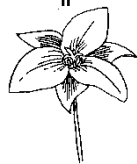


# WESTHAVEN COMMUNITY SERVICES DISTRICT

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

### MARCH 2024

The regular meeting of the Board of Directors of the Westhaven Community Services District  
**Wednesday March 20th, at 6:30 p.m.** at the Westhaven Fire Hall, 446 Sixth Avenue.

#### **Submission of Public Comments:**

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. Electronic versions of the Board Packets are available at <https://www.westhavencsd.org> by the Monday preceding Wednesday Board meetings, but these may not include materials submitted after distribution of Board packets.

Members of the public are invited to comment on any matter within the authority of the WCSD. Written comments (not to exceed 500 words) may be submitted in writing (by mail or at the WCSD office) or by email to [wcsd@suddenlinkmail.com](mailto:wcsd@suddenlinkmail.com) with subject line "Public Comment". Written comments will be included in Board packets if they are submitted at least seven days prior to Board meetings. Oral comments may be submitted at the Board meetings and are limited to a maximum of ten minutes per individual comment. Although oral or written comments may concern items that are not on Board agendas, the Board is prohibited by law from consideration of any items that are not on published agendas.

1. **CALL TO ORDER**
2. **PUBLIC COMMENT**
3. **AMEND / APPROVE ORDER OF AGENDA ITEMS**
4. **AMEND / APPROVE MINUTES**
  - 4.1 February 15th, 2023 - Regular meeting minutes. **Discussion/Approval**
5. **FINANCIAL REPORTS - Discussion/Approval**
  - 5.1 Directors' Report – monthly billing and collections
  - 5.2 Water consumption and Sales
  - 5.3 Income / Expense Reports
  - 5.4 Finance Officer's Recommendations
  - 5.5 Treasurer's Reports and Recommendations
  - 5.6 February/March Warrants
6. **MANAGER'S REPORT**
  - 6.1. No known system leaks. **Discussion**
  - 6.2 Brief update on progress of construction Projects - **Discussion**
  - 6.3 Update on progress to fill Administrative staff positions - **Discussion/Approval**
7. **REPORT ON PROGRESS OF DRAFT MITIGATED NEGATIVE DECLARATION FOR NEW WATER TREATMENT PLANT.**
  - 7.1 Items needed for completion of CEQA. **Discussion**
    - 7.1a PG&E Impact area
    - 7.1b CDFW drainage recommendations

- 8. REVIEW AND APPROVE SUBCOMMITTEES**
  - 8.1 Recommendation to adopt the addition of subcommittee reports to the regular agenda. **Discussion/Approval**
- 9. DRAFT 2024-2025 BUDGET**
  - 9.1 Presentation and review of Draft Budget **Discussion/Approval**
- 10. GRANT AND ACCOUNT MANAGEMENT - Discussion/Approval**
  - 10.1 Recommendation to create separate bank accounts for grant funds.
  - 10.2 Items needed to file UEI/SAM number (essentially the Duns and Bradstreet number)
- 11. DISCUSSION OF PHILOSOPHICAL, POLITICAL AND META ISSUE ASPECTS OF THE DISTRICT'S EXISTENCE AND OPERATION - Discussion**
- 12. ITEMS FROM MEMBERS OF THE BOARD FOR FUTURE MEETINGS**
- 13. CLOSED SESSION FOR PUBLIC EMPLOYEE PERFORMANCE EVALUATION, (§ 54957(b))**
  - 13.1 Biennial performance review for General Manager - **Discussion**
- 14. ADJOURN**

Regular Meetings of the Board occur on the 3rd Wednesday of the month at 6:30 Pm.  
The next Regular Meeting will be April 17<sup>th</sup>, 2024 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

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| <p>The Westhaven CSD will make a reasonable effort to accommodate the participation of persons with disabilities.<br/>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  
February 15, 2023

**1. CALL TO ORDER**

Board President Llanos called the meeting to order at 6:40 PM. In attendance were:

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

Absent:

Staff: Rosenblatt, Whitlow-Hewitt

Guests: Elaine Weinreb, Roland Johnson

**2. PUBLIC COMMENT**

None.

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

Hankin suggested that item 15.1 (Closed Session) be modified to exclude a review of the Board Policies and Procedures Manual which should be a topic for open session. He also suggested that item 15.2, long-term strategy for bookkeeping, administration and grant management, was also an appropriate topic for open session, but not for closed session. Llanos moved that item 15.1 be modified to exclude a general review of the Board Policies and Procedures Manual; that item 15.2 be dropped from the meeting agenda and that Review of Board Policies and Procedures Manual be very briefly considered following item 12 (Brown Act).

Llanos moved to approve the order of agenda items; Seconded by Verick; all approved.

**4. AMEND / APPROVE MINUTES**

**4.1 January 17, 2024 - Regular meeting minutes Discussion/Approval**

Corrections: 10.1: "Fish and Wildlife" changed to "CA Fish and Wildlife"; 13: "Verick proposed a future plan" changed to "Verick proposed development of a future plan"

Cline reported that LeVang has begun the process of purchasing a new CD at Coast Central Credit Union. LeVang has learned that the credit union requires a copy of the approved January 17 meeting minutes which records the direction by the Board to purchase this CD, and provides the names of the signatories for the CD. The motion was made by Verick, seconded by Hankin, and all voted to approve. LeVang noted that the draft minutes for the January 17 meeting omitted the part of the motion that directs the purchase of the CD and only lists the names of the signatories. Therefore, the motion from the Jan 17 meeting should be modified to include the direction to purchase the CD.

Llanos moved to approve January 17, 2024 minutes as amended, including minor wording changes and correction of the motion concerning purchase of a new CD at Coast Central. Seconded by Verick; all approved.

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

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

Board packets contained Director's report. Total January, 2023 water sales were \$23,774.24, and total receivables were \$39,937.85.

No discussion.

**5.2 Water Consumption and Sales**

Board packets contained Water Consumption and Billings-Commodity Charges Only report

January, 2024 gallons billed 47,7540; average gallon per day per meter readings 71; per person 32,

average monthly charge per accounts \$44.85; total monthly charges \$9,149; monthly deviation from budget +\$588.

No discussion.

### **5.3 Income & Expense Report**

Board packets contained an Income & Expense report for January, 2024. Total income \$23,941, total expense \$63,501, with a net operating income of -\$39,560. Board members expressed concern about the substantial operating deficit and the fact that much of it was due to water deliveries made during periods of substantial leaks. The idea of including a line item for water deliveries in the event of leaks in our next annual budget was proposed by Cline. Rosenblatt estimated that future unexpected costs of \$6-10\$K for 2-3 leaks per year are reasonable. Rosenblatt suggested this might not be needed given recent replacement of large sections of failing 2" poly pipe.

### **5.4 Finance Officer's Recommendations**

Cline noted that our proposal to buy a new CD at Coast Central Credit Union (CCCU) could not be completed until the minutes were amended to name the signatory officers with a motion to approve purchase of the CD from CCCU.

### **5.5 Treasurer's Report and Recommendations**

Board packets contained a copy of the January, 2024 Treasurer's report. Account balances were as follows: Capital Reserves: \$147,554.26, and CD #2368 \$28,947.71; Operating Reserves: \$38,806.07; Umpqua Savings #0648 \$591.01; Checking Account as of 02/11/2024 \$386,698.29. No discussion.

### **5.6 Warrants for Jan 16 – Feb 14, 2024**

Llanos moved to approve warrants #'s 7659 through 7691, Federal and State payroll tax deposits totaling \$3,379.58; two debit purchases totaling \$59.24, one Visa Card charge of \$159.34, and payments to various contractors for the waterline and well projects (DWR Grant), for a grand total of \$519,256.15. Seconded by Cline; all approved.

Discussion. Board members expressed concern that our current checking balance (\$386,698.29) seems small relative to total warrants for this period and that it is difficult to assess the current financial status of the District given the reports available in this package. Minor typos to correct in these Warrants include: (a) replace "rool" with "roof" on warrant number 7682; and (b) remove green highlighting from the Date field for Warrants 7681 to 7691.

