

WESTSIDE WATER DISTRICT

Rates for 2018

THE FOLLOWING DISTRICT CHARGES MAY CHANGE UPON FINAL ALLOCATION ANNOUNCEMENT

It is necessary to state that the District's water charges are subject to revision in response to changes in the available 2018 water supply, the USBR's rate and fees calculations, and the rate setting and fee determination policies. The various District charges are also subject to revision in response to changes in: (1) the Tehama-Colusa Canal Authority Conveyance Assessment, (2) the total Farm Service Agency (FSA) acreage within the District, and (3) the State Water Resources Control Board Water Rights Fee.

<u>Water Availability Charge</u>	\$ 1.58	Per Acre
<u>Service Charge</u>	\$ 23.46	Per Acre
<u>Water Rights User Fee</u>	\$ 3.62	Per Acre

<u>Water Purchase Charge</u>	Cost of Service Rate	Full Cost 202(3)	Full Cost 205(a)(3)
USBR Rate	\$ 59.63	\$ 69.04	\$ 80.83
Restoration Fund Fee	10.47	10.47	10.47
TCCA Assessment for Conveyance	15.59	15.59	15.59
District O&M Component	1.10	1.10	1.10
Less: Colusa County WD Transfer Fee	(1.65)	(1.65)	(1.65)
Trinity PUD Assessment	0.30	0.30	0.30
Total Water Charge (Per Acre-Foot)	\$ 85.44	\$ 94.85	\$ 106.64

WESTSIDE WATER DISTRICT

FINANCIAL STATEMENTS

DECEMBER 31, 2017

**WESTSIDE WATER DISTRICT
TABLE OF CONTENTS**

<u>Page</u>	<u>Title</u>
1-2	Independent auditor's report
3-4	Statement of net position, December 31, 2017
5	Statement of revenues, expenses and changes in net position, for the year ended December 31, 2017
6-7	Statement of cash flows, for the year ended December 31, 2017
8-13	Notes to financial statements, December 31, 2017

Supplementary Information

14-15	Statement of Operating Expenses, for the year ended December 31, 2017
-------	---



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Westside Water District
5005 State Hwy 20
Williams, CA 95987

Report on the Financial Statements

We have audited the accompanying financial statements of Westside Water District, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Westside Water District as of December 31, 2017, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis and budgetary comparison that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of operating expenses on pages 14 & 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



BODEN KLEIN & SNEESBY
Certified Public Accountants

Roseville, California
June 8, 2018

WESTSIDE WATER DISTRICT
Statement of Net Position
December 31, 2017

ASSETS

Current assets

Cash and investments (Note 3)	\$ 1,849,397
Accounts receivable - other	428
Interest receivable	6,492
Prepaid expenses	<u>41,641</u>
Total current assets	<u>1,897,958</u>

Non-current assets

Capital assets, non depreciable	375,713
Capital assets, depreciable	8,647,615
Less: accumulated depreciation	<u>(7,943,122)</u>
	1,080,206

Work in progress	6,327
Restricted cash and investments (Note 3)	<u>772,483</u>
Total non-current assets	<u>1,859,016</u>

TOTAL ASSETS **\$ 3,756,974**

See notes to financial statements.

WESTSIDE WATER DISTRICT
Statement of Net Position
December 31, 2017

LIABILITIES

Current liabilities

Accounts payable and accrued expenses	\$ 245,981
Accrued vacation payable	15,570
Payments received in advance	964,399
Landowner deposits	10,500
Excess unused water	<u>256,961</u>
Total current liabilities	<u>1,493,411</u>

Non-current liabilities

Non-current portion of long-term debt on Bureau of Reclamation source of supply debt	<u>13,904,487</u>
Total non-current liabilities	<u>13,904,487</u>

TOTAL LIABILITIES	<u>15,397,898</u>
--------------------------	-------------------

NET POSITION

Invested in capital assets, net of related debt	1,080,206
Unrestricted	<u>(12,721,130)</u>

TOTAL NET POSITION	<u>(11,640,924)</u>
---------------------------	---------------------

TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 3,756,974</u></u>
---	----------------------------

See notes to financial statements.

WESTSIDE WATER DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2017

Operating Revenues

Water sales	\$ 2,481,893
Sites JPA assessments	446,777
Water service charge	392,584
Annexation fee	133,000
Manager reimbursement	59,289
Water rights user fee	53,618
Annexation development fee	19,759
Water availability charge	10,277
Other operating income	<u>2,058</u>
Total operating revenues	<u>3,599,255</u>

Operating Expenses

Source of supply	2,933,615
Transmission, distribution, and pumping	228,855
General and administrative	325,410
Depreciation	<u>228,539</u>
Total operating expenses	<u>3,716,419</u>

Operating loss	<u>(117,164)</u>
----------------	------------------

Non-Operating Revenues (Expenses)

Interest income	<u>24,330</u>
Total non-operating revenues (expenses)	<u>24,330</u>

CHANGE IN NET POSITION	(92,833)
-------------------------------	-----------------

Beginning Net Position	<u>(11,548,091)</u>
------------------------	---------------------

ENDING NET POSITION	<u><u>\$ (11,640,924)</u></u>
----------------------------	--------------------------------------

See notes to financial statements.

WESTSIDE WATER DISTRICT
Statement of Cash Flows
For the Year Ended December 31, 2017

Cash Flows From Operating Activities	
Cash received from customers	\$ 3,447,349
Cash payments to suppliers for goods and services	(2,896,289)
Cash payments to employees for services	<u>(347,718)</u>
Net cash provided by operating activities	<u>203,342</u>
 Cash Flows From Investing Activities	
Purchase of equipment	(3,076)
Interest income	<u>21,215</u>
Net cash provided by investing activities	<u>18,139</u>
Net change in cash and cash equivalents	221,481
Cash and cash equivalents at beginning of year, December 31, 2016	<u>2,400,399</u>
Cash and cash equivalents at end of year, December 31, 2017	<u><u>\$ 2,621,880</u></u>
Cash paid for interest	<u><u>\$ -</u></u>

See notes to financial statements.

