



**HUMBOLDT COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
REGULAR SCHEDULED MEETING**

**AGENDA**

**DATE:** Tuesday, November 22, 2022

**TIME:** 5:00 p.m.

**LOCATION:** *In accordance with Assembly Bill 361 and District Resolution 2022-18, public meetings will be conducted both in person at 5055 Walnut Drive in Eureka, California, and telephonically through Zoom.*

*The HCSD Boardroom is open to the public during open session segment(s) of the meeting. If you cannot attend in person and would like to speak on an agenda item including Public Participation, please join through the Zoom website (<https://zoom.us>) entering Meeting ID 811 7358 5696 and Passcode 109225. Access may also be achieved via telephone only by dialing 1-669-900-9128.*

**A. ROLL CALL**

Directors Benzonelli, Bongio, Gardiner, Hansen, Matteoli

**B. PLEDGE OF ALLEGIANCE**

**C. CONSENT CALENDAR**

1. Approval of November 22, 2022 Agenda *Pgs 1-2*
2. Approval of Minutes of the Regular Meeting of November 8, 2022 *Pgs 3-6*

**D. REPORTS**

1. General Manager
  - a) GM Report *Pg 7*
2. Engineering Department
  - a) Status Report *Pg 9*
3. Superintendent
  - a) October 2022 Construction Operations Report *Pg 11*
  - b) October 2022 Operations/Maintenance Report *Pg 13*

4. Finance Department

a) October 2022 Budget Statement

*Pgs 15-24*

5. Legal Counsel

6. Director Reports

7. Other

**E. PUBLIC PARTICIPATION \*\***

\*\*Members of the public will be given the opportunity to comment on items not on the agenda. Please use the information set forth above to participate via Zoom. The Board requests that speakers please state their name and where they are from, be clear, concise and limit their communications to 3 to 5 minutes. At the conclusion of all oral communications, the Board or staff may choose to briefly respond with information in response to comments; however, the Brown Act prohibits discussion of matters not on the published agenda. Matters requiring discussion, or action, will be placed on a future agenda.

**F. NON-AGENDA**

**G. NEW BUSINESS**

**H. OLD BUSINESS**

**I. CLOSED SESSION**

1. Pursuant to Government Code Section 54954.5(e) PUBLIC EMPLOYEE PERFORMANCE EVALUATION – General Manager

**J. ADJOURNMENT**

Next Res: 2022-19

Next Ord: 2022-02

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Brenda Franklin at (707) 443-4558, ext. 210. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102 – 35.104 ADA Title II).

Pursuant to §54957.5(a) of the California Government Code, any public record writings relating to an agenda item for an open session of a regular meeting of the Board of Directors, not otherwise exempt from public disclosure, are available for public inspection upon request at the District offices located at 5055 Walnut Drive, Monday through Friday (holidays excepted) during regular business hours.

DRAFT – MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
HUMBOLDT COMMUNITY SERVICES DISTRICT

The Board of Directors of the Humboldt Community Services District met in Regular Session at 5:00 p.m. on Tuesday, November 9, 2022, in person and via tele/video conference in accordance with AB 361 and HCSD Resolution 2022-15.

**A. CALL TO ORDER AND ROLL CALL**

Present upon roll call were Directors Bongio, Gardiner, Hansen, and Matteoli. Director Benzonelli was absent. Staff in attendance: General Manager Williams (GM), Finance Manager Montag (FM), Assistant Engineer Adams (AE).

**B. PLEDGE OF ALLEGIANCE**

President Bongio invited those present to join him in the Pledge of Allegiance.

**C. CONSENT CALENDAR**

1. Approval of the November 8, 2022 Agenda
2. Approval of Minutes of the Regular Meeting of October 25, 2022
3. Consideration of Resolution No. 2022-18 Making Findings Pursuant to Government Code Section 54953, as Amended by Assembly Bill 361, and Authorizing the Continued Use of Virtual Meetings for Another 30 Days

GM suggested in view of Director Benzonelli's absence that Item I.1 Closed Session be removed from the Agenda and rescheduled for the next regular meeting of November 22. Director Gardiner added that the October 25 Minutes did not include the Board collectively appreciates the outstanding performance of the Board Secretary.

Public Comment: None

DIRECTOR HANSEN MOVED, DIRECTOR MATTEOLI SECONDED, TO ACCEPT AND APPROVE THE NOVEMBER 8, 2022 CONSENT CALENDAR WITH THE REMOVAL OF ITEM I.1 AND ADDITION TO THE OCTOBER 25, 2022 MINUTES. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BONGIO, GARDINER, HANSEN, MATTEOLI  
NOES: NONE  
ABSENT: BENZONELLI

**D. REPORTS**

1. General Manager
  - a) GM Report

DRAFT – MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
HUMBOLDT COMMUNITY SERVICES DISTRICT  
NOVEMBER 8, 2022

- SCADA – GM attended an in-depth software/hardware technical training by the manufacturer selected for the new SCADA system covering work flow, communications protocols, data and cyber security, programming best practices, algorithm development, alarm redirection, data visualization, system architecture, and other topics. It is anticipated a demonstration for the Board can occur in December with the first field deployment in early 2023.
- Rate Study – The District’s consultant continues to work on the draft report. Once available and accepted by the Board, the rate setting Prop. 218 processes can begin.

