CAYUCOS SANITARY DISTRICT

200 Ash Avenue
PO Box 333, Cayucos, CA 93430-0333
805-995-3290

GOVERNING BOARD
R. B. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
M. Foster, Director
D. Lloyd, Director

BOARD OF DIRECTORS
REGULAR MEETING AGENDA
THURSDAY OCTOBER 17, 2013 AT 6:00PM
200 ASH AVENUE, CAYUCOS, CALIFORNIA 93430

1. ESTABLISH QUORUM AND CALL TO ORDER

2. PUBLIC COMMENTS:
   This is the time the public may address the Board on items other than those scheduled on the agenda. By conditions of the Brown Act the Board may not discuss issues not posted on the agenda, but may set items for future agendas. Those persons wishing to speak on any item scheduled on the agenda will be given an opportunity to do so at the time that agenda item is being considered. When recognized by the Board President, please stand up and state your name and address for the record (though not required). While the Board encourages public comment, in the interest of time and to facilitate orderly conduct of the meeting, the Board reserves the right to limit individual comments to three minutes.

3. UPDATE FROM THE AD-HOC COMMITTEE ON CONCEPTUAL ALTERNATIVES ANALYSIS FOR WASTEWATER TREATMENT PLANT PROJECT

4. CONSIDERATION TO APPROVE INVOICES FROM THE CITY OF MORRO BAY
   A. 4TH QUARTER 2012/13 WWTP UPGRADE INVOICE IN THE AMOUNT OF $171.32
   B. 4TH QUARTER 2012/13 WWTP OPERATIONS AND MAINTENANCE INVOICE IN THE AMOUNT OF $149,720.88

5. DISCUSSION AND CONSIDERATION TO ADOPT INVESTMENT POLICY FOR FISCAL YEAR 2013/14

6. STAFF COMMUNICATIONS AND INFORMATION ITEMS (NO ACTION REQUIRED):
   A. District Manager's Report –September 2013
   B. Financial Reports: September 2013
      1. Check Register
      2. Cash, Savings, and Investment Report
      3. Budget vs. Actual Status Report FY 2013-2014
      4. Capital Improvement Projects Report
   C. Monthly Customer Satisfaction Survey Submissions
   D. Will Serves - New
      Johnson, APN 064-095-017, 211 Birch., SFR Remodel
      Giese, APN 064-119-001, 21 S. Ocean Ave., Comm'l Mixed Use
      Garabedian, APN 064-204-064, 2739 Santa Barbara Ave., New SFR
   Will Serves – Finaled
      Reder, APN 064-274-010, 2814 Studio Dr., SFR Remodel

7. CONSENT CALENDAR - Recommend to Approve.
   Consent Calendar items are considered routine and therefore do not require separate discussion, however, any item may be removed from the Consent Calendar by a member of the Board of Directors for separate consideration. Individual items on the Consent Calendar are approved by the same vote that approves the Consent Calendar, unless an item is pulled for separate consideration.
   A. Approval of Minutes for the September 19, 2013 Board of Directors Meeting

8. BOARD MEMBER COMMENTS (This item is the opportunity for Board Members to make brief announcements and/or briefly report on their own activities related to District business.)

9. SCHEDULED MEETINGS
   A. Morro Bay-Cayucos Wastewater Treatment Plant (JPA) Meeting, Date: *TBD*
      Hosted By: City of Morro Bay, Location: *TBD*, Time: *6pm.*

10. SCHEDULE AGENDA ITEMS FOR THE NOVEMBER 21, 2013 BOARD MEETING

11. ADJOURNMENT

NOTICE OF POSTING:

DATE:

TIME:

PLACE: 200 Ash Ave., Cayucos, CA

BY: _____
Anita Rebich, Clerk to the Board

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This agenda was prepared and posted pursuant to Government Code Section 54954.2. The agenda can be accessed and downloaded from the District's website at www.cayucossd.org/

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All staff reports or other written documentation relating to each item of business referred to on the agenda are on file in the District's office and are available for public inspection and reproduction at cost. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by the Americans with Disability Act. To make a request for disability-related modification or accommodation, contact the District at 805-995-3290 as soon as possible and at least 48 hours prior to the meeting date.

Agenda Item No. 4.A
10.17.2013

CAYUCOS SANITARY DISTRICT

TO: Board of Directors

FROM: Rick Koon
District Manager

DATE: October 10, 2013

SUBJECT: Consideration to Approve payment of 4th Quarter FY 12-13 Invoice from City of Morro Bay for WWTP Upgrade Cost Reimbursement.

Background:

On October 7, 2013, the District received the invoice for its share of the 4th quarter of FY 12-13 expenditures for the Upgrade of the Waste Water Treatment Plant. At the JPA WWTP meeting on June 4, 2009, the Board approved the payment of invoices 30 days after being submitted by Morro Bay.

Discussion:
This final expenditure is for a Dudek invoice received in April 2013 for the CCC Appeals Hearing in January 2013. As of the end of the fiscal year, June 30, 2013 the final expenditures verses budgeted were as follows:

	Project Budget	Prior Charges	4th Qtr Charges	Project to Date Charges
Design Contingency	0	12,724	0	12,724
Project Manager	253,000	202,675	0	202,675
CA Coastal Comm Appeal	655,000	727,293	553	727,846
MMRP	0	963	4,512	5,475
Upgrade Design-MWH	2,970,000	576,433	57	576,490
Facility Master Plan-MWH	55,000	54,972	0	54,972
Environmental Permit-ESA	320,000	403,663	0	403,663
Total	**$4,253,000**	**$1,978,723**	**$ 5,122**	**$1,986,845**
Less MB Labor Costs		($225,420)	($4,510)	($229,930)
Total CIP WWTP Charges			**$ 612**	
Cayucos Sanitary District Percent			28%	
Total CSD Upgrade Costs			**$ 171.32**	

Recommendation

Staff recommends the payment of $171.32 for the 4th quarter FY 12-13 invoice for the WWTP Upgrade which represents the final expense for the abandoned project.

RECEIVED OCT 7 2013

City of Morro Bay - Finance Department
Detail Recap For New Plant Invoices
FY 2012/2013
Services Rendered to Cayucos S.D.

4th Qtr

	Budget	Prior Charges	Current Charges	Total L.T.D. Costs	Budget Remaining
Direct Charges for New Treatment Plant (See Detail Printouts)					
Projects:					
#1102: WWTP Design - Contingency	$0.00	12,724.54		12,724.54	($12,724.54)
Less Labor Costs included:		0.00			
#1103: WWTP Project Manager	$253,000.00	202,674.89		202,674.89	$50,325.11
Less Labor Costs included:		0.00			
#1105: CA Coastal Commission Appeal	$655,000.00	727,292.52	553.00	727,845.52	($72,845.52)
Less Labor Costs included:		0.00			
#8112: WWTP MMRP	$0.00	963.26	4,512.29	5,475.55	($5,475.55)
Less Labor Costs included:		0.00	(4,453.43)		
#8433: WWTP Upgrade Design	$2,970,000.00	576,433.24	56.56	576,489.80	$2,393,510.20
Less Labor Costs included:		0.00	(56.56)		
#8438: WWTP Master Plan	$165,000.00	54,972.01		54,972.01	$110,027.99
Less Labor Costs included:		0.00			
#8462: WWTP Environmental Permit	$720,000.00	403,663.16		403,663.16	$316,336.84
	4,763,000.00			*1,983,845.47*	
Total Current Charges:			$611.86		
New Plant Capital Rate based upon capacity: 28%					

WWTP CIP **$171.32**

City of Morro Bay

Fund 599 Project Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund	**599 - MB/CS Waste Water Fund**									
EXPENSE										
Department	**1103 - WWTP Project Management**									
Services										
6105	Consulting Services	.00	.00	.00	.00	.00	.00	.00	+++	61,527.15
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$61,527.15
Department	**1103 - WWTP Project Management** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$61,527.15
Department	**1105 - WWTP CA Coastal Comm Appeal Proc**									
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	.00	.00	+++	18,034.73
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	50,248.34
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$68,283.07
Department	**1105 - WWTP CA Coastal Comm Appeal Proc**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$68,283.07
Department	**8433 - WWTP Upgrade Design**									
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	.00	.00	+++	5,734.22
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	9,546.28
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$15,280.50
Services										
6104	Engineering Services	.00	.00	.00	.00	.00	.00	.00	+++	5,119.46
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$5,119.46
Department	**8433 - WWTP Upgrade Design** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$20,399.96
Department	**8462 - WWTP Environmental Permit**									
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	.00	.00	+++	976.90
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	1,805.14
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$2,782.04
Department	**8462 - WWTP Environmental Permit** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$2,782.04
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$152,992.22
Fund	**599 - MB/CS Waste Water Fund** Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	152,992.22
Fund	**599 - MB/CS Waste Water Fund** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		($152,992.22)
Fund	**930 - WWTP Capital Impv Fund**									
EXPENSE										

City of Morro Bay

Fund 599 Project Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Department **1103 - WWTP Project Management**										
Services										
6105	Consulting Services	.00	.00	.00	.00	.00	38,385.60	(38,385.60)	+++	.00
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$38,385.60	($38,385.60)	+++	$0.00
Other Expense										
8999	Capital Project Budget	88,122.00	.00	88,122.00	.00	.00	.00	88,122.00	0	.00
	Other Expense Totals	$88,122.00	$0.00	$88,122.00	$0.00	$0.00	$0.00	$88,122.00	0%	$0.00
Department **1103 - WWTP Project Management** Totals		$88,122.00	$0.00	$88,122.00	$0.00	$0.00	$38,385.60	$49,736.40	44%	$0.00
Department **1105 - WWTP CA Coastal Comm Appeal Proc**										
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	8,486.29	(8,486.29)	+++	.00
4999	Labor Costs Applied	.00	.00	.00	.00	.00	23,556.34	(23,556.34)	+++	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$32,042.63	($32,042.63)	+++	$0.00
Supplies										
5110	Fuel Oil & Lubricants	.00	.00	.00	.00	.00	135.59	(135.59)	+++	.00
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	31.23	(31.23)	+++	.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$166.82	($166.82)	+++	$0.00
Services										
6106	Contractural Services	.00	.00	.00	.00	.00	28,958.07	(28,958.07)	+++	.00
6510	Meetings & Conferences	.00	.00	.00	.00	.00	270.51	(270.51)	+++	.00
6513	Meals & Lodging	.00	.00	.00	.00	.00	1,943.44	(1,943.44)	+++	.00
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$31,172.02	($31,172.02)	+++	$0.00
Other Expense										
8999	Capital Project Budget	92,023.00	.00	92,023.00	.00	.00	.00	92,023.00	0	.00
	Other Expense Totals	$92,023.00	$0.00	$92,023.00	$0.00	$0.00	$0.00	$92,023.00	0%	$0.00
Department **1105 - WWTP CA Coastal Comm Appeal Proc**		$92,023.00	$0.00	$92,023.00	$0.00	$0.00	$63,381.47	$28,641.53	69%	$0.00
Department **8112 - WWTP MMRP**										
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	236.58	.00	986.74	(986.74)	+++	.00
4999	Labor Costs Applied	.00	.00	.00	1,467.09	.00	4,429.95	(4,429.95)	+++	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$1,703.67	$0.00	$5,416.69	($5,416.69)	+++	$0.00
Supplies										
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	58.86	(58.86)	+++	.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$58.86	($58.86)	+++	$0.00
Department **8112 - WWTP MMRP** Totals		$0.00	$0.00	$0.00	$1,703.67	$0.00	$5,475.55	($5,475.55)	+++	$0.00
Department **8433 - WWTP Upgrade Design**										

City of Morro Bay

Fund 599 Project Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	8.35	.00	1,005.60	(1,005.60)	+++	.00
4999	Labor Costs Applied	.00	.00	.00	34.25	.00	1,766.11	(1,766.11)	+++	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$42.60	$0.00	$2,771.71	($2,771.71)	+++	$0.00
Services										
6104	Engineering Services	.00	.00	.00	.00	.00	732.00	(732.00)	+++	.00
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$732.00	($732.00)	+++	$0.00
Other Expense										
8999	Capital Project Budget	2,262,810.00	.00	2,262,810.00	.00	.00	.00	2,262,810.00	0	.00
	Other Expense Totals	$2,262,810.00	$0.00	$2,262,810.00	$0.00	$0.00	$0.00	$2,262,810.00	0%	$0.00
	Department **8433 - WWTP Upgrade Design** Totals	$2,262,810.00	$0.00	$2,262,810.00	$42.60	$0.00	$3,503.71	$2,259,306.29	0%	$0.00
Department **8438 - WWTP Master Plan (JPA)**										
Other Expense										
8999	Capital Project Budget	55,000.00	.00	55,000.00	.00	.00	.00	55,000.00	0	.00
	Other Expense Totals	$55,000.00	$0.00	$55,000.00	$0.00	$0.00	$0.00	$55,000.00	0%	$0.00
	Department **8438 - WWTP Master Plan (JPA)** Totals	$55,000.00	$0.00	$55,000.00	$0.00	$0.00	$0.00	$55,000.00	0%	$0.00
Department **8462 - WWTP Environmental Permit**										
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	(33.25)	33.25	+++	.00
4999	Labor Costs Applied	.00	.00	.00	.00	.00	104.13	(104.13)	+++	.00
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$70.88	($70.88)	+++	$0.00
	Department **8462 - WWTP Environmental Permit** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$70.88	($70.88)	+++	$0.00
	EXPENSE TOTALS	$2,497,955.00	$0.00	$2,497,955.00	$1,746.27	$0.00	$110,817.21	$2,387,137.79	4%	$0.00
	Fund **930 - WWTP Capital Impv Fund** Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	2,497,955.00	.00	2,497,955.00	1,746.27	.00	110,817.21	2,387,137.79	4	.00
	Fund **930 - WWTP Capital Impv Fund** Totals	($2,497,955.00)	$0.00	($2,497,955.00)	($1,746.27)	$0.00	($110,817.21)	($2,387,137.79)		$0.00
	Grand Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	2,497,955.00	.00	2,497,955.00	1,746.27	.00	110,817.21	2,387,137.79	4	152,992.22
	Grand Totals	($2,497,955.00)	$0.00	($2,497,955.00)	($1,746.27)	$0.00	($110,817.21)	($2,387,137.79)		($152,992.22)

City of Morro Bay

Fund 599 Project Expenses - 4th Qtr FY12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 930-1105 6106 Contractural Services								Fiscal Year To Date:	$28,418.07
4/4/2013	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$540.00		$28,958.07
	Project: P0004.1105 - WWTP CA Coastal Comm Appeal Process, CA Coastal Comm Appeal								
Invoice Number	Vendor			Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
20124854-1	Dudek			MBCSD WWTP Prof. Svcs - CCC Appeal - Dec 2012	1/17/2013	Check	141458	$540.00	$540.00
								Total:	$540.00
				Month Total: April 2013			$540.00	$0.00	$28,958.07
				Account Total: Contractural Services			$540.00	$0.00	$28,958.07
G/L Account Number: 930-1105 6513 Meals & Lodging								Fiscal Year To Date:	$1,930.44
5/16/2013	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$13.00		$1,943.44
	Project: P0004.1105 - WWTP CA Coastal Comm Appeal Process, CA Coastal Comm Appeal								
Invoice Number	Vendor			Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
PS 5/13	City of Morro Bay Treasurer, Cash			Public Services Petty Cash 5/13	5/6/2013	Check	141846	$237.62	$13.00
								Total:	$13.00
				Month Total: May 2013			$13.00	$0.00	$1,943.44
				Account Total: Meals & Lodging			$13.00	$0.00	$1,943.44
				Department Total: WWTP CA Coastal Comm Appeal Proc			$553.00	$0.00	
G/L Account Number: 930-8112 4910 Employer Paid Benefits								Fiscal Year To Date:	$145.38
4/12/2013	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$37.20		$182.58
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
4/26/2013	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$131.41		$313.99
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
				Month Total: April 2013			$168.61	$0.00	$313.99
5/10/2013	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$336.17		$650.16
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
5/24/2013	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$100.00		$750.16
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
				Month Total: May 2013			$436.17	$0.00	$750.16
6/7/2013	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$197.83		$947.99
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
6/21/2013	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$38.75		$986.74
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
				Month Total: June 2013			$236.58	$0.00	$986.74
				Account Total: Employer Paid Benefits			$841.36	$0.00	$986.74
G/L Account Number: 930-8112 4999 Labor Costs Applied								Fiscal Year To Date:	$817.88
4/12/2013	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$90.84		$908.72
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
4/26/2013	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$727.14		$1,635.86
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
				Month Total: April 2013			$817.98	$0.00	$1,635.86
5/10/2013	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$727.14		$2,363.00
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
5/24/2013	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$599.86		$2,962.86
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								

City of Morro Bay

Fund 599 Project Expenses - 4th Qtr FY12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
			Month Total:	May 2013			$1,327.00	$0.00	$2,962.86
6/7/2013	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$436.24		$3,399.10
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
6/21/2013	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$490.64		$3,889.74
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
6/30/2013	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$363.57		$4,253.31
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
6/30/2013	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$176.64		$4,429.95
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
			Month Total:	June 2013			$1,467.09	$0.00	$4,429.95
			Account Total:	Labor Costs Applied			$3,612.07	$0.00	$4,429.95
G/L Account Number: 930-8112 5199 Misc. Operating Supplies								Fiscal Year To Date:	$0.00
5/31/2013	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$58.86		$58.86
	Project: P0233.MMRP - WWTP Facility (JPA), Major Maint & Repair Plan								
Invoice Number	Vendor			Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
164119	ASAP Reprographics			Enlargements WWTP	6/3/2013	Check	142067	$58.86	$58.86
								Total:	$58.86
			Month Total:	May 2013			$58.86	$0.00	$58.86
			Account Total:	Misc. Operating Supplies			$58.86	$0.00	$58.86
			Department Total:	WWTP MMRP			$4,512.29 ✓	$0.00	
G/L Account Number: 930-8433 4910 Employer Paid Benefits								Fiscal Year To Date:	$991.85
4/12/2013	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$5.40		$997.25
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
Payroll Batch		Batch Number		Employee Name				Gross Pay	Distribution Amount
B		130412		Burlingame, Janeen E				$2,740.00	$5.40
								Total:	$5.40
			Month Total:	April 2013			$5.40	$0.00	$997.25
6/21/2013	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$8.35		$1,005.60
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
Payroll Batch		Batch Number		Employee Name				Gross Pay	Distribution Amount
B		130621		Burlingame, Janeen E				$2,840.00	$8.35
								Total:	$8.35
			Month Total:	June 2013			$8.35	$0.00	$1,005.60
			Account Total:	Employer Paid Benefits			$13.75	$0.00	$1,005.60
G/L Account Number: 930-8433 4999 Labor Costs Applied								Fiscal Year To Date:	$1,723.30
4/12/2013	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$8.56		$1,731.86
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
Payroll Batch		Batch Number		Employee Name				Gross Pay	Distribution Amount
B		130412		Burlingame, Janeen E				$2,740.00	$8.56
								Total:	$8.56
			Month Total:	April 2013			$8.56	$0.00	$1,731.86
6/21/2013	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$34.25		$1,766.11
	Project: P0234.8433 - WWTP Facility, WWTP Upgrade Design								
Payroll Batch		Batch Number		Employee Name				Gross Pay	Distribution Amount
B		130621		Burlingame, Janeen E				$2,840.00	$34.25

City of Morro Bay

Fund 599 Project Expenses - 4th Qtr FY12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
								Total:	$34.25
				Month Total: June 2013			$34.25	$0.00	$1,766.11
				Account Total: Labor Costs Applied			$42.81	$0.00	$1,766.11
				Department Total: WWTP Upgrade Design			$56.56	$0.00	
				Fund Total: WWTP Capital Impv Fund			$5,121.85	$0.00	
				Grand Total:			**$5,121.85**	**$0.00**	

Agenda Item No. 4.B
10.17.2013

CAYUCOS SANITARY DISTRICT

TO: Board of Directors

FROM: Rick Koon
District Manager

DATE: October 10, 2013

SUBJECT: Consideration to Approve Payment of 4th Quarter FY 12-13 Invoice from City of Morro Bay for WWTP Operations Cost Reimbursement.

Background:

On October 7, 2013 the District received the invoice for its share of the 4th quarter of FY 12-13 expenditures for the Operations & Maintenance of the Waste Water Treatment Plant. At the JPA WWTP meeting on June 4, 2009, the Board approved the payment of invoices 30 days after being submitted by Morro Bay.

Discussion:

As of the end of the fiscal year, June 30, 2013 the major account classification groupings of actual expenditures verses budgeted were as follows:

Personnel Service	102%
Supplies	108%
Services	95%
Other Expenses	0%

Personnel Services: Overall this appears to be in line with the budget expectations. The 2% overage is a result of overtime exceeding budget by 61%. With overtime being 1.3% of the total Personnel budget this overage was offset by employer paid benefits coming in 6% under budget but representing 37.9% of the total Personnel budget.

Supplies Category: Appears to be in line with budget expectations through 4th quarter. As stated on the 3rd quarter report, account 5504-Machinery/Equip/Supplies was over budget and research showed several items such as a new manometer $14,772, new chemical pump $4,769 and the rebuild sludge pump project $6,789, were the contributing factors for the budget overage.

Services Category: This category stayed slightly below budget expectation for the fiscal year. While several line items exceeded budget, there were others that came in under budget such as 6105-Consulting Services and 6602-Outside Structural Repair. These two line items they were allocated 6% of the budget with their actual expenditures being less than 1%.

Recommendation

Staff recommends the payment of $149,720.88 for the 4th quarter WWTP Operations Invoice for FY 12-13.

Attachment A

RECEIVED OCT 7 2013

City of Morro Bay - Finance Department
Detail Recap For Third Quarter Invoice
FY 2012/2013
Services Rendered to Cayucos S.D.

