

Crestview Mutual Water Company
Board of Directors - Board Meeting
TUESDAY, SEPTEMBER 22, 2026 AT 5:30 P.M.
Hampton Inn
50 W. Daily Drive, Camarillo CA 93010

AGENDA

1. CALL TO ORDER: REGULAR MONTHLY BOARD MEETING AT 5:30 P.M
2. SHAREHOLDERS' PUBLIC FORUM
 - Shareholders that wish to address the Board may speak for up to the agreed upon minutes on matters within the jurisdiction of the Board. With limited exceptions for brief responses and emergency matters, please recognize that the Board cannot discuss or act on matters that are not on this Agenda.
 - If you have a question that Staff can answer, please email, or call Crestview at any time.

CONSENT AGENDA

3. MINUTES
 - Board Meeting: Open Session and Executive Session Meeting Minutes – August 25, 2026

ACTION ITEMS

4. PORTABLE GENERATOR PURCHASE
 - Approve Purchase of a Portable Generator in the Amount Not to Exceed \$375,000

INFORMATION ITEMS

5. WATER SUPERINTENDENT'S REPORT
6. GENERAL MANAGER'S REPORT
7. TREASURER'S REPORT
 - Report on Monthly Draft Financial Statements
8. PRESIDENT'S REPORT
9. ADJOURNMENT OF REGULAR MONTHLY BOARD MEETING

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1. CALL TO ORDER – EXECUTIVE SESSION IMMEDIATELY AFTER CONCLUSION OF OPEN SESSION
 2. EXECUTIVE SESSION
 - Personnel Issues
 - Legal Matters
 - Third-Party Contracts
 3. ADJOURNMENT OF EXECUTIVE SESSION

Minutes of the Meeting
of the Board of Directors of
Crestview Mutual Water Company
August 25, 2026

1. Convened Public Meeting

The meeting was called to order by President Steven Muro on Tuesday, August 25, 2026, at 5:30 p.m. for an in-person meeting at the Hampton Inn, 50 W. Daily Drive, Camarillo, CA.

Attendance and Quorum

Directors Present: Steven Muro – President
Alma Quezada – Vice President
Laurie Bennett – Treasurer
Frank Mezzatesta – Secretary
Chris Ono – Director

Directors Absent: None

Staff/Counsel Present: Gil Borboa – Consulting General Manager
Badaoui Mouderrès – Consulting General Manager
Durrell McAdoo – Water System Superintendent
Lauri Marino – Office Manager

2. Shareholders Public Forum

No shareholder comments or questions were received.

CONSENT AGENDA

3. Minutes

The minutes of the Regular Meeting of the Board of Directors of June 23, 2026 were presented. On a motion made by Director Frank Mezzatesta and seconded by Director Chris Ono, the Board approved with three ayes and two abstentions the following:

Resolved, the minutes of the Regular Meeting of June 23, 2026 be accepted as presented.

The minutes of the Special Meeting and Executive Session minutes of the Board of Directors of July 23, 2026 were presented. On a motion made by Director Alma Quezada and seconded by Laurie Bennett, the Board unanimously approved the following:

Resolved, the minutes of the Special Meeting and Executive Session of the Board of Directors of July 23, 2026 be accepted as presented.

ACTION ITEMS

4. Well #4

Consulting General Manager Gil Borboa presented a report from Richard C. Slade & Associates with an analysis of Crestview's Well 4. Hydrogeologist Anthony Hicke from Slade was present and gave a summary of their findings based on their analysis. Discussion ensued regarding well efficiency, perforations, sanding, and the pump location and possible actions to increase the life of the well. On a motion made by Director Frank Mezzatesta and seconded by Director Laurie Bennett, the Board unanimously approved the following:

Resolved, that Crestview Mutual Water Company accept and file the R.C. Slade memorandum regarding Well No. 4 and implement the report's first recommendation to install a Rossum sand tester.

INFORMATION ONLY

5. Water Superintendent Report

Superintendent Durrell McAdoo reported that Well 6 recently needed a brief repair and is back online; he had nothing further to add to his report as presented.

6. Consulting General Manager's Report

Consulting General Manager Gil Borboa reported that we are approaching our water year pumping allocation of 686 Acre-feet with 630 acre-feet pumped as of today. With approximately 20 days of pumping left, Crestview will switch to Calleguas water on or about September 10th. Due to disinfection differences, shareholders will be notified directly and on our website. Crestview will start using wells at the beginning of the water year on October 1st. During the changeover, valves will be replaced while the wells are offline. The pending Calleguas water rate increase of approximately 3% was discussed, which will go into effect on January 1, 2027. The stand-by/readiness to serve charge will increase from \$1557 to \$1726 per month.

7. Treasurer's Report

Director Chris Ono reported on the financial statements provided on behalf of Treasurer Laurie Bennett. Water sales are close to budget, and most other expenses remain close to budget. YTD water sales are outpacing budget, but future expenses will likely reduce this margin. Crestview's cash position remains stable.

8. President's Report

President Steven Muro reported that the Slade Well 4 report will give Crestview time to plan. Corporate counsel Jane Usher advised that there is legislature in process regarding rate changes and allowing shareholders to comment, and Crestview should consider this when setting future rates. Alma Quezada gave a status report on the State Revolving Fund loan; the application remains in process, and the paperwork requirements are copious.

9. Adjournment

On a motion made by Director Frank Mezzatesta, seconded by Director Laurie Bennett and approved unanimously, the regular meeting was adjourned at 6:30 p.m.

Shareholders in Attendance:

Leslie Parr Batten
Roger Chittum

Submitted by,

Lauri Marino – Office Manager

Approved by,

Frank Mezzatesta – Secretary

Steven Muro – President

CRESTVIEW MUTUAL WATER COMPANY

DATE: September 22, 2026

TO: Board of Directors

FROM: Gil Borboa, P.E., Consulting General Manager
Badaoui Mouderrres, P.E., Consulting General Manager

SUBJECT: Portable Generator Purchase

RECOMMENDATION

It is recommended that the Board of Directors authorize the Board President, or his designee, to execute a purchase agreement in an amount not to exceed \$375,000 with Quinn Power Systems of Oxnard, California.

BACKGROUND

Crestview's five-year Capital Improvement Program (CIP), approved by the Board at its January 2026 meeting, included the purchase of a mobile generator for Fiscal Year 2026 with a budget of \$400,000. Incorporating the purchase of a portable generator into the five-year CIP demonstrated proactive planning for emergencies and infrastructure reliability, aligning with Crestview's broader goals of sustainability and customer confidence. The acquisition of a portable, trailer-mounted generator is a critical component of Crestview Mutual Water Company's emergency preparedness and operational resilience strategy.

DISCUSSION

During the Mountain Fire of November 2024, Crestview rented a 500 kW generator for three days at a total cost of approximately \$22,000. Owning a generator eliminates recurring rental expenses and logistical delays in securing equipment during high-demand periods. Although agreements may be executed with local vendors for the delivery of rental generators, a wide-ranging damaging event, such as a major earthquake, may cause delays or availability challenges in having a generator delivered.

