtime Pay						
01-2-6010-102	325	6.92%	2,597	55.25%	4,700	2,103
Sick Pay						
01-2-6010-104	545	7.58%	6,112	84.89%	7,200	1,088
Vacation Pay						
01-2-6010-105	358	6.89%	3,941	75.78%	5,200	1,259
Holiday Pay						

		Feb-22	Feb vs Budget %	2021-2022 YTD	YTD vs Budget %	2021-2022 Budget	Remaining Budget
01-2-6010-200	PERS	1,561	7.96%	12,882	65.72%	19,600	6,718
01-2-6010-201	FICA/Medicare	1,394	8.20%	11,834	89.61%	17,000	5,166
01-2-6010-202	SUI	42	2.60%	774	48.40%	1,600	826
01-2-6010-203	Health Insurance	4,353	7.91%	35,970	65.40%	55,000	19,030
01-2-6010-204	Workers Compensation	52	6.45%	926	115.77%	800	(126)
01-2-6010-206	Dental Insurance	319	8.38%	2,548	67.07%	3,800	1,252
01-2-6010-207	Vision Care	-	0.00%	135	90.13%	150	15
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	438	43.83%	1,000	562
01-2-6020-512	Propane	1,461	146.13%	1,527	152.73%	1,000	(527)
01-2-6020-515	Customer Billing Supplies	-	0.00%	1,689	64.96%	2,600	911
01-2-6020-529	Telephone - Admin	1,297	19.95%	9,750	150.00%	6,500	(3,250)
01-2-6020-530	Office Supplies	1,031	29.45%	3,504	100.13%	3,500	(4)
01-2-6020-531	Postage	546	5.57%	4,861	49.60%	9,800	4,939
01-2-6023-531	Computer IT	2,700	12.86%	20,836	99.22%	21,000	164
01-2-6023-532	R & M Equipment	-	0.00%	5,858	167.37%	3,500	(2,358)
01-2-6023-533	Outside Services	2,500	7.14%	19,755	56.44%	35,000	15,245
01-2-6023-535	Office Cleaning Serv	160	9.41%	1,240	72.94%	1,700	460
01-2-6023-536	Legal Services	105	1.32%	5,250	65.62%	8,000	2,750
01-2-6023-537	Audit Services	1,275	15.00%	1,275	15.00%	8,500	7,225
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	1,000	1,000
01-2-6024-540	Memberships	-	0.00%	6,662	77.47%	8,600	1,938
01-2-6024-542	Publications	-	0.00%	306	38.21%	800	494
01-2-6024-543	Licenses, Permits & Cert.	-	0.00%	763	763.00%	100	(663)
01-2-6024-999	County Avail Fee	-	0.00%	-	0.00%	2,500	2,500
01-3-6025-100	Regular Pay	500	9.43%	4,700	88.68%	5,300	600
01-3-6025-201	FICA/Medicare	38	9.56%	360	89.89%	400	40
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	800	800
01-9-6030-569	Credit Card Service Charges	878	8.28%	7,895	74.48%	10,600	2,705
01-9-6030-572	Business Insurance Expense	5,955	8.27%	59,543	82.70%	72,000	12,457
01-9-6030-576	Misc Other Expense	30	5.22%	423	74.14%	570	147
01-9-6030-577	Retired Employee Health	1,177	4.85%	12,482	51.37%	24,300	11,818
01-9-6031-580	Interest Long Term Debt	3,231	11.26%	18,750	65.33%	28,700	9,950
01-9-6032-583	Depreciation Expense	16	8.02%	139	69.61%	200	61
TOTAL EXPENSES		127,609	7.22%	1,180,777	66.80%	1,767,620	586,843
CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)							
01-9-6030-590	NBS Rate Evaluation	2,500	19.23%	16,207	124.67%	13,000	(3,207)
01-9-6030-596	USDA Intake Upgrade	-	0.00%	(420)	-4.20%	10,000	10,420
01-9-6030-597	DWSRF Expenses	-	-	-	-	-	-
01-9-6030-598	DWR Intake Upgrade	2,317	-	8,241	-	-	-
01-9-6030-599	SWRCB Grant Disbursements	-	-	34,826	-	-	-
TOTAL CIP IN PROGRESS		4,817	20.94%	58,853	255.88%	23,000	(35,853)
CARRYOVER PROJECT (GRANT) REVENUE							
01-0-4020-431	SWRCB Grant Revenue	-	#DIV/0!	35,870	#DIV/0!	-	(35,870)
TOTAL CARRYOVER PROJECT REVENUE		-	#DIV/0!	35,870	#DIV/0!	-	(35,870)
NEW CAPITAL PURCHASES / IMPROVEMENTS							
01-0-1090-216	Auto Meter Read/Replace	-	0.00%	4,069	13.56%	30,000	25,931
01-0-1090-314	Barge Renovation	-	0.00%	9,050	90.50%	10,000	950
01-0-1090-318	2018 SCADA Update Project	-	0.00%	11,251	140.64%	8,000	(3,251)
01-0-1090-320	Alamo, Enebro & Intake	-	0.00%	1,531	9.57%	16,000	14,469
TBD	Replacement Truck	-	0.00%	-	0.00%	27,000	27,000
01-0-1090-219	Fence At Sites	-	0.00%	-	0.00%	5,000	5,000
01-0-1090-317	Water Main Replacement	-	0.00%	-	0.00%	2,000	2,000
01-0-1090-322	Flushing/Valve Program	3,224	21.49%	14,231	94.87%	15,000	769
01-0-1090-321	Filter Tank Inspection Cleaning	12,315	123.15%	12,315	123.15%	10,000	(2,315)
01-0-1090-325	Plant Security Upgrades	-	0.00%	5,112	102.23%	5,000	(112)
TBD	Plant Grounds Upgrades	-	0.00%	-	0.00%	5,000	5,000
TBD	Test Wells	-	0.00%	-	0.00%	44,000	44,000
TBD	Used Vacuum Truck / Valve Truck	-	0.00%	-	0.00%	15,000	15,000
TBD	Office Backup Generator	-	0.00%	-	0.00%	5,000	5,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS		15,539	7.89%	57,559	29.22%	197,000	139,441

LDPCSD Financials**Statement of Net Assets (Balance Sheet)
for the month ending February 2022****Asset :**

Cash and investments	\$	750,888
Restricted cash	\$	-
Accts Receivable net of res	\$	192,069
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	36,397
Deferred Outflow of Resources - OPEB	\$	66,944
Deferred Outflow of Resources - Pension	\$	127,566
Total current assets	\$	1,243,795

Property, plant & equipment	\$	12,991,337
less depreciation	\$	(7,880,998)
C I P	\$	1,024,099
Net P P & E	\$	6,134,439

Other L T Assets

Total Assets	\$	7,378,234
---------------------	-----------	------------------

Liabilites:

Accounts payable	\$	44,017
Interest payable	\$	-
Water Accrual	\$	6,084
Accrued Payroll	\$	90,718
A/P Accrued Payables	\$	2,682
L T debt, current	\$	96,683
Total current liab	\$	240,184

L T debt		
Post Retirement Benefit	\$	1,376,220
Net Pension Liability	\$	320,904
Deferred Inflow of Resources - OPEB	\$	38,713
Deferred Inflow of Resources - Pension	\$	52,346
Muni Loan	\$	474,851
less current above	\$	(96,683)

Total Liabilites	\$	2,406,535
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Net assets	\$	4,971,699
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Total liab & net ass't	\$	7,378,234
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<u>Check Number</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>
30	000136	AT&T	02/01/2022	1,819.78
31	000118	D & D PEST CONTROL *	02/01/2022	36.00
32	660108	VERIZON WIRELESS	02/01/2022	281.32
33	000383	BUSINESS CARD	02/01/2022	737.40
34	000383	BUSINESS CARD	02/01/2022	803.57
35	000383	BUSINESS CARD	02/01/2022	30.05
36	000383	BUSINESS CARD	02/01/2022	8.95
37	000383	BUSINESS CARD	02/01/2022	58.04
38	000105	PACIFIC GAS & ELECTRIC	02/01/2022	13,441.54
39	UB*10838	MR/MRS SETH JOHNSON	02/01/2022	167.94
40	000550	LUIS'S HOUSEKEEPING / YARDS	02/04/2022	160.00
41	000585	MO CAL OFFICE SOLUTIONS	02/04/2022	194.99
42	0002321	STREAMLINE	02/04/2022	200.00
43	UB*10851	ROBERT / MARGARET RICHARDS	02/04/2022	169.30
44	UB*10852	MICHAEL & SANDRA SMITH	02/04/2022	267.31
45	UB*10853	BRET BRIGGS, JTAB LLC	02/04/2022	120.92
46	UB*10854	KIRK & MISTY SUMMERS	02/04/2022	140.62
47	00740827	FERGUSON WATERWORKS	02/11/2022	2,881.74
48	0009924	PATRICK MCGOWAN	02/11/2022	96.86
49	100987	Twin Lakes Management Co.	02/11/2022	726.00
50	000051	MERCED IRRIGATION DISTRICT	02/11/2022	52,883.98
51	000012	AQUA LAB	02/11/2022	2,340.00
52	0007349	Recology Mariposa	02/11/2022	300.90
53	0005300	AVENTA TECHNOLOGY INC	02/11/2022	664.11
54	000165	ACWA/JPIA	02/11/2022	9,794.20
55	0001226	McCoy Passenger Tire Co	02/11/2022	159.80
56	000606	BARRY ELECTRIC	02/11/2022	726.81
57	000203	GRISWOLD, LaSALLE, COBB, DOWD	02/11/2022	105.42
58	00071	Mother Lode Answering Service	02/11/2022	446.00
59	000094	USA BlueBook	02/11/2022	159.36
60	000606	BARRY ELECTRIC	02/21/2022	570.33
61	000550	LUIS'S HOUSEKEEPING / YARDS	02/21/2022	160.00
62	0032605	NBS	02/21/2022	2,500.00
63	000157	CITY NATIONAL BANK	02/21/2022	59,503.04
64	0001013	BLOMBERG & GRIFFIN	02/21/2022	1,275.00
65	702	Warmerdam CPA Group	02/21/2022	2,500.00
66	0002321	STREAMLINE	02/21/2022	200.00
67	0000605	Black Water Consulting Engineers Inc	02/21/2022	1,541.25
68	00008	SENTRY ALARM SYTEMS	02/21/2022	156.00
69	000105	PACIFIC GAS & ELECTRIC	02/21/2022	64.29
70	000105	PACIFIC GAS & ELECTRIC	02/21/2022	38.42
71	0006293	WEX Bank	02/21/2022	1,488.12
494	000076	USPS	02/02/2022	545.87

Report Total: 160,465.23

Special Meeting of the Board of Directors
9751 Merced Falls Road February 22, 2022 at 1:00 p.m.

