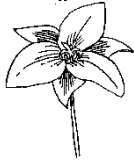


# WESTHAVEN COMMUNITY SERVICES DISTRICT

P.O. Box 2015 (446 B 6th Ave. Westhaven) Trinidad CA 95570 (707) 677-0798 [wcsd@suddenlinkmail.com](mailto:wcsd@suddenlinkmail.com)



## REGULAR MONTHLY BOARD MEETING AGENDA

**May, 2023**

The regular meeting of the Board of Directors of the Westhaven Community Services District  
**Wednesday, May 17th, at 6:30 p.m.** at the Westhaven Fire Hall, 446 Sixth Avenue.

### How to Submit Public Comment:

Members of the public may provide public comment before and during the meeting by sending email comments to the WCSD Manager at [prosenblatt.wcsd@suddenlinkmail.com](mailto:prosenblatt.wcsd@suddenlinkmail.com) Such email comments must identify the agenda item number in the subject line of the email. The comments will be read into the record, with a maximum allowance of three minutes (approximately 500 words) per individual comment, subject to the Board President's discretion. If a comment is received after an agenda item is heard, but before the close of the meeting, the comment will be included as a part of the written record of the meeting but will not be read into the record during the meeting.

### 1. CALL TO ORDER

### 2. PUBLIC COMMENT

Materials related to an item on this Agenda, including materials submitted to the Board after distribution of the Board Packets, are available for public inspection in the WCSD Office at 446 B Sixth Avenue. Members of the public are invited to comment on any matter within the authority of the WCSD. Comments may also be offered during the discussion of any item on the agenda. Board discussion of matters not appearing on the published agenda is prohibited by law.

### 3. AMEND / APPROVE ORDER OF AGENDA ITEMS

### 4. AMEND / APPROVE MINUTES

4.1 May 17, 2023 - Regular meeting minutes. **Discussion/Approval**

### 5. FINANCIAL REPORTS, DISCUSSIONS AND APPROVALS

- 5.1 Directors' Report – monthly billing and collections — **Discussion**
- 5.2 Water consumption and Sales – **Discussion**
- 5.3 Income / Expense Reports - **Discussion of report format**
- 5.4 Finance Officer's Recommendations – **Discussion**
- 5.5 Treasurer's Reports and Recommendations – **Discussion**
- 5.6 April/May Warrants – **Discussion/Approval**

### 6. MANAGER'S REPORT

6.1. 1 un-located small system leak. **Discussion**

### 7. UPDATE ON GRANT FUNDING AND RELATED ACTIVITIES

- 7.1 DWR Small Community Drought Grant work proceeding. **Discussion/Approval**
- 7.2 Update on activities related to well facility. **Discussion/Approval**
- 7.3 Emergency Intertie with City of Trinidad. **Discussion/Approval**
- 7.4 Updates: Financial grant & project reports, which include task and reimbursement payment timelines. **Discussion/Approval**
- 7.5 Emergency funding request for slow sand filter **Discussion/Approval**

8. **TECHNICAL ASSISTANCE GRANT FROM DEPT OF FINANCIAL ASSISTANCE**
  - 8.1 Update on progress of technical assistance grant for Water Plant from DFA. **Discussion**
  
9. **NORTH COAST RESOURCE PARTNERSHIP TECHNICAL ASSISTANCE GRANTS TWO CREEKS CAPP**
  - 9.1 Update on Conceptual Area Protection Plan (CAPP) for the Two Creek watershed and related conservation work **Discussion/Approval**
  
  - 9.2 Progress on submission of new grant proposals to replace 2 Humboldt crossings under WCSD pipeline. Coastal conservancy grant pre proposal **Discussion**
  
  - 9.3 NCRP micro grant for appraisals and title reports on two parcels of land in the north fork two creeks basin from willing sellers **Discussion**
  
  - 9.4 Progress report on submission of pre proposal grant application to Coastal conservancy for acquisition of real property from 3 willing sellers in the north fork basin of two creeks. **Discussion/Approval**
  
10. **2023-2024 BUDGET**
  - 10.1 2023-2024 BUDGET, 2<sup>nd</sup> Draft. **Discussion/Approval**
  
11. **ADDITIONAL ADMINISTRATIVE/ OFFICE STAFF**
  - 11.1 Update on Proposal for additional part time office staff to assist GM and enhance general office hours for customer service. **Discussion/Approval**
  
12. **REVIEW OF DRAFT MITIGATED NEGATIVE DECLARATION FOR NEW WATER TREATMENT PLANT.**
  - 12.1 Review of draft Mitigated Negative Declaration for the new water treatment plant **Discussion/Approval**
  
13. **DISCUSSION OF PHILOSOPHICAL, POLITICAL AND META ISSUE ASPECTS OF THE DISTRICT'S EXISTENCE AND OPERATION**
  - 13.1 Discussion of philosophical, political and meta issue aspects of the District's existence and operation **Discussion**
  
14. **ITEMS FROM MEMBERS OF THE BOARD FOR FUTURE MEETINGS**
  
15. **ADJOURN**

Regular Meetings of the Board occur on the 3rd Wednesday of the month at 6:30 Pm.

The next Regular Meeting will be **June 21st, 2023** and will be held at the Westhaven Fire Hall, 446 Sixth Avenue

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950.

Posting locations are: 1) WCSD Office; 2) Westhaven Fire Hall and online at the Westhaven CSD website @ [westhavencsd.org](http://westhavencsd.org)

<p>The Westhaven CSD will make reasonable effort to accommodate the participation of persons with disabilities. If you require such accommodation, contact the WCSD office at 677-0798 at least 48 hours prior to the meeting.</p>
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**WESTHAVEN COMMUNITY SERVICES DISTRICT**  
Regular Meeting Minutes  
April 19, 2023

**1. CALL TO ORDER**

Board President Verick called the meeting to order at 6:33 PM. In attendance were:

Board Members: Hankin, Verick, Swisher, Cline & Llanos

Absent: None

Staff: Rosenblatt, Levang, Martin & Whitlow-Hewett

Guests: Elaine Weinreb , Lucy Kostrezwa, and Jean Wells

**2. PUBLIC COMMENT**

None at this time

**3. AMEND / APPROVE ORDER OF AGENDA ITEMS**

Hankin proposed to reverse the order of Items 12 and 11.

Verick moved to approve the amended order of agenda items, reversing the position of items 11 & 12. Seconded by Cline; all approved.

**4. AMEND / APPROVE MINUTES**

**4.1** March 15, 2023 - Regular meeting minutes

Minutes amended as follows:

- Item 5.1, change confirmed the 40.18% water loss includes the leaks, to read "includes the *large earthquake induced leaks*"
- Item 10, delete the paragraph following Discussion/Approval and replace with "*The NOE includes.*"
- Change all the Two Creeks to read Two Creek.

Verick moved to approve March 15, 2023 minutes as amended. Seconded by Llanos; all approved.

**5. FINANCIAL REPORTS, DISCUSSION AND APPROVALS**

**5.1** Director's Report-monthly billing and collections

Board packets contained Directors report. Total March, 2023 water sales were \$21,922.53, and total receivables were \$31,164.03. No discussion.

**5.2** Water Consumption and Sales

Board packets contained Water Consumption and Billings-Commodity Charges Only report. March, 2023 gallons billed 438,270; average gallon per day per meter readings 75; per person 34, average monthly charge per accounts \$34.66; total monthly charges \$6,967; monthly deviation from budget -\$1,593. No discussion

**5.3** Income & Expense Report

Board packets contained an Income & Expense report for March, 2023. Total income \$17,930 total expense \$20,132, with a net operating income of -\$2,202.

The board requested more transaction details for the \$49,762 spent in Transmission & Distribution.

**5.4** Finance Officer's Recommendations-None

**5.5 Treasurer's Report and Recommendations**

Board packets contained a copy of the March, 2023. Treasurer's report. Account balances were as follows: Capital Reserves \$201,731.58; Operating Reserves \$37,900.94; DWR Reserve CD \$28,926.43; DWR Loan Savings \$2,224.44; Checking Account as of 4/14/2023 \$478,349.20  
No Discussion.

