

AGENDA
BOARD OF DIRECTORS REGULAR MEETING
Tuesday, June 11, 2024, 4:00 P.M.
La Valle Coastal Club Clubhouse
5690 Cancha De Golf, Rancho Santa Fe, CA

Call Meeting to Order and Roll Call

Board Members:	Board President:	Byron Hanchett
	Board Vice President:	Bill Haynor
	Director:	Doug Manatt
	Director:	Ed Munsch
	Director:	Al Panton
Staff:	General Manager:	Chuck Duffy
	Asst. General Manager:	Paula Melendrez

Pledge of Allegiance.

Public Comment.

Communication from the public concerning matters under the District's subject jurisdiction which are not on the agenda.

AGENDA ITEMS

Page No.

- | | |
|---|--------------|
| 1. Minutes of the May 14, 2024 Regular Meeting.
Recommendation: Approve as submitted. | 3-5 |
| 2. April 2024 Dudek Invoices for Payment.
Recommendation: Approve as submitted. | 6-11 |
| 3. Consideration of Fiscal Year 2024/25 Sewer and Landscape District Budgets.
Recommendation: 1. Open public hearing and request public comment;
2. Close public hearing; and
3. Approve and adopt the budget. | 12-18 |
| 4. Landscape Workshop for the Landscaping at the corner of Via De La Valle and Las Palomas.
Recommendation: To be made by the Board. | 19-21 |
| 5. Consideration of Landscaping Issues in the Road Right-of-Way For Cancha De Golf, Via De Las Palmas, Via De La Valle, and Via Valle Verde.
Recommendation: To be made by the Board. | (--) |

- 6. Consideration of Wastewater Plant Electrical & Solar Cost Performance And Status.**
 - a. SDGE monthly cost review 22
 - b. Solar System performance review (--)
 - c. Solar System maintenance status (--)
- 7. Consideration of Director Reports.**
 - a. Landscaping Report (Directors Manatt and Haynor). (--)
 - b. Solar Report (Directors Panton and Hanchett). (--)
 - c. Wastewater Treatment Plant Report (Directors Haynor and Manatt). (--)
 - d. Finance Report (Directors Haynor and Hanchett). (--)
- 8. Consideration of Community Liaison Reports.**
 - a. La Valle Coastal Club (Director Panton). (--)
 - b. Pacifica Enterprises (Director Manatt). (--)
 - c. Palma de La Reina (Director Haynor). (--)
 - d. Interagency Relations (Director Haynor). (--)
- 9. Monthly Flow Report.** 23
- 10. District Financial Reports.**
 - a. Account Balances. 25-26
 - b. Revenue and Expenditure Reports (Unaudited). 27-29
 - c. WPCSD Check Registers for April 2024. 30-31
 - d. CALTRUST Update. 32-33
- 11. General Manager's Report.**
 - a. Sewer Operations Report. 34
- 12. Seminars/Conferences.** (--)
- 13. Consideration of Correspondence.** (--)
 - a. Bank Reconciliations for April 2024.
- 14. Consideration of Future Agenda Items.** (--)

Adjournment.

This meeting is accessible to people with disabilities. Individuals who require special assistance to participate may request an alternative format of the agenda and packet materials. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. To request a disability-related modification or accommodation, please call (760) 479-4150.



MINUTES

BOARD OF DIRECTORS REGULAR MEETING

Tuesday, May 14, 2024, 4:00 p.m.

La Valle Coastal Club Clubhouse
5690 Cancha De Golf, Rancho Santa Fe, CA

Call Meeting to Order and Roll Call.

The Regular Meeting of the Board of Directors of the Whispering Palms Community Services District was called to order by Board President Byron Hanchett at 4:03 p.m.

PRESENT

Byron Hanchett
Bill Haynor
Al Panton
Ed Munsch
Doug Manatt

ABSENT

GUESTS

JoAnn Katz
Arnold Keene

STAFF

Chuck Duffy, GM
Paula Melendrez, Asst. GM

Pledge of Allegiance.

Public Comment – None.

AGENDA ITEMS:

1. Minutes of the April 9, 2024 Regular Meeting.

ACTION: Director Manatt moved to approve the minutes as amended, deleting the name “Hinchy” from the record. Director Munsch seconded the motion. Motion carried 5-0.

2. March 2024 Dudek Invoices for Payment.

ACTION: Director Haynor moved to approve the invoices as submitted. Director Panton seconded the motion. Motion carried 5-0.

3. Consideration of Fiscal Year 2024/25 Draft Sewer and Landscape District Budgets.

General Manager Chuck Duffy presented the Fiscal Year 2024/25 draft Sewer and Landscape district budgets for discussion and input from the Board. The budget will be brought back to the June board meeting for final approval.

4. Landscape Workshop for the Landscaping at the corner of Via De La Valle and Las Palomas.

Landscape architect Arnold Keene was present to provide input to the board regarding the plantings for the area. Director Manatt provided a PowerPoint presentation of the areas under consideration. Mr. Keene will make a conceptual drawing for the corner at Las Palomas with plant suggestions to present at the June board meeting.

5. Consideration of Landscaping Issues in the Road Right-of-Way For Cancha De Golf, Via De Las Palmas, Via De La Valle, and Via Valle Verde.

The board discussed the landscape agenda memo items and the possibility of adding the Security Services Power for the CSD.

6. Consideration of Wastewater Plant Electrical & Solar Cost Performance and Status.

- a. SDGE monthly cost review – The board discussed the raw kWh the plant used pre and post solar installation.
- b. Solar System performance review – Nothing additional to report.
- c. Solar System maintenance status – Nothing additional to report.

7. Consideration of Director Reports.

- a. Landscaping Report (Directors Manatt and Haynor) – Nothing additional to report.
- b. Solar Report (Directors Panton and Hanchett) – Nothing additional to report.
- c. Wastewater Treatment Plant Report (Directors Haynor and Manatt) – Nothing additional to report.
- d. Finance Report (Directors Haynor and Hanchett) – Nothing additional to report.