A portable generator ensures uninterrupted operation of essential water infrastructure—such as wells, booster stations, and control systems—during power outages caused by wildfires, storms, earthquakes, or grid failures. This capability is vital for maintaining water pressure for firefighting and continuous service to customers. As a point of reference, during the Mountain Fire response, the rented portable generator ran continuously for approximately 30 hours on a full tank of fuel.

Backup power minimizes service interruptions, reducing the risk of boil-water notices and non-compliance with state and federal reliability standards. It supports Crestview's commitment to meeting emergency preparedness requirements. Furthermore, ownership of

a portable generator allows Crestview to more readily meet the requirements of California Assembly Bill 367 (Bennett), which requires enhanced resiliency in fire protection infrastructure for water agencies in Ventura County.

A trailer-mounted generator enhances operational flexibility and mobility; it can be deployed to multiple sites as needed, supporting wells, booster stations, and other facilities without requiring permanent installations.

FUNDING

Crestview Mutual Water Company is a member of Sourcewell (formerly National Joint Powers Alliance), a cooperative purchasing agency which allows government agencies, and others, to share contracting efforts through cooperative purchasing. This procurement method increases pricing competitiveness and lowers capital costs through volume buying. Cooperative purchasing minimizes the administrative costs of procurement, which may include product research, source selection, specifications, advertising, staff reports, awarding, protest, and administration of the contract. It is often more cost-effective to eliminate the cost and time spent on these administrative processes and purchase items and services through a cooperative purchasing program.

Sourcewell allows participating municipal agencies to leverage the benefits of cooperative purchasing and reduces procurement costs. Sourcewell serves governmental, higher education, K-12 education, not-for-profit, tribal government, and other public agencies. It offers cooperatively contracted products, equipment and service opportunities to government entities throughout the U.S. All Sourcewell contracts have been competitively solicited nationwide.

Quinn Power Systems of Oxnard, California provided a quote for a Caterpillar XQ425 375kW Trailer Mounted Diesel Generator including Sourcewell pricing at a base price of \$300,815.72 (before taxes). This is approximately seventeen percent below the Caterpillar list price of \$362,214.95. The quote from Quinn is attached herewith.

The total quote from Quinn, including taxes and fees, is \$322,631.85. A contingency of approximately 16% is requested to allow for potential ancillary costs, such as cables. Consequently, total authorization of \$375,000 is requested.

Sufficient funding is available to support this purchase. Year to date, net income has exceeded expenses by approximately \$227K (through the end of August). This tracks with projections in the adopted 2026 budget which forecasted a year-end surplus of approximately \$400K. Increased water sales resulting from the excessive heat over the last month portends increased revenue from water sales as well. Additionally, cash in general checking has increased approximately \$538K year over year.



801 DEL NORTE BLVD.
OXNARD, CA 93030

QUOTATION

AWA15411

DATE: 9-14-26
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Quotation Expires: 10-14-26

To: Crestview Mutual Water Company

Attention: Frank Mezzatesta

Terms: Subject To Credit Approval

Special pricing under Sourcewell formally (NJPA) program
Caterpillar Inc. Energy / Generators Contact number 092222-CAT
Caterpillar trailer mounted generator set model XQ425
Electric Brakes on trailer

(1) New Caterpillar Model **XQ425** Trailer Mounted Diesel Standby Generator Set
Rated 375 kW Stand-by 340 Kw Prime with fan, 60 Hz, **Switchable Voltage** at 1800 RPM.
(480/277V) & (240/139V)

Generator includes standard equipment and accessories listed in the
attached bill of material.

Emissions: EPA Tier 4 Final And CARB Emissions Certified

Pricing Caterpillar List: \$362,214.95 Plus Tax
..... **Non Caterpillar Items: \$14,665.90 Plus Tax**
..... **Total: \$376,880.85 Plus Tax**

Sourcewell (N.J.P.A.) Pricing: \$300,815.72
Sale Tax (7.25%) Please confirm tax rate: \$21,809.13
Tire fees (Environmental): \$7.00
Total: \$322,631.85

NOTE: Please call for current lead times



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Bill of Material

Engine

EPA Tier 4 final certified CAT C13 ACert ATAAC heavy duty diesel engine.
Electronic ADEM A4 controls

Generator and Attachments

Permanent magnet generator
Anti – condensation heater

Engine Control System

Electronic governor

Control Panel and Instrumentation

EMCP 4.4 Auto-start control panel (Upgraded)

Emergency stop on panel
Dust proof enclosure (Control Panel)
Panel mounted voltage adjust potentiometer
Panel mounted audible alarm with mute
Contacts for common fault alarm signal
Panel lights
Contacts for generator set run signal

Protection System

Distribution panel
Switchable via linkboard from 480/277V 3 phase to 240/139V 3 phase (can be adjusted down to 208/120V 3 phase)
Load door safety switch
Remote start and stop contacts

Distribution System

NEMA 1 steel enclosure, spate hinged, lockable door with rust – resistant pinned hinges
Main bus connections with hinged load cover with Plexiglas window closed for operation
Main circuit breaker 3 – pole, 240/480V – 1600A with 24 DC shut trip wired to load door safety switch
Current transformers, hard mounted
Multiple duplex and twist – lock receptacles with individual circuit breakers
Two – wire remote start / stop terminals and 120 VAC shore power connection for rapid start



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Cat CEM (Clean Emissions Module)

Aftertreatment module consists of Diesel Oxidation Catalyst (DOC), Diesel Particulate Filter (DPF), and selective Catalytic Reduction (SCR)

Exhaust System

Internal exhaust system
Manifold and turbo guards

Fuel / Emissions Strategy

Meets U.S. EPA Tier 4 Final and CARB Certified for Non – Road Mobile applications at all 50 and 60 Hz ratings

DEF System

12 gal plastic DEF tank provides 24 hour run time @ 75% Prime + 10 rating similar to fuel system
DEF tank is equipped with integrated pump, level sensor to display the DEF level in EMCP panel, and electrically heated lines from DEF tank to CEM
Equipment with low and critically low level alarms with a critically low shutdown

Fuel System

Flex fuel lines
Heavy duty – Air cleaner
Two stage cyclonic / paper with dust cup and service indicator
UL 142 certified dual wall fuel tank (520 gallons)
27 hours run time @ 75% prime +10% rating, internal fuel fill
Auxiliary connections for customer supplied fuel transfer system with 6 – way fuel transfer valve.

Reduce Environmental Impact

EPA Tier 4 Final technology
110% spill containment of onboard engine fluids
Meets 76 dB(A) at 7 m per SAE J1074 measurement procedure at 100% prime loads

Mounting and Enclosures

Seismic vibration isolators, installed between generator set and base rails
Weather & sound attenuated enclosure (77 dB(A) at 23 feet (full load))

Starting System

Lead acid starting batteries - 24 volt



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Charging System

45 Amp Charging Alternator
Battery Charger (AC to DC)
Solar powered battery maintainer
1400 CCA Caterpillar battery
Battery disconnect switch

Cooling System

Radiator
Engine heater (Block Heater)
Initial fill of coolant
Low coolant temperature alarm
Low coolant shutdown circuit

Lube System

Initial fill of lube oil

Trailer

Tandem axle trailer with electric brakes

Documentation

EPA & CARB Non – Road Emission Certified
Factory test reports
Operation and maintenance manual
Standard warranty
Shop Prep
Start up inspection service & training (One trip) (Load bank test not included)
Delivery to jobsite Camarillo, CA)
DMV registration for trailer (Not included in sale quotation)
First CVA service (Included in sale quotation)
Fuel & Def (Not included in sale quotation)
Emission permits by others



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CLARIFICATION

- The equipment offered in this proposal is in accordance with your verbal request. No written details, plans, specifications, or drawings have been provided.
- No special equipment provided such as: emissions control devices.
- Permitting costs by others.
- Special consideration should be taken concerning prime, portable application. Please confirm with local air district for further guidance.

