



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, February 19, 2025

Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.

Administration Building

16320 Everhart Drive, Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER:

LSCSD Roll Call: Directors: Chandler ____ Cupp ____ MacIntosh ____ Mitchell ____ Uttech ____

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Liability Claims (Gov. Code §54961) Agency Claimed Against: Lake Shastina Community Services District
Claimant: Solus
- B. Public Employment – Police Chief (Gov. Code § 54957)
- C. Conference with Real Property Negotiators (Gov. Code § 54956.8)
Property: 16377 Everhart Dr. Weed, CA; Negotiators: President Mitchell, GM Thompson
- D. Conference with Real Property Negotiators (Gov. Code § 54956.8)
Property: 15440 Juniper Peak Rd. Weed, CA; Negotiators: President Mitchell, GM Thompson
- E. Personnel (Gov. § 54957) Public Employee Performance Evaluation: General Manager

RETURN TO OPEN SESSION:

LSCSD Roll Call: Directors: Chandler ____ Cupp ____ MacIntosh ____ Mitchell ____ Uttech ____

PLEDGE OF ALLEGIANCE:

REPORT ON CLOSED SESSION:

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

Those who wish to speak, on matters within the jurisdiction of the District, may do so during this Public Comment period. State your name, and address your comments to the Board. Each individual will be limited to three minutes. The Public Comment portion of the meeting will be limited to thirty minutes (total time). If needed, time limits may be extended with concurrence of the Board. No person may speak twice during the Public Comment period. The Board may ask questions but may not discuss or take action during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

1. CONSENT ITEMS:

- A. Approval of Minutes: Regular Meeting January 15, 2025 and Special Meeting January 22, 2025
- B. Ratification of Disbursements: January 1 through 31, 2025
- C. Budget Comparison: FY 2024/25
- D. LAIF Quarterly
- E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. CPA Audit and Financial Statements for year ended June 30, 2023; presentation and acceptance of audit (Larry Bain, GM, SAC DeBon)
3. Manager's Report (GM)
4. New Policy No. 3160 -Fire Department Grant Funding (GM & FC)

5. Revision Board Policy No. 5020 – Board Meeting Agenda (GM)
6. Nominations for CSDA Board of Directors (GM)
7. Consideration of Approval of Police Chief Employment Agreement (GM)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on March 19, 2025 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, January 15, 2025
 Closed Session: 12:00pm/Open Session: 1:00pm
UNAPPROVED MINUTES

CALL TO ORDER: 12:00pm

LSCSD Board Roll Call: Chandler Cupp MacIntosh Mitchell Uttech

PUBLIC COMMENTS: None.

ADJOURN TO CLOSED SESSION: 12:53pm

CLOSED SESSION:

- A. Public Employment – Police Chief (Gov. Code §54957)
- B. Conference with Real Property Negotiators (Gov. Code §54956.8)
 Property: 16377 Everhart Dr, Weed CA; District Negotiators: President Cupp, GM Thompson
- C. Conference with Real Property Negotiators (Gov. Code §54956.8)
 Property: 15440 Juniper Peak Rd, Weed CA; District Negotiators: President Cupp, GM Thompson
- D. Public Employee Performance Evaluation (Gov. Code §54957) – General Manager

RETURN TO OPEN SESSION: 1:02 PM

LSCSD Board Roll Call: Chandler Cupp MacIntosh Mitchell Uttech

Also present: GM Thompson, PC Bullington, SGT Erickson, FC Pappas, SAC DeBon, AR Guillen, AA Phonepaseuth, PW Staff: Villa, M. Rodriguez, J. Rodriguez, Lane, Lemos. There were approximately 11 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

REPORT ON CLOSED SESSION: Direction given to staff.

PUBLIC COMMENTS:

Charlene F: County roads and clearing
 Alan P: testing for microplastics
 Les G: Groundwater wells
 Charlene F: ratify policies
 Charlene F: generators are priority
 Noa M: Appreciate fire fuel abatement

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)

1. A. Approval of Minutes: Regular Meeting December 18, 2024
- B. Ratification of Disbursements: December 1 through 31, 2024
- C. Budget Comparison: FY 2024/25
- D. AR Aging Report
- E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

Motion by Dir. Chandler, second by Dir. Cupp, to approve Consent Calendar.

Ayes: Directors Chandler, Cupp, MacIntosh, Mitchell, Uttech

Noes: None

Absent: None

DISCUSSION / REPORTS / ACTION ITEMS:

2. Manager's Report (GM) -Discussed.

3. Committee Assignments:
Pres. Mitchell assigned the following committees:
Police Chief Recruiting Committee: GM Thompson, Dir. Chandler
Budget Committee: Dir. Cupp, Dir. Chandler
Policy Committee: Dir. MacIntosh, Dir. Uttech, GM Thompson
4. Review of 2024 Goals and Establishing 2025 Goals- **Discussed. Set Special Meeting for January 22, 2025 at 3pm.**

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 2:21pm. The next LSCSD Regular Board Meeting to be held on February 19, 2025, 1:00pm. at the Administration Building.

Approval Date: February 19, 2025

Paula Mitchell, President

ATTEST:

Richard Thompson, General Manager/Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, January 22, 2025
Open Session: 3:00 p.m.
UNAPPROVED MINUTES

CALL TO ORDER: 3:00pm

LSCSD Roll Call: Directors: Chandler Cupp MacIntosh Mitchell Uttech ab

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

Those who wish to speak on a matter that does not appear on the agenda, may do so during this Public Comment period. State your name and address your comments to the Board. Each individual will be limited to three minutes. The Public Comment portion of the meeting will be limited to thirty minutes (total time). If needed, time limits may be extended with concurrence of the Board. No person may speak twice to the same item. The Board may ask questions but may not act during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

DISCUSSION / REPORTS: ACTION ITEMS:

1. Establishing Goals for 2025 -Discussed. Final summary of goals for February meeting.

STAFF COMMENTS: None.

BOARD MEMBER COMMENTS: Received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 4:20pm. The next LSCSD Regular Meeting is scheduled to be held on February 19, 2025 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.

Approval Date: February 19, 2025

Paula Mitchell, President

ATTEST:

Richard Thompson, General Manager/Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of January 1-31,2025 for a total of: " \$ 254,902.99

Each check has been signed by two directors with documentation attached to each check.

Submitted for January 2025	\$ 254,902.99
----------------------------	---------------

Expenses - Regular Checks Mechanics Bank Account	\$ 67,046.27
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 187,856.72
<u>Subtotal</u>	<u>\$ 254,902.99</u>
<u>Total CSD Expenses</u>	<u>\$ 254,902.99</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SAFER
	26809	NORCO INC.	13.02	13.02							13.02	
	26810	PRENTICE LONG, PC	157.5	157.5			43.75	43.75	70.00			
	26811	SHASTA VALLEY TIRE SERVICE	483.32	483.32						483.32		
	26812	Siskiyou Daily #1270	54.27	54.27		54.27						
	26813	SISKIYOU TECHNOLOGY CONSULTANT	2,717.20	2,717.20		2,717.20						
	26814	STEVE PAPPAS	107.25	107.25							107.25	
	26815	USA BLUE BOOK	122.21	122.21			61.10	61.11				
	26816	Wiwun Sunarto	214	214					214.00			

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SAFER
			254,902.99	67,046.27	187,856.72	42,951.43	35,869.66	49,902.60	30,276.90	16,172.62	73,561.55	6,168.23

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

January 2025 Detailed Budget Comparison 2024/2025 YTD

2/10/2025

REVENUE/EXPENDITURE REPORT

For the Period: 7/1/2024 to 1/31/2025

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud	
Fund: 10 - LSCSD General Fund							
Revenues							
10-00-4055.000	Misc Operational Income	500.00	500.00	680.00	200.00	-180.00	136%
10-00-4070.000	Antenna Lease Revenue	15,000.00	15,000.00	10,317.10	901.75	4,682.90	69%
10-00-5050.000	Transfer Fees	4000.00	4000.00	1500.00	240.00	2500.00	38%
10-00-5080.000	Interest Earned-OPS	30.00	30.00	6.20	0.00	23.80	21%
10-00-5081.000	Interest Earned-RSV	2,000.00	2,000.00	3,070.51	0.00	-1,070.51	154%
Dept: 22 Medical Clinic							
10-22-4053.000	Medical Clinic Revenue	60,264.00	60,264.00	40,326.66	5,172.66	19,937.34	67%
Dept: 23 Green Waste Site							
10-23-4055.000	Misc Operational Income	1,000.00	1,000.00	70.00	0.00	930.00	7%
Revenues		82,794.00	82,794.00	55,970.47	6,514.41	26,823.53	68%

Expenditures

Dept: 01 General

10-01-7002.000	Admin Overhead Alloc	-330,243.000	-330,243.000	-216,865.38	-38,228.34	-113,377.62	66%
10-01-7010.000	Capital Improvement	44,000.00	44,000.00	0.00	0.00	44,000.00	0%
	Less Reimbursement due from LAIF Savings	-44,000.00	-44,000.00	0.00	0.00	-44,000.00	0%
10-01-7026.000	Contract Services	70,000.00	70,000.00	50,800.38	4,377.20	19,199.62	73%
10-01-7033.000	Licenses, Permits, Fees	5,200.00	5,200.00	3,345.08	506.00	1,854.92	64%
10-01-7034.000	Dues & Subscriptions	9,000.00	9,000.00	7,610.81	167.20	1,389.19	85%
10-01-7035.000	Advertising	300.00	300.00	342.00	0.00	-42.00	114%
10-01-7041.000	Legal	10,000.00	10,000.00	7,307.50	0.00	2,692.50	73%
10-01-7050.100	Off Exp-Supplies	5,000.00	5,000.00	2,251.13	58.78	2,748.87	45%
10-01-7050.200	Off Exp-Postage	10,000.00	10,000.00	2,931.51	0.00	7,068.49	29%
10-01-7050.400	Off Exp-Maint	1,000.00	1,000.00	92.62	1.79	907.38	9%
10-01-7062.000	Repair & Maintenance	300.00	300.00	180.50	0.00	119.50	60%
10-01-7063.000	Fuel	100.00	100.00	0.00	0.00	100.00	0%
10-01-7064.000	Materials/Supplies/Small	5,000.00	5,000.00	2,066.16	75.11	2,933.84	41%
10-01-7065.000	Vehicle Repair/Maintenance	300.00	300.00	0.00	0.00	300.00	0%
10-01-7101.000	Property Taxes	126.00	126.00	126.00	0.00	0.00	100%
10-01-7105.000	Utilities - CSD	0.00	0.00	87.14	47.50	-87.14	#DIV/0!
10-01-7105.100	Util-Telephone	0.00	0.00	118.92	0.00	-118.92	#DIV/0!
10-01-7105.200	Util-Electric	4,000.00	4,000.00	2,833.40	778.54	1,166.60	71%
10-01-7105.400	Utilities-Propane	200.00	200.00	87.50	0.00	112.50	44%
10-01-7105.600	Utility - Internet	1,600.00	1,600.00	896.98	128.14	703.02	56%
10-01-7204.000	Events	1,000.00	1,000.00	363.88	363.88	636.12	36%
10-01-7501.000	Payroll Expense	246,067.00	246,067.00	138,674.25	18,158.77	107,392.75	56%
10-01-7513.000	Payroll-TAXES	5,192.00	5,192.00	3,126.71	1,377.60	2,065.29	60%
10-01-7514.000	Payroll-Benefits	48,995.00	48,995.00	24,920.85	3,934.00	24,074.15	51%
10-01-7516.200	Pension Cost (CalPERS)	19,525.00	19,525.00	10,299.28	1,406.10	9,225.72	53%
10-01-7516.400	CalPERS Fees	215.00	215.00	0.00	0.00	215.00	0%
10-01-7516.500	CalPERS UAL Expense	405.30	405.30	405.30	0.00	0.00	100%
10-01-7518.000	Workers Comp	18,472.00	18,472.00	30,143.05	1,522.40	-11,671.05	163%
10-00-1104.000	Due from LSPOA	-58,000.00	-58,000.00	-15,437.50	-3,479.43	-42,562.50	27%
10-01-7550.000	Travel & Training	7,500.00	7,500.00	2,220.58	0.00	5,279.42	30%
10-01-7551.000	Meals	1,500.00	1,500.00	552.86	0.00	947.14	37%

Dept: 22 Medical Clinic

10-22-7026.000	Contract Services	5,000.00	5,000.00	0.00	0.00	5,000.00	0%
10-22-7062.000	Repair & Maintenance	200.00	200.00	291.62	0.00	-91.62	146%
10-22-7080.000	Interest Expense	2,595.55	2,595.55	2,186.40	675.74	409.15	84%
10-22-7084.000	Loan Principle Expense	41,404.45	41,404.45	30,813.60	10,324.26	10,590.85	74%
10-22-7501.000	Payroll Expense	400.00	400.00	177.05	0.00	222.95	44%
10-22-7513.000	Payroll-TAXES	50.00	50.00	4.69	0.00	45.31	9%
10-22-7514.000	Payroll-Benefits	50.00	50.00	66.88	0.00	-16.88	134%
10-22-7516.200	Pension Cost (CalPERS)	50.00	50.00	13.94	0.00	36.06	28%
10-22-7518.000	Workers Comp	50.00	50.00	15.26	0.00	34.74	31%

Dept: 23 Green Waste

10-23-7026.000	Contract Services	50.00	50.00	0.00	0.00	50.00	0%
10-23-7063.000	Fuel	25.00	25.00	0.00	0.00	25.00	0%
10-23-7064.000	Materials/Supplies/Small	100.00	100.00	0.00	0.00	100.00	0%
10-23-7501.000	Payroll Expense	50.00	50.00	360.00	360.00	-310.00	720%
10-23-7513.000	Payroll-TAXES	10.00	10.00	49.86	49.86	-39.86	499%
10-23-7518.000	Workers Comp	5.00	5.00	15.48	15.48	-10.48	310%

