



CAYUCOS SANITARY DISTRICT

200 Ash Avenue / PO Box 333
Cayucos, CA 93430
(805) 995-3290
www.cayucossd.org

GOVERNING BOARD
R. Enns, President
S. Lyon, Vice-President
H. Miller, Director
J. Curti, Director
M. Shopshear, Director

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
THURSDAY, JANUARY 18, 2024 AT 5:00PM
200 ASH AVENUE, CAYUCOS, CALIFORNIA 93430**

1. ESTABLISH QUORUM AND CALL TO ORDER

2. PUBLIC COMMENT

At this time the public may address the Board on items other than those scheduled on this agenda (persons wishing to speak on any item scheduled on this agenda will be given the opportunity at the time that agenda item is being considered). When recognized by the Board President, please state your name for the record (though not required). While the Board encourages public comment, in the interest of time and to facilitate orderly conduct of the meeting, the Board reserves the right to limit individual comments to three minutes. By conditions of the Brown Act, the Board is prohibited from discussing issues not posted on this agenda, but may set items for future agendas.

3. CONSENT CALENDAR: Recommended to Approve

Consent Calendar items are considered routine and therefore do not require separate discussion, however, any item may be removed from the Consent Calendar by a member of the Board of Directors for separate consideration. Individual items on the Consent Calendar are approved by the same vote that approves the Consent Calendar, unless an item is pulled for separate consideration.

A. Meeting Minutes

1. Approval of minutes for the November 16, 2023 Board of Directors Regular Meeting **Pg. 1**

B. Financial Reports: November 2023

1. Check Register – Wells Fargo (General Checking Account) **Pg. 5**
2. Check Register – Wells Fargo (CIP Checking Account) **Pg. 7**
3. Cash, Savings, and Investment Report **Pg. 8**
4. Budget vs. Actual Status Report **Pg. 9**
5. Capital Improvement Projects Report **Pg. 10**

C. Financial Reports: December 2023

1. Check Register – Wells Fargo (General Checking Account) **Pg. 11**
2. Check Register – Wells Fargo (CIP Checking Account) **Pg. 13**
3. Cash, Savings, and Investment Report **Pg. 14**
4. Budget vs. Actual Status Report **Pg. 15**
5. Capital Improvement Projects Report **Pg. 16**

4. STAFF COMMUNICATIONS AND INFORMATIONAL ITEMS: No Action Required

A. District Manager's Report: November & December 2023 **Pg. 17**

B. New Will-Serves: November & December 2023

- 388 Taft Ave. / Hartman / 064-042-038 / SFR Remodel
- 998 Pacific Ave. / Reeve / 064-151-010 / SFR Demo/Rebuild
- 974 Pacific Ave. / Bowman / 064-151-009 / SFR Remodel
- 284 Saint Mary Ave. / Reynoso / 064-125-014 / SFR Addition
- 998 Park Ave. / Ryan / 064-157-022 / Retaining Wall

- 3312 Shearer Ave. / Haaland / 064-426-012 / SFR Remodel & ADU New
- 2098 Circle Dr. / Lewis / 064-182-049 / SFR Remodel
- 3192 Ocean Blvd. / Roberts / 064-414-028 / ADU New

Extended Will-Serves:

- 52 13th St. / Kirk / 064-164-021 / SFR New
- 3444 Studio Dr. / Lojacono / 064-449-035 / SFR Remodel
- 273 S Ocean Ave. / 064-125-051 / CMMCL New

Finald Will-Serves:

- 388 Taft Ave. / Hartman / 064-042-038 / SFR Remodel
- 2013 Cass Ave. / EVD LLC / 064-182-050 / SFR Remodel

Grants of License:

None

Continue-to-Serves:

- 2920 Studio Dr. / Verneti / 064-275-014 / Foundation Repair

5. ELECTION OF DISTRICT OFFICERS FOR 2024 (N/A)

6. DISCUSSION AND CONSIDERATION OF NEW DISTRICT BOARD COMMITTEE ASSIGNMENTS FOR 2024 Pg. 19

7. REVIEW AND DISCUSSION OF THE FY 2023-2024 BUDGET Pg. 20

8. BOARD MEMBER COMMENTS

This item provides the opportunity for Board members to make brief announcements and/or briefly report on their own activities related to District business.

9. FUTURE SCHEDULED MEETINGS

- February 15, 2024 – Regular Board Meeting
- March 21, 2024 – Regular Board Meeting
- April 18, 2024 – Regular Board Meeting

10. ADJOURNMENT

This agenda was prepared and posted pursuant to Government Code Section 54954.2. The agenda, staff reports or other documentation relating to each item of business referred to on the agenda can be accessed and downloaded from the District's website at <https://www.cayucosd.org/board-of-directors-meetings>

All staff reports or other documentation relating to each item of business referred to on the agenda are also on file at the District office, available for public inspection or reproduction at cost. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by the Americans with Disability Act. To make a request for disability-related modification or accommodation, contact the District at (805) 995-3290 as soon as possible and at least 48 hours prior to the meeting date.



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GOVERNING BOARD

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H. Miller, Director

J. Curti, Director

M. Shopshear, Director

BOARD OF DIRECTORS REGULAR MEETING MINUTES THURSDAY, NOVEMBER 16, 2023 AT 5:00 P.M. 200 ASH AVENUE, CAYUCOS, CALIFORNIA 93430

1. ESTABLISH QUORUM AND CALL TO ORDER

Vice-President Lyon called the meeting to order at 5:00 p.m.

Directors present: Vice-President Shirley Lyon, Director Hannah Miller, Director John Curti, and Director Michael Shopshear

Directors absent: President Robert Enns

Staff present: District Manager Rick Koon, Administrative Services Manager Amy Lessi, and Administrative Accounting Manager Gayle Good

Guests present: Peter Cron, Executive Director, IWMA

2. PUBLIC COMMENT

Vice-President Lyon opened the meeting to Public Comment.

Hearing no comment, Vice-President Lyon closed Public Comment.

3. CONSENT CALENDAR: Recommended to Approve

A. Meeting Minutes

1. Approval of minutes for the September 21, 2023 Board of Directors Regular Meeting
2. Approval of minutes for the October 5, 2023 Board of Directors Special Meeting

B. Financial Reports: September 2023

1. Check Register – Wells Fargo (General Checking Account)
2. Check Register – Wells Fargo (CIP Checking Account)
3. Cash, Savings, and Investment Report
4. Budget vs. Actual Status Report FY
5. Capital Improvement Projects Report

C. Financial Reports: October 2023

1. Check Register – Wells Fargo (General Checking Account)
2. Check Register – Wells Fargo (CIP Checking Account)
3. Cash, Savings, and Investment Report
4. Budget vs. Actual Status Report
5. Capital Improvement Projects Report

Vice-President Lyon opened the meeting to Public Comment.

Hearing no comment, Vice-President Lyon closed Public Comment.

MOTION: 1st by Miller, to approve items on the Consent Calendar as prepared. Motion was seconded by Curti.