**5.5.1 DWR CD Reserve "Certificate of Deposit" – Discussion/Approval**

The Certificate of Deposit was restricted funds as part of the DWR loan that recently was paid in full. The District can now utilize these funds. Discussion ensued

Verick moved to keep the Certificate of Deposit until it matures on 12/24/2024, and to report the funds as Capital reserve on the monthly Treasurers reports. Seconded by Cline; all approved.

**5.5.2 \$2200 month/y withdrawal previously used to make DWR loan payments –** There was brief discussion. Currently \$2200 a month is automatically withdrawn from the checking account and being deposited into the Umpqua Savings account. The 2023/2024 proposed budget would use those funds to pay additional staff.

**5.6 March/April Warrants**

The board congratulated Whitlow-Hewett for receiving her T-2 Certification.

Verick moved to approve warrants #'s 7358 through 7393, one Federal payroll tax deposit and one State payroll tax deposits, and one ACH payment, totaling \$32,185.26. Seconded by Hankin; all approved.

**6. MANAGER'S REPORT**

**6.1 Water loss decreased from 9.7 gpm in February to 3.3 in March for 23.7% of total production of 574,510 gallons. There was one small system leak, which was fixed after the meter reading period.**

Board packets contained a summary table of 13 months water loss history. March, 2023 water loss is at 23.7%; average water loss in the last 13 months is 36.8%, Rosenblatt said that there are still undiscovered leaks. A number of customers had leaks that have been repaired, but the District is still showing water loss. The well is producing over 8 gallons a minute. There was discussion to review the formulas in the managers' report for possible errors.

**7. UPDATES ON GRANT FUNDING AND RELATED ACTIVITIES**

**7.1 DWR Small Community Drought Grant work proceeding. Discussion/Approval**

Rosenblatt reported that the plan for the waterlines is in review and he should get the report in a couple weeks. A special committee will review the plans and then it will go out to bidders. The emergency permit and the coastal development permits for the waterline replacement project have been submitted. The Notice of Exemption was filed with CEQA.net and the County.

**7.2 Update on Activities Related to Well Drilling. Discussion/Approval**

The plans for the well project are approximately 90% completed and the bid packet is under review. The packet will go out for bid in the next few weeks.

**7.3 Emergency Intertie with City of Trinidad. Discussion/Approval**

Rosenblatt said that he just received the bio wetland report. The planners are working on the coastal development permit findings. Rosenblatt met with City of Trinidad staff and GHD Engineers to discuss sites for the tie-in and where to put the pump station.

**7.4 Updates: Financial grant & project reports, which include task and reimbursement payment timelines. Not available at this time.**

**7.5 Emergency funding request for slow sand filter – Discussion/Approval**

Rosenblatt has made an urgent drinking water need request to rehabilitate the slow sand filter. He is waiting to hear back from the State Division of Financial Assistance on whether or not we will receive the funding.

**8. TECHNICAL ASSISTANCE GRANT FROM STATE DIVISION OF FINANCIAL ASSISTANCE (DFA)****10.1 Update on Progress of DFA Technical Assistance Grant for Water Plant. Discussion**

Rosenblatt said that it is in the new water plant project to completely rehabilitate the slow sand filter. WCSD has been selected for what DFA is referring to as a new expedited funding program where we should have a funding agreement within 3 months of applying. The general package for the plant is complete. The technical portion is 90% complete. Rosenblatt is working on the financial package and working with the planners and environmental engineers to identify any stumbling blocks in the environmental packet. Rosenblatt is optimistic that we will receive the funding.

**9. NORTH COAST RESOURCE PARTNERSHIP TECHNICAL ASSISTANCE GRANTS FOR TWO CREEK CAPP**

**9.1 Update on Conceptual Area Protection Plan (CAPP) for the Two Creek Watershed and related conservation work. Discussion.** The draft CAPP is waiting for the renewal of our surface water diversion lake and streambed alteration permit. As soon as we receive the approved permit Rosenblatt will circulate the draft CAPP to the board for review and comment prior to adoption. He will also circulate to stakeholders and submit to CDFW for approval.

**9.2 Progress on submission of new grant proposals to replace 2 Humboldt crossings under WCSD pipeline. Coastal Conservancy grant pre proposal. Discussion**

Rosenblatt submitted a coastal conservancy pre proposal for replacement of the Railroad Grade Humboldt Crossing, and is waiting to hear back from them. Rosenblatt will continue to repackage the grant for other appropriate funders.

**9.3 NCRP micro grant for appraisals and title reports on two parcels of land in the north fork two creek basin from willing sellers. Discussion**

Rosenblatt said we received the NCRP micro grant to fund appraisals and title reports on two parcels of land. This will help enable us to streamline the acquisition of these properties if the sellers are willing to sell at the appraised amounts.

**9.4 Progress report on submission of pre proposal grant application to Coastal Conservancy for acquisition of real property from 3 willing sellers in the north fork basin of Two Creeks. Discussed in Item 9.3.**

**10. PREMIUM ONLY PLAN “POP” ANNUAL RENEWAL**

**10.1 Resolution 2023-2 Certificate of Resolution, Section 123 Premium Only Plan Year Ending May 31, 2024. Discussion/Approval**

This is an annual renewal resolution for the premium only plan so that Rosenblatt can pay income taxes on his income after deducting his monthly medical/dental premiums.

Verick Moved to approve Resolution 2023-2 Certificate of Resolution, Section 123 Premium Only Plan Year Ending May 31, 2024. Seconded by Swisher; 4 approved, 1 abstained (Hankin abstained because the wording of the resolution is confusing).

**11. ADDITIONAL ADMINISTRATIVE/OFFICE STAFF**

**11.1 Proposal for additional part time office staff to assist GM and enhance general office hours for customer service. Discussion/ Approval.** Rosenblatt gave an overview of the need for additional

staff. Mainly due to the multiple projects and grants Rosenblatt needs additional assistance in the office and the bookkeeper needs additional time to manage the financial aspects of the grants. Rosenblatt has a specific person in mind for the position. She would work 2 five hour days a week, and Levang would continue working 3 five hour days. This would provide regular hours 5 days a week for customer service. Rosenblatt proposed that the \$2200 a month that previously was used to pay the DWR loan (and which is now paid in full) be used to fund this position. There was brief discussion with the board telling Rosenblatt that he did not need board approval to hire and/or manage staff.

## **12. 2023-2024 BUDGET**

12.1 2023-2024 BUDGET, 1<sup>ST</sup> Draft. Discussion/Approval

The board reviewed the proposed budget, identifying some errors in the formulas. There was discussion of the projected annual gallons sold and how staff came up with that amount. The Board and staff will review the gallon sold projections and Levang will correct the errors and bring to the May meeting for review and approval.

## **13. REVIEW OF DRAFT MITIGATED NEGATIVE DECLARATION FOR THE NEW WATER TREATMENT PLANT.**

13.1 Review of draft Mitigated Negative Declaration for the new water treatment plant.

Discussion/Approval. Rosenblatt said the declaration is not ready for board review. He is waiting for final input from the planners. Discussion ensued regarding the CEQA process that follows board adoption of the Mitigated Negative Declaration..

## **14. RESOLUTION 2023-3 THANKING THOSE WHO WORKED TO FIND AND REPAIR RECENT BIG LEAK DUE TO DECEMBER 20, 2022 EARTHQUAKE**

14.1 Resolution 2023-3 thanking those who worked to find and repair the recent big leak due to the December 20, 2022 earthquake. Discussion/Approval

There was brief discussion and some minor revisions to the Resolution.

Verick moved to approve Resolution 2023-3 as revised. Seconded by Cline; all approved.

## **15. DISCUSSION OF PHILOSOPHICAL, POLITICAL AND META ISSUE ASPECTS OF THE DISTRICT'S EXISTANCE AND OPERATION**

14.1 Discussion of philosophical, political and meta issue aspects of the District's existence and operation –No discussion

## **16. ITEMS FROM MEMBERS OF THE BOARD FOR FUTURE MEETINGS**

None

## **17. ADJOURN**

Verick adjourned the meeting at 8:45 PM.