Llanos suggested opening a separate account for each grant funded project to make it easier to track payments to sub-contractors and pre-payments and reimbursements from the state. Verrick noted that we currently have a savings account at Umpqua Bank that was for a DWR loan that is no longer active and could be used for this purpose.

## **6. MANAGER'S REPORT**

**6.1** Water loss increased slightly from 7.1 gpm in December to 7.2 gpm in January for 41.6% of total production of 817,970 gallons. Two known system leaks which have been repaired. Board packets contained a summary table of 13 months water loss history. Over the last 13 months, water loss (as a fraction of total production) averaged 32.6%.

Discussion. Rosenblatt said current water loss seems to be only about 1 gpm (which would be less than 10% of total production). He noted that another large section of old 2" poly pipe at Highland and Sixth avenue has been abandoned as a result of the current water mains replacement project.

## 7. UPDATES ON GRANT FUNDING AND RELATED ACTIVITIES

### 7.1 DWR Small Community Drought Grant work proceeding.

**7.1a** Update on schedule A timeline for Waterline replacement: **Discussion.** Rosenblatt informed the board that the watermain project is about 70% complete

### 7.2 Update on Activities Related to Well Facility

#### 7.2a Update on schedule B timeline for well facility

**Discussion** Rosenblatt reported that Hooven has resolved issues concerning concrete required for construction and has poured the foundation for the Well control building.

### 7.3 Emergency Intertie with City of Trinidad.

**Discussion** Rosenblatt said that comments from GHD on the design plans addressed issues that were not raised in the original grant proposal and that these requests are delaying getting the project put out to bid. Hankin suggested that, if Rosenblatt believed it was useful, that he and Llanos might review the comments and intervene with GHD and Trinidad to ensure that current requests are within the scope of the inter-tie project and do not further delay the project.

## 8. EXPEDITED DRINKING WATER GRANT

### 8.1 Update on the Expedited Drinking Water Grant (EDWG) grant funding for the water plant project.

**Discussion** Rosenblatt discussed various proposed modifications to utility poles and guy wires that are designed to meet PG&E's needs for supplying 3 phase power to the new treatment plant as well as minimizing impacts on nearby landowners' properties. Rosenblatt said EnPlan is going to be returning to do some more field work and we anticipate firming up this component of the Mitigated Negative Declaration in the next 45 days.

## 9. NORTH COAST RESOURCE PARTNERSHIP TECHNICAL ASSISTANCE GRANTS FOR TWO CREEKS CAPP

### 9.1 Discussion of edits of Conceptual Area Protection Plan (CAPP) for the Two Creeks watershed and related conservation work.

**Discussion** Rosenblatt noted that he had received comments and edits from Llanos and Hankin and that both agreed that this document was not yet ready for the Board to review or for distribution to CDFW. Rosenblatt agreed to work with the subcommittee on revisions.

### 9.2 NCRP micro grant for appraisals and title reports on two parcels of land in the north fork Two Creeks basin from willing sellers

**Discussion** Rosenblatt reported that appraisals have been complete for these two parcels and that the District will seek funding for their purchase as time permits. Rosenblatt explained that there is one more appraisal in the works.

## 10. REVIEW OF DRAFT MITIGATED NEGATIVE DECLARATION FOR NEW WATER TREATMENT PLANT

### 10.1 Update on draft Mitigated Negative Declaration (MND) for the new water treatment plant

**Discussion.** The MND has not been submitted, awaiting response from PG&E. Rosenblatt stated that PG&E has not been responsive but we are trying to figure out how to proceed. He is working on responses to comment from neighbors in order to move the MND forward.

**11. WATER SHUTOFF POLICY REVISIONS TO COMPLY WITH SB3**

**11.1** Revised water shutoff policy for delinquent accounts to comply with SB3

**Discussion** Hankin noted that the draft revised policies included in the Board packet were based on a pre-adoption version of SB3 and that they might not be consistent with SB3 which was passed in late 2023. He recommended that the Board read through SB3 (provided in the meeting packet) and the proposed revisions and discuss their thoughts at the March Board meeting.

**12. BROWN ACT**

**12.1** Review of Open and Public VI: A guide to the Ralph M. Brown Act.

**Discussion** Llanos lead a brief discussion of the latest version of this guide. He noted that recent changes addressed issues of remote electronic attendance and hosting remote meetings. Further clarification on remote attendance would be helpful. Llanos noted that “informational meetings” are covered by the Brown Act and require public notice as a special meeting. Verick noted that there is no real “punishment” for violations of the Brown Act. Instead, responsible officials are expected to revise their future behaviors so as to be consistent with the Brown Act.

**13. Review of Board Policies and Procedures Manual.**

**Discussion.** Hankin noted that he had raised this issue specifically to call to the Board’s attention that there is currently a discrepancy between the current General Manager’s contract (biennial evaluation at this point in service) and our Board Policy and Procedures Manual (annual evaluation). He suggested that we form a subcommittee to review such conflicts in current policy as well as addressing the need for verbiage about the safety officer and associated duties, and developing a written policy for annual election of Board officers. Swisher and Hankin were assigned this task

**14. DISCUSSION OF PHILOSOPHICAL, POLITICAL AND META ISSUE ASPECTS OF THE DISTRICT’S EXISTENCE AND OPERATION**

No discussion.

**15. ITEMS FROM MEMBERS OF THE BOARD FOR FUTURE MEETINGS**

1. Water Shutoff Policy and Delinquent Accounts;
2. Appoint subcommittees for review/revision of Board and Personnel Procedures Manuals
3. Grant funding and payment management using separate accounts

**16. CLOSED SESSION TO DISCUSS BIENNIAL PERFORMANCE REVIEW FOR GENERAL MANAGER**

**Closed Session Report:** The Board discussed the procedures to be followed for biennial performance evaluation of Paul Rosenblatt. The last performance evaluation was approved on January 19, 2022. Board members agreed to try to complete the current evaluation prior to the March regular meeting and to present Rosenblatt with a copy of the evaluation prior to the March meeting, if feasible.

**17. ADJOURN**

Llanos adjourned the meeting at 10:23 PM.

Respectfully Submitted, David  
Hankin,  
Vice-President

# Directors Report

5.1

Westhaven CSD

|                                |                  |
|--------------------------------|------------------|
| <b>Water Pumped This Month</b> | 570,300 Gallons  |
| <b>Water Sold This Month</b>   | 945,520 Gallons  |
| <b>Water Loss</b>              | -375,220 Gallons |
| <b>Water Loss (%)</b>          | -65.79 %         |

|                                    | Amount (\$)      | # Of Accounts |
|------------------------------------|------------------|---------------|
| Total Water                        | 31,621.74        | 232           |
| Total Late Charge                  | 231.11           | 55            |
| Total Adjustments                  | (1.21)           | 2             |
| <b>Total Current Charges</b>       | <b>31,851.64</b> | <b>232</b>    |
| <hr/>                              |                  |               |
| Amount Past Due 1-30 Days          | 5,134.28         | 55            |
| Amount Past Due 31-60 Days         | 2,497.81         | 26            |
| Amount Past Due Over 60 Days       | 15,763.10        | 22            |
| Amount Of Overpayments/Prepayments | (4,959.51)       | 45            |
| <b>Total Receivables</b>           | <b>50,287.32</b> | <b>232</b>    |

|                           |           |     |
|---------------------------|-----------|-----|
| Total Receipts On Account | 21,502.17 | 178 |
| 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        | 4,023  | 235 |
| Average Water Charge For Active Meters | 136.30 | 232 |

| Usage Groups        | Gallons | # Of Accounts | Usage Gallons  | % Of Usage    | % Of Sales    |
|---------------------|---------|---------------|----------------|---------------|---------------|
| Over 50,000         |         | 1             | 489,390        | 51.76         | 26.66         |
| 40,001-50,000       |         | 0             | 0              | 0.00          | 0.00          |
| 30,001-40,000       |         | 0             | 0              | 0.00          | 0.00          |
| 20,001-30,000       |         | 2             | 42,690         | 4.52          | 2.75          |
| 10,001-20,000       |         | 2             | 20,770         | 2.20          | 1.54          |
| 8,001-10,000        |         | 0             | 0              | 0.00          | 0.00          |
| 6,001-8,000         |         | 1             | 6,150          | 0.65          | 0.54          |
| 4,001-6,000         |         | 18            | 87,050         | 9.21          | 8.57          |
| 2,001-4,000         |         | 66            | 190,290        | 20.13         | 24.20         |
| 1-2,000             |         | 109           | 109,180        | 11.55         | 28.59         |
| Zero Usage          |         | 36            | 0              | 0.00          | 7.15          |
| <hr/>               |         |               |                |               |               |
| <b>Total Meters</b> |         | <b>235</b>    | <b>945,520</b> | <b>100.00</b> | <b>100.00</b> |

