

SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS' MEETING
6:00 pm Tuesday, February 18th, 2025
11570 School Street, Redding, CA 96001
AGENDA

1. Pledge of Allegiance

2. Approve Agenda pgs 1-2

3. Public Comment Period

This time is set aside for members of the public to address the District on matters, not on the agenda and matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open to public comments. By law, the Board of Directors cannot decide on matters not on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is allocated three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

4. Consent Calendar

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown before the Board votes on the motion to adopt.

Financial Reports for January 1st through January 31st, 2025

4-1 SCSD Financial Report pg 3

4-2 SCSD Monthly Bank Transactions pgs 4-5

4-3 SCSD Budget vs Actual pgs 6-9

4-4 January 21st, 2025, Brown Act Training meeting minutes pgs 10-11

4-5 January 21st, 2025, meeting minutes pgs 12-15

RECOMMENDATION: Approval and adoption of all items on the Consent Calendar.

5. Correspondence:

5-1 California Special Districts Association board of directors call for 2026-2028 term nominations. pgs 16-20

6. General Business:

6-1 General Manager Report pgs 21-22

7. Old Business:

8. New Business:

8-1 Review 2023/2024 draft audit *pgs 23-64* Discussion

8-2 Board discussion of possible City of Redding intertie
USDA loan payoff. *pg 65* Discussion/Possible Action

8-3 Review Ordinance 01-05 reinstatement fee for revoked
Water service due to abandonment. Discussion/Possible Action

9. Oral Communications:

These Comment sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

9-1 Board Members:

9-2 Staff Members:

10. Adjourn:

In compliance with the Americans with Disabilities Act, the Shasta Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, for that person to participate in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520 Shasta, CA 96087 48 hours before the meeting. Accommodations may include but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act

Shasta Community Services District - Water Department
Financial Report for

	Tri Counties Bank		Umpqua
	935 General	970 Money Mult.	839 State Reimb.
Beginning Cash	\$ 54,095.44	\$ 1,960,730.05	\$ 60,511.53
Voided Checks - Prior Period			
Reconciling Adjustments			
Revenue			
Customer Payments	27,159.06	49,722.41	
Bad Debt Recovery		477.17	
Hydrant Water Sales			
Property Tax Disbursements	215,431.37		
Capacity Expansion Fee			
Grants	45,000.00		
Scrap Metal			
Asset Disposal			
Vendor Refunds		3.86	
Interest		5,300.53	0.51
Total Revenue	\$ 287,590.43	\$ 55,503.97	\$ 0.51
Transfers			
Transfers In - Water	50,000.00		
Transfers Out - Water		(50,000.00)	
Transfer to SFD			
Total Transfers	\$ 50,000.00	\$ (50,000.00)	\$ -
Disbursements			
Bills Paid	(56,012.64)		
Payroll	(37,162.53)		
Revolving Fund Loan Payment			
USDA Loan Payment			
Customer NSF Returns			
Bank Fees	(115.60)		
Total Disbursements	\$ (93,290.77)	\$ -	\$ -
Ending Cash	\$ 298,395.10	\$ 1,966,234.02	\$ 60,512.04

