

AGENDA
BOARD OF DIRECTORS REGULAR MEETING
Tuesday, December 10, 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. Election of Board President and Vice President for 2025.
Recommendation: Board to accept nominations for Board President and Vice President. | (--) |
| 2. Minutes of the November 12, 2024 Regular Meeting.
Recommendation: Approve as submitted. | 3-5 |
| 3. October 2024 Dudek Invoices for Payment.
Recommendation: To be made by the board. | 6-10 |
| 4. Landscaping 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. | 11-12 |

- 5. Public Hearing - Consideration of Ordinance O-2024-01 Regarding Compensation of the Directors of the Whispering Palms Community Services District (Second Reading).** **13-15**
- Recommendation:**
1. Read the title of the ordinance and waive by motion the Second reading of the ordinance.
 2. Open the Public Hearing and receive public comment.
 3. Close the Public Hearing.
 4. Approve and adopt the ordinance and direct staff to publish the ordinance in accordance with the Government Code.
- 6. Wastewater Plant Electrical & Solar Cost Performance And Status.**
- a. SDGE monthly cost review. **16**
 - b. Solar System performance review. **(--)**
- 7. 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. 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.** **17**
- 10. District Financial Reports.**
- a. Account Balances. **19-20**
 - b. Revenue and Expenditure Reports (Unaudited). **21-23**
 - c. WPCSD Check Registers for October 2024. **24-25**
 - d. CALTRUST Update. **26-27**
- 11. General Manager's Report.**
- a. Sewer Operations Report. **28**
- 12. Seminars/Conferences.** **(--)**
- 13. Consideration of Correspondence.** **(--)**
- a. Bank Reconciliations for October 2024.
- 14. Future Agenda Items.** **(--)**

Adjournment.



MINUTES
BOARD OF DIRECTORS REGULAR MEETING
Tuesday, November 12, 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 4:00 p.m.

PRESENT

Byron Hanchett
Al Panton
Doug Manatt
Ed Munsch
Bill Haynor

ABSENT

GUESTS

JoAnn Katz
Don Billings

STAFF

Chuck Duffy, GM
Paula Melendrez, Asst. GM

Pledge of Allegiance.

Public Comment – JoAnn Katz inquired about the WPCSD’s right-of-way jurisdiction. Don Billings inquired about recycled water use for irrigation in Alcalá from the OMWD or the district. Staff said it was highly unlikely due to a large number of factors.

AGENDA ITEMS:

1. Minutes of the October 8, 2024 Regular Meeting.

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

2. September 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. Landscaping 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. They also discussed a plan to replace the turf in front of the Whispering Palms Community sign in the first median on Cancha De Golf with a planting scheme, and to remove the 2nd and 3rd palm trees which block the community sign in that same area. The plan entails removing 25 feet of turf and replacing it with a mix of perennial and annual plants and flowers.

ACTION: Director Hanchett moved to proceed with the landscaping modifications in front of the median sign as discussed, with a not-to-exceed cost of \$20,000. Director Munsch seconded the motion. Motion carried 5-0.

4. Consideration of Ordinance O-2024-01 Regarding Compensation of the Directors of the Whispering Palms Community Services District.

ACTION: Director Haynor read the title of the ordinance and moved to waive the first reading of the ordinance and approve the ordinance subject to a second reading at a future board meeting. Director Panton seconded the motion. Motion carried 5-0.

5. Wastewater Plant Electrical & Solar Cost Performance and Status.

- a. SDGE monthly cost review – Nothing additional to report.
- b. Solar System performance review – Nothing additional to report.

6. Director Reports.

- a. Landscaping Report (Directors Manatt and Haynor) – The committee reported that the planned landscaping at Las Palomas was deferred until the median work is completed.
- b. Solar Report (Directors Panton and Hanchett) – Director Manatt suggested purchasing extra solar panels to have on hand.
- c. Wastewater Treatment Plant Report (Directors Haynor and Manatt) – Nothing additional to report.
- d. Finance Report (Directors Haynor and Hanchett) – Nothing additional to report.

7. Community Liaison Reports.

- a. La Valle Coastal Club – Director Panton reported all is well at the club.
- b. Pacifica Enterprises – Director Manatt reported that the building is for sale or lease.
- c. Palma de La Reina – Director Haynor reported that there is a waiting list for the apartments.
- d. Interagency Relations – Director Haynor provided a brief report on the CSDA meeting he attended in Palm Desert.

8. Monthly Flow Report – Noted and filed.

9. District Financial Reports.

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

10. General Manager's Report.

- a. Sewer Operations Report – Noted and filed.
- b. Palm Tree Lighting – The board agreed to move forward with a test program to place light strands on 7 additional palm trees in the medians in Cancha de Golf.

ACTION: Director Haynor moved to light seven additional palms all the way to the crown of the tree. Director Munsch seconded the motion. Motion carried 5-0.