Expenditures	132,794.30	132,794.30	93,476.29	2,620.58	39,318.01	70%
---------------------	-------------------	-------------------	------------------	-----------------	------------------	------------

For the Period: 7/1/2024 to 1/31/2025

Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 15 - LSCSD Sewer Dept

Revenues

Dept: 00

15-00-4001.100	Assmt/Revenue-Residential	800,000.00	800,000.00	402,116.76	-114.50	397,883.24	50%
15-00-4001.200	Assmt/Revenue-Standby	66,250.00	66,250.00	32,118.00	-18.00	34,132.00	48%
15-00-4001.300	Assmt/Revenue-Commercial	10,000.00	10,000.00	5,800.90	643.29	4,199.10	58%
15-00-4056.000	Misc-Non Operating Income	300.00	300.00	1,450.00	0.00	-1,150.00	483%
15-00-5004.000	Sewer Hook Up Fee	25,000.00	25,000.00	55,444.48	15,841.28	-30,444.48	222%
15-00-5081.000	Interest Earned-RSV	10,000.00	10,000.00	9,848.89	0.00	151.11	98%

Revenues	911,550.00	911,550.00	506,779.03	16,352.07	404,770.97	56%
-----------------	-------------------	-------------------	-------------------	------------------	-------------------	------------

Expenditures

Dept: 01 General

15-01-7001.000	Accounting Audit/Review	5,000.00	5,000.00	0.00	0.00	5,000.00	0%
15-01-7002.000	Admin Overhead Alloc	105,677.76	105,677.76	69,396.90	12,233.06	36,280.86	66%
15-01-7010.000	Capital Improvement	150,000.00	150,000.00	0.00	0.00	150,000.00	0%
	Less Reimbursement due from LAIF Savings	-150,000.00	-150,000.00	0.00	0.00	-150,000.00	0%
15-01-7026.000	Contract Services	20,000.00	20,000.00	6,836.11	45.75	13,163.89	34%
15-01-7033.000	Licenses, Permits, Fees	20,000.00	20,000.00	13,306.03	16.82	6,693.97	67%
15-01-7034.000	Dues & Subscriptions	500.00	500.00	150.00	0.00	350.00	30%
15-01-7040.000	Insurance (Liability)	43,239.36	43,239.36	43,239.36	0.00	0.00	100%
15-01-7041.000	Legal	500.00	500.00	87.50	0.00	412.50	18%
15-01-7055.000	Safety Equipment	2,000.00	2,000.00	0.00	0.00	2,000.00	0%
15-01-7062.000	Repair & Maintenance	40,000.00	40,000.00	1,600.29	6.71	38,399.71	4%
15-01-7063.000	Fuel	8,000.00	8,000.00	4,559.08	0.00	3,440.92	57%
15-01-7064.000	Materials/Supplies/Small	22,500.00	22,500.00	13,444.47	8.07	9,055.53	60%
15-01-7065.000	Vehicle Repair/Maintenance	6,000.00	6,000.00	1,575.91	0.00	4,424.09	26%
15-01-7105.100	Util-Telephone	0.00	0.00	79.26	0.00	-79.26	#DIV/0!
15-01-7105.200	Util-Electric	55,000.00	55,000.00	31,966.03	6,157.33	23,033.97	58%
15-01-7105.300	Util-Waste	800.00	800.00	437.50	62.50	362.50	55%
15-01-7105.600	Utility - Internet	700.00	700.00	537.02	79.45	162.98	77%
15-01-7501.000	Payroll Expense	172,796.00	172,796.00	107,272.02	25,549.87	65,523.98	62%
15-01-7513.000	Payroll-TAXES	3,592.00	3,592.00	2,722.52	1,234.05	869.48	76%
15-01-7514.000	Payroll-Benefits	36,946.00	36,946.00	19,282.38	2,389.19	17,663.62	52%

15-01-7516.200	Pension Cost (CalPERS)	16,313.00	16,313.00	9,964.52	1,445.09	6,348.48	61%
15-01-7516.400	CalPERS Fees	186.00	186.00	0.00	0.00	186.00	0%
15-01-7516.500	CalPERS UAL Expense	51,772.85	51,772.85	51,772.85	0.00	0.00	100%
15-01-7518.000	Workers Comp	9,796.00	9,796.00	19,172.41	2,186.27	-9,376.41	196%
15-01-7550.000	Travel & Training	5,000.00	5,000.00	2,404.55	0.00	2,595.45	48%
15-01-7551.000	Meals	500.00	500.00	0.00	0.00	500.00	0%
15-01-7552.000	Employee Physical Exams-	500.00	500.00	833.35	0.00	-333.35	167%
15-01-7555.000	Personal Protective Equip	500.00	500.00	350.11	0.00	149.89	70%
15-01-7556.000	Uniforms	2,000.00	2,000.00	1,157.49	191.27	842.51	58%
Expenditures		629,818.97	629,818.97	402,246.37	51,605.43	227,572.60	64%

For the Period: 7/1/2024 to 1/31/2025		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 20 - LSCSD Water Dept							
Revenues							
Dept: 00							
20-00-4001.100	Assmt/Revenue-Residential	710,236.00	710,236.00	361,513.71	0.00	348,722.29	51%
20-00-4001.200	Assmt/Revenue-Standby	101,000.00	101,000.00	50,053.78	-20.00	50,946.22	50%
20-00-4001.300	Assmt/Revenue-Commercial	15,000.00	15,000.00	8,537.24	770.48	6,462.76	57%
20-00-4075.000	Water Capacity Expansion	1,000.00	1,000.00	1,434.00	956.00	-434.00	143%
20-00-5006.000	Water Hook Up Fee	1,000.00	1,000.00	795.00	530.00	205.00	80%
20-00-5081.000	Interest Earned-RSV	20,000.00	20,000.00	18,629.24	0.00	1,370.76	93%
Dept: 22 Medical Clinic							
20-22-4054.000	Loan Principle Revenue	41,404.45	41,404.45	30,813.60	-10,324.26	10,590.85	74%
20-22-5081.000	Interest Earned-RSV	2,595.55	2,595.55	2,186.40	-675.74	409.15	84%
Revenues		892,236.00	892,236.00	474,007.97	-8,763.52	418,228.03	53%

Expenditures							
20-01-7001.000	Accounting Audit/Review	5,000.00	5,000.00	0.00	0.00	5,000.00	0%
20-01-7002.000	Admin Overhead Alloc	118,887.48	118,887.48	78,071.55	13,762.21	40,815.93	66%
20-01-7010.000	Capital Improvement	58,000.00	58,000.00	0.00	0.00	58,000.00	0%
	Less Reimbursement due from LAIF Savings	-58,000.00	-58,000.00	0.00	0.00	-58,000.00	0%
20-01-7026.000	Contract Services	27,000.00	27,000.00	16,700.10	281.47	10,299.90	62%
20-01-7033.000	Licenses, Permits, Fees	15,000.00	15,000.00	3,928.94	17.94	11,071.06	26%
20-01-7034.000	Dues & Subscriptions	1,000.00	1,000.00	412.50	0.00	587.50	41%
20-01-7035.000	Advertising	0.00	0.00	199.00	0.00	-199.00	#DIV/0!
20-01-7040.000	Insurance (Liability)	48,644.28	48,644.28	48,644.28	0.00	0.00	100%
20-01-7041.000	Legal	500.00	500.00	87.50	0.00	412.50	18%
20-01-7050.200	Off Exp-Postage	700.00	700.00	52.50	0.00	647.50	8%
20-01-7055.000	Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
20-01-7062.000	Repair & Maintenance	20,000.00	20,000.00	5,703.41	6.70	14,296.59	29%
20-01-7063.000	Fuel	8,000.00	8,000.00	4,538.16	0.00	3,461.84	57%
20-01-7064.000	Materials/Supplies/Small	16,000.00	16,000.00	9,489.97	341.86	6,510.03	59%
20-01-7065.000	Vehicle Repair/Maintenance	7,000.00	7,000.00	1,457.51	0.00	5,542.49	21%
20-01-7105.100	Util-Telephone	0.00	0.00	79.26	0.00	-79.26	#DIV/0!
20-01-7105.200	Util-Electric	120,000.00	120,000.00	68,604.39	7,482.14	51,395.61	57%
20-01-7105.300	Util-Waste	755.00	755.00	437.50	62.50	317.50	58%
20-01-7105.600	Utility - Internet	700.00	700.00	537.01	79.44	162.99	77%
20-01-7501.000	Payroll Expense	129,474.04	129,474.04	102,352.89	23,811.97	27,121.15	79%
20-01-7513.000	Payroll-TAXES	2,691.74	2,691.74	2,965.94	1,194.52	-274.20	110%
20-01-7514.000	Payroll-Benefits	27,687.99	27,687.99	19,788.42	2,640.81	7,899.57	71%
20-01-7516.200	Pension Cost (CalPERS)	12,225.47	12,225.47	7,536.39	910.42	4,689.08	62%
20-01-7516.400	CalPERS Fees	186.42	186.42	0.00	0.00	186.42	0%
20-01-7516.500	CalPERS UAL Expense	51,772.85	51,772.85	51,772.85	0.00	0.00	100%
20-01-7518.000	Workers Comp	9,795.69	9,795.69	18,242.88	1,976.60	-8,447.19	186%

20-01-7550.000	Travel & Training	5,000.00	5,000.00	2,781.23	0.00	2,218.77	56%
20-01-7551.000	Meals	500.00	500.00	0.00	0.00	500.00	0%
20-01-7552.000	Employee Physical Exams-Shots	500.00	500.00	253.78	0.00	246.22	51%
20-01-7555.000	Personal Protective Equip	500.00	500.00	122.77	0.00	377.23	25%
20-01-7556.000	Uniforms	1,000.00	1,000.00	1,174.44	191.27	-174.44	117%

Dept: 36 Planning Grants

20-36-7026.000	Contract Services	0.00	0.00	12,021.70	0.00	-12,021.70	#DIV/0!
----------------	-------------------	------	------	-----------	------	------------	---------

Expenditures		631,520.96	631,520.96	457,977.11	52,759.85	173,543.85	73%
---------------------	--	-------------------	-------------------	-------------------	------------------	-------------------	------------

For the Period: 7/1/2024 to 1/31/2025 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 25 - LSCSD Police

Revenues

25-00-4001.100	Assmt/Revenue-Residential	140,000.00	140,000.00	68,463.63	0.00	71,536.37	49%
25-00-4001.200	Assmt/Revenue-Standby	280,000.00	280,000.00	137,573.34	-55.00	142,426.66	49%
25-00-4001.300	Assmt/Revenue-Commercial	3,100.00	3,100.00	1,540.00	0.00	1,560.00	50%
25-00-4056.000	Misc-Non Operating Income	300.00	300.00	60.00	0.00	240.00	20%
25-00-5055.000	Animal License Fee	2,000.00	2,000.00	1,560.00	630.00	440.00	78%
25-00-5056.000	Warrant	5,000.00	5,000.00	355.97	293.88	4,644.03	7%
25-00-5061.000	Donations	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
25-00-5081.000	Interest Earned-RSV	10,000.00	10,000.00	7,169.85	0.00	2,830.15	72%

Revenues		441,400.00	441,400.00	216,722.79	868.88	224,677.21	49%
-----------------	--	-------------------	-------------------	-------------------	---------------	-------------------	------------

Expenditures

25-01-7001.000	Accounting Audit/Review	5,000.00	5,000.00	0.00	0.00	5,000.00	0%
25-01-7002.000	Admin Overhead Alloc	56,140.82	56,140.82	36867.12	6498.82	19,273.70	66%
25-01-7026.000	Contract Services	4,700.00	4,700.00	8955.56	0.00	-4,255.56	191%
25-01-7033.000	Licenses, Permits, Fees	250.00	250.00	395.31	49.34	-145.31	158%
25-01-7034.000	Dues & Subscriptions	17,000.00	17,000.00	210.00	0.00	16,790.00	1%
25-01-7035.000	Advertising	150.00	150.00	400.00	400.00	-250.00	267%
25-01-7040.000	Insurance (Liability)	22,970.91	22,970.91	22970.91	0.00	0.00	100%
25-01-7041.000	Legal	500.00	500.00	70.00	0.00	430.00	14%
25-01-7050.200	Off Exp-Postage	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
25-01-7051.000	Public Safety Supplies	1,600.00	1,600.00	0.00	0.00	1,600.00	0%
25-01-7051.100	Public Safety Equipment	6,000.00	6,000.00	0.00	0.00	6,000.00	0%
25-01-7062.000	Repair & Maintenance	600.00	600.00	150.46	0.00	449.54	25%
25-01-7063.000	Fuel	16,000.00	16,000.00	6060.10	0.00	9,939.90	38%
25-01-7064.000	Materials/Supplies/Small	2,600.00	2,600.00	155.48	0.00	2,444.52	6%
25-01-7065.000	Vehicle Repair/Maintenance	1,500.00	1,500.00	-10510.56	-4816.71	12,010.56	-701%
25-01-7105.100	Util-Telephone	2,200.00	2,200.00	0.00	0.00	2,200.00	0%
25-01-7105.200	Util-Electric	1,500.00	1,500.00	1157.94	308.23	342.06	77%
25-01-7105.300	Util-Waste	320.00	320.00	183.75	26.25	136.25	57%
25-01-7105.400	Utilities-Propane	1,000.00	1,000.00	922.15	0.00	77.85	92%
25-01-7105.600	Utility - Internet	3,000.00	3,000.00	847.80	148.26	2,152.20	28%
25-01-7204.000	Events	250.00	250.00	355.23	160.73	-105.23	142%
25-01-7501.000	Payroll Expense	268,770.56	268,770.56	151581.22	19478.83	117,189.34	56%
25-01-7513.000	Payroll-TAXES	5,432.81	5,432.81	3391.47	1473.87	2,041.34	62%
25-01-7514.000	Payroll-Benefits	52,530.00	52,530.00	38235.88	6039.00	14,294.12	73%
25-01-7516.200	Pension Cost (CalPERS)	27,331.84	27,331.84	15628.29	2053.86	11,703.55	57%
25-01-7516.400	CalPERS Fees	270.00	270.00	0.00	0.00	270.00	0%
25-01-7516.500	CalPERS UAL Expense	539.00	539.00	539.00	0.00	0.00	100%
25-01-7518.000	Workers Comp	20,268.00	20,268.00	32249.83	1373.64	-11,981.83	159%
25-01-7550.000	Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0%
25-01-7551.000	Meals	500.00	500.00	0.00	0.00	500.00	0%