Shasta Water Department
BANK TRANSACTIONS
 1/1/25 - 1/31/25

Type	Date	Num	Name	Memo	Debit	Credit	Balance
131110 - Tric General Fund 935							
Bill Pmt -Check	01/01/2025	EFT	Humana	January 2024 employee vision/dental		809.46	54,095.44
Bill Pmt -Check	01/01/2025	EFT	Anthem Blue Cross	January 2024 employee health insurance		6,551.13	53,285.96
Deposit	01/01/2025			Batch 10437-10440 CC	441.79		46,734.85
Bill Pmt -Check	01/02/2025	EFT	AT&T	December 2024 office internet		107.00	47,176.64
Bill Pmt -Check	01/02/2025	EFT	California State Disbursement Unit	Employee Garnishment		349.00	47,069.64
Bill Pmt -Check	01/02/2025	16852	Amazing Amy's Cleaning	December 2024 office cleaning		275.00	46,720.64
Bill Pmt -Check	01/02/2025	16853	Carrell's Office Machines	December 2024 copier fees		43.52	46,445.64
Bill Pmt -Check	01/02/2025	16854	Ed Staub & Sons	fuel December 2024 2nd half		445.11	46,402.12
Bill Pmt -Check	01/02/2025	EFT	TASC (Optilife)	Employee Supplemental Insurance January 2025		607.00	45,957.01
Bill Pmt -Check	01/02/2025	16856	Charles Schwab & Co.	January 2025		350.00	45,350.01
Bill Pmt -Check	01/02/2025	16857	PG&E	December 2024 office electric		648.91	45,000.01
Bill Pmt -Check	01/02/2025	16858	Wells Fargo Bank, N.A.	January 2025 copier lease inv 5032617817		116.20	44,351.10
Deposit	01/02/2025			Batch 10441-10446 CC	745.41		44,234.90
Bill Pmt -Check	01/03/2025	EFT	Elan Cardmember Services	domain renewal, answering service, po box annual fee, office pro...		793.59	44,980.31
Paycheck	01/03/2025	16848	Hunt, Joshua E	pay period 12/16/2024 - 12/31/2024		2,673.05	44,186.72
Paycheck	01/03/2025	16849	Koeper, Chris D	pay period 12/16/2024 - 12/31/2024		3,928.35	41,513.67
Paycheck	01/03/2025	16850	Staup, Shawna P	pay period 12/16/2024 - 12/31/2024		2,422.99	37,585.32
Paycheck	01/03/2025	16851	Steele, Justin B.	pay period 12/16/2024 - 12/31/2024		3,081.31	35,162.33
Liability Check	01/03/2025		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 12/31/2024		7,534.34	32,081.02
Deposit	01/03/2025			Batch # 10447, 10448, 10450-10453, 10455-10461 CC	2,056.40		24,546.68
Deposit	01/04/2025			Batch # 10462-10463 CC	417.93		26,603.08
Deposit	01/05/2025			Batch # 10464-10467 CC	567.97		27,021.01
Deposit	01/06/2025			Batch # 10468-10474 CC	732.80		27,588.98
Deposit	01/07/2025			Batch # 10475-10482 CC	967.61		28,321.78
Bill Pmt -Check	01/08/2025	16859	Charles W. Pillon	progress invoice #2 2023/2024 audit		1,615.20	29,289.39
Bill Pmt -Check	01/08/2025	16860	Wilgus Fire Control, Inc.	district's fire extinguisher yearly service		367.22	27,674.19
Bill Pmt -Check	01/08/2025	16861	HACH Company	dpd free chlorine rgt, portable turbidimeter kit w/ usb + power mo...		2,921.61	24,385.36
Bill Pmt -Check	01/08/2025	16862	verizon	December 2024 treatment plant data		61.62	24,323.74
Deposit	01/08/2025			Batch # 10483-10487 CC	865.47		25,189.21
Deposit	01/09/2025			Batch # 10489-10492 CC	281.76		25,470.97
Deposit	01/10/2025			Batch # 10493-10495 CC	242.16		25,713.13
Deposit	01/11/2025			Batch # 10496 CC	64.95		25,778.08
Bill Pmt -Check	01/13/2025	EFT	AT&T Mobility	January 2025 office phone		28.21	25,749.87
Deposit	01/13/2025			Batch # 10497 CC	76.42		25,826.29
Bill Pmt -Check	01/14/2025	16863	Amazing Amy's Cleaning	January 2025 office cleaning		275.00	25,551.29
Bill Pmt -Check	01/14/2025	16864	Immense Impact LLC.	Annual website subscription 2/14/2025-2/14/2026		560.00	24,991.29
Bill Pmt -Check	01/14/2025	16865	Kenny & Norine	December 2024 legal services		741.00	24,250.29
Bill Pmt -Check	01/14/2025	16866	PACE Civil Engineering, Inc.	December 2024 general engineering & office building final design		2,626.50	21,623.79
Bill Pmt -Check	01/14/2025	16867	verizon	December 2024 cell phones		156.54	21,467.25
Bill Pmt -Check	01/14/2025	16868	US Bureau of Reclamation	December 2024 water & O&M Interest-bearing deficit as of 9/30/...		3,830.96	17,636.29
Bill Pmt -Check	01/14/2025	16869	PG&E	December 2024 pumps electric		1,774.82	15,861.47
Transfer	01/14/2025			Funds Transfer	50,000.00		65,861.47
Bill Pmt -Check	01/14/2025	16870	Computer Logistics Corporation	fortigate/fortiswitchforinet for wifi & dell workstation		3,860.51	62,000.96
Bill Pmt -Check	01/14/2025	16871	Ryan Process, Inc.	chemtrac chlorine analyzer/remaining invoice balance		3,173.64	58,827.32
Bill Pmt -Check	01/14/2025	EFT	California Public Employee's Retirement	December 2024		4,763.50	54,063.82
Deposit	01/14/2025			Batch # 10498 CC	176.34		54,240.16
Deposit	01/15/2025			Batch # 10501-10503 CC	556.17		54,796.33
Deposit	01/16/2025			Batch # 10506 ACH	66,973.94		66,973.94
Deposit	01/16/2025			Batch # 10504-10505 CC	134.02		67,107.96
Paycheck	01/17/2025	16872	Hunt, Joshua E	pay period 1/1/2025 - 1/15/2025		2,443.88	64,664.08
Paycheck	01/17/2025	16873	Koeper, Chris D	pay period 1/1/2025 - 1/15/2025		3,842.36	60,821.72
Paycheck	01/17/2025	16874	Staup, Shawna P	pay period 1/1/2025 - 1/15/2025		2,191.07	58,630.65
Paycheck	01/17/2025	16875	Steele, Justin B.	pay period 1/1/2025 - 1/15/2025		2,721.62	55,909.03
Bill Pmt -Check	01/17/2025	EFT	California State Disbursement Unit	Employee Garnishment		349.00	55,560.03
Liability Check	01/17/2025		QuickBooks Payroll Service	Created by Payroll Service for W2s on 01/16/2025		57.00	55,503.03