WESTSIDE WATER DISTRICT
Statement of Cash Flows
For the Year Ended December 31, 2017

**Reconciliation of operating loss to net cash
provided by operating activities:**

Operating loss	\$ (117,164)
----------------	--------------

**Adjustments to reconcile operating loss
to net cash provided by operating activities:**

Depreciation	228,539
--------------	---------

Changes In Operating Assets And Liabilities

Accounts receivable	6,379
Payments in advance	(32,673)
Prepaid expense	(2,072)
Excess unused water	(123,541)
Accounts payable	244,442
Compensated absences	(569)

Net cash provided by operating activities	<u>\$ 203,342</u>
---	-------------------

See notes to financial statements.

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 1 Organization

Westside Water District (the "District") was established in March 1955 and consists of 16,191 acres in Colusa County. The District is governed by a five-member Board of Directors elected to four year terms by landowners of the District.

Note 2 Summary of Significant Accounting Policies

The accounting policies of Westside Water District conform to generally accepted accounting principles applicable to enterprise funds. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

Fund Accounting

The District is an enterprise fund. All operations are accounted for as an enterprise fund.

Enterprise Fund – The enterprise fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District's books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained and the accompanying financial statements are presented on the accrual basis of accounting.

Depreciation and Amortization

Capital assets are recorded on the basis of purchase cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets.

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 2 Summary of Significant Accounting Policies (cont'd)

Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Capital Assets

The District's capital assets include plant and equipment, which are recorded at historical cost. The District uses the straight-line method of computing depreciation. Estimated useful lives of the District's assets are determined based on the length of time the asset class is expected to provide service to the District and are as follows:

Transmission and distribution	10 - 75 Years
Buildings	40 - 50 Years
Equipment	5 - 10 Years

Maintenance and repairs are expensed as incurred. Significant renewals or betterments are capitalized and depreciated over their estimated useful lives.

Compensated Absences

Vested or accumulated vacation that is expected to be liquidated with expendable available financial resources is reported as an expense and as current liability. The District's employees earn vacation in varying amounts depending on length of service. Upon separation from the District, employees are entitled to full payment for accrued vacation but not for sick leave. The District records its obligations for vacation when earned by the employees based on current rates of pay at the time. The division of the compensated absences liability to current and long-term portions was based on experience.

Operating and Non-Operating Revenues and Expenses

The District's primary purpose is to provide irrigation water services to customers within the District. Operating revenues are those revenues that arise directly from accomplishing this primary purpose. Accordingly, the District defines operating revenues as its irrigation water sales, standby charges, and water transfer revenue. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Non-operating revenues are any revenues not meeting the definition above. Revenues from assessments to retire debt, rents and interest income are considered non-operating revenues

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis to match the operating statements. Capital replacement expenditures are reviewed on an annual basis and budgeted as deemed necessary.

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 2 Summary of Significant Accounting Policies (cont'd)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Note 3 Cash and Investments

Cash and investments consist of the following at December 31, 2017:

Unrestricted:			
US Bank	\$	634,430	
Local Agency Investment Fund (LAIF)			
Operating reserve		<u>1,214,967</u>	1,849,397
Restricted:			
Local Agency Investment Fund (LAIF)			
Contingency reserve		208,506	
Equipment replacement reserve		78,000	
Project replacement reserve		168,778	
TCCA Assessment reserve		163,272	
Annexation reserve		133,000	
Retroactive restoration reserve		<u>20,927</u>	<u>772,483</u>
Total cash and investments			<u>\$ 2,621,880</u>

The District maintains a bank account at US Bank. The account at the financial institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 cash. As of December 31, 2017, \$384,430 exceeded federally insured limits.

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.

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District's funds in LAIF are invested in a diversified portfolio of underlying investments (e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 3 Cash and Investments (cont'd)

Under the California Government Code, the District may only invest its funds in the following investment types:

Investments	Maximum % of Portfolio
U.S. Treasury Obligations	None
U.S. Agency Obligations	None
State and Local Government Bonds	None
Bankers' Acceptance	40%
Commercial Paper	25%
Negotiable Certificates of Deposit/CD Placement	30%
Service Repurchase Agreements	None
Reverse Repurchase Agreements and loans of Securities	20%
Medium Term Notes	30%
Mutual Funds and Money Market Mutual Funds	20%
Collateralized Bank Deposits	None
Mortgage Pass Through Securities	20%
Bank Time Deposits	None
County Pooled Investment Funds	None
Joint Powers Authority Investment Pools	None
Local Agency Investment Fund (LAIF)	None

The District does not have a formal written investment policy. By limiting the District's investments to LAIF, in accordance with the California Government Code, the District minimizes its credit quality risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk.

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 4 Capital Assets

Utility plant and equipment for the fiscal year ended December 31, 2017 is summarized below:

	December 31, 2016	Additions	Reductions	December 31, 2017
Project - Land and R/W	\$ 375,713	\$	\$	\$ 375,713
Project – System	7,444,252			7,444,252
Project – Struct/Improv	769,136			769,136
Equipment/Vehicles	167,901	3,076		170,977
Telemetry SCADA/ Sonetek System	191,994			191,994
Small Equip & Implem.	15,102			15,102
Office equipment	56,154			56,154
Total utility plant, depreciable	<u>9,020,252</u>	<u>3,076</u>		<u>9,023,328</u>
Less accumulated depreciation	<u>7,714,583</u>	<u>228,539</u>		<u>7,943,122</u>
Total utility plant, Net	<u>\$ 1,305,669</u>	<u>\$ (225,463)</u>	<u>\$</u>	<u>\$ 1,080,206</u>
Work in Progress	<u>\$ 6,327</u>	<u>\$</u>	<u>\$</u>	<u>\$ 6,327</u>

Note 5 Pension Plan

The District's employees participate in a deferred pension plan. Employees are 100% vested in the plan upon hire. The District deposits 14.51 percent of employee salaries in the deferred compensation plan. For the year ended December 31, 2017, the District contributed \$33,174 into the plan.