25-01-7552.000	Employee Physical Exams-	500.00	500.00	0.00	0.00	500.00	0%
25-01-7556.000	Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
Expenditures		522,923.94	522,923.94	313,016.94	33,194.12	209,907.00	60%

For the Period: 7/1/2024 to 1/31/2025 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 26 - COPS Grant

Revenues							
26-00-5075.000	Grant Income	186,000.00	186,000.00	147452.27	12946.07	38,547.73	79%
Revenues		186,000.00	186,000.00	147,452.27	12,946.07	38,547.73	79%

Expenditures							
26-01-7033.000	Licenses, Permits, Fees	600.00	600.00	220.67	0.00	379.33	37%
26-01-7050.100	Off Exp-Supplies	100.00	100.00	0.00	0.00	100.00	0%
26-01-7051.000	Public Safety Supplies	1,500.00	1,500.00	1248.71	8.55	251.29	83%
26-01-7051.100	Public Safety Equipment	6,000.00	6,000.00	6250.14	0.00	-250.14	104%
26-01-7062.000	Repair & Maintenance	400.00	400.00	2404.82	0.00	-2,004.82	601%
26-01-7063.000	Fuel	24,000.00	24,000.00	1068.19	0.00	22,931.81	4%
26-01-7064.000	Materials/Supplies/Small Tools	4,000.00	4,000.00	2202.27	279.73	1,797.73	55%
26-01-7065.000	Vehicle Repair/Maintenance	3,500.00	3,500.00	14222.21	90.00	-10,722.21	406%
26-01-7105.100	Util-Telephone	1,758.00	1,758.00	2021.84	0.00	-263.84	115%
26-01-7501.000	Payroll Expense	92,017.20	92,017.20	54608.14	8256.21	37,409.06	59%
26-01-7513.000	Payroll-TAXES	1,768.20	1,768.20	1225.81	553.71	542.39	69%
26-01-7514.000	Payroll-Benefits	21,012.00	21,012.00	12723.00	2013.00	8,289.00	61%
26-01-7516.200	Pension Cost (CalPERS)	7,840.79	7,840.79	5123.84	703.20	2,716.95	65%
26-01-7518.000	Workers Comp	8,503.81	8,503.81	12254.47	539.76	-3,750.66	144%
26-01-7550.000	Travel & Training	5,000.00	5,000.00	135.34	0.00	4,864.66	3%
26-01-7551.000	Meals	2,000.00	2,000.00	107.79	0.00	1,892.21	5%
26-01-7552.000	Employee Physical Exams-	500.00	500.00	0.00	0.00	500.00	0%
26-01-7555.000	Personal Protective Equip	4,000.00	4,000.00	0.00	0.00	4,000.00	0%
26-01-7556.000	Uniforms	1,500.00	1,500.00	841.36	40.00	658.64	56%
Expenditures		186,000.00	186,000.00	116,658.60	12,484.16	69341.40	63%

For the Period: 7/1/2024 to 1/31/2025 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 27 - Wellness Grant

Revenues							
27-00-5075.000	Grant Income	8,668.00	8,668.00	0.00	0.00	8,668.00	0%
Revenues		8,668.00	8,668.00	0.00	0.00	8668.00	0%

Expenditures							
27-01-7064.000	Materials/Supplies/Small Tools	4,000.00	4,000.00	2885.45	0.00	1,114.55	72%
Expenditures		4,000.00	4,000.00	3,089.45	0.00	910.55	77%

For the Period: 7/1/2024 to 1/31/2025 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 30 - LSCSD Fire

Revenues							
Dept: 00							
30-00-4001.100	Assmt/Revenue-Residential	100,000.00	100,000.00	49755.89	0.00	50,244.11	50%
30-00-4001.200	Assmt/Revenue-Standby	165,000.00	165,000.00	81703.34	-32.50	83,296.66	50%
30-00-4001.300	Assmt/Revenue-Commercial	1,440.00	1,440.00	720.00	0.00	720.00	50%
30-00-4055.000	Misc Operational Income	4,000.00	4,000.00	0.00	0.00	4,000.00	0%
30-00-5056.000	Warrant	5,000.00	5,000.00	3492.88	19.05	1,507.12	70%
30-00-5061.000	Donations	5,000.00	5,000.00	2700.00	0.00	2,300.00	54%
30-00-5075.000	Grant Income	9,991.00	9,991.00	0.00	0.00	9,991.00	0%

30-00-5081.000	Interest Earned-RSV	20,000.00	20,000.00	11787.57	0.00	8,212.43	59%
Dept: 45 Mutual Aid Strike Team							
30-45-4080.000	Strike Team Rev Payroll	200,000.00	200,000.00	42483.81	0.00	157,516.19	21%
30-45-4081.000	Strike Team Rev Engine	25,000.00	25,000.00	783.70	0.00	24,216.30	3%
30-45-4082.000	Strike Team Rev Admin OH	26,000.00	26,000.00	20190.29	0.00	5,809.71	78%
30-45-4085.000	Emerg Resp Reimb	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Revenues		561,431.00	561,431.00	209,442.48	-13.45	351988.52	37%

Expenditures

Dept: 01 General

30-01-7001.000	Accounting Audit/Review	5,000.00	5,000.00	0.00	0.00	5,000.00	0%
30-01-7002.000	Admin Overhead Alloc	49,536.85	49,536.85	32529.81	5734.25	17,007.04	66%
30-01-7010.000	Capital Improvement	379,000.00	379,000.00	388068.86	27.08	-9,068.86	102%
Less Reimbursement due from LAIF Savings		-379,000.00	-379,000.00	-388,068.86	-27.08	9,068.86	102%
30-01-7026.000	Contract Services	6,000.00	6,000.00	1069.30	0.00	4,930.70	18%
30-01-7033.000	Licenses, Permits, Fees	150.00	150.00	555.89	28.03	-405.89	371%
30-01-7034.000	Dues & Subscriptions	500.00	500.00	189.46	34.99	310.54	38%
30-01-7040.000	Insurance (Liability)	20,268.45	20,268.45	20268.45	0.00	0.00	100%
30-01-7041.000	Legal	500.00	500.00	0.00	0.00	500.00	0%
30-01-7050.200	Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0%
30-01-7051.000	Public Safety Supplies	2,100.00	2,100.00	489.89	0.00	1,610.11	23%
30-01-7051.100	Public Safety Equipment	525.00	525.00	1000.59	0.00	-475.59	191%
30-01-7062.000	Repair & Maintenance	2,500.00	2,500.00	725.96	0.00	1,774.04	29%
30-01-7063.000	Fuel	15,000.00	15,000.00	6401.21	0.00	8,598.79	43%
30-01-7064.000	Materials/Supplies/Small	11,550.00	11,550.00	3396.25	667.38	8,153.75	29%
30-01-7065.000	Vehicle Repair/Maintenance	15,000.00	15,000.00	6293.02	44.60	8,706.98	42%
30-01-7076.000	Grant Expenditures	19,982.00	19,982.00	33375.49	0.00	-13,393.49	167%
30-01-7105.200	Util-Electric	5,000.00	5,000.00	3473.79	924.68	1,526.21	69%
30-01-7105.300	Util-Waste	900.00	900.00	551.25	78.75	348.75	61%
30-01-7105.400	Utilities-Propane	50.00	50.00	0.00	0.00	50.00	0%
30-01-7105.600	Utility - Internet	250.00	250.00	149.52	21.36	100.48	60%
30-01-7204.000	Events	250.00	250.00	34.64	0.00	215.36	14%
30-01-7501.000	Payroll Expense	90,500.00	90,500.00	52501.86	5546.96	37,998.14	58%
30-01-7513.000	Payroll-TAXES	2,700.00	2,700.00	2011.02	424.36	688.98	74%
30-01-7514.000	Payroll-Benefits	21,420.00	21,420.00	12723.00	2013.00	8,697.00	59%
30-01-7516.200	Pension Cost (CalPERS)	8,705.00	8,705.00	5355.41	733.86	3,349.59	62%
30-01-7518.000	Workers Comp	14,727.00	14,727.00	19068.19	477.04	-4,341.19	129%
30-01-7550.000	Travel & Training	420.00	420.00	1834.07	0.00	-1,414.07	437%
30-01-7551.000	Meals	525.00	525.00	83.62	0.00	441.38	16%
30-01-7552.000	Employee Physical Exams-	500.00	500.00	0.00	0.00	500.00	0%
30-01-7556.000	Uniforms	2,000.00	2,000.00	1433.16	0.00	566.84	72%
Dept: 45 Mutual Aid Strike Team							
30-45-7501.000	Payroll Expense	175,000.00	175,000.00	318738.00	48066.00	-143,738.00	182%
30-45-7513.000	Payroll-TAXES	5,000.00	5,000.00	5217.90	1736.00	-217.90	104%
30-45-7518.000	Workers Comp	20,000.00	20,000.00	18514.35	3077.17	1,485.65	93%
Expenditures		496,659.30	496,659.30	548,470.47	69,608.43	-51,811.17	110%

tal Net Effect:

480,361.53	480,361.53	-324,560.22	-194,368.11	804,921.75
-------------------	-------------------	--------------------	--------------------	-------------------

QUARTERLY REPORT TO THE BOARD

Meeting Date: 2/19/2025

October - December 2024

<u>LAIF ACCOUNT</u>		Interest Effective	Interest total	Current Rate
Fund Balance Acct # 0015		12/31/2024	23,835.64	4.620%
	Balance	Calculation of	Interest	Ending Balance
	10/31/2024	Interest	Earned on	at 10/31/2024
	(after transaction	(% of total)	10/31/2024	
	activity)			
10 General	118,811.86	5.796%	1,381.54	120,193.40
15 Sewer	399,729.45	19.500%	4,648.05	404,377.50
20 Water	761,899.87	37.169%	8,859.36	770,759.23
25 Police	290,997.41	14.196%	3,383.71	294,381.12
30 Fire	478,413.10	23.339%	5,562.98	483,976.08
	2,049,851.68	100.000%	23,835.64	2,073,687.32

Transaction activity: October 2024

Board Resolution 3-15 on 4/18/2015 for \$500,000 owed from General Fund to Water Fund for Clinic building, transfer was made in LAIF for payment of \$11,000 which includes interest posted quarterly. October 2024 payment posted on 10/15/2024. Amounts and ending balance shown below:

	Beginning Balance	Interfund LAIF	Transfer from		
	10/1/2024	transfer posted	LAIF to	10/31/2024	% of total
		10/15/2024	Checking		
10 General	129,811.86	(11,000.00)		118,811.86	5.796%
15 Sewer	399,729.45			399,729.45	19.500%
20 Water	750,899.87	11,000.00		761,899.87	37.169%
25 Police	290,997.41			290,997.41	14.196%
30 Fire	478,413.10			478,413.10	23.339%
	2,049,851.68	-	-	2,049,851.68	100.000%

Transaction activity: November 2024

	11/1/2024		11/30/2024	% of total
10 General	118,811.86		118,811.86	5.796%
15 Sewer	399,729.45		399,729.45	19.500%
20 Water	761,899.87		761,899.87	37.169%
25 Police	290,997.41		290,997.41	14.196%
30 Fire	478,413.10		478,413.10	23.339%
	2,049,851.68	-	2,049,851.68	100.000%

Transaction activity: December 2024

	12/1/2024	Transfer from	Transfer from	12/31/2024	% of total
		Checking to LAIF	LAIF to		
			Checking		
10 General	118,811.86			118,811.86	5.796%
15 Sewer	399,729.45			399,729.45	19.500%
20 Water	761,899.87			761,899.87	37.169%
25 Police	290,997.41			290,997.41	14.196%
30 Fire	478,413.10			478,413.10	23.339%
	2,049,851.68	-	-	2,049,851.68	100.000%



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of January Lake Shastina Fire Department responded to a total of 35 calls of service. These calls included:

- 27 Medical Aids
- 1 Debris Fire
- 5 Public Assists
- 2 Structure Fires / Fire Alarms

5 of the 7 cadets have now completed their structural firefighting portion of their Fire-fighter 1 academy. Next they will study hazmat response and then finish with Wildland Firefighting and rope rescue. The other 2 cadets remain in the Paramedic program and are doing well.

Engine 3118 was sent down to Southern California as part of a Type 3 strike team to help with the Palisades and Eaton Fires. The 4 man crew returned home safely after spending 15 days committed to LA. Thankfully, we had no issues with Engine 3118 on the very long drive to and from Los Angeles.