**Shasta Water Department
BANK TRANSACTIONS
1/1/25 - 1/31/25**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Liability Check	01/17/2025		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 01/16/2025			49,236.47
Deposit	01/17/2025			AU010225A property taxes	215,431.37	6,266.56	264,667.84
Bill Pmt-Check	01/17/2025	16876	GuziWest Inspection & Consulting	risk management plan			254,487.84
Bill Pmt-Check	01/17/2025	16877	Waste Management	January 2025 office trash		10,180.00	254,433.27
Bill Pmt-Check	01/17/2025	16878	Hue & Cry, Inc.	February 2025 fire & burglary monitoring		54.57	254,255.27
Bill Pmt-Check	01/17/2025	16879	Big Time Pest Control	January 2025 pest control service		178.00	254,170.27
Deposit	01/17/2025			Batch # 10507-10508, 10510-10511 CC		85.00	254,743.40
Deposit	01/18/2025			Batch # 10512-10513 CC			255,034.43
Deposit	01/19/2025			Batch # 10514 CC			255,099.38
Deposit	01/20/2025			Batch # 10515-10516 CC			255,344.45
Deposit	01/21/2025			Batch # 10517-10522 CC			256,034.14
Deposit	01/22/2025			Batch # 10523-10526 CC			256,383.89
Bill Pmt-Check	01/23/2025	16880	Ed Staub & Sons	fuel January 2025 1st half		454.78	255,929.11
Bill Pmt-Check	01/23/2025	16881	Shasta County Environmental Health Div...	California Accidental Release Prevention (CalARP)		1,158.07	254,771.04
Deposit	01/23/2025			Batch # 10527-10530 CC			255,673.96
Deposit	01/24/2025			Batch # 10531-10534, 10536-10540 CC			256,683.98
Deposit	01/25/2025			Batch # 10541, 10543 CC			256,955.33
Deposit	01/26/2025			Batch # 10544 CC			257,155.33
Deposit	01/27/2025			Batch # 10545-10551 CC			257,900.51
Bill Pmt-Check	01/28/2025	16882	Hardware Express	keykrater, flag mark std, blue paint		43.92	257,856.59
Bill Pmt-Check	01/28/2025	16883	Pace Analytical Services LLC	drinking water monitoring		931.68	256,924.91
Bill Pmt-Check	01/28/2025	EFT	Quadrant Finance USA, Inc	December 2024 postage		1,000.00	255,924.91
Bill Pmt-Check	01/28/2025	EFT	Quadrant Finance USA, Inc	December 2024 postage		1,964.62	253,960.29
Bill Pmt-Check	01/28/2025	16884	Christopher Hunter	Mail sorter lease February - May 2025			253,760.29
Bill Pmt-Check	01/28/2025	16885	David Cross	January 2025		100.00	253,860.29
Bill Pmt-Check	01/28/2025	16886	Jo Ann Vayo	January 2025		100.00	253,760.29
Bill Pmt-Check	01/28/2025	16887	Randall Smith	January 2025		100.00	253,660.29
Bill Pmt-Check	01/28/2025	16888	Valerie Coon	January 2025		100.00	253,560.29
Bill Pmt-Check	01/28/2025	16889	Charles W. Pillon	2024 FTR prep and electronic filing		750.00	252,710.29
Check	01/28/2025	16891	CUSTOMER REFUNDS	deposit refund for closed acct 1503		136.71	252,573.58
Deposit	01/28/2025			Batch # 10552, 10554 CC			252,740.53
Deposit	01/29/2025			Batch # 10555-10556 CC			252,915.04
Deposit	01/30/2025			Batch # 10557-10560 CC			253,365.01
Bill Pmt-Check	01/31/2025	EFT	California State Disbursement Unit	Employee Garnishment		349.00	253,016.01
Bill Pmt-Check	01/31/2025	16897	Badger Meter	January 2025 mbl hosting		66.43	252,949.58
Bill Pmt-Check	01/31/2025	16898	SCP	chem chlor		95.32	252,854.26
Deposit	01/31/2025			Batch # 10561-10567 CC			253,586.64
Total 13110 - Tric General Fund 935					292,803.08	93,311.88	253,586.64
TOTAL					292,803.08	93,311.88	253,586.64

