



Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors and staff will participate in this meeting via a teleconference. Members of the public can comment when prompted by unmuting their microphone, and allowing access to their webcam is optional.

CAYUCOS SANITARY DISTRICT

200 Ash Avenue
PO Box 333
Cayucos, California 93430-0333
805-995-3290

GOVERNING BOARD

R. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
R. Frank, Director
H. Miller, Director

BOARD OF DIRECTORS REGULAR MEETING AMENDED AGENDA THURSDAY, DECEMBER 17, 2020 AT 5:00PM

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Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the District Office and available on the CSD website at <https://www.cayucossd.org/board-of-directors-meetings>. To comply with the Governor's Executive Order, CA Department of Public Health social distancing guidance and shelter-at-home order, related to slowing the spread of coronavirus (COVID-19), the CSD Administrative Office is closed to the public, until further notice. Please call 805-995-3290 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability.

1. ESTABLISH QUORUM AND CALL TO ORDER

2. REPORT OUT OF DECEMBER 11, 2020 CLOSED SESSION

The Board approved a Conditional Settlement Agreement with John Paul Drayer that, if the Board adopts a Resolution of Intention prior to January 12, 2021, requires the District to convert to district-based elections after the 2020 Census data is available and prior to the November 8, 2022 General Election. The motion was made by Director Lyon and seconded by Director Frank and the vote was unanimous, with Director Miller absent.

3. PUBLIC COMMENTS

This is the time the public may address the Board on items other than those scheduled on the agenda. By conditions of the Brown Act the Board may not discuss issues not posted on the agenda, but may set items for future agendas. Those persons wishing to speak on any item scheduled on the agenda will be given an opportunity to do so at the time that agenda item is being considered. When recognized by the Board President, please stand up and state your name and address 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.

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors and staff will participate in this meeting via a teleconference. Members of the public can comment when prompted by unmuting their microphone, and allowing access to their webcam is optional.

4. **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. **Regular Meeting Minutes**
 1. Approval of minutes for the **November 19, 2020** Board of Directors Regular Meeting
 2. Approval of minutes for the **December 4, 2020** Board of Directors Special Meeting
 3. Approval of minutes for the **December 11, 2020** Board of Directors Special Meeting
 - B. **Financial Reports: November 2020**
 1. Check Register – Mechanics Bank (General Checking Account)
 - a. Check Register – Wells Fargo (CIP/CSWP Checking Account)
 - b. Check Register – Wells Fargo (CSWP Construction Account)
 2. Cash, Savings, and Investment Report
 3. Budget vs. Actual Status Report **FY 2020-2021**
 4. Capital Improvement Projects Report
5. **STAFF COMMUNICATIONS AND INFORMATION ITEMS (NO ACTION REQUIRED)**
 - A. District Manager’s Report (Koon) – November 2020
 - B. Monthly Customer Satisfaction Survey Submissions – **None**
 - E. Will-Serves – New
 - Valley, APN 064-405-016, 3579 Gilbert Ave. – SFR New**Will-Serves – Renewed
 - Williams, APN 064-221-003, 33 12th St. – SFR New**
 - Pessah, APN 064-417-018, 3140 Studio Dr. – SFR Remodel**
 - Mather, APN 064-143-008, 41 5th St. – SFR New**
 - Wrage, APN 064-426-039, 3333 Ocean Blvd. – SFR New**
 - Faust, APN 064-275-029, 3090 Studio Dr. – SFR Addition**Will-Serves – Finaled
 - Dixon, APN 064-223-009, 41 14th St. – SFR Addition**
 - Pastore, APN 064-182-032, 2175 Cass Ave. – SFR New**Will-Serves – Continue to Serve (No Will-Serve Required)
 - None**Will-Serves – Grant of License
 - None**
6. **ELECTION OF DISTRICT OFFICERS FOR 2021**
7. **DISCUSSION AND CONSIDERATION OF NEW DISTRICT BOARD COMMITTEE ASSIGNMENTS FOR 2021**
8. **CONSIDERATION TO APPROVE PAYMENT OF MORRO BAY INVOICE FOR 1ST QUARTER OF FY 2020/21 IN THE AMOUNT OF \$95,827.08**
9. **PRESENTATION AND ACCEPTANCE OF THE CAYUCOS SANITARY DISTRICT FY 2019/20 FINAL AUDIT BY ADAM GUISE OF MOSS, LEVEY & HARTZHEIM**
10. **DISCUSSION AND CONSIDERATION OF RESOLUTION 2020-10 DECLARING INTENTION TO TRANSITION FROM AT-LARGE TO DISTRICT-BASED ELECTIONS BY NOVEMBER 2022**

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors and staff will participate in this meeting via a teleconference. Members of the public can comment when prompted by unmuting their microphone, and allowing access to their webcam is optional.

11. **CAYUCOS SUSTAINABLE WATER PROJECT STATUS UPDATE**
12. **BOARD MEMBER COMMENTS** (This item is the opportunity for Board Members to make brief announcements and/or briefly report on their own activities related to District business.)
13. **FUTURE SCHEDULED MEETINGS**
 - January 21, 2021 – Regular Board Meeting
 - February 18, 2021 – Regular Board Meeting
 - March 18, 2021 – Regular Board Meeting
14. **ADJOURNMENT**

This agenda was prepared and posted pursuant to Government Code Section 54954.2. 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 written documentation relating to each item of business referred to on the agenda are on file in the District's office and are available for public inspection and 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.



CAYUCOS SANITARY DISTRICT

200 Ash Avenue
PO Box 333
Cayucos, CA 93430-0333
805-995-3290

AGENDA ITEM: 4.A.1

DATE: December 19, 2020

ACTION: _____

GOVERNING BOARD

R. B. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
H. Miller, Director
R. Frank, Director

REGULAR MEETING MINUTES

Thursday, November 19, 2020

5:00 p.m.

1. ESTABLISH QUORUM AND CALL TO ORDER

President Enns called the meeting to order at 5:02p.m.

Board members present via GoToMeeting: President Robert Enns, Vice-President Dan Chivens, Director Miller, Director Robert Frank, and Director Shirley Lyon

Staff present via GoToMeeting: District Manager Rick Koon, Admin. Accounting Manager Gayle Good, and Admin. Services Manager Amy Lessi

Guests present via GoToMeeting: Dylan Wade of Water Systems Consultants (WSC), Dale Guerra, Brent Willey, and Katie R. of Cayucos-Morro Bay Cemetery District

2. PUBLIC COMMENTS

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

3. CONSENT CALENDAR - Recommend 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. Regular Meeting Minutes

1. Approval of Minutes for the October 15, 2020 Board of Directors Regular Meeting

B. Financial Reports: October 2020

1. Check Register – Mechanics Bank (General Checking Account)
 - a. Check Register – Wells Fargo (CIP/CSWP Checking Account)
 - b. Check Register – Wells Fargo (CSWP Construction Account)
2. Cash, Savings, and Investment Report
3. Budget vs. Actual Status Report **FY 2020-2021**
4. Capital Improvement Projects Report

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Lyon, to approve items on the consent calendar as prepared. Motion was seconded by Frank.

ROLLCALL VOTE: Lyon-yes, Frank-yes, Miller-yes, Chivens-yes, Enns-yes,

VOTE 5-0 Motion passed

4. STAFF COMMUNICATIONS AND INFORMATION ITEMS: (NO ACTION REQUIRED)

A. District Manager’s Report – September 2020

B. Monthly Customer Satisfaction Survey Submissions – None

C. Will Serves – New

Miller, APN 064-133-034, 194 6th St. – SFR New

Will-Serves – Renewed

Stafford, APN 064-081-053, 915 Park Ave. – SFR New

Kirk, APN 064-164-021, 52 13th St. – SFR New

Will-Serves – Finalized

None

Will-Serves – Continue to Serve (No Will-Serve Required)

None

Will-Serves – Grant of License

Miller- APN 064-133-034, 194 6th St. – SFR NEW

Manager Koon gave a verbal report for the previous month’s Admin. and Operations departments’ activities. Staff continues to observe health recommendations associated with COVID-19. The District website has been updated to become more user-friendly. An audit of the parcels on the outskirts of the District’s boundary took place as a result of an increase in properties for sale in this area. Job openings were posted and interviews took place. The District applied for grant money through Cal OES.

Director Lyon requested clarification on the District’s audit of parcels near the service area boundary and expressed concern for the inclusion of property owners on the upslope side of Gilbert Ave., who have been fighting for development for years. Manager Koon clarified that the audit was primarily focused on the hill slide damage near Richard Ave., Cerro Gordo Ave., and Hacienda Dr., which is a separate issue from the paper lots on Gilbert Ave. He went on to explain that this audit was solely for parcels already within the District, to investigate the state of existing but unutilized infrastructure for potential buyers.

President Enns opened the meeting to Public Comment.

Hearing no comments, President Enns closed Public Comment.

Items 4 A through C were received and accepted.

5. DISCUSSION AND CONSIDERATION TO APPROVE THE UPDATED EMPLOYEE POLICY HANDBOOK

Manager Koon presented a summary of the revised and updated Employee Policy Handbook.

Director Miller referenced Section 1110.1 stating “All requests for public records shall be in writing...” and pointed out that there is no legal requirement for public record requests to be in writing, and suggested a revision stating “all public records requests are *requested* to be in writing.” Additionally, she referenced “Digital Correspondence” within Appendix E on page 135, and suggested a

revision/clarification of “Email Inboxes/Outboxes, Text Messages, Phone Call Records, Voicemails” to be rewritten as “*Transient* Email Inboxes/Outboxes, Text Messages...”.

President Enns opened the meeting to Public Comment.

Julie Tacker repeated there is no legal requirement for public records to be in writing. She also recommended that Legal Counsel review the handbook.

Hearing no further comments, President Enns closed Public Comment.

Manager Koon responded that the handbook was already sent to Legal Counsel and revisions were suggested but are not yet reflected in this preliminary draft version.

MOTION: 1st by Miller, to Approve the Updated Employee Policy Handbook with Suggested Revisions. Motion was seconded by Lyon.

ROLLCALL VOTE: Miller-yes, Lyon-yes, Frank-yes, Chivens-yes, Enns-yes

VOTE 5-0 Motion passed

6. DISCUSSION AND CONSIDERATION TO APPROVE RESOLUTION 2020-9 REQUESTING THE LOCAL AGENCY FORMATION COMMISSION TO INITIATE PROCEEDINGS FOR THE ANNEXATION OF TERRITORY

Manager Koon reviewed the proposed annexation of Lots 6NE, 7, 8 & 10 on Toro Creek Rd. with the Board, pointing out that if annexed, the District would be able to supply the lots with recycled water and would not be taxed on the property or its improvements.

President Enns opened the meeting to Public Comment.

Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Chivens, to Approve Resolution 2020-9 Requesting the Local Agency Formation Commission to Initiate Proceedings for the Annexation of Territory. Motion was seconded by Frank.

ROLLCALL VOTE: Chivens-yes, Frank-yes, Miller-yes, Lyon-yes, Enns-yes

VOTE 5-0 Motion passed

7. DISCUSSION AND CONSIDERATION TO APPROVE A MEMORANDUM OF UNDERSTANDING WITH THE CAYUCOS-MORRO BAY CEMETERY DISTRICT REGARDING THE PURCHASE OF A PORTION OF LOT 8 ON TORO CREEK RD.

Manager Koon revisited this tabled item from last month’s agenda.

Director Lyon asked if the property owners near the proposed location of the cemetery have been contacted or informed of the Cayucos-Morro Bay Cemetery District’s (CMBCD) intent. She stated the importance for landowners in this area to be aware of the prospective project in advance.

Manager Koon answered that landowners on Toro Creek Rd. attended District meetings pertaining to the WWTP in the past, and suggested a clause be added to the MOU that requires the CMBCD to conduct similar outreach.

President Enns asked for comments from the representatives of the CMBCD.

Brent Willey of CMBCD provided a brief history of the CMBCD's interest in attaining property, gave a general overview of their needs, and summoned the spirit of community service with reference to their potential project.

Dale Guerra of CMBCD stated that their District would be happy to perform outreach to landowners on Toro Creek Rd. and added that while this is not an immediate issue, at some point they will run out of places to put people who have lived their whole lives in Cayucos if they don't find more land.

Kaite R. of CMBCD added that public hearings would certainly be part of their land use process.

Vice President Chivens thank the CMBCD representatives for coming and sharing more information.

President Enns opened the meeting to Public Comment.

Julie Tacker commented that she has seen this before in Los Osos, asked the representatives if they might know why Los Osos Cemetery wasn't interested in a similar arrangement, and wondered if it might be because people were uncomfortable with kneeling on grass that is irrigated with recycled water.

Hearing no further comment, President Enns closed Public Comment.

Brent Willey of CMBCD answered that the Los Osos cemetery is private, might not even have a Board, and that he doesn't see any issue whatsoever with irrigating with recycled water.

Manager Koon reaffirmed that verbiage about outreach to nearby landowners would be added to the MOU.

MOTION: 1st by Lyon, to Approve a Memorandum of Understanding with The Cayucos-Morro Bay Cemetery District Regarding the Purchase of a Portion of Lot 8 on Toro Creek Rd. Motion was seconded by Miller.

ROLLCALL VOTE: Lyon-yes, Miller-yes, Frank-yes, Chivens-yes, Enns-yes

VOTE 5-0 Motion passed

8. DISCUSSION AND CONSIDERATION TO APPROVE THE ISSUING OF A CONDITIONAL INTENT TO SERVE LETTER FOR THE VALLEY RESIDENCE

Manager Koon discussed the process entailed with issuing a Conditional Intent to Serve Letter to a residence outside of the District's service area.

Director Lyon questioned if this process is predicated on the County including the lots in question in their land use.

Manager Koon answered that the lots are already within the urban reserve line, just not serviced by water or sewer. He added that the project would likely require a lift station, depending on the terrain.

Director Lyon expressed concern about other landowners on Gilbert Ave. who want to develop their properties, but have been unable to as of yet.

Vice President Chivens pointed out that the issue with these particular lots is that they are in a hole. If the owners are willing to pay to have their sewage pumped out of the hole, he sees no issue with that.

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Miller, to Approve a Memorandum of Understanding with The Cayucos-Morro Bay Cemetery District Regarding the Purchase of a Portion of Lot 8 on Toro Creek Rd. Motion was seconded by Chivens.

ROLLCALL VOTE: Miller-yes, Chivens-yes, Lyon-yes, Frank-yes, Enns-yes

VOTE 5-0 Motion passed

9. DISCUSSION AND CONSIDERATION TO APPROVE CHANGE ORDER #1 FROM TESCO CONTROLS INC. IN THE AMOUNT OF \$13,504.00

Manager Koon presented the change order to the Board and explained its necessity.

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Frank, to Approve Change Order #1 from Tesco Controls Inc. in the Amount of \$13,504.00. Motion was seconded by Lyon.

ROLLCALL VOTE: Frank-yes, Lyon-yes, Miller-yes, Chivens-yes, Enns-yes

VOTE 5-0 Motion passed

10. DISCUSSION AND CONSIDERATION TO APPROVE CHANGE ORDER #1 FOR RAMINHA CONSTRUCTION INC. IN THE AMOUNT OF \$17,968.82

Manager Koon presented the change order to the Board and explained its necessity.

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Frank, to Approve Change Order #1 For Raminha Construction Inc. in the Amount of \$17,968.82. Motion was seconded by Chivens.

ROLLCALL VOTE: Frank-yes, Chivens-yes, Lyon-yes, Miller-yes, Enns-yes

VOTE 5-0 Motion passed

11. DISCUSSION AND CONSIDERATION TO APPROVE CHANGE ORDER #5 FOR CUSHMAN CONTRACTING CORPORATION IN THE AMOUNT OF \$27,719.54

Manager Koon presented the change order to the Board and explained its necessity.

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

MOTION: 1st by Frank, to Approve Change Order #5 For Cushman Contracting Corporation in the Amount of \$27,719.54. Motion was seconded by Lyon.

ROLLCALL VOTE: Frank-yes, Lyon-yes, Miller-yes, Chivens-yes, Enns-yes

VOTE 5-0 Motion passed

12. CAYUCOS SUSTAINABLE WATER PROJECT STATUS UPDATE

Manager Koon updated the Board on recent activity at the jobsite. At Lift Station 5, structures are in the ground and backfilling will be done by Thanksgiving. At the WWTP, curbs and gutters will be poured shortly after Thanksgiving, which will allow for work to continue in the rainy season. They have tested the generator and transfer switch, and control panels are starting to get electricity.

Dylan Wade of WSC added that the tie in will take place in March, in preparation for the switch in April.

President Enns opened the meeting to Public Comment.
Hearing no comments, President Enns closed Public Comment.

13. BOARD MEMBER COMMENTS (This item is the opportunity for Board Members to make brief announcements and/or briefly report on their own activities related to District business.)

There were congratulations shared amongst the Board for the reelection of Director Miller and President Enns.

14. FUTURE SCHEDULED MEETINGS.

- December 17, 2020– Regular Board Meeting
- January 21, 2021– Regular Board Meeting
- February 18, 2021 – Regular Board Meeting

15. ADJOURNMENT

The meeting adjourned at 6:40p.m.

Minutes Respectfully Submitted By:

X Amy Lessi

Amy Lessi
Administrative Services Manager



CAYUCOS SANITARY DISTRICT

200 Ash Avenue
PO Box 333
Cayucos, CA 93430-0333
805-995-3290

AGENDA ITEM: 4.A.2

DATE: December 19, 2020

ACTION: _____

GOVERNING BOARD

R. B. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
H. Miller, Director
R. Frank, Director

SPECIAL MEETING MINUTES

Friday, December 4, 2020
10:00 A.M.