8. Consideration of Community Liaison Reports.

- a. La Valle Coastal Club – Nothing additional to report.
- b. Pacifica Enterprises – Nothing additional to report.
- c. Palma de La Reina – Nothing additional to report.
- d. Interagency Relations – Nothing additional to report.

9. Monthly Flow Report – Noted and filed.

10. District Financial Reports.

- a. Account Balances – Noted and filed.
- b. Revenue and Expenditure Reports (Unaudited) – Noted and filed.
- c. WPCSD Check Register for March 2024 – Noted and filed.
- d. CALTRUST Update – Noted and filed.

11. General Manager's Report.

- a. Sewer Operations Report – Noted and filed.

12. Seminars/Conferences – Noted and filed.

13. Consideration of Correspondence.

- a. Bank Reconciliations for March 2024 were distributed to the board.

14. Consideration of Future Agenda Items – Noted and filed.

Adjournment

The May 14, 2024 Regular Meeting of the Whispering Palms Community Services District Board of Directors was adjourned by Board President Hanchett at 5:30 p.m.

SUBMITTED BY:

ATTEST:

Paula Melendrez, Board Secretary

Chuck Duffy, General Manager

Approved by the Board of Directors: June 11, 2024

W·H·I·S·P·E·R·I·N·G P·A·L·M·S
C O M M U N I T Y S E R V I C E S D I S T R I C T
Rancho Santa Fe

General Manager
Chuck Duffy

Board of Directors

Byron Hanchett
Bill Haynor
Doug Manatt
Ed Munsch
Al Panton

June 11, 2024

Board of Directors
Whispering Palms Community Services District

Re: April 2024 Invoices

Dear Board Members:

The attached invoices covering the month of April are submitted for your review and approval.

The invoices consist of:

A. SID Management (incl. expenses) total:	\$8,503.00	177.2324
B. SID Operations (incl. expenses) total:	\$22,092.00	177.2324.2
C. LID Management (incl. expenses) total:	\$2,970.00	177.2324.1

The work accomplished includes: general management, filing, correspondence; agenda preparation; invoice review; phone calls; word processing; meetings; site visits; odor control investigation; treatment plant operations; general management and engineering; bookkeeping; and permit issuance.

Board of Directors
Whispering Palms Community Services District

BUDGET TRACKING SUMMARY (LABOR ONLY) 2023/2024

	<u>Annual Budget</u>	<u>April 2024 Billing</u>	<u>Billed to Date</u>	<u>% of Annual Budget</u>	<u>% of Year Elapsed</u>
Management (SID #1)	\$102,036	\$8,503	\$85,030	83.3%	83.3%
Operations (SID #1)	\$265,103	\$22,092	\$220,920	83.3%	83.3%
Management (LID #1)	\$35,634	\$2,970	\$29,700	83.3%	83.3%

Sincerely,

Chuck Duffy, General Manager

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 2, 2024
Project No: 177.2023
Invoice No: 202402989

Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2023 FY 23-24Sewer Management
Professional Services for the Period: March 30, 2024 to April 26, 2024

Number of units	10.00			
Fee Each	8,503.00			
Total Fee	85,030.00			
		Total Earned	85,030.00	
		Previous Fee Billing	76,527.00	
		Current Fee Billing	8,503.00	
		Total Fee		8,503.00
Billing Limits	Current	Prior	To-Date	
Total Billings	8,503.00	76,527.00	85,030.00	
Limit			102,036.00	
Remaining			17,006.00	
	Total Project Invoice Amount			\$8,503.00

Outstanding Invoices

Number	Date	Balance
202401961	4/3/2024	8,503.00
Total		8,503.00

Billing Summary

	Current	Prior	Total
Fee	8,503.00	0.00	8,503.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

Project	177.2023	FY 23-24 Sewer Management			Invoice	202402989
Labor		0.00	76,527.00	76,527.00		
Totals		8,503.00	76,527.00	85,030.00		
Contract Maximum:			102,036.00			
Previous Billings Against Maximum:			76,527.00			
Current Billings Against Maximum:			8,503.00			
Balance After This Invoice:			17,006.00			

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 2, 2024
Project No: 177.2023.02
Invoice No: 202402991

Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2023.02 FY 23-24 Treatment Plant & Pump Station Labor
Professional Services for the Period: March 30, 2024 to April 26, 2024

Number of units	10.00		
Fee Each	22,092.00		
Total Fee	220,920.00		
	Total Earned	220,920.00	
	Previous Fee Billing	198,828.00	
	Current Fee Billing	22,092.00	
	Total Fee		22,092.00
	Total Project Invoice Amount		\$22,092.00

Outstanding Invoices

Number	Date	Balance
202401963	4/3/2024	22,092.00
Total		22,092.00

Billing Summary

	Current	Prior	Total
Fee	22,092.00	0.00	22,092.00
Labor	0.00	198,828.00	198,828.00
Totals	22,092.00	198,828.00	220,920.00

Contract Maximum:	265,103.00
Previous Billings Against Maximum:	198,828.00
Current Billings Against Maximum:	22,092.00
Balance After This Invoice:	44,183.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 2, 2024
Project No: 177.2023.01
Invoice No: 202402990

Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2023.01 FY 23-24 Landscape Management
Professional Services for the Period: March 30, 2024 to April 26, 2024

Number of units	10.00		
Fee Each	2,970.00		
Total Fee	29,700.00		
	Total Earned	29,700.00	
	Previous Fee Billing	26,730.00	
	Current Fee Billing	2,970.00	
	Total Fee		2,970.00
	Total Project Invoice Amount		\$2,970.00

Outstanding Invoices

Number	Date	Balance
202401962	4/3/2024	2,970.00
Total		2,970.00

Billing Summary

	Current	Prior	Total
Fee	2,970.00	0.00	2,970.00
Labor	0.00	26,730.00	26,730.00
Totals	2,970.00	26,730.00	29,700.00

Contract Maximum:	35,634.00
Previous Billings Against Maximum:	26,730.00
Current Billings Against Maximum:	2,970.00
Balance After This Invoice:	5,934.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Ed Munsch
Byron Hanchett
Doug Manatt
Al Panton

AGENDA MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Consideration of Fiscal Year 2024/25 Sewer and Landscape District Budgets
Date: June 11, 2024

Attached for your Board's consideration are the Fiscal Year 2024/25 Sewer and Landscape district budgets. These budgets have been finalized and are now presented for formal approval at our June board meeting.