Shasta Community Services District Profit & Loss Budget vs. Actual July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
41000 · Water Sales			
41100 · Water Sales - Res. & Comm.	658,730.61	1,100,000.00	-441,269.39
41150 · Hydrant Water Sales	115.78	500.00	-384.22
41200 · Water Sales/Pumping	5,372.28	9,000.00	-3,627.72
41800 · Late Fees	8,372.94	15,000.00	-6,627.06
42230 · Service Connection Fee/Meters	0.00	16,000.00	-16,000.00
Total 41000 · Water Sales	672,591.61	1,140,500.00	-467,908.39
42000 · Special Service Fees	1,835.88	3,500.00	-1,664.12
42160 · Property Tax Revenue - SCSD	23,287.94	37,000.00	-13,712.06
42220 · Scrap Metal	469.00	469.00	0.00
44000 · Interest Revenue			
44100 · TriC Interest	33,554.67	50,000.00	-16,445.33
44500 · Umpqua Interest	3.56	20.00	-16.44
Total 44000 · Interest Revenue	33,558.23	50,020.00	-16,461.77
47000 · Copies, Faxes, Document Request	0.00	10.00	-10.00
47300 · SFD Reimbursement	2,530.96	3,600.00	-1,069.04
Total Income	734,273.62	1,235,099.00	-500,825.38
Gross Profit	734,273.62	1,235,099.00	-500,825.38
Expense			
50500 · Bad Debt Expense	2,737.82	10,000.00	-7,262.18
51000 · Water Service Expenses			
51010 · Bureau of Reclamation	14,974.39	22,000.00	-7,025.61
51012 · Other Water Purchases/Deficit	0.00	0.00	0.00
51018 · Water Testing Expense	3,159.20	5,000.00	-1,840.80
Total 51000 · Water Service Expenses	18,133.59	27,000.00	-8,866.41
51020 · Pumping Expense			
51021 · Middle Brunswick - PGE 573 #1	639.67	1,200.00	-560.33
51022 · Benson - PGE 937 #6	703.94	1,300.00	-596.06
51023 · Bandana Tr. - PGE 337 #7	1,127.07	2,000.00	-872.93
51024 · Highland Cir - PGE 355 #3	78.21	150.00	-71.79
51025 · Highland Circle - PGE 013 #5	1,470.85	2,300.00	-829.15
51026 · Record Heights - PGE 206 #4	2,831.93	5,000.00	-2,168.07
51027 · Lower Brunswick - PGE 936 #2	3,310.02	5,900.00	-2,589.98
51028 · Keswick WTP - 956 #9	546.42	900.00	-353.58
Total 51020 · Pumping Expense	10,708.11	18,750.00	-8,041.89
51030 · Water Treatment Expense			
51031 · W.T. Chemicals	17,004.32	28,000.00	-10,995.68
51032 · W.T. Filter Plant PGE 254 #8	3,019.63	5,000.00	-1,980.37
51033 · W.T. Plant Repair/Maint.	6,952.92	6,000.00	952.92
51034 · Backwash Sludge Disposal	0.00	2,400.00	-2,400.00
51035 · W.T. Security/Telephone	431.36	800.00	-368.64
Total 51030 · Water Treatment Expense	27,408.23	42,200.00	-14,791.77

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Shasta Community Services District Profit & Loss Budget vs. Actual July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget
51039 · Transmission/Distribution			
51040 · Transmission/Distribution-Gen	10,696.56	25,000.00	-14,303.44
51070 · Minor Equipment Expense	0.00	1,000.00	-1,000.00
51082 · Maintenance/Misc.Equipment	0.00	2,000.00	-2,000.00
51083 · Meters - New & Replacements	5,582.22	5,600.00	-17.78
51084 · Pump & Tank Level Telemetry	246.91	4,000.00	-3,753.09
Total 51039 · Transmission/Distribution	16,525.69	37,600.00	-21,074.31
51090 · Vehicle Maintenance			
51094 · Backhoe/Trailer/Generator	2,003.34	2,010.00	-6.66
51098 · U11 Ford Ranger 2011	1,338.26	1,350.00	-11.74
51099 · U12 Ford F350 2016	0.00	500.00	-500.00
51100 · U13 Ford F-150 2018	9.64	500.00	-490.36
51101 · U14 Ford F-150 2021	0.00	500.00	-500.00
Total 51090 · Vehicle Maintenance	3,351.24	4,860.00	-1,508.76
51093 · Gas & Oil Expense			
51091 · Gas & Oil - Generator	1,168.59	1,100.00	68.59
51092 · Gas & Oil Ford 150 Truck #13	1,494.83	2,700.00	-1,205.17
51093.1 · Gas & Oil 2021 F-150 Truck #14	3,074.61	5,000.00	-1,925.39
51093.2 · Gas & Oil - Backhoe	545.60	650.00	-104.40
51093.8 · Gas & Oil 2011 Ford Truck #11	2,710.92	5,000.00	-2,289.08
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500.00	-728.55
Total 51093 · Gas & Oil Expense	9,766.00	15,950.00	-6,184.00
52000 · Training			
52001 · Training Course Fees	0.00	0.00	0.00
52002 · Travel	0.00	0.00	0.00
52003 · Lodging	0.00	0.00	0.00
52004 · Meals	0.00	0.00	0.00
Total 52000 · Training	0.00	0.00	0.00
55010 · Payroll Expenses			
55011 · Manager Salary			
55011.0 · Manager/Salary	70,313.75	129,810.00	-59,496.25
Total 55011 · Manager Salary	70,313.75	129,810.00	-59,496.25
55012 · Maintenance/Hourly			
55012.2 · Maintenance/Hourly	32,643.52	68,723.00	-36,079.48
55012.3 · Maintenance Hourly/Vacation	1,371.16		
55012.4 · Maintenance/Hourly/Sick	3,426.54		
55012.5 · Maintenance/Hourly/Holiday	2,643.20		
55012.6 · Maintenance/OT	5,722.01	10,000.00	-4,277.99
55012.7 · Maintenance 2 / Lead Operator	43,125.06	82,597.00	-39,471.94
Total 55012 · Maintenance/Hourly	88,931.49	161,320.00	-72,388.51
55013 · Office/Hourly			
55013.1 · Office/Hourly-FD Reimburse	-14,842.81	-18,000.00	3,157.19
55013.2 · Office Hour/ Vacation	1,965.88		
55013.3 · Office/Hourly/Sick	2,230.20		

