SEASIDE COUNTY SANITATION DISTRICT

440 HARCOURT AVENUE SEASIDE, CA 93955

REGULAR **MEETING**
Board of Directors
Tuesday, May 9, 2023, 9:30 AM
City of Seaside Conference Room

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1. **CALL TO ORDER**

2. **ROLL CALL**

BOARD OF DIRECTORS

Ian N. Oglesby	Chair
Jerry Blackwelder	First Vice Chair
John Uy	Second Vice Chair

3. **REVIEW OF AGENDA**

If there are any items that arose after the 72-hour posting deadline, this is the point in the meeting where a vote may be taken to add the item to the agenda. (A 2/3-majority vote is required).

4. **PUBLIC COMMENT**

Members of the public wishing to address the Seaside County Sanitation District on matters within the jurisdiction of the Board, but not on this agenda, may do so during Public Comment period for up to two minutes. Public Comments on specific agenda items are heard under that item. For the public record, please state your name.

5. **PRESENTATIONS**

A. **ACCEPT AND FILE THE FISCAL YEAR ENDING JUNE 30, 2022 ANNUAL FINANCIAL REPORT FOR THE SEASIDE COUNTY SANITATION DISTRICT**

RECOMMENDATION: Receive and accept the June 30, 2022 Annual Financial Report for the Seaside County Sanitation District.

6. **CONSENT AGENDA**

A. <u>RECEIVE SEASIDE COUNTY SANITATION DISTRICT OPERATIONS REPORT FOR MARCH 2023</u>

PURPOSE: Receive Seaside County Sanitation District Operations Report for March, 2023.

RECOMMENDATION: Accept reports. This item is presented for information only.

B. <u>RECEIVE SEASIDE COUNTY SANITATION DISTRICT OPERATIONS REPORT FOR APRIL 2023</u>

PURPOSE: Receive Seaside County Sanitation District Operations Report for April, 2023.

RECOMMENDATION: Accept reports. This item is presented for information only.

C. <u>APPROVAL OF FEBRUARY & MARCH 2023 EXPENDITURE REPORT FOR SEASIDE COUNTY SANITATION DISTRICT</u>

PURPOSE: Approval of February 2023 Expenditures in the amount of $329,692.55 and March 2023 expenditures in the amount of $143,795.85 for the Seaside County Sanitation District..

RECOMMENDATION: Approve the expenditures for February and March 2023 and approve a drawdown of $525,194.46 for expenses for January, February & March 2023. The total additional expenditures for January 2023 were $ 51,706.06, for February 2023 they were $329,692.55 and March 2023 the expenditures were $143,795.85.

7. <u>NEW BUSINESS</u>

8. <u>STAFF REPORTS</u>

Staff reports include items for which verbal reports/presentations will be provided. If a specific Seaside County Sanitation District presentation is planned, it will be listed and information included with the Agenda. Brief oral reports may be provided for items arising after the Agenda was prepared. The Board may wish to ask questions or discuss a staff report, but no action is appropriate other than referral to staff, or request that a matter be set as a future Agenda item.

9. <u>BOARD MEMBERS COMMENTS</u>

10. <u>ADJOURNMENT</u>

Next Regularly Scheduled Meeting:
June 13, 2023
9:30 AM

In compliance with the Americans with Disabilities Act (ADA), the Seaside County Sanitation District (SCSD) does not discriminate against persons with disabilities. Any person with a disability who requires a modification or accommodation to be able to participate in this meeting is asked to contact the office of the District Clerk at cityclerk@ci.seaside.ca.us 831-899-6707, no fewer than two business days prior to the meeting to allow for reasonable arrangements. This agenda is posted in compliance with Pursuant to Governor Newsom's Executive Orders N-29-20 and N-33-20 Agenda related writings or documents provided to the Board are available for public inspection during the meeting or may be requested from the office of the District Clerk.

SEASIDE COUNTY SANITATION DISTRICT **Item No.: 5.A.**
STAFF REPORT

TO: Seaside County Sanitation District

FROM: Jaime M. Fontes, District Manager

BY: Jessica Riley, Assistant Finance Director

DATE: May 9, 2023

SUBJECT: **ACCEPT AND FILE THE FISCAL YEAR ENDING JUNE 30, 2022 ANNUAL FINANCIAL REPORT FOR THE SEASIDE COUNTY SANITATION DISTRICT**

RECOMMENDATION

Receive and accept the June 30, 2022 Annual Financial Report for the Seaside County Sanitation District.

BACKGROUND

The Seaside County Sanitation District's Annual Financial Report for the year ending June 30, 2022 is complete and audited. The auditors have given the City a clean opinion on the financial statements.

A copy of the District's report is attached to this agenda item.

The firm of Maze and Associates, from Pleasant Hill, California performed the District's audit for the year ending June 20, 2022.

FISCAL IMPACT

The cost of the annual audit is included in the annual budget.

ATTACHMENTS

1. SCSD 22 Final Fin Statements

Reviewed for Submission to the
Board by:

____
Jaime M. Fontes, District Manager

SEASIDE COUNTY SANITATION DISTRICT

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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SEASIDE COUNTY SANITATION DISTRICT
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YEAR ENDED JUNE 30, 2022

FINANCIAL SECTION:

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MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Seaside County Sanitation District
Seaside, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Seaside County Sanitation District (District), California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Pleasant Hill, CA 94523

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Maze & Associates

Pleasant Hill, California
January 13, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Seaside County Sanitation District (District), we offer readers of the District's financial statements this discussion and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. Please read this overview in conjunction with the basic financial statements and accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The District's assets exceeded liabilities as of June 30, 2022 by $16.4 million, an increase of $1.2 million.
- Total District revenues were $2.7 million in fiscal year 2021-2022.
- Total District expenses were $1.5 million in fiscal year 2021-2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's Basic Financial Statements. The statement of net position, the statement of revenues, expenses, and changes in net position, and the statement of cash flows provide information about the activities of the District. The financial statements also include various footnote disclosures, which further describe the District activities.

During the fiscal year ended June 30, 2022, net posiation increased by $1.2 million, mostly attributable to the District's charges for services revenue that continues to support the District's goal of long-term financial health. The District has increased its charges for service in order to fund significant capital renovations that are needed to bring the sewer system up-to-date. Additionally, District property taxes increased $33 thousand or 6% on a year over year basis.

A portion of the District's net position, $13.4 million, reflects its investment in capital assets such as infrastructure, machinery, vehicles, and equipment, minus any related outstanding debt. Capital Assets represent a significant portion of net position, $13.4 million or 82%. The District's cash and investments net of the amount due to the City of Seaside on the other hand are $3.6 million, representing 21.9% of total net position.

Table 1
Statement of Net Position

	2022	2021
Current and Other Assets	$ 4,912,974	$ 4,696,933
Capital Assets	13,395,734	11,141,518
Total Assets	18,308,708	15,838,451
Current Liabilities	1,908,440	630,818
Long-Term Liabilities	-	312
Total Liabilities	1,908,440	631,130
Net Investment in Capital Assets	13,395,734	10,760,535
Restricted - Capital Projects	1,348,362	2,607,393
Unrestricted	1,656,172	1,839,393
Total Net Position	$ 16,400,268	$ 15,207,321

For the fiscal year ended June 30, 2022, revenue increased by $27 thousand while expenses increased by $45 thousand.

Table 2
Statement of Revenues, Expenses, and Changes in Net Position

	2022	2021
Revenues:		
Program Revenues:		
Charges for Services	$ 2,087,035	$ 2,053,972
General Revenues:		
Property Tax	600,365	567,292
Investment Earnings	21,213	60,480
Other Revenues		-
Total Revenues	2,708,613	2,681,744
Expenses:		
Sanitation	1,515,666	1,471,140
CHANGE IN NET POSITION	1,192,947	1,210,604
Net Position - July 1	15,207,321	13,996,717
NET POSITION - JUNE 30	16,400,268	15,207,321

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the District are those assets, which are used in the performance of the District's functions, including infrastructure assets.