2. Engineering Department

a) Status Report

- Tower Dr. Steel Main Replacement Project Update – Only 60 ft. remain for total installation of the 580 ft. of new water main. Once installation is complete, disinfection procedures will follow in order to transfer existing services and remove the old main from service. All should be accomplished by the end of the year.
- Water Storage Tank Inspections – The 1-year warranty inspection of the 0.5 MG Ridgewood water storage tank occurred at the end of October. No concerns were identified and the official report is anticipated by the end of November. The Donna Dr. tank is scheduled for rehabilitation in FY 24/25 and was inspected in order to collect information necessary to create the design specifications for bidding.
- Brier Lane Tank Rehabilitation – Completion of the bid package is nearing with the hopes of release mid-November and scheduled work to be conducted between May and September 2023.
- Work Within District Boundary – Engineering staff responded to 15 County building permit referrals and 386 Underground Service Alerts since mid-September.

4. Finance Department

a) October 2022 Check Register

Normal month of expenditures. FM advised the GM observed the rise in fuel over the year wherein investigation verified use has been consistent and the rates have more than doubled over the past four years. Director Gardiner expressed appreciation for FM informing the Board of anomalies in his reports.

## E. PUBLIC PARTICIPATION

Julie Ryan advised she received a question via the Lost Coast Outpost Elections Website asking her position on State CARB legislation that recently forced the District to replace perfectly serviceable equipment costing District ratepayers \$500,000. Ms. Ryan advised she did not answer the question because she felt it was out in the weeds and inquired whether HCSD had planned for the purchases and secured grants or financing. Ms. Ryan also indicated that she learned from social media that the City of Eureka will be holding a public hearing regarding sewer rate increases and asked if that will impact HCSD rates.

GM responded that HCSD's plans to replace the vehicles began in 2011, just months after the purchase of the 2010 vehicle that is currently being replaced, when new regulations were issued. The vehicles will be purchased using ratepayer monies split between water and sewer funds. The surplus-ed vehicles will be sold with the hope of recouping some money. With regard to the City of Eureka Sewer Rate Study, it needs to be ahead of HCSD because HCSD shares in costs for the wastewater treatment facility and collection system which are then taken into consideration in establishing HCSD rates. Currently awaiting the consultant's draft report for Board input and approval which will then be followed by the District's Prop 218 process.

## G. NEW BUSINESS

### 1. Consideration of Selecting a Diversity, Equity, Inclusion Training Program

Director Gardiner expressed that at this point, the matter should be decided upon the Board that is seated the first of December.

PUBLIC COMMENT: None

IT WAS THEN MOVED BY DIRECTOR GARDINER, SECONDED BY DIRECTOR HANSEN, TO TABLE CONSIDERATION OF SELECTING A DEI TRAINING PROGRAM UNTIL AFTER THE NEXT BOARD IS SEATED.  
MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BONGIO, GARDINER, HANSEN, MATTEOLI  
NOES: NONE  
ABSENT: BENZONELLI

Director Gardiner thanked staff for moving the Director's seating to enhance viewing by those participating electronically, and inquired if it is possible to point the camera to

DRAFT – MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
HUMBOLDT COMMUNITY SERVICES DISTRICT  
NOVEMBER 8, 2022

anyone giving a report, testimony, etc. GM affirmed staff will investigate the possibilities.

**I. ADJOURNMENT**

There being no further business, IT WAS MOVED BY DIRECTOR MATTEOLI, SECONDED BY DIRECTOR HANSEN, TO ADJOURN. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BONGIO, GARDINER, HANSEN, MATTEOLI  
NOES: NONE  
ABSENT: BENZONELLI

THE BOARD ADJOURNED ITS REGULAR MEETING OF NOVEMBER 8, 2022 AT 5:21 P.M.

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Submitted, Board Secretary

# Humboldt Community Services District

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*Dedicated to providing high quality, cost effective water and sewer service for our customers*

## MEMORANDUM

TO: Board of Directors  
FROM: Terrence Williams, General Manager  
DATE: November 18, 2022  
SUBJECT: General Manager Report for November 22, 2022 Board Meeting

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### **Staff**

Staff and staffing continue to be a challenge at the District.

After eleven years of employment, Norma Clary (Customer Service Representative II) will be retiring as of November 30 with her last day on Wednesday November 23. Despite several solicitations for full time employment, our entire front office will be staffed with temporary help at that point. We are hopeful that one or more of them may transition to a permanent position at some point in the future.

A member of our maintenance staff is currently out on temporary disability which could last as long as six months. A member of our construction crew will be taking up to eight weeks off for baby bonding leave after the first of the year. We are currently seeking temporary help to fill these roles while our staff take care of themselves and their family.

All told, nearly a quarter of the District's permanent positions will be filled with temporary staff during the first part of 2023.

### **LAFCo**

In January, the Humboldt Local Agency Formation Commission (Humboldt LAFCo) solicited nominations to fill one regular and one alternate special district seats on the Commission. The nomination period ended in April. The voting period was extended to the end of October with ballots tabulated on November 1. The District nominated Michael Hansen to the regular seat and Heidi Benzonelli to the alternate seat. Twenty-five of the 49 special districts in Humboldt County cast ballots. The successful candidates were Troy Nicolini of the Peninsula CSD for the regular seat and our very own Heidi Benzonelli for the alternate seat. Congratulations Director Benzonelli.

### **Annual Employee Appreciation Dinner**

Official invitations to the once again, annual employee appreciation dinner have been circulated. Please don't forget to RSVP.

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# Humboldt Community Services District

*Dedicated to providing high quality, cost effective water and sewer service for our customers*

## Engineering Memorandum

**TO:** Board of Directors  
**FROM:** Benjamin Adams, Assistant Engineer  
**DATE:** November 18, 2022  
**SUBJECT:** Engineering Dept. Status Report for November 22, 2022 Board Meeting

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### Design Documents for Upcoming Projects

Engineering staff are working on preliminary construction plans for the Hartman Sewer Lift Station Reversal, Doctor Office Lane Sewer Line Replacement, and 18<sup>th</sup> Street Steel Main Replacement projects. This stage of design establishes conceptual ideas as major design elements for further refinement. Additionally, projected costs and project timeline are refined at this stage of design.