- 1. CALL TO ORDER:** Presiding Officer: Establish Quorum, Pledge of Allegiance:
The Board of Directors of the Lake Don Pedro Community Services District held a special meeting at 9751 Merced Falls Rd., La Grange, CA 95329.
President Hankemeier called the meeting to order at 1:00 p.m.
Directors present: Hankemeier, Ross, Johnson, and Sperry
Director Warren arrived: 1:01 p.m.
Also present: GM P. McGowan
Also present: Board Secretary: S. Marchesiello
Also present: Jeff Black and Christiana Gledd from Black Water Consulting Engineers Inc.
- 2. PUBLIC COMMENT:**
The Board of Directors received no public comments
- 3. PRESENTATION ONLY:**
 - a. Presiding Officer's Report
None given at this time
 - b. General Manager's Report:
 - Grant / Study Updates
 - Current District Projects
 - Operations Updates
 - Administrative Updates***Presented by GM P. McGowan***
- 4. APPROVAL OF CONSENT AGENDA:** The following items may all be approved in one motion or considered separately as determined appropriate by the President
 - a. Read and file the Treasurer's Report for the period ending January 31, 2022 including summary of claims paid
 - b. Approval of the Minutes of the Special Meeting of January 18, 2022

Motion: To approve the consent calendar
Votes: Carried 5-0
First: Warren **Second: Johnson**
Ayes: Warren, Johnson, Ross, Sperry, and Hankemeier
Absent:
- 5. DISCUSSION AND ACTION ITEMS:**
 - a. Discussion / Approval of Resolution 2022-xxx approving CSDA Board of Directors Nominations for Seat B

Motion: To approve the resolution 2022-xxx approving CSDA Board of Directors Nominations for Seat B
Votes: Carried 4-1
First: Hankemeier **Second: Sperry**
Ayes: Hankemeier, Sperry, Ross, and Warren
Nays: Johnson

- b. Discussion / Approval of Resolution 2022-xxx approving the Proposal for Water Filter Surveillance and Anthracite replacement from ERS Industrial Services

Motion: To approve the resolution 2022-xxx approving the Proposal for Water Filter Surveillance and Anthracite replacement from ERS Industrial Services

Votes: Carried 5-0

First: Warren Second: Ross

Ayes: Warren, Ross, Johnson, Sperry, and Hankemeier

Absent:

- c. Discussion / Approval of Resolution 2022-xxx approving Property 1279 Cadena Way APN 076-060-025 to receive water from LDPCSD Ranchito Well 1 (one)

Motion: To approve the resolution 2022-xxx approving Property 1279 Cadena Way APN 076-060-025 to receive water from LDPCSD Ranchito Well 1 (one)

Votes: Carried 5-0

First: Warren Second: Hankemeier

Ayes: Warren, Hankemeier, Ross, Johnson, and Sperry

Absent:

- d. Information Only: SAA Application California Department of Fish & Wildlife (CDFW) for LDPCSD Intake Upgrade Project
Information only: No action taken

- e. Discussion / Approval of Repair for the Fixed Intake Pipe at Barrett Cove

Motion: To approve the GM P. McGowan recommendation to approve option B to remove pump #2 and place in line #1 to minimize risk associated with pump & motor failure. Budgetary estimate is \$50,000 for pump removal and replacement. It will ensure water reliability within our community. The DWR Intake Upgrade is scheduled for completion April of 2023.

Votes: Carried 5-0

First: Johnson Second: Ross

Ayes: Johnson, Ross, Sperry, Hankemeier, and, Warren

Absent:

- f. Information Only: Black Water Raw Water Intake Pump Station Update
Information only: Presented by Jeff Black and Christiana Gledd - No action taken

6. ADJOURNMENT: 2:52 p.m.

Respectfully submitted by,

S. Marchesiello
Board Secretary

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

For the Fiscal Years Ended June 30, 2021 and 2020

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
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LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021 and 2020

This section of the annual financial report of the Lake Don Pedro Community Services District (District) presents the discussion and analysis of the District's financial performance during the fiscal years ended June 30, 2021 and 2020. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the District's financial statements, including the notes and the supplementary information that immediately follow this section.

FINANCIAL HIGHLIGHTS

The following summarizes the District's financial highlights for the years ended June 30, 2021 and 2020.

- Total assets and deferred outflows of resources of the District were \$7,796,379 in 2021 and \$7,579,173 in 2020, an increase of \$217,206.
- Total liabilities and deferred inflows of resources were \$2,937,727 and \$2,644,947 for the fiscal year ended June 30, 2021 and 2020, respectively. There was an increase by \$292,780.
- Operating revenues increased by \$55,444 and \$60,364 for the fiscal years ended June 30, 2021 and 2020, respectively.
- Operating expenses increased by \$217,454 and \$140,772 for the fiscal years ended June 30, 2021, and 2020, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of the following basic parts: management's discussion and analysis (this section) of the basic financial statements.

The basic financial statements contained in this report are presented using Governmental Accounting Standard's Board (GASB) accounting principles. These statements provide overall information about The District's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources) and liabilities (the amount obligated to its creditors). The statements of revenues, expenses, and changes in net position present information about the current year revenues and expenses. The statement also provides useful information for determining whether the District's service revenue and other revenue sources were sufficient to allow the District to recover all of its costs. The final financial statement in this report is the statement of cash flows, which provides information about The District's cash from operations, investing, and financing activities. In addition, this statement provides useful information to answer questions such as where cash came from, what cash was used for, and what was the change in cash balance during the reporting period.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021 and 2020

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS

Proprietary fund - All of the District's expenses incurred for the provision of Water Services are reported to a proprietary fund, which focuses on measuring the total costs of the service, including depreciation, and primarily recovering those costs through user charges or other revenue sources. This fund is reported using the accrual basis of accounting, which recognizes revenue were earned and expenses when incurred.

NET POSITION

As of June 30, 2021 and, the District had net position totaling \$4,858,652 and \$4,934,226, respectively. Below is a table showing the District's net position at year end with comparative numbers for 2021 and 2020.

TABLE 1: NET POSITION

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>\$ Change</u>	<u>% Change</u>
Assets & Deferred Outflows				
Cash and Investments	\$ 826,192	\$ 1,109,861	\$ (283,669)	-25.56%
Other Assets	370,338	241,679	128,659	53.24%
Capital Assets-Net	6,294,101	6,033,123	260,978	4.33%
Deferred Outflows	<u>305,748</u>	<u>194,510</u>	<u>111,238</u>	<u>57.19%</u>
Total Assets & Deferred Outflows	<u>7,796,379</u>	<u>7,579,173</u>	<u>217,206</u>	<u>2.87%</u>
Liabilities & Deferred Inflows				
Loan Payable	566,919	654,595	(87,676)	-13.39%
Other Liabilities	2,287,162	1,899,293	387,869	20.42%
Deferred Inflows	<u>83,646</u>	<u>91,059</u>	<u>(7,413)</u>	<u>-8.14%</u>
Total Liabilities & Deferred Inflows	<u>2,937,727</u>	<u>2,644,947</u>	<u>292,780</u>	<u>11.07%</u>
Net Position				
Invested in Capital Assets, Net of Related Debt	5,727,182	5,378,528	348,654	6.48%
Unrestricted (Deficit)	<u>(868,530)</u>	<u>(444,302)</u>	<u>(424,228)</u>	<u>95.48%</u>
Total Net Position	<u>\$ 4,858,652</u>	<u>\$ 4,934,226</u>	<u>\$ (75,574)</u>	<u>-1.53%</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021 and 2020**

NET POSITION (Continued):

For the fiscal year ended June 30, 2021, and 2020, the District has invested 117% and 109% of its total net position in capital assets, which total of \$5,727,182 and \$5,378,528, respectively, net of related debt.

After stabilizing the District's financial position, we have returned to policy specifications where the LAIF account cannot be accessed without Board approval.

GOVERNMENTAL ACTIVITIES

For the fiscal year 2020-2021, the District's total expenses exceeded revenues by \$75,574. Total revenues for the year were \$1,827,900 Of this, \$1,613,079 was received from operating revenues, \$1,469 from investment earnings, \$153,352 from miscellaneous sources and \$60,000 from various grants.

For the fiscal year 2019-2020, the District's total revenues exceeded expenses by \$544,777. Total revenues for the year were \$2,235,037 Of this, \$1,557,635 was received from operating revenues, \$3,987 from investment earnings, \$126,054 from miscellaneous sources and \$547,361 from various grants. The total revenue was \$2,225,811 for the fiscal year ended June 30, 2019.

Expenses including interest expense totaled \$1,903,474 and \$1,690,260 attributable to water service for the fiscal year ended June 30, 2021 and 2020, respectively.

CAPITAL ASSETS

The Capital assets for the years ended June 30, 2021 and 2020 was as follows:

TABLE 2: CAPITAL ASSETS

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>\$ Change</u>	<u>% Change</u>
Capital Assets				
Land	\$ 157,325	\$ 157,325	\$ -	0.00%
Plant and Structures	11,737,701	11,365,004	372,697	3.28%
Equipment and Vehicles	1,442,051	1,420,950	21,101	1.48%
Construction in Progress	671,477	544,438	127,039	23.33%
Less: Accumulated Depreciation	<u>(7,714,453)</u>	<u>(7,454,594)</u>	<u>(259,859)</u>	<u>3.49%</u>
Total Capital Assets -Net	<u>\$ 6,294,101</u>	<u>\$ 6,033,123</u>	<u>\$ 260,978</u>	<u>4.33%</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021 and 2020

LONG-TERM DEBT

The Water District also had a loan with Municipal Finance Corporation for the Treatment Plant Upgrades with a balance of \$566,919 and \$654,595 for the fiscal years ended June 30, 2021, and 2020, respectively. Payments of principal for 2021 and 2020 totaled \$87,676 and \$83,491, respectively. Interest expense for the fiscal years 2021 and 2020 totaled \$30,068 and \$34,308, respectively.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances of those funds maintained by the District and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Lake Don Pedro Community Service District at 9751 Merced Falls Road, La Grange, CA 95329.



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lake Don Pedro Community Services District
La Grange, California

We have audited the accompanying financial statements of governmental activities of Lake Don Pedro Community Services District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's 2020 financial statements which we audited and expressed an unqualified opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *State Controller's Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Lake Don Pedro Community Services District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of required supplementary information on pages 1 through 4 and page 28, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.
Stockton, California
December 01, 2021

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Net Position - Proprietary Funds
June 30, 2021 and 2020

	Business-Type Activities	
	Enterprise Fund	
	2021	2020
Assets		
Cash And Investments	\$ 826,192	\$ 1,109,861
Accounts Receivable	205,799	171,165
Prepaid Expense	94,608	582
Inventory	69,931	69,932
Land	157,325	157,325
Construction In Progress	671,477	544,438
Fixed Assets	13,179,752	12,785,954
Accumulated Depreciation	(7,714,453)	(7,454,594)
Total Assets	7,490,631	7,384,663
Deferred Outflows of Resources		
Deferred Outflows of Resources- OPEB (Note-4)	209,186	66,944
Deferred Outflows of Resources- Pension (Note-6)	96,562	127,566
Total Deferred Outflows of Resources	305,748	194,510
Liabilities		
Current Liabilities:		
Accounts & Accrued Payable	145,789	75,382
Interest Payable	8,187	9,450
Accrued Payroll	20,793	17,675
Loan Payable - current	92,069	87,676
Total Current Liabilities	266,838	190,183
Non-current Liabilities:		
Compensated Absences	66,029	54,957
Net OPEB Liability (Note-4)	1,653,377	1,376,220
Net Pension Liability (Note-5)	392,987	365,609
Loans Payable - noncurrent	474,850	566,919
Total Non-current Liabilities	2,587,243	2,363,705
Total Liabilities	2,854,081	2,553,888
Deferred Inflows of Resources:		
Deferred Inflows of Resources- OPEB (Note-4)	33,243	38,713
Deferred Inflows of Resources- Pension (Note-6)	50,403	52,346
Total Deferred Inflows of Resources	83,646	91,059
Net Position		
Invested In Capital Assets -		
Net of Related Debt	5,727,182	5,378,528
Unrestricted (Deficit)	(868,530)	(444,302)
Total Net Position	\$ 4,858,652	\$ 4,934,226

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Activities and Changes in Net Position - Proprietary Funds
For the Years Ended June 30, 2021 and 2020

	Business-Type Activities	
	Enterprise Fund	
	2021	2020
Operating Revenues		
Water Sales And Assessments	\$ 1,552,718	\$ 1,504,820
Transfer Connection and Meter Fees	38,700	31,878
Interest and Penalties On Delinquent Accounts	21,661	20,937
Total Operating Revenues	1,613,079	1,557,635
Operating Expenses		
Salaries And Benefits - Plant	395,881	264,296
Salaries And Benefits - Administrative	378,328	292,261
Post Retirement Benefit	91,336	195,973
Supplies And Services - Plant	457,716	480,997
Supplies And Services - Administrative	290,286	198,536
Depreciation	259,859	223,889
Total Operating Expenses	1,873,406	1,655,952
Operating Income (Loss)	(260,327)	(98,317)
Nonoperating Revenues (Expenses)		
Grant Income (Drought Emergency)	60,000	547,361
Investment Earnings	1,469	3,987
Miscellaneous	153,352	126,054
Interest Expense	(30,068)	(34,308)
Total Nonoperating Revenues (Expenses)	184,753	643,094
Change In Net Position	(75,574)	544,777
Total Net Position - Beginning of Year	4,934,226	4,389,449
Total Net Position - End of Year	\$ 4,858,652	\$ 4,934,226

