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Neighbors working together to ensure Big Lagoon Community Service District's water needs are met today, tomorrow, and into the future.

## BIG LAGOON COMMUNITY SERVICES DISTRICT

PO Box 847 Trinidad, CA 95570 [boardsecretary@biglagooncsd.org](mailto:boardsecretary@biglagooncsd.org)

### REGULAR Bi-MONTHLY BOARD MEETING AGENDA

The regular meeting of the Board of Directors of Big Lagoon CSD will be held Saturday, November 18, 2023 at 10:00 a.m. in the Big Lagoon Elementary School Gymnasium.

The public may submit written comments or questions on any agenda item to the Board at: [boardsecretary@biglagooncsd.org](mailto:boardsecretary@biglagooncsd.org) up until noon on Friday November 17, 2023 or comment on an agenda item when the Chair invites public comment. The Information Packet for this meeting is attached to this emailed Agenda. You can request the Packet by emailing: [boardsecretary@biglagooncsd.org](mailto:boardsecretary@biglagooncsd.org).

#### 1. Chair's Call to Order (Greg)

*Please address all public comments to the full Board. Per the Rules of Parliamentary Procedure members of the public do not engage in discussions or dialogues with the governing Board. The purpose of public comments is to inform the Board about your views. Public Participants are invited to address the Board at the start of the meeting, and at the start of every Agenda Item. There will be a **time limit of three (3) minutes per person per item**. Any discussion of an Agenda Item will involve Board members only. Having the public comment before an Agenda Item gives a Board or Staff member the opportunity to incorporate the public's concerns in their report if they choose to do so.*

*If there are issues that demand more public input, or dialogue with the Board, then the Board may schedule a Stakeholder's Q&A at a future date. Thank you for attending and sharing your thoughts with us.*

2. Agenda for November 18 ,2023 - Comments / Amend / Approval (Greg)
3. Public Comment: Any member of the public may address the Board on any item that is not on the agenda at this time. Per the Brown Act, the Board does not act upon, respond to, or comment on the merits of any item presented. **There is a time limit of three (3) minutes per person.** (Greg)
4. Recognize Public Correspondence received by noon on November 17 ,2023. (Greg)
5. September 16 ,2023 Unapproved Meeting **Minutes** - Comments / Amend / Approval (Greg)

**REPORTS** (The public may comment before each report is given)

6. Chair's report (Greg)
  - 6.1) Board Vacancy- review demographic breakdown data.
  - 6.2 Generator Grant Replacement update. Potential install dates 12/12-12/13
  - 6.3 Surplus asset disposal-update
  - 6.4 Grant opportunities- DWSRF
  - 6.5 Recovery analysis and Update on addresses with potential leaks and/or large usage. (Addendum #1)
  - 6.6 SDRMA Letter of Recognition- (Addendum #2)
  - 6.7 Dates for 2024 Meetings- (January 20, March 16, May 18, July 20, Sept 21, November 16). (Vote)
7. Treasurer's Report (Louise)- Sept/Oct Financials (Addendums #3,4,5)
  - 7.1 Collecting on past-due accounts update
  - 7.2 Update on returns of Terms of Service agreements
  - 7.3 Investing opportunities via CD's-update
  - 7.4 Proposed 2024 Budget (Addendum #6) (Vote)
8. Drought Emergency Conservation Measures Update (Chuck/Catherine)

- 8.1 Update on distribution and feedback on silent leak testing
- 8.2 Conservation education plan for quarterly distribution

9. Water Operator's Report (Val)

9.1 Update on procedure manual- Sample manual will be available in room for review.

10. Meter Readers Report/Community Liaison (Dana)-

10.1 Trinidad Area CERT Training

11. Technology update (Joey)- Sample procedure manual will be in the room for preview.

12. Discuss Strategic planning workshop dates, and format.

13. Update from Mara on District Contact List

14. Future agenda items from board members

15. ADJOURN

### Meeting Packet Documents

Unapproved Minutes from 09/16/23 Meeting

Addendum #1- Recovery Analysis

Addendum #2 – SDRMA Letter

Addendum #3- P/L YTD Comparison

Addendum #4- P/L Budget Performance

Addendum #5- Balance Sheet

Addendum #6- 2024 Proposed Budget

## **BIG LAGOON COMMUNITY SERVICES**

### **UNAPPROVED MINUTES of the Regular Bi-Monthly Board Meeting**

**Saturday September 16, 2023 at 10 AM - Big Lagoon Elementary School Gymnasium**

#### **1. Chair's Call to Order (Greg)**

The regular meeting of the Big Lagoon Community Services District convened at 10 AM.