Respectfully Submitted,  
Roxanne Levang  
WCSD Secretary

# Directors Report

## Westhaven CSD

<b>Water Pumped This Month</b>	<b>637,870 Gallons</b>
<b>Water Sold This Month</b>	<b>441,010 Gallons</b>
<b>Water Loss</b>	<b>196,860 Gallons</b>
<b>Water Loss (%)</b>	<b>30.86 %</b>

	<b>Amount (\$)</b>	<b># Of Accounts</b>
Total Water	21,535.03	232
Total Late Charge	177.35	56
Total Adjustments		
<b>Total Current Charges</b>	<b>21,712.38</b>	<b>232</b>
Amount Past Due 1-30 Days	5,040.62	57
Amount Past Due 31-60 Days	2,245.51	22
Amount Past Due Over 60 Days	10,848.53	14
Amount Of Overpayments/Prepayments	(6,391.80)	50
<b>Total Receivables</b>	<b>33,455.24</b>	<b>232</b>

Total Receipts On Account	19,421.17	164
Net Change in Memberships	0.00	0
Amount of All Memberships	0.00	

Turned Off Accounts (Amount Owed)	0.00	13
Collection Accounts (Amount Owed)	0.00	13
Number Of Unread (Turned On) Meters		

Average Usage For Active Meters	1,877	235
Average Water Charge For Active Meters	92.82	232

<b>Usage Groups</b>	<b>Gallons</b>	<b># Of Accounts</b>	<b>Usage</b>	<b>Gallons</b>	<b>% Of Usage</b>	<b>% Of Sales</b>
Over 50,000		0		0	0.00	0.00
40,001-50,000		0		0	0.00	0.00
30,001-40,000		0		0	0.00	0.00
20,001-30,000		1	23,180		5.26	2.05
10,001-20,000		0		0	0.00	0.00
8,001-10,000		1	9,800		2.22	1.05
6,001-8,000		2	14,360		3.26	1.64
4,001-6,000		16	74,830		16.97	10.34
2,001-4,000		74	207,400		47.03	36.85
1-2,000		111	111,440		25.27	40.00
Zero Usage		30		0	0.00	8.06
<b>Total Meters</b>		<b>235</b>	<b>441,010</b>		<b>100.00</b>	<b>100.00</b>

**WATER CONSUMPTION AND BILLINGS - COMMODITY CHARGES ONLY**

**ITEM 5.2**

Annual adjustments to the commodity rates involve estimation of anticipated water use.

This report tracks billings as compared to budgeted averages based on all meters showing any use.

It is not weighted to anticipate seasonal variations in water use.

Adjustments for reported customer leaks have **not** been included in the monthly totals.

**April 2023**

USAGE							CHARGES				
GPD = Gallons per day							Avg persons per household: 2.20				
2022-23	DAYS BILLED	GALLONS BILLED	ACTIVE METERS	GPD BILLED	GPD per METER	GPD per PERSON	TOTAL MONTHLY CHARGES	AVG CHARGE PER ACCOUNT	DEVIATION FROM BUDGET	CUMMULATIVE DEVIATION	
JUNE	33	627,530	202	19,016	94	43	\$ 10,026	\$ 49.63	\$ 1,465	\$ 1,465	
JULY	28	567,100	205	20,254	99	45	\$ 9,056	\$ 44.18	\$ 496	\$ 1,960	
AUG	34	741,200	209	21,800	104	47	\$ 11,832	\$ 56.61	\$ 3,271	\$ 5,232	
SEPT	28	581,560	208	20,770	100	45	\$ 9,256	\$ 44.50	\$ 695	\$ 5,927	
OCT	28	496,500	204	17,732	87	40	\$ 7,998	\$ 39.21	\$ (563)	\$ 5,364	
NOV	35	519,450	208	14,841	71	32	\$ 8,253	\$ 39.68	\$ (308)	\$ 5,056	
DEC	28	410,820	201	14,672	73	33	\$ 6,567	\$ 32.67	\$ (1,994)	\$ 3,063	
JAN	30	445,110	201	14,837	74	34	\$ 7,108	\$ 35.36	\$ (1,453)	\$ 1,610	
FEB	32	453,540	201	14,173	71	32	\$ 7,120	\$ 35.42	\$ (1,441)	\$ 169	
MAR	29	438,270	201	15,113	75	34	\$ 6,967	\$ 34.66	\$ (1,593)	\$ (1,425)	
APR	26	441,010	202	16,962	84	38	\$ 7,041	\$ 34.86	\$ (1,519)	\$ (2,944)	
MAY								\$ -	\$ -	\$ -	
<b>Monthly AVG</b>	<b>30</b>	<b>520,190</b>	<b>204</b>	<b>17,288</b>	<b>85</b>	<b>39</b>	<b>\$ 8,293</b>	<b>\$ 40.62</b>	<b>\$ 1,482</b>		
Total		5,722,090					\$ 91,224		\$ (2,944)	\$ (2,944)	
Leak Adjustment			(gal)								
Cummulative Leak Adjustment		54,152					\$ 829				
<b>Net</b>		<b>5,667,938</b>	<b>(After Leak Adjustments)</b>				<b>\$ 90,395</b>			<b>\$ (3,773.03)</b>	

BUDGETED ANNUAL COMMODITY INCOME: \$ 102,729  
 BUDGETED COMMODITY PER MONTH: \$8,561  
 BUDGETED COMMODITY PER PERSON PER MONTH: \$ 41.96

SOLD TO DATE				TOTAL BILLINGS TO DATE			
2022-2023	5,722,090	=	91%	2022-2023	\$91,224	=	95%
2021-2022	6,303,300		OF 21-22	2021-2022	\$95,654		OF 21-22

2021-2022										
JUNE	28	793,200	205	28,329	138	63	\$ 12,069	\$ 59	\$ 3,508	\$ 3,508
JULY	28	612,060	206	21,859	106	48	\$ 9,314	\$ 45	\$ 754	\$ 4,262
AUG	34	773,350	209	22,746	109	49	\$ 11,702	\$ 56	\$ 3,142	\$ 7,404
SEPT	28	586,540	205	20,948	102	46	\$ 8,874	\$ 43	\$ 313	\$ 7,717
OCT	29	519,020	207	17,897	86	39	\$ 7,846	\$ 38	\$ (714)	\$ 7,003
NOV	33	536,010	207	16,243	78	36	\$ 8,161	\$ 39	\$ (399)	\$ 6,603
DEC	29	446,110	199	15,383	77	35	\$ 6,719	\$ 34	\$ (1,842)	\$ 4,761
JAN	30	529,770	203	17,659	87	40	\$ 8,065	\$ 40	\$ (496)	\$ 4,266
FEB	32	519,060	201	16,221	81	37	\$ 7,866	\$ 39	\$ (694)	\$ 3,571
MAR	30	533,550	201	17,785	88	40	\$ 8,118	\$ 40	\$ (442)	\$ 3,129
<b>APR</b>	<b>27</b>	<b>454,630</b>	<b>200</b>	<b>16,838</b>	<b>84</b>	<b>38</b>	<b>\$ 6,917</b>	<b>\$ 35</b>	<b>\$ (1,643)</b>	<b>\$ 1,486</b>
MAY	30	517,260	200	17,242	86	39	\$ 7,872	\$ 39	\$ (689)	\$ 797



**Westhaven Community Services District  
FY 2022-2023 Income / Expense Report  
as of April 2023**

**ITEM 5.3**

<u>Annual</u>		<u>OPERATING BUDGET</u>			<u>CURRENT</u>			<u>CUMULATIVE</u>		
<u>Budget</u>	<u>Income</u>	<u>Apr 2023</u>	<u>Monthly Budget</u>	<u>Over/Under</u>	<u>July 2022 thru Apr 2023</u>	<u>Jul '22 thru June 2023 Budget</u>	<u>Over/Under</u>	<u>% of Budget</u>		
249,859	Water Sales	19,807	20,822	-1,015	188,967	187,394	1,573	100.8%		
3,282	Water Services	370	274	97	3,686	2,462	1,225	149.7%		
253,141	<b>Total Income</b>	20,177	21,095	-918	192,653	189,856	2,797	101.5%		
	<b>Expense</b>									
1,086	Source of Supply	0	91	-91	191	815	-624	23.4%		
11,536	Pumping	428	961	-533	9,744	8,652	1,092	112.6%		
49,270	Water Treatment	3,959	4,106	-147	40,989	36,953	4,037	110.9%		
13,725	Transmission & Distribution	1,736 <sup>1</sup>	1,144	592	60,648	10,294	50,354	589.2%		
11,329	Customer Accounts	524 <sup>2</sup>	944	-420	5,417	8,497	-3,080	63.8%		
156,195	Administrative & General	9,569	13,016	-3,447	114,477	117,146	-2,669	97.7%		
10,000	Operating Reserves Contrib.	0	833	-833	0	7,500	-7,500	0.0%		
253,141	<b>Total Expense</b>	16,216	21,095	-4,879	231,466	189,856	41,610	121.9%		
	<b>Net Operating Income</b>	<b>3,961</b>	<b>0</b>		<b>-38,813</b>					

**Income & Expense Report Notes:**

<sup>1</sup> Transmission & Distribution expenses as of 4/30/23 Wages \$15,206; Emergency water deliveries \$27,069; Vehicle & fuel expense \$1805; Annual Backflow \$2300; Vac Trk \$3200; Emergency repairs/maintenance materials \$6963. See attached transaction detail report.