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Cash Flows - Proprietary Funds
For the Years Ended June 30, 2021 and 2020

	Business-Type Activities	
	Enterprise Fund	
	2021	2020
Cash Flows From Operating Activities		
Receipts From Customers	\$ 1,578,445	\$ 1,552,593
Payments To Suppliers	(740,616)	(904,351)
Payments To Employees	(554,233)	(619,388)
Net Cash Provided By (Used In) - Operating Revenues	<u>283,596</u>	<u>28,854</u>
Cash Flows From Non- Capital Financing Activities		
Miscellaneous Income	153,352	126,054
Net Cash Provided by (Used In) Non-Capital - Financing Activities	<u>153,352</u>	<u>126,054</u>
Cash Flows From Capital And Related - Financing Activities		
Grants Income	60,000	547,361
Capital Asset	(393,798)	(231,945)
Construction In Progress	(127,039)	(182,448)
Principal Payments On Long Term Debt	(87,676)	(83,491)
Interest Paid	(31,331)	(35,515)
Net Cash Provided by (Used In) Capital - And Related Financing Activities	<u>(579,844)</u>	<u>13,962</u>
Cash Flows From Investing Activities		
Interest Received	1,469	3,987
Net Cash Provided by (Used In) Investing Activities	<u>1,469</u>	<u>3,987</u>
Net Increase (Decrease) In Cash	(141,427)	172,857
Cash and Investments - Beginning	<u>1,109,861</u>	<u>937,004</u>
Cash and Investments - Ending	<u>\$ 968,434</u>	<u>\$ 1,109,861</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Income (Loss)	\$ (260,327)	\$ (98,317)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	259,859	223,889
Change in Assets and Liabilities		
Accounts Receivable	(34,634)	(5,042)
Prepaid Expenses and Other Current Assets	(63,021)	62,385
Accounts Payable	70,407	(287,203)
Accrued Expenses and other liabilities	14,190	12,032
Retirement Obligations	297,122	121,110
Net Cash Provided by (used for) Operating Activities	<u>\$ 283,596</u>	<u>\$ 28,854</u>

See accompanying notes to basic financial statements.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Lake Don Pedro Community Services District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments*. Certain of the significant changes in the statement include the following:

The financial statements include:

- A Management’s Discussion and Analysis (MD&A) section providing an analysis of the District’s overall financial position and results of operations.
- Financial statements prepared using the full accrual accounting for all of the District’s activities, including infrastructure.
- A change in the financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

The more significant of the Districts accounting policies are described below:

A. Financial Reporting Entity

The Lake Don Pedro Community Services District was incorporated in August 1980. The District was formed to supply the inhabitants of the District with water for domestic use, irrigation, sanitation, industrial use, fire protection, and recreation.

The District operates under a Board of Directors form of government. The Board of Directors consists of five members elected at large for overlapping four-year terms. The district appoints legal counsel.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The proprietary fund Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows: The District reports the following major proprietary funds:

The **Water Fund** accounts for the activities of the District's water service.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, Net Position or Equity

1. Cash and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District. The District follows the practice of pooling the cash from all funds for investment purposes.

California State statute authorizes the District to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair value.

2. Receivables and Payables

Billings for water services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Counties of Mariposa and Tuolumne and are attached to the County tax rolls.

3. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are recorded as prepaid items.

4. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

5. Capital Assets

Capital assets are defined by the District as assets with an initial, individual cost of \$2,500 for equipment and \$25,000 for buildings and infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is recorded in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service life using the straight-line method.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Compensated Absences

District employees earn vacation leave, and compensation time. It may be either taken or accumulated with prior approval of the general manager. Vacation is paid upon termination or retirement. Vacation and sick leave may be accumulated without limitation. Sick leave is not paid if an employee quits or is terminated, however, a 100% credit is allowed for eligible employee for longevity of service on retirement. In accordance with generally accepted accounting principles, an accrual for compensated absences is reflected in the accompanying general-purpose financial statements.

7. Long-term Debt

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds

8. Net Position & Fund Equity

In proprietary fund financial statements, net position is reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position. Restricted net position represents net position restricted by parties outside the District (such as creditors, grantors, contributors, laws and regulations of other governments).

All other net position is considered unrestricted.

Proprietary funds contributed capital represents equity acquired through capital grants and capital contributions from developers, customers, or other funds.

9. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at fiscal year-end.

Prior to June 30th, the proposed budget is presented to the Board of Directors for review. The Board of Directors holds public hearings and may add to, subtract from or change appropriations.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2021 and 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position

	2021	2020
Cash and Investments	\$ 826,192	\$ 1,109,861

Cash and investments as of June 30, 2021 and 2020 consist of the following:

Cash on Hand	\$ 125	\$ 125
Deposits with Financial Institutions	651,184	936,322
Local Agency Investment Fund	174,883	173,414
Total Cash and Investments	\$ 826,192	\$ 1,109,861

Investments Authorized by the District's Investment Policy

The District's investment policy authorizes investment in the local government investment pool administered by the State of California (LAIF). The District's investment policy also authorizes cash to be invested in Certificates of Deposits, Bankers Acceptances, and Passbook Savings Demand Deposits. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 3 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. No Investment has a maturity greater than 5 years.

	<u>2021</u>	<u>2020</u>
State Investment Pool	<u>\$ 174,883</u>	<u>\$ 173,414</u>
Total	<u>\$ 174,883</u>	<u>\$ 173,414</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the District's contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 3 - CASH AND INVESTMENTS (Continued)

On June 30, 2021 and 2020, the District's deposits with financial institutions were covered by Federal Depository Insurance Corporation (FDIC) or the multiple financial institution collateral pool that insures public deposits. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis with funds generally available next business day.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The District deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS). Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS act as the trustees for the plan assets and the District is considered to have limited fiduciary responsibility for the plan assets. As such, the District does not report the deferred compensation plan assets on its financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 4 – ACCOUNTS RECEIVABLE

Receivables on June 30, 2021 and 2020 for the District's water services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Counties of Mariposa and Tuolumne and are attached to the County tax role. All receivables are expected to be collected within one year.

	Water	
	<u>2021</u>	<u>2020</u>
Business-Type Activities		
Utility Billings	\$ 205,799	\$ 164,515
Total	<u>\$ 205,799</u>	<u>\$ 164,515</u>

NOTE 5 – PAYABLE AND OTHER LIABILITIES

Payables on June 30, 2021 and 2020 for the District's individual major funds in the aggregate are as follows:

	<u>2021</u>	<u>2020</u>
Business-Type Activity		
Vendors	\$ 145,789	\$ 75,382
Salaries and Benefits	20,793	17,675
Accrued Compensated Absences	66,029	54,975
Interest Payable	8,187	9,450
Total	<u>\$ 240,798</u>	<u>\$ 157,482</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 and 2020 was as follows:

June 30, 2021	Balance 2020	Increase	Adjustments	Balance 2021
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 157,325	\$ -	\$ -	\$ 157,325
Construction in Progress	544,438	422,102	(295,063)	671,477
Total Capital Assets not Depreciated	701,763	422,102	(295,063)	828,802
Capital Assets Depreciated:				
Plant	10,953,443	50,676	252,093	11,256,212
Equipment	1,299,938	-	-	1,299,938
Structure	438,519	-	42,970	481,489
Vehicles	94,054	48,059	-	142,113
Total Capital Assets Depreciated	12,785,954	98,735	295,063	13,179,752
Less Accumulated Depreciation	(7,454,594)	(259,859)	-	(7,714,453)
Net Capital Assets Depreciated	5,331,360	(161,124)	295,063	5,465,299
Total Net Capital Assets - Business-Type Activities	\$ 6,033,123	\$ 260,978	\$ -	\$ 6,294,101
June 30, 2020	Balance 2019	Increase	Adjustments	Balance 2020
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 157,325	\$ -	\$ -	\$ 157,325
Construction in Progress	398,323	182,448	(36,333)	544,438
Total Capital Assets not Depreciated	555,648	182,448	(36,333)	701,763
Capital Assets Depreciated:				
Plant	10,685,165	231,945	36,333	10,953,443
Equipment	1,299,938	-	-	1,299,938
Structure	438,519	-	-	438,519
Vehicles	94,054	-	-	94,054
Total Capital Assets Depreciated	12,517,676	231,945	36,333	12,785,954
Less Accumulated Depreciation	(7,230,704)	(223,890)	-	(7,454,594)
Net Capital Assets Depreciated	5,286,972	8,055	36,333	5,331,360
Total Net Capital Assets - Business-Type Activities	\$ 5,842,620	\$ 190,503	\$ -	\$ 6,033,123

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation was charged to functions/programs of the primary government as follows:

Business-Type Activity	Water	
	2021	2020
Depreciation Expense	\$ 259,859	\$ 223,889
Total	<u>\$ 259,859</u>	<u>\$ 223,889</u>

NOTE 7 – LONG TERM DEBT

The District secured financing with board approval on July 17, 2006 in the amount of \$1,500,000 for the improvements for the water treatment plant. Repayment will be made to the Municipal Finance Corporation in semi-annual payments of \$59,503 including interest at 4.95% through 2026. Note is secured by all net revenues.

The annual debt service requirements of the Notes payable are as follows:

<u>Year Ending June 30,</u>	Muni	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 92,069	\$ 26,937
2023	96,683	22,323
2024	101,527	17,479
2025-2027	<u>276,640</u>	<u>20,876</u>
Total	<u>\$ 566,919</u>	<u>\$ 87,615</u>

The following is a summary of changes in the District's long-term debt and other long-term liabilities during the year ended June 30, 2021 and 2020:

<u>June 30, 2021</u>	Beginning			Ending	Due
	Balance	Additions	Deductions	Balance	Within
					One Year
Business-Type Activities					
Loans Payable	\$ 654,595	\$ -	\$ 87,676	\$ 566,919	\$ 92,069
Compensated Absences	54,957	11,072	-	66,029	6,603
Total Long-Term Liabilities	<u>\$ 709,552</u>	<u>\$11,072</u>	<u>\$ 87,676</u>	<u>\$ 632,948</u>	<u>\$ 98,672</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 7 – LONG TERM DEBT (Continued)

<u>June 30, 2020</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities					
Loans Payable	\$ 738,086	\$ -	\$ 83,491	\$ 654,595	\$ 87,676
Compensated Absences	46,466	8,491	-	54,957	5,496
Total Long-Term Liabilities	<u>\$ 784,552</u>	<u>\$ 8,491</u>	<u>\$ 83,491</u>	<u>\$ 709,552</u>	<u>\$ 93,172</u>

NOTE 8 - OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District joined together with other Special District's for insurance coverage under Special District Risk Management Authority (SDRMA). The District pays an annual premium to SDRMA for its general insurance coverage.

The District continues to carry commercial insurance for all other risks of loss, including workers' compensation, and employee health and accident insurance.

B. Commitments and Contingencies

The District has received various grants subject to audit by the grantor agencies. Any liability for reimbursement that may arise as a result is believed to be immaterial by management.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan

The District provides eligible employee’s pension plans benefits through the Lake Don Pedro Community Services District – Miscellaneous Plan (The Plan).