11. Seminars/Conferences – Noted and filed.

12. Consideration of Correspondence.

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

13. Future Agenda Items – Noted and filed.

Adjournment

The November 12, 2024 Regular Meeting of the Whispering Palms Community Services District Board of Directors was adjourned by Board President Hanchett at 5:12 p.m.

SUBMITTED BY:

ATTEST:

Paula Melendrez, Board Secretary

Chuck Duffy, General Manager

Approved by the Board of Directors: December 10, 2024



General Manager
Chuck Duffy

Board of Directors

Byron Hanchett
Bill Haynor
Doug Manatt
Ed Munsch
Al Panton

December 10, 2024

Board of Directors
Whispering Palms Community Services District

Re: October 2024 Invoices

Dear Board Members:

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

The invoices consist of:

A. SID Management (incl. expenses) total:	\$8,809.00	177.2425
B. SID Operations (incl. expenses) total:	\$22,887.00	177.2425.2
C. LID Management (incl. expenses) total:	\$3,077.00	177.2425.1

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) 2024/2025

	<u>Annual Budget</u>	<u>October 2024 Billing</u>	<u>Billed to Date</u>	<u>% of Annual Budget</u>	<u>% of Year Elapsed</u>
Management (SID #1)	\$105,708	\$8,809	\$35,236	33.3%	33.3%
Operations (SID #1)	\$276,644	\$22,887	\$91,548	33.1%	33.3%
Management (LID #1)	\$36,924	\$3,077	\$12,308	33.3%	33.3%

Sincerely,

Chuck Duffy, General Manager

DUDEK

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

October 31, 2024
Project No: 177.2024
Invoice No: 202409039
Due Date: November 30, 2024

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

Project Manager Charles Duffy
Project 177.2024 FY 24/25 SID Management
Professional Services for the Period: September 28, 2024 to October 25, 2024

Number of Monthly Fee	4.00		
Fee Each	8,809.00		
Total Fee	35,236.00		
	Total Earned	35,236.00	
	Previous Fee Billing	26,427.00	
	Current Fee Billing	8,809.00	
	Total Fee		8,809.00
	Total Project Invoice Amount		\$8,809.00

Outstanding Invoices			
	Number	Date	Balance
	202408122	10/3/2024	8,809.00
	Total		8,809.00

Billing Summary			
	Current	Prior	Total
Fee	8,809.00	26,427.00	35,236.00
Totals	8,809.00	26,427.00	35,236.00

Contract Maximum:	105,708.00
Previous Billings Against Maximum:	26,427.00
Current Billings Against Maximum:	8,809.00
Balance After This Invoice:	70,472.00

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

October 31, 2024
Project No: 177.2024.02
Invoice No: 202409042
Due Date: November 30, 2024

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

Project Manager Charles Duffy
Project 177.2024.02 FY 24/25 - Operations
Professional Services for the Period: September 28, 2024 to October 25, 2024

Number of Monthly Fee	4.00		
Fee Each	22,887.00		
Total Fee	91,548.00		
	Total Earned	91,548.00	
	Previous Fee Billing	68,661.00	
	Current Fee Billing	22,887.00	
	Total Fee		22,887.00
	Total Project Invoice Amount		\$22,887.00

Outstanding Invoices		
Number	Date	Balance
202408124	10/3/2024	22,887.00
Total		22,887.00

Billing Summary			
	Current	Prior	Total
Fee	22,887.00	68,661.00	91,548.00
Totals	22,887.00	68,661.00	91,548.00

Contract Maximum:	276,644.00
Previous Billings Against Maximum:	68,661.00
Current Billings Against Maximum:	22,887.00
Balance After This Invoice:	185,096.00

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

October 31, 2024
Project No: 177.2024.01
Invoice No: 202409040
Due Date: November 30, 2024

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

Project Manager Charles Duffy
Project 177.2024.01 FY 24/25 LID Management
Professional Services for the Period: September 28, 2024 to October 25, 2024

Number of Monthly Fee	4.00		
Fee Each	3,077.00		
Total Fee	12,308.00		
	Total Earned	12,308.00	
	Previous Fee Billing	9,231.00	
	Current Fee Billing	3,077.00	
	Total Fee		3,077.00
	Total Project Invoice Amount		\$3,077.00

Outstanding Invoices			
	Number	Date	Balance
	202408123	10/3/2024	3,077.00
	Total		3,077.00

Billing Summary			
	Current	Prior	Total
Fee	3,077.00	9,231.00	12,308.00
Totals	3,077.00	9,231.00	12,308.00

Contract Maximum:	36,924.00
Previous Billings Against Maximum:	9,231.00
Current Billings Against Maximum:	3,077.00
Balance After This Invoice:	24,616.00

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 Pantón

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, and landscaping plan for the entryway median
Date: November 12, 2024

Landscaping

- Doug, Bill, Paula and I met out at the median sign after our last board meeting to review the plans for median landscaping and the palm tree lighting.
- Landscaping at entryway median sign – at our last board meeting, the board approved the landscaping plan to replace the turf in front of the Whispering Palms Community sign in the first median on Cancha De Golf with a planting scheme comprised of annuals and perennials, and to remove the 2nd and 3rd palm trees in that same area as part of the planting plan. JMD Landscape and the crew were out two weeks ago and carried out the plan, and the result looks great. We will still need to relocate the camera pole in the median to the side of the street.
- JMD also replaced the flower plantings with fresh flowers, and interspersed the poinsettias amongst them.



