



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, June 21, 2023

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 ____ Thompson ____

PLEDGE OF ALLEGIANCE:

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.

1. CONSENT ITEMS:

- A. Approval of Minutes: Regular Meeting May 17, 2023
- B. Ratification of Disbursements: March 1, 2023 through May 31, 2023
- C. Budget Comparison: FY 2022/23
- D. LAIF Quarterly
- E. Department Written Reports
 - 1. Fire Department
 - 2. Police Department
 - 3. Sewer Department
 - 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

- 2. Financial Audit (Larry Bain)
- 3. Amended Budget 22/23

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on July 19, 2023 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, May 17, 2023
Open Session
UNAPPROVED MINUTES

CALL TO ORDER AND ROLL CALL: 1:00 PM

LSCSD Board Roll Call: Chandler √ Cupp √ MacIntosh √ Mitchell √ Thompson absent

All present: GM Moser and AA Phonepaseuth. There were approximately 7 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None received.

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

- 1. A. Approval of Minutes: Regular Meeting April 19, 2023
- B. Ratification of Disbursements: April 1 through 30, 2023
- C. Budget Comparison: FY 2022/23
- D. Department Written Reports
 - 1. Fire Department
 - 2. Police Department
 - 3. Sewer Department
 - 4. Water Department

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

Ayes: Directors Chandler, Cupp, MacIntosh, Mitchell
Noes: None
Absent: Thompson

DISCUSSION / REPORTS / ACTION ITEMS:

- 2. Collection Policy

Motion by Dir. MacIntosh, second by Dir. Cupp, to approve the Collection Policy.

Ayes: Directors Chandler, Cupp, MacIntosh, Mitchell
Noes: None
Absent: Thompson

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 1:00 PM. The next LSCSD Regular Board Meeting to be held on June 21, 2023 1:00 p.m. at the Administration Building.

Approval Date: June 21, 2023

Paula Mitchell, President

ATTEST:

Robert Moser, 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 March 1-31,2023 for a total of: " \$ 276,116.95

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

Submitted for March 2023	\$ 276,116.95
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Expenses - Regular Checks Mechanics Bank Account	\$ 159,113.16
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 117,003.79
<u>Subtotal</u>	<u>\$ 276,116.95</u>
<u>Total CSD Expenses</u>	<u>\$ 276,116.95</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	27 Wellness	30 Fire
3/9/2023	25823	Payroll Checks (Live Checks)-MR	2,130.05		2,130.05		2,130.05					
	506747	EDD EFT	1,845.74		1,845.74	425.43	632.59	469.07	160.76			157.89
	506748	EFTPS EFT	4,565.93		4,565.93	991.38	1,844.60	671.82	430.86			627.37
	506749	CalPERS Pep Fire EFT	1,086.58		1,086.58							1,086.58
	506750	CalPERS Classic EFT	2,185.89		2,185.89	433.42	1,752.47					
	506751	CalPERS PEPPA EFT	1,443.61		1,443.61	901.39	542.22					
	506752	CalPERS Cfc Safety EFT	1,081.60		1,081.60				1,081.60			
	506753	CalPERS Pep Safety EFT	1,623.18		1,623.18				1,019.20	603.98		
	506754	CalPERS 457 Plan	760.00		760.00		540.00		200.00			20.00
	506755	MB EFT - Payroll Checks (Direct Deposits)	30,776.77		30,776.77	7,013.56	8,654.12		8,380.18	2,184.42		4,544.49
	1696	First National Bank Omaha	14.19	14.19								14.19
	1609	First National Bank Omaha	7,866.60	7,866.60		7,674.37	85.99	96.00				
	1610	First National Bank Omaha	1,078.05	1,078.05					833.78	244.27		
	1611	First National Bank Omaha	1,279.52	1,279.52								1,279.52
	1612	First National Bank Omaha	456.18	456.18			126.96	329.22				
	1613	First National Bank Omaha	1,290.49	1,290.49		1,290.49						
	1614	Pacific Power	11,100.47	11,100.47		1,628.01	3,531.03	5,179.36	115.62			346.55
	1615	Verizon Wireless	38.01	38.01								38.01
	1616	Dell Computer	534.75	534.75		534.75						
	1617	US Cellular	303.76	303.76						303.76		
	1618	Williams Scotsman Inc.	568.04	568.04			284.02	284.02				
	1619	XIO, Inc.	482.00	482.00					482.00			
	25824	Anthony Toan Nguyen	95.00	95.00				95.00				
	25825	Cal Ore Telephone	707.16	707.16		192.21	67.61	67.61	358.37			21.36
	25826	Grainger	6,030.40	6,030.40			2,876.97	3,153.43				
	25827	Hue & Cry	41.42	41.42		41.42						
	25828	JB Steel Holding Company	655.00	655.00								655.00
	25829	Kari Anne Moreno	450.00	450.00		450.00						
	25830	M. Peters Inc	21,642.91	21,642.91				21,642.91				
	25831	Matthew Sadler	467.18	467.18					467.18			
	25832	Napa Auto Parts	15.04	15.04					15.04			
	25833	Office Technologies, Inc.	51.23	51.23					51.23			
	25834	Samuel Neill	2,240.00	2,240.00				2,240.00				
	25835	Shasta Valley Tire Service	40.60	40.60			20.30	20.30				
	25836	Solano's Inc.	75.53	75.53			7.15	7.15	13.24			47.99
	25837	State Water Resources Co	11,149.08	11,149.08				11,149.08				
	25838	Steve Pappas	103.18	103.18								103.18
	25839	Streamline Software, Inc	250.00	250.00		250.00						
	25840	Suburban Propane	689.63	689.63					172.41			517.22
	25841	VOID										
	25842	Tuan Duke Nguyen	325.50	325.50				325.50				
	25843	Western Business Products	120.44	120.44		120.44						
	25844	Norco Inc.	2,442.99	2,442.99			889.95	889.96				663.08
3/23/2023	25845	Payroll Checks (Live Checks)-MR	2,008.69		2,008.69		1,190.03	818.66				
	25846	Payroll Checks (Live Checks)-KB	219.48		219.48							219.48
	25862	N.C.G.T. Security Fund	19,442.00		19,442.00	4,615.26	2,150.34	2,596.78	5,250.00	1,750.00		3,079.62
	25863	UNION DUES	382.36		382.36	141.80	60.81	79.09	63.74	36.62		0.30
	230323001	EDD EFT	1,707.34		1,707.34	579.95	200.38	244.11	404.09	150.63		128.18
	230323002	EFTPS EFT	3,955.90		3,955.90	1,320.32	607.06	742.88	439.16	396.38		450.10
	230323004	CalPERS	8,193.91		8,193.91	1,334.81	2,834.70		2,313.84	603.98		1,106.68
	230323005	Aflac	122.12		122.12	48.90	38.88	34.34				
	23032300-23032316	MB EFT - Payroll Checks (Direct Deposits)	33,472.64		33,472.64	8,841.46	4,022.09	5,003.87	9,258.69	2,202.15		4,144.38
	1620	Quill	158.69	158.69		158.69						
	1621	Pitney Bowes	500.00	500.00		500.00						
	25847	Belsito Communication	425.00	425.00								425.00
	25848	California Rural Water	900.00	900.00				900.00				
	25849	Don R. Erickson Oil, Inc.	3,916.38	3,916.38		1,050.71	517.90	501.93	876.54			969.30
	25850	John E. McCarthy Jr.	84.71	84.71					84.71			
	25851	Multiple Pump Services	47.43	47.43			47.43					
	25852	Pace Analytical Services	1,601.60	1,601.60			1,391.72	209.88				
	25853	Prentice Long, PC	87.50	87.50		87.50						
	25854	Shasta Valley Tire Service	530.44	530.44			2.50	2.50				525.44
	25855	SHN Consulting Engineers	8,518.75	8,518.75			1,665.62	6,833.13				
	25856	Siskiyou Disposal	710.00	710.00		250.00	125.00	125.00	52.50			157.50
	25857	Siskiyou Technology	2,906.41	2,906.41		2,906.41						
	25858	Steve Pappas	748.09	748.09								748.09
	25859	Valley Pump & Motor Work	61,030.41	61,030.41			61,030.41					
	25860	Will Johnson Electric	4,051.40	4,051.40			4,051.40					
	25861	Woods Pest Control	292.00	292.00		85.00	61.00	61.00	42.50			42.50
			276,116.95	159,113.16	117,003.79	43,867.68	104,313.30	65,255.40	32,085.24	8,476.19	525.44	21,593.46

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 April 1-30,2023 for a total of: " \$ 201,348.75

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

Submitted for April 2023	\$ 201,348.75
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Expenses - Regular Checks Mechanics Bank Account	\$ 72,794.94
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 128,553.81
<u>Subtotal</u>	<u>\$ 201,348.75</u>
<u>Total CSD Expenses</u>	<u>\$ 201,348.75</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	27 Wellness	30 Fire
4/5/2023	1622	Pitney Bowes	202.70	202.70		202.70						
	1623	Williams Scotsman Inc.	568.04	568.04			284.02	284.02				
	1624	US Cellular	607.52	607.52						607.52		
	1625	XIO, Inc	482.00	482.00				482.00				
4/6/2023	25864	Cal Ore Telephone	430.66	430.66		192.21	65.83	65.83	85.43			21.36
	25865	Caorsi Luquin	600.00	600.00					600.00			
	25866	Drew Consulting Inc.	3,180.00	3,180.00		2,775.00						405.00
	25867	Dunsmuir Rod & Gun Club	120.00	120.00					120.00			
	25868	Empire Insignias	150.00	150.00					150.00			
	25869	Gold Nugget Printing	224.73	224.73								224.73
	25870	Hue & Cry	41.42	41.42		41.42						
	25871	Meek's Lumber & Hardware	101.34	101.34			101.34					
	25872	Office Technologies Inc.	52.63	52.63					52.63			
	25873	SHN Consulting Engineers	6,201.75	6,201.75			1,237.50	4,964.25				
	25874	Solano's Inc.	56.97	56.97			12.32	27.32				17.33
	25875	Timothy Barnett	225.23	225.23			112.61	112.62				
	25876	Visual Labs, Inc	5,280.00	5,280.00					5,280.00			
	25877	Will Johnson Electric	810.00	810.00				810.00				
	25878	Payroll Checks (Live Checks)-MR	2,095.34		2,095.34		1,357.19	738.15				
	25879	Payroll Checks (Live Checks)-KB	656.31		656.31							656.31
	230416017	CalPERS	8,193.91		8,193.91	2,458.89	1,003.94	706.68	2,213.84	703.98		1,106.58
	230416018	EDD EFT	1,744.97		1,744.97	748.16	166.89	125.42	328.01	150.63		225.86
	230416019	EFTPS EFT	4,226.01		4,226.01	1,715.69	673.42	419.33	366.55	396.38		754.64
	230402000-230402016	MB EFT - Payroll Checks (Direct Deposits)	30,921.06		30,921.06	10,389.40	3,003.00	2,430.75	7,257.93	2,202.15		5,637.83
4/20/2023	1626	First National Bank Omaha	562.80	562.80			202.77	360.03				
	1627	First National Bank Omaha	915.48	915.48								915.48
	1628	First National Bank Omaha	1,631.97	1,631.97		1,561.92	35.02	35.03				
	1629	First National Bank Omaha	2,664.07	2,664.07		2,645.82			18.25			
	1630	First National Bank Omaha	1,026.21	1,026.21					1,026.21			
	1631	Pacific Power	9,994.42	9,994.42		1,641.67	3,468.83	4,676.51	51.85			155.66
	1632	Quill	1,271.54	1,271.54		1,271.54						
	1633	Pitney Bowes	142.42	142.42		142.42						
	1634	Deli Computer	1,242.37	1,242.37		1,242.37						
	25880	C & A Rubber Stamps & Signs	30.80	30.80		30.80						
	25881	Cal Ore telephone	251.88	251.88					251.88			
	25882	Chris Pappas	51.53	51.53								51.53
	25883	Cross Connections	18,648.11	18,648.11								18,648.11
	25884	Don R. Erickson Oil, Inc.	7,088.17	7,088.17		3,013.59	650.53	650.53	1,140.38			1,633.14
	25885	ESO Solutions	1,738.80	1,738.80								1,738.80
	25886	Ferguson Waterworks	2,082.05	2,082.05			271.07	1,810.98				
	25887	Gatehouse Media, Inc.	182.00	182.00		182.00						
	25888	Leonardo Truck & Equipment	2,148.26	2,148.26								2,148.26
	25889	Lexipol LLC	382.68	382.68					382.68			
	25890	Napa Auto Parts	84.51	84.51					48.35			36.16
	25891	Pace Analytical Services	209.88	209.88				209.88				
	25892	Prentice Long, PC	1,075.00	1,075.00		282.50	396.25	396.25				
	25893	Payroll Checks (Live Checks)-MR	2,046.73		2,046.73		1,510.28	536.45				
	25897	N.C.G.T. Security Fund	19,441.00		19,441.00	5,202.27	2,450.06	1,662.04	5,328.26	1,671.74		3,127.63
	25898	UNION DUES	725.72		725.72	241.94	143.36	136.57	129.66	71.60		2.59
	230416016	EDD EFT	2,983.27		2,983.27	2,167.73	136.70	105.24	321.40	157.14		93.06
	230416017	EFTPS EFT	7,964.06		7,964.06	5,960.24	498.42	363.15	382.09	408.76		351.40
	230416015	CalPERS	8,142.38		8,142.38	2,468.72	1,011.57	659.17	2,204.54	661.76		1,136.62
	230416014	Aflac	122.12		122.12	97.54	15.33	9.25				
		MB EFT - Payroll Checks (Direct Deposits)	39,290.93		39,290.93	20,708.90	2,880.19	2,649.53	7,295.28	2,185.91		3,571.12
4/25/2023	1635	Ca Dept of Tax & Fee Admin	35.00	35.00		17.24	6.42	6.42				4.92
			201,348.75	72,794.94	128,553.81	67,402.68	21,596.86	25,433.40	35,035.42	9,217.57	-	42,664.02