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2019 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2019 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and contribution rate of employees. The CalPERS Annual Valuation Report as of June 30, 2018, reported 2020-2021, required the following:

<u>Plan</u>	<u>Employer Normal Cost Rate</u>	<u>Employer Payment of Unfunded Liability</u>	<u>Employee Contribution</u>
Miscellaneous Plan	9.4420%	\$ 23,322	6.918%
PEPRA Misc Plan	7.8740%	\$ 341	7.250%

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2021 and 2020**

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2020 measurement period was determined by an actuarial valuation as of June 30, 2019, with update procedures used to roll forward the total pension liability to June 30, 2020. The collection total pension liability was based on the following assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely results in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

**NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT
PENSION PLAN) (Continued)**

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11 +</u>
Global Equity	50.0%	4.8%	5.98%
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Infrastructure and Forestland	-	-	-
Liquidity	1.00	-	(0.92)

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	<u>Plan Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</u>
Balance at : 6/30/2019 (MD)	\$ 1,819,099	\$ 1,453,490	\$ 365,609
Balance at : 6/30/2020 (MD)	\$ 1,941,255	\$ 1,548,268	\$ 392,987
Net Changes during 2019-20	\$ 122,156	\$ 94,778	\$ 27,378

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

**NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT
PENSION PLAN) (Continued)**

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

	<u>Discount Rate - 1%</u> <u>(6.15%)</u>	<u>Current</u> <u>Discount</u> <u>Rate (7.15%)</u>	<u>Discount Rate + 1%</u> <u>(8.15%)</u>
Plan's Net Pension Liability/(Asset) - FY21	\$ 651,321	\$ 392,987	\$ 179,534
Plan's Net Pension Liability/(Asset) - FY20	\$ 610,283	\$ 365,609	\$ 163,648

PENSION EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS

For the fiscal years ended June 30, 2021 and 2020, pension expense recognized is as follows:

	<u>2021</u>	<u>2020</u>
Service Cost	\$ 40,287	\$ 38,265
Interest on Total Pension Liability	118,928	110,698
Changes of Benefits Terms	84	117
Recognize Changes of Assumptions	14,287	18,359
Recognize difference between Expected and Actual Experience	10,862	8,228
Net Plan to Plan Resource Movement	(3,750)	(2,579)
Employee Contributions	(18,421)	(16,860)
Projected Earnings on Pension Plan Investment	(93,066)	(85,489)
Recognize difference between Project and Actual Earnings on Plan Investment	9,800	14,551
Administrative Expenses	1,832	863
Other Miscellaneous Income	-	(3)
Pension Expense	<u>\$ 80,843</u>	<u>\$ 86,150</u>

For the measurement period ended June 30, 2020 (the measurement date), the Lake Don Pedro Community Services District incurred a pension expense/(income) of \$80,843 for the Plan (the pension expense for risk pool for the measurement period is \$867,712,876).

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

As of June 30, 2021, Lake Don Pedro Community Services District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources - FY21</u>	<u>Deferred Inflows of Resources - FY21</u>	<u>Deferred Inflows/(Outflows) of Resources - FY20 Net</u>
Changes of Assumptions	\$ -	\$ 2,803	\$ 11,254
Difference between Expected and Actual Experience	20,252	-	23,426
Difference between Projected and and Actual Investment	11,674	-	(6,393)
Difference between Employer's Contribution and Proportionate Share of Contribution	-	47,600	(37,806)
Changes in Employer's Proportion	29,739	-	-
Pension Contribution Made Subsequent to Measurement Date	34,897	-	30,737
Total	<u>\$ 96,562</u>	<u>\$ 50,403</u>	<u>\$ 21,218</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Measurement Period Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources - FY21</u>	<u>Deferred Outflows/(Inflows) of Resources - FY20</u>
2021	\$ -	\$ 46,459
2022	6,602	9,283
2023	11,236	13,795
2024	8,762	5,683
2025	12,578	-
2026	6,981	-
Thereafter	-	-

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020**

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District implemented GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans (OPEB) other than Pension Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pension Plans* in FYE 2021. The District provides certain health care benefits which are recognized as an expenditure of health care premiums paid.

Significant Actuarial Assumptions Used for Total OPEB Liability:

Actuarial Assumption	June 30, 2021 Measurement Date
Actuarial Valuation Date	June 30, 2020
Contribution Policy	No pre-funding
Discount Rate	2.16% at June 30, 2021, 3.50% at June 30, 2020
General Inflation	2.50% annually
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Post-retirement mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.75% Annually. Merit - Tables from CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.5% fro 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.75% for 2022, decreasing to an ultimate rate of 3.75% in 2076 and later years.
Medical Participation at Retirement	100%
Medical Plan at Retirement	Currently covered - Same as current election Currently waived - n/a

Sensitivity of the Net OPEB Liability to changes in the Trend rate – The following presents the District’s Net OPEB Liability if it were calculate using a trend table that is 1% point lower or 1% point higher than the current rate:

Net estimated OPEB Liability as of June 30, 2021 measurement date is \$1,653,377.

Net estimate OPEB Liability as of June 30, 2020 measurement date is \$1,376,220

Sensitivity of Total estimated OPEB Liability: Changes in the Discount Rate

	<u>1% Decrease (1.16%)</u>	<u>Current Rate (2.16%)</u>	<u>1% Increase (2.16%)</u>
Total OPEB Liability	\$ 2,006,163	\$ 1,653,377	\$ 1,380,247

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Healthcare Trend Rate

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,309,591	\$ 1,653,377	\$ 2,133,529

Schedule of estimated OPEB Expenses for Fiscal Year Ended June 30, 2021:

Changes in Total OPEB Liability	
Balances at 6/30/2020	\$ 1,376,220
Changes for the year	
Service Cost	72,252
Interest	50,275
Benefit changes	-
Actual vs. expected experience	(17,165)
Assumption changes	195,914
Benefit payments	(24,119)
Net Changes	<u>277,157</u>
Balance at 6/30/2021	<u>\$ 1,653,377</u>

Deferred Inflows/Outflows of Resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between Expected and Actual Experience	\$ -	\$ 14,906
Changes of Assumptions	209,186	18,337
Employer Contribution Made Subsequent to Measurement Date	-	-
Total	<u>\$ 209,186</u>	<u>\$ 33,243</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2022	\$ 27,278
2023	29,317
2024	34,675
2025	23,519
2026	23,519
Thereafter	<u>37,635</u>
	<u>\$ 175,943</u>

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 17, 2022, the date which the financial statements were available to be issued.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Schedule of Required Supplementary Information- Pension Plan
For the Years Ended June 30,
Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.00932%	0.00913%	0.00228%	0.00313%	0.00563%	0.001%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 392,987	\$ 365,609	\$ 293,903	\$ 310,692	\$ 195,610	\$ 131,415
Plan's Covered-Employee Payroll	\$ 294,170	\$ 187,310	\$ 174,303	\$ 191,364	\$ 165,150	\$ 77,723
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	74.85%	51.23%	59.31%	61.59%	84.43%	55.03%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.76%	79.43%	81.91%	73.31%	84.80%	88.70%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Plan Contributions

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 42,848	\$ 30,373	\$ 29,653	\$ 23,815	\$ 21,388	\$ 18,621
Contributions in Relation to the Actuarially Determined Contribution	(42,848)	(30,373)	(29,653)	(23,815)	(21,388)	(18,621)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 352,422	\$ 294,170	\$ 187,310	\$ 174,303	\$ 191,364	\$ 165,150
Contributions as a Percentage of Covered-Employee Payroll	12.16%	10.32%	15.83%	13.66%	11.18%	11.28%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2019 as they have minimal cost impact.

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

2021 Consumer Confidence Report

Water System Name: Lake Don Pedro CSD 5510008

Report Date: March 7, 2022

We test the drinking water quality for many constituents as required by state and federal regulations. This report shows the results of our monitoring for the period of January 1 to December 31, 2021 and may include earlier monitoring data.

Type of water source(s) in use: Surface & Ground Water System

Name & general location of source(s): Lake McClure (-001) Medina Well 1 (-004) & 2 (-008) Ranchito Well 2 & 1 (-005) (-002)

Drinking Water Source Assessment information: _____
Completed December 2004, Revised 2010 a copy of the complete assessment is available or you may request a summary by contacting the Merced District SWRCB-Division of Drinking Water (559) 447-3300

Time and place of regularly scheduled board meetings for public participation: 3rd Monday each month 1:00 PM in the Boardroom at 9751 Merced Falls Rd

For more information, contact: Chief Operator Randy Gilgo Phone: (209) 852-2331

TERMS USED IN THIS REPORT

Maximum Contaminant Level (MCL): The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.

Maximum Contaminant Level Goal (MCLG): The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (U.S. EPA).

Public Health Goal (PHG): The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.

Maximum Residual Disinfectant Level (MRDL): The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Primary Drinking Water Standards (PDWS): MCLs and MRDLs for contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.

Secondary Drinking Water Standards (SDWS): MCLs for contaminants that affect taste, odor, or appearance of the drinking water. Contaminants with SDWSs do not affect the health at the MCL levels.

Treatment Technique (TT): A required process intended to reduce the level of a contaminant in drinking water.

Regulatory Action Level (AL): The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

Variations and Exemptions: Permissions from the State Water Resources Control Board (State Board) to exceed an MCL or not comply with a treatment technique under certain conditions.

Level 1 Assessment: A Level 1 assessment is a study of the water system to identify potential problems and determine (if possible) why total coliform bacteria have been found in our water system.

Level 2 Assessment: A Level 2 assessment is a very detailed study of the water system to identify potential problems and determine (if possible) why an *E. coli* MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.

ND: not detectable at testing limit

ppm: parts per million or milligrams per liter (mg/L)

ppb: parts per billion or micrograms per liter (µg/L)

ppt: parts per trillion or nanograms per liter (ng/L)

ppq: parts per quadrillion or picogram per liter (pg/L)

pCi/L: picocuries per liter (a measure of radiation)

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- *Microbial contaminants*, such as viruses and bacteria, that may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- *Inorganic contaminants*, such as salts and metals, that can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- *Pesticides and herbicides*, that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- *Organic chemical contaminants*, including synthetic and volatile organic chemicals, that are byproducts of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, agricultural application, and septic systems.
- *Radioactive contaminants*, that can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the U.S. EPA and the State Board prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law also establish limits for contaminants in bottled water that provide the same protection for public health.

Tables 1, 2, 3, 4, 5, 6, 7, and 8 list all of the drinking water contaminants that were detected during the most recent sampling for the constituent. The presence of these contaminants in the water does not necessarily indicate that the water poses a health risk. The State Board allows us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of the data, though representative of the water quality, are more than one year old. Any violation of an AL, MCL, MRDL, or TT is asterisked. Additional information regarding the violation is provided later in this report.

TABLE 1 – SAMPLING RESULTS SHOWING THE DETECTION OF COLIFORM BACTERIA					
Microbiological Contaminants (complete if bacteria detected)	Highest No. of Detections	No. of Months in Violation	MCL	MCLG	Typical Source of Bacteria
<i>E. coli</i> (state Total Coliform Rule)	(In the year) 0	0	(a)	0	Human and animal fecal waste

(a) Routine and repeat samples are total coliform-positive and either is *E. coli*-positive or system fails to take repeat samples following *E. coli*-positive routine sample or system fails to analyze total coliform-positive repeat sample for *E. coli*.