Shasta Community Services District Profit & Loss Budget vs. Actual July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget
55013.4 · Office Hourly	30,958.48	68,723.00	-37,764.52
55013.5 · Office/Hourly/Holiday	2,643.20		
55013.6 · Office Hourly Overtime	669.06	1,200.00	-530.94
Total 55013 · Office/Hourly	23,624.01	51,923.00	-28,298.99
55014 · On Call Time	13,760.83	25,000.00	-11,239.17
55010 · Payroll Expenses - Other	1,064.84	1,750.00	-685.16
Total 55010 · Payroll Expenses	197,694.92	369,803.00	-172,108.08
55029 · Employee Benefits			
55030 · Employee Health/Life Insurance	58,060.81	100,000.00	-41,939.19
55035 · Retiree Health Insurance	2,450.00	4,200.00	-1,750.00
55040 · Workers Compensation Insurance	8,276.65	9,500.00	-1,223.35
55055 · CALPERS	34,226.70	60,000.00	-25,773.30
Total 55029 · Employee Benefits	103,014.16	173,700.00	-70,685.84
55060 · Payroll Tax Expense			
55062 · Employer Medicare Expense	3,265.37	5,500.00	-2,234.63
55063 · Employer Social Security Exp	13,962.31	24,000.00	-10,037.69
55070 · State Unemployment Insurance	1,679.20	1,736.00	-56.80
Total 55060 · Payroll Tax Expense	18,906.88	31,236.00	-12,329.12
55130 · Office Expense			
55110 · Answering Service Expense	1,246.00	2,000.00	-754.00
55121 · Office/Cellular Telephone	1,250.19	2,200.00	-949.81
55125 · Office/Security Expense	1,424.00	2,500.00	-1,076.00
55131 · Office/PGE 761	5,335.10	9,400.00	-4,064.90
55132 · Office/Telephone	837.82	1,500.00	-662.18
55133 · Office/Supplies	3,870.82	4,000.00	-129.18
55134 · Office/Postage	4,048.40	6,500.00	-2,451.60
55135 · Office/Equipment Expense	1,253.07	2,500.00	-1,246.93
55137 · Office/Employee Background Chec	0.00	0.00	0.00
55138 · Office/Propane	0.00	0.00	0.00
55139 · Office/Building Maintenance	2,644.15	4,600.00	-1,955.85
55141 · Office/Safety	367.22	1,000.00	-632.78
55142 · Employee Pre-emp. Physical	0.00	0.00	0.00
Total 55130 · Office Expense	22,276.77	36,200.00	-13,923.23
55140 · Advertising Expense	1,392.22	1,400.00	-7.78
55145 · Banking Fees	795.54	1,500.00	-704.46
55150 · Insurance - Liability & E&O	69,074.98	70,000.00	-925.02
55160 · Professional Services			
55162 · Legal Services	2,615.87	2,500.00	115.87
55163 · Engineering Services	70,620.75	85,000.00	-14,379.25
55164 · Auditing Services	3,046.62	11,000.00	-7,953.38
55165 · Professional Services Misc.	51,164.95	37,200.00	13,964.95
Total 55160 · Professional Services	127,448.19	135,700.00	-8,251.81
55170 · Directors Compensation	3,300.00	6,500.00	-3,200.00
55180 · Dues/Permit Fees	23,313.43	24,000.00	-686.57

Shasta Community Services District Profit & Loss Budget vs. Actual July 2024 through January 2025

	Jul '24 - Jan 25	Budget	\$ Over Budget
55182 · maintenance contracts/support	1,158.07	1,200.00	-41.93
60000 · Interest	1,177.16	12,000.00	-10,822.84
Total Expense	658,183.00	1,019,599.00	-361,416.00
Net Ordinary Income	76,090.62	215,500.00	-139,409.38
Other Income/Expense			
Other Income			
72000 · SRF Grant Reimbursement	17,035.25	300,000.00	-282,964.75
72100 · USDA Grant	0.00	0.00	0.00
Total Other Income	17,035.25	300,000.00	-282,964.75
Net Other Income	17,035.25	300,000.00	-282,964.75
Net Income	93,125.87	515,500.00	-422,374.13

SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTOR'S BROWN ACT TRAINING MEETING
3:30 pm Tuesday, January 21st, 2025
11570 School Street, Redding, CA 96001
DRAFT MINUTES

Board Members Present: President Valerie Coon, Vice President David Cross, Director Randall Smith, Director Jo Ann Vayo, Director Chris Hunter.