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 May 1-31,2023 for a total of: " \$ 222,324.92

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

Submitted for May 2023	\$ 222,324.92
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Expenses - Regular Checks Mechanics Bank Account	\$ 114,529.79
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 107,795.13
<u>Subtotal</u>	<u>\$ 222,324.92</u>
<u>Total CSD Expenses</u>	<u>\$ 222,324.92</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	27 Wellness	30 Fire
5/4/2023	25900	Payroll Checks (Live Checks)-MR	2,097.35		2,097.35		1,048.68	1,048.67				
	230430013	CalPERS	7787.16		7787.16	2,055.21	752.80	917.10	2,246.00	703.98		1,112.07
	230430014	EDD EFT	1,477.72		1,477.72	542.42	116.14	157.80	372.69	203.06		85.61
	230430015	EFTPS EFT	3,718.29		3,718.29	1,336.50	420.76	542.64	554.28	522.26		341.85
	230430000-230430012	MB EFT - Payroll Checks (Direct Deposits)	28,082.68		28,082.68	8,371.05	2,157.85	3,067.32	8,445.85	2,536.71		3,503.90
	1636	First National Bank Omaha	229.29	229.29					175.64	53.65		
	1637	First National Bank Omaha	703.52	703.52		575.00						128.52
	1638	First National Bank Omaha	69.54	69.54		69.54						
	1639	First National Bank Omaha	460.04	460.04								460.04
	1640	First National Bank Omaha	834.48	834.48			410.68	410.69	6.55			6.56
	1641	Pacific Power	10,863.16	10,863.16		1,442.16	3,871.42	5,147.58	100.50			301.50
	1642	Quill	193.63	193.63		112.14			20.37			61.12
	1643	Verizon Wireless	38.01	38.01								38.01
	1644	Williams Scotsman, Inc	568.04	568.04			284.02	284.02				
	1645	XIO, Inc	482.00	482.00			241.00	241.00				
	25901	Bonnie Graham	93.00	93.00					16.00			77.00
	25902	Consolidated Electrical Dist.	1,757.22	1,757.22				1,757.22				
	25903	Ferguson Waterworks	11,735.16	11,735.16				11,735.16				
	25904	Golden State Emergency	141.58	141.58								141.58
	25905	Hue & Cry	41.42	41.42		41.42						
	25906	Jon Erickson	147.61	147.61					147.61			
	25907	Kellie Power	500.00	500.00		500.00						
	25908	SHN Consulting Engineers	1,325.00	1,325.00			662.50	662.50				
	25910	Siskiyou Technology	2,591.00	2,591.00		2,591.00						
	25911	Solano's Inc	13,052.12	13,052.12		7.96	546.73	39.21				12,458.22
	25912	Streamline Software, Inc	2,988.00	2,988.00		2,988.00						
	25913	Suburban Propane	757.57	757.57					189.39			568.18
	25914	US Bank	65.20	65.20					65.20			
	25915	US Postal Services	986.00	986.00		986.00						
	25916	Western Business Products	161.76	161.76		161.76						
	25917	Will Johnson Electric	360.00	360.00			180.00	180.00				
5/16/2023	1646	Verizon Wireless	38.01	38.01								38.01
5/18/2023	25918	Alanna DeBon	168.07	168.07		168.07						
	25919	American Door Company	350.00	350.00								350.00
	25920	Cal Ore Telephone	686.32	686.32		192.21	65.83	65.83	341.09			21.38
	25921	Caselle, Inc	16,316.00	16,316.00		16,316.00						
	25922	Don R. Erickson Oil, Inc	5,622.27	5,622.27		1,224.05	745.62	745.62		1,553.49		1,353.49
	25923	Dooley Enterprises Inc.	298.12	298.12					298.12			
	25924	Drew Consulting Inc.	25,626.38	25,626.38		20,401.88						5,224.50
	25925	Golden State Emergency	2,081.50	2,081.50								2,081.50
	25926	J.B. Steel Holding Company	7,405.00	7,405.00								7,405.00
	25927	Lake Shastina Golf Resort	154.07	154.07						154.07		
	25928	Longhair Collision Works	2,651.52	2,651.52								2,651.52
	25929	Matthew Sadler	19.00	19.00						19.00		
	25930	Napa Auto Parts	61.05	61.05						61.05		
	25931	Office Technologies, Inc.	49.26	49.26					49.26			
	25932	Pace Analytical Services	750.34	750.34			540.46	209.88				
	25933	RF Enterprises, Inc	829.86	829.86		414.93			207.46			207.47
	25934	Robbins Family Trust	278.67	278.67				278.67				
		Payroll Checks (Live Checks)-MR	1,925.83		1,925.83		1,749.78	176.05				
		N.C.G.T. Security Fund	19,442.00		19,442.00	5,274.69	2,298.07	1,778.78	5,259.74	1,750.00		3,080.72
		UNION DUES	686.72		686.72	205.62	137.16	141.34	128.42	73.24		0.94
		EDD EFT	1,613.92		1,613.92	538.84	136.57	131.35	395.66	275.85		135.65
		EFTPS EFT	3,890.54		3,890.54	1,328.98	507.40	438.93	443.65	685.11		486.47
		CalPERS	7,773.27		7,773.27	2,056.22	958.75	713.82	2,230.28	703.98		1,110.22
		Aflac	122.12		122.12	97.54	15.39	9.19				
		MB EFT - Payroll Checks (Direct Deposits)	29,177.53		29,177.53	8,362.92	2,151.63	3,148.69	8,182.35	2,964.59		4,367.35
			222,324.92	114,529.79	107,795.13	78,362.11	19,999.24	34,029.06	29,876.11	12,260.04	-	47,798.36

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

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May 2023 Detailed Budget Comparison 2022/2023 YTD

6/15/2023

REVENUE/EXPENDITURE REPORT

For the Period: 7/1/2022 to 5/31/2022

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

Fund: 10 - LSCSD General Fund

Revenues							
10-00-4055.000	Misc Operational Income	300.00	300.00	155.51	-105.00	144.49	52%
10-00-4056.000	Misc-Non Operating Income	100.00	100.00	0.00	0.00	100.00	0%
10-00-4070.000	Antenna Lease Revenue	31,000.00	31,000.00	24,839.08	3,823.19	6,160.92	80%
10-00-5050.000	Transfer Fees	5,000.00	5,000.00	2,780.00	300.00	2,220.00	56%
10-00-5080.000	Interest Earned-OPS	50.00	50.00	30.03	0.00	19.97	60%
10-00-5081.000	Interest Earned-RSV	500.00	500.00	199.68	0.00	300.32	40%
Dept: 22 Medical Clinic							
10-22-4053.000	Medical Clinic Revenue	60,264.00	60,264.00	55,262.00	10,044.00	5,002.00	92%
Dept: 23 Green Waste Site							
10-23-4055.000	Misc Operational Income	3,500.00	3,500.00	1,450.00	0.00	2,050.00	41%
Revenues:		100,714.00	100,714.00	84,716.30	14,062.19	15,997.70	84%

Expenditures

Dept: 01 General Admin

10-01-7002.000	Admin Overhead Alloc	-462,055.970	-462,055.970	-304,380.53	0.00	-157,675.44	66%
10-01-7010.000	Capital Improvement	21,917.00	21,917.00	550.92	0.00	21,366.08	3%
Less Reimbursement due from LAIF Savings		-21,917.00	-21,917.00	-550.92	0.00	-21,366.08	3%
10-01-7020.000	IT Contract Services/Server	30,000.00	30,000.00	0.00	0.00	30,000.00	0%
10-01-7026.000	Contract Services	72,400.00	72,400.00	39,522.67	20,880.05	32,877.33	55%
10-01-7033.000	Licenses, Permits, Fees	5,000.00	5,000.00	4,704.90	0.00	295.10	94%
10-01-7034.000	Dues & Subscriptions	8,000.00	8,000.00	6,196.08	0.00	1,803.92	77%
10-01-7035.000	Advertising	400.00	400.00	176.00	0.00	224.00	44%
10-01-7040.000	Insurance (Liability)	1,000.00	1,000.00	3,273.44	0.00	-2,273.44	327%
10-01-7041.000	Legal	10,000.00	10,000.00	3,960.50	0.00	6,039.50	40%
10-01-7050.100	Off Exp-Supplies	5,000.00	5,000.00	6,061.72	0.00	-1,061.72	121%
10-01-7050.200	Off Exp-Postage	6,000.00	6,000.00	5,591.27	0.00	408.73	93%
10-01-7050.400	Off Exp-Maint	1,000.00	1,000.00	594.93	37.83	405.07	59%
10-01-7062.000	Repair & Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
10-01-7063.000	Fuel	1,000.00	1,000.00	139.06	0.00	860.94	14%
10-01-7064.000	Materials/Supplies/Small Tools	5,000.00	5,000.00	3,160.88	0.00	1,839.12	63%
10-01-7065.000	Vehicle Repair/Maintenance	50.00	50.00	60.00	0.00	-10.00	120%
10-01-7101.000	Property Taxes	126.00	126.00	126.00	0.00	0.00	100%
10-01-7105.000	Utilities - CSD	1,000.00	1,000.00	95.00	0.00	905.00	10%
10-01-7105.100	Util-Telephone	2,500.00	2,500.00	256.28	0.00	2,243.72	10%
10-01-7105.200	Util-Electric	5,000.00	5,000.00	3,631.00	0.00	1,369.00	73%
10-01-7105.400	Utilities-Propane	100.00	100.00	87.50	0.00	12.50	88%
10-01-7105.600	Utility - Internet	2,000.00	2,000.00	1,153.26	128.14	846.74	58%
10-01-7204.000	Events	0.00	0.00	1,100.19	0.00	-1,100.19	
10-01-7245.000	Election	0.00	0.00	62.00	0.00	-62.00	
10-01-7501.000	Payroll Expense	290,000.00	290,000.00	249,191.92	25,785.74	40,808.08	86%
10-01-7513.000	Payroll-TAXES	6,000.00	6,000.00	1,799.22	334.26	4,200.78	30%
10-01-7514.000	Payroll-Benefits	50,000.00	50,000.00	52,339.81	4,393.14	-2,339.81	105%
10-01-7516.200	Pension Cost (CalPERS)	25,000.00	25,000.00	20,571.88	1,639.45	4,428.12	82%
10-01-7516.400	CalPERS Fees	300.00	300.00	63.45	0.00	236.55	21%
10-01-7516.500	CalPERS UAL Expense	36,254.48	36,254.48	35,048.48	0.00	1,206.00	97%