Note 6 LONG TERM LIABILITIES

Long-term liabilities at December 31, 2017, consisted of the following:

	December 31, 2016	Additions	Reductions	December 31, 2017
O&M Deficit	\$ 514,635	\$ -	\$ -	\$ 514,635
USBR – CVP Project	13,389,852	-		13,389,852
Total	<u>\$ 13,904,487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,904,487</u>

WESTSIDE WATER DISTRICT
Notes to the Basic Financial Statements
December 31, 2017

Note 6 LONG TERM LIABILITIES (cont'd)

O&M Deficit

The District owes the Bureau of Reclamation for its share of past years operating costs of the Central Valley Project. The Bureau maintains an accounting on an accumulated basis by individual contractor, water class, and service area. The District's most recent accounting, provided by the Bureau, shows the District's share of this deficit to be \$514,635. Interest is variable and no repayment schedule has been approved.

US Bureau of Reclamation – CVP Project

The liability of \$13,389,852 to the Bureau of Reclamation is the District's retroactive share of constructing the Central Valley Project. It is to be paid from projected deliveries of water through 2030 at varying rates per acre foot.

Future Annual Maturities

The future annual maturities of all long-term borrowings as of December 31, 2017 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Total</u>
2018 – 2030 USBR CVP project	\$ 13,389,852	\$ 13,389,852
O&M – CVP project	514,635	514,635
Total:	<u>\$ 13,904,487</u>	<u>\$ 13,904,487</u>

Note 7 Risk of Loss

Westside Water District is exposed to various risks of loss related to theft, damage, and destruction of assets; and injuries to employees. During the 2017 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

Note 8 Subsequent Events

The Organization's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, June 8, 2018.

WESTSIDE WATER DISTRICT
SUPPLEMENTARY INFORMATON
DECEMBER 31, 2017

WESTSIDE WATER DISTRICT
Statement of Operating Expenses
For the Year Ended December 31, 2017

Source of Supply	
Salaries and benefits	\$ 65,023
Legal	10,266
Meetings and Travel	7,274
Memberships	9,721
Permits	226
Water purchases - USBR	1,910,416
Sites PA resevior	390,500
FEMA projects 2017	16,517
Water purchases - other	8,021
Conveyance	461,029
SWRCB water rights assessments	<u>54,622</u>
Total source of supply	<u>2,933,615</u>

Transmission and Distribution	
Salaries and benefits	89,364
Utilities	3,189
Insurance	10,038
Memberships	1,768
Permits	227
Equipment and vehicle maintenance	2,862
Fuel	9,318
Parts and supplies	1,840
Weed control	2,603
Canal pumping/metering	7,364
System maintenance	40,956
Other O&M	<u>241</u>
Total transmission and distribution	<u>169,770</u>

Pumping	
Water purchases - USBR	<u>59,085</u>
Total pumping	<u>59,085</u>

See notes to financial statements.

WESTSIDE WATER DISTRICT
Statement of Operating Expenses
For the Year Ended December 31, 2017

General and Administrative	
Salaries and benefits	193,331
Legal	2,567
Audit	10,800
Education	145
Banking	7,382
Computers	133
Consulting	2,933
Office supplies	15,990
Sites PA administration	60,000
Utilities	12,754
Annexation/detachment/permits	(4,523)
Maintenance	7,209
Insurance	5,019
Meetings and travel	1,284
Director's allowance	4,200
Memberships	6,186
Total general and administrative	<u>325,410</u>
Depreciation	<u>228,539</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 3,716,419</u></u>

See notes to financial statements.

the *Journal of Applied Behavior Analysis* (1974), and the *Journal of Experimental Psychology* (1975).

There are a number of reasons why the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field. First, it is the only journal in the field that is published by a professional association, the Association for Behavior Analysis. This association has a long history of promoting the application of behavior analysis to a wide range of human problems. Second, the journal is published quarterly, which allows for a high frequency of new research to be published. Third, the journal is published in a format that is easy to read and understand, which makes it accessible to a wide range of researchers and practitioners.

The *Journal of Experimental Psychology* is also a highly cited journal in the field. This journal is published by the American Psychological Association, which is one of the largest and most influential professional associations in the world. The journal is published quarterly and covers a wide range of topics in psychology, including behavior analysis. The journal is known for its high quality of research and its focus on experimental methods.

The *Journal of Applied Behavior Analysis* and the *Journal of Experimental Psychology* are both highly cited journals in the field of behavior analysis. This is due to a number of factors, including their focus on high quality research, their accessibility to a wide range of researchers and practitioners, and their long history of publication. These journals are essential reading for anyone interested in the field of behavior analysis.

The *Journal of Applied Behavior Analysis* is the most widely cited journal in the field. This is due to a number of factors, including its focus on high quality research, its accessibility to a wide range of researchers and practitioners, and its long history of publication. The journal is published quarterly and covers a wide range of topics in behavior analysis, including experimental research, clinical applications, and theoretical issues.