1. ESTABLISH QUORUM AND CALL TO ORDER

President Enns called the meeting to order at 10:03a.m.

Board members present via GoToMeeting: President Robert Enns, Vice-President Dan Chivens, Director Robert Frank, and Director Shirley Lyon

Staff present via GoToMeeting: District Manager Rick Koon, Admin. Services Manager Amy Lessi

2. PUBLIC COMMENTS

President Enns opened the meeting to Public Comment.

Julie Tacker stated that she has experience with the Voting Rights Act and recommended the reforming of the District.

Hearing no further comment, President Enns closed Public Comment.

Director Miller joined the meeting at 10:06a.m.

3. CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)

One Potential Case – J.P. Drayer v. Cayucos Sanitary District

President Enns announced the Board will transition to Closed Session at 10:07a.m.

Open session reconvened at 10:42a.m.

ITEMS TO REPORT FROM CLOSED SESSION:

No reportable action.

4. ADJOURNMENT

The meeting adjourned at 10:45a.m.

Minutes Respectfully Submitted By:

X *Amy Lessi*

Amy Lessi
Administrative Services Manager

DRAFT



CAYUCOS SANITARY DISTRICT

200 Ash Avenue
PO Box 333
Cayucos, CA 93430-0333
805-995-3290

AGENDA ITEM: 4.A.3

DATE: December 19, 2020

ACTION: _____

GOVERNING BOARD

R. B. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
H. Miller, Director
R. Frank, Director

SPECIAL MEETING MINUTES

Friday, December 11, 2020
10:30 A.M.

1. ESTABLISH QUORUM AND CALL TO ORDER

President Enns called the meeting to order at 10:30a.m.

Board members present via GoToMeeting: President Robert Enns, Vice-President Dan Chivens, Director Robert Frank, and Director Shirley Lyon

Board members absent: Director Hannah Miller

Staff present via GoToMeeting: District Manager Rick Koon, Admin. Services Manager Amy Lessi

2. PUBLIC COMMENTS

President Enns opened the meeting to Public Comment.
Hearing no comment, President Enns closed Public Comment.

3. CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)

One Potential Case – J.P. Drayer v. Cayucos Sanitary District

President Enns announced the Board will transition to Closed Session at 10:33a.m.

Open session reconvened at 10:40a.m.

ITEMS TO REPORT FROM CLOSED SESSION:

The Board approved a Conditional Settlement Agreement with John Paul Drayer that, if the Board adopts a Resolution of Intention prior to January 12, 2021, requires the District to convert to district-based elections after the 2020 Census data is available and prior to the November 8, 2022 General Election. The motion was made by Director Lyon and seconded by Director Frank and the vote was unanimous, with Director Miller absent.

4. ADJOURNMENT

The meeting adjourned at 10:41a.m.

Minutes Respectfully Submitted By:

X Amy Lessi

Amy Lessi
Administrative Services Manager

DRAFT



AGENDA ITEM: 5.A

DATE: December 17, 2020

CAYUCOS SANITARY DISTRICT

TO: BOARD OF DIRECTORS

**FROM: RICK KOON
DISTRICT MANAGER**

SUBJECT: MONTHLY MANAGERS REPORT: DECEMBER 2020

DATE: DECEMBER 10, 2020

ADMINISTRATIVE:

- The District has increased the COVID -19 protection protocols for all employees as required by CalOSHA and the new State mandates. Staff training on the new protocols took place December 9th.
- Staff sent out the UPCCAA bid pre-qualification notices.
- We have seen an increase on ACH auto debts due to the pandemic. In March we had 324 customers, in November we had 380.
- On December 7th , the District welcomed our two newest employees. Sarah Hooper is a Grade 5 Treatment Operator and Chris Winn is a grade 3 Treatment Operator.

CAPITAL PROJECTS:

- Working with USDA for final loan approval
- LAFCO application process for District Boundary
- Toro Creek Pipeline Project and LS 5 ongoing construction
- Caltrans Bridge Replacement Project

OPERATIONS AND MAINTENANCE

November 2020

CIP:

- Rebuild manhole on Cerro Gordo with Knowles Construction

Daily Operations of Note:

- H2S leaving Lift Station #5 Average 89 ppm Max 228 ppm
- Lift Station #5 - average temperature 71° f
- Lift Station #1 - average pH 9.32
- Target Solutions Training for SDRMA
- Respond to 25 Underground Service Alerts
- APCD annual reporting
- Pump down, scrape, and bleach wet wells
- Jet 2203 ft of sewer main
- Repair jetter exhaust
- Repaint light standards at office
- Clear office roof and gutters of debris
- Inspect fire extinguishers and eye wash stations
- Test capacities and fluid levels of standby generator batteries
- Wash and polish MC and transfer switch cabinets at all lift stations
- Bring SCADA online, on call person now has tablet to monitor lift stations
- Research and purchase flex couplings that are capable of fitting all O.D. 6" pipe
- Pump out lift station for equalization basin at CSWP
- SSMP audit
- CCTV and update as-built maps for Taft main
- Develop and implement POSM mapping feature for CCTV tractor setup

Call Outs:

- 11/01/20 8:00am – NL – Record hours for 1st of the month
- 11/18/20 3:41am – JO – LS 5 power fail



AGENDA ITEM: 7

DATE: December 17, 2020

CAYUCOS SANITARY DISTRICT

TO: BOARD OF DIRECTORS

FROM: RICK KOON
DISTRICT MANAGER

DATE: DECEMBER 10, 2020

SUBJECT: DISCUSSION AND CONSIDERATION OF NEW DISTRICT
BOARD COMMITTEE ASSIGNMENTS FOR 2021

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
Robert Frank

O & M COMMITTEE – Technical Safety

Dan Chivens
Robert Enns

For this next year staff also recommends the Board appoint members to the following AD-HOC committees:

PERSONNEL COMMITTEE

WWTP/JPA COMMITTEE

RECOMMENDATION:

Assign Board members to Committee positions.



CITY OF MORRO BAY

CITY HALL
595 Harbor Street
Morro Bay, CA 93442

AGENDA ITEM: 8
DATE: December 17, 2020

November 02, 2020

Administrative Office Manager
Cayucos Sanitary District
PO Box 333
Cayucos, CA 93430

RE: 1st Quarter Invoice 20/21

Dear Administrator:

In this package, you will find Morro Bay's invoice for the Treatment Plant operations for the period from July 1- September 30, 2020.

Attachment A – The worksheet showing the calculations used to develop the invoice. There continues to be no capital asset expenses to back out in the 930 fund. Going forward all reports are for the operating fund 599 only.

Attachment B – the Revenue and Expenditure Budget Performance Report as of September 30, 2020, which reflects all accounts. Year to date balances are as of the first quarter in the fiscal year.

Attachment C and C-1 are Revenue and Expense Ledgers which list all revenue and expenditure detail for this period. (See Thumb Drive for invoice copies). Behind the yellow divider at the back of the packet is the supporting detail for all journal entries posted to expense this quarter.

Attachment D– A flow summary for the 1st quarter of FY 20/21 and attachment D-1 A Flow Summary History by Month for Calendar Years 2019 -to September 2020.

If you have any questions, please feel free to call me, Sandy Martin, Budget/Accounting Manager (805-772-6218) or Joe Mueller, Utility Division Manager (915-826-3912).

Sincerely,

Katie Lichtig
Interim Finance Director
805-772-6217

Enclosures

CC: City Manager (w/o attachments)
Public Works Director (w/o attachments)
Utility Division Manager (w/o attachments)

City of Morro Bay - Finance Department
 Detail Recap For First Quarter Invoice
 FY 2020/21
 Services Rendered to Cayucos Sanitary District

1st Quarter

	Total Y.T.D. Amount	Net: Current Amount Due
Direct Charges to Treatment Division Only (See Detail Printouts)	\$459,117.86	\$459,117.86
Proj 930-8070 Secondary Clarifier	\$0.00	\$0.00
Proj 930-8222 Biofilter #2	\$0.00	\$0.00
Proj 930-8234 Interstage & Blending Valves	\$0.00	\$0.00
Proj 930-9904 Digester 1 & 3	\$0.00	\$0.00
Less: 599-8312 Facility Relocation Project	\$0.00	\$0.00
Less Costs not Cayucos	\$0.00	\$0.00
Less: Depreciation Expense (4th Qtr Only)		\$0.00
Total Subject to Invoicing Based on Flow		\$459,117.86
Flow Rate= 20.87%		
Flow Based Prorated Expenses:		\$95,827.08

Total Due From Cayucos Sanitary District

\$95,827.08

\$459,117.86

City of Morro Bay - Finance Department
 WWTP Flow Summary By Source
 @ 09/30/20

Time Period	Total Flow	Cayucos Flow	Cayucos Percent	Morro Bay Flow	Morro Bay Percent
07/31/20	37.054	8.2510	22.268%	28.8030	77.732%
08/31/20	35.156	7.2520	20.628%	27.9040	79.372%
09/30/20	32.543	6.3610	19.546%	26.1820	80.454%
1st Qtr.	104.7530	21.8640	20.872%	82.8890	79.128%

MORRO BAY/CAYUCOS WWTP FLOW DATA

MONTH	TOTAL FLOW		CAYUCOS			MORRO BAY			Cayucos Monthly Flow Data		Morro Bay	Ac/feet/
	Total Flow	Daily Flow	Total Flow	Daily Flow	%	Total Flow	Daily Flow	%	# of days	Dates	Flow Data	month
2019												
JAN	37.243	1.201	8.861	0.286	23.8%	28.382	0.916	76.2%	31	Jan 1-Jan 31, 2019	31	114.29
FEB	39.846	1.423	10.607	0.379	26.6%	29.239	1.044	73.4%	28	Feb 1-Feb 28, 2019	28	122.28
MAR	41.202	1.329	9.662	0.312	23.5%	31.540	1.017	76.5%	31	March 1 - 31, 2019	31	126.44
APR	34.754	1.158	6.805	0.227	19.6%	27.949	0.932	80.4%	30	April 1 - April 30, 2019	30	106.66
MAY	34.635	1.117	6.703	0.216	19.4%	27.932	0.901	80.6%	31	May 1 - 31, 2019	31	106.29
JUNE	34.938	1.165	6.655	0.222	19.0%	28.283	0.943	81.0%	30	June 1-30, 2019	30	107.22
JULY	37.909	1.223	8.151	0.263	21.5%	29.758	0.960	78.5%	31	July 1-31, 2019	31	116.34
AUG	34.495	1.113	6.622	0.214	19.2%	27.873	0.899	80.8%	31	August 1-31, 2019	31	105.86
SEPT	30.326	1.011	5.761	0.192	19.0%	24.565	0.819	81.0%	30	September 1-30, 2019	30	93.07
OCT	29.917	0.965	5.537	0.179	18.5%	24.380	0.786	81.5%	31	October 1-31, 2019	31	91.81
NOV	29.497	0.983	5.866	0.196	19.9%	23.631	0.788	80.1%	30	November 1-30, 2019	30	90.52
DEC	35.149	1.134	8.272	0.267	23.5%	26.877	0.867	76.5%	31	December 1-31, 2019	31	107.87
ANNUAL AVERAGES	34.993	1.152	7.459	0.246	21.1%	27.534	0.906	78.9%				1288.66
2020												
JAN	33.546	1.082	6.652	0.215	19.8%	26.894	0.868	80.2%	31	Jan 1-Jan 31, 2020	31	102.95
FEB	30.397	1.048	5.671	0.196	18.7%	24.726	0.853	81.3%	29	Feb 1-Feb 29, 2020	29	93.28
MAR	35.881	1.157	7.733	0.249	21.6%	28.148	0.908	78.4%	31	March 1 - 31, 2020	31	110.11
APR	33.828	1.128	7.171	0.239	21.2%	26.657	0.889	78.8%	30	April 1 - April 30, 2020	30	103.81
MAY	33.969	1.096	7.078	0.228	20.8%	26.891	0.867	79.2%	31	May 1 - 31, 2020	31	104.25
JUNE	33.892	1.130	7.082	0.236	20.9%	26.810	0.894	79.1%	30	June 1-30, 2020	30	104.01
JULY	37.054	1.195	8.251	0.266	22.3%	28.803	0.929	77.7%	31	July 1-31, 2020	31	113.71
AUG	35.156	1.134	7.252	0.234	20.6%	27.904	0.900	79.4%	31	August 1-31, 2020	31	107.89
SEPT	32.543	1.085	6.361	0.212	19.5%	26.182	0.873	80.5%	30	September 1-30, 2020	30	99.87
OCT		0.000		0.000	#DIV/0!	0.000	0.000	#DIV/0!	31	October 1-31, 2020	31	0.00
NOV		0.000		0.000	#DIV/0!	0.000	0.000	#DIV/0!	30	November 1-30, 2020	30	0.00
DEC		0.000		0.000	#DIV/0!	0.000	0.000	#DIV/0!	31	December 1-31, 2020	31	0.00
ANNUAL AVERAGES	25.522	0.838	5.271	0.173	#DIV/0!	20.251	0.665	#DIV/0!				743.66

MB/CSD Fund 599 Budget Performance - 1st Qtr 2021

Fiscal Year to Date 09/30/20

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 599 - MB/CS Waste Water Fund									
REVENUE									
Department 5255 - Wastewater Treatment									
<i>Revenues From Current Services</i>									
3499	Other Rev/Current Services	2,715,917.00	.00	2,715,917.00	.00	.00	.00	2,715,917.00	0
<i>Revenues From Current Services Totals</i>		<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>0%</u>
Department 5255 - Wastewater Treatment Totals		<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>0%</u>
REVENUE TOTALS		<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,715,917.00</u>	<u>0%</u>
EXPENSE									
Department 5255 - Wastewater Treatment									
<i>Personnel Services</i>									
4110	Regular Pay	657,951.00	.00	657,951.00	27,460.95	.00	79,813.21	578,137.79	12
4120	Overtime Pay	11,000.00	.00	11,000.00	.00	.00	194.11	10,805.89	2
4515	Standby Pay	19,500.00	.00	19,500.00	1,320.00	.00	4,106.14	15,393.86	21
4599	Other Pay	3,500.00	.00	3,500.00	92.32	.00	252.92	3,247.08	7
4910	Employer Paid Benefits	201,532.00	.00	201,532.00	12,436.73	.00	34,876.29	166,655.71	17
4911	Pension Normal Cost	61,910.00	.00	61,910.00	3,919.78	.00	11,614.15	50,295.85	19
4912	PERS Unfunded Accrued Liability	164,488.00	.00	164,488.00	.00	.00	159,506.05	4,981.95	97
4913	Other Post Employment Benefit (OPEB) Expense	9,000.00	.00	9,000.00	.00	.00	.00	9,000.00	0
4999	Labor Costs Applied	.00	.00	.00	5,528.41	.00	17,577.97	(17,577.97)	+++
<i>Personnel Services Totals</i>		<u>\$1,128,881.00</u>	<u>\$0.00</u>	<u>\$1,128,881.00</u>	<u>\$50,758.19</u>	<u>\$0.00</u>	<u>\$307,940.84</u>	<u>\$820,940.16</u>	<u>27%</u>
<i>Supplies</i>									
5101	Janitorial Supplies	1,500.00	.00	1,500.00	258.39	.00	348.85	1,151.15	23
5105	First Aide Supplies	5,000.00	.00	5,000.00	78.54	.00	278.54	4,721.46	6
5108	Communication Supplies	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0
5109	Uniforms/Safety Equipment	10,000.00	.00	10,000.00	1,070.67	.00	1,070.67	8,929.33	11
5110	Fuel Oil & Lubricants	6,000.00	.00	6,000.00	343.34	.00	637.84	5,362.16	11
5112	Lab Supplies	5,000.00	.00	5,000.00	.00	.00	162.37	4,837.63	3
5120	Chemical Supplies	125,000.00	.00	125,000.00	15,962.45	.00	30,558.44	94,441.56	24
5175	Computer Operating Supplies	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0
5199	Miscellaneous Operating Supplies	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0

MB/CSD Fund 599 Budget Performance - 1st Qtr 2021

Fiscal Year to Date 09/30/20

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd
5301	General Office Supplies	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0
5303	Books & Manuals	200.00	.00	200.00	.00	.00	.00	200.00	0
5305	Forms Printing	600.00	.00	600.00	.00	.00	.00	600.00	0
5501	Grounds Maintenance Supplies	3,500.00	.00	3,500.00	.00	.00	.00	3,500.00	0
5502	Building Maint. Supplies	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0
5503	Rolling Stock Supplies	3,500.00	.00	3,500.00	40.00	.00	84.43	3,415.57	2
5504	Machinery/Equip/Supplies	100,000.00	.00	100,000.00	.00	.00	1,202.29	98,797.71	1
5530	Small Tools	2,000.00	.00	2,000.00	44.51	.00	44.51	1,955.49	2
	<i>Supplies Totals</i>	\$273,300.00	\$0.00	\$273,300.00	\$17,797.90	\$0.00	\$34,387.94	\$238,912.06	13%
	<i>Services</i>								
6103	Financial Audits	17,150.00	.00	17,150.00	.00	.00	.00	17,150.00	0
6104	Engineering Services	48,500.00	.00	48,500.00	.00	.00	.00	48,500.00	0
6105	Consulting Services	25,000.00	.00	25,000.00	.00	.00	.00	25,000.00	0
6106	Contractual Services	200,000.00	.00	200,000.00	1,910.72	15,000.00	2,943.36	182,056.64	9
6125	Professional Development	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0
6152	Outside Laboratory Testing	31,000.00	.00	31,000.00	240.00	.00	7,375.20	23,624.80	24
6161	Licenses & Permits	40,000.00	.00	40,000.00	.00	.00	.00	40,000.00	0
6199	Other Professional Services	2,000.00	.00	2,000.00	25.50	.00	1,318.64	681.36	66
6201	Telephone	8,500.00	.00	8,500.00	1,082.64	.00	1,592.09	6,907.91	19
6220	Postage	4,000.00	.00	4,000.00	146.98	.00	555.70	3,444.30	14
6301	Electricity	126,100.00	.00	126,100.00	17,350.24	.00	17,350.24	108,749.76	14
6302	Natural Gas	11,000.00	.00	11,000.00	615.11	.00	993.90	10,006.10	9
6303	Water	21,000.00	.00	21,000.00	1,237.24	.00	2,503.95	18,496.05	12
6305	Disposal	12,000.00	.00	12,000.00	517.09	.00	2,226.18	9,773.82	19
6307	Disposal of Sludge	15,000.00	.00	15,000.00	.00	25,000.00	.00	(10,000.00)	167
6401	General Liability	48,668.00	.00	48,668.00	10,048.00	.00	10,048.00	38,620.00	21
6411	Property Damage Insurance	2,200.00	.00	2,200.00	2,734.75	.00	2,734.75	(534.75)	124
6472	Other Ins./Employee Bond	165.00	.00	165.00	.00	.00	.00	165.00	0
6473	Vehicle Insurance	389.00	.00	389.00	156.15	.00	156.15	232.85	40
6499	Earthquake & Flood Insurance	204,886.00	.00	204,886.00	19,371.25	.00	19,371.25	185,514.75	9
6510	Meetings & Conferences	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0