Sewer District revenues are expected to total \$1,080,000 for the past FY 2023/24, which is basically at budget. Operations Expenditures were \$35,000 under budget.

For the coming FY 2024/25, the annual sewer service charge (SSC) will increase to \$690 per EDU from \$600 per EDU, in accordance with the Prop 218 notice we circulated in 2022. This will increase our SSC revenues from \$928,000 to \$1,068,000. Staff is projecting a net gain from operations of \$186,000, which will be offset by \$65,000 in Capital Projects.

Revenues for the coming FY 2025/25 Landscape District operating budget are expected to total \$431,000. The landscape district operating budget shows a projected net gain from operations of approximately \$153,000.

FY 2024/25 SEWER CAPITAL PROJECTS

Design of offsite pump station – \$65,000 - The District will be transitioning from the old Smith and Loveless canned pump station design to a new submersible pump design, which significantly increases operational efficiency and safety, as well as providing replacement of the deteriorating wet well in the existing pump station.



FISCAL YEAR 2024/25

SEWER DISTRICT AND LANDSCAPE DISTRICT

OPERATIONS, ADMINISTRATION, AND CAPITAL BUDGET

BOARD OF DIRECTORS

BYRON HANCHETT, Board President

BILL HAYNOR, Board Vice President

DOUG MANATT, Director

ED MUNSCH, Director

AL PANTON, Director

DISTRICT STAFF

CHUCK DUFFY, General Manager

PAULA MELENDREZ, Assistant General Manager

JEFF PAPE, District Engineer

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT Fiscal Year 2024/25 BUDGET

	FY 2024/25 <u>Budget</u>
<u>REVENUES</u>	
1 . Sewer Service and Standby Charges	\$1,068,600
2 . Capacity Fees	\$5,362
3 . Property Tax Allocation	\$69,000
4 . Rancho Paseana Reclaimed Water	\$25,000
5 . Interest on Reserves	\$52,400
TOTAL REVENUES	\$1,220,362

Budget Assumptions:

- 1 . 1541 EDU's at \$690 per EDU
- 2 . 53 Standbys at \$100 per parcel
- 3 . 4.5% Interest rate on reserves

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT Fiscal Year 2024/25 BUDGET

EXPENDITURES

	FY 2024/25
<u>OPERATIONS</u>	<u>Budget</u>
1 . Treatment Plant and Pump Station Labor	\$274,644
2 . Power	\$125,000
3 . Treatment Plant Solar Panels Loan Payment	\$112,500
4 . Water	\$3,100
5 . Telephone and Alarm Monitoring	\$2,500
6 . Consumables and Lubricants	\$25,000
7 . Minor Equipment, Tools, and Supplies	\$1,000
8 . Laboratory	\$23,000
9 . Permit Fees	\$33,000
10 . Sewer Cleaning	\$63,000
11 . Sludge Disposal	\$96,000
12 . Landscape Maintenance	\$14,000
13 . Trash and Screenings Disposal	\$4,500
14 . Equipment Repair	\$95,000
15 . Vehicle Expenses	\$5,000
Sub-Total Operations Expenditures	\$877,244

	FY 2024/25
<u>ADMINISTRATION</u>	<u>Budget</u>
16 . Management	\$105,708
17 . Professional Services	\$7,000
18 . Mileage and Reimbursables	\$500
19 . Printing and Publications	\$2,000
19 . Conferences (split 50/50 with LID)	\$1,500
20 . Organizational Dues (split 50/50 with LID)	\$3,100
21 . Insurance (split 50/50 with LID)	\$20,000
22 . Audit (split 50/50 with LID)	\$10,000
23 . Directors' Compensation (split 50/50 with LID)	\$3,000
24 . Meeting Room (split 50/50 with LID)	\$0
25 . Miscellaneous	\$2,000
26 . HOA Dues for Plant Access Road	\$2,000
Sub-Total Administration Expenditures	\$156,808

TOTAL EXPENDITURES **\$1,034,052**

NET GAIN/(LOSS) ON OPERATIONS **\$186,310**

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

**SEWER DISTRICT
Fiscal Year 2024/25 BUDGET**

	FY 2024/25 Budget
<u>CAPITAL PROJECTS</u>	
1 . Preliminary Design for Offsite Pump Station Upgrade	\$65,000
TOTAL CAPITAL REPLACEMENT PROJECTS	\$65,000

<u>CAPITAL RESERVE FUND</u>	
1 . Beginning Balance on July 1, 2024	\$1,002,000
2 . Capital Replacement Projects Total	(\$65,000)
3 . Transfer from/(to) Operating Budget	\$186,310
TOTAL CAPITAL RESERVE - END OF FISCAL YEAR 2024/25	\$1,123,310

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

LANDSCAPE DISTRICT Fiscal Year 2024/25 BUDGET

	FY 2024/25
<u>REVENUES</u>	<u>Budget</u>
1 . Property Tax Allocation	\$379,000
2 . Interest on Reserves	\$52,000
TOTAL REVENUES	\$431,000

	FY 2024/25
<u>LANDSCAPE MAINTENANCE</u>	<u>Budget</u>
1 . Landscaping Contract	\$71,500
2 . Extra Work	\$10,000
3 . Color Change Plantings	\$14,000
4 . Power	\$16,000
5 . Water	\$56,000
6 . Fountain Maintenance	\$3,000
7 . Electrical System Repair	\$6,000
8 . Tree Trimming and Spraying	\$20,000
9 . Miscellaneous/Holiday Lights	\$3,000
Sub-Total Landscape	\$199,500

	FY 2024/25
<u>ADMINISTRATION</u>	<u>Budget</u>
1 . Management	\$36,924
2 . Professional Services	\$2,000
3 . Conferences	\$1,500
4 . Organizational Dues (split 50/50 with SID)	\$3,100
5 . Insurance (split 50/50 with SID)	\$20,000
6 . Audit (split 50/50 with SID)	\$10,000
7 . Directors' Compensation (split 50/50 with SID)	\$3,000
8 . Meeting Room (split 50/50 with SID)	\$0
9 . Contingency/Miscellaneous	\$1,000
Sub-Total Administration	\$77,524
TOTAL EXPENDITURES	\$277,024
NET GAIN/(LOSS) ON OPERATIONS	\$153,976