The *Journal of Experimental Psychology* is also a highly cited journal in the field. This journal is published by the American Psychological Association, which is one of the largest and most influential professional associations in the world. The journal is published quarterly and covers a wide range of topics in psychology, including behavior analysis. The journal is known for its high quality of research and its focus on experimental methods.

The *Journal of Applied Behavior Analysis* and the *Journal of Experimental Psychology* are both highly cited journals in the field of behavior analysis. This is due to a number of factors, including their focus on high quality research, their accessibility to a wide range of researchers and practitioners, and their long history of publication. These journals are essential reading for anyone interested in the field of behavior analysis.

the *Journal of Applied Behavior Analysis* (1974), and the *Journal of Experimental Psychology* (1975).

There are a number of reasons why the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field. First, it is the only journal in the field that is published by a professional association, the Association for Behavior Analysis. This association has a long history of promoting the application of behavior analysis to a wide range of human problems. Second, the journal is published quarterly, which allows for a high frequency of new research to be published.

The *Journal of Experimental Psychology* is also a highly cited journal in the field. This journal is published by the American Psychological Association, which is one of the largest and most influential professional associations in the world. The journal is published quarterly and covers a wide range of topics in psychology, including behavior analysis. The journal is known for its high quality of research and its focus on experimental methods.

The *Journal of Applied Behavior Analysis* and the *Journal of Experimental Psychology* are both highly cited journals in the field of behavior analysis. This is due to a number of factors, including their focus on high quality research, their accessibility to a wide range of researchers and practitioners, and their long history of publication. These journals are essential reading for anyone interested in the field of behavior analysis.

The *Journal of Applied Behavior Analysis* is the most widely cited journal in the field. This is due to a number of factors, including its focus on high quality research, its accessibility to a wide range of researchers and practitioners, and its long history of publication. The journal is published quarterly and covers a wide range of topics in behavior analysis, including experimental research, clinical applications, and theoretical issues.

The *Journal of Experimental Psychology* is also a highly cited journal in the field. This journal is published by the American Psychological Association, which is one of the largest and most influential professional associations in the world. The journal is published quarterly and covers a wide range of topics in psychology, including behavior analysis. The journal is known for its high quality of research and its focus on experimental methods.

The *Journal of Applied Behavior Analysis* and the *Journal of Experimental Psychology* are both highly cited journals in the field of behavior analysis. This is due to a number of factors, including their focus on high quality research, their accessibility to a wide range of researchers and practitioners, and their long history of publication. These journals are essential reading for anyone interested in the field of behavior analysis.

WESTSIDE WATER DISTRICT

**2018
FINANCIAL PROGRAM**

FOR

ADMINISTRATON AND OPERATION

OF

WESTSIDE WATER DISTRICT

Budget Committee

Allen Myers

Jamie Traynham

Daniel Ruiz

2018 BUDGET

100% Supply

Adopted:

December 5, 2017

2018 Sites JPA
Funding Assessment



Sites JPA Funding Assessment

2018 Assessment

Administration Fee

\$60,000

\$60,000

The Board determined that the Water Availability Charge should remain in order to reflect the capital expenditures necessary to maintain, repair and replace the District's conveyance, drainage and other capital facilities. In addition this charge should reflect the costs necessary to maintain the Bureau's gravity and pumping stations along the Tehama-Colusa Canal that provide either gravity or pumped service to Westside Water District.

Costs associated with the operation and maintenance of specific creeks can be allocated to landowners along the creek and the maintenance charge collected through the Water Availability Charge.

Any future debt retirement would also be reflected in the Water Availability Charge.

CAPITAL EXPENDITURES:

Lateral 2 VFD Upgrade	Pending quote/18k Reserved	15,000
Backpack Blower and Pressure Washer		1,300
F-150 Asst. Operations Vehicle (Net of Trade-in)		8,000 *
Utility Trailer		1,500

TOTAL **\$25,800**

15425.3

890.2 Davis Water District (Agreement)

16,315.5 acres

\$ 1.58 per Acre

* Reserves to pay remainder with three year recoup of 8k each.

WESTSIDE WATER DISTRICT
Water Right User Fees

SOURCE	AMOUNT	BUDGET REQUIREMENT	Period Covering	DUE DATE
--------	--------	--------------------	-----------------	----------

2017/2018 SWRBC WATER RIGHTS USER FEE

	\$27,917	\$27,917	(1) 07-01-17 thru 12-31-17	12/8/2017
tbd	27,917	27,917	(2) 01-01-18 thru 06-30-18	12/8/2017
TOTAL	\$55,834	\$55,834		

2018 WATER RIGHTS USER FEE

\$55,834	DIVIDED BY	15,425.30	ACRES	\$3.62	PER ACRE
-----------------	-------------------	------------------	--------------	---------------	-----------------

2016/2017 SWRBC WATER RIGHTS USER FEE

	\$26,705	\$26,705	(1) 07-01-15 thru 12-31-16	12/8/2016
	26,705	26,705	(2) 01-01-17 thru 06-30-17	12/8/2016
TOTAL	\$53,410	\$53,410		

2017 WATER RIGHTS USER FEE

\$53,410	DIVIDED BY	14,893.20	ACRES	\$3.59	PER ACRE
-----------------	-------------------	------------------	--------------	---------------	-----------------

NOTES: Water Rights User Fee is a per acre water charge to comply with Proposition 218 (Right to Vote on Taxes Act)

*Approved
Alice Street*

WESTSIDE WATER DISTRICT
Salaries and Benefits

OPERATIONS & MAINTENANCE	2017 Budget	Increase/ Decrease	2018 Salary Schedule
Operations Superintendent	Sandy		Tony
Rate/Hour	\$ 24.47	\$ (2.84)	\$ 21.63
SALARY [2,080 Hrs]	\$ 50,898	\$ (5,907)	\$ 44,990
HEALTH & LIFE INSURANCE	8,500	0	8,500
DEFERRED IRA/SEP	14.51% 7,385	(857)	6,528
TOTAL	\$ 66,783	\$ (6,764)	\$ 60,019

