

Leavitt Lake Community Services District

GOVERNING BOARD

Steve Anderson, *Chairperson*
Carrie Base, *Vice Chairperson*
Dallas Langley
Nicole Bush
Stu Speer

471-830 Buffum Lane
Susanville, CA 96130
(530)257-7977
leavittcsd@frontiernet.net

STAFF

Adrienne Giles,
MGR/Operator
Jaime Victoria,
Operator
Teo M. Lovin,
Recording Secretary

AGENDA REGULAR MEETING Tuesday, June 27, 2023

4:00 p.m.

ADDRESSING THE BOARD

*Any person desiring to address the Board shall first secure permission from the presiding officer. Speaker cards are provided so that individuals can bring to the attention of the presiding officer their desire to speak on a particular agenda item. Cards are available on the Secretary's desk and shall be completed and presented to the Secretary of the Board in advance of speaking.

*Matters under the jurisdiction of the Board, and are NOT on the agenda, maybe addressed by the public at the time provided in the agenda under Public Comment. The Board limits testimony on those items (both on the agenda and not) to three minutes per person and no more than three individuals shall address the same subject.

1. CALL TO ORDER

2. FLAG SALUTE

3. *APPROVAL OF AGENDA

4. *APPROVAL OF MINUTES FOR THE REGULAR SCHEDULED BOARD MEETING OF : May 23, 2023

5. PUBLIC COMMENT

(Any person may address the Board at this time to comment on any subject not on the agenda. However, the Board may not take action other than to direct staff to agendize the matter at a future meeting).

6. STAFF REPORT

7. NEW BUSINESS

- A. **Subject:** 2023/2024 Budget Approval
Action: Approve the 2023/2024 LLCSD Budget

8. DISTRICTS FINANCIAL REPORT

- A. **Subject:** Cash Mgmt, Accounts Payable, and Profit and Loss Report to date
Report: Receive report/ No Action

9. ADJOURN

NEXT SCHEDULED GOVERNING BOARD MEETING: July 25, 2023

Leavitt Lake C.S.D.

471-830 Buffum Lane
Susanville, Ca 96130
(530) 257-7977

leavittcsd@frontiernet.net

**APPROVED MINUTES
GOVERNING BOARD
May 23, 2023**

The Board convened in regular session at 4:00 P.M. in the Leavitt Lake C.S.D., 471-830 Buffum Lane, Susanville CA. with Chairman, Steve Anderson; Vice Chairman, Carrie Base; Board members Dallas Langley, Nicole Bush and Stu Speer present. Also present were: Adrienne Giles, MGR/Operator, and Teo M. Lovin, Recording Secretary. Jaime Victoria, Operator.

2. FLAG SALUTE

The flag salute was recited.

3. AGENDA APPROVAL It was moved by Nicole Bush seconded by Dallas Langley and carried to approve the May 23, 2023 agenda.

4. APPROVAL OF MINUTES FOR THE MEETING OF: April 25, 2023

It was moved by Dallas Langley and seconded by Stu Speer to approve the minutes of April 25th, 2023. Motion carried unanimously.

5. PUBLIC COMMENT

No public comment

6. STAFF REPORT

Adrienne Giles notified the board of the Town Hall Meeting held at the district office on June 8th @ 6:00 pm with our district supervisor, Jason Ingram.. Report received and accepted

7. NEW BUSINESS

A. Renew Wastewater Operator Certificate – Exp. 6/30/23

Adrienne Giles proposed that the board approve to pay the fee to renew the wastewater certificate to ensure the district has a back up operator to call in the event that we may need one. It was moved by Stu Speer and seconded by Dallas Langley to approved to pay the \$150 fee to renew Cathy Seabourns waste water certificate. Motion carried unanimously.

B. 6 Month Surcharge: Rate Study Review

Teo gave an update to the board on the surcharge and asked for direction as to what to do next. The surcharge was to discontinue with the billing cycle posted to the customer accounts in July. It was moved by Dallas Langley and seconded by Stu Speer to extend the \$10.00 Surcharge for an additional 6 months. At that time we revisit the data. Motion carried unanimously.

8. DISTRICTS FINANCIAL REPORT

A. District Financial Report

Teo Lovin gave the Districts Financial Report for May 2023. Teo explained the reports included within consist of the Districts Cash Management Report, Accounts Payables and the Profit and Loss Budget VS Actual report of the fiscal year to date. Teo concluded the Financial report stating that April Bank Statement was available to view upon request and the District closed the month out with a balance of \$23,726.93 and approximately \$3273.18 in outstanding payables. Report received and accepted.

10. The next regular meeting date was announced to be held on June, 27, 2023 at 4:00pm.

11. ADJOURN 4:38 P.M.

Motion by Steve Anderson to adjourn the May 23, 2023 Leavitt Lake C.S.D Governing Board Meeting.

Steve Anderson, Chairperson

Teo M. Lovin, Secretary

Date

Date

Leavitt Lake



Community Services District

Fiscal Year 2023/2024
Proposed Budget

Leavitt Lake Community Services District

GOVERNING BOARD

Steve Anderson, *Chairman*
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Adrienne Giles,
MGR/Operator
Jaime Victoria,
Operator
Teo M. Lovin
Recording Secretary,

Message from the District Manager

On Behalf of our entire staff, I am pleased to present to you the proposed Fiscal Year 2023/2024 Leavitt Lake Community Services District Budget. This budget is the financial plan for the coming year and serves as a source of information about the District and its initiatives.

We diligently manage costs and our resources to provide the highest quality of water and wastewater treatment to our customers by the most cost effective means possible. As the District evolves to address the rising challenges in the utility industry, there is a strain on all our resources, especially financial.