As of June 30, 2022, the District's investment in capital assets amounted to $13.4 million (net of accumulated depreciation). This investment in capital assets includes land, building and improvements, equipment, and construction in progress.

The table below provides a comparison of the District's capital assets for the current and prior years. Capital Assets have increased due to several sewer main replacements and lift station improvement projects.

Table 3
Capital Assets, Net of Accumulated Depreciation

	2022	2021
Intangible	$ 164,066	$ 164,066
Construction in Progress	2,520,196	6,910,235
Equipment	338,801	369,545
Infrastructure	10,372,671	3,697,672
Total	$ 13,395,734	$ 11,141,518

For additional information on capital assets, see Note 3.

Long-Term Obligations

At June 30, 2022, the District's total long-term obligations were $0, compared to $59,437 in the prior year. The long-term obligations of the district have matured. The prior year long-term obligations were for the lease of vehicles.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with interest in them. Questions concerning any of the information provided in this report or requests for additional information, contact the Finance Director at 440 Harcourt Avenue, Seaside, California 93955, phone (813) 899-6718, or email at VDamiani@ci.seaside.ca.us.

SEASIDE COUNTY SANITATION DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

ASSETS	
Current Assets:	
Cash and Investments	$ 4,158,574
User Fees Receivable	754,400
Total Current Assets	4,912,974
Non-Current Assets:	
Capital Assets:	
Nondepreciable	2,521,692
Depreciable, Net of Accumulated Depreciation	10,874,042
Total Net Capital Assets	13,395,734
Total Assets	18,308,708
LIABILITIES	
Current Liabilities:	
Accounts Payable	584,077
Accrued Liabilities	317
Interest Payable	1,371
Deposits from Others	11,344
Due to City of Seaside	1,311,331
Total Liabilities	1,908,440
NET POSITION	
Net Investment in Capital Assets	13,395,734
Restricted - Capital Projects	1,348,362
Unrestricted	1,656,172
Total Net Position	$ 16,400,268

See accompanying Notes to Basic Financial Statements.

SEASIDE COUNTY SANITATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2022

OPERATING REVENUES		
Charges for Service	$	2,087,035
OPERATING EXPENSES		
Contracted Salaries and Wages		590,345
Services and Supplies		747,131
Depreciation		178,162
Total Operating Expenses		1,515,638
OPERATING INCOME		571,397
NONOPERATING REVENUES (EXPENSES)		
Interest Income		21,213
Secured and Unsecured Property Taxes		600,365
Interest expenses		(28)
Total nonoperating expenses		621,550
CHANGE IN NET POSITION		1,192,947
Net Position - Beginning of year		15,207,321
NET POSITION - END OF YEAR	$	16,400,268

See accompanying Notes to Basic Financial Statements.

SEASIDE COUNTY SANITATION DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	$	2,042,148
Payments for Contracted Salaries and Wages		(437,811)
Payments to Suppliers		(747,131)
Net Cash Provided by Operating Activities		857,206
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Property Taxes		600,365
Short-term Loan paid to City of Seaside		1,184,213
Net Cash Flows Provided by Noncapital Financing Activities		1,784,578
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payment of Principal		(59,437)
Purchase of Capital Assets		(2,432,378)
Interest Paid		(28)
Net Cash Flows Used for Capital and Related Financing Activities		(2,491,843)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income		21,213
NET DECREASE IN CASH AND CASH EQUIVALENTS		171,154
Cash and Cash Equivalents - Beginning of Year		3,987,420
CASH AND CASH EQUIVALENTS - END OF YEAR	$	4,158,574

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	$	571,397
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation		178,162
(Increase) Decrease in Assets :		
Receivables		(44,887)
(Increase) Decrease in Liabilities:		
Accounts Payable		174,899
Accrued Liabilities		(22,365)
Net Cash Provided by Operating Activities	$	857,206

See accompanying Notes to Basic Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Seaside County Sanitation District (District) are prepared in accordance with accounting principles generally accepted in the United States of America. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Reporting Entity

The District is responsible for the transportation of sewage waste from residential and commercial buildings to a sewage treatment plant operated by the Monterey Regional Waste Pollution Control Agency. In addition, the District installs and maintains sewer lines and lift stations. The governing board consists of one appointed member each from the Cities of Del Rey Oaks, Sand City, and Seaside.

The District's basic financial statements include the operations of all organizations for which the Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations, and accountability of fiscal matters. No operations of other entities met the aforementioned oversight criteria for inclusion from the accompanying basic financial statements.

The District is reported as a custodial fund on the City of Seaside's (City) financial statements.

B. Basis of Presentation and Accounting

The accompanying financial statements of the District are prepared on the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units.

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation and Accounting (Continued)

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. In accordance with GASB No. 33, *Accounting and Reporting for Nonexchange Transactions*, revenue from property taxes is recognized in the fiscal year for which the taxes are levied and resources are available. Revenues from sales tax are recognized when the underlying transactions take place and the resources are available. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied and the resources are available.

C. Cash and Cash Equivalents

The District's cash and investments are cash held by the County of Monterey (County) and the City of Seaside.

D. Receivables

Receivables consist of user fees and connections fee which are billed and collected by the County. The District believes its receivables are to be fully collectible and, accordingly, no allowance for doubtful accounts is required.

E. Capital Assets

Capital assets, which include intangible assets, construction in progress, infrastructure, vehicles, and equipment, are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date contributed. The District defines capital assets as assets with an initial individual cost of more than $25,000 for infrastructure and $5,000 for all other assets, and an estimated useful life in excess of one year.

Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method of depreciation over the estimated useful lives as follows:

Vehicles and Equipment	5-15 Years
Infrastructure	50-75 Years

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Net Position

Net position comprises the various net earnings from operating and nonoperating revenues, expenses, and contributions of capital. Net position is classified in the following three components: Net investment in capital assets; restricted; and unrestricted net position. Net investment in capital assets, consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted net position consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations and enabling legislation, including self-imposed legal mandates. The District's restricted net position consists of monies set aside for future capital project outlays. Unrestricted net position consists of all other net position not included in the above categories.

When both restricted and unrestricted net positions are available, restricted resources are used only after the unrestricted resources are depleted.

G. Property Taxes

The District receives property taxes from the County, which has been assigned the responsibility for assessment, collection, and apportionment or property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1 on the assessed values as of the prior January 1 for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of the following:

Cash and Investments with the County of Monterey	$ 4,158,574
Total Cash and Investments	$ 4,158,574

Investments Authorized by California Government Code and the District's Investment Policy

The District's investment policy authorizes investment in all investments authorized under provisions of California Government Code Section 53601.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates.

Authorized Investment Type	Maturity (in Years) (12 Months or Less)
Monterey County Investment Pool	$ 4,158,574
Total	$ 4,158,574

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The credit rating and other information regarding the investments for the Monterey County pool are disclosed in the annual financial reports for the County.

Authorized Investment Type	Minimum Legal Rating	Rating as of Year End Not Rated
Monterey County Investment Pool	N/A	$ 4,158,574
Total		$ 4,158,574

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

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

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

Level 1 Investments reflect prices quoted in active markets,

Level 2 Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,

Level 3 Investments reflect prices based upon unobservable sources.

The District has no investments measured at fair value hierarchy as of June 30, 2022:

Investments measured at amortized cost:

Monterey County Investment Pool	$ 4,158,574
Total Pooled Investments	$ 4,158,574

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Investment in the Monterey County Investment Pool

The District is a voluntary participant in the County Investment Pool which is regulated by the California Government Code under the oversight of the County Treasurer. The fair value of the District's investment in this pool is reported in the accompanying financial statement at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire investment portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the County Treasurer. The investment portfolio maintains a weighted average maturity of less than one year.