10-01-7518.000	Workers Comp	25,000.00	25,000.00	38,051.49	1,962.69	-13,051.49	152%
10-00-1104.000	Due from LSPOA	0.00	0.00	-53,788.55	-3,562.41	53,788.55	
10-01-7550.000	Travel & Training	11,000.00	11,000.00	3,032.19	0.00	7,967.81	28%
10-01-7551.000	Meals	1,000.00	1,000.00	988.46	0.00	11.54	99%
Dept: 22 Medical Clinic							
10-22-7026.000	Contract Services	3,000.00	3,000.00	3,533.66	0.00	-533.66	118%
10-22-7040.000	Insurance (Liability)	800.00	800.00	0.00	0.00	800.00	0%
10-22-7062.000	Repair & Maintenance	200.00	200.00	0.00	0.00	200.00	0%
10-22-7063.000	Fuel	120.00	120.00	0.00	0.00	120.00	0%
10-22-7080.000	Interest Expense	1,000.00	1,000.00	1,904.37	0.00	-904.37	190%
10-22-7084.000	Loan Principle Expense	36,500.00	36,500.00	31,095.63	0.00	5,404.37	85%
10-22-7501.000	Payroll Expense	1,000.00	1,000.00	821.48	184.22	178.52	82%
10-22-7513.000	Payroll-TAXES	50.00	50.00	12.63	2.67	37.37	25%
10-22-7514.000	Payroll-Benefits	0.00	0.00	24.70	9.74	-24.70	
10-22-7516.200	Pension Cost (CalPERS)	100.00	100.00	60.60	14.64	39.40	61%
10-22-7518.000	Workers Comp	100.00	100.00	67.47	15.85	32.53	67%
Dept: 23 Green Waste							
10-23-7026.000	Contract Services	325.00	325.00	0.00	0.00	325.00	0%
10-23-7063.000	Fuel	50.00	50.00	0.00	0.00	50.00	0%
10-23-7064.000	Materials/Supplies/Small Tools	100.00	100.00	0.00	0.00	100.00	0%
10-23-7501.000	Payroll Expense	700.00	700.00	531.90	0.00	168.10	76%
10-23-7513.000	Payroll-TAXES	100.00	100.00	18.85	0.00	81.15	19%
10-23-7514.000	Payroll-Benefits	0.00	0.00	29.61	0.00	-29.61	
10-23-7516.200	Pension Cost (CalPERS)	50.00	50.00	41.74	0.00	8.26	83%
10-23-7518.000	Workers Comp	50.00	50.00	45.73	0.00	4.27	91%
Expenditures:		183,319.51	183,319.51	161,058.87	51,826.01	22,260.64	88%

For the Period: 7/1/2022 to 5/31/2022		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	685,513.00	685,513.00	563,063.76	0.00	122,449.24	82%
15-00-4001.200	Assmt/Revenue-Standby	65,000.00	65,000.00	64,142.66	0.00	857.34	99%
15-00-4001.300	Assmt/Revenue-Commercial	7,202.00	7,202.00	8,809.97	0.00	-1,607.97	122%
15-00-4003.000	Late Payment Revenue	6,000.00	6,000.00	3,875.49	0.00	2,124.51	65%
15-00-4056.000	Misc-Non Operating Income	0.00	0.00	150.00	0.00	-150.00	
15-00-5004.000	Sewer Hook Up Fee	44,000.00	44,000.00	23,069.82	7,689.94	20,930.18	52%
15-00-5040.000	Gain on Sale of Equipment	2,500.00	2,500.00	8,750.00	0.00	-6,250.00	350%
15-00-5081.000	Interest Earned-RSV	500.00	500.00	2,316.05	0.00	-1,816.05	463%
Dept: 36 Planning Grant							
15-36-5075.000	Grant Income	0.00	0.00	0.00		0.00	
Revenues:		810,715.00	810,715.00	674,177.75	7,689.94	136,537.25	83%

Expenditures							
Dept: 01 General Admin							
15-01-7001.000	Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0%
15-01-7002.000	Admin Overhead Alloc	147,857.91	147,857.91	97,401.78	0.00	50,456.13	66%
15-01-7010.000	Capital Improvement	50,000.00	50,000.00	103,971.16	0.00	-53,971.16	208%
Less Reimbursement due from LAIF Savings		-50,000.00	-50,000.00	-103,971.16	0.00	53,971.16	208%
15-01-7026.000	Contract Services	7,000.00	7,000.00	14,135.62	-4,827.04	-7,135.62	202%
15-01-7033.000	Licenses, Permits, Fees	12,000.00	12,000.00	11,569.85	0.00	430.15	96%
15-01-7034.000	Dues & Subscriptions	400.00	400.00	150.00	0.00	250.00	38%
15-01-7035.000	Advertising	200.00	200.00	168.75	0.00	31.25	84%
15-01-7040.000	Insurance (Liability)	14,000.00	14,000.00	24,547.50	0.00	-10,547.50	175%

15-01-7041.000	Legal	500.00	500.00	2,181.25	0.00	-1,681.25	436%
15-01-7050.100	Off Exp-Supplies	200.00	200.00	0.00	0.00	200.00	0%
15-01-7050.200	Off Exp-Postage	50.00	50.00	12.17	0.00	37.83	24%
15-01-7055.000	Safety Equipment	2,000.00	2,000.00	4,862.19	0.00	-2,862.19	243%
15-01-7061.000	Rental Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
15-01-7062.000	Repair & Maintenance	30,000.00	30,000.00	17,025.81	0.00	12,974.19	57%
15-01-7063.000	Fuel	14,000.00	14,000.00	8,252.95	0.00	5,747.05	59%
15-01-7064.000	Materials/Supplies/Small Tools	10,000.00	10,000.00	7,011.95	0.00	2,988.05	70%
15-01-7065.000	Vehicle Repair/Maintenance	10,000.00	10,000.00	1,277.23	0.00	8,722.77	13%
15-01-7100.000	Lease/Rent Expense	4,000.00	4,000.00	2,576.90	0.00	1,423.10	64%
15-01-7105.100	Util-Telephone	1,000.00	1,000.00	470.56	0.00	529.44	47%
15-01-7105.200	Util-Electric	50,000.00	50,000.00	35,658.85	0.00	14,341.15	71%
15-01-7105.300	Util-Waste	800.00	800.00	687.50	62.50	112.50	86%
15-01-7105.600	Utility - Internet	1,000.00	1,000.00	599.64	65.83	400.36	60%
15-01-7501.000	Payroll Expense	175,000.00	175,000.00	113,495.51	11,932.98	61,504.49	65%
15-01-7513.000	Payroll-TAXES	3,300.00	3,300.00	2,968.40	174.64	331.60	90%
15-01-7514.000	Payroll-Benefits	33,000.00	33,000.00	28,903.05	2,410.57	4,096.95	88%
15-01-7516.200	Pension Cost (CalPERS)	16,500.00	16,500.00	13,213.91	883.18	3,286.09	80%
15-01-7516.400	CalPERS Fees	200.00	200.00	52.87	0.00	147.13	26%
15-01-7516.500	CalPERS UAL Expense	32,746.22	32,746.22	28,726.76	0.00	4,019.46	88%
15-01-7518.000	Workers Comp	16,500.00	16,500.00	22,147.95	1,024.36	-5,647.95	134%
15-01-7550.000	Travel & Training	500.00	500.00	5.72	0.00	494.28	1%
15-01-7551.000	Meals	200.00	200.00	5.19	0.00	194.81	3%
15-01-7552.000	Employee Physical Exams-Shots	400.00	400.00	196.99	0.00	203.01	49%
15-01-7555.000	Personal Protective Equip PPE	1,000.00	1,000.00	257.69	0.00	742.31	26%
15-01-7556.000	Uniforms	2,000.00	2,000.00	600.33	0.00	1,399.67	30%
Expenditures:		590,279.13	590,279.13	439,164.87	11,727.02	151,114.26	74%

For the Period: 7/1/2022 to 5/31/2022 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 20 - LSCSD Water Dept

Revenues		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00							
20-00-4001.100	Assmt/Revenue-Residential	345,000.00	345,000.00	264,654.39	0.00	80,345.61	77%
20-00-4001.200	Assmt/Revenue-Standby	102,200.00	102,200.00	100,604.00	0.00	1,596.00	98%
20-00-4001.300	Assmt/Revenue-Commercial	7,892.00	7,892.00	7,968.20	0.00	-76.20	101%
20-00-4003.000	Late Payment Revenue	7,500.00	7,500.00	6,927.79	0.00	572.21	92%
20-00-4056.000	Misc-Non Operating Income	1,500.00	1,500.00	0.00	0.00	1,500.00	0%
20-00-5040.000	Gain on Sale of Equipment	0.00	0.00	8,750.00	0.00	-8,750.00	
20-00-4075.000	Water Capacity Expansion Fee	2,500.00	2,500.00	640.00	0.00	1,860.00	26%
20-00-5006.000	Water Hook Up Fee	2,500.00	2,500.00	795.00	0.00	1,705.00	32%
20-00-5081.000	Interest Earned-RSV	1,000.00	1,000.00	5,143.28	0.00	-4,143.28	514%
Dept: 22 Medical Clinic							
20-22-4054.000	Loan Principle Revenue	36,500.00	36,500.00	31,095.63	0.00	5,404.37	85%
20-22-5081.000	Interest Earned-RSV	500.00	500.00	1,904.37	0.00	-1,404.37	381%
Dept: 36 Planning Grant							
20-36-5075.000	Grant Income	50,000.00	50,000.00	-14,870.54	0.00	64,870.54	-30%
Revenues:		557,092.00	557,092.00	413,612.12	0.00	143,479.88	74%

Expenditures		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
20-01-7001.000	Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0%
20-01-7002.000	Admin Overhead Alloc	166,340.15	166,340.15	109,576.98	0.00	56,763.17	66%
20-01-7010.000	Capital Improvement	15,000.00	15,000.00	66,902.34	0.00	-51,902.34	446%
Less Reimbursement due from LAIF Savings		-15,000.00	-15,000.00	-66,902.34	0.00	51,902.34	446%
20-01-7026.000	Contract Services	20,000.00	20,000.00	35,051.38	209.88	-15,051.38	175%