Cost versus Value of Water

As we talk about water in the financial sense, it is important to gain a perspective of the cost versus the value of water. See the next page that compares the cost of a gallon of tap water compared to the cost of a gallon of other commonly purchased items. We hope that you find this document informative and relevant.

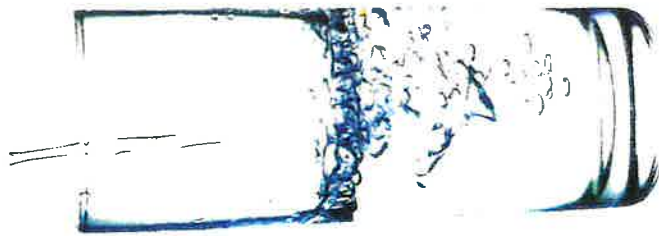
Thank you for the opportunity to serve you and yours.

Sincerely,

Adrienne Giles, *Manager*

Tap Water – Cost versus Value

\$0.0083 TAP WATER PER GALLON



VS.

\$2.07 per gallon



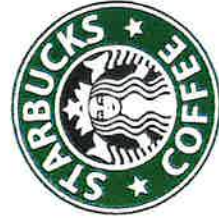
\$39.33 per gallon



\$2.57 per gallon



\$22.93 per gallon



Leavitt Lake



Community Services District

2023 / 2024 Budget Message

JULY 01, 2023 THROUGH JUNE 30, 2024

INTRODUCTION

The purpose of a budget is to meet the legal requirements and to establish expenditure and revenue authority. The budget is a key element in the planning, control, and evaluation of operations. This budget reflects the estimated revenues and cash requirements for the coming year and the District's continued commitment to cost containment while providing exceptional services to the entire community now and in the future, both economically and without interruptions.

The budget must be approved by the Board of Directors in June of each year.

LOCATION

- **Office** - The District office is located at 471-830 Buffum Lane, Susanville, CA 96130. Office hours are from 7:30a.m. To 4:00 p.m., Monday through Friday, except for holidays. The districts phone number is 530-257-7977. Please visit the District's website at www.LeavittLakeCSD.com for more Information.
- **Service Area** - The District's Service area is the total area the District may legally serve without further inclusions or agreements. The Districts has 115 acres within its boundary area and serves a population of approximately 650.

THE DISTRICT

- **Organization** Leavitt Lake Community Services District (LLCSD) is a political subdivision of the State of California, specifically a Title 32 Special District. LLCSD was established in 1972 and is governed today by a Board of Directors. This budget presents the activities of the District, which is legally separate and financially independent of other state and local governments. The District was organized for the purpose of providing water and wastewater utilities to the customers of the geographical service area known as Leavitt lake Community Services District.

- **Local government** - A 5-member Board of Directors governs the District. They are elected to staggered four- year terms. The Directors set the policies for operations of water and wastewater systems and the general government. Regular meetings of the Board of Directors are held on the third Tuesday of each month. In accordance with the State Budget Law, the District's Board of Directors holds a public hearing in the spring each year to approve the budget and appropriate the funds for the ensuing year. An appropriation is the legal spending limit authorizing the expenditure set forth in the budget by the governing board. The budget is merely a fiscal plan for the coming year, while the appropriation is the legal authority to spend that money.

Board of Directors

Steve Anderson, Board *Chairman*

Carrie Base, *Vice Chairman*

Dallas Langley, *Director*

Nicole Bush, *Director*

Stu Speer, *Director*

DEPARTMENTS

- **Administration** - This department includes governmental budgeting and accounting, customer service, information technology, and the management of the District's most valuable asset, human capital. This involves salary and benefits analysis, management of employee assistance programs, enforcing compliance with safety regulations, education and training of employees, and consultation with legal counsel regarding employee matters and capital project management, project design.
- **Operations** - Water Treatment and Distribution and Wastewater Treatment and Collection – This department includes the operation and maintenance of water treatment facilities, management of water sources, preventive and corrective maintenance, and operation of the water distribution system. This department also includes the operations and maintenance of the wastewater treatment facility, laboratory services, preventive and corrective maintenance of the sewer system including collection lines and lift stations.

SERVICES

Leavitt lake Community Services District (LLCSD) owns and maintains its water distribution system and wastewater collection systems. LLCSD bills close to 258 customers in the District. The system includes:

- 1 water storage tanks: Water service is provided to existing developed areas though a distribution system that includes a 286,000 gallons capacity storage tanks
- 2 Ground water wells: One is currently not operating due to its high iron volume. The current active well is treated and tested regularly. (CCR Reports are mailed yearly to every resident)
- 3 water pumps: one 5HP and two 15 HP
- 2 wastewater lift stations
- 252 residential pressure regulating valve (PRV) vaults and 42 in the streets