NOTE 3 CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Nondepreciable Capital Assets					
Intangible Assets	$ 164,066	$ -	$ -	$ -	$ 164,066
Construction in Progress	6,910,235	2,372,975	-	(6,925,584)	2,357,626
Total Nondepreciable Capital Assets	7,074,301	2,372,975	-	(6,925,584)	2,521,692
Depreciable Capital Assets					
Intangible - Master Plan	340,028	-	-	-	340,028
Equipment and Vehicles	1,026,245	59,403	-	-	1,085,648
Infrastructure	9,250,453	-	-	6,925,584	16,176,037
Total Depreciable Capital Assets	10,616,726	59,403	-	6,925,584	17,601,713
Less Accumulated Depreciation:					
Intangible - Master Plan	(340,028)	-	-	-	(340,028)
Equipment and Vehicles	(656,700)	(91,542)	-	-	(748,242)
Infrastructure	(5,552,781)	(86,620)	-	-	(5,639,401)
Total Accumulated Depreciation	(6,549,509)	(178,162)	-	-	(6,727,671)
Net Depreciable Capital Assets	4,067,217	(118,759)	-	6,925,584	10,874,042
Net Capital Assets	$ 11,141,518	$ 2,254,216	$ -	$ -	$ 13,395,734

NOTE 4 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions and natural disasters. The District is covered from risk of loss under the City of Seaside's risk management programs. During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage in 2021-2022.

NOTE 5 RELATED PARTY TRANSACTIONS

The City performs maintenance and administrative services for the District. In this regard, the City charged the district $861,210 for the fiscal year ended June 30, 2022.

OTHER REPORTS

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

Board of Directors
Seaside County Sanitation District
Seaside, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Seaside County Sanitation District (District), as of and for the year ended June 30, 2022, and have issued our report thereon dated January 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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Report on Compliance and Other Matters

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

We have also issued a separate Memorandum on Internal Control dated January 13, 2023 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

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

Maze & Associates

Pleasant Hill, California
January 13, 2023

SEASIDE COUNTY SANITATION DISTRICT
STAFF REPORT

Item No.: 6.A.

TO: Seaside County Sanitation District

FROM: Jaime M. Fontes, District Manager

BY: Nisha Patel, Public Works Director/City Engineer
Billy Thomas, Junior Engineer

DATE: May 9, 2023

SUBJECT: **RECEIVE SEASIDE COUNTY SANITATION DISTRICT OPERATIONS REPORT FOR MARCH 2023**

PURPOSE

Receive Seaside County Sanitation District Operations Report for March, 2023.

RECOMMENDATION

Accept reports. This item is presented for information only.

BACKGROUND

Attached is the Seaside County Sanitation District Operations Report and Flush Map for March, 2023.

FISCAL IMPACT

There is no fiscal impact associated with this item.

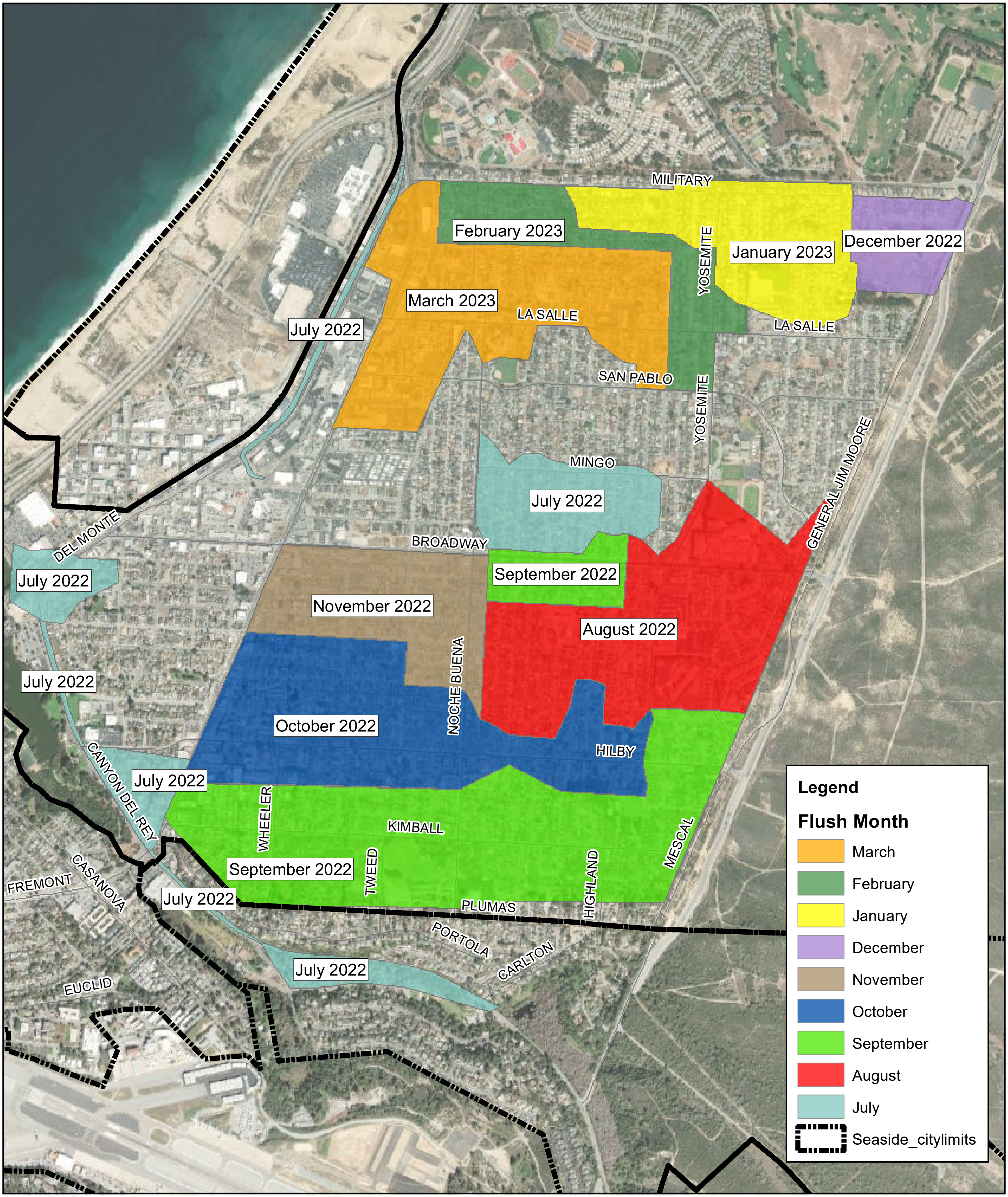
ATTACHMENTS

1. Flush Map_March_22-23
2. Monthly Sanitation Report March_22-23

Reviewed for Submission to the
Board by:

____

Jaime M. Fontes, District Manager



0 1,250 2,500 Feet

Source: SCSD, AMBAG

SEASIDE COUNTY SANITATION DISTRICT

Flush Map: 2022-2023

Exhibit

Seaside County Sanitation District
Operations Report

Fiscal Year 2022/2023 Month of March

	Del Rey Oaks (42,240)		Sand City (26,400)		Seaside (316,800)		District Totals (385,440 ft.)	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Maintenance								
Mainline Rodded	0	0	0	0	0	0	0	0
Main Line Jetted	0	13,994	0	0	27,526	170,391	27,526	184,385
Main Line Video	400	400	0	0	3,900	3,900	4,300	4,300
Main Lines Treated for Grease Control (Jet Power II)	262	1,048	277	831	5,397	40,984	5,936	42,863
Mainline Root Treatment	0	0	0	0	0	0	0	0
Stoppages & Overflows								
Main Line	2	2	0	0	2	6	4	8
Laterals	1	2	0	0	0	5	1	7
SSO's	2	2	0	0	0	8	2	10

Sewer Repairs
None

Sewer Video due to blockage/repairs

Del Rey Oaks
Del Rey Oaks Park

Sand City
None

Seaside
None

Stoppage Locations

Del Rey Oaks
5 Voe Pl - L - Roots
Del Rey Oaks Park - ML - Paper/Rags
36 Saucito - ML - Roots/Rags/Grease

Sand City
None

Seaside
1630 Laguna - ML - Roots
1449 Darwin - ML - Rags/Roots

Overflow Locations

Del Rey Oaks
Del Rey Oaks Park - ML - Paper/Rags
36 Saucito - ML - Roots/Rags/Grease

Sand City
None

Seaside
None

SEASIDE COUNTY SANITATION DISTRICT **Item No.: 6.B.**
STAFF REPORT

TO: Seaside County Sanitation District

FROM: Jaime M. Fontes, District Manager

BY: Nisha Patel, Public Works Director/City Engineer
Billy Thomas, Junior Engineer

DATE: May 9, 2023

SUBJECT: **RECEIVE SEASIDE COUNTY SANITATION DISTRICT OPERATIONS REPORT FOR APRIL 2023**

PURPOSE

Receive Seaside County Sanitation District Operations Report for April, 2023.

