



McCloud Community Services District

220 West Minnesota Avenue P.O. Box 640

McCloud, California 96057

Phone (530) 964-2017 Fax (530) 964-3175 e-mail mcsd@ci.mccloudcsd.ca.us

REGULAR MEETING OF THE BOARD OF DIRECTORS

SCOUT HALL - 405 E. COLOMBERO DRIVE

Monday, June 13, 2022 – 6:00 p.m.

AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

1. Call to Order

2. Pledge of Allegiance

3. Approval of Minutes: Discussion/action regarding approval of the minutes of the Regular Meeting of May 23, 2022.

4. Announcement of Events:

5. Communications:

6. Reports:

- A. General Manager (verbal)
- B. Finance Officer
- C. Fire Chief
- D. Directors
- E. Committees

7. Consent Agenda:

- A. Approval of Expenses in the amount of \$30,622.93.

8. Old Business:

- A. **Discussion/possible action** regarding approval of second and final reading of proposed changes to MCS D Policy 3270 (addendum) – Compensation for Fire and Ambulance Personnel.
- B. **Discussion/possible action** regarding approval of second and final reading of proposed changes to MCS D Policy 7040 – Fire Department Duty Officer/Duty Chief.
- C. **Discussion/possible action** regarding approval of second and final reading of proposed changes to MCS D Policy 7050 – Ambulance Duty.

9. New Business:

A. Discussion/possible action regarding approval of Resolution No. 05, 2022 Declaring an Election be Held in its Jurisdiction; Requesting the Board of Supervisors to Consolidate This Election with Any Other Election Conducted on Said Date; and Requesting Election Services by the County Clerk.

B. Discussion/possible action regarding increased cost and requirements for Commercial B driver's licenses.

C. Appointment of Interview Committee for the position of Public Works Superintendent.

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11. Adjourn.

MCSD Mission Statement

McCloud Community Services District will strive to provide the full range of municipal services, at a reasonable cost applied consistently to all customers, while maintaining a healthy infrastructure and environmental integrity.

**MINUTES OF A
REGULAR MEETING OF THE BOARD OF DIRECTORS
MAY 23, 2022, at 6:00 PM**

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. Five Directors (Richey, Young, Hanson, Rorke, Zanni) were present. Also present were General Manager Amos McAbier, Fire Chief Charlie Miller (*left for medical call*), Finance Officer Mike Quinn. District Secretary Andrea Mills was absent.

1. Call to Order at 6:01 PM

2. Pledge of Allegiance

3. Approval of Minutes:

A. Discussion/action regarding approval of the minutes of the Regular Meeting of April 25, 2022.

R. Zanni made a motion to approve the minutes of the Regular Meeting of April 25, 2022; seconded by C. Young. Motion passed with 3 ayes (Young, Richey, Zanni) two abstained (Hanson, Rorke)

B. Discussion/action regarding the approval of the minutes of the Special Meeting of May 12, 2022

M. Rorke made a motion to approve the minutes of the Special Meeting of May 12, 2022; seconded by M. Hanson. Motion passed with 5 ayes (Rorke, Hanson, Zanni, Richey, Young)

4. Announcement of Events:

5. Communications:

6. Reports:

A. General Manager-verbal report

Amos McAbier gave a verbal update on grants and projects.

B. Finance Officer

Mike Quinn reported on the minimum wage, budget and audit.

C. Fire Chief- see written report

D. Directors- No reports

E. Committees-No reports

7. Consent Agenda:

A. Approval of Expenses in the amount of \$10,004.44

M. Hanson made a motion to approve the expenses in the amount of \$10,004.44; seconded by M. Rorke. Motion passes with 5 ayes (Hanson, Rorke, Zanni, Young, Richey)

B. Approval of Expenses in the amount of \$54,550.89

M. Hanson made a motion to approve the expenses in the amount of \$54,550.89; seconded by M. Rorke. Motion passes with 5 ayes (Hanson, Rorke, Zanni, Young, Richey)

C. Approval of Expenses in the amount of \$13,765.67

M. Hanson made a motion to approve the expenses in the amount of \$13,765.67; seconded by C. Young. Motion passes with 5 ayes (Hanson, Rorke, Zanni, Young, Richey)

8. Old Business:

A. Discussion/possible action regarding approval of first reading or proposed changes to MCSD Policy 3270 (addendum) - Compensation for Fire and Ambulance Personnel.

R. Zanni made a motion to approve the first reading or proposed changes to MCSD Policy 3270 (addendum) - Compensation for Fire and Ambulance Personnel; seconded by M. Hanson. Motion passed with 3 ayes (Zanni, Hanson, Richey) 2 nays (Young, Rorke).