VERY IMPORTANT NOTE: As a supplier of equipment, Quinn Power Systems (QPS) disclaims responsibility for any and all permits or licenses necessary to design, install and operate the equipment due to zoning, air quality, building or construction codes or use permits pertaining to buyers or buyers' client's, particular application of such equipment or any similar type of permit.

Special attention should be given to the requirements of the local Air Quality Management District (AQMD) rules, regulations and permit process. As an equipment supplier, QPS is proposing equipment to specifications as indicated herein. If additional equipment or engine modifications are required beyond the specifications as required by AQMD and Best Available Control Technology (BACT) guidelines, those items are not included. For example, South Coast AQMD Rule 1470 requires controls and limits on particulate matter, especially when the engine installation is within 100-meters from a school. Unless specifically indicated in this proposal, compliance to this rule is the responsibility of others.

Ultra low sulfur fuel is required for particulate filters plus will be the required fuel starting in 2006.

When indicated in the bill of materials, the proposed equipment may be SCAQMD pre-approved as certified equipment. This certification does not eliminate the permit process or responsibility of others to obtain a permit. Procurement of certified equipment assures permitability, reduces the permit processing fees and reduces the time necessary to obtain the permit.

Only those items listed are included. Not included is any exhaust or fuel piping, main fuel tank, fuel, duct work, special tools, insulation, wiring, cable, bus duct, concrete, anchor bolts, rigging or any material or labor incidental to the installation itself.

If delivery is delayed by customer (Buyer) beyond original shipment date, purchase price is due 30 days after original shipment date and a hold charge of 1% per month (12% per annum) of the purchase price is due each month until delivery. Service charge of 1.5% per month (18% per annum) is applicable on any delinquent balance.

When included, delivery, startup assistance, field testing, training or any other services required on site will be provided during the normal weekday working hours of 7:00 am to 4:30 pm. Delivery or services occurring at any other time, weekends or holidays is subject to additional charges.

Terms and conditions of Caterpillar warranty apply. The Manufacturers' warranties are exclusive and in lieu of all other warranties either oral or written, express or implied, including but not limited to any warranty of merchantability or fitness for a particular purpose. QPSA is not a manufacturer and makes no warranty and shall not, under any circumstances, be liable for any indirect or special, incidental or consequential damages including but not limited to loss of production, loss of profit, loss of use or business interruption, or any other economic loss, whether arising from contract, tort, strict liability or any other theory of law.

If construction of the facility or other delays are experienced or expected, which prohibit the initial startup of the equipment beyond one year from delivery, additional costs should be anticipated. Additional costs might include, but not be limited to long term storage preparation, inspection charges, parts, service etc.



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Terms of payment are net 30 days, no retentions; subject to credit approval. Per Company procedure, QPSA will file a California "Preliminary 20-day notice" applicable per Section 3097 of the California Civil Code.

Important conditions for export transactions. This transaction is for the sale of equipment only, as requested and as detailed in this proposal. Not included is any startup assistance, field-testing, training or any other services that might be required on site. Also not included is the responsibility of proper application and installation, installation audits, sea trials (if applicable), installation materials and the installation itself. To ensure proper application, installation, and warranty integrity, you are encouraged to contact the receiving Caterpillar Dealer for these services. The costs of these services are not included in the sale price nor will QPSA be responsible for any such related costs.

TERMS AND CONDITIONS

Acceptance of Order.

This Quotation is for Buyer's information only and is not a valid offer to sell unless signed by an officer of Seller in the place provided on the face of this Quotation. Prices, terms and conditions in an order from Buyer which are inconsistent with the prices, terms and conditions of this Quotation will be rejected by Seller, and are of no force and effect unless accepted in writing by Seller. Prices, delivery schedules and the scope of work on this Quotation are subject to change at Seller's discretion.

Liability.

Seller's liability on any claim of any kind, including claims for negligence, or for any loss or damage arising out of or connected with the manufacture, sale, delivery, resale or use of any products covered by or furnished under any order shall be limited to those claims arising solely from the acts of Seller and Seller shall in no way be liable for any special or consequential damages.

Any claims against Seller for shortages in shipments shall be made in writing to Seller within fifteen (15) days of receipt of shipment by Buyer. Unless otherwise provided for in writing, Seller's responsibility for shipment ceases upon delivery to carrier, and any claims for shortage, delays or damage occurring thereafter shall be made direct to carrier by Buyer.

Fulfillment of any order accepted by Seller is subject to strikes, labor disputes, lockouts, accidents, fires, delays in manufacture or in transportation, delays in delivery of component materials, floods, severe weather, or Acts of God, embargoes, governmental actions, or any other cause beyond the reasonable control of Seller.

Shipments.

Unless otherwise specified, shipment dates are approximate. Shipment of goods under any order accepted by Seller shall be subject to the approval by Seller of Buyer's financial condition at the time of shipment. Whether or not terms of payment are specified elsewhere, Seller may, at its option, condition shipments under any order accepted by Seller upon receipt of satisfactory security or of cash prior to shipment.

If, at Buyer's request, shipment of goods under any order accepted by Seller is delayed more than thirty (30) days after the shipment date specified in the order, or the date the goods are ready for shipment, whichever is later, Seller may require immediate payment in full and/or assess additional charges for the expenses incident to such delay.

Termination.

In the absence of a written agreement between Buyer and Seller expressing different terms and conditions as to termination, any order accepted by Seller may be terminated prior to completion by Buyer only upon written notice to Seller and payment of Seller's termination charges. If notice of termination is received by Seller after Seller has committed to buy the principal components for any order, termination charges shall include the total profit anticipated by Seller. Additionally, Buyer's instruction to Seller to stop work for thirty (30) days during the time specified for performance in any order may be construed by Seller as the equivalent of written notice of termination from Buyer.

Taxes.

Unless expressly stated, Seller's prices do not include sales, use, excise or similar taxes, which Seller may be required to pay in filling Buyer's order. The amount of any applicable tax shall be paid by Buyer as an additional charge unless specifically included in any order accepted by Seller, or in lieu thereof, the Buyer shall provide Seller with a tax exemption certificate acceptable to the taxing authorities.



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Patents.

Seller shall, at its own expense, defend and save Buyer harmless from the expenses and consequences of any suit or procedure brought against Buyer, based on a claim that the use or sale of goods specified in any order accepted by Seller constitutes an infringement of any United States letters of patent in existence on the date of any such order; provided Buyer promptly notifies Seller in writing and gives the necessary authorization, information and assistance for the defense of such a claim.