Operations Superintendent (New)			Not in 2018
Rate/Hour	\$ 20		
Salary	\$ 24,500		
Health	\$ 4,958		
IRA/SEP	\$ 3,554		\$0.00
TOTAL	\$ 33,012		\$0.00

Assistant Operations Superintendent			
Rate/Hour	\$ 18.00	0.00	\$ 18.00
SALARY [2,080 Hrs]	\$ 37,440	\$ -	\$ 37,440
HEALTH & LIFE INSURANCE	8,500	0	\$ 8,500
DEFERRED IRA/SEP	14.51% 5,433	0	\$ 5,433
TOTAL	\$ 51,373	\$ -	\$ 51,373

Part-time Seasonal			
Part-time Temp Administrative Admin Assistant (\$15/Hr @333 hrs)		0	0
TOTAL		\$ -	\$ -

Other Compensation			
Workers' Comp. Insurance			
Totaled per quote	\$ -		See Summary
FICA - OASDI (Social Security) (For Employees <u>Not</u> Covered)	0.062		\$ - 0.062

WESTSIDE WATER DISTRICT
Salaries and Benefits

By Retirement Plan Only)	\$	-	\$	-
FICA - Medicare	\$ 88,338		\$	82,430
	0.0145			0.0145
	\$ 1,281	\$ (86)	\$	1,195
TOTAL OPERATIONS & MAINTENANCE:				
TOTAL SALARIES	\$ 88,338	\$ (5,907)	\$	82,430
TOTAL BENEFITS	31,099	(943)		30,156
TOTAL O & M	\$ 119,436	\$ (6,850)	\$	112,586

ADMINISTRATION	2018 Total	2018 MID	2018 WWD
GENERAL MANAGER	ANNUAL CALCULATION		
SALARY [2,080 Hrs] 80,500 Annual Salary (60%/40% split)	\$ 76,000	\$ 30,400	\$45,600
SALARY [2,080 Hrs]			
HEALTH & LIFE INSURANCE	14,165	5,666	8,499
DEFERRED IRA/SEP 14.51%	11,028	4,411	6,617
TOTAL	\$ 101,193	\$ 40,477	\$ 60,716
Other Compensation			
Workers' Comp. Insurance Manager - Outside sales Totaled per quote FICA - Medicare 0.0145	1,102	441	661
	\$ 1,102	\$ 441	\$ 661
TOTAL ANNUAL	\$ 102,295	\$ 40,918	\$ 61,377

ADMINISTRATION	2017 Budget	Increase/Decrease	2018 Salary Schedule
<u>Office Manager/Assistant Secretary</u> Rate/Hour	\$23.45	\$ -	\$23.45
SALARY [2,080 Hrs]	\$ 48,776	\$ -	\$ 48,776
HEALTH & LIFE INSURANCE	8,500	0	8,500
DEFERRED IRA/SEP 14.51%	7,077	0	7,077
TOTAL	\$ 64,353	\$ -	\$ 64,353

WESTSIDE WATER DISTRICT
Salaries and Benefits

Other Compensation

Workers' Comp. Insurance Office Manager	\$ -	\$ -	\$ -
Totaled per quote			See Summary
	\$ -		\$ -
FICA - OASDI (Social Security) (For Employees <u>Not</u> Covered By Retirement Plan Only)	0.062	0	0.062
	\$ -	\$ -	\$ -
FICA - Medicare	\$ 48,776		\$ 48,776
	0.0145		0.0145
	\$ 707	\$ (0)	\$ 707

TOTAL ADMINISTRATION

TOTAL SALARIES	\$ 94,376	\$ -	\$ 94,376
TOTAL BENEFITS	32,061	0	32,061
TOTAL ADMINISTRATION	\$ 126,437	\$ -	\$ 126,437

SUMMARY	2017 Budget	Increase/ Decrease	2018 Salary Schedule
----------------	------------------------	-------------------------------	---------------------------------

SALARIES	\$ 207,214	\$ (30,407)	\$ 176,806
On Call Services Est. <small>(\$35/weekend day for 10 Mo.) (\$60/Weekend for call out, est at 20 events)</small>		\$ 4,000	\$ 4,000
HEALTH & LIFE INSURANCE	\$38,960	\$ (4,961)	\$33,999
RETIREMENT	\$30,066	\$ (4,411)	\$25,655
WORKERS' COMPENSATION	\$10,200	\$ 2,300	\$12,500
FICA-OASDI (Social Security)	\$0	\$ -	\$0
FICA-MEDICARE	\$2,996	\$ (433)	\$2,563
TOTAL - SALARIES & BENEFITS	\$ 289,435	\$ (33,912)	\$ 255,523