MB/CSD Fund 599 Budget Performance - 1st Qtr 2021

Fiscal Year to Date 09/30/20

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd
6511	Mileage Reimbursement	300.00	.00	300.00	.00	.00	.00	300.00	0
6514	Travel Expense	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0
6519	Association Membership	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0
6601	Outside Equipment Repair	110,000.00	.00	110,000.00	.00	.00	82.92	109,917.08	0
6602	Outside Structural Repair	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0
6604	Outside Vehicle Repair/Maint	7,275.00	.00	7,275.00	.00	.00	.00	7,275.00	0
6640	Maintenance Contracts	35,000.00	.00	35,000.00	.00	.00	.00	35,000.00	0
6810	Equipment Rental	8,000.00	.00	8,000.00	.00	.00	.00	8,000.00	0
<i>Services Totals</i>		\$1,001,633.00	\$0.00	\$1,001,633.00	\$55,435.67	\$40,000.00	\$69,252.33	\$892,380.67	11%
Department 5255 - Wastewater Treatment Totals		\$2,403,814.00	\$0.00	\$2,403,814.00	\$123,991.76	\$40,000.00	\$411,581.11	\$1,952,232.89	19%
Department 7710 - Interfund Transactions									
<i>Interfund Transfers</i>									
8510	Transfer To General Fund	179,371.00	.00	179,371.00	39,353.50	.00	39,353.50	140,017.50	22
8580	TRFR To Internal Svc Fund	32,733.00	.00	32,733.00	8,183.25	.00	8,183.25	24,549.75	25
<i>Interfund Transfers Totals</i>		\$212,104.00	\$0.00	\$212,104.00	\$47,536.75	\$0.00	\$47,536.75	\$164,567.25	22%
Department 7710 - Interfund Transactions Totals		\$212,104.00	\$0.00	\$212,104.00	\$47,536.75	\$0.00	\$47,536.75	\$164,567.25	22%
EXPENSE TOTALS		\$2,615,918.00	\$0.00	\$2,615,918.00	\$171,528.51	\$40,000.00	\$459,117.86	\$2,116,800.14	19%
Fund 599 - MB/CS Waste Water Fund Totals									
REVENUE TOTALS		2,715,917.00	.00	2,715,917.00	.00	.00	.00	2,715,917.00	0%
EXPENSE TOTALS		2,615,918.00	.00	2,615,918.00	171,528.51	40,000.00	459,117.86	2,116,800.14	19%
Fund 599 - MB/CS Waste Water Fund Totals		\$99,999.00	\$0.00	\$99,999.00	(\$171,528.51)	(\$40,000.00)	(\$459,117.86)	\$599,116.86	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 599-5255 4110 Regular Pay								Balance To Date:	\$0.00
07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE 1300-20			3,767.68	(3,767.68)
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		16,929.13		13,161.45
	<i>Payroll Batch</i>			<i>Batch Number</i>	<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
	B			2202015	Aschenbrener, Steven R			2,504.00	2,378.80
	B			2202015	Chase, Grant W			2,199.20	1,539.44
	B			2202015	Fernandez, Richard T			3,002.28	1,675.80
	B			2202015	Gunderlock, John M			3,452.79	2,706.27
	B			2202015	Lundy, Dane B			3,787.15	1,529.08
	B			2202015	Mills, Amy R			1,632.00	544.12
	B			2202015	Mueller, Joseph F			4,582.80	2,238.06
	B			2202015	Quaglino, Kyle SF			2,629.20	2,093.36
	B			2202015	Roberts, Ryan T			2,224.20	2,224.20
							Total	\$26,013.62	\$16,929.13
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015 G0087.2020 - COVID-19, Emergency Response	Payroll Post		28.32		13,189.77
	<i>Payroll Batch</i>			<i>Batch Number</i>	<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
	B			2202015	Mueller, Joseph F			4,582.80	28.32
							Total	\$4,582.80	\$28.32
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		13,526.01		26,715.78
	<i>Payroll Batch</i>			<i>Batch Number</i>	<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
	B			2202016	Aschenbrener, Steven R			2,504.00	2,378.80
	B			2202016	Chase, Grant W			2,199.20	879.68
	B			2202016	Fernandez, Richard T			3,002.28	921.69
	B			2202016	Gunderlock, John M			3,402.78	2,411.63
	B			2202016	Lundy, Dane B			3,432.80	2,133.60
	B			2202016	Mills, Amy R			1,632.00	544.10
	B			2202016	Mueller, Joseph F			4,532.80	2,266.40
	B			2202016	Quaglino, Kyle SF			2,679.20	1,071.68
	B			2202016	Roberts, Ryan T			2,518.21	918.43

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Total	\$25,903.27	\$13,526.01	
							Month July 2020 Totals	\$30,483.46	\$3,767.68	\$26,715.78
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		11,924.04		38,639.82	
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
	B	2202017		Aschenbrener, Steven R				2,504.00	2,378.80	
	B	2202017		Chase, Grant W				2,199.20	879.68	
	B	2202017		Gunderlock, John M				3,452.78	1,906.55	
	B	2202017		Lundy, Dane B				3,432.80	2,435.86	
	B	2202017		Mills, Amy R				1,632.00	544.10	
	B	2202017		Mueller, Joseph F				4,582.80	2,238.06	
	B	2202017		Quaglino, Kyle SF				2,679.20	636.31	
	B	2202017		Roberts, Ryan T				2,350.20	904.68	
							Total	\$22,832.98	\$11,924.04	
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		28.32		38,668.14	
				G0087.2020 - COVID-19, Emergency Response						
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
	B	2202017		Mueller, Joseph F				4,582.80	28.32	
							Total	\$4,582.80	\$28.32	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		13,655.80		52,323.94	
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
	B	2202018		Aschenbrener, Steven R				2,504.00	2,378.80	
	B	2202018		Chase, Grant W				2,199.20	1,319.52	
	B	2202018		Gunderlock, John M				3,402.78	2,622.08	
	B	2202018		Lundy, Dane B				2,970.80	2,844.80	
	B	2202018		Mills, Amy R				1,632.00	544.10	
	B	2202018		Mueller, Joseph F				4,532.80	2,238.06	
	B	2202018		Quaglino, Kyle SF				3,099.20	803.76	
	B	2202018		Roberts, Ryan T				2,392.20	904.68	
							Total	\$22,732.98	\$13,655.80	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		28.32		52,352.26	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
				G0087.2020 - COVID-19, Emergency Response							
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202018		Mueller, Joseph F				4,532.80	28.32		
							Total	\$4,532.80	\$28.32		
							Month August 2020 Totals		\$25,636.48	\$0.00	\$52,352.26
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		14,426.26		66,778.52		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202019		Aschenbrener, Steven R				2,504.00	2,378.80		
B		2202019		Chase, Grant W				2,199.20	1,539.44		
B		2202019		Gunderlock, John M				3,620.78	2,369.54		
B		2202019		Lundy, Dane B				2,844.80	2,844.80		
B		2202019		Mills, Amy R				1,632.00	544.10		
B		2202019		Mueller, Joseph F				4,582.80	2,266.40		
B		2202019		Quaglino, Kyle SF				3,099.20	1,138.66		
B		2202019		Roberts, Ryan T				2,224.20	1,344.52		
							Total	\$22,706.98	\$14,426.26		
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		13,006.37		79,784.89		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		2202020		Aschenbrener, Steven R				2,504.01	2,378.81		
B		2202020		Chase, Grant W				2,199.20	879.68		
B		2202020		Fernandez, Richard T				3,002.28	595.84		
B		2202020		Gunderlock, John M				3,402.78	2,622.08		
B		2202020		Lundy, Dane B				3,306.80	1,991.36		
B		2202020		Mills, Amy R				1,632.00	544.12		
B		2202020		Mueller, Joseph F				4,532.80	2,238.04		
B		2202020		Quaglino, Kyle SF				3,091.12	1,071.68		
B		2202020		Roberts, Ryan T				2,350.20	684.76		
							Total	\$26,021.19	\$13,006.37		
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		28.32		79,813.21		
				G0087.2020 - COVID-19, Emergency Response							

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		Mueller, Joseph F				4,532.80	28.32
							Total	\$4,532.80	\$28.32

Month September 2020 Totals	\$27,460.95	\$0.00	\$79,813.21
Account Regular Pay Totals	\$83,580.89	\$3,767.68	\$79,813.21

G/L Account Number **599-5255 4120 Overtime Pay**

07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		194.11		194.11
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202015		Lundy, Dane B				3,787.15	194.11
							Total	\$3,787.15	\$194.11

Month July 2020 Totals	\$194.11	\$0.00	\$194.11
Account Overtime Pay Totals	\$194.11	\$0.00	\$194.11

G/L Account Number **599-5255 4515 Standby Pay**

07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE 1300-20			129.86	(129.86)
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		606.00		476.14
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202015		Lundy, Dane B				3,787.15	606.00
							Total	\$3,787.15	\$606.00
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		882.00		1,358.14
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202016		Lundy, Dane B				3,432.80	588.00
B		2202016		Roberts, Ryan T				2,518.21	294.00
							Total	\$5,951.01	\$882.00

Month July 2020 Totals	\$1,488.00	\$129.86	\$1,358.14
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08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly 2202017	Payroll Post		714.00		2,072.14
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202017		Lundy, Dane B				3,432.80	588.00

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
B		2202017		Roberts, Ryan T				2,350.20	126.00	
							Total	\$5,783.00	\$714.00	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly 2202018	Payroll Post		714.00		2,786.14	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		Lundy, Dane B				2,970.80	126.00	
B		2202018		Quaglino, Kyle SF				3,099.20	420.00	
B		2202018		Roberts, Ryan T				2,392.20	168.00	
							Total	\$8,462.20	\$714.00	
							Month August 2020 Totals	\$1,428.00	\$0.00	\$2,786.14
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly 2202019	Payroll Post		588.00		3,374.14	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		Gunderlock, John M				3,620.78	168.00	
B		2202019		Quaglino, Kyle SF				3,099.20	420.00	
							Total	\$6,719.98	\$588.00	
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly 2202020	Payroll Post		732.00		4,106.14	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202020		Lundy, Dane B				3,306.80	462.00	
B		2202020		Quaglino, Kyle SF				3,091.12	144.00	
B		2202020		Roberts, Ryan T				2,350.20	126.00	
							Total	\$8,748.12	\$732.00	
							Month September 2020 Totals	\$1,320.00	\$0.00	\$4,106.14
							Account Standby Pay Totals	\$4,236.00	\$129.86	\$4,106.14
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 4599 Other Pay									
07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE 1300-20			24.04	(24.04)	
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		46.16		22.12	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		Fernandez, Richard T				3,002.28	23.08	
B		2202015		Gunderlock, John M				3,452.79	23.08	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
							Total	\$6,455.07	\$46.16		
07/24/2020	2021-0000070	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		46.16		68.28		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202016	Fernandez, Richard T				3,002.28	23.08		
	B		2202016	Gunderlock, John M				3,402.78	23.08		
							Total	\$6,405.06	\$46.16		
							Month July 2020 Totals		\$92.32	\$24.04	\$68.28
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		46.16		114.44		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202017	Fernandez, Richard T				3,002.28	23.08		
	B		2202017	Gunderlock, John M				3,452.78	23.08		
							Total	\$6,455.06	\$46.16		
							Month August 2020 Totals		\$92.32	\$0.00	\$160.60
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		46.16		160.60		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202018	Fernandez, Richard T				3,002.28	23.08		
	B		2202018	Gunderlock, John M				3,402.78	23.08		
							Total	\$6,405.06	\$46.16		
							Month August 2020 Totals		\$92.32	\$0.00	\$160.60
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		46.16		206.76		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202019	Fernandez, Richard T				3,002.28	23.08		
	B		2202019	Gunderlock, John M				3,620.78	23.08		
							Total	\$6,623.06	\$46.16		
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		46.16		252.92		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202020	Fernandez, Richard T				3,002.28	23.08		
	B		2202020	Gunderlock, John M				3,402.78	23.08		
							Total	\$6,405.06	\$46.16		

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month September 2020 Totals							\$92.32	\$0.00	\$252.92
Account Other Pay Totals							\$276.96	\$24.04	\$252.92
							Balance To Date:		\$0.00
G/L Account Number	599-5255 4910 Employer Paid Benefits								
07/01/2020	2021-00000084	JE	GL	Reverse PR Accrual at 06.30.20	JE	1300-20		2,648.75	(2,648.75)
07/01/2020	2021-00000103	JE	GL	Rev Ins Prem. Pmts for July 2020, Paid in June 2020	JE	1307-20	453.85		(2,194.90)
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015	Payroll Post		10,933.66		8,738.76
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202015		Aschenbrener, Steven R				2,504.00	1,863.59
B		2202015		Chase, Grant W				2,199.20	1,145.30
B		2202015		Fernandez, Richard T				3,002.28	982.15
B		2202015		Gunderlock, John M				3,452.79	952.18
B		2202015		Kelly, James J				2,172.28	826.43
B		2202015		Lundy, Dane B				3,787.15	1,086.60
B		2202015		Mills, Amy R				1,632.00	559.99
B		2202015		Mueller, Joseph F				4,582.80	467.04
B		2202015		Nichols, Christopher				2,758.48	288.01
B		2202015		Quaglino, Kyle SF				2,629.20	1,574.85
B		2202015		Roberts, Ryan T				2,224.20	1,031.49
B		2202015		Tapia, Alexander E				2,397.22	156.03
							Total	\$33,341.60	\$10,933.66
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly 2202015 G0087.2020 - COVID-19, Emergency Response	Payroll Post		5.79		8,744.55
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202015		Mueller, Joseph F				4,582.80	5.79
							Total	\$4,582.80	\$5.79
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly 2202016	Payroll Post		2,073.06		10,817.61
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202016		Aschenbrener, Steven R				2,504.00	308.76
B		2202016		Chase, Grant W				2,199.20	114.19
B		2202016		Fernandez, Richard T				3,002.28	119.97