4th Quarter
final

	Total Y.T.D. Amount	Less 1st - 3rd Qtrs	Net: Current Amount Due
Direct Charges to Treatment Division Only (See Detail Printouts)	$4,656,677.18	$1,272,990.07	$3,383,687.11
Proj 930-8108 Arc Flash Mitigation	$11,084.21	$0.00	$11,084.21
Less: 599-8312 Facility Relocation Project	$28,266.87	$2,516.72	($25,750.15)
Less: Depreciation Expense	$485,124.57	$0.00	($485,124.57)
Less: Non Capital Asset Adj from CIP	$2,235,192.63	$0.00	($2,235,192.63)
Total Subject to Invoicing Based on Flow			$648,703.97
Flow Rate= 23.08%			
Flow Based:	$4,673,859.84		$149,720.88

Total Due From Cayucos Sanitary District **$149,720.88**

City of Morro Bay

Fund 599 Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund	**599 - MB/CS Waste Water Fund**									
REVENUE										
Department	**5255 - Wastewater Treatment**									
Revenues From Current Services										
3499	Other Rev/Current Svc	1,954,832.00	.00	1,954,832.00	.00	.00	1,378,865.43	575,966.57	71	2,402,110.15
	Revenues From Current Services Totals	$1,954,832.00	$0.00	$1,954,832.00	$0.00	$0.00	$1,378,865.43	$575,966.57	71%	$2,402,110.15
Miscellaneous Revenues										
3913	Sale of Real Property	.00	.00	.00	.00	.00	6,834.38	(6,834.38)	+++	.00
	Miscellaneous Revenues Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$6,834.38	($6,834.38)	+++	$0.00
	Department **5255 - Wastewater Treatment** Totals	$1,954,832.00	$0.00	$1,954,832.00	$0.00	$0.00	$1,385,699.81	$569,132.19	71%	$2,402,110.15
	REVENUE TOTALS	$1,954,832.00	$0.00	$1,954,832.00	$0.00	$0.00	$1,385,699.81	$569,132.19	71%	$2,402,110.15
EXPENSE										
Department	**1107 - WWTP Outfall Emergency Repairs**									
Personnel Services										
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	.00	.00	+++	194.33
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	676.38
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$870.71
	Department **1107 - WWTP Outfall Emergency Repairs** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$870.71
Department	**5255 - Wastewater Treatment**									
Personnel Services										
4110	Regular Pay	456,038.00	.00	456,038.00	52,411.33	.00	482,390.59	(26,352.59)	106	439,097.23
4120	Overtime Pay	10,000.00	.00	10,000.00	2,557.77	.00	16,061.04	(6,061.04)	161	10,185.93
4515	Standby Pay	12,775.00	.00	12,775.00	1,295.00	.00	12,775.00	.00	100	12,950.00
4599	Other Pay	.00	.00	.00	57.70	.00	815.40	(815.40)	+++	3,044.46
4910	Employer Paid Benefits	292,079.00	.00	292,079.00	30,006.16	.00	275,502.72	16,576.28	94	277,418.14
4999	Labor Costs Applied	.00	.00	.00	.00	.00	293.54	(293.54)	+++	.00
	Personnel Services Totals	$770,892.00	$0.00	$770,892.00	$86,327.96	$0.00	$787,838.29	($16,946.29)	102%	$742,695.76
Supplies										
5101	Janitorial Supplies	1,250.00	.00	1,250.00	.00	.00	767.42	482.58	61	1,322.07
5105	First Aide Supplies	500.00	.00	500.00	7.22	.00	326.78	173.22	65	201.70
5108	Communication Supplies	1,000.00	.00	1,000.00	.00	.00	431.92	568.08	43	310.32
5109	Uniforms/Safety Equipment	12,000.00	.00	12,000.00	784.60	.00	15,326.19	(3,326.19)	128	11,641.35
5110	Fuel Oil & Lubricants	5,000.00	.00	5,000.00	273.47	.00	5,714.93	(714.93)	114	5,517.86
5112	Lab Supplies	16,500.00	.00	16,500.00	294.76	.00	17,305.21	(805.21)	105	17,478.03
5120	Chemical Supplies	130,000.00	.00	130,000.00	11,724.21	.00	118,272.68	11,727.32	91	113,971.81
5125	Repairs/Maint. Materials	500.00	.00	500.00	.00	.00	.00	500.00	0	.00

City of Morro Bay

Fund 599 Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

5175	Computer Operating Supp.	1,500.00	.00	1,500.00	.00	.00	2,548.24	(1,048.24)	170	1,382.91
5199	Misc. Operating Supplies	1,500.00	.00	1,500.00	311.10	.00	921.20	578.80	61	1,686.24
5201	Other Expense	.00	.00	.00	7,820.00	.00	7,820.00	(7,820.00)	+++	4,126.00
5301	General Office Supplies	1,700.00	.00	1,700.00	251.91	.00	1,113.43	586.57	65	886.30
5302	Copying Supplies	.00	.00	.00	.00	.00	.00	.00	+++	297.94
5303	Books & Manuals	100.00	.00	100.00	.00	.00	74.00	26.00	74	65.67
5305	Forms Printing	.00	.00	.00	.00	.00	8.85	(8.85)	+++	.00
5501	Grounds Maint. Supplies	2,500.00	.00	2,500.00	.00	.00	1,476.99	1,023.01	59	1,956.97
5502	Building Maint. Supplies	12,000.00	.00	12,000.00	.00	.00	5,308.00	6,692.00	44	6,182.09
5503	Rolling Stock Supplies	.00	.00	.00	31.95	.00	151.95	(151.95)	+++	58.31
5504	Machinery/Equip/Supplies	108,000.00	.00	108,000.00	(549.88)	.00	139,091.95	(31,091.95)	129	82,143.56
5530	Small Tools	2,000.00	.00	2,000.00	1,024.52	.00	2,052.36	(52.36)	103	1,998.48
	Supplies Totals	$296,050.00	$0.00	$296,050.00	$21,973.86	$0.00	$318,712.10	($22,662.10)	108%	$251,227.61
Services										
6101	Legal Services	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
6103	Financial Audits	6,000.00	.00	6,000.00	.00	.00	5,900.00	100.00	98	5,900.00
6104	Engineering Services	10,000.00	.00	10,000.00	.00	.00	9,895.00	105.00	99	27,325.00
6105	Consulting Services	25,000.00	.00	25,000.00	3,156.85	.00	3,312.55	21,687.45	13	.00
6106	Contractural Services	211,000.00	.00	211,000.00	19,102.00	.00	209,984.18	1,015.82	100	197,312.15
6125	Professional Development	2,500.00	.00	2,500.00	1,845.75	.00	3,881.16	(1,381.16)	155	1,350.35
6160	Vehicle Inspections	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
6161	Licenses & Permits	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	.00
6162	Mandated Fees/Inspections	26,000.00	.00	26,000.00	.00	.00	19,751.50	6,248.50	76	20,124.56
6199	Other Professional Svc	1,500.00	.00	1,500.00	4.65	.00	1,031.16	468.84	69	1,061.30
6201	Telephone	2,000.00	.00	2,000.00	231.15	.00	2,345.54	(345.54)	117	1,751.21
6220	Postage	.00	.00	.00	.00	.00	49.48	(49.48)	+++	125.25
6300	Utilities	.00	.00	.00	.00	.00	458.57	(458.57)	+++	.00
6301	Electricity	120,000.00	.00	120,000.00	26,752.25	.00	132,035.98	(12,035.98)	110	126,316.62
6302	Natural Gas	5,000.00	.00	5,000.00	1,066.07	.00	4,403.55	596.45	88	3,750.20
6303	Water	7,500.00	.00	7,500.00	700.69	.00	5,941.79	1,558.21	79	4,490.29
6305	Disposal	600.00	.00	600.00	132.82	.00	846.25	(246.25)	141	695.07
6307	Disposal of Sludge	12,500.00	.00	12,500.00	.00	.00	7,363.40	5,136.60	59	11,262.76
6399	Other Utilities	14,000.00	.00	14,000.00	719.58	.00	10,976.75	3,023.25	78	12,321.75
6401	General Liability	50,316.00	.00	50,316.00	4,193.00	.00	50,316.00	.00	100	50,316.00
6411	Property Damage Ins.	1,130.00	.00	1,130.00	94.13	.00	1,130.00	.00	100	1,130.00
6472	Other Ins./Employee Bond	.00	.00	.00	11.13	.00	134.00	(134.00)	+++	134.00
6473	Vehicle Insurance	244.00	.00	244.00	20.37	.00	244.00	.00	100	244.00
6499	Earthquake & Flood Insurance	166,000.00	.00	166,000.00	13,622.66	.00	163,471.92	2,528.08	98	162,523.48

City of Morro Bay

Fund 599 Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

6502	Shipping & Moving		1,000.00	.00	1,000.00	.00	.00	1,412.23	(412.23)	141	916.85
6510	Meetings & Conferences		.00	.00	.00	.00	.00	63.92	(63.92)	+++	271.60
6511	Mileage Reimbursement		.00	.00	.00	.00	.00	220.12	(220.12)	+++	.00
6514	Travel Expense		1,500.00	.00	1,500.00	.00	.00	1,121.50	378.50	75	91.48
6519	Association Membership		150.00	.00	150.00	.00	.00	.00	150.00	0	.00
6601	Outside Equip. Repair/Mat		132,500.00	.00	132,500.00	(138.90)	.00	134,547.07	(2,047.07)	102	76,471.53
6602	Outside Structural Repair		20,000.00	.00	20,000.00	.00	.00	3,810.19	16,189.81	19	34,799.23
6604	Outside Vehicle Repair/Maint		2,500.00	.00	2,500.00	.00	.00	6,925.32	(4,425.32)	277	2,518.03
6710	Notices & Publications		.00	.00	.00	.00	.00	607.52	(607.52)	+++	.00
6720	Medical Examinations		.00	.00	.00	.00	.00	45.00	(45.00)	+++	.00
6810	Equipment Rental		2,500.00	.00	2,500.00	.00	.00	138.24	2,361.76	6	.00
		Services Totals	$827,890.00	$0.00	$827,890.00	$71,514.20	$0.00	$782,363.89	$45,526.11	95%	$743,202.71
	Capital Outlay										
7202	Trucks		.00	.00	.00	(28,683.81)	.00	.00	.00	+++	.00
7203	Other Maintenance Vehicle		30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	.00
		Capital Outlay Totals	$30,000.00	$0.00	$30,000.00	($28,683.81)	$0.00	$0.00	$30,000.00	0%	$0.00
	Other Expense										
8711	Non Capital Asset Expense		.00	.00	.00	2,235,192.63	.00	2,235,192.63	(2,235,192.63)	+++	.00
		Other Expense Totals	$0.00	$0.00	$0.00	$2,235,192.63	$0.00	$2,235,192.63	($2,235,192.63)	+++	$0.00
	Other Expense										
8721	Payment To Other Agency		30,000.00	.00	30,000.00	19,178.83	.00	19,178.83	10,821.17	64	14,985.25
8730	Cap. Asset Depreciation		.00	.00	.00	485,124.57	.00	485,124.57	(485,124.57)	+++	475,299.98
		Other Expense Totals	$30,000.00	$0.00	$30,000.00	$504,303.40	$0.00	$504,303.40	($474,303.40)	1681%	$490,285.23
	Department **5255 - Wastewater Treatment** Totals		$1,954,832.00	$0.00	$1,954,832.00	$2,890,628.24	$0.00	$4,628,410.31	($2,673,578.31)	237%	$2,227,411.31
	Department **8312 - WWTP Relocation & Trmt Altern**										
	Personnel Services										
4910	Employer Paid Benefits		.00	.00	.00	1,278.58	.00	3,819.58	(3,819.58)	+++	.00
4999	Labor Costs Applied		.00	.00	.00	3,172.87	.00	11,708.84	(11,708.84)	+++	.00
		Personnel Services Totals	$0.00	$0.00	$0.00	$4,451.45	$0.00	$15,528.42	($15,528.42)	+++	$0.00
	Services										
6105	Consulting Services		.00	.00	.00	7,020.00	.00	12,520.00	(12,520.00)	+++	.00
6106	Contractural Services		.00	.00	.00	.00	.00	218.45	(218.45)	+++	.00
		Services Totals	$0.00	$0.00	$0.00	$7,020.00	$0.00	$12,738.45	($12,738.45)	+++	$0.00
	Department **8312 - WWTP Relocation & Trmt Altern** Totals		$0.00	$0.00	$0.00	$11,471.45	$0.00	$28,266.87	($28,266.87)	+++	$0.00
	Department **8433 - WWTP Upgrade Design**										
	Personnel Services										
4910	Employer Paid Benefits		.00	.00	.00	.00	.00	.00	.00	+++	5,734.22
4999	Labor Costs Applied		.00	.00	.00	.00	.00	.00	.00	+++	9,546.28

City of Morro Bay

Fund 599 Budget Performance as of 06/30/13

Fiscal Year to Date 06/30/13

Include Rollup Account and Rollup to Account

	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$15,280.50
	Services									
6104	Engineering Services	.00	.00	.00	.00	.00	.00	.00	+++	5,119.46
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$5,119.46
	Department **8433 - WWTP Upgrade Design** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$20,399.96
	Department **8462 - WWTP Environmental Permit**									
	Personnel Services									
4910	Employer Paid Benefits	.00	.00	.00	.00	.00	.00	.00	+++	976.90
4999	Labor Costs Applied	.00	.00	.00	.00	.00	.00	.00	+++	1,805.14
	Personnel Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$2,782.04
	Department **8462 - WWTP Environmental Permit** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$2,782.04
	EXPENSE TOTALS	$1,954,832.00	$0.00	$1,954,832.00	$2,902,099.69	$0.00	$4,656,677.18	($2,701,845.18)	238%	$2,251,464.02
	Fund **599 - MB/CS Waste Water Fund** Totals									
	REVENUE TOTALS	1,954,832.00	.00	1,954,832.00	.00	.00	1,385,699.81	569,132.19	71	2,402,110.15
	EXPENSE TOTALS	1,954,832.00	.00	1,954,832.00	2,902,099.69	.00	4,656,677.18	(2,701,845.18)	238	2,251,464.02
	Fund **599 - MB/CS Waste Water Fund** Totals	$0.00	$0.00	$0.00	($2,902,099.69)	$0.00	($3,270,977.37)	$3,270,977.37		$150,646.13
Fund	**930 - WWTP Capital Impv Fund**									
	EXPENSE									
	Department **8108 - WWTP Arc Flash Mitigation**									
	Supplies									
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	140.57	(140.57)	+++	.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$140.57	($140.57)	+++	$0.00
	Services									
6601	Outside Equip. Repair/Mat	.00	.00	.00	.00	.00	10,943.64	(10,943.64)	+++	.00
	Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$10,943.64	($10,943.64)	+++	$0.00
	Department **8108 - WWTP Arc Flash Mitigation** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$11,084.21	($11,084.21)	+++	$0.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$11,084.21	($11,084.21)	+++	$0.00
	Fund **930 - WWTP Capital Impv Fund** Totals									
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
	EXPENSE TOTALS	.00	.00	.00	.00	.00	11,084.21	(11,084.21)	+++	.00
	Fund **930 - WWTP Capital Impv Fund** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	($11,084.21)	$11,084.21		$0.00
	Grand Totals									
	REVENUE TOTALS	1,954,832.00	.00	1,954,832.00	.00	.00	1,385,699.81	569,132.19	71	2,402,110.15
	EXPENSE TOTALS	1,954,832.00	.00	1,954,832.00	2,902,099.69	.00	4,667,761.39	(2,712,929.39)	239	2,251,464.02
	Grand Totals	$0.00	$0.00	$0.00	($2,902,099.69)	$0.00	($3,282,061.58)	$3,282,061.58		$150,646.13

City of Morro Bay

599 Accumulated Revenues - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 599-5255 3499 Other Rev/Current Svc								Fiscal Year To Date:	($923,935.05)
4/30/2013	2013-00000820	JE	GL	3rd Qtr CMB/CSD Invoice Distribution	JE 414-13			$108,734.82	($1,032,669.87)
4/30/2013	2013-00000820	JE	GL	3rd Qtr CMB/CSD Invoice Distribution	JE 414-13			$346,195.56	($1,378,865.43)
			Month Total:	April 2013			$0.00	$454,930.38	($1,378,865.43)
			Account Total:	Other Rev/Current Svc			$0.00	$454,930.38	($1,378,865.43)
G/L Account Number: 599-5255 3913 Sale of Real Property								Fiscal Year To Date:	($8,864.30)
5/15/2013	2013-00000812	JE	AP	A/P Invoice Entry	Accounts		$2,029.92		($6,834.38)

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Truck%	CAYUCOS SANITARY DISTRICT	Cayucos share of proceeds from sale of truck	5/15/2013	Check	141842	$2,029.92	$2,029.92
						Total:	$2,029.92

Month Total: May 2013	$2,029.92	$0.00	($6,834.38)	
Account Total: Sale of Real Property	$2,029.92	$0.00	($6,834.38)	
Department Total: Wastewater Treatment	$2,029.92	$454,930.38		
Fund Total: MB/CS Waste Water Fund	$2,029.92	$454,930.38		
Grand Total:	**$2,029.92**	**$454,930.38**		

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 599-5255 4110 Regular Pay								Fiscal Year To Date:	$356,419.79
04/12/13	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$18,319.20		$374,738.99
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$18,295.67		$393,034.66
			Month Total:	April 2013			$36,614.87	$0.00	$393,034.66
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$18,601.85		$411,636.51
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$18,342.75		$429,979.26
			Month Total:	May 2013			$36,944.60	$0.00	$429,979.26
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$18,521.07		$448,500.33
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$19,076.81		$467,577.14
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$10,136.65		$477,713.79
06/30/13	2013-00000997	JE	GL	12/13 Long Term Compensated Absences	JE 1301-13		$1,596.46		$479,310.25
06/30/13	2013-00000998	JE	GL	12/13 Compensated Absenses	JE 1302-13		$3,080.34		$482,390.59
			Month Total:	June 2013			$52,411.33	$0.00	$482,390.59
			Account Total:	Regular Pay			$125,970.80	$0.00	$482,390.59
G/L Account Number: 599-5255 4120 Overtime Pay								Fiscal Year To Date:	$9,299.91
04/12/13	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$690.33		$9,990.24
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$1,959.55		$11,949.79
			Month Total:	April 2013			$2,649.88	$0.00	$11,949.79
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$1,230.45		$13,180.24
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$323.03		$13,503.27
			Month Total:	May 2013			$1,553.48	$0.00	$13,503.27
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$800.95		$14,304.22
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$851.50		$15,155.72
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$905.32		$16,061.04
			Month Total:	June 2013			$2,557.77	$0.00	$16,061.04
			Account Total:	Overtime Pay			$6,761.13	$0.00	$16,061.04
G/L Account Number: 599-5255 4515 Standby Pay								Fiscal Year To Date:	$9,520.00
04/12/13	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$490.00		$10,010.00
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$490.00		$10,500.00
			Month Total:	April 2013			$980.00	$0.00	$10,500.00
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$490.00		$10,990.00
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$490.00		$11,480.00
			Month Total:	May 2013			$980.00	$0.00	$11,480.00
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$490.00		$11,970.00
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$490.00		$12,460.00
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$315.00		$12,775.00
			Month Total:	June 2013			$1,295.00	$0.00	$12,775.00
			Account Total:	Standby Pay			$3,255.00	$0.00	$12,775.00
G/L Account Number: 599-5255 4599 Other Pay								Fiscal Year To Date:	$665.38
04/12/13	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$23.08		$688.46
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$23.08		$711.54
			Month Total:	April 2013			$46.16	$0.00	$711.54

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$23.08		$734.62
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$23.08		$757.70
			Month Total:	May 2013			$46.16	$0.00	$757.70
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$23.08		$780.78
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$23.08		$803.86
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$11.54		$815.40
			Month Total:	June 2013			$57.70	$0.00	$815.40
			Account Total:	Other Pay			$150.02	$0.00	$815.40
G/L Account Number: 599-5255 4910 Employer Paid Benefits								Fiscal Year To Date:	$201,070.24
04/12/13	2013-00000756	JE	HR	Payroll Post B Bi-Weekly 130412	Payroll Post		$15,145.82		$216,216.06
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$6,292.90		$222,508.96
04/26/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$255.41		$222,764.37
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
042613	PUBL EMPL RETIRMENT SYSTM		Health Ins: May 2013		4/26/2013	EFT	932	$98,073.16	$255.41
								Total:	$255.41
			Month Total:	April 2013			$21,694.13	$0.00	$222,764.37
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$15,379.89		$238,144.26
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$6,092.30		$244,236.56
05/24/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$1,260.00		$245,496.56
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
052413	PUBL EMPL RETIRMENT SYSTM		Health Ins: June 2013		5/24/2013	EFT	943	$97,756.08	$1,260.00
								Total:	$1,260.00
			Month Total:	May 2013			$22,732.19	$0.00	$245,496.56
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$15,228.82		$260,725.38
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$6,249.93		$266,975.31
06/21/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$322.05		$267,297.36
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
062113	PUBL EMPL RETIRMENT SYSTM		Health Ins: July 2013		6/21/2013	EFT	953	$98,900.23	$322.05
								Total:	$322.05
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$8,527.41		$275,824.77
06/30/13	2013-00001015	JE	GL	Defer payments for FY 13/14 paid in FY 12/13	JE 1341-13			$322.05	$275,502.72
			Month Total:	June 2013			$30,328.21	$322.05	$275,502.72
			Account Total:	Employer Paid Benefits			$74,754.53	$322.05	$275,502.72
G/L Account Number: 599-5255 5101 Janitorial Supplies								Fiscal Year To Date:	$678.86
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$88.56		$767.42
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
60038	Mission Uniform Service		WWTP Uniform Service		4/3/2013	Check	141622	$88.56	$88.56
								Total:	$88.56
			Month Total:	April 2013			$88.56	$0.00	$767.42
			Account Total:	Janitorial Supplies			$88.56	$0.00	$767.42
G/L Account Number: 599-5255 5105 First Aide Supplies								Fiscal Year To Date:	$163.58
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$155.98		$319.56

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
0251269-IN	American Industrial Supply		First Aid Supplies		5/1/2013	Check	141819	$155.98	$155.98
								Total:	$155.98
			Month Total: May 2013				$155.98	$0.00	$319.56
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable			$7.22	$326.78
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
04/01-06/30L	State Board of Equalization		2nd Qtr Use Tax - Local		6/30/2013	EFT	959	$588.50	$7.22
								Total:	$7.22
			Month Total: June 2013				$7.22	$0.00	$326.78
			Account Total: First Aide Supplies				$163.20	$0.00	$842.06
G/L Account Number: 599-5255 5109 Uniforms/Safety Equipment								Fiscal Year To Date:	$10,243.99
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable			$313.30	$10,557.29
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
58539	Mission Uniform Service		Uniform Service for WWTP		3/27/2013	Check	141498	$199.02	$199.02
57012	Mission Uniform Service		Uniform Service for WWTP		3/20/2013	Check	141498	$114.28	$114.28
								Total:	$313.30
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable			$1,832.00	$12,389.29
	Project: P0209.ARCF - WWTP: Misc Repairs, Arc Flash Mitigation								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
0249238-IN	American Industrial Supply		Arch Flash Project		3/14/2013	Check	141426	$1,832.00	$1,832.00
								Total:	$1,832.00
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable			$630.93	$13,020.22
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
S 23129	Mission Uniform Service		WWTP Uniform Service		3/20/2013	Check	141622	$18.00	$18.00
S 39443	Mission Uniform Service		WWTP Uniform Service		2/27/2013	Check	141622	$494.53	$494.53
60039	Mission Uniform Service		WWTP Uniform Service		4/3/2013	Check	141622	$118.40	$118.40
								Total:	$630.93
			Month Total: April 2013				$2,776.23	$0.00	$13,020.22
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable			$444.05	$13,464.27
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
63090	Mission Uniform Service		Uniform Service for WWTP		4/17/2013	Check	141751	$156.88	$156.88
61586	Mission Uniform Service		Uniform Service for WWTP		4/10/2013	Check	141751	$160.98	$160.98
64624	Mission Uniform Service		Uniform Service for WWTP		4/24/2013	Check	141751	$126.19	$126.19
								Total:	$444.05
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable			$483.84	$13,948.11
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
66143	Mission Uniform Service		Uniform Service for WWTP		5/1/2013	Check	141897	$44.28	$44.28
66144	Mission Uniform Service		Uniform Service for WWTP		5/1/2013	Check	141897	$118.40	$118.40
CAPAS58008	Fastenal Company		Tyvex Coveralls for Secondary Entry		4/23/2013	Check	141864	$112.08	$112.08
CAPAS58159	Fastenal Company		XB136 Safety Glass		4/30/2013	Check	141864	$82.89	$82.89
67677	Mission Uniform Service		WWTP Uniform Service		5/8/2013	Check	141897	$126.19	$126.19
								Total:	$483.84
05/28/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable			$3.00	$13,951.11
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
S 23759	Mission Uniform Service		LAB		4/10/2013	Check	142005	$3.00	$3.00
								Total:	$3.00