Engineering staff have requested buried utility mapping information in the vicinity of these projects from Pacific Gas and Electric (PG&E) and the City of Eureka. This information will be combined with site topographical and project specific data such as lower sewer lateral flow line elevations in order to further refine the base layer of the District's CAD drawings. The compiled information is used to ensure design constraints such as minimum separation distances and appropriate slopes are incorporated into the project design.

Receiving buried utility information early in the planning phase is critical to minimizing "surprises" during the construction phase. Incorporating this data into the District design documents does not eliminate the requirement to notify USA North prior to excavation.

### Tower Dr. Steel Main Replacement Project Update

District forces have installed the full length of water main. The new main section is currently in the testing phase. After passing the tests, existing services will be transferred to the new pipeline, and the old water main will be removed from service.

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# Humboldt Community Services District

*Dedicated to providing high quality, cost effective water and sewer service to our customers*

## **BOARD MEMORANDUM**

To: H.C.S.D. Board of Directors  
From: Tim Latham, District Superintendent  
Date: November 15, 2022  
Subject: October 2022 Construction Operations Report

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General business for the month of October included a water service line leak repair on O'Neill Lane, replacement of water service lines due to leaks on Lloyd Street and Campton Road, and placing concrete around a water main line valve can on Park Street.

Other business included performing vehicle and equipment maintenance, water meter reading, customer service orders, hauling dirt to fill sites, cross training with the Operations/Maintenance Department as time allows and the completion of the annual smoke testing of the diesel trucks as required by the California Air Resources Board.

Capital Improvement Project (CIP) business included continued construction on the Tower Road Steel Water Main Line Replacement Project and painting the front of the District office.

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# Humboldt Community Services District

*Dedicated to providing high quality, cost effective water and sewer service to our customers*

## **BOARD MEMORANDUM**

To: H.C.S.D. Board of Directors  
From: Tim Latham, District Superintendent  
Date: November 15, 2022  
Subject: October 2022 Operations/Maintenance Report

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The Operations/Maintenance Department was busy in October with a variety of projects. In addition to the standard operation and maintenance of District facilities, crews continued to do station maintenance and assisted with customer service. All of the stationary and portable generators were tested in order to ensure proper operation in the time of need.

Sewer related business included filming 3,336 feet of sewer main line and cleaning 250 feet of sewer main line in various areas throughout the District.

Other business included working on the Blackberry SLS Rehabilitation Project, painting the front of the District office building, continued preparations for multiple upcoming Capital Improvement Projects, and responding to a power outage at the "D" Street SLS.

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**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**FOR ENTIRE DISTRICT**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
<b>OPERATING REVENUE</b>							
Metered Water Sales	5,449,000	417,915	1,822,223	1,816,333	5,890	0.3	
Water Charges - Pass Through	-	-	-	-	-	-	
Sewer Service Charges	5,280,000	438,831	1,745,633	1,760,000	(14,367)	(0.8)	
Sewer Service Charges - Pass Through	1,500,000	130,917	524,230	500,000	24,230	4.8	
Water & Sewer Construction Fees	47,000	-	16,421	15,667	754	4.8	
Account Fees	35,000	2,777	28,403	11,667	16,736	143.5	
Reimbursable Maintenance Fees	1,000	-	-	333	(333)	(100.0)	1
Miscellaneous	2,000	-	-	667	(667)	(100.0)	1
<b>TOTAL OPERATING REVENUE</b>	<b>12,314,000</b>	<b>990,440</b>	<b>4,137,060</b>	<b>4,104,667</b>	<b>32,393</b>	<b>0.8</b>	
<b>NON-OPERATING REVENUE</b>							
Capital Connection Fees	180,000	2,958	48,285	60,000	(11,715)	(19.5)	1
Interest/General	30,000	-	-	10,000	(10,000)	(100.0)	1
Discounts Earned	2,000	138	540	667	(127)	(19.1)	1
Sales: Fixed Assets/Scrap Metal	15,700	43	43	5,233	(5,191)	(99.2)	1
Bad Debt Recovery	10,000	-	-	3,333	(3,333)	(100.0)	1
Property Taxes & Assessments	354,000	-	-	118,000	(118,000)	(100.0)	1
Insurance Rebate	20,000	-	-	6,667	(6,667)	(100.0)	1
Other Non-Operating Revenue	-	-	-	-	-	-	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>611,700</b>	<b>3,139</b>	<b>48,867</b>	<b>203,900</b>	<b>(155,033)</b>	<b>(76.0)</b>	<b>1</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>12,925,700</b>	<b>993,579</b>	<b>4,185,927</b>	<b>4,308,567</b>	<b>(122,640)</b>	<b>(2.8)</b>	
<b>OPERATING EXPENSES</b>							
Wages Direct	1,635,000	121,031	497,890	545,000	47,110	8.6	
Benefits: PERS	503,000	41,226	165,795	167,667	1,871	1.1	
Group Ins	1,235,000	89,793	353,680	411,667	57,987	14.1	
Workers Comp Ins	23,500	5,269	10,187	7,833	(2,354)	(30.0)	
FICA/Medicare	117,000	9,510	38,611	39,000	389	1.0	
Misc Benefits	500	60	220	167	(53)	(32.0)	
<b>Total Wages and Benefits</b>	<b>3,514,000</b>	<b>266,888</b>	<b>1,066,383</b>	<b>1,171,333</b>	<b>104,950</b>	<b>9.0</b>	
Less: wages & ben charged to Capital Proj.	(175,676)	(27,831)	(107,120)	(58,559)	48,561	(82.9)	
<b>Total Operating Wages and benefits</b>	<b>3,338,324</b>	<b>239,057</b>	<b>959,264</b>	<b>1,112,775</b>	<b>153,511</b>		
Water Purchase HBMWD	1,075,000	89,225	353,597	358,333	4,736	1.3	
Water Purchase Eureka	810,000	68,038	281,807	270,000	(11,807)	(4.4)	
Sewage Treatment Operations & Maint.	1,495,000	134,733	538,932	498,333	(40,599)	(8.1)	
Water/Sewer Analysis	15,000	-	5,208	5,000	(208)	(4.2)	
Supplies/ Construction	159,500	11,383	44,036	53,167	9,131	17.2	
Supplies/ Office-Administration	15,000	1,446	2,569	5,000	2,431	48.6	
Supplies/ Engineering	2,500	3	3	833	830	99.6	
Supplies/ Maintenance	100,000	1,649	25,507	33,333	7,826	23.5	
Invoicing	57,000	4,356	18,750	19,000	250	1.3	
Temporary Labor	61,200	4,265	16,101	20,400	4,299	21.1	
Repairs & Maintenance/Trucks	55,000	5,186	12,217	18,333	6,116	33.4	
Equipment Rental	5,000	-	-	1,667	1,667	100.0	
Building & Grounds Maintenance	30,000	2,093	8,710	10,000	1,290	12.9	
Electrical Power	295,800	24,384	124,727	98,600	(26,127)	(26.5)	2
Street Lights	70,000	5,745	29,923	23,333	(6,589)	(28.2)	2
Telephone	18,000	890	5,212	6,000	788	13.1	
Postage	3,000	2,500	2,519	1,000	(1,519)	(151.9)	3
Freight	500	-	1,168	167	(1,002)	(600.9)	4
Chemicals	10,000	1,761	3,877	3,333	(544)	(16.3)	5
Liability Insurance	62,000	50,666	81,315	20,667	(60,648)	(293.5)	6