# Directors Report

Westhaven CSD

**Water Pumped This Month**  
**Water Sold This Month**  
**Water Loss**  
**Water Loss (%)**

570,300 Gallons  
 456,130 Gallons  
 114,170 Gallons

20.02 %

*This is what it should be. Will self correct next month*

|                                    | Amount (\$)      | # Of Accounts |
|------------------------------------|------------------|---------------|
| Total Water                        | 23,258.06        | 232           |
| Total Late Charge                  | 231.11           | 55            |
| Total Adjustments                  | (1.21)           | 2             |
| <b>Total Current Charges</b>       | <b>23,487.96</b> | <b>232</b>    |
| Amount Past Due 1-30 Days          | 5,134.28         | 55            |
| Amount Past Due 31-60 Days         | 2,497.81         | 26            |
| Amount Past Due Over 60 Days       | 15,763.10        | 22            |
| Amount Of Overpayments/Prepayments | (4,959.51)       | 45            |
| <b>Total Receivables</b>           | <b>41,923.64</b> | <b>232</b>    |

|                           |           |     |
|---------------------------|-----------|-----|
| Total Receipts On Account | 21,502.17 | 178 |
| 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        | 1,941  | 235 |
| Average Water Charge For Active Meters | 100.25 | 232 |

| Usage Groups        | Gallons | # Of Accounts | Usage Gallons  | % Of Usage    | % Of Sales    |
|---------------------|---------|---------------|----------------|---------------|---------------|
| 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       |         | 2             | 42,690         | 9.36          | 3.74          |
| 10,001-20,000       |         | 2             | 20,770         | 4.55          | 2.09          |
| 8,001-10,000        |         | 0             | 0              | 0.00          | 0.00          |
| 6,001-8,000         |         | 1             | 6,150          | 1.35          | 0.74          |
| 4,001-6,000         |         | 18            | 87,050         | 19.08         | 11.65         |
| 2,001-4,000         |         | 66            | 190,290        | 41.72         | 32.90         |
| 1-2,000             |         | 109           | 109,180        | 23.94         | 38.87         |
| Zero Usage          |         | 37            | 0              | 0.00          | 10.01         |
| <b>Total Meters</b> |         | <b>235</b>    | <b>456,130</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.

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

**February 2024**

Weights are not weighted to anticipate seasonal variations in water use.

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

| USAGE                       |             |                  |  |               |               |                | CHARGES               |                        |                       |                       |
|-----------------------------|-------------|------------------|--|---------------|---------------|----------------|-----------------------|------------------------|-----------------------|-----------------------|
| GPD = Gallons per day       |             |                  | Avg persons per household: <b>2.20</b> |               |               |                |                       |                        |                       |                       |
| 2023-24                     | 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                        | 28          | 546,960          | 199                                    | 19,534        | 98            | 45             | \$ 8,739              | \$ 43.92               | \$ 179                | \$ 179                |
| JULY                        | 29          | 613,310          | 203                                    | 21,149        | 104           | 47             | \$ 11,447             | \$ 56.39               | \$ 2,886              | \$ 3,065              |
| AUG                         | 32          | 800,920          | 205                                    | 25,029        | 122           | 55             | \$ 13,893             | \$ 67.77               | \$ 5,332              | \$ 8,397              |
| SEPT                        | 28          | 514,350          | 203                                    | 18,370        | 90            | 41             | \$ 9,725              | \$ 47.90               | \$ 1,164              | \$ 9,561              |
| OCT                         | 32          | 563,640          | 203                                    | 17,614        | 87            | 39             | \$ 10,624             | \$ 52.34               | \$ 2,063              | \$ 11,624             |
| NOV                         | 29          | 433,020          | 200                                    | 14,932        | 75            | 34             | \$ 8,394              | \$ 41.97               | \$ (167)              | \$ 11,457             |
| DEC                         | 30          | 418,670          | 208                                    | 13,956        | 67            | 30             | \$ 8,147              | \$ 39.17               | \$ (414)              | \$ 11,043             |
| JAN                         | 33          | 477,540          | 204                                    | 14,471        | 71            | 32             | \$ 9,149              | \$ 44.85               | \$ 588                | \$ 11,632             |
| FEB                         | 29          | 456,130          | 195                                    | 15,729        | 81            | 37             | \$ 8,766              | \$ 44.96               | \$ 206                | \$ 11,837             |
| MAR                         |             |                  |  | -             | -             | -              |                       | \$ -                   | -                     | \$ -                  |
| APR                         |             |                  |  | -             | -             | -              |                       | \$ -                   | -                     | \$ -                  |
| MAY                         |             |                  |  | -             | -             | -              |                       | \$ -                   | -                     | \$ -                  |
| <b>Monthly AVG</b>          | <b>30</b>   | <b>536,060</b>   | <b>202</b>                             | <b>17,865</b> | <b>88</b>     | <b>40</b>      | <b>\$ 9,876</b>       | <b>\$ 48.81</b>        | <b>\$ 1,315</b>       |                       |
| Total                       |             | 4,824,540        |  |               |               |                | \$ 88,884             |                        | \$ 11,837             | \$ 11,837             |
| Leak Adjustment             |             |                  | (gal)                                  |               |               |                |                       |                        |                       |                       |
| Cummulative Leak Adjustment |             | 14,385           |  |               |               |                | \$ 251                |                        |                       |                       |
| <b>Net</b>                  |             | <b>4,810,155</b> | <b>(After Leak Adjustments)</b>        |               |               |                | <b>\$ 88,633</b>      |                        |                       | <b>\$ 11,586.69</b>   |

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

**SOLD TO DATE**

2023-2024 4,824,540 = 100%  
 2022-2023 4,842,810 OF 22-23

**TOTAL BILLINGS TO DATE**

2023-2024 \$88,884 = 115%  
 2022-2023 77,216 OF 22-23

| 2022-23    |           |                |            |               |           |           |                 |              |                   |               |
|------------|-----------|----------------|------------|---------------|-----------|-----------|-----------------|--------------|-------------------|---------------|
| JUNE       | 33        | 627,530        | 202        | 19,016        | 94        | 43        | \$ 10,026       | \$ 50        | \$ 1,465          | \$ 1,465      |
| JULY       | 28        | 567,100        | 205        | 20,254        | 99        | 45        | \$ 9,056        | \$ 44        | \$ 496            | \$ 1,960      |
| AUG        | 34        | 741,200        | 209        | 21,800        | 104       | 47        | \$ 11,832       | \$ 57        | \$ 3,271          | \$ 5,232      |
| SEPT       | 28        | 581,560        | 208        | 20,770        | 100       | 45        | \$ 9,256        | \$ 45        | \$ 695            | \$ 5,927      |
| OCT        | 28        | 496,500        | 204        | 17,732        | 87        | 40        | \$ 7,998        | \$ 39        | \$ (563)          | \$ 5,364      |
| NOV        | 35        | 519,450        | 208        | 14,841        | 71        | 32        | \$ 8,253        | \$ 40        | \$ (308)          | \$ 5,056      |
| DEC        | 28        | 410,820        | 201        | 14,672        | 73        | 33        | \$ 6,567        | \$ 33        | \$ (1,994)        | \$ 3,063      |
| JAN        | 30        | 445,110        | 201        | 14,837        | 74        | 34        | \$ 7,108        | \$ 35        | \$ (1,453)        | \$ 1,610      |
| <b>FEB</b> | <b>32</b> | <b>453,540</b> | <b>201</b> | <b>14,173</b> | <b>71</b> | <b>32</b> | <b>\$ 7,120</b> | <b>\$ 35</b> | <b>\$ (1,441)</b> | <b>\$ 169</b> |
| MAR        | 29        | 438,270        | 201        | 15,113        | 75        | 34        | \$ 6,967        | \$ 35        | \$ (1,593)        | \$ (1,425)    |
| APR        | 26        | 441,010        | 202        | 16,962        | 84        | 38        | \$ 7,041        | \$ 35        | \$ (1,520)        | \$ (2,944)    |
| MAY        | 35        | 583,430        | 199        | 16,669        | 84        | 38        | \$ 9,320        | \$ 47        | \$ 759            | \$ (2,185)    |