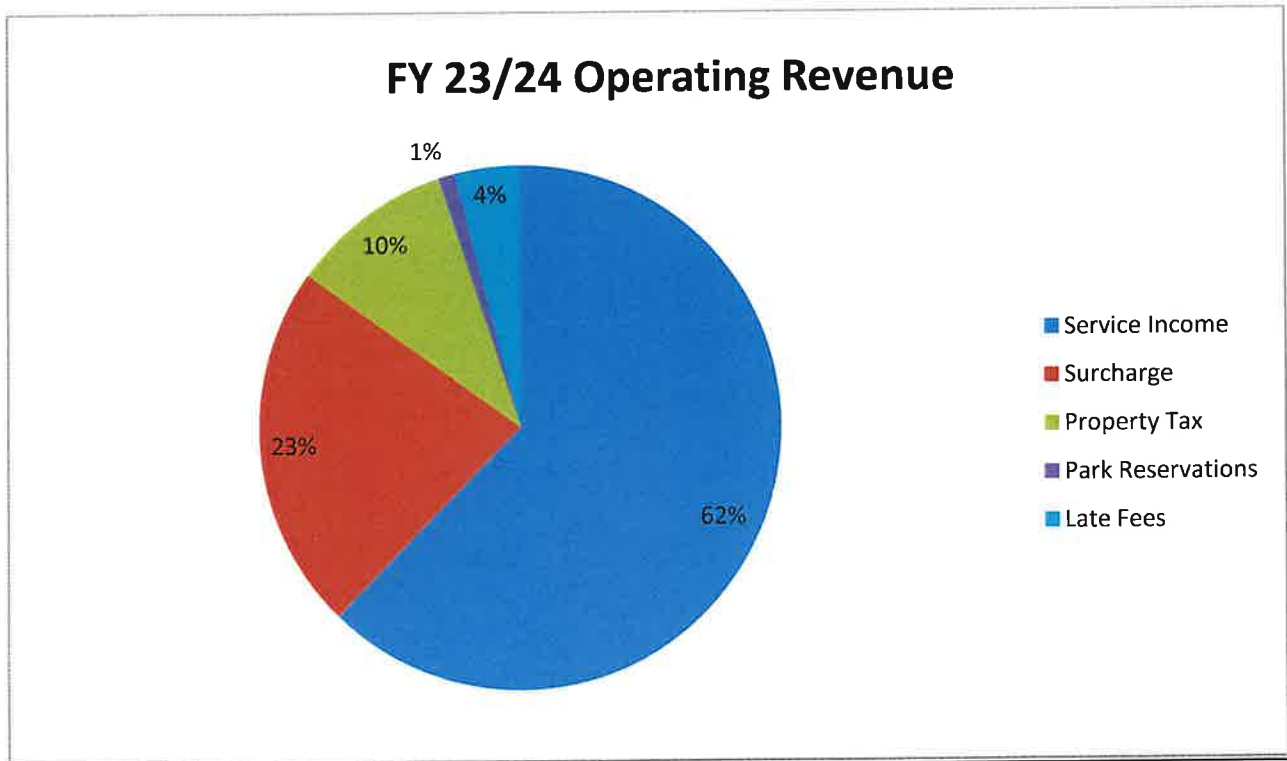
The District maintains approximately 1 mile (5280 Feet) of water pipelines and 1 mile of Wastewater lines underground. The districts wastewater is collected by a network of sanitary lines with lift stations to transport the wastewater to our ponds

FINANCIAL

While the District's records are maintained on the accrual basis of accounting, the annual budget is prepared using the modified accrual basis of accounting. The District is not financially accountable for any other organization, nor is the District a component unit of any other primary governmental entity.

- **Operating Revenues**

Total projected operating revenues for Fiscal Year 2023 / 2024 is \$364,045.58 and consist mainly of user fees to customers for services provided. Such as, usage, base rates, water, sewer, park and street lights.



- **Service Charges** - The District's major sources of revenues are water and wastewater service charges. The District has base rates for residential and commercial customers. Residential and commercial water revenue is forecasted using an average of 250 residents multiplied by base Rates. The fiscal year (FY) 23/24 residential water base rate is \$44.19 for the first 10,000 gallons of water and \$1.00 per 1,000 gallons over the allotted 10,000 gallons. The base rate for commercial water usage in FY 23/24 is \$64.58 for the first 10,000 gallons and \$1.00 per 1,000 gallons after. Residential and commercial wastewater revenue is forecasted using an average of 250 residents multiplied by the base rate. Base rates cover the fixed costs associated with the treatment and delivery of water and the treatment and collection of sewer.
- **Meter Fee** - This is a fixed charge on the bill at a rate of \$5.51. It is for all the activities involved in maintenance of the meters and is billed monthly to all water accounts
- **Street Lights Fee** - This is a fee of \$1.91, billed to each active account for the eclectic cost billed to the district from the electric company.
- **Park Fee** - A fee of \$2.90 is billed to each active account for replacements, safety, equitable and accessible park updates repairs and renovations.
- **Surcharge** - The board of Directors unanimously voted to extend the surcharge of \$10.00 on May 23, 2023. The District currently receives a surcharge each month, billed to each customer approx. 6 months, to end with usage billed at the end of Feb. During that time the surcharge will be determined accordingly to the financial need.
- **Property Tax** - In 1978, California passed Proposition 13, which reduced the existing property tax to a combined 1% of assessed values, and one year later the State passed AB 8, which defined how that 1% property tax revenue was to be divided among existing agencies: county, cities, county libraries, schools, and special districts on a yearly basis.

The District also receives miscellaneous revenue from fees such as late charges applied to accounts at 10% rate, after hour callouts, and \$5 for each door hanger due to delinquency.