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

**LANDSCAPE DISTRICT
Fiscal Year 2024/25 BUDGET**

	FY 2024/25 Budget
<u>CAPITAL PROJECTS</u>	
1 . Plantings at Las Palomas/Via De La Valle	\$40,000
2 . Plantings at Front of Median - Cancha De Golf	\$25,000
TOTAL CAPITAL REPLACEMENT PROJECTS	\$65,000
 <u>CAPITAL RESERVE FUND</u>	
1 . Beginning Balance	\$1,294,000
2 . Projects Total	(\$65,000)
3 . Transfer from Operating Budget	\$153,976
TOTAL CAPITAL RESERVE - END OF FISCAL YEAR	\$1,382,976

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Ed Munsch
Byron Hanchett
Doug Manatt
Al Pantan

AGENDA MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Landscaping Issues in the Road Right-of-Way for Cancha De Golf, Via De La Valle,
and Via Valle Verde
Date: June 11, 2024

Landscaping

- Doug, Bill, and I met out at the fountain on Monday for our landscape walkthrough.
- The roses in front of the Pacifica building are in full bloom, and the plantings along the new fence on hole 6 North are starting to bloom as well.
- As discussed at the last meeting, Arnold Keene will be at our meeting on Tuesday to discuss his ideas and sketched for the plantings at the corner of Via De La Valle and Las Palomas, as well as the plantings at the front end of the median on Cancha De Golf.

REVISIONS	BY

WHISPERING PALMS CSD
LANDSCAPE DESIGN

Date
Scale
Drawn
Job
Sheet
Of
Sheets

6/5/24, 4:56 PM

2nd Image of Rosa Ralph's Creeper (Morpapplay) at San Marcos Growers



Rosa Ralph's Creeper (Morpapplay) - Ralph's Creeper Groundcover Rose [CLOSE]



PLANT PALETTE

6/5/24, 4:47 PM

2nd Image of Juncus patens 'Elk Blue' at San Marcos Growers



Juncus patens 'Elk Blue' - Elk Blue California Gray Rush [CLOSE]



© Rick Darke

6/5/24, 11:34 AM

2nd Image of Aloe 'Voodoo' at San Marcos Growers



Aloe 'Voodoo' - Little Red Riding Hood Aloe [CLOSE]



6/5/24, 12:11 PM

2nd Image of Senecio mandraliscae at San Marcos Growers



Senecio mandraliscae - Kleinia [CLOSE]



6/5/24, 4:40 PM

2nd Image of Salvia leucantha 'Santa Barbara' at San Marcos Growers



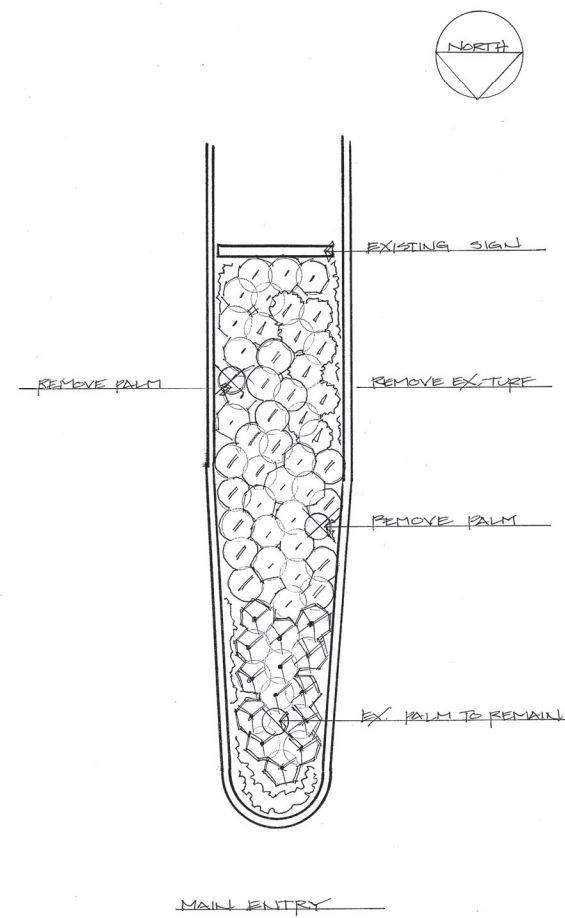
Salvia leucantha 'Santa Barbara' - Santa Barbara Sage [CLOSE]



WHISPERING PALMS CSD
LANDSCAPE PLAN



- ## PLANT LEGEND
- | | |
|---|--|
|  | 3- 48" box Seaforthia elegans - King Palm |
|  | 35-5gal Aloe Rudickoppe - Little Gem Aloe |
|  | 42-1gal Salvia leucantha - Mexican Sage |
|  | 43-5gal Juncus patens - Ca Grey Rush |
|  | 43-5gal Rose - Ralph's Creeper Groundcover |
|  | 20-flats Senecio mandraliscae - Kleinia |