20-01-7033.000	Licenses, Permits, Fees	3,500.00	3,500.00	273.72	0.00	3,226.28	8%
20-01-7034.000	Dues & Subscriptions	1,124.00	1,124.00	1,518.50	0.00	-394.50	135%
20-01-7035.000	Advertising	200.00	200.00	168.76	0.00	31.24	84%
20-01-7040.000	Insurance (Liability)	20,000.00	20,000.00	32,421.18	0.00	-12,421.18	162%
20-01-7041.000	Legal	500.00	500.00	396.25	0.00	103.75	79%
20-01-7050.100	Off Exp-Supplies	200.00	200.00	0.00	0.00	200.00	0%
20-01-7050.200	Off Exp-Postage	50.00	50.00	12.17	0.00	37.83	24%
20-01-7055.000	Safety Equipment	1,000.00	1,000.00	4,862.20	0.00	-3,862.20	486%
20-01-7062.000	Repair & Maintenance	13,000.00	13,000.00	47,432.34	0.00	-34,432.34	365%
20-01-7063.000	Fuel	14,000.00	14,000.00	7,917.23	0.00	6,082.77	57%
20-01-7064.000	Materials/Supplies/Small Tools	10,000.00	10,000.00	6,970.29	0.00	3,029.71	70%
20-01-7065.000	Vehicle Repair/Maintenance	7,000.00	7,000.00	1,248.76	0.00	5,751.24	18%
20-01-7100.000	Lease/Rent Expense	3,000.00	3,000.00	2,576.91	0.00	423.09	86%
20-01-7105.100	Util-Telephone	700.00	700.00	470.56	0.00	229.44	67%
20-01-7105.200	Util-Electric	85,000.00	85,000.00	67,941.89	0.00	17,058.11	80%
20-01-7105.300	Util-Waste	675.00	675.00	687.50	62.50	-12.50	102%
20-01-7105.600	Utility - Internet	840.00	840.00	599.64	65.83	240.36	71%
20-01-7501.000	Payroll Expense	143,000.00	143,000.00	122,253.35	11,044.22	20,746.65	85%
20-01-7513.000	Payroll-TAXES	2,700.00	2,700.00	2,414.10	161.77	285.90	89%
20-01-7514.000	Payroll-Benefits	27,000.00	27,000.00	24,866.16	1,891.28	2,133.84	92%
20-01-7516.200	Pension Cost (CalPERS)	13,500.00	13,500.00	9,971.70	725.93	3,528.30	74%
20-01-7516.400	CalPERS Fees	200.00	200.00	52.88	0.00	147.12	26%
20-01-7516.500	CalPERS UAL Expense	26,684.31	26,684.31	28,726.76	0.00	-2,042.45	108%
20-01-7518.000	Workers Comp	13,500.00	13,500.00	15,854.28	947.94	-2,354.28	117%
20-01-7550.000	Travel & Training	800.00	800.00	1,843.83	0.00	-1,043.83	230%
20-01-7551.000	Meals	250.00	250.00	5.19	0.00	244.81	2%
20-01-7552.000	Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0%
20-01-7555.000	Personal Protective Equip PPE	1,000.00	1,000.00	257.69	0.00	742.31	26%
20-01-7556.000	Uniforms	2,600.00	2,600.00	600.36	0.00	1,999.64	23%
Dept: 36 Planning Grants							
20-36-7026.000	Contract Services	45,000.00	45,000.00	23,048.76	0.00	21,951.24	51%
20-36-7501.000	Payroll Expense	4,450.00	4,450.00	0.00	0.00	4,450.00	0%
20-36-7513.000	Payroll-TAXES	150.00	150.00	0.00	0.00	150.00	0%
20-36-7514.000	Payroll-Benefits	0.00	0.00	0.00	0.00	0.00	0%
20-36-7516.200	Pension Cost (CalPERS)	250.00	250.00	0.00	0.00	250.00	0%
20-36-7518.000	Workers Comp	150.00	150.00	0.00	0.00	150.00	0%
Expenditures:		631,388.46	631,388.46	550,021.32	15,109.35	81,367.14	87%

For the Period: 7/1/2022 to 5/31/2022 Original Bud. Amended Bud. YTD Actual CURR MTH UnencBal % Bud

Fund: 25 - LSCSD Police Department

Revenues							
25-00-4001.100	Assmt/Revenue-Residential	140,000.00	140,000.00	139,059.25	0.00	940.75	99%
25-00-4001.200	Assmt/Revenue-Standby	280,000.00	280,000.00	276,336.66	0.00	3,663.34	99%
25-00-4001.300	Assmt/Revenue-Commercial	3,520.00	3,520.00	3,080.00	0.00	440.00	88%
25-00-4003.000	Late Payment Revenue	10,000.00	10,000.00	4,203.14	0.00	5,796.86	42%
25-00-4056.000	Misc-Non Operating Income	2,000.00	2,000.00	4,961.91	50.00	-2,961.91	248%
25-00-5040.000	Gain on Sale of Equipment	6,000.00	6,000.00	6,600.00	1,600.00	-600.00	110%
25-00-5054.000	Animal Control Fees - Other	0.00	0.00	440.00	0.00	-440.00	
25-00-5055.000	Animal License Fee	4,000.00	4,000.00	2,400.08	100.00	1,599.92	60%
25-00-5056.000	Warrant	1,000.00	1,000.00	3,599.14	-22.27	-2,599.14	360%
25-00-5061.000	Donations	200.00	200.00	1,000.00	0.00	-800.00	500%
25-00-5081.000	Interest Earned-RSV	500.00	500.00	3,077.87	0.00	-2,577.87	616%
Revenues:		447,220.00	447,220.00	444,758.05	1,727.73	2,461.95	99%

Expenditures

25-01-7001.000	Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0%
25-01-7002.000	Admin Overhead Alloc	78,549.51	78,549.51	51744.70	0.00	26,804.81	66%
25-01-7026.000	Contract Services	4,500.00	4,500.00	3837.37	207.46	662.63	85%
25-01-7033.000	Licenses, Permits, Fees	1,500.00	1,500.00	245.76	0.00	1,254.24	16%
25-01-7034.000	Dues & Subscriptions	6,200.00	6,200.00	8639.62	0.00	-2,439.62	139%
25-01-7035.000	Advertising	500.00	500.00	337.49	0.00	162.51	67%
25-01-7040.000	Insurance (Liability)	7,500.00	7,500.00	12908.40	0.00	-5,408.40	172%
25-01-7041.000	Legal	3,000.00	3,000.00	2125.00	0.00	875.00	71%
25-01-7050.100	Off Exp-Supplies	500.00	500.00	297.01	0.00	202.99	59%
25-01-7050.200	Off Exp-Postage	150.00	150.00	-32.58	-39.00	182.58	-22%
25-01-7051.000	Public Safety Supplies	1,000.00	1,000.00	644.39	0.00	355.61	64%
25-01-7051.100	Mandatory Safety Equipment	3,000.00	3,000.00	434.43	0.00	2,565.57	14%
25-01-7062.000	Repair & Maintenance	1,000.00	1,000.00	606.71	0.00	393.29	61%
25-01-7063.000	Fuel	14,000.00	14,000.00	10068.48	0.00	3,931.52	72%
25-01-7064.000	Materials/Supplies/Small Tools	4,000.00	4,000.00	2268.87	0.00	1,731.13	57%
25-01-7065.000	Vehicle Repair/Maintenance	3,000.00	3,000.00	4357.39	0.00	-1,357.39	145%
25-01-7105.000	Utilities - CSD	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
25-01-7105.100	Util-Telephone	0.00	0.00	1445.00	0.00	-1,445.00	
25-01-7105.200	Util-Electric	1,400.00	1,400.00	961.91	0.00	438.09	69%
25-01-7105.300	Util-Waste	300.00	300.00	288.45	26.25	11.55	96%
25-01-7105.400	Utilities-Propane	1,000.00	1,000.00	826.04	0.00	173.96	83%
25-01-7105.600	Utility - Internet	3,053.00	3,053.00	2093.99	341.09	959.01	69%
25-01-7204.000	Events	150.00	150.00	228.00	0.00	-78.00	152%
25-01-7501.000	Payroll Expense	200,000.00	200,000.00	238445.30	19189.07	-38,445.30	119%
25-01-7513.000	Payroll-TAXES	7,000.00	7,000.00	4435.98	278.24	2,564.02	63%
25-01-7514.000	Payroll-Benefits	55,000.00	55,000.00	57328.00	5259.74	-2,328.00	104%
25-01-7516.200	Pension Cost (CalPERS)	20,000.00	20,000.00	22513.76	1880.38	-2,513.76	113%
25-01-7516.400	CalPERS Fees	350.00	350.00	64.80	0.00	285.20	19%
25-01-7516.500	CalPERS UAL Expense	247.00	247.00	239.00	0.00	8.00	97%
25-01-7518.000	Workers Comp	15,000.00	15,000.00	30538.60	1650.27	-15,538.60	204%
25-01-7550.000	Travel & Training	1,000.00	1,000.00	2921.44	0.00	-1,921.44	292%
25-01-7551.000	Meals	250.00	250.00	646.69	0.00	-396.69	259%
25-01-7552.000	Employee Physical Exams-Shots	1,200.00	1,200.00	26.69	0.00	1,173.31	2%
25-01-7555.000	Personal Protective Equip PPE	5,000.00	5,000.00	2200.00	0.00	2,800.00	44%
25-01-7556.000	Uniforms	500.00	500.00	-5104.20	-5678.93	5,604.20	-1021%
Expenditures:		443,774.51	443,774.51	458,582.49	23,114.57	-14,807.98	103%

For the Period: 7/1/2022 to 5/31/2022

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

Fund: 26 - COPS Grant

Revenues		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
26-00-5075.000	Grant Income	165271.00	165271.00	165271.27	5535.13	-0.27	100%
Revenues:		165,271.00	165,271.00	165,271.27	5,535.13	-0.27	100%

Expenditures

26-01-7033.000	Licenses, Permits, Fees	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
26-01-7050.100	Off Exp-Supplies	1,500.00	1,500.00	1298.52	0.00	201.48	87%
26-01-7050.200	Off Exp-Postage	0.00	0.00	291.51	0.00	-291.51	
26-01-7050.400	Off Exp-Maint	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
26-01-7051.000	Public Safety Supplies	500.00	500.00	0.00	0.00	500.00	0%
26-01-7051.100	Mandatory Safety Equipment	1,000.00	1,000.00	-1301.89	0.00	2,301.89	-130%
26-01-7062.000	Repair & Maintenance	1,771.00	1,771.00	537.50	0.00	1,233.50	30%
26-01-7063.000	Fuel	3,000.00	3,000.00	2954.70	0.00	45.30	98%
26-01-7064.000	Materials/Supplies/Small Tools	5,000.00	5,000.00	5173.69	0.00	-173.69	103%

26-01-7065.000	Vehicle Repair/Maintenance	6,000.00	6,000.00	3060.36	0.00	2,939.64	51%
26-01-7105.100	Util-Telephone	4,000.00	4,000.00	3271.27	0.00	728.73	82%
26-01-7501.000	Payroll Expense	92,000.00	92,000.00	81156.87	7790.98	10,843.13	88%
26-01-7513.000	Payroll-TAXES	2,000.00	2,000.00	1497.42	112.97	502.58	75%
26-01-7514.000	Payroll-Benefits	22,000.00	22,000.00	19001.74	1750.00	2,998.26	86%
26-01-7516.200	Pension Cost (CalPERS)	8,000.00	8,000.00	7112.61	597.90	887.39	89%
26-01-7518.000	Workers Comp	8,000.00	8,000.00	10988.74	670.02	-2,988.74	137%
26-01-7550.000	Travel & Training	3,000.00	3,000.00	5200.74	0.00	-2,200.74	173%
26-01-7551.000	Meals	1,000.00	1,000.00	576.08	0.00	423.92	58%
26-01-7552.000	Employee Physical Exams-Shots	500.00	500.00	0.00	0.00	500.00	0%
26-01-7555.000	Personal Protective Equip PPE	2,500.00	2,500.00	0.00	0.00	2,500.00	0%
26-01-7556.000	Uniforms	1,500.00	1,500.00	599.37	0.00	900.63	40%
Expenditures:		165,271.00	165,271.00	141,419.23	10,921.87	23851.77	86%

For the Period: 7/1/2022 to 5/31/2022		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 27 - Wellness Grant							
Revenues							
27-00-5075.000	Grant Income	0.00	0.00	15000.00	0.00	-15,000.00	
Revenues:		0.00	0.00	15,000.00	0.00	-15000.00	

Expenditures							
27-01-7034.000	Dues & Subscriptions	0.00	0.00	816.00	0.00	-816.00	
Expenditures:		0.00	0.00	816.00	0.00	-816.00	