General Manager
Chuck Duffy

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

AGENDA MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Public Hearing - Consideration of Ordinance O-2024-01 - Increase in Directors Compensation (Second Reading)
Date: December 10, 2024

At our last board meeting, your board approved the Directors Compensation ordinance, subject to approval at a second reading of the ordinance at this December meeting and public hearing as required by the government code. The current stipend of \$100 per meeting was approved by the district board in 1991, and has remained unchanged since. The new ordinance increases the stipend to \$200, which is less than the \$260 allowable under the Government Code. The new stipend would take effect after 30 days of final passage.

Staff recommends the following:

1. Read the title of the ordinance and waive by motion the Second reading of the ordinance.
2. Open the Public Hearing and receive public comment.
3. Close the Public Hearing.
4. Approve and adopt the ordinance and direct staff to publish the ordinance in accordance with the Government Code.

ORDINANCE O-2024-01

AN ORDINANCE ADDING ARTICLE 10 TO ORDINANCE NO. 1, THE UNIFORM SEWERAGE ORDINANCE OF THE WHISPERING PALMS COMMUNITY SERVICES DISTRICT REGARDING COMPENSATION OF DIRECTORS

The Board of Directors of the Whispering Palms Community Services District ordains as follows:

SECTION 1. Article 10 is hereby added to Ordinance No. 1 of the Whispering Palms Fe Community Services District, as follows:

ARTICLE 10

SECTION 100. COMPENSATION OF DIRECTORS

Each Member of the Board of Directors shall receive compensation for each day's attendance at a meeting of the Board and for each day of service rendered as a Director, not exceeding a total of six days in any calendar month. The amount of compensation for attendance at each meeting of the Board or each appointed committee meeting, and for each day of service rendered as a Director by the prior request of the Board, shall be \$200. A day of service rendered as a Director is defined as:

- (1) A meeting conducted pursuant to the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5.
- (2) Representation of the district at a public event, provided that the board of directors has previously approved the member's representation at a board of directors' meeting and that the member delivers a written report to the board of directors regarding the member's representation at the next board of directors' meeting following the public event.
- (3) Representation of the district at a public meeting or a public hearing conducted by another public agency, provided that the board of directors has previously approved the member's representation at a board of directors' meeting and that the member delivers a written report to the board of directors regarding the member's representation at the next board of directors' meeting following the public meeting or public hearing.
- (4) Representation of the district at a meeting of a public benefit nonprofit corporation on whose board the district has membership, provided that the board of directors has previously approved the member's representation at a board of directors' meeting and the member delivers a written report to the board of directors regarding the member's representation at the next board of directors' meeting following the corporation's meeting.
- (5) Participation in a training program on a topic that is directly related to the district, provided that the board of directors has previously approved the member's participation at a board of directors' meeting, and that the member delivers a written report to the board of directors regarding the member's participation at the next board of directors' meeting following the training program.

In addition, each Director shall be entitled to compensation for incidental expenses incurred in the performance of the Director's responsibilities pursuant to District Bylaw Regarding Financial Procedures for Reimbursable Expenses and Required Ethical Training.

Section 2. In accordance with the California Environmental Quality Act ("CEQA" – Public Resources Code Section 21000 and following) and the regulations promulgated pursuant to CEQA ("the State CEQA Guidelines"), the District Board finds that this Ordinance is not a project for the purposes of CEQA or the State CEQA Guidelines.

Section 3. Within 15 days after passage, this Ordinance shall be entered in the minutes of the District Board and shall be published once in a newspaper of general circulation in the County of San Diego as may be determined by the District General Manager, with the names of the members voting for and against the ordinance. This Ordinance is effective 30 days from the date of final passage.

The above and foregoing Ordinance was regularly introduced at a meeting of the Board of Directors of the Whispering Palms Community Services District held on the 12th day of November, 2024, with a second reading on the 10th day of December 2024, and is approved by the following vote:

PASSED AND ADOPTED this 10th day of December, 2024.

AYES:

NOES:

ABSENT:

PRESIDENT, Board of Directors
Whispering Palms Community Services District

Attest my hand this _____ day of _____, 2024.