VOTE: 4-0 Motion passed

4. STAFF COMMUNICATIONS AND INFORMATION ITEMS: No Action Required

A. District Manager's Report: September & October 2023

B. New Will-Serves: September & October 2023

- 78 Saint Mary Ave. / Lindahl / 064-125-038 / SFR Addition
- 320 Cayucos Creek Rd. / Travioli / 064-024-019 / SFR New
- 94 24th St. / Little / 064-183-021 / SFR New
- 39 S Ocean Ave. / Payton / 064-119-005 / Mixed New

Extended Will-Serves:

- 3176 Shearer Ave. / Lema / 064-411-019 / SFR Addition
- 210 Cerro Gordo Ave. / Purchase / 064-372-014 / SFR New
- 560 Pacific Ave. / Marquart / 064-148-008 / ADU New
- 625 Pacific Ave. / Toman / 064-113-007 / 3 SFR New, 2 ADU New

Finalized Will-Serves:

- 176 E St. / Nairne / 064-117-004 / ADU New
- 164 F St. Petrucci / 064-118-013 / SFR New
- 71 8th St. / Mainwaring / 064-146-036 / MFR Remodel

Grants of License:

None

Continue-to-Serves:

- 833 Park Ave. / Ontiveros / 064-081-066 / ADU New

Manager Koon gave a summary of the previous month's activities. Director Curti wondered if we can expect to see any increase in the lifespan of the new UV bulbs that were recently installed at the treatment plant, and Manager Koon responded that the bulbs with the longest lifespan are already being utilized. Director Shopshear asked if the replacement project went smoothly, and Manager Koon affirmed that staff built a receiver rack to help facilitate a smooth transition, and only one quartz sleeve broke in the process. Director Curti questioned the recent activity at Lift Stations 3 and 5, and Manager Koon relayed that District staff is performing routine maintenance and replacing worn parts.

Vice-President Lyon opened the meeting to Public Comment.

Hearing no comment, Vice-President Lyon closed Public Comment.

Items 4.A – B were received and accepted.

5. PRESENTATION AND ACCEPTANCE OF THE CAYUCOS SANITARY DISTRICT FY 2022/23 FINAL AUDIT BY ADAM GUISE OF MOSS, LEVY & HARTZHEIM

Adam Guise presented the audit in its final draft and noted that the strong practices and policies implemented by District staff led to the issuance of an unmodified auditing opinion. Director Curti asked if the discount rate for pension liability is as of June 30, 2022, and Mr. Guise affirmed it is. Director Curti wondered if the discount rate went up, would it reduce liability, and Mr. Guise responded that it would.

Vice-President Lyon opened the meeting to Public Comment.

Hearing no comment, Vice-President Lyon closed Public Comment.

MOTION: 1st by Curti, to accept the Cayucos Sanitary District FY 2022/23 Final Audit by Adam Guise of Moss, Levy & Hartzheim. Motion was seconded by Director Shopshear.

VOTE: 4-0 Motion passed

6. DISCUSSION AND CONSIDERATION TO AUTHORIZE THE DISTRICT MANAGER TO EXECUTE THE MEMORANDUM OF UNDERSTANDING ("MOU") FOR CENTRAL COAST REGIONAL BIOSOLIDS COOPERATIVE

Manager Koon presented the MOU to the Board for discussion. Director Curti wondered if there are any other plants currently operating, so that the District might have an idea of potential costs. Manager Koon explained

that this would be the first; the proposal is still at a very preliminary stage, and construction would be more than five years out.

Vice-President Lyon opened the meeting to Public Comment.
Hearing no comment, Vice-President Lyon closed Public Comment.

MOTION: 1st by Miller, to authorize the District Manager to execute the Memorandum of Understanding ("MOU") for Central Coast Regional Biosolids Cooperative. Motion was seconded by Curti.

VOTE: 4-0 Motion passed

7. DISCUSSION AND CONSIDERATION TO APPROVE A PUBLIC WORKS CONTRACT FOR FY 2023/24 IN THE AMOUNT OF \$40,000.00 WITH N. BRENT KNOWLES CONSTRUCTION FOR REPAIR, PAVING AND SLURRY SERVICES ASSOCIATED WITH DISTRICT EMERGENCIES

Manager Koon presented the contract to the Board for discussion. Director Curti requested confirmation that a work order will generate each time a need for services arises, and Manager Koon affirmed it would.

Vice-President Lyon opened the meeting to Public Comment.
Hearing no comment, Vice-President Lyon closed Public Comment.

MOTION: 1st by Curti, to approve a Public Works Contract for FY 2023/24 in the amount of \$40,000.00 with N. Brent Knowles Construction for repair, paving and slurry services associated with District emergencies. Motion was seconded by Shopshear.

VOTE: 4-0 Motion passed

8. DISCUSSION AND CONSIDERATION TO APPROVE RESOLUTION 2023-06 ADOPTING THE 2023 COUNTY JOINDER AMENDMENT TO THE SECOND AMENDED AND RESTATED JOINT POWERS AGREEMENT OF THE INTEGRATED WASTE MANAGEMENT AUTHORITY

Peter Cron of the IWMA provided background information and the Joinder Amendment to the Board. Director Curti asked how many votes are on their Board, and Mr. Cron responded that it has been reduced from 14 to 9, and now includes individual incorporated cities, unincorporated cities, and special districts. Director Curti inquired about the effective date of the increase, and Mr. Cron stated it will take effect February 1, but Cayucos residents will not see an increase as it has already taken effect in Cayucos. Director Miller asked if the adoption of Joinder Amendment must be unanimous, or if a majority will suffice. Mr. Cron replied that they are hoping for a unanimous adoption, but only a majority is required.

Vice-President Lyon opened the meeting to Public Comment.
Hearing no comment, Vice-President Lyon closed Public Comment.

MOTION: 1st by Miller, to approve Resolution 2023-06 adopting the 2023 County Joinder Amendment to the Second Amended and Restated Joint Powers Agreement of the Integrated Waste Management Authority. Motion was seconded by Shopshear.

VOTE: 4-0 Motion passed

9. BOARD MEMBER COMMENTS

None

10. FUTURE SCHEDULED MEETINGS

- January 18, 2024 – Regular Board Meeting
- February 15, 2024 – Regular Board Meeting
- March 21, 2024 – Regular Board Meeting

11.ADJOURNMENT

The meeting adjourned at 5:53 p.m.

Minutes Respectfully Submitted By:

X *Amy Lessi*

Amy Lessi
Administrative Services Manager

DRAFT

**Cayucos Sanitary District
General Checking - Wells Fargo
(Payments Only)
November 2023**

Date	Num	Name	Amount
11/02/2023	23996	AMAZON	-292.07
11/02/2023	23997	KITZMAN WATER	-77.75
11/02/2023	23998	MINER'S ACE HARDWARE	-291.80
11/02/2023	23999	MISSION UNIFORM SERVICE	-489.70
11/02/2023	24000	QUICK TECH COMPUTERS	-1,650.50
11/02/2023	24001	SPEEDY COASTAL MESSENGER, INC.	-630.00
11/05/2023	HLTH110523	CALPERS (HEALTH)	-13,784.65
11/05/2023	60270223304	ALLIED ADMINISTRATORS FOR DELTA DENTAL	-823.54
11/06/2023	24002	MISSION COUNTRY DISPOSAL - WRRF	-273.81
11/06/2023	24003	MORRO ROCK MUTUAL WATER CO. UTILITY 782	-75.51
11/06/2023	24004	WELLS FARGO VENDOR FIN SERV	-387.43
11/08/2023	24007	ABALONE COAST ANALYTICAL, INC.	-20,449.80
11/08/2023	24008	COASTAL ROLL OFF SERVICE	-2,720.35
11/08/2023	24009	PG&E LS#1	-533.55
11/08/2023	24010	PG&E LS#2	-1,032.32
11/08/2023	24011	PG&E LS#3	-207.98
11/08/2023	24012	PG&E LS#4	-436.97
11/08/2023	24013	PG&E LS#5	-2,377.72
11/08/2023	24014	PG&E OFFICE	-200.83
11/08/2023	24015	PG&E WELL	-27.95
11/08/2023	24016	POLYDYNE INC.	-4,627.31
11/08/2023	24017	CARMEL & NACCASHA, LLP	-692.78
11/08/2023	24018	CHARTER INTERNET	-951.85
11/09/2023		QuickBooks Payroll Service	-21,923.01
11/09/2023	24019	PATHIAN ADMINISTRATORS	-205.72
11/09/2023	24020	DUKE ENERGY/WESTBOUND SOLAR 2	-11,114.69
11/10/2023	DD11092301	ARIAS, MANUEL	0.00
11/10/2023	DD11092302	COLLINS, JONATHAN W	0.00
11/10/2023	DD11092303	GOOD, GAYLE	0.00
11/10/2023	DD11092304	HOOPER, SARAH L	0.00
11/10/2023	DD11092305	KOON, RICHARD L	0.00
11/10/2023	DD11092306	LAKEY, NICK E	0.00
11/10/2023	DD11092307	LESSI, AMY M	0.00
11/10/2023	DD11092308	OWENS, JUSTIN D	0.00
11/10/2023	24005	ENNS, ROBERT	-45.73
11/10/2023	24006	LYON, SHIRLEY A	-45.73
11/10/2023	EDD111023	EDD	-1,820.55
11/10/2023	FED111023	US TREASURY	-7,866.14
11/10/2023	PERS111023	CALPERS (RETIREMENT)	-3,986.40
11/10/2023	DEF111023	CALPERS (RETIREMENT)	-1,625.00
11/13/2023	24021	CALNET3	-493.72
11/13/2023	24022	DIAMOND MAPS	-480.00
11/13/2023	24023	STAPLES ADVANTAGE (Gov. Acct)	-169.39
11/14/2023	24024	ARIAS, MANUEL (BOOTS)	-217.49

Date	Num	Name	Amount
11/16/2023	24025	ENVIRONMENTAL HEALTH LS#1	-557.00
11/16/2023	24026	ENVIRONMENTAL HEALTH LS#2	-557.00
11/16/2023	24027	ENVIRONMENTAL HEALTH LS#3	-557.00
11/16/2023	24028	ENVIRONMENTAL HEALTH LS#4	-557.00
11/16/2023	24029	ENVIRONMENTAL HEALTH LS#5	-557.00
11/16/2023	24030	ENVIRONMENTAL HEALTH WRRF	-1,082.00
11/16/2023	24031	FIRSTNET (AT&T)	-426.91
11/16/2023	24032	INDUCTIVE AUTOMATION LLC	-2,976.00
11/17/2023		TFR TO CIP	-225,000.00
11/20/2023	24034	BLUE-WHITE INDUSTRIES	-181.92
11/20/2023	24035	BUSINESS CARD 4841	-152.04
11/20/2023	24036	EXECUTIVE JANITORIAL	-225.00
11/20/2023	24037	SLO AIR POLLUTION CONTROL DISTRICT	-3,678.15
11/20/2023	24038	XYLEM WATER SOLUTIONS U.S.A., INC.	-6,710.06
11/21/2023	24039	HACH	-269.15
11/21/2023	24040	XYLEM WATER SOLUTIONS U.S.A., INC.	-543.46
11/21/2023	24041	COUNTY OF SLO - CLERK RECORDER	-35.00
11/22/2023		QuickBooks Payroll Service	-22,404.04
11/24/2023	DD11242301	ARIAS, MANUEL	0.00
11/24/2023	DD11242302	COLLINS, JONATHAN W	0.00
11/24/2023	DD11242304	GOOD, GAYLE	0.00
11/24/2023	DD11242305	HOOPER, SARAH L	0.00
11/24/2023	DD11242306	KOON, RICHARD L	0.00
11/24/2023	DD11242307	LAKEY, NICK E	0.00
11/24/2023	DD11242308	LESSI, AMY M	0.00
11/24/2023	DD11242310	OWENS, JUSTIN D	0.00
11/24/2023	DD11242303	CURTI, JOHN H.	0.00
11/24/2023	24033	LYON, SHIRLEY A	-91.45
11/24/2023	DD11242309	MILLER, HANNAH P	0.00
11/24/2023	DD11242311	SHOPSHEAR, MICHAEL J.	0.00
11/24/2023	EDD112423	EDD	-1,868.11
11/24/2023	FED112423	US TREASURY	-8,050.45
11/24/2023	PERS112423	CALPERS (RETIREMENT)	-3,986.40
11/24/2023	DEF112423	CALPERS (RETIREMENT)	-1,625.00
11/28/2023	24042	BRENNTAG PACIFIC, INC.	-2,536.07
11/28/2023	24043	CAYUCOS BEACH MUTUAL WATER CO. #1	-106.72
11/28/2023	24044	CAYUCOS BEACH MUTUAL WATER CO. #2	-120.08
11/28/2023	24045	COASTAL COPY, INC	-7.25
11/28/2023	24046	CUSI	-2,666.00
11/28/2023	24047	EXXONMOBIL	-531.99
11/28/2023	24048	POSM SOFTWARE LLC	-2,500.00
11/28/2023	24049	POSTMASTER	-310.00
11/28/2023	24050	QUICK TECH COMPUTERS	-1,448.86
11/28/2023	24051	SDRMA	-7,084.38
11/28/2023	24052	SOCAL GAS	-25.34
11/29/2023	24053	WATER SYSTEMS CONSULTING, INC.	-2,386.25
11/30/2023	11311121941	COLONIAL LIFE INSURANCE PREMIUMS	-52.58
		Less Transfer to CIP	225,000.00
		Total Operating Expenses	-179,895.40

**Cayucos Sanitary District
CIP Checking - Wells Fargo
(Payments Only)
November 2023**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
11/02/2023	11571	MINER'S ACE HARDWARE	243.05
11/29/2023	11572	WATER SYSTEMS CONSULTING, INC.	1,300.00
Total CIP Expenses			\$1,543.05

Cayucos Sanitary District Cash, Savings and Investment Report November 2023

Bank Accounts	Current Balance	
Wells Fargo General Checking	\$854,523	
Wells Fargo CIP	\$465,931	
Wells Fargo Savings (CFF)	\$239,955	
Wells Fargo - USDA	\$482,131	
Petty Cash	\$175	
LAIF	\$8,774	
Total	\$2,051,490	
Investments		
CalTrust	\$2,551,139	
Cetera Cash/MM	\$19,226	
Cetera Treasury/Securities	\$47,989	(Fixed Income)
Total	\$2,618,353	
Grand Total	\$4,669,843	
MCD Wells Fargo Deposit CD	\$25,000	Franchise Deposit on Hold