Changes.

Seller, and Seller's suppliers, may, at any time, without notice to Buyer, make changes (whether in design, materials, the addition of improvements, or otherwise) in any goods specified in any order accepted by Seller without incurring any obligation of any kind as a result thereof, but only to the extent that such change does not cause the goods specified to fail to meet Buyer's requirements. Buyer may, in its order, provide for changes in its requirements with provision for a corresponding equitable change in the price, if any; but in no instance shall Buyer make changes, which are substantially different from the scope of the original order accepted by Seller.

Export Sales.

In the event the goods and services specified in any order accepted by Seller are for export, the Buyer shall be responsible for securing export, import and other licenses or authorizations as may be required.



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The quotation provided herein is for information only, and is not a valid offer to sell unless signed by a Sales Representative of Quinn Power Systems and an officer of your Company in the space provided below. Any offer to sell or any offer accepted shall be subject to the Terms and Conditions page. Unless expressly stated on the face of this quotation, all prices, delivery schedules and product specifications are subject to change without notice. Quotation is good for 30 days, expires after that duration.

Signature: _____

Sales Representative: Allen Abramovitch

Submitted By: Allen Abramovitch



Quinn Power Systems
Allen Abramovitch
Sales Representative
Cell: 805-431-3180
Fax: 805-983-1643
Office: 805-485-2171 Ext. 8706
801 Del Norte Blvd. Oxnard, CA 93030
aabramovitch@quinnpower.com

ACCEPTED BY:

Company: _____

Signature: _____

Date: _____

Cat® XQ425 Rental Generator Set



Image shown may not reflect actual configuration.

Standby 375 kW, 469 kVA
Prime 340 kW, 425 kVA
U.S. EPA Tier 4 Final
50/60 Hz Switchable
1500 – 1800 rpm

Specifications

Generator	Frequency	Speed (RPM)	Voltage	Standby kW (kVA)	Prime kW (kVA)	Phase	Amp (A)
Standard	60 Hz	1800	480/277V	375 (469)	340 (425)	3-phase	511.19
	60 Hz	1800	240/139V	375 (469)	340 (425)	3-phase	1110.29
	60 Hz	1800	208/120V	350 (438)	320 (400)	3-phase	1022.39
	50 Hz	1500	400/230V	320 (400)	290 (363)	3-phase	523.22
Optional	60 Hz	1800	600V	375 (469)	340 (425)	3-phase	408.96
	60 Hz	1800	480V	320 (400)	292 (365)	3-phase	439.03

Cat® C13 ACERT™ Diesel Engine	Metric	Imperial (English)
Configuration	I-6, 4-Stroke-Cycle Water Cooled Diesel	
Bore	130 mm	5.1 in
Stroke	157 mm	6.2 in
Displacement	12.5 L	763 in ³
Aspiration	Turbocharged-Aftercooled	
Compression Ratio	17.0:1	
Fuel System	MEUIC	
Governor Type	ADEM™ A4	
Aftercooler	ATAAC	
Turbocharger	Single	
Fuel	Requires ULSD	

Benefits & Features

Fuel/Emissions Strategy

- Meets U.S. EPA Tier 4 Final and CARB Certified for Non-Road Mobile applications at all 50 and 60 Hz ratings

Single-source Supplier

- Factory designed and fully prototype tested with certified torsion vibration analysis available
- ISO 9001:2000 compliant facility

Cat C13 ACERT Tier 4 Final Diesel Engine

- Uses ACERT Technology and Cat NOx Reduction System (NRS)
- Four-stroke diesel engine combines consistent performance and excellent fuel economy with minimum weight
- Electronic engine controller

Cat CEM (Clean Emissions Module)

- Aftertreatment module consists of Caterpillar Regeneration System (CRS), Diesel Oxidation Catalyst (DOC), Diesel Particulate Filter (DPF), and Selective Catalytic Reduction (SCR)

Diesel Exhaust Fluid (DEF) Tank

- 12 gallon DEF tank with on tank fill and integrated pump, level sensor and heating elements
- Electrically heated DEF lines from DEF tank to CEM

Cat EMCP 4.2 Control Panel

- Fully featured power metering, protective relaying and engine/generator control and monitoring
- Simple user friendly interface and navigation
- Automatic set-point adjustment integrated with voltage and frequency changes

Cat SR4B Series Generator

- Designed to match performance and output characteristics of Cat diesel engines
- Permanent magnet excitation
- Segregated AC/DC, low voltage accessory box provides single-point access to accessory connections

Cat Digital Voltage Regulator (Cat DVR)

- Three-phase sensing
- Adjustable volts-per-hertz regulation
- Provides precise control, excellent block loading, and constant voltage in the normal operating range

Enclosure

- Highly corrosion-resistant 12-gauge sheet steel construction
- Two-coat polyester powder-coated finish
- 7 doors and 3 access doors for ease of maintenance
- Secure and safe design with safety glass control panel viewing window with lockable access door
- Fuel fill and battery can only be reached through lockable access doors
- Single-point lift designed to lift complete package

Distribution Panel*

- Switchable via linkboard from 480/277V 3-phase to 240/139V 3-phase (can be adjusted down to 208/120V 3-phase)

Rear Customer Access

- Separate control panel and distribution panel access doors
- Hinged door over main bus connectors
- Emergency stop on panel
- Remote start/stop contacts

Reduced Environmental Impact

- EPA Tier 4 Final technology
- 110% spill containment of onboard engine fluids
- Meets 76 dB(A) at 7 m per SAE J1074 measurement procedure at 75% prime loads
- Variable speed cooling fan for reduced fuel consumption and reduced sound as part load

Rental Ready Features

- Anti-condensation heater 110-120 VAC
- Coolant heater 110-120 VAC
- UL Listed battery charger
- Solar powered battery maintainer

*N/A for 600V

Factory-installed Standard Equipment

Air Inlet

- Air cleaner, two-stage cyclonic/paper with dust cup and service indicator
- Turbocharger and air-to-air aftercooler

Charging System

- UL/CSA listed 120V, 20A battery charger, shock mounted and enclosed in dust-proof housing
- Charging alternator; 24V-45A, heavy-duty with integral regulator and belt guards

Control Panel

- EMCP 4.2 generator set mounted controller
- NEMA 2, IP23 dust-proof enclosure, UL508 listed
- Idle/rated and 50/60 Hz frequency switches
- Generator protection features: 32, 32RV, 46, 50/51, 27/59, 81 O/U
- Metering display: voltage, current, frequency, power factor, kW, WHM, and kVAR
- Panel illumination lights and emergency stop switch

Cooling System

- Package-mounted radiator with vertical air discharge provides 43°C ambient capability
- Blower fan, fan drive, fan guard, and belt guards
- 120VAC coolant heater, fuse protected, thermostatically controlled, automatically disconnected on start-up
- Coolant drain line with shut off valve piped to base-frame
- Coolant sight gauge, level switch, and shutdown
- 50% coolant antifreeze with corrosion inhibitor