<sup>2</sup> \$816 for RVS annual updates and maintenance

**WESTHAVEN COMMUNITY SERVICES DISTRICT  
Treasurer's Report  
April 2023**

**ITEM # 5.5**

<u>BALANCE</u>	<u>CURRENT RATE</u>	<u>TYPE LOCATION</u>	<u>F/Y BUDGETED CONTRIBUTION</u>	<u>F/Y CONTRIBUTIONS YET TO BE MADE</u>	<u>F/Y DEPOSITS TO DATE</u>	<u>F/Y WITHDRAWALS TO DATE</u>
\$201,731.58	1.69800	<b>Capital Reserves</b> Hum Co Fund 2600		\$ 20,000		8/23/22 \$ 60,000.00 2/27/2023 \$ 30,000.00
						\$60,000 withdrawal is to help with grant exp. while waiting for reimbursement pymts from funders.
\$28,926.43	0.50000	<b>Capital Reserves</b> CD Umpqua 2368			\$ 8.01	Accumulated interest this Fiscal Year CD matures 12/24/2024
\$37,900.94	0.24000	<b>Operating Reserve</b> LAIF # 16-12-005		\$ 10,000	\$97.90 7/15/22 Interest \$178.27 10/14/22 Interest \$274.62 1/13/23 Interest 2/24/2023 \$56.91 3/31/2023 Interest	15,000
\$2,224.46	0.03000	<b>Savings</b> Umpqua 0648			\$ 8.01 7/1-9/30/22 Interest \$ 8.02 10/1-12/31/22 Interest \$ 13,200.95 10/5/22 DWR Qrtly loan payment \$ 13,200.95 3/7/23 DWR FINAL loan payment	
<b>\$473,989.89</b>		<b>Checking Account Umpqua 5013</b>				<b>Checking Balance as of 5/12/2023</b>

\*Capital Reserves Contributions Shall be \$20,000 and should be made unless unforeseen District expenses or unexpected revenue shortfalls prevent making a full contribution (from Financial Procedures Manual) **Reserve contributions historically made at end of fiscal year.**

\*\* Operating Reserves Contribution: Sufficient to maintain a minimum reserve of 25% of the total operating budget; surplus may be contributed to the Capital Reserve Funds (From Financial Procedures Manual) 2022/2023 Regular Operating Budget \$243,151. X 25% = \$60,785.25

As of 3/7/2023 the DWR advance pymt balance for Trinidad Interite is \$464,150

DWR Grant for waterlines/well-pymt request submitted. Net amt to be paid \$237,537. Pymt expected mid April.

**WESTHAVEN COMMUNITY SERVICES DISTRICT**

**Warrants April 19 to May 15, 2023**

Number	Date	Amount	To Whom	Purpose
EFTPS	4/19/2023	\$ 2,293.35	EFTPS	April 2023 Federal p/r tax deposit
EDD	4/19/2023	\$ 302.52	EDD	April 2023 State p/r tax deposit
DB	3/10/2023	\$ 34.46	A&L Feed	For plant road erosion
DB	3/13/2023	\$ 54.61	Costco	2 rainsuits
DB	3/23/2023	\$ 15.00	USPS	Post office box keys
7394	4/25/2023	\$ 2,120.82	Blue Sheild of CA	May premium \$1783.34/\$337.48
7395	5/2/2023	\$ 958.28	K. Martin	Payroll 4/16-4/30/2023
7396	5/2/2023	\$ 752.79	M. Whitlow-Hewett	Payroll 4/16-4/30/2023
7397	5/2/2023	\$ 2,024.96	P. Rosenblatt	Payroll 4/16-4/30/2023
7398	5/2/2023	\$ 618.27	R. Levang	Payroll 4/16-4/30/2023
7399	5/2/2023	\$ 104.00	USPS	1 roll Forever @ \$60/ 1 roll Postcard @ \$44
7400	5/2/2023	\$ 157.11	Cardmember Services	April Dental Premium
7401	5/2/2023	\$ 450.00	WVFD	May office rent
7402	5/2/2023	\$ 13.16	Pacific Paper Co	Office supplies (ink refills)
Debit	5/9/2023	\$ 15.00	USPS	Key for post office box
7403	5/11/2023	\$ 2,006.50	PACE Engineers	Engineering expenses for Intertie Grant 14620
7404	5/12/2023	\$ 116.66	Cornerstone Computer	Remote appointment & assessment
7405	5/12/2023	\$ 159.10	Optimum Business	May Internet & telephone
7406	5/12/2023	\$ 943.02	PG&E	Well \$267.47; Plant \$558.62; Office \$116.93

Total \$13,139.61

**Checking Account Balance as of 5/12/2023**  
**\$473,989.89**

Total Operating warrants \$11,133.11

Total Grant & Spec Project Warrants \$ 2,006.50

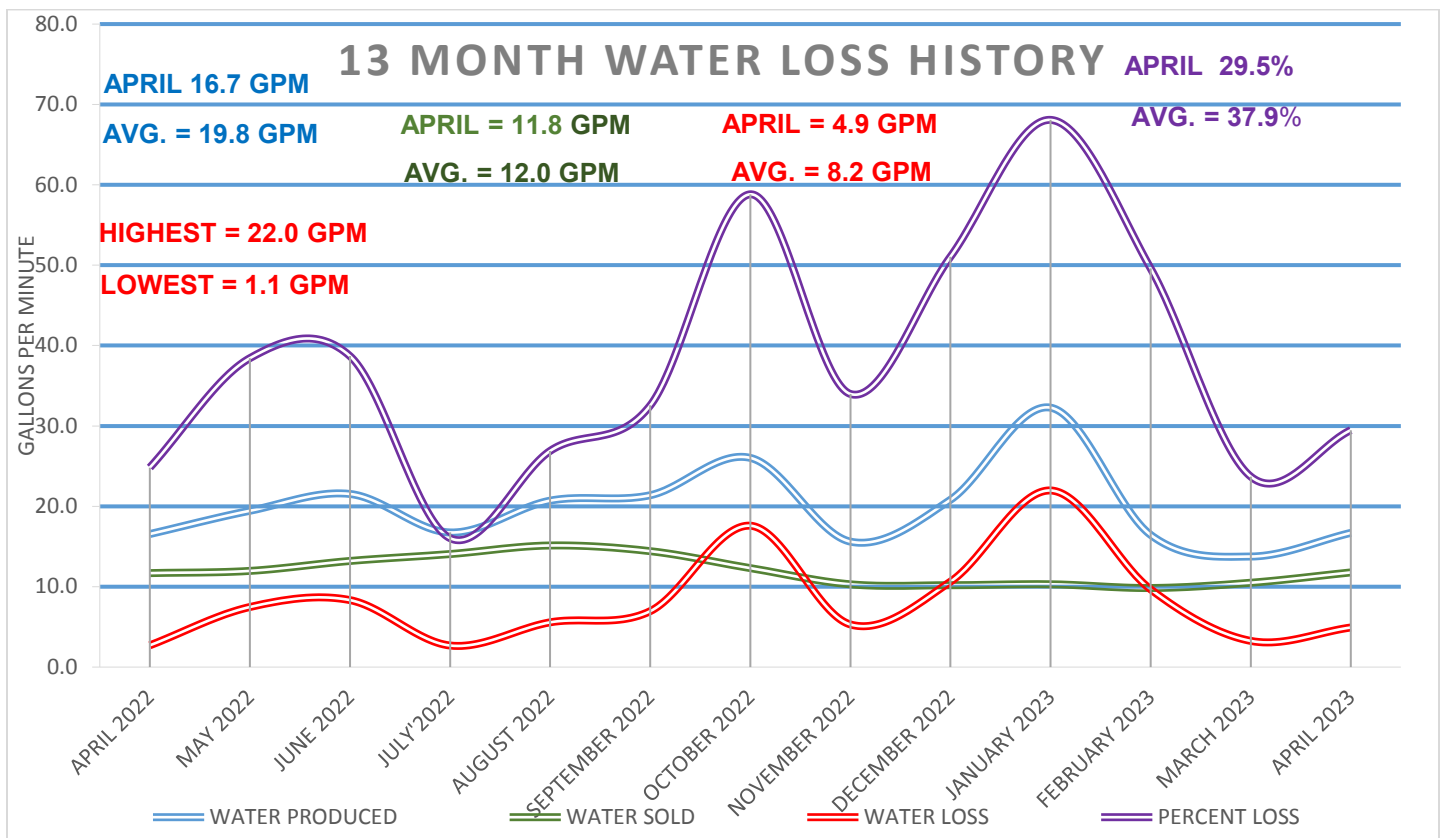
\* In checking account balance \$464,150 is an advance payment for DWR Grant 14620 Trinidad Intertie.  
Advance pymt balance is \$464,150