Staff Present: General Manager Chris Koeper, Secretary to the Board Shawna Staup.

Secretary to the Board Shawna Staup called the meeting to order at **3:30 PM**.

1. Approve Agenda Vice President David Cross motioned to approve the January 21st, 2025, Board of Directors Brown Act Training agenda. Director Randall Smith seconded the motion. The motion passed unanimously.

2. Public Comment Period

This time is set aside for members of the public to address the District on matters, not on the agenda and matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open for public comments. By law, the Board of Directors cannot decide on matters not on the agenda. The Board will customarily refer these matters to the General Manager's Office. Each speaker is allocated three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

No public present.

3. New Business:

Board of Directors Brown Act training presented by the District's legal counsel John Kenny

The District's legal counsel, John Kenny, presented the Brown Act Training, and all Board Members present have successfully completed their required Brown Act Training. No action was taken.

4. Oral Communications:

These Comments sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

4-1 **Board Members:** None.

4-2 **Staff Members:** None.

Initials _____ Initials _____

5. Adjourn: 5:30 PM.

In compliance with the Americans with Disabilities Act, the Shasta Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, in order for that person to participate in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520 Shasta, CA 96087 48 hours prior to the meeting. Accommodations may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act

Board President

Secretary to the Board

SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS' MEETING
6:00 pm Tuesday, January 21st, 2025
11570 School Street, Redding, CA 96001
DRAFT MINUTES

Board Members Present: President Valerie Coon, Vice President David Cross, Director Randall Smith, Director Jo Ann Vayo, Director Chris Hunter.

Staff Members Present: General Manager Chris Koeper, Secretary to the Board Shawna Staup.

President Valerie Coon called the meeting to order at **6:00 PM**.

1. Pledge of Allegiance: Was led by President Valerie Coon.

2. Approve Agenda: Director Jo Ann Vayo motioned to approve the January 21, 2025, agenda. Director Randall Smith seconded the motion. The motion passed unanimously.

3. Public Comment Period:

This time is set aside for members of the public to address the District on matters, not on the agenda and matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open to public comments. By law, the Board of Directors cannot decide on matters not on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is given three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the authority of the District.

None.

4. Consent Calendar:

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the subject unless a worthy cause is shown before the Board votes on the motion to adopt.

Financial Reports for December 1st through December 31st, 2024

- 4-1 SCSD Financial Report
- 4-2 SCSD Monthly Bank Transactions
- 4-3 SCSD Budget vs Actual
- 4-4 December 17th, 2024, meeting minutes

Initials _____ Initials _____

RECOMMENDATION: Approval and adoption of all items on the Consent Calendar. After board discussion and questions were answered Vice President David Cross motioned to approve and adopt the consent calendar. Director Jo Ann Vayo seconded the motion. The motion passed unanimously.

5. Correspondence: None.

6. General Business:

6-1 General Manager Report

- Water consumption in December was 23 acre-feet compared to 15 acre-feet in December 2023.
- We are still working with the auditor on our 2023/2024 audit, and it should be done in two to three weeks.
- We have started the PRV replacement project, using the remaining grant from the county to replace two PRVs on Brunswick and one on Victoria Drive.
- Grant Revenue:
 - We received reimbursement #7 from the state for \$44,535.
 - We submitted our first and second reimbursement claims to the state in the amounts of \$87,770 and \$10,964 for the lead line inventory project
- General Manager Chris Koeper has been working with GuziWest Consulting to complete our Risk Management Plan which is a requirement from the county and cost the district \$10,000.
- We received our property tax payment of \$215,431. The county hasn't completed the split with Shasta FPD.

7. Old Business:

7-1 Add board members as check signers on all Shasta CSD Tri-Counties and Umpqua bank accounts.

After board discussions, Director Jo Ann Vayo motioned to add President Valerie Coon and Director Chris Hunter as check signers to all of Shasta Community Services District's Tri-Counties and Umpqua bank accounts. Vice President David Cross seconded the motion. The motion passed unanimously.

8. New Business:

8-1 Shasta CSD budget revisions 2024/2025

General Manager Chris Koeper explained that our auditor would like us to revise our budget to keep it as accurate as possible, and many of the revisions are small. The main items that were revised were engineering services and professional services due to the lead-line inventory, but we have a grant to reimburse the district for those expenses. They were left out of the original budget because when we get grants it is for fixed assets that are depreciated over so many years, but this grant was for a service and not an asset and does not get depreciated.