B. Discussion/possible action regarding approval of first reading of proposed changes to MCSD Policy 7050 - Ambulance Duty.

R. Zanni made a motion to approve the first reading or proposed changes to MCSD Policy 7050- Ambulance Duty adding addendum A to the policy; seconded by M. Hanson. Motion passed with 3 ayes (Zanni, Hanson, Richey) 2 nays (Young, Rorke).

C. Discussion/possible action regarding approval of first reading of proposed changes to MCSD Policy 7040 - Fire Department Duty Officer/Duty Chief.

M. Hanson made a motion to approve the first reading or proposed changes to MCSD Policy 7040- Fire Department Duty Officer/Duty Chief; seconded by R. Zanni. Motion passed with 3 ayes (Zanni, Hanson, Richey) 2 nays (Young, Rorke).

9. New Business:

A. Discussion/possible action regarding the MCSD 2021-2022 3rd Quarter Financial Report
Discussion only. Board to see itemized LAIF printouts before discussing again.

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11. Adjourn open session at 7:09 PM

12. Public Comment: This time is provided to receive information from the public regarding issues that **do** appear on the closed session agenda.

13. Convene a Closed Session:

A. Convene a Closed Session Pursuant to California Government Code §54957.6(a)- General manager to meet with the local agency's designated representatives regarding the salaries, salary schedule, or fringe benefits of its represented and unrepresented employees.

14. Reconvene open session and announce any action taken.

At 8:18 PM. C. Young announced that there was a consensus of the Board to pay \$4,200.00 for CDL cost for two current employees per new state mandate. This will be brought back to a regular meeting to determine which funds will pay the cost.

15. Adjourn at 8:19 PM

Catherine Young/President of the Board

Andrea Mills/Secretary of the Board

MCSO BOARD OF DIRECTORS
Finance Officer's Report
June 13, 2022

AGENDA SUPPORTING DOCUMENT
Agenda Item No. 6 B

1. Discussion of Wages.
2. Discussion of Library employee and Assistant Fire Chief.
3. Discussion of deductible amounts for liability Insurance.
4. Discussion of 6/20 Audit.
5. Discussion of 2022/2023 Budget.
6. Discussion of 2021/2022 CERBT Contribution.

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: LIBRARY AIDE – Job Description
POLICY NUMBER: 2400
ADOPTED: May 28, 2013
REVIEWED: 06/09/15; 06/13/17; 06/10/20
REVISED: 03/24/14; 09/08/14; 07/13/15; 07/10/17; 07/13/20

2400.10 The Library aide, under the broad policy guidance and with direction from the Finance Officer, the President of the Friends of the Library and Siskiyou County Librarian, works under minimal supervision with regard to the duties listed herein. This position requires the employee to have access to District facilities and equipment with little or no supervision.

2400.11 The Library Aide will be hired by the Finance Officer and General Manager.

2400.12 The Library Aide will be given an annual performance evaluation by the Finance Officer with input from the President of the Friends of the Library in accordance with MCSD Policy 2175.

2400.20 ESSENTIAL FUNCTIONS

2400.21 Has responsibility for the operation and services of a library, works with library patrons, providing assistance in the use of library facilities and resources, answers questions, checks out materials for circulation, issues library cards, collects monies for overdue and damaged books and media, receives and transmits patron requests for books, media, and information, finds and reserves books and media for circulation, assigns work to volunteers groups, compiles information for statistical summaries and reports, packs and unpacks shipments of materials as requested by Siskiyou County, notifying patrons of special orders received, re-shelves returned material, prepares periodicals for patron use, instructs patrons in the use of library resources and library rules and procedures, has responsibility for building security, may train volunteers, may co-ordinate and/or provide special library programs, attends/participates in Siskiyou County Library Council meetings and Vestal Meetings and is expected to help do janitorial duties.

2400.22 This is a part time position of approximately 4 hours per week. No District benefits or holiday leave will be paid for the employee in this position except for required sick leave. The rate of pay for this position appears on the Salary Schedule and is paid

according to the District pay schedule. Three days per month will be paid proportionately by the District and the Friends of the Library with each responsible for half the total of thirty-six (36) four (4) hours days a year. Friends of the Library will pay the entire salary for an additional sixteen (16) four (4) hour days a year to enable the Library Clerk to work one (1) four (4) hour day every week. The District will send an invoice to The Friends of the Library who will pay the full amount to the District by July 15 of the year.

2400.23 The Policy Review Committee, General Manager, Finance Officer and President of the Friends of the Library will review this policy yearly by March 1st, pertaining to the monies contributed by the Friends of the Library.