For the Period: 7/1/2022 to 5/31/2022		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 30 - LSCSD Fire Department							
Revenues							
Dept: 00							
30-00-4001.100	Assmt/Revenue-Residential	102,000.00	102,000.00	101161.50	0.00	838.50	99%
30-00-4001.200	Assmt/Revenue-Standby	165,000.00	165,000.00	163387.08	0.00	1,612.92	99%
30-00-4001.300	Assmt/Revenue-Commercial	2,315.00	2,315.00	2105.00	0.00	210.00	91%
30-00-4003.000	Late Payment Revenue	5,500.00	5,500.00	1888.83	0.00	3,611.17	34%
30-00-4055.000	Misc Operational Income	1,500.00	1,500.00	11.51	0.00	1,488.49	1%
30-00-4076.000	Fire Suppression Expansion Fee	632.00	632.00	316.00	0.00	316.00	50%
30-00-5056.000	Warrant	5,500.00	5,500.00	5464.01	21.92	35.99	99%
30-00-5061.000	Donations	5,000.00	5,000.00	1210.00	0.00	3,790.00	24%
30-00-5075.000	Grant Income	9,355.00	9,355.00	0.00	0.00	9,355.00	0%
30-00-5081.000	Interest Earned-RSV	500.00	500.00	6855.61	0.00	-6,355.61	1371%
Dept: 34 Fire Fuels Removal							
30-34-4055.000	Misc Operational Income	9,000.00	9,000.00	54910.00	4650.00	-45,910.00	610%
Dept: 45 Mutual Aid Strike Team							
30-45-4080.000	Strike Team Rev Payroll Reimb	500,000.00	500,000.00	229314.50	64889.06	270,685.50	46%
30-45-4081.000	Strike Team Rev Engine Reimb	50,000.00	50,000.00	49577.83	47461.37	422.17	99%
30-45-4082.000	Strike Team Rev Admin OH Reimb	50,000.00	50,000.00	51767.30	19306.12	-1,767.30	104%
30-45-4085.000	Emerg Resp Reimb Travel/Meals	2,000.00	2,000.00	0.00	0.00	2,000.00	0%
Revenues:		908,302.00	908,302.00	667,969.17	136,328.47	240332.83	74%

Expenditures							
Dept: 01 General Admin							
30-01-7001.000		2,925.00	2,925.00	0.00	0.00	2,925.00	0%
30-01-7002.000		69,308.40	69,308.40	45657.07	0.00	23,651.33	66%
30-01-7010.000		0.00	0.00	106567.92	-350.00	-106,567.92	
Less Reimbursement due from LAIF Savings		0.00	0.00	-106567.92	350.00	106567.92	

30-01-7026.000	5,000.00	5,000.00	6578.99	5431.97	-1,578.99	132%
30-01-7033.000	100.00	100.00	100.11	0.00	-0.11	100%
30-01-7034.000	1,000.00	1,000.00	592.39	0.00	407.61	59%
30-01-7035.000	150.00	150.00	0.00	0.00	150.00	0%
30-01-7040.000	15,000.00	15,000.00	18404.65	0.00	-3,404.65	123%
30-01-7041.000	1,500.00	1,500.00	162.50	0.00	1,337.50	11%
30-01-7050.100	1,000.00	1,000.00	809.36	0.00	190.64	81%
30-01-7050.200	100.00	100.00	236.52	0.00	-136.52	237%
30-01-7050.400	800.00	800.00	180.75	0.00	619.25	23%
30-01-7051.000	0.00	0.00	1830.38	0.00	-1,830.38	
30-01-7051.100	2,000.00	2,000.00	128.52	0.00	1,871.48	6%
30-01-7062.000	200.00	200.00	1953.83	0.00	-1,753.83	977%
30-01-7063.000	32,000.00	32,000.00	14460.87	0.00	17,539.13	45%
30-01-7064.000	5,000.00	5,000.00	7087.04	-1514.98	-2,087.04	142%
30-01-7065.000	50,000.00	50,000.00	12854.77	-3733.02	37,145.23	26%
30-01-7075.000	18,710.00	18,710.00	18648.11	0.00	61.89	100%
30-01-7105.000	2,000.00	2,000.00	0.00	0.00	2,000.00	0%
30-01-7105.100	500.00	500.00	449.43	0.00	50.57	90%
30-01-7105.200	2,400.00	2,400.00	2770.23	0.00	-370.23	115%
30-01-7105.300	900.00	900.00	866.55	78.75	33.45	96%
30-01-7105.400	3,000.00	3,000.00	2478.11	0.00	521.89	83%
30-01-7105.600	260.00	260.00	192.24	21.36	67.76	74%
30-01-7204.000	250.00	250.00	210.00	0.00	40.00	84%
30-01-7501.000	65,000.00	65,000.00	93550.73	11744.34	-28,550.73	144%
30-01-7513.000	5,000.00	5,000.00	3847.86	476.11	1,152.14	77%
30-01-7514.000	20,500.00	20,500.00	33553.49	3080.72	-13,053.49	164%
30-01-7516.200	7,500.00	7,500.00	11172.61	1072.22	-3,672.61	149%
30-01-7518.000	5,500.00	5,500.00	26727.30	1009.99	-21,227.30	486%
30-01-7550.000	300.00	300.00	362.75	0.00	-62.75	121%
30-01-7551.000	500.00	500.00	470.18	0.00	29.82	94%
30-01-7552.000	500.00	500.00	0.00	0.00	500.00	0%
30-01-7556.000	1,500.00	1,500.00	4088.32	0.00	-2,588.32	273%
Dept: 34 Fire Fuels Removal						
30-34-7026.000	50.00	50.00	0.00	0.00	50.00	0%
30-34-7062.000	1,500.00	1,500.00	615.02	0.00	884.98	41%
30-34-7064.000	150.00	150.00	0.00	0.00	150.00	0%
30-34-7501.000	15,000.00	15,000.00	19170.00	90.00	-4,170.00	128%
30-34-7513.000	1,500.00	1,500.00	2032.51	10.85	-532.51	136%
30-34-7518.000	1,500.00	1,500.00	1648.68	7.74	-148.68	110%
Dept: 45 Mutual Aid Strike Team						
30-45-7501.000	445,000.00	445,000.00	163075.50	0.00	281,924.50	37%
30-45-7513.000	5,000.00	5,000.00	3660.82	0.00	1,339.18	73%
30-45-7518.000	50,000.00	50,000.00	11104.52	0.00	38,895.48	22%
30-45-7550.000	1,000.00	1,000.00	0.00	0.00	1,000.00	0%
30-45-7551.000	1,000.00	1,000.00	0.00	0.00	1,000.00	0%

Expenditures:	842,103.40	842,103.40	618,300.63	17,426.05	223,802.77	73%
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Grand Total Net Effect:	133,177.99	133,177.99	96,141.25	240,178.63	37,036.74	
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Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of May Lake Shastina Fire Department responded to a total of 31 calls for service. These calls included:

- 15 Medical Aids
- 8 Public Assists
- 1 Vehicle Fire
- 2 Traffic Collisions
- 3 wildland fires
- 1 Structure Fires
- 1 flooding

Monthly News:

I am very excited to announce that LSFD has received another AFG FEMA Grant. The grant will provide us with 1 full time staffed position for 4 years, 5 sets of structure fire gear, training funding, and advertisement material to help draw in volunteers to our department. Total amount received over the next 4 years will be \$354,750. We are currently in the interview process for potential candidates for the Fire Captain position.

We have been actively recruiting members to our department. We have 5 new sleepers that have either moved in or will move in between now and October 1st. Most will be living with us while they attend the fire academy and 1 will be taking the paramedic program. This is great news for our response times on emergency calls for the remainder of 2023 and the beginning of 2024.



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: May 2023 Police Monthly Board Report

POLICE ACTIVITY: LSPD had 209 calls for service in May.

SUMMARY:

Misdemeanor Arrests: 1

Felony Arrests: 1

Traffic Warnings: 44

Traffic Citations: 9

Animal Control Cites: 0

Animal Related Calls: 12

Parking Cites: 1

House Watch: 140+-

Misc. Police Calls (Non-Criminal): 141

NOTABLE ACTIVITY:

5/9/2023- Subject arrested for multiple felony warrants in Lake Shastina.

5/18/2023- Subject arrested for possessing a fake I.D. card.

Training: Officer Sadler completed a 40-hour Firearms instructor course in Susanville, Ca. This is a P.O.S.T. reimbursable training.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: June 21, 2023
Subject: Board Report for May 2023

Notable Activity:

- We refreshed about 10 USAs in the burn scar for both water and sewer.
- We cleaned B-111, B-108, B-116, and B-103 with the 'Jetter'.
- Both of the 'Apexes' were greased and inspected.
- The aerator in pond #2 had something stuck in the propeller.
- We did the 100% hook-up on a septic tank failure at 17602 Grizzly ct.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: RODNEY VILLA : Maintenance Leadman
Meeting Date: June 21,2023
Subject: Board Report for May, 2023

Notable Activity:

- We did a 98% water hook-up on Lotz ct.
- About 20 old water meters were changed out for new ones.
- There was a water lateral leak on Gilbert that was repaired and another very deep one at the Golf resort.
- The 300 amp breaker at Well #3 went bad and had to be replaced.
- The lawns at the Fire/Police station, Clinic and Admin. were mowed three times.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2022

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

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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, 2022, 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, 2022, 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 received from Cal Fire/OES over \$57 per hour for strike team firefighters and \$62 per hour for strike team captains. The district paid strike team firefighters \$35 per hour and strike team captains \$38 per hour. The difference in pay was intended to be used to pay firefighters to backfill pre-scheduled station shifts for strike team members who were away on the emergency response. The District was unable to provide support for the amount paid to firefighters to backfill the strike team member shifts resulting in a scope limitation. The result of this scope limitation is a potential understatement of payroll liabilities and an understatement of payroll expense of approximately \$251,805. The liability and expenditure have not been recorded in these financial statements, 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

**Larry Bain, CPA,
An Accounting Corporation**
June 7, 2023

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	\$ 1,477,347	\$ 968,078	\$ 2,445,425
Receivables			
General receivables	94,156	87,579	181,735
Unbilled service receivables	56,584	263,045	319,629
Delinquent accounts-tax roll	236,359	124,201	360,560
Grant receivable	18,021	43,140	61,162
Interest receivable	1,551	1,101	2,652
Due from others	26,974		26,974
Prepaid expense	121,591	80,420	202,011
Inventory		52,578	52,578
Lease receivable	69,895		69,895
Total current assets	2,102,478	1,620,142	3,722,621
Noncurrent Assets			
Intergovernmental advance	(222,759)	222,759	-
Asset held for investment	389,263		389,263
Lease receivable	163,861		163,861
Capital assets:			
Nondepreciable capital assets			
Land	37,506	31,433	68,939
Construction in progress	355,846	129,575	485,421
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	1,080,850	749,665	1,830,515
Less accumulated depreciation	(1,116,125)	(6,844,892)	(7,961,018)
Total capital assets (net of accumulated depreciation)	794,719	3,665,632	4,460,351
Total noncurrent assets	1,125,084	3,888,391	5,013,475
Total assets	3,227,563	5,508,533	8,736,095
Deferred Outflows of Resources			
Deferred outflows-pension	122,094	128,456	250,550
Liabilities			
Current liabilities:			
Accounts payable and accrued expense	26,766	33,625	60,391
Accrued payroll	17,902	6,912	24,814
Compensated absences-current	20,469	31,860	52,329
Total current liabilities	65,137	72,397	137,535
Noncurrent Liabilities			
Net pension liability (asset)	(38,199)	119,531	81,332
Compensated absences	30,703	41,895	72,598
Total noncurrent liabilities	(7,496)	161,426	153,930
Total liabilities	57,642	233,824	291,465
Deferred Inflows of Resources			
Deferred inflows-leases	233,756		233,756
Deferred inflows-pension	227,042	397,537	624,579
Total deferred inflows of resources	460,798	397,537	858,335
Net Position			
Net investment in capital assets	794,719	3,665,632	4,460,351
Unrestricted	2,036,498	1,339,996	3,376,494
Total net position	\$ 2,831,217	\$ 5,005,628	\$ 7,836,845

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

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF ACTIVITIES
JUNE 30, 2022**