RECOMMENDATION

Accept reports. This item is presented for information only.

BACKGROUND

Attached is the Seaside County Sanitation District Operations Report and Flush Map for April, 2023.

FISCAL IMPACT

There is no fiscal impact associated with this item.

ATTACHMENTS

1. Flush Map_April_22-23

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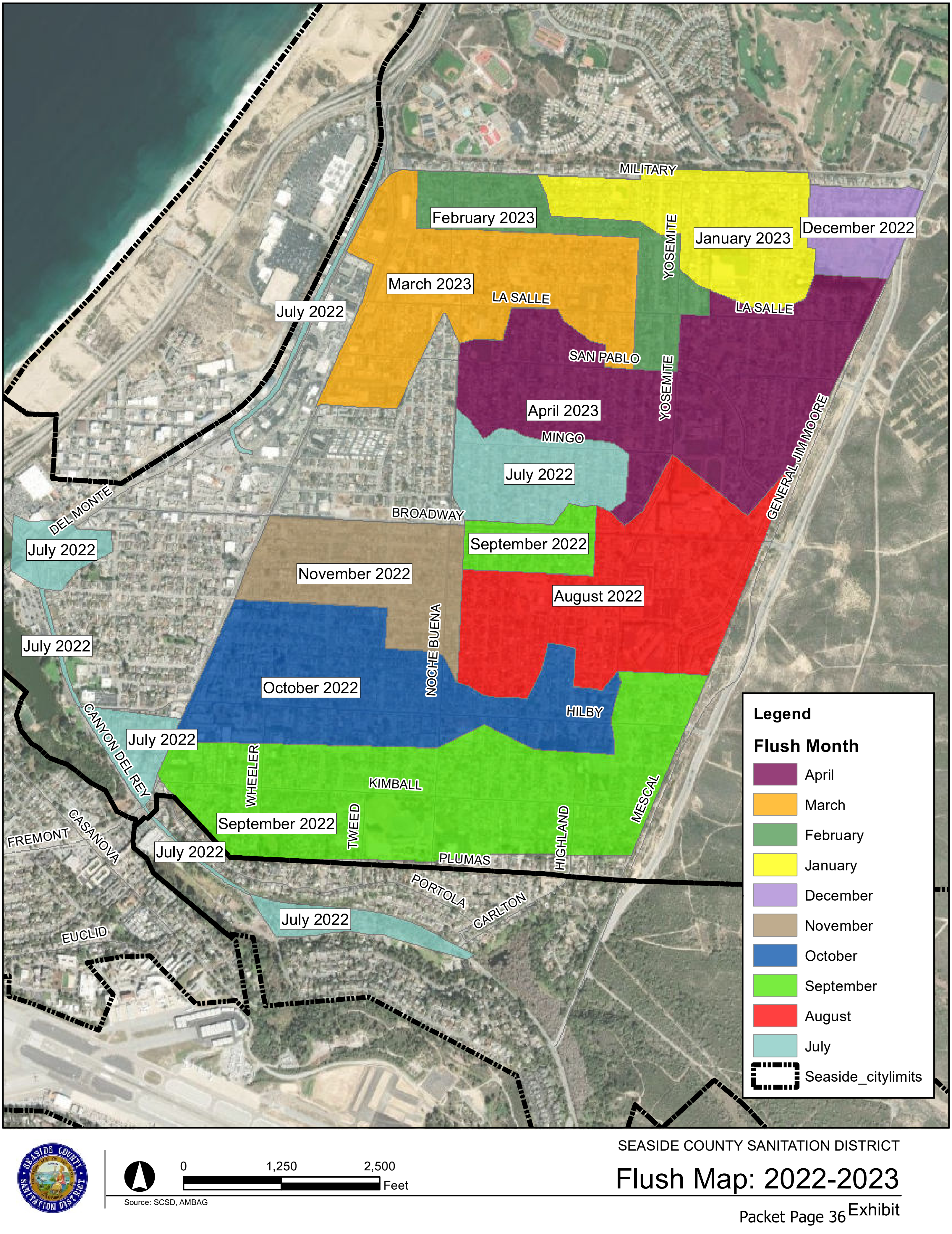
2. Monthly Sanitation Report April_22-23

Reviewed for Submission to the Board by:

Jaime M. Fontes, District Manager



SEASIDE COUNTY SANITATION DISTRICT

Flush Map: 2022-2023

Exhibit

Seaside County Sanitation District
Operations Report

Fiscal Year 2022/2023 Month of April

	Del Rey Oaks (42,240)		Sand City (26,400)		Seaside (316,800)		District Totals (385,440 ft.)	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Maintenance								
Mainline Rodded	0	0	0	0	0	0	0	0
Main Line Jetted	0	13,994	14,339	14,339	39,896	210,287	54,235	238,620
Main Line Video	0	400	0	0	6,000	9,900	6,000	10,300
Main Lines Treated for Grease Control (Jet Power II)	262	1,310	0	831	6,141	47,125	6,403	49,266
Mainline Root Treatment	0	0	0	0	0	0	0	0
Stoppages								
Main Line	0	2	0	0	1	7	1	9
Laterals	0	2	0	0	0	5	0	7
SSO's	0	2	0	0	0	8	0	10

Sewer Repairs
None

Sewer Video due to blockage/repairs
None

Stoppage Locations

Del Rey Oaks	Sand City	Seaside
None	None	5 Marietta Ct - ML - Roots, Paper Twls

Overflow Locations

Del Rey Oaks	Sand City	Seaside
None	None	None

SEASIDE COUNTY SANITATION DISTRICT
STAFF REPORT

Item No.: 6.C.

TO: Seaside County Sanitation District

FROM: Jaime M. Fontes, District Manager

BY: Victor Damiani, Finance Director
Juan Amaya Hernandez, Financial Analyst

DATE: May 9, 2023

SUBJECT: **APPROVAL OF FEBRUARY & MARCH 2023 EXPENDITURE REPORT FOR SEASIDE COUNTY SANITATION DISTRICT**

PURPOSE

Approval of February 2023 Expenditures in the amount of $329,692.55 and March 2023 expenditures in the amount of $143,795.85 for the Seaside County Sanitation District..

RECOMMENDATION

Approve the expenditures for February and March 2023 and approve a drawdown of $525,194.46 for expenses for January, February & March 2023. The total additional expenditures for January 2023 were $ 51,706.06, for February 2023 they were $329,692.55 and March 2023 the expenditures were $143,795.85.

BACKGROUND

The total expenditure were $329,692.55 during February 2023 and expenditures for March were $143,795.85. The local cash balance as of March 31, 2023 was $914,137.34 and the cash balance with the County was $1,857,971.39. A draw-down in the amount of $525,194.46 is being requested for January, February, & March 2023 expenses.

FISCAL IMPACT

No fiscal impact.