Initials _____ Initials _____

President Valerie Coon asked for clarification on the difference in the amounts of the engineering services and professional services. General Manager Chris Koeper explained that the engineering services went from \$10,000 to \$85,000 and the professional services went from \$1,000 to \$37,000 for a total of about a \$110,000 difference. Vice President David Cross asked what was the reason that they were so much higher. General Manager Chris Koeper explained that it was due to the lead line inventory but that the grant would reimburse us.

General Manager Chris Koeper explained that he increased the income by \$50,000. Director Chris Hunter asked if that was due to more water being used, more customers, or both. General Manager Chris Koeper stated that it is mostly from water used and a few more customers and last year we got more rain earlier in the year than this year.

General Manager Chris Koeper stated that PG&E has also gone up for our pump stations from \$13,350 to \$18,750. Director Chris Hunter asked if those costs are passed on to those customers as a separate line item on their bill. General Manager Chris Koeper said that those customers get a separate line item of an electrical charge on their bill and that we need to look at those rates at the end of the year since the PG&E rates have gone up. Vice President David Cross asked if that is something that has to be done in the rate study. General Manager Chris Koeper stated that we do not have to have a rate study, and the electrical rates can be adjusted and voted on by the board when needed.

Director Chris Hunter asked what the line-item advertising was for. General Manager Chris Koeper explained that we advertised in the newspaper for the lead line inventory for a request for proposal as part of the grant and will also get reimbursed by the grant.

Director Chris Hunter asked how we determine it is time to replace the 2011 Ford Ranger. General Manager Chris Koeper stated that it is not giving us any problems and we necessarily don't have to replace it we would just be spending more on gas to drive the F350. Director Chris Hunter asked if the F350 stays local in the district. General Manager Chris Koeper explained that whoever is on call takes a truck home but the F350 stays in the district.

Director Jo Ann Vayo motioned to approve Shasta CSD budget revisions for 2024/2025. Vice President David Cross seconded the motion. The motion passed unanimously.

9. Oral Communications:

These Comment sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

9-1 Board Members: Director Chris Hunter and Vice President David Cross will not be available for next month's meeting.

9-2 Staff Members: None.

Initials _____ Initials _____

10. Adjourn: 6:22 PM

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Board President

Secretary to the Board



**California Special
Districts Association**
Districts Stronger Together

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

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

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

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

Commitment and Expectations:

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

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

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

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

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

Expiring Terms

(See enclosed map for Network breakdown)

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

(* = Incumbent is running for re-election)

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

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

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

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



California Special
Districts Association
Districts Stronger Together

2026-2028 TERM BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____

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

Fax: _____

E-mail: _____

Nominated by (optional): _____

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

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

amberp@csda.net

DEADLINE FOR RECEIVING NOMINATIONS:

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

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



2026-2028 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

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

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

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

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

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

4. List civic organization involvement:

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



California Special Districts Association
DISTRICT NETWORKS



General Manager Report

February 2025

- Water consumption for January:
 - This Year – 25 Acre Feet
 - Last Year – 18 Acre Feet

- We received the 2023 / 2024 audit report.

- We have completed the PRV replacement project.

- Grant Revenue:
 - We received reimbursement #1 from the state in the amount of \$87,770 for the lead line inventory project.

 - We're waiting on our second reimbursement from the state in the amount of \$10,964 for the lead line inventory project.

 - We submitted our third and final reimbursement claim to the state in the amount of \$606 for the lead line inventory project.

 - We submitted a reimbursement to the county in the amount of \$104,585 for the pressure reducing valve replacement project.

- We've had a hard time reaching G Works regarding our new billing software. We finally got a response and found out our representative no longer works there. Our new representative has since contacted us to answer questions about reports that we need before we switch over.
-

SHASTA COMMUNITY SERVICES DISTRICT
BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

**SHASTA COMMUNITY SERVICES DISTRICT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and General Manager
Shasta Community Services District
Shasta, CA

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Shasta Community Services District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Shasta Community Services District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the Shasta Community Services District as of June 30, 2024, and the respective 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 Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Shasta Community Services District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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 Shasta Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinions. 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 and *Government 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 are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITOR'S REPORT

(Continued)

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- 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 Shasta 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shasta Community Services District's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* (not presented), the budgetary comparison schedule on page 29 and the pension disclosure schedules 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, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I 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.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Shasta Community Services District's basic financial statements. The accompanying schedule of expenditures of federal awards on page 35, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Information

Management has omitted *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board. My opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated February 5, 2025, on my consideration of the Shasta Community Services District's internal control over financial reporting and on my tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Shasta Community Services District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shasta Community Services District's internal control over financial reporting and compliance.