Paula Melendrez, Board Secretary
Whispering Palms Community Services District

SDGE Power Cost Comparison Report

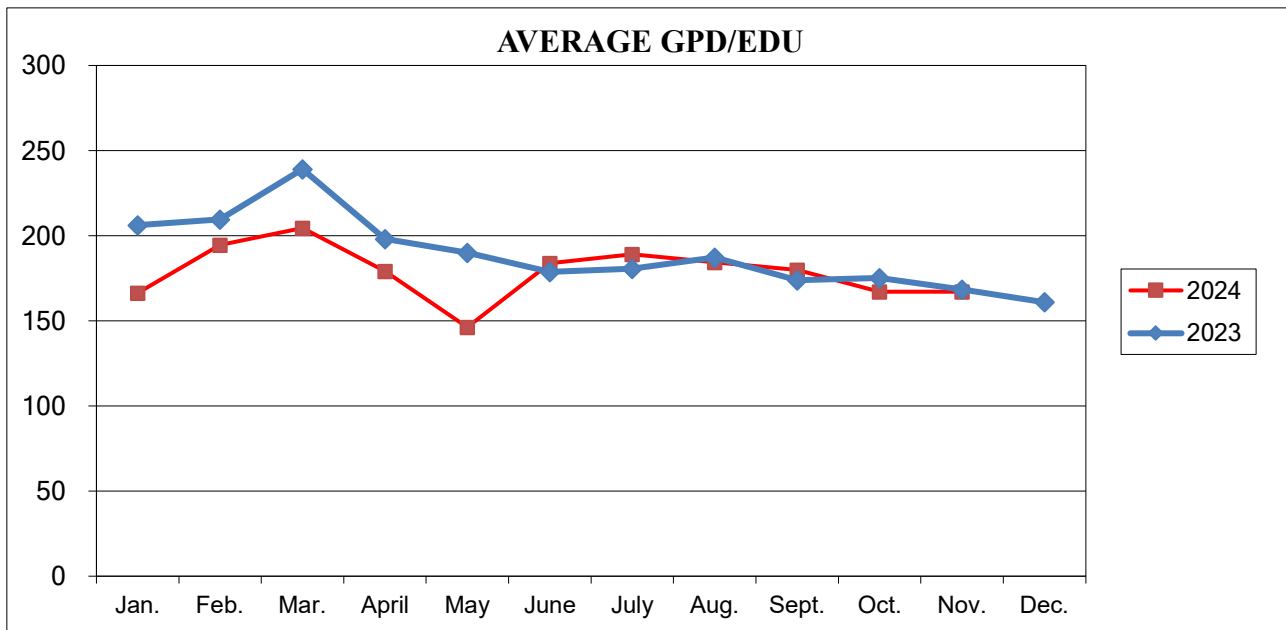
Month	2022 SDGE Treatment Plant Bill	2022 Solar Loan Payment	2022 Loan Payment plus SDGE Bill	2023 SDGE Treatment Plant Bill	2023 Solar Loan Payment	2023 Loan Payment plus SDGE Bill	Change from 2022 to 2023 Total \$	Change from 2022 to 2023 Total %
January	\$16,250	\$9,333	\$25,583	\$15,858	\$9,333	\$25,191	(\$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 TOTAL	\$94,979	\$111,996	\$206,975	\$139,272	\$111,996	\$251,268	\$44,293	

Month	2023 SDGE Treatment Plant Bill	2023 Solar Loan Payment	2023 Loan Payment plus SDGE Bill	2024 SDGE Treatment Plant Bill	2024 Solar Loan Payment	2024 Loan Payment plus SDGE Bill	Change from 2023 to 2024 Total \$	Change from 2023 to 2024 Total %
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	\$2,717	\$9,333	\$12,050	(\$3,978)	-25%
July	\$5,045	\$9,333	\$14,378	\$3,301	\$9,333	\$12,634	(\$1,744)	-12%
August	\$6,745	\$9,333	\$16,078	\$8,667	\$9,333	\$18,000	\$1,922	12%
September	\$11,812	\$9,333	\$21,145	\$12,424	\$9,333	\$21,757	\$612	3%
October	\$10,953	\$9,333	\$20,286	\$14,260	\$9,333	\$23,593	\$3,307	16%
November	\$14,886	\$9,333	\$24,219					
December	\$17,293	\$9,333	\$26,626					
YTD TOTAL	\$139,272	\$111,996	\$251,268	\$81,217	\$93,330	\$174,547	(\$25,876)	

**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	1,491	194	184	274,000
July	1,491	194	189	282,000
Aug.	1,491	194	184	275,000
Sept.	1,491	194	180	268,000
Oct.	1,491	194	167	249,000
Nov.	1,491	194	167	249,000
Dec.				