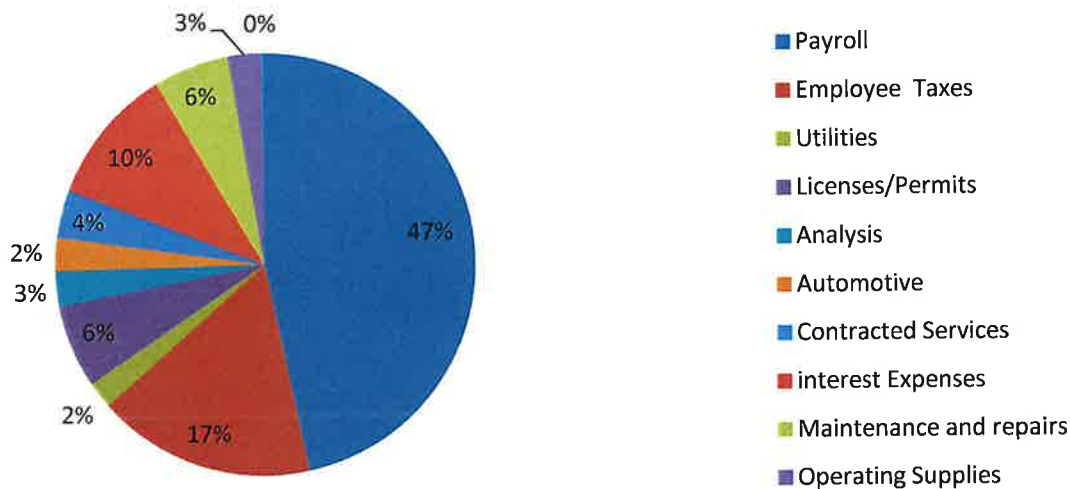
Operating Expenses

These expenses consist mainly of payroll, employment taxes, utilities, insurance, licensing and permits, maintenance, interest expenses, treatment chemicals and depreciation of capital assets.

- **Non-operating Expenses** –Non-operating expenses include interest on long-term debt. The district currently has 3 loans through USDA. See below for details.

Total projected operating expense for Fiscal Year 2023 / 2024 is \$341 with major operating expenses generally results from Payroll and providing water and wastewater services to our customers.

FY 23/24 Operating Expenditure



USDA Loans

	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>	<u>Maturity Date</u>
Lift Station	\$3,688.44	\$4,675.56	\$140,215.21	2/02/2048
Water Tank	\$4,958.21	\$6,597.79	\$145,965.09	2/02/2048
Water Meters	\$3,545.12	\$4,746.88	\$142,096.80	12/2/2048

Capital Improvement Expenses

The projected FY23/24 Capital Improvements Budget set at \$3,500.00 in expenditures plus an additional \$177,952.00 in grant revenue for upgrades/improvements to the Leavitt Lake CSD park. The capital expense budget includes funding for rehabilitation projects such as asphalt repairs to the roadway due to water main brakes, backhoe packet and pallet forks to assist in improvements including rehabilitation and replacement of existing water/wastewater infrastructure and equipment (as needed). Additional funding for these projects will be from the District's reserve.

- **Asphalt Road Repair:** \$1,500
- **Backhoe Package and Pallet Forks:** est. Approx. \$2000
- **Badger Meter – Cellular Endpoints** – \$2683.08 - 6 total for this first year.
- **Park Addition:** Additions to the park will be funded by the Department of Parks and Recreation, 2018 Parks Bond Act, Per Capita Grant Program in the amount of \$177,952.00. Project No. 18-18-009. See Scope of Work in the project plans for additional details.

Capital Improvement Budget Summary

Capital Improvement Upgrades / Replacement / Repair	Grant	23/24 Budget	Water	Sewer	Park
Asphalt For Road Repair Due to water main repairs		\$ 1,500.00	\$ 1,500.00		
Backhoe Packet and Pallet Forks		\$ 2,000.00	\$ 750.00	\$ 750.00	\$ 500.00
Badger Meter (6 Total)		2683.03	2683.08		
Park Addition	\$ 177,952.00	\$ 177,952.00			\$ 177,952.00
Subtotal	\$ 177,952.00	\$ 184,135.03	\$ 4,933.08	\$ 750.00	\$ 178,452.00

Relevant Strategic Plan Objectives: Develop long term equipment upgrades and replacement plan to build and maintain a reliable infrastructure for current and future customers; stay current with legal and regulatory requirements.

Relevant Strategic Plan Vision Elements: Invest in our infrastructure to provide high quality and efficient services * Manage long term costs to protect future affordability.

Depreciation of Assets

Depreciation of assets acquired concurrent with the District's formation and acquired assets is calculated on the value of assets, using estimated lives ranging from 5 to 50 years. List is currently under review and update

(See next 3 pages for Depreciation Summary)