ATTACHMENTS

1. FEBRUARY 2023 expenditure spreadsheet - for May meeting
2. MARCH 2023 expenditure spreadsheet - for May meeting
3. May 23 Meeting EFT Form-Public

Reviewed for Submission to the
Board by:

Jaime M. Fontes, District Manager

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
FEBRUARY 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8110-1045	STATE WASTE DISCHARGE FEE	-	-	-
951-8420-0001	SALARIES	-	-	-
951-8810-0001	SALARIES	17,889.54	16,113.91	1,775.63
951-8810-0002	OVERTIME	-	-	-
951-8810-0004	UNIFORM ALLOWANCE	-	-	-
951-8810-0006	WORKERS COMPENSATION	1,760.50	1,320.38	440.12
951-8810-0009	SICK LEAVE PAYOFF	-	-	-
951-8810-0010	MANAGEMENT LEAVE PAYOFF	297.42	297.42	-
951-8810-0012	VACATION\COMP TIME PAYOFF	223.07	223.07	-
951-8810-0016	DEFERRED COMPENSATION	286.14	261.40	24.74
951-8810-0017	PARS-ARS 457	-	-	-
951-8810-0020	PART-TIME HOURLY WAGES	-	-	-
951-8810-0030	PERS PENSION OB BOND	318.58	238.92	79.66
951-8810-0031	PERS PENSION	5,864.07	5,707.24	156.83
951-8810-0032	PARS PENSION	711.75	624.37	87.38
951-8810-0033	LIUNA PENSION	8.00	8.00	-
951-8810-0041	MEDICAL INSURANCE	5,174.77	4,812.20	362.57
951-8810-0042	MEDICAL INSURANCE-LIUNA H&W	-	-	-
951-8810-0043	FLEX ONE-PLAN FEE	-	-	-
951-8810-0044	RETIREE MEDICAL INSURANCE	-	-	-
951-8810-0051	DENTAL INSURANCE-GUARDIAN	273.65	258.10	15.55
951-8810-0061	VISION INSURANCE	26.96	24.51	2.45
951-8810-0071	LTD	37.57	33.82	3.75
951-8810-0081	LIFE INSURANCE	37.86	33.99	3.87
951-8810-0090	EMPLOYEE ASSISTANCE PROGRAM	-	-	-
951-8810-0092	MEDICARE TAX	252.02	227.01	25.01
951-8810-1022	LEGAL SERVICES	3,998.40	3,998.40	-
951-8810-1025	CITY AUDIT	7,500.00	7,500.00	-
951-8810-1026	MEDICAL EXAMS	-	-	-
951-8810-1029	TRAINING AND EDUCATION	-	-	-
951-8810-1030	CONSULTANT	400.00	-	400.00
951-8810-1033	FITNESS PROGRAM	13.47	13.47	-
951-8810-1040	PROPERTY TAX ADMIN FEES	-	-	-
951-8810-1041	STATE WASTE DISCHARGE FEE	-	-	-
951-8810-1045	WASTE DISCHARGE FEE	3,453.00	3,453.00	-
951-8810-2044	COPIER SERVICES	-	-	-
951-8810-2045	MAIL MACHINE MAINTENANCE	-	-	-
951-8810-2052	RADIO REPAIR	-	-	-
951-8810-2053	OUTSIDE PRINTING SERVICE	-	-	-
951-8810-2063	PUBLISHING & LEGAL ADVERTISING	-	-	-
951-8810-2066	COMPUTER MAINTENANCE	-	-	-
951-8810-2076	CITY OVERHEAD	-	-	-
951-8810-2078	OTHER EXPENSE	-	-	-
951-8810-2090	LIABILITY INSURANCE	-	-	-

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
FEBRUARY 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8810-3092	STATIONARY SUPPLIES	18.03	18.03	-
951-8810-3095	DEPARTMENT CONSUMABLES	499.82	499.82	-
951-8810-3104	COMPUTER SOFTWARE	-	-	-
951-8810-4121	MEETINGS AND TRAVEL	-	-	-
951-8810-4122	DUES AND MEMBERSHIPS	96.00	96.00	-
951-8810-4124	MAIL SERVICES	-	-	-
951-8810-5132	TELEPHONE	1,260.33	1,102.50	157.83
951-8810-6141	EMPLOYEE AUTO REIMBURSEMENT	-	-	-
951-8810-9196	IMPACT FEES	269,808.69	-	269,808.69
951-8810-9395	VEHICLE MAINTENANCE	25,136.92	18,852.68	6,284.24
951-8810-9396	LIABILITY INSURANCE	-	-	-
951-8810-9397	COMPUTER SYSTEM	3,252.65	2,439.49	813.16
951-8810-9398	CENTRAL SERVICE CHARGES	-	-	-
951-8810-9702	SRAF TRANSFER	-	-	-
951-8820-0001	SALARIES	160,051.18	136,895.40	23,155.78
951-8820-0002	OVERTIME	19,551.44	19,125.44	426.00
951-8820-0004	UNIFORM ALLOWANCE	-	-	-
951-8820-0005	PERS	-	-	-
951-8820-0006	WORKERS COMPENSATION	24,180.42	18,135.32	6,045.10
951-8820-0008	UNEMPLOYMENT INSURANCE	-	-	-
951-8820-0009	SICK LEAVE PAYOFF	-	-	-
951-8820-0010	MANAGEMENT LEAVE PAYOFF	259.52	259.52	-
951-8820-0012	VACATION\COMP TIME PAYOFF	1,155.72	1,155.72	-
951-8820-0013	SOCIAL SECURITY TAX	-	-	-
951-8820-0014	LIUNA PENSION	-	-	-
951-8820-0015	PARS PENSION	-	-	-
951-8820-0016	DEFERRED COMPENSATION	2,002.85	1,692.13	310.72
951-8820-0017	PARS-ARS 457	-	-	-
951-8820-0020	PART-TIME HOURLY WAGES	-	-	-
951-8820-0030	PERS PENSION OB BOND	1,428.99	1,071.73	357.26
951-8820-0031	PERS PENSION	36,409.29	34,356.20	2,053.09
951-8820-0032	PARS PENSION	-	-	-
951-8820-0033	LIUNA PENSION	1,209.93	1,063.25	146.68
951-8820-0041	MEDICAL INSURANCE	37,953.10	32,055.34	5,897.76
951-8820-0042	MEDICAL INSURANCE-LIUNA H&W	-	-	-
951-8820-0043	FLEX ONE-PLAN FEE	-	-	-
951-8820-0044	RETIREE MEDICAL INSURANCE	15,282.00	13,474.00	1,808.00
951-8820-0051	DENTAL INSURANCE-GARDIAN	1,670.33	1,236.02	434.31
951-8820-0061	VISION INSURANCE	169.02	136.17	32.85
951-8820-0071	LTD	262.21	216.59	45.62
951-8820-0081	LIFE INSURANCE	240.36	198.66	41.70
951-8820-0090	EMPLOYEE ASSISTANCE PROGRAM	-	-	-
951-8820-0092	MEDICARE TAX	2,306.27	1,980.05	326.22
951-8820-0094	PW-LABOR COST ADJUSTMENT	-	-	-

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
FEBRUARY 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8820-0095	OPEB ANNUAL COST	-	-	-
951-8820-0099	TUITION REIMBURSEMENT	-	-	-
951-8820-1028	COMPUTER PROGRAMMING	-	-	-
951-8820-1029	TRAINING AND EDUCATION	1,000.00	1,000.00	-
951-8820-1030	CONSULTANT	-	-	-
951-8820-1033	FITNESS PROGRAM	70.39	63.64	6.75
951-8820-2044	COPY MACHINE MAINTENANCE	-	-	-
951-8820-2049	UNIFORM SERVICE / LAUNDRY	2,233.80	1,969.77	264.03
951-8820-2052	RADIO REPAIR	-	-	-
951-8820-2053	OUTSIDE PRINTING SERVICE	-	-	-
951-8820-2054	EQUIPMENT REPAIR	-	-	-
951-8820-2063	PUBLISHING & LEGAL ADVERTISING	-	-	-
951-8820-2066	COMPUTER MAINTENANCE	-	-	-
951-8820-2068	REFUSE DISPOSAL	-	-	-
951-8820-2073	SUBCONTRACTED WORK	22,935.91	22,935.91	-
951-8820-2074	SUBCONTRACT - GREASE PROGRAM	-	-	-
951-8820-2087	EQUIPMENT RENTAL	-	-	-
951-8820-3092	STATIONARY SUPPLIES	-	-	-
951-8820-3095	DEPARTMENT CONSUMABLES	8,249.35	5,527.09	2,722.26
951-8820-3097	SAFETY EQUIPMENT	1,265.33	801.01	464.32
951-8820-3102	COMPUTER SUPPLIES	1,312.54	1,312.54	-
951-8820-4121	MEETINGS AND TRAVEL	2,520.00	2,220.00	300.00
951-8820-4122	DUES AND MEMBERSHIPS	4,940.44	4,940.44	-
951-8820-4124	MAIL SERVICES	-	-	-
951-8820-5131	GAS AND ELECTRIC	6,806.09	5,693.71	1,112.38
951-8820-5132	TELEPHONE	-	-	-
951-8820-5133	WATER	-	-	-
951-8820-6143	VEHICLE MAINTENANCE	-	-	-
951-8820-8183	VIDEO INSPECTION	-	-	-
951-8820-8184	FOG PROGRAM	-	-	-
951-8820-8185	GIS MAINTENANCE & MAPPING	-	-	-
951-8820-8186	PUBLIC WORKS EQUIPMENT	-	-	-
951-8820-8187	DEPARTMENT EQUIPMENT	-	-	-
951-8820-8198	FOG PROGRAM	1,635.00	1,635.00	-
951-8820-9395	VEHICLE MAINTENANCE	-	-	-
951-8820-9397	COMPUTER SYSTEM	11,008.96	8,256.72	2,752.24
951-8820-9398	CENTRAL SERVICE CHARGES	-	-	-
951-8820-9399	INTERFUND TRANSFERS OUT	-	-	-
951-8820-9602	PRINCIPAL	312.60	312.60	-
951-8820-9605	INTEREST EXPENSE	1.87	1.87	-
951-8820-9607	LEASE - SEWER TRUCK	-	-	-
951-8820-9608	LEASE - BACKHOE	-	-	-
951-8820-9999	INTERFUND TRANSFERS OUT	-	-	-
		717,024.12	**387,879.57**	**329,144.55**