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$301.61		$14,252.72
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
69169	Mission Uniform Service		WWTP Uniform Service		5/15/2013	Check	142005	$118.40	$118.40
S 23751	Mission Uniform Service		WWTP Uniform Service		4/3/2013	Check	142005	$24.96	$24.96
70701	Mission Uniform Service		WWTP Uniform Services		5/22/2013	Check	142005	$158.25	$158.25
								Total:	$301.61
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$288.87		$14,541.59
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
72205	Mission Uniform Service		WWTP Uniform Service		5/29/2013	Check	142141	$118.40	$118.40
72204	Mission Uniform Service		WWTP Uniform Service		5/29/2013	Check	142141	$44.28	$44.28
73741	Mission Uniform Service		WWTP Uniform Service		6/5/2013	Check	142141	$126.19	$126.19
								Total:	$288.87
			Month Total:	May 2013			$1,521.37	$0.00	$14,541.59
06/13/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$120.00		$14,661.59
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Chavira060413	Neza Chavira		Reimb. for Steel Toe Boots		6/4/2013	Check	142087	$120.00	$120.00
								Total:	$120.00
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$485.75		$15,147.34
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[redacted]	Mission Uniform Service		Uniform Service for WWTP		6/13/2013	Check	142254	$118.40	$118.40
S 23789	Mission Uniform Service		Uniform Service for WWTP		6/13/2013	Check	142254	$42.00	$42.00
S 80416	Mission Uniform Service		Uniform Service for WWTP		6/13/2013	Check	142254	$6.24	$6.24
S 23781	Mission Uniform Service		Uniform Service for WWTP		6/13/2013	Check	142254	$14.24	$14.24
76780	Mission Uniform Service		Uniform Service for WWTP		6/19/2013	Check	142254	$44.28	$44.28
76781	Mission Uniform Service		Unifrom Service for WWTp		6/19/2013	Check	142254	$126.19	$126.19
CALUI50472	Fastenal Company		TSK215KAZBEK Pirzd		9/14/2012	Check	142217	$134.40	$134.40
								Total:	$485.75
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$118.40		$15,265.74
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
78287	Mission Uniform Service		Uniform Service for WWTP		6/26/2013	Check	142402	$118.40	$118.40
								Total:	$118.40
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$60.45		$15,326.19
			Month Total:	June 2013			$784.60	$0.00	$15,326.19
			Account Total:	Uniforms/Safety Equipment			$5,082.20	$0.00	$15,326.19
G/L Account Number: 599-5255 5110 Fuel Oil & Lubricants								Fiscal Year To Date:	$3,719.30
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$1,065.54		$4,784.84
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
188468	U S Equipment Co		All Season T30 Select Case		4/3/2013	Check	141656	$1,065.54	$1,065.54
								Total:	$1,065.54
04/30/13	2013-00000815	JE	GL	Fuel Consumption April 2013	JE 406-13		$354.18		$5,139.02
			Month Total:	April 2013			$1,419.72	$0.00	$5,139.02
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$166.51		$5,305.53
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
264615	San Luis Auto Parts		Replacement Power Cables from Loader to Diesel Tank		5/16/2013	Check	142025	$166.51	$166.51
								Total:	$166.51
05/31/13	2013-00000890	JE	GL	Fuel Consumption May 2013	JE 506-13		$135.93		$5,441.46

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
			Month Total: May 2013				$302.44	$0.00	$5,441.46
06/30/13	2013-00000963	JE	GL	Fuel Consumption: June 2013	JE 606-13		$250.31		$5,691.77
06/30/13	2013-00000964	JE	GL	Rolling Stck Charges: June 2013	JE 607-13		$23.16		$5,714.93
			Month Total: June 2013				$273.47	$0.00	$5,714.93
			Account Total: Fuel Oil & Lubricants				$1,995.63	$0.00	$5,714.93
G/L Account Number: 599-5255 5112 Lab Supplies								Fiscal Year To Date:	$12,478.39
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$646.13		$13,124.52
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
681617	ASSOCIATES		WWTP Lab Supplies		3/15/2013	Check	141460	$646.13	$646.13
								Total:	$646.13
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$3,312.32		$16,436.84
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
0015849	Crystal Springs Water		WWTP Distilled Water - March 2013		3/11/2013	Check	141572	$21.28	$21.28
7914908	Fisher Scientific Co		Misc. Lab Supplies		3/20/2013	Check	141591	$143.07	$143.07
1050611	Fisher Scientific Co		Misc. Lab Supplies		3/28/2013	Check	141591	$863.09	$863.09
7650992	Fisher Scientific Co		Misc. Lab Supplies		3/18/2013	Check	141591	$2,284.88	$2,284.88
								Total:	$3,312.32
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable			$812.72	$15,624.12
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
3092647	Fisher Scientific Co		Credit - Returned Items		7/26/2012	Check	141591	($812.72)	($812.72)
								Total:	($812.72)
			Month Total: April 2013				$3,958.45	$812.72	$15,624.12
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$930.53		$16,554.65
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
10372903	AIRCO INTERNATIONAL		Buster (A/15)		4/11/2013	Check	141683	$252.00	$252.00
684549	ASSOCIATES		WWTP Lab Supplies		4/15/2013	Check	141711	$678.53	$678.53
								Total:	$930.53
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$337.14		$16,891.79
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
0016858	Crystal Springs Water		WWTP Distilled Water - April 2013		4/30/2013	Check	141850	$73.95	$73.95
1087182	CHEMSEARCH		Gloves Supplies		4/30/2013	Check	141845	$263.19	$263.19
								Total:	$337.14
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$118.66		$17,010.45
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
7759171	Fisher Scientific Co		Misc. Lab Supplies		5/31/2013	Check	142108	$118.66	$118.66
								Total:	$118.66
			Month Total: May 2013				$1,386.33	$0.00	$17,010.45
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$64.80		$17,075.25
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable		$229.96		$17,305.21
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
04/01-06/30S	State Board of Equalization		2nd Qtr Use Tax - State		6/30/2013	EFT	959	$2,153.86	$178.06
04/01-06/30C	State Board of Equalization		2nd Qtr Use Tax - County		6/30/2013	EFT	959	$91.07	$9.16
04/01-06/30L	State Board of Equalization		2nd Qtr Use Tax - Local		6/30/2013	EFT	959	$588.50	$42.74
								Total:	$229.96
			Month Total: June 2013				$294.76	$0.00	$17,305.21
			Account Total: Lab Supplies				$5,639.54	$812.72	$17,305.21

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 599-5255 5120 Chemical Supplies								Fiscal Year To Date:	$85,224.56
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$2,660.77		$87,885.33
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA868301	Univar USA INC		Chemical Supplies - Sodium Bisulfite		3/19/2013	Check	141532	$1,099.23	$1,099.23
LA866160	Univar USA INC		Chemical Supplies - Sodium Bisulfite		3/12/2013	Check	141532	$1,099.23	$1,099.23
1027211	CHEMSEARCH		Dry Chemical Mix for Cl2 Tank		3/5/2013	Check	141443	$227.73	$227.73
9013726357	Airgas West		Oxygen/Acetylene		3/13/2013	Check	141422	$234.58	$234.58
								Total:	$2,660.77
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$3,069.45		$90,954.78
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA870570	Univar USA INC		Chemical Supplies - Sodium Bisulfite		3/26/2013	Check	141659	$1,081.09	$1,081.09
9017327121	Kemira Water Solutions Inc		Ferrous Chloride Solution		4/4/2013	Check	141612	$2,840.51	$1,988.36
								Total:	$3,069.45
			Month Total: April 2013				$5,730.22	$0.00	$90,954.78
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$7,513.89		$98,468.67
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA875280	Univar USA INC		Chemical Supplies - Sodium Bisulfite		4/9/2013	Check	141806	$1,099.23	$1,099.23
9909089801	Airgas West		Cutting Torch Tanks - Argon/Nitrogen		3/31/2013	Check	141676	$42.33	$21.16
BPI297474	Brenntag Pacific Inc		Chemical Supplies - Sodium Hypochlorite		4/17/2013	Check	141689	$5,348.70	$5,348.70
LA877280	Univar USA INC		Chemical Supplies - Sodium Bisulfite		4/16/2013	Check	141806	$1,044.80	$1,044.80
								Total:	$7,513.89
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$3,964.09		$102,432.76
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[redacted]	[redacted]		Cl2 Meter Chemicals		4/22/2013	Check	141832	$734.42	$734.42
LA872824	Univar USA INC		Chemical Supplies - Sodium Bisulfite		4/2/2013	Check	141938	$1,081.09	$1,081.09
LA879702	Univar USA INC		Chemical Supplies - Sodium Bisulfite		4/23/2013	Check	141938	$1,121.92	$1,121.92
LA882198	Univar USA INC		Chemical Supplies - Sodium Bisulfite		4/30/2013	Check	141938	$1,026.66	$1,026.66
								Total:	$3,964.09
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$952.58		$103,385.34
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA884974	Univar USA INC		Chemical Supplies-Sodium Bisulfite		5/7/2013	Check	142044	$952.58	$952.58
								Total:	$952.58
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$3,163.13		$106,548.47
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA888548	Univar USA INC		Chemical Supplies		5/21/2013	Check	142175	$1,062.95	$1,062.95
LA887598	Univar USA INC		Chemical Supplies		5/14/2013	Check	142175	$1,026.66	$1,026.66
LA891601	Univar USA INC		Chemical Supplies		5/28/2013	Check	142175	$1,073.52	$1,073.52
								Total:	$3,163.13
			Month Total: May 2013				$15,593.69	$0.00	$106,548.47
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$9,367.78		$115,916.25
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
LA894284	Univar USA INC		Chemical Supplies-Sodium Bisulfite		6/4/2013	Check	142290	$1,019.09	$1,019.09
BPI311826	Brenntag Pacific Inc		Sodium Hypochlorite		6/3/2013	Check	142192	$5,459.41	$5,459.41
LA896965	Univar USA INC		Chemical Supplies-Sodium Bisulfite		6/11/2013	Check	142290	$1,037.23	$1,037.23
9017337404	Kemira Water Solutions Inc		Ferrous Chloride Solution, 28-32%		6/11/2013	Check	142241	$2,645.78	$1,852.05
								Total:	$9,367.78

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$1,249.29		$117,165.54
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
9018809991	Airgas West		Oxygen Industrial 150 CGA 540		6/12/2013	Check	142356	$193.91	$193.91
LA899307	Univar USA INC		Chemical Supplies/Sodium Bisfulfite		6/18/2013	Check	142419	$1,055.38	$1,055.38
								Total:	$1,249.29
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$1,091.66		$118,257.20
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable		$15.48		$118,272.68
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
04/01-06/30S	State Board of Equalization		2nd Qtr Use Tax - State		6/30/2013	EFT	959	$2,153.66	$12.09
04/01-06/30C	State Board of Equalization		2nd Qtr Use Tax - County		6/30/2013	EFT	959	$91.07	$0.48
04/01-06/30L	State Board of Equalization		2nd Qtr Use Tax - Local		6/30/2013	EFT	959	$588.50	$2.91
								Total:	$15.48
			Month Total: June 2013				$11,724.21	$0.00	$118,272.68
			Account Total: Chemical Supplies				$33,048.12	$0.00	$118,272.68
G/L Account Number: 599-5255 5175 Computer Operating Supp.								Fiscal Year To Date:	$389.64
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$1,320.00		$1,709.64
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
46018	American Microimaging, Inc		4 Additional Named Users for PEG, Water, and WWTP		3/14/2013	Check	141544	$2,640.00	$1,320.00
								Total:	$1,320.00
			Month Total: April 2013				$1,320.00	$0.00	$1,709.64
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$838.60		$2,548.24
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
5037	Nick's Telecom		Hardware & Labor		4/12/2013	Check	141760	$838.60	$838.60
								Total:	$838.60
			Month Total: May 2013				$838.60	$0.00	$2,548.24
			Account Total: Computer Operating Supp.				$2,158.60	$0.00	$2,548.24
G/L Account Number: 599-5255 5199 Misc. Operating Supplies								Fiscal Year To Date:	$177.73
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$238.23		$415.96
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
183907	ASAP Reprographics		Copies & Excel File on Thumb Drive - MMRP 2013 to 2023 Estimates		4/3/2013	Check	141545	$45.36	$45.36
PS033113	CULLIGAN		WWTP RO Service - April 2013		3/31/2013	Check	141573	$25.00	$25.00
388672	Miner's Ace Hardware		Misc. Supplies - Clamps, Drill Bit, Fasteners, etc.		2/14/2013	Check	141621	$122.58	$122.58
125977	Coastline Equipment		Misc. Supplies - 80W Gear Oil, Key		3/29/2013	Check	141567	$45.29	$45.29
								Total:	$238.23
			Month Total: April 2013				$238.23	$0.00	$415.96
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$114.82		$530.78
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
252227	San Luis Auto Parts		Belt - 2BX53		4/12/2013	Check	141778	$61.92	$61.92
252712	San Luis Auto Parts		Tri-Power Ind. V-Belt		3/22/2013	Check	141778	$52.90	$52.90
								Total:	$114.82
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable			$52.90	$477.88
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
253611	San Luis Auto Parts		Return for Tri-Power Ind. V-Belt from Invoice #252712		3/27/2013	Check	141778	($52.90)	($52.90)
								Total:	($52.90)
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$81.71		$559.59
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
[redacted]	[redacted]			WWTP ROI Service - May 2013	4/30/2013	Check	141851	$25.00	$25.00
PS 5/13	City of Morro Bay Treasurer, Cash			Public Services Petty Cash 5/13	5/6/2013	Check	141846	$237.62	$39.00
65144	ASAP Reprographics			Scanning and Emailing of WRF RFQs	5/10/2013	Check	141821	$17.71	$17.71
								Total:	$81.71
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable			$0.10	$559.69
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
377667	Miner's Ace Hardware		California Bag Fee		4/26/2013	Check	142004	$0.10	$0.10
								Total:	$0.10
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable			$50.41	$610.10
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
382159	Miner's Ace Hardware		Misc. Painting Supplies		5/31/2013	Check	142140	$14.23	$14.23
164102	ASAP Reprographics		Copies for WWTP		5/29/2013	Check	142067	$36.18	$36.18
								Total:	$50.41
			Month Total:	May 2013				$247.04	$52.90 $610.10
06/13/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable			$114.61	$724.71
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
P/S May 13	City of Morro Bay Treasurer, Cash		Pub Serv Petty Cash May 13		5/29/2013	Check	142088	$214.57	$114.61
								Total:	$114.61
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable			$176.49	$901.20
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[redacted]	[redacted]		Misc. Supplies-Paintbrushes		6/13/2013	Check	142253	$31.97	$31.97
WWTP 6/30/13	Culligan Water Condition		Water Service: 6/1-6/30/13		5/31/2013	Check	142210	$25.00	$25.00
382476	Miner's Ace Hardware		Misc. Supplies-Paint Brushes, Spary Paint		6/19/2013	Check	142253	$62.17	$62.17
CAPAS58624	Fastenal Company		Pushin Cord		6/5/2013	Check	142217	$57.35	$57.35
								Total:	$176.49
06/25/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable			$20.00	$921.20
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
IN00118367	Hinson's Tire Inc		Tire Repair R/R		6/7/2013	Check	142234	$20.00	$20.00
								Total:	$20.00
			Month Total:	June 2013				$311.10	$0.00 $921.20
			Account Total:	Misc. Operating Supplies				$796.37	$52.90 $921.20
G/L Account Number: 599-5255 5201 Other Expense								Fiscal Year To Date:	$0.00
06/30/13	2013-00001038	JE	GL	OPEB liability and reserve adjustment for FY 12/13	JE 1330-13			$7,820.00	$7,820.00
			Month Total:	June 2013				$7,820.00	$0.00 $7,820.00
			Account Total:	Other Expense				$7,820.00	$0.00 $7,820.00
G/L Account Number: 599-5255 5301 General Office Supplies								Fiscal Year To Date:	$861.52
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable			$251.91	$1,113.43
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
3682391	Office Depot		Office Supplies - June 2013		6/30/2013	Check	142459	$2,822.51	$251.91
								Total:	$251.91
			Month Total:	June 2013				$251.91	$0.00 $1,113.43
			Account Total:	General Office Supplies				$251.91	$0.00 $1,113.43
G/L Account Number: 599-5255 5503 Rolling Stock Supplies								Fiscal Year To Date:	$120.00
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13			$31.95	$151.95
			Month Total:	June 2013				$31.95	$0.00 $151.95
			Account Total:	Rolling Stock Supplies				$31.95	$0.00 $151.95

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number: 599-5255 5504 Machinery/Equip/Supplies								Fiscal Year To Date:	$128,653.85
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$2,973.62		$131,627.47
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
18085	Integrated Industrial Supply Inc		Piping for WAS Transfer Line - Secondary		3/26/2013	Check	141485	$1,064.88	$1,064.88
CAPAS57215	Fastenal Company		Small Tools		3/12/2013	Check	141463	$908.91	$378.44
CAPAS57214	Fastenal Company		Misc. Bolts for Piping		3/14/2013	Check	141463	$373.12	$373.12
16937	Gleim-Crown Pump Inc		Scum/Sludge Pump Parts Project		3/19/2013	Check	141472	$786.94	$786.94
S1173144.001	GEORGE T HALL CO INC		Unit for Monometer Project		3/11/2013	Check	141471	$317.95	$317.95
S1173223.001	GEORGE T HALL CO INC		Cathodic Protection Units		3/15/2013	Check	141471	$52.29	$52.29
								Total:	$2,973.62
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$2,900.79		$134,528.26
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
375008	Miner's Ace Hardware		Well Pump Pipe Digesters		4/5/2013	Check	141621	$194.29	$194.29
375014	Miner's Ace Hardware		Misc. Supplies		4/5/2013	Check	141621	$364.47	$364.47
130851	Stemmerich Inc		Sludge Pump #2 Piping		4/1/2013	Check	141652	$2,342.03	$2,342.03
								Total:	$2,900.79
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable			$1.10	$134,527.16
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Jan-March2013	State Board of Equalization		Jan1 to March 31 2013 Use Tax Report		3/31/2013	EFT	927	$607.36	($1.10)
								Total:	($1.10)
			Month Total: April 2013				$5,874.41	$1.10	$134,527.16
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$1,778.33		$136,305.49
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
18396	Integrated Industrial Supply Inc		Pipe Fitting for Sludge Pump #2 Sight Glass		4/12/2013	Check	141737	$94.23	$94.23
375760	Miner's Ace Hardware		Misc. Supplies - Pressue Reg., Fertilizer, Valve Gate, etc.		4/11/2013	Check	141750	$309.41	$309.41
S1174148.001	GEORGE T HALL CO INC		Temp. Gauges for Digester Sludge Circ. Lines		4/4/2013	Check	141720	$572.33	$572.33
18478	Integrated Industrial Supply Inc		Explosion Proof Light - Lens Only		4/18/2013	Check	141737	$420.12	$420.12
18507	Integrated Industrial Supply Inc		#2 Digester Hot Loop Unit		4/19/2013	Check	141737	$268.92	$268.92
377140	Miner's Ace Hardware		Secondary Drain Job		4/23/2013	Check	141750	$113.32	$113.32
								Total:	$1,778.33
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$1,709.44		$138,014.93
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
377666	Miner's Ace Hardware		Well Pumps		4/26/2013	Check	141896	$174.88	$174.88
259999	San Luis Auto Parts		AA-Blower Filters		4/25/2013	Check	141919	$48.54	$48.54
901207514	SIEMENS WATER TECHNOLOGIES		Secondary Drain Project		4/24/2013	Check	141924	$572.40	$572.40
18658	Integrated Industrial Supply Inc		Was Piping		4/30/2013	Check	141883	$468.91	$468.91
379190	Miner's Ace Hardware		Pipe for Well Pump Wires		5/8/2013	Check	141896	$103.55	$103.55
18648	Integrated Industrial Supply Inc		Secondary Was Pipe		4/29/2013	Check	141883	$341.16	$341.16
								Total:	$1,709.44
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$1,626.90		$139,641.83
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
17914	Cortech Engineering		Busulfite LMI Fitting		5/9/2013	Check	141975	$147.50	$147.50
CAPAS57955	Fastenal Company		SS Bolts for Secondary Piping WTS		5/1/2013	Check	141981	$487.22	$487.22
52271	JWC ENVIRONMENTAL		New Upper Gears, Bearings for Channel Grinder Unit		5/9/2013	Check	141999	$992.18	$992.18
								Total:	$1,626.90
			Month Total: May 2013				$5,114.67	$0.00	$139,641.83

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$89.34		$139,731.17
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
269010	San Luis Auto Parts		Hi Power Ind V-Belt		6/5/2013	Check	142275	$40.80	$40.80
269009	San Luis Auto Parts		NAPAGold Air Filter		6/5/2013	Check	142275	$48.54	$48.54
								Total:	$89.34
06/25/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$139.15		$139,870.32
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
19270	Integrated Industrial Supply Inc		Misc. Supplies Nuts and Bolts		6/10/2013	Check	142238	$139.15	$139.15
								Total:	$139.15
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$194.14		$140,064.46
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
9016947884	Airgas West		Lug Cap Solder, Clamp Grnd, Holder Electrode		6/19/2013	Check	142356	$194.14	$194.14
								Total:	$194.14
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable			$1,202.40	$138,862.06
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
774892	USA Bluebook		LMI Series B9 Autoprime		9/21/2012			$152.35	($1,202.40)
								Total:	($1,202.40)
06/30/13	2013-00000956	JE	AP	A/P Invoice Entry	Accounts Payable		$43.99		$138,906.05
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
9910812211	Airgas West		Argon/Nitrogen/Oxygen		6/30/2013	Check	142672	$43.99	$43.99
								Total:	$43.99
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable		$185.90		$139,091.95
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[redacted]	[redacted]		2nd Qtr Use Tax - State		6/30/2013	EFT	959	$2,153.86	$141.97
04/01-06/30C	State Board of Equalization		2nd Qtr Use Tax - County		6/30/2013	EFT	959	$91.07	$5.68
04/01-06/30L	State Board of Equalization		2nd Qtr Use Tax - Local		6/30/2013	EFT	959	$588.50	$38.25
								Total:	$185.90
			Month Total: June 2013					$652.52	$1,202.40	$139,091.95
			Account Total: Machinery/Equip/Supplies					$11,641.60	$1,203.50	$139,091.95
G/L Account Number: 599-5255 5530 Small Tools									Fiscal Year To Date:	$0.00
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$530.47		$530.47
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
CAPAS57215	Fastenal Company		Small Tools		3/12/2013	Check	141463	$908.91	$530.47
								Total:	$530.47
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$205.77		$736.24
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
CAPAS57498	Fastenal Company		Small Tools - 8 PC 1/4 sh. Burr Set		3/27/2013	Check	141587	$205.77	$205.77
								Total:	$205.77
			Month Total: April 2013					$736.24	$0.00	$736.24
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$291.60		$1,027.84
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
CAPAS57879	Fastenal Company		Misc. Safety Supplies		4/16/2013	Check	141864	$291.60	$291.60
								Total:	$291.60
			Month Total: May 2013					$291.60	$0.00	$1,027.84
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$64.64		$1,092.48
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount

City of Morro Bay

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
CALUI50485	Fastenal Company		Toolbox Red Jumbo		9/14/2012	Check	142217	$64.64	$64.64
								Total:	$64.64
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$959.88		$2,052.36
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
385665	Miner's Ace Hardware		Misc Items-Paint brushes, Clamps, Pliers, Cleaning Supplies		6/28/2013	Check	142401	$959.88	$959.88
								Total:	$959.88
			Month Total: June 2013				$1,024.52	$0.00	$2,052.36
			Account Total: Small Tools				$2,052.36	$0.00	$2,052.36
G/L Account Number: 599-5255 6105 Consulting Services								Fiscal Year To Date:	$0.00
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$155.70		$155.70
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
324-119	Marine Research Specialist		Year 20 Offshore Monitoring for MB/CSD - 7/1/12-3/31/13		4/12/2013	Check	141748	$161,492.70	$155.70
								Total:	$155.70
			Month Total: May 2013				$155.70	$0.00	$155.70
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$3,156.85		$3,312.55
			Month Total: June 2013				$3,156.85	$0.00	$3,312.55
			Account Total: Consulting Services				$3,312.55	$0.00	$3,312.55
G/L Account Number: 599-5255 6106 Contractural Services								Fiscal Year To Date:	$5,698.46
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$161,337.00		$167,035.46
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
324-119	Marine Research Specialist		Year 20 Offshore Monitoring for MB/CSD - 7/1/12-3/31/13		4/12/2013	Check	141748	$161,492.70	$161,337.00
								Total:	$161,337.00
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$196.72		$167,232.18
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
42013x8	Dependable Fire Protection		WWTP Dry Chemical Extinguisher		4/24/2013	Check	141855	$196.72	$196.72
								Total:	$196.72
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$23,650.00		$190,882.18
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
324-120	Marine Research Specialist		Outfall YR 20 Base Contract		5/12/2013	Check	142002	$23,650.00	$23,650.00
								Total:	$23,650.00
			Month Total: May 2013				$185,183.72	$0.00	$190,882.18
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$19,102.00		$209,984.18
			Month Total: June 2013				$19,102.00	$0.00	$209,984.18
			Account Total: Contractural Services				$204,285.72	$0.00	$209,984.18
G/L Account Number: 599-5255 6125 Professional Development								Fiscal Year To Date:	$1,485.41
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$550.00		$2,035.41
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Keogh 4/13	Rabobank Visa Card		Credit Card Charges		4/29/2013	Check	141912	$550.00	$550.00
								Total:	$550.00
			Month Total: May 2013				$550.00	$0.00	$2,035.41
06/27/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$115.00		$2,150.41
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Keogh 5/13	Rabobank Visa Card		Credit Card Charges		5/30/2013	Check	142268	$115.00	$115.00
								Total:	$115.00
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$1,730.75		$3,881.16
			Month Total: June 2013				$1,845.75	$0.00	$3,881.16

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
			Account Total:	Professional Development			$2,395.75	$0.00	$3,881.16
G/L Account Number: 599-5255 6162 Mandated Fees/Inspections								Fiscal Year To Date:	$19,154.00
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$367.50		$19,521.50
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[redacted]	[redacted]		[redacted]	[redacted]	4/12/2013	Check	141784	$287.50	$287.50
Aschenbrener0425	Steven R Aschenbrenner		Reimb. for Water Treatment Operator II Certification		4/25/2013	Check	141681	$80.00	$80.00
								Total:	$367.50
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$230.00		$19,751.50
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Bierman050913	CONTROL		WWTP Operator Grade II Certification		5/9/2013	Check	141932	$230.00	$230.00
								Total:	$230.00
			Month Total:	May 2013			$597.50	$0.00	$19,751.50
			Account Total:	Mandated Fees/Inspections			$597.50	$0.00	$19,751.50
G/L Account Number: 599-5255 6199 Other Professional Svc								Fiscal Year To Date:	$759.59
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$25.50		$785.09
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
50288	Sentry Alarm Systems		Alarm System		4/1/2013	Check	141522	$25.50	$25.50
								Total:	$25.50
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$59.99		$845.08
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
WWTP Apr 13	Charter Communications		WWTP Internet - April 2013		3/27/2013	Check	141563	$59.99	$59.99
								Total:	$59.99
			Month Total:	April 2013			$85.49	$0.00	$845.08
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$25.50		$870.58
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
50341	Sentry Alarm Systems		Alarms System		5/1/2013	Check	141781	$25.50	$25.50
								Total:	$25.50
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$59.99		$930.57
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
WWTP May 13	Charter Communications		WWTP Internet - May 2013		4/27/2013	Check	141844	$59.99	$59.99
								Total:	$59.99
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$35.95		$966.52
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
9704497495	Verizon Wireless		WWTP Phones - 4/8/13-5/7/13		5/7/2013	Check	142046	$10.45	$10.45
50397	Sentry Alarm Systems		Alarm Services for WWTP		6/1/2013	Check	142030	$25.50	$25.50
								Total:	$35.95
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$59.99		$1,026.51
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
WWTP-6/2013	Charter Communications		WWTP Internet: 6/7-7/6/13		5/27/2013	Check	142086	$59.99	$59.99
								Total:	$59.99
			Month Total:	May 2013			$181.43	$0.00	$1,026.51
06/13/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$4.65		$1,031.16
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
9706163322	Verizon Wireless		WWTP 5/7-6/7/13		5/8/2013	Check	142292	$4.65	$4.65
								Total:	$4.65
			Month Total:	June 2013			$4.65	$0.00	$1,031.16

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
			Account Total: Other Professional Svc				$271.57	$0.00	$1,031.16
G/L Account Number: 599-5255 6201 Telephone								Fiscal Year To Date:	$1,651.94
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$44.64		$1,696.58
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
March 2013	AT&T - Calnet 2		March 13 Utility		2/25/2013	Check	141430	$689.89	$15.96
03162013	Utility Telephone		Service 3/16-4/15/13		3/16/2013	Check	141533	$656.27	$28.68
								Total:	$44.64
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$62.98		$1,759.56
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
23119568	Avaya Financial Services		Telephone Lease April 2013		4/3/2013	Check	141548	$1,994.40	$62.98
								Total:	$62.98
			Month Total: April 2013				$107.62	$0.00	$1,759.56
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$100.56		$1,860.12
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4258514	AT&T - Calnet 2		Utility 3/10-4/9/13		4/10/2013	Check	141682	$1,223.69	$51.08
47932	GSolutionz, Inc		Balance of Warrenty on phones		4/10/2013	Check	141728	$1,567.00	$49.48
								Total:	$100.56
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$112.48		$1,972.60
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
23273601	Avaya Financial Services		Telephone Lease April 2013		5/3/2013	Check	141826	$1,906.15	$60.19
April 2013	AT&T - Calnet 2		April 13 Utility		4/25/2013	Check	141823	$671.86	$15.96
04162013	Utility Telephone		Service 4/16-5/15/13		4/16/2013	Check	141940	$654.50	$36.33
								Total:	$112.48
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$141.79		$2,114.39
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
3927473	AT&T - Calnet 2		Utility 11/10-12/9/12		11/10/2012	Check	141957	$1,224.76	$50.88
4344357	AT&T - Calnet 2		Utility 4/10-5/9/13		4/10/2013	Check	141957	$1,224.17	$51.11
05162013	Utility Telephone		Service 5/16 - 6/15/13		5/16/2013	Check	142045	$708.88	$39.80
								Total:	$141.79
			Month Total: May 2013				$354.83	$0.00	$2,114.39
06/13/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$76.10		$2,190.49
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
23477231	Avaya Financial Services		Phone Lease June 2013		6/3/2013	Check	142071	$1,906.15	$60.19
May 2013	AT&T - Calnet 2		May 13 Utility		5/10/2013	Check	142070	$601.08	$15.91
								Total:	$76.10
06/27/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$51.43		$2,241.92
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4425893	AT&T - Calnet 2		Utility 5/10-6/9/13		6/10/2013	Check	142188	$1,224.46	$51.43
								Total:	$51.43
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$36.65		$2,278.57
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
06162013	Utility Telephone		Telephone Service 6/16/13 - 7/15/13		6/16/2013	Check	142421	$659.98	$36.65
								Total:	$36.65
06/30/13	2013-00000993	JE	AP	A/P Invoice Entry	Accounts Payable		$51.04		$2,329.61
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4510601	AT&T - Calnet 2		Utility 6/10-7/9/13		7/9/2013	Check	142821	$1,224.79	$51.04

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
								Total:	$51.04
06/30/13	2014-00000041	JE	AP	A/P Invoice Entry	Accounts Payable		$15.93		$2,345.54
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
MAY-2 2013	AT&T - Calnet 2		May-2 12 Utility		6/12/2013	Check	142429	$586.77	$15.93
								Total:	$15.93
			Month Total:	June 2013			$231.15	$0.00	$2,345.54
			Account Total:	Telephone			$693.60	$0.00	$2,345.54
G/L Account Number: 599-5255 6220 Postage								Fiscal Year To Date:	$6.16
04/30/13	2013-00000818	JE	GL	Record Postage meter expenses April 2013	JE 410-13		$36.40		$42.56
			Month Total:	April 2013			$36.40	$0.00	$42.56
05/31/13	2013-00000894	JE	GL	Record Postage Meter Expense May 2013	JE 510-13		$6.92		$49.48
			Month Total:	May 2013			$6.92	$0.00	$49.48
			Account Total:	Postage			$43.32	$0.00	$49.48
G/L Account Number: 599-5255 6301 Electricity								Fiscal Year To Date:	$87,627.27
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$9,114.03		$96,741.30
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
March 13	Pacific Gas & Electric		Service 3/1-4/8/13		4/18/2013	Check	141766	$29,485.41	$9,114.03
								Total:	$9,114.03
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$8,542.43		$105,283.73
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
April 13	Pacific Gas & Electric		Utility 3/6/13 - 5/8/13		5/15/2013	Check	142012	$31,178.05	$8,542.43
								Total:	$8,542.43
			Month Total:	May 2013			$17,656.46	$0.00	$105,283.73
06/27/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable		$12,723.85		$118,007.58
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
May 13	Pacific Gas & Electric		Service 5/1/13 - 6/7/13		6/13/2013	Check	142260	$30,390.79	$12,723.85
								Total:	$12,723.85
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$14,028.40		$132,035.98
			Month Total:	June 2013			$26,752.25	$0.00	$132,035.98
			Account Total:	Electricity			$44,408.71	$0.00	$132,035.98
G/L Account Number: 599-5255 6302 Natural Gas								Fiscal Year To Date:	$2,496.66
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$420.50		$2,917.16
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Mar 13 GAS	The Gas Company		Service 2/11/13 - 3/13/13		3/28/2013	Check	141654	$1,359.77	$420.50
								Total:	$420.50
			Month Total:	April 2013			$420.50	$0.00	$2,917.16
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$420.32		$3,337.48
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
April 13 Gas	The Gas Company		Service 3/13/13 - 4/11/13		4/15/2013	Check	142038	$1,044.87	$420.32
								Total:	$420.32
			Month Total:	May 2013			$420.32	$0.00	$3,337.48
06/13/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$332.32		$3,669.80
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
May 13 Gas	The Gas Company		Service 4/11/13 - 5/10/13		5/13/2013	Check	142171	$918.78	$332.32
								Total:	$332.32
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable		$408.16		$4,077.96

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
June 13 GAS	The Gas Company		5/10/13 - 6/11/13		6/23/2013	Check	142417	$918.74	$408.16
								Total:	$408.16
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13			$325.59	$4,403.55
			Month Total: June 2013					$1,066.07	$0.00	$4,403.55
			Account Total: Natural Gas					$1,906.89	$0.00	$4,403.55
G/L Account Number: 599-5255 6303 Water								Fiscal Year To Date:	$4,736.49
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable			$257.59	$4,994.08
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
March 13	OF		Water Utility 3/1-3/31/13		3/31/2013	Check	141626	$7,880.22	$257.59
								Total:	$257.59
			Month Total: April 2013					$257.59	$0.00	$4,994.08
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable			$247.02	$5,241.10
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
April 13	OF		Water Utility 4/1-4/30/13		4/30/2013	Check	142009	$9,515.83	$247.02
								Total:	$247.02
			Month Total: May 2013					$247.02	$0.00	$5,241.10
06/27/13	2013-00000943	JE	AP	A/P Invoice Entry	Accounts Payable			$389.29	$5,630.39
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
May 13	OF		Water Utility 5/1-5/31/13		5/31/2013	Check	142257	$12,891.14	$389.29
								Total:	$389.29
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13			$311.40	$5,941.79
			Month Total: June 2013					$700.69	$0.00	$5,941.79
			Account Total: Water					$1,205.30	$0.00	$5,941.79
G/L Account Number: 599-5255 6305 Disposal								Fiscal Year To Date:	$580.61
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable			$66.41	$647.02
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4025605	Morro Bay Garbage		Trash Service 4/1-4/30/13		4/1/2013	Check	141499	$6,304.36	$66.41
								Total:	$66.41
			Month Total: April 2013					$66.41	$0.00	$647.02
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable			$66.41	$713.43
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4062195	Morro Bay Garbage		Trash Service 5/1-5/31/13		5/1/2013	Check	141899	$6,476.30	$66.41
								Total:	$66.41
			Month Total: May 2013					$66.41	$0.00	$713.43
06/13/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable			$66.41	$779.84
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4090000	Morro Bay Garbage		Trash Service 6/1-6/30/13		6/1/2013	Check	142143	$5,784.70	$66.41
								Total:	$66.41
06/30/13	2013-00000955	JE	AP	A/P Invoice Entry	Accounts Payable			$66.41	$846.25
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4126962	Morro Bay Garbage		Trash Service 6/1-6/30/13		7/1/2013	Check	142403	$8,228.72	$66.41
								Total:	$66.41
			Month Total: June 2013					$132.82	$0.00	$846.25
			Account Total: Disposal					$265.64	$0.00	$846.25
G/L Account Number: 599-5255 6399 Other Utilities								Fiscal Year To Date:	$6,876.30

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$891.47		$7,767.77
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4043419	Morro Bay Garbage		WWTP Garbage - March 2013		4/1/2013	Check	141623	$891.47	$891.47
								Total:	$891.47
			Month Total:	April 2013			$891.47	$0.00	$7,767.77
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$974.71		$8,742.48
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4075400	Morro Bay Garbage		WWTP Garbage - April 2013		5/1/2013	Check	141899	$974.71	$974.71
								Total:	$974.71
05/31/13	2013-00000917	JE	AP	A/P Invoice Entry	Accounts Payable		$1,514.69		$10,257.17
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4107996	Morro Bay Garbage		WWTP Garbage		6/1/2013	Check	142143	$1,514.69	$1,514.69
								Total:	$1,514.69
			Month Total:	May 2013			$2,489.40	$0.00	$10,257.17
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$719.58		$10,976.75
			Month Total:	June 2013			$719.58	$0.00	$10,976.75
			Account Total:	Other Utilities			$4,100.45	$0.00	$10,976.75
G/L Account Number: 599-5255 6401 General Liability								Fiscal Year To Date:	$37,737.00
04/30/13	2013-00000813	JE	GL	General Liability Insurance Allocations April 2013	JE400-13		$4,193.00		$41,930.00
			Month Total:	April 2013			$4,193.00	$0.00	$41,930.00
05/31/13	2013-00000889	JE	GL	2013	JE 500-13		$4,193.00		$46,123.00
			Month Total:	May 2013			$4,193.00	$0.00	$46,123.00
06/30/13	2013-00000957	JE	GL	General Liability Ins: June 2013	JE 600-13		$4,193.00		$50,316.00
			Month Total:	June 2013			$4,193.00	$0.00	$50,316.00
			Account Total:	General Liability			$12,579.00	$0.00	$50,316.00
G/L Account Number: 599-5255 6411 Property Damage Ins.								Fiscal Year To Date:	$847.53
04/30/13	2013-00000828	JE	GL	Property Damage Ins Allocation: April 2013	JE 401-13		$94.17		$941.70
			Month Total:	April 2013			$94.17	$0.00	$941.70
05/31/13	2013-00000903	JE	GL	Property Damage Ins Allocation: Mayl 2013	JE 501-13		$94.17		$1,035.87
			Month Total:	May 2013			$94.17	$0.00	$1,035.87
06/30/13	2013-00000958	JE	GL	Property Damage Ins: June 2013	JE 601-13		$94.13		$1,130.00
			Month Total:	June 2013			$94.13	$0.00	$1,130.00
			Account Total:	Property Damage Ins.			$282.47	$0.00	$1,130.00
G/L Account Number: 599-5255 6472 Other Ins./Employee Bond								Fiscal Year To Date:	$100.53
04/30/13	2013-00000831	JE	GL	Crime Program Ins Allocation: April 2013	JE 404-13		$11.17		$111.70
			Month Total:	April 2013			$11.17	$0.00	$111.70
05/31/13	2013-00000908	JE	GL	Crime Program Ins Allocation: May 2013	JE 504-13		$11.17		$122.87
			Month Total:	May 2013			$11.17	$0.00	$122.87
06/30/13	2013-00000961	JE	GL	Crime Program Ins: June 2013	JE 604-13		$11.13		$134.00
			Month Total:	June 2013			$11.13	$0.00	$134.00
			Account Total:	Other Ins./Employee Bond			$33.47	$0.00	$134.00
G/L Account Number: 599-5255 6473 Vehicle Insurance								Fiscal Year To Date:	$182.97
04/30/13	2013-00000829	JE	GL	Vehicle Ins Allocation: April 2013	JE 402-13		$20.33		$203.30
			Month Total:	April 2013			$20.33	$0.00	$203.30
05/31/13	2013-00000905	JE	GL	Vehicle Ins Allocation: May 2013	JE 502-13		$20.33		$223.63
			Month Total:	May 2013			$20.33	$0.00	$223.63

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
06/30/13	2013-00000959	JE	GL	Vehicle Insurance: June 2013	JE 602-13		$20.37		$244.00
			Month Total:	June 2013			$20.37	$0.00	$244.00
			Account Total:	Vehicle Insurance			$61.03	$0.00	$244.00
G/L Account Number: 599-5255 6499 Earthquake & Flood Insurance								Fiscal Year To Date:	$122,603.94
04/30/13	2013-00000830	JE	GL	Earthquake/Flood Ins: April 2013	JE 403-13		$13,622.66		$136,226.60
			Month Total:	April 2013			$13,622.66	$0.00	$136,226.60
05/31/13	2013-00000907	JE	GL	Earthquake/Flood Ins: May 2013	JE 503-13		$13,622.66		$149,849.26
			Month Total:	May 2013			$13,622.66	$0.00	$149,849.26
06/30/13	2013-00000960	JE	GL	Earthquake & Flood Ins: June 2013	JE 603-13		$13,622.66		$163,471.92
			Month Total:	June 2013			$13,622.66	$0.00	$163,471.92
			Account Total:	Earthquake & Flood Insurance			$40,867.98	$0.00	$163,471.92
G/L Account Number: 599-5255 6502 Shipping & Moving								Fiscal Year To Date:	$1,250.06
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$162.17		$1,412.23
	Project: P0209.ARCF - WWTP: Misc Repairs, Arc Flash Mitigation								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
AA40695265	FEDEX FREIGHT WEST, INC		Ship Out Ds-420 Breaker to Eaton - Arc Flash Mitigation		3/14/2013	Check	141464	$162.17	$162.17
								Total:	$162.17
			Month Total:	April 2013			$162.17	$0.00	$1,412.23
			Account Total:	Shipping & Moving			$162.17	$0.00	$1,412.23
G/L Account Number: 599-5255 6510 Meetings & Conferences								Fiscal Year To Date:	$23.92
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$40.00		$63.92
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Sauerwein040913	Rick Sauerwein		Sauerwein		4/9/2013	Check	141645	$40.00	$40.00
								Total:	$40.00
			Month Total:	April 2013			$40.00	$0.00	$63.92
			Account Total:	Meetings & Conferences			$40.00	$0.00	$63.92
G/L Account Number: 599-5255 6514 Travel Expense								Fiscal Year To Date:	$767.81
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$353.69		$1,121.50
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
Keogh042513	Bruce Keogh		Reimb. for Travel to CWEA Annual Conf. in Palm Springs - 626 mi.		4/25/2013	Check	141744	$353.69	$353.69
								Total:	$353.69
			Month Total:	May 2013			$353.69	$0.00	$1,121.50
			Account Total:	Travel Expense			$353.69	$0.00	$1,121.50
G/L Account Number: 599-5255 6601 Outside Equip. Repair/Mat								Fiscal Year To Date:	$90,340.43
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$14,011.07		$104,351.50
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4586	ALPHA ELECTRICAL SERVICE		Waste Gas Burner Proj. Elec. Hookup of Main Panels & Cont Wiring		3/19/2013	Check	141425	$4,821.90	$4,821.90
1144	DOUG ALLRED CONSTRUCTION		Digester #3 Repairs		3/27/2013	Check	141456	$1,845.88	$1,845.88
4606	ALPHA ELECTRICAL SERVICE		Electrical Upgrade Project		3/28/2013	Check	141425	$3,546.53	$3,546.53
01-724304-1	Vortex Industries Inc		Preventitive Maintenance on 13 Various Doors - 3/5/13		3/7/2013	Check	141535	$399.95	$399.95
1143	DOUG ALLRED CONSTRUCTION		Emer. Removal of Concrete to Repair 3-W Broken Line Digester #3		3/24/2013	Check	141456	$1,023.61	$1,023.61
4583	ALPHA ELECTRICAL SERVICE		Electrical Components Proj. Biofilter #1 & #2 Upgrades		3/15/2013	Check	141425	$2,373.20	$2,373.20
								Total:	$14,011.07
04/18/13	2013-00000763	JE	AP	A/P Invoice Entry	Accounts Payable		$960.00		$105,311.50
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
SFS00765431	KONECRANES INC		Annual Crane Inspection		3/27/2013	Check	141615	$960.00	$960.00