WESTHAVEN CSD • MANAGER'S REPORT  
APRIL 2023

8.1 Water Loss

Water loss increased from 3.3 gpm in March to 4.93 gpm in April for 29.48% of total production of 899,320 gallons. 4 known system leaks 3 repaired. 141,200 gallons trucked water delivered Discussion

<u>FROM JULY 2003</u>	<u>PRODUCED GPM</u>	<u>SOLD GPM</u>	<u>LOST GPM</u>	<u>%LOSS OF WATER PRODUCED</u>	<u>MONTHLY PRODUCTION GALLONS</u>	<u>MONTHLY SOLD GALLONS</u>	<u>MONTHLY LOSS GALLONS</u>
<b>APRIL 2023</b>	<b>16.7</b>	<b>11.8</b>	<b>4.9</b>	<b>29.5</b>	<b>625,450</b>	<b>441,010</b>	<b>184,440</b>
<b>AVG. ALL</b>	21	15	6	29	929,082	576,396	282,771
<b>24 MO AVG.</b>	19	13	6	31	828,426	550,469	277,957
<b>13 MO AVG.</b>	19.8	12.0	8.2	37.9	872,771	514,922	357,849
<b>MINIMUM MONTH EVER</b>	11.2	9.8	1.1	6.8	488,090	410,820	43,080
	DEC 2018	DEC 2018	SEPT 2021	SEPT 2021	APR 2017		SEPT 2021
<b>MAXIMUM MONTH EVER</b>	34.8	27.0	22.0	68.1	1,523,405	850,410	949,270
	JUL 2004	JUL 2003	JAN 2023	JAN 2023	JUL 2004		NOV 2016
					AVG. LOSS %		
	SINCE DECEMBER 2016				59,839,763	23	14,964,229
	13 MONTH TOTALS				11,346,020	38	4,652,040
	SINCE OCT 2021 Submission of DWR Drought grant				15,859,162	35	6,081,662



**DAILY WELL FLOW**

5/9/17	11.4 gpm
5/9/18	5.7 gpm
5/9/19	5.3 gpm
5/9/20	5.4 gpm
5/9/21	4.9 gpm
5/9/22	5.2 gpm
5/9/23	6.4 GPM

**MONTH TOTAL AVG GPM**

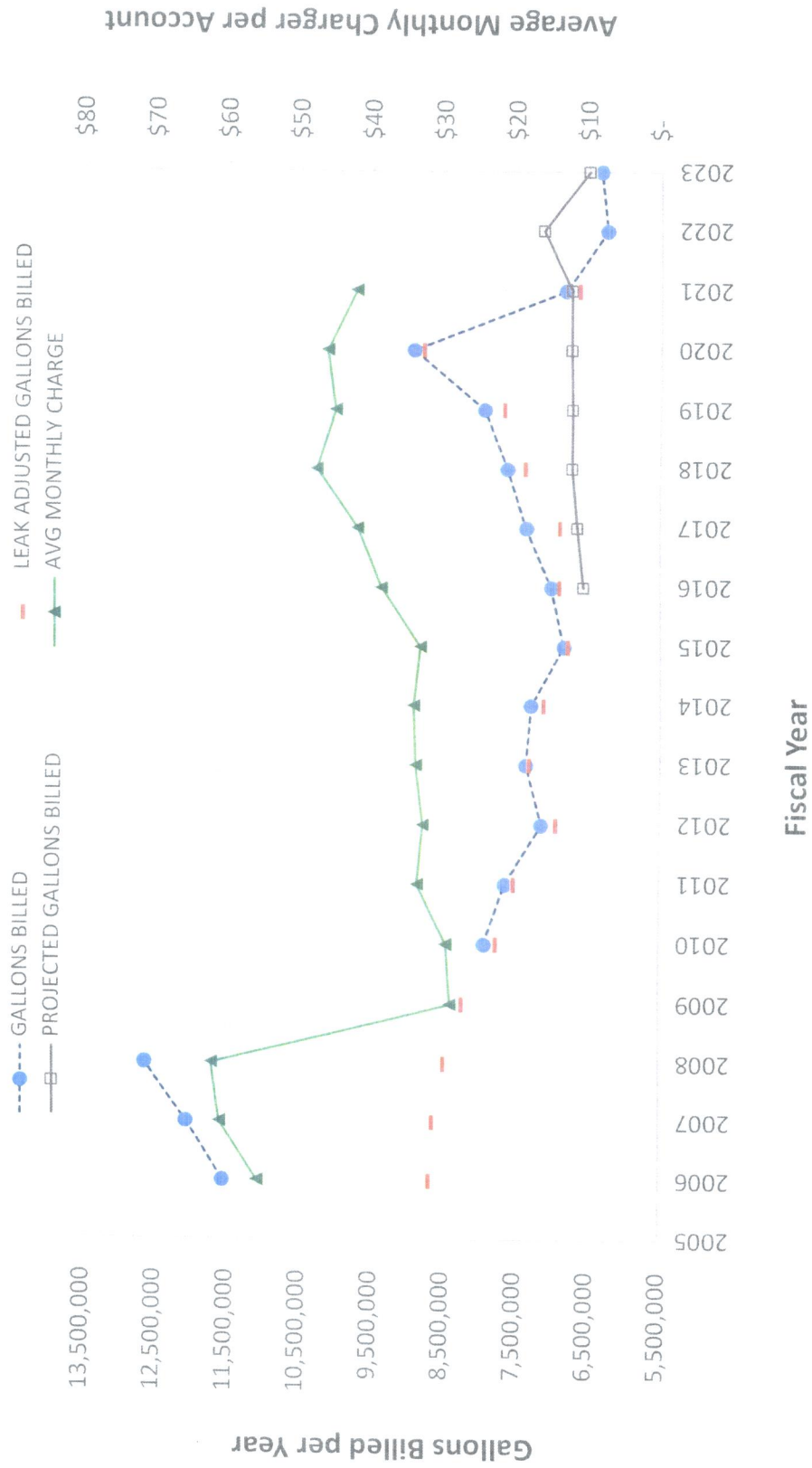
5/17	no data
5/18	38 gpm (south collector only)
5/19	38 gpm (south collector only)
5/20	36 gpm (2 collectors on)
5/21	27.4 gpm (2 collectors on)
5/22	38 gpm (all collectors on)
5/9/23	40 gpm (Day) (all collectors on)