LAKE SHASTINA POLICE DEPARTMENT

William N. Bullington

Chief of Police

16309 Everhart Dr., Weed, CA 96094

(530) 938-2226

TO: LSCSD Board of Directors

FROM: Chief Bullington

SUBJECT: JANUARY 2025 Police Monthly Board Report

POLICE ACTIVITY: LSPD had 240 calls for service in JANUARY.

SUMMARY:

Misdemeanor Arrests: 4

Felony Arrests: 0

Traffic Warnings: 46

Traffic Citations: 13

Animal Control Cites: 0

Animal Related Calls: 1

Parking Cites: 0

House Watch: 140+-

Misc. Police Calls(Non-Criminal): 176

NOTABLE ACTIVITY:

1/20/25- Subject arrested for obstructing a Peace Officer.

1/26/25- Subject arrested for operating a motor vehicle with a suspended driver's license.

1/26/25 – Subject arrested for possession of drug paraphernalia. (meth pipe)

1/30/25 – Subject arrested on a misdemeanor bench warrant.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: February 19, 2025
Subject: Board Report for January 2025

We removed debris from the pumps in B-107 on three different days. After the second time we hung door hangers in the area with educational material about what is and isn't appropriate to dispose of in toilets.

The new employees did some training at B-100 on emergency spill response procedures.

I did the annual recycled water report for the WWTP.

A new construction sewer hookup was done at Lot 6 Unit 5-2.

We made some adjustment to one of the pumps at B-110.

Dallas has started his WWTP certificate program. He has 6 months to complete it. This is a precursor to qualifying as a WWTP operator-in-training.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: RODNEY VILLA Maintenance Leadman
Meeting Date: February 19,2025
Subject: Board Report for January, 2025

We did a 98% hookup at Lot 6 Unit 5-2.

Finished cleaning up and raking the area at the water lateral leak on Pine CT.

Some maintenance had to be done on #76 flatbed trailer.

We are still dealing with a SCADA communication problem at Tank #4. We have been working with XIO to troubleshoot this problem.

We recharged the water system for Lake Shastina West L.L.C once again so they could check for leaks. We turned the water off afterward. A leak was discovered at a blowoff valve installed by the developer's contractor. The developer will need to replace the valve before the project can move forward.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2023

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Table of Contents

Independent Auditor's Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	3
Statement of Activities.....	4
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	5
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.....	6
Statement of Revenues, Expenditures and Changes in Fund Balances.....	7
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities.....	8
Proprietary Funds:	
Statement of Net Position.....	9
Statement of Revenues, Expenses and Changes in Net Position.....	10
Statement of Cash Flows.....	11
Notes to the Financial Statements.....	12
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund.....	27
Police Fund.....	28
Fire Fund.....	29
Schedule of the Plan's Proportionate Shares of the Net Pension Liability.....	30
Schedule of District Pension Contributions	31
Note to the Required Supplementary Information.....	32

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lake Shastina Community Services District
Weed, California

Qualified Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information which comprise the basic financial statements of Lake Shastina Community Services District as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, except for the effect of the matter discussed in the basis for qualified opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and fund information of the Lake Shastina Community Services District as of and for the fiscal year ended June 30, 2023, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

During the fiscal year under audit the District was unable to reconcile the amount received from CalFire OES and the amount paid to Strike Team members, for emergency Strike Team incidents, resulting in a scope limitation. The result of this scope limitation is a potential understatement of payroll expense of approximately \$42,728 for the Strike Team activity tested. A liability and expenditure have not been recorded in these financial statements for the potential understatement, and therefore we do not give an opinion on Strike Team payroll.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lake Shastina Community Services District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake Shastina Community Services District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lake Shastina Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake Shastina Community Services District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

The Lake Shastina Community Services District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion is not modified as a result of the omission.

Accounting principles generally accepted in the United States of America require that the budgetary comparison for the General fund, Police Fund and Fire Fund on pages 27-29 the District's Employees' Retirement System Schedule of the District's Proportionate Share of the Net Pension Liability and the Retirement System Schedule of the District's Contributions on pages 30-31; be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Larry Bain, CPA,
An Accounting Corporation
January 9, 2025

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 1,300,655	\$ 1,072,917	\$ 2,373,572
Restricted cash and investments	14,184		14,184
Receivables			
General receivables	122,843	338,323	461,166
Assessments receivable	54,173		54,173
Delinquent accounts-tax roll	257,344	115,540	372,884
Grants receivable	15,192	107,195	122,387
Interest receivable	9,357	8,640	17,997
Due from others	49,603		49,603
Prepaid expense	112,942	87,489	200,431
Inventory		52,578	52,578
Lease receivable	72,114		72,114
Total current assets	2,008,407	1,782,682	3,791,089
Noncurrent Assets			
Intergovernmental advance	(181,654)	181,654	-
Asset held for investment	389,263		389,263
Lease receivable	91,747		91,747
Capital assets:			
Nondepreciable capital assets			
Land	37,506	31,433	68,939
Construction in progress	414,163	129,575	543,738
Depreciable capital assets			
Infrastructure		9,288,644	9,288,644
Land improvements		21,318	21,318
Structures and improvements	436,642	289,889	726,531
Equipment and vehicles	1,069,294	874,265	1,943,559
Less accumulated depreciation	(1,116,705)	(7,222,785)	(8,339,490)
Total capital assets (net of accumulated depreciation)	840,900	3,412,339	4,253,239
Total noncurrent assets	1,140,256	3,593,993	4,734,249
Total assets	3,148,663	5,376,675	8,525,338
Deferred Outflows of Resources			
Deferred outflows-pension	246,516	360,479	606,995
Liabilities			
Current liabilities:			
Accounts payable and accrued expense	26,430	92,863	119,293
Accrued payroll	11,551	4,537	16,088
Compensated absences-current	20,944	35,076	56,020
Unearned revenue	14,356		14,356
Total current liabilities	73,281	132,476	205,757
Noncurrent Liabilities			
Net pension liability (asset)	280,748	732,651	1,013,399
Compensated absences	31,416	24,693	56,109
Total noncurrent liabilities	312,164	757,344	1,069,508
Total liabilities	385,445	889,820	1,275,265
Deferred Inflows of Resources			
Deferred inflows-leases	163,861		163,861
Deferred inflows-pension	2,029	14,579	16,608
Total deferred inflows of resources	165,890	14,579	180,469
Net Position			
Restricted	14,184		14,184
Net investment in capital assets	840,900	3,412,339	4,253,239
Unrestricted	1,988,760	1,420,416	3,409,176
Total net position	\$ 2,843,844	\$ 4,832,755	\$ 7,676,599

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF ACTIVITIES
JUNE 30, 2023**

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for	Capital Grants	Operating Grants	Governmental	Business-type	Total
		Services	and Contributions	and Contributions	Activities	Activities	
Governmental Activities:							
General	\$ 102,376	\$ -	\$ -	\$ -	\$ (102,376)	\$ -	\$ (102,376)
Public safety	1,324,665	748,533	1,214	531,436	(43,482)		(43,482)
Interest	2,895				(2,895)		(2,895)
Total governmental activities	<u>1,429,936</u>	<u>748,533</u>	<u>1,214</u>	<u>531,436</u>	<u>(148,753)</u>		<u>(148,753)</u>
Business-type Activities:							
Water	897,507	467,337	1,435	115,993		(312,742)	(312,742)
Sewer	755,022	824,746	23,548			93,272	93,272
Total business-type activities	<u>1,652,529</u>	<u>1,292,083</u>	<u>24,983</u>	<u>115,993</u>		<u>(219,470)</u>	<u>(219,469)</u>
Total	<u>\$3,082,465</u>	<u>\$ 2,040,616</u>	<u>\$ 26,197</u>	<u>\$ 647,429</u>	<u>(148,753)</u>	<u>(219,470)</u>	<u>(368,223)</u>
General Revenues:							
Rental income					79,558		79,558
Other					51,972		51,972
Gain (loss) sale of assets					(3,096)	20,808	17,712
Investment income					32,946	25,780	58,726
Total general revenues					<u>161,380</u>	<u>46,588</u>	<u>207,968</u>
Change in net position					12,627	(172,882)	(160,255)
Net position - beginning					2,831,217	5,005,637	7,836,854
Net position - ending					<u>\$ 2,843,844</u>	<u>\$4,832,755</u>	<u>\$ 7,676,599</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	Major Special Revenue Funds				Total Governmental Funds
	General Fund	Police	Fire	Cops Grant	
Assets					
Cash and investments	\$ 117,653	\$ 293,884	\$ 889,118	\$ -	1,300,655
Restricted cash and investments		14,184			14,184
Receivables					122,843
Accounts	24,586	22,760	75,497		54,173
Assesments		54,173			257,344
Delinquent accounts-tax roll		187,755	69,589		15,192
Grants			15,192		9,357
Interest	96	2,904	6,357		108,381
Due from other fund		108,381			112,942
Prepaid expense	31,637	41,292	32,570	7,443	49,603
Due from others	36,124		13,479		2,044,674
Total assets	\$ 210,096	\$ 725,333	\$ 1,101,802	\$ 7,443	\$ 2,044,674
Liabilities					
Accounts payable	\$ 11,936	\$ 2,975	\$ 8,544	\$ 2,975	26,430
Accrued payroll	3,647	3,861	2,991	1,052	11,551
Due to other funds				108,381	108,381
Unearned revenue	255	14,101			14,356
Deferred revenue-unavailable			15,192		15,192
Advance from other fund	181,654				181,654
Total liabilities	197,492	20,937	26,727	112,408	357,564
Fund balances					
Restricted		14,184			14,184
Nonspendable					112,942
Prepaid expense	31,637	41,292	32,570	7,443	648,920
Assigned for police		648,920			1,042,505
Assigned for fire			1,042,505		(131,441)
Unassigned	(19,033)			(112,408)	1,687,110
Total fund balances	12,604	704,396	1,075,075	(104,965)	2,044,674
Total liabilities and fund balances	\$ 210,096	\$ 725,333	\$ 1,101,802	\$ 7,443	\$ 2,044,674

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Fund balances of governmental funds	\$ 1,687,110
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	840,900
Assets held for investment are not current financial resources and are not included in the governmental funds	389,263
Some liabilities, including long-term debt, accrued interest, compensated absences and deferred revenue are not due and payable in the current period and therefore are not reported in the funds.	
Deferred revenue	15,192
Compensated absences	(52,360)
Net pension liability, deferred inflows/outflows	<u>(36,261)</u>
Net position of governmental activities	<u>\$ 2,843,844</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	General Fund	Major Special Revenue Funds			Total Governmental Funds
		Police	Fire	Cops Grant	
Revenues					
Assessments	\$ -	\$ 418,375	\$ 266,594	\$ -	\$ 684,969
Intergovernmental revenues		899	350,074	165,271	516,244
Use of money and property	86,037	8,262	18,204		112,503
Licenses and permits		2,880			2,880
Charges for services			57,472		57,472
Donations			1,214		1,214
Other	40,001	15,629	7,704		63,334
Total revenues	<u>126,038</u>	<u>446,045</u>	<u>701,262</u>	<u>165,271</u>	<u>1,438,616</u>
Expenditures					
Current:					
General administration	120,615				120,615
Public protection-police		523,390		155,103	678,493
Public protection-fire			579,694		579,694
Interest expense	2,895				2,895
Capital outlay			141,565		141,565
Total expenditures	<u>123,510</u>	<u>523,390</u>	<u>721,259</u>	<u>155,103</u>	<u>1,523,262</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>2,528</u>	<u>(77,345)</u>	<u>(19,997)</u>	<u>10,168</u>	<u>(84,646)</u>
Other Financing Sources (Uses)					
Sale of assets		6,600	-		6,600
Total other financing sources (uses)		<u>6,600</u>	<u>-</u>		<u>6,600</u>
Net change in fund balance	<u>2,528</u>	<u>(70,745)</u>	<u>(19,997)</u>	<u>10,168</u>	<u>(78,046)</u>
Fund balances, beginning of fiscal year	<u>10,076</u>	<u>775,141</u>	<u>1,095,072</u>	<u>(115,133)</u>	<u>1,765,156</u>
Fund balances, end of fiscal year	<u>\$ 12,604</u>	<u>\$ 704,396</u>	<u>\$ 1,075,075</u>	<u>\$ (104,965)</u>	<u>\$ 1,687,110</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES-GOVERNMENTAL ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds	\$ (78,046)
Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures and changes in fund balances because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets are allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	133,415
Depreciation expense	(77,538)
Sale of assets	(9,696)
Changes in proportions from the pension do not effect expenditures in the governmental funds, but the change is adjusted through expense in the government-wide statement.	30,488
Deferred revenue reported in the statement of activities do not provide current financial resources and, therefore, are not reported in governmental funds.	15,192
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	<u>(1,188)</u>
Change in net position of governmental activities	<u>\$ 12,627</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Water	Sewer	Totals
Current Assets:			
Cash and investments	\$ 259,723	\$ 813,194	\$ 1,072,917
General receivables	123,285	215,037	338,323
Delinquent accounts-tax roll	78,359	37,181	115,540
Grants receivable	107,195		107,195
Interest receivable	5,367	3,274	8,640
Prepaid expense	46,295	41,194	87,489
Inventory	46,939	5,639	52,578
Total current assets	<u>667,163</u>	<u>1,115,519</u>	<u>1,782,682</u>
Noncurrent Assets			
Advances to other funds	181,654		181,654
Capital Assets:			
Nondepreciable capital assets:			
Land	26,136	5,297	31,433
Construction in progress	129,575		129,575
Depreciable capital assets			
Infrastructure	2,501,694	6,786,950	9,288,644
Land improvements	21,318		21,318
Structures and improvements	172,905	116,984	289,889
Equipment and vehicles	478,617	395,648	874,265
Less accumulated depreciation	<u>(2,538,731)</u>	<u>(4,684,054)</u>	<u>(7,222,785)</u>
Total capital assets (net of accumulated depreciation)	<u>791,514</u>	<u>2,620,825</u>	<u>3,412,339</u>
Total noncurrent assets	<u>973,168</u>	<u>2,620,825</u>	<u>3,593,993</u>
Total assets	<u>1,640,331</u>	<u>3,736,344</u>	<u>5,376,675</u>
Deferred Outflows of Resources			
Deferred outflows from pensions	176,526	183,953	360,479
Liabilities			
Current Liabilities:			
Accounts payable and accrued expense	76,279	16,584	92,863
Accrued payroll	1,956	2,581	4,537
Compensated absences-current	16,636	18,440	35,076
Total current liabilities	<u>94,871</u>	<u>37,605</u>	<u>132,476</u>
Noncurrent Liabilities			
Compensated absences-noncurrent	13,500	11,193	24,693
Net pension liability	332,248	400,403	732,651
Total noncurrent liabilities	<u>345,748</u>	<u>411,596</u>	<u>757,344</u>
Total liabilities	<u>440,619</u>	<u>449,201</u>	<u>889,820</u>
Deferred Inflows of Resources			
Deferred inflows from pensions	(441)	15,020	14,579
Net Position:			
Net investment in capital assets	791,514	2,620,825	3,412,339
Unrestricted	585,165	835,251	1,420,416
Total net position	<u>\$ 1,376,679</u>	<u>\$ 3,456,076</u>	<u>\$ 4,832,755</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Water	Sewer	Totals
Operating Revenues			
Charges for services	\$ 459,669	\$ 820,721	\$ 1,280,390
Late payment penalties and other	7,668	4,025	11,693
Total operating revenues	<u>467,337</u>	<u>824,746</u>	<u>1,292,083</u>
Operating Expenses			
Salary and benefits	320,039	309,171	629,210
Services and supplies	391,585	207,568	599,153
Depreciation expense	185,884	238,282	424,166
Total operating expenses	<u>897,507</u>	<u>755,022</u>	<u>1,652,529</u>
Operating income (loss)	<u>(430,170)</u>	<u>69,724</u>	<u>(360,446)</u>
Non-operating Revenue (Expense)			
Connection fees	1,435	23,548	24,983
Interest revenue	17,619	8,161	25,780
Grant revenue	115,993	-	115,993
Gain on sale of assets	10,404	10,404	20,808
Total non-operating revenue (expense)	<u>145,451</u>	<u>42,113</u>	<u>187,564</u>
Change in net position	<u>(284,719)</u>	<u>111,837</u>	<u>(172,882)</u>
Net position, beginning of fiscal year	<u>1,661,398</u>	<u>3,344,239</u>	<u>5,005,637</u>
Net position, end of fiscal year	<u>\$ 1,376,679</u>	<u>\$ 3,456,076</u>	<u>\$ 4,832,755</u>