**WHISPERING PALMS
COMMUNITY SERVICES DISTRICT**

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

FINANCIAL STATEMENTS

October 31, 2024

Whispering Palms CSD
SID Balance Sheet
with Previous Year Comparison
As of October 31, 2024

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · PWB SID Checking	-4,912.00	47,594.62	-52,506.62	-110.3%
1016 · Cash - LAIF	0.00	-9,879.42	9,879.42	100.0%
1017 · Gemini Fund-CALTRUST	887,235.49	739,215.74	148,019.75	20.0%
Total Checking/Savings	882,323.49	776,930.94	105,392.55	13.6%
Accounts Receivable				
1052 · Accounts Receivable	138,540.65	55,714.56	82,826.09	148.7%
Total Accounts Receivable	138,540.65	55,714.56	82,826.09	148.7%
Total Current Assets	1,020,864.14	832,645.50	188,218.64	22.6%
Fixed Assets				
1310 · Land	184,510.00	184,510.00	0.00	0.0%
1320 · Structures & Improvements	10,175,526.26	10,175,526.26	0.00	0.0%
1330 · Service Vehicle	7,672.00	7,672.00	0.00	0.0%
1340 · Equipment	2,557,254.54	2,557,254.54	0.00	0.0%
1370 · Accumulated Depreciation	-7,823,037.09	-7,823,037.09	0.00	0.0%
Total Fixed Assets	5,101,925.71	5,101,925.71	0.00	0.0%
TOTAL ASSETS	6,122,789.85	5,934,571.21	188,218.64	3.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2110 · Accounts Payable	72,636.96	51,052.66	21,584.30	42.3%
Total Accounts Payable	72,636.96	51,052.66	21,584.30	42.3%
Other Current Liabilities				
2230 · Accrued Interest	41,087.73	41,087.73	0.00	0.0%
Total Other Current Liabilities	41,087.73	41,087.73	0.00	0.0%
Total Current Liabilities	113,724.69	92,140.39	21,584.30	23.4%
Long Term Liabilities				
2500 · Installment Sale-Citizens Bank	982,123.91	1,063,590.94	-81,467.03	-7.7%
2510 · InstallmentSale-current portion	78,185.00	78,185.00	0.00	0.0%
Total Long Term Liabilities	1,060,308.91	1,141,775.94	-81,467.03	-7.1%
Total Liabilities	1,174,033.60	1,233,916.33	-59,882.73	-4.9%
Equity				
30000 · Opening Balance Equity	9,879.42	0.00	9,879.42	100.0%
3200 · Fund Balance	5,095,993.64	5,007,980.06	88,013.58	1.8%
Net Income	-157,116.81	-307,325.18	150,208.37	48.9%
Total Equity	4,948,756.25	4,700,654.88	248,101.37	5.3%
TOTAL LIABILITIES & EQUITY	6,122,789.85	5,934,571.21	188,218.64	3.2%

Whispering Palms CSD
LID Balance Sheet
with Previous Year Comparison
As of October 31, 2024

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1017 · Gemini Fund-CALTRUST	1,222,003.17	1,082,284.20	139,718.97	12.9%
1010 · PWB- Checking	16,663.49	29,005.84	-12,342.35	-42.6%
1016 · Cash - LAIF	0.00	9,879.47	-9,879.47	-100.0%
Total Checking/Savings	1,238,666.66	1,121,169.51	117,497.15	10.5%
Accounts Receivable				
1052 · Accounts Receivable	32,684.60	28,617.58	4,067.02	14.2%
Total Accounts Receivable	32,684.60	28,617.58	4,067.02	14.2%
Total Current Assets	1,271,351.26	1,149,787.09	121,564.17	10.6%
Fixed Assets				
1370 · Accumulated Depreciation	-38,952.60	-38,952.60	0.00	0.0%
1320 · Structures and Improvements	258,068.82	258,068.82	0.00	0.0%
Total Fixed Assets	219,116.22	219,116.22	0.00	0.0%
TOTAL ASSETS	1,490,467.48	1,368,903.31	121,564.17	8.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2110 · Accounts Payable	36,147.70	22,483.55	13,664.15	60.8%
Total Accounts Payable	36,147.70	22,483.55	13,664.15	60.8%
Total Current Liabilities	36,147.70	22,483.55	13,664.15	60.8%
Total Liabilities	36,147.70	22,483.55	13,664.15	60.8%
Equity				
32000 · Retained Earnings	804,314.03	736,475.26	67,838.77	9.2%
3000 · Fund Balance	681,218.30	681,218.30	0.00	0.0%
Net Income	-31,212.55	-71,273.80	40,061.25	56.2%
Total Equity	1,454,319.78	1,346,419.76	107,900.02	8.0%
TOTAL LIABILITIES & EQUITY	1,490,467.48	1,368,903.31	121,564.17	8.9%

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Four Months Ended October 31, 2024**