	A	B	C	D	E	F	G
1							1st draft for 4/19/23 board meeting Item 11
2		<b>WESTHAVEN COMMUNITY SERVICES DISTRICT (#260)</b>		<b>JUNE 2024</b>			2nd Draft 5/12/2023
3							
4		<b>ANNUAL OPERATING BUDGET</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>INCREASE</b>		Revenue from monthly bills
5					<b>(DECREASE)</b>		Commodity rate expenses (variable operating costs)
6							Base rate expenses (fixed operating costs)
7							Expenses part commodity, part base
8		<b>OPERATING REVENUES</b>					<b>NOTES</b>
9	411.00	<b>WATER SALES</b>	\$ 285,721	\$ 305,564	19,843		
10		Base Rate Residential	\$ 169,582	\$ 181,370	11,788		
11		Commodity Rate Residential	\$ 113,170	\$ 121,054	7,884		Estimated residential income is linked to estimated average bill
12	411.10	Total Residential	\$ 282,752	\$ 302,423	19,671		229 residential
13		Base Rate Business	\$ 1,481	\$ 1,584	103		
14		Commodity Rate Business	\$ 988	\$ 1,057	69		
15	411.20	Total Business	\$ 2,469	\$ 2,641	172		2 Business (+ WVFD - no charge)
16	411.70	Other water sales	\$ 500	\$ 500	0		Emergency no deliveries last 2 fiscal years
17							
18	421.00	<b>WATER SERVICES</b>	\$ 3,366	\$ 3,417	51		Total includes Fire & backflow, excludes other water services
19	421.10	Fire prevention	\$ 741	\$ 792	51		Merryman's fire system - pays base rate only
20	421.30	Backflow valve testing charges	\$ 2,625	\$ 2,625	0		Equals Backflow Program Expense - Not part of water rates
21	421.40	Water Service charges					Water service repair / relocation
22	421.50	Other water services	\$ 2,400	\$ 1,000	(1,400)		Charges for late payment, returned checks, reconnection, etc.
23							
24		<b>TOTAL OPERATING REVENUES</b>	\$ 288,587	\$ 308,481	19,894		Total does not include 411.70 & 421.50
25							
26		<b>REVENUE PAID TO CAPITAL EXPENSES</b>	\$ 46,402	\$ 20,000	(26,402)		Annual contribution to Capital Reserve. The \$26,402 difference is from the DWR loan that has been paid in full.
27							
28		<b>TOTAL OP. REV. AFTER CAP. EXPENSE</b>	\$ 242,185	\$ 288,481	46,296		
29							
30		<b>OPERATING EXPENSES</b>	<b>COLA 2%</b>	<b>2.2%</b>	<b>0.20%</b>		<b>COLA = 10 yr. running avg. of avg. of COLA &amp; CPI</b>
31							40/37.50 Mg/Op - Hrs/Wk- 23/24 Base Wage = 31.68/hr (less 6% for grant admin)
32							22.00 Op 1 - hours / week - 23/24 Base Wage = 22.87/hr.
33		<b>REGULAR OPERATING EXPENSES</b>					16.00 Op 2- hours/week 23/24 Base wage = 22.89/hr (14 Operator/2 Clerical per week)
34							10.00 Office Asst base wage = 20/hr
35		<b>SOURCE OF SUPPLY</b>					15.00 S/B - hours / week -23/24 Base Wage = 23.96/hr.
36	511.10	Wages - Operator/GM	\$ 536	\$ 725	\$ 189		1 Mg/Op - apox hours/week
37	511.20	Wages - 2nd & 3rd Operators	\$ 350	\$ 1,047	\$ 697		1 Op - apox hours/week
38	511.00	<b>Total wages</b>	\$ 886	\$ 1,771	\$ 885		
39	512.00	Maintenance, structure, & improvements	\$ 200	\$ 200	\$ -		Historically \$0 spent. Est amount does not include Earthquake Leak Expense
40	513.00	Purchased water	\$ -	\$ -	\$ -		Emergency water deliveries were accounted for under Transmission & Distribution
41		<b>TOTAL SOURCE OF SUPPLY</b>	\$ 1,086	\$ 1,971	\$ 885		
42							
43		<b>PUMPING</b>					
44	521.10	Wages - Operator/GM	\$ 536	\$ 1,450	\$ 914		1 Mg/Op - apox hours/week
45	521.20	Wages - 2nd & 3rd Operators	\$ 2,000	\$ 4,190	\$ 2,190		4 Op -apox hours/week
46	521.00	<b>Total wages</b>	\$ 2,536	\$ 5,639	\$ 3,103		
47	522.00	Maint, structure, & improvements	\$ 800	\$ -	\$ (800)		Per income/expense report
48	523.10	Fuel or power used for pumping - booster	\$ 6,000	\$ 6,200	\$ 200		Includes tank fan and shop storage room dehumidifier
49	523.20	Fuel or power used for pumping - well	\$ 2,200	\$ 2,500	\$ 300		Per income/expense report
50		<b>TOTAL PUMPING</b>	\$ 11,536	\$ 14,339	\$ 2,803		
51							
52		<b>WATER TREATMENT</b>					
53	531.10	Wages - Operator/GM	\$ 6,540	\$ 2,899	\$ (3,641)		2 Mg/Op -apox hours/week
54	531.20	Wages - 2nd & 3rd Operators	\$ 26,930	\$ 21,996	\$ (4,934)		21 Op --apox hours/week
55	531.00	<b>Total wages</b>	\$ 33,470	\$ 24,896	\$ (8,574)		
56	532.00	Maint, structure & improvements	\$ 800	\$ 800	\$ -		Per expense reports (sand filter expense excluded???)
57	533.10	Chemical	\$ 7,000	\$ 10,000	\$ 3,000		Chlorine & Calcite - may increase with new well(s)
58	533.20	Outside lab expense	\$ 5,000	\$ 7,000	\$ 2,000		North Coast Labs - increased sampling requirements
59	533.30	Water testing supplies - WCSD	\$ 3,000	\$ 3,000	\$ -		Reagents and Instrument maintenance.
60		<b>TOTAL WATER TREATMENT</b>	\$ 49,270	\$ 45,696	\$ (3,574)		
61							
62		<b>TRANSMISSION &amp; DISTRIBUTION</b>					
63	541.10	Wages - Operator/GM	\$ 2,100	\$ 4,349	\$ 2,249		3 Mg/Op - apox hours/week
64	541.20	Wages - 2nd & 3rd Operators	\$ 5,000	\$ 8,380	\$ 3,380		8 Op - apox hours/week
65	541.00	<b>Total wages</b>	\$ 7,100	\$ 12,729	\$ 5,629		
66	542.00	Maint, structure, & improvements	\$ 2,000	\$ 2,000	\$ -		Total reflects normal business with minor leak repairs. FY 22-23 had unprecedented leaks with the following expenses: Vac Trk \$3200; Emergency leak Contractor invoices of \$8345; Leak repair supplies, including inventory for the future, \$2500.
67	543.00	District Vehicle O&M	\$ 2,000	\$ 2,000	\$ -		Fuel, maintenance, etc.
68	544.00	Backflow Program Expense	\$ 2,625	\$ 2,625	\$ -		Not part of regular rate calculations - program is self- supporting
69		<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	\$ 13,725	\$ 19,354	\$ 5,629		

