



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

AGENDA

DATE: Tuesday, December 22, 2020

TIME: 5:00 p.m.

LOCATION: *In accordance with the Governor's Executive Orders N-25-20 and N-29-20 HCSD Board of Directors shall conduct the District's business via teleconference.*

The open session segment(s) of the meeting, including Public Participation, may be joined through the Zoom Website (<https://zoom.us>) by clicking on "Join A Meeting" and entering the following Meeting ID then follow the prompts for Passcode and audio. Access may also be achieved by telephone only by dialing 1-669-900-9128 followed by the Meeting ID and Passcode below:

Meeting ID: 851 9499 2874

Passcode: 024624

A. CALL TO ORDER AND ROLL CALL

B. CONSENT CALENDAR

1. Approval of December 22, 2020 Agenda
2. Approval of Minutes of the Regular Meeting of December 8, 2020

C. REPORTS

1. General Manager
 - a) Status Report
2. Community Services
3. Superintendent
4. Finance Department
 - a) November 2020 Budget Statement
5. Legal Counsel
6. Director Reports
7. Other

D. PUBLIC PARTICIPATION **

**Members of the public will be given the opportunity to comment on items not on the agenda by way of the teleconference call-in line. Please use the information set forth above to attend telephonically.

E. NON-AGENDA

F. NEW BUSINESS

1. Consideration of Governance Training for Board Members

G. OLD BUSINESS

H. ADJOURNMENT

Next Res: 2021-16
Next Ord: 2020-02

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, December 8, 2020, via tele/video conference in accordance with the Governor’s Executive Orders N-25-20 and N-29-20.

A. CALL TO ORDER AND ROLL CALL

Present upon roll call were Directors Bongio, Gardiner, Matteoli, Directors-elect Benzonelli and Hansen as well as former Directors Saunderson, and Tyson. Staff in attendance: General Manager Williams (GM), Finance Manager Montag (FM), Community Services Manager Hulstrom (CSM), and Maintenance Foreman Toland (MF).

B. OATH OF OFFICE

1. Administration of Oath of Office – Benzonelli, Gardiner, Hansen, Matteoli

Former-President Tyson administered the Oaths of Office concurrently and congratulated the new Directors.

C. CONSENT CALENDAR

1. Approval of December 8, 2020 Agenda
2. Approval of Minutes of the Meeting of November 24, 2020

DIRECTOR GARDINER MOVED, AND DIRECTOR BONGIO SECONDED, TO ACCEPT AND APPROVE THE DECEMBER 8, 2020 CONSENT CALENDAR.
MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

D. REPORTS

1. General Manager

- a) Status Report

GM summarized his December 4, 2020 Memorandum:

- Welcomed new Directors Benzonelli and Hansen and thanked former Directors Saunderson and Tyson for their years of service to the District.
- Assured the Board that staff is taking extra precautions to keep COVID-19 at bay and the District is preparing to limit face-to-face interactions even further should the Governor issue a regional stay-at-home order.

DRAFT – MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
Continued; December 8, 2020

3. Superintendent

- a) October/November 2020 Operations/Maintenance Activity Report
- b) October/November 2020 Construction Operations Activity Report

Superintendent reviewed both December 3rd reports without question.

4. Finance Department

- a) November 2020 Check Register

Director Benzonelli questioned what refund checks represent to which FM explained the circumstances vary from overpayments, over-billing adjustments, to refunds when a customer with a deposit on account moves from the District service area. Director Gardiner questioned the \$3,568.18 payment to Coast Counties Peterbilt wherein Superintendent and GM advised services included a thorough diagnosis to determine whether the engine was salvageable and the status will be addressed under Agenda Item G.5. Director Gardiner then asked for an explanation of the \$428.20 payment to USA Blue Book for the Hemlock Totalizer to which Superintendent explained it is a unit that is necessary to identify how much sewer is sent to the City and it needed replacement. Director Bongio asked why one of the allocations under Check 54057 to Humboldt No. 1 Fire Protection Division is significantly higher than the others wherein FM advised the fees are based upon parcel size and the \$144 fee relates to the District Office/Yard.

E. PUBLIC PARTICIPATION

Former President Tyson invited the public to address the Board on any item not listed on the agenda or issues generally affecting District operations, which are within the jurisdiction of the Board.

Jerry Martien of Elk River thanked Directors Saunderson and Tyson for the hard work expressing appreciation for what they have done for the District and welcomed the new Directors – Benzonelli and Hansen.

G. NEW BUSINESS

- 1. Consideration of Appointing Officers of the Board of Directors of the Humboldt Community Services District and Adopting Resolution No. 2020-13

Public Comment: None

DRAFT – MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
Continued; December 8, 2020

Discussion ensued resulting in limiting the appointment of the President and Vice-President to a 6-month term rather than the customary two-year term. Agreement to appointments as follows:

6-month Term

President: Director Bongio
Vice-President: Director Gardiner

2-year Term

Employee Relations Officer – Director Bongio
Assist with Employee Wage & Benefit Negotiations – Directors Hansen and Matteoli
Audit Committee – Directors Hansen and Benzonelli
RREDC Representative – Director Benzonelli / Alternate Director Gardiner
ACWA/JPIA Director – Director Gardiner / Alternate Director Benzonelli
HBMWD Task Force – Director Matteoli

DIRECTOR BENZONELLI THEN MOVED, DIRECTOR HANSEN SECONDED, TO ADOPT RESOLUTION NO. 2020-13 APPOINTING OFFICERS OF THE BOARD INCORPORATING AN AMENDMENT TO LIMIT THE PERIOD FOR THE PRESIDENT AND VICE-PRESIDENT POSITIONS FROM DECEMBER 8, 2020 TO JUNE 8, 2021. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

2. Appointment of New Member to Health Benefits Review Ad Hoc Committee

GM reviewed the Agenda Report explaining the need for another Director to be appointed to the committee to replace former Director Saunderson. After brief discussion, Director Bongio agreed to fill the position.