2400.30 Prerequisite Qualifications:

2400.31 A pre-employment physical shall be performed, at District expense, prior to employment. As this position requires the employee to perform labor requiring manual dexterity, the successful employee will be of adequate health and physical fitness, as determined by a physician, to perform the required duties. A pre-employment drug screening and a live scan is also required as a condition of District employment.

2400.40 With little or no supervision. Must be able to lift and carry thirty (30) pounds.

2400.41 Must have a reliable personal vehicle with current liability insurance. Must possess a valid and appropriate California driver's license with a driving record acceptable to the District (Department of Motor Vehicle driving record printout required prior to employment.

2400.42 Understand and follow oral and written directions, basic computer knowledge, perform manual labor, and learn and follow District policies and procedures and County Library policies.

2400.43 Basic Work Hours:

The office hours of the District are 8:00 a.m. to 5:00 p.m., Monday through Friday. The library hours will be determined and set by District Finance Officer in conjunction with the President of the Friends of the Library.

2400.44 This position may require work schedules outside the Districts basic work hours and/or days.

2400.50 Physical Requirements:

2400.51 Task: Completes paperwork and reports related to scheduled maintenance activity.

Physical Demand: Sitting, close vision, reading, handwriting, speaking, hearing, use Of hands to finger, handle or feel objects.

2400.52 Task: Performs duties related to the library facilities and/or equipment.

Physical Demand: Close and distance vision, color perception, hearing, clear speech, use of hands to finger, handle or feel objects, tools or controls, walking over uneven ground, climbing, kneeling, stooping, bending, sitting, squatting, upper and lower body flexibility, standing, lifting, pushing, pulling and carrying (regularly up to 30 lbs. and infrequently up to 50 lbs.).

2400.60 Environmental Demands:

2400.61 Inside: Works indoors in temperature-controlled environment.

2400.62 Outside: Occasionally works out doors in a variety of weather conditions ranging from snow to +100° F.

2400.63 Fumes/Gases: Exposure to fumes from cleaning materials and dust from cleaning operations.

2400.64 Noise/Vibration: Moderate exposure to noise and vibration from cleaning tools and equipment.

2400.70 Mental Requirements:

2400.71 Reading: Competent minimal reading skills.

2400.72 Writing: Standardized check-off sheets.

2400.73 Math: Basic math calculations.

2400.75 Repetition: Monthly repetitive work.

2400.76 Judgment: Works independently.

2400.77 Social Skills: Ability to relate cooperatively with members of the public and District personnel.

2400.78 Communication Skills: Ability to organize and communicate thoughts orally and written. Ability to understand communications from others.

2400.80 This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Special District Risk Management Authority

Policy Lines of Coverage for Program Year 2022-23



McCloud Community Services District

Line of Coverage	Item Count	Total Insured Value (TIV)	Deductible	Limit
Property	21	\$5,526,982		
Property			\$1,000	\$1,000,000,000
Boiler & Machinery			\$1,000	\$100,000,000
Flood (excluding A and V)			\$500,000	\$10,000,000
Flood (A and V)			\$500,000	\$10,000,000
Pollution			\$250,000	\$2,000,000
Cyber			\$50,000	\$2,000,000
Catastrophic Loss			\$500,000	\$1,000,000,000
Mobile Equipment	8	\$645,961		
Mobile/Contractors Equipment			\$1,000	\$1,000,000,000
General Liability				
Bodily Injury			\$0	\$10,000,000
Property Damage			\$500	\$10,000,000
Public Officials Personal			\$500	\$500,000
Employment Benefits			\$0	\$10,000,000
Employee/Public Officials E & O			\$0	\$10,000,000
Employment Practices Liability			\$0	\$10,000,000
Employee/Public Officials Dishonesty (Crime)			\$5,000*	\$1,000,000
Auto Liability (includes non-owned auto)	16	\$1,285,994		
Auto Bodily Injury			\$0	\$10,000,000
Auto Property Damage			\$1,000	\$10,000,000
Non-Owned Auto Bodily Injury			\$0	\$10,000,000
Non-Owned Auto Property Damage			\$1,000	\$10,000,000
Uninsured Motorist			\$0	\$1,000,000
Auto Physical Damage	16	\$1,285,994		
Auto PD - Comp			Per Item	\$100,000
Auto PD - Collision			Per Item	\$100,000
High Dollar Vehicles			Per Item	\$1,000,000,000
Trailer	2	\$3,695		
Traller			\$250	\$100,000
Workers' Compensation	6			
Employers Liability			\$0	\$5,000,000
Workers' Compensation			\$0	Statutory