Distribution System

- NEMA 1 steel enclosure, separate hinged, lockable door with rust-resistant pinned hinges
- Main bus connections with hinged load cover with Plexiglas window closed for operation
- Main circuit breaker 3-pole, 240/480V-1600A with 24V DC shunt trip wired to load door safety switch
- Current transformers, hard mounted
- Multiple duplex and twist-lock receptacles with individual circuit breakers
- Two-wire remote start/stop terminals and 120 VAC shore power connection for rapid starting

Enclosure

- Sound attenuating, 12-gauge sheet metal enclosure
- Modular panel construction and one-piece welded roof design with 2 degree pitch
- Interior walls and ceilings insulated with flame retardant, precision cut foam materials meeting NFPA220
- Black stainless steel pad-lockable latches, doorkeepers on all doors and zinc die-cast hinges/grab handles
- Single-point lifting
- Painted Cat power module white with Cat rental decals

Engine

- EPA Tier 4 Final certified Cat C13 ACERT ATAAC heavy duty diesel engine
- Electronic ADEM A4 controls

CEM

- Cat CEM comes with integrated DOC, DPF, and SCR and is located in separate compartment

DEF System

- 12 gal plastic DEF tank provides 33 hours run time @ 75% Prime
- DEF tank is equipped with integrated pump, level sensor to display the DEF level in EMCP panel, and electrically heated lines from DEF tank to CEM
- Equipped with low and critically low level alarms with a critically low shutdown

Fuel System

- 520 gal (1970 L) double wall fuel tank, UL142, ULC, and Transport Canada certified, 29 hours run time @ 75% prime
- Engine mounted primary and secondary fuel filter with water separator
- Radiator mounted fuel cooler
- Switch operated, electric priming pump
- Auxiliary connections for customer supplied fuel transfer system with 6-way fuel transfer valve

Factory-installed Standard Equipment *(continued)*

Generator

- SR4B 450 frame, three-phase, random wound, 12-lead design, permanent magnet excited, 0.750 pitch
- 240-480 volt link board built into distribution system provides either 480/277 volt or 240/139 volt*
- Coastal insulation protection
- Windings impregnated in a triple dip, thermo- setting moisture, oil and acid resisting polyester varnish; heavy coat of anti-tracking varnish for additional protection
- Cat DVR with VAR/PF control, RFI suppression, exciter diode monitor
- 120VAC anti-condensation heater

Lube System

- Pump, integral oil cooler, lube oil, filter, filler and dipstick, and oil sampling valve
- Open crankcase breather with 75% filter
- Oil drain line with internal brass ball valve routed to connection point accessible from exterior
- 500-hour oil change intervals

Mounting System

- Generator set soft mounted to the heavy-duty, fabricated steel base frame
- Skiddable steel base frame with tie-down eyes contains integral fuel tank
- Provides 110% spill containment of all engine fluids

Starting System

- Single electric starting motor, 24V
- Dual 12V (1400 CCA) maintenance free batteries with disconnect switch, battery rack, and cables
- UL listed, 120V single-phase jacket water heater with thermostat and shut-off valves

General

- Canadian Standards Authority (CSA) certified
- Factory testing of standard generator set
- Full manufacturer's warranty
- O&M manuals

Optional Equipment

Available Options

- Tandem axle trailer with electric brakes

Cat EMCP 4.4 Control Panel

- Simple user-friendly interface and navigation
- Automatic set-point adjustment integrated with voltage and frequency selection
- UL508A recognized
- Convenient service access for Cat service tools (not included)
- Integration with the Cat DVR provides enhanced system monitoring
- Ability to view and reset diagnostics of all controls networked on primary CAN data link eliminates need for separate service tools for troubleshooting
- True RMS AC metering, 3-phase
- Multiple stored setpoint group selection via switched input eliminates need to reprogram control when switching voltages and frequencies

EMCP 4.4 Engine Operator Interface

- Controls
 - Run/Auto/Stop
 - Speed adjust
 - Voltage adjust
- Digital indication for
 - RPM
 - Operating hours
 - Coolant temperature
 - L-L volts, L-N volts, phase amps, Hz
 - kW, kVA, kVAR, kW-hr, %kW, PF
- Shutdowns with common indicating light for
 - Low oil pressure
 - High coolant temp
 - Failure to start (overcrank)
 - Low coolant level
- Emergency stop pushbutton
- Panel illuminating lights
- Display navigation keys including two shortcut keys for engine parameters, generator parameters, control, and main menu
- Fuel level monitoring and control

*N/A for 600V

EMCP 4.4 Generator Protective Relaying

- Phase over/under voltage (device 27/59)
- Over/under frequency (device 81 O/U)
- Reverse power (device 32/32RV)
- Current balance (46)
- Overcurrent (device 50/51)
- Bus phase sequence

Modes Of Operation

- Provides for:
 - Single unit standalone mode
 - Island mode paralleling and load sharing (multi-unit mode) with other EMCP4.4 product
- Single unit standalone mode
 - The utility is providing power for the plant loads
 - The PM generator breaker is open
 - The PM is in automatic standby mode to respond to a utility failure
- Multi-unit mode
 - Features auto synchronization (voltage and phase matching), load sharing (kW) analog signal (like units only), and load sharing (kVAR) analog signal (like units only)
 - The customer protective relaying senses a utility abnormal condition
 - A run request is sent to the PM generator plant
 - The first PM generator to reach rated to voltage and frequency is closed to the bus and remaining units are paralleled to the bus as they reach rated voltage and frequency
 - Plant load is transferred to the power modules, which share load equally via load share lines

Technical Data

Cat Generator	
Frame size	SR4B – 450
Pitch	0.750
No. of poles	4
Excitation	Static regulated brushless PM excited
Number of bearings	Single bearing, close coupled
Insulation	Class H
Temperature rise	105°C
Enclosure	Drip proof IP23
Overspeed capability – % of rated	125% of rated
Voltage regulator	3-phase sensing with volts-per-hertz
Voltage regulation	Less than $\pm 1/2\%$ voltage gain (adjustable to compensate for engine speed droop and line loss)
Wave form deviation	3%
Telephone Influence Factor (TIF)	Less than 50%
Harmonic Distortion (THD)	Less than 5%

Cat Generator Set					
	Units	50 Hz		60 Hz	
		Standby	Prime	Standby	Prime
Performance Specification		EM0677	EM0678	EM0675	EM0676
Power Rating	kW (kVA)	320 (400)	290 (360)	375 (468)	340 (425)
Performance Specification					
Lubricating System					
Oil pan capacity	L (gal)	37 (9.8)	37 (9.8)	37 (9.8)	37 (9.8)
Fuel System					
Fuel Consumption — 100% Load	L/hr (gal/hr)	82.1 (21.6)	75.3 (19.8)	95.7 (25.1)	88.0 (23.1)
75% Load	L/hr (gal/hr)	62.4 (16.4)	57.3 (15.1)	73.4 (19.2)	67.9 (17.7)
50% Load	L/hr (gal/hr)	43.9 (11.5)	40.2 (10.6)	52.3 (13.6)	48.6 (12.7)
Fuel Tank Capacity	L (gal)	1970 (520)	1970 (520)	1970 (520)	1970 (520)
Running Time @ 75% Load	Hr	31	34	26	29
DEF System					
DEF Tank Capacity	L (gal)	48 (12)	48 (12)	48 (12)	48 (12)
Fuel Consumption — 100% Load	L/hr (gal/hr)	—	—	2.5 (0.7)	2.4 (0.6)
75% Load	L/hr (gal/hr)	—	—	1.8 (0.5)	1.5 (0.4)
Running Time — @ 75% Load	Hr	—	—	27	33
Cooling System					
Ambient capability	°C (°F)	43	43	43	43
Engine & radiator coolant capacity	L (gal)	61 (16.2)	61 (16.2)	61 (16.2)	61 (16.2)
Air Requirements					
Combustion air flow	m³/min (cfm)	19.7 (693.2)	18.3 (646.1)	(828.3)	(803.3)