3. Consideration of Adopting Resolutions 2020-14 and 2020-15 Honoring the Service and Dedication of Former Directors Saunderson and Tyson

Without discussion, DIRECTOR GARDINER MOVED, DIRECTOR MATTEOLI SECONDED, TO ADOPT RESOLUTIONS 2020-14 AND 2020-15 HONORING THE SERVICE AND DEDICATION OF FORMER DIRECTORS SAUNDERSON AND TYSON TO THE HUMBOLDT COMMUNITY SERVICES DISTRICT. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

DRAFT – MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
Continued; December 8, 2020

4. Consideration of Bid Results, and Award of Contract, for the Pine Hill Bridge 16-Inch HDPE Water Main Bypass Directional Drilling Project

GM reviewed the bid process and results. After brief discussion, IT WAS MOVED BY DIRECTOR BENZONELLI, SECONDED BY DIRECTOR HANSEN, TO AWARD THE PINE HILL BRIDGE 16-INCH HDPE WATER MAIN BYPASS DIRECTIONAL DRILLING PROJECT TO THE LOWEST BIDDER, DOWNING DIVERSIFIED LLC, AT \$219,200.00. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

5. Consideration of Declaring Unit 13 Surplus and Authorizing the Purchase of a Replacement Sewer VacCon

GM reviewed the catastrophic failure of the Unit 13 Sewer VacCon describing the essential service it provides to the District's operation of its sewer collection system. MF affirmed the unit presented for purchase has been fully vetted by staff as replacement had been targeted for the next fiscal year. Both the GM & MF expressed appreciation to the City of Eureka for recent use of its sewer vac until the district can arrange for a rental unit.

PUBLIC COMMENT: None

IT WAS THEN MOVED BY DIRECTOR HANSEN, SECONDED BY DIRECTOR MATTEOLI, TO DECLARE UNIT 13 (2007 SEWER VacCON) SURPLUS AND AUTHORIZE THE GENERAL MANAGER TO ENTER A PURCHASE AGREEMENT WITH MME FOR A REPLACEMENT SEWER VacCON IN AN AMOUNT NOT TO EXCEED \$600,000. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

6. Consideration of Cancelling the Regular Meeting of December 22, 2020

GM reviewed the traditional recommendation. Discussion ensued with a request from Director Gardiner that information and options for Governance Training be presented at the December 22, 2020 meeting.

DRAFT – MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
Continued; December 8, 2020

PUBLIC COMMENT: Beth Hermann congratulated the new Board members and questioned why the Directors could not avail themselves of on-line training personally rather than requiring staff to look into specialized training at District expense.

Discussion continued with the GM affirming he will identify available information for the Board's consideration at the December 22 meeting.

I. ADJOURNMENT

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

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

THE BOARD ADJOURNED ITS REGULAR MEETING OF DECEMBER 8, 2020 AT 6:10 P.M.

Submitted, Board Secretary

Humboldt Community Services District

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: December 18, 2020

SUBJECT: General Manager Report for December 22, 2020 Board Meeting

Capital Improvement Planning: A Capital Improvement Plan (CIP) contains all of the individual capital projects, equipment purchases, and major studies for an organization. For the District, the purpose of the CIP is to provide a roadmap for sustaining and improving the community's infrastructure. The point is to coordinate strategic planning, financial capacity, and physical development.

The process for developing the CIP begins with an evaluation of the condition of the District's assets. Every pump, pipe, truck, tank, and tool have a useful life and a point of diminishing returns. The balancing act between repairing and replacing needs to be considered along with the timing and financing of capital expenses and the operational budget. Thoroughly understanding the condition of the assets allows us to make informed decisions regarding the prioritization on the replacement schedule.

Once a replacement schedule is established, the District must identify the funding source to finance the plan. For near term, high priority projects, the only funding options are utility rates, reserves, and loans. The District also needs to save money so that when the medium and low priority projects become high priority, we have the resources to fund those projects; preferably before catastrophic failure occurs.

Only the lowest priority items can be maintained in the pipeline long enough to qualify for grant funding. This is a result of the time and effort required for a District of our size and financial health to obtain grant funding for infrastructure projects. Except under declared disaster conditions, any emergency infrastructure replacement will be viewed, by the funding agencies, as deferred maintenance and failure to plan on the part of the District.

The District's assets can be viewed as a reserve account; if we don't maintain the account, eventually the balance will reach zero which corresponds with the end of useful life. So, while we are spending our in-ground assets, we need to be building reserves so that we can afford to pay the piper. And this leads to the rate study. In order to develop a solid rate study, the District needs to understand the long-term capital expenditures necessary to maintain our systems and continue to provide high quality water and wastewater services.

General Manager's Report to the Board of Directors for
December 22, 2020 Board Meeting

Once we have a well-developed and thorough CIP and Strategic Plan, to at least the 10-year planning horizon, we can develop an informed rate study. That rate study will then inform us as to which capital expenditures we will be able to afford, which will require long term financing and which we can pursue grant funding to actualize.

One major expense that has not been accounted for in the District's previous planning efforts is the major improvements to the Elk River Regional Wastewater Treatment Facility. These necessary improvements are the result of the North Coast Regional Water Quality Control Board (NCRWQCB) Enclosed Bay and Estuary Cease and Desist Order (R1-2016-0012) and Waste Discharge Requirements Order (R1-2016-0001). The City's 2017 rate study indicates that they have been planning for a \$30M expenditure at the 2030 timeframe for which Humboldt CSD will be responsible for \$10M.

For these reasons I have been developing the five-year CIP with a 10-year strategic plan to follow. Two items that are already on the capital budget for next year are the replacement sewer vac and a new rate study.

COVID and Vaccines: The distribution of COVID-19 vaccines has begun and Eureka was among the first recipients of vaccines in the State of California. The Federal Government Centers for Disease Control and Prevention has outlined the distribution sequence in their COVID-19 Vaccination Program Interim Playbook for Jurisdiction Operations. In that document they indicate that water and wastewater utility employees should be eligible for early distribution of the vaccine because of their designation as essential employees by the Federal Government.

The Water Sector Coordinating Council has distributed a memo to water and wastewater utilities urging them to reach out to local public health agencies because these organizations make the final decisions regarding the vaccine distribution, and water and wastewater utility employees may be overlooked (see original memo attached). To this end, a letter has been sent to the Humboldt County Public Health Officer, Dr. Ian Hoffman, Deputy Public Health Officer, Dr. Josh Ennis and to the Board of Supervisors. The letter (attached) indicates that the District employees provide an essential service for the health of the community and requests that the Public Health Officer prioritize vaccine distribution to our staff appropriately.

Mad River as Critical Water Supply: The Humboldt Bay Municipal Water District is in discussions with Humboldt County requesting that the Mad River Watershed be designated as a Critical Municipal Water Supply. This is a culmination of many years of effort by HBMWD and the Municipal Customers to protect the Mad River from degradation by development and industrial activities. Because 2/3rds of the County's population is served by Mad River water, HBMWD is requesting that the County develop standards specific to the concerns of the District. Specifically, those concerns are related to industrial pollution associated with land use activities on properties adjacent to the Mad River. HBMWD management indicated that representatives from the Municipal Customers will likely be asked to help develop the language and weigh in on the importance of protecting this important resource.