TABLE 1.A – COMPLIANCE WITH TOTAL COLIFORM MCL BETWEEN JANUARY 1, 2021 AND JUNE 30, 2021 (INCLUSIVE)					
Microbiological Contaminants (complete if bacteria detected)	Highest No. of Detections	No. of Months in Violation	MCL	MCLG	Typical Source of Bacteria
Total Coliform Bacteria (state Total Coliform Rule)	(In a month) 0	0	1 positive monthly sample ^(a)	0	Naturally present in the environment
Fecal Coliform and <i>E. coli</i> (state Total Coliform Rule)	(In the year) 0	0	0	NONE	Human and animal fecal waste

(a) Two or more positive monthly samples is a violation of the MCL

TABLE 2 – SAMPLING RESULTS SHOWING THE DETECTION OF LEAD AND COPPER								
Lead and Copper (complete if lead or copper detected in the last sample set)	Sample Date	No. of Samples Collected	90 th Percentile Level Detected	No. Sites Exceeding AL	AL	PHG	No. of Schools Requesting Lead Sampling	Typical Source of Contaminant
Lead (ppb)	9 & 11/2020	10	ND	0	15	0.2	2	Internal corrosion of household water plumbing systems; discharges from industrial manufacturers; erosion of natural deposits
Copper (ppm)	9 & 11/2020	10	.23	0	1.3	0.3	Not applicable	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives

TABLE 3 – SAMPLING RESULTS FOR SODIUM AND HARDNESS						
Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL	PHG (MCLG)	Typical Source of Contaminant
Sodium (ppm)	2019-20-21	26	4-39	None	None	Salt present in the water and is generally naturally occurring
Hardness (ppm)	2019-20-21	111	24-154	None	None	Sum of polyvalent cations present in the water, generally magnesium and calcium, and are usually naturally occurring

TABLE 4 – DETECTION OF CONTAMINANTS WITH A PRIMARY DRINKING WATER STANDARD						
Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	MCL [MRDL]	PHG (MCLG) [MRDLG]	Typical Source of Contaminant
Total Trihalomethane (ppb)	2021	51	38-65	80	NA	By-product of disinfection treatment
Haloacetic Acid (ppb)	2021	31	22-37	60	NA	By-product of disinfection treatment
Free Chlorine Residual (ppm)	2021	1.1	0.2-2.15	4	4	Water treatment additive for disinfection
Total Organic Carbon (ppm)	2021	2.15	1.36-5.75	TT	NA	Various natural and man-made sources
1,2-Dichloroethane (ppb)	2021	.33	ND-.88	500	400	Some people who use water containing 1,2-dichloroethane in excess of the MCL over many years may have an increased risk of getting cancer.
Fluoride (ppm)	2019-20-21	.34	ND-.65	2	1	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories
Arsenic (ppb)-treated	2021	ND	ND	10	.01	Erosion of Natural Deposits, runoff of orchards, glass and electronics production wastes
Gross Alpha (pCi/L)	2020	4.25	1.8-13.2	15	1	Erosion of natural deposits
Uranium (pCi/L)	2020	.25	ND-1.25	20	.43	Erosion of natural deposits
Barium (ppb)	2019-20-21	1.3	ND-6.28	1000	2000	Discharge of oil drilling wastes and from metal refineries; erosion of natural deposits
Chromium (ppb)	2019-20-21	3.8	ND-10.1	50	100	Erosion of natural deposits. Discharge from steel and pulp mills and chrome plating

Selenium (ppb)	2019-20-21	7.5	ND-37.5	50	30	Discharge from petroleum, glass and metal refineries; erosion of natural deposits; discharge from mines and chemical manufacturers; runoff from livestock lots(feed additive)
Nickel (ppb)	2019-20-21	.82	ND-4.14	100	12	Erosion of natural deposits; discharge from metal manufactories
Nitrate (ppm)	2021	ND	ND	10	10	Runoff leaching from fertilizer use; leaching from septic tanks and sewage; erosion of natural deposits

TABLE 5 – DETECTION OF CONTAMINANTS WITH A SECONDARY DRINKING WATER STANDARD

Chemical or Constituent (and reporting units)	Sample Date	Level Detected	Range of Detections	SMCL	PHG (MCLG)	Typical Source of Contaminant
Manganese (ppb)	2019-20-21	159*	ND-447	50	NA	Leaching from natural deposits
Turbidity (units)	2019-20-21	.43	.11-1.03	5	NA	Soil runoff
Total Dissolved Solids (ppm)	2019-20-21	217	33-320	1000	NA	Runoff/leaching from natural deposits
Specific Conductance (micromhos)	2019-20-21	380	53-529	1600	NA	Substances that form ions when in water; seawater influence
Sulfate (ppm)	2019-20-21	38	3.6-95	500	NA	Runoff/leaching from natural deposits; industrial wastes
Chloride (ppm)	2019-20-21	18	1.5-70	500	NA	Runoff/leaching from natural deposits; seawater influence
Aluminum (ppb)	2019-20-21	.82	ND-4.14	200	NA	Erosion of natural deposits; residual from some surface water treatment processes
Zinc (ppm)	2019-20-21	2	ND-330	5.0	5.0	Runoff leaching from natural deposits; industrial wastes

Additional General Information on Drinking Water

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the U.S. EPA’s Safe Drinking Water Hotline (1-800-426-4791).

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead-Specific Language: If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Lake Don Pedro CSD is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you do so, you may wish to collect the flushed water and reuse it for another beneficial purpose, such as watering plants. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline (1-800-426-4791) or at <http://www.epa.gov/lead>.

Summary Information for Violation of a MCL, MRDL, AL, TT, or Monitoring and Reporting Requirement

VIOLATION OF A MCL, MRDL, AL, TT, OR MONITORING AND REPORTING REQUIREMENT

Manganese was found at levels that exceed the secondary MCL of 50 mg/L. The MCL was set to protect you against unpleasant aesthetic effects (e.g., color, taste and odor) and the staining of plumbing fixtures (e.g., tubs and sinks) and clothing while washing. The high levels are due to leaching of natural deposits.

For Systems Providing Surface Water as a Source of Drinking Water

TABLE 6 - SAMPLING RESULTS SHOWING TREATMENT OF SURFACE WATER SOURCES	
Treatment Technique ^(a) (Type of approved filtration technology used)	Conventional
Turbidity Performance Standards ^(b) (that must be met through the water treatment process)	Turbidity of the filtered water must: 1 – Be less than or equal to 0.3 NTU in 95% of measurements in a month. 2 – Not exceed 1.0 NTU for more than eight consecutive hours. 3 – Not exceed 5.0 NTU at any time.
Lowest monthly percentage of samples that met Turbidity Performance Standard No. 1.	100%
Highest single turbidity measurement during the year	0.33
Number of violations of any surface water treatment requirements	0

(a) A required process intended to reduce the level of a contaminant in drinking water.

(b) Turbidity (measured in NTU) is a measurement of the cloudiness of water and is a good indicator of water quality and filtration performance. Turbidity results which meet performance standards are considered to be in compliance with filtration requirements.

For Water Systems Providing Groundwater as a Source of Drinking Water

TABLE 7 – SAMPLING RESULTS SHOWING FECAL INDICATOR-POSITIVE GROUNDWATER SOURCE SAMPLES				
Violation	Explanation	Duration	Actions Taken to Correct Violation	Health Effects Language
<i>NONE</i>				

TABLE 8 – SAMPLING RESULTS SHOWING FECAL INDICATOR-POSITIVE GROUNDWATER SOURCE SAMPLES					
Microbiological Contaminants (complete if fecal-indicator detected)	Total No. of Detections	Sample Dates	MCL [MRDL]	PHG (MCLG) [MRDLG]	Typical Source of Contaminant
<i>E. coli</i>	(In the year) 0	2021	0	(0)	Human and animal fecal waste
Enterococci	(In the year) 0	2021	TT	N/A	Human and animal fecal waste
Coliphage	(In the year) 0	2021	TT	N/A	Human and animal fecal waste

Summary Information for Federal Revised Total Coliform Rule Level 1 and Level 2 Assessment Requirements

Level 1 or Level 2 Assessment Requirement not Due to an *E. coli* MCL Violation

Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially harmful, waterborne pathogens may be present or that a potential pathway exists through which contamination may enter the drinking water distribution system. We found coliforms indicating the need to look for potential problems in water treatment or distribution. When this occurs, we are required to conduct assessment(s) to identify problems and to correct any problems that were found during these assessments.

During the past year we were not required to conduct Level 1 or Level 2 assessments.



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors

From: Patrick McGowan

Date: March 21st, 2022

Subject: Water Storage Facility Inspection/cleaning

Inland Potable Inc, recently completed the inspection & cleaning of our Alamo/Enebro/ and Raw Water Tanks. Inspections confirmed LDPCSD staff preventative maintenance program is functioning as anticipated. ALL water storage facilities are up to date on scheduled cleaning and inspections.

Inspection Report for
Lake Don Pedro Community Services District
La Grange, CA



500KG Concrete On-Grade
Alamo Tank

Date Completed: January 4, 2022

Commercial Dive Team:

Diver – Ceasar Hernandez
Dive Controller – Colin Lafever
Tender – Brandon Rot

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth, averaging 1½ inches, was removed from the tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also completed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The foundation was found in good to fair condition with heavy hairline cracking, areas of exposed aggregate, voids and spalling noted.
3. The wall was found in good condition with minor areas of exposed aggregate, minor to moderate voids and moderate to heavy hairline cracking noted.
4. The overflow was found in good condition.
5. The ladder was found secure, OSHA approved and in good condition with minor oxidation noted.
6. The hatch was found locked with no gasket present and in good condition with minor oxidation noted. A new gasket was installed.
7. The roof was found in good condition with minor areas of exposed aggregate, voids and hairline cracking noted.
8. The vent was found in good condition with minor to moderate chalking, heavy oxidation and 0.01% uniform surface corrosion noted. A new screen was installed.

Interior Inspection

1. The interior roof was found in good condition with minor voids and hairline cracking noted.
2. The ladder was found secure and in good condition with heavy corrosive staining, pitting and 16% uniform surface corrosion & rust noduling noted.
3. The overflow, which is a hole in the roof, was found in good condition.
4. The interior wall was found in good condition with minor areas of exposed aggregate, voids and hairline cracking noted.
5. The floor was found in good condition with minor hairline cracking and voids noted.
6. The common inlet/outlet was found in good to fair condition with heavy corrosive staining, pitting and 10% uniform surface corrosion & rust noduling noted.
7. The drain was found in good condition with minor hairline cracking, corrosive staining and 0.1% rust noduling noted.

Recommendations:

1. Continue to schedule a clean and inspect every 3-5 years per AWWA recommendations.

Key

Excellent – Like new, no repairs needed

Good – Cosmetic problems, repair if utility wants

Fair – Minor problems, repairs needed

Poor – Major problems, fix now



Inland Potable Services, Inc.

Exterior Inspection Report



Foundation Condition

Cracking Present? Y N
 Description: heavy
 Spalling Present? Y N
 Description: heavy
 Exposed Reinforcement On Wall? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: heavy
 Voids Present? Y N
 Description: heavy

Summary: The foundation was found in good to fair condition with heavy hairline cracking, areas of exposed aggregate, voids and spalling noted.



Wall Condition

Cracking Present? Y N
 Description: moderate/heavy
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Wall? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor
 Voids Present? Y N
 Description: minor/moderate

Summary: The wall was found in good condition with minor areas of exposed aggregate, minor to moderate voids and moderate to heavy hairline cracking noted.



Overflow Condition

Coating Condition: N/A
 Seams/Welds Condition: N/A
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Stand Off Supports Condition: N/A
 Anchor Bolt Condition: N/A
 End Cap Present? Y N
 Hinge and Cap Condition: N/A
 #24 Screen Present? Y N
 Condition: Good

Summary: The overflow was found in good condition.



Access Ladder Condition

Ladder Type: Steel bolted
 OSHA Adherence? Y N
 Vandal Guard Present? Y N N/A
 Locked? Y N N/A
 Safety Climb Type: Cable
 Condition: Good
 Is Top Of Tank Easily Accessible? Y N
 Coating Condition: Good
 Seams/Welds Condition: Good
 Stand Off Supports Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The ladder was found secure, OSHA approved and in good condition with minor oxidation noted.



Hatch Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present: Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Hatch Size: 2½ foot square
 Riser Height: 5 inches Lid Height: 2 inches
 Hatch Locked? Y N

Hinge Condition: Good
 Gasket Present? Y N
 Intact? Y N N/A
 Insects, Dirt Or Debris Present Under Hatch? Y N

Summary: The hatch was found locked with no gasket present and in good condition with minor oxidation noted. A new gasket was installed.