**Westhaven Community Services District  
FY 2023-2024 Income / Expense Report  
as of February 2024**

**ITEM 5.3**

| <b>Annual</b>                  |                             | <b><u>CURRENT</u></b> |                       |                   | <b><u>CUMULATIVE</u></b>        |                                       |                   |                    |
|--------------------------------|-----------------------------|-----------------------|-----------------------|-------------------|---------------------------------|---------------------------------------|-------------------|--------------------|
| <b><u>OPERATING BUDGET</u></b> |                             |                       |                       |                   |                                 |                                       |                   |                    |
| <b><u>Budget</u></b>           | <b><u>Income</u></b>        | <b>Feb. 2024</b>      | <b>Monthly Budget</b> | <b>Over/Under</b> | <b>July 2023 thru Feb. 2024</b> | <b>Jul 2023 thru Feb. 2024 Budget</b> | <b>Over/Under</b> | <b>% of Budget</b> |
| 291,518                        | Water Sales                 | 31,556 <sup>4</sup>   | 24,293                | 7,263             | 204,520                         | 194,345                               | 10,174            | 105.2%             |
| 2,546                          | Water Services              | 444                   | 212                   | 232               | 4,272                           | 1,697                                 | 2,575             | 251.7%             |
| 294,064                        | <b>Total Income</b>         | 31,999                | 24,505                | 7,494             | 208,792                         | 196,043                               | 12,749            | 106.5%             |
|                                | <b><u>Expense</u></b>       |                       |                       |                   |                                 |                                       |                   |                    |
| 1,972                          | Source of Supply            | 0                     | 164                   | -164              | 29                              | 1,315                                 | -1,286            | 2.2%               |
| 14,340                         | Pumping                     | 2,467 <sup>5</sup>    | 1,195                 | 1,272             | 9,354                           | 9,560                                 | -206              | 97.8%              |
| 45,695                         | Water Treatment             | 5,964 <sup>3</sup>    | 3,808                 | 2,156             | 38,136                          | 30,463                                | 7,672             | 125.2%             |
| 19,354                         | Transmission & Distribution | 155 <sup>1</sup>      | 1,613                 | -1,458            | 46,347                          | 12,903                                | 33,444            | 359.2%             |
| 18,470                         | Customer Accounts           | 1,239                 | 1,539                 | -300              | 6,418                           | 12,313                                | -5,895            | 52.1%              |
| 168,442                        | Administrative & General    | 11,241 <sup>2</sup>   | 14,037                | -2,796            | 150,463                         | 112,295                               | 38,169            | 134.0%             |
| 268,273                        | <b>Total Expense</b>        | 21,066                | 22,356                | -1,290            | 250,747                         | 178,849                               | 71,899            | 140.2%             |
|                                | <b>Net Operating Income</b> | <b>10,933</b>         | <b>2,149</b>          |                   | <b>-41,955</b>                  |                                       |                   |                    |

## **Income and Expense Page 2**

### **Income & Expense Report Notes:**

- <sup>1</sup> Transmission & Distribution: July over budget due to emergency leak detection & repair at the intersection of Kay Ave & Tepona totaling \$2,601. September paid \$2250 for backflow testing. Customers are billed for this service. December 2023 \$10,240 in emergency water. January 2024 \$7520 emergency water delivery, \$3350 American Leak Detection, and \$7255 GRS vac truck and leak repair cost.
- <sup>2</sup> Annual Workers Compensation payment of \$3,593 in July. Annual Liability Insurance payment of \$5,716.97 in September. The warrants for Aug. 2023 included 3 payroll periods and 2 months of Federal & State payroll taxes. January 2024, CPA annual St Financial report \$1029, Employee retirement benefit \$9672, new roof \$12,650, Annual membership CA Rural Water Assoc \$631.
- <sup>3</sup> December 2023 Water treatment was high because Chemical expense was \$1552, twice what the monthly average has been. Outside lab
- <sup>4</sup> This is overstated due to errors on meter readings were discovered after the close of the month. This will self correct at the next meter reading.
- <sup>5</sup> February 2024 Pumping is a little high because a new pup starter was purchased \$1315 including freight

**WESTHAVEN COMMUNITY SERVICES DISTRICT**  
**Treasurer's Report**  
**February 2024**

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> |
|----------------|---------------------|--|----------------------------------|---|-----------------------------|--------------------------------|
| \$149,401.56   | 2.30000             | <b>Capital Reserves</b><br>Hum Co Fund 2600                    |                                  | \$ 20,000                               | 1 \$ 2,888.07               | FY 22/23 Interest              |
|                |                     |  |                                  |   | FY 22/23LAFCO Contribution  | \$ 167.12                      |
|                |                     |  |                                  |   | \$ 925.54                   | 8/1/2023                       |
| \$28,955.65    | 0.50000             | <b>Capital Reserves</b><br>CD Umpqua 2368 (matures 12/24/2024) |                                  |   | \$ 21.28                    | FY 23/24 interest to date      |
| \$39,195.92    | 0.03590             | <b>Operating Reserve</b><br>LAIF # 16-12-005                   |                                  | \$ 10,000                               | \$ 299.54                   | 2023 Q2 Int                    |
|                |                     |  |                                  |   | \$346.81                    | 2023 Q3 Int                    |
|                |                     |  |                                  |   | \$389.85                    | 2023 Q4 Int                    |
| \$591.01       | 0.03000             | <b>Savings</b><br>Umpqua 0648                                  |                                  |   | 2 \$ 500.00                 | 9/6/2023<br>11/30/2023         |
|                |                     |  |                                  |   | Total Maint                 | \$ 6.00                        |

**\$ 376,314.40**

**Checking Account Umpqua 5013**

**Checking Balance as of 3/13/2024**

\*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) 2023/2024 Regular Operating Budget \$277,481. X 25% = \$69,370

<sup>1</sup> 10/30/23 I received the first audited & cohesive reports from the County since 9/2020. I had overstated the interest income. The balance shown is from the March 31, 2023 audited report from the County

<sup>2</sup> Oct. 2023 Staff was incorrectly informed that the Spring DWR Loan payment was the final payment. DWR apologized, the person giving us the information was new to their position. Nov. 2023 deposited \$500 into savings to eliminate the monthly \$3 maintenance fee