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4		<b>ANNUAL OPERATING BUDGET</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>INCREASE</b>		Revenue from monthly bills
5					<b>(DECREASE)</b>		Commodity rate expenses (variable operating costs)
6							Base rate expenses (fixed operating costs)
7							Expenses part commodity, part base
70							
71		<b>CUSTOMER ACCOUNTS</b>					
72	551.10	Wages - billing	\$ 2,413	\$ 2,193	\$ (220)		2 S/B - apox hours/week
73	551.20	Wages - cash receipts/clerical support	\$ 2,680	\$ 10,982	\$ 8,302		12 Clerical - apox hours/week
74	551.30	Wages - meter reading - Operator/GM	\$ 536	\$ -	\$ (536)		0 Mg/Op - apox hours/week
75	551.40	Wages - meter reading - 2nd/3rd Operator	\$ 2,500	\$ 2,095	\$ (405)		2 Op - apox hours/week
76	<b>551.00</b>	<b>Total wages</b>	<b>\$ 8,129</b>	<b>\$ 15,270</b>	<b>\$ 7,141</b>		
77	551.50	Billing Supplies	\$ 1,200	\$ 1,200	\$ -		Per income/expense report
78	552.00	Uncollectible accounts	\$ -	\$ -	\$ -		
79	553.00	Customer Leak Adjustments	\$ 2,000	\$ 2,000	\$ -		Based on 10 year average
80		<b>TOTAL CUSTOMER ACCOUNTS</b>	<b>\$ 11,329</b>	<b>\$ 18,470</b>	<b>\$ 7,141</b>		
81							
82		<b>ADMINISTRATIVE &amp; GENERAL</b>					
83	561.10	Wages - Manager	\$ 37,450	\$ 44,940	\$ 7,490		31 GM - Apox hours/week (Less Grant Admin covered by grants)
84	561.20	Wages - Clerical	\$ 13,676	\$ 14,253	\$ 577		13 S/B --apox hours/week
85	<b>561.00</b>	<b>Total wages</b>	<b>\$ 51,126</b>	<b>\$ 59,193</b>	<b>\$ 8,067</b>		
86	562.10	Office supplies	\$ 1,600	\$ 1,600	\$ -		Per income/expense report
87	562.20	Office equipment	\$ 750	\$ 750	\$ -		Average over several years.
88	562.30	Office utilities (phone / electric / internet)	\$ 3,000	\$ 3,000	\$ -		Per income/expense report
89	562.40	Postage	\$ 1,900	\$ 1,500	\$ (400)		Per income/expense report
90	562.50	Employee / director education	\$ 350	\$ 350	\$ -		Staff need CPR certification
91	562.60	Operator certification	\$ 300	\$ 300	\$ -		Estimate 3 new certifications and 1 renewal
92	562.70	Employee / director mileage reimbursement	\$ 100	\$ 300	\$ 200		Per income/expense report - current rate 0.56 per mile
93	563.10	Accountant	\$ 8,380	\$ 9,900	\$ 1,520		Annual St Financial Tran Rep & Yr end consulting \$2400. Est 1/2 of upcoming audit \$7,500.
94	563.20	Legal	\$ 500	\$ 500	\$ -		Default-Historical range from \$0 to \$7,657/yr (93-94) 20-21 lowered to \$1000 from \$1500
95	563.30	Consultants, Engineering etc.	\$ 350	\$ 350	\$ -		Does not include project expenses
96	564.00	Property and liability insurance	\$ 5,000	\$ 5,500	\$ 500		SDRMA estimates \$5364 to \$5501
97	565.10	Wages - Compensated Absences - all employees	\$ 14,517	\$ 16,348	\$ 1,831		Vacation,holiday,sick,etc.
98	565.20	Payroll Tax Expenses	\$ 9,850	\$ 11,285	\$ 1,435		Current rates
99	565.30	Workers' Comp. Insurance	\$ 4,240	\$ 5,163	\$ 923		Estimate Per SDRMA
100	565.40	Employee medical benefits	\$ 23,148	\$ 24,190	\$ 1,042		Manager, 13.58% increase
101	565.50	Employee retirement benefits	\$ 8,468	\$ 9,813	\$ 1,345		7% contribution to employee SEP IRA
102	567.00	Rents & leases	\$ 5,400	\$ 5,400	\$ -		Per rental agreement, \$450 per month
103	568.00	Maintenance-general plant	\$ 1,000	\$ 13,000	\$ 12,000		Per income/expense report includes \$12,000 for new roof)
104	569.00	Other admin & general expenses	\$ 6,000	\$ 11,000	\$ 5,000		Per income/expense report -
105		<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>\$ 145,979</b>	<b>\$ 179,443</b>	<b>\$ 33,464</b>		
106							
107		<b>TOTAL REGULAR OPERATING EXPENSE</b>	<b>\$ 232,925</b>	<b>\$ 279,273</b>	<b>\$ 46,348</b>		
108							
109		<b>OTHER OPERATING EXPENSES</b>					
110	573.00	Contribution to Operating Reserves	\$ 10,000	\$ 10,000	\$ -		Operating Reserves currently = \$37,844. - target is \$68,085 per Financial Procedure Manual
111							
112		<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 242,925</b>	<b>\$ 289,273</b>	<b>\$ 46,348</b>	<b>19.08%</b>	<b>Total annual operating revenue required</b>
113							
114		<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (741)</b>	<b>\$ (792)</b>	<b>\$ (51)</b>		
115							
116		<b>TOTAL FIXED OPERATING EXPENSE</b>	<b>\$ 126,142</b>	<b>\$ 164,538</b>	<b>\$ 38,396</b>	<b>30.44%</b>	Expense independent of actual water use
117							
118		<b>TOTAL BASE RATE EXPENSE</b>	<b>\$ 172,544</b>	<b>\$ 184,538</b>	<b>\$ 11,994</b>	<b>6.95%</b>	Fixed operating expense, including \$20,000 contribution to Capital reserve
119							
120		<b>TOTAL COMMODITY RATE EXPENSE</b>	<b>\$ 114,158</b>	<b>\$ 122,111</b>	<b>\$ 7,953</b>	<b>6.97%</b>	Variable operating expense = Commodity Rate expense
121							
122		<b>TOTAL EXPENSE TO CUSTOMERS</b>	<b>\$ 286,702</b>	<b>\$ 306,648</b>	<b>\$ 19,946</b>	<b>6.96%</b>	Equals Total Operating Expense
123							
124		<b>MONTHLY BASE RATE</b>	<b>\$ 61.71</b>	<b>\$ 66.00</b>	<b>\$ 4.29</b>	<b>6.95%</b>	Total Base Rate expense per month per customer
125							
126		<b>COMMODITY RATE CHARGE PER K GAL.</b>	<b>\$ 15.99</b>	<b>\$ 19.27</b>	<b>\$ 3.28</b>	<b>20.50%</b>	
127							
128		<b>AVG. MONTHLY COMMODITY EXPENSE</b>	<b>\$ 46.41</b>	<b>\$ 49.64</b>	<b>\$ 3.23</b>	<b>6.96%</b>	Total Commodity Rate exp per mo. per cust (233 active meters only)
129							
130		<b>AVERAGE MONTHLY BILL</b>	<b>\$ 108.12</b>	<b>\$ 115.64</b>	<b>\$ 7.52</b>	<b>6.95%</b>	<b>AVERAGE OF ACTIVE ACCOUNTS ONLY</b>
131							
132		<b>PROJECTED ANNUAL GALLONS SOLD</b>	<b>7,137,300</b>	<b>6,337,296</b>	<b>-800004</b>	<b>-11.21%</b>	<b>2022-23 projected gallons sold vs actual gallons sold 6,337,296 (p</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M
1				<b>TOTAL</b>	<b>Madison</b>	<b>Madison</b>	<b>K. Martin</b>	<b>K. Martin</b>	<b>Admin Asst</b>	<b>R. Levang</b>		<b>P. Rosenblatt</b>	
2	<b>Option 2 Office/Admin Assistant 10 hours/week</b>			<b>CHANGE</b>	<b>Operator 1</b>	<b>Operator 1</b>	<b>Operator 2</b>	<b>Operator 2</b>	<b>Clerical</b>	<b>Secretary/Bookkeeper</b>		<b>General Manager</b>	
3		updated								updated		<b>Operator T2, D2</b>	
4		<b>22-23</b>	<b>23-24</b>		<b>22.23</b>	<b>23-24</b>	<b>22-23</b>	<b>23-24</b>	<b>23-24</b>	<b>22-23</b>	<b>23-24</b>	<b>22-23</b>	<b>23-24</b>
5	<b>Annual cost-of-living-adjustment (COLA)</b>	2.00%	2.20%	<b>0.20%</b>									
6	No change to General Managers budgeted operator hours					**		**					
7	<b>Employee's Base Wage/Hour</b>				21.15	22.87	21.15	22.89	20.00	23.44	23.96	29.28	31.68
8	Budgeted hours per week				26.00	22.00	12.00	16.00	10.00	15.00	15.00	40.00	40.00
9	Budgeted Annual Hours (52 wk)				1,352.00	1,144.00	624.00	832.00	520.00	780.00	780.00	2,080.00	2,080.00
10													
11	<b>Total Annual Base Wages</b>	<b>120,977.98</b>	<b>140,190.96</b>	<b>19,212.98</b>	<b>28,594.80</b>	<b>26,163.28</b>	<b>13,197.60</b>	<b>19,044.48</b>	<b>10,400.00</b>	<b>18,283.20</b>	<b>18,688.80</b>	<b>60,902.40</b>	<b>65,894.40</b>
12													
13	Social Security Tax	6.20%	6.20%	<b>0.00%</b>	1,772.88	1,622.12	818.25	1,180.76	644.80	1,133.56	1,158.71	3,775.95	4,085.45
14	Medicare Hospital Tax	1.45%	1.45%	<b>0.00%</b>	414.62	379.37	191.67	276.14	150.80	265.11	270.99	883.08	955.47
15	Unemployment Insurance EDD (First \$7,000)	1.60%	1.50%	<b>-0.10%</b>	105.00	105.00	105.00	105.00	105.00	105.00	105.00	105.00	105.00
16	CA Employment Training Tax (First \$7,000)	0.10%	0.10%	<b>0.00%</b>	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
17	Base payroll tax expense	4,578.31	5,669.87	<b>1091.56</b>									
18	Commodity payroll tax expense	5,271.51	5,614.74	<b>343.23</b>									
19													
20	<b>Total annual payroll tax expense</b>	<b>9,849.82</b>	<b>11,284.61</b>	<b>1,434.79</b>	<b>2,299.50</b>	<b>2,113.49</b>	<b>1,121.92</b>	<b>1,568.90</b>	<b>907.60</b>	<b>1,510.66</b>	<b>1,541.69</b>	<b>4,771.03</b>	<b>5,152.92</b>
21													
22	<b>Worker's Comp Water</b>	5.19%	5.19%	<b>0.00%</b>	1,157.57	1,181.35	534.27	859.92				2,465.45	2,975.33
23													
24	<b>Worker's Comp Clerical</b>	0.58%	0.58%	<b>0.00%</b>					52.48	82.71	94.30		
25													
26	<b>Total annual Workers Comp. Expense</b>	<b>4,240.00</b>	<b>5,163.38</b>	<b>923.38</b>	<b>1,157.57</b>	<b>1,181.35</b>	<b>534.27</b>	<b>859.92</b>	<b>52.48</b>	<b>82.71</b>	<b>94.30</b>	<b>2,465.45</b>	<b>2,975.33</b>
27													
28	<b>Total Annual Wage expense to WCD</b>	<b>135,067.82</b>	<b>156,638.95</b>	<b>21,571.13</b>	<b>32,051.88</b>	<b>29,458.12</b>	<b>14,853.79</b>	<b>21,473.30</b>	<b>11,360.08</b>	<b>19,876.58</b>	<b>20,324.80</b>	<b>68,250.88</b>	<b>74,022.65</b>
29													
30	<b>Total Annual increase to WCD</b>			<b>(21,605.83)</b>		<b>2,593.76</b>		<b>(6,619.51)</b>	<b>(11,360.08)</b>		<b>(448.22)</b>		<b>(5,771.77)</b>
31													
32	<b>*Medical Benefits</b>	23,148	24,190	<b>1,042.00</b>								23,148.00	24,190.00
33	<b>Retirement</b>	8,468.46	9,813.37	<b>1,344.91</b>	<b>2,001.64</b>	1,831.43	923.83	1,333.11	728.00	1,279.82	1,308.22	4,263.17	4,612.61
34	<b>Annual expense including benefits</b>	<b>166,684.28</b>	<b>190,642.31</b>	<b>23,958.03</b>	<b>34,060.51</b>	<b>31,289.55</b>	<b>15,777.62</b>	<b>22,806.41</b>	<b>12,088.08</b>	<b>21,156.40</b>	<b>21,633.01</b>	<b>95,662.05</b>	<b>102,825.26</b>
35													
36	<b>Weekly base wage expense</b>				<b>549.9</b>	<b>503.14</b>	<b>253.80</b>	<b>366.24</b>	<b>200.00</b>	<b>351.60</b>	<b>359.40</b>	<b>1,171.20</b>	<b>1,267.20</b>