Technical Data (continued)

Cat Generator Set					
	Units	50 Hz		60 Hz	
		Standby	Prime	Standby	Prime
Exhaust System					
Exhaust flow at rated (dry exhaust)	m³/min (cfm)	13.8 (485.1)	13.1 (460.3)	16.0 (565.7)	15.9 (558.9)
Exhaust temperature at rated kW	°C (°F)	496.4 (924.7)	488.9 (911.8)	473.4 (880)	454.1 (846.9)
Noise rating					
@ 7 meters and 75% load					
25°C, Sea Level	dB(A)	—	69	—	72
43°C, 500m	dB(A)	—	71	—	76
Emissions (not to exceed data)					
NOx	L (gal)	48 (12)	48 (12)	48 (12)	48 (12)
CO	L/hr (gal/hr)	—	—	2.5 (0.7)	2.4 (0.6)
HC	L/hr (gal/hr)	—	—	1.8 (0.5)	1.5 (0.4)
PM	Hr	—	—	27	33
Emissions (not to exceed data)					
NOx	g/hp-hr	1.42	1.28	1.55	1.56
CO	g/hp-hr	0.08	0.07	0.08	0.07
HC	g/hp-hr	0.01	0.01	0.02	0.02
PM	g/hp-hr	0.02	0.02	0.01	0.02

Dimensions and Weights

Model	Length mm (in)	Width mm (in)	Height mm (in)	With Lube Oil & Coolant Kg (lb)	With all fluids Kg (lb)
XQ425 without trailer	5283 (208)	1549 (61)	2642 (104)	6667 (14,700)	8571 (18,900)
XQ425 with trailer	7206 (283.7)	2591 (102)	3204 (126.1)	8132 (17,930)	10 036 (22,130)

Standard Features

- NEMA 2, IP23 dust-proof enclosure with hinged lockable door and viewing window
- EMCP 4.2 display
- Panel light on/off switch
- Emergency stop pushbutton
- Lamp test/reset pushbutton
- Voltage adjust potentiometer
- Alarm and shutdown indicators
- Idle/rated switch
- Regeneration alarm indications for DPF 80% soot level and high exhaust temperature
- 50/60 Hz frequency adjustment
- Fuel level display
- Convenient service access for Cat dealers (service tools not included)

EMCP 4.2 Engine Operator Interface

- Controls
 - Run/Auto/Stop
 - Speed adjust
 - Voltage adjust
 - Emergency stop
 - Cycle crank
 - Cool-down timer
- Engine monitoring
 - RPM
 - Operating hours
 - Coolant temperature
 - Crank attempt and successful start counter
 - DC volts
 - Oil pressure
 - Oil temperature
- Generator monitoring
 - L-L volts, L-N volts, current (phase)
 - Average volts, amps, frequency
 - kW, kVA, kVAR, kWhr
 - Power factor (average, phase)
 - kWhr, kVA-hr (total)
 - Excitation voltage and current (with Cat DVR)
- Shutdowns with common indicating light for
 - Low oil pressure
 - High coolant temp
 - Failure to start (overcrank)
 - Low coolant level
 - Overspeed
 - High oil temp
 - Emergency stop

EMCP 4.2 Generator Protective Relaying

- Generator phase sequence
- Over/under voltage (27/59)
- Over/under frequency (81 O/U)
- Reverse power (kW) (32)
- Reverse reactive power (kVAR) (32RV)
- Over current (50/51)



Distribution Panel

- Separate load and control sections
- Access using a hinged padlockable door
- Main busbar with hinged cover door with a clear Plexiglas window
- Customer convenience power receptacles protected by miniature circuit breaker:
 - 1 – 240V, 50A California-style twist lock
 - 1 – 240V, 20A twist lock
 - 2 – 120V, 20A ground fault interrupters
 - 2 – 120V, 15A duplex receptacles with GFI

Circuit Breaker

- Includes DC shunt trip coil activated on any monitored engine or electrical fault
- 100 KA-interrupting capacity at 480 VAC
- Undervoltage release
- 1600A fixed type, 3 poles, generator set mounted*
- 600A fixed type 3 poles, generator set mounted (600V only)

Link Board Assembly*

- High/low voltage output reconnection via movable link board
- Includes switch providing voltage setting input to the EMCP 4.2 for automatic set point configuration

Ratings Definitions and Conditions

Meets or Exceeds International Specifications: CSA 22.0 No. 100, IEC60034-22, ISO3046, ISO8528, NEMA MG1-22, NEMA MG1-16, UL1004B, NEC, CEC, 2006/42/EEC, 2006/95/EC, 2004/108/EC, 2000/EC/14, UL142, ULc601, IBC CGSB43, API 546, EGSA 101P, IEEE 43, DEFRA, UL1741, NFPA 99/110, OSHA, 97/68/EC, BS4999, BS5000, IEC60034-5.

Prime – Applicable for supplying continuous electrical power (at variable load) in lieu of commercially purchased power. There is no limitation on the annual hours of operation and the generator can supply 10% overload power.

Standby – Applicable for supplying continuous electrical power (at variable load) in the event of a utility power failure. No overload is permitted on these ratings. The generator on the generator set is peak prime rated (as defined in ISO8528 at 30°C (86°F)).

Ratings are based on SAE J1349 standard conditions. These ratings also apply at ISO3046 standard conditions.

Fuel rates are based on fuel oil of 35° API [16°C (60°F)] gravity having an LHV of 42 780 kJ/kg (18,390 Btu/lb) when used at 29°C (85°F) and weighing 838.9 g/liter (7.001 lb/U.S. gal).

Additional ratings may be available for specific customer requirements, contact your Caterpillar representative for details. For information regarding low sulfur fuel and biodiesel capability, consult your Cat dealer.

*N/A for 600V.

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BOARD OF DIRECTORS STAFF REPORT

TO: CRESTVIEW BOARD OF DIRECTORS
FROM: DURRELL P McADOO, SUPERINTENDENT
TOPIC: WATER SYSTEM SUPERINTENDENT'S REPORT
DATE: September 22, 2026

Recommendation: To receive and file the monthly Water System Superintendent's report. For informational purposes only.

Background/Analysis: Below is a list of activities and conditions that Staff encountered associated with the Crestview water system since the last Board Meeting.

The 4 services on Ramona have been split and reset into new and safer positions. This project is now complete, for Crestview, and is in the hands of the homeowners going forward.