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2023**

	Water	Sewer	Totals
Cash Flows from Operating Activities:			
Cash received from customers	\$ 477,255	\$ 835,791	\$ 1,313,046
Cash payments to suppliers	(346,116)	(200,869)	(546,985)
Cash payments to employees	(331,437)	(315,997)	(647,434)
Net cash provided (used) by operating activities	(200,298)	318,925	118,627
Cash Flows from Non-Capital Financing Activities			
Payment for interfund advances	41,105		41,105
Net cash provided (used) by noncapital financing activities	41,105		41,105
Cash Flows from Capital and Related Financing Activities			
Purchases of capital assets	(66,891)	(103,969)	(170,860)
Sale of assets	10,404	10,404	20,808
Cash received from grants	51,938		51,938
Connection fees	1,435	23,548	24,983
Net cash provided (used) by capital and related financing activities	(3,114)	(70,017)	(73,131)
Cash Flows from Investing Activities:			
Interest received on investments	13,004	5,234	18,238
Net increase (decrease) in cash and cash equivalents	(149,303)	254,142	104,839
Cash and cash equivalents, beginning of fiscal year	409,026	559,052	968,078
Cash and cash equivalents, end of fiscal year	\$ 259,723	\$ 813,194	\$ 1,072,917
Reconciliation of Cash and Cash Equivalents:			
Cash and investments	\$ 259,723	\$ 813,194	\$ 1,072,917
Reconciliation of operating income to net cash flows from operating activities:			
Operating income	\$ (430,170)	\$ 69,724	\$ (360,446)
Noncash items included in operating loss:			
Depreciation	185,884	238,282	424,166
Changes in:			
General receivables	(77,957)	(172,786)	(250,744)
Unbilled service receivables	89,422	173,623	263,045
Tax roll receivables	(1,547)	10,208	8,661
Prepays	(2,397)	(4,672)	(7,069)
Accounts payables	47,866	11,372	59,238
Accrued payroll and benefits	(1,500)	(875)	(2,376)
Compensated absences	(8,911)	(5,075)	(13,985)
GASB 68 pension adjustments	(988)	(876)	(1,864)
Net cash provided (used) by operating activities	\$ (200,298)	\$ 318,925	\$ 118,627

The notes to the financial statements are an integral part of this statement

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 1: Summary of Significant Accounting Policies

The basic financial statements of Lake Shastina Community Services District, (the "District") have been prepared in conformity with accounting principles generally in the United States of America ("U.S. GAAP") as applied to governmental agencies. The Governmental Accounting Standards Board ("GASB") is the acceptable standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District was formed in 1978 and is located in Siskiyou County, California. The District operated under a five member Board of Directors and provides services including police and fire protection, the collection and treatment of wastewater and provides water to the residences within the District's boundaries.

The financial reporting entity, as defined by the GASB, consists of the primary government, the District, organizations for which the primary government is financially accountable, and any other organization for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

B. Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for assessment revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

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

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the District. These statements include the financial activities of the overall government. These statements distinguish between the governmental and business-type activities of the District. Governmental activities, which normally are supported by taxes, assessments and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continue)

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

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

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in separate columns.

The District reports the following major governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District has three special revenue funds; the police fund, the fire fund and the COPS Grant fund.

The District reports the following major enterprise funds.

Water and Sewer Funds - account for the operation of the District's water and sewer utilities. Activities of these funds include administration, operation and maintenance of the water and sewer systems and billing and collection activities. The Funds also accumulate resources for, and payment of long-term debt principal and interest. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the Funds.

D. Use of Estimates

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

E. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the District considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Restricted cash and unrestricted pooled cash and investments held by the District are considered cash equivalents for purposes of the combined statement of cash flow's because the District's cash management pool and funds invested by the District possess the characteristics of demand deposit accounts.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

F. Accounts Receivable

Accounts receivable are recorded for services, provided to individuals or non-governmental entities that are billed but unpaid. Proprietary Fund receivables are shown net of allowance for uncollectible accounts.

G. Inventory of Supplies

The inventory of supplies account is valued at cost and is determined on a first-in, first-out basis, which approximates market.

H. Prepaid Expense

Prepaid expenses are payments made to vendors in the current accounting period for costs applicable to future accounting periods.

I. Fixed Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Subsurface sewer lines	40-50 years
Sewage collections facilities	10-40 years
Sewage disposal facilities	40 years
Water System	5-35 years
Building	20-40 years
Equipment	5-20 years
Vehicles	5-10 years

J. Compensated Absences

District employees are granted vacation and sick time in varying amounts based on classification and length of service. Upon termination or retirement, the District is to pay 100% of the vacation time accrued and sick time will be paid based on the tier system the District has established for sick time earned. For employees who retire from the District, accrued sick leave at the time retirement will be added to years of service for pension purposes.

K. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

L. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) which will only be recognized as an outflow of resources (expense/expenditures) in the futures. The change in proportion and differences between the District contributions and proportionate share of contributions, and resources in the government-wide statement of net position. District contributions subsequent to the measurement date are being amortized in the current fiscal year as provided by accounting pronouncement GASB Statement No. 71. The change in proportion and difference between District contributions and proportionate share of contributions is amortized over the estimated service lives of pension plan participants. In addition to liabilities, the statement of net position includes a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and would only be recognized as an inflow of resources (revenue) at that time. The District's proportionate share of the net difference between projected and actual earnings on pension plan investments is reported as deferred inflows of resources in the government-wide statement of net position. The amount will be amortized over a five year period.

M. Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position are categorized as invested in capital assets (net of related debt), restricted, and unrestricted.

- Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.
- Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

N. Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2023, fund balances for governmental funds are made up of the following:

- Nonspendable fund balance - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- Restricted fund balance - includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

N. Fund Balances (Continued)

- Committed fund balance - includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the Board of Directors. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- Assigned fund balance - comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the Board of Directors or (b) a body (for example: a budget or finance committee) or official to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance - is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

O. Implementation of New GASB Pronouncements:

GASB Statement No. 87

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement had a significant effect on the District's financial statements for the year ended June 30, 2023.

A. Lessor

The District acts as the lessor for real property used for health care and medical related services and for a cell tower lease. The District recognizes leases receivable and deferred inflows of resources in the financial statements. Variable payments based on future performance of the lessee or usage of the underlying asset are not included in the measurement of the lease receivable.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 2: Cash and Investments

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and investments. Unless otherwise dictated by legal or contractual requirements, income earned or losses arising from the investment of pooled cash are allocated on a quarterly basis to the participating funds and component units based on their proportionate shares of the average quarterly cash balance.

The District maintains "restricted cash and investments".

Cash and investments at June 30, 2023, consisted of the following:

Cash on hand	\$	311
Deposit accounts		270,650
Investments (LAIF)		<u>2,116,795</u>
Total cash and investments	\$	<u>2,387,756</u>

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for Lake Shastina Community Services District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk**, **credit risk** and **concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of all investments. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Local Agency Investment Fund	\$ 2,116,795	\$ 2,116,795	\$ -
Totals	\$ 2,116,795	\$ 2,116,795	\$ -

*Not subject to categorization

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the Entity's Investment Policy (Continued)

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

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

At June 30, 2023, the District's deposits balance was \$518,421 and the carrying amount was \$270,650. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance all was covered by the Federal Depository Insurance or by collateral held in the pledging bank's trust department in the District's name.

LAIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$176.44 billion. Of the \$176.44 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 2.78% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute.

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

Note 3: Assessments and Accounts Receivable

Major receivable balances for both governmental and business-type activities include assessments for services and assessments for services placed on the Siskiyou County tax rolls. There is no allowances for uncollectible accounts as management feels all amounts are collectible. Charges for sewer and water services are recorded when earned. Services provided but unbilled at year-end have been included in the accompanying financial statements.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Retirements/ Adjustments	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 37,506	\$ -	\$ -	\$ 37,506
Construction in progress	355,846	80,234	(21,917)	414,163
Capital assets, being depreciated:				
Structures and improvements	436,642			436,642
General equipment	609,345	13,767		623,112
Vehicles and rolling stock	471,505	61,331	(86,654)	446,182
Total capital assets, being depreciated	1,517,492	75,098	(86,654)	1,505,936
Less accumulated depreciation:	(1,116,125)	(77,538)	76,958	(1,116,705)
Governmental activities capital assets, net	<u>\$ 794,719</u>	<u>\$ 77,794</u>	<u>\$ (31,613)</u>	<u>\$ 840,900</u>
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 31,433	\$ -	\$ -	\$ 31,433
Construction in progress	129,575			129,575
Capital assets, being depreciated:				
Infrastructure	9,288,644			9,288,644
Land improvements	21,318			21,318
Structures and improvements	289,889			289,889
Vehicles and rolling stock	749,665	170,873	(46,273)	874,265
Total capital assets, being depreciated	10,349,516	170,873	(46,273)	10,474,116
Less accumulated depreciation:	(6,844,892)	(424,166)	46,273	(7,222,785)
Total capital assets, being depreciated, net	3,504,624	(253,293)		3,251,331
Business- type activities capital assets, net	<u>\$ 3,665,632</u>	<u>\$ (253,293)</u>	<u>\$ -</u>	<u>\$ 3,412,339</u>

Note 5: Leases Receivable

The District derives a portion of its revenue from the rental of real property based on a fixed lease amount to an organization providing health care and medical related services and for District land used for a cellular tower. Two leases are treated as finance leases for accounting purposes under Governmental Accounting Board Statement No. 87. The initial lease terms have an assumed start date of July 1, 2021 for periods between three and one half and seven and one half remaining years, and can be terminated by the lessee at any time and without cause by giving the District written notice of termination. Early termination is not expected. The rents ranged from \$1,240 to \$5,022 per month and the cell tower lease increases by 3% annually.