General Manager's Report to the Board of Directors for
December 22, 2020 Board Meeting

More information is available on the HBMWD website under the December 10 Board Meeting Agenda Packet (<https://hbmwd.communitybydiligent.com/document/547baa95-1c57-4fe3-8539-05a30a6f0c4c>).

COE HCAOG and Caltrans: The Humboldt County Association of Governments (HCAOG) in conjunction with the City of Eureka and Caltrans have performed numerous studies and have developed a draft plan to address safety and multimodal transportation along Highway 101 between Herrick Avenue and 4th Street in Eureka. HCAOG will be accepting comments on the draft plan until January 13, 2021. I encourage all of you to review the plan and to comment. For more information, please visit <https://www.eurekabroadwaycorridorplan.com/>

McKay Community Forest: The Humboldt County Administrative Office has announced the release of the final McKay Community Forest Trail Plan and associated environmental report. The trail plan proposes a trail network with 31 miles of multi-use roads, multi-use trails, hiking trails, and mountain bike trails. For more information, please visit the County's website (<https://humboldt.gov/mckayforest>).

Water Sector Coordinating Council



TO: U.S. Water and Wastewater Utilities

FR: Water Sector Coordinating Council

DT: December 14, 2020

RE: COVID-19 Vaccinations for the Water and Wastewater Sector

The Water Sector Coordinating Council, comprising representatives of the national water and wastewater organizations, urges drinking water and wastewater utilities across the country to contact their state and local public health agencies to ensure their staff members are included in Phase 1-B of their communities' COVID-19 vaccine distribution plans. Based on the Centers for Disease Control and Prevention's [COVID-19 Vaccination Program Interim Playbook for Jurisdiction Operations](#), water and wastewater utility employees should be among those eligible for inclusion in this early phase given their [federal designation](#) as "essential workers." However, it is critical for utilities to work with local agencies to ensure this federal guidance translates into local action.

Vaccinating frontline water and wastewater utility staff members is particularly important because, as a lifeline sector, water and wastewater sector services underpin all aspects of society, including hospitals and long-term care facilities. Due to the specialized skills and licenses required for utility operations, and the corresponding challenges in finding replacements for staff members who may become ill or exposed, it is essential to mitigate staff members' COVID-19 risks through all possible means, including vaccinations.

Local engagement is critical because, while the federal government has issued recommendations for vaccine prioritization, the final decisions related to planning and distribution will occur at the state and local levels. In a December 7 email to Water and Wastewater Sector partners, the U.S. Environmental Protection Agency's Water Security Division recognized the CDC's interim playbook "recommends non-health care essential workers, which include water utility staff, receive priority in Phase 1-B" and stated it "recommends water utilities coordinate with their state and local governments and health departments regarding vaccination distribution planning."

It is important to reach out to state and local public health agencies soon, as prioritization decisions are being made now. Following these conversations, utilities should begin to develop internal priorities for vaccinations, recognizing that utilities may not receive enough doses to vaccinate every staff member. These priorities will be unique to the operational requirements of each utility and should ensure that allocated doses are distributed in a way that effectively protects the sector's core public health mission.

The council thanks the nation's water and wastewater utilities for their contributions to the national response to the COVID-19 pandemic.

Nicholas Santillo, Jr.
American Water
WSSC Chair

Jim Wollbrinck
San Jose Water
WSSC Vice Chair

The Water Sector Coordinating Council is a policy, strategy and coordination mechanism for the Water and Wastewater Sector in interactions with the government and other sectors on critical infrastructure security and resilience issues.

Humboldt Community Services District

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

December 18, 2020

Dr. Ian Hoffman
Humboldt County
Department of Health and Human Services
529 I Street
Eureka, CA 95501

Subject: COVID-19 Vaccinations for Water and Wastewater Sector

Dear Dr. Hoffman:

As the Humboldt County Department of Health and Human Services develops plans for distribution of the COVID-19 vaccine, Humboldt Community Services District asks that our frontline utility staff members receive priority in Phase 1-B. This phase includes “people who play a key role in keeping essential functions of society running and cannot socially distance in the workplace,” as described in the Centers for Diseases Control and Prevention (CDC) COVID-19 Vaccination Program Interim Playbook for Jurisdiction Operations.

Vaccinating frontline water and wastewater utility staff members is particularly important because, as a lifeline sector, water and wastewater services underpin all aspects of society, including hospitals and long-term care facilities. Due to the specialized skills and licenses required for utility operations, and the corresponding challenges in finding replacements for staff members who may become ill or exposed, it is essential to mitigate staff members' COVID-19 risks through all possible means, including vaccinations.

Humboldt Community Services District provides water and wastewater services to residents of the Greater Eureka Area. In addition, we provide services for multiple doctor's offices, skilled nursing facilities and the PG&E Humboldt Bay Power Plant. Our services are essential for keeping these facilities operating and for protecting public health. We estimate that 21 essential staff members should be given priority for the vaccine in Phase 1-B.

I appreciate your consideration of our critical water workers in your vaccine prioritization plans. Please contact me at (707) 443-4558 if you have any questions or would like to discuss vaccine prioritization for our workers.

Sincerely,



Terrence Williams
General Manager

CC: Dr. Joshua Ennis, Deputy Public Health Officer
Humboldt County Board of Supervisors