**Cayucos Sanitary District
FY 23/24 Financial Report
Budget vs. Actual
November 2023**

	Current Month	YTD Actual Rev/Exp	YTD Budget	Approved Budget 23/24	% of Budget
Ordinary Income/Expense					
Income					
4000 · SEWER INCOME	262,356	1,327,151	1,323,396	3,176,150	42%
4100 · WILL SERVE INCOME	550	52,725	36,750	88,200	60%
4200 · RENTAL INCOME	-	36,785	17,750	42,600	86% *
4300 · SOLID WASTE INCOME	18,596	47,587	53,167	127,600	37%
4400 · SLOCO TAX ASSESSMENTS	115,872	181,007	491,000	1,178,400	15%
4500 · SAVINGS INTEREST INCOME	611	3,646	1,458	3,500	104% **
4600 · INVESTMENT INTEREST	8,361	40,462	8,333	20,000	202% **
4700 · OTHER INCOME	-	-	1,917	4,600	0%
Total Income	406,346	1,689,363	1,933,771	4,641,050	36%
Expense					
5000 · PAYROLL EXPENSES					
5100 · ADMINISTRATIVE PAYROLL	31,777	172,824	172,208	413,300	42%
5200 · COLLECTIONS PAYROLL	11,500	59,665	77,813	186,750	32%
5300 · TREAT PAYROLL	24,069	132,648	131,813	316,350	42%
5400 · DIRECTOR PAYROLL	500	2,000	3,333	8,000	25%
5500 · VESTED PAYROLL BENEFITS	302	1,510	1,583	3,800	40%
5600 · ADMIN PAYROLL TAXES & BENEFITS	7,617	63,271	57,333	137,600	46%
5700 · COLL PAYROLL TAXES & BENEFITS	4,334	44,810	48,292	115,900	39%
5800 · TREAT PAYROLL TAXES & BENEFITS	8,959	65,650	61,333	147,200	45%
5900 · DIRECTOR PAYROLL TAXES & BENEFITS	38	153	250	600	26%
Total 5000 · PAYROLL EXPENSES	89,097	542,532	553,958	1,329,500	41%
6000 · OPERATING EXPENSES					
6050 · SPECIAL PROJECTS	-	-	5,417	13,000	0%
6100 · ADMIN OPERATING EXPENSES	10,249	507,015	378,531	908,475	56% ***
6500 · COLLECTIONS OPERATING EXPENSES	17,745	58,179	105,229	252,550	23%
7000 · TREATMENT OPERATING EXPENSES	137,878	665,193	668,292	1,603,900	41%
Total 6000 · OPERATING EXPENSES	165,872	1,230,387	1,157,469	2,777,925	44%
Total Expense	254,969	1,772,919	1,711,427	4,107,425	43%
Net Ordinary Income	151,377	(83,556)	222,344	533,625	
Net Income	151,377	(83,556)	222,344	533,625	

* CMB remitted portion of annual rents.

** Increase in rates and bond market.

*** USDA loan payment made in August.

Cayucos Sanitary District Capital Improvement Projects Report FY 23/24 November 2023

	Current Month	YTD Actual Rev/Exp	Approved Budget 23/24	Percent Used YTD
CAPITAL IMPROVEMENTS				
1601 - Sewer Main Repairs	0.00	0.00	75,000.00	0%
1601.2 Chaney to Toro Main Replacement	1,300.00	26,727.50	35,000.00	80%
1608 - Main Admin				
1608.3 - Computers/Server Upgrades	0.00	639.50	6,000.00	11%
1608.4 - Generator Installation	0.00	0.00	35,000.00	0%
1614 - LS #5				
1614.2 - Spare Pump	0.00	0.00	20,000.00	0%
1616.2 - RWQCB Recycled Water Program	0.00	0.00	20,000.00	0%
1650 - WRRF Improvements				
1650.5 - Outfall Inspection & Buoy Replacement	0.00	0.00	50,000.00	0%
1650.6 - UV Bulb Replacement	0.00	52,702.10	50,000.00	105%
Total Capital Improvements	\$1,300.00	\$80,069.10	\$291,000.00	28%

**Cayucos Sanitary District
General Checking - Wells Fargo
(Payments Only)
December 2023**

Date	Num	Name	Amount
12/04/2023	24054	LAKEY, NICK E - MILEAGE	-12.97
12/04/2023	24055	CUSI	-200.00
12/04/2023	24056	CWEA	-221.00
12/04/2023	24057	EXECUTIVE JANITORIAL	-225.00
12/04/2023	24058	KITZMAN WATER	-59.25
12/04/2023	24059	MISSION UNIFORM SERVICE	-591.54
12/04/2023	24060	MORRO ROCK MUTUAL WATER CO. UTILITY 782	-66.34
12/04/2023	24061	QUICK TECH COMPUTERS	-1,650.50
12/04/2023	24062	WELLS FARGO VENDOR FIN SERV	-425.96
12/04/2023	24063	AMAZON	-219.99
12/05/2023	HLTH120523	CALPERS (HEALTH)	-13,784.65
12/05/2023	60270923334	ALLIED ADMINISTRATORS FOR DELTA DENTAL	-823.54
12/07/2023		QuickBooks Payroll Service	-22,216.97
12/08/2023	DD12082301	ARIAS, MANUEL	0.00
12/08/2023	DD12082302	COLLINS, JONATHAN W	0.00
12/08/2023	DD12082303	GOOD, GAYLE	0.00
12/08/2023	DD12082304	HOOPER, SARAH L	0.00
12/08/2023	DD12082305	KOON, RICHARD L	0.00
12/08/2023	DD12082306	LAKEY, NICK E	0.00
12/08/2023	DD12082307	LESSI, AMY M	0.00
12/08/2023	DD12082308	OWENS, JUSTIN D	0.00
12/08/2023	EDD120823	EDD	-1,894.16
12/08/2023	FED120823	US TREASURY	-8,070.47
12/08/2023	PER120823	CALPERS (RETIREMENT)	-3,986.40
12/08/2023	DEF120823	CALPERS (RETIREMENT)	-1,625.00
12/08/2023	24064	PETTY CASH	-98.76
12/11/2023	24065	PATHIAN ADMINISTRATORS	-205.72
12/11/2023	24066	ABALONE COAST ANALYTICAL, INC.	-3,297.00
12/11/2023	24067	B&K VALVES & EQUIPMENT, INC.	-1,487.74
12/11/2023	24068	BREZDEN PEST CONTROL	-141.00
12/11/2023	24069	CALNET3	-523.26
12/11/2023	24070	CARMEL & NACCASHA, LLP	-1,515.45
12/11/2023	24071	CHARTER INTERNET	-951.04
12/11/2023	24072	COASTAL ROLL OFF SERVICE	-2,505.39
12/11/2023	24073	DUKE ENERGY/WESTBOUND SOLAR 2	-8,650.22
12/11/2023	24074	MISSION COUNTRY DISPOSAL - WRRF	-280.26
12/11/2023	24075	PG&E LS#1	-609.49
12/11/2023	24076	PG&E LS#2	-1,114.16
12/11/2023	24077	PG&E LS#3	-243.91
12/11/2023	24078	PG&E LS#4	-527.79
12/11/2023	24079	PG&E LS#5	-2,837.30
12/11/2023	24080	PG&E OFFICE	-227.36
12/11/2023	24081	PG&E WELL	-34.78
12/11/2023	24082	PG&E WRRF	-3,753.58

**Cayucos Sanitary District
CIP Checking - Wells Fargo
(Payments Only)
December 2023**

Date	Num	Name	Amount
12/26/2023	11573	XYLEM WATER SOLUTIONS U.S.A., INC.	-18,569.08
Total CIP Expenses			-\$18,569.08

Cayucos Sanitary District Cash, Savings and Investment Report December 2023

Bank Accounts	Current Balance	
Wells Fargo General Checking	\$855,967	
Wells Fargo CIP	\$648,046	
Wells Fargo Savings (CFF)	\$241,119	
Wells Fargo - USDA	\$560,038	
Petty Cash	\$175	
LAIF	\$8,774	
Total	\$2,314,119	
Investments		
CalTrust	\$2,582,611	
Cetera Cash/MM	\$20,052	
Cetera Treasury/Securities	\$48,074	(Fixed Income)
Total	\$2,650,738	
Grand Total	\$4,964,857	
MCD Wells Fargo Deposit CD	\$25,000	Franchise Deposit on Hold