Lease receivables consist of an agreement with the health care and medical service provider and the cell tower operator for their right-to-use of a portion of facilities owned by the District. The calculated interest rate used is based on an assumed 3% borrowing rate. For the fiscal year ended June 30, 2023, the District recognized \$69,895 in lease revenue and \$5,653 in interest revenue related to these leases.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 5: Leases Receivable (Continued)

A summary of changes in lease receivable for the fiscal year ended June 30, 2023 is as follows:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023	Due within One Year	Due in More Than One Year
Lease receivable	\$ 233,756	\$ -	\$ (69,895)	\$ 163,861	\$ 72,114	\$ 91,747

Lease receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 72,114	\$ 3,757	\$ 75,871
2025	46,818	1,968	48,786
2026	18,191	1,022	19,213
2027	17,411	535	17,946
2028	9,327	142	9,469
Total	\$ 163,861	\$ 7,424	\$ 171,285

Note 6: Long-term Liabilities

Governmental Activities:

A summary of the changes in the District's long-term liabilities reported in the governmental activities column of the government-wide financial statements for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Adjustments/ Retirements	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 51,172	\$ 53,524	\$ (52,336)	\$ 52,360	\$ 20,944
Net pension liability (asset)	(38,199)	318,947		280,748	
Total	\$ 12,973	\$ 372,471	\$ (52,336)	\$ 333,108	\$ 20,944

Business Activities:

A summary of the changes in the District's long-term business-type liabilities reported in the proprietary funds statement of net position and the business-type activities column of the government-wide financial statements for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Adjustments/ Retirements	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 73,755	\$ 56,678	\$ (70,664)	\$ 59,769	\$ 23,908
Net pension liability	119,531	613,120		732,651	
Total	\$ 193,286	\$ 669,798	\$ (70,664)	\$ 792,420	\$ 23,908

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan

A. General Information about the Pension Plans

Plan Descriptions – All qualified non-safety, safety Police and safety Fire, permanent and probationary employees are eligible to participate in the District’s Miscellaneous and Safety Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Effective August 26, 2019 Local Police Officers were added as members of the retirement system.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire between ages 55 and 62, dependent upon the individual plan criteria, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		Safety Police	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2.0% @ 55	2.0% @ 62	2.7% @ 57	2.7% @ 57
Benefit vesting s schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-57	52-67	52-57	52-57
Monthly benefits , as a % of compensation	1.5% to 2.0%	1.0% to 2.0%	2.20% to 2.70%	2.20% to 2.70%
Required employee contribution rates	7.00%	6.75%	12.00%	13.00%
Required employer contribution rates	10.32%	7.47%	12.50%	12.78%
			Safety Fire	
			Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula			2.0% @ 55	2.0% @ 62
Benefit vesting s schedule			5 years service	5 years service
Benefit payments			monthly for life	monthly for life
Retirement age			50-57	52-67
Monthly benefits , as a % of compensation			1.5% to 2.0%	1.0% to 2.0%
Required employee contribution rates			NA	12.50%
Required employer contribution rates			NA	12.47%

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

For the year ended June 30, 2023, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer miscellaneous classic	\$	31,929
Contributions-employer miscellaneous-PEPRA		18,875
Contributions-employer PD safety classic		10,947
Contributions-employer PD safety PEPRA		20,962
Contributions-employer Fire safety PEPRA		13,393

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate share of Net pension liability (Asset)
Miscellaneous Plan	\$ 1,014,226
Safety Plan	\$ 825

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2022 and 2023 reporting dates were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2022	0.00593%	0.00089000%
Proportion - June 30, 2023	0.02168%	0.00120120%
Change - Increase (Decrease)	0.01575%	0.00031120%

For the year ended June 30, 2023, the District recognized pension expense of \$250,058. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 6,726	\$ (25)
Changes of assumptions	103,929	(83)
Net difference between projected and actual earnings	185,779	(130)
Changes in proportion	78,867	
Changes in proportionate share of contributions	42,848	(16,368)
District contributions subsequent to the measurement date	188,847	
Total	<u>\$ 606,996</u>	<u>\$ (16,606)</u>

\$188,847 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period	
Year Ended June 30:	
2024	\$ (56,529)
2025	(78,101)
2026	(153,361)
2027	(113,552)

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	6.90%

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 7: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)(2)</u>
Global equity-cap weighted	0.3	0.0445
Global equity non-cap weighted	12.0%	3.84%
Private equity	13%	7.28%
Treasury	5%	27.00%
Mortgage backed securities	5%	50.00%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	0	0.0248
Private debt	0	0.0357
Real assets	0	0.0321
Leverage	(0)	-0.0059

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate -1% (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>Discount Rate +1% (7.90%)</u>
Miscellaneous	\$ 1,648,007	\$ 1,014,226	\$ (492,782)
Safety	\$ 129,115	\$ 825	\$ (44,478)

Note 8: Money Purchase Pension Plan

The Lake Shastina Community Services District Money Purchase Pension Plan was adopted for the purpose of rewarding long and loyal service to the Police Officer employee’s by adding additional financial security at retirement. Fire department employees were subsequently added. Incidental benefits are provided in the case of disability, death or termination of employment. The Plan is a type of qualified retirement plan commonly referred to as a money purchase pension plan. Since the principal purpose of the plan is to provide benefits at normal retirement age, the principal goal of the investment of the funds in the plan should be both security and long-term stability with moderate growth commensurate with the anticipated retirement dates of participants. Investments, other than “fixed dollar” investments, should be included among the plan’s investments to prevent erosion by inflation. However, investments should be sufficiently liquid to enable to plan, on short notice, to make some distributions in the event of death or disability of a participant. Employees are generally not taxed on the amounts the District contributes to the Plan on their behalf until they withdraw these amounts from the Plan.

During the 2019/20 fiscal year the City adopted a safety plan with CalPERS for the Police Department employee’s. See note 6 to these financial statements for information on the safety member Defined Benefit Pension Plan with CalPERS.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 9: Interfund Transactions

Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Receivables and Payables

Balances representing lending/borrowing transactions between funds outstanding at the fiscal year end are reported as either "due from/due to other funds" (amounts due within one year), "advances to/from other funds" (non-current portions of interfund lending/borrowing transactions), or "loans to/from other funds" (long-term lending/borrowing transactions evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Note 10: Related Party Transaction

The District prepares, bills and collects the association dues for the Lake Shastina Property Owner's Association (LSPOA). The District also processes bills, payroll and provides other financial and administrative services for the LSPOA. The LSPOA utilizes office space in the District administration building, has a separate Board of Directors, is a separate legal entity and is not reported as a component unit of Lake Shastina Community Services District as defined by its reporting entity. The amount of payroll, and services and supply reimbursed by LSPOA to the District during the 2022/23 fiscal year was \$118,120. Furthermore the LSPOA general manager was a Board Member of Lake Shastina Community Services District, and the Lake Shastina Community Services District general manager was a Board Member of the LSPOA.

Note 11: Stewardship, Compliance and Accountability

A. Deficit Fund Balances

At June 30, 2023, the Cops Fund had a negative fund balance of \$104,965. The deficit balance is expected to be corrected upon reimbursements from the Policy Fund.

Note 12: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 13: Commitments and Contingencies

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

In the normal course of business, the District is subject to various lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

Note 13: Commitments and Contingencies (Continued)

Commitments

At June 30, 2023 the District had a \$20,000 credit limit on a Visa credit card.

Note 14: Subsequent Event

Subsequent to fiscal year end the general manager left the District and a member of the Board of Directors resigned from the Board and then was hired as the new general manager.

Subsequent to fiscal year end the District purchased a Dodge 1500 Ram patrol vehicle for \$50,481 plus \$15,860 for outfitting.

Subsequent events were evaluated through January 9, 2025, the date these financial statements were available for distribution.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

June 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Interest	\$ 550	\$ 550	\$ 415	\$ (135)
Rental income	91,264	91,264	85,622	(5,642)
Other revenues and reimbursements	8,900	8,900	40,001	31,101
Total revenues	<u>100,714</u>	<u>100,714</u>	<u>126,038</u>	<u>25,324</u>
Expenditures				
General administration	63,214	63,214	120,615	(57,401)
Principal expense	36,500	36,500		36,500
Interest expense	1,000	1,000	2,895	(1,895)
Capital outlay	21,917	21,917	-	21,917
Total expenditures	<u>122,631</u>	<u>122,631</u>	<u>123,510</u>	<u>(879)</u>
Net change in fund balance	<u>\$ (21,917)</u>	<u>\$ (21,917)</u>	2,528	<u>\$ 24,445</u>
Fund balances, beginning of fiscal year			<u>10,076</u>	
Fund balances, end of fiscal year			<u>\$ 12,604</u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 POLICE FUND
 June 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 433,520	\$ 433,520	\$ 418,375	\$ (15,145)
Intergovernmental			899	899
Use of money and property	500	500	8,262	7,762
License and permits	4,000	4,000	2,880	(1,120)
Other revenues and reimbursements	3,200	3,200	15,629	12,429
Total revenues	<u>441,220</u>	<u>441,220</u>	<u>446,045</u>	<u>4,825</u>
Expenditures				
Public protection-police	443,775	443,775	523,390	(79,615)
Capital outlay				-
Total expenditures	<u>443,775</u>	<u>443,775</u>	<u>523,390</u>	<u>(79,615)</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>(2,555)</u>	<u>(2,555)</u>	<u>(77,345)</u>	<u>(74,790)</u>
Other Financing Sources (Uses)				
Sale of assets	<u>6,000</u>	<u>6,000</u>	<u>6,600</u>	<u>600</u>
Total other financing sources (uses)	<u>6,000</u>	<u>6,000</u>	<u>6,600</u>	<u>600</u>
Net change in fund balance	<u>\$ 3,445</u>	<u>\$ 3,445</u>	(70,745)	<u>\$ (74,190)</u>
Fund balances, beginning of fiscal year			<u>775,141</u>	
Fund balances, end of fiscal year			<u>\$ 704,396</u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

FIRE FUND
June 30, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 274,815	\$ 274,815	\$ 266,594	\$ (8,221)
Intergovernmental revenues	611,355	611,355	350,074	(261,281)
Use of money and property	500	500	18,204	17,704
Fines forfeitures and penalties	5,500	5,500		(5,500)
Charges for services	9,000	9,000	57,472	48,472
Donations	5,000	5,000	1,214	(3,786)
Other revenues and reimbursements	2,132	2,132	7,704	5,572
	<u>908,302</u>	<u>908,302</u>	<u>701,262</u>	<u>(207,040)</u>
Total revenues				
Expenditures				
Public protection-fire	842,103	842,103	579,694	262,409
Capital outlay	379,000	379,000	141,565	237,435
	<u>1,221,103</u>	<u>1,221,103</u>	<u>721,259</u>	<u>499,844</u>
Total expenditures				
Net change in fund balance	<u>\$ (312,801)</u>	<u>\$ (312,801)</u>	<u>\$ (19,997)</u>	<u>\$ (706,884)</u>
Fund balances, beginning of fiscal year			<u>1,095,072</u>	
Fund balances, end of fiscal year			<u>\$ 1,075,075</u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY
June 30, 2023**

<u>Miscellaneous Plan</u>	District's proportion of the net pension liability (asset)	District's proportionate share of the net pension liability (asset)	District's covered-employee payroll	District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
<u>Reporting Date</u>					
6/30/2015	0.01041%	\$647,752	\$531,976	121.76%	66.00%
6/30/2016	0.02384%	\$653,982	\$433,896	150.72%	71.25%
6/30/2017	0.02210%	\$767,697	\$334,425	229.56%	72.61%
6/30/2018	0.02180%	\$859,560	\$345,984	248.44%	65.04%
6/30/2019	0.02186%	\$823,815	\$437,361	188.36%	67.47%
6/30/2020	0.02213%	\$886,143	\$429,120	206.50%	67.92%
6/30/2021	0.02213%	\$996,874	\$431,954	230.78%	71.47%
6/30/2022	0.00593%	\$112,578	\$522,482	21.55%	82.00%
6/30/2023	0.02168%	\$1,014,226	\$537,024	188.86%	82.30%

<u>Safety Plan</u>	District's proportion of the net pension liability (asset)	District's proportionate share of the net pension liability (asset)	District's covered-employee payroll	District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
<u>Reporting Date</u>					
6/30/2021	0.00001075%	\$716	\$170,431	0.42%	97.40%
6/30/2022	0.00089000%	(31,245)	\$282,573	-11.06%	110.59%
6/30/2023	0.00120120%	(825)	\$387,878	-0.21%	110.65%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
June 30, 2023

<u>Miscellaneous Plan</u> <u>Reporting Date</u>	<u>Contractually</u> <u>required contribution</u>	<u>Contributions in relation to the</u> <u>contractually required contribution</u>	<u>Contribution</u> <u>deficiency (excess)</u>	<u>District's covered</u> <u>employees payroll</u>	<u>Contribution as a percentage</u> <u>of covered-employee payroll</u>
6/30/2015	\$83,991	(\$83,991)	\$0	\$531,976	15.79%
6/30/2016	\$83,991	(\$83,991)	\$0	\$433,896	19.36%
6/30/2017	\$71,983	(\$71,983)	\$0	\$334,425	21.52%
6/30/2018	\$81,082	(\$81,082)	\$0	\$345,984	23.44%
6/30/2019	\$95,966	(\$95,966)	\$0	\$437,361	21.94%
6/30/2020	\$110,573	(\$110,573)	\$0	\$429,120	25.77%
6/30/2021	\$114,858	(\$114,858)	\$0	\$431,954	26.59%
6/30/2022	\$132,349	(\$132,349)	\$0	\$522,482	25.33%
6/30/2023	\$143,306	(\$143,306)	\$0	\$537,024	26.69%

<u>Safety Plan</u> <u>Reporting Date</u>	<u>Contractually</u> <u>required contribution</u>	<u>Contributions in relation to the</u> <u>contractually required contribution</u>	<u>Contribution</u> <u>deficiency (excess)</u>	<u>District's covered</u> <u>employees payroll</u>	<u>Contribution as a percentage</u> <u>of covered-employee payroll</u>
6/30/2021	\$25,055	(\$25,055)	\$0	\$170,431	14.70%
6/30/2022	\$34,960	(\$34,960)	\$0	\$282,573	12.37%
6/30/2023	\$45,541	(\$45,541)	\$0	\$387,878	11.74%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

Budgets and Budgetary Accounting

As required by the laws of the State of California, the District prepares and legally adopts a final balanced operating budget. Public hearings were conducted on the proposed final budget to review all appropriations and the sources of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in financing requirements. At the fund level, actual expenditures cannot exceed budgeted appropriations.