PPD BY Robert W Johnson, CPA

Year Ended 05/30/2020

ASSET	<BU>	LIFE	DATE PL IN SVCE	DEPR. BASIS	SEC 179 EXPENSE	05/30/2019 ACCUM DEPR	CURRENT DEPR	05/30/2020 ACCUM DEPR	NET BOOK VALUE
(C) Park - (C) 30: PARK									
102.0 EQUIPMENT	10		01/01/89 SL	4,455	0	4,455	0	4,455	0
103.0 BASKETBALL CT	25		01/01/90 SL	9,456	0	9,456	0	9,456	0
104.0 PLAYGROUND EQ	10		01/01/90 SL	53,233	0	53,233	0	53,233	0
105.0 SOD/SPRINKLER S	25		01/01/91 SL	6,046	0	6,046	0	6,046	0
106.0 TILLER	5		09/01/93 SL	684	0	684	0	684	0
107.0 MINI BARN (BLUEL	10		01/01/95 SL	1,200	0	1,200	0	1,200	0
108.0 LAWN MOWER	10		01/01/95 SL	1,531	0	1,531	0	1,531	0
109.0 EDGER	5		03/01/95 SL	182	0	182	0	182	0
122.0 Playground equip	15		06/30/09 SL	30,000	0	21,000	2,000	23,000	7,000
126.0 CEMENT SLABS FOR	10		07/01/09 SL	9,419	0	2,983	314	3,297	6,121
129.0 Fencing & Lights	15		01/01/13 SL-Y	5,000	0	2,165	333	2,498	2,502
				121,205	0	102,935	2,647	105,592	15,613
(C) 30: PARK				121,205	0	102,935	2,647	105,592	15,613
** (C) Park **									
(C) 5: GENERAL PLANT									
32.0 BUILDINGS	35		07/01/79 SL	25,000	0	25,000	0	25,000	0
33.0 MISC. EQUIPMENT	10		07/01/79 SL	7,500	0	7,500	0	7,500	0
34.0 OFFICE FURNITURE	5		11/01/82 SL	350	0	350	0	350	0
37.0 SHED	15		10/01/89 SL	1,161	0	1,161	0	1,161	0
38.0 TOOLS	10		01/01/91 SL	230	0	230	0	230	0
39.0 TRACTOR	10		01/01/92 SL	17,160	0	17,160	0	17,160	0
40.0 QUILL CORP'T & II	5		10/01/95 SL	100	0	100	0	100	0
42.0 COMPRESSOR	5		01/01/97 SL	250	0	250	0	250	0
43.0 STORAGE SHED	20		01/01/00 SL	2,317	0	2,317	56	2,317	0
44.0 FLAG	10		01/01/00 SL	1,065	0	1,065	0	1,065	0
45.0 WATER LEVEL DETE	5		04/01/02 SL	407	0	407	0	407	0
46.0 CEMENT SAW 1/2	4		12/01/02 SL	566	0	566	0	566	0
112.0 DUMP TRAILER 1/2	10		05/01/06 SL	2,795	0	2,795	34	2,795	118
121.0 Brush hog (1/2)	15		09/01/07 SL	509	0	509	0	509	0
123.0 CANNON COPIER (1	5		06/30/09 SL	3,419	0	3,419	0	3,419	0
127.0 WATER METER PROJ	20		05/15/10 SL	3,419	0	3,419	15,345	145,777	161,118
133.0 BACKHOE 1/2	20		07/22/10 SL-Y	306,995	0	306,995	1,445	6,516	22,497
134.0 BUILDING ADDITIO	35		07/15/15 SL-Y	29,964	0	29,964	136	6,12	4,141
139.0 COMPUTER	5		06/30/16 SL-Y	4,756	0	4,756	230	575	573
140.0 SHOP (1/2)	50		01/01/18 SL-Y	1,148	0	2,469	1,646	4,115	78,177
147.0 2000 Chevy Truck	6		12/31/18 SL-Y	82,292	0	104	208	312	938
				488,124	0	291,505	19,103	220,608	267,516
(C) 5: GENERAL PLANT				488,124	0	291,505	19,103	220,608	267,516
(C) 6: T & D SYSTEM									
17.0 WATER MAIN	50		07/01/79 SL	75,600	0	69,480	1,512	61,992	13,608
18.0 LATERAL LINES	50		07/01/79 SL	9,900	0	7,920	190	3,118	1,782
20.0 VALVES & HYDRANT	50		07/01/79 SL	15,900	0	12,000	300	12,300	2,700
21.0 HYDRANT	40		10/01/94 SL	518	0	452	13	465	53
22.0 HYDRANT TOOL	5		04/01/99 SL	299	0	299	0	299	0
23.0 SEAT TOOL	5		04/01/99 SL	448	0	448	0	448	0
24.0 WATER TANK PROJE	50		05/01/99 SL	300,704	0	99,231	6,014	105,245	195,459
25.0 BOND	5		04/01/03 SL	35,000	0	0	0	0	35,000
26.0 WATER TANK PROJE	50		12/01/02 N/A	2,500	0	775	50	825	1,675
27.0 PM PUMP	40		07/01/03 SL	9,641	0	9,641	0	9,641	0
29.0 SCADA SYSTEM	5		07/01/03 SL	9,332	0	9,332	0	9,332	0
30.0 FIRE PUMP VALVES	10		07/01/03 SL	1,968	0	1,968	0	1,968	0
31.0 WATER PROJECT	50		07/01/03 SL	1,968	0	406	29	434	961
139.0 PUMP FOR DRINKIN	15		01/01/05 SL	1,395	0	929	169	1,093	1,434
139.0 PUMP FOR DRINKIN	15		04/14/14 SL-Y	2,532	0	0	0	0	2,532
				464,836	0	203,880	8,284	212,164	252,672
(C) 6: T & D SYSTEM				464,836	0	203,880	8,284	212,164	252,672
(C) 12: PUMPING PLANT									
1.0 PUMPING PANT	10		07/01/79 SL	42,108	0	42,108	0	42,108	0
2.0 PUMP INSTALLATI	50		07/01/87 SL	10,538	0	6,962	211	7,173	3,365
3.0 WELL #2 (NEW PUM	20		05/01/95 SL	7,827	0	7,827	0	7,827	0
4.0 HEATER PUMP ROOM	10		12/01/02 SL	452	0	452	0	452	0
5.0 PUMP	5		05/01/06 SL	2,900	0	2,900	0	2,900	0
141.0 GENERATOR	15		01/01/18 SL-Y	78,364	0	7,836	5,224	13,060	65,304
				142,189	0	68,085	5,435	73,520	68,669
(C) 12: PUMPING PLANT				142,189	0	68,085	5,435	73,520	68,669
(C) 65: WATER TREATMENT									
7.0 PUMP	50		02/01/95 SL	8,912	0	6,127	178	6,305	2,607
8.0 BUILDING	35		01/01/96 SL	10,269	0	3,819	293	10,111	158
10.0 METER	10		09/01/87 SL	1,066	0	1,066	0	1,066	0
11.0 TRACTOR	9		11/01/88 SL	3,997	0	3,997	0	3,997	0
12.0 HYDOC METER	3		11/01/88 SL	432	0	432	0	432	0
15.0 CHLORINATOR PUMP	5		11/01/88 SL	535	0	535	0	535	0
16.0 CHLORINE INJECTO	5		04/01/02 SL	535	0	1,160	0	1,160	0
				26,371	0	23,105	471	23,606	2,765
(C) 65: WATER TREATMENT				26,371	0	23,105	471	23,606	2,765
** (C) 1: WATER **									
(C) 2: SEWER - (C) 3: EQUIPMENT									
90.0 TYPEWRITER	5		01/01/93 SL	528	0	528	0	528	0
91.0 OFFICE EQUIP.	5		10/16/97 SL	90	0	90	0	90	0
94.0 4 DRAWER CABINET	5		05/01/99 SL	153	0	153	0	153	0
96.0 COMPUTER DESK	5		01/01/01 SL	161	0	161	0	161	0
97.0 OFFICE HEATER	10		01/01/01 SL	1,627	0	1,627	0	1,627	0
98.0 TABLE & CHAIRS	10		11/01/01 SL	182	0	182	0	182	0