**DWR advance pymt balance for Trinidad Interite is \$417,900 (For construction/implementation)**

**WESTHAVEN COMMUNITY SERVICES DISTRICT**

**Warrants February 16 - March 16, 2024**

| Number | Date      | Amount        | To Whom                  | Purpose   |
|--------|-----------|---------------|--------------------------|---|
| Debit  | 9-Feb     | \$53.25       | B&B Portable Toilets     | Cleaning service  |
| 7692   | 2/16/2024 | \$ 262,872.00 | GR Sundberg              | DWR Grant 14508 waterline construction                  |
| 7693   | 2/16/2024 | \$ 35,750.64  | PACE Engineering         | DWR Grant 14508   |
| 7694   | 2/16/2024 | \$ 5,003.39   | GR Sundberg              | Leak repair 6th Ave east side of overpass               |
| 7695   | 2/16/2024 | \$ 2,722.12   | Rich Well Drilling       | Pump Starter \$1715; Calcite 1007.12                    |
| 7696   | 2/16/2024 | \$ 816.00     | RVS                      | Annual software updates & maintenance                   |
| 7697   | 2/16/2024 | \$ 364.04     | C. Chandler              | Payroll 2/1-2/15/2024                                   |
| 7698   | 2/16/2024 | \$ 340.00     | North Coast Labs         | January outside lab testing                             |
| 7699   | 2/16/2024 | \$ 500.91     | K. Martin                | Payroll 2/1-2/15/2024                                   |
| 7700   | 2/16/2024 | \$ 771.97     | M. Whitlow-Hewett        | Payroll 2/1-2/15/2024                                   |
| 7701   | 2/16/2024 | \$ 2,061.99   | P. Rosenblatt            | Payroll 2/1-2/15/2024                                   |
| 7702   | 2/16/2024 | \$ 860.52     | R. Levang                | Payroll 2/1-2/15/2024                                   |
| 7703   | 2/20/2024 | \$ 306.50     | C. Chandler              | Final paycheck  |
| EFTPS  | 2/21/2024 | \$ 2,622.58   | EFTPS                    | Fed tx deposit for February 2024                        |
| EDD    | 2/21/2024 | \$ 413.06     | EDD                      | State tx deposit for February 2024                      |
| 7704   | 2/21/2024 | \$ 285.85     | SDRMA-WC                 | Balance on 2022-23 WC Audit Invoice                     |
| 7705   | 2/21/2024 | \$ 6.00       | M. Whitlow-Hewett        | Reimburse HWMA recycling                                |
| 7706   | 2/21/2024 | \$ 171,127.50 | PACE Engineering         | EDWG Grant-water plant                                  |
| 7707   | 3/1/2024  | \$ 653.72     | K. Martin                | Payroll 2/16-2/29/2024                                  |
| 7708   | 3/1/2024  | \$ 750.05     | M. Whitlow-Hewett        | Payroll 2/16-2/29/2024                                  |
| 7709   | 3/1/2024  | \$ 2,061.99   | P. Rosenblatt            | Payroll 2/16-2/29/2024                                  |
| 7710   | 3/1/2024  | \$ 797.62     | R. Levang                | Payroll 2/16-2/29/2024                                  |
| EFTPS  | 3/1/2024  | \$ 2,599.76   | EFTPS                    | Fed tx deposit for January 2024                         |
| EDD    | 3/1/2024  | \$ 499.82     | EDD                      | State tx deposit for January 2024                       |
| 7711   | 3/1/2024  | \$ 399.22     | Cardmember Services      | Dental premium \$159.34, Adobe subscription \$239.88    |
| 7712   | 3/1/2024  | \$ -          | Void                     | Void  |
| 7713   | 3/1/2024  | \$ 1,142.33   | Mendes                   | Chemicals   |
| 7714   | 3/1/2024  | \$ 37.27      | Thomas Home Center       | Plant paper towels/water testing vacuum tubing          |
| 7715   | 3/1/2024  | \$ 242.00     | USPS                     | 2 rolls forever & 2 roll postcard stamps                |
| 7716   | 3/1/2024  | \$ 450.00     | WVFD                     | March office rent                                       |
| 7717   | 3/1/2024  | \$ 106.35     | Thrifty Supply           | DWR 14508 Parts for Intertie with Moonstone Hieghts MWA |
| 7718   | 3/1/2024  | \$ 141.95     | Valley Pacific           | February fuel   |
| 7719   | 3/6/2024  | \$ 146.32     | M. Tillman               | First and final paycheck                                |
| 7720   |           | \$ -          | Void                     | Void  |
| 7721   |           | \$ 1,108.53   | PG&E                     | Plant 744.50, Wells 230.52, Office 133.51               |
| 7722   |           | \$ 2,408.76   | Blue Shield of CA        | Mar. premium \$2014.63/\$394.13 WCSD/Emp                |
| 7723   |           | \$ 560.00     | Microbac aka NorCal Labs | February outside lab                                    |
| Debit  | 3/7/2024  | \$ 336.17     | Rental Guys              | Trenching for 749 4th Ave service lateral               |
| 7724   | 3/16/2024 | \$ 573.51     | K. Martin                | Payroll March 1-15 2024                                 |
| 7725   | 3/13/2024 | \$ 61,296.83  | GR Sundberg              | DWR Grant 14508 construction                            |
| 7726   | 3/13/2024 | \$ 28,894.56  | PACE Engineering         | DWR Grant 14508 engineering                             |
| 7727   | 3/16/2024 | \$ 762.28     | M. Whitlow-Hewett        | Payroll March 1-15 2024                                 |
| 7728   | 3/16/2024 | \$ 2,061.99   | P. Rosenblatt            | Payroll March 1-15 2024                                 |
| 7729   | 3/16/2024 | \$ -          | void                     | printer hiccup  |
| 7730   | 3/16/2024 | \$ 887.05     | R. Levang                | Payroll March 1-15 2024                                 |
| 7731   | 3/16/2024 | \$ 53.88      | B&B Portable Toilets     | Rental 2/4-3/2/2024                                     |
| 7732   | 3/16/2024 | \$ 170.68     | Optimum                  | March Internet and office telephone                     |
| 7733   | 3/16/2024 | \$ 50.00      | CSDA Humboldt Chapter    | 2024 annual dues  |

Total \$596,070.96

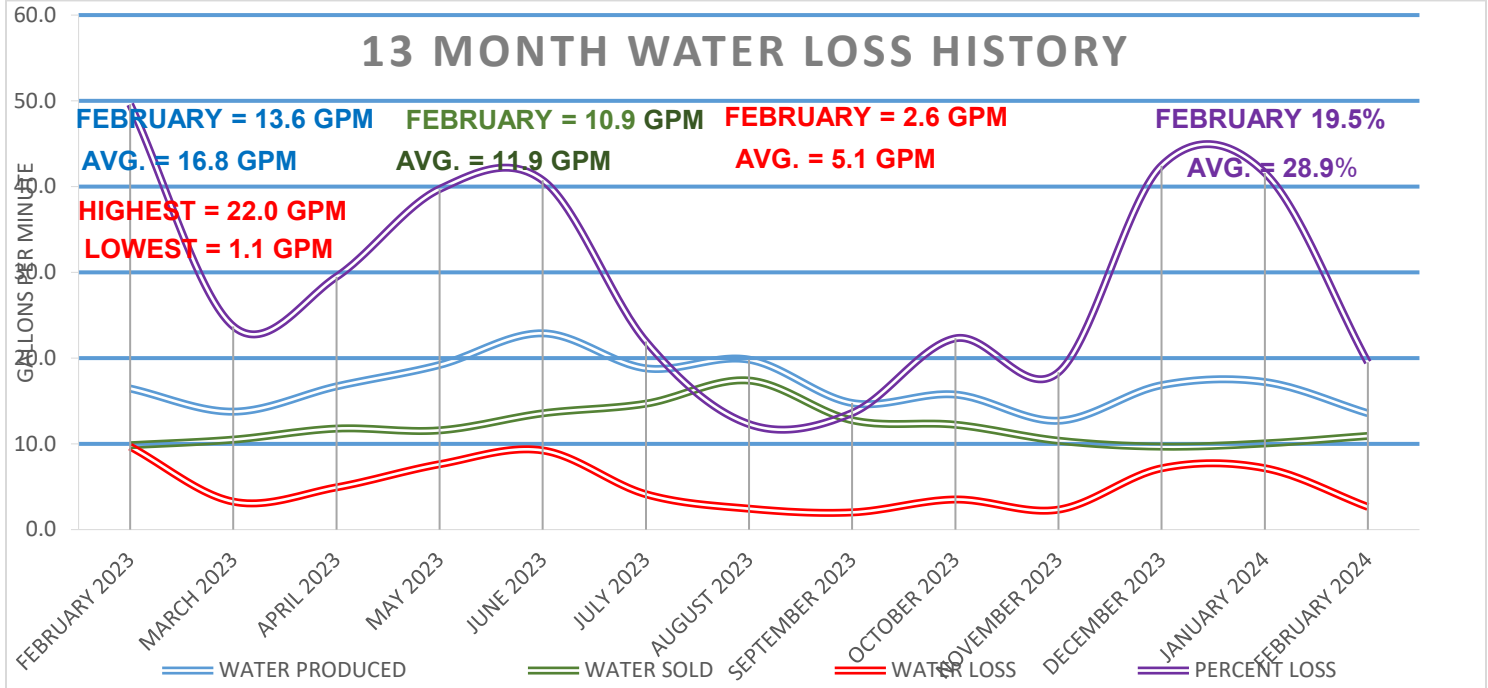
**Checking Account Balance as of 3/16/2024**  
**\$371,755.01**