**Cayucos Sanitary District
FY 23/24 Financial Report
Budget vs. Actual
December 2023**

	Current Month	YTD Actual Rev/Exp	YTD Budget	Approved Budget 23/24	% of Budget
Ordinary Income/Expense					
Income					
4000 · SEWER INCOME	262,434	1,589,585	1,588,075	3,176,150	50%
4100 · WILL SERVE INCOME	(7,185)	45,540	44,100	88,200	52%
4200 · RENTAL INCOME	-	36,785	21,300	42,600	86%
4300 · SOLID WASTE INCOME	3,153	50,740	63,800	127,600	40%
4400 · SLOCO TAX ASSESSMENTS	157,976	338,983	589,200	1,178,400	29%
4500 · SAVINGS INTEREST INCOME	765	4,411	1,750	3,500	126% **
4600 · INVESTMENT INTEREST	8,181	48,643	10,000	20,000	243% **
4700 · OTHER INCOME	-	-	2,300	4,600	0%
Total Income	425,324	2,114,687	2,320,525	4,641,050	46%
Expense					
5000 · PAYROLL EXPENSES					
5100 · ADMINISTRATIVE PAYROLL	31,777	204,602	206,650	413,300	50%
5200 · COLLECTIONS PAYROLL	11,787	71,452	93,375	186,750	38%
5300 · TREAT PAYROLL	24,661	157,309	158,175	316,350	50%
5400 · DIRECTOR PAYROLL	-	2,000	4,000	8,000	25%
5500 · VESTED PAYROLL BENEFITS	302	1,812	1,900	3,800	48%
5600 · ADMIN PAYROLL TAXES & BENEFITS	7,617	70,888	68,800	137,600	52%
5700 · COLL PAYROLL TAXES & BENEFITS	5,341	50,151	57,950	115,900	43%
5800 · TREAT PAYROLL TAXES & BENEFITS	9,002	74,652	73,600	147,200	51%
5900 · DIRECTOR PAYROLL TAXES & BENEFITS	-	153	300	600	26%
Total 5000 · PAYROLL EXPENSES	90,488	633,019	664,750	1,329,500	48%
6000 · OPERATING EXPENSES					
6050 · SPECIAL PROJECTS	-	-	6,500	13,000	0%
6100 · ADMIN OPERATING EXPENSES	4,991	516,157	454,238	908,475	57% ***
6500 · COLLECTIONS OPERATING EXPENSES	7,332	66,729	126,275	252,550	26%
7000 · TREATMENT OPERATING EXPENSES	103,588	769,167	801,950	1,603,900	48%
Total 6000 · OPERATING EXPENSES	115,911	1,352,052	1,388,963	2,777,925	49%
Total Expense	206,399	1,985,072	2,053,713	4,107,425	48%
Net Ordinary Income	218,926	129,615	266,813	533,625	
Net Income	218,926	129,615	266,813	533,625	

* CMB remitted portion of annual rents.

** Increase in rates and bond market.

*** USDA loan payment made in August.

**Cayucos Sanitary District
Capital Improvement Projects Report
FY 23/24
December 2023**

	Current Month	YTD Actual Rev/Exp	Approved Budget 23/24	Percent Used YTD
CAPITAL IMPROVEMENTS				
1601 - Sewer Main Repairs	0.00	0.00	75,000.00	0%
1601.2 Chaney to Toro Main Replacement	0.00	28,027.50	35,000.00	80%
1608 - Main Admin				
1608.3 - Computers/Server Upgrades	0.00	639.50	6,000.00	11%
1608.4 - Generator Installation	0.00	0.00	35,000.00	0%
1614 - LS #5				
1614.2 - Spare Pump	18,569.08	0.00	20,000.00	93%
1616.2 - RWQCB Recycled Water Program	0.00	0.00	20,000.00	0%
1650 - WRRF Improvements				
1650.5 - Outfall Inspection & Buoy Replacement	0.00	0.00	50,000.00	0%
1650.6 - UV Bulb Replacement	0.00	52,702.10	50,000.00	105%
Total Capital Improvements	\$18,569.08	\$81,369.10	\$291,000.00	34%



CAYUCOS SANITARY DISTRICT STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: RICK KOON, DISTRICT MANAGER

DATE: JANUARY 11, 2024

SUBJECT: MONTHLY MANAGER'S REPORT: NOVEMBER & DECEMBER 2023

ADMINISTRATIVE

- We now have 268 customers enrolled in E-Billing and 696 enrolled in Auto-Pay (ACH).
- Travis Hunt joined our Collections team on 12-18-23.
- Jon Collins passed his Wastewater Treatment Grade III exam.
- Staff is working with the designer for 998 Park Ave. to mitigate the District's concerns regarding the unpermitted permanent improvements constructed within the District's easement. Staff contacted SLO County Building Department to ensure the permit will not be issued without District approval.
- Board President Enns and District Manager Koon met with the Cayucos-Morro Bay Cemetery District Board and their agent to discuss the District Board's concerns and requested that they modify their layout and property lines.
- Gilbert Ave. annexations: At this point, the Interim County Admin. Director is saying that the County policy is not to give property tax revenue to Special Districts. The District has requested a copy of that policy. No information has been provided.

CAPITAL PROJECTS

- Chaney Ave. to Toro Creek Rd. Pipeline Replacement Project: Staff and WSC had a video conference with the CalTrans permit engineer to discuss the additional information Caltrans requires to continue the permitting process.
- Longitude 123, Inc. completed the inspection of the outfall and everything was found to be in good shape.

OPERATIONS & MAINTENANCE: NOVEMBER & DECEMBER 2023

CIP: None

Daily Operations of Note:

- Pump down, scrape, and bleach wet wells; clean probes and test generators
- Conduct weekly alarm testing at all lift stations
- Jet 4,000 feet of main lines' problem areas in preparation for winter rains
- Participate in Vector Training Solutions for SDRMA
- Respond to 42 USAs
- Put repaired low flow pump back into wet well at Lift Station 5, back to normal operation with 4 pumps
- Brought on Travis as a Collections Trainee
- Justin Owens is now the Lead Responsible Officer for the District and spill reporting concerns

- Checked manholes in problem areas for flow and cleaned rain catches in preparation of rainy season
- Cleaned leaves off office roof and gutters
- Replaced sandbags in areas that needed them
- Replaced HOA switch at Lift Station 1 for pump #2
- Pulled failing pump #1 at Lift Station 1 and swapped it with replacement from outdoor storage area
- Sent off failing pump to Xylem to diagnose and get quotes
- Completed APCD paperwork for generators and trash pump
- Removed old cleanout plug from wet well at Lift Station 2 that was causing pump performance issues
- Pulled transfer switch controller from Lift Station 2 and sent it off to be repaired
- Reviewed manual transfer switch procedure for Lift Station 2 with the crew
- Lift Station 2 fence rehab after the high tides caused some damage

Call Outs:

- **11/18/2023:** NL - Received High Water Set Point Scada Alarm at Lift Station 5. We have since adjusted this so that it doesn't alarm until a higher point.
- **11/18/23:** NL - Received Low-Low Alarm at Lift Station 5, large pump was running. Eventually the station was able to be reset; in hindsight it was most likely the moisture affecting the same cable connection that has since been enclosed.
- **12/22/2023:** JO - Received call from customer about the generator at Lift Station 2 running; we didn't receive a call out from our dialer indicating a power loss. Controller for automatic transfer switch was dead. Since have sent it off to be repaired.
- **12/23/2023:** JO - Received SCADA text for Lift Station 5 High-High Alarm, contact for high-high float got some moisture on it and caused a false reading which made large pump kick on and suck wet well dry. Since then, we have contained the connections for the floats in watertight containers.