Leavitt Lake Community Services District
 Depreciation Summary - Book Data

ID#
 COMPANY # 1560

PPD BY Robert W Johnson, CPA

Year Ended 06/30/2020

ASSET	<BU>	LIFE	DATE PL IN SRVCE	DEPRECIATION METHOD	DEPR. BASIS	SEC 179 EXPENSE	06/30/2019 ACCUM DEPR	CURRENT DEPR	06/30/2020 ACCUM DEPR	NET BOOK VALUE
100.0 CHAIN SAW	5	06/01/02	SL		428	0	428	0	428	0
101.0 CEMENT SAW -1/2	4	04/01/06	SL		566	0	566	0	566	0
110.0 SAFE	10	03/01/07	SL		969	0	969	0	969	0
119.0 DUMP TRAILER 1/2	10	09/01/07	SL		2,785	0	2,785	34	2,785	119
120.0 Brush hog (1/2)	15	06/30/09	SL		509	0	3,418	0	3,418	0
124.0 CANNON COPIER (1/2)	5	05/15/10	SL		3,418	0	5,068	1,448	6,516	22,448
135.0 BACKHOE 1/2	20	07/15/15	SL-Y!		28,964	0	345	230	575	573
142.0 SHOP (1/2)	5	01/01/13	SL-Y!		1,149	0	104	208	312	938
148.0 2000 Chevy Truck	5	12/31/18	SL-Y		1,250	0				
15 asset(s)					42,778	0	16,781	1,920	18,701	24,077
ICI 3: EQUIPMENT *										
47.0 10" MAIN	50	07/01/79	SL!		18,930	0	15,158	379	15,537	3,393
48.0 8" MAIN	50	07/01/79	SL!		46,750	0	37,400	935	38,335	8,415
49.0 6" MAIN	50	07/01/79	SL!		9,480	0	7,598	190	7,788	1,692
50.0 LATERALS	7	07/01/79	SL!		23,520	0	23,520	0	23,520	0
51.0 FITTINGS	5	07/01/79	SL		3,055	0	3,055	0	3,055	0
52.0 MISC.	25	07/01/79	SL		2,000	0	2,000	0	2,000	0
54.0 LIFT STATION I	35	07/01/79	SL!		8,000	0	8,000	300	8,000	3,700
55.0 MAN HOLES	50	07/01/79	SL!		15,000	0	12,000	55	12,144	536
56.0 MAN HOLES	50	05/01/81	SL-Y!		2,740	0	2,089	3,808	108,535	43,802
57.0 POND #4	40	01/01/92	SL-Y!		152,338	0	104,728	295	295	0
58.0 1000 LB WINCH	10	12/01/93	SL		295	0	124	0	124	0
59.0 REMOTE W/ WINCH	10	12/01/93	SL		124	0	1,426	0	1,426	0
60.0 SMALL CABLE	10	03/01/94	SL		1,426	0	365	0	365	0
64.0 PLASTIC FENCE	5	01/01/97	SL		365	0	3,247	0	3,247	0
67.0 SEWAGE PUMP	3	01/01/00	SL		3,247	0	3,247	475	9,263	237
68.0 SEWER LINE	20	01/01/01	SL!		9,500	0	12,812	0	12,812	0
69.0 PUMPS	5	01/01/02	SL!		12,812	0	2,649	0	2,649	0
70.0 SEWAGE PUMP	3	12/01/02	SL		2,649	0	10,380	0	10,380	1,102
71.0 ADDITIONS	5	01/01/05	SL		10,380	0	3,552	245	3,797	0
72.0 SEWER CONTROLS	20	01/01/05	SL!		4,899	0	2,649	0	2,649	0
73.0 SEWER PUMP	5	02/01/06	SL		2,649	0	3,502	0	3,502	0
74.0 SEWER PUMP	5	03/01/06	SL		3,502	0	4,049	0	4,049	0
113.0 SEWAGE PUMP & FL	8	11/01/07	SL		4,049	0	3,248	0	3,248	0
114.0 SEWAGE PUMP	8	02/01/08	SL		3,248	0	43,805	4,611	48,416	89,925
125.0 LIFT STATION 2	30	04/07/10	SL-Y!		138,341	0	469	104	572	2,533
132.0 LIFT STATION ADD	30	01/01/15	SL-Y!		3,105	0	6,825	2,730	9,555	99,621
137.0 Pond Project	40	12/15/16	SL-Y!		109,185	0	1,283	513	1,796	8,450
139.0 Sewer Camera	20	12/15/16	SL-Y!		10,256	0	2,469	1,646	4,115	78,177
143.0 SHOP (1/2)	50	01/01/18	SL-Y!		82,292	0	3,611	2,407	6,018	30,087
144.0 GENERATOR	15	01/01/18	SL-Y!		36,105	0	5,937	3,358	9,895	148,405
145.0 PONDS	40	01/01/18	SL-Y!		159,300	0	11,376	7,584	19,960	246,465
146.0 LIFT STATION	35	01/01/18	SL-Y!		253,425	0				
32 asset(s)					1,143,964	0	342,408	29,940	378,348	765,620
ICI 66: SEWAGE DISPOSAL *										
75.0 PIPE	50	07/01/09	SL		13,000	0	10,400	260	10,660	2,340
76.0 FITTINGS	10	07/01/79	SL		5,700	0	5,700	0	5,700	0
77.0 TEST WALLS	50	07/01/79	SL		2,500	0	2,000	50	2,050	450
78.0 MISC.	10	07/01/79	SL		4,000	0	4,000	0	4,000	0
79.0 FENCE	15	07/01/79	SL		15,000	0	15,000	0	15,000	0
80.0 FENCE	10	07/01/79	SL		5,275	0	5,275	0	5,275	0
81.0 ROTARY CUTTER	5	09/01/93	SL		939	0	339	0	339	0
82.0 SEWER TREATMENT	30	01/01/96	SL		13,831	0	12,836	461	11,297	2,534
83.0 BARRICADE LIGHTS	13	10/01/98	SL!		170	0	170	0	170	0
84.0 TRACTOR W/ SICKL	10	05/01/99	SL		2,146	0	2,146	0	2,146	0
85.0 VENTILATOR	5	01/01/01	SL		794	0	794	0	794	0
86.0 METER (CONFD SP)	5	01/01/01	SL		2,221	0	2,221	0	2,221	0
87.0 PONDS	50	01/01/01	SL		150,000	0	117,000	3,000	120,000	30,000
116.0 GATE VALVE - POM	15	07/01/79	SL		1,377	0	873	85	1,063	114
117.0 TRASH PUMP	15	02/01/08	SL		1,500	0	1,150	100	1,250	250
129.0 JETTER TRAILER	15	06/01/08	SL		14,000	0	7,931	933	8,964	5,136
131.0 4 USED AERATORS	5	03/15/10	SL-Y		1,104	0	1,104	0	1,104	0
136.0 BUILDING ADDITION	35	07/01/13	SL-Y!		4,757	0	476	136	612	4,145
18 asset(s)					239,234	0	180,140	5,025	193,165	45,069
ICI 67: SEWAGE TREATMENT *										
2: SEWER **					1,124,980	0	553,320	36,925	590,245	834,766
124 asset(s)					2,667,705	0	1,150,969	71,925	1,225,894	1,442,011
GRAND TOTALS										