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
OPERATING REVENUE							
Metered Water Sales	5,078,311	430,048	2,382,411	2,115,963	266,448	12.6	1
Water Charges - Pass Through	236,395	19,845	93,847	98,498	(4,651)	(4.7)	2
Sewer Service Charges	4,952,219	397,408	1,986,550	2,063,425	(76,875)	(3.7)	
Sewer Service Charges - Pass Through	1,018,622	71,084	283,862	424,426	(140,564)	(33.1)	2
Water & Sewer Construction Fees	32,000	4,629	29,597	13,333	16,263	122.0	
Account Fees	150,000	11,295	58,890	62,500	(3,610)	(5.8)	
Inspection Fees	5,000	-	-	2,083	(2,083)	(100.0)	
Reimbursable Maintenance Fees	1,000	-	-	417	(417)	(100.0)	
Miscellaneous	10,000	-	-	4,167	(4,167)	(100.0)	
TOTAL OPERATING REVENUE	11,483,547	934,309	4,835,156	4,784,811	50,345	1.1	
NON-OPERATING REVENUE							
Capital Connection Fees	158,000	75	199,247	65,833	133,414	202.7	3
Interest/General	30,000	-	-	12,500	(12,500)	(100.0)	
Discounts Earned	2,000	138	715	833	(118)	(14.2)	
Sales:Fixed Assets/Scrap Metal	75,400	-	670	31,417	(30,747)	(97.9)	
Bad Debt Recovery	2,200	154	2,897	917	1,980	216.0	
Property Taxes & Assessments	490,000	-	14,580	204,167	(189,587)	(92.9)	3
Insurance Rebate	-	-	-	-	-	-	
Walnut Yard Logging Revenue	-	-	-	-	-	-	
Other Non-Operating Revenue	-	-	-	-	-	-	
TOTAL NON-OPERATING REVENUE	757,600	367	218,108	315,667	(97,558)	(30.9)	3
TOTAL DISTRICT REVENUE	12,241,147	934,677	5,053,264	5,100,478	(47,214)	(0.9)	
OPERATING EXPENSES							
Wages Direct	1,500,000	118,083	572,685	625,000	52,315	8.4	
Benefits: PERS	450,000	34,761	171,639	187,500	15,861	8.5	
State Unemploy Ins	-	-	-	-	-	-	
Group Ins	1,130,000	82,389	397,732	470,833	73,102	15.5	
Workers Comp Ins	36,000	-	10,289	15,000	4,711	31.4	
FICA/Medicare	120,000	9,065	43,974	50,000	6,026	12.1	
Misc Benefits	1,200	20	80	500	420	84.0	
Total Wages and Benefits	3,237,200	244,318	1,196,398	1,348,833	152,435		
Less: wages & ben charged to Capital Proj.	(161,800)	(24,500)	(66,144)	(67,417)	(1,273)	1.9	
Total Operating Wages and benefits	3,075,400	219,818	1,130,255	1,281,417	151,162		
Water Purchase HBMWD	1,086,800	90,194	448,805	452,833	4,028	0.9	4
Water Purchase Eureka	673,920	62,102	349,012	280,800	(68,212)	(24.3)	4
Sewage Treatment Operations & Maint.	1,529,995	119,525	597,625	637,498	39,873	6.3	
Water/Sewer Analysis	10,000	590	2,103	4,167	2,064	49.5	
Supplies/ Construction	170,000	9,266	51,199	70,833	19,635	27.7	
Supplies/ Office-Administration	16,000	784	9,728	6,667	(3,061)	(45.9)	5
Supplies/ Engineering	2,500	-	281	1,042	761	73.1	
Supplies/ Maintenance	100,000	1,273	31,000	41,667	10,666	25.6	
Invoicing	52,476	4,195	22,801	21,865	(936)	(4.3)	
Web Payment Portal	6,000	-	-	2,500	2,500	100.0	
Temporary Labor	27,200	-	-	11,333	11,333	100.0	
Repairs & Maintenance/Trucks	60,000	1,672	21,056	25,000	3,944	15.8	
Equipment Rental	8,000	-	-	3,333	3,333	100.0	
Building & Grounds Maintenance	24,000	1,495	9,247	10,000	753	7.5	
Electrical Power	290,000	22,253	133,386	120,833	(12,553)	(10.4)	6
Street Lights	70,000	5,261	26,294	29,167	2,873	9.8	
Telephone	14,250	1,399	6,437	5,938	(500)	(8.4)	
Postage	3,000	(1)	(3)	1,250	1,253	100.2	
Freight	1,600	-	75	667	592	88.7	
Chemicals	12,000	927	4,839	5,000	161	3.2	
Liability Insurance	65,000	-	54,488	27,083	(27,405)	(101.2)	7
Legal	30,000	973	1,494	12,500	11,006	88.0	
Accounting	16,000	-	-	6,667	6,667	100.0	

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
Engineering	15,000	1,349	4,571	6,250	1,679	26.9	8
Other Professional Services	18,000	-	7,178	7,500	322	4.3	9
Bank Service Charges	42,000	3,727	19,700	17,500	(2,200)	(12.6)	10
Transportation	66,000	4,782	17,664	27,500	9,836	35.8	
Office Equip. Maintenance	22,500	938	5,334	9,375	4,041	43.1	
Computer Software Maintenance	36,000	133	25,423	15,000	(10,423)	(69.5)	11
Memberships & Subscriptions	21,200	367	17,636	8,833	(8,803)	(99.7)	12
Bad Debts & Minimum Balance Writeoff	12,000	(2)	3,417	5,000	1,583	31.7	
Conference & Continuing Ed	17,000	-	-	7,083	7,083	100.0	
Certifications	5,400	-	120	2,250	2,130	94.7	
State/County & LAFCO Fees and Charges	40,000	3,530	9,204	16,667	7,462	44.8	
Hydraulic Water Model Maintenance	5,000	-	-	2,083	2,083	100.0	
Elections Expense	3,500	-	-	1,458	1,458	100.0	
Human Resources	24,300	960	4,991	10,125	5,134	50.7	
Miscellaneous	12,000	1,330	2,286	5,000	2,714	54.3	
Director's Fees	16,000	900	4,450	6,667	2,217	33.3	
TOTAL OPERATING EXPENSES	7,700,041	559,738	3,022,097	3,208,350	186,254	5.8	
LONG TERM DEBT PAYMENTS							
Safe Drinking Water Bond	177,429	-	88,844	73,929	(14,915)	(20.2)	
2012 CIP & Refi.	359,220	-	181,350	149,675	(31,675)	(21.2)	
Davis-Grunsky Loan	6,051	-	-	2,521	2,521	100.0	
VacCon Truck Loan	80,341	-	80,341	33,475	(46,866)	(140.0)	
2014 Wastewater Revenue Bonds	485,575	-	142,785	202,323	59,538	29.4	
TOTAL LONG TERM DEBT PAYMENTS	1,108,616	-	493,320	461,923	(31,396)	(6.8)	
CAPITALIZED EXPENDITURES							
Vehicles, Rolling Stock & Equipment	456,000	-	1,471	190,000	188,529	99.2	
Building, Yard & Paving Improvements	72,500	2,417	4,689	30,208	25,519	84.5	
Capital Improvements Water	1,525,000	49,341	786,373	635,417	(150,957)	(23.8)	13
Capital Improvements Sewer	220,000	17,621	37,786	91,667	53,881	58.8	
Engineering & Studies	133,750	262	(5,905)	55,729	61,635	110.6	8
TOTAL CAPITAL EXPENDITURES	2,407,250	69,641	824,414	1,003,021	178,607	17.8	
OTHER							
City of Eureka Projects:							
Treatment Plant	1,030,095	-	5,502	429,206	423,704	98.7	14
COE - MS Easements	-	-	-	-	-	-	
Martin Slough Pump Station	-	-	-	-	-	-	
Martin Slough Gravity Interceptor	-	750	1,653	-	(1,653)	-	
Martin Slough Collector Lines	-	-	-	-	-	-	
TOTAL City of Eureka Projects	1,030,095	750	7,155	429,206	422,051	98.3	
Interfund Transfers In	-	-	-	-	-	-	
Interfund Transfers Out	-	-	-	-	-	-	
BUDGET SURPLUS (DEFICIT)	(4,855)	304,547	706,279	(2,023)	708,302	35,013.9	