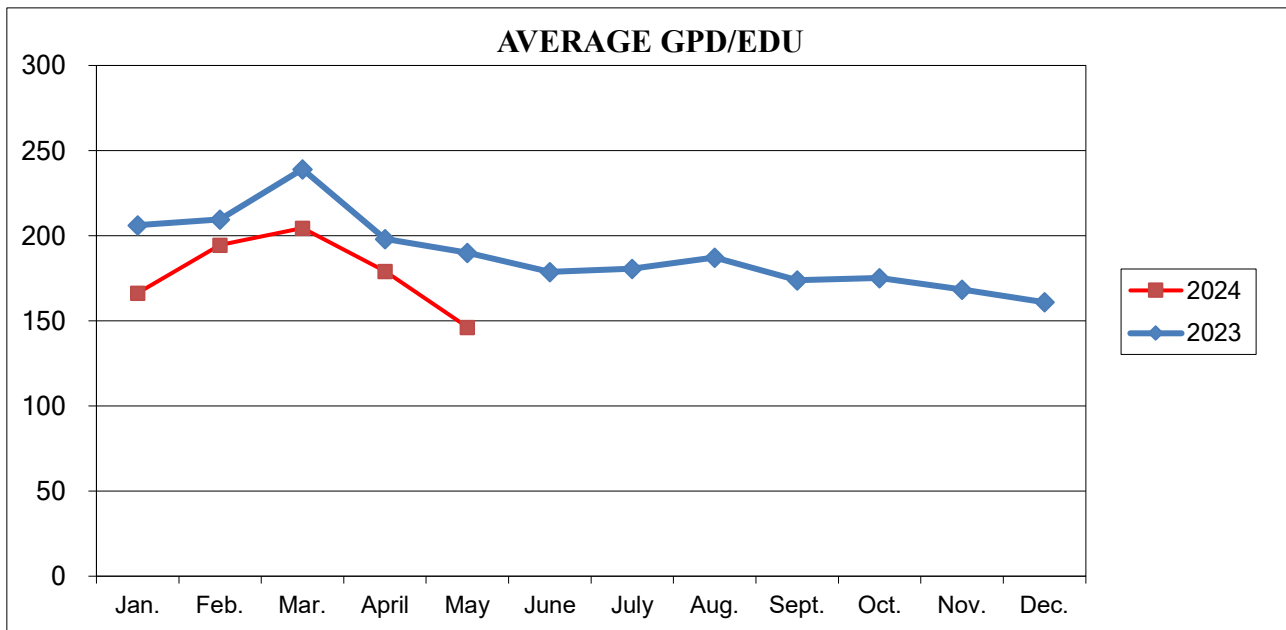
SDGE Power Cost Comparison Report

	2022 SDGE-WP Treatment Plant Costs			2022 Loan Payment plus SDGE Bill			2023 SDGE-WP Treatment Plant Costs			2023 Loan Payment plus SDGE Bill			22-23 \$ Change	22-23 % Change
	2022 Solar Loan Payment			2023 Solar Loan Payment			2023 Solar Loan Payment			2023 Solar Loan Payment				
January	\$	16,250	\$	9,333	\$	25,583	\$	15,858	\$	9,333	\$	25,191	\$ (392)	-2%
February	\$	12,947	\$	9,333	\$	22,280	\$	15,088	\$	9,333	\$	24,421	\$ 2,141	10%
March	\$	6,134	\$	9,333	\$	15,467	\$	12,523	\$	9,333	\$	21,856	\$ 6,389	41%
April	\$	3,082	\$	9,333	\$	12,415	\$	10,431	\$	9,333	\$	19,764	\$ 7,349	59%
May	\$	3,171	\$	9,333	\$	12,504	\$	11,943	\$	9,333	\$	21,276	\$ 8,772	70%
June	\$	2,705	\$	9,333	\$	12,038	\$	6,695	\$	9,333	\$	16,028	\$ 3,990	33%
July	\$	3,279	\$	9,333	\$	12,612	\$	5,045	\$	9,333	\$	14,378	\$ 1,767	14%
August	\$	3,884	\$	9,333	\$	13,217	\$	6,745	\$	9,333	\$	16,078	\$ 2,861	22%
September	\$	7,878	\$	9,333	\$	17,211	\$	11,812	\$	9,333	\$	21,145	\$ 3,934	23%
October	\$	9,535	\$	9,333	\$	18,868	\$	10,953	\$	9,333	\$	20,286	\$ 1,418	8%
November	\$	11,456	\$	9,333	\$	20,789	\$	14,886	\$	9,333	\$	24,219	\$ 3,430	16%
December	\$	14,658	\$	9,333	\$	23,991	\$	17,293	\$	9,333	\$	26,626	\$ 2,635	11%
YTD														
TOTALS:	\$	94,979	\$	111,996	\$	206,975	\$	139,272	\$	111,996	\$	251,268	\$ 44,293	
	2023 SDGE-WP Treatment Plant Costs			2023 Loan Payment plus SDGE Bill			2024 SDGE-WP Treatment Plant Costs			2024 Loan Payment plus SDGE Bill			23-24 \$ Change	23-24 % Change
	2023 Solar Loan Payment			2023 Solar Loan Payment			2024 Solar Loan Payment			2024 Solar Loan Payment				
January	\$	15,858	\$	9,333	\$	25,191	\$	12,609	\$	9,333	\$	21,942	\$ (3,249)	-13%
February	\$	15,088	\$	9,333	\$	24,421	\$	10,593	\$	9,333	\$	19,926	\$ (4,495)	-18%
March	\$	12,523	\$	9,333	\$	21,856	\$	6,292	\$	9,333	\$	15,625	\$ (6,231)	-29%
April	\$	10,431	\$	9,333	\$	19,764	\$	4,934	\$	9,333	\$	14,267	\$ (5,497)	-28%
May	\$	11,943	\$	9,333	\$	21,276	\$	5,420	\$	9,333	\$	14,753	\$ (6,523)	-31%
June	\$	6,695	\$	9,333	\$	16,028					\$	-		
July	\$	5,045	\$	9,333	\$	14,378					\$	-		
August	\$	6,745	\$	9,333	\$	16,078					\$	-		
September	\$	11,812	\$	9,333	\$	21,145					\$	-		
October	\$	10,953	\$	9,333	\$	20,286					\$	-		
November	\$	14,886	\$	9,333	\$	24,219					\$	-		
December	\$	17,293	\$	9,333	\$	26,626					\$	-		
YTD														
TOTALS:	\$	139,272	\$	111,996	\$	251,268	\$	39,848	\$	46,665	\$	86,513	\$ (164,755)	

**WHISPERING PALMS CSD
SEWER IMPROVEMENT DISTRICT NO. 1**

**2024 MONTHLY TREATMENT PLANT FLOW REPORT
400,000 GPD CAPACITY**

Month	EDU's Connected	EDU's Available	Flow Rate (GPD/EDU) 2024	Avg. Daily Flow (GPD)
Jan.	1,491	194	166	248,000
Feb.	1,491	194	195	290,000
Mar.	1,491	194	205	305,000
April	1,491	194	179	267,000
May	1,491	194	146	218,000
June				
July				
Aug.				
Sept.				
Oct.				
Nov.				
Dec.				