|   |               |                       |  |
|---|---------------|-----------------------|--|
| Total Operating warrants                | \$35,915.95   | <b>Grant Payments</b> |  |
| EDWG 12100024 New Plant                 | \$171,127.50  |                       | 2/21/24 \$171,128                          |
| Total Special Projects                  | \$107.13      |                       |  |
| Total Intertie 14620                    | \$0.00        |                       |  |
| Total DWR Drought 14508                 | \$388,920.38  |                       | 2/16/24 \$298,622.64 & 3/13/24 \$90,191.39 |
| Total Grant & Spec Project Warrants     | \$560,155.01  |                       |  |
| *Trinidad Intertie Advance pymt balance | \$ 417,900.00 |                       |  |

WESTHAVEN CSD • MANAGER'S REPORT  
February 2024

6.1 Water Loss

Water loss was 110,490 gallons which decreased from 7.2 gpm in January to 2.6 gpm in February for 19.5% of total production of 566,620 gallons. One possible unknown system leak. Discussion



MONTHLY MONTHLY MONTHLY

| <u>FROM JULY 2003</u>     | <u>PRODUCED GPM</u> | <u>SOLD GPM</u> | <u>LOST GPM</u> | <u>%LOSS OF WATER PRODUCED</u> | <u>PRODUCTION GALLONS</u> | <u>SOLD GALLONS</u> | <u>LOSS GALLONS</u> |
|---------------------------|---------------------|-----------------|-----------------|--------------------------------|---------------------------|---------------------|---------------------|
| <b>FEBRUARY 2024</b>      | <b>13.6</b>         | <b>10.9</b>     | <b>2.6</b>      | <b>19.5</b>                    | <b>566,620</b>            | <b>456,130</b>      | <b>110,490</b>      |
| <b>AVG. ALL</b>           | 21                  | 15              | 6               | 29                             | 922,075                   | 569,276             | 280,005             |
| <b>24 MO AVG.</b>         | 19                  | 12              | 7               | 32                             | 813,699                   | 526,478             | 287,086             |
| <b>13 MO AVG.</b>         | 16.8                | 11.9            | 5.1             | 28.9                           | 742,493                   | 518,521             | 223,723             |
| <b>MINIMUM MONTH EVER</b> | 11.2                | 9.7             | 1.1             | 6.8                            | 488,090                   | 410,820             | 43,080              |
|                           | DEC 2018            | DEC 2018        | SEPT 2021       | SEPT 2021                      | APR 2017                  | DEC 2022            | 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                  | SEPT 2020           | NOV 2016            |

| Total Production                                      | Avg. Loss % | Total Loss |
|---|-------------|------------|
| SINCE DECEMBER 2016                                   | 23          | 17,106,169 |
| 13 MONTH TOTALS                                       | 29          | 2,908,400  |
| <u>SINCE OCT 2021 Submission of DWR Drought grant</u> | 32          | 8,223,602  |

DAILY WELL FLOW

- 3/11/17 11.8 gpm
- 3/11/18 5.8 gpm
- 3/11/19 5.4 gpm
- 3/11/20 5.7 gpm
- 3/11/21 5.0 gpm
- 3/11/22 5.2 gpm
- 3/11/23 6.4 gpm
- 3/11/24 8.3

MONTH TOTAL AVG GPM

- 3/17 meter broken no data available
- 3/18 45 gpm (south collector only)
- 3/19 38 gpm (south collector only)
- 3/20 30 gpm (all collectors on)
- 3/21 27.4 gpm (all collectors on)
- 3/22 38 gpm all collectors on
- 3/23 52 gpm (all collectors Rain)
- 3/11/24 28 gpm(south needs cleaning)