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**FOR ENTIRE DISTRICT**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
Legal	70,000	2,434	29,101	23,333	(5,767)	(24.7)	7
Accounting	13,000	5,940	5,940	4,333	(1,607)	(37.1)	8
Engineering	1,000	-	-	333	333	100.0	
Other Professional Services	118,000	-	1,219	39,333	38,114	96.9	
Bank Service Charges	28,000	1,871	8,000	9,333	1,333	14.3	
Transportation	75,738	8,798	27,068	25,246	(1,822)	(7.2)	
Office Equip. Maintenance	7,000	191	788	2,333	1,545	66.2	
Computer Software Maintenance	45,000	128	28,246	15,000	(13,246)	(88.3)	9
Memberships & Subscriptions	24,800	17,890	20,148	8,267	(11,881)	(143.7)	10
Bad Debts & Minimum Balance Writeoff	50,000	178	174	16,667	16,493	99.0	
Conference & Continuing Ed	34,500	4,992	6,289	11,500	5,211	45.3	
Certifications	3,500	-	1,616	1,167	(449)	(38.5)	11
State/County & LAFCO Fees and Charges	40,000	-	-	13,333	13,333	100.0	
Hydraulic Water Model Maintenance	6,000	-	-	2,000	2,000	100.0	
Elections Expense	15,000	-	-	5,000	5,000	100.0	
Human Resources	21,000	1,446	2,640	7,000	4,360	62.3	
Miscellaneous	12,000	550	1,104	4,000	2,896	72.4	
Director's Fees	16,000	1,050	4,400	5,333	933	17.5	
<b>TOTAL OPERATING EXPENSES</b>	<b>8,258,362</b>	<b>692,848</b>	<b>2,652,173</b>	<b>2,752,787</b>	<b>100,614</b>	<b>3.7</b>	
<b>LONG TERM DEBT PAYMENTS</b>							
Safe Drinking Water Bond	177,429	-	-	59,143	59,143	100.0	12
2012 CIP & Refi.	203,766	-	114,966	67,922	(47,044)	(69.3)	12
Davis-Grunsky Loan	6,049	-	-	2,016	2,016	100.0	12
VacCon Truck Loan	117,441	-	117,441	39,147	(78,294)	(200.0)	12
2014 Wastewater Revenue Bonds	484,175	-	-	161,392	161,392	100.0	12
New Long-Term Debt	(340,000)	-	-	(113,333)	(113,333)	100.0	12
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>648,860</b>	<b>-</b>	<b>232,407</b>	<b>216,287</b>	<b>(16,120)</b>	<b>(7.5)</b>	<b>12</b>
<b>CAPITALIZED EXPENDITURES</b>							
Vehicles, Rolling Stock & Equipment	340,000	103	103	113,333	113,230	99.9	
Building, Yard & Paving Improvements	94,000	2,744	57,895	31,333	(26,562)	(84.8)	
Capital Improvements Water	1,617,700	40,872	191,394	539,233	347,839	64.5	
Capital Improvements Sewer	865,000	20,150	84,472	288,333	203,862	70.7	
Engineering & Studies	-	12,456	16,246	-	(16,246)	-	13
District Design Standards	-	731	999	-	(999)	-	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,916,700</b>	<b>77,056</b>	<b>351,109</b>	<b>972,233</b>	<b>621,125</b>	<b>63.9</b>	
<b>OTHER</b>							
City of Eureka Projects:							
Treatment Plant	1,135,000	-	-	378,333	378,333	100.0	
<b>TOTAL City of Eureka Projects</b>	<b>1,135,000</b>	<b>-</b>	<b>-</b>	<b>378,333</b>	<b>378,333</b>	<b>100.0</b>	
Interfund Transfers In	-	-	-	-	-	-	
Interfund Transfers Out	-	-	-	-	-	-	
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>(33,222)</b>	<b>223,675</b>	<b>950,238</b>	<b>(11,074)</b>	<b>961,312</b>	<b>8,680.8</b>	