Well 6 had two new Cla-Val valves installed, changing out the well to waste valve and the high-pressure relief valve. The valves that were replaced lasted for 20 years in a high-pressure, high flow rate environment which caused failure of the unit.

Crestview stopped producing well water and is now fully on Calleguas water. Crestview used 665 Ac-Ft of our allocation prior to switching over. Staff monitored demands to ensure we did not go over our allocation.

A sand tester has been installed at Well 4 to allow Staff to start monitoring it for any concentration of sand being pumped into our system. This was encouraged by the last study performed on Well 4 to raise quality awareness of our product.

A valve survey is ongoing and will continue through the next few months until complete. This work will be done in shifts across the district in a manner to not interfere with traffic flow.

1:10 PM

09/15/26

Accrual Basis

CRESTVIEW MUTUAL WATER CO
Profit & Loss YTD Budget vs. Actual
 December 2025 through August 2026

	Dec '25 - Aug 26	Budget	\$ Over Budget
Income			
3012 · WATER SALES	1,267,747.96	1,220,603.00	47,144.96
3013 · SERVICE AVAILABILITY	314,967.88	319,275.00	-4,307.12
3014 · FIELD SERVICES	300.00	2,700.00	-2,400.00
3016 · TRANSFER FEES	800.00	900.00	-100.00
3017 · OTHER WATER SALES	0.00	0.00	0.00
3018 · MISCELLANEOUS INCOME	0.00	0.00	0.00
3019 · INT INCOME	25,031.96	30,015.00	-4,983.04
Total Income	1,608,847.80	1,573,493.00	35,354.80
Gross Profit	1,608,847.80	1,573,493.00	35,354.80
Expense			
4000 · PLANT OPERATING EXP			
4010 · POWER	156,230.19	174,134.30	-17,904.11
4015 · REPAIRS - UNANTICIPATED	47,251.79	60,030.00	-12,778.21
4018 · REPAIRS - SCHEDULED	823.92	36,360.00	-35,536.08
4020 · SUPPLIES	12,663.12	7,695.00	4,968.12
4021 · MOUNTAIN FIRE INCIDENT	0.00	0.00	0.00
4025 · AUTO EXPENSE	5,129.86	9,540.00	-4,410.14
4027 · OUTSIDE SVCS	105,242.10	108,000.00	-2,757.90
4028 · COMPUTER EXPENSE - OPERATIONS	10,970.73	26,280.00	-15,309.27
4030 · INSURANCE/GENERAL LIABILITY	32,898.51	33,124.97	-226.46
4032 · INSURANCE/WORKERS COMP	14,326.62	13,911.36	415.26
4035 · TAXES & PERMITS	0.00	2,576.00	-2,576.00
4038 · SEWER DISCHARGE FEE	142.62	213.93	-71.31
4040 · TELEPHONE/TELEMETRY	9,252.90	11,250.00	-1,997.10
4045 · WATER PURIFICATION	46,330.08	41,247.00	5,083.08
4050 · WATER PURCHASED	15,398.00	152,515.00	-137,117.00
4056 · UNANTICIPATED CONTINGENCIES	0.00	2,250.00	-2,250.00
4060 · GROUP MEDICAL INS.-OPERATIONS	20,299.09	17,820.36	2,478.73
4062 · INCIDENTAL EXPENSES - OPERAT.	572.56	0.00	572.56
4063 · PENSION EXPENSE	21,600.00	21,600.00	0.00
4065 · SEMINARS & TRAINING	1,824.99	3,550.00	-1,725.01
4070 · ENGINEERING FEES - OPERATIONS	12,493.00	0.00	12,493.00
4075 · REGULATORY COMPLIANCE	79,034.74	64,503.00	14,531.74
4080 · DEPRECIATION	136,604.25	136,604.25	0.00
4085 · CONSERVATION EXPENSE	0.00	0.00	0.00
4090 · RECRUITMENT EXPENSE	32,128.52	0.00	32,128.52
Total 4000 · PLANT OPERATING EXP	761,217.59	923,205.17	-161,987.58
6000 · ADMINISTRATIVE EXPENSES			
4005/6005 · SALARIES	310,828.08	273,825.00	37,003.08
6007 · PAYROLL TAXES	23,780.50	21,375.00	2,405.50
6010 · UTILITIES - TRASH / ELECTRIC	2,987.60	3,168.00	-180.40
6011 · FIBER OPTIC INTERNET	951.86	2,250.00	-1,298.14
6013 · 401(k) RECORDKEEPING FEE	0.00	0.00	0.00
6015 · COMPUTER & INFORMATION TECH	4,609.19	5,985.00	-1,375.81
6020 · OFFICE EXPENSE	2,972.38	5,715.00	-2,742.62
6022 · DUES & SUBSCRIPTIONS	7,081.44	5,778.00	1,303.44
6025 · PROFESSIONAL FEES			
6025-1 · ACCOUNTING	11,000.00	12,000.00	-1,000.00
6025-2 · LEGAL - ADJUDICATION	7,340.00	14,265.00	-6,925.00
6025-3 · LEGAL - EMPLOYEE HANDBOOK	0.00	2,250.00	-2,250.00
6025-4 · LEGAL - ELECTION / ANNUAL MTG	11,832.17	9,000.00	2,832.17
6025-5 · LEGAL - GENERAL COUNSEL	26,227.50	78,075.00	-51,847.50
6025-6 · LEGAL - STRATEGIC PLANNING	0.00	0.00	0.00
6025-7 · LEGAL - WELL SITE SELECTION	0.00	0.00	0.00
6025 · PROFESSIONAL FEES - Other	0.00	0.00	0.00
Total 6025 · PROFESSIONAL FEES	56,399.67	115,590.00	-59,190.33
6027 · OUTSIDE SERVICES	4,276.61	4,130.75	145.86
6032 · INSURANCE/WORKERS COMP	1,286.72	1,262.86	23.86
6035 · TAXES & LICENSES	16,569.13	19,413.00	-2,843.87
6040 · TELEPHONE	3,463.82	2,628.00	835.82
6045 · MEETING COSTS	4,544.72	9,648.00	-5,103.28
6052 · BANK CHARGES	6,323.51	5,130.00	1,193.51
6055 · OTHER EXPENSES	0.00	0.00	0.00
6060 · GROUP MEDICAL INS.-ADMIN.	24,014.11	24,479.37	-465.26
6062 · INCIDENTAL EXPENSES - ADMIN	286.28	0.00	286.28
6063 · PENSION EXP-ADMIN	6,412.50	6,412.50	0.00
6065 · SEMINARS & TRAINING	570.00	0.00	570.00
6070 · POSTAGE & SHIPPING	3,691.09	3,753.00	-61.91
6080 · DEPRECIATION	8,030.25	8,030.25	0.00
6000 · ADMINISTRATIVE EXPENSES - Other	338.27		
Total 6000 · ADMINISTRATIVE EXPENSES	489,417.73	518,573.73	-29,156.00
Total Expense	1,250,635.32	1,441,778.90	-191,143.58
Net Income	358,212.48	131,714.10	226,498.38