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General	\$ (86,557)	\$ -	\$ -	\$ -	\$ 86,557	\$ -	\$ 86,557
Public safety	1,602,544	707,169	5,381	1,559,836	669,842		669,842
Interest	699				(699)		(699)
Total governmental activities	<u>1,516,686</u>	<u>707,169</u>	<u>5,381</u>	<u>1,559,836</u>	<u>755,700</u>		<u>755,700</u>
Business-type Activities:							
Water	683,825	480,939		60,477		(142,409)	(142,409)
Sewer	632,168	818,014		403		186,249	186,249
Total business-type activities	<u>1,315,993</u>	<u>1,298,953</u>		<u>60,880</u>		<u>43,840</u>	<u>43,840</u>
Total	<u>\$2,832,679</u>	<u>\$ 2,006,122</u>	<u>\$ 5,381</u>	<u>\$ 1,620,716</u>	<u>755,700</u>	<u>43,840</u>	<u>799,540</u>
General Revenues:							
Rental income					77,393		77,393
Other					41,594		41,594
Sale of assets					10,500		10,500
Investment income					10,539	3,523	14,062
Total general revenues					<u>140,026</u>	<u>3,523</u>	<u>143,549</u>
Change in net position					895,726	47,363	943,089
Net position - beginning					<u>1,935,491</u>	<u>4,958,265</u>	<u>6,893,756</u>
Net position - ending					<u>\$ 2,831,217</u>	<u>\$5,005,628</u>	<u>\$ 7,836,845</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, 2022**

	General Fund	Major Special Revenue Funds			Total Governmental Funds
		Police	Fire	Cops Grant	
Assets					
Cash and investments	\$ 179,658	\$ 375,881	\$ 921,808	\$ -	1,477,347
Receivables					
Accounts	7,515	21,772	64,762	107	94,156
Assessments		56,584			56,584
Delinquent accounts-tax roll		173,813	62,546		236,359
Grants			18,021		18,021
Interest	53	464	1,034		1,551
Due from other fund		118,469			118,469
Prepaid expense	40,137	36,148	41,206	4,100	121,591
Due from others	18,454		8,520		26,974
Total assets	<u>\$ 245,817</u>	<u>\$ 783,131</u>	<u>\$ 1,117,897</u>	<u>\$ 4,207</u>	<u>\$ 2,151,052</u>
Liabilities					
Accounts payable	\$ 10,171	\$ 4,637	\$ 11,958	\$ -	26,766
Accrued payroll	2,811	3,353	10,867	871	17,902
Due to other funds				118,469	118,469
Advance from other fund	222,759				222,759
Total liabilities	<u>235,741</u>	<u>7,990</u>	<u>22,825</u>	<u>119,340</u>	<u>385,896</u>
Fund balances					
Nonspendable					
Prepaid expense	40,137	36,148	41,206	4,100	121,591
Assigned for police		738,993			738,993
Assigned for fire			1,053,866		1,053,866
Unassigned	(30,061)			(119,233)	(149,294)
Total fund balances	<u>10,076</u>	<u>775,141</u>	<u>1,095,072</u>	<u>(115,133)</u>	<u>1,765,156</u>
Total liabilities and fund balances	<u>\$ 245,817</u>	<u>\$ 783,131</u>	<u>\$ 1,117,897</u>	<u>\$ 4,207</u>	<u>\$ 2,151,052</u>

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, 2022

Fund balances of governmental funds	\$ 1,765,156
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.	794,719
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	
Compensated absences	(51,172)
Net pension liability, deferred inflows/outflows	<u>(66,748)</u>
Net position of governmental activities	<u><u>\$ 2,831,218</u></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, 2022**

	General Fund	Major Special Revenue Funds			Total Governmental Funds
		Police	Fire	Cops Grant	
Revenues					
Assessments	\$ -	\$ 420,629	\$ 269,062	\$ -	\$ 689,691
Intergovernmental revenues		272	1,413,982	161,285	1,575,539
Use of money and property	85,564	1,195	1,173		87,932
Licenses and permits		3,420			3,420
Donations			5,381		5,381
Other	13,577	16,926	25,149		55,652
Total revenues	<u>99,141</u>	<u>442,442</u>	<u>1,714,747</u>	<u>161,285</u>	<u>2,417,615</u>
Expenditures					
Current:					
General administration	37,493				37,493
Public protection-police		383,837		159,463	543,300
Public protection-fire			996,028		996,028
Interest expense	699				699
Capital outlay		92,280	313,929		406,209
Total expenditures	<u>38,192</u>	<u>476,117</u>	<u>1,309,957</u>	<u>159,463</u>	<u>1,983,729</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>60,949</u>	<u>(33,675)</u>	<u>404,790</u>	<u>1,822</u>	<u>433,886</u>
Other Financing Sources (Uses)					
Sale of assets		500	10,000		10,500
Total other financing sources (uses)		<u>500</u>	<u>10,000</u>		<u>10,500</u>
Net change in fund balance	<u>60,949</u>	<u>(33,175)</u>	<u>414,790</u>	<u>1,822</u>	<u>444,386</u>
Fund balances, beginning of fiscal year	<u>(50,873)</u>	<u>808,316</u>	<u>680,282</u>	<u>(116,955)</u>	<u>1,320,770</u>
Fund balances, end 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>

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, 2022**

Net change in fund balances - total governmental funds \$ 444,386

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	406,209
Depreciation expense	(68,344)
Sale of assets	-

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. 135,804

Deferred revenue reported in the statement of activities do not provide current financial resources and, therefore, are not reported in governmental funds. (15,703)

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. (6,626)

Change in net position of governmental activities \$ 895,726

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Current Assets:			
Cash and investments	\$ 409,026	\$ 559,052	\$ 968,078
General receivables	45,328	42,251	87,579
Unbilled services receivable	89,422	173,623	263,045
Delinquent accounts-tax roll	76,812	47,389	124,201
Grants receivable	43,140		43,140
Interest receivable	752	349	1,101
Prepaid expense	43,898	36,522	80,420
Inventory	46,939	5,639	52,578
Total current assets	<u>755,317</u>	<u>864,825</u>	<u>1,620,142</u>
Noncurrent Assets			
Advances to other funds	222,759		222,759
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	435,187	314,478	749,665
Less accumulated depreciation	<u>(2,376,319)</u>	<u>(4,468,573)</u>	<u>(6,844,892)</u>
Total capital assets (net of accumulated depreciation)	<u>910,496</u>	<u>2,755,136</u>	<u>3,665,632</u>
Total noncurrent assets	<u>1,133,255</u>	<u>2,755,136</u>	<u>3,888,391</u>
Total assets	<u>1,888,572</u>	<u>3,619,961</u>	<u>5,508,533</u>
Deferred Outflows of Resources			
Deferred outflows from pensions	53,691	74,765	128,456
Liabilities			
Current Liabilities:			
Accounts payable and accrued expense	28,413	5,212	33,625
Accrued payroll	3,456	3,456	6,912
Compensated absences-current	15,930	15,930	31,860
Total current liabilities	<u>47,799</u>	<u>24,598</u>	<u>72,397</u>
Noncurrent Liabilities			
Compensated absences-noncurrent	23,117	18,778	41,895
Net pension liability	7,655	111,876	119,531
Total noncurrent liabilities	<u>30,772</u>	<u>130,654</u>	<u>161,426</u>
Total liabilities	<u>78,571</u>	<u>155,252</u>	<u>233,823</u>
Deferred Inflows of Resources			
Deferred inflows from pensions	202,302	195,235	397,537
Net Position:			
Net investment in capital assets	910,496	2,755,136	3,665,632
Unrestricted	750,893	589,103	1,339,996
Total net position	<u>\$ 1,661,389</u>	<u>\$ 3,344,239</u>	<u>\$ 5,005,628</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, 2022**

	Water	Sewer	Totals
Operating Revenues			
Charges for services	\$ 469,099	\$ 772,280	\$ 1,241,379
Late payment penalties and other	9,500	9,491	18,991
Total operating revenues	<u>478,599</u>	<u>781,771</u>	<u>1,260,370</u>
Operating Expenses			
Salary and benefits	215,882	256,911	472,793
Services and supplies	286,188	146,657	432,845
Depreciation expense	181,755	228,600	410,355
Total operating expenses	<u>683,825</u>	<u>632,168</u>	<u>1,315,993</u>
Operating income (loss)	<u>(205,226)</u>	<u>149,603</u>	<u>(55,623)</u>
Non-operating Revenue (Expense)			
Connection fees	2,340	36,243	38,583
Interest revenue	2,623	900	3,523
Grant revenue	60,477	403	60,880
Interest expense		-	-
Total non-operating revenue (expense)	<u>65,440</u>	<u>37,546</u>	<u>102,986</u>
Change in net position	(139,786)	187,149	47,363
Net position, beginning of fiscal year	<u>1,801,175</u>	<u>3,157,090</u>	<u>4,958,265</u>
Net position, end of fiscal year	<u>\$ 1,661,389</u>	<u>\$ 3,344,239</u>	<u>\$ 5,005,628</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, 2022**

	Water	Sewer	Totals
Cash Flows from Operating Activities			
Cash received from customers	\$ 477,929	\$ 770,219	\$ 1,248,148
Cash payments to suppliers	(313,463)	(165,774)	(479,237)
Cash payments to employees	(322,815)	(351,742)	(674,557)
Net cash provided (used) by operating activities	<u>(158,349)</u>	<u>252,703</u>	<u>94,354</u>
Cash Flows from Non-Capital Financing Activities			
Payment for interfund advances	43,301		43,301
Net cash provided (used) by noncapital financing activities	<u>43,301</u>		<u>43,301</u>
Cash Flows from Capital and Related Financing Activities			
Purchases of capital assets	(86,224)	(86,224)	(172,448)
Cash received from grants	92,812	1,223	94,035
Principal paid on debt			-
Interest paid on debt		-	-
Connection fees	2,340	36,243	38,583
Net cash provided (used) by capital and related financing activities	<u>8,928</u>	<u>(48,758)</u>	<u>(39,830)</u>
Cash Flows from Investing Activities:			
Interest received on investments	2,362	825	3,187
Net increase (decrease) in cash and cash equivalents	<u>(103,758)</u>	<u>204,770</u>	<u>101,012</u>
Cash and cash equivalents, beginning of fiscal year	<u>512,784</u>	<u>354,282</u>	<u>867,066</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 409,026</u>	<u>\$ 559,052</u>	<u>\$ 968,078</u>
Reconciliation of Cash and Cash Equivalents:			
Cash and investments	<u>\$ 409,026</u>	<u>\$ 559,052</u>	<u>\$ 968,078</u>
Reconciliation of operating income to net cash flows from operating activities:			
Operating income	\$ (205,226)	\$ 149,603	\$ (55,623)
Noncash items included in operating loss:			
Depreciation	181,755	228,600	410,355
Changes in:			
General receivables	1,193	5,244	6,437
Unbilled service receivables	3,879	(13,164)	(9,285)
Tax roll receivables	(5,743)	(3,632)	(9,375)
Prepays	(15,326)	(9,603)	(24,929)
Accounts payables	(11,948)	(9,515)	(21,463)
Accrued payroll and benefits	(5,193)	(4,397)	(9,590)
Compensated absences	4,522	4,019	8,541
GASB 68 pension adjustments	<u>(106,262)</u>	<u>(94,452)</u>	<u>(200,714)</u>
Net cash provided (used) by operating activities	<u>\$ (158,349)</u>	<u>\$ 252,703</u>	<u>\$ 94,354</u>

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

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022

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 form 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, 2022

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, 2022

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, 2022

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, 2022, 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, 2022

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, 2022.