|    | A   | B  | C                | D                | E                 | F | G  |
|----|---|--|------------------|------------------|-------------------|---|--|
| 1  |   |  |                  |                  |                   |   | Item 11  |
| 2  | <b>WESTHAVEN COMMUNITY SERVICES DISTRICT (H</b> |  |                  |                  |                   |   |  |
| 3  |   |  |                  |                  |                   |   |  |
| 4  |   | <b>ANNUAL OPERATING BUDGET</b>               | <b>2023-2024</b> | <b>2024-2025</b> | <b>INCREASE</b>   |   | Revenue from monthly bills   |
| 5  |   | <b>1st Draft</b>                             |                  |                  | <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  | <b>411.00</b>                                   | <b>WATER SALES</b>                           | \$ 294,564       | \$ 310,839       | 16,275            |   |  |
| 10 |   | Base Rate Residential                        | \$ 181,370       | \$ 176,009       | (5,361)           |   |  |
| 11 |   | Commodity Rate Residential                   | \$ 110,149       | \$ 131,644       | 21,495            |   | Estimated residential income is linked to estimated average bill   |
| 12 | 411.10  | Total Residential                            | \$ 291,518       | \$ 307,652       | 16,134            |   | 229 residential  |
| 13 |   | Base Rate Business                           | \$ 1,584         | \$ 1,537         | (47)              |   |  |
| 14 |   | Commodity Rate Business                      | \$ 962           | \$ 1,150         | 188               |   |  |
| 15 | 411.20  | Total Business                               | \$ 2,546         | \$ 2,687         | 141               |   | 2 Business (+ WVFD - no charge)  |
| 16 | 411.70  | Other water sales                            | \$ 500           | \$ 500           | 0                 |   | Emergency no deliveries last 2 fiscal years  |
| 17 |   |  |                  |                  |                   |   |  |
| 18 | <b>421.00</b>                                   | <b>WATER SERVICES</b>                        | \$ 3,417         | \$ 3,394         | (23)              |   | Total includes Fire & backflow, excludes other water services  |
| 19 | 421.10  | Fire prevention                              | \$ 792           | \$ 769           | (23)              |   | 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                         | \$ 1,000         | \$ 3,000         | 2,000             |   | Based 23-24 late fees. When resolution for water turn offs is updated start charging late notices and reconnection fees.   |
| 23 |   |  |                  |                  |                   |   |  |
| 24 |   | <b>TOTAL OPERATING REVENUES</b>              | \$ 297,481       | \$ 313,733       | 16,252            |   | Total does not include 411.70 & 421.50   |
| 25 |   |  |                  |                  |                   |   |  |
| 26 |   | <b>REVENUE PAID TO CAPITAL EXPENSES</b>      | \$ 20,000        |                  |                   |   | Annual contribution to Capital Reserve.  |
| 27 |   |  |                  |                  |                   |   |  |
| 28 |   | <b>TOTAL OP. REV. AFTER CAP. EXPENSE</b>     | \$ 277,481       | \$ 313,733       | 36,252            |   |  |
| 29 |   |  |                  |                  |                   |   |  |
| 30 |   | <b>OPERATING EXPENSES</b>                    | <b>COLA 2.2%</b> | <b>2.6%</b>      | <b>0.20%</b>      |   | <b>COLA = 10 yr. running avg. of avg. of COLA &amp; CPI</b>  |
| 31 |   |  |                  |                  |                   |   | 40.00 Mg/Op - Hrs/Wk- 24-25 Base Wage = 32.50  |
| 32 |   |  |                  |                  |                   |   | 22.00 Op 1 - hours / week - 24-25 Base Wage = 24.96/hr.  |
| 33 |   | <b>REGULAR OPERATING EXPENSES</b>            |                  |                  |                   |   | 16.00 Op 2 - hours/week 24/25 Base wage = 24.48/Hr   |
| 34 |   |  |                  |                  |                   |   | 20.00 Office Asst hours / week -24/25 Base Wage = 22.57/hr   |
| 35 |   | <b>SOURCE OF SUPPLY</b>                      |                  |                  |                   |   | 0.00 BK - hours / week -24/25 Base Wage = 23.96/hr.  |
| 36 | 511.10  | Wages - Operator/GM                          | \$ 725           | \$ 1,487         | \$ 762            |   | 1.0 Mg/Op - apox hours/week  |
| 37 | 511.20  | Wages - 2nd & 3rd Operators                  | \$ 1,047         | \$ 1,142         | \$ 95             |   | 1.0 Op - apox hours/week   |
| 38 | <b>511.00</b>                                   | <b>Total wages</b>                           | \$ 1,771         | \$ 2,629         | \$ 857            |   |  |
| 39 | 512.00  | Maintenance, structure, & improvements       | \$ 200           | \$ 200           | \$ -              |   |  |
| 40 | 513.00  | Purchased water                              | \$ -             | \$ -             | \$ -              |   |  |
| 41 |   | <b>TOTAL SOURCE OF SUPPLY</b>                | \$ 1,971         | \$ 2,829         | \$ 858            |   |  |
| 42 |   |  |                  |                  |                   |   |  |
| 43 |   | <b>PUMPING</b>                               |                  |                  |                   |   |  |
| 44 | 521.10  | Wages - Operator/GM                          | \$ 1,450         | \$ 1,487         | \$ 37             |   | 1.0 Mg/Op - apox hours/week  |
| 45 | 521.20  | Wages - 2nd & 3rd Operators                  | \$ 4,190         | \$ 5,601         | \$ 1,411          |   | 5.0 Op -apox hours/week  |
| 46 | <b>521.00</b>                                   | <b>Total wages</b>                           | \$ 5,639         | \$ 7,088         | \$ 1,449          |   |  |
| 47 | 522.00  | Maint, structure, & improvements             | \$ -             | \$ 650           | \$ 650            |   | Per 3 year average   |
| 48 | 523.10  | Fuel or power used for pumping - booster     | \$ 6,200         | \$ 6,575         | \$ 375            |   | Includes tank fan and shop storage room dehumidifier   |
| 49 | 523.20  | Fuel or power used for pumping - well        | \$ 2,500         | \$ 3,150         | \$ 650            |   | Per income/expense report  |
| 50 |   | <b>TOTAL PUMPING</b>                         | \$ 14,339        | \$ 17,463        | \$ 3,124          |   |  |
| 51 |   |  |                  |                  |                   |   |  |
| 52 |   | <b>WATER TREATMENT</b>                       |                  |                  |                   |   |  |
| 53 | 531.10  | Wages - Operator/GM                          | \$ 2,899         | \$ 2,974         | \$ 75             |   | 2.0 Mg/Op -apox hours/week   |
| 54 | 531.20  | Wages - 2nd & 3rd Operators                  | \$ 21,996        | \$ 24,645        | \$ 2,649          |   | 22.0 Op --apox hours/week  |
| 55 | <b>531.00</b>                                   | <b>Total wages</b>                           | \$ 24,896        | \$ 27,619        | \$ 2,723          |   |  |
| 56 | 532.00  | Maint, structure & improvements              | \$ 800           | \$ 400           | \$ (400)          |   | Per expense reports (sand filter expense excluded)   |
| 57 | 533.10  | Chemical                                     | \$ 10,000        | \$ 13,500        | \$ 3,500          |   | Chlorine & Calcite - may increase with new well(s)   |
| 58 | 533.20  | Outside lab expense                          | \$ 7,000         | \$ 6,000         | \$ (1,000)        |   | North Coast Labs - increased sampling requirements   |
| 59 | 533.30  | Water testing supplies - WCSD                | \$ 3,000         | \$ 2,700         | \$ (300)          |   | Reagents and Instrument maintenance.   |
| 60 |   | <b>TOTAL WATER TREATMENT</b>                 | \$ 45,696        | \$ 50,219        | \$ 4,523          |   |  |
| 61 |   |  |                  |                  |                   |   |  |
| 62 |   | <b>TRANSMISSION &amp; DISTRIBUTION</b>       |                  |                  |                   |   |  |
| 63 | 541.10  | Wages - Operator/GM                          | \$ 4,349         | \$ 4,462         | \$ 113            |   | 3.0 Mg/Op - apox hours/week  |
| 64 | 541.20  | Wages - 2nd & 3rd Operators                  | \$ 8,380         | \$ 8,962         | \$ 582            |   | 8.0 Op - apox hours/week   |
| 65 | <b>541.00</b>                                   | <b>Total wages</b>                           | \$ 12,729        | \$ 13,423        | \$ 694            |   |  |
| 66 | 542.00  | Maint, structure, & improvements             | \$ 2,000         | \$ 8,000         | \$ 6,000          |   | Total is average annual cost of \$2040, and \$5960, which is 19 month average of emergency water repairs calculated at 12% based on 80-90% of leaking pipes have been replaced |
| 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> | \$ 19,354        | \$ 26,048        | \$ 6,694          |   |  |