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
								Total:	$960.00
			Month Total: April 2013				$14,971.07	$0.00	$105,311.50
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$1,021.50		$106,333.00
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
93597	CORP		3W Pump Project		3/20/2013	Check	141788	$1,021.50	$1,021.50
								Total:	$1,021.50
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$24,635.25		$130,968.25
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
[illegible]	ELECTRICAL SERVICE		Sludge/Scum Pump Repairs Electrical		4/30/2013	Check	141816	$1,575.00	$1,575.00
ACCS 04062013	Al Perez		Annual Inspection 2013		4/6/2013	Check	141906	$1,200.00	$1,200.00
31217	San Luis Powerhouse		Annual Inspection		4/25/2013	Check	141920	$690.26	$690.26
6084	WINE COUNTRY BALANCE		Calibrate Lab Scale		5/1/2013	Check	141943	$525.00	$525.00
4675	ALPHA ELECTRICAL SERVICE		Staff Worked With CJPIA Rep. Insepcting Elec. Sys. and Equip.		5/7/2013	Check	141816	$472.50	$472.50
4671	ALPHA ELECTRICAL SERVICE		Switchout Gen. Switchgear Unit and Install Rebuilt DS-420 Unit		5/7/2013	Check	141816	$238.75	$238.75
4593	ALPHA ELECTRICAL SERVICE		DS-420 Switchgear Change Unit on Generator Side		3/20/2013	Check	141816	$850.00	$850.00
4672	ALPHA ELECTRICAL SERVICE		Staff Made Repairs to DS-420 Unit, Install New 48VDC Spring		5/7/2013	Check	141816	$707.50	$707.50
4674	ALPHA ELECTRICAL SERVICE		Secondary Scum Pump Emergence Repairs/Replacement		5/7/2013	Check	141816	$786.40	$786.40
4673	ALPHA ELECTRICAL SERVICE		Wire-Up/Install 3 Well Pumps Digester Area		5/7/2013	Check	141816	$646.25	$646.25
17376	Gleim-Crown Pump Inc		Rebuild New Pump Project		5/13/2013	Check	141869	$12,179.38	$12,179.38
S116355	PRW STEEL SUPPLY		Fadergate 6" Piping for Was Pumps Section Secondary		5/1/2013	Check	141911	$2,335.87	$2,335.87
4683	ALPHA ELECTRICAL SERVICE		Power/Gen. Switch Controllers		5/10/2013	Check	141816	$2,428.34	$2,428.34
								Total:	$24,635.25
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$3,717.72		$134,685.97
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
93994	CORP		3w Rebuild Project		5/8/2013	Check	142036	$926.60	$926.60
4626	ALPHA ELECTRICAL SERVICE		New Waste Gas Burner Project		4/9/2013	Check	141955	$455.25	$455.25
257548	PRW STEEL SUPPLY		WAS Piping Replacement		5/13/2013			$2,335.87	$2,335.87
								Total:	$3,717.72
			Month Total: May 2013				$29,374.47	$0.00	$134,685.97
06/21/13	2013-00000937	JE	AP	Void Payment Transaction	Void Payment			$2,335.87	$132,350.10
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
257548	PRW STEEL SUPPLY		WAS Piping Replacement		5/13/2013			$2,335.87	($2,335.87)
								Total:	($2,335.87)
06/30/13	2013-00000956	JE	AP	A/P Invoice Entry	Accounts Payable		$960.00		$133,310.10
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
SFS00808685	KONECRANES INC		Maint Service for Cranes and Hoists: 6/2013		7/3/2013	Check	142681	$960.00	$960.00
								Total:	$960.00
06/30/13	2013-00001004	JE	GL	Accrue expenses for FY 12/13 paid in FY 13/14	JE 1316-13		$1,236.97		$134,547.07
			Month Total: June 2013				$2,196.97	$2,335.87	$134,547.07
			Account Total: Outside Equip. Repair/Mat				$46,542.51	$2,335.87	$134,547.07
G/L Account Number: 599-5255 6602 Outside Structural Repair								Fiscal Year To Date:	$2,045.19
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$1,450.00		$3,495.19
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4582	ALPHA ELECTRICAL SERVICE		Completion of Conduit Sealant Proj. for Flood Mitigation		3/15/2013	Check	141425	$1,450.00	$1,450.00
								Total:	$1,450.00
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$315.00		$3,810.19

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G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
	Project: P0209.ARCF - WWTP: Misc Repairs, Arc Flash Mitigation								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
4522	ALPHA ELECTRICAL SERVICE		Arch Flash Project		2/10/2013	Check	141425	$315.00	$315.00
								Total:	$315.00
			Month Total:	April 2013			$1,765.00	$0.00	$3,810.19
			Account Total:	Outside Structural Repair			$1,765.00	$0.00	$3,810.19
G/L Account Number: 599-5255 6604 Outside Vehicle Repair/Maint								Fiscal Year To Date:	$3,047.62
05/02/13	2013-00000794	JE	AP	A/P Invoice Entry	Accounts Payable		$3,877.70		$6,925.32
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
128395	Coastline Equipment		Loader Repairs Brakes		4/18/2013	Check	141701	$3,877.70	$3,877.70
								Total:	$3,877.70
			Month Total:	May 2013			$3,877.70	$0.00	$6,925.32
			Account Total:	Outside Vehicle Repair/Maint			$3,877.70	$0.00	$6,925.32
G/L Account Number: 599-5255 6810 Equipment Rental								Fiscal Year To Date:	$0.00
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$138.24		$138.24
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
138527	Oasis Equipment Rental		Secondary Drain Project		4/23/2013	Check	141903	$138.24	$138.24
								Total:	$138.24
			Month Total:	May 2013			$138.24	$0.00	$138.24
			Account Total:	Equipment Rental			$138.24	$0.00	$138.24
G/L Account Number: 599-5255 7202 Trucks								Fiscal Year To Date:	$28,683.81
06/30/13	2013-00001014	JE	GL	Record Asset Acquisitions for FY 12/13	JE 1318-13			$28,683.81	$0.00
			Month Total:	June 2013			$0.00	$28,683.81	$0.00
			Account Total:	Trucks			$0.00	$28,683.81	$0.00
G/L Account Number: 599-5255 8711 Non Capital Asset Expense								Fiscal Year To Date:	$0.00
06/30/13	2013-00001041	JE	GL	Remove projects for design of new WWTP	JE #1348-13		$2,235,192.63		$2,235,192.63
			Month Total:	June 2013			$2,235,192.63	$0.00	$2,235,192.63
			Account Total:	Non Capital Asset Expense			$2,235,192.63	$0.00	$2,235,192.63
G/L Account Number: 599-5255 8721 Payment To Other Agency								Fiscal Year To Date:	$0.00
06/30/13	2013-00001061	JE	GL	WWTP JPA city staff support costs for FY12/13	JE 1305-13		$19,178.83		$19,178.83
			Month Total:	June 2013			$19,178.83	$0.00	$19,178.83
			Account Total:	Payment To Other Agency			$19,178.83	$0.00	$19,178.83
G/L Account Number: 599-5255 8730 Cap. Asset Depreciation								Fiscal Year To Date:	$0.00
06/30/13	2013-00001047	JE	GL	Post depreciation expense for all funds	JE 1326-13		$485,124.57		$485,124.57
			Month Total:	June 2013			$485,124.57	$0.00	$485,124.57
			Account Total:	Cap. Asset Depreciation			$485,124.57	$0.00	$485,124.57
			Department Total:	Wastewater Treatment			$3,391,347.81	$33,410.85	
G/L Account Number: 599-8312 4910 Employer Paid Benefits								Fiscal Year To Date:	$471.41
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$508.46		$979.87
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
			Month Total:	April 2013			$508.46	$0.00	$979.87
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$1,119.33		$2,099.20
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$441.80		$2,541.00
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
			Month Total:	May 2013			$1,561.13	$0.00	$2,541.00

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From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$648.13		$3,189.13
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$233.50		$3,422.63
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$396.95		$3,819.58
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
				Month Total: June 2013			$1,278.58	$0.00	$3,819.58
				Account Total: Employer Paid Benefits			$3,348.17	$0.00	$3,819.58
G/L Account Number: 599-8312 4999 Labor Costs Applied								Fiscal Year To Date:	$2,045.31
04/26/13	2013-00000786	JE	HR	Payroll Post B Bi-Weekly 130426	Payroll Post		$2,254.50		$4,299.81
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
				Month Total: April 2013			$2,254.50	$0.00	$4,299.81
05/10/13	2013-00000806	JE	HR	Payroll Post B Bi-Weekly 130510	Payroll Post		$2,381.57		$6,681.38
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
05/24/13	2013-00000854	JE	HR	Payroll Post B Bi-Weekly 130524	Payroll Post		$1,854.59		$8,535.97
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
				Month Total: May 2013			$4,236.16	$0.00	$8,535.97
06/07/13	2013-00000893	JE	HR	Payroll Post B Bi-Weekly 130607	Payroll Post		$1,336.44		$9,872.41
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
06/21/13	2013-00000941	JE	HR	Payroll Post B Bi-Weekly 130621	Payroll Post		$1,018.24		$10,890.65
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
06/30/13	2013-00000994	JE	GL	Accrue Payroll for 6/22-7/5/13	JE 1300-13		$818.19		$11,708.84
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
				Month Total: June 2013			$3,172.87	$0.00	$11,708.84
				Account Total: Labor Costs Applied			$9,663.53	$0.00	$11,708.84
G/L Account Number: 599-8312 6105 Consulting Services								Fiscal Year To Date:	$0.00
04/04/13	2013-00000708	JE	AP	A/P Invoice Entry	Accounts Payable		$2,500.00		$2,500.00
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
D/P Righetti	Central Coast AgAppraisal, Inc	Down Pymt on Righetti Property Appraisal	3/22/2013	Check	141442	$2,500.00	$2,500.00
						Total:	$2,500.00
		Month Total: April 2013			$2,500.00	$0.00	$2,500.00
05/16/13	2013-00000812 JE AP A/P Invoice Entry		Accounts Payable			$3,000.00	$5,500.00
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives						

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
0182	Central Coast AgAppraisal, Inc	Balance Due Righetti Property Appraisal	5/3/2013	Check	141843	$3,000.00	$3,000.00
						Total:	$3,000.00
		Month Total: May 2013			$3,000.00	$0.00	$5,500.00
06/30/13	2013-00000956 JE AP A/P Invoice Entry		Accounts Payable			$7,020.00	$12,520.00
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives						

Invoice Number	Vendor	Description	Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
37	JOHN RICKENBACH	Morro Bay New WRF Project 6/10/13-7/5/2013	7/8/2013	Check	142680	$7,020.00	$7,020.00
						Total:	$7,020.00
		Month Total: June 2013			$7,020.00	$0.00	$12,520.00
		Account Total: Consulting Services			$12,520.00	$0.00	$12,520.00
G/L Account Number: 599-8312 6106 Contractural Services						Fiscal Year To Date:	$0.00

City of Morro Bay

599 Accumulated Expenses - 4th Qtr FY 12/13

From Date: 4/1/2013 - To Date: 6/30/2013

G/L Date	Journal	Journal Type	Sub Ledger	Description	Source	Reference	Debit Amount	Credit Amount	Actual Balance
05/30/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$218.45		$218.45
	Project: P0234.8312 - WWTP Facility, Relocation & Treatment Alternatives								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
65047	ASAP Reprographics		Copies for Proposals for WRF Planner		4/25/2013	Check	141956	$65.62	$65.62
65045	ASAP Reprographics		Copies for Proposals for WRF Planner		4/25/2013	Check	141956	$104.90	$104.90
65046	ASAP Reprographics		Copies for Proposals for WRF Planner		4/25/2013	Check	141956	$47.93	$47.93
								Total:	$218.45
				Month Total: May 2013			$218.45	$0.00	$218.45
				Account Total: Contractural Services			$218.45	$0.00	$218.45
				Department Total: WWTP Relocation & Trmt Altern			$25,750.15	$0.00	
				Fund Total: MB/CS Waste Water Fund			$3,417,097.96	$33,410.85	
G/L Account Number: 930-8108 5199 Misc. Operating Supplies								Fiscal Year To Date:	$0.00
05/22/13	2013-00000865	JE	AP	A/P Invoice Entry	Accounts Payable		$140.57		$140.57
	Project: P0209.ARCF - WWTP: Misc Repairs, Arc Flash Mitigation								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
80Y3731	FEDEX FREIGHT WEST, INC		DS-420 Breaker (2nd Unit) Sent in For Repairs		5/9/2013	Check	141982	$140.57	$140.57
								Total:	$140.57
				Month Total: May 2013			$140.57	$0.00	$140.57
				Account Total: Misc. Operating Supplies			$140.57	$0.00	$140.57
G/L Account Number: 930-8108 6601 Outside Equip. Repair/Mat								Fiscal Year To Date:	$0.00
05/16/13	2013-00000812	JE	AP	A/P Invoice Entry	Accounts Payable		$10,943.64		$10,943.64
	Project: P0209.ARCF - WWTP: Misc Repairs, Arc Flash Mitigation								
Invoice Number	Vendor		Description		Invoice Date	Payment Type	Payment Number	Amount	Distribution Amount
7826-523788	DIST		Arc-Flash Mitigation DS-420 Breaker #1		4/29/2013	Check	141849	$10,943.64	$10,943.64
								Total:	$10,943.64
				Month Total: May 2013			$10,943.64	$0.00	$10,943.64
				Account Total: Outside Equip. Repair/Mat			$10,943.64	$0.00	$10,943.64
				Department Total: WWTP Arc Flash Mitigation			$11,084.21	$0.00	
				Fund Total: WWTP Capital Impv Fund			$11,084.21	$0.00	
				Grand Total:			**$3,428,182.17**	**$33,410.85**	**$3,394,771.32**

Agenda Item No. 5
10.17.2013

CAYUCOS SANITARY DISTRICT

TO: Board of Directors

FROM: Rick Koon
District Manager

DATE: October 17, 2013

SUBJECT: Investment Policy Review and Adoption for Fiscal Year 2013/14

HISTORY:

By California Government Code, the District's Investment Policy must be reviewed annually, with acknowledgment of such review and acceptance by the Board.

DISCUSSION:

The Investment Policy was reviewed and brought current with staffing changes and recent Board recommendations. The policy has been revised to include recommendations by the Board of Directors, District Staff and has been reviewed by Tim Carmel, District Counsel. Most of the changes were to bring the policy in line with the current investment strategy, further clarify the Roles and Responsibilities of the Investment Team and update the Reserve Policy for the current year.

The Investment policy in general is directly dictated by municipal code. There were no additional updates to the municipal code sections for investments.

RECOMMENDATION:

The Board accepts the Investment Policy revisions and adopts the District Investment Policy for 2013/14.

CAYUCOS SANITARY DISTRICT

INVESTMENT POLICY

(Revised October 17, 2013)

I. Scope

This investment policy applies to all financial assets and unrestricted cash reserves of the Cayucos Sanitary District including money market checking account, money market investment accounts, Local Agency Investment Fund (LAIF) pooled money investment account established and administered by the state, and brokerage investment accounts.

II. General Objectives

The primary objective, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to attempt to mitigate credit risk and interest rate risk.

a. Credit Risk. The District will attempt to minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

Limiting investments to the safest types of securities

Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business

Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk. The District will attempt to minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity

Investing Operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

2. Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be

placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

A security with declining credit may be sold early to minimize loss of principal.

A security swap that would improve the quality, yield, or target duration in the portfolio.

Liquidity needs of the portfolio require that the security be sold.

III. Standards of Care

1. Prudence. The standard of prudence to be used by investment officials(the terms "investment officials", "Investment Officers" and investment team are used interchangeably throughout this document to refer to those persons responsible for the implementation, management and oversight of the Cayucos Sanitary District's investment portfolio) shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence may be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, and considering primarily the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest. Directors, officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall provide written disclosure of any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Directors, employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the District.

For purposes of this Paragraph 2, a material interest subject to disclosure by Directors, Employees and officers shall include both individual/personal financial interest in a financial institution, and any immediate family members' (wife, children, parent) financial interest in a financial institution.

3. Delegation of Authority. Authority to manage the investment program is derived from California Government Code Sections 53600, et seq. Management responsibility for the

investment program is hereby delegated to the District Manager, as Investment Officer who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures, and as provided for in Exhibit A. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

IV. Safekeeping and Custody

1. Representatives of Authorized Financial Dealers and Institutions. All financial institutions and broker/dealers, their representatives, Registered Investment Advisors and their representatives who desire to become qualified for investment transactions must supply the following as appropriate:

Audited financial statements

Evidence of Financial Industry Regulatory Authority (FINRA) membership and verification of Securities Investment Protection (SIPC) membership

Proof of Broker-Dealer affiliation and/or State or SEC Investment Advisor Registration (Form ADV)

Certification of having read and understood and agreeing to comply with the District's investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

2. Internal Controls. The Investment Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Investment Officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures.

3. Delivery vs. Payment. All trades where applicable will be executed electronically and/or by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

V. Suitable and Authorized Investments

The Cayucos Sanitary District is empowered by California Government Code Section 53601 et. seq. to deposit and make investment of public funds. For a detailed summary of authorized investment securities, including limitations and special conditions that apply to each, refer to California Government Code Section 53601 et. seq. which is attached and incorporated by reference to this investment policy (Exhibit B).

VI. Investment Parameters

1. Diversification. The investments shall be diversified by:

Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding US. Treasury securities),

Limiting investment in securities that have higher credit risks,

Investing in securities with varying maturities, and

Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), LAIF, money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

It has been the past policy and practice of the District to maintain investments and securities according to the guidelines for specific asset categories as set forth in the California Government Code unless there was a specific and special situation which warranted consideration. At all times, it has been the District's policy to weigh all risks and rewards vs. the District's prudent needs and the Government's guidelines with the objective of avoiding undue investment risk, exposure and concentration. It is recognized that the Board may at some future date, by a duly adopted resolution, adjust this policy if an outlying opportunity becomes evident and that the Board feels justified in pursuing

2. Maximum Maturities. To the extent possible, the District shall attempt to match its investments with anticipated cash flow requirements. While the California Government Code Section 53601 does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security, other than a security underlying a repurchase or reverse repurchase agreement or securities lending agreement authorized by this section, that at the time of the investment has a term remaining to maturity in excess of five years, unless the legislative body has granted express authority to make that investment either specifically or as a part of an investment program approved by the legislative body no less than three months prior to the investment.

Reserve funds and other funds with longer-terms investment horizons may be invested in securities exceeding five (5) years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs, LAIF, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

VII. Reporting

1. Quarterly Report. The Investment Officer shall file a quarterly report (California Government Code Section 53646(b)(1) with the Board of Directors showing the type of investments, institutions, the issuers, maturity dates, par values and the current market

values of each component of the portfolio, including funds managed for Cayucos Sanitary District by third party contracted managers. As specified in California Government Code Section 53646(e), if all funds are placed in LAIF, FDIC-insured accounts and/or in a county investment pool, or any combination of these, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy or the manner in which the investment actions are not in compliance and, (2) the Cayucos Sanitary District will meet its expenditure obligations for the next six months or provide an explanation as to why sufficient money shall, or may, not be available as required by California Government Code Section 53646(b)(2) and (3) respectively. The Investment Officer shall maintain a complete and timely record of all investment transactions.

VIII. Investment Strategy

Strategy refers to the ability to manage financial resources in the most advantageous manner.

1. District Reserve Policy. After formulation of the District's annual (fiscal year) budget, and based on projected cash flow forecast and analysis, a determination will be made of projected unrestricted cash reserves to be earmarked for investment (Exhibit C).

2. Economic Forecasts. Gather economic forecasts periodically from investment brokers and other financial experts to assist in formulation of an investment strategy for the District.

3. Rapport. Maintain a close working relationship amongst the investment team members.

4. Implementing Investment Strategy. Execute investment transactions which conform with the current investment plan and anticipated interest rate trends.

IX. Policy Considerations

1. Exemption. Any investment currently held that does not meet the guidelines of this policy shall be, for its stated duration, exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments. This policy shall be reviewed on an annual basis. Any changes must be approved by the Investment Officer and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

X. List of Attachments:

The following documents, as applicable, are attached to this policy:

Roles and Responsibilities of Investment Team (Exhibit A)

Investments Authorized Under California Government Code Section 53601 (Exhibit B)

Reserve Policy (Exhibit C)

CAYUCOS SANITARY DISTRICT

INVESTMENT POLICY
ROLES AND RESPONSIBILITIES OF INVESTMENT TEAM
(REVISED OCTOBER 17, 2013)

I. BOARD OF DIRECTORS:

A. Shall meet bi-annually to review all data and information provided and to establish the investment or reinvestment limits for instruments and securities.

B. Shall review and approve monthly financial and investment reports.

C. Shall annually review, and if necessary, revise the Investment Policy.

D. Shall appoint the Finance Committee members annually.

E. Shall take immediate action to rectify any unlawful investment activities.

II. FINANCE COMMITTEE:

A. This Committee shall consist of two (2) sitting Board members appointed by the Board and the District Manager/Investment Officer. Authority to manage the investment program is vested in the Finance Committee.

B. The Finance Committee, with the advice of investment brokers and registered investment advisors, shall authorize the purchase of investments and securities within the monetary limits established by the Board of Directors.

C. The Finance Committee shall work together to receive and disseminate the information concerning investment or reinvestment.

D. Shall make recommendations to the Board as to investment strategies.

E. Is responsible for the overall management and operation of the investment program and shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with the District's Investment Policy.

III. DISTRICT MANAGER/INVESTMENT OFFICER:

A. Shall monitor the investment activities of the District to ensure compliance with all applicable California Government Codes, law and regulations.

B. Shall stay informed of legislation and investment activity of the District to ensure that this policy, all applicable California Government Codes, laws, regulations, and the Board's directives are complied with.

C. Shall facilitate transfer of monies between funds and investment institutions, as authorized under this policy, and as directed by the Board of Directors and Finance Committee.

D. Shall monitor the budget to forecast cash flow requirements.

E. Shall inform the Board of Directors and the Finance Committee of any changes in legislation that might affect this policy, or any activity that does not conform to this policy, applicable California Government Codes, laws and regulations.

F. Shall maintain records and reports of all investment transactions and activity.

G. Shall attempt to match District investments with anticipated cash flow requirements.

H. Shall prepare an investment report at least quarterly, that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter.

IV. INVESTMENT BROKERS AND REGISTERED INVESTMENT ADVISORS (OUTSIDE CONSULTANTS)

A. Shall provide recommendations to the District Manager/Investment Officer, Finance Committee and the Board of Directors to aid in investment decisions.

B. Shall ensure that all transactions handled by his or her company, on behalf of the District, are in compliance with all applicable California Government Codes, District Investment Policy, and all applicable laws and regulations.

C. Shall coordinate all activity through, and take direction from District Manager/Investment Officer, Finance Committee and Board of Directors as authorized by this policy and Board action, so long as the direction does not violate any applicable California Government Code, District Investment Policy, or any other applicable laws or regulations.

D. Shall provide comprehensive written monthly reports that reflect all activities and the status of investment under his or her control. Such reports which may be provided by the account custodian or other third party shall be delivered to the District office no later than the tenth day of the month following the reporting period.

E. Shall not self-custody any of the District's assets without the specific and explicit approval of the full Board of Directors.

V. AUDITOR (OUTSIDE CONSULTANT):

A. Shall examine records of the various accounts and investments of the District on an annual basis to ensure compliance with this policy and all applicable California Government Codes, and in accordance with all applicable accounting principles and auditing standards.

B. Shall notify and report to the District Manager/Investment Officer, Finance Committee and the Board of Directors of any discrepancies.

FIGURE 1

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 2013)[A] APPLICABLE TO ALL LOCAL AGENCIES[B]

See "Table of Notes for Figure 1" on the next page for footnotes related to this figure.