**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**SUMMARY BUDGETARY STATEMENT OF REVENUE AND EXPENSES**  
**FOR ENTIRE DISTRICT**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to Date	Y.T.D. Variance Actual to Budget	% Variance
<b>OPERATING REVENUE &amp; EXPENSES</b>						
TOTAL OPERATING REVENUE	12,314,000	990,440	4,137,060	4,104,667	32,393	0.8
TOTAL OPERATING EXPENSES	<u>(8,258,362)</u>	<u>(692,848)</u>	<u>(2,652,173)</u>	<u>(2,752,787)</u>	100,614	3.7
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,055,638	297,592	1,484,886	1,351,879	133,007	9.8
<b>NON-OPERATING REVENUE &amp; EXPENSES</b>						
TOTAL NON-OPERATING REVENUE	611,700	3,139	48,867	203,900	(155,033)	(76.0)
TOTAL LONG TERM DEBT SERVICE	<u>(648,860)</u>	-	<u>(232,407)</u>	<u>(216,287)</u>	(16,120)	(7.5)
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	4,018,478	300,731	1,301,347	1,339,493	(5,906)	(0.4)
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,916,700)	(77,056)	(351,109)	(972,233)	621,125	63.9
CITY of EUREKA PROJECT REIMBURSEMENT	(1,135,000)	-	-	(378,333)	378,333	100.0
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	<u>(33,222)</u>	<u>223,675</u>	<u>950,238</u>	<u>(11,074)</u>	<u>961,312</u>	<u>8,680.8</u>

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**Water Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
<b>OPERATING REVENUE</b>						
Metered Water Sales	5,449,000	417,915	1,822,223	1,816,333	5,890	0.3
Water Pass Through	-	-	-	-	-	-
Water Construction Fees	35,000	-	16,421	11,667	4,754	40.8
Account Fees	19,950	1,583	16,189	6,650	9,539	143.5
Inspection Fees	-	-	-	-	-	-
Reimbursable Maintenance Fees	800	-	-	267	(267)	(100.0)
Miscellaneous	1,000	-	-	333	(333)	(100.0)
<b>TOTAL OPERATING REVENUE</b>	<b>5,505,750</b>	<b>419,498</b>	<b>1,854,833</b>	<b>1,835,250</b>	<b>19,583</b>	<b>1.1</b>
<b>NON-OPERATING REVENUE</b>						
Water Capital Connection Fees	90,000	-	33,495	30,000	3,495	11.7
Interest/General	23,547	-	-	7,849	(7,849)	(100.0)
Discounts Earned	1,280	79	308	427	(119)	(27.9)
Sales:Fixed Assets/Scrap Metal	8,844	24	24	2,948	(2,924)	(99.2)
Bad Debt Recovery	5,700	-	-	1,900	(1,900)	(100.0)
FW/MR Assessment	4,000	-	-	1,333	(1,333)	(100.0)
Other Non-Operating Revenue	-	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUE</b>	<b>133,371</b>	<b>103</b>	<b>33,827</b>	<b>44,457</b>	<b>(10,630)</b>	<b>(23.9)</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>5,639,121</b>	<b>419,601</b>	<b>1,888,660</b>	<b>1,879,707</b>	<b>8,953</b>	<b>0.5</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	768,450	60,110	224,634	256,150	31,516	12.3
Wages & Benefits: Allocated	623,298	48,381	195,184	207,766	12,582	6.1
Benefits: PERS	181,080	8,751	32,417	60,360	27,943	46.3
Group Ins	382,850	29,966	109,258	127,617	18,358	14.4
Workers Comp Ins	12,690	2,874	5,550	4,230	(1,320)	(31.2)
FICA/Medicare	54,990	4,586	17,161	18,330	1,169	6.4
Misc Benefits	-	-	-	-	-	-
<b>Total Wages and Benefits</b>	<b>2,023,358</b>	<b>154,668</b>	<b>584,205</b>	<b>674,453</b>	<b>90,248</b>	<b>13.4</b>
Less: wages & ben charged to Capital Proj.	(130,000)	(22,776)	(50,418)	(43,333)	7,085	(16.3)
<b>Total Operating Wages and benefits</b>	<b>1,893,358</b>	<b>131,893</b>	<b>533,787</b>	<b>631,119</b>	<b>97,332</b>	<b>15.4</b>
Water Purchase HBMWD	1,075,000	89,225	353,597	358,333	4,736	1.3
Water Purchase Eureka	810,000	68,038	281,807	270,000	(11,807)	(4.4)
Water Analysis	7,500	-	5,208	2,500	(2,708)	(108.3)
Supplies/ Construction	118,030	9,478	35,617	39,343	3,726	9.5
Supplies/Office-Administration	4,500	824	1,368	1,500	132	8.8
Supplies/ Engineering	1,425	-	-	475	475	100.0
Supplies/ Maintenance	50,000	847	17,016	16,667	(349)	(2.1)
Temporary Labor	31,744	2,431	9,177	10,581	1,404	13.3
Repairs & Maintenance/Trucks	30,800	2,956	6,363	10,267	3,904	38.0
Equipment Rental	3,700	-	-	1,233	1,233	100.0
Building & Grounds Maintenance	1,800	292	1,175	600	(575)	(95.9)
Electrical Power	162,690	16,825	79,997	54,230	(25,767)	(47.5)
Telephone	5,760	-	-	1,920	1,920	100.0
Postage	1,290	214	214	430	216	50.3
Freight	285	-	44	95	51	53.6
Chemicals	10,000	1,761	3,877	3,333	(544)	(16.3)
Engineering	390	-	-	130	130	100.0
Other Professional Services	23,600	-	-	7,867	7,867	100.0
Transportation	43,171	5,015	15,429	14,390	(1,038)	(7.2)
Office Equip. Maintenance	1,050	-	60	350	290	82.9
Computer Software Maintenance	21,600	-	15,822	7,200	(8,622)	(119.7)
Memberships & Subscriptions	1,488	-	1,287	496	(791)	(159.5)
Bad Debts & Minimum Balance Writeoff	28,500	102	99	9,500	9,401	99.0
Conference & Continuing Ed	12,075	-	575	4,025	3,450	85.7
Certifications	1,050	-	220	350	130	37.2
State/County & LAFCO Fees and Charges	13,600	-	-	4,533	4,533	100.0
Hydraulic Water Model Maintenance	6,000	-	-	2,000	2,000	100.0