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
B		2202016		Gunderlock, John M				3,402.78	316.03	
B		2202016		Kelly, James J				2,222.28	171.27	
B		2202016		Lundy, Dane B				3,432.80	353.27	
B		2202016		Mills, Amy R				1,632.00	14.30	
B		2202016		Mueller, Joseph F				4,532.80	59.62	
B		2202016		Nichols, Christopher				2,488.48	120.16	
B		2202016		Quaglino, Kyle SF				2,679.20	139.10	
B		2202016		Roberts, Ryan T				2,518.21	157.37	
B		2202016		Valley, Paul R				2,542.98	199.02	
							Total	\$33,157.01	\$2,073.06	
07/24/2020	2021-0000072	JE	AP	A/P Invoice Entry	Accounts Payable		449.87		11,267.48	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2021-00000016	PUBL EMPL RETIRMENT SYSTM			MD-H - MEDICAL-HEALTH*	07/24/2020	EFT	2034	118,625.80	449.87	
							Total	\$118,625.80	\$449.87	
							Month July 2020 Totals	\$13,916.23	\$2,648.75	\$11,267.48
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		8,791.88		20,059.36	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		Aschenbrener, Steven R				2,504.00	1,863.60	
B		2202017		Chase, Grant W				2,199.20	654.46	
B		2202017		Fernandez, Richard T				3,002.28	10.72	
B		2202017		Gunderlock, John M				3,452.78	676.33	
B		2202017		Kelly, James J				2,222.28	811.04	
B		2202017		Lundy, Dane B				3,432.80	1,542.21	
B		2202017		Mills, Amy R				1,632.00	559.97	
B		2202017		Mueller, Joseph F				4,582.80	467.04	
B		2202017		Nichols, Christopher				2,530.48	509.73	
B		2202017		Quaglino, Kyle SF				2,679.20	471.32	
B		2202017		Roberts, Ryan T				2,350.20	459.54	
B		2202017		Tapia, Alexander E				2,523.21	30.10	
B		2202017		Valley, Paul R				2,668.98	735.82	
							Total	\$35,780.21	\$8,791.88	
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		5.79		20,065.15	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
				G0087.2020 - COVID-19, Emergency Response						
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202017		Mueller, Joseph F				4,582.80	5.79	
							Total	\$4,582.80	\$5.79	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,922.89		21,988.04	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		Aschenbrener, Steven R				2,504.00	308.76	
B		2202018		Chase, Grant W				2,199.20	171.27	
B		2202018		Fernandez, Richard T				3,002.28	.33	
B		2202018		Gunderlock, John M				3,402.78	343.34	
B		2202018		Kelly, James J				2,222.28	132.03	
B		2202018		Lundy, Dane B				2,970.80	385.61	
B		2202018		Mills, Amy R				1,632.00	14.30	
B		2202018		Mueller, Joseph F				4,532.80	58.88	
B		2202018		Nichols, Christopher				2,656.48	90.12	
B		2202018		Quaglino, Kyle SF				3,099.20	158.85	
B		2202018		Roberts, Ryan T				2,392.20	139.24	
B		2202018		Valley, Paul R				2,463.48	120.16	
							Total	\$33,077.50	\$1,922.89	
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		.74		21,988.78	
				G0087.2020 - COVID-19, Emergency Response						
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202018		Mueller, Joseph F				4,532.80	.74	
							Total	\$4,532.80	\$0.74	
08/21/2020	2021-00000169	JE	AP	A/P Invoice Entry	Accounts Payable		450.78		22,439.56	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2021-00000038	PUBL EMPL RETIRMENT SYSTM	MD-H - MEDICAL-HEALTH*			08/21/2020	EFT	2045	114,261.11	450.78	
							Total	\$114,261.11	\$450.78	
							Month August 2020 Totals	\$11,172.08	\$0.00	\$22,439.56
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		10,204.87		32,644.43	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		Aschenbrener, Steven R				2,504.00	1,863.60	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
B		2202019		Chase, Grant W				2,199.20	1,145.30
B		2202019		Fernandez, Richard T				3,002.28	10.72
B		2202019		Gunderlock, John M				3,620.78	867.92
B		2202019		Kelly, James J				2,222.28	811.05
B		2202019		Lundy, Dane B				2,844.80	1,674.45
B		2202019		Mills, Amy R				1,632.00	559.96
B		2202019		Mueller, Joseph F				4,582.80	472.83
B		2202019		Nichols, Christopher				2,362.48	321.18
B		2202019		Quaglino, Kyle SF				3,099.20	1,025.44
B		2202019		Roberts, Ryan T				2,224.20	623.52
B		2202019		Tapia, Alexander E				2,397.20	49.93
B		2202019		Valley, Paul R				2,925.48	684.49
B		2202019		Victor, Robert H				4,017.08	94.48
							Total	\$39,633.78	\$10,204.87
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,780.73		34,425.16
	<i>Payroll Batch</i>			<i>Batch Number</i>	<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		Aschenbrener, Steven R				2,504.01	308.76
B		2202020		Chase, Grant W				2,199.20	114.18
B		2202020		Fernandez, Richard T				3,002.28	77.67
B		2202020		Gunderlock, John M				3,402.78	343.34
B		2202020		Kelly, James J				2,222.28	57.09
B		2202020		Lundy, Dane B				3,306.80	318.44
B		2202020		Mills, Amy R				1,632.00	14.31
B		2202020		Mueller, Joseph F				4,532.80	58.88
B		2202020		Nichols, Christopher				2,698.48	30.04
B		2202020		Quaglino, Kyle SF				3,091.12	157.80
B		2202020		Roberts, Ryan T				2,350.20	105.24
B		2202020		Tapia, Alexander E				2,397.20	14.74
B		2202020		Valley, Paul R				2,481.48	180.24
							Total	\$35,820.63	\$1,780.73
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		.74		34,425.90
				G0087.2020 - COVID-19, Emergency Response					
	<i>Payroll Batch</i>			<i>Batch Number</i>	<i>Employee Name</i>			<i>Gross Pay</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
B		2202020		Mueller, Joseph F				4,532.80	.74	
							Total	\$4,532.80	\$0.74	
09/18/2020	2021-00000255	JE	AP	A/P Invoice Entry	Accounts Payable		450.39		34,876.29	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2021-00000058	PUBL EMPL RETIRMEN SYSTM			MD-H - MEDICAL-HEALTH*	09/18/2020	EFT	2056	115,232.19	450.39	
							Total	\$115,232.19	\$450.39	
							Month September 2020 Totals	\$12,436.73	\$0.00	\$34,876.29
							Account Employer Paid Benefits Totals	\$37,525.04	\$2,648.75	\$34,876.29
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 4911 Pension Normal Cost									
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,999.51		1,999.51	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202015		Aschenbrener, Steven R				2,504.00	339.82	
B		2202015		Chase, Grant W				2,199.20	170.04	
B		2202015		Fernandez, Richard T				3,002.28	232.14	
B		2202015		Gunderlock, John M				3,452.79	389.21	
B		2202015		Lundy, Dane B				3,787.15	219.96	
B		2202015		Mills, Amy R				1,632.00	47.84	
B		2202015		Mueller, Joseph F				4,582.80	175.24	
B		2202015		Quaglino, Kyle SF				2,629.20	207.16	
B		2202015		Roberts, Ryan T				2,224.20	170.04	
B		2202015		Tapia, Alexander E				2,397.22	48.06	
							Total	\$28,410.84	\$1,999.51	
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,908.19		3,907.70	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202016		Aschenbrener, Steven R				2,504.00	339.82	
B		2202016		Chase, Grant W				2,199.20	170.04	
B		2202016		Fernandez, Richard T				3,002.28	232.14	
B		2202016		Gunderlock, John M				3,402.78	345.95	
B		2202016		Lundy, Dane B				3,432.80	219.96	
B		2202016		Mills, Amy R				1,632.00	47.84	
B		2202016		Mueller, Joseph F				4,532.80	175.24	
B		2202016		Quaglino, Kyle SF				2,679.20	207.16	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
B		2202016		Roberts, Ryan T				2,518.21	170.04
							Total	\$25,903.27	\$1,908.19
							Month July 2020 Totals		
							\$3,907.70	\$0.00	\$3,907.70
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,848.58		5,756.28
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202017		Aschenbrener, Steven R				2,504.00	339.82
B		2202017		Chase, Grant W				2,199.20	170.04
B		2202017		Fernandez, Richard T				3,002.28	232.14
B		2202017		Gunderlock, John M				3,452.78	277.21
B		2202017		Lundy, Dane B				3,432.80	219.96
B		2202017		Mills, Amy R				1,632.00	47.84
B		2202017		Mueller, Joseph F				4,582.80	175.24
B		2202017		Quaglino, Kyle SF				2,679.20	207.16
B		2202017		Roberts, Ryan T				2,350.20	170.04
B		2202017		Tapia, Alexander E				2,523.21	9.13
							Total	\$28,358.47	\$1,848.58
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,938.09		7,694.37
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202018		Aschenbrener, Steven R				2,504.00	339.82
B		2202018		Chase, Grant W				2,199.20	170.04
B		2202018		Fernandez, Richard T				3,002.28	232.14
B		2202018		Gunderlock, John M				3,402.78	375.85
B		2202018		Lundy, Dane B				2,970.80	219.96
B		2202018		Mills, Amy R				1,632.00	47.84
B		2202018		Mueller, Joseph F				4,532.80	175.24
B		2202018		Quaglino, Kyle SF				3,099.20	207.16
B		2202018		Roberts, Ryan T				2,392.20	170.04
							Total	\$25,735.26	\$1,938.09
							Month August 2020 Totals		
							\$3,786.67	\$0.00	\$7,694.37
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,966.30		9,660.67
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
B		2202019		Aschenbrener, Steven R				2,504.00	339.82
B		2202019		Chase, Grant W				2,199.20	170.04
B		2202019		Fernandez, Richard T				3,002.28	232.14
B		2202019		Gunderlock, John M				3,620.78	348.61
B		2202019		Lundy, Dane B				2,844.80	219.96
B		2202019		Mills, Amy R				1,632.00	47.84
B		2202019		Mueller, Joseph F				4,582.80	175.24
B		2202019		Quaglino, Kyle SF				3,099.20	207.16
B		2202019		Roberts, Ryan T				2,224.20	170.04
B		2202019		Tapia, Alexander E				2,397.20	15.38
B		2202019		Victor, Robert H				4,017.08	40.07
							Total	\$32,123.54	\$1,966.30
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,953.48		11,614.15
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		2202020		Aschenbrener, Steven R				2,504.01	339.83
B		2202020		Chase, Grant W				2,199.20	170.04
B		2202020		Fernandez, Richard T				3,002.28	232.14
B		2202020		Gunderlock, John M				3,402.78	375.85
B		2202020		Lundy, Dane B				3,306.80	219.96
B		2202020		Mills, Amy R				1,632.00	47.84
B		2202020		Mueller, Joseph F				4,532.80	175.24
B		2202020		Quaglino, Kyle SF				3,091.12	207.16
B		2202020		Roberts, Ryan T				2,350.20	170.04
B		2202020		Tapia, Alexander E				2,397.20	15.38
							Total	\$28,418.39	\$1,953.48

Month	September 2020	Totals	\$3,919.78	\$0.00	\$11,614.15
Account	Pension Normal Cost	Totals	\$11,614.15	\$0.00	\$11,614.15

G/L Account Number **599-5255 4912 PERS Unfunded Accrued Liability**

Balance To Date: \$0.00

07/31/2020	2021-00000089	JE	GL	CalPERS UAL Payment FY 20/21 - paid once at the beginning of fiscal year to save interest costs.	JE 714-21 Copy included in supplemental info section	159,506.05	159,506.05
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Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month July 2020 Totals							\$159,506.05	\$0.00	\$159,506.05
Account PERS Unfunded Accrued Liability Totals							\$159,506.05	\$0.00	\$159,506.05
G/L Account Number 599-5255 4999 Labor Costs Applied								Balance To Date:	\$0.00
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,148.80		2,148.80
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	2202015		Kelly, James J				2,172.28	1,099.60
	B	2202015		Nichols, Christopher				2,758.48	694.32
	B	2202015		Tapia, Alexander E				2,397.22	354.88
Total								\$7,327.98	\$2,148.80
07/24/2020	2021-00000070	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		3,778.57		5,927.37
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	2202016		Kelly, James J				2,222.28	1,319.52
	B	2202016		Nichols, Christopher				2,488.48	925.76
	B	2202016		Valley, Paul R				2,542.98	1,533.29
Total								\$7,253.74	\$3,778.57
Month July 2020 Totals							\$5,927.37	\$0.00	\$5,927.37
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		3,484.98		9,412.35
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	2202017		Kelly, James J				2,222.28	1,099.60
	B	2202017		Nichols, Christopher				2,530.48	1,157.20
	B	2202017		Tapia, Alexander E				2,523.21	70.98
	B	2202017		Valley, Paul R				2,668.98	1,157.20
Total								\$9,944.95	\$3,484.98
08/21/2020	2021-00000165	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,637.21		12,049.56
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	2202018		Kelly, James J				2,222.28	1,017.13
	B	2202018		Nichols, Christopher				2,656.48	694.32
	B	2202018		Valley, Paul R				2,463.48	925.76
Total								\$7,342.24	\$2,637.21
Month August 2020 Totals							\$6,122.19	\$0.00	\$12,049.56
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		3,354.93		15,404.49

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202019		Kelly, James J				2,222.28	1,099.60	
B		2202019		Nichols, Christopher				2,362.48	694.32	
B		2202019		Tapia, Alexander E				2,397.20	113.56	
B		2202019		Valley, Paul R				2,925.48	1,157.20	
B		2202019		Victor, Robert H				4,017.08	290.25	
							Total	\$13,924.52	\$3,354.93	
09/18/2020	2021-00000252	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,173.48		17,577.97	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		2202020		Kelly, James J				2,222.28	439.84	
B		2202020		Nichols, Christopher				2,698.48	231.44	
B		2202020		Tapia, Alexander E				2,397.20	113.56	
B		2202020		Valley, Paul R				2,481.48	1,388.64	
							Total	\$9,799.44	\$2,173.48	
							Month September 2020 Totals	\$5,528.41	\$0.00	\$17,577.97
							Account Labor Costs Applied Totals	\$17,577.97	\$0.00	\$17,577.97
G/L Account Number 599-5255 5101 Janitorial Supplies								Balance To Date:	\$0.00	
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		21.54		21.54	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
675149	Miner's Ace Hardware			Janitorial supplies	07/24/2020	Check	165543	21.54	21.54	
							Total	\$21.54	\$21.54	
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		68.92		90.46	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
Gunderlock 07/20	Mechanics Bank			Amazon: Rat Traps & Peanut Butter 30.36 & HydroPower Bi-Level Soft Wash Brush & More Rate Traps \$ 38.56	08/03/2020	EFT	2040	1,585.24	68.92	
							Total	\$1,585.24	\$68.92	
							Month August 2020 Totals	\$90.46	\$0.00	\$90.46
09/30/2020	2021-00000349	JE	GL	Allocate July-Sep Util Div fund	JE 916-21		258.39		348.85	
				310 Expenses						

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month September 2020 Totals							\$258.39	\$0.00	\$348.85
Account Janitorial Supplies Totals							\$348.85	\$0.00	\$348.85
G/L Account Number 599-5255 5105 First Aide Supplies							Balance To Date:		\$0.00
07/23/2020	2021-00000054	JE	AP	A/P Invoice Entry	Accounts Payable		200.00		200.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
Aschenbrenner	Steven Aschenbrenner			Safety Boot Reimbursement	07/09/2020	Check	165468	200.00	200.00
							Total	\$200.00	\$200.00
Month July 2020 Totals							\$200.00	\$0.00	\$200.00
09/30/2020	2021-00000349	JE	GL	Allocate July-Sep Util Div fund 310 Expenses	JE 916-21		78.54		278.54
Month September 2020 Totals							\$78.54	\$0.00	\$278.54
Account First Aide Supplies Totals							\$278.54	\$0.00	\$278.54
G/L Account Number 599-5255 5109 Uniforms/Safety Equipment							Balance To Date:		\$0.00
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		64.65		64.65
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
513159215	Mission Uniform Service			Uniform Service	09/01/2020	Check	165819	64.65	64.65
							Total	\$64.65	\$64.65
09/30/2020	2021-00000349	JE	GL	Allocate July-Sep Util Div fund 310 Expenses	JE 916-21		1,006.02		1,070.67
Month September 2020 Totals							\$1,070.67	\$0.00	\$1,070.67
Account Uniforms/Safety Equipment Totals							\$1,070.67	\$0.00	\$1,070.67
G/L Account Number 599-5255 5110 Fuel Oil & Lubricants							Balance To Date:		\$0.00
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		294.50		294.50
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
869347591030	US Bank Voyager Fleet Systems			July 2020 Fuel 06/24-07/23/20	07/24/2020	EFT	2041	9,000.71	294.50
							Total	\$9,000.71	\$294.50
Month August 2020 Totals							\$294.50	\$0.00	\$294.50
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		343.34		637.84
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
869347591035	US Bank Voyager Fleet Systems			August 2020 Fuel 07/24-08/23/20	08/24/2020	EFT	2051	10,132.25	343.34

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Total	\$10,132.25	\$343.34	
							Month September 2020 Totals	\$343.34	\$0.00	\$637.84
							Account Fuel Oil & Lubricants Totals	\$637.84	\$0.00	\$637.84
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 5112 Lab Supplies								162.37	
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		162.37		162.37	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
Gunderlock 07/20	Mechanics Bank			Amazon: Coleman Fliplid 5 Quart Coolers (2) \$28.82& All Purpose Cleaner (2) 49.98 + Sales Tax 6.12	08/03/2020	EFT	2040	1,585.24	84.92	
Muller 07/20	Mechanics Bank			Spencers: Ice for Lab	08/03/2020	EFT	2040	409.45	77.45	
							Total	\$1,994.69	\$162.37	
							Month August 2020 Totals	\$162.37	\$0.00	\$162.37
							Account Lab Supplies Totals	\$162.37	\$0.00	\$162.37
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 5120 Chemical Supplies								4,487.87	
07/23/2020	2021-00000054	JE	AP	A/P Invoice Entry	Accounts Payable		4,487.87		4,487.87	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
48647699	Univar USA INC			SOD Bisulfite 1300 gallons	07/13/2020	Check	165475	2,563.37	2,563.37	
48656097	Univar USA INC			SOD Bisulfite 976 gallons	07/16/2020	Check	165475	1,924.50	1,924.50	
							Total	\$4,487.87	\$4,487.87	
							Month July 2020 Totals	\$4,487.87	\$0.00	\$4,487.87
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		7,897.70		12,385.57	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
48667478	Univar USA INC			SOD Bisulfite 1100 gallons	07/22/2020	Check	165555	2,169.01	2,169.01	
BPI65352	Brenntag Pacific Inc			Sodium Hypochlorite 4172 Gallons	07/21/2020	Check	165518	5,728.69	5,728.69	
							Total	\$7,897.70	\$7,897.70	
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		2,210.42		14,595.99	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
48677979	Univar USA INC			SOD Bisulfite 1121 gallons	08/04/2020	Check	165665	2,210.42	2,210.42	
							Total	\$2,210.42	\$2,210.42	