INVESTMENT TYPE	MAXIMUM MATURITY[C]	MAXIMUM SPECIFIED % OF PORTFOLIO[D]	MINIMUM QUALITY REQUIRE-MENTS
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations—CA And Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%[E]	None
Commercial Paper—Select Agencies[F]	270 days	25% of the agency's money[G]	"A-1" if the issuer has issued long-term debt it must be rated "A" without regard to modifiers[H]
Commercial Paper—Other Agencies[I]	270 days	40% of the agency's money[J]	"A-1" if the issuer has issued long-term debt it must be rated "A" without regard to modifiers[H]
Negotiable Certificates of Deposit	5 years	30%[K]	None
CD Placement Service	5 years	30%[K]	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days[L]	20% of the base value of the portfolio	None[M]
Medium-Term Notes[N]	5 years	30%	"A" Rating
Mutual Funds And Money Market Mutual Funds	N/A	20%[O]	Multiple[P,Q]
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	"AA" Rating[R]
Bank/Time Deposits	5 years	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple[S]
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund[T]	N/A	None	None

TABLE OF NOTES FOR FIGURE 1

[A] *Sources: Sections 16340, 16429.1, 53601, 53601.8, 53635, 53635.2, and 53638.*

[B] *Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.*

[C] *Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.*

[D] *Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.*

[E] *No more than 30 percent of the agency's money may be in bankers' acceptances of any one commercial bank.*

[F] *"Select Agencies" are defined as a "city, a district, or other local agency that do[es] not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body."*

[G] *No more than 10 percent of the agency's money may be invested in any one issuer's commercial paper.*

[H] *Issuing corporation must be organized and operating within the U.S. and have assets in excess of $500 million.*

[I] *"Other Agencies" are counties, a city and county, or other local agency "that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body." Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set for "Select Agencies," above.*

[J] *No more than 10 percent of the agency's money may be invested in the commercial paper of any one corporate issuer.*

[K] *No more than 30 percent of the agency's total funds may be invested in CDs authorized under Sections 53601.8, 53635.8, and 53601(i).*

[L] *Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.*

[M] *Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.*

[N] *"Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S."*

[O] *No more than 10 percent invested in any one mutual fund.*

[P] *A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years experience investing in instruments authorized by Sections 53601 and 53635.*

[Q] *A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years experience investing in money market instruments with assets under management in excess of $500 million.*

[R] *Issuer must have an "A" rating or better for the issuer's debt as provided by a nationally recognized rating agency.*

[S] *A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).*

[T] *Local entities can deposit between $200 million and $10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.*

EXHIBIT "B"

GOVERNMENT CODE - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57550]

(Title 5 added by Stats. 1949, Ch. 81.)

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]

(Division 2 added by Stats. 1949, Ch. 81.)

PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]

(Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 4. Financial Affairs [53600 - 53997]

(Chapter 4 added by Stats. 1949, Ch. 81.)

ARTICLE 1. Investment of Surplus [53600 - 53610]

(Article 1 added by Stats. 1949, Ch. 81.)

53601.

This section shall apply to a local agency that is a city, a district, or other local agency that does not pool money in deposits or investments with other local agencies, other than local agencies that have the same governing body. However, Section 53635 shall apply to all local agencies that pool money in deposits or investments with other local agencies that have separate governing bodies. The legislative body of a local agency having moneys in a sinking fund or moneys in its treasury not required for the immediate needs of the local agency may invest any portion of the moneys that it deems wise or expedient in those investments set forth below. A local agency purchasing or obtaining any securities prescribed in this section, in a negotiable, bearer, registered, or nonregistered format, shall require delivery of the securities to the local agency, including those purchased for the agency by financial advisers, consultants, or managers using the agency's funds, by book entry, physical delivery, or by third-party custodial agreement. The transfer of securities to the counterparty bank's customer book entry account may be used for book entry delivery.

For purposes of this section, "counterparty" means the other party to the transaction. A counterparty bank's trust department or separate safekeeping department may be used for the physical delivery of the security if the security is held in the name of the local agency. Where this section specifies a percentage limitation for a particular category of investment, that percentage is applicable only at the date of purchase. Where this section does not specify a limitation on the term or remaining maturity at the time of the investment, no investment shall be made in any security, other than a security underlying a repurchase or reverse repurchase agreement or securities lending agreement authorized by this section, that at the time of the investment has a term remaining to maturity in excess of five years, unless the legislative body has granted express authority to make that investment either specifically or as a part of an investment program approved by the legislative body no less than three months prior to the investment:

(a) Bonds issued by the local agency, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency or by a department, board, agency, or authority of the local agency.

(b) United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

(c) Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

(d) Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

(e) Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

(f) Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

(g) Bankers' acceptances otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases of bankers' acceptances shall not exceed 180 days' maturity or 40 percent of the agency's moneys that may be invested pursuant to this section. However, no more than 30 percent of the agency's moneys may be invested in the bankers' acceptances of any one commercial bank pursuant to this section.

This subdivision does not preclude a municipal utility district from investing moneys in its treasury in a manner authorized by the Municipal Utility District Act (Division 6 (commencing with Section 11501) of the Public Utilities Code).

(h) Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or (2):

(1) The entity meets the following criteria:

(A) Is organized and operating in the United States as a general corporation.

(B) Has total assets in excess of five hundred million dollars ($500,000,000).

(C) Has debt other than commercial paper, if any, that is rated "A" or higher by an NRSRO.

(2) The entity meets the following criteria:

(A) Is organized within the United States as a special purpose corporation, trust, or limited liability company.

(B) Has programwide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond.

(C) Has commercial paper that is rated "A-1" or higher, or the equivalent, by an NRSRO.

Eligible commercial paper shall have a maximum maturity of 270 days or less. Local agencies, other than counties or a city and county, may invest no more than 25 percent of their moneys in eligible commercial paper. Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. Counties or a city and county may invest in commercial paper pursuant to the concentration limits in subdivision (a) of Section 53635.

(i) Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit shall not exceed 30 percent of the agency's moneys that may be invested pursuant to this section. For purposes of this section, negotiable certificates of deposit do not come within Article 2 (commencing with Section 53630), except that the amount so invested shall be subject to the limitations of Section 53638. The legislative body of a local agency and the treasurer or other official of the local agency having legal custody of the moneys are prohibited from investing local agency funds, or funds in the custody of the local agency, in negotiable certificates of deposit issued by a state or federal credit union if a member of the legislative body of the local agency, or a person with investment decisionmaking authority in the administrative office manager's office, budget office, auditor-controller's office, or treasurer's office of the local agency also serves on the board of directors, or any committee appointed by the board of directors, or the credit committee or the supervisory committee of the state or federal credit union issuing the negotiable certificates of deposit.

(j) (1) Investments in repurchase agreements or reverse repurchase agreements or securities lending agreements of securities authorized by this section, as long as the agreements are subject to this subdivision, including the delivery requirements specified in this section.

(2) Investments in repurchase agreements may be made, on an investment authorized in this section, when the term of the agreement does not exceed one year. The market value of securities that underlie a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102 percent no later than the next business day.

(3) Reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:

(A) The security to be sold using a reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale.

(B) The total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency does not exceed 20 percent of the base value of the portfolio.

(C) The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

(D) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counterparty using a reverse repurchase agreement or securities lending agreement shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.

(4) (A) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security may be made only upon prior approval of the governing body of the local agency and shall be made only with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.

(B) For purposes of this chapter, "significant banking relationship" means any of the following activities of a bank:

(i) Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.

(ii) Financing of a local agency's activities.

(iii) Acceptance of a local agency's securities or funds as deposits.

(5) (A) "Repurchase agreement" means a purchase of securities by the local agency pursuant to an agreement by which the counterparty seller will repurchase the securities on or before a specified date and for a specified amount and the counterparty will deliver the underlying securities to the local agency by book entry, physical delivery, or by third-party custodial agreement. The transfer of underlying securities to the counterparty bank's customer book-entry account may be used for book-entry delivery.

(B) "Securities," for purposes of repurchase under this subdivision, means securities of the same issuer, description, issue date, and maturity.

(C) "Reverse repurchase agreement" means a sale of securities by the local agency pursuant to an agreement by which the local agency will repurchase the securities on or before a specified date and includes other comparable agreements.

(D) "Securities lending agreement" means an agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide

collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

(E) For purposes of this section, the base value of the local agency's pool portfolio shall be that dollar amount obtained by totaling all cash balances placed in the pool by all pool participants, excluding any amounts obtained through selling securities by way of reverse repurchase agreements, securities lending agreements, or other similar borrowing methods.

(F) For purposes of this section, the spread is the difference between the cost of funds obtained using the reverse repurchase agreement and the earnings obtained on the reinvestment of the funds.

(k) Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by an NRSRO. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed 30 percent of the agency's moneys that may be invested pursuant to this section.

(l) (1) Shares of beneficial interest issued by diversified management companies that invest in the securities and obligations as authorized by subdivisions (a) to (k), inclusive, and subdivisions (m) to (o), inclusive, and that comply with the investment restrictions of this article and Article 2 (commencing with Section 53630). However, notwithstanding these restrictions, a counterparty to a reverse repurchase agreement or securities lending agreement is not required to be a primary dealer of the Federal Reserve Bank of New York if the company's board of directors finds that the counterparty presents a minimal risk of default, and the value of the securities underlying a repurchase agreement or securities lending agreement may be 100 percent of the sales price if the securities are marked to market daily.

(2) Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1 et seq.).

(3) If investment is in shares issued pursuant to paragraph (1), the company shall have met either of the following criteria:

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by subdivisions (a) to (k), inclusive, and subdivisions (m) to (o), inclusive, and with assets under management in excess of five hundred million dollars ($500,000,000).

(4) If investment is in shares issued pursuant to paragraph (2), the company shall have met either of the following criteria:

(A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs.

(B) Retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000).

(5) The purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include commission that the companies may charge and shall not exceed 20 percent of the agency's moneys that may be invested pursuant to this section. However, no more than 10 percent of the agency's funds may be invested in shares of beneficial interest of any one mutual fund pursuant to paragraph (1).

(m) Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the local agency providing for the issuance.

(n) Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by Section 53651 as eligible securities for the purpose of securing local agency deposits having a market value at least equal to that required by Section 53652 for the purpose of securing local agency deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code or federal regulations applicable to the types of securities in which the security interest is granted.

(o) A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond of a maximum of five years' maturity. Securities eligible for investment under this subdivision shall be issued by an issuer having an "A" or higher rating for the issuer's debt as provided by an NRSRO and rated in a rating category of "AA" or its equivalent or better by an NRSRO. Purchase of securities authorized by this subdivision may not exceed 20 percent of the agency's surplus moneys that may be invested pursuant to this section.

(p) Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (o), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the

shares shall have retained an investment adviser that meets all of the following criteria:

(1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.

(2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (o), inclusive.

(3) The adviser has assets under management in excess of five hundred million dollars ($500,000,000).

CAYUCOS SANITARY DISTRICT

RESERVE POLICY
FISCAL YEAR 2013-2014

The District had approximately $6,601,013 (fair value) of audited, unrestricted cash reserves as of June 30, 2013. The total of all accounts and the currently approved reserve levels are as described below.

I. The money market checking account currently maintained at Rabobank has an audited balance of $269,790 (fair value) as of June 30, 2013. This account is maintained for deposit of District revenue receipts, disbursement of operations and maintenance expenditures and debt service. The average daily balance in this account should be maintained in the $20,000 to $25,000 range. The balance may exceed this range on a temporary basis during periods of heavy receipts such as with property tax collections or in anticipation of large impending disbursements, but the balances are to be maintained in such a manner as to realize the maximum return consistent with safe and prudent treasury management.

II. The Capital Facilities Fund maintained with Shanley & Associates, Inc. has an audited restricted balance of $43,721.73 as of June 30, 2013. This separate account was set up for transfer of accumulated District standby/service availability fee revenue on a monthly basis and for separate tracking and monitoring of those receipts and disbursements for Capital Improvement Projects (CIP).

III. Cash held in the County Treasury, pending disbursement to the District, has an audited balance of $16,023 (fair value) as of June 30, 2013. These monies represent taxes and assessments on secured and utility rolls which constitute a lien against property, maintained in the County Treasury and for which are pending disbursement at fiscal-year end by the County to the District. The County of San Luis Obispo is authorized to collect and distribute the District's apportionment of taxes levied, net of the County's administrative fee.

IV. A. The pooled money investment account maintained with Local Agency Investment Fund (LAIF), which is established and managed by the State Treasurer, has an audited balance of $7,805.03 (fair value) as of June 30, 2013. This account is maintained for the following purposes:

1. Transfer of monies from the operating checking account which are currently not needed for immediate use by the District; and
2. To be drawn upon for unforseen operating expenses or capital expenditures; and
3. To be drawn upon to finance capital acquisition, replacement and outlay expenditures in advance of, or in lieu of, long term financing; and
4. Exchange of invested assets and/or transfers of funds to and from other investment accounts for purpose of reinvestment, in accordance with these reserve policy guidelines and as authorized by the Board.

EXHIBIT C

B. The approved level of the LAIF account and/or other short-term U.S. Government Securities with a maturity of less than one (1) year, should be maintained at a minimum balance equal to:

1. Fifty percent (50%) of current fiscal year budgeted capital improvement projects; and
5. Fifty percent (50%) of total current fiscal year operating budget (less depreciation) for general reserve and contingency fund purposes; and
6. Include any anticipated or insufficiently funded District expenses in excess of revenues projected for the current fiscal year budget projected as a net loss.

V. The investment account maintained with Shanley & Associates, Inc. has an audited balance of $5,569,817.22 (fair value) as of June 30, 2013. This account is maintained for managed investment in securities (pursuant to Section 53601 et.seq. of the California Government Code) and to provide custodial holdings of income, return of principal payments and interest payments derived from those investments and securities.

VI. The District holds several negotiable Certificates of Deposits with local banks and credit unions with an audited balance of $998,391 (fair value) as of June 30, 2013. Authorized by the Board in 2008, the purchase of Certificates of Deposits (as per the California Government Code section 53601.8) are to provide the guaranteed return of principal investment and interest payments. District certificates of deposit may not exceed 30% of the District's investment funds and may be held for a maximum of 24 months. The full amount of the principal and interest that may accrue during the maximum term of each certificate of deposit must be FDIC or NCAU insured.

VII. By conditions of the Solid Waste and Recycling Franchise Agreement entered into with Mission Country Disposal, Inc. (Franchisee) effective August 17, 2006, the District maintains a bid fund security deposit in the form of a $25,000 CD on account with Rabobank. This security fund exists to secure the performance of the Franchisee during the term of the Contract. The District invests this fund and all interest from the investment shall be paid quarterly to the Franchisee in a manner determined by the District. At the end of the Contract period, the Security Fund shall be returned to the Franchisee.

It has been the past policy and practice of the District to maintain investments and securities to full maturity unless to do so would expose the District to undue market risk, negative or adverse exposure resulting from a declining or volatile economic market. Furthermore, it is recognized that selling a security or converting an investment to cash may be necessitated to meet unforseen operating or capital expenditures or other unanticipated cash demand.

THE DISTRICT RESERVES THE RIGHT TO ALTER THIS RESERVE POLICY IN THE FUTURE.

EXHIBIT C

Agenda Item No.6.A
10.17.2013

CAYUCOS SANITARY DISTRICT

TO: Board of Directors

FROM: Rick Koon
District Manager

SUBJECT: Monthly Managers Report: September 2013

DATE: October 07, 2013

JPA Related Activities:

- Worked with Morro Bay staff on this fiscal year's MMRP projects. Reviewed consultant costs estimates for non-destructive testing of the Digesters.

Committee Meetings:

- None

Administrative:

- Conducted regular Admin and Operations staff meetings.

- Reviewed conditional will-serves, extensions and inspected will-serve conditions.

- Worked with Rabobank to begin ACH banking for customer bills.

- Review Gilbert Ave. sewer reports.

Capital Projects:

- The Lift Station #3 Replacement Project:

The new lift station was fully operational on October 4th. Sewage from the homes on the east side is going through the new wet well. The emergency generator is fully functional. Diversion of the sewage from the homes on Studio to the new wet well will be done the week of October 7th. Abandonment of the old lift station and completion of the project should be done by October 18th.

Operations & Maintenance

CIP:

- Set up portable generator @ LS# 3
- LS#3 construction begins
- Drain LS# 3 force main and bypass with Al's Septic to facilitate new tie in

Daily operations of note:

- Jetted 3,830ft
- CCTV 2,978ft
- Marked 12 Underground Service Alerts
- Performed scheduled maintenance at all lift stations; scraping, bleaching, testing generators and emergency dialer operation
- Confined space entry at Cerro Gordo and Shearer to CCTV Gilbert easement trunk line
- Completed Gilbert POSM reporting
- Clean check valves @ LS# 2
- Change stop point @ LS# 3 to alleviate pump air locking and causing high water call outs
- Install proper clean out and enclosure on St. Mary easement due to customer complaint
- Staff found the impeller of pump # 1 @ LS# 2 damaged, staff removed and replaced impeller
- Adjusted tolerances for both pumps @ LS# 2
- Install retaining system for tractor camera on the Ranger
- Remove and replace manhole in front of 3493 Ocean Ave with sealed bolt down version to combat smell complaints we have received
- Begin trial of eco degreaser product at LS# 1 and 4
- Receive 2300 gallons of CAN-17 @ LS# 5
- Back up image of tractor camera's operating system in case of lap top or hard drive damage
- Begin Target Solutions online safety courses

Call outs:

- 9-7-13 high water @ LS# 3
- 9-11-13 high water @ LS# 3
- 9-21-13 smell complaint @ 3493 Ocean Ave.

CAYUCOS SANITARY DISTRICT/MORRO BAY
MONTHLY FLOW REPORT WITH CSD MONTHLY RAINFALL TOTALS

	CAYUCOS			WWTP			
	MONTHLY RAINFALL RAIN (IN)	MONTHLY FLOW(MG)	DAILY FLOW(MGD)	MONTHLY FLOW(MG)	DAILY FLOW(MGD)	CAYUCOS PERCENT	MORRO BAY PERCENT
2012							
JAN	2.25	7.444	0.240	34.443	1.111	21.61%	78.39%
FEB	0.20	6.440	0.222	30.478	1.051	21.13%	78.87%
MAR	2.40	7.710	0.148	33.971	1.096	22.70%	77.30%
APR	0.45	8.573	0.286	35.523	1.184	24.13%	75.87%
MAY	-	7.390	0.238	33.393	1.077	22.13%	77.87%
JUN	-	7.687	0.256	40.101	1.337	19.17%	80.83%
JUL	-	9.832	0.317	46.989	1.516	20.92%	79.08%
AUG	-	8.192	0.264	34.343	1.108	23.85%	76.15%
SEP	-	6.825	0.228	28.167	0.939	24.23%	75.77%
OCT	1.40	6.788	0.219	27.793	0.897	24.42%	75.58%
NOV	0.70	6.295	0.210	26.892	0.896	23.41%	76.59%
DEC	4.05	8.023	0.259	29.608	0.955	27.10%	72.90%
		91.199	2.886	401.701	13.167	274.81%	925.19%
ANNUAL	**11.45**						
AVERAGES	TOTAL	**7.600**	**0.241**	**33.475**	**1.097**	**22.90%**	**77.10%**
2013							
JAN	2.50	8.141	0.263	31.654	1.021	25.72%	74.28%
FEB	0.50	6.431	0.230	27.890	0.962	23.06%	76.94%
MAR	0.65	7.342	0.237	30.827	1.027	23.82%	76.18%
APR	0.20	7.122	0.237	28.201	0.940	25.25%	74.75%
MAY	-	6.311	0.204	28.627	0.923	22.04%	77.96%
JUN	-	6.493	0.216	29.489	0.983	22.02%	77.98%
JUL	-	10.290	0.332	34.606	1.116	29.73%	70.27%
AUG	-	8.119	0.262			#DIV/0!	#DIV/0!
SEP	-	6.770	0.226			#DIV/0!	#DIV/0!
OCT						#DIV/0!	#DIV/0!
NOV						#DIV/0!	#DIV/0!
DEC						#DIV/0!	#DIV/0!
ANNUAL	**3.85**						

Agenda Item No. 6.B.1
10.17.2013

CAYUCOS SANITARY DISTRICT

Check Register

For the Period From Sep 1, 2013 to Sep 30, 2013

Check #	Date	Payee	Cash Account	Amount
16332	9/3/13	POSTMASTER	10200	554.69
16333	9/6/13	ADVANTAGE ANSWERING PLUS INC	10200	69.95
16334	9/6/13	CHARTER COMMUNICATIONS	10200	64.95
16335	9/6/13	PERSHING, LLC	10200	1,720.78
16336	9/6/13	AT&T	10200	524.06
16337	9/6/13	MINER'S ACE HARDWARE	10200	91.11
16338	9/6/13	CAYUCOS GAS & MINI MART	10200	464.49
16339	9/6/13	CHARTER COMMUNICATIONS	10200	30.73
16340	9/6/13	PROJECT SERVICES INC.	10200	156.00
16340V	9/6/13	PROJECT SERVICES INC.	10200	-156.00
16341	9/6/13	BUSINESS CARD	10200	21.75
16342	9/6/13	EXECUTIVE JANITORIAL, INC.	10200	161.00
16343	9/6/13	BENEFICIAL ADMINISTRATION CO	10200	155.36
16344	9/6/13	THE GAS COMPANY	10200	17.30
16345	9/6/13	COLONIAL LIFE	10200	161.04
16346	9/6/13	OASIS EQUIPMENT RENTAL	10200	73.46
16347	9/6/13	CSA 10-A	10200	119.79
16348	9/6/13	FAMCON PIPE & SUPPLY, INC.	10200	723.49
16349	9/6/13	TekTegrity	10200	105.65
16350	9/6/13	AL'S SEPTIC PUMPING SERVICE INC	10200	1,875.00
16351	9/6/13	FERGUSON ENT. INC	10200	3,017.51
16352	9/6/13	STAPLES CONTRACT & COMM'L	10200	140.80
16353	9/6/13	PERSHING LLC	10200	125,000.00
16354	9/6/13	PROJECT SERVICES INC.	10200	6,255.00
16355	9/13/13	DANIEL P. CHIVENS	10200	91.35
16356	9/13/13	ROBERT B. ENNS	10200	91.35
16357	9/13/13	DANIEL R. LLOYD	10200	91.35
16358	9/13/13	SHIRLEY LYON	10200	91.35
16359	9/13/13	AMERIPRIDE UNIFORM SERVICES	10200	339.22
16360	9/13/13	MORRO ROCK MUTUAL WATER CO	10200	105.36
16361	9/13/13	PASO ROBLES BEACH WATER ASSOC	10200	91.60
16362	9/13/13	PG&E	10200	3,115.66
16363	9/13/13	XEROX CORPORATION	10200	264.88
16364	9/13/13	MISSION COUNTRY DISPOSAL	10200	3.19
16365	9/13/13	AFLAC	10200	33.42
16366	9/20/13	CAYUCOS SANITARY DISTRICT	10200	156.00
16367	9/20/13	AT&T MOBILITY	10200	109.73
16368	9/20/13	CRYSTAL SPRINGS WATER	10200	44.05
16369	9/20/13	CARMEL & NACCASHA LLP	10200	1,799.30
16370	9/20/13	ALLIED ADMIN FOR DELTA DENTAL	10200	518.80
16371	9/20/13	POSTMASTER	10200	64.00
16372	9/20/13	MOSS, LEVY & HARTZHEIM CPAs LLP	10200	2,000.00
16373	9/20/13	FERGUSON ENT. INC	10200	1,150.25
16374	9/20/13	STAPLES CONTRACT & COMM'L	10200	21.80
16375	9/20/13	SLO COUNTY NEWSPAPERS	10200	202.10
16376	9/20/13	ASAP REPROGRAPHICS	10200	8.75
16377	9/20/13	MULTI BUSINESS SYSTEMS	10200	148.22
16378	9/20/13	EMPLOYMENT DEVELOPMENT DEPT	10200	1,305.97
16379	9/27/13	TekTegrity	10200	329.00
16380	9/27/13	CENTURY MANUFACTURING	10200	132.36
16381	9/27/13	CAYUCOS ELEMENTARY SCHOOL-WASTEI	10200	500.00
DD91313-1	9/13/13	JONATHAN W. COLLINS	10200	1,589.40
DD91313-2	9/13/13	DANIELLE C. CRAWFORD	10200	1,257.70
DD91313-3	9/13/13	NICK E. LAKEY	10200	1,174.79
DD91313-4	9/13/13	NANCY J. MARTIN	10200	254.68