WATER RESOURCE RECOVERY FACILITY: NOVEMBER & DECEMBER 2023

Daily Operations of Note:

- Completed all quarterly, monthly, weekly, and daily maintenance tasks
- Exercised generator and fire pump
- Calibrated on-line meters
- Checked eyewash stations and fire extinguishers
- Completed all daily and weekly lab tests
- Completed all Monthly Reports
- Cleaned both UV Vessels with citric acid on November 1
- Received tote of solids dewatering polymer on November 6
- Permeate Pump 3 repaired, returned, and installed on November 13
- ACIP MOS #1 on November 14
- HCIP MOS #1 on November 15
- Large rainstorm November 17-18; received 2.12 inches at WRRF
- Received 700 gallons of sodium hypochlorite on November 21
- ACIP MOS #3 on November 28
- HCIP MOS #3 on November 29
- HCIP MOS #2 on December 13
- Fuse blew Equalization Pump #1 on December 20
- Recycled Water Line Jockey Pump failed on December 26, since repaired

WRRF Influent

- Thanksgiving flow: 243,622 gallons
- Largest flow day in November (18th): 521,744 gallons
- Average influent for November: **191,012 gallons per day**
- Total influent for November: **5.73 million gallons**
- Christmas Day flow: 229,416 gallons
- Largest flow day in December: (30th, rain): 784,561 gallons
- Average influent for December: **228,042 gallons per day**
- Total influent for December: **7.07 million gallons**

WRRF Effluent

- Average effluent for November: **212,984 gallons per day**
- Total effluent for November: **6.39 million gallons**
- Average effluent for December: **242,622 gallons per day**
- Total effluent for December: **7.52 million gallons**



CAYUCOS SANITARY DISTRICT STAFF REPORT

TO: BOARD OF DIRECTORS
FROM: RICK KOON, DISTRICT MANAGER
DATE: JANUARY 10, 2024
SUBJECT: DISCUSSION AND CONSIDERATION OF NEW DISTRICT BOARD COMMITTEE ASSIGNMENTS

DISCUSSION

Each year the Board appoints members to the standing committees. These committees (and their corresponding appointees from last year) are:

BUDGET COMMITTEE - FISCAL BUDGET/CAPITAL PROJECTS

Shirley Lyon
Hannah Miller

FINANCE COMMITTEE – BANKING & INVESTMENTS

Robert Enns
John Curti

O & M COMMITTEE – TECHNICAL SAFETY

John Curti
Michael Shopshear

PERSONNEL COMMITTEE

Hannah Miller
Shirley Lyon

WWTP/JPA COMMITTEE

Robert Enns
Shirley Lyon

RECYCLED WATER OPPORTUNITIES COMMITTEE:

Robert Enns
John Curti

RECOMMENDATION

Staff recommends the assignment of Board members to Committee positions.



CAYUCOS SANITARY DISTRICT STAFF REPORT

TO: BOARD OF DIRECTORS

FROM: GAYLE GOOD, ADMINISTRATIVE ACCOUNTING MANAGER

DATE: JANUARY 10, 2024

SUBJECT: REVIEW AND DISCUSSION OF THE FY 2023-2024 BUDGET

DISCUSSION

This mid-year budget review is being provided to the Board as a 6-month comparison of actual vs. budgeted income and expenses. Our ideal at this point in the fiscal year is a 50% target. Some items of note are:

Income

- **Line 4000:** Income from sewer and lot fees are on track at 50%
- **Line 4310:** As of the calculation date, December has not been received. The estimated receipt brings the target right up to 50%
- **Line 4400:** We anticipate receiving the majority of property tax income in March/April
- **Lines 4510 & 4520:** Interest rates are up and both checking accounts have been earning substantial interest. Reclassifying checking vs. savings interest accounts
- **Line 4600:** The market has been up and our investment accounts are performing accordingly
- **Line 4750:** We typically receive these funds from the County at the end of the fiscal year

Expenses

- **Line 5130, 5230 & 5330:** Accrued vacation time was used
- **Lines 5660, 5760, 5860:** Paid unfunded liability in July
- **Line 6650:** PG&E line repairs drastically increased the number of 8-1-1 calls received
- **Line 7190:** Will increase this category for next FY as more equipment requires replacement parts
- **Line 7380:** Annual PG&E credit anticipated in March to offset expense category

Other categories that exceed 50% are typically due to an annual expense that is paid in the first half of the fiscal year, i.e. insurance, permits, subscriptions, etc.

RECOMMENDATION

Staff recommends that the Board review and discuss as needed.



Cayucos Sanitary District

Mid-Year Budget Review

July 1, 2023 through December 31, 2023

AGENDA ITEM:
7

	Jul - Dec 23	Annual Budget	Target 50% of Budget
Ordinary Income/Expense			
Income			
4000 · SEWER INCOME			
4010 · Sewer Use Fees	1,574,923.57	3,144,400.00	50%
4020 · Sewer Late Fees	6,931.38	13,500.00	51%
4030 · Sewer Bank Fees	150.00	500.00	30%
4050 · Lot Fees	6,903.22	17,000.00	41%
4060 · Lot Late Fees	32.93	150.00	22%
4090 · Interrupted Service Fees	644.00	600.00	107%
Total 4000 · SEWER INCOME	1,589,585.10	3,176,150.00	50%
4100 · WILL SERVE INCOME			
4110 · Will Serve Fee	4,250.00	6,000.00	71%
4120 · Connection Fee	40,440.00	80,500.00	50%
4130 · Inspection Fee	650.00	1,300.00	50%
4140 · Grant of License Fee	200.00	400.00	50%
Total 4100 · WILL SERVE INCOME	45,540.00	88,200.00	52%
4200 · RENTAL INCOME			
4210 · Morro Dunes Rent	27,111.88	30,000.00	90%
4220 · Hanson Rent	6,637.20	6,000.00	111%
4230 · CMB Corp. Yard Lease	3,035.76	3,000.00	101%
4260 · Duke Energy Solar Field Lease	0.00	3,600.00	0%
Total 4200 · RENTAL INCOME	36,784.84	42,600.00	86%
4300 · SOLID WASTE INCOME			
4310 · Solid Waste Franchise Fee	45,745.13	120,000.00	38%
4320 · AB939 Recycle Program Fee	4,994.45	7,600.00	66%
Total 4300 · SOLID WASTE INCOME	50,739.58	127,600.00	40%
4400 · SLOCO TAX ASSESSMENTS			
4410 · Current Year Secured/Unsecured	336,611.62	1,145,000.00	29%
4420 · Delinquent Sewer Prior Year	2,505.22	33,400.00	8%
4430 · Penalties/Interest from PY tax	656.00	0.00	
4440 · PY Secured/Unsecured	-789.37	0.00	
Total 4400 · SLOCO TAX ASSESSMENTS	338,983.47	1,178,400.00	29%
4500 · SAVINGS INTEREST INCOME			
4510 · Checking Interest	4,794.59		
4520 · Savings Interest	146.15	3,500.00	4%
4540 · MCD Security Deposit Interest	0.00	0.00	
Total 4500 · SAVINGS INTEREST INCOME	4,940.74	3,500.00	141%
4600 · INVESTMENT INTEREST			
4600 · INVESTMENT INTEREST - Other	48,643.39	20,000.00	243%
Total 4600 · INVESTMENT INTEREST	48,643.39	20,000.00	243%
4700 · OTHER INCOME			
4750 · COUNTY OF SLO ESMF / EDF funds	0.00	4,600.00	0%
Total 4700 · OTHER INCOME	0.00	4,600.00	0%
Total Income	2,115,217.12	4,641,050.00	46%
Gross Profit	2,115,217.12	4,641,050.00	46%
Expense			
5000 · PAYROLL EXPENSES			
5100 · ADMINISTRATIVE PAYROLL			
5110 · Admin. Gross Wages Regular	163,889.37	351,200.00	47%
5130 · Admin Gross Wages Vacation	21,927.78	23,900.00	92%
5150 · Admin Gross Wages Sick Payout	9,917.88	19,100.00	52%
5180 · Admin Personal Holiday	952.39	3,200.00	30%
5185 · Admin Holiday Pay	7,914.10	15,900.00	50%
Total 5100 · ADMINISTRATIVE PAYROLL	204,601.52	413,300.00	50%
5200 · COLLECTIONS PAYROLL			