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
FEBRUARY 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
952-8820-8186	EQUIPMENT - VACTOR TRUCK	-	-	-
952-8820-8187	DEPARTMENT EQUIP - GENERATOR	-	-	-
952-8820-8188	DEPARTMENT EQUIP - CAMERA	-	-	-
952-8820-8189	RATE STUDY	-	-	-
952-8820-8190	VIDEO INSPECTION	-	-	-
952-8820-8191	PICKUP TRUCK WITH CMS	-	-	-
952-8820-8192	PICKUP TRUCK	-	-	-
952-8820-8193	CONNECTION FEE STUDY	-	-	-
952-8820-8194	SEWER SYSTEM MNGT PLAN UPDATE	-	-	-
952-8820-8195	GRAPHIC INFORMATION SYSTEM	-	-	-
952-8820-8196	LAFCO APPLICATION PROJECT	-	-	-
952-8820-8197	GENERATOR	-	-	-
952-8820-9603	DEPRECIATION EXPENSE	-	-	-
952-8820-9605	INTEREST EXPENSE	-	-	-
952-8820-9606	OTHER DEBT SERVICE FEES	-	-	-
952-8820-9608	LEASE PYMTS-VACTOR (PRINCIPAL)	-	-	-
952-8820-9609	LEASE PAYMENTS 2009	-	-	-
952-8820-9901	LOSS (GAIN) ON ASSET DISPOSAL	-	-	-
		-	**-**	**-**
953-8820-0016	DEFERRED COMPENSATION	-	-	-
953-8820-0031	PERS PENSION	-	-	-
953-8820-0032	PARS PENSION	-	-	-
953-8820-0041	MEDICAL INSURANCE-NON LIUNA	-	-	-
953-8820-0051	DENTAL INSURANCE	-	-	-
953-8820-0061	VISION INSURANCE	-	-	-
953-8820-0071	LTD	-	-	-
953-8820-0081	LIFE INSURANCE	-	-	-
953-8820-0092	MEDICARE TAX	-	-	-
953-8820-1030	CONSULTANT	-	-	-
953-8820-2054	EQUIPMENT REPAIR	-	-	-
953-8820-9193	STA 321 UPGRADES	-	-	-
953-8820-9194	PRIME CONTRACTOR	-	-	-
953-8820-9195	AMEND MASTER PLAN	-	-	-
953-8820-9196	TRUNK LINE CLEANING	-	-	-
953-8820-9197	HARCOURT AVE.	-	-	-
953-8820-9198	ORTIZ AVE SEWER LINE CLEANING	-	-	-
953-8820-9199	942 ANGELUS WAY PIPE LINING	-	-	-
953-8820-9201	DEL MONTE LIFT STATION UPGRADE	-	-	-
953-8820-9202	ROSITA LIFT STATION UPGRADE	-	-	-
953-8820-9203	ANGELUS WAY SEWER MAIN UPGRADE	-	-	-
953-8820-9204	DEL REY PARK SEWR MAIN UPGRADE	-	-	-
953-8820-9205	DEL MONTE BL SEWR MAIN UPGRADE	-	-	-
953-8820-9206	MILITARY LIFT STATN REPLACEMNT	-	-	-
953-8820-9207	FREMONT BL SEWR MAIN UPGRADE	780,347.07	779,799.07	548.00

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
FEBRUARY 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
953-8820-9208	LUZERN ST SEWR MAIN UPGRADE	-	-	-
953-8820-9209	LA SALLE AVE SEWR MAIN UPGRADE	-	-	-
953-8820-9210	TIOGA LIFT STN FEASIBILITY	-	-	-
953-8820-9211	BIRCH AVE SEWR MAIN UPGRADE	-	-	-
953-8820-9212	LAFCO APPLICATION	-	-	-
953-8820-9213	NEW MANHOLE INSTALLATIONS	-	-	-
953-8820-9214	DEL MONTE SWR MAIN REPLACEMENT	-	-	-
953-8820-9215	ROOT INTRUSION SWR MAIN RPLC	-	-	-
953-8820-9216	SEWER MASTER PLAN	-	-	-
953-8820-9217	SUTTER ST SEWER MAIN REPLACE	-	-	-
953-8820-9218	SEWER LINE REPLACEMENTS	-	-	-
953-8820-9314	HIGHWAY 1 SEWER LINE CLEANING	-	-	-
953-8820-9398	CENTRAL SERVICE CHARGES	-	-	-
953-8820-9603	DEPRECIATION EXPENSE	-	-	-
953-8820-9604	AMORTIZATION EXPENSE	-	-	-
953-8820-9605	INTEREST EXPENSE	-	-	-
953-8930-2078	OTHER EXPENSE	-	-	-
		780,347.07	**779,799.07**	**548.00**
954-2010-0044	RETIREE MEDICAL INSURANCE	-	-	-
954-8810-2088	JUDGEMENTS/DAMAGES	-	-	-
954-8810-2090	INSURANCE	59,162.00	59,162.00	-
954-8810-9398	CENTRAL SERVICE CHARGES	-	-	-
954-8810-9605	INTEREST EXPENSE	-	-	-
		59,162.00	**59,162.00**	**-**
			951-1009	**329,144.55**
			952-1009	**-**
			953-1009	**548.00**
			954-1009	**-**
FEBRUARY 2023 DRAWDOWN				**329,692.55**