WESTSIDE WATER DISTRICT
Revenue & Disbursements

	2016 Budget	2017 Budget	2017 11/30 Actual	2018 Budget	Comments
Income					
Interest Income					
Interest Inc					
Checking					
LAIF	2,500	2,500	14,663	9,500	
Total Interest Income	2,500	2,500	14,663	9,500	
Irrigation Income					
Other Irrigation CCWD charge	46,680	48,000	48,120	49,440	
Water Availability Charge	37,500	10,200	10,277	25,800	
Water Rights User Fee	50,984	53,410	53,618	55,834	
Water Sales	2,364,900	2,354,900	2,690,736	2,563,400	
Water Service Charge	378,748	392,584	392,584	382,723	
Sites JPA Funding Assessment	744,650	446,790	446,777		
Annexation Fee (Estimate)		345,800	133,000	-	
Penalties & Interest					
Irrigation Income - Other			1,858		
Total Irrigation Income	3,623,462	3,651,684	3,776,970	3,077,197	
Misc Income					
Misc Income					
Office Rental			100		
Mgmt. Fees			18,650		
Total Miscellaneous Income					
Total Income	3,625,962	3,654,184	3,810,383	3,086,697	
Expense					
Conveyance					
TCCA Assessments	411,791	461,027	422,608	467,805	
Total Conveyance	411,791	461,027	422,608	467,805	
Operations & Maintenance					
Canal Pump/Metering					
Pump Oil	1,200	1,200	540	1,200	
Pumping Plant	2,000	2,000	3,458	3,500	
Telemetry	5,000	5,000	3,262	5,000	
Total Canal Pump/Metering	8,200	8,200	7,260	9,700	
Equip & Vehicle Maint/Repair					
Backhoe(s)	1,000	1,000	-	1,000	
Other					
Pickup (s)	1,500	1,500	446	500	
Small Implements	500	500	309	500	
Tilt-Bed Truck	300		-	-	
Tires	3,165	1,500	1,932	1,500	
Total Equip & Vehicle Maint/Repair	6,465	4,500	2,687	3,500	
Gas/Oil/Grease					
Diesel	400	400	432	400	
Oil	500	500	66	500	
Unleaded Gas	8,600	8,600	7,422	8,600	
Total Gas/Oil/Grease	9,500	9,500	7,920	9,500	

WESTSIDE WATER DISTRICT
Revenue & Disbursements

	2016 Budget	2017 Budget	2017 11/30 Actual	2018 Budget	Comments
Other O & M					
Miscellaneous					
Rodent Control	-	-	89	-	
Safety	500	500	152	500	
Total Other O & M	500	500	241	500	
Parts & Supplies					
Misc Shop Supplies	700	700	1,116	1,000	
Small Tools	500	500	67	1,500	
Welding	100	100		100	
Total Parts & Supplies	1,300	1,300	1,183	2,600	
System Maintenance					
Creek Maintenance					
Water Quality Testing	500	500		500	
Meters	3,500	3,500	1,449	3,500	
Pipeline	25,000	5,000	1,066	18,000	Recent Brk
Drainage	7,000	5,000	1,230	5,000	
Turnout	1,000	1,000	206	1,000	
Valves	4,000	4,000	3,649	4,000	
Total System Maintenance	41,000	19,000	7,600	32,000	
Weed Control					
Chemicals	2,500	2,500	1,322	2,500	
Propane Sm	-	-		-	
Weed Control - Supplies	500	500	18	500	
Total Weed Control	3,000	3,000	1,340	3,000	
Total Operations & Maintenance	69,965	46,000	28,231	60,800	
Salaries & Benefits					
Health & Life Insurance	33,999	38,957	49,023	33,999	
IRA/SEP	24,724	30,067	30,360	25,655	
Medicare Company	2,570	2,996	2,926	2,563	
Salaries & Stipend	182,391	207,214	209,541	180,806	
Social Security Company	-	-		-	
Unemployment Insurance	-				
Workers Compensation	9,800	10,200	11,531	12,500	
Total Salaries & Benefits	253,484	289,434	303,381	255,523	
Service & Supplies					
Building/Office Yard Maintenance					
Complex Plumbing/Elec/Heat/Air	2,500	2,500	2,116	2,500	
Ofc Equip, Repair & Maint	2,300	500	462	500	
Office Overhead	1,000	1,000	669	1,000	
Office Cleaning		3,000	3,086	3,500	
Shop	400	400	38	400	
Security	250	500		500	
Yard	1,000	1,000	247	1,000	
Total Building/Office Yard Maintenance	7,450	8,900	6,618	9,400	
Computers and Printers					
Consulting & Maintenance	1,000	1,000	2,725	1,000	

WESTSIDE WATER DISTRICT
Revenue & Disbursements

	2016 Budget	2017 Budget	2017 11/30 Actual	2018 Budget	Comments
Hardware & Software	9,500	9,500	7,274	9,500	SCADA
Total Computers and Printers	10,500	10,500	9,999	10,500	
Continuing Education					
Admin Cont Education	-	-	-	-	
O&M Cont Education	600	600	145	600	
Total Continuing Education	600	600	145	600	
Directors Allowance					
Vacant	1,000	1,000	700	1,000	
Doug Parker	1,000	1,000	800	1,000	
Jamie Traynham	1,000	1,000	800	1,000	
Larry LaGrande	1,000	1,000	600	1,000	
Allen Myers	1,000	1,000	900	1,000	
Total Directors Allowance	5,000	5,000	3,800	5,000	
Financial					
Audit Services	5,500	6,000	10,800	6,000	
Ability to Pay Study	-	-	-	-	
Banking	800	800	123	800	
Total Financial	6,300	6,800	10,923	6,800	
General Misc Charges					
Bad Debt Expense					
Contributions					
Interim General Manager					
Notary					
Other Charges	-	-	-	-	
Permits/Licenses/Fees	600	600	453	600	
RRA Professional Services					
Total General Misc Charges	600	600	453	600	
Insurance					
Liability Ins	6,000	6,000	9,386	6,800	
Property Ins	9,000	9,000	12,865	8,500	
Total Insurance	15,000	15,000	22,251	15,300	
Management Services					
Professional Services					
General Charges	10,000	10,000	9,258	10,000	
Engineering/Consulting	4,000	9,500	6,868	9,500	
TCCA Issues					
Total Legal	14,000	19,500	16,126	19,500	
Meeting & Travel					
ACWA Conference		1,000		1,000	
Meetings, Meals & Lodging	2,000	2,000	1,632	2,000	
Mileage	2,000	2,000	2,656	4,000	60/40+D
Water Users Conference	500	500	250	500	
Total Meeting & Travel	4,500	5,500	4,538	7,500	
Membership & Subscription					
CCGA			11,141	9,950	NEW
CVPWA	4,500	3,600	3,575	3,600	