Board in attendance: Greg Sidoroff, Chair; Louise Minor, Treasurer; Chuck King, Director; Catherine Munsee, Director

Staff in attendance: Mara Friedman, Secretary; Val Castellano, Water Operator; Dana Hope, Community Liaison

#### **2. Agenda for September 16, 2023 – Comments / Amend / Approval (Greg)**

There were no changes to the agenda. Agenda is approved as distributed by Greg.

#### **3. Public Comment**

There was no public comment.

#### **4. Recognize Public Correspondence received by noon on September 15, 2023 (Greg)**

The Board received 3 written public comments, all compliments regarding the tablet leak educational outreach.

#### **5.(A) July 15, 2023 Unapproved Minutes of the Public Hearing – Comments / Amend / Approval (Greg)**

There were no changes to the minutes. Minutes are approved as distributed by Greg.

#### **5.(B) July 15, 2023 Unapproved Meeting Minutes – Comments / Amend / Approval (Greg)**

There were no changes to the minutes. Minutes are approved as distributed by Greg.

## **REPORTS**

#### **6. Chair's Report (Greg)**

Greg reminded board members and staff to maintain confidentiality and always refer to a customer's address. Never use a personal name (unless we have prior approval to do so). He also thanked all our valuable volunteers including: Bob, Matt, Rob, Gus, John and Dick. After reading our mission statement aloud, Greg reported that he is very concerned about the future of BLCSD and asked what is our 'back-up' plan if something unforeseen happens? He strongly feels that all BLCSD procedures need to be documented. He stated that his mission as chair is to focus on what the district must do to operate successfully for the next 15 years.

##### **6.1 Board Vacancy**

No progress in finding a new board member. Chuck concurs with Greg that it's difficult to find board members and noted that we are an aging community, which increases our challenges.

**6.2 Generator Grant Replacement update. Potential vote. If bids are received, they will be available at the meeting for review.**

The service tech from Cummins came out to inspect our Cummins generator. Our current 18 year old generator was estimated to have approx 1000 more hours mechanically. The motherboard is obsolete and the prognosis regarding its electronics is unknown. The battery charger is not functioning, but Val has been able to get it to work. Greg feels there is no doubt that we must replace our generator. We require a water-cooled unit (which is twice the cost of air-cooled) and Cummins is unable to source a compatible generator for our needs. Greg gave all board members 2 written bids from generator suppliers: Mark Schaeffer (Haven-Electric) - Generac and Richard Silacci - Kohler. Our grant is running out in February. Greg would like to consult with Rick Reinhert (who built our current system) to give his objective opinion as to the best generator. Greg would like the board to authorize the hiring of Rick and then based upon his report, authorize the purchase a new generator. In support of transparency with our community, Catherine would like a special meeting to share Rick's feedback before Greg purchases a new generator. Louise disagreed, asking why would we second guess Rick's expert opinion? Dana added that the board has done its due diligence and is authorized to make these decisions and if we delay, we may lose the grant. Val noted that he thinks Koehler is best. He added that he thinks our generator is worth approx 5K and that the school needs a new generator. Greg responded that this is a discussion for a future meeting.

MOTION made to appropriate BLCSD funds up to an additional \$20K, in addition to the \$6800 grant, to go toward the purchase of a new generator (not to exceed \$26,800).

Motion: Louise, Second: Chuck – Motion Approved: 3 ayes, 1 nays (Catherine)

**6.3 Surplus asset disposal – update**

With Val's help, we disposed of all the old meters, but did not receive any financial compensation. We are keeping 3 spare boxes. Mckinleyville Service District will take the remainder of the boxes and we will deliver them soon.