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month August 2020 Totals							\$10,108.12	\$0.00	\$14,595.99
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		4,239.13		18,835.12
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
48704686	Univar USA INC			SOD Bisulfite 1016 gallons	08/24/2020	Check	165755	2,003.37	2,003.37
9017683967	Kemira Water Solutions, Inc.			Ferrous Chloride Solution	08/19/2020	Check	165727	4,471.52	2,235.76
Total								\$6,474.89	\$4,239.13
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		11,723.32		30,558.44
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
48716088	Univar USA INC			SOD Bisulfite 1050 gallons	09/01/2020	Check	165846	2,070.42	2,070.42
48716089	Univar USA INC			SOD Bisulfite 1136 gallons	09/01/2020	Check	165846	2,239.99	2,239.99
48726151	Univar USA INC			SOD Bisulfite 1132 gallons	09/02/2020	Check	165846	2,232.11	2,232.11
BPI76207	Brenntag Pacific Inc			Sodium Hypochlorite 3773 gallons	09/02/2020	Check	165781	5,180.80	5,180.80
Total								\$11,723.32	\$11,723.32
Month September 2020 Totals							\$15,962.45	\$0.00	\$30,558.44
Account Chemical Supplies Totals							\$30,558.44	\$0.00	\$30,558.44
G/L Account Number	599-5255 5503 Rolling Stock Supplies						Balance To Date:		\$0.00
08/06/2020	2021-00000093	JE	AP	Invoice Payment Batch Post	Accounts Payable		83.23		83.23
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
756988	San Luis Auto Parts			return air filter, windshield wash, oil filter, disc pads	06/12/2020			(83.23)	83.23
Total								(\$83.23)	\$83.23
08/06/2020	2021-00000093	JE	AP	Invoice Payment Batch Post	Accounts Payable			83.23	.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
756871	San Luis Auto Parts			Air filter, windshield wash, oil filter, disc pads	07/22/2020			83.23	(83.23)
Total								\$83.23	(\$83.23)
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		44.43		44.43
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
764429	San Luis Auto Parts			Air filter	08/05/2020	Check	165650	44.43	44.43
Total								\$44.43	\$44.43
Month August 2020 Totals							\$127.66	\$83.23	\$44.43
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		40.00		84.43

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
IN00161E03	Hinson's Tire Inc		Turn Rotors		06/12/2020	Check	165807	40.00	40.00
							Total	\$40.00	\$40.00

Month September 2020 Totals	\$40.00	\$0.00	\$84.43
Account Rolling Stock Supplies Totals	\$167.66	\$83.23	\$84.43

G/L Account Number **599-5255 5504 Machinery/Equip/Supplies**

07/23/2020	2021-00000054	JE	AP	A/P Invoice Entry	Accounts Payable		1,148.52		1,148.52
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
43297	San Luis Powerhouse			Generator Service	07/09/2020	Check	165463	928.24	928.24
674363	Miner's Ace Hardware			supplies	07/16/2020	Check	165452	3.87	3.87
69586	Integrated Industrial Supply Inc			Electric Motor Bearing Grease Cartridge	07/09/2020	Check	165448	216.41	216.41
							Total	\$1,148.52	\$1,148.52

Month July 2020 Totals	\$1,148.52	\$0.00	\$1,148.52
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08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		41.92		1,190.44
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
675526	Miner's Ace Hardware			supplies	07/28/2020	Check	165543	29.05	29.05
675646	Miner's Ace Hardware			caps	07/29/2020	Check	165543	12.87	12.87
							Total	\$41.92	\$41.92

08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		11.85		1,202.29
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
10369924	Coast Electronics			Toggle switch for boiler	08/06/2020	Check	165603	11.85	11.85
							Total	\$11.85	\$11.85

Month August 2020 Totals	\$53.77	\$0.00	\$1,202.29
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Account Machinery/Equip/Supplies Totals	\$1,202.29	\$0.00	\$1,202.29
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G/L Account Number **599-5255 5530 Small Tools**

09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		44.51		44.51
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
43645480	McMaster-Carr Supply Co			small tools	08/07/2020	Check	165730	44.51	44.51
							Total	\$44.51	\$44.51

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month September 2020 Totals							\$44.51	\$0.00	\$44.51
Account Small Tools Totals							\$44.51	\$0.00	\$44.51
G/L Account Number 599-5255 6106 Contractual Services							Balance To Date:		\$0.00
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		1,032.64		1,032.64
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
1032.64	Marine Research Specialists			Offshore Monitoring- CMB/CSD 07/01/20-07/31/20	08/01/2020	Check	165631	1,032.64	1,032.64
Total							\$1,032.64	\$1,032.64	\$1,032.64
Month August 2020 Totals							\$1,032.64	\$0.00	\$1,032.64
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		1,910.72		2,943.36
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
324-169	Marine Research Specialists			Offshore Monitoring- CMB/CSD 08/01/20-08/31/20	09/02/2020	Check	165814	1,910.72	1,910.72
Total							\$1,910.72	\$1,910.72	\$1,910.72
Month September 2020 Totals							\$1,910.72	\$0.00	\$2,943.36
Account Contractual Services Totals							\$2,943.36	\$0.00	\$2,943.36
G/L Account Number 599-5255 6152 Outside Laboratory Testing							Balance To Date:		\$0.00
07/23/2020	2021-00000054	JE	AP	A/P Invoice Entry	Accounts Payable		120.00		120.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
B385516	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2019486-01	07/14/2020	Check	165433	60.00	60.00
B385518	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2019487-01	07/14/2020	Check	165433	60.00	60.00
Total							\$120.00	\$120.00	\$120.00
Month July 2020 Totals							\$120.00	\$0.00	\$120.00
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		60.00		180.00
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
B386819	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2021048-01	07/28/2020	Check	165517	60.00	60.00
Total							\$60.00	\$60.00	\$60.00
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		6,955.20		7,135.20

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>		<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
20-3502-4105	Abalone Coast Analytical, Inc.		WWTP Water Sampling	July 2020	08/05/2020	Check	165589	952.20	952.20
20072106	Aquatic Testing Laboratories		Chronic Toxicity Testing		07/30/2020	Check	165592	5,500.00	5,500.00
200722_08	Monterey Bay Analytical Services,		Annual Effluent Monitoring		08/06/2020	Check	165636	110.00	110.00
B387661	BC Laboratories, Inc.		Water EPA 1664HEM- Oil and Grease Samples 2021730-01		08/05/2020	Check	165596	60.00	60.00
B387662	BC Laboratories, Inc.		Water EPA 1664HEM- Oil and Grease Samples 2021731-01		08/05/2020	Check	165596	60.00	60.00
B387862	BC Laboratories, Inc.		Water EPA 1664HEM- Oil and Grease Samples 2021049-02		08/06/2020	Check	165596	213.00	213.00
B388659	BC Laboratories, Inc.		Water EPA 1664HEM- Oil and Grease Samples 2022603-01		08/12/2020	Check	165596	60.00	60.00
Total								\$6,955.20	\$6,955.20

						Month August 2020 Totals			
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable	120.00	\$7,015.20	\$0.00	\$7,135.20
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
B389938	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2024156-01	08/25/2020	Check	165703	60.00	60.00
B389939	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2024157-01	08/25/2020	Check	165703	60.00	60.00
Total								\$120.00	\$120.00

						Month September 2020 Totals			
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable	120.00			7,375.20
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
B390520	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2024845-01	08/31/2020	Check	165780	60.00	60.00
B391149	BC Laboratories, Inc.			Water EPA 1664HEM- Oil and Grease Samples 2025610-01	09/08/2020	Check	165780	60.00	60.00
Total								\$120.00	\$120.00

						Month September 2020 Totals			
						Account Outside Laboratory Testing Totals	\$7,375.20	\$0.00	\$7,375.20

						Balance To Date:			
G/L Account Number	599-5255 6199 Other Professional Services							\$0.00	
07/09/2020	2021-00000015	JE	AP	A/P Invoice Entry	Accounts Payable	25.50		25.50	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
2138308	Sentry Alarm Systems		WWTP Monitoring Security Alarm System	07/01/20-07/31/20	07/01/2020	Check	165338	25.50	25.50	
							Total	\$25.50	\$25.50	
07/23/2020	2021-00000054	JE	AP	A/P Invoice Entry	Accounts Payable		1,242.14		1,267.64	
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
P-379967-US0AB	Infor (US), Inc		Maintenance Renewal - MP2 10/03/2020 - 10/02/2021	06/19/2020	Check	165447	1,242.14	1,242.14		
							Total	\$1,242.14	\$1,242.14	
							Month July 2020 Totals	\$1,267.64	\$0.00	\$1,267.64
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		25.50		1,293.14	
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2141153	Sentry Alarm Systems		WWTP Monitoring Security Alarm System	07/15/2020	Check	165549	25.50	25.50		
							Total	\$25.50	\$25.50	
							Month August 2020 Totals	\$25.50	\$0.00	\$1,293.14
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		25.50		1,318.64	
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2143250	Sentry Alarm Systems		WWTP Monitoring Security Alarm System	08/15/2020	Check	165745	25.50	25.50		
							Total	\$25.50	\$25.50	
							Month September 2020 Totals	\$25.50	\$0.00	\$1,318.64
							Account Other Professional Services Totals	\$1,318.64	\$0.00	\$1,318.64
G/L Account Number	599-5255 6201 Telephone						Balance To Date:		\$0.00	
07/09/2020	2021-00000015	JE	AP	A/P Invoice Entry	Accounts Payable		72.48		72.48	
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
12911200701	Digital West Networks, Inc.		Telephone Lease 07/01/20-07/31/20	07/01/2020	Check	165328	4,123.73	72.48		
							Total	\$4,123.73	\$72.48	
07/10/2020	2021-00000029	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		100.00		172.48	
<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B	2202015		Gunderlock, John M				3,452.79	50.00		
B	2202015		Mueller, Joseph F				4,582.80	50.00		

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
137595	Perry's Mail Center		Shipping	samples annual effluent wwtp	07/22/2020	Check	165547	69.25	69.25
137652	Perry's Mail Center		Annual testing	lab shipping	07/22/2020	Check	165547	193.81	193.81
							Total	\$263.06	\$263.06
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		145.66		408.72
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
137798	Perry's Mail Center		Postage for	samples mailed to Eurofins	07/29/2020	Check	165645	145.66	145.66
							Total	\$145.66	\$145.66
Month August 2020 Totals							\$408.72	\$0.00	\$408.72
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		146.98		555.70
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
138402	Perry's Mail Center		Postage for	sludge samples	08/24/2020	Check	165740	146.98	146.98
							Total	\$146.98	\$146.98
Month September 2020 Totals							\$146.98	\$0.00	\$555.70
Account Postage Totals							\$555.70	\$0.00	\$555.70
							Balance To Date:		\$0.00
G/L Account Number	599-5255 6301 Electricity								
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		17,350.24		17,350.24
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
July 2020	Pacific Gas & Electric		Usage	07/07/20-08/05/20	08/12/2020	Check	165738	39,499.01	17,350.24
							Total	\$39,499.01	\$17,350.24
Month September 2020 Totals							\$17,350.24	\$0.00	\$17,350.24
Account Electricity Totals							\$17,350.24	\$0.00	\$17,350.24
							Balance To Date:		\$0.00
G/L Account Number	599-5255 6302 Natural Gas								
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		378.79		378.79
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
Jul-20	The Gas Company		Usage	06/23/20-07/23/20	07/29/2020	Check	165552	993.07	378.79
							Total	\$993.07	\$378.79
Month August 2020 Totals							\$378.79	\$0.00	\$378.79
09/03/2020	2021-00000197	JE	AP	A/P Invoice Entry	Accounts Payable		615.11		993.90
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
							Total	\$8,035.59	\$100.00		
							Month July 2020 Totals		\$172.48	\$0.00	\$172.48
08/07/2020	2021-00000107	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		100.00		272.48		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202017	Gunderlock, John M				3,452.78	50.00		
	B		2202017	Mueller, Joseph F				4,582.80	50.00		
							Total	\$8,035.58	\$100.00		
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		236.97		509.45		
	<i>Invoice Number</i>		<i>Vendor</i>	<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
	12911200801		Digital West Networks, Inc.	Telephone Lease 08/01-08/31/20	08/01/2020	Check	165610	4,305.84	72.48		
	July 2020		AT&T - Calnet 3	AT&T Utility Usage 07/10-08/09/20	08/10/2020	Check	165594	2,475.91	164.49		
							Total	\$6,781.75	\$236.97		
							Month August 2020 Totals		\$336.97	\$0.00	\$509.45
09/04/2020	2021-00000209	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		100.00		609.45		
	<i>Payroll Batch</i>		<i>Batch Number</i>	<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
	B		2202019	Gunderlock, John M				3,620.78	50.00		
	B		2202019	Mueller, Joseph F				4,582.80	50.00		
							Total	\$8,203.58	\$100.00		
09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		245.38		854.83		
	<i>Invoice Number</i>		<i>Vendor</i>	<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
	12911200901		Digital West Networks, Inc.	Telephone Lease 09/01-09/30/20	09/01/2020	Check	165798	4,275.51	72.48		
	August 2020		AT&T - Calnet 3	AT&T Utility Usage 08/10/20-09/09/20	09/10/2020	Check	165778	2,562.09	172.90		
							Total	\$6,837.60	\$245.38		
09/30/2020	2021-00000349	JE	GL	Allocate July-Sep Util Div fund 310 Expenses	JE 916-21		737.26		1,592.09		
							Month September 2020 Totals		\$1,082.64	\$0.00	\$1,592.09
							Account Telephone Totals		\$1,592.09	\$0.00	\$1,592.09
G/L Account Number	599-5255 6220 Postage								Balance To Date:	\$0.00	
08/06/2020	2021-00000094	JE	AP	A/P Invoice Entry	Accounts Payable		263.06		263.06		
	<i>Invoice Number</i>		<i>Vendor</i>	<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
6997144	Morro Bay Garbage		WWTP Act#4140-10084412	8/1/20-8/31/20	09/01/2020	Check	165820	385.12	385.12	
							Total	\$15,064.13	\$517.09	
							Month September 2020 Totals	\$517.09	\$0.00	\$2,226.18
							Account Disposal Totals	\$2,226.18	\$0.00	\$2,226.18
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 6401 General Liability									
09/30/2020	2021-00000354	JE	GL	1st Qtr 20/21 Gen Liab Ins Allocation	JE 900-21		10,048.00		10,048.00	
							Month September 2020 Totals	\$10,048.00	\$0.00	\$10,048.00
							Account General Liability Totals	\$10,048.00	\$0.00	\$10,048.00
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 6411 Property Damage Insurance									
09/30/2020	2021-00000355	JE	GL	1st Qtr 20/21 Property Damage Ins allocation	JE 901-21		2,734.75		2,734.75	
							Month September 2020 Totals	\$2,734.75	\$0.00	\$2,734.75
							Account Property Damage Insurance Totals	\$2,734.75	\$0.00	\$2,734.75
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 6473 Vehicle Insurance									
09/30/2020	2021-00000357	JE	GL	1st Qtr 20/21 Vehicle Ins Allocation	JE 902-21		156.15		156.15	
							Month September 2020 Totals	\$156.15	\$0.00	\$156.15
							Account Vehicle Insurance Totals	\$156.15	\$0.00	\$156.15
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 6499 Earthquake & Flood Insurance									
09/30/2020	2021-00000359	JE	GL	1st Qtr Earthquake & Flood Ins Allocation	JE 903-21		19,371.25		19,371.25	
							Month September 2020 Totals	\$19,371.25	\$0.00	\$19,371.25
							Account Earthquake & Flood Insurance Totals	\$19,371.25	\$0.00	\$19,371.25
							Balance To Date:		\$0.00	
G/L Account Number	599-5255 6601 Outside Equipment Repair									
08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		82.92		82.92	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
714558	Coastline Equipment			Loader Repair	07/28/2020	Check	165605	82.92	82.92	
							Total	\$82.92	\$82.92	

City of Morro Bay

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Aug-20	The Gas Company		Usage	07/23/20-08/21/20	08/27/2020	Check	165751	1,124.53	615.11
							Total	\$1,124.53	\$615.11

Month **September 2020** Totals \$615.11 \$0.00 \$993.90

Account **Natural Gas** Totals \$993.90 \$0.00 \$993.90

Balance To Date: \$0.00

G/L Account Number **599-5255 6303 Water**

08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		1,266.71		1,266.71
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
July 2020	City of Morro Bay			Water Utility 06/09-07/09/20	07/31/2020	Check	165601	31,329.05	1,266.71
							Total	\$31,329.05	\$1,266.71

Month **August 2020** Totals \$1,266.71 \$0.00 \$1,266.71

09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		1,237.24		2,503.95
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
August 2020	City of Morro Bay			Water Utility 07/09/20-08/09/20	08/31/2020	Check	165788	35,992.38	1,237.24
							Total	\$35,992.38	\$1,237.24

Month **September 2020** Totals \$1,237.24 \$0.00 \$2,503.95

Account **Water** Totals \$2,503.95 \$0.00 \$2,503.95

Balance To Date: \$0.00

G/L Account Number **599-5255 6305 Disposal**

08/20/2020	2021-00000141	JE	AP	A/P Invoice Entry	Accounts Payable		1,709.09		1,709.09
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
6963369	Morro Bay Garbage			Trash Service 07/01/20-07/31/20	08/01/2020	Check	165637	14,759.24	137.92
6963481	Morro Bay Garbage			WWTP Act#4140-10084412 7/1/20-7/31/20	08/01/2020	Check	165637	385.12	385.12
6964101	Morro Bay Garbage			160 Atascadero - Act# 4150-2254-001 07/01- 08/01/2020	07/31/20	Check	165637	1,186.05	1,186.05
							Total	\$16,330.41	\$1,709.09

Month **August 2020** Totals \$1,709.09 \$0.00 \$1,709.09

09/17/2020	2021-00000233	JE	AP	A/P Invoice Entry	Accounts Payable		517.09		2,226.18
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
6697033	Morro Bay Garbage			Trash Service 08/01/20-08/31/20	09/01/2020	Check	165820	14,679.01	131.97

Accumulated Transaction Listing

G/L Date Range 07/01/20 - 09/30/20

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month August 2020 Totals							\$82.92	\$0.00	\$82.92
Account Outside Equipment Repair Totals							\$82.92	\$0.00	\$82.92
Department Wastewater Treatment Totals							\$418,234.67	\$6,653.56	
G/L Account Number 599-7710 8501 Transfers Out (see transactions below in 599-7710-8580)							Balance To Date:		\$0.00
09/30/2020	2021-00000331	JE	GL	1st Qtr FY 20/21 IT Tech CAP Transfer to 450	JE 911-21		6,929.75		6,929.75
09/30/2020	2021-00000332	JE	GL	1st Qtr Risk Mgmt Cost transfers to 430	JE 911A-21		1,253.50		8,183.25
09/30/2020	2021-00000379	JE	GL	Cor IT CAP transfer acct # to where budgeted	JE 917-21			6,929.75	1,253.50
09/30/2020	2021-00000379	JE	GL	Cor CAP transfer acct # to where budgeted	JE 917-21			1,253.50	.00
Month September 2020 Totals							\$8,183.25	\$8,183.25	\$0.00
Account Transfers Out Totals							\$8,183.25	\$8,183.25	\$0.00
G/L Account Number 599-7710 8510 Transfer To General Fund							Balance To Date:		\$0.00
09/30/2020	2021-00000331	JE	GL	1st Qtr FY 20/21 CAP Transfer to GF	JE 911-21		39,353.50		39,353.50
Month September 2020 Totals							\$39,353.50	\$0.00	\$39,353.50
Account Transfer To General Fund Totals							\$39,353.50	\$0.00	\$39,353.50
G/L Account Number 599-7710 8580 TRFR To Internal Svc Fund							Balance To Date:		\$0.00
09/30/2020	2021-00000379	JE	GL	Cor IT CAP transfer acct # to where budgeted	JE 917-21		6,929.75		6,929.75
09/30/2020	2021-00000379	JE	GL	Cor RM CAP transfer acct # to where budgeted	JE 917-21		1,253.50		8,183.25
Month September 2020 Totals							\$8,183.25	\$0.00	\$8,183.25
Account TRFR To Internal Svc Fund Totals							\$8,183.25	\$0.00	\$8,183.25
Department Interfund Transactions Totals							\$55,720.00	\$8,183.25	
Fund MB/CS Waste Water Fund Totals							\$473,954.67	\$14,836.81	
Grand Totals							\$473,954.67	\$14,836.81	\$459,117.86

CAYUCOS SANITARY DISTRICT

BASIC FINANCIAL STATEMENTS

June 30, 2020

CAYUCOS SANITARY DISTRICT
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June 30, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Cayucos Sanitary District
Cayucos, California

Report on the Financial Statements

We have audited the accompanying basic financial statements of the Cayucos Sanitary District (District) as of and for the fiscal year ended June 30, 2020, and the related notes to the 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.

Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 respective financial position of the Cayucos Sanitary District, as of June 30, 2020, and the respective changes in financial position and cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3 through 10, Schedule of Proportionate Share of Net Pension Liability on page 31, and the Schedule of Net Pension Contributions on page 32, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

We have previously audited the Cayucos Sanitary District’s 2019 financial statements, and our report dated October 17, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2020 on our consideration of the Cayucos Sanitary District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Mosa, Remy & Hartgeheim LLP

Santa Maria, California

October 29, 2020

Cayucos Sanitary District Management's Discussion and Analysis

This section of the financial statements is a highlight of the financial condition and activities for the 2019-2020 fiscal year (FY). The discussion and analysis of the Cayucos Sanitary District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2020. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should review the discussion and analysis in conjunction with the basic financial statements as well as the notes to the basic financial statements to enhance their understanding of the District's financial performance.

The District accounting system is an Enterprise Fund. This is similar to the private sector accounting system. The revenue is primarily generated by service charges with the exception of property tax revenue, investment revenue and other income. Expenses are stated as operating expenses, and capital expenses are capitalized and depreciated over the lives of the fixed assets.

FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year (FY) 2019-2020 are as follows:

Gross wages increased overall by \$124,869 or 46%. Wages ordinarily will increase with regular employee longevity/merit/COLA increases however, the notable increase is due to filling a long term vacancy of Administrative staff compounded with the addition of the District Manager as a full-time employee.

Payroll taxes and fringe benefits increased by \$39,048 or 30% in FY 2019-2020 due to the same factors mentioned above.

The increase in Director expenses was a result of a having a full complement of Board Members (Directors) for the entire fiscal year.

SOURCES OF REVENUES

The District's total revenue for the fiscal year was \$4,115,683 inclusive of the following:

Sewer Service (User) Charge

The major source of revenue for the District is the sewer service charge assessed to all customers who are users of the District's sewerage facilities. Sewer service charges generated \$2,878,421 in annual revenue to the District, equal to 70% of total revenues.

Sewer Standby (Service Availability) Fee

The District charges its customers who are owners of vacant lots \$7.50 monthly per each vacant, buildable parcel (lot) for the expense of maintaining a sewer system available to vacant properties. Sewer standby (service availability) fees generated \$20,779 in annual revenue to the District, less than 1% of total revenues.

Property Tax

The District receives a pro rata share of property tax (ad valorem) revenues collected by the County of San Luis Obispo for properties located within the District's service boundaries. This portion of revenue includes secured, unsecured, unitary and supplemental property taxes. The secured property tax increases 2% per year. The District's property tax revenue this year was

\$908,152 representing 22% of total revenues.

Sewer Connection and Permit Fees

The District currently charges a sewer connection fee of \$7,960 for connecting to the District's sewerage facilities. Of the \$7,960, \$100.00 represents the charge for the sewer connection inspection fee. In FY 2019-2020, the District generated \$23,580 in combined sewer connection fees and sewer permit fees representing less than 1% of total revenues.

Other permit fees of \$3,350 include charges for processing and issuance of Sewer Will-Serves. District staff reviews all plans for new construction and remodel projects and inspects all sewer tie-ins occurring within the District's boundaries.

Interest Income

The District invests surplus monies not required for immediate necessity of the District in accordance with the provisions of California Government Code Sections 5921 and 53601 et. seq. For this purpose, the District maintains two investment accounts, one with Corestone, Inc., working through Cetera Advisor Networks, LLC and the second with CalTrust, a state agency administered through Ultimus Fund Solutions. The District's investments are primarily in U.S. Treasury Securities, Certificates of Deposit, and Mortgage-Backed Securities such as GNMA's and FNMA's. In addition, the District maintains an account with the State of California's Local Agency Investment Fund (LAIF).

The District manages its exposure to interest rate risk by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Interest from investment holdings generated \$112,937 in interest or 3% of total revenues.

Rental Income

The District derives rental income from long term leases it jointly holds with the City of Morro Bay on parcels of real property adjacent to the Morro Bay-Cayucos Wastewater Treatment Plant that are not needed for current operations. The rental income generated in FY 2019-2020 was \$38,708 in annual revenue to the District or less than 1% of total revenues.

Solid Waste Franchise Fee

The District derives a 10% franchise fee based on gross solid waste and recycling receipts of the franchisee, Mission Country Disposal (a subsidiary of Waste Connections, Inc.) which brought in revenues of \$78,320 or approximately 1.9% of total revenues.

Miscellaneous Income

In FY 2019-2020 the District received \$51,436 in miscellaneous income derived from various sources. The District was reimbursed \$25,292 by the City of Morro Bay for overpayment of Earthquake insurance for FY 18/19 and was reimbursed \$4,704 by other agencies. Additionally, the District received, \$8,872 representing annual revenue from Mission Country Disposal for a recycling development program, \$9,068 from the County of SLO for ESMF/EDF proceeds from SB 1090, and \$3,500 from the State of California Department of Transportation for granting an aerial easement.

SOURCES OF EXPENSES

The total expenses of the District in FY 2019-2020 were \$2,636,503. There was an overall increase of \$805,127 equal to a 44% increase from prior FY 2018-2019 as shown below.

CATEGORY	FYE 2020	FYE 2019	\$ CHANGE	% CHANGE
Gross Wages	\$393,739	\$268,870	\$124,869	46%
Payroll Taxes and Benefits	\$169,577	\$130,529	\$39,048	30%
Directors' Fees	\$9,518	\$4,900	\$4,618	94%
Office Expense	\$24,952	\$27,284	-\$2,332	-9%
Dues and Subscriptions	\$6,695	\$6,385	\$310	5%
Business Expense	\$3,799	\$7,967	-\$4,168	-52%
Permits and Licenses	\$3,234	\$2,938	\$296	10%
Professional Services	\$94,773	\$62,692	\$32,081	51%
Insurance	\$141,056	\$115,065	\$25,991	23%
Taxes & Assessments	\$33,055	\$31,155	\$1,900	6%
Utilities	\$53,559	\$50,159	\$3,400	7%
Telephone	\$5,633	\$5,463	\$170	3%
Vehicle Expense	\$7,794	\$10,300	-\$2,506	-24%
Maintenance and Operations	\$37,134	\$79,638	-\$42,504	-53%
Wastewater Treatment Plant O&M (Includes MMRP Funding)	\$361,711	\$373,797	-\$12,086	-3%
Depreciation	\$377,719	\$380,822	-\$3,103	-1%
Total Operating Expenses	\$1,723,948	\$1,557,964	\$165,984	11%
Interest Expense	\$912,555	\$273,412	\$639,143	234%
Total Non-Operating Expenses	\$912,555	\$273,412	\$639,143	234%
Total Expenses	\$2,636,503	\$1,831,376	\$805,127	44%

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of fiscal year 2019-2020, the District held \$36,524,341 in capital assets with nearly \$29 million invested in the new treatment facility and the balance attributed primarily to sewer related infrastructure. This amount represents a net increase (including additions, deletions and accumulated depreciation) of \$20,001,487.

	FYE 2020	FYE 2019	CHANGE
Land	\$3,769,048	\$3,768,848	\$200
Construction in Progress	\$28,762,745	\$8,502,268	\$20,260,477
Construction in Progress-WWTP	\$55,825	\$55,825	\$0
CWSP	\$46,883	\$46,883	\$0
Total Non-Depreciable	\$32,634,501	\$12,373,824	\$20,260,677
Facility - Office	\$1,243,019	\$1,243,019	0%
Conveyance System	\$4,900,734	\$4,900,734	0%
Subsurface Lines	\$2,098,642	\$2,098,642	0%
Sewage Collection Facilities	\$1,878,589	\$1,878,589	0%
Sewage Treatment Facilities	\$5,542,407	\$5,542,407	0%
Trucks	\$109,212	\$109,212	0%
Office Equipment	\$65,822	\$106,930	-38.44%
Collection Equipment	\$584,055	\$489,804	19.24%
Total Depreciable	\$16,422,480	\$16,369,337	Less than 1%
TOTAL CAPITAL ASSETS	\$49,056,981	\$28,743,161	\$20,313,820
Less: Accumulated Depreciation	(\$12,532,640)	(\$12,220,307)	(\$312,333)
NET CAPITAL ASSETS	\$36,524,341	\$16,522,854	\$20,001,487

This fiscal year major capital projects, equipment purchases and asset acquisitions included are explained below:

CONSTRUCTION IN PROGRESS (CIP)

In the District's continuing upkeep and upgrade of its wastewater collection system, \$103,000 was invested in point repairs, computer/server replacements, Lift Station 2 pump replacement, purchase of a VacTron trailer, and engineering costs associated with the CalTrans Toro Creek Bridge replacement project.

The District's main focus this past fiscal year has been the Cayucos Sustainable Water Project (CSWP). On-going construction costs stand at \$29 million as of June 30, 2020.

Long Term Debt:

The costs of the CSWP facility have been fully approved by the USDA Rural Development Program which will overtake funding of the project in 2021 via a low-interest 40-year loan once construction has been completed. In the meantime, bridge loans from Western Alliance Bank are being utilized and are three-fold:

Western Alliance Series A (2018): \$22,000,000

Western Alliance Series A-1 (2019): \$6,804,844

Western Alliance Series B (2018): \$5 million line of credit available

When construction is complete, the bridge loans from Western Alliance bank will be retired and the USDA loan will become primary.

CURRENT FINANCIAL ISSUES AND CONCERNS

The District is financially stable to meet any increasing operating costs and capital improvement projects.

Morro Bay-Cayucos Sanitary District Wastewater Treatment Plant (WWTP) Project:

In 2005, the Morro Bay City Council and Cayucos Sanitary District Board (MBCSD) adopted an eight (8) year full secondary compliance schedule for upgrading the treatment process at their jointly-owned wastewater treatment plant to comply with full secondary treatment standards by no later than March 31, 2014. Carollo Engineers completed the Facility Master Plan for the WWTP Upgrade in final draft form.

On May 28, 2008, a contract was let for environmental review to Environmental Science Associates (ESA) for a not to exceed amount of \$288,770. Their work was progressing at fiscal year-end. A flood analysis was performed by Wallace Group Engineers as a component of the environmental review. As a result of the flood analysis it was determined that the flood mitigation costs to complete the upgrade of the current WWTP were prohibitive and the Upgrade would need to take place adjacent to the existing plant. December 4, 2008, the City and District were granted a final 5 year 301(h) modified NPDES Permit from the State Water Resources Control Board for continued discharge from the WWTP to the ocean outfall. This permit was to cover the majority if not all of the WWTP Project when full secondary treatment standards were achieved.

On January 11, 2011, the Morro Bay City Council conditionally approved a Coastal Development Permit (CDP) for MBCSD's request to upgrade the existing WWTP and certified the

Environmental Impact Report (EIR) for the proposed project. The City's approval of the CDP was appealed to the California Coastal Commission (CCC). As a result of the appeal, the CCC asserted jurisdiction over the project's CDP. Per CCC Staff direction, MBCSD conducted an additional WWTP Alternatives Analysis to evaluate whether there is a more appropriate site to locate the WWTP.

On January 10, 2013 at the CCC meeting, the CCC voted to deny the CDP for construction of an upgraded wastewater treatment plant at its existing location. The denial was based in part on inconsistency with the Local Coastal Plan - Zoning, the failure of a major Public Works Infrastructure Project to avoid coastal hazards, the lack of project design to include a reclaimed water component and that the project is located within an LCP-designated sensitive view area. As a result of the CCC denial, the project was abandoned and all expenditures to date written off the Capital Asset schedule.

Cayucos Sustainable Water Project (CSWP):

In February 2013, the District contracted with Water Systems Consultants (WSC) to prepare a Wastewater Treatment Alternatives Development Study to examine locations and treatment possibilities for the District. In June 2013 WSC completed their study and the District accepted the final draft. The District then began discussions with the regulatory agencies for review of the concepts outlined in the WSC study.

In February 2015, the City of Morro Bay presented the District with a Memorandum of Understanding (MOU) detailing the payment and governance structure of a new Wastewater Treatment Facility at the City of Morro Bay chosen facility site Rancho Colina. At a JPA meeting, the Cayucos Sanitary District staff and Board presented a revised MOU to the City of Morro Bay based on the principals of the existing JPA's cooperative coownership and governance structure. The District was informed by the City of Morro Bay that the MOU terms were non-negotiable. Presented with a non-negotiable MOU, the District held a town hall open public meeting on April 23, 2015 to discuss options with the community. There was overwhelming support for the CSD to pursue options for the creation of a community treatment facility with the ability to produce reclaimed wastewater in order to help provide a sustainable water supply for the community's future.

On April 30, 2015 the CSD Board unanimously passed resolution 2015-1, **"A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAYUCOS SANITARY DISTRICT DECLARING ITS INTENTION TO INDEPENDENTLY PURSUE ALTERNATIVES FOR WASTEWATER TREATMENT AND WATER RECLAMATION"** ceasing all participation with City of Morro Bay in respect to their new wastewater treatment facility. In June 2015, the CSD initiated contracts with WSC and Firma for beneficial use analysis, side constraints and wastewater characterization studies. These studies were presented to the public at a town hall meeting in January 2016.

In February 2016, the Comparative analysis was presented to the Board. After some discussion, the Board directed staff to pursue two sites for the location of the treatment facility. The sites were the Toro Creek Road site and the Montecito Creek Road site, with the Toro Creek site the preferred alternative.

CAYUCOS SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

On April 1st, 2016, the CSD opened escrow on the Toro Creek property and on July 26th escrow closed. The Toro Creek property was purchased for \$3.6 million and consists of two lots, Lot 8, 76 acres and Lot 10, 141 acres.

In January 2017 Firma finished the CSWP Draft EIR for presentation and review.

On February 9, 2017 the CSD held a Town Hall meeting to present the DEIR, inform the public of CSWP's current progress, and upcoming Proposition 218 proposed rate increase. At the regular February 16, 2017 Board meeting, the Board authorized the Proposition 218 notice that put in motion the five-year rate increase to establish the monthly sewer charges.

On April 20, 2017, the Board held a Proposition 218 hearing. A formal count of 41 protest letters were received, far below the more than 1,200 protests necessary for the proposition to fail. The proposition established a 5-year rate increase effective each July 1, beginning in 2017. Also, during the April 20, 2017 meeting, by unanimous roll call vote, the Board approved Resolution 2017-3 certifying the CSWP FEIR (Final Environmental Impact Report).

On June 22, 2017, the San Luis Obispo County Planning Commission accepted the District's FEIR and officially adopted Planning Commission Resolution No. 2017-008 approving the land use permits for the construction of the CSWP.

In July of 2017, the District secured \$24,946,000 from the USDA Rural Development Program for the construction of the District's new wastewater treatment facility. Of this amount, \$2.81 million is in grant monies and \$22,136,000 is a low interest, 40-year loan from the same USDA program. As a term of conditions of the USDA loan, the District received an interim construction loan from Western Alliance Bank to provide the funding during construction. Western Alliance also provided the District with an additional \$5.0 million dollar line of credit, not subject to the USDA take out monies.

In October of 2018, the District began grading operations.

On April 25, 2019, after a competitive bidding process, construction of the Cayucos Sustainable Water Project was awarded to Cushman Contracting Corporation.