Check #	Date	Payee	Cash Account	Amount
DD91313-5	9/13/13	MIKE J. MERRILL	10200	1,358.45
DD91313-6	9/13/13	ANITA L. REBICH	10200	781.18
DD91313-7	9/13/13	ROBERT S. TENNENT	10200	1,421.42
DD92713-1	9/27/13	JONATHAN W. COLLINS	10200	1,707.59
DD92713-2	9/27/13	DANIELLE C. CRAWFORD	10200	1,257.70
DD92713-3	9/27/13	NICK E. LAKEY	10200	1,174.79
DD92713-4	9/27/13	NANCY J. MARTIN	10200	254.68
DD92713-5	9/27/13	MIKE J. MERRILL	10200	1,390.53
DD92713-6	9/27/13	ANITA L. REBICH	10200	781.18
DD92713-7	9/27/13	ROBERT S. TENNENT	10200	1,421.42
EPYMT 334969	9/6/13	CalPERS	10200	3,566.78
EPYMT DEFCOMP P	9/13/13	PERS	10200	918.00
EPYMT DEFCOMP P	9/27/13	PERS	10200	918.00
EPYMT EDD PR9/13	9/13/13	EMPLOYMENT DEVELOPMENT DEPT	10200	382.59
EPYMT EDD PR9/27	9/27/13	EMPLOYMENT DEVELOPMENT DEPT	10200	406.90
EPYMT FED PR9/13	9/13/13	RABOBANK	10200	2,735.71
EPYMT FED PR9/27	9/27/13	RABOBANK	10200	2,773.79
EPYMT PERS PR9/1	9/13/13	PERS	10200	2,169.86
EPYMT PERS PR9/2	9/27/13	PERS	10200	2,170.82
Total				**186,024.93**

CAYUCOS SANITARY DISTRICT
SUMMARY OF CASH, SAVINGS & INVESTMENTS
SEPTEMBER 30, 2013

Agenda Item No. 6.B.2
10.17.2013

	BEG. BALANCE INVESTMENTS 9/01/2013	INCOME	DEPOSITS	(WITHDRAWLS)	UNREALIZED CHANGE	END BALANCE INVESTMENTS 9/30/2013
RESERVE FUND	$ 5,564,950	$ 1,296	125,000	-	$ 9,721	$ 5,700,967
CAPITAL FUND	47,308	0	1,721	-		49,029
CD INVESTMENTS	999,656	600	-	-		1,000,255
LAIF	7,805	-	-	-		7,805
TOTAL INVESTMENTS	**6,619,719**	**1,896**	**126,721**	**-**	**9,721**	**6,758,056**
RABOBANK CHECKING/CAF	390,521	5	151,008	(252,750)		288,784
RABOBANK - MCD Security Deposit	25,000	1		(1)		25,000
TOTAL CASH & INVESTMENTS	**$ 7,035,240**	**$ 1,902**	**$ 277,728**	**$ (252,751)**	**$ 9,721**	**$ 7,071,840**

	BALANCE 6/30/2013	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL YTD
INVESTMENTS BEGINNING BALANCE	**6,619,785**					**6,619,785**
INCOME		6,970				6,970
DEPOSITS		130,306	-			130,306
WITHDRAWALS		-	-			
UNREALIZED GAIN/LOSS		994	-			994
INVESTMENTS TOTALS	**6,619,785**	**138,271**	**-**	**-**	**-**	**6,758,056**

CAYUCOS SANITARY DISTRICT
SUMMARY OF CASH, SAVINGS & INVESTMENTS
SEPTEMBER 2013

		INCOME									
	BEGINNING ACCT VALUE 9/01/2013	INTEREST/ DIVIDENDS	BOND INTEREST (SWEEP)	CDs INTEREST	PRINCIPAL PAY DOWNS (SWEEP)	DEPOSITS	3RD PARTY CKS DRAWN/ CHARGES	MATURED SECURITIES (REDEMPTIONS)	INVESTMENT PURCHASES	CHNG IN MARKET VALUE	ENDING ACCT VALUE 9/30/2013
ASSOC. SECURITIES CORP. (SHANLEY):											
- CORE INVESTMENTS											
Cash, Money Funds, FDIC Deposits	$3,052,864.53	$0.00	$1,294.95	$0.00	$0.00	$125,000.00	$0.00	$0.00	$0.00	$4,132.11	$3,183,291.59
Fixed Income	$2,310,650.79	$0.00	$1,294.95 ($1,294.95)		$0.00		$0.00	$0.00		$0.00 $5,588.49	$2,316,239.28
Mutual Funds	$201,435.03	$0.93	$0.00				$0.00	$0.00	$0.00	$0.00	$201,435.96
Sub-Total	**$5,564,950.35**	**$0.93**	**$1,294.95**	**$0.00**	**$0.00**	**$125,000.00**	**$0.00**	**$0.00**	**$0.00**	**$9,720.60**	**$5,700,966.83**
LAIF:	$7,805.03	$0.00									**$7,805.03**
RABOBANK:											
Checking Account	$390,433.16	$5.22				$151,007.68	($252,750.30)				**$288,695.76**
Cafeteria Plan Account	$88.22					$0.00	$0.00				**$88.22**
ASSOC. SECURITIES CORP. (SHANLEY):											
- CAPITAL FACILITIES FUND											
Cash, Money Funds, FDIC Deposits	$47,307.69	$0.19				$1,720.78 $0.00 $0.00	$0.00				**$49,028.66**
Mutual Funds	$0.00	$0.00									**$0.00**
Sub-Total	**$47,307.69**	**$0.19**				$1,720.78	$0.00				**$49,028.66**
MCD SEC.DEPOSIT	**$25,000.00**	**$1.07**					**($1.07)**				**$25,000.00**
SUBTOTAL	**$6,035,584.45**	**$7.41**	**$1,294.95**	**$0.00**	**$0.00**	**$277,728.46**	**($252,751.37)**	**$0.00**	**$0.00**	**$9,720.60**	**$6,071,584.50**

Note: Beginning and ending balances reflect asset value of District's account on a settlement date basis using a market value approach.

CAYUCOS SANITARY DISTRICT
SUMMARY OF CASH, SAVINGS & INVESTMENTS
SEPTEMBER 2013

	PURCHASE DATE	TERM	INTEREST RATE	BEGINNING BALANCE 9/01/2013	CD's INTEREST	INTER-ACCT TRANSFERS	MATURED SECURITIES (REDEMPTIONS)	INVESTMENT PURCHASES	ENDING ACCT BALANCE 9/30/2013
CoastHills Credit Union CD	12/30/11	1 Year	0.50%	$251,330.44	$103.29		$0.00	$0.00	$251,433.73
CoastHills Credit Union C/A	12/30/08			$5.00					$5.00
1st California Bank CD	12/31/11	1 Year	0.39%	$248,414.07	$79.63		$0.00	$0.00	$248,493.70
Coast National Bank CD	10/06/11	2 Years	1.25%	$250,006.12	$260.42		$0.00	$0.00	$250,266.54
Heritage Oaks Bank CD	05/30/12	2 Years	0.75%	$249,850.30	$156.16		$0.00	$0.00	$250,006.46
Heritage Oaks Bank C/A	12/31/08			$50.00					$50.00
SUBTOTAL				**$999,655.93**	**$599.50**	**$0.00**	**$0.00**	**$0.00**	**$1,000,255.43**
TOTAL CASH, SAVINGS & INVESTMENTS				**$7,035,240.38**				**$0.00**	**$7,071,839.93**

Note: Beginning and ending balances reflect asset value of District's account on a settlement date basis using a market value approach.

CD = Certificate of Deposit
C/A = Checking Account

CAYUCOS SANITARY DISTRICT
SUMMARY OF CASH, SAVINGS & INVESTMENTS
QUARTER ENDING SEPTEMBER 30, 2013

		INCOME										
	BEGINNING ACCT VALUE 7/01/2013	INTEREST/ DIVIDENDS	BOND INTEREST (SWEEP)	CDs INTEREST	PRINCIPAL PAY DOWNS (SWEEP)	DEPOSITS	3RD PARTY CKS DRAWN/ CHARGES	INTER-ACCT TRANS	MATURED SECURITIES (REDEMPTIONS)	INVESTMENT PURCHASES	CHNG IN MARKET VALUE	ENDING ACCT VALUE 9/30/2013
ASSOC. SECURITIES CORP. (SHANLEY):												
- CORE INVESTMENTS												
Cash, Money Funds, FDIC Deposits	$3,042,407.47	$0.00	$5,152.41	$0.00	$0.00	$125,000.00	$0.00		$0.00	$0.00	$10,731.71	$3,183,291.59
Fixed Income	$2,325,976.55	$0.00	$5,152.41 ($5,152.41)		$0.00 $0.00		$0.00	$0.00	$0.00	$0.00	$0.00 ($9,737.27)	$2,316,239.28
Mutual Funds	$201,433.20	$2.76	$0.00				$0.00	$0.00	$0.00	$0.00	$0.00	$201,435.96
Sub-Total	**$5,569,817.22**	**$2.76**	**$5,152.41**	**$0.00**	**$0.00**	**$125,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$994.44	**$5,700,966.83**
LAIF:	$7,800.29	$4.74						$0.00				**$7,805.03**
RABOBANK:												
Checking Account	$345,346.99	$16.90				$481,853.79	($538,521.92)	$0.00				**$288,695.76**
Cafeteria Plan Account	$88.22					$0.00	$0.00	$0.00				**$88.22**
ASSOC. SECURITIES CORP. (SHANLEY):												
- CAPITAL FACILITIES FUND												
Cash, Money Funds, FDIC Deposits	$43,721.73	$0.57				$5,306.36 $0.00 $0.00	$0.00	$0.00				**$49,028.66**
Mutual Funds	$0.00	$0.00										**$0.00**
Sub-Total	**$43,721.73**	**$0.57**				$5,306.36	$0.00	**$0.00**				**$49,028.66**
MCD SEC.DEPOSIT	$25,000.00	$3.19					**($3.19)**	$0.00				**$25,000.00**
SUBTOTAL	**$5,991,774.45**	**$28.16**	**$5,152.41**	**$0.00**	**$0.00**	**$612,160.15**	**($538,525.11)**	**$0.00**	**$0.00**	**$0.00**	**$994.44**	**$6,071,584.50**

Note: Beginning and ending balances reflect asset value of District's account on a settlement date basis using a market value approach.

CAYUCOS SANITARY DISTRICT
SUMMARY OF CASH, SAVINGS & INVESTMENTS
QUARTER ENDING SEPTEMBER 30, 2013

	PURCHASE DATE	TERM	INTEREST RATE	BEGINNING BALANCE 7/01/2013	CD's INTEREST	3RD PARTY CKS DRAWN/ CHARGES	INTER-ACCT TRANSFERS	MATURED SECURITIES (REDEMPTIONS)	INVESTMENT PURCHASES	ENDING ACCT BALANCE 9/30/2013
CoastHills Credit Union CD	12/30/11	1 Year	0.50%	$251,117.12	$316.61		$0.00	$0.00		$251,433.73
CoastHills Credit Union C/A	12/30/08			$5.00			$0.00	$0.00		$5.00
First California Bank CD	12/31/11	1 Year	0.39%	$248,249.58	$244.12		$0.00	$0.00		$248,493.70
Coast National Bank CD	10/06/11	2 Years	1.25%	$249,486.09	$780.45		$0.00	$0.00		$250,266.54
Heritage Oaks Bank CD	05/30/12	2 Years	0.75%	$249,538.28	$468.18		$0.00	$0.00		$250,006.46
Heritage Oaks Bank C/A	12/31/08			$50.00	$0.00		$0.00	$0.00		$50.00
SUBTOTAL				**$998,446.07**	**$1,809.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$1,000,255.43**
TOTAL CASH, SAVINGS & INVESTMENTS				**$6,990,220.52**					**$0.00**	**$7,071,839.93**

Note: Beginning and ending balances reflect asset value of District's account on a settlement date basis using a market value approach.

CD = Certificate of Deposit
C/A = Checking Account

Cayucos Sanitary District
YTD BUDGET OVERVIEW FY 13-14
9/30/2013

Agenda Item No. 6.B.3
10.17.2013

	PRIOR YEAR ACTUAL FY 12-13	APPROVED BUDGET FY 13-14	ACTUAL REV / EXP FY 13-14	MAJOR ACCRUAL ESTIMATES	ACT/ACCR REV / EXP FY 13-14	PERCENT YTD FY 13-14	PROJECTED ANNUAL FY 13-14
SEWER RELATED INCOME	$ 1,700,629	$ 1,637,320	$ 426,821		$ 426,821	26%	$ 1,637,320
TAX INCOME	588,863	596,000	30,683		30,683	5%	596,000
INVESTMENT INCOME	37,460	30,000	7,037		7,037	23%	30,000
OTHER INCOME	97,939	95,000	9,656		9,656	10%	95,000
TOTAL INCOME	**$ 2,424,891**	**$ 2,358,320**	**$ 474,198**	**$ -**	**$ 474,198**	**20%**	**$ 2,358,320**
PAYROLL - ADMIN	284,300	237,883	59,896		59,896	25%	237,883
PAYROLL - MAINT	191,775	209,091	53,170		53,170	25%	209,091
PAYROLL - PERS SAVINGS PAYDOWN	10,749	10,749	-	2,687	2,687	25%	10,749
PROFESSIONAL SERVICES - ADMIN	82,530	93,000	12,150	6,120	18,270	20%	93,000
TOTAL PAYROLL	**$ 569,354**	**$ 550,723**	**$ 125,216**	**$ 8,807**	**$ 134,023**	**24%**	**$ 550,723**
OPERATIONS & MAINT EXP	105,614.0	248,800.0	13,604		13,604	5%	248,800
WWTP EXPENSE	306,593	825,000	-	206,250	206,250	25%	825,000
WWTP CORRECTIONS	-	-	-		-		-
OTHER OPERATING EXP	180,524	173,972	47,192		47,192	27%	173,972
DEPRECIATION EXPENSE	469,200	510,000	127,500		127,500	25%	510,000
TOTAL EXPENSES	**$ 1,631,285**	**$ 2,308,495**	**$ 313,512**	**$ 215,057**	**$ 528,569**	**23%**	**$ 2,308,495**
NET INCOME/(LOSS)	**$ 793,606**	**$ 49,825**	**$ 160,686**	**$ (215,057)**	**$ (54,372)**		**$ 49,825**

As of: 09/30/13 The annual percent completion is : **25%**

ACCOUNT TYPE	PRIOR YEAR ACTUAL FY 12-13	APPROVED BUDGET FY 13-14	ACTUAL REV / EXP FY 13-14	PERCENT YTD FY 13-14	PROJECTED ACTUAL FY 13-14
SEWER RELATED INCOME	**$1,700,629**	**$1,637,320**	**$426,821**	**26.07%**	**$1,637,320**
TAX INCOME	**588,863**	**596,000**	**30,683**	**5.15%**	**596,000**
INVESTMENT INCOME	**37,460**	**30,000**	**7,037**	**23.46%**	**30,000**
OTHER INCOME	**97,939**	**95,000**	**9,656**	**10.16%**	**95,000**
TOTAL INCOME	**$2,424,891**	**$2,358,320**	**$474,198**	**20.11%**	**$2,358,320**
Gross Wages - Admin	213,840	176,983	43,610	**24.64%**	176,983
Employee Health - Admin	25,803	24,068	6,513	**27.06%**	24,068
Employee Retirement - Admin	28,925	24,670	6,475	**26.24%**	24,670
Payroll Taxes - Admin	15,732	12,162	3,299	**27.12%**	12,162
TOTAL PAYROLL - Admin	**$284,300**	**$237,883**	**$59,896**	**25.18%**	**$237,883**
Gross Wages - Maint & Op	139,593	155,498	40,166	**25.83%**	155,498
Employee Health - Maint & Op	22,699	22,000	5,462	**24.83%**	22,000
Employee Retirement - Maint & Op	18,550	19,900	4,519	**22.71%**	19,900
Payroll Taxes - Maint & Op	10,933	11,693	3,022	**25.85%**	11,693
TOTAL PAYROLL - Maint & Op	**$191,775**	**$209,091**	**$53,170**	**25.43%**	**$209,091**
PAYROLL - PERS PAYDOWN	**$10,749**	**$10,749**	**$0**	**0%**	**$10,749**
Professional Services Admin	**$82,530**	**$93,000**	**$12,150**	**13%**	**$93,000**
O & M Expenses	64,385	207,100	4,783	**2.31%**	207,100
Telephone - Maint	6,673	6,700	1,471	**21.96%**	6,700
Utilities - Maint	34,556	35,000	7,350	**21.00%**	35,000
Total Maintenance Cost	**$105,614**	**$248,800**	**$13,604**	**5.47%**	**$248,800**
WWTP	**306,593**	**825,000**	**-**	**0.00%**	**825,000**
WWTP - Corrections	**-**	**-**	**-**		**-**
Auto & Trucks	6,893	8,000	725	**9.06%**	8,000
Dues & Subscriptions	4,978	5,050	965	**19.11%**	5,050
Commercial Ins/Wrk Comp	38,091	34,000	23,410	**68.85%**	34,000
Interest	33,896	30,472	-	**0.00%**	30,472
Misc Business	661	1,000	28	**2.80%**	1,000
Office Admins	25,028	32,100	4,844	**15.09%**	32,100
SUTA	990	2,000	-	**0.00%**	2,000
Professional Services	42,910	29,900	8,652	**28.94%**	29,900
Business Exp	-	500	-	**0.00%**	500
Permits & Licenses	4,553	4,900	-	**0.00%**	4,900
Rent	210	350	210	**0.00%**	350
Taxes & Assessments	10,761	7,900	7,315	**92.60%**	7,900
Telephone - Admin	2,467	2,400	340	**14.17%**	2,400
Prof. Development Admin + Board	4,572	11,000	-	**0.00%**	11,000
Utilities - Admin	4,514	4,400	703	**15.98%**	4,400
TOTAL OTHER OPERATING EXP	**$180,524**	**$173,972**	**$47,192**	**27.13%**	**$173,972**
Depreciation	**$469,200**	**$510,000**	**$127,500**	**25.00%**	**$510,000**
TOTAL EXPENSE	**$1,631,285**	**$2,308,495**	**$313,512**	**13.58%**	**$2,308,495**

CAYUCOS SANITARY DISTRICT
YTD BUDGET OVERVIEW FY 13-14
09/30/13

	A	B	D	AB	AC	BC	BD	BE	BF
1									
2									
3									
4									
5				PRIOR YEAR ACTUAL	APPROVED BUDGET	ACTUAL REV / EXP	25.00% Percent YTD		PROJECTED ANNUAL
6									
7	G/L Account ID	Account Description	Account Type	FY 12-13	FY 13-14	FY 13-14	FY 13-14		FY 13-14
8	40000, 40500	Sewer User Fee (net of refunds)	Income	$1,668,251	1,600,000	$413,325	26%		1,600,000
9	41000, 41500	Sewer Standby Fee (net of refunds)	Income	22,003	21,600	4,761	22%		21,600
10	42000, 43000	Sewer Connection and Permit Fees	Income	10,375	15,720	8,735	56%		15,720
11			SEWER RELATED INCOME	**1,700,629**	**1,637,320**	**426,821**	**26%**		**1,637,320**
12									
13	44000	Rent Income	Income	42,815	42,000	-	0%		42,000
14	45000, 45100	Solid Waste Franch and Recycl Dev Pgm Fe	Income	54,974	53,000	9,656	18%		53,000
15	46000	Taxes & Assessments	Income	588,863	596,000	30,683	5%		596,000
16	47000	Interest Income	Income	37,460	30,000	7,037	23%		30,000
18	47500,51000, 51500,6(	Other Income	Income	150	-	-	0%		-
19	60500		TAXES & OTHER INCOME	**724,262**	**721,000**	**47,377**	**7%**		**721,000**
20									
21		**INCOME TOTAL**		**$2,424,891**	**$2,358,320**	**$474,198**	**20%**		**$2,358,320**
22									
23									
24	600M0	Autos&Trucks (Gas & Oil)	Expenses	6,142	5,500	725	13%		5,500
25	601MO	Autos&Trucks - Repairs	Expenses	751	2,500	-	0%		2,500
26			AUTOS&TRUCKS SUB-TOTAL	**6,893**	**8,000**	**725**	**9%**		**8,000**
27									
28	61000	Depreciation	Expenses	**469,200**	**510,000**	127,500	**25%**		**510,000**
29	63000	Dues & Subs	Expenses	**4,978**	**5,050**	965	**19%**		**5,050**
30									
31	650A0	Gross Wages-Regular	Expenses	177,066	147,556	38,735	26%		147,556
32	651A0	Gross Wages-Overtime & Extra Hours	Expenses	-	-	-	0%		-
33	653AO	Gross Wages-CafPlan Pay	Expenses	18,139	11,427	3,275	29%		11,427
34	65400	Gross Wages-Directors	Expenses	8,900	15,000	1,600	11%		15,000
35	657-9A0, 657-9MO	Accrued Leave (Vac & SL) Payout	Expenses	9,735	3,000	-	0%		3,000
36			GROSS WAGES ADMIN SUB-TOTAL	**213,840**	**176,983**	**43,610**	**25%**		**176,983**
37									
38	650M0	Gross Wages-Regular - Maint	Expenses	118,606	130,708	33,873	26%		130,708
39	651M0, 654MO	Gross Wages-Overtime & Callout - Maint	Expenses	1,556	3,000	683	23%		3,000
40	65200	Gross Wages-Standby Pay - Maint	Expenses	14,670	15,300	3,990	26%		15,300
41	653MO	Gross Wages-CafPlan Pay - Maint	Expenses	4,761	6,490	1,620	25%		6,490
42			GROSS WAGES -M&O SUB-TOTAL	**139,593**	**155,498**	**40,166**	**26%**		**155,498**
43									
44	66000	Ins-Comm'l Pkg	Expenses	21,697	20,500	20,259	99%		20,500
45	66100	Ins-Wkrs Comp	Expenses	16,394	13,500	3,151	23%		13,500
46	662AO, 670AO	Ins - Hlth (Incl Emplr-Pd CafPlan)- Admin	Expenses	25,803	24,068	6,513	27%		24,068
47	662MO,670MO	Ins - Hlth (Incl Emplr-Pd CafPlan)- Maint	Expenses	22,699	22,000	5,462	25%		22,000
48			INSURANCE SUB-TOTAL	**86,593**	**80,068**	**35,385**	**44%**		**80,068**
49									
50	68000	Interest	Expenses	**33,896**	**30,472**	-	**0%**		**30,472**
51									
52	68500,68600	Misc Business Exp	Expenses	**661**	**1,000**	28	**3%**		**1,000**
53									
54	79000	WWTP	Expenses	**306,593**	**825,000**	-	**0%**		**825,000**