**6.4 Grant opportunities- NCRP, grant writers**

Bill, our previous chair, had written a NCRP grant for a 60k storage tank. This grant was not awarded. Greg has created both an electronic and physical file of all documents associated with our well easement. To proceed with making large changes to the well easement area, additional documentation and approvals may be needed from the site owners. Pursuing grants is difficult and a potential poor use of time and resources without this in place.

**6.5 Recovery analysis and update on addresses with potential leaks and/or large usage.**

Greg and Matt did our last meter reading. Our new meter readers are now working and we are getting good data feedback. Greg contacted all customers with excessive water usage due to leaks. He reported that he is receiving very positive customer feedback. Greg will continue to perform recovery analysis reports on a bimonthly basis to monitor our system performance. Each meter reading provides valuable data to track trends. While this would have taken many hours to perform in the past, the new meters make it a very manageable task.

## **6.6 Local Hazard Mitigation Plan (LHMP)**

We signed up to be take part in the LHMP. Being involved in this project makes us potentially eligible for FEMA and other support if there is a big emergency.

## **7. Treasurer's Report (Louise) - May/June Financials**

### **7.1 Collecting on past-due accounts update**

Louise reported that there is only one open past-due account. Upon Dick's return, they will move forward with the process. Dana thanked the board for its good work towards addressing this longstanding challenge.

### **7.2 Update on returns of Terms of Service agreements**

Most Terms of Service agreements have been returned and there are only 3 outstanding.

### **7.3 Investing opportunities via CD's - game plan. (Vote)**

Louise reported that currently we are earning almost nothing on our savings and she recommends that we invest in a 13 month CD at 5% interest. In answer to Chuck's question, Louise noted that there is no penalty for withdrawing money from a CD early.

MOTION made to authorize Louise to invest up to \$60K in 3 different 13-month CDs on a rotating basis, as long as the principal is not at risk.

Motion: Greg, Second: Chuck – Motion Approved: 3 ayes, 0 nays

## **8. Drought Emergency Conservation Measures update (Chuck/Catherine)**

In answer to Louise's comment that short-term rentals tend to use a lot more water, Catherine noted that she would like to discuss tiered pricing.

### **8.1 Update on distribution and feedback on silent leak testing**

Catherine thanked everyone who helped on the Tablet Leak Project. Although there was some customer feedback, she would like to see more.

### **8.2 Conservation education plan for quarterly distribution**

There is a lot of information that will be shared over time. Catherine would like to collaborate with Louise and provide single page info inserts to be included with the billing process. Dana suggested that a PDF with conservation information be posted on our website.

## **9. Water Operator's Report**

Val reported that we are in good shape overall. He is waiting for the disinfectant byproducts sample. We have no aspestos. We put in some new boxes. The cost to have the generator serviced was \$675. He is cross-training Rob and Bob as water operator back-ups.

### **9.1 Update on procedure manual**

After Greg compiles all the info/input he has received, he will have it reviewed. The goal is that eventually anyone will be able to follow the manual and do the job.

## **10. Meter Readers Report (Dana)**

As long as the numbers remain close, Greg intends to do one final side by side manual/tablet meter reading on November 1. Chuck thanked everyone involved in figuring out how to get the tablet to work and provide accurate readings.

## **11. Technology update (Greg) Joey will not be present**

Joey will make a procedures manual for the tablet.

## **12. Discuss Strategic Planning Workshop dates and format. Why is this needed?**

Public comment: Dana noted that 2 of our 4 board members work fulltime and that Greg, Louise, Val and Mara are essentially taking on parttime to fulltime jobs as they serve their respective BLCSD positions. Chuck noted that there is some apathy in our community regarding our water. Greg added that he could easily put 60 hours per week toward the board and if he did that, he would need to be compensated. He is not asking for that and stated that he enjoys doing tasks that will help us gain a more stable future.

### **12.1 Changing community demographics**

Greg noted that some of the demographics of our community present a challenge, citing both our aging population, as well as our short-term vacation rentals, which tend to have higher water usage, in addition to fewer opportunities for homeowner help with water issues.