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, 2022

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, 2022, consisted of the following:

Cash on hand	\$	311
Deposit accounts		412,701
Investments (LAIF)		2,032,413
Total cash and investments	\$	2,445,425

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	\$ 2,032,413	\$ 2,032,413	\$ -
Totals	\$ 2,032,413	\$ 2,032,413	\$ -

*Not subject to categorization

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022

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, 2022, the District's deposits balance was \$225,046 and the carrying amount was \$217,081. 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 \$231.57 billion. Of the \$231.57 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 1.88% 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, 2022

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Retirements/ Adjustments	Balance June 30, 2022
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 37,506	\$ -	\$ -	\$ 37,506
Construction in progress	41,917	313,929		355,846
Capital assets, being depreciated:				
Structures and improvements	426,089	10,553		436,642
General equipment	588,587	20,758		609,345
Vehicles and rolling stock	617,181	71,697	(217,373)	471,505
Total capital assets, being depreciated	1,631,857	103,008	(217,373)	1,517,492
Less accumulated depreciation:	(1,254,427)	(68,343)	206,645	(1,116,125)
Governmental activities capital assets, net	<u>\$ 456,853</u>	<u>\$ 348,594</u>	<u>\$ (10,728)</u>	<u>\$ 794,719</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	577,215	172,450		749,665
Total capital assets, being depreciated	10,177,066	172,450		10,349,516
Less accumulated depreciation:	(6,434,537)	(410,355)		(6,844,892)
Total capital assets, being depreciated, net	<u>3,742,529</u>	<u>(237,905)</u>		<u>3,504,624</u>
Business- type activities capital assets, net	<u>\$ 3,903,537</u>	<u>\$ (237,905)</u>	<u>\$ -</u>	<u>\$ 3,665,632</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, 2022, the District recognized \$77,393 in lease revenue and \$7,925 in interest revenue related to these leases.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022

Note 5: Leases Receivable (Continued)

A summary of changes in lease receivable for the fiscal year ended June 30, 2022 is as follows:

	Balance 7/1/2021	Additions	Retirements/ Adjustments	Balance 6/30/2022	Due within One Year	Due in More Than One Year
Lease receivable	\$ -	\$ 311,149	\$ (77,393)	\$ 233,756	\$ 69,895	\$ 163,861

Lease receivable are due in the upcoming years as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 69,895	\$ 5,653	\$ 75,548
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	\$ 233,756	\$ 13,077	\$ 246,833

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, 2022:

	Balance July 1, 2021	Additions	Adjustments/ Retirements	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 44,545	\$ 56,661	\$ (50,034)	\$ 51,172	\$ 20,469
Net pension liability (asset)	276,737		(314,936)	(38,199)	
Total	\$ 321,282	\$ 56,661	\$ (364,970)	\$ 12,973	\$ 20,469

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, 2022:

	Balance July 1, 2020	Additions	Adjustments/ Retirements	Balance June 30, 2021	Due Within One Year
Compensated absences	\$ 65,213	\$ 46,309	\$ (37,767)	\$ 73,755	\$ 29,502
Net pension liability	720,852		(601,321)	119,531	
Total	\$ 786,065	\$ 46,309	\$ (639,088)	\$ 193,286	\$ 29,502

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022

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, 2022, 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 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	10.34%	7.59%	12.12%	13.13%
	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 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, 2022

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

For the year ended June 30, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer miscellaneous classic	\$	113,719
Contributions-employer miscellaneous-PEPRA		18,630
Contributions-employer PD safety classic		10,661
Contributions-employer PD safety PEPRA		11,784
Contributions-employer Fire safety PEPRA		12,615

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

As of June 30, 2022, 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)	
	<u>\$</u>	<u></u>
Miscellaneous Plan	\$	112,578
Safety Plan	\$	(31,245)

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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2021 and 2022 reporting dates were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2021	0.02363%	0.00001075%
Proportion - June 30, 2022	0.00593%	0.00089000%
Change - Increase (Decrease)	-0.01770%	0.00087925%

For the year ended June 30, 2022, the District recognized pension expense of -\$65,066. At June 30, 2022, 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	\$ 12,624	\$ (5,338)
Changes of assumptions		
Net difference between projected and actual earnings	18,597	(98,275)
Changes in proportion		(520,965)
Changes in proportionate share of contributions	52,017	
District contributions subsequent to the measurement date	167,309	
Total	<u>\$ 250,547</u>	<u>\$ (624,578)</u>

\$167,309 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, 2023.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022

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:	
2023	\$ 185,389
2024	181,797
2025	152,113
2026	22,041

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

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	7.15%

Discount Rate – The discount rate used to measure the total pension liability was 7.15% 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 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 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, 2022

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)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

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% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate +1% (8.15%)</u>
Miscellaneous	\$ 268,861	\$ 112,578	\$ (16,618)
Safety	\$ 62,635	\$ (31,245)	\$ 2,948

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, 2022

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 2021/22 fiscal year was \$114,832. Furthermore the LSPOA general manager is a Board Member of Lake Shastina Community Services District, and the Lake Shastina Community Services District general manager is a Board Member of the LSPOA.

Note 11: Stewardship, Compliance and Accountability

A. Deficit Fund Balances

At June 30, 2022, the Cops Fund had a negative fund balance of \$115,133. The deficit balance is expected to be corrected upon reimbursements from other funds, or from future revenue over expenditures.

B. Budget Variances

The fire fund operating expenses were \$180,853 over the legally adopted budget.

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, 2022

Note 13: Commitments and Contingencies (Continued)

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Lake Shastina Community Services District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

Commitments

The District had professional service commitments as of June 30, 2022 including \$246,086 remaining on an engineering contract for the water planning study which is expected to be reimbursed with a SWRCB grant.

At June 30, 2022 the District had a \$20,000 credit limit on a Visa credit card.

Note 14: Subsequent Event

Subsequent to fiscal year end the District purchased of a fire utility truck for \$57,717. The District also purchased a dump truck for \$118,577 that was split between the water and sewer funds.

Subsequent events were evaluated through June 7, 2023, the date these financial statements were available for distribution.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Interest	\$ 1,050	\$ 1,050	\$ 245	\$ (805)
Rental income	84,504	85,464	85,319	(145)
Other revenues and reimbursements	<u>9,550</u>	<u>9,720</u>	<u>13,577</u>	<u>3,857</u>
Total revenues	<u>95,104</u>	<u>96,234</u>	<u>99,142</u>	<u>2,908</u>
Expenditures				
General administration	55,104	58,734	37,493	21,241
Principal expense	36,500	36,500		36,500
Interest expense	3,500	1,000	699	301
Capital outlay	<u>44,000</u>	<u>44,000</u>	<u>-</u>	<u>44,000</u>
Total expenditures	<u>139,104</u>	<u>140,234</u>	<u>38,192</u>	<u>102,042</u>
Net change in fund balance	<u>\$ (44,000)</u>	<u>\$ (44,000)</u>	60,949	<u>\$ 104,949</u>
Fund balances, beginning of fiscal year			<u>(50,873)</u>	
Fund balances, end of fiscal year			<u>\$ 10,076</u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
POLICE FUND
June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Assessments	\$ 418,550	\$ 418,550	\$ 420,629	\$ 2,079
Intergovernmental		272	272	-
Use of money and property	3,000	3,000	1,195	(1,805)
License and permits	4,800	4,800	3,420	(1,380)
Other revenues and reimbursements	16,610	17,239	16,926	(313)
	<u>442,960</u>	<u>443,861</u>	<u>442,442</u>	<u>(1,419)</u>
Expenditures				
Public protection-police	407,575	408,476	383,837	24,639
Capital outlay	89,000	89,000	92,280	(3,280)
	<u>496,575</u>	<u>497,476</u>	<u>476,118</u>	<u>21,359</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>(53,615)</u>	<u>(53,615)</u>	<u>(33,675)</u>	<u>19,940</u>
Other Financing Sources (Uses)				
Sale of assets	3,000	3,000	500	(2,500)
	<u> </u>	<u> </u>	<u>500</u>	<u>500</u>
Net change in fund balance	\$ <u>(53,615)</u>	\$ <u>(53,615)</u>	(33,175)	\$ <u>20,440</u>
Fund balances, beginning of fiscal year			<u>808,316</u>	
Fund balances, end of fiscal year			\$ <u><u>775,141</u></u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FIRE FUND
June 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues				
Assessments	\$ 273,510	\$ 273,510	\$ 269,062	\$ (4,448)
Intergovernmental revenues	612,355	612,355	1,413,982	801,627
Use of money and property	1,200	1,200	1,173	(27)
Fines forfeitures and penalties	2,000	4,000		(4,000)
Charges for services				-
Donations	5,000	5,650	5,381	(269)
Other revenues and reimbursements	<u>30,757</u>	<u>30,772</u>	<u>25,149</u>	<u>(5,623)</u>
Total revenues	<u>924,822</u>	<u>927,487</u>	<u>1,714,747</u>	<u>787,260</u>
Expenditures				
Public protection-fire	726,400	729,104	996,028	(266,924)
Capital outlay	<u>400,000</u>	<u>400,000</u>	<u>313,929</u>	<u>86,071</u>
Total expenditures	<u>1,126,400</u>	<u>1,129,104</u>	<u>1,309,957</u>	<u>(180,853)</u>
Total revenues over (under) expenditures before other financing sources (uses)	<u>(201,578)</u>	<u>(201,617)</u>	<u>404,791</u>	<u>968,113</u>
Other Financing Sources (Uses)				
Sale of assets	<u>15,000</u>		<u>10,000</u>	<u>10,000</u>
Total other financing sources (uses)	<u>15,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Net change in fund balance	<u>\$ (186,578)</u>	<u>\$ (201,617)</u>	<u>414,791</u>	<u>\$ 978,113</u>
Fund balances, beginning of fiscal year			<u>680,281</u>	
Fund balances, end of fiscal year			<u>\$ 1,095,072</u>	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY
June 30, 2022**

<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%

<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%

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, 2022**

<u>Miscellaneous Plan</u>	<u>Contractually</u>	<u>Contributions in relation to the</u>	<u>Contribution</u>	<u>District's covered</u>	<u>Contribution as a percentage</u>
<u>Reporting Date</u>	<u>required contribution</u>	<u>contractually required contribution</u>	<u>deficiency (excess)</u>	<u>employees payroll</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%

<u>Safety Plan</u>	<u>Contractually</u>	<u>Contributions in relation to the</u>	<u>Contribution</u>	<u>District's covered</u>	<u>Contribution as a percentage</u>
<u>Reporting Date</u>	<u>required contribution</u>	<u>contractually required contribution</u>	<u>deficiency (excess)</u>	<u>employees payroll</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%

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, 2022

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, 2022

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

COMMUNICATION OF SIGNIFICANT DEFICIENCIES 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, 2022, and have issued our report thereon dated June 7, 2023.

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 2022-001, FS 2022-002 and FS 2022-003 in the following schedule of findings to be deficiencies in internal control that we considered a 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 2022-004 and FS 2022-005 in the following schedule of findings to be significant deficiencies 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

Larry Bain, CPA,
An Accounting Corporation
June 7, 2023

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

Deemed to be Significant Deficiencies and Material Weaknesses

FS 2022-001: 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 teams 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 have noted this condition in prior audits and this is a condition for the qualified opinion in the independent auditor's report.

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.

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 underpaid wages.

District Response: Lake Shastina Community Service District is aware of the concerns related to Strike Team pay for its volunteer fire department and has put in place policies and safeguards to ensure that all the laws and regulations are followed.

FS 2022-002: As of June 30, 2021 we noted the Cops Grant fund had a negative cash balance of \$27,301, negative fund balance of \$115,133 and a due to other fund liability of \$118,469. We have noted these conditions in past audits.

Recommendation: Because the Cops Grant fund operates with a restricted allocation each year, any shortage should be made up from the Police department fund. We recommend the District review the activity in the Cops Grant fund and resolve the due to other fund liability, the negative cash and the negative fund balance.

District Response: The District is working alongside a contracted CPA firm to review and refine this area of operation and accountability to ensure compliance moving forward in FY 2023.

FS 2022-003: During our audit we noted the Board of Directors did not approve the contract with AWM for concrete work at the new fire building. Furthermore there was no written contract entered into for this work which is a violation of Contractors State License Board regulations. We also did not observe that change orders were approved. The original agreement appears to have been for \$107,761 and the amount paid was \$112,015.

We noted the Board of Directors approved the purchase of a metal building based on current quotes for the new fire department building. The approval did not name the vendor and did not indicate the amount approved. Furthermore there was no written contract entered into with the contractor JB Steel Construction as required by the Contractors State License Board. The amount paid for the metal building was \$96,800.

Recommendation: We recommend the Board be more descriptive when approving contracts by naming the vendor that was approved and the not to exceed amount of the contract. We recommend the District have procedures in place to ensure that written contracts are obtained prior to proceeding with contracted work.