Roof Condition

Roof Type: Domed
 Cracking Present? Y N
 Description: minor
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Roof? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor areas
 Voids Present? Y N
 Description: minor
 Low Spots Present? Y N
 Description: N/A

Summary: The roof was found in good condition with minor areas of exposed aggregate, voids and hairline cracking noted.



Vent Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 #24 Mesh Screen Present? Y N
 Condition: N/A

Summary: The vent was found in good condition with minor to moderate chalking, heavy oxidation and 0.01% uniform surface corrosion noted. A new screen was installed.





Inland Potable Services, Inc.

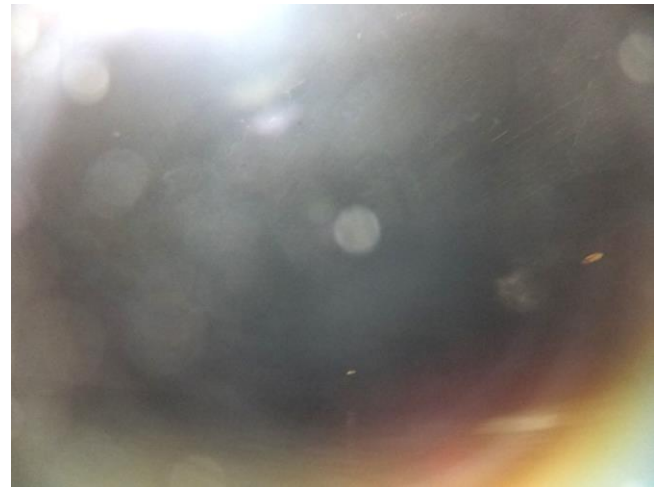
Interior Inspection Report



Roof Condition

Cracking Present? Y N
 Description: minor
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Roof? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: N/A
 Voids Present? Y N
 Description: minor
 Low Spots Present? Y N
 Description: N/A

Summary: The interior roof was found in good condition with minor voids and hairline cracking noted.



Ladder Condition

Ladder Location: 12 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Anchor Bolt Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The ladder was found secure and in good condition with heavy corrosive staining, pitting and 16% uniform surface corrosion & rust noduling noted.



Overflow Condition

Overflow Location: 3 o'clock
 Coating Condition: N/A
 Weld/Seam Condition: N/A
 Anchor Bolt Condition: N/A
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The overflow, which is a hole in the roof, was found in good condition.



Tank Walls Condition

Cracking Present? Y N
 Description: minor
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Walls? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor
 Voids Present? Y N
 Description: minor
 Noticeable Signs Of Leaking: None
 Description: N/A
 Scouring Present? Y N
 Description: N/A
 Wall/Roof Joint Condition: Good

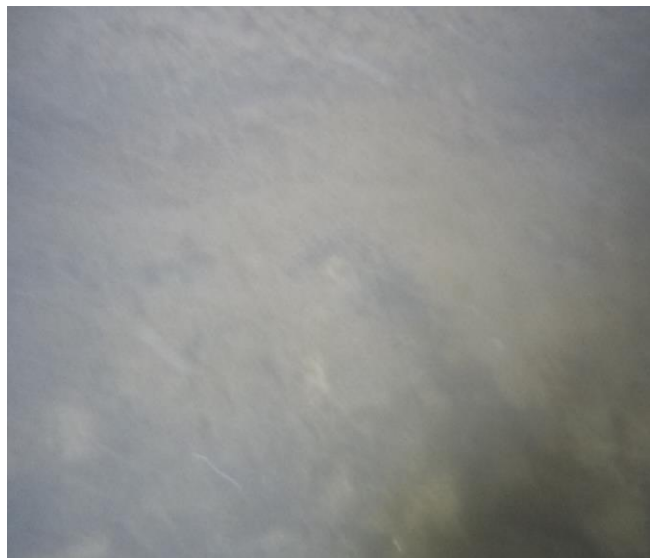
Summary: The interior wall was found in good condition with minor areas of exposed aggregate, voids and hairline cracking noted.



Floor Condition

Cracking Present? Y N
 Description: minor
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Floor? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: N/A
 Voids Present? Y N
 Description: minor
 Expansion Joint Condition: Good
 Noticeable Signs Of Leaking: None
 Description: N/A
 Scouring Present? Y N
 Description: N/A
 Wall/Floor Joint Condition: Good

Summary: The floor was found in good condition with minor hairline cracking and voids noted.



Inlet and Outlet Condition

Common Inlet/Outlet? Y N

Location: 12 o'clock

Coating Condition: Good

Weld/Seam Condition: Good

Corrosion Present? Y N

Oxidation Present? Y N

De-lamination Present? Y N

Summary: The common inlet/outlet was found in good to fair condition with heavy corrosive staining, pitting and 10% uniform surface corrosion & rust noduling noted.



Drain Condition

Drain Location: 5 o'clock

Coating Condition: N/A

Weld/Seam Condition: N/A

Corrosion Present? Y N

Oxidation Present? Y N

De-lamination Present? Y N

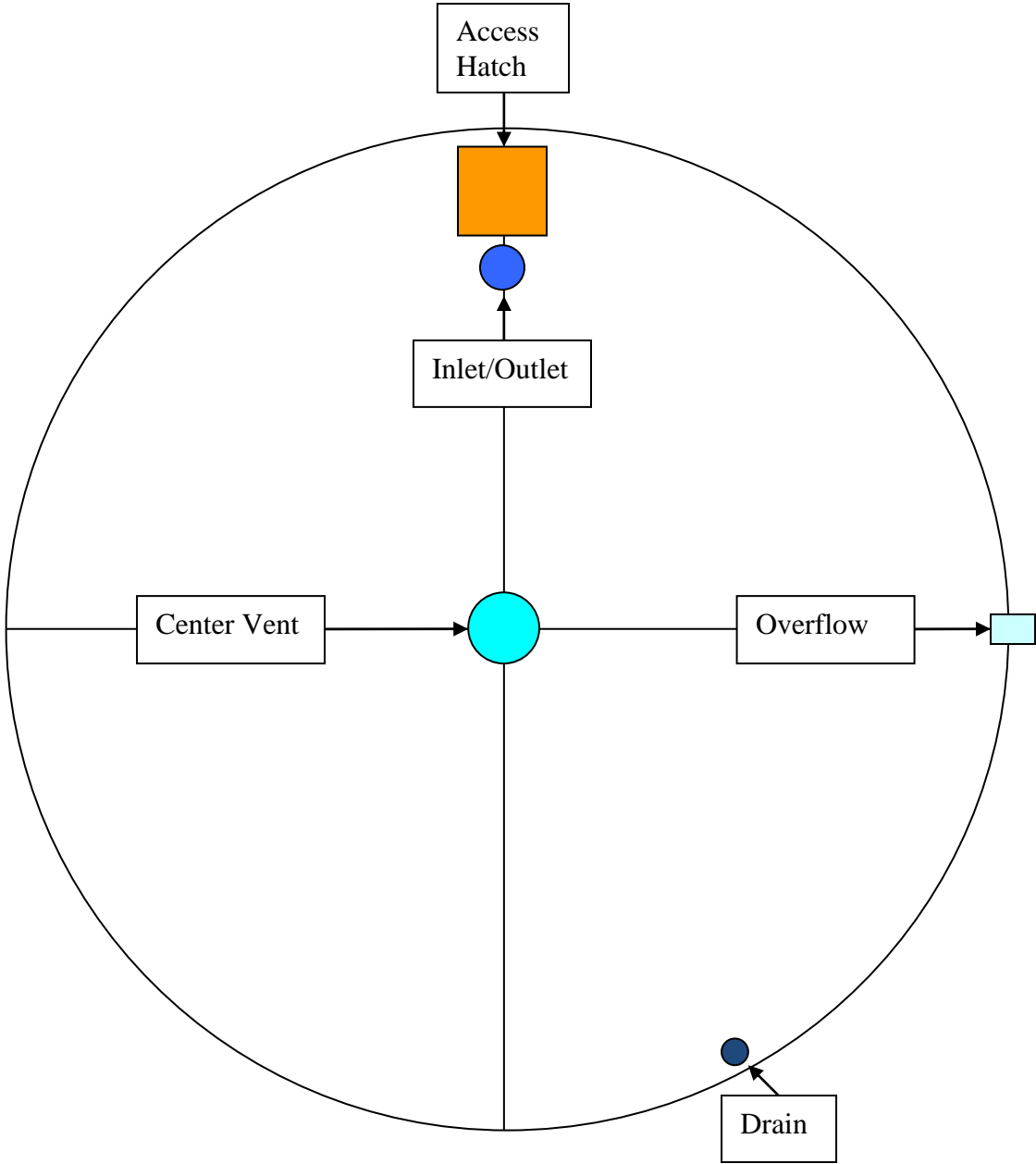
Summary: The drain was found in good condition with minor hairline cracking, corrosive staining and 0.1% rust noduling noted.



Tank Layout

Quadrant #4

Quadrant #1



Quadrant #3

Quadrant #2

Inspection Report for
Lake Don Pedro Community Services District
La Grange, CA



**250KG Concrete On-Grade
Enebro Tank**

Date Completed: January 4, 2022

Commercial Dive Team:

Diver – Ceasar Hernandez
Dive Controller – Colin Lafever
Tender – Brandon Rot

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth, averaging 1 inch (iron), was removed from the tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also completed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The foundation was found in good condition with minor to moderate hairline cracking and areas of exposed aggregate noted.
3. The wall was found in good condition with minor areas of exposed aggregate, voids, spalling and moderate to heavy hairline cracking noted.
4. The overflow was found in good condition.
5. The ladder was found secure, OSHA approved and in good condition with minor oxidation noted.
6. The hatch was found locked with a gasket in place and in good condition with moderate de-lamination, cracking and heavy chalking noted.
7. The roof was found in good to fair condition with minor to moderate areas of exposed aggregate, voids and moderate to heavy hairline cracking noted.
8. The vent was found in good condition with minor de-lamination and heavy chalking noted. A hole in the screen was repaired.

Interior Inspection

1. The interior roof was found in good condition with minor hairline cracking and voids noted.
2. The ladder was found secure and in good to fair condition with heavy corrosive & sediment staining, pitting, and 3% uniform surface corrosion & rust noduling noted.
3. The overflow, which is a hole in the roof, was found in good condition.
4. The interior wall was found in good condition with minor hairline cracking, areas of exposed aggregate and voids noted.
5. The floor was found in good condition with minor hairline cracking, voids and areas of exposed aggregate noted. There was a beer can found on the floor
6. The common inlet/outlet was found in good to fair condition with heavy corrosive staining, pitting, 3% uniform surface corrosion and 10% rust noduling noted.
7. The drain was found in good condition with minor voids and hairline cracking noted.

Recommendations:

1. Continue to schedule a clean and inspect every 3-5 years per AWWA recommendations.

Key

Excellent – Like new, no repairs needed

Good – Cosmetic problems, repair if utility wants

Fair – Minor problems, repairs needed

Poor – Major problems, fix now



Inland Potable Services, Inc.

Exterior Inspection Report



Foundation Condition

Cracking Present? Y N
 Description: minor/moderate
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Wall? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor/moderate
 Voids Present? Y N
 Description: N/A

Summary: The foundation was found in good condition with minor to moderate hairline cracking and areas of exposed aggregate noted.



Wall Condition

Cracking Present? Y N
 Description: moderate/heavy
 Spalling Present? Y N
 Description: minor
 Exposed Reinforcement On Wall? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor
 Voids Present? Y N
 Description: minor

Summary: The wall was found in good condition with minor areas of exposed aggregate, voids, spalling and moderate to heavy hairline cracking noted.