WESTSIDE WATER DISTRICT
Revenue & Disbursements

	2016 Budget	2017 Budget	2017 11/30 Actual	2018 Budget	Comments
Subscriptions & Publications	100	100	2,909	100	
Total Membership & Subscription	4,600	3,700	17,625	13,650	
Office Supplies					
General Supplies	4,000	4,000	4,714	4,000	
Postage	1,000	1,000	882	1,000	
Total Office Supplies	5,000	5,000	5,596	5,000	
Utilities & Communication					
Cellular Phones	2,100	2,100	1,991	2,100	
Internet/EMail Services	1,400	1,400	1,220	1,400	
P G & E	6,000	6,000	5,764	6,000	
Propane Lg	3,000	3,000	1,892	3,000	
Telephones/DSL	2,000	2,000	1,828	2,000	
Underground Services	200	200	156	200	
Waste Management	350	350	330	350	
Total Utilities & Communication	15,050	15,050	13,181	15,050	
Total Service & Supplies	88,600	96,150	111,255	108,900	
SWRCB Water Rights Assessment	50,984	53,410		55,834	
Water Supply					
Water Purchases-USBR	1,944,880	1,908,900	1,745,956	2,112,000	
Water Purchases-Other		25,000	8,021		
Total Water Supply	1,944,880	1,933,900	1,753,977	2,112,000	
Restoration Fund Charge 5 of 5	63,078				
Investment Sites PA					
Sites PA - Administrative	56,000	60,000	60,000	60,000	
Sites PA - Reservoir	664,000	391,000	390,000		
Total Investment - Capital	720,000	451,000	450,000	60,000	
Total Expense	3,602,782	3,330,921	3,069,452	3,120,862	
Net Operating Income (Loss)	23,180	323,263	740,931	(34,165)	
Non-Operating Income (Expense)					
Carry-over			-		
Capital Expenditures	(37,500)	(10,200)	(3,076)	(25,800)	
Deposit to Retro-Restoration Res			-		
Deposit to Reserves					
Contingency Reserve		25,000		39,560	
To Augment Vehicle Purchase				24,000	
Final Pmt of Retro-Restoration (Prior	38,962		-		
Lateral 2 Pump Repair (Capital Cost)	13,000				
Lateral 2 Pump Repair (From 2015 W	(13,000)				
Create New Reserve for Overcollecti	(24,650)	4,210		20,440	
Create New Annexation Reserve		(345,800)			
Purchase F-150 Asst. Ops				(24,000)	
Transfer from TCCA Reserve					
NET CASH POSITION 12/31	(8)	(3,527)	737,855	35	

Zee Zee Study

OPERATING COSTS

DESCRIPTION	AMOUNT
Salaries & Benefits	\$ 255,523
Services & Supplies	108,900
Operation & Maintenance	60,800
Deposits to Reserves	
Retroactive Restoration Charge	
Equipment Replacement Reserve	
System Replacement Reserve	
Subtotal Deposits to Reserves	0
Total Operating Costs	\$ 425,223

DEDUCTIONS THROUGH OTHER REVENUE AND RESERVES:

DESCRIPTION	AMOUNT
Water Charge Component 30,000 Acre-feet @ \$ 1.10	\$ (33,000)
Other Revenue, Use of Reserves or Carryover:	
Interest	\$ 9,500
Total Other Revenue, Reserves or Carryover	(9,500)
Total Deductions Through Other Revenue	\$ (42,500)
Net Operating Costs	\$ 382,723
16,315.5 FSA ACRES IN SERVICE AREA* (Including 890.2 Acres - DWD)	
SERVICE CHARGE PER ACRE:	\$23.46

WESTSIDE WATER DISTRICT
2018

Water Charge

DESCRIPTION	2017	2018
Estimated Use	COST PER ACRE-FOOT 30,000 acre-feet	COST PER ACRE-FOOT 30,000 acre-feet
Rate Breakdown:		
USBR Rate	\$ 53.10	\$ 59.63
DISTRICT O&M COMPONENT	1.10	1.10
TCCA CONVEYANCE ASSESSMENT \$ 2,647,644 times 17.73%		
Westside's T-C Assessment Rate \$ 467,805 divided by 30,000	15.37	15.59
CCWD TRANSFER FEE		
Transfer Amount and Premium 12,000 <i>3.89</i> \$4.12 \$49,440.00	(1.60)	(1.65)
TRINITY PUD ASSESSMENT	0.30	0.30
RESTORATION FUND FEE CHARGE	\$10.23	\$10.47

WATER CHARGE PER ACRE-FOOT		\$ 78.50	\$ 85.45
	2018	2017	2018
Water Marketing	11.17	7.80	
Storage	17.62	12.88	Projected
Direct Pumping	1.14	1.26	Revenue
Interest Bearing Deficit		1.93	\$ 2,355,000
Capital Rate	29.70	29.23	\$ 2,563,400
Conveyance	-		
AARP Component	-		
Total	\$ 59.63	\$53.10	

2017 - should be 3.89
2018 - 4.01
Chg 3.89 - 4.01 = 0.12
4.01 - 3.89 = 0.12

OPERATING COSTS

DESCRIPTION	AMOUNT		
	2016	2017	2018
Salaries & Benefits	\$ 253,483	\$ 289,434	\$ 255,523
Services & Supplies	\$ 88,600	\$ 96,150	\$ 108,900
Operation & Maintenance	\$ 69,965	\$ 46,000	\$ 60,800
GCID Wheeling	-	-	-
Retroactive Restoration Reserve			
Project Replacement Reserve			
Equipment Replacement Reserve			
TCCA Assessment 1/2 from Water Charge	-	-	-
Total Operating Costs	\$412,048	\$ 431,584	\$ 425,223