District Response: The District is in the process of reevaluating financial policies and procedures, especially in light of migration to a new accounting software system and resultant processes, and to ensure in keeping with evolving State laws and regulations.

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

Deemed to be Significant Deficiencies and not Material Weaknesses

FS 2022-004: During our testing of cash we noted several outstanding items on the bank reconciliation that were unsupported. We also did not see an indication on the bank reconciliation as to when it was prepared, who prepared it and if it had been reviewed by another person familiar with district banking activity.

Recommendation: We recommend the District review and clear out any items on the bank reconciliation that are not supported, or that are stale dated. We also recommend indicating on the bank reconciliation who prepared it, when it was prepared and who reviewed it.

District Response: Issues noted on the bank reconciliation, where not irrelevant, were not deemed material or as a result of lack of internal control processes. The issues were found to be the result of several, on-going accounting software processing issues noted by District staff throughout fiscal year ending June 30, 2022 and previous fiscal years. The District is currently in the process of completing conversion to a new accounting software system which will allow for improved internal control and accounting function processes for fiscal year ending June 30, 2023 and future year-ends.

FS 2022-005: During our testing of capital assets we noted Police Department vehicle #8 was sold without advertising, and the District did not remove the vehicle from the capital asset schedule provided.

Recommendation: When selling District assets, we recommend advertising them for sale. We also recommend removing sold and surplus assets from the capital asset schedule.

District Response: The District is in the process of reevaluating financial policies and procedures to strengthen transparency and record keeping needs as they impact the accurate accounting of fixed assets.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

June 12, 2023

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, 2022, and have issued our report thereon dated June 7, 2023. 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 October 14, 2022, 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

We performed the audit and issued the report in accordance with the scope and timing communicated to the Board in the letter dated October 14, 2022.

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 2022 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 June 7, 2023.

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,

Larry Bain, CPA

Larry Bain, CPA,
An Accounting Corporation

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2022-2023**

Item 3

BUDGET Amended: DRAFT

Board meeting: 6/21/2023

	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
	10	15	20	25	26	27	30	31	30-45	
REVENUES										
4001.1 - Assmt/Revenue. - Residential		685,513	345,000	140,000			102,000			1,272,513
4001.2 - Assmt/Revenue - Standby		65,000	102,200	280,000			165,000			612,200
4001.3 - Assmt/Revenue - Commercial		10,000	7,892	3,080			2,315			23,287
4003.0 - Late Payment Revenue		6,000	7,500	10,000			5,500			29,000
4055.0 - Misc. Operational Income	300	300					3,500			4,100
4056.0 - Misc. Non-Op. Income	100	500		10,000						10,600
4070.0 - Antenna Lease Revenue	25,000									25,000
4075.0 - Water Capacity Expansion Fee			1,000							1,000
4076.0 - Fire Suppression Expansion Fee							500			500
5004.0 - Sewer Hook Up Fee		20,000								20,000
5006.0 - Water Hookup Fee			1,000							1,000
5040.0 - Gain on Sale of Equipment		8,750	10,000	6,000						24,750
5050.0 - Transfer Fees	5,000									5,000
5054.0 - Animal Control Fee - Other				1,000						1,000
5055.0 - Animal License Fee				4,000						4,000
5056.0 - Warrant				4,000			6,000			10,000
5061.0 - Donations				1,000			5,000			6,000
5075.0 - Grant Revenue					165,000	15,000	9,355		43,303	232,658
5080.0 - Interest earned - Ops	50									50
5081.0 - Interest Earned - Rsv (Savings)	500	4,000	7,000	6,000			8,000			25,500
Dept. 22 - Medical Clinic - General Fund Sub Dept.										
4053.0 - Medical Clinic Revenue	60,264									60,264
4054.0 - Loan Principle Revenue			36,500							36,500
5081.0 - Interest Earned - Rsv (Savings)			2,500							2,500
Dept. 23 - Green Waste Site - General Fund Sub Dept.										
4055.0 - Misc. Operational Income	2,000									2,000
Dept. 34 - Fire Fuels Removal Sub Dept.										
4055.0 - Misc. Operational Income							40,000			40,000
Dept. 36 - Plannig Grants										
5075.0 - Grant Revenue			50,000							50,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
4080.0 - Strike Team Revenues Payroll Reimb								230,000		230,000
4081.0 - Strike Team Revenues Engine Reimb								50,000		50,000
4082.0 - Strike Team Revenues Admin OH Reimb								50,000		50,000
TOTAL INCOME 2022-2023 projected	93,214	800,063	570,592	465,080	165,000	15,000	347,170	330,000	43,303	2,829,422
EXPENSES										
7001.0 - Accounting Audit		2,925	2,925	2,925			2,925			11,700
7002.0 - Admin Overhead Allocation	(400,328)	128,105	144,118	68,056			60,049			-
7010.0 - Capital Improvement/Reserve Exp.		104,000	67,000				108,000			279,000
7026.0 - Contract Services	72,400	50,000	50,000	3,600			8,000			184,000
7033.0 - Licenses, Permits & Fees	5,000	12,000	500	250	1,000		100			18,850
7034.0 - Dues & Subscriptions	5,000	150	2,000	9,000		2,000	1,000			19,150
7035.0 - Advertising	176	200	200	500						1,076
7040.0 - Insurance (property & liability)	3,273	24,548	32,741	12,908			18,405			91,875
7041.0 - Legal	6,000	2,500	500	2,200			300			11,500

7050.1 - Office Exp Supplies	8,000			300	2,000		1,000		11,300
7050.2 - Office Exp Postage	6,500	25	25	50	300		350		7,250
7050.4 - Office Exp Maintenance	800				1,000		300		2,100
7051.0 - Public Safety Supplies				700	2,000		2,000		4,700
7051.1 - Mandatory Safety Equipment				200	3,000		500		3,700
7055.0 - Safety Equipment		5,000	5,000						10,000
7062.0 - Repair & Maintenance	500	85,000	60,000	600	1,500		10,000		157,600
7063.0 - Fuel	150	12,000	9,000	11,000	3,000		20,000		55,150
7064.0 - Materials, Supplies & Small Tools	5,000	10,000	10,000	2,300	7,000		10,000		44,300
7065.0 - Vehicle Repair/Maintenance	60	5,000	5,000	5,000	6,000		22,000		43,060
7075.0 - VFA Grant Equipment							18,648		18,648
7100.0 - Lease/Rent Expense		4,000	3,200						7,200
7101.0 - Property Taxes	126								126
7105.0 - Utilities - CSD	95								95
7105.1 - Utilities - Telephone	256	500	700	1,445	4,000		500		7,401
7105.2 - Utilities - Electric	5,000	40,000	85,000	900			3,200		134,100
7105.3 - Utilities - Waste		800	675	300			900		2,675
7105.4 - Utilities - Propane	88			700			3,000		3,788
7105.6 - Utilities - Internet	1,300	700	840	1,800			260		4,900
7204.0 - Events	1,200			250			250		1,700
7245.0 - Election	62								62
7501.0 - Payroll Expense	250,000	165,000	130,000	225,000	80,000		90,000	13,470	953,470
7513.0 - Payroll Taxes	3,000	3,300	2,700	7,000	2,000		5,000	196	23,196
7514.0 - Payroll Benefits	55,000	33,000	27,000	55,000	20,000		35,000	2,292	227,292
7516.2 - Pension (CalPERS)	22,000	16,500	12,000	25,000	7,500		13,000	1,365	97,365
7516.4 - CalPERS Fees	63	53	53	65					234
7516.5 - CalPERS UAL Expense	35,048	28,727	28,727	239					92,741
7518.0 - Workers Comp	40,000	25,000	20,000	30,000	11,000		30,000	962	156,962
1104.0 - Due from LSPOA	(100,000)								(100,000)
7549.0 - Volunteer FF Stipend							14,376		14,376
7550.0 - Travel & Training	5,000	15	2,000	3,000	10,000				20,015
7550.2 - Training - Instructor								117	117
7551.0 - Meals	1,200	25	10	700	1,000		400		3,335
7552.0 - Employee Physical Exams/Shots		200		50	-		500		750
7555.0 - Personal Protective Equipment (PPE)		400	500	2,200	1,950			7,290	12,340
7555.1 - Personal Protective Equipment (WL)								3,029	3,029
7556.0 - Uniforms		2,000	1,000	600	750		5,000		9,350

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2022-2023**

BUDGET Amended: DRAFT
Board meeting: 6/21/2023

	GENERAL	SEWER	WATER	POLICE	COPS	WELLNESS	FIRE	STRIKE TEAM	SAFER	TOTAL All Funds
EXPENSES (Continued)										
Dept. 22 - Medical Clinic - General Fund Sub Dept.										
7026.0 - Contract Services	3,800									3,800
7040.0 - Insurance (Property/Liability)-Med Clinic	800									800
7062.0 - Repair & Maintenance (Med Clinic)	200									200
7080.0 - Interest Expense (Med Bldg)	2,500									2,500
7084.0 - Loan Principle Expense	36,500									36,500
7501.0 - Payroll Expense	800									800
7513.0 - Payroll Taxes	15									15
7514.0 - Payroll Benefits	25									25
7516.2 - Pension (CalPERS)	65									65
7518.0 - Workers Comp	60									60
Medical Clinic Reserves	15,499									15,499
Dept. 23 - Green Waste Site - General Fund Sub Dept.										
7026.0 - Contract Services	100									100
7063.0 - Fuel	50									50
7064.0 - Materials, Supplies & Small Tools	100									100
7501.0 - Payroll Expense	600									600
7513.0 - Payroll Taxes	25									25
7516.2 - Pension (CalPERS)	50									50
7518.0 - Workers Comp	60									60
Dept. 34 - Fire Fuels Removal Sub Dept.										
7062.0 - Repair & Maintenance							1,500			1,500
7501.0 - Payroll Expense							22,000			22,000
7513.0 - Payroll Taxes							2,500			2,500
7518.0 - Workers Comp							1,800			1,800
Dept. 36 - Plannig Grants										
7026.0 - Contract Services			25,000							25,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.										
7501.0 - Payroll Expense								165,000		165,000
7513.0 - Payroll Taxes								4,000		4,000
7518.0 - Workers Comp								12,000		12,000
TOTAL EXPENSE 2022-2023 projected	93,214	761,672	728,414	473,838	165,000	2,000	512,763	181,000	28,721	2,946,622
Reimbursement for Cap. Exp. from Reserves		104,000	67,000				108,000			279,000
Net Expense	93,214	657,672	661,414	473,838	165,000	2,000	404,763	181,000	28,721	2,667,622
NET Over/Short 2022-2023 projected	(0)	142,391	(90,822)	(8,758)	-	13,000	(57,593)	149,000	14,582	161,800

Notes:

Administrative Overhead Allocation Calculation for this budget period: Sewer 32%, Water 36%, Police 17%, Fire 15%.

Worker's Comp includes the Board coverage.

2021-2022 Audit - L Bain CPA \$11,700

Payroll for 2022-2023 includes:

- Anticipated current staffing level Step increases
- 2% COLA for Teamsters Union member employees

<u>General Fund:</u>		<u>Current Balance in LAIF Reserves:</u>		\$	12,844
Capital Improvements from Reserves-				\$	-
<u>Sewer Department:</u>		<u>Current Balance in LAIF Reserves:</u>		\$	421,373
Capital Improvements from Reserves-	\$	50,000	New Trash Pump	\$	50,000
	\$	60,000	Dump Truck	\$	60,000
<u>Water Department:</u>		<u>Current Balance in LAIF Reserves:</u>		\$	690,745
Capital Improvements from Reserves-	\$	15,000	Tank Fall Prevention	\$	15,000
	\$	60,000	Dump Truck	\$	60,000
<u>Police Department:</u>		<u>Current Balance in LAIF Reserves:</u>		\$	373,722
Capital Improvements from Reserves-	\$	-		\$	-
<u>Fire Department:</u>		<u>Current Balance in LAIF Reserves:</u>		\$	818,110
Capital Improvements from Reserves-	\$	33,000	Electrical for new bay	\$	33,000
	\$	58,000	New Fire Chief's truck	\$	58,000