In May of 2019, the USDA Rural Development Program granted the District an additional \$1.6 million in grant money and an additional \$2.2 million to the loan amount. With this supplementary funding the District increased its interim construction loan through Western Alliance by an additional \$6,804,844. In total, the District has now secured \$28.8 million in loans of which \$4.5 million is in grants from the USDA Rural Development Program.

In June 2019, construction of the Cayucos Sustainable Water Project began. The project's estimated completion date is December 2020.

During the summer of 2019, the District acquired portions of property adjacent to Lift Station 5 and a loading line for outfall from Chevron Land and Development. In September 2019, the District received its Coastal Development Permit from the California Coastal Commission to proceed with this property acquisition and permitted use of the outfall.

District's Investment Portfolio and Financial Management Strategy:

In preparation for the design of the new wastewater facility the District Board directed staff to place the low earning money market funds into two accounts at Wells Fargo Bank. At this time the CSD has a Capital Improvement account and a Construction Operating account through Wells Fargo. Additionally, the CSD continues to have long term investments in the US Treasury bond market for safety and liquidity in an effort to protect the District's cash holdings from any economic downturns.

Contacting the District's Financial Management:

This report is a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information please contact Rick Koon, District Manager at (805) 995-3290 or address: P.O. Box 333, 200 Ash Avenue, Cayucos, CA, 93430.

CAYUCOS SANITARY DISTRICT
STATEMENT OF NET POSITION - ENTERPRISE FUND
June 30, 2020
With Comparative Totals for June 30, 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets:		
Cash and investments - cash equivalents (Note 3)	\$ 4,179,804	\$ 2,761,196
Cash and investments - cash equivalents, restricted for capital projects (Note 3)	7,054,085	12,444,323
Cash and investments - non cash equivalents (Note 3)	1,057,584	1,057,584
Accounts receivable	75,144	56,875
Interest receivable	577	629
Other receivables	19,740	29,290
Land held for resale	2,743,405	
	<u>15,130,339</u>	<u>16,349,897</u>
Capital Assets (Note 4):		
Non depreciable		
Land	3,769,048	3,768,848
Construction in progress	28,762,745	8,502,268
Construction in progress - CSWP alternatives analysis	55,825	55,825
Construction in progress - WWTP alternatives analysis	46,883	46,883
Depreciable		
Subsurface lines	2,098,642	2,098,642
Sewage collection facilities	1,878,589	1,878,589
Conveyance system	4,900,734	4,900,734
Sewage treatment facilities	5,542,407	5,542,407
Trucks	109,212	109,212
Office equipment	65,822	106,930
Collection equipment	584,055	489,804
Office building	1,243,019	1,243,019
	49,056,981	28,743,161
Accumulated depreciation	<u>(12,532,640)</u>	<u>(12,220,307)</u>
Net capital assets	<u>36,524,341</u>	<u>16,522,854</u>
Total assets	<u>51,654,680</u>	<u>32,872,751</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	<u>157,691</u>	<u>159,872</u>
Total deferred outflows of resources	<u>157,691</u>	<u>159,872</u>

The notes to basic financial statements are an integral part of this statement.

CAYUCOS SANITARY DISTRICT
STATEMENT OF NET POSITION - ENTERPRISE FUND
June 30, 2020
With Comparative Totals for June 30, 2019

	<u>2020</u>	<u>2019</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 2,191,110	\$ 210,744
Payable to the City of Morro Bay - operations and maintenance	94,654	95,909
Accrued payroll	14,986	7,749
Accrued interest	273,254	132,071
Customer deposits	325	325
Security deposit - MCD	25,000	25,000
Current portion of compensated absences (Note 7)	9,947	32,282
Current portion of construction loans payable (Note 5)	<u>28,804,844</u>	<u>13,510,320</u>
Total current liabilities	31,414,120	14,014,400
Long-Term Liabilities:		
Compensated absences (Note 7)	19,895	
Net pension liability (Note 8)	636,106	584,314
Construction loans payable (Note 5)		<u>50,000</u>
Total liabilities	<u>32,070,121</u>	<u>14,648,714</u>
DEFERRED INFLOWS OF RESOURCES		
Pensions	<u>45,922</u>	<u>36,992</u>
Total deferred inflows of resources	<u>45,922</u>	<u>36,992</u>
NET POSITION		
Net investment in capital assets	7,719,497	15,406,857
Restricted for construction	4,904,415	12,444,323
Unrestricted	<u>7,072,416</u>	<u>(9,504,263)</u>
Total net position	<u>\$ 19,696,328</u>	<u>\$ 18,346,917</u>

The notes to basic financial statements are an integral part of this statement.

CAYUCOS SANITARY DISTRICT**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
ENTERPRISE FUND**

For the Fiscal Year Ended June 30, 2020

With Comparative Totals for the Fiscal Year Ended June 30, 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues:		
Sewer services fees	\$ 2,878,421	\$ 2,676,794
Permit fees	3,350	4,350
	<u>2,881,771</u>	<u>2,681,144</u>
Operating Expenses:		
Gross wages	393,739	268,870
Payroll taxes and benefits	169,577	130,529
Directors' fees	9,518	4,900
Office expense	24,952	27,284
Dues and subscriptions	6,695	6,385
Misc. business expense	3,799	7,967
Permits and licenses	3,234	2,938
Professional services	94,773	62,692
Insurance	141,056	115,065
Taxes and assessments	33,055	31,155
Utilities	53,559	50,159
Telephone	5,633	5,463
Vehicle expense	7,794	10,300
Maintenance and operations	37,134	79,638
Treatment plant	361,711	373,797
Depreciation	377,719	380,822
	<u>1,723,948</u>	<u>1,557,964</u>
Total operating expenses		
Net operating income (loss)	<u>1,157,823</u>	<u>1,123,180</u>
Non-Operating Revenues (Expenses):		
Rent income	38,708	77,464
Taxes and assessments	908,152	891,678
Investment income	112,937	88,104
Franchise fees	78,320	64,831
Interest expense	(912,555)	(273,412)
Other revenue	51,436	6,488
Stand by fees	20,779	18,906
	<u>297,777</u>	<u>874,059</u>
Total non-operating revenues (expenses)		
Capital Contributions:		
Connection fees	23,580	47,060
	<u>1,479,180</u>	<u>2,044,299</u>
Change in net position		
Net position:		
Net position, beginning of fiscal year	18,346,917	16,302,618
Prior-period adjustment	(129,769)	
Net position, beginning of fiscal year, restated	<u>18,217,148</u>	<u>16,302,618</u>
Net position, end of fiscal year	<u>\$ 19,696,328</u>	<u>\$ 18,346,917</u>

The notes to basic financial statements are an integral part of this statement.

CAYUCOS SANITARY DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
For the Fiscal Year Ended June 30, 2020
With Comparative Totals for the Fiscal Year Ended June 30, 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 2,873,052	\$ 2,647,921
Payments to vendors	(943,954)	(699,984)
Payments to employees	(537,544)	(396,064)
	<u>1,391,554</u>	<u>1,551,873</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	908,152	891,678
Franchise fees	78,320	64,831
Stand by fees	20,779	18,906
Other revenue	51,436	6,488
	<u>1,058,687</u>	<u>981,903</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(18,279,536)	(2,781,590)
Proceeds from construction loan payable	15,294,524	11,000,000
Principal paid on long-term debt	(50,000)	
Interest paid on long-term debt	(771,372)	(177,074)
Connection fees	23,580	47,060
	<u>(3,782,804)</u>	<u>8,088,396</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	112,989	88,052
Rent	38,708	77,464
Purchase of land held for resale	(2,743,405)	
Sale/purchase of investments	(47,359)	26,520
	<u>(2,639,067)</u>	<u>192,036</u>
Net increase (decrease) in cash and cash equivalents	(3,971,630)	10,814,208
Cash and cash equivalents, July 1	<u>15,205,519</u>	<u>4,391,311</u>
Cash and cash equivalents, June 30	<u>\$ 11,233,889</u>	<u>\$ 15,205,519</u>
Reconciliation to Statement of Net Position:		
Cash and investments - cash equivalents	\$ 4,179,804	\$ 2,761,196
Cash and investments - cash equivalents, restricted for capital projects	<u>7,054,085</u>	<u>12,444,323</u>
Total Cash and investments- cash equivalents	<u>\$ 11,233,889</u>	<u>\$ 15,205,519</u>

The notes to basic financial statements are an integral part of this statement.

CAYUCOS SANITARY DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
For the Fiscal Year Ended June 30, 2020
With Comparative Totals for the Fiscal Year Ended June 30, 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of operating income to net cash provided		
by operating activities:		
Operating income	\$ 1,157,823	\$ 1,123,180
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	377,719	380,822
Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:		
Accounts receivable	(18,269)	(13,818)
Other receivables	9,550	(19,405)
Deferred outflows	2,181	40,732
Payable to the City of Morro Bay	(1,255)	(50,963)
Accounts payable	(169,304)	123,822
Accrued payroll	7,237	1,088
Compensated absences	(2,440)	(40,626)
Net pension liability	51,792	(8,579)
Deferred inflows	(23,480)	15,620
Net cash provided by operating activities	<u>\$ 1,391,554</u>	<u>\$ 1,551,873</u>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 - REPORTING ENTITY

The reporting entity is the Cayucos Sanitary District, which began operations in 1942, under the authorization of Section 6400 et. seq. of the Health and Safety Code of the State of California. The District operates under the direction of a board of directors who are elected by the residents of Cayucos. The District provides wastewater disposal services.

The District is a Sanitary District as defined under State Code Section: 61000. A Sanitary District is a public agency (State Code Section: 12463.1) which is a State instrumentality (State Code Section: 23706). State instrumentalities are exempt from federal and state income taxes.

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61 and No. 80.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Accounting Policies - The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The District has elected not to follow subsequent private-sector guidance.

- B. Accounting Method - The District is organized as an Enterprise Fund and follows the accrual method of accounting, whereby revenues are recorded as earned, and expenses are recorded when incurred.

- C. Fund Financial Statements - The fund financial statements provide information about the District's proprietary fund.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

GASB Statement No. 34, defines major funds and requires that the District's major business-type fund be identified and presented separately in the fund financial statements.

Major funds are defined as funds that have either assets, liabilities, revenues or expenses equal to ten percent of their fund-type total and five percent of the grand total. The District maintains one proprietary fund.

Proprietary Fund Type

Enterprise Fund

Enterprise fund is used to account for operations that are (a) financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The District reported its enterprise fund as a major fund in the accompanying basic financial statements.

Sewer Utility Fund is used to account for the provision of sewer services to residents of Cayucos.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- D. Cash and Cash Equivalents - For purposes of the statement of cash flows, cash and cash equivalents include restricted and unrestricted cash and restricted and unrestricted certificates of deposit with original maturities of three months or less.
- E. Property, Plant, and Equipment – The District uses a \$5,000 minimum capitalization threshold. Capital assets purchased by the District are recorded at cost. Contributed or donated capital assets are recorded at fair value when acquired.
- F. Depreciation – Capital assets owned by the District are depreciated over their estimated useful lives (ranging from 5-40 years) under the straight-line method of depreciation.
- G. Receivables - The District did not experience any significant bad debt losses; accordingly, no provision has been made for doubtful accounts, and accounts receivable is shown at full value.
- H. Unearned Revenue - The District bills customers in advance, thus amounts received prior to services being rendered by the District are recorded as unearned revenue.
- I. Encumbrances - Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the District.
- J. Compensated Absences - Accumulated unpaid employee vacation and sick leave benefits are recognized as liabilities of the District. Unused vacation is paid in full upon termination end of an employee’s employment for up to 30 days accrual and unused sick leave is paid out for one half of accumulated time up to 90 days accrued. The amounts are included in current liabilities.
- K. Property Taxes - Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:
- Property Valuations - Are established by the Assessor of the County of San Luis Obispo for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.
- Tax Collections - Are the responsibility of the county tax collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments.
- Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the county auditor-controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.
- Property Tax Administration Fees - The State of California FY 90-91 Budget Act, authorized counties to collect an administrative fee for collection and distribution of property taxes. Property taxes are recorded as net of administrative fees withheld during the fiscal year.
- Tax Levies - Are limited to 1% of full value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.
- Tax Levy Dates - Are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Restricted Net Position – Restricted net position are financial resources segregated for a special purpose such as construction of improvements and financing of debt obligations. These financial resources are for the benefit of a distinct group and as such are legally or contractually restricted.

M. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the AICPA, 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 reported period. Actual results could differ from those estimates.

N. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is net investment in capital assets consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position is the portion of net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Cayucos Sanitary District's California Public Employee's Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*," and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 8 for a detailed listing of the deferred inflows of resources the District has reported.

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provisions of this statement are effective for fiscal years beginning December 15, 2019.

NOTE 3 - CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 72. On June 30, 2020 and June 30, 2019, the District had the following cash and investments on hand:

	<u>2020</u>	<u>2019</u>
Cash on hand	\$ 175	\$ 175
Cash in banks	3,165,539	14,956,159
Investments	9,125,759	1,306,769
Total	<u>\$ 12,291,473</u>	<u>\$ 16,263,103</u>

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 3 - CASH AND INVESTMENTS (Continued)

Cash and investments listed above are presented on the accompanying basic financial statements, as follows:

Cash and investments-cash equivalents	\$ 4,179,804	\$ 2,761,196
Cash and investments-cash equivalents restricted for capital projects	7,054,085	12,444,323
Cash and investments-non cash equivalents	<u>1,057,584</u>	<u>1,057,584</u>
Total	<u>\$ 12,291,473</u>	<u>\$ 16,263,103</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2020:

		<u>Fair Value Measurement Using</u>		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Investments by fair value level</u>				
Debt securities				
	\$ 80,880	\$ 80,880	\$ -	\$ -
Mortgage pass-through securities	80,880	80,880	-	-
Total investments measured at fair value	<u>80,880</u>	<u>\$ 80,880</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at amortized cost				
	7,332,233			
Money market funds	1,679,260			
CalTrust medium term fund	25,000			
Certificate of deposit	8,386			
LAIF	<u>\$ 9,125,759</u>			
Total investments	<u>\$ 9,125,759</u>			

Investments Authorized by the California Government Code

The table below identifies the investment types that are authorized for the District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	N/A	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	5 years	15%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
State Registered Warrants, Notes, or Bonds	5 years	None	None
Notes and Bonds of other Local California Agencies	5 years	None	None

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 3 - CASH AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	2020			
		Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Mortgage pass-through securities	\$ 80,880	\$ -	\$ 136	\$ 2,343	\$ 78,401
CalTrust medium term fund	1,679,260	1,679,260			
Certificate of deposit	25,000	25,000			
State investment pool (LAIF)	8,386	8,386			
Money market funds	7,332,233	7,332,233			
	<u>\$ 9,125,759</u>	<u>\$ 9,044,879</u>	<u>\$ 136</u>	<u>\$ 2,343</u>	<u>\$ 78,401</u>

Investment Type	Carrying Amount	2019			
		Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Mortgage pass-through securities	\$ 88,159	\$ -	\$ -	\$ 3,604	\$ 84,555
Federal agency securities	496,870	496,870			
CalTrust medium term fund	472,555	472,555			
Certificate of deposit	25,000	25,000			
State investment pool (LAIF)	8,193	8,193			
Money market funds	215,992	215,992			
	<u>\$ 1,306,769</u>	<u>\$ 1,218,610</u>	<u>\$ -</u>	<u>\$ 3,604</u>	<u>\$ 84,555</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	2020			
			Rating as of Fiscal Year End			
			AAA	AA-	Baa	Not Rated
Mortgage pass-through securities	\$ 80,880	N/A	\$ 80,880	\$ -	\$ -	\$ -
CalTrust medium term fund	1,679,260	N/A				1,679,260
Certificate of deposit	25,000	N/A				25,000
State investment pool (LAIF)	8,386	N/A				8,386
Money market funds	7,332,233	N/A				7,332,233
	<u>\$ 9,125,759</u>		<u>\$ 80,880</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,044,879</u>

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 3 - CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment Type	Carrying Amount	Minimum Legal Rating	2019			
			Rating as of Fiscal Year End			Not Rated
			AAA	AA+	AA-	
Mortgage pass-through securities	\$ 88,159	N/A	\$ 88,159	\$ -	\$ -	\$ -
Federal agency securities	496,870	N/A	496,870			
CalTrust medium term fund	472,555	N/A				472,555
Certificate of deposit	25,000	N/A				25,000
State investment pool (LAIF)	8,193	N/A				8,193
Money market funds	215,992	N/A				215,992
	<u>\$ 1,306,769</u>		<u>\$ 585,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 721,740</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments is as follows:

Investment Type	Reported Amount	
	2020	2019
Federal agency securities	\$ -	\$ 496,870

Custodial Credit Risk

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

As of June 30, 2020, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. As of June 30, 2020, the District's investments in the following types were held by the same broker-dealer (counterparty) that was used by the District to buy securities:

same broker/dealer:

Investment Type	Reported Amount	
	2020	2019
Federal agency securities	\$ -	\$ 496,870
Mortgage pass-through securities	\$ 80,880	\$ 88,159
Money market funds	\$ 7,332,233	\$ 215,992

Investment in State Pool (LAIF)

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.