Charles W. Pilon, CPA
Anderson, California

February 5, 2025

BASIC FINANCIAL STATEMENTS

SHASTA COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 38,942	\$ 2,050,316	\$ 2,089,258
Receivables (net of allowances for bad debts, where applicable):			
Trade accounts	-	108,734	108,734
Intergovernmental	50,000	557,794	607,794
Prepaid expenses	-	2,158	2,158
Internal balances	616,013	(616,013)	-
Restricted cash and cash equivalents	-	145,474	145,474
Capital assets:			
Non-depreciable	2,847	160,132	162,979
Depreciable, net	74,031	14,264,129	14,338,160
Total Assets	781,833	16,672,724	17,454,557
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pensions	106,778	251,858	358,636
LIABILITIES			
Accounts payable	7,546	89,683	97,229
Accrued liabilities	-	49,584	49,584
Customer deposits	-	74,275	74,275
Net pension liability	21,775	195,975	217,750
Long-term liabilities:			
Due within one year	-	97,773	97,773
Due in more than one year	-	1,228,489	1,228,489
Total Liabilities	29,321	1,735,779	1,765,100
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pensions	955	8,593	9,548
NET POSITION			
Net investment in capital assets	76,878	13,126,095	13,202,973
Restricted	50,000	145,474	195,474
Unrestricted	731,457	1,908,641	2,640,098
Total Net Position	\$ 858,335	\$ 15,180,210	\$ 16,038,545

The accompanying notes are an integral part of these financial statements.

SHASTA COMMUNITY SERVICES DISTRICT
Statement of Activities
For The Year Ended June 30, 2024

	Program Revenues				Net (Expense) Revenues and Change in Net Position		
	Expense	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Governmental Activities							
Fire Safety	\$ 136,649	\$ -	\$ -	\$ -	\$ (136,649)	\$ -	\$ (136,649)
Business-Type Activities							
Water	1,159,398	1,022,362	-	3,760,635	-	3,623,599	3,623,599
Interest expense	11,212	-	-	-	-	(11,212)	(11,212)
Total Primary Government	\$ 1,307,259	\$ 1,022,362	\$ -	\$ 3,760,635	(136,649)	3,612,387	3,475,738
General Revenues							
County Taxes					325,196	36,133	361,329
Interest income					3	21,637	21,640
Other					-	9,641	9,641
Zogg fire settlement					50,000	-	50,000
Total General Revenues					375,199	67,411	442,610
Change in Net Position					238,550	3,679,798	3,918,348
Beginning of Year					619,785	11,500,412	12,120,197
Net Position - End of Year					\$ 858,335	\$ 15,180,210	\$ 16,038,545

The accompanying notes are an integral part of these financial statements.

SHASTA COMMUNITY SERVICES DISTRICT
Balance Sheet - Governmental Fund
June 30, 2024

	Fire Safety Fund
ASSETS	
Cash and cash equivalents	\$ 38,942
Receivables (net of allowance for bad debts, where applicable):	
Intergovernmental	50,000
Interfund receivables	616,013
Total Assets	\$ 704,955
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 7,546
Total Liabilities	7,546
Fund Balance	
Restricted	50,000
Unassigned	647,409
Total Fund Balance	697,409
Total Liabilities and Fund Balance	\$ 704,955

The accompanying notes are an integral part of these financial statements.

SHASTA COMMUNITY SERVICES DISTRICT
Reconciliation of the Balance Sheet - Governmental Fund
to the Government-Wide Statement of Net Position
For The Year Ended June 30, 2024

Total Governmental Fund Balance		\$ 697,409
Assets recorded within the Statement of Net Position not reported in the funds:		
Nondepreciable capital assets		2,847
Depreciable capital assets, net of accumulated depreciation		74,031
Deferred outflows recorded within the Statement of Net Position not reported in the funds:		
Deferred outflows of resources relating to pensions		106,778
Liabilities recorded within the Statement of Net Position not reported in the funds:		
Net pension liability	(21,775)	(21,775)
Deferred inflows recorded within the Statement of Net Position not reported in the funds:		
Deferred inflows of resources relating to pensions		(955)
Net Position of Governmental Activities		\$ 858,335

SHASTA COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenditures and Change in
Fund Balance - Governmental Fund
For The Year Ended June 30, 2024

	Fire Safety Fund
<hr/>	
REVENUES	
Property taxes	\$ 325,196
Use of money and property	3
Zogg fire settlement	50,000
Total Revenues	375,199
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EXPENDITURES	
Current:	
Personnel	157,949
Repairs and maintenance	4,908
Training, per diem and other	10,477
Services and supplies	28,100
Insurance	8,919
Fuel	2,556
General and administrative	12,737
Total Expenditures	225,646
Change in Fund Balance	149,553
<hr/>	
FUND BALANCE	
Beginning of Year	547,856
End of Year	\$ 697,409
<hr/>	

SHASTA COMMUNITY SERVICES DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and
Change in Fund Balance - Governmental Fund to the
Government-Wide Statement of Activities
For The Year Ended June 30, 2024

Changes in Fund Balance - Governmental Fund		\$ 149,553
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Depreciation expense		(9,352)
<p>Certain assets and liabilities are reported in the Statement of Activities, but they do not require the use of current financial resources. Therefore, they are not reported in governmental funds.</p>		
Change in compensated absences	4,452	
Change in deferred outflows and inflows of resources related to pensions	91,514	
Change in the net pension liability	2,383	98,349
Change in Net Position - Governmental Activities		\$ 238,550