DEDUCTIONS OTHER REVENUE AND RESERVES:

DESCRIPTION	AMOUNT		
	2016	2017	2018
Water Charge Component	\$ 30,800	\$ 33,000	\$ 33,000
Special Water Availability Charges	\$ -	\$ -	\$ -
Interest & Reserves	\$ 2,500	\$ 2,500	\$ 9,500
Reserves		\$ 3,500	
Retroactive Restoration Reserve			
Use 2012 Carryover to Augment Serv Chg	\$ -	\$ -	\$ -
Total Deductions Through Other Revenue	\$33,300	\$39,000	\$42,500
Net Operating Costs	\$378,748	\$392,584	\$382,723
Service Charge Per Acre	\$24.00	\$24.87	\$23.46

Developed Service Area Acres

16,315.5 FSA acres in service area 2018 (15,425.3 District + 890.2 Davis WD)

WESTSIDE WATER DISTRICT
2018

Comparison Water Charge

DESCRIPTION	<u>COST PER ACRE FOOT</u>		
	<u>2016</u>	<u>2017</u>	<u>2018</u>
Budget Use: Zero Allocation	28,000	30,000	30,000
USBR Cost of Service Rate	58.95	53.10	59.63
USBR Rate:	58.95	53.10	59.63
Retroactive Restoration Fund Charge (Fiscal Years 2008-2010)	0.86	0.00	0.00
DISTRICT O&M COMPONENT	1.10	1.10	1.10
TCCA CONVEYANCE ASSESSMENT			
TOTAL ASSESSMENT 344602//411791//461027	14.71	15.37	15.59
LESS:			
\$0//46680 //48000//49,440(Dollars)			
CCWD Transfer Fee 0 // 12000//12000//12000 (Acre Feet)	(1.67)	-1.60	-1.65
TRINITY PUD ASSESSMENT	0.30	0.30	0.30
RESTORATION FUND FEE	10.21	10.23	10.47
WATER CHARGE PER ACRE-FOOT	<u>84.46</u>	<u>78.50</u>	<u>85.44</u>

NON-RESTRICTED RESERVES

ACCOUNT	12/31/2017 BALANCE	DEPOSITS	INT	WITHDRAWAL	12/31/2018 BALANCE
CONTINGENCY	\$ 196,985		Y	(39,560) \$	157,425
EQUIPMENT REPLACEMENT	78,000	8,000	Y	(24,000)	62,000
SYSTEM REPLACEMENT	168,778		Y		168,778
TCCA ASSESSMENT	163,272		Y		163,272
SITES PROJECT INVESTMENT	20,440		Y	(20,440)	-
ANNEXATION RESERVE	133,000		Y		133,000
SUBTOTAL	\$ 760,475	\$8,000		\$ (84,000) \$	684,475

2018 NOTES: Vehicle purchase is 23,996 net of trade in. The Board authorized charging 8k in 2018 through our Water Availability Charge with the remaining \$16,000 expense paid by our Equipment Reserve. The Board will then budget to replace Equipment Reserve over the next two years with 8k each.
 Sites Assessment: Reserved overcollection of 20,440, remaining portion of fee from Contingency

DEPOSIT TO CONTINGENCY, EQUIPMENT & RESTORATION RESERVE

RESTRICTED RESERVES

THERE ARE NO RESTRICTED RESERVES FOR 2018

	2005	2006	2007	2008	2009	2010	2011
Service Charge	\$11.67	\$12.56	\$12.02	\$10.79	\$11.40	\$16.82	\$20.25
Water Availability Chg	\$22.21	\$22.06	\$20.73	\$21.33	\$0.60	\$2.16	\$3.98
Water Rights User Fee	\$1.36	\$1.90	\$1.69	\$1.71	\$1.70	\$1.25	\$1.63
Water Rate	\$22.81	\$24.59	\$26.69	\$25.41	\$20.60	\$25.72	\$52.12
Water Cost for 2.5 AF Per Acre	\$57.03	\$54.93	\$57.03	\$61.48	\$51.50	\$64.30	\$130.30
Total Cost Per Acre (Assuming Water Usage of 2.5 AF Per Acre)	\$92.27	\$88.72	\$92.27	\$98.00	\$65.20	\$84.53	\$156.16

	2012	2013	2014	2015	2016	2017	2018	Difference from 2017	Total Difference
Sites Assessment					\$50.00	\$30.00	\$0.00	-\$30.00	
Service Charge	\$21.29	\$20.96	\$21.35	\$21.55	\$24.32	\$24.87	\$23.46	-\$1.41	
Water Availability Chg	\$2.39	\$2.22	\$0.62	\$2.60	\$2.38	\$0.65	\$1.58	\$0.93	
Water Rights User Fee	\$2.72	\$2.72	\$2.88	\$3.15	\$3.42	\$3.59	\$3.62	\$ 0.03	-\$30.45
Water Rate	\$57.80	\$61.77	\$19.79	\$23.80	\$84.46	\$78.50	\$85.45	\$ 6.95	
Water Cost for 2.5 AF Per Acre	\$144.50	\$154.43	\$49.48	\$59.50	\$211.15	\$196.25	\$213.61	\$ 17.36	\$ 17.36
Total Cost Per Acre (Assuming Water Usage of 2.5 AF Per Acre)	\$170.90	\$180.33	\$74.33	\$86.80	\$291.27	\$255.36	\$242.27	\$ (13.09)	\$ (13.09)