Budgets for the general, and special revenue funds are adopted on the modified accrual basis of accounting. The budgets for the general and special revenue funds are the only legally adopted budgets. Budgets for the proprietary funds are used for management and control purposes only.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

Lake Shastina Community Services District

Management Report

June 30, 2023

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCY AND MATERIAL WEAKNESSES

To the Board of Directors
Lake Shastina Community Services District
Weed, California 96094

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Lake Shastina Community Services District as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated January 9, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lake Shastina Community Service District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lake Shastina Community Services District internal control. Accordingly, we do not express an opinion on the effectiveness of Lake Shastina Community Services District's internal control.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We consider findings FS 2023-001 through FS 2023-006 in the following schedule of findings to be deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding FS 2023-007 in the following schedule of findings to be a significant deficiency in the District's internal control.

Purpose of this Report

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

The Lake Shastina Community Service District's separate written response to the significant deficiencies identified in our audit and any follow up for subsequent year corrections has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we do not express an opinion on the responses.

This report is intended solely for the information and use of management, the Board of Directors, the Siskiyou County Auditor Controller's Office, and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.



*Larry Bain, CPA,
An Accounting Corporation
January 9, 2025*

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023**

Deemed to be Significant Deficiencies and Material Weaknesses

FS 2023-001: (Prior Year Finding) During our testing of strike teams we noted the District was underpaying the strike team members. The time and one half hourly rate received from Cal Fire for firefighters was \$57.21 for firefighters and \$62.09 for the captain, however the District paid the firefighters \$35 per hour and paid the captain \$38 per hour resulting in an underpayment to the firefighters of \$22.21 per hour and an underpayment to the captain of \$24.09 per hour. It is acceptable for a District to pay less than the reimbursed rate when the District incurs additional cost for backfilling positions when a firefighter is scheduled for a shift while on a strike team's response, however we did not observe and the District could not provide documentation that backfill costs were incurred for the strike team incidents tested.

We noted that the district adopted a strike team pay and station coverage policy on July 14, 2021 after the prior audit year tested, however there wasn't sufficient evidence to support that the District was paying the difference between the reimbursed rate and the pay rate for backfilled positions. Furthermore the total amount received for strike team payroll during the 2021/22 fiscal year was \$777,250, and the total payroll for strike team members was \$525,445 indicating the district made a profit of \$251,805. The intent of the mutual aid agreement is for the district to cover their costs and not to make a profit.

Current year follow up: During our testing of strike teams for FY 22/23 we noted there is still a variance between wages reimbursed to the District and wages paid to strike team personnel. After taking into account the alternative strike team calculation formula the District uses to include employer share of FICA, UI and WC as well as the amount paid to backfill for personnel assigned to these strike teams, the variance for the 4 incidents tested was \$42,728 underpaid to the strike team members.

We also did not observe that corrective action was taken for the amount underpaid in the 2022/23 fiscal year. We have noted this condition in prior audits and this is a condition for the qualified opinion in the independent auditor's report.

Recommendation: The District should review the amount that was reimbursed for strike team members versus the amount paid out. The District should then take action to reimburse the underpaid wages.

District Response: The District has revised policies and procedures specific to this program area and ensure compliance, through coordinated efforts with CalOES program terms and agreement. While the District does not disagree with the finding of a variance between the contracted Cal OES Salary Survey and the wages paid to strike team personnel, and has taken action to remedy this, we do disagree with the recommendation to reimburse strike team members for the difference. Strike team members are presented with a contract prior to deployment that specifies the rate of pay and requires agreement. This contract was developed by District legal counsel. Strike team members are paid appropriately as specified by this agreement.

FS 2023-002: As of June 30, 2023 we noted the Cops Grant fund had a negative cash balance and due to the Police Department (PD) fund of \$108,381 and negative fund balance of \$104,965. We have noted these conditions in past audits.

Recommendation: Any shortage in the Cops Grant fund should be made up with a transfer from the PD fund. We recommend the District review the activity in the Cops Grant fund and resolve the negative cash and the negative fund balance with a transfer from the PD fund to the COPS fund.

District Response: To reconcile this finding, the District will make the recommended adjustment to the funds.

FS 2023-003: During our testing of cash we noted the LAIF interest receivable was recorded as LAIF cash as 6/30/2024. We proposed a journal entry to reclassify from cash to interest receivable.

Recommendation: We recommend the District record the year-end 4 quarter LAIF interest that is allocated in July as interest receivable as opposed to recognizing as cash at 6/3/2024.

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2023**

Deemed to be Significant Deficiencies and Material Weaknesses (Continued)

District Response: Management acknowledges and agrees with this recommendation and has incorporated several improvements into year-end close review procedures and checklists, to account for this item, commencing with the FY2024-year end.

FS 2023-004: During our testing of prepaid expense we noted the full 2023/24 GSRMA insurance premium paid on June 29, 2023 was recorded as a prepaid expense. \$40,702 of the premium was for the 2021/22 final workers comp and liability contribution and was not a prepaid expense at June 30, 2023. We proposed a journal entry to reverse from prepaid expense.

Recommendation: We recommend reviewing invoices to determine if all or only a partial amount should be recorded as prepaid expense.

District Response: Management acknowledges and agrees with this recommendation and has incorporated several improvements into year-end close review procedures and checklists, to account for this item, commencing with the FY2024-year end.

FS 2023-005: During our testing of grant activity we noted the District recorded a \$3,727 receivable for the SWRCB grant, but we calculated the receivable should have been \$35,779. We proposed an entry to accrue the additional \$32,052.

Recommendation: We recommend agreeing receivables to the underlying support at year-end.

District Response: Management acknowledges and agrees with this recommendation and has incorporated several improvements into year-end close review procedures and checklists, to account for this item, commencing with the FY2024-year end.

FS 2023-006: During our review of utility receivables and deferred revenue we noted the amount billed on June 27, 2023 for the period of July 1, 2023 to September 30, 2023 was recorded to accounts receivable and offset to deferred revenue. The activity did not reflect true accounts receivable or deferred revenue at June 30, 2023. We proposed a journal entry to remove \$362,286 from accounts receivable and deferred revenue at June 30, 2023.

Recommendation: We recommend only recording receivables for the amounts earned but not collected as of year-end.

District Response: Management acknowledges and agrees with this recommendation for fiscal years beginning FY2024. Treatment of utility receivables and deferred revenue for FY2023 was concluded by Management as reasonable given the legal impacts of new accounting system implementation and rollout, discussed and reviewed with the full accounting system implementation team.

Deemed to be Significant Deficiencies and not Material Weaknesses

FS 2023-007: During our review of unpaid services receivable account 30-1101 we noted the Fire fund had a receivable balance of \$30,717 for weed abatement services performed in prior years that was billed to the land owners. Based on discussion with finance staff these amounts may not be collectible.

Recommendation: We recommend the District review the activity for this account and if it determined to be uncollectible the Board of Directors should direct staff to write off the receivable balance.

District Response: Management acknowledges and agrees with this recommendation and has incorporated several improvements into year-end close review procedures and checklists, to account for this item, commencing with the FY2024-year end.

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

February 3, 2025

To the Board of Directors
Lake Shastina Community Services District

We have audited the financial statements of governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Lake Shastina Community Services District for the year ended June 30, 2023, and have issued our report thereon dated January 9, 2025. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 12, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

Audit fieldwork and report issuance were not performed in accordance with the scope and timing communicated to the Board in the letter dated January 12, 2024. The delay was caused by issues resulting from implementation of new accounting software that needed to be resolved prior to the audit., and for additional time needed for the District to review and respond to the audit draft.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Lake Shastina Community Services District are described in Note 1 to the financial statements. The application of existing policies was changed during the 2023 fiscal year to implement the provisions of GASB Statement #87 for leases. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There were no prior period adjustments made in the financial statements...

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Estimates for allocating administrative assets, liabilities, revenues and expenses are allocated to each fund based on percentages that are determined by management and the governing board of the District.

Deferred outflows of resources-pensions, deferred inflows of resources-pensions and net pension liability are reported based on actuarially determined calculations.

Difficulties Encountered in performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All material misstatements were corrected by management.

Disagreements with Management

For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 9, 2025.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Observations

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Lake Shastina Community Services District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Larry Bain". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Larry Bain, CPA,
An Accounting Corporation

**GENERAL MANAGER'S REPORT
TO BE PRESENTED AT MEETING**



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION 1-25

A RESOLUTION OF THE LAKE SHASTINA BOARD OF DIRECTORS REGARDING THE ALLOCATION AND SPENDING OF FEMA GRANT FUNDS

The Board of Directors of the Lake Shastina Community Services District hereby finds and declares the following:

WHEREAS, the Lake Shastina Fire Department has received grant funds to enhance its operational capacity and community engagement;

WHEREAS, it is essential to establish clear guidelines and processes for the spending of these grant funds;

NOW, THEREFORE, BE IT THEREFORE RESOLVED by the Lake Shastina Board of Directors as follows:

1. **Purpose:** This resolution aims to provide clear guidelines and processes for the allocation and spending of grant funds within the Lake Shastina Fire Department.
2. **Allocation of Funds:** The grant funds shall be allocated to the following needs:
 - Recruitment and Retention Coordinator
 - Structural firefighting gear
 - Wildland firefighting gear
 - Marketing efforts to enhance the department's operational capacity and community engagement
3. **Compliance:** All spending shall comply with the National Fire Protection Association (NFPA) standards 1851 and 1977.
4. **Implementation:** The Fire Chief is hereby authorized and directed to implement this resolution and ensure that all expenditures are made in accordance with the established guidelines and processes described in Exhibit A of this Resolution.
5. **Effective Date:** This resolution shall take effect immediately upon its adoption.

Attachment: Exhibit A

I hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 1-25 duly passed and approved by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 19th day of February 2025, by the following vote:

AYES:
NOES:
ABSENT:

Paula Mitchell, President

ATTEST:

Rick Thompson, Secretary



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

Lake Shastina Fire Department SOP: FEMA AFG Safer Recruitment & Retention Grant Funding

1. Purpose

The purpose of this Standard Operating Procedure (SOP) is to provide clear guidelines and processes for the spending of grant funds within the Lake Shastina Fire Department. The funds will be allocated to various needs, including a Recruitment and Retention Coordinator, structural firefighting gear, wildland firefighting gear, and marketing efforts to enhance the department's operational capacity, retention of volunteers, meeting NFPA standards 1851 and 1977, as well as community engagement.

2. Scope

This SOP applies to all personnel involved in the allocation and use of FEMA Safer grant funds at the Lake Shastina Fire Department. It also outlines the responsibilities for the position of Recruitment and Retention Coordinator and sets forth minimal qualifications for this role.

3. Grant Fund Allocation Process

3.1. Structural and Wildland Firefighting Gear

Grant funds will be used to purchase and maintain necessary firefighting gear and equipment for new personnel. This includes:

- **Personal Protective Equipment (PPE):** Gear such as turnout gear, helmets, gloves, boots, and gloves.

Process:

- New recruits must pass a physical health examination up to NFPA 1582 standards. This exam will be addressed annually throughout the recruits tenure with the department.
- New recruits must achieve CPR/First Aid before onboarding with Lake Shastina Fire Department
- New recruits must enroll or be enrolled into a FF1 and FF2 academy before any FEMA Safer gear is ordered.

Exhibit A

- New recruits must verbally agree to a minimum of a 2 year commitment to the fire department as a volunteer.
- Gear will be ordered per the specs of the volunteer to ensure the best fit possible.
- Purchased gear will be tracked, and all usage and maintenance will be documented.
- Recruit understands all gear is the property of Lake Shastina Fire Department.
- If the recruit resigns before the 2 year commitment mark or does not complete their FF1 and FF2 academy all issued gear will be turned in to the Lake Shastina Fire Department within 7 days to be put back into service with a new recruit in the future.

3.3. Marketing and Community Outreach

Funds will be allocated to increase public awareness of the department's services, as well as recruit and retain volunteers. This includes:

- **Website Development:** For updating online information, volunteer recruitment, and emergency response alerts.
- **Print Materials:** Flyers, brochures, and posters for community outreach events and educational campaigns.
- **Advertising:** Social media ads, local newspaper ads, or radio spots for recruitment, fundraising, building signage, and public service announcements.

Process:

- The Marketing Committee, led by the Recruitment and Retention Coordinator, will plan and manage the use of funds for marketing efforts.
- A budget will be established annually for these activities and adjusted as needed.
- The Fire Chief must approve all marketing expenditures.

4. Recruitment and Retention Coordinator

The Recruitment and Retention Coordinator is a critical position within the department, responsible for developing and implementing strategies to recruit new personnel and retain current members. This position ensures the department has the necessary staff to meet the community's emergency service needs.

4.1. Responsibilities

- **Recruitment:** Develop and execute strategies to recruit qualified personnel, focusing on diverse outreach methods and community partnerships.
- **Retention:** Design programs to retain personnel, including recognition programs, training opportunities, and support for career advancement.
- **Community Outreach:** Work closely with local organizations, schools, and other community groups to promote firefighting careers and volunteerism.
- **Onboarding:** Oversee the onboarding process for new recruits, ensuring a smooth transition and adequate training.

- **Data Management:** Track recruitment and retention metrics, providing regular reports to the Fire Chief and the General Manager.

4.2. Minimal Qualifications

To be considered for the position of Recruitment and Retention Coordinator, candidates must meet the following minimum qualifications:

- **Education:** A high school diploma or equivalent (Associate's or Bachelor's degree in Human Resources, Communications, or a related field is preferred).
- **Experience:**
 - Minimum of two years of experience in recruitment, human resources, or community outreach, preferably in a public service or emergency services environment.
 - Experience in event planning or marketing is highly desirable.
- **Skills:**
 - Strong communication skills, both written and verbal.
 - Ability to work with diverse populations and effectively promote volunteerism and career opportunities.
 - Proficient in social media platforms and online recruitment tools.
 - Organizational skills to manage multiple projects simultaneously.
- **Certifications:** CPR and First Aid certified (or the ability to obtain certification within 1 month of hiring).
- **Other:** A valid driver's license and background check clearance.