### WCSD CONSUMPTION AND BILLING (2005 to Present) *PROVISIONAL*





10.1

WCSD Consumption and Billing 2006 to Present

FISCAL YEAR	TOTAL BEFORE LEAK ADJUSTMENT				LEAK ADJUSTED				BUDGETED		
	GALLONS BILLED	AVG GAL/DAY/ METER	AVG GAL/DAY/ PERSON	AVG MONTHLY CHARGE /ACCT	TOTAL MONTHLY CHARGES	CUMMULATIVE BUDGET DEVIATION	ADJUSTED GALLONS BILLED	TOTAL MONTHLY CHARGES	CUMMULATIVE BUDGET DEVIATION	PROJECTED GALLONS BILLED	PROJECTED BUDGET*
2006	11,546,750	116.3		\$ 55.72	\$ 153,993	\$ (6,125.11)	8,689,050				\$ 147,867.78
2007	12,057,350	115.2		\$ 61.00	\$ 183,781	\$ 2,977.00	8,647,320				\$ 186,758.00
2008	12,642,940	112.4		\$ 62.13	\$ 172,967	\$ 3,311.00	8,500,140				\$ 176,278.00
2009		108.8		\$ 29.01			8,250,670				
2010	7,934,560	106.9	44.7	\$ 29.59	\$ 72,568	\$ (3,607.15)	7,784,280	\$ 71,260	\$ (4,915.15)	\$ 68,960.70	
2011	7,649,640	100.9	45.5	\$ 33.64	\$ 83,481	\$ (1,938.00)	7,539,760	\$ 82,333	\$ (3,086.00)	\$ 81,543.00	
2012	7,147,360	96.7	43.9	\$ 32.93	\$ 80,299	\$ (5,405.00)	6,956,155	\$ 78,203	\$ (7,501.00)	\$ 74,894.00	
2013	7,365,390	98.4	44.7	\$ 33.97	\$ 83,727	\$ (2,188.52)	7,324,400	\$ 83,319	\$ (2,596.52)	\$ 81,538.96	
2014	7,295,850	98.1	44.6	\$ 34.30	\$ 84,456	\$ (2,762.59)	7,127,440	\$ 82,654	\$ (4,564.59)	\$ 81,693.82	
2015	6,843,520	91.2	41.5	\$ 33.39	\$ 81,981	\$ (7,648.00)	6,790,600	\$ 81,387	\$ (8,242.00)	\$ 74,333.00	
2016	7,019,160	94.0	42.7	\$ 38.77	\$ 94,684	\$ 4,051.94	6,912,519	\$ 93,294	\$ 2,661.94	6,564,120	\$ 98,735.88
2017	7,366,250	99.5	45.2	\$ 42.06	\$ 102,779	\$ 9,191.00	6,909,018	\$ 97,939	\$ 4,351.00	6,650,720	\$ 111,970.00
2018	7,629,250	115.1	52.3	\$ 47.76	\$ 108,269	\$ 5,082.45	7,390,642	\$ 105,727	\$ 2,540.44	6,726,700	\$ 113,351.90
2019	7,950,210	107.3	48.8	\$ 45.21	\$ 111,290	\$ 11,168.78	7,683,723	\$ 107,419	\$ 7,297.57	6,726,700	\$ 122,458.56
2020	8,939,400	118.8	54.0	\$ 46.38	\$ 116,326	\$ 16,204.69	8,802,085	\$ 115,278	\$ 15,156.65	6,747,200	\$ 132,530.38
2021	6,820,560	93.6	42.5	\$ 42.38	\$ 103,526	\$ 3,404.62	6,638,927	\$ 101,804	\$ 1,682.84	6,747,200	\$ 106,930.24
2022	6,251,588	*Projected								7,137,300	
2023	6,337,300	*Projected								6,500,000	

Notes:

\*Projected budget column is not from the WCSD budget spreadsheet, its the cummlative deviation added to the total charges 2006 to 2009 data uses different headers and should be checked for consistency with later data.