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**Water Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Human Resources	8,190	-	-	2,730	2,730	100.0
Miscellaneous	2,640	-	-	880	880	100.0
General & Admin Expense Allocation	262,094	50,666	108,568	87,365	(21,203)	(24.3)
<b>TOTAL OPERATING EXPENSES</b>	<b>4,633,330</b>	<b>380,564</b>	<b>1,472,348</b>	<b>1,544,443</b>	<b>72,095</b>	<b>4.7</b>
<b>LONG TERM DEBT PAYMENTS</b>						
Safe Drinking Water Bond	177,429	-	-	59,143	59,143	100.0
2012 CIP & Refi.	26,166	-	-	8,722	8,722	100.0
Davis-Grunsky Loan	6,049	-	-	2,016	2,016	100.0
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>209,644</b>	<b>-</b>	<b>-</b>	<b>69,881</b>	<b>69,881</b>	<b>100.0</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building & Yard Improvements	-	-	-	-	-	-
Capital Improvements Water Engineering & Studies	1,617,700	40,872	185,832	539,233	353,401	65.5
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,617,700</b>	<b>40,872</b>	<b>185,832</b>	<b>539,233</b>	<b>353,401</b>	<b>65.5</b>
INTERFUND TRANSFERS IN	-	-	-	-	-	-
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>(821,553)</b>	<b>(1,835)</b>	<b>230,479</b>	<b>(273,851)</b>	<b>504,330</b>	<b>184.2</b>

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**Sewer Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
<b>OPERATING REVENUE</b>						
Sewer Service Charges	5,280,000	438,831	1,745,633	1,760,000	(14,367)	(0.8)
Sewer Service Charges - Pass Through	1,500,000	130,917	524,230	500,000	24,230	4.8
Sewer Construction Fees	12,000	-	-	4,000	(4,000)	(100.0)
Account Fees	15,050	1,194	12,213	5,017	7,196	143.5
Inspection Fees	-	-	150	-	150	-
Reimbursable Maintenance Fees	200	-	-	67	(67)	(100.0)
Miscellaneous	1,000	-	-	333	(333)	(100.0)
<b>TOTAL OPERATING REVENUE</b>	<b>6,808,250</b>	<b>570,942</b>	<b>2,282,227</b>	<b>2,269,417</b>	<b>12,810</b>	<b>0.6</b>
<b>NON-OPERATING REVENUE</b>						
Sewer Capital Connection Fees	90,000	2,958	14,790	30,000	(15,210)	(50.7)
Interest/General	6,453	-	-	2,151	(2,151)	(100.0)
Discounts Earned	720	59	232	240	(8)	(3.3)
Sales:Fixed Assets/Scrap Metal	6,856	18	18	2,285	(2,267)	(99.2)
Bad Debt Recovery	4,300	-	-	1,433	(1,433)	(100.0)
Other Non-Operating Revenue	-	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUE</b>	<b>108,329</b>	<b>3,036</b>	<b>15,040</b>	<b>36,110</b>	<b>(21,069)</b>	<b>(58.3)</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>6,916,579</b>	<b>573,978</b>	<b>2,297,267</b>	<b>2,305,526</b>	<b>(8,259)</b>	<b>(0.4)</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	474,150	34,786	142,470	158,050	15,580	9.9
Wages & Benefits: Allocated	623,297	48,381	195,184	207,766	12,582	6.1
Benefits: PERS	115,690	5,166	21,213	38,563	17,351	45.0
Group Ins	234,650	18,341	72,974	78,217	5,243	6.7
Workers Comp Ins	7,755	1,800	3,441	2,585	(856)	(33.1)
FICA/Medicare	35,100	2,655	10,930	11,700	770	6.6
Misc Benefits	-	-	-	-	-	-
<b>Total Wages and Benefits</b>	<b>1,490,642</b>	<b>111,129</b>	<b>446,212</b>	<b>496,881</b>	<b>50,669</b>	<b>10.2</b>
Less: wages & ben charged to Capital Proj.	(45,676)	(3,965)	(20,735)	(15,225)	5,510	(36.2)
<b>Total Operating Wages and benefits</b>	<b>1,444,966</b>	<b>107,164</b>	<b>425,477</b>	<b>481,655</b>	<b>56,179</b>	<b>11.7</b>
Sewage Treatment: Operating & Maint.	1,495,000	134,733	538,932	498,333	(40,599)	(8.1)
Sewer Analysis	7,500	-	-	2,500	2,500	100.0
Supplies/ Construction	41,470	1,906	8,418	13,823	5,405	39.1
Supplies/ Office-Administration	4,500	622	1,032	1,500	468	31.2
Supplies/ Engineering	1,075	-	-	358	358	100.0
Supplies/ Maintenance	50,000	802	8,491	16,667	8,175	49.1
Temporary Labor	19,456	1,834	6,923	6,485	(438)	(6.8)
Repairs & Maintenance/Trucks	24,200	2,230	5,854	8,067	2,213	27.4
Equipment Rental	1,300	-	-	433	433	100.0
Building & Grounds Maintenance	1,500	220	887	500	(387)	(77.3)
Electrical Power	70,992	2,341	18,375	23,664	5,289	22.4
Telephone	2,880	-	-	960	960	100.0
Postage	960	161	161	320	159	49.6
Freight	215	-	1,124	72	(1,052)	(1,468.5)
Legal	-	-	-	-	-	-
Engineering	100	-	-	33	33	100.0
Other Professional Services	23,600	-	519	7,867	7,347	93.4
Transportation	32,567	3,783	11,639	10,856	(784)	(7.2)
Office Equip. Maintenance	770	-	45	257	211	82.4