### **12.2 Long term strategy for each position for succession plan or outsourcing.**

Greg posed this question: Who will replace board positions as we lose members, and will we eventually need to hire vendors to do jobs such as Treasurer and Water Operator? If this becomes necessary, we will need to budget in these costs. He feels that we need to find a date by mid-December or January 2024 to hold a strategic planning workshop. Chuck noted that it is important to have an outside facilitator run the strategic planning meeting. In answer to Greg's query as to where future volunteers are going to come from, Dana noted that if we do outsource, it may be easier to find board members, because their positions will only entail 'overseeing' responsibilities, rather than doing all the work. She added that it is important for us to determine the percentage of homeowners and rentals in our community. Greg agreed to provide some statistics for the next meeting. He added that merging districts won't work, as the nearby water districts have completely different operating models than ours.

### **12.3 Align efforts so that if grant funds were available, we can react to it.**

There was some general discussion on how we would have to coordinate our ability to manage a large grant.

### **13. Update from Mara on district contact list**

Mara reported that significant progress has been made in updating the district contact list. Greg noted that legally, we are only required to post the agenda on our website, at the school and at the post office. All agenda emails sent to our customers are a courtesy, not a requirement. Greg sends the approved minutes to Joey. To keep our list updated, we will send our customers a contact form every January, both in an email and as a printed copy. Greg added that the creation of a 'community contact list' would be very beneficial in emergencies. Mara said that she will work on that project.

### **14. Future agenda items from board members**

- emergency conservation (Chuck)
- 2024 budget

### **15. ADJOURN**

With no other business, the Chair adjourned the meeting at 12:07 PM.

The next regular meeting will be Saturday November 18, 2023 at 10 AM in the Big Lagoon School gymnasium.

Submitted by Mara Friedman, Board Secretary



## Recovery Analysis November 01,2023

This is our 3<sup>rd</sup> effort to ascertain how much water BLCSD is pumping vs how much is being billed to customer accounts.

Master Well September 01 – 7,871,800 gallons  
November 01 1 Master- 8,127,500 gallons  
Usage- 255,700 gallons (4,192 gallons/day)  
Billed usage ( Sept. 01-Nov 01) – 244,198 gallons  
Variance- 11,502 gallons  
Variance %- 4.50 %  
61 day billing cycle

Loss per day: 189 gallons per day

Well site usage has been determined to be about 90 gallons per week:  $90 \times (61 \text{ days} \div 7 \text{ weeks}) = 783$  gallons.

Value of water loss (current rates)-  $189 * (.005519) = \$1.04$  cents per day.

Lost Water per day on July 01 Evaluation: 177 gallons 3.83 % of 235,800 gallons

Lost Water per day on September 01 Evaluation: 211 gallons 4.19% of 312,800 gallons

Some factors that influence “lost water/not billed”- usage at the well site, if a fire hydrant is used/tested, leaks in service pipes past the well meter but before customer meters.

The master meter was read at the end of reading all of the customer meters. This was approximately 1 hour and 15 minutes later. During the time of reading water was being used by a few homes as evidenced by the slight variance in the manual vs tablet readings. I will continue to monitor the recovery percentage to identify trends. I think it is most important to analyze the gallons lost vs the percentage as the percentage is most likely to continue to climb as we go into the slower months.

Greg



ADDENDUM #2

1112 I Street, Suite 300  
Sacramento, California 95814-2865  
T 916-231-4141 or 800-537-7790 \* F 916-231-4111

Maximizing Protection. Minimizing Risk. \* www.sdrma.org

September 26, 2023

Mr. Greg Sidoroff  
Board President  
Big Lagoon Community Services District  
Post Office Box 847  
Trinidad, California 95570

**Re: President's Special Acknowledgement Award – Property/Liability Program**

Dear Mr. Sidoroff,

This letter and enclosed certificate are to formally acknowledge the dedicated efforts of the Big Lagoon Community Services District's Governing Body, management, and staff towards proactive risk management and loss prevention training for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior **five consecutive program years** in the Property/Liability Program.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims. Your agency's efforts have resulted in no "paid" property/liability claims for the prior five consecutive program years from 2018-23. This is an outstanding accomplishment that serves as an example for all SDRMA members!

In addition to this annual recognition, members with no "paid" claims during 2022-23 earned one credit incentive point (CIP) reducing their annual contribution amount, and members with no "paid" claims for the prior 5 consecutive program years earned three additional bonus CIPs.