	Jul - Dec 23	Annual Budget	Target 50% of Budget
5210 · Coll Gross Wages Regular	52,308.48	142,800.00	37%
5220 · Coll Gross Wages Overtime	267.27	1,000.00	27%
5230 · Coll Gross Wages Vacation	5,344.08	9,000.00	59%
5250 · Coll Gross Wages Sick Payout	740.71	7,700.00	10%
5260 · Coll Gross Wages Standby Pay	8,850.00	17,750.00	50%
5265 · Coll Gross Wages Stndby Hol Pay	350.00	700.00	50%
5280 · Coll Personal Holiday	963.84	1,300.00	74%
5285 · Coll Holiday Pay	2,627.84	6,500.00	40%
Total 5200 · COLLECTIONS PAYROLL	71,452.22	186,750.00	38%
5300 · TREATMENT PAYROLL			
5310 · Treat Gross Wages Regular	121,899.31	240,600.00	51%
5320 · Treat Gross Wages Overtime	2,855.02	17,000.00	17%
5330 · Treat Gross Wages Vacation	11,961.70	14,300.00	84%
5350 · Treat Gross Wages Sick Payout	4,354.74	13,000.00	33%
5360 · Treat Gross Wages Standby Pay	8,850.00	17,750.00	50%
5365 · Treat Gross Wages Stnby Hol Pay	350.00	700.00	50%
5380 · Treat Personal Holiday	1,534.72	2,200.00	70%
5385 · Treat Holiday Pay	5,399.20	10,800.00	50%
5300 · TREATMENT PAYROLL - Other (Jury Duty)	104.64	0.00	
Total 5300 · TREATMENT PAYROLL	157,309.33	316,350.00	50%
5400 · DIRECTOR PAYROLL			
5410 · Director Gross Wages	2,000.00	8,000.00	25%
Total 5400 · DIRECTOR PAYROLL	2,000.00	8,000.00	25%
5500 · VESTED PAYROLL BENEFITS			
5550 · Vested PERS Health	1,812.00	3,800.00	48%
Total 5500 · VESTED PAYROLL BENEFITS	1,812.00	3,800.00	48%
5600 · ADMIN PAYROLL TAXES & BENEFITS			
5610 · Admin FICA	7,658.89	20,200.00	38%
5620 · Admin Medicare	2,966.71	6,000.00	49%
5650 · Admin PERS Health	30,333.96	64,000.00	47%
5660 · Admin PERS Retirement	27,926.59	42,700.00	65%
5670 · Admin Dental	1,630.08	3,800.00	43%
5680 · Admin Vision	372.24	900.00	41%
Total 5600 · ADMIN PAYROLL TAXES & BENEFITS	70,888.47	137,600.00	52%
5700 · COLL PAYROLL TAXES & BENEFITS			
5710 · Coll FICA	4,482.43	11,600.00	39%
5720 · Coll Medicare	1,048.32	2,700.00	39%
5750 · Coll PERS Health	19,246.31	64,000.00	30%
5760 · Coll PERS Retirement	24,039.12	32,900.00	73%
5770 · Coll Dental	1,086.72	3,800.00	29%
5780 · Coll Vision	248.16	900.00	28%
Total 5700 · COLL PAYROLL TAXES & BENEFITS	50,151.06	115,900.00	43%
5800 · TREAT PAYROLL TAXES & BENEFITS			
5810 · Treat FICA	9,331.18	19,600.00	48%
5820 · Treat Medicare	2,182.29	4,600.00	47%
5850 · Treat PERS Health	25,278.30	64,000.00	39%
5860 · Treat PERS Retirement	35,857.60	54,300.00	66%
5870 · Treat Dental	1,630.08	3,800.00	43%
5880 · Treat Vision	372.24	900.00	41%
Total 5800 · TREAT PAYROLL TAXES & BENEFITS	74,651.69	147,200.00	51%
5900 · DIRECTOR PAYROLL TAXES & BENEFITS			
5910 · Directors FICA	124.00	500.00	25%
5920 · Directors Medicare	29.00	100.00	29%
Total 5900 · DIRECTOR PAYROLL TAXES & BENEFITS	153.00	600.00	26%
Total 5000 · PAYROLL EXPENSES	633,019.29	1,329,500.00	48%
6000 · OPERATING EXPENSES			
6050 · SPECIAL PROJECTS			
6051 · Manhole Reconditioning	0.00	12,500.00	0%
6052 · Sewer Map Replacements	0.00	500.00	0%
Total 6050 · SPECIAL PROJECTS	0.00	13,000.00	0%