5. Accountability and Reporting

The Fire Chief and Finance Committee will ensure that all grant funds are used in accordance with the guidelines outlined in this SOP. Quarterly reports will be generated to track expenditures for staffing, gear, and marketing activities. Any discrepancies or misuse of funds will be addressed immediately and may result in disciplinary action.

6. Review and Updates

This SOP will be reviewed annually by the Fire Chief and Board of Directors to ensure its effectiveness and compliance with funding sources and community needs. Any changes or updates to this document will be approved by the Board and communicated to all department personnel.

Approved By: Steven Pappas

Date: 02/05/2025

Lake Shastina Community Services District Policies

Approved:

2/19/25

Res. 1-25

POLICY TITLE: Lake Shastina Fire Department SOP: FEMA AFG Safer Recruitment & Retention Grant Funding

POLICY NUMBER: 3160

3160.10 The purpose of this Standard Operating Procedure (SOP) is to provide clear guidelines and processes for the spending of grant funds within the Lake Shastina Fire Department. The funds will be allocated to various needs, including a Recruitment and Retention Coordinator, structural firefighting gear, wildland firefighting gear, and marketing efforts to enhance the department's operational capacity, retention of volunteers, meeting NFPA standards 1851 and 1977, as well as community engagement.

3160.20 Scope: This SOP applies to all personnel involved in the allocation and use of FEMA Safer grant funds at the Lake Shastina Fire Department. It also outlines the responsibilities for the position of Recruitment and Retention Coordinator and sets forth minimal qualifications for this role.

3160.30 Grant Fund Allocation Process:

Structural and Wildland Firefighting Gear

Grant funds will be used to purchase and maintain necessary firefighting gear and equipment for new personnel. This includes:

- Personal Protective Equipment (PPE): Gear such as turnout gear, helmets, gloves, boots, and gloves.

Process:

- New recruits must pass a physical health examination up to NFPA 1582 standards. This exam will be addressed annually throughout the recruit's tenure with the department.
- New recruits must achieve CPR/First Aid before onboarding with Lake Shastina Fire Department
- New recruits must enroll or be enrolled into a FF1 and FF2 academy before any FEMA Safer gear is ordered.
- New recruits must verbally agree to a minimum of a 2-year commitment to the fire department as a volunteer.
- Gear will be ordered per the specs of the volunteer to ensure the best fit possible.
- Purchased gear will be tracked, and all usage and maintenance will be documented.
- Recruit understands all gear is the property of Lake Shastina Fire Department.
- If the recruit resigns before the 2-year commitment mark or does not complete their FF1 and FF2 academy all issued gear will be turned in to the Lake Shastina Fire Department within 7 days to be put back into service with a new recruit in the future.

Marketing and Community Outreach

Funds will be allocated to increase public awareness of the department's services, as well as recruit and retain volunteers. This includes:

- Website Development: For updating online information, volunteer recruitment, and emergency response alerts.
- Print Materials: Flyers, brochures, and posters for community outreach events and educational campaigns.
- Advertising: Social media ads, local newspaper ads, or radio spots for recruitment, fundraising, building signage, and public service announcements.

Process:

- The Marketing Committee, led by the Recruitment and Retention Coordinator, will plan and manage the use of funds for marketing efforts.
- A budget will be established annually for these activities and adjusted as needed.
- The Fire Chief must approve all marketing expenditures.

3160.40 Recruitment and Retention Coordinator: The Recruitment and Retention Coordinator is a critical position within the department, responsible for developing and implementing strategies to recruit new personnel and retaining current members. This position ensures the department has the necessary staff to meet the community's emergency service needs.

3160.50 Responsibilities:

- Recruitment: Develop and execute strategies to recruit qualified personnel, focusing on diverse outreach methods and community partnerships.
- Retention: Design programs to retain personnel, including recognition programs, training opportunities, and support for career advancement.
- Community Outreach: Work closely with local organizations, schools, and other community groups to promote firefighting careers and volunteerism.
- Onboarding: Oversee the onboarding process for new recruits, ensuring a smooth transition and adequate training.
- Data Management: Track recruitment and retention metrics, providing regular reports to the Fire Chief and the General Manager.

3160.60 Minimum Qualifications:

To be considered for the position of Recruitment and Retention Coordinator, candidates must meet the following minimum qualifications:

- Education: A high school diploma or equivalent (Associate's or Bachelor's degree in Human Resources, Communications, or a related field is preferred).
- Experience:
 - Minimum of two years of experience in recruitment, human resources, or community outreach, preferably in a public service or emergency services environment.
 - Experience in event planning or marketing is highly desirable.
- Skills:
 - Strong communication skills, both written and verbal.
 - Ability to work with diverse populations and effectively promote volunteerism and career opportunities.
 - Proficient in social media platforms and online recruitment tools.
 - Organizational skills to manage multiple projects simultaneously.
- Certifications: CPR and First Aid certified (or the ability to obtain certification within 1 month of hiring).
- Other: A valid driver's license and background check clearance.

3160.70 Accountability and Reporting: The Fire Chief and Finance Committee will ensure that all grant funds are used in accordance with the guidelines outlined in this SOP. Quarterly reports will be generated to track expenditures for staffing, gear, and marketing activities. Any discrepancies or misuse of funds will be addressed immediately and may result in disciplinary action.

3160.80 Reviews and Update: This SOP will be reviewed annually by the Fire Chief and Board of Directors to ensure its effectiveness and compliance with funding sources and community needs. Any changes or updates to this document will be approved by the Board and communicated to all department personnel.

notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

5010.3.2 No closed session may be held during an emergency meeting, and all other rules governing special meetings shall be observed with the exception of the 24-hour notice. The minutes of the emergency meeting, a list of persons the Board or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten days in the District office as soon after the meeting as possible.

5010.4 Adjourned Meetings. A majority vote by the Board of Directors may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no Directors are present at any regular or adjourned regular meeting, the General Manager may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of adjournment to be given to those specified in 5010.2.2 above.

5010.5 Annual Organizational Meeting. The Board of Directors shall hold an annual organizational meeting at its regular meeting in December. At this meeting the Board will elect a President, Vice President and Clerk from among its members to serve during the coming calendar year, and will appoint the General Manager as the Board's Secretary and District's Treasurer.

5010.6 The Chairperson of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

5010.7 The Chairperson and the General Manager shall ensure that appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.

POLICY TITLE: Board Meeting Agenda
POLICY NUMBER: 5020

5020.1 The General Manager, in cooperation with the Board President, shall prepare an agenda for each regular and special meeting of the Board of Directors in accordance with the Ralph M. Brown Act. Any Director may ~~call~~ contact the General Manager and request any item to be placed on the agenda no later than 5:00 P.M. on the ~~Thursday~~ Wednesday prior to the closing of the agenda for the next meeting date (per Section 5020.4).

5020.2 Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors, subject to the following conditions:

5020.2.1 The request must be in writing and be submitted to the General Manager together with supporting documents and information, if any, at least seven business days prior to the date of the meeting;

5020.2.2 The General Manager shall be the sole judge of whether the public request is or is not a "matter directly related to District business." The public member requesting the agenda item may appeal the General Manager's decision at the next regular meeting



**California Special
Districts Association**
Districts Stronger Together



DATE: February 10, 2025
TO: CSDA Voting Member Presidents and General Managers
FROM: CSDA Elections and Bylaws Committee
SUBJECT: CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
 SEAT B

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2026 - 2028 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.
 (See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

Nomination Procedures: Any Regular Member district in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations in the Northern Network is April 21, 2025. The deadline for receiving nominations in all other Networks is April 11, 2025. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
Fax: 916.442.7889
E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 10, 2025. All votes must be received through the system no later than 5:00 p.m. July 25, 2025. The successful candidates will be notified no later than July 29, 2025. All selected Board Members will be introduced at the Annual Conference in Monterey, CA in August 2025.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network	Seat B – Kim Seney, Director, Gold Mountain Community Services District
Sierra Network	Seat B – Jerry Gilmore, Director, Truckee Sanitary District*
Bay Area Network	Seat B – Ryan Clausnitzer, General Manager, Alameda County Mosquito Abatement District*
Central Network	Seat B – Lorenzo Rios, CEO, Clovis Veterans Memorial District*
Coastal Network	Seat B – Scott Duffield, General Manager, Heritage Ranch Community Services District*
Southern Network	Seat B – Don Bartz, General Manager, Phelan Pinon Hills Community Services District*

(* = Incumbent is running for re-election)

CSDA will be using a web-based online voting system allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 10, 2025. All votes must be received through the system no later than 5:00 p.m. July 25, 2025.

Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail amberp@csda.net by April 25, 2025 in order to ensure that you will receive a paper ballot on time.

CSDA will mail paper ballots on June 10, 2025 per district request only.

If you have any questions, please contact Amber Phelen at amberp@csda.net.



California Special
Districts Association
Districts Stronger Together

2026-2028 TERM BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____
(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

Nominated by (optional): _____

Return this form, a Board resolution/minute action supporting the candidate, and Candidate Information Sheet by mail or email to:

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732

amberp@csda.net

DEADLINE FOR RECEIVING NOMINATIONS:

Northern Network - Extended due to vacancy: April 21, 2025 at 5:00 p.m.

All other networks: April 11, 2025 at 5:00 p.m.



**California Special
Districts Association**
Districts Stronger Together

2026-2028 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

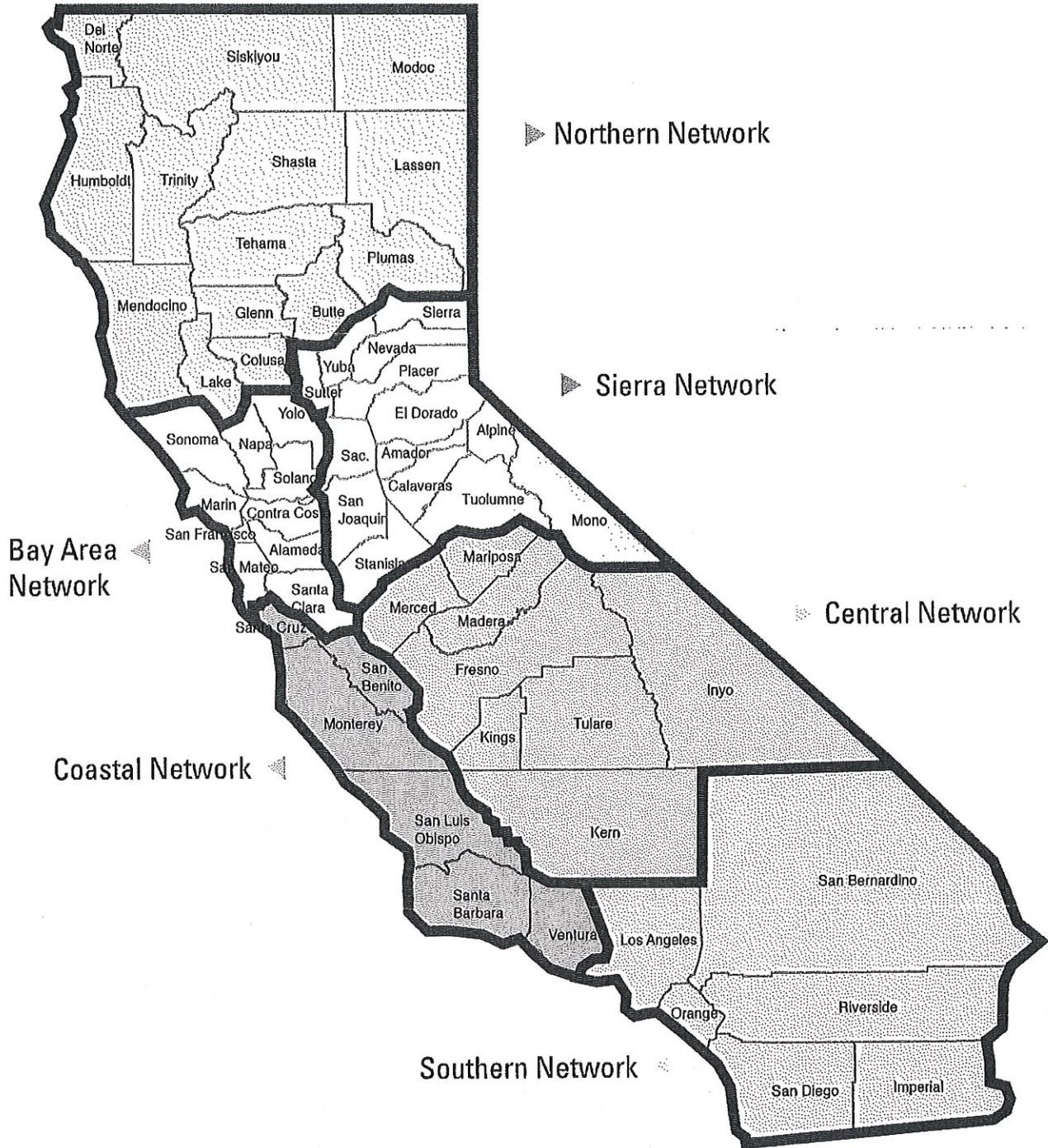
3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



California Special Districts Association
DISTRICT NETWORKS



DOCUMENT PENDING
CLOSED SESSION ITEM NO. 2