On behalf of the SDRMA Board of Directors and staff, it is my honor to congratulate your Governing Body, management, and staff for your commitment to proactive risk management and loss prevention training.

Sincerely,  
Special District Risk Management Authority

Sandy A. Seifert-Raffelson, President  
Board of Directors

**Big Lagoon Community Services District  
Profit & Loss Budget Performance  
October 2023**

	Oct 23	Budget	Jan - Oct 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
backflow	0.00				
Non Compliance Fee	0.00		90.00		
Base Rate - Monthly	54.61	0.00	0.00	0.00	0.00
Water Usage Income	15.42	0.00	20,778.78	20,646.80	24,785.42
Late Fee	0.00	0.00	6,383.49	8,306.42	9,950.69
Adjustment / Returned Check	-1,913.22	0.00	223.93		
Donation	0.00	0.00	-1,913.22	0.00	0.00
<b>Total Income</b>	<b>-1,843.19</b>	<b>0.00</b>	<b>26,562.98</b>	<b>28,953.02</b>	<b>34,736.11</b>
<b>Gross Profit</b>	<b>-1,843.19</b>	<b>0.00</b>	<b>26,562.98</b>	<b>28,953.02</b>	<b>34,736.11</b>
<b>Expense</b>					
<b>Non-Cash Expenses</b>					
Depreciation Expense	0.00	0.00	1,892.00	5,676.00	7,568.00
<b>Total Non-Cash Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>1,892.00</b>	<b>5,676.00</b>	<b>7,568.00</b>
<b>Operational Expenses</b>					
Water Meters	0.00		20,432.47		
Supplies	31.84	150.00	100.53	1,600.00	1,800.00
Water	0.00		361.80		
Accounting	79.20		356.40		
Dues	226.00	200.00	922.25	475.00	475.00
Electric	280.73	294.35	2,698.86	2,546.76	3,002.59
Gas	0.00	0.00	1,202.48	2,722.69	2,722.89
Insurance	0.00	350.00	4,731.75	4,350.00	4,350.00
Maintenance	1,383.10	400.00	3,183.58	4,000.00	4,800.00
Office Supplies	87.32	50.00	870.53	600.00	800.00
Parts	0.00		169.19		
Postage	0.00	0.00	502.19	296.00	528.00
Regulatory Expenses	570.00		570.00		
Water Testing	360.00	100.00	1,845.00	1,695.00	1,795.00
Water Distribution Operator	0.00		38.96		
<b>Total Operational Expenses</b>	<b>3,018.19</b>	<b>1,544.35</b>	<b>37,985.99</b>	<b>18,085.45</b>	<b>20,073.28</b>
<b>Organizational Costs</b>					
Legal Fees	0.00	200.00	2,453.50	2,000.00	2,400.00
<b>Total Organizational Costs</b>	<b>0.00</b>	<b>200.00</b>	<b>2,453.50</b>	<b>2,000.00</b>	<b>2,400.00</b>
<b>Total Expense</b>	<b>3,018.19</b>	<b>1,744.35</b>	<b>42,331.49</b>	<b>25,761.45</b>	<b>30,041.28</b>
<b>Net Ordinary Income</b>	<b>-4,861.38</b>	<b>-1,744.35</b>	<b>-15,768.51</b>	<b>3,191.57</b>	<b>4,694.83</b>
<b>Other Income/Expense</b>					
Other Income					
Interest Income	0.00		29.00		
<b>Total Other Income</b>	<b>0.00</b>		<b>29.00</b>		
<b>Net Other Income</b>	<b>0.00</b>		<b>29.00</b>		
<b>Net Income</b>	<b>-4,861.38</b>	<b>-1,744.35</b>	<b>-15,739.51</b>	<b>3,191.57</b>	<b>4,694.83</b>