Overflow Condition

Coating Condition: N/A
 Seams/Welds Condition: N/A
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Stand Off Supports Condition: N/A
 Anchor Bolt Condition: N/A
 End Cap Present? Y N
 Hinge and Cap Condition: N/A
 #24 Screen Present? Y N
 Condition: Good

Summary: The overflow was found in good condition.



Access Ladder Condition

Ladder Type: Steel bolted
 OSHA Adherence? Y N
 Vandal Guard Present? Y N N/A
 Locked? Y N N/A
 Safety Climb Type: Cage
 Condition: Good
 Is Top Of Tank Easily Accessible? Y N
 Coating Condition: N/A
 Seams/Welds Condition: Good
 Stand Off Supports Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N



Summary: The ladder was found secure, OSHA approved and in good condition with minor oxidation noted.

Hatch Condition

Coating Condition: Fair
 Seams/Welds Condition: Good
 Corrosion Present: Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Hatch Size: 2 ½ foot square
 Riser Height: Lid Height:
 Hatch Locked? Y N

Hinge Condition: Good/Fair
 Gasket Present? Y N
 Intact? Y N N/A
 Insects, Dirt Or Debris Present Under Hatch? Y N

Summary: The hatch was found locked with a gasket in place and in good condition with moderate de-lamination, cracking and heavy chalking noted.



Roof Condition

Roof Type: Domed
 Cracking Present? Y N
 Description: moderate/heavy
 Spalling Present? Y N
 Description: N/A
 Exposed Reinforcement On Roof? Y N
 Description: N/A
 Exposed Aggregate Present? Y N
 Description: minor/moderate
 Voids Present? Y N
 Description: minor/moderate
 Low Spots Present? Y N
 Description: N/A

Summary: The roof was found in good to fair condition with minor to moderate areas of exposed aggregate, voids and moderate to heavy hairline cracking noted.



Vent Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

#24 Mesh Screen Present? Y N
 Condition: Good

Summary: The vent was found in good condition with minor de-lamination and heavy chalking noted. A hole in the screen was repaired.

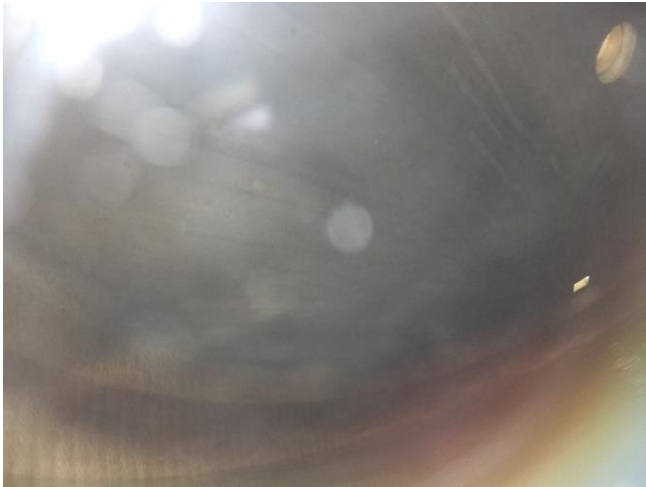





Inland Potable Services, Inc.

Interior Inspection Report



Roof Condition	
<p>Cracking Present? Y <input checked="" type="checkbox"/> N <input type="checkbox"/> Description: minor</p> <p>Spalling Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> Description: N/A</p> <p>Exposed Reinforcement On Roof? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> Description: N/A</p> <p>Exposed Aggregate Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> Description: N/A</p> <p>Voids Present? Y <input checked="" type="checkbox"/> N <input type="checkbox"/> Description: minor</p> <p>Low Spots Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> Description: N/A</p> <p>Summary: The interior roof was found in good condition with minor hairline cracking and voids noted.</p>	
Ladder Condition	
<p>Ladder Location: 12 o'clock Coating Condition: N/A Weld/Seam Condition: Good Anchor Bolt Condition: Good/Fair Corrosion Present? Y <input checked="" type="checkbox"/> N <input type="checkbox"/> Oxidation Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p>	<p>De-lamination Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>Summary: The ladder was found secure and in good to fair condition with heavy corrosive & sediment staining, pitting, and 3% uniform surface corrosion & rust noduling noted.</p>
Overflow Condition	
<p>Overflow Location: 4 o'clock Coating Condition: N/A Weld/Seam Condition: N/A Anchor Bolt Condition: N/A Corrosion Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> Oxidation Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/> De-lamination Present? Y <input type="checkbox"/> N <input checked="" type="checkbox"/></p> <p>Summary: The overflow, which is a hole in the roof, was found in good condition.</p>	

Tank Walls Condition

Cracking Present? Y N
Description: minor
Spalling Present? Y N
Description: N/A
Exposed Reinforcement On Walls? Y N
Description: N/A
Exposed Aggregate Present? Y N
Description: minor
Voids Present? Y N
Description: minor
Noticeable Signs Of Leaking: None
Description: N/A
Scouring Present? Y N
Description: N/A
Wall/Roof Joint Condition: Good

Summary: The interior wall was found in good condition with minor hairline cracking, areas of exposed aggregate and voids noted.



Floor Condition

Cracking Present? Y N
Description: minor
Spalling Present? Y N
Description: N/A
Exposed Reinforcement On Floor? Y N
Description: N/A
Exposed Aggregate Present? Y N
Description: minor
Voids Present? Y N
Description: minor
Expansion Joint Condition: Good
Noticeable Signs Of Leaking: None
Description: N/A
Scouring Present? Y N
Description: N/A
Wall/Floor Joint Condition: Good

Summary: The floor was found in good condition with minor hairline cracking, voids and areas of exposed aggregate noted. There was a beer can found on the floor.



Inlet and Outlet Condition

Common Inlet/Outlet? Y N

Location: 12:10 o'clock

Coating Condition: N/A

Weld/Seam Condition: Good

Corrosion Present? Y N

Oxidation Present? Y N

De-lamination Present? Y N

Summary: The common inlet/outlet was found in good to fair condition with heavy corrosive staining, pitting, 3% uniform surface corrosion and 10% rust noduling noted.



Drain Condition

Drain Location: 5 o'clock

Coating Condition: N/A

Weld/Seam Condition: N/A

Corrosion Present? Y N

Oxidation Present? Y N

De-lamination Present? Y N

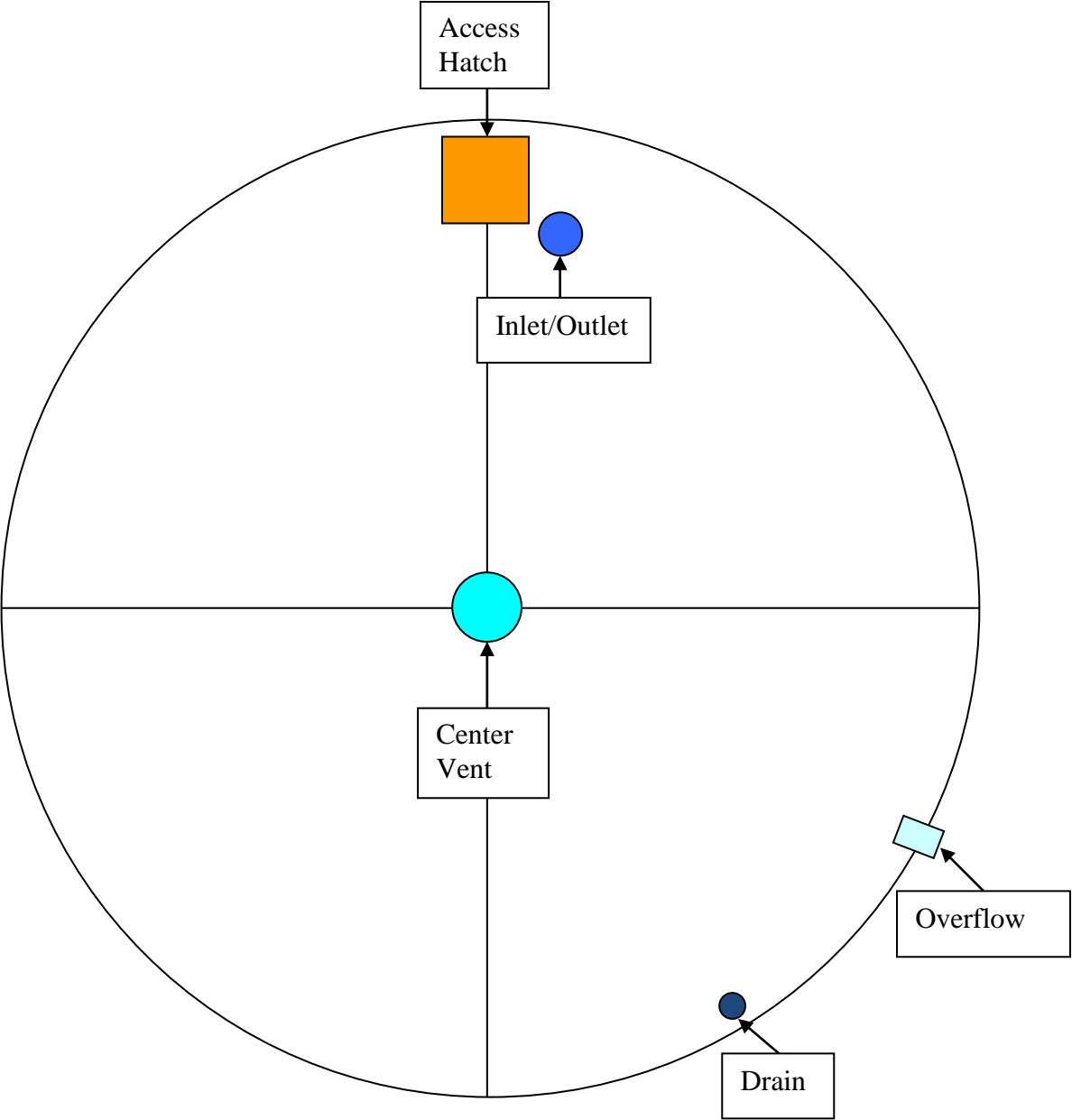
Summary: The drain was found in good condition with minor voids and hairline cracking noted.



Tank Layout

Quadrant #4

Quadrant #1



Quadrant #3

Quadrant #2

**Inspection Report for
Lake Don Pedro Community Services District
La Grange, CA**



**1.5MG Steel On-Grade
Raw Water Tank**

Date Completed: January 3, 2022

Commercial Dive Team:

**Diver – Colin Lafever
Dive Controller – Brandon Rot
Tender – Ceasar Hernandez**

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth, averaging 3 inches, was removed from the tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also performed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The foundation was found in good condition with minor areas of exposed aggregate, voids, hairline cracking and 0.01% uniform surface corrosion noted.
3. The wall was found in good condition with minor delamination and 0.01% uniform surface corrosion noted.
4. The overflow was found in good condition with minor de-lamination, oxidation, chalking and 0.01% uniform surface corrosion noted.
5. The manway was found secure and in good condition with minor de-lamination, oxidation and 0.01% uniform surface corrosion noted.
6. The water level indicator was found in good condition with 0.01% uniform surface corrosion noted.
7. The ladder was found secure, OSHA approved and in good condition with minor oxidation and 0.01% uniform surface corrosion noted.
8. The roof was found in good condition with staining, de-lamination, chalking and 0.03% uniform surface corrosion noted.
9. The hatch was found locked with no gasket present and in good condition with moderate staining and chalking noted.
10. The vent was found in good condition with minor chalking noted.