ASSET SUMMARY

Assets	Original Cost	Depreciable Basis
Beginning	124	2,667,705
Additions-Full Cost	0	0
Dispositions	0	0
179 Expense		0
Basis Reduction		0
Recovery		0
Ending	124	2,667,705

ED4
 COMPANY # 1560

PPD BY Robert W Johnson, CPA

Seaside Lake Community Services District
 Depreciation Summary - Book Data

Year Ended 06/30/2020

	Depreciation-179 E-0	Depreciation
Beginning	1,152,369	1,152,359
Current	72,325	72,325
Dispositions	0	0
Ending	1,225,694	1,225,694

Method codes: M, Q, Y=Mid-month, -quarter, half-year convention; A=Luxury auto;
 AS=Adj basis; Am=Amortized; B=Electric vehicle; C=Purchase date; E=Empowerment
 zone pty; F=farm pty; H=Low income nsrq; I=Indian reservation pty; U=Unlisted;
 O=Elect out of IRS like kind exch rules; PU=Public utility pty; R=Renewal
 community pty; S=Use subst basis; T=Truck/Van; U=User override of current
 deduction; X=IRS like kind exch rules; Z=NY Liberty Zone; 1=Apply JCRAG2;
 2=Apply JCRAG3. =Forme full dept in final year

Leavitt Lake Community Services – Approved Fee Schedule

LLCSD completed a comprehensive cost of service study in 2022. With information from the study and updated expense projections, rates are updated annually at a 5% Rate to increase yearly for a total of 5 years. A public hearing was held on October 18, 2022 to increase the overall utility bill (including both water and sewer charges) of 5% for the typical residential customer, an average of \$6.09 per month, was approved by the Board for 2023 thru 2027 with an adjustment to the tier structure of \$1.00 per 1000 gallons after the 10,000 gallon allotment was exceeded. The new rates would be effective each year with your January usage for all residential and commercial accounts.

Approved Fee Schedule 2023 - 2027

	Current	2023	2024	2025	2026	2027
Single Family Residential Base Charge		5%	5%	5%	5%	5%
Water	\$42.08	\$44.18	\$46.39	\$48.71	\$51.15	\$53.71
Sewer	\$44.64	\$46.87	\$49.22	\$51.68	\$54.26	\$56.97
Street Lights	\$1.82	\$1.91	\$2.01	\$2.11	\$2.21	\$2.32
Park	\$2.76	\$2.90	\$3.04	\$3.20	\$3.35	\$3.52
Meter Fee	\$5.25	\$5.51	\$5.79	\$6.08	\$6.38	\$6.70
Total Base Fee	\$96.55	\$101.38	\$106.45	\$111.77	\$117.36	\$123.22
Usage Rate Per 1,000						
Tier 1 (10,000 to 12,000 Gallons)	\$0.60	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Tier 2 (12,001 to 14,000 Gallons)	\$0.80	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Tier 3 (> 14,001 Gallons)	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00