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
MARCH 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8110-1045	STATE WASTE DISCHARGE FEE	-	-	-
951-8420-0001	SALARIES	-	-	-
951-8810-0001	SALARIES	19,114.92	17,889.54	1,225.38
951-8810-0002	OVERTIME	-	-	-
951-8810-0004	UNIFORM ALLOWANCE	-	-	-
951-8810-0006	WORKERS COMPENSATION	1,980.56	1,760.50	220.06
951-8810-0009	SICK LEAVE PAYOFF	-	-	-
951-8810-0010	MANAGEMENT LEAVE PAYOFF	297.42	297.42	-
951-8810-0012	VACATION\COMP TIME PAYOFF	223.07	223.07	-
951-8810-0016	DEFERRED COMPENSATION	306.20	286.14	20.06
951-8810-0017	PARS-ARS 457	-	-	-
951-8810-0020	PART-TIME HOURLY WAGES	-	-	-
951-8810-0030	PERS PENSION OB BOND	358.41	318.58	39.83
951-8810-0031	PERS PENSION	7,944.44	5,864.07	2,080.37
951-8810-0032	PARS PENSION	799.17	711.75	87.42
951-8810-0033	LIUNA PENSION	8.00	8.00	-
951-8810-0041	MEDICAL INSURANCE	5,432.43	5,174.77	257.66
951-8810-0042	MEDICAL INSURANCE-LIUNA H&W	-	-	-
951-8810-0043	FLEX ONE-PLAN FEE	-	-	-
951-8810-0044	RETIREE MEDICAL INSURANCE	-	-	-
951-8810-0051	DENTAL INSURANCE-GUARDIAN	287.60	273.65	13.95
951-8810-0061	VISION INSURANCE	28.20	26.96	1.24
951-8810-0071	LTD	40.94	37.57	3.37
951-8810-0081	LIFE INSURANCE	41.38	37.86	3.52
951-8810-0090	EMPLOYEE ASSISTANCE PROGRAM	-	-	-
951-8810-0092	MEDICARE TAX	269.38	252.02	17.36
951-8810-1022	LEGAL SERVICES	6,038.40	3,998.40	2,040.00
951-8810-1025	CITY AUDIT	7,500.00	7,500.00	-
951-8810-1026	MEDICAL EXAMS	-	-	-
951-8810-1029	TRAINING AND EDUCATION	-	-	-
951-8810-1030	CONSULTANT	400.00	400.00	-
951-8810-1033	FITNESS PROGRAM	17.94	13.47	4.47
951-8810-1040	PROPERTY TAX ADMIN FEES	-	-	-
951-8810-1041	STATE WASTE DISCHARGE FEE	-	-	-
951-8810-1045	WASTE DISCHARGE FEE	3,453.00	3,453.00	-
951-8810-2044	COPIER SERVICES	-	-	-
951-8810-2045	MAIL MACHINE MAINTENANCE	-	-	-
951-8810-2052	RADIO REPAIR	-	-	-
951-8810-2053	OUTSIDE PRINTING SERVICE	-	-	-
951-8810-2063	PUBLISHING & LEGAL ADVERTISING	-	-	-
951-8810-2066	COMPUTER MAINTENANCE	-	-	-
951-8810-2076	CITY OVERHEAD	-	-	-
951-8810-2078	OTHER EXPENSE	-	-	-
951-8810-2090	LIABILITY INSURANCE	-	-	-

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
MARCH 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8810-3092	STATIONARY SUPPLIES	18.03	18.03	-
951-8810-3095	DEPARTMENT CONSUMABLES	499.82	499.82	-
951-8810-3104	COMPUTER SOFTWARE	-	-	-
951-8810-4121	MEETINGS AND TRAVEL	-	-	-
951-8810-4122	DUES AND MEMBERSHIPS	96.00	96.00	-
951-8810-4124	MAIL SERVICES	-	-	-
951-8810-5132	TELEPHONE	1,418.16	1,260.33	157.83
951-8810-6141	EMPLOYEE AUTO REIMBURSEMENT	-	-	-
951-8810-9196	IMPACT FEES	269,808.69	269,808.69	-
951-8810-9395	VEHICLE MAINTENANCE	28,279.04	25,136.92	3,142.12
951-8810-9396	LIABILITY INSURANCE	-	-	-
951-8810-9397	COMPUTER SYSTEM	3,659.23	3,252.65	406.58
951-8810-9398	CENTRAL SERVICE CHARGES	-	-	-
951-8810-9702	SRAF TRANSFER	-	-	-
951-8820-0001	SALARIES	186,794.04	160,051.18	26,742.86
951-8820-0002	OVERTIME	27,059.89	19,551.44	7,508.45
951-8820-0004	UNIFORM ALLOWANCE	-	-	-
951-8820-0005	PERS	-	-	-
951-8820-0006	WORKERS COMPENSATION	27,202.97	24,180.42	3,022.55
951-8820-0008	UNEMPLOYMENT INSURANCE	-	-	-
951-8820-0009	SICK LEAVE PAYOFF	-	-	-
951-8820-0010	MANAGEMENT LEAVE PAYOFF	259.52	259.52	-
951-8820-0012	VACATION\COMP TIME PAYOFF	2,708.85	1,155.72	1,553.13
951-8820-0013	SOCIAL SECURITY TAX	-	-	-
951-8820-0014	LIUNA PENSION	-	-	-
951-8820-0015	PARS PENSION	-	-	-
951-8820-0016	DEFERRED COMPENSATION	2,367.59	2,002.85	364.74
951-8820-0017	PARS-ARS 457	-	-	-
951-8820-0020	PART-TIME HOURLY WAGES	-	-	-
951-8820-0030	PERS PENSION OB BOND	1,607.62	1,428.99	178.63
951-8820-0031	PERS PENSION	49,621.68	36,409.29	13,212.39
951-8820-0032	PARS PENSION	-	-	-
951-8820-0033	LIUNA PENSION	1,361.93	1,209.93	152.00
951-8820-0041	MEDICAL INSURANCE	45,228.65	37,953.10	7,275.55
951-8820-0042	MEDICAL INSURANCE-LIUNA H&W	-	-	-
951-8820-0043	FLEX ONE-PLAN FEE	-	-	-
951-8820-0044	RETIREE MEDICAL INSURANCE	17,090.00	15,282.00	1,808.00
951-8820-0051	DENTAL INSURANCE-GARDIAN	2,103.25	1,670.33	432.92
951-8820-0061	VISION INSURANCE	210.82	169.02	41.80
951-8820-0071	LTD	307.50	262.21	45.29
951-8820-0081	LIFE INSURANCE	281.60	240.36	41.24
951-8820-0090	EMPLOYEE ASSISTANCE PROGRAM	-	-	-
951-8820-0092	MEDICARE TAX	2,707.30	2,306.27	401.03
951-8820-0094	PW-LABOR COST ADJUSTMENT	-	-	-

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
MARCH 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
951-8820-0095	OPEB ANNUAL COST	-	-	-
951-8820-0099	TUITION REIMBURSEMENT	-	-	-
951-8820-1028	COMPUTER PROGRAMMING	-	-	-
951-8820-1029	TRAINING AND EDUCATION	1,000.00	1,000.00	-
951-8820-1030	CONSULTANT	-	-	-
951-8820-1033	FITNESS PROGRAM	77.14	70.39	6.75
951-8820-2044	COPY MACHINE MAINTENANCE	-	-	-
951-8820-2049	UNIFORM SERVICE / LAUNDRY	2,625.82	2,233.80	392.02
951-8820-2052	RADIO REPAIR	-	-	-
951-8820-2053	OUTSIDE PRINTING SERVICE	-	-	-
951-8820-2054	EQUIPMENT REPAIR	75.00	-	75.00
951-8820-2063	PUBLISHING & LEGAL ADVERTISING	-	-	-
951-8820-2066	COMPUTER MAINTENANCE	-	-	-
951-8820-2068	REFUSE DISPOSAL	-	-	-
951-8820-2073	SUBCONTRACTED WORK	22,935.91	22,935.91	-
951-8820-2074	SUBCONTRACT - GREASE PROGRAM	-	-	-
951-8820-2087	EQUIPMENT RENTAL	-	-	-
951-8820-3092	STATIONARY SUPPLIES	-	-	-
951-8820-3095	DEPARTMENT CONSUMABLES	8,623.86	8,249.35	374.51
951-8820-3097	SAFETY EQUIPMENT	1,265.33	1,265.33	-
951-8820-3102	COMPUTER SUPPLIES	1,312.54	1,312.54	-
951-8820-4121	MEETINGS AND TRAVEL	2,820.00	2,520.00	300.00
951-8820-4122	DUES AND MEMBERSHIPS	5,040.44	4,940.44	100.00
951-8820-4124	MAIL SERVICES	-	-	-
951-8820-5131	GAS AND ELECTRIC	8,931.24	6,806.09	2,125.15
951-8820-5132	TELEPHONE	-	-	-
951-8820-5133	WATER	-	-	-
951-8820-6143	VEHICLE MAINTENANCE	-	-	-
951-8820-8183	VIDEO INSPECTION	-	-	-
951-8820-8184	FOG PROGRAM	-	-	-
951-8820-8185	GIS MAINTENANCE & MAPPING	-	-	-
951-8820-8186	PUBLIC WORKS EQUIPMENT	-	-	-
951-8820-8187	DEPARTMENT EQUIPMENT	-	-	-
951-8820-8198	FOG PROGRAM	1,635.00	1,635.00	-
951-8820-9395	VEHICLE MAINTENANCE	-	-	-
951-8820-9397	COMPUTER SYSTEM	12,385.08	11,008.96	1,376.12
951-8820-9398	CENTRAL SERVICE CHARGES	-	-	-
951-8820-9399	INTERFUND TRANSFERS OUT	-	-	-
951-8820-9602	PRINCIPAL	312.60	312.60	-
951-8820-9605	INTEREST EXPENSE	1.87	1.87	-
951-8820-9607	LEASE - SEWER TRUCK	-	-	-
951-8820-9608	LEASE - BACKHOE	-	-	-
951-8820-9999	INTERFUND TRANSFERS OUT	-	-	-
		794,275.47	**717,024.12**	**77,251.35**