CAYUCOS SANITARY DISTRICT
YTD BUDGET OVERVIEW FY 13-14
09/30/13

	A	B	D	AB	AC	BC	BD	BE	BF
1									
2									
3									
4									
5				PRIOR YEAR ACTUAL	APPROVED BUDGET	ACTUAL REV / EXP	25.00% Percent YTD		PROJECTED ANNUAL
6									
7	G/L Account ID	Account Description	Account Type	FY 12-13	FY 13-14	FY 13-14	FY 13-14		FY 13-14
55	79100	WWTP - Corrections	Expenses	-	-	-			-
56									
57	69000	Contract Labor	Expenses	4,539	10,000	-	0%		10,000
58	69500	Empl Training	Expenses	1,948	3,500	-	0%		3,500
59	70000	Equip Rent	Expenses	-	2,500	-	0%		2,500
60	71000	Equipment (Critical Parts Inventory)	Expenses	-	10,000	-	0%		10,000
61	71500	Equip R & M (incl repl parts)	Expenses	13,776	10,000	308	3%		10,000
62	71700	Pump Replacement	Expenses	-	26,500	-	0%		26,500
63	72000	Generator Fuel	Expenses	1,733	2,000	-	0%		2,000
64	73000,74000,78000	Hdw & Supp (incl sm tools)	Expenses	4,787	5,000	700	14%		5,000
65	74100	Laundry (incl boot allowance)	Expenses	5,024	4,400	634	14%		4,400
66	75000	Line Cleaning	Expenses	8,956	13,000	96	1%		13,000
67	76000,66200	Safety Supp & Matl's	Expenses	1,593	3,000	262	9%		3,000
68	80000	Chemicals	Expenses	19,344	20,000	-	0%		20,000
69	81000	USA Alert	Expenses	150	200	153	76%		200
70	82000	Video Lines	Expenses	2,535	7,000	-	0%		7,000
71		Operating Contingency Reserve (10%)	Expenses	-	58,000	-	0%		58,000
72			O&M SUB-TOTAL	**64,385**	**175,100**	**2,153**	**1%**		**175,100**
73	83100	Special Projects:							
74		Air Relief Valves	Expenses	-		-	-		
75		Manhole Reconditioning	Expenses	9,384	15,000	1,961	13%		15,000
76		Flow Metering - Lift Station #'s 1 and 4	Expenses	-		-			
77		WW Flow I&I Analysis:		-					
78		Engineering	Expenses	-	1,500	-	0%		1,500
79		Equipment-Video	Expenses	-	10,000	-	0%		10,000
80		Sewer Map Replacement Sheets	Expenses	310	1,000	-	0%		1,000
81		Capital Reserve Study	Expenses	-	2,500	-	0%		2,500
82		Solid Waste Clean Up	Expenses	1,000	2,000	670	33%		2,000
83			SPECIAL PROJ SUB-TOTAL	**10,694**	**32,000**	**2,631**	**8%**		**32,000**
84									
85			O&M TOTAL	**75,079**	**207,100**	**4,783**	**2%**		**207,100**
86									
87	84000	Ans Svc	Expenses	839	1,000	210	21%		1,000
88	84100	Copy & Dup	Expenses	680	1,000	116	12%		1,000
89	84210	Office - Equip Rent	Expenses	2,675	3,000	670	22%		3,000
90	84300	Office - Equip Repr/Repl	Expenses	406	1,000	-	0%		1,000
91	84400, 83200	Janitorial & Bldg Maintenance	Expenses	2,286	5,000	537	11%		5,000
92	84500	Postage	Expenses	9,025	11,600	2,189	19%		11,600
93	84600	Print & Advtg	Expenses	3,845	4,000	350	9%		4,000
94	84700	Supplies	Expenses	4,371	4,500	581	13%		4,500
95	84800, 84900, 85300	Svc Chg, Misc Exp	Expenses	901	1,000	190	19%		1,000
96			OFFICE ADMIN SUB-TOTAL	**25,028**	**32,100**	**4,844**	**15%**		**32,100**
97									
98	851A0, 852AO, 855AO	Payroll Taxes (Emplr-Pd) - Admin	Expenses	15,732	12,162	3,299	27%		12,162
99	851M0, 852MO	Payroll Taxes (Emplr-Pd) - Maint	Expenses	10,933	11,693	3,022	26%		11,693
100			PAYROLL TAXES SUB-TOTAL	**26,665**	**23,855**	**6,321**	**26%**		**23,855**

CAYUCOS SANITARY DISTRICT
YTD BUDGET OVERVIEW FY 13-14
09/30/13

	A	B	D	AB	AC	BC	BD	BE	BF
1									
2									
3									
4									
5				PRIOR YEAR ACTUAL	APPROVED BUDGET	ACTUAL REV / EXP	25.00% Percent YTD		PROJECTED ANNUAL
6									
7	G/L Account ID	Account Description	Account Type	FY 12-13	FY 13-14	FY 13-14	FY 13-14		FY 13-14
101									
102	853A0	PERS Retirement - Admin	Expenses	28,925	24,670	6,475	26%		24,670
103	853M0, 854MO	PERS Retirement - Maint	Expenses	18,550	19,900	4,519	23%		19,900
104	85301	PERS Paydown Cost Savings Measure		10,749	10,749	-	0%		10,749
105			PERS RETIRE SUB-TOTAL	**58,224**	**55,319**	**10,994**	**20%**		**55,319**
106									
107	85400	SUTA	Expenses	990	2,000	-	**0%**		2,000
108									
109	86000	Professional Svcs-Acctg	Expenses	4,740	5,000	2,000	40%		5,000
110	86100	Professional Svcs-Engineer	Expenses	-	3,000	-	0%		3,000
111	86200	Prof essional Svcs-Legal	Expenses	31,218	15,000	5,665	38%		15,000
112	86300	Professional Svcs-Computer Prog	Expenses	6,559	6,500	987	15%		6,500
113	86400	Professional Svcs-Other	Expenses	393	400	-	0%		400
114			PROF SVCS SUB-TOTAL	**42,910**	**29,900**	**8,652**	**29%**		**29,900**
115									
116	86600	Professional Svcs-Administration	Expenses	**82,530**	93,000	12,150	13%		93,000
117									
118	87000	Business Exp	Expenses	-	500	-	0%		500
119	87500	Permits & Licenses	Expenses	4,553	4,900	-	0%		4,900
120	88000, 71600	Rent	Expenses	210	350	210	60%		350
121	88500	Taxes & Assessments	Expenses	10,761	7,900	7,315	93%		7,900
122			OTHER BUSINESS EXP-TOTAL	**15,524**	**13,650**	**7,525**	**55%**		**13,650**
123									
124	890A0	Telephone	Expenses	2,467	2,400	340	14%		2,400
125	890M0	Telephone	Expenses	6,673	6,700	1,471	22%		6,700
126			TELEPHONE SUB-TOTAL	**9,140**	**9,100**	**1,811**	**20%**		**9,100**
127									
128	90000	Professional Development (BOD)	Expenses	-	6,500	-	0%		6,500
129	900A0	Professional Development (ADMIN)	Expenses	4,572	4,500	-	0%		4,500
130			PROF DEVELOP SUB-TOTAL	**4,572**	**11,000**	**-**	**0%**		**11,000**
131									
132	910A0, 930A0, 940A0,	Utilities: Elect, Gas, Water, Sewer, Cable	Expenses	4,514	4,400	703	16%		4,400
133	910M0, 930M0, 940M0	Utilities: Elect, Gas, Water, Sewer, Cable	Expenses	34,556	35,000	7,350	21%		35,000
134			UTILITIES SUB-TOTAL	**39,070**	**39,400**	**8,053**	**20%**		**39,400**
135									
136		**EXPENSES TOTAL**		**$1,641,979**	**$2,308,495**	**$313,512**	14%		**$2,308,495**
137									
138			**Revenue**	**$2,424,891**	**$2,358,320**	**$474,198**	**20%**		**$2,358,320**
139			**Expenses**	**$1,641,979**	**$2,308,495**	**$313,512**	**14%**		**$2,308,495**
140			**Net Income**	**$782,912**	**$49,825**	**$160,686**			**$49,825**

Agenda Item No. 6.B.4
10.17.2013

CAYUCOS SANITARY DISTRICT

CAPITAL IMPROVEMENT PROJECTS SUMMARY
9/30/2013

		Budget FY 13-14	Actual thru 9/30/2013	Accruals	Year to Date Actual & Accrued	Percent YTD 9/30/2013	Projected District Actuals 9/30/2013
CAPITAL OUTLAY:							
O & M Work Order/Inventory Computer Program		17,000	0		0	0.00%	17,000
GIS System Program		9,000	0		0	0.00%	9,000
Main Line Camera System		63,000	62,209		62,209	98.74%	63,000
	Sub-Total	**89,000**	62,209	0	62,209		89,000
CAPITAL IMPROVEMENT PROJECTS:							
Force Main Air Relief Valve Liftstation #5		15,000	0		0	0.00%	15,000
15" Siphon Redesign Liftstation #5		8,000	0		0	0.00%	8,000
Cypress Glenn Easement & Creek Crossing		10,000	0		0	0.00%	10,000
LS#4 Multismart Meter Install		9,000	0		0	0.00%	9,000
Liftstation #3 Upgrade		307,628	22,592		22,592	7.34%	307,628
Sewer Main Creek Crossing Refurbishments		50,000	0		0	0.00%	50,000
Lucerne Main and Manhole Realignment		150,000	0		0	0.00%	150,000
Freeway Crossings Cleaning & Repair		110,000	0		0	0.00%	110,000
Main Street Line Cleaning & Video Inspection		10,000	1,948		1,948	19.48%	10,000
Main Street Manhole Repair		15,000	0		0	0.00%	15,000
	Sub-Total	**684,628**	24,541	0	24,541		684,628
DISTRICT CAPITAL PROJECTS	**TOTALS**	**773,628**	86,749	0	86,749		773,628

CAYUCOS SANITARY DISTRICT											
CAPITAL IMPROVEMENT PROJECTS											
FY 2013/2014											
	PRIOR YEARS' COSTS	DISTRICT BUDGET FY 12/13	TOTAL PROJECT COST THRU FY 12/13	BUDGET CARRYOVER FROM FY 12/13	DISTRICT BUDGET FY 13/14	PROJECTED ACTUAL FY 2013-2014	FY 2013/2014 JUL 2013	AUG 2013	SEP 2013	TOTAL PAID FY 13-14	TOTAL PROJECT COSTS TO DATE
CAPITAL OUTLAY:											
O & M Work Order/Inventory Computer Program	$ 0	$ 17,000	$ 0	$ 17,000	$ 17,000	$ 17,000				$ 0	$ 0
GIS System Program	$ 0	$9,000	$ 0	$ 9,000	$ 9,000	$ 9,000				$ 0	$ 0
Main Line Camera System	$ 0	$ 0	$ 0	$ 0	$ 63,000	$ 63,000		$ 62,209		$ 62,209	$ 62,209
PROJECT TOTAL	**$ 0**	**$ 26,000**	**$ 0**	**$ 26,000**	**$ 89,000**	**$ 89,000**	**$ 0**	**$ 62,209**	**$ 0**	**$62,209**	**$ 62,209**
CAPITAL IMPROVEMENT PROJECTS:											
Force Main Air Relief Valve Liftstation #5		$ 15,000		$ 15,000	$ 15,000	$ 15,000				$ 0	$ 0
15" Siphon Redesign Liftstation #5		$ 8,000		$ 8,000	$ 8,000	$ 8,000				$ 0	$ 0
Cypress Glenn Easement & Creek Crossing		$ 10,000		$ 10,000	$ 10,000	$ 10,000				$ 0	$ 0
LS#4 Multismart Meter Install		$ 0		$ 0	$ 9,000	$ 9,000				$ 0	$ 0
PROJECT TOTAL	**$ 0**	**$ 33,000**	**$ 0**	**$ 33,000**	**$ 42,000**	**$ 42,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Liftstation #3 Upgrade											
Equipment	$ 81,370	$ 185,000	$ 81,370	$ 103,630	$ 103,630	$ 103,630		$ 4,425	$ 4,168	$ 8,592	$ 89,962
Construction and Demolition	$ 54	$ 180,000	$ 54	$ 179,946	$ 179,946	$ 179,946				$ 0	$ 54
Environmental Studies/Permits/Engineering	$ 10,949	$ 35,000	$ 10,949	$ 24,051	$ 24,051	$ 24,051		$ 14,000		$ 14,000	$ 24,949
PROJECT TOTAL	**$ 92,372**	**$ 400,000**	**$ 92,372**	**$ 307,628**	**$ 307,628**	**$ 307,628**	**$ 0**	**$ 18,425**	**$ 4,168**	**$ 22,592**	**$ 114,965**
Sewer Main Creek Crossing Refurbishments	$ 0	$ 50,000	$ 0	$ 50,000	$ 50,000	$ 50,000				$ 0	$ 0
PROJECT TOTAL	**$ 0**	**$ 50,000**	**$ 0**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Lucerne Main and Manhole Realignment	$ 0	$ 0	$ 0	$ 0	$ 150,000	$ 150,000					$ 0
PROJECT TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 150,000**	**$ 150,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Freeway Crossings Cleaning & Repair	$ 0	$ 0	$ 0	$ 0	$110,000	$110,000				$ 0	$ 0
PROJECT TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 110,000**	**$ 110,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Main Street Line Cleaning & Video Inspection	$ 0	$ 0	$ 0	$ 0	$ 10,000	$ 10,000			$ 1,948	$ 1,948	$ 1,948
PROJECT TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 10,000**	**$ 10,000**	**$ 0**	**$ 0**	**$ 1,948**	**$ 1,948**	**$ 1,948**
Main Street Manhole Repair	$ 0	$ 0	$ 0	$ 0	$ 15,000	$ 15,000					$ 0
PROJECT TOTAL	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 15,000**	**$ 15,000**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
DISTRICT CAPITAL PROJECTS TOTAL	**$ 92,372**	**$ 509,000**	**$ 92,372**	**$ 416,628**	**$ 773,628**	**$ 773,628**	**$ 0**	**$ 80,633**	**$ 6,116**	**$ 86,749**	**$ 179,122**

RECEIVED SEP 1 2 2013

Agenda Item No. 6.C
10.17.2013

CAYUCOS SANITARY DISTRICT

200 Ash Avenue
P.O. Box 333, Cayucos, California 93430-0333
805-995-3290

GOVERNING BOARD
R. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
M. Foster, Director
D. Lloyd, Director

Customer Satisfaction Survey

The Cayucos Sanitary District is committed to providing the best customer service possible to persons doing business with the District. Please take a moment to fill out the following survey. Your feedback is greatly appreciated.

1) Date: 8/19/13

2) Please circle the item that best describes your recent interaction with the District:

(Bill Payment) *Sewer Lateral* *Will Serve*

Encroachment Permit *Change of Address* *Other:* _____

3) Please rate the following based on:
1 = Poor; 2 = Fair; 3 = Good; (4 = Excellent); N/A = not applicable

- Promptness: 4
- Courtesy: 4
- Efficiency: 4
- Helpful Attitude: 4
- Knowledge: 4
- Information given about the process: 4
- How would you rate our service overall? 4

4) Do you have any suggestions to improve our service?

Not at this time! Thank you!

5) Please use the additional space for any other comments you may have. *Your suggestions, ideas, and feedback are appreciated.*

Your employee, Danielle was very helpful, efficient and humorous - great employee - and has an outstanding phone presence!

6) Would you like to have someone from the District contact you at this time to clarify any questions or concerns you now have?

Name: Richard Gastelum Address: ~~[illegible] 3472~~ 34 24th Street Cayucos, Ca 93430

Contact #: _____

For additional District information, see the District's website: www.cayucossd.org

RECEIVED SEP 2 7 2013

CAYUCOS SANITARY DISTRICT

200 Ash Avenue
P.O. Box 333, Cayucos, California 93430-0333
805-995-3290

GOVERNING BOARD
R. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
M. Foster, Director
D. Lloyd, Director

Customer Satisfaction Survey

The Cayucos Sanitary District is committed to providing the best customer service possible to persons doing business with the District. Please take a moment to fill out the following survey. Your feedback is greatly appreciated.

1) Date: 9/20/13

2) Please circle the item that best describes your recent interaction with the District:

(*Bill Payment*) *Sewer Lateral* *Will Serve*
Encroachment Permit *Change of Address* *Other:* _____

3) Please rate the following based on:
1 = Poor; 2 = Fair; 3 = Good; 4 = Excellent; N/A = not applicable

- Promptness: 4
- Courtesy: 4
- Efficiency: 4
- Helpful Attitude: 4
- Knowledge: 4
- Information given about the process: 4 ___
- How would you rate our service overall? 4 ___

4) Do you have any suggestions to improve our service?
In my experience, it has been great!

5) Please use the additional space for any other comments you may have. *Your suggestions, ideas, and feedback are appreciated.*

6) Would you like to have someone from the District contact you at this time to clarify any questions or concerns you now have? not really.

Name: ENDERSBY Address: _____

Contact #: _____

For additional District information, see the District's website: www.cayucossd.org

:) DANIELLE

Agenda Item No. 7
10.17.2013

CAYUCOS SANITARY DISTRICT
200 Ash Avenue
PO Box 333, Cayucos, CA 93430-0333
805-995-3290

GOVERNING BOARD
R. B. Enns, President
D. Chivens, Vice-President
S. Lyon, Director
M. Foster, Director
D. Lloyd, Director

REGULAR MEETING
MINUTES
Thursday, September 19, 2013
6:00 p.m.

1. ESTABLISH QUORUM AND CALL TO ORDER

President Enns called the meeting to order at 6:00 p.m.
Board members present: President Robert Enns, Vice-President Dan Chivens, Director Shirley Lyon, Director Michael Foster and Director Dan Lloyd.
Staff present: District Manager Rick Koon and Administrative Services Accounting Manager Anita Rebich
Guests present: Karen Shanley, Financial Advisor

2. PUBLIC COMMENTS

President Enns opened the meeting to Public Comments. Karen Shanley said she was here to observe and assist with any questions or concerns on a couple of the agenda items.

3. DISCUSSION AND CONSIDERATION OF REQUEST FROM THE LOCAL AGENCY FORMATION COMMISSION (LAFCO) TO NOMINATE AN ALTERNATE SPECIAL DISTRICT MEMBER

Manager Koon expressed his belief that we need to stay involved with the local agency. Director Lloyd and others concurred
MOTION: 1st by Lloyd, 2nd by Lyon to Nominate Robert B. Enns as an Alternate Special District Member for the Local Agency Formation Committee (LAFCO). President Enns accepted the nomination.
VOTE: **5-0** Motion passed

4. UPDATE FROM THE AD-HOC COMMITTEE ON CONCEPTUAL ALTERNATIVES ANALYSIS FOR WASTEWATER TREATMENT PLANT PROJECT

Director Lloyd reported we are in the wait and see mode pending the findings and reports from Morro Bay. Lloyd continued that when, or if, Morro Bay does talk to CMC, we need to be "in the room". The entire Board agreed. Director Foster feels we need to facilitate the talks with CMC, says the longer we wait, the more we'll have to invest in the old plant. Director Lloyd feels we need to continue the legwork such as determining the usefulness/viability of the easement along the freeway. Manager Koon stated the WSC report was sent to the RWQCB and they seem open to the idea of a regional facility.

5. DISCUSSION AND CONSIDERATION OF REINVESTMENT OF MATURING COAST NATIONAL BANK CD

Manager Koon recapped the current CD held at Heritage Oaks Bank (formerly Coast National Bank-Morro Bay) and the discussion from the May meeting to move and re-invest. The move and re-investment didn't take place after it was discovered the FDIC would fully insure multiple instruments at the same bank until the first CD's maturity date, when there is an acquisition of one bank by another. The CD was left at Heritage Oaks

(formerly Coast National Bank-Morro Bay) to take full advantage of the 1.25% interest rate. Maturity date for this CD is 10/5/13.
MOTION: 1st by Chivens, 2nd by Lloyd to Move the Heritage Oaks Bank (formerly Coast National Bank-Morro Bay) CD to Coast National Bank-SLO at maturity.
VOTE: 5-0 Motion passed

6. DISCUSSION OF PRELIMINARY DRAFT INVESTMENT POLICY FOR FISCAL YEAR 2013/14

Manager Koon reported this is an annual review and we are primarily cleaning up titles and duties due to staffing changes. Manager Koon recommends we use the Financial Committee in lieu of a single Financial Liaison to carry out Board approved investments. Shanley stated that as the Board members change, we need to keep them on top investment opportunities and recommends more frequent visits from her. After discussion amongst the Board members and Manager Koon, it was agreed that, at a minimum, the Investment Policy should include that the Board meet bi-annually to review investments and establish the investment limits for the Financial Committee.

7. STAFF COMMUNICATIONS AND INFORMATION ITEMS (NO ACTION REQUIRED):

A. Manager Koon's report was accepted as presented. Manager Koon also reported that there has been an increase in property ownership changes and sewer will serves over the past month. The ACH process for automatic payments is continuing forward, the form has been reviewed by legal counsel and is available immediately via the website and in the office. Manager Koon reported the Cayucos Elementary School 6th Grade Class Wastebusters program had secured funding for five (5) more recycling bins. SLO County Department of Public Works required encroachment permits for these units, Wendy Laumer from the school, has secured these permits and dropped them off at the District for signature. Manager Koon requested a donation in the amount of $500.00 to be given to the Wastebusters program to assist them in covering the sales tax they have to pay on these units. The Board applauded staff for their support of the program and agreed to the donation of $500.00. Lift Station #3 project update was discussed along with the benefits that are being seen (literally) from the purchase of the new camera system. We are able to be more proactive Koon stated, whereas before we had to jet then camera, potentially washing away evidence of a problem or potential problem. With the new camera we can see the evidence first, take the necessary action to rectify, thus avoiding potentially larger problems. Director Chivens asked about the siphon jetting, anything to report? Manager Koon responded we'll know more once we complete the CCTV.

8. CONSENT CALENDAR

A. Approval of Minutes for the August 15, 2013 Board of Directors Meeting
MOTION: 1st by Lyon, 2nd by Lloyd to Approve the Consent Calendar as presented.
VOTE: 5-0 Motion passed

9. BOARD MEMBER COMMENTS

Director Lloyd inquired about who is responsible for the street lighting in Cayucos, and had we considered getting involved to promote light shielding or upgrades to reduce light pollution. Director Foster said other such items had come up in the past and our authority doesn't extend past sanitary sewer and solid waste. Director Lloyd then asked what our strategy was on costs to build a new facility. Will our current fees cover the cost? Do we need to do an analysis? Manager Koon stated we needed to wait until we have a better idea of the direction we're heading before starting the 218 process. We only want to go through the 218 process once.

10. SCHEDULED MEETINGS

A. Morro Bay-Cayucos Wastewater Treatment Plant (JPA) Meeting: *Date*: October 10, 2013, Hosted by Cayucos Sanitary District, *Location*: Cayucos Vet's Hall, *Time*: 6:00pm

11. SCHEDULE AGENDA ITEMS FOR THE OCTOBER 17, 2013 BOARD MEETING

12. ADJOURNMENT

The meeting adjourned at 7:30 p.m.

Minutes recorded by: _____

Anita Rebich, Clerk to the Board

DRAFT