**WHISPERING PALMS
COMMUNITY SERVICES DISTRICT**

**Sewer Improvement District #1
and Landscape Improvement District #1**

FINANCIAL STATEMENTS

April 30, 2024

Whispering Palms CSD

SID Balance Sheet

As of April 30, 2024

Accrual Basis

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1010 · PWB SID Checking	356,494.76
1017 · Gemini Fund-CALTRUST	961,430.09
Total Checking/Savings	1,317,924.85
Accounts Receivable	
1052 · Accounts Receivable	32,231.66
Total Accounts Receivable	32,231.66
Other Current Assets	
1290 · Prepaid Expenses	14,430.72
Total Other Current Assets	14,430.72
Total Current Assets	1,364,587.23
Fixed Assets	
1310 · Land	184,510.00
1320 · Structures & Improvements	10,175,526.26
1330 · Service Vehicle	7,672.00
1340 · Equipment	2,557,254.54
1370 · Accumulated Depreciation	-7,823,037.09
Total Fixed Assets	5,101,925.71
TOTAL ASSETS	6,466,512.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110 · Accounts Payable	105,126.50
Total Accounts Payable	105,126.50
Other Current Liabilities	
2230 · Accrued Interest	41,087.73
Total Other Current Liabilities	41,087.73
Total Current Liabilities	146,214.23
Long Term Liabilities	
2500 · Installment Sale-Citizens Bank	1,023,136.56
2510 · InstallmentSale-current portion	78,185.00
Total Long Term Liabilities	1,101,321.56
Total Liabilities	1,247,535.79
Equity	
30000 · Opening Balance Equity	9,879.42
3200 · Fund Balance	5,007,520.06
Net Income	201,577.67
Total Equity	5,218,977.15
TOTAL LIABILITIES & EQUITY	6,466,512.94

Whispering Palms CSD

LID Balance Sheet

As of April 30, 2024

Accrual Basis

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1017 · Gemini Fund-CALTRUST	1,239,388.38
1010 · PWB- Checking	140,730.59
Total Checking/Savings	1,380,118.97
Accounts Receivable	
1052 · Accounts Receivable	11,620.40
Total Accounts Receivable	11,620.40
Other Current Assets	
1290 · Prepaid Expenses	14,430.72
Total Other Current Assets	14,430.72
Total Current Assets	1,406,170.09
Fixed Assets	
1370 · Accumulated Depreciation	-38,952.60
1320 · Structures and Improvements	258,068.82
Total Fixed Assets	219,116.22
TOTAL ASSETS	1,625,286.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110 · Accounts Payable	76,592.05
Total Accounts Payable	76,592.05
Total Current Liabilities	76,592.05
Total Liabilities	76,592.05
Equity	
32000 · Retained Earnings	726,595.79
3000 · Fund Balance	681,218.30
Net Income	140,880.17
Total Equity	1,548,694.26
TOTAL LIABILITIES & EQUITY	1,625,286.31

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Ten Months Ended April 30, 2024**

	4/30/2024	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2023-24 Budget
<u>REVENUES</u>				
4100 Sewer & Standby Charges	\$915,844	\$910,000	\$5,844	\$928,400
4200 Capacity Fees	\$10,724	\$5,362	\$5,362	\$5,362
4300 Property Tax Allocation	\$64,961	\$62,000	\$2,961	\$64,500
4400 Misc Income: R. Paseana	\$15,907	\$20,000	(\$4,093)	\$40,000
4500 Interest on Reserves	\$39,553	\$33,250	\$6,303	\$39,900
TOTAL INCOME	\$1,046,989	\$1,030,612	\$16,377	\$1,078,162
<u>EXPENDITURES</u>				
<u>OPERATIONS</u>				
5100 Plant & Pump Station Labor	\$220,920	\$220,920	\$0	\$265,103
5120 Power	\$109,593	\$108,333	(\$1,260)	\$130,000
5130 Solar Panels Loan Payment	\$39,904	\$39,904	\$0	\$79,808
5131 Solar Panels Interest Payment	\$16,307	\$16,307	\$0	\$32,614
5140 Water	\$2,302	\$2,500	\$198	\$3,000
5160 Telephone & Alarm Monitoring	\$2,183	\$3,333	\$1,150	\$4,000
5180 Consumables & Lubricants	\$12,764	\$25,000	\$12,236	\$30,000
5200 Minor Equipment & Tools	\$0	\$833	\$833	\$1,000
5220 Laboratory	\$22,237	\$12,500	(\$9,737)	\$15,000
5240 Permit Fees	\$32,661	\$32,000	(\$661)	\$32,000
5260 Sewer Cleaning	\$42,518	\$50,000	\$7,482	\$60,000
5280 Sludge Disposal	\$77,391	\$70,833	(\$6,558)	\$85,000
5300 Landscape Maint. @ STP	\$10,597	\$25,000	\$14,403	\$30,000
5320 Trash & Screenings Disposal	\$3,491	\$2,917	(\$575)	\$3,500
5340 Equipment Repair	\$75,154	\$79,167	\$4,012	\$95,000
5360 Vehicle Expense	\$2,783	\$5,833	\$3,050	\$7,000
Sub-total Operations	\$670,806	\$695,381	\$24,575	\$873,025

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Ten Months Ended April 30, 2024**