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	11,483,547	934,309	4,835,156	4,784,811	50,345	1.1
TOTAL OPERATING EXPENSES	(7,700,041)	(559,738)	(3,022,097)	(3,208,350)	186,254	5.8
NET SURPLUS/(DEFICIT) FROM OPERATIONS	3,783,506	374,571	1,813,059	1,576,461	236,599	15.0
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	757,600	367	218,108	315,667	(97,558)	(30.9)
TOTAL LONG TERM DEBT SERVICE	(1,108,616)	-	(493,320)	(461,923)	(31,396)	(6.8)
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,432,490	374,938	1,537,848	1,430,204	170,437	11.9
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,407,250)	(69,641)	(824,414)	(1,003,021)	178,607	17.8
CITY of EUREKA PROJECT REIMBURSEMENT	(1,030,095)	(750)	(7,155)	(429,206)	422,051	98.3
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	(4,855)	304,547	706,279	(2,023)	708,302	35,013.9

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Metered Water Sales	5,078,311	430,048	2,382,411	2,115,963	266,448	12.6
Water Pass Through	236,395	19,845	93,847	98,498	(4,651)	(4.7)
Water Construction Fees	20,000	465	22,737	8,333	14,404	172.8
Account Fees	85,500	6,438	33,567	35,625	(2,058)	(5.8)
Inspection Fees	2,150	-	-	896	(896)	(100.0)
Reimbursable Maintenance Fees	800	-	-	333	(333)	(100.0)
Miscellaneous	5,000	-	-	2,083	(2,083)	(100.0)
TOTAL OPERATING REVENUE	5,428,156	456,796	2,532,561	2,261,732	270,830	12.0
NON-OPERATING REVENUE						
Water Capital Connection Fees	80,000	75	106,341	33,333	73,008	219.0
Interest/General	23,547	-	-	9,811	(9,811)	(100.0)
Discounts Earned	1,280	79	408	533	(126)	(23.6)
Sales:Fixed Assets/Scrap Metal	42,918	-	382	17,883	(17,501)	(97.9)
Bad Debt Recovery	1,254	88	1,651	523	1,129	216.0
FW/MR Assessment	140,000	-	-	58,333	(58,333)	(100.0)
Walnut Yard Logging Revenue	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	288,999	242	108,781	120,416	(11,635)	(9.7)
TOTAL DISTRICT REVENUE	5,717,155	457,038	2,641,343	2,382,148	259,195	10.9
OPERATING EXPENSES						
Wages Direct	705,000	58,814	277,915	293,750	15,835	5.4
Wages & Benefits: Allocated	571,490	39,937	183,388	238,121	54,733	23.0
Benefits: PERS	162,000	8,951	43,450	67,500	24,050	35.6
State Unemploy Ins	-	-	-	-	-	-
Group Ins	350,300	26,310	122,926	145,958	23,033	15.8
Workers Comp Ins	19,440	-	4,974	8,100	3,126	38.6
FICA/Medicare	56,400	4,483	21,180	23,500	2,320	9.9
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,864,630	138,494	653,833	776,929	123,097	15.8
Less: wages & ben charged to Capital Proj.	(119,732)	(17,825)	(39,336)	(49,888)	(10,552)	21.2
Total Operating Wages and benefits	1,744,898	120,669	614,497	727,041	112,544	15.5
Water Purchase HBMWD	1,086,800	90,194	448,805	452,833	4,028	0.9
Water Purchase Eureka	673,920	62,102	349,012	280,800	(68,212)	(24.3)
Water Analysis	5,000	590	2,103	2,083	(20)	(0.9)
Supplies/ Construction	125,800	6,284	32,982	52,417	19,435	37.1
Supplies/Office-Administration	4,800	351	2,202	2,000	(202)	(10.1)
Supplies/ Engineering	1,425	-	-	594	594	100.0
Supplies/ Maintenance	50,000	1,175	25,110	20,833	(4,277)	(20.5)
Temporary Labor	11,288	-	-	4,703	4,703	100.0
Repairs & Maintenance/Trucks	33,600	953	11,698	14,000	2,302	16.4
Equipment Rental	5,920	-	-	2,467	2,467	100.0
Building & Grounds Maintenance	1,440	-	109	600	491	81.8
Electrical Power	159,500	12,881	84,220	66,458	(17,762)	(26.7)
Telephone	4,560	571	1,423	1,900	477	25.1
Postage	1,290	(0)	(2)	538	539	100.3
Freight	912	-	4	380	376	98.9
Chemicals	12,000	927	4,839	5,000	161	3.2
Liability Insurance	-	-	-	-	-	-
Engineering	5,850	1,349	4,571	2,438	(2,133)	(87.5)
Other Professional Services	3,600	-	1,928	1,500	(428)	(28.5)
Transportation	37,620	2,726	10,069	15,675	5,606	35.8
Office Equip. Maintenance	3,375	-	243	1,406	1,163	82.7
Computer Software Maintenance	17,280	-	14,061	7,200	(6,861)	(95.3)
Memberships & Subscriptions	1,272	-	1,310	530	(780)	(147.3)
Bad Debts & Minimum Balance Writeoff	-	(1)	3,418	-	(3,418)	-
Conference & Continuing Ed	5,950	-	-	2,479	2,479	100.0

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Certifications	1,620	-	120	675	555	82.2
State/County & LAFCO Fees and Charges	13,600	682	3,821	5,667	1,845	32.6
Hydraulic Water Model Maintenance	5,000	-	-	2,083	2,083	100.0
Human Resources	9,477	-	-	3,949	3,949	100.0
Miscellaneous	2,640	-	-	1,100	1,100	100.0
General & Admin Expense Allocation	225,130	10,400	91,572	93,804	2,232	2.4
TOTAL OPERATING EXPENSES	4,255,567	311,851	1,708,115	1,773,153	65,038	3.7
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	177,429	-	88,844	73,929	(14,915)	(20.2)
2012 CIP & Refi.	115,560	-	-	48,150	48,150	100.0
Davis-Grunsky Loan	6,051	-	-	2,521	2,521	100.0
VacCon Truck Loan	60,256	-	60,256	25,107	(35,149)	(140.0)
Debt Service: Allocated	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	359,296	-	149,099	149,707	607	0.4
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	111,720	-	1,471	46,550	45,079	96.8
Building & Yard Improvements	41,325	-	-	17,219	17,219	100.0
Capital Improvements Water	1,525,000	49,341	786,373	635,417	(150,957)	(23.8)
Engineering & Studies	54,150	262	(7,133)	22,563	29,696	131.6
TOTAL CAPITAL EXPENDITURES	1,732,195	49,603	780,711	721,748	(58,963)	(8.2)
INTERFUND TRANSFERS IN	-	-	-	-	-	-
BUDGET SURPLUS (DEFICIT)	(629,903)	95,583	3,417	(262,460)	265,876	101.3