	10/31/2024	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2024-25 Budget
<u>REVENUES</u>				
4100 Sewer & Standby Charges	\$140,832	\$140,000	\$832	\$1,068,600
4200 Capacity Fees	\$0	\$0	\$0	\$5,362
4300 Property Tax Allocation	\$8,290	\$8,000	\$290	\$69,000
4400 Misc Income: R. Paseana	\$0	\$0	\$0	\$25,000
4500 Interest on Reserves	\$17,123	\$17,467	(\$343)	\$52,400
TOTAL INCOME	\$166,245	\$165,467	\$779	\$1,220,362
<u>EXPENDITURES</u>				
<u>OPERATIONS</u>				
5100 Plant & Pump Station Labor	\$91,548	\$91,548	\$0	\$274,644
5120 Power	\$41,570	\$41,667	\$97	\$125,000
5130 Solar Panels Loan Payment	\$0	\$0	\$0	\$82,670
5131 Solar Panels Interest Payment	\$0	\$0	\$0	\$29,830
5140 Water	\$1,171	\$1,033	(\$138)	\$3,100
5160 Telephone & Alarm Monitoring	\$1,023	\$833	(\$190)	\$2,500
5180 Consumables & Lubricants	\$6,477	\$8,333	\$1,857	\$25,000
5200 Minor Equipment & Tools	\$294	\$333	\$40	\$1,000
5220 Laboratory	\$12,476	\$13,000	\$524	\$23,000
5240 Permit Fees	\$1,675	\$2,000	\$325	\$33,000
5260 Sewer Cleaning	\$5,436	\$5,000	(\$436)	\$63,000
5280 Sludge Disposal	\$28,985	\$32,000	\$3,015	\$96,000
5300 Landscape Maint. @ STP	\$15,862	\$4,667	(\$11,195)	\$14,000
5320 Trash & Screenings Disposal	\$3,880	\$3,880	\$0	\$4,500
5340 Equipment Repair	\$35,987	\$31,667	(\$4,320)	\$95,000
5360 Vehicle Expense	\$919	\$1,667	\$748	\$5,000
Sub-total Operations	\$247,301	\$237,628	(\$9,673)	\$877,244

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Four Months Ended October 31, 2024**

	10/31/2024	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2024-25 Budget
<u>ADMINISTRATION</u>				
6100 Management	\$35,236	\$35,236	\$0	\$105,708
6110 Professional Services	\$0	\$2,333	\$2,333	\$7,000
6120 Mileage & Reimburseables	\$0	\$167	\$167	\$500
6130 Printing & Publications	\$1,389	\$1,400	\$11	\$2,000
6140 Dues (50% LID)*	\$3,124	\$3,200	\$76	\$3,100
6145 Conferences (50% LID)*	\$1,038	\$1,200	\$162	\$1,500
6150 Insurance (50% LID)	\$14,431	\$14,431	\$0	\$20,000
6160 Audit (50% LID)*	\$1,508	\$2,000	\$492	\$10,000
6170 Directors Compensation (50% LID)	\$650	\$750	\$100	\$3,000
6190 Miscellaneous	\$12	\$12	\$0	\$2,000
6200 HOA Dues for Plant Access Road	\$0	\$0	\$0	\$2,000
Sub-total Administration	\$57,388	\$60,729	\$3,341	\$156,808
TOTAL EXPENDITURES	\$304,689	\$298,357	(\$6,332)	\$1,034,052
NET GAIN/(LOSS) ON OPERATIONS	(\$138,444)	(\$132,890)	(\$5,554)	\$186,310
*50/50 split with LID				
<u>7100 CAPITAL PROJECTS</u>				
2425.1 · Design for Offsite PS				
Upgrade (continued from FY23-24)	\$3,475	\$3,475	\$0	\$65,000
TOTAL CAPITAL PROJECTS	\$3,475	\$3,475	\$0	\$65,000

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
LANDSCAPE IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
ACTUAL AND BUDGET
For the Four Months Ended October 31, 2024**

	<u>10/31/2024</u>	<u>Expected To-Date</u>	<u>VARIANCE Favorable/ (Unfavorable)</u>	<u>2024-2025 Budget</u>
<u>REVENUES</u>				
4100 Property Tax Allocation	\$47,582	\$47,000	\$582	\$379,000
4200 Interest on Reserves	\$21,412	\$17,333	\$4,079	\$52,000
TOTAL INCOME	\$68,994	\$64,333	\$4,661	\$431,000
<u>EXPENDITURES</u>				
<u>LANDSCAPE MAINTENANCE:</u>				
5100-1 LID Landscaping Contract	\$23,760	\$23,833	\$73	\$71,500
5100-2 LID Landscaping Extra Work	\$8,630	\$3,333	(\$5,297)	\$10,000
5100-3 LID Color Change Plantings	\$818	\$4,667	\$3,849	\$14,000
5120 LID Power	\$4,961	\$5,333	\$372	\$16,000
5140 LID Water	\$18,920	\$18,667	(\$253)	\$56,000
5160 LID Fountain Maintenance	\$830	\$1,000	\$170	\$3,000
5200 LID Electrical System Repair	\$4,683	\$2,000	(\$2,683)	\$6,000
5220 LID Tree Trimming/Spraying	\$2,480	\$6,667	\$4,187	\$20,000
5230 Miscellaneous/Holiday Lights	\$0	\$0	\$0	\$3,000
Sub-total Landscape Maintenance	\$65,082	\$65,500	\$418	\$199,500
<u>ADMINISTRATION:</u>				
6100 LID Management	\$12,308	\$12,308	\$0	\$36,924
6120 LID Professional Services	\$0	\$0	\$0	\$2,000
6130 LID Conferences (50% SID)*	\$0	\$0	\$0	\$1,500
6140 LID Dues (50% SID)*	\$3,123	\$3,100	(\$23)	\$3,100
6160 LID Insurance (50% SID)	\$14,431	\$14,500	\$69	\$20,000
6180 LID Audit (50% SID)*	\$1,508	\$1,500	(\$8)	\$10,000
6200 LID Directors Comp. (50% SID)*	\$650	\$750	\$100	\$3,000
6240 LID Misc./Contingency	\$12	\$12	\$0	\$1,000
Sub-total Administration	\$32,032	\$32,170	\$138	\$77,524
Total Expenditures	\$97,114	\$97,670	\$556	\$277,024
NET GAIN/(LOSS) ON OPERATIONS	(\$28,120)	(\$33,337)		\$153,976
*Split 50/50 with SID				
<u>PROJECTS:</u>				
2425-01 Plantings at Las Palomas/Via De La Valle	\$0	\$0	\$0	\$40,000
2425-02 · Plantings at Front of Median - Cancha De Golf	\$0	\$0	\$0	\$25,000
	\$0	\$0	\$0	\$65,000