	Current	2023	2024	2025	2026	2027
Non-Residential Base Charge		5%	5%	5%	5%	5%
Water	\$61.50	\$64.58	\$67.80	\$71.19	\$74.75	\$78.49
Sewer	\$66.75	\$70.09	\$73.59	\$77.27	\$81.14	\$85.19
Street Lights	\$1.82	\$1.91	\$2.01	\$2.11	\$2.21	\$2.32
Park	\$2.76	\$2.90	\$3.04	\$3.20	\$3.35	\$3.52
Meter Fee	\$5.25	\$5.51	\$5.79	\$6.08	\$6.38	\$6.70
Total Base Fee	\$138.08	\$144.98	\$152.23	\$159.84	\$167.84	\$176.23
Tier 1 (10,000 to 12,000 Gallons)	\$0.60	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Tier 2 (12,001 to 14,000 Gallons)	\$0.80	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Tier 3 (> 14,001 Gallons)	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00

The water rate will be as follows:

Usage rate: \$1.00 per 1000 gallons per month after the Base of 10,000 gallons.

Successes and Challenges in Preparing the 2023 Budget:

- **Significant Capital Investment for the Future** – The primary concern is the older areas of the District. The District will be working on replacing/ repairing the water mains (As need Basis). Paving the road where mains broke in 2022/2023. Additionally, the District will be continuing work on several projects in 2023 that will ensure long-term growth and facilitate infrastructure renewal efforts.
- **Supply Chain Issues** – The year of 2022 brought supply chain challenges. More specifically, the District experienced inflationary pressures on many critical resources such as chemicals, Fuel, pipe, misc parts for maintenance and repairs. Due to aging infrastructure, the District experienced multiple main breaks on Buffum, Willow, and two (2) on Lake. The cost for repairs were exceeded the FY 22/23 approved budget.
- **Investment in Infrastructure and Economic Concerns** – The District's infrastructure are approximately 50 years old, and the District has will be planning for renewal and replacement but currently the budget does not allow for preventative maintenance. (As need basis).

Long-Term Challenges:

- **Aging Infrastructure:** The District faces many water and wastewater challenges and opportunities in the coming years with the renewal, replacement, and funding of aging infrastructure. The District must also accommodate for the purchase and installation of the cellular Endpoints as the old transponders fail. The district currently has 14 active with 244 still needed at rate of \$248 each for a total expenditure of \$60,512.00.
- **Staffing:** The District's licensed water and wastewater professionals are both preparing to retire with-in the next foreseen future. This will create a need to allow additional funds to cover a period sufficient enough to train two new employees.
- **Fleet/Operator Truck-** with the current vehicle already depreciated, the district needs to make room for a new truck to perform the vast range of tasks required to keep the district in compliance and functioning to providing exceptional services to the entire community now and in the future, both economically and without interruptions. A reserve of \$3,000 is allocated in the budget for this fiscal year with a forecasted budget of \$10,500 needed to purchase a new/used operator work truck.

Additionally, the state of California continues to implement and enact more and more regulations related to wastewater treatment. This increased regulation is requiring more fine-tuned treatment of wastewater and resulting in increased costs.

Inquiries regarding the FY 2023/2024 Budget:

Adrienne Giles, District Manager
471-830 Buffum Lane
Susanville, Ca 96130
Phone: 530-257-7977

Leavitt Lake CSD
Cash Management Report

Checking Account Balance from Previous Month	4/30/2023	\$ 23,726.93														
<p>45 Deposits and Other Additions (Credits)</p> <p style="text-align: right; margin-right: 100px;">Park Sewer Street Lights Water</p> <p style="text-align: right; margin-right: 100px;">Total Deposits</p>		<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: none; border-top: 1px solid black; margin-top: 0;"/> \$ 31,698.54														
Disbursements:																
USDA		\$ 2,351.00														
customer Refund		\$ 118.62														
Office Supplies		\$ 69.13														
Operating expenses		\$ 943.77														
Utilities		\$ 5,222.64														
Net Wages		\$ 9,736.35														
Tax Deposits/EFTPS		\$ 2,732.70														
Cell Phone Reimbursements		\$ 60.00														
Vehicle Exp		\$ 389.09														
Employee Benefits		\$ 480.00														
analysis		\$ 621.00														
Audit		\$ 1,675.00														
Business Licenses and Permits		\$ 914.18														
Total Expenditures 30 Checks and Other Charges	(Debits)	\$ 25,313.48														
Ending Balance	5/31/2023	\$ 30,111.99														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Regular Savings</td> <td style="width: 40%; text-align: right;">***8306</td> </tr> <tr> <td>4/30/2023 INTEREST DEPOSIT</td> <td style="text-align: right;">\$ 1.36</td> </tr> <tr> <td>Interest Rate: 0.1400 Ending Balance of:</td> <td style="text-align: right;"><u>\$ 11,450.01</u></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Certificate of Deposit</td> <td style="width: 40%; text-align: right;">***5738</td> </tr> <tr> <td>3/20/2023 INTR PAID-COMPOUND</td> <td style="text-align: right;">16.56</td> </tr> <tr> <td>Ending Balance on 04/30/23</td> <td style="text-align: right;"><u>\$ 30,999.52</u></td> </tr> <tr> <td colspan="2" style="text-align: center;">Interest Rate = .6500%</td> </tr> </table>			Regular Savings	***8306	4/30/2023 INTEREST DEPOSIT	\$ 1.36	Interest Rate: 0.1400 Ending Balance of:	<u>\$ 11,450.01</u>	Certificate of Deposit	***5738	3/20/2023 INTR PAID-COMPOUND	16.56	Ending Balance on 04/30/23	<u>\$ 30,999.52</u>	Interest Rate = .6500%	
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