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Sewer Service Charges	4,952,219	397,408	1,986,550	2,063,425	(76,875)	(3.7)
Sewer Service Charges - Pass Through	1,018,622	71,084	283,862	424,426	(140,564)	(33.1)
Sewer Construction Fees	12,000	4,165	6,860	5,000	1,860	37.2
Account Fees	64,500	4,857	25,323	26,875	(1,552)	(5.8)
Inspection Fees	2,850	-	-	1,188	(1,188)	(100.0)
Reimbursable Maintenance Fees	200	-	-	83	(83)	(100.0)
Miscellaneous	5,000	-	-	2,083	(2,083)	(100.0)
TOTAL OPERATING REVENUE	6,055,391	477,513	2,302,595	2,523,080	(220,485)	(8.7)
NON-OPERATING REVENUE						
Sewer Capital Connection Fees	78,000	-	92,906	32,500	60,406	185.9
Interest/General	6,453	-	-	2,689	(2,689)	(100.0)
Discounts Earned	720	60	307	300	7	2.5
Sales:Fixed Assets/Scrap Metal	32,482	-	288	13,534	(13,246)	(97.9)
Bad Debt Recovery	946	66	1,246	394	851	216.0
Walnut Yard Logging Revenue	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	118,601	126	94,747	49,417	45,330	91.7
TOTAL DISTRICT REVENUE	6,173,992	477,639	2,397,342	2,572,497	(175,155)	(6.8)
OPERATING EXPENSES						
Wages Direct	435,000	34,209	202,377	181,250	(21,127)	(11.7)
Wages & Benefits: Allocated	571,490	39,937	183,388	238,121	54,733	23.0
Benefits: PERS	103,500	5,323	30,036	43,125	13,089	30.4
State Unemploy Ins	-	-	-	-	-	-
Group Ins	214,700	18,427	102,141	89,458	(12,683)	(14.2)
Workers Comp Ins	11,880	-	4,311	4,950	639	12.9
FICA/Medicare	36,000	2,819	15,416	15,000	(416)	(2.8)
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,372,570	103,517	537,669	571,904	34,235	6.0
Less: wages & ben charged to Capital Proj.	(42,068)	(4,368)	(21,911)	(17,528)	4,382	(25.0)
Total Operating Wages and benefits	1,330,502	99,149	515,758	554,376	38,618	7.0
Sewage Treatment: Operating & Maint.	1,529,995	119,525	597,625	637,498	39,873	6.3
Sewer Analysis	5,000	-	-	2,083	2,083	100.0
Supplies/ Construction	44,200	2,982	18,217	18,417	200	1.1
Supplies/ Office-Administration	4,800	265	1,661	2,000	339	16.9
Supplies/ Engineering	1,075	-	-	448	448	100.0
Supplies/ Maintenance	50,000	97	5,890	20,833	14,943	71.7
Temporary Labor	5,912	-	-	2,463	2,463	100.0
Repairs & Maintenance/Trucks	26,400	719	9,358	11,000	1,642	14.9
Equipment Rental	2,080	-	-	867	867	100.0
Building & Grounds Maintenance	1,200	-	82	500	418	83.6
Electrical Power	69,600	4,155	21,791	29,000	7,209	24.9
Telephone	2,280	431	1,073	950	(123)	(13.0)
Postage	960	(0)	(1)	400	401	100.3
Freight	688	-	71	287	216	75.3
Legal	-	-	-	-	-	-
Engineering	1,500	-	-	625	625	100.0
Other Professional Services	3,600	-	-	1,500	1,500	100.0

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Transportation	28,380	2,056	7,596	11,825	4,229	35.8
Office Equip. Maintenance	2,475	-	184	1,031	848	82.2
Computer Software Maintenance	12,960	-	10,607	5,400	(5,207)	(96.4)
Memberships & Subscriptions	848	-	989	353	(635)	(179.8)
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	7,480	-	-	3,117	3,117	100.0
Certifications	1,242	-	-	518	518	100.0
State/County & LAFCO Fees and Charges	7,200	2,848	5,216	3,000	(2,216)	(73.9)
Human Resources	7,047	-	-	2,936	2,936	100.0
Miscellaneous	1,920	(1)	(1)	800	801	100.1
General & Admin Expense Allocation	225,130	10,400	91,572	93,804	2,232	2.4
TOTAL OPERATING EXPENSES	3,374,474	242,626	1,287,687	1,406,031	118,344	8.4
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	485,575	-	142,785	202,323	59,538	29.4
2012 CIP & Refi.	243,660	-	-	101,525	101,525	100.0
VacCon Truck Loan	20,085	-	20,085	8,369	(11,716)	(140.0)
Debt Service: Allocated	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	749,320	-	162,870	312,217	149,346	47.8
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	344,280	-	-	143,450	143,450	100.0
Building, Yard & Paving Improvements	31,175	-	-	12,990	12,990	100.0
Capital Improvements Sewer	220,000	17,621	37,786	91,667	53,881	58.8
Engineering & Studies	79,600	-	832	33,167	32,334	97.5
TOTAL CAPITAL EXPENDITURES	675,055	17,621	38,618	281,273	242,655	86.3
OTHER						
City of Eureka Projects:						
Treatment Plant	1,030,095	-	5,502	429,206	423,704	98.7
Martin Slough Gravity Interceptor	-	-	-	-	-	-
Martin Slough Pump Station	-	-	-	-	-	-
Martin Slough Easements	-	750	1,653	-	(1,653)	-
Martin Slough Collector Lines	-	-	-	-	-	-
TOTAL OTHER	1,030,095	750	7,155	429,206	422,051	98.3
BUDGET SURPLUS (DEFICIT)	345,048	216,642	901,011	143,770	757,241	(526.7)