**Big Lagoon Community Services District**  
**Profit & Loss YTD Comparison**  
September through October 2023

	<u>Sep - Oct 23</u>	<u>Jan - Oct 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
backflow	0.00	90.00
Base Rate - Monthly	4,193.43	20,778.76
Water Usage Income	1,479.88	6,383.46
Late Fee	33.41	223.90
Adjustment / Returned Check	-1,913.22	-1,913.22
Donation	0.00	1,000.00
<b>Total Income</b>	<u>3,793.50</u>	<u>26,562.90</u>
<b>Gross Profit</b>	3,793.50	26,562.90
<b>Expense</b>		
<b>Non-Cash Expenses</b>		
Depreciation Expense	1,892.00	5,676.00
<b>Total Non-Cash Expenses</b>	1,892.00	5,676.00
<b>Operational Expenses</b>		
Water Meters	0.00	20,432.47
Supplies	31.84	100.53
Water	0.00	361.80
Accounting	158.40	356.40
Dues	226.00	922.25
Electric	557.18	2,698.86
Gas	0.00	1,202.48
Insurance	352.00	4,731.75
Maintenance	1,753.28	3,183.58
Office Supplies	0.00	870.53
Parts	87.32	189.19
Postage	107.73	502.19
Regulatory Expenses	570.00	570.00
Water Testing	735.00	1,845.00
Water Distribution Operator	38.96	38.96
<b>Total Operational Expenses</b>	4,617.71	37,985.96
<b>Organizational Costs</b>		
Legal Fees	0.00	2,453.50
<b>Total Organizational Costs</b>	0.00	2,453.50
<b>Total Expense</b>	<u>6,509.71</u>	<u>46,115.46</u>
<b>Net Ordinary Income</b>	-2,716.21	-19,552.56
<b>Other Income/Expense</b>		
Other Income		
interest Income	29.00	29.00
<b>Total Other Income</b>	29.00	29.00
<b>Net Other Income</b>	29.00	29.00
<b>Net Income</b>	<u><u>-2,687.21</u></u>	<u><u>-19,523.56</u></u>

**Big Lagoon Community Services District**  
**Balance Sheet**  
As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Umpqua Savings	20,907.25
adjustment bank	544.57
Umpqua Checking	98,383.03
<b>Total Checking/Savings</b>	119,834.85
<b>Accounts Receivable</b>	
Accounts Receivable	-2,167.04
<b>Total Accounts Receivable</b>	-2,167.04
<b>Total Current Assets</b>	117,667.81
<b>Fixed Assets</b>	
<b>Water System</b>	
Computer	785.50
Meter Project	30,911.79
Well Improvements	3,072.10
LP Tank	2,889.62
Fence	4,998.21
Pressure System 2011	10,038.00
2-5,000 Gal Tanks	19,700.82
Well 2010	18,847.44
Improvements	3,510.67
Chlorinator	2,627.00
Electrical System	9,931.00
Fire hydrants	8,520.86
Generator	13,998.00
Initial Purchase	75,000.00
Accumulated Depreciation	-163,856.35
<b>Total Water System</b>	40,774.66
<b>Total Fixed Assets</b>	40,774.66
<b>Other Assets</b>	
<b>Start Up</b>	
Start-up Expenses	6,666.64
Amortized Amount	-6,666.64
<b>Total Start Up</b>	0.00
<b>Total Other Assets</b>	0.00
<b>TOTAL ASSETS</b>	158,442.47
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	177,965.98
Net Income	-19,523.51
<b>Total Equity</b>	158,442.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	158,442.47