	Jul - Dec 23	Annual Budget	Target 50% of Budget
6100 · ADMIN OPERATING EXPENSES			
6120 · Copy & Dup	165.66	1,000.00	17%
6130 · Equipment Lease	1,111.56	2,700.00	41%
6150 · Equipment Repair/Maint	418.45	2,000.00	21%
6160 · Janitorial/Building Maint.	1,917.04	6,500.00	29%
6170 · Postage	4,890.50	10,000.00	49%
6180 · Printing/Advertising	661.70	1,500.00	44%
6190 · Office Supplies	815.52	5,000.00	16%
6200 · Bank Service Charges	0.00	500.00	0%
6201 · Administrative(Admin) Fees/Chgs	738.22	1,700.00	43%
6205 · Recycling Expenses	511.00	750.00	68%
6210 · Misc. Business Expense	253.66	1,000.00	25%
6211 · Grant of License Expenses	35.00	400.00	9%
6220 · Prof. Services -Accounting	0.00	7,500.00	0%
6225 · Prof. Services-Engineering	0.00	2,000.00	0%
6230 · Prof. Services-Legal	14,813.67	25,000.00	59%
6240 · Prof. Services- Tech Supp	7,213.50	19,000.00	38%
6255 · Prof. Services -Other	8,910.00	45,000.00	20%
6260 · Meeting Supplies	405.23	2,000.00	20%
6270 · Bus License & Permits	3,746.00	3,675.00	102%
6280 · Admin Dues & Sub.	8,667.00	9,500.00	91%
6290 · Taxes & Assessments	0.00	100.00	0%
6291 · LAFCO	11,541.78	11,800.00	98%
6292 · Election Fees	0.00	0.00	
6293 · Fire (Property) Tax	132.20	150.00	88%
6300 · Professional Development Admin	0.00	2,000.00	0%
6301 · Professional Development Board	0.00	1,500.00	0%
6310 · Rent	0.00	1,000.00	0%
6320 · Utilities - Electrical	1,113.51	2,500.00	45%
6340 · Utilities - Gas	152.48	500.00	30%
6360 · Utilities - Water	453.06	1,200.00	38%
6380 · Utilities - Internet	699.90	1,600.00	44%
6390 · Utilities - Telephone	1,236.16	2,400.00	52%
6410 · Loan Interest Paid	309,883.75	616,000.00	50%
6420 · Insurance-Worker's Comp	93,057.05	86,000.00	108%
6430 · Insurance-Commercial Policy	43,364.82	35,000.00	124%
Total 6100 · ADMIN OPERATING EXPENSES	516,908.42	908,475.00	57%
6500 · COLLECTIONS OPERATING EXPENSES			
6510 · Contract Labor	0.00	50,000.00	0%
6520 · Employee Training	185.00	1,500.00	12%
6521 · License Renewal	318.00	1,500.00	21%
6522 · Dues & Subscriptions	1,520.00	2,000.00	76%
6523 · Professional Development - Coll	0.00	1,000.00	0%
6530 · Equipment Rental	0.00	5,000.00	0%
6535 · Equipment (Critical Parts)	0.00	5,000.00	0%
6540 · Equipment Repair/Maint	2,710.86	8,500.00	32%
6560 · Pump Repair	11,104.01	25,000.00	44%
6570 · Generator Fuel	0.00	3,000.00	0%
6571 · Trucks Gas/Oil	3,818.04	9,500.00	40%
6572 · Trucks (Repairs)	2,285.66	10,000.00	23%
6573 · Mileage Reimbursement	12.97	500.00	3%
6580 · Hardware & Supplies	106.02	4,000.00	3%
6590 · Janitorial Supplies	319.03	1,000.00	32%
6600 · Laundry/Boot Allowance			
6600.1 · Boot Allowance	217.49		
6600 · Laundry/Boot Allowance - Other	1,228.76	4,500.00	27%
Total 6600 · Laundry/Boot Allowance	1,446.25	4,500.00	32%
6610 · Line Cleaning Water/Jetting	291.86	1,200.00	24%
6611 · Line Cleaning - Contracted	0.00	10,000.00	0%
6620 · Safety Supplies/Materials	104.67	2,000.00	5%
6630 · Chemicals	0.00	1,000.00	0%

	Jul - Dec 23	Annual Budget	Target 50% of Budget
6640 · Small Tools	406.83	2,000.00	20%
6650 · USA Alert	1,751.59	1,000.00	175%
6670 · Cell Phones	780.72	2,200.00	35%
6680 · Operating Contingency Reserve	0.00	10,000.00	0%
6700 · Utilities - Lift Station #1			
6710 · Electricity LS#1	3,152.48	6,300.00	50%
6720 · Telephone LS#1	301.35	650.00	46%
6730 · Water LS#1	333.52	800.00	42%
6745 · Repairs/Maint./Permits LS#1	1,858.64	5,000.00	37%
Total 6700 · Utilities - Lift Station #1	5,645.99	12,750.00	44%
6750 · Utilities - Lift Station #2			
6760 · Electricity LS#2	6,122.36	12,400.00	49%
6770 · Telephone LS#2	284.13	600.00	47%
6780 · Water LS#2	400.32	800.00	50%
6795 · Repairs/Maint./Permits LS#2	1,083.86	5,000.00	22%
Total 6750 · Utilities - Lift Station #2	7,890.67	18,800.00	42%
6800 · Utilities - Lift Station #3			
6810 · Electricity LS#3	1,249.53	1,800.00	69%
6820 · Telephone LS#3	301.36	650.00	46%
6830 · Water LS#3	636.36	1,200.00	53%
6845 · Repairs/Maint./Permits LS#3	557.00	5,000.00	11%
Total 6800 · Utilities - Lift Station #3	2,744.25	8,650.00	32%
6850 · Utilities - Lift Station #4			
6860 · Electricity LS#4	2,712.66	5,000.00	54%
6870 · Telephone LS#4	301.34	650.00	46%
6880 · Water LS#4	636.36	1,200.00	53%
6895 · Repairs/Maint./Permits LS#4	1,157.85	5,000.00	23%
Total 6850 · Utilities - Lift Station #4	4,808.21	11,850.00	41%
6900 · Utilities - Lift Station #5			
6910 · Electricity LS#5	17,130.19	33,500.00	51%
6920 · Telephone LS#5	283.76	600.00	47%
6945 · Repairs/Maint./Permits LS#5	1,064.06	5,000.00	21%
Total 6900 · Utilities - Lift Station #5	18,478.01	39,100.00	47%
Total 6500 · COLLECTIONS OPERATING EXPENSES	66,728.64	252,550.00	26%
7000 · TREATMENT OPERATING EXPENSES			
7105 · Bldg & Grounds Rep/Maint	2,821.71	5,500.00	51%
7110 · Cell Phones	1,111.50	2,300.00	48%
7120 · Chemicals	11,990.33	45,000.00	27%
7130 · Contract Labor	0.00	15,000.00	0%
7140 · Dues & Subscriptions	0.00	1,500.00	0%
7150 · Employee Training	0.00	1,500.00	0%
7170 · Equipment Lease	1,101.14	5,000.00	22%
7180 · Equipment Rental	0.00	5,000.00	0%
7190 · Equipment (Critical Parts)	11,979.66	15,000.00	80%
7200 · Equipment Repair/Maintenance	14,175.80	30,000.00	47%
7210 · Generator Fuel	0.00	3,500.00	0%
7220 · Operational Hardware & Supplies	1,588.72	8,000.00	20%
7230 · IT Support	10,161.00	25,000.00	41%
7240 · Insurance	73,696.37	80,000.00	92%
7250 · Janitorial Supplies	294.07	1,500.00	20%
7260 · Laundry/Boot Allowance	1,853.17	3,600.00	51%
7270 · License Renewal	645.96	1,200.00	54%
7280 · Office Supplies	396.51	2,500.00	16%
7290 · Operating Contingency Reserve	0.00	10,000.00	0%
7300 · Sampling & Testing	36,626.96	70,000.00	52%
7310 · Lab Supplies	2,017.80	7,500.00	27%
7320 · Permits	8,917.27	20,000.00	45%
7340 · Professional Development - Tmt	313.26	5,000.00	6%
7345 · Prof. Services - Engineering	0.00	5,000.00	0%
7350 · Safety Supplies/Materials	0.00	4,000.00	0%
7360 · Small Tools	2,293.00	4,000.00	57%

	Jul - Dec 23	Annual Budget	Target 50% of Budget
7380 · Utilities - Electrical	95,649.69	115,000.00	83%
7385 · Utilities - Garbage Headworks	1,649.31	3,200.00	52%
7390 · Utilities - Internet	4,057.76	9,800.00	41%
7400 · Utilities - Sludge Removal	18,242.24	40,500.00	45%
7410 · Utilities - Telephone	704.06	1,300.00	54%
7997 · Debt Service Reserve	467,446.32	1,057,500.00	44%
Total 7000 · TREATMENT OPERATING EXPENSES	769,733.61	1,603,900.00	48%
Total 6000 · OPERATING EXPENSES	1,353,370.67	2,777,925.00	49%
Total Expense	1,986,389.96	4,107,425.00	48%
Net Ordinary Income	128,827.16	533,625.00	24%
Net Income	128,827.16	533,625.00	24%