Whispering Palms CSD
SID Check Register
From 10/01/2024 through 10/31/2024

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/08/2024		Wire Fee	ADMINISTRATION:6...		12.00	X		65,633.15
10/08/2024	EFT	EDCO	2110 · Accounts Payable		356.83	X		65,276.32
10/08/2024	4824	Al Panton	2110 · Accounts Payable		100.00			65,176.32
10/08/2024	4825	Bill Haynor	2110 · Accounts Payable		100.00	X		65,076.32
10/08/2024	4826	Byron Hanchett	2110 · Accounts Payable		100.00			64,976.32
10/08/2024	4827	Chris Gatewood Indu...	2110 · Accounts Payable		15,736.25	X		49,240.07
10/08/2024	4828	Citizens Business Bank	2110 · Accounts Payable		56,210.88	X		-6,970.81
10/08/2024	4829	Corky's Pest Control	2110 · Accounts Payable		185.00	X		-7,155.81
10/08/2024	4830	Doug Manatt	2110 · Accounts Payable		100.00	X		-7,255.81
10/08/2024	4831	Dudek	2110 · Accounts Payable		31,696.00	X		-38,951.81
10/08/2024	4832	Ed Munsch	2110 · Accounts Payable		100.00	X		-39,051.81
10/08/2024	4833	GFD1 Construction, ...	2110 · Accounts Payable		1,547.50	X		-40,599.31
10/08/2024	4834	McMaster-Carr Supp...	2110 · Accounts Payable		277.73	X		-40,877.04
10/08/2024	4835	National Electric Wo...	2110 · Accounts Payable	VOID:		X		-40,877.04
10/08/2024	4836	Rust Logistics	2110 · Accounts Payable		3,590.96	X		-44,468.00
10/08/2024	4837	San Elijo JPA	2110 · Accounts Payable		5,575.00	X		-50,043.00
10/08/2024	4838	Smith & Loveless, Inc.	2110 · Accounts Payable		197.83	X		-50,240.83
10/08/2024	4839	Univar Solutions US...	2110 · Accounts Payable		2,287.19	X		-52,528.02
10/08/2024	4840	Bill Haynor	2110 · Accounts Payable		2,076.96	X		-54,604.98
10/08/2024	4841	GFD1 Construction, ...	2110 · Accounts Payable		1,547.50			-56,152.48
10/08/2024	4842	JMD Landscapes, Inc.	2110 · Accounts Payable		430.00	X		-56,582.48
10/08/2024	4843	Knight Security & Fi...	2110 · Accounts Payable		772.00	X		-57,354.48
10/08/2024	4844	McMaster-Carr Supp...	2110 · Accounts Payable		86.71	X		-57,441.19
10/08/2024	4845	National Electric Wo...	2110 · Accounts Payable		340.40	X		-57,781.59
10/08/2024	4846	Rancho Santa Fe CSD	2110 · Accounts Payable		2,417.50	X		-60,199.09
10/08/2024	4847	Underground Service...	2110 · Accounts Payable		34.05	X		-60,233.14
10/08/2024	4848	USA Bluebook	2110 · Accounts Payable		169.04	X		-60,402.18
10/08/2024			1017 · Gemini Fund-C...	Funds Transfer		X	100,000.00	39,597.82
10/15/2024	EFT	Southern Counties L...	2110 · Accounts Payable		138.81	X		39,459.01
10/18/2024	EFT	SDG&E	2110 · Accounts Payable		12,423.80	X		27,035.21
10/18/2024	EFT	SDG&E	2110 · Accounts Payable		676.67	X		26,358.54
10/23/2024	EFT	OMWD	2110 · Accounts Payable		299.51	X		26,059.03
10/25/2024			1200 · Undeposited Fu...	Deposit		X	4,242.20	30,301.23
10/28/2024	EFT	AT & T (SBC)	2110 · Accounts Payable		64.20	X		30,237.03
10/28/2024	4849	Dudek	2110 · Accounts Payable		31,696.00			-1,458.97
10/28/2024	4850	Rust Logistics	2110 · Accounts Payable		1,780.48			-3,239.45
10/29/2024	EFT	US Bank	2110 · Accounts Payable		1,527.54	X		-4,766.99
10/31/2024			4000 · REVENUES:45...	Interest		X	1.76	-4,765.23