	4/30/2024	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2023-24 Budget
<u>ADMINISTRATION</u>				
6100 Management	\$85,030	\$85,030	\$0	\$102,036
6110 Professional Services	\$357	\$5,833	\$5,477	\$7,000
6120 Mileage & Reimburseables	\$0	\$417	\$417	\$500
6130 Printing & Publications	\$1,390	\$1,333	(\$56)	\$1,600
6140 Dues (50% LID)*	\$3,022	\$2,500	(\$522)	\$2,500
6145 Conferences (50% LID)*	\$1,372	\$1,500	\$128	\$1,500
6150 Insurance (50% LID)	\$19,309	\$18,000	(\$1,309)	\$18,000
6160 Audit (50% LID)*	\$1,850	\$3,000	\$1,150	\$8,000
6170 Directors Compensation (50% LID)	\$2,000	\$2,500	\$500	\$3,000
6190 Miscellaneous	\$1,831	\$1,500	(\$331)	\$1,500
6200 HOA Dues for Plant Access Road	\$2,000	\$2,000	\$0	\$2,000
Sub-total Administration	\$118,161	\$123,613	\$5,453	\$147,636
TOTAL EXPENDITURES	\$788,967	\$818,994	\$30,027	\$1,020,661
NET GAIN/(LOSS) ON OPERATIONS	\$258,022	\$211,618	\$46,405	\$57,501
*50/50 split with LID				
<u>7100 CAPITAL PROJECTS</u>				
2324.1 · Design for Offsite PS Upgrade	\$14,966	\$12,000	(\$2,966)	\$78,000
2324.2 · Skiploader tractor	\$65,238	\$75,000	\$9,762	\$75,000
TOTAL CAPITAL PROJECTS	\$80,204	\$87,000	\$6,796	\$153,000

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
LANDSCAPE IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
ACTUAL AND BUDGET
For the Ten Months Ended April 30, 2024**

	4/30/2024	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2023-2024 Budget
<u>REVENUES</u>				
4100 Property Tax Allocation	\$361,063	\$360,000	\$1,063	\$360,000
4200 Interest on Reserves	\$47,204	\$33,167	\$14,038	\$39,800
TOTAL INCOME	\$408,267	\$393,167	\$15,100	\$399,800
<u>EXPENDITURES</u>				
<u>LANDSCAPE MAINTENANCE:</u>				
5100-1 LID Landscaping Contract	\$47,400	\$47,400	\$0	\$63,000
5100-2 LID Landscaping Extra Work	\$18,469	\$12,500	(\$5,969)	\$15,000
5100-3 LID Color Change Plantings	\$7,734	\$10,000	\$2,266	\$12,000
5120 LID Power	\$10,455	\$11,000	\$545	\$13,200
5140 LID Water	\$32,637	\$37,500	\$4,863	\$45,000
5160 LID Fountain Maintenance	\$2,020	\$2,500	\$480	\$3,000
5200 LID Electrical System Repair	\$5,076	\$4,167	(\$909)	\$5,000
5220 LID Tree Trimming/Spraying	\$30,895	\$20,000	(\$10,895)	\$20,000
5230 Miscellaneous/Holiday Lights	\$2,730	\$3,000	\$270	\$3,000
Sub-total Landscape Maintenance	\$157,416	\$148,067	(\$9,349)	\$179,200
<u>ADMINISTRATION:</u>				
6100 LID Management	\$29,700	\$29,700	\$0	\$35,634
6120 LID Professional Services	\$0	\$1,667	\$1,667	\$2,000
6130 LID Conferences (50% SID)*	\$1,372	\$1,500	\$128	\$1,500
6140 LID Dues (50% SID)*	\$3,022	\$2,500	(\$522)	\$2,500
6160 LID Insurance (50% SID)	\$19,309	\$18,000	(\$1,309)	\$18,000
6180 LID Audit (50% SID)*	\$1,850	\$3,000	\$1,150	\$8,000
6200 LID Directors Comp. (50% SID)*	\$2,000	\$2,000	\$0	\$3,000
6240 LID Misc./Contingency	\$124	\$250	\$126	\$500
Sub-total Administration	\$57,378	\$58,617	\$1,239	\$71,134
Total Expenditures	\$214,793	\$206,683	(\$8,110)	\$250,334
NET GAIN/(LOSS) ON OPERATIONS	\$193,474	\$186,483		\$149,466

*Split 50/50 with SID

PROJECTS:

2324-01 Monument Signs Refurbishing	\$12,833	\$0	(\$12,833)	\$0
2324-02 · Landscaping along Via De La Valle	\$57,651	\$55,000	(\$2,651)	\$55,000
	\$57,651	\$55,000	(\$2,651)	\$55,000

Whispering Palms CSD
SID Check Register
From 04/01/2024 through 04/30/2024

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2024			-split-	Deposit		X	678.51	89,662.90
04/05/2024	EFT	EDCO	2110 · Accounts Payable		356.83	X		89,306.07
04/09/2024	4736	Al Panton	2110 · Accounts Payable		100.00	X		89,206.07
04/09/2024	4737	Bill Haynor	2110 · Accounts Payable		100.00			89,106.07
04/09/2024	4738	Byron Hanchett	2110 · Accounts Payable		100.00	X		89,006.07
04/09/2024	4739	Citizens Business Bank	2110 · Accounts Payable		56,210.88	X		32,795.19
04/09/2024	4740	County of San Diego...	2110 · Accounts Payable		836.00	X		31,959.19
04/09/2024	4741	Dexter Wilson Engin...	2110 · Accounts Payable		990.00	X		30,969.19
04/09/2024	4742	Doug Manatt	2110 · Accounts Payable		100.00	X		30,869.19
04/09/2024	4743	Dudek	2110 · Accounts Payable		30,595.00	X		274.19
04/09/2024	4744	Ed Munsch	2110 · Accounts Payable		100.00	X		174.19
04/09/2024	4745	JMD Landscapes, Inc.	2110 · Accounts Payable		475.00	X		-300.81
04/09/2024	4746	Maxim Engineering	2110 · Accounts Payable		2,952.36	X		-3,253.17
04/09/2024	4747	National Electric Wo...	2110 · Accounts Payable		1,363.60	X		-4,616.77
04/09/2024	4748	Rancho Santa Fe CSD	2110 · Accounts Payable		3,225.00	X		-7,841.77
04/09/2024	4749	Rust Logistics	2110 · Accounts Payable		7,369.32	X		-15,211.09
04/09/2024	4750	Underground Service...	2110 · Accounts Payable		53.75	X		-15,264.84
04/09/2024	4751	Ponton Industries, Inc	2110 · Accounts Payable		90.23	X		-15,355.07
04/10/2024		Wire Fee	ADMINISTRATION:6...		12.00	X		-15,367.07
04/10/2024			1017 · Gemini Fund-C...	Funds Transfer		X	100,000.00	84,632.93
04/16/2024	EFT	OMWD	2110 · Accounts Payable		197.45			84,435.48
04/18/2024	EFT	SDG&E	2110 · Accounts Payable		544.45	X		83,891.03
04/18/2024	EFT	SDG&E	2110 · Accounts Payable		6,291.96	X		77,599.07
04/22/2024	EFT	Home Depot	2110 · Accounts Payable		83.92	X		77,515.15
04/23/2024	EFT	OMWD	2110 · Accounts Payable		197.03	X		77,318.12
04/25/2024	EFT	AT & T (SBC)	2110 · Accounts Payable		53.50	X		77,264.62
04/29/2024			1200 · Undeposited Fu...	Deposit		X	298,518.99	375,783.61
04/30/2024			4000 · REVENUES:45...	Interest		X	2.12	375,785.73
04/30/2024		Wire Fee	ADMINISTRATION:6...		50.00	X		375,735.73
04/30/2024	EFT	Edgewood Partners I...	2110 · Accounts Payable		19,240.97	X		356,494.76