|     | A             | B   | C                 | D                 | E                  | F             | G  |
|-----|---------------|---|-------------------|-------------------|--------------------|---------------|--|
| 1   |               |   |                   |                   |                    |               | Item 11  |
| 2   |               | <b>WESTHAVEN COMMUNITY SERVICES DISTRICT (H</b> |                   |                   |                    |               |  |
| 3   |               |   |                   |                   |                    |               |  |
| 4   |               | <b>ANNUAL OPERATING BUDGET</b>                  | <b>2023-2024</b>  | <b>2024-2025</b>  | <b>INCREASE</b>    |               | Revenue from monthly bills   |
| 5   |               | <b>1st Draft</b>                                |                   |                   | <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                                 | \$ 2,193          | \$ 1,549          | \$ (644)           |               | 1.5 Office Assist - apox hours/week  |
| 73  | 551.20        | Wages - cash receipts/clerical support          | \$ 10,982         | \$ 2,066          | \$ 8,916           |               | 2.0 Office Assist - apox hours/week  |
| 74  | 551.30        | Wages - meter reading - Operator/GM             | \$ -              | \$ -              | \$ -               |               | 0.0 Mg/Op - apox hours/week  |
| 75  | 551.40        | Wages - meter reading - 2nd/3rd Operator        | \$ 2,095          | \$ 2,240          | \$ 145             |               | 2.0 Op - apox hours/week   |
| 76  | <b>551.00</b> | <b>Total wages</b>                              | <b>\$ 15,270</b>  | <b>\$ 5,855</b>   | <b>\$ (9,415)</b>  |               |  |
| 77  | 551.50        | Billing Supplies                                | \$ 1,200          | \$ 1,300          | \$ 100             |               | Per income/expense report  |
| 78  | 552.00        | Uncollectible accounts                          | \$ -              | \$ -              | \$ -               |               |  |
| 79  | 553.00        | Customer Leak Adjustments                       | \$ 2,000          | \$ 750            | \$ (1,250)         |               | Based on 10 year average   |
| 80  |               | <b>TOTAL CUSTOMER ACCOUNTS</b>                  | <b>\$ 18,470</b>  | <b>\$ 7,905</b>   | <b>\$ (10,565)</b> |               |  |
| 81  |               |   |                   |                   |                    |               |  |
| 82  |               | <b>ADMINISTRATIVE &amp; GENERAL</b>             |                   |                   |                    |               |  |
| 83  | 561.10        | Wages - Manager                                 | \$ 44,940         | \$ 49,078         | \$ 4,138           |               | 33.0 GM - Apox hours/week (Less \$14,000 reimbursed from grants)   |
| 84  | 561.20        | Wages - Clerical                                | \$ 14,253         | \$ 17,041         | \$ 2,788           |               | 16.5 Offic Asst --apox hours/week (Less \$3000 reimbursed from grants)   |
| 85  | 561.05        | Grant Payroll Allocation                        |                   | \$ (17,000)       |                    |               | <b>Grant Reimbursements to WCSD \$14,000 GM/\$3000 B.K.</b>  |
| 86  | <b>561.00</b> | <b>Total wages</b>                              | <b>\$ 59,193</b>  | <b>\$ 49,119</b>  | <b>\$ (10,074)</b> |               | <b>Grant \$ not included in Rate Calc</b>  |
| 87  | 562.10        | Office supplies                                 | \$ 1,600          | \$ 1,600          | \$ -               |               | Per income/expense report  |
| 88  | 562.20        | Office equipment                                | \$ 750            | \$ 750            | \$ -               |               | Kept the same as last year.  |
| 89  | 562.30        | Office utilities (phone / electric / internet)  | \$ 3,000          | \$ 2,900          | \$ (100)           |               | Per income/expense report  |
| 90  | 562.40        | Postage   | \$ 1,500          | \$ 2,900          | \$ 1,400           |               | Per income/expense report  |
| 91  | 562.50        | Employee / director education                   | \$ 350            | \$ 350            | \$ -               |               | Staff need CPR certification   |
| 92  | 562.60        | Operator certification                          | \$ 300            | \$ 180            | \$ (120)           |               | 1 distribution Certification/2 recertifications \$60 each  |
| 93  | 562.70        | Employee / director mileage reimbursement       | \$ 300            | \$ 300            | \$ -               |               | Current rate 0.67 per mile- includes I trip to Redding for certification.  |
| 94  | 563.10        | Accountant                                      | \$ 9,900          | \$ 9,900          | \$ -               |               | Annual St Financial Tran Rep & Yr end consulting \$2400. Est 1/2 of upcoming audit \$7,500. Cost of outsourced BK needs to be added. |
| 95  | 563.20        | Legal   | \$ 500            | \$ 500            | \$ -               |               | Default-Historical range from \$0 to \$7,657/yr (93-94) 20-21 lowered to \$1000 from \$1500  |
| 96  | 563.30        | Consultants, Engineering etc.                   | \$ 350            | \$ 350            | \$ -               |               | Does not include project expenses  |
| 97  | 564.00        | Property and liability insurance                | \$ 5,500          | \$ 5,600          | \$ 100             |               | SDRMA estimate I \$5536-\$5629   |
| 98  | 565.10        | Wages - Compensated Absences - all employees    | \$ 16,348         | \$ 18,004         | \$ 1,656           |               | <b>Vacation,holiday,sick,etc. This isn't a real figure. Just a place holder for</b>  |
| 99  | 565.20        | Payroll Tax Expenses                            | \$ 11,285         | \$ 11,158         | \$ (127)           |               | Current rates  |
| 100 | 565.30        | Workers' Comp. Insurance                        | \$ 5,163          | \$ 5,442          | \$ 279             |               | Estimate Per SDRMA (Why multiplied by 0.88 in WAGE Sheet?)   |
| 101 | 565.40        | Employee medical/dental benefits                | \$ 24,190         | \$ 28,085         | \$ 3,895           |               | Manager, 13.58% increase   |
| 102 | 565.50        | Employee retirement benefits                    | \$ 9,813          | \$ 9,800          | \$ (13)            |               | 7% contribution to employee SEP IRA  |
| 103 | 567.00        | Rents & leases                                  | \$ 5,400          | \$ 5,400          | \$ -               |               | Per rental agreement, \$450 per month  |
| 104 | 568.00        | Maintenance-general plant                       | \$ 2,000          | \$ 200            | \$ (1,800)         |               | Per income/expense ( New roof to be paid for out of capital reserve)   |
| 105 | 569.00        | Other admin & general expenses                  | \$ 11,000         | \$ 10,500         | \$ (500)           |               | Per income/expense report -  |
| 106 |               | <b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>       | <b>\$ 168,443</b> | <b>\$ 163,037</b> | <b>\$ (5,406)</b>  |               |  |
| 107 |               |   |                   |                   |                    |               |  |
| 108 |               | <b>TOTAL REGULAR OPERATING EXPENSE</b>          | <b>\$ 268,273</b> | <b>\$ 267,502</b> | <b>\$ (771)</b>    |               |  |
| 109 |               |   |                   |                   |                    |               |  |
| 110 |               | <b>OTHER OPERATING EXPENSES</b>                 |                   |                   |                    |               |  |
| 111 | 573.00        | Contribution to Operating Reserves              | \$ 10,000         | \$ 10,000         | \$ -               |               | Operating Reserves currently = \$ 37,844. - target is \$68,085 per Financial Procedure Manual  |
| 112 |               |   |                   |                   |                    |               |  |
| 113 |               | <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$ 278,273</b> | <b>\$ 277,502</b> | <b>\$ (771)</b>    | <b>-0.28%</b> | <b>Total annual operating revenue required</b>   |
| 114 |               |   |                   |                   |                    |               |  |
| 115 |               | <b>OPERATING SURPLUS (DEFICIT)</b>              | <b>\$ (792)</b>   | <b>\$ 36,231</b>  | <b>\$ 37,023</b>   |               |  |
| 116 |               |   |                   |                   |                    |               |  |
| 117 |               | <b>TOTAL FIXED OPERATING EXPENSE</b>            | <b>\$ 164,538</b> | <b>\$ 159,083</b> | <b>\$ (5,455)</b>  | <b>-3.32%</b> | Expense independent of actual water use  |
| 118 |               |   |                   |                   |                    |               |  |
| 119 |               | <b>TOTAL BASE RATE EXPENSE</b>                  | <b>\$ 184,538</b> | <b>\$ 179,083</b> | <b>\$ (5,455)</b>  | <b>-2.96%</b> | Fixed operating expense, including \$20,000 contribution to Capital reserve  |
| 120 |               |   |                   |                   |                    |               |  |
| 121 |               | <b>TOTAL COMMODITY RATE EXPENSE</b>             | <b>\$ 111,111</b> | <b>\$ 132,793</b> | <b>\$ 21,682</b>   | <b>19.51%</b> | Variable operating expense = Commodity Rate expense  |
| 122 |               |   |                   |                   |                    |               |  |
| 123 |               | <b>TOTAL EXPENSE TO CUSTOMERS</b>               | <b>\$ 295,648</b> | <b>\$ 311,877</b> | <b>\$ 16,229</b>   | <b>5.49%</b>  | Equals Total Operating Expense   |
| 124 |               |   |                   |                   |                    |               |  |
| 125 |               | <b>MONTHLY BASE RATE</b>                        | <b>\$ 66.00</b>   | <b>\$ 64.05</b>   | <b>\$ (1.95)</b>   | <b>-2.95%</b> | Total Base Rate expense per month per customer <b>WHY divided by 233</b>   |
| 126 |               |   |                   |                   |                    |               |  |
| 127 |               | <b>COMMODITY RATE CHARGE PER K GAL.</b>         | <b>\$ 17.09</b>   | <b>\$ 20.43</b>   | <b>\$ 3.34</b>     | <b>19.54%</b> |  |
| 128 |               |   |                   |                   |                    |               |  |
| 129 |               | <b>AVG. MONTHLY COMMODITY EXPENSE</b>           | <b>\$ 45.17</b>   | <b>\$ 53.98</b>   | <b>\$ 8.81</b>     | <b>19.51%</b> | Total Commodity Rate exp per mo. per cust (233 active meters only) <b>DI</b>   |
| 130 |               |   |                   |                   |                    |               |  |
| 131 |               | <b>AVERAGE MONTHLY BILL</b>                     | <b>\$ 111.17</b>  | <b>\$ 118.03</b>  | <b>\$ 6.86</b>     | <b>6.17%</b>  | <b>AVERAGE OF ACTIVE ACCOUNTS ONLY</b>   |
| 132 |               |   |                   |                   |                    |               |  |
| 133 |               | <b>PROJECTED ANNUAL GALLONS SOLD</b>            | <b>6,500,000</b>  | <b>6,500,000</b>  | <b>0</b>           | <b>0.00%</b>  | <b>Projected gallons sold vs actual gallons over 10 years</b>  |