Whispering Palms CSD
LID Check Register
From 10/01/2024 through 10/31/2024

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/08/2024	1747	Baker Pool Service Inc	2110 · Accounts Payable		290.00	X		34,644.11
10/08/2024	1748	Dudek	2110 · Accounts Payable		3,077.00	X		31,567.11
10/08/2024	1749	JMD Landscape, Inc	2110 · Accounts Payable		6,540.97	X		25,026.14
10/18/2024	EFT	SDG&E	2110 · Accounts Payable		985.63	X		24,040.51
10/23/2024	EFT	OMWD	2110 · Accounts Payable		1,995.91	X		22,044.60
10/23/2024	EFT	OMWD	2110 · Accounts Payable		2,938.45	X		19,106.15
10/23/2024	EFT	OMWD	2110 · Accounts Payable		426.29	X		18,679.86
10/23/2024	EFT	OMWD	2110 · Accounts Payable		356.00	X		18,323.86
10/23/2024	EFT	OMWD	2110 · Accounts Payable		206.32	X		18,117.54
10/25/2024			1200 · Undeposited Fu...	Deposit		X	6,032.43	24,149.97
10/28/2024	1751	APL Electrical, Inc	2110 · Accounts Payable		4,410.00			19,739.97
10/28/2024	1752	Dudek	2110 · Accounts Payable		3,077.00			16,662.97
10/28/2024	1753	SD Light Guys	2110 · Accounts Payable		4,200.00			12,462.97
10/31/2024			4000 · REVENUES:42...	Interest		X	0.52	12,463.49



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Investment Account Summary

10/01/2024 through 10/31/2024

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Oct 31 (\$)	Value on Oct 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
WHISPERING PALMS COMMUNITY SERVICES DIST IRCT	20100029590					
CalTRUST Liquidity Fund	20100029590	2,109,238.650	1.00	2,109,238.65	2,109,238.65	0.00
Portfolios Total value as of 10/31/2024				2,109,238.65		

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	10/01/2024			2,200,257.920	1.00	2,200,257.92		
Redemption	10/08/2024	100,000.00	100,000.000	2,100,257.920	1.00	2,100,257.92	100,000.00	0.00
Accrual Income Div Reinvestment	10/31/2024	8,980.73	8,980.730	2,109,238.650	1.00	2,109,238.65	0.00	0.00
Change in Value						0.00		
Closing Balance as of	Oct 31			2,109,238.650	1.00	2,109,238.65		

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	\$2,139,603,796.64	N/A	One Month	0.42%	0.38%
NAV per Share	\$1.00	N/A	Three Month	1.32%	1.31%
30 Day SEC Yield	4.96%	N/A	Six Month	2.70%	2.67%
Distribution Yield	4.98%	N/A	One Year*	5.53%	5.42%
Period Net Total Return	0.42%	0.38%	Two Year*	5.23%	5.11%
Effective Duration	N/A	N/A	Three Year*	3.79%	3.65%
Weighted Average Maturity	41.97 days	N/A	Five Year*	2.42%	2.37%
Weighted Average Life	73.46 days	N/A	Ten Year*	NA	NA
			Since Inception*	2.39%	2.36%
			*Annualized		

Portfolio Sector Breakdown

- Commercial Paper - 33.51%
- Corporate Floating Rate - 1.35%
- Fixed Rate Certificate of Deposit - 8.87%
- Floating Rate Certificate of Deposit - 13.45%
- Money Market Fund - 3.61%
- Repurchase Agreement - 28.41%
- US Treasury Bill - 10.80%

	CalTRUST Historical Liquidity 30 day SEC Yield
10/24	4.96%
9/24	5.23%
8/24	5.38%
7/24	5.37%
6/24	5.39%
5/24	5.39%
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%

Rated AAAm by S&P Global Ratings

General Manager
Chuck Duffy

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

MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Sewer Systems Operations Report
Date: December 10, 2024

During the month of November, the treatment plant and pump station operated normally. The following odor complaint was reported by Ken Burtech, the Sewer Collections System Supervisor:

November 21, 2024 – Odor complaint reported at 14639 Calle Carla. The collections crew inspected and cleaned all the sewer mains in the surrounding area and found no issues with the District's sewer collections system. The crew continues to visit the area to possibly find the source of the odors.