Whispering Palms CSD
LID Check Register
From 04/01/2024 through 04/30/2024

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/09/2024	1722	Baker Pool Service Inc	2110 · Accounts Payable		290.00	X		16,592.27
04/09/2024	1723	Dudek	2110 · Accounts Payable		2,970.00	X		13,622.27
04/09/2024	1724	JMD Landscape, Inc	2110 · Accounts Payable		4,740.00	X		8,882.27
04/09/2024	1725	MTR Horticulture, Inc	2110 · Accounts Payable		695.00	X		8,187.27
04/10/2024		Wire fees	6000 · ADMINISTRA...		12.00	X		8,175.27
04/10/2024			1017 · Gemini Fund-C...	Funds Transfer		X	25,000.00	33,175.27
04/18/2024	EFT	SDG&E	2110 · Accounts Payable		723.48	X		32,451.79
04/23/2024	EFT	OMWD	2110 · Accounts Payable		215.38	X		32,236.41
04/23/2024	EFT	OMWD	2110 · Accounts Payable		320.50	X		31,915.91
04/23/2024	EFT	OMWD	2110 · Accounts Payable		147.29	X		31,768.62
04/23/2024	EFT	OMWD	2110 · Accounts Payable		147.18	X		31,621.44
04/23/2024	EFT	OMWD	2110 · Accounts Payable		95.26	X		31,526.18
04/29/2024			1200 · Undeposited Fu...	Deposit		X	128,494.73	160,020.91
04/30/2024			4000 · REVENUES:42...	Interest		X	0.64	160,021.55
04/30/2024		Wire fees	6000 · ADMINISTRA...		50.00	X		159,971.55
04/30/2024	EFT	Edgewood Partners L...	2110 · Accounts Payable		19,240.96	X		140,730.59



CalTRUST
 PO Box 2709
 Granite Bay, CA 95746
 www.caltrust.org
 Email: admin@caltrust.org
 Fax: 402-963-9094
 Phone: 833-CALTRUST (225-8787)

Investment Account Summary

05/01/2024 through 05/31/2024

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on May 31 (\$)	Value on May 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
WHISPERING PALMS COMMUNITY SERVICES DIST IRCT	20100029590					
CalTRUST Liquidity Fund	20100029590	2,210,896.990	1.00	2,210,896.99	2,210,896.99	0.00
Portfolios Total value as of 05/31/2024				2,210,896.99		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
CalTRUST Liquidity Fund								
WHISPERING PALMS COMMUNITY SERVICES DIST IRCT							Account Number: 20100029590	
Beginning Balance	05/01/2024			2,200,818.460	1.00	2,200,818.46		
Accrual Income Div Reinvestment	05/31/2024	10,078.53	10,078.530	2,210,896.990	1.00	2,210,896.99	0.00	0.00
Change in Value						0.00		
Closing Balance as of	May 31			2,210,896.990	1.00	2,210,896.99		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

	CalTRUST Liquidity	BofAML 3-Month US Treasury Bill Index		CalTRUST Liquidity Return	BofAML 3-Month US Treasury Bill Index
Net Assets	\$1,667,570,602.64	N/A	One Month	0.44%	0.43%
NAV per Share	\$1.00	N/A	Three Month	1.34%	1.30%
30 Day SEC Yield	5.38%	N/A	Six Month	2.75%	2.67%
Distribution Yield	5.41%	N/A	One Year*	5.51%	5.39%
Period Net Total Return	0.44%	0.43%	Two Year*	4.32%	4.11%
Effective Duration	N/A	N/A	Three Year*	2.88%	2.75%
Weighted Average Maturity	36.16 days	N/A	Five Year*	2.11%	2.08%
Weighted Average Life	72.92 days	N/A	Ten Year*	NA	NA
			Since Inception*	2.13%	2.10%
			*Annualized		

Portfolio Sector Breakdown

- Commercial Paper - 35.13%
- Corporate Fixed Rate - 1.25%
- Fixed Rate Certificate of Deposit - 18.42%
- Floating Rate Certificate of Deposit - 9.40%
- Money Market Fund - 4.06%
- Repurchase Agreement - 26.83%
- US Treasury Bill - 4.91%

	CalTRUST Historical Liquidity 30 day SEC Yield
4/24	5.41%
3/24	5.40%
2/24	5.43%
1/24	5.40%
12/23	5.54%
11/23	5.52%
10/23	5.52%
9/23	5.46%
8/23	5.47%
7/23	5.07%
6/23	5.05%
5/23	4.99%
4/23	4.78%

Rated AAAM by S&P Global Ratings

General Manager
Chuck Duffy

Board of Directors
Byron Hanchett
Bill Haynor
Doug Manatt
Ed Munsch
Al Panton

MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Sewer Systems Operations Report
Date: June 11, 2024

During the month of May, the treatment plant and pump station operated normally. There were no reportable sewer spills or odor complaints during this period.