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 4 - SCHEDULE OF CAPITAL ASSETS

A schedule of changes in capital assets and depreciation for the fiscal year ended June 30, 2020, is shown below:

	Balance July 1, 2019	Additions	Deletions / Transfers	Prior-period Adjustment	Balance June 30, 2020
Non-depreciable					
Land	\$ 3,768,848	\$ 200	\$ -	\$ -	\$ 3,769,048
Construction in progress	8,502,268	20,407,534	(97,057)	(50,000)	28,762,745
Construction in progress-CSWP alternatives analysis	55,825				55,825
Construction in progress-WWTP alternatives analysis	46,883				46,883
Total non depreciable	\$ 12,373,824	\$ 20,407,734	\$ (97,057)	\$ (50,000)	\$ 32,634,501
Depreciable					
Office building	\$ 1,243,019	\$ -	\$ -	\$ -	\$ 1,243,019
Subsurface lines	2,098,642				2,098,642
Sewage collection facilities	1,878,589				1,878,589
Conveyance system	4,900,734				4,900,734
Sewage treatment facilities	5,542,407				5,542,407
Collection equipment	489,804		94,251		584,055
Office equipment	106,930	21,472	(62,580)		65,822
Trucks	109,212				109,212
	16,369,337	21,472	31,671		16,422,480
Less accumulated depreciation	12,220,307	377,719	(65,386)		12,532,640
Total depreciable	\$ 4,149,030	\$ (356,247)	\$ 97,057	\$ -	\$ 3,889,840
Net capital assets	\$ 16,522,854	\$ 20,051,487	\$ -	\$ (50,000)	\$ 36,524,341

A schedule of changes in capital assets and depreciation for the fiscal year ended June 30, 2019, is shown below:

	Balance July 1, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Non-depreciable					
Land	\$ 3,768,848	\$ -	\$ -	\$ -	\$ 3,768,848
Construction in progress	5,756,396	2,759,511		(13,639)	8,502,268
Construction in progress-CSWP alternatives analysis	55,825				55,825
Construction in progress-WWTP alternatives analysis	46,883				46,883
Total non depreciable	\$ 9,627,952	\$ 2,759,511	\$ -	\$ (13,639)	\$ 12,373,824
Depreciable					
Office building	\$ 1,243,019	\$ -	\$ -	\$ -	\$ 1,243,019
Subsurface lines	2,098,642				2,098,642
Sewage collection facilities	1,842,871	22,079		13,639	1,878,589
Conveyance system	4,900,734				4,900,734
Sewage treatment facilities	5,542,407				5,542,407
Collection equipment	489,804				489,804
Office equipment	106,930				106,930
Trucks	109,212				109,212
	16,333,619	22,079		13,639	16,369,337
Less accumulated depreciation	11,839,485	380,822			12,220,307
Total depreciable	\$ 4,494,134	\$ (358,743)	\$ -	\$ 13,639	\$ 4,149,030
Net capital assets	\$ 14,122,086	\$ 2,400,768	\$ -	\$ -	\$ 16,522,854

CAYUCOS SANITARY DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 5 – CONSTRUCTION LOANS PAYABLE

On March 1, 2018, the District entered into a loan agreement with Public Property Financing Corporation of California for two loans, Series A loan, can be drawn down from \$22,000,000 and a Series B loan can be drawn down from \$5,000,000. On October 5, 2019, the District entered into a loan agreement for an additional \$6,804,844. The purpose of the loans was for bridge financing for the construction of the Wastewater Treatment Plant until USDA financing can be secured. The District will make semi-annual payments under the loan agreement through April 1, 2021 for Series A, and April 1, 2022 for Series B. The interest rate for Series A is 3.93% and for Series B is 4.64%.

As of June 30, 2020, the District had drawn down \$22,000,000 from Series A and \$50,000 from Series B, however, the \$50,000 from Series B was repaid in the 2019 Installment Purchase Contract Series A-1 issuance for a total drawn down total of \$6,804,844. The District expects to repay these construction loans with a USDA loan during the following fiscal year-end June 30, 2021. Future debt service payments on the existing debt are as follows:

Fiscal Year	Ending	Principal	Interest	Total
	2021	\$ 28,804,844	\$ 864,600	\$ 29,669,444
	<u>\$ 28,804,844</u>	<u>\$ 864,600</u>	<u>\$ 29,669,444</u>	

NOTE 6 – LONG-TERM DEBT

The changes in long-term debt at June 30, 2020, is as follows:

	July 1, 2019	Additions	Retirements	June 30, 2020	Due within one year
Construction loans payable	\$ 13,560,320	\$ 15,294,524	\$ 50,000	\$ 28,804,844	\$ 28,804,844
Compensated absences	32,282	25,327	27,767	29,842	9,947
Net pension liability	584,314	220,749	168,957	636,106	
	<u>\$ 14,176,916</u>	<u>\$ 15,540,600</u>	<u>\$ 246,724</u>	<u>\$ 29,470,792</u>	<u>\$ 28,814,791</u>

	July 1, 2018	Additions	Retirements	June 30, 2019	Due within one year
Construction loans payable	\$ 2,560,320	11,000,000	\$ -	\$ 13,560,320	\$ 13,510,320
Compensated absences	49,745		17,463	32,282	32,282
Net pension liability	592,893	48,505	57,084	584,314	
	<u>\$ 3,202,958</u>	<u>\$ 11,048,505</u>	<u>\$ 57,084</u>	<u>\$ 14,176,916</u>	<u>\$ 13,542,602</u>

NOTE 7 - COMPENSATED ABSENCES

As of June 30, 2020, it is estimated that the District's employees have \$29,842 of accumulated vested vacation time and sick leave. Accumulated unpaid employee vacation and sick leave benefits are recognized as liabilities of the District. The accumulated benefits will be liquidated in future years as employees elect to use them.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire Date		
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	11.432% + \$39,536	6.985% + \$825

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District was \$70,877 for the fiscal year ended June 30, 2020.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2020, the District reported a liability of \$636,106 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. The District's proportionate share of net pension liability for the miscellaneous plan as of June 30, 2018, and 2019 was as follows:

	<u>Miscellaneous</u>
Proportion-June 30, 2018	0.01550%
Proportion-June 30, 2019	0.01588%
Change-Increase (Decrease)	<u>0.00038%</u>

For the year ended June 30, 2020, the District recognized pension expense of \$133,779. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2020, the District reported

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 70,877	\$ -
Differences between expected and actual experience	44,180	3,423
Changes in assumptions	30,332	10,753
Net difference between projected and actual earnings on retirement plan investments		11,121
Adjustment due to differences in proportions	12,302	2,333
Difference in actual contributions and proportionate share of contributions		18,292
	<u>\$ 157,691</u>	<u>\$ 45,922</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$70,877 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal Year Ended June 30	Amount
2021	\$ 43,631
2022	(9,098)
2023	4,113
2024	2,246
Total	<u>\$ 40,892</u>

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.0% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90% Scale MP 2016 published by the Society of Actuaries. For more details on this table please refer to the 2017 experience study report.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate, and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

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

The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

	<u>1% Decrease 6.15%</u>	<u>Discount Rate 7.15%</u>	<u>1% Increase 8.15%</u>
District's proportionate share of the net pension plan liability	\$ 971,369	\$ 636,106	\$ 359,370

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2020, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2020.

NOTE 9 - CONTINGENCIES

According to the District’s attorney, no contingent liabilities are outstanding, and no lawsuits are pending of any real financial consequence.

NOTE 10 – PRIOR-PERIOD ADJUSTMENT

A prior-period adjustment was made to the Statement of Revenues, Expenses, and Changes in Net Position of (\$129,769). This was a result of loan closing costs record to construction in progress overstated by \$100,000 and the double recording of sewer lien collection revenue in the past of \$29,769.

NOTE 11 – SUBSEQUENT EVENTS

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Cayucos Sanitary District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Cayucos Sanitary District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity as of the date of issuance of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CAYUCOS SANITARY DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2020

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Proportion of the net pension liability	0.00621%	0.00606%	0.00598%	0.00590%
Proportionate share of the net pension liability	\$ 636,106	\$ 584,314	\$ 592,893	\$ 510,398
Covered payroll	\$ 309,496	\$ 296,478	\$ 287,078	\$ 283,428
Proportionate share of the net pension liability as percentage of covered payroll	205.5%	197.1%	206.5%	180.1%
Plan's total pension liability	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332	\$ 33,358,627,624
Plan's fiduciary net position	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376	\$ 24,705,532,291
Plan fiduciary net position as a percentage of the total pension liability	75.26%	75.26%	73.31%	74.06%
	<u>2016</u>	<u>2015</u>		
Proportion of the net pension liability	0.00569%	0.00469%		
Proportionate share of the net pension liability	\$ 390,527	\$ 291,955		
Covered payroll	\$ 252,538	\$ 257,826		
Proportionate share of the net pension liability as percentage of covered payroll	154.6%	113.2%		
Plan's total pension liability	\$ 31,771,217,402	\$ 30,829,966,631		
Plan's fiduciary net position	\$ 24,907,305,871	\$ 24,607,502,515		
Plan fiduciary net position as a percentage of the total pension liability	78.40%	79.82%		

Notes to Schedule:

Changes in assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

*- Fiscal year 2015 was the 1st year of implementation, thus only six years are shown.

CAYUCOS SANITARY DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2020

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution (actuarially determined)	\$ 70,877	\$ 58,972	\$ 57,084	\$ 51,948
Contribution in relation to the actuarially determined contributions	70,877	58,972	57,084	51,948
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 365,219	\$ 309,496	\$ 296,478	\$ 287,078
Contributions as a percentage of covered payroll	19.41%	19.05%	19.25%	18.10%
	<u>2016</u>	<u>2015</u>		
Contractually required contribution (actuarially determined)	\$ 50,972	\$ 40,776		
Contribution in relation to the actuarially determined contributions	50,972	40,776		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 283,428	\$ 252,538		
Contributions as a percentage of covered payroll	17.98%	16.15%		

Notes to Schedule

Valuation Date:	6/30/2014		
Actuarial cost method	Entry Age Normal		
Asset valuation method	5-year smoothed market		
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll.		
Discount rate	7.50%		
Amortization growth rate	3.75%		
Price inflation	3.25%		
Salary increases	3.75% plus merit component based on employee classification and years of service		
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females.		
Valuation Date:	6/30/2017	6/30/2016	6/30/2015
Discount Rate:	7.150%	7.375%	7.65%

*- Fiscal year 2015 was the 1st year of implementation, thus only six years are shown.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Cayucos Sanitary District
Cayucos, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Cayucos Sanitary District, which comprise the statement of net position as of June 30, 2020, and the related statements of revenues, expenses, and changes in net position, and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2020.

Internal Control Over Financial Reporting

In connection with our engagement to audit the financial statements of the District, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did not identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cayucos Sanitary District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim LLP

Santa Maria, California
October 29, 2020



October 29, 2020

Board of Directors
Cayucos Sanitary District
PO Box 333
Cayucos, CA 93430

We have audited the basic financial statements of Cayucos Sanitary District for the fiscal year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 29, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cayucos Sanitary District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2020. We noted no transactions entered into by the governmental unit during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and deferred inflows and outflows related to pension are based on the CalPERS actuary's expertise experience. We evaluated the key factors and assumptions used to develop the net pension liability and deferred inflows and outflows related to pension in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Defined Benefit Pension Plan in Note 8.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 29, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each fiscal year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Finding: The sewer lien revenues were recorded twice, once when the information was sent to the County for collections and again on the same accounts when the County remitted the collections to the District.

Recommendation: The District should create a formal policy or manual for collecting these items with clear steps on how to account for the revenue. The District should periodically review all asset and liability accounts to ensure that current assets and current liabilities are periodically cleared and not continually increasing old balances.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and

reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Cayucos Sanitary District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Moss, Rinz & Hartgeim LLP

Santa Maria, California



AGENDA ITEM: 10

DATE: December 17, 2020

CAYUCOS SANITARY DISTRICT

TO: BOARD OF DIRECTORS

FROM: RICK KOON, DISTRICT MANAGER

DATE: DECEMBER 17, 2020

SUBJECT: DISCUSSION AND CONSIDERATION OF RESOLUTION DECLARING INTENTION TO TRANSITION FROM AT-LARGE TO DISTRICT-BASED ELECTIONS BY NOVEMBER 2022

DISCUSSION:

The members of the Cayucos Sanitary District Board of Directors are currently elected in at-large elections, meaning each Director is elected by the registered voters of the entire District.

On November 28, 2020, the District received a “Notice of Violation of California Voting Rights Act” from John Paul Drayer asserting that the District’s at-large method of conducting elections may violate the California Voting Rights Act (the “Act”) and inferring a threat of litigation if the District doesn’t voluntarily transition to a district-based election system.

The Act prohibits an at-large system of election that impairs the ability of a protected class to elect candidates of its choice or its ability to influence the outcome of an election. A plaintiff need only prove the existence of “racially polarized voting” to establish liability under the Act. Proof of intent on the part of voters or elected officials to discriminate against a protected class is not required. As a result of the Act, cities, school districts and other public agencies throughout the State have increasingly been facing legal challenges to their at-large systems of electing legislative bodies. Almost all have settled claims out of court by agreeing to voluntarily change to district-based elections. With the exception of one, those that have defended Act challenges in the courts have ultimately either voluntarily adopted, or have been forced to adopt, district-based elections. The City of Santa Monica lost a suit that challenged its use of an at-large voting system in the trial court, but the decision was reversed on appeal. The California Supreme Court is reviewing that holding and a decision is expected in a year or two. The Court ordered the Court of Appeal decision depublished.

The State has also enacted provisions in Elections Code Section 10010 in an attempt to provide a “safe harbor” from Act litigation for agencies that choose to voluntarily transition to a district-based election system after receiving a threat of litigation. If an entity receives a demand letter, the entity is given 45 days of protection from litigation to assess the situation. If within 45 days, the agency adopts a resolution declaring its intent to transition from at-large to district-based

elections, outlining specific steps to be undertaken to facilitate the transition, and estimating a time frame for action, then a potential plaintiff is prohibited from filing an action for an additional 90-day period. In this case, Mr. Drayer has signed an agreement that permits the District to wait until the 2020 Census data is released in order to utilize the most current information to determine district boundaries for the November 2022 election. Accordingly, staff recommends adoption of the resolution that has been prepared, in order to comply with the requirements of Elections Code Section 10010, and as agreed to in the agreement with Mr. Drayer.

RECOMMENDATION:

Staff recommends the Board discuss and consider the adoption of a resolution declaring the Board's intention to transition from at-large to district-based elections by November 2022.

**RESOLUTION 2020-10
DECEMBER 17, 2020**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAYUCOS
SANITARY DISTRICT DECLARING ITS INTENTION TO TRANSITION FROM
AT-LARGE TO DISTRICT-BASED ELECTIONS BY NOVEMBER 2022**

WHEREAS, the members of the Board of Directors of the Cayucos Sanitary District (“District”) are currently elected by at-large elections, as each member is elected through a District-wide vote; and

WHEREAS, California Elections Code Section 10650 permits the legislative body of a District to adopt an ordinance that requires members of the legislative body to be elected by district, without being required to submit the ordinance to the voters for approval; and

WHEREAS, on November 28, 2020, the District received a letter entitled Notice of Violation of California Voting Rights Act (“Notice”) John Paul Drayer (“Prospective Plaintiff”), asserting that the District’s method of conducting elections may violate the California Voting Rights Act (“Act”) and threatening litigation if the District doesn’t voluntarily transition to a district-based election system; and

WHEREAS, a violation of the Act may be established if it is shown that racially polarized voting occurs in elections in the jurisdiction; and

WHEREAS, the Act provides a means for prospective plaintiffs to allege racially polarized voting combined with an at-large voting system impair the ability of a protected class of voters to elect candidates of its choice or to influence the outcome of an election and to seek a change from a jurisdiction’s at-large election system to a district-based system; and

WHEREAS, the Act allows prospective plaintiffs to file a lawsuit against the District if the District does not adopt a resolution of intent to transition to district-based elections within 45 days of the Notice; and

WHEREAS, Prospective Plaintiff offered to consider a settlement agreement whereby the District would not be required to institute district-based elections until the November 2022 regular election in order to allow 2020 U.S. Census data to be used in drawing district boundaries; and

WHEREAS, the District denies the assertion that its at-large system violates the Act or any other law and asserts that the District’s election system is legal in all respects; and

WHEREAS, the Board of Directors has concluded that the public interest would best be served by transitioning to a district-based election system due to the inherent uncertainties and costs associated with defending the District’s at-large election system.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cayucos Sanitary District as follows:

SECTION 1. The above recitals are true and correct and incorporated herein by this reference.

SECTION 2. Before the November 2022 regular election, the Board of Directors will consider adoption of an ordinance to institute a district-based election system as authorized under Elections Code Section 10650.

SECTION 3. Prior to considering an ordinance to establish district boundaries for a district-based election system, the District will follow the requirements pursuant to Elections Code Section 10010, including:

- A. Hiring a qualified consultant to provide demographic services and assist in the preparation of proposed district maps;
- B. Conduct public outreach, including to non-English speaking communities, to explain the districting process and to encourage public participation;
- C. Before drawing a draft map or maps of the proposed district boundaries, hold at least two public hearings at which the public is invited to provide input regarding the composition of the districts and to consider district boundaries;
- D. After drawing a draft map or maps, publish the draft map(s) and the potential sequence of the district elections and hold at least two public hearings at which the public is invited to provide input regarding the content of the draft map or maps and the proposed sequence of elections; and
- E. Hold a public hearing at which the Board of Directors will consider and adopt an ordinance establishing district-based elections, including a district boundary map and the sequence of the district elections.

SECTION 4. This Resolution shall take effect upon its adoption.

SECTION 5. The District Manager is hereby authorized to enter into a professional services contract as necessary with a consultant qualified to provide demographic services to the District.

On motion of Director _____, seconded by Director _____, and on the following roll call vote:

AYES:

NOES:

ABSENT:

The foregoing Resolution was passed and adopted this 19th day of December, 2020.

ATTEST:

Rick Koon, District Manager

Robert B. Enns, Board President

(SEAL)