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
MARCH 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
952-8820-8186	EQUIPMENT - VACTOR TRUCK	-	-	-
952-8820-8187	DEPARTMENT EQUIP - GENERATOR	-	-	-
952-8820-8188	DEPARTMENT EQUIP - CAMERA	-	-	-
952-8820-8189	RATE STUDY	-	-	-
952-8820-8190	VIDEO INSPECTION	-	-	-
952-8820-8191	PICKUP TRUCK WITH CMS	-	-	-
952-8820-8192	PICKUP TRUCK	-	-	-
952-8820-8193	CONNECTION FEE STUDY	-	-	-
952-8820-8194	SEWER SYSTEM MNGT PLAN UPDATE	-	-	-
952-8820-8195	GRAPHIC INFORMATION SYSTEM	-	-	-
952-8820-8196	LAFCO APPLICATION PROJECT	-	-	-
952-8820-8197	GENERATOR	-	-	-
952-8820-9603	DEPRECIATION EXPENSE	-	-	-
952-8820-9605	INTEREST EXPENSE	-	-	-
952-8820-9606	OTHER DEBT SERVICE FEES	-	-	-
952-8820-9608	LEASE PYMTS-VACTOR (PRINCIPAL)	-	-	-
952-8820-9609	LEASE PAYMENTS 2009	-	-	-
952-8820-9901	LOSS (GAIN) ON ASSET DISPOSAL	-	-	-
		-	**-**	**-**
953-8820-0016	DEFERRED COMPENSATION	-	-	-
953-8820-0031	PERS PENSION	-	-	-
953-8820-0032	PARS PENSION	-	-	-
953-8820-0041	MEDICAL INSURANCE-NON LIUNA	-	-	-
953-8820-0051	DENTAL INSURANCE	-	-	-
953-8820-0061	VISION INSURANCE	-	-	-
953-8820-0071	LTD	-	-	-
953-8820-0081	LIFE INSURANCE	-	-	-
953-8820-0092	MEDICARE TAX	-	-	-
953-8820-1030	CONSULTANT	-	-	-
953-8820-2054	EQUIPMENT REPAIR	-	-	-
953-8820-9193	STA 321 UPGRADES	-	-	-
953-8820-9194	PRIME CONTRACTOR	-	-	-
953-8820-9195	AMEND MASTER PLAN	-	-	-
953-8820-9196	TRUNK LINE CLEANING	-	-	-
953-8820-9197	HARCOURT AVE.	-	-	-
953-8820-9198	ORTIZ AVE SEWER LINE CLEANING	-	-	-
953-8820-9199	942 ANGELUS WAY PIPE LINING	-	-	-
953-8820-9201	DEL MONTE LIFT STATION UPGRADE	-	-	-
953-8820-9202	ROSITA LIFT STATION UPGRADE	-	-	-
953-8820-9203	ANGELUS WAY SEWER MAIN UPGRADE	-	-	-
953-8820-9204	DEL REY PARK SEWR MAIN UPGRADE	-	-	-
953-8820-9205	DEL MONTE BL SEWR MAIN UPGRADE	-	-	-
953-8820-9206	MILITARY LIFT STATN REPLACEMNT	-	-	-
953-8820-9207	FREMONT BL SEWR MAIN UPGRADE	846,891.57	780,347.07	66,544.50

Seaside County Sanitation District
Year-to-Date 2022-2023 Expenses
MARCH 2023

Authorized for Payment by the Board of Directors

ACCOUNT NUMBER	DESCRIPTION	TOTAL CHARGES YTD	TOTAL BILLED YTD	TOTAL DUE
953-8820-9208	LUZERN ST SEWR MAIN UPGRADE	-	-	-
953-8820-9209	LA SALLE AVE SEWR MAIN UPGRADE	-	-	-
953-8820-9210	TIOGA LIFT STN FEASIBILITY	-	-	-
953-8820-9211	BIRCH AVE SEWR MAIN UPGRADE	-	-	-
953-8820-9212	LAFCO APPLICATION	-	-	-
953-8820-9213	NEW MANHOLE INSTALLATIONS	-	-	-
953-8820-9214	DEL MONTE SWR MAIN REPLACEMENT	-	-	-
953-8820-9215	ROOT INTRUSION SWR MAIN RPLC	-	-	-
953-8820-9216	SEWER MASTER PLAN	-	-	-
953-8820-9217	SUTTER ST SEWER MAIN REPLACE	-	-	-
953-8820-9218	SEWER LINE REPLACEMENTS	-	-	-
953-8820-9314	HIGHWAY 1 SEWER LINE CLEANING	-	-	-
953-8820-9398	CENTRAL SERVICE CHARGES	-	-	-
953-8820-9603	DEPRECIATION EXPENSE	-	-	-
953-8820-9604	AMORTIZATION EXPENSE	-	-	-
953-8820-9605	INTEREST EXPENSE	-	-	-
953-8930-2078	OTHER EXPENSE	-	-	-
		846,891.57	**780,347.07**	**66,544.50**
954-2010-0044	RETIREE MEDICAL INSURANCE	-	-	-
954-8810-2088	JUDGEMENTS/DAMAGES	-	-	-
954-8810-2090	INSURANCE	59,162.00	59,162.00	-
954-8810-9398	CENTRAL SERVICE CHARGES	-	-	-
954-8810-9605	INTEREST EXPENSE	-	-	-
		59,162.00	**59,162.00**	**-**
			951-1009	**77,251.35**
			952-1009	**-**
			953-1009	**66,544.50**
			954-1009	**-**
MARCH 2023 DRAWDOWN				**143,795.85**

COUNTY OF MONTEREY - AUTHORIZATION of ELECTRONIC FUNDS TRANSFER

DEBIT : COUNTY OF MONTEREY
Account Number : Wells Fargo Bank
Account Name : Monterey County Treasurer

CREDIT : **CITY OF SEASIDE PUBLIC INTEREST CHECKING**

Pay to Bank : [redacted]

Account No. [redacted]
Routing No.
Amount : $ **525,194.46**
Customer Name: CITY OF SEASIDE

AUTHORIZED SIGNATURES: 1 ______
2 ______
3 ______

AUDITOR : ENTER AMOUNT AUTHORIZED FOR TRANSFER AND SIGN FORM

TREASURER : PROCESS TRANSFER, ENTER DATE OF TRANSFER, SIGN FORM AND RETURN TO AUDITOR

AUDITOR		**TREASURER**	
Ana Estrada			
Deputy Auditor	Date	Deputy Treasurer	Date of Transfer

For Auditor-Controller Office use only

Period ______ JV Number ______
Budget Yr. ______ Date ______
Total ______

DESCRIPTION	AT	FD	BU	ORG	ACCT	REP CI	DEBIT	CREDIT
Special District Exp.		603			2530			
Cash		603			1001			

Victor Damiani, Finance Director / Administrative Services (831) 899-6721; SCSD
Expenses for January, February, and March 2023

Prepared By: Date:
Approved By:______ Date:______ Keyed By:______ Date:______