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Interest (will be allocated to w/s @ y/e)	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL OPERATING REVENUE	-	-	-	-	-	-
NON-OPERATING REVENUE						
Property Taxes	350,000	-	14,580	145,833	(131,253)	(90.0)
Insurance Rebate	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	350,000	-	14,580	145,833	(131,253)	(90.0)
TOTAL DISTRICT REVENUE	350,000	-	14,580	145,833	(131,253)	(90.0)
OPERATING EXPENSES						
Wages Direct	360,000	22,257	92,392	150,000	57,608	38.4
Benefits: PERS	184,500	20,487	98,153	76,875	(21,278)	(27.7)
State Unemploy Ins	-	-	-	-	-	-
Group Ins	565,000	37,652	172,665	235,417	62,752	26.7
Workers Comp Ins	4,680	-	1,004	1,950	946	48.5
FICA/Medicare	27,600	1,763	7,378	11,500	4,122	35.8
Misc Benefits	1,200	20	80	500	420	84.0
Total Wages and Benefits	1,142,980	82,180	371,672	476,242	104,570	22.0
Less: wages & ben charged to Capital Proj.	-	(2,307)	(4,897)	-	4,897	-
Less: Allocated to Water and Sewer Funds	(1,142,980)	(79,873)	(366,775)	(476,242)	(109,466)	23.0
Total Unallocated Wages and Benefits	-	-	-	-	-	-
Supplies/ Construction	-	-	-	-	-	-
Supplies/ Administration	6,400	168	5,865	2,667	(3,198)	(119.9)
Supplies/ Engineering	-	-	281	-	(281)	-
Supplies/ Maintenance	-	-	-	-	-	-
Invoicing	52,476	4,195	22,801	21,865	(936)	(4.3)
Web Payment Portal	6,000	-	-	2,500	2,500	-
Temporary Labor	10,000	-	-	4,167	4,167	100.0
Repairs & Maintenance/Trucks	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	21,360	1,495	9,055	8,900	(155)	(1.7)
Electrical Power	60,900	5,217	27,376	25,375	(2,001)	(7.9)
Street Lights	70,000	5,261	26,294	29,167	2,873	9.8
Telephone	7,410	397	3,941	3,088	(853)	(27.6)
Postage	750	-	-	313	313	100.0
Freight	-	-	-	-	-	-
Liability Insurance	65,000	-	54,488	27,083	(27,405)	(101.2)
Legal Services	30,000	973	1,494	12,500	11,006	88.0
Accounting	16,000	-	-	6,667	6,667	100.0
Engineering	7,650	-	-	3,188	3,188	100.0
Other Professional Services	10,800	-	5,250	4,500	(750)	(16.7)
Bank Service Charges	42,000	3,727	19,700	17,500	(2,200)	(12.6)
Transportation	-	-	-	-	-	-
Office Equip. Maintenance	16,650	938	4,907	6,938	2,030	29.3
Computer Software Maintenance	5,760	133	755	2,400	1,645	68.5
Memberships & Subscriptions	19,080	367	15,337	7,950	(7,387)	(92.9)
Bad Debts & Minimum Balance Writeoff	12,000	-	-	5,000	5,000	100.0
Conference & Continuing Ed	3,570	-	-	1,488	1,488	100.0

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

November 2020

	Budgeted 2020-21	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Certifications	2,538	-	-	1,058	1,058	100.0
State/County & LAFCO Fees and Charges	19,200	-	167	8,000	7,833	97.9
Elections Expense	3,500	-	-	1,458	1,458	100.0
Human Resources	7,776	960	4,991	3,240	(1,751)	(54.1)
Miscellaneous	7,440	1,330	2,286	3,100	814	26.3
Director's Fees	16,000	900	4,450	6,667	2,217	33.3
General & Admin Expense Allocation	(450,260)	(20,801)	(183,144)	(187,608)	(4,464)	2.4
TOTAL OPERATING EXPENSES	70,000	5,261	26,294	29,167	2,873	9.8
LONG TERM DEBT PAYMENTS						
2014 PGE Energy Efficiency Loan	-	-	-	-	-	-
2012 CIP & Refi	-	-	181,350	-	(181,350)	-
Less: Allocated to Water & Sewer Funds	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	-	-	181,350	-	(181,350)	-
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building, Yard & Paving Improvements	-	2,417	4,689	-	(4,689)	-
Engineering & Studies	-	-	396	-	(396)	-
Less: Allocated to Water & Sewer Funds	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	2,417	5,085	-	(5,085)	
INTERFUND TRANSFER OUT		-	-	-		
BUDGET SURPLUS (DEFICIT)	280,000	(7,678)	(198,148)	116,667	(314,815)	(269.8)

Humboldt Community Services District
Notes
November 2020

Note 1 - Metered Water Sales

Customer water usage follows a seasonal pattern, with increased usage during the drier season and reduced usage during the rain season. Since the dry season just ended, water usage and corresponding income has been higher than the monthly budgeted amount. Usage is expected to reduce in the upcoming rainy season, resulting in an overall annual income in line with budget amounts.

Note 2 - Pass-Through Water & Sewer Charges

Pass-Through charges were not in effect in July. Prior year pass-through rates expired in June and the new rates went into effect in August. Additionally, sewer pass-through rates were set lower than what would be needed to achieve the desired pass-through income as budgeted. Usage, as set according to customer Winter Average, has also been lower than originally estimated, resulting in further reduction in income compared to budget. See FM memo in Nov 24 Board Packet for further info.

Note 3 - Total Non Operating Revenue

Non Operating Revenue typically does not come in evenly throughout the year. Property tax revenues, for example, are usually paid out in one or two deposits, and usually not until the middle and end of the fiscal year. Capital Connection fee income is higher than budget primarily due to a large amount of connection fees collected for two large development projects.

Note 4 - Water Purchases - City of Eureka and HBMWD

Lentel, Upper Pigeon Point, Bear Road, Cummings Road and Dana Lane tanks are all normally served by the Walnut Drive tanks which are served by HBMWD. While the 1MG tank at Walnut Drive was off line, water for these tanks was served by City of Eureka Water instead. The City charges based on actual usage, while HBMWD charges based on annual amortized usage. As a result of this difference in billing methodology, charges from City of Eureka increased, while charges from HBMWD remained unchanged. It is expected that the District will see reduced billing from HBMWD reflecting the reduced usage when HBMWD next calculates amortized usage.

Note 5 - Supplies - Office/Administration

The primary source of this expense is the purchase of a new computer with capabilities necessary for CAD Modeling and other computer-intensive tasks for the GM. It is expected that this will allow the GM to perform tasks that would otherwise be performed by an outside vendor, providing an overall cost savings to the district.

Note 6 - Electrical Power

Electric usage by the district is typically highest during the months of June-October and lower from November-May. Current usage and cost is in line with historical trends. With lower expected usage and costs in the upcoming months, the overall electrical expense for the year is expected to be in line with budget amount.