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**Sewer Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Computer Software Maintenance	16,200	-	11,936	5,400	(6,536)	(121.0)
Memberships & Subscriptions	992	-	971	331	(640)	(193.6)
Bad Debts & Minimum Balance Writeoff	21,500	-	-	7,167	7,167	100.0
Conference & Continuing Ed	15,180	-	433	5,060	4,627	91.4
Certifications	805	-	41	268	227	84.6
State/County & LAFCO Fees and Charges	7,200	-	-	2,400	2,400	100.0
Human Resources	6,090	-	-	2,030	2,030	100.0
Miscellaneous	1,920	77	75	640	565	88.3
General & Admin Expense Allocation	262,094	50,666	108,568	87,365	(21,203)	(24.3)
<b>TOTAL OPERATING EXPENSES</b>	<b>3,555,032</b>	<b>306,539</b>	<b>1,149,903</b>	<b>1,185,011</b>	<b>35,108</b>	<b>3.0</b>
<b>LONG TERM DEBT PAYMENTS</b>						
2014 Wastewater Revenue Bonds	484,175	-	-	161,392	161,392	100.0
2012 CIP & Refi.	177,600	-	-	59,200	59,200	100.0
VacCon Truck Loan	117,441	-	117,441	39,147	(78,294)	(200.0)
Debt Service: Allocated	-	-	-	-	-	-
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>779,216</b>	<b>-</b>	<b>117,441</b>	<b>259,739</b>	<b>142,298</b>	<b>54.8</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building, Yard& Paving Improvements	-	-	-	-	-	-
Capital Improvements Sewer	865,000	20,150	84,472	288,333	203,862	70.7
Engineering & Studies	-	146	146	-	(146)	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>865,000</b>	<b>20,297</b>	<b>84,618</b>	<b>288,333</b>	<b>203,715</b>	<b>70.7</b>
<b>OTHER</b>						
City of Eureka Projects:						
Treatment Plant	1,135,000	-	-	378,333	378,333	100.0
Martin Slough	-	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>1,135,000</b>	<b>-</b>	<b>-</b>	<b>378,333</b>	<b>378,333</b>	<b>100.0</b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>582,331</b>	<b>247,142</b>	<b>945,305</b>	<b>194,110</b>	<b>751,195</b>	<b>(387.0)</b>

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**General Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
<b>OPERATING REVENUE</b>						
Interest (will be allocated to w/s @ y/e)	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-OPERATING REVENUE</b>						
Property Taxes	350,000	-	-	116,667	(116,667)	(100.0)
Insurance Rebate	20,000	-	-	6,667	(6,667)	(100.0)
Miscellaneous Income	-	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUE</b>	<b>370,000</b>	<b>-</b>	<b>-</b>	<b>123,333</b>	<b>(123,333)</b>	<b>(100.0)</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>370,000</b>	<b>-</b>	<b>-</b>	<b>123,333</b>	<b>(123,333)</b>	<b>(100.0)</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	392,400	26,134	130,787	130,800	14	0.0
Benefits: PERS	206,230	27,309	112,165	68,743	(43,422)	(63.2)
Group Ins	617,500	41,486	171,447	205,833	34,386	16.7
Workers Comp Ins	3,055	595	1,195	1,018	(177)	(17.4)
FICA/Medicare	26,910	2,269	10,521	8,970	(1,551)	(17.3)
Misc Benefits	500	60	220	167	(53)	(32.0)
Total Wages and Benefits	1,246,595	97,853	426,335	415,532	(10,803)	(2.6)
Less: wages & ben charged to Capital Proj.	-	(1,090)	(35,967)	-	35,967	-
Less: Allocated to Water and Sewer Funds	(1,246,595)	(96,763)	(390,368)	(415,532)	(25,164)	6.1
Total Unallocated Wages and Benefits	-	-	-	-	-	-
Supplies/ Construction	-	-	-	-	-	-
Supplies/ Administration	6,000	-	169	2,000	1,831	91.5
Supplies/ Engineering	-	3	3	-	(3)	-
Supplies/ Maintenance	-	-	-	-	-	-
Invoicing	57,000	4,356	18,750	19,000	250	1.3
Web Payment Portal	-	-	-	-	-	-
Temporary Labor	10,000	-	-	3,333	3,333	100.0
Repairs & Maintenance/Trucks	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	26,700	1,581	6,648	8,900	2,252	25.3
Electrical Power	62,118	5,218	26,355	20,706	(5,649)	(27.3)
Street Lights	70,000	5,745	29,923	23,333	(6,589)	(28.2)
Telephone	9,360	890	5,212	3,120	(2,092)	(67.1)
Postage	750	2,125	2,144	250	(1,894)	(757.7)
Freight	-	-	-	-	-	-
Liability Insurance	62,000	50,666	80,273	20,667	(59,606)	(288.4)
Legal Services	70,000	2,434	29,101	23,333	(5,767)	(24.7)
Accounting	13,000	5,940	5,940	4,333	(1,607)	(37.1)
Engineering	510	-	-	170	170	100.0
Other Professional Services	70,800	-	700	23,600	22,900	97.0
Bank Service Charges	28,000	1,871	8,000	9,333	1,333	14.3
Transportation	-	-	-	-	-	-
Office Equip. Maintenance	5,180	191	683	1,727	1,044	60.4
Computer Software Maintenance	7,200	128	488	2,400	1,912	79.7
Memberships & Subscriptions	22,320	17,890	17,890	7,440	(10,450)	(140.5)
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	7,245	4,992	5,281	2,415	(2,866)	(118.7)
Certifications	1,645	-	1,355	548	(807)	(147.1)