CRESTVIEW MUTUAL WATER CO

09/15/26

Balance Sheet: Previous Year Comparison

As of August 31, 2026

	Aug 31, 26	Aug 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1005 · LONG-TERM CAP RESV - WELLS FRGO	3,487.34	3,485.60	1.74
1016 · GENERAL CHECKING - BANC of CA	1,501,564.60	963,018.63	538,545.97
1019 · RESTR CAP RESERVE - BANC of CA	200,000.00	200,000.00	0.00
1020 · SAVINGS - BANC of CA	327,682.34	314,651.89	13,030.45
1026 · PAYROLL ACCOUNT - BANC of CA	910.35	4,154.24	-3,243.89
1029 · PLEDGE-CO OF VTA - BANC of CA	9,995.50	10,002.50	-7.00
Total Checking/Savings	2,043,640.13	1,495,312.86	548,327.27
Accounts Receivable			
1110 · ACCOUNTS RECEIVABLE	293,013.74	279,005.82	14,007.92
Total Accounts Receivable	293,013.74	279,005.82	14,007.92
Other Current Assets			
1310 · PREPAID INSURANCE	45,535.01	42,069.60	3,465.41
1340 · PREPAID OTHER EXP	8,886.14	8,752.76	133.38
1350 · DUE FROM CALLEGUAS	74,626.68	74,126.68	500.00
Total Other Current Assets	129,047.83	124,949.04	4,098.79
Total Current Assets	2,465,701.70	1,899,267.72	566,433.98
Fixed Assets			
1405 · LAND & LAND IMP	531,894.73	531,894.73	0.00
1408 · VEHICLES	137,535.94	137,535.94	0.00
1410 · BUILDING & EQUIPMENT	343,033.86	343,033.86	0.00
1412 · FIXTURES/FURNISHINGS	6,503.88	6,503.88	0.00
1415 · DISTRIBUTION LINES	968,761.77	968,761.77	0.00
1420 · HYDRANT INSTALL/REPLACEMENTS	164,014.81	164,014.81	0.00
1430 · PUMPING PLANTS	734,373.79	734,373.79	0.00
1435 · PUMP HOUSES	83,804.17	59,104.17	24,700.00
1440 · RESERVOIRS	327,080.34	327,080.34	0.00
1445 · TRANSMISSION MAINS	1,213,613.24	1,213,613.24	0.00
1450 · WELLS	1,243,933.61	1,222,513.61	21,420.00
1451 · WELL #5 REHABILITATION	109,630.96	109,630.96	0.00
1455 · COMPUTER HARDWARE	168,907.45	168,907.45	0.00
1460 · COMPUTER SOFTWARE	33,197.53	33,197.53	0.00
1465 · FILTRATION PLANT	1,275,852.57	1,275,852.57	0.00
1475 · CAPITALIZED CONST INT	71,381.68	71,381.68	0.00
1480 · ENGINEERING COSTS	80,980.20	80,980.20	0.00
1481 · CAPITALIZED COSTS - VIA ZAMORA	220,607.64	220,607.64	0.00
1482 · CAPITALIZED COSTS - WELL #6	1,007,809.25	1,007,809.25	0.00
1484 · CAPITALIZED COSTS - WELL #7	1,462,236.52	1,458,689.72	3,546.80
1495 · WATER RIGHTS	0.00	0.00	0.00
1500 · Accumulated Depreciation	-6,304,158.03	-6,111,312.03	-192,846.00
Total Fixed Assets	3,880,995.91	4,024,175.11	-143,179.20
TOTAL ASSETS	6,346,697.61	5,923,442.83	423,254.78
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNTS PAYABLE	103,285.90	117,339.11	-14,053.21
Total Accounts Payable	103,285.90	117,339.11	-14,053.21
Other Current Liabilities			
2100 · PAYROLL LIABILITIES	-70,174.52	-37,861.00	-32,313.52
2220 · BORROWED WATER (CAL-AMERI...	-37,824.37	-37,824.37	0.00
2221 · BORROWED WATER (CITY OF CA...	-6,751.36	-6,751.36	0.00
2244 · 2% COUNTY TAX - HOLDING ACCT	14,192.66	12,480.11	1,712.55
2320 · ACCRUED PAYROLL	18,265.74	16,968.12	1,297.62
2322 · ACCRUED PENSION	102,712.50	65,362.50	37,350.00
2325 · ACCRUED VACATION	26,279.54	23,844.60	2,434.94
2326 · ACCRUED PROPERTY TAX	12,803.53	14,653.56	-1,850.03
2327 · ACCRUED REGULATORY COMPLI...	54,637.32	29,791.90	24,845.42
2390 · PLAN CHECK AND CONSTR DEPO...	3,265.00	3,265.00	0.00
Total Other Current Liabilities	117,406.04	83,929.06	33,476.98
Total Current Liabilities	220,691.94	201,268.17	19,423.77
Total Liabilities	220,691.94	201,268.17	19,423.77
Equity			
2900 · CAPITAL STOCK	208,000.00	208,000.00	0.00
2910 · PAID IN SURPLUS	108,971.26	108,971.26	0.00
2920 · WTR RIGHTS	100,000.00	100,000.00	0.00
2930 · CONTRIBUTIONS /CONST	449,604.30	449,604.30	0.00
3010 · RETAINED EARNINGS	4,901,217.63	4,959,301.25	-58,083.62
Net Income	358,212.48	-103,702.15	461,914.63
Total Equity	6,126,005.67	5,722,174.66	403,831.01
TOTAL LIABILITIES & EQUITY	6,346,697.61	5,923,442.83	423,254.78

Notes to Financial Statements

Expense Accounts:

<u>Account No.</u>	<u>Comments</u>
4010/6010	Power is under-reported due to delayed billing by SCE.
6025	Legal expenses are under-reported due to delayed billing from Musick Peeler.

Income Items/Bank Accounts:

1016	Approximately \$1,466,338 is held in a sweep account earning 0.85%.
1019/1020	A total of \$527,682 is held in a high-yield savings account earning 2.35%, with \$200,000 held as Restricted Capital Reserves designated for immediate or emergency needs only, per Board resolution dated June 24, 2003.

Other Current Asset Accounts:

1350	Expenses and reimbursements for the Well #8 project are posted to this account.
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DRAFT

	Water	Water	Budgeted	% of Water	% of
Date	Production	Sales	Sales	Sold	Budgeted Sales
	MG	MG	MG		
Dec	12.571	11.911	11.538	94.7%	3%
Jan	13.040	11.878	9.545	91.1%	24%
Feb	11.442	10.674	9.755	93.3%	9%
Mar	20.457	19.513	7.544	95.4%	159%
Apr	18.504	17.251	13.555	93.2%	27%
May	22.405	21.273	20.545	94.9%	4%
Jun	24.135	22.855	22.250	94.7%	3%
Jul	26.955	25.877	23.750	96.0%	9%
Aug	27.917	26.428	24.850	94.7%	6%
Sept	0.000	0.000	24.250	#DIV/0!	-100%
Oct	0.000	0.000	21.550	#DIV/0!	-100%
Nov	0.000	0.000	23.125	#DIV/0!	-100%
Totals	177.426	167.660	212.257	94.5%	-21.01%