Note 7 - Liability (ACWA JPIA) Insurance

Insurance premiums are paid on an annual basis. There are two primary insurance premiums which are both paid annually, at different times of the year. The total annual expense is expected to be in line with budgeted amount.

Note 8 - Engineering

Engineering Expense - a/c 6810 - Operating Expense	11/30/2020	YTD
General Fund		
none	-	-
Water Fund		
Water Model Calibration		
SHN Consulting Engineers	1,349	1,349
MacKay-Sposito	-	3,222
Sewer Fund		
none	-	-
Total posted to 6810	1,349	4,571
Engineering & Studies - a/c 9040 - Capital Improvement Projects		
Water Fund		
McKay Ranch Water Study		
SHN Consulting Engineers	-	10,484
Sewer Fund		
So Broadway FM Test/Dsgn		
SHN Consulting Engineers	-	155
Non Engineering Costs Posted to 9040		
McKay Annexation	-	396
McKay Ranch Water Study	262	2,261
McKay Ranch Water Study-Billed to Kramer	-	(19,879)
So Broadway FM Test/Dsgn	-	677
	262	(16,545)
Engineering Costs charged to other CIPs:		
Pine Hill Bridge Water Line		
SHN Consulting Engineers	3,355	6,493
Ridgewood WBS		
SHN Consulting Engineers	-	1,710
Ridgewood Tank Reahab		
SHN Consulting Engineers	865	865
Sea Ave FM Reversal		
SHN Consulting Engineers	2,168	2,543
Walnut 1MG Tank		
Advanced Industrial	-	527,939
North Coast Labs	-	355
Haper and Associates	-	59,564
Christian Ln Water Main		
SHN Consulting Engineers		363
Golf Course Sewer Slough Xing		
SHN Consulting Engineers	3,728	3,728

Note 9 - Other Professional Services

The primary source of Other Professional Service expenses is preparation of GASB reports for the close of the prior Fiscal Year as required by the state. The majority of expenses that will be attributed to this expense line for the year have already occurred, and it is expected that the final amount for the full year will be in line with budgeted amount.

Note 10 - Bank Service Charges

As a greater number of District ratepayers utilize credit and debit cards to pay their utility bills, bank service charges increase proportionately. This will be alleviated with the implementation of a credit card payment system that allows for pass-through of processing fees.

Note 11 - Computer Software Maintenance

Annual software maintenance fee paid in July, which is the majority of the budgeted expense for the year. Remaining software maintenance expenses for the year are expected to be minimal and total expenses for the year are expected to be in line with budget amount.

Note 12 - Memberships & Subscriptions

Annual Membership fee to ACWA paid in October, which is the majority of the budgeted expense for the year. Remaining Membership & subscription expenses for the year are expected to be minimal and total expenses for the year are expected to be in line with budget amount.

Note 13 - Capital Improvements Water

Primary source of costs shown is the the Walnut Ave 1MG Tank. Project is near completion, so further expenses for this project will be minimal.

Note 14 - City of Eureka Wastewater CIP

The District usually receives an invoice from the City of Eureka for wastewater treatment CIP costs late in the fiscal year. This small August payment is for the prior year billing which we received complete documentation.

Humboldt Community Services District

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

AGENDA REPORT

For HCSD Board of Directors Regular Meeting of: December 22, 2020

AGENDA ITEM: F.1 (New Business)

TITLE: Board of Directors Governance Training

PRESENTED BY: Terrence Williams, General Manager

Recommendation:

Discussion followed by a motion to approve spending for governance training for all Board of Directors. Roll call vote.

Summary:

At the last regular meeting of December 8, 2020, Director Gardiner requested updated information for “governance” training options. Training opportunities offer different levels of education at varying cost to the District.

Over the years, such basic training sessions addressing the Brown Act, Robert’s Rules, etc., has been provided by the District to Board members at minimal cost. The 20/21 budget includes \$1,000 for “Director Training.” There is currently a considerable budget surplus for training because District staff has been unable to attend in person trainings this year as a result of the Covid-19 pandemic. This leaves about \$5,500 available in the training budget that could be applied to Director Training if the Board deems additional expenses appropriate.

ACWA-JPIA offer a series of webinars that are intended to assist Board Members understand their role and to refresh the memories of long-standing Board Members and provide updates as legislation and techniques change. These seminars are web based and will be able to be completed in the comfort and safety of the Directors’ own homes. Some of them are scheduled and interactive while others are pre-recorded and can be taken at your leisure. These offerings are free to the District as a benefit for being ACWA-JPIA members. A list of the topics covered by the ACWA-JPIA webinars follows:

- Board Member Boot Camp
- Chair Board Meetings with Confidence
- Understanding the Brown Act
- Understanding and Complying with the Public Records Act
- Dealing with a Difficult Board Member (Robert’s Rules)
- Board Member Roles

For your additional information, the JPIA is currently assembling a new presentation directed at new Board Members that they hope to have available in the early part of 2021. As soon as their announcement is published, we will be certain each Director is apprised of the details.

There are many virtual training options available on the web by a variety of other sources. Most are provided for a fee ranging from \$50-\$200 per person per class.

Unfortunately, "live" training sessions are not currently available due to COVID-19 restrictions. We are hopeful the circumstances will change during the early part of 2021, but experts are speculating social distancing requirements may last through most of next year. The "live" options presented below are intended for consideration for a time when in person gatherings are once again safe.

CSDA and JPIA collaborate to provide an annual training conference for Board Members and District Managers. This program is titled the Special District Leadership Academy (SDLA) and is usually held in Napa, Lake Tahoe, or San Diego each year. The multi-day program consists of four modules that cover the following topics:

- Governance Foundations
- Setting Direction/Community Leadership
- Board's Role in Human Resources
- Board's Role in Finance and Fiscal Accountability

The Special District Leadership Academy 2019 cost was \$975 per person for registration plus travel and accommodations. These training sessions are out of the area and require a several days commitment, but the depth of knowledge gained and the networking opportunities may prove invaluable.

Once COVID-19 restrictions are lifted, we are hopeful there will be another Board training similar to the event hosted by McKinleyville CSD and put on by CSDA and JPIA in 2015. This was a day long, in-person training that covered a variety of topics including compliance with the Brown Act, District Budgeting and Finance, the Role of the Board Member among others. The cost of the 2015 training was about \$400 per person for attendance.

All of these training opportunities offer different levels of education at varying cost to the District. Staff will assist with making the necessary arrangements for the training option(s) that the Board selects.

FISCAL IMPACT:

To be determined.