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES**  
**General Fund**

**October 2022**

	Budgeted 2022-23	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
State/County & LAFCO Fees and Charges	19,200	-	-	6,400	6,400	100.0
Elections Expense	15,000	-	-	5,000	5,000	100.0
Human Resources	6,720	1,446	2,640	2,240	(400)	(17.8)
Miscellaneous	7,440	550	1,104	2,480	1,376	55.5
Director's Fees	16,000	1,050	4,400	5,333	933	17.5
General & Admin Expense Allocation	(524,188)	(101,331)	(217,136)	(174,729)	42,407	(24.3)
<b>TOTAL OPERATING EXPENSES</b>	<b>70,000</b>	<b>5,745</b>	<b>29,923</b>	<b>23,333</b>	<b>(6,589)</b>	<b>(28.2)</b>
<b>LONG TERM DEBT PAYMENTS</b>						
2014 PGE Energy Efficiency Loan	-	-	-	-	-	-
2012 CIP & Refi	-	-	114,966	-	(114,966)	-
New Financing	(340,000)	-	-	(113,333)	(113,333)	100.0
Less: Allocated to Water & Sewer Funds	-	-	-	-	-	-
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>(340,000)</b>	<b>-</b>	<b>114,966</b>	<b>(113,333)</b>	<b>(228,299)</b>	<b>201.4</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	340,000	103	103	113,333	113,230	99.9
Building, Yard & Paving Improvements	94,000	2,744	57,895	31,333	(26,562)	(84.8)
Engineering & Studies	-	12,310	16,100	-	(16,100)	-
District Design Standards	-	731	999	-	(999)	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>434,000</b>	<b>15,887</b>	<b>75,096</b>	<b>144,667</b>	<b>69,570</b>	
<b>INTERFUND TRANSFER OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>206,000</b>	<b>(21,632)</b>	<b>(219,985)</b>	<b>68,667</b>	<b>(288,651)</b>	<b>(420.4)</b>

# Humboldt Community Services District

## Notes

October 2022

### Note 1 - Non Operating and Miscellaneous Revenue

Most non-operating and Miscellaneous income occurs occasionally throughout the year, or at the very end of the fiscal year.

### Note 2 - Electrical Power (District use and Street Ligting)

for pumping. The district has been using more electrical power than expected, even with this taken into account. Additonally, rates from PGE have increased more than originally antiapiated. Staff will continue to monitor power usage and costs.

### Note 3 - Postage

Postage is burchased in bulk. Purchase of \$2,500 in postage in October is expected to be only bulk postage purchahse for the fiscal year.

### Note 4 - Freight

Shpping cost for sewer pump for repair.

### Note 5 - Chemicals

Increase in cost of water treatment chemicals. Cost is expected to remain approximately 15% higher than budgetted throughout fiscal year.

### Note 6 - Liability Insurance

While The District has anticipated an increase in Liability insurance premiums due to general inflationary and COLA increses, insurance premiums have increased more than originally anticipated. In a letter sent by ACWA/JPIA in October, it was explained that ACWA/JPIA has been able to keep such insurance increases to a minimum over the years, cost increases have necessitated an increase in rates at this time. Staff has confirmed that Liabililty insurance costs from ACWA/JPIA have remainig suprisingly stable over the past 15 years, even at times when increases would be expected.

### Note 7 - Legal Expenses

Activity involving District's legal council is expected to primarily occur in the first half of the FY. Legal expenses for the entire fiscal year are expected to correspond to the budgetted amount.

### Note 8 - Accounting

Accounting expenses are due to expenses from the regualr annual audit to be compelted before the end fo the calendar year. Expenses for the full year are anticipated to be in line twith the budgeted amount.

### Note 9 - Computer software maintenance

Annual software maintenance fee for the District's utility billing software was paid in July, which is the majority

### Note 10 - Memberships and subscriptions

Annual Annual membership dues for JPIA. Expenses for reaminder of year will be minimal and total expense for the year are expected to be in line with budget amount.

### Note 11 - Certifications

Staff certification expenses for the year are expected to correspond to the budgeted yearly amount.

### Note 12 - Debt Service

Loan Payments are made throughout the year. The total expendutres by the end of the year will match budget amounts.

### Note 13 - Engineering

#### **Engineering & Studies - a/c 9040 - Capital Improvement Projects**

Non Engineering Costs Posted to 9040

	Oct 2022	YTD
Rate Study	12,310	16,100
Hartman SLS	146	146
<b>Grand Total posted to 9040</b>	<b><u>12,456</u></b>	<b><u>16,246</u></b>