## Big Lagoon Community Services District Profit & Loss Budget Overview January through December 2024

	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Non Compliance Fee	25.00	0.00	0.00	0.00	0.00	0.00	0.00
Base Rate - Monthly	4,772.40	0.00	4,772.40	0.00	4,772.40	0.00	4,772.40
Water Usage Income	1,548.03	0.00	1,509.38	0.00	1,727.46	0.00	1,659.61
Late Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment / Returned Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>6,345.43</b>	<b>0.00</b>	<b>6,281.78</b>	<b>0.00</b>	<b>6,499.86</b>	<b>0.00</b>	<b>6,432.01</b>
<b>Gross Profit</b>	<b>6,345.43</b>	<b>0.00</b>	<b>6,281.78</b>	<b>0.00</b>	<b>6,499.86</b>	<b>0.00</b>	<b>6,432.01</b>
<b>Expense</b>							
<b>Operational Expenses</b>							
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	0.00	0.00	67.00	0.00	0.00
Dues	0.00	0.00	350.00	0.00	-300.00	0.00	600.00
Electric	320.00	320.00	320.00	320.00	320.00	320.00	320.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
Maintenance	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
Office Supplies	0.00	149.90	0.00	0.00	114.17	641.67	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Regulatory Expenses	500.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Testing	100.00	0.00	50.00	360.00	0.00	260.00	305.00
Water Distribution Operator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operational Expenses</b>	<b>2,670.00</b>	<b>2,219.90</b>	<b>2,470.00</b>	<b>2,430.00</b>	<b>1,951.17</b>	<b>2,971.67</b>	<b>7,475.00</b>
<b>Organizational Costs</b>							
Legal Fees	150.00	150.00	150.00	150.00	150.00	150.00	150.00
<b>Total Organizational Costs</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>
<b>Total Expense</b>	<b>2,820.00</b>	<b>2,369.90</b>	<b>2,620.00</b>	<b>2,580.00</b>	<b>2,101.17</b>	<b>3,121.67</b>	<b>7,625.00</b>
<b>Net Ordinary Income</b>	<b>3,525.43</b>	<b>-2,369.90</b>	<b>3,661.78</b>	<b>-2,580.00</b>	<b>4,398.69</b>	<b>-3,121.67</b>	<b>-1,192.99</b>
<b>Net Income</b>	<b>3,525.43</b>	<b>-2,369.90</b>	<b>3,661.78</b>	<b>-2,580.00</b>	<b>4,398.69</b>	<b>-3,121.67</b>	<b>-1,192.99</b>

## Big Lagoon Community Services District Profit & Loss Budget Overview January through December 2024

	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	TOTAL Jan - Dec 24
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
Non Compliance Fee	0.00	0.00	0.00	0.00	0.00	25.00
Base Rate - Monthly	0.00	4,772.40	0.00	4,772.40	0.00	28,634.40
Water Usage Income	0.00	2,093.53	0.00	1,634.56	0.00	10,172.57
Late Fee	0.00	0.00	0.00	0.00	45.00	45.00
Adjustment / Returned Check	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<u>0.00</u>	<u>6,865.93</u>	<u>0.00</u>	<u>6,406.96</u>	<u>45.00</u>	<u>38,876.97</u>
<b>Gross Profit</b>	0.00	6,865.93	0.00	6,406.96	45.00	38,876.97
<b>Expense</b>						
<b>Operational Expenses</b>						
Supplies	6.77	810.64	318.40	52.79	0.00	1,188.60
Training	0.00	0.00	862.50	0.00	0.00	929.50
Dues	0.00	0.00	215.00	12.00	0.00	877.00
Electric	320.00	320.00	320.00	320.00	320.00	3,840.00
Insurance	0.00	0.00	352.00	0.00	0.00	4,852.00
Maintenance	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	21,000.00
Office Supplies	0.00	0.00	262.21	129.99	0.00	1,297.94
Postage	90.00	0.00	0.00	0.00	0.00	90.00
Regulatory Expenses	0.00	0.00	0.00	0.00	0.00	500.00
Water Testing	0.00	200.00	0.00	200.00	0.00	1,475.00
Water Distribution Operator	0.00	0.00	0.00	0.00	374.06	374.06
<b>Total Operational Expenses</b>	<u>2,166.77</u>	<u>3,080.64</u>	<u>4,080.11</u>	<u>2,464.78</u>	<u>2,444.06</u>	<u>36,424.10</u>
<b>Organizational Costs</b>						
Legal Fees	150.00	150.00	150.00	150.00	150.00	1,800.00
<b>Total Organizational Costs</b>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>	<u>1,800.00</u>
<b>Total Expense</b>	<u>2,316.77</u>	<u>3,230.64</u>	<u>4,230.11</u>	<u>2,614.78</u>	<u>2,594.06</u>	<u>38,224.10</u>
<b>Net Ordinary Income</b>	<u>-2,316.77</u>	<u>3,635.29</u>	<u>-4,230.11</u>	<u>3,792.18</u>	<u>-2,549.06</u>	<u>652.87</u>
<b>Net Income</b>	<u><b>-2,316.77</b></u>	<u><b>3,635.29</b></u>	<u><b>-4,230.11</b></u>	<u><b>3,792.18</b></u>	<u><b>-2,549.06</b></u>	<u><b>652.87</b></u>