Key

Excellent – Like new, no repairs needed

Good – Cosmetic problems, repair if utility wants

Fair – Minor problems, repairs needed

Poor – Major problems, fix now

Summary of the Inspection:

Interior Inspection

1. The interior roof was found in good condition with minor de-lamination, oxidation, corrosive staining and 0.1% uniform surface corrosion noted.
2. The ladder was found secure and in good condition with heavy sediment staining noted.
3. The overflow was found in good condition with minor de-lamination, oxidation and minor to moderate sediment staining noted.
4. The interior wall was found in good condition with heavy sediment staining noted.
5. The floor was found in good condition with heavy sediment staining and 0.1% rust noduling noted.
6. The manway was found in good condition with minor de-lamination, cracking, heavy sediment & corrosive staining and 0.01% rust noduling noted.
7. The inlet was found in good condition with heavy staining and 0.1% rust noduling noted.
8. The outlet was found in good condition with minor de-lamination, heavy corrosive & sediment staining, pitting and 0.1% rust noduling noted.
9. The float was found in good condition but the cable is not attached.
10. The support column was found secure and in good condition with minor sags & runs in the coating, cracking, micro & macro blistering, heavy sediment staining and 0.1% rust noduling noted.

Recommendations:

1. Schedule a clean and inspect every 2-3 years.

Key

Excellent – Like new, no repairs needed

Good – Cosmetic problems, repair if utility wants

Fair – Minor problems, repairs needed

Poor – Major problems, fix now



Inland Potable Services, Inc.

Exterior Inspection Report



Foundation Condition

Foundation Exposed? Y N
 Anchor Bolts Present? Y N
 Corrosion on Anchor Bolts Present? Y N N/A
 Anchor Bolts Loose? Y N N/A
 Cracking Noted In Foundation? Y N N/A
 Spalling Noted? Y N N/A

Summary: The foundation was found in good condition with minor areas of exposed aggregate, voids, hairline cracking and 0.01% uniform surface corrosion noted.



Wall Panel Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Dents Present? Y N
 Holes Present? Y N
 Signs Of Leaking? Y N

Summary: The wall was found in good condition with minor delamination and 0.01% uniform surface corrosion noted.



Overflow Structure Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Stand Off Supports Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Directly Connected To Sewer or Drain? Y N N/A
 End Cap Present? Y N
 Hinge and Cap Condition: N/A
 #24 mesh Screen Present? Y N
 Condition: N/A

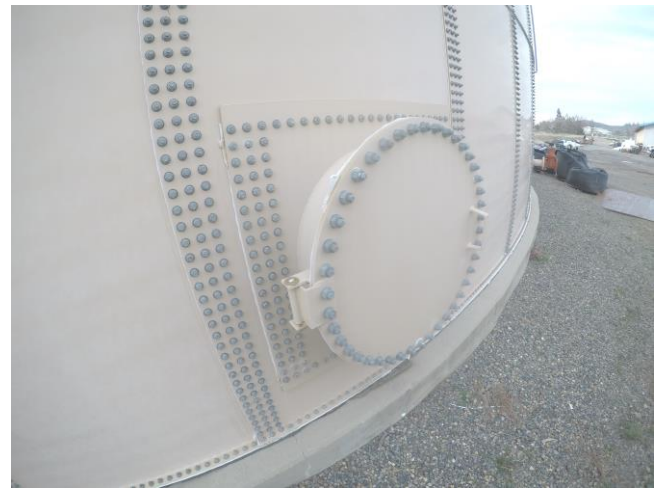
Summary: The overflow was found in good condition with minor de-lamination, oxidation, chalking and 0.01% uniform surface corrosion noted.



Manway Condition

Coating Condition: Good
 Weld/Seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The manway was found secure and in good condition with minor de-lamination, oxidation and 0.01% uniform surface corrosion noted.



Water Level Indicator Condition

Marker Condition: Good
 Attached & Accurate? Y N
 Marker Board Condition: Good
 Is the level reading visible? Y N
 Pulley Condition: Good
 Attached Properly? Y N
 Cable Condition: Good
 Attached Properly? Y N
 Hardware Condition: Good
 Corrosion Present? Y N

Summary: The water level indicator was found in good condition with 0.01% uniform surface corrosion noted.



Access Ladder Condition

Ladder Type: Steel bolted
 Is Ladder and Safety Climb **OSHA** Approved? Y N
 Is Vandal Guard Present? Y N
 Locked? Y N N/A
 Safety Climb Type: Cage
 Safety Climb Condition: Good
 Is Top Of Tank Easily Accessible? Y N
 Coating Condition: N/A
 Seams/Welds Condition: Good
 Stand Off Supports Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The ladder was found secure, OSHA approved and in good condition with minor oxidation and 0.01% uniform surface corrosion noted.



Roof Condition

Roof Type: Pitched
 Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Low Spots Present? Y N
 Holes in Roof? Y N
 Cathodic Protection Plates Present? Y N
 Sealed Edges: Y N N/A
 Loose Plates? Y N N/A
 Missing Plates? Y N N/A

Summary: The roof was found in good condition with staining, de-lamination, chalking and 0.03% uniform surface corrosion noted.

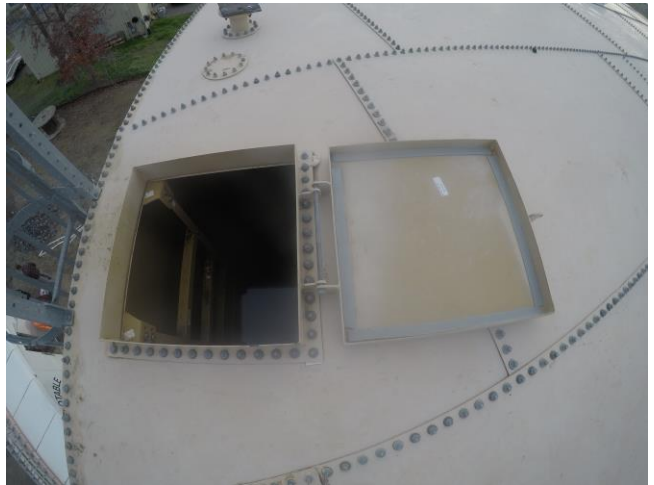


Access Hatch Condition

Coating Condition: Good
 Seams/Welds Condition: Good
 Corrosion Present: Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Hatch Size: 2 foot square
 Riser Height: 4 inches Lid Height: 2 inches
 Hatch Locked? Y N

Hinge Condition: Good
 Gasket Present? Y N
 Intact? Y N N/A
 Insects, Dirt Or Debris Present Under Hatch? Y N

Summary: The hatch was found locked with no gasket present and in good condition with moderate staining and chalking noted.



Vent Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present: Y N
Oxidation Present? Y N
De-lamination Present? Y N
#24 Mesh Screen in Place? Y N
Condition: Good

All Openings Sealed? Y N
Cap Condition: Good

Summary: The vent was found in good condition with minor chalking noted.





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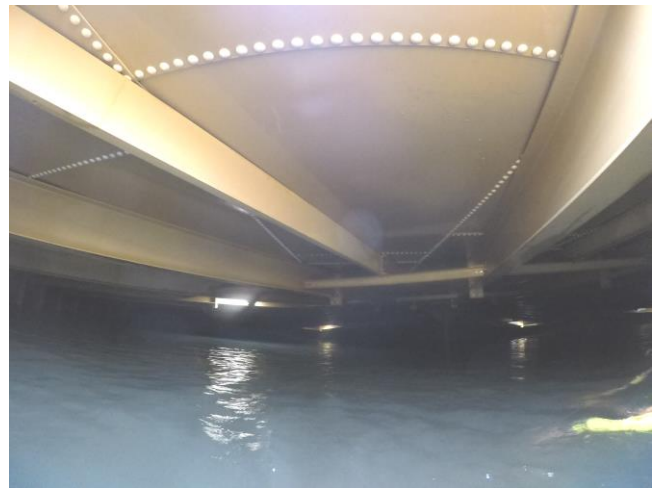
Interior Inspection Report



Roof Condition

Coating Condition: Good
 Welds/seam Condition: Good
 Corrosion Present On Panels? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The interior roof was found in good condition with minor de-lamination, oxidation, corrosive staining and 0.1% uniform surface corrosion noted.



Ladder Condition

Ladder Location: 12 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Supports Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The ladder was found secure and in good condition with heavy sediment staining noted.



Overflow Condition

Overflow Location: 8 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The overflow was found in good condition with minor de-lamination, oxidation and minor to moderate sediment staining noted.



Wall Panel Condition

Coating Condition: Good
 Welds/seam Condition: Good
 Corrosion Present On Panel? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Is Biofilm Present: Y N
 Any irregularities or structural deficiencies? Y N

Summary: The interior wall was found in good condition with heavy sediment staining noted.



Floor Condition

Coating Condition: Good
 Welds/seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N
 Any irregularities or structural deficiencies? Y N

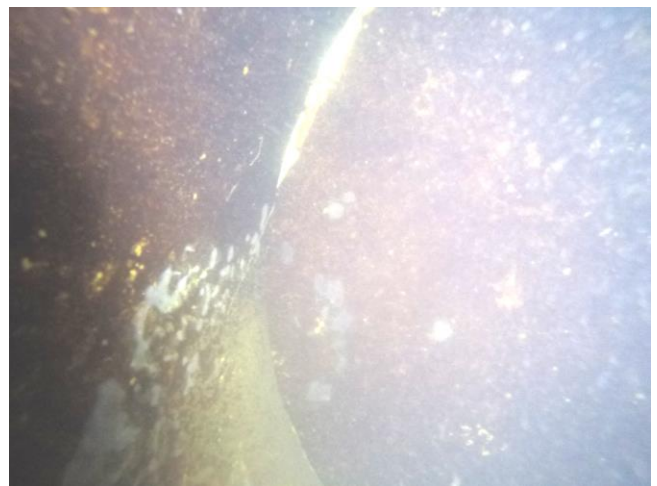
Summary: The floor was found in good condition with heavy sediment staining and 0.1% rust noduling noted.



Manway Condition

Manway Location(s): 11:45 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The manway was found in good condition with minor de-lamination, cracking, heavy sediment & corrosive staining and 0.01% rust noduling noted.



Inlet and Outlet Condition

Common Inlet/Outlet? Y N Location: N/A
 Inlet Location: 1:30 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The inlet was found in good condition with heavy staining and 0.1% rust noduling noted.



Common Inlet/Outlet? Y N Location: N/A
 Outlet Location: 1 o'clock
 Coating Condition: Good
 Weld/Seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The outlet was found in good condition with minor de-lamination, heavy corrosive & sediment staining, pitting and 0.1% rust noduling noted.

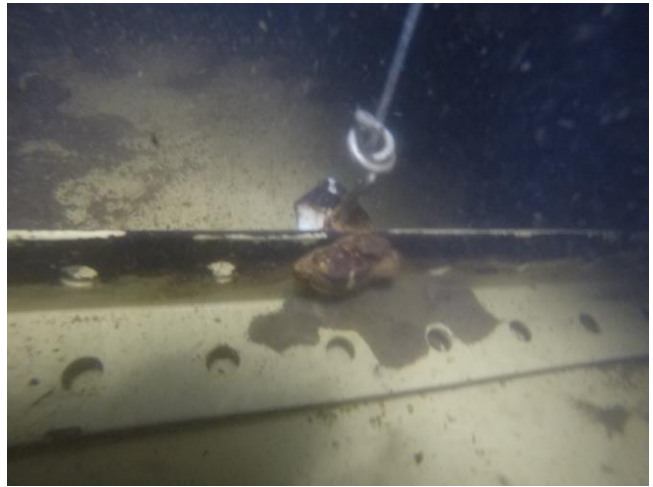


Float Condition

Float Location: 10:30 o'clock
 Guidelines Condition: Good
 Attached Properly? Y N
 Cable Condition: Good
 Attached Properly? Y N
 Hardware Condition: Good
 Corrosion Present? Y N

Float Condition: Good
 Sealed? Y N

Summary: The float was found in good condition but the cable is not attached.



Support Column Condition

Number Of Columns: 1
 Coating Condition: Good
 Welds/seam Condition: Good
 Corrosion Present? Y N
 Oxidation Present? Y N
 De-lamination Present? Y N

Summary: The support column was found secure and in good condition with minor sags & runs in the coating, cracking, micro & macro blistering, heavy sediment staining and 0.1% rust noduling noted.



Tank Layout