* Special Deductibles/Limits

**MC CLOUD COMMUNITY SERVICES
DISTRICT,
CALIFORNIA**

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**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2020**

MCLOUD COMMUNITY SERVICES DISTRICT
Annual Financial Report
For the Year Ended June 30, 2020

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MCLOUD COMMUNITY SERVICES DISTRICT
Annual Financial Report
For the Year Ended June 30, 2020

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INTRODUCTORY SECTION

- **List of Officials**

MC CLOUD COMMUNITY SERVICES DISTRICT
List of Officials
For the Year Ended June 30, 2020

Board of Directors

Catherine Young	President
Michael "Mick" Hanson	Vice President
Christine Richey	Director
Michael Rorke	Director
Raymond Zanni	Director

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
McCloud Community Services District
McCloud, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of McCloud Community Services District, California (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors
McCloud Community Services District
McCloud, California

Opinions

In our 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, each major fund and the aggregate remaining fund information of McCloud Community Services District, California as of June 30, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, District Pension Plan information, District OPEB Plan information and budgetary comparison information as listed in the table of contents 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. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Directors
McCloud Community Services District
McCloud, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated XXX, 2022, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our 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 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 the District’s internal control over financial reporting and compliance.

Smith & Newell CPAs
Yuba City, California
XXX, 2022

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Management's Discussion and Analysis (Unaudited)

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Basic Financial Statements

- **Government-Wide Financial Statements**

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 1,395,879	\$ 1,597,013	\$ 2,992,892
Receivables:			
Accounts	20,359	158,356	178,715
Taxes	45,131	-	45,131
Prepaid costs	2,633	7,343	9,976
Inventory	-	57,321	57,321
Capital assets:			
Non-depreciable	183,822	8,350	192,172
Depreciable, net	406,577	13,203,718	13,610,295
Total capital assets	<u>590,399</u>	<u>13,212,068</u>	<u>13,802,467</u>
Total Assets	<u>2,054,401</u>	<u>15,032,101</u>	<u>17,086,502</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	49,885	112,365	162,250
Deferred OPEB adjustments	74,140	166,997	241,137
Total Deferred Outflows of Resources	<u>124,025</u>	<u>279,362</u>	<u>403,387</u>
LIABILITIES			
Accounts payable	29,379	8,047	37,426
Salaries and benefits payable	10,182	8,965	19,147
Interest payable	-	7,720	7,720
Unearned revenue	-	21,774	21,774
Long-term liabilities:			
Due within one year	10,664	116,178	126,842
Due in more than one year	11,209	931,405	942,614
Net pension liability	179,319	403,908	583,227
Net OPEB liability	602,571	1,357,263	1,959,834
Total Liabilities	<u>843,324</u>	<u>2,855,260</u>	<u>3,698,584</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	33,299	75,005	108,304
Deferred OPEB adjustments	155,954	351,279	507,233
Total Deferred Inflows of Resources	<u>189,253</u>	<u>426,284</u>	<u>615,537</u>

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

Continued (Page 1 of 2)

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
NET POSITION			
Net investment in capital assets	590,399	12,164,485	12,754,884
Restricted for:			
General government	67,785	-	67,785
Public safety	487,608	-	487,608
Public works	214,198	-	214,198
Culture and recreation	161,674	-	161,674
Education	15,224	-	15,224
Unrestricted	<u>(391,039)</u>	<u>(134,566)</u>	<u>(525,605)</u>
Total Net Position	<u>\$ 1,145,849</u>	<u>\$ 12,029,919</u>	<u>\$ 13,175,768</u>

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

Continued (Page 2 of 2)

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Activities
For the Year Ended June 30, 2020

<u>Functions/Programs:</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 176,529	\$ -	\$ -	\$ -
Public safety	72,121	57,558	-	-
Public works	26,494	40,747	-	-
Culture and recreation	20,842	2,827	-	-
Education	1,719	396	-	-
Total Governmental Activities	297,705	101,528	-	-
Business-type activities:				
Water	391,670	483,939	-	-
Sewer	488,777	436,609	-	-
Waste	324,552	304,558	-	-
Total Business-Type Activities	1,204,999	1,225,106	-	-
Total	\$ 1,502,704	\$ 1,326,634	\$ -	\$ -

General Revenues:

Taxes:
 Property taxes
Grants and contributions - unrestricted
Interest and investment earnings
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Prior period adjustment

Net Position - Beginning, Restated

Net Position - Ending

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

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business- Type Activities	Totals
\$ (176,529)	\$ -	\$ (176,529)
(14,563)	-	(14,563)
14,253	-	14,253
(18,015)	-	(18,015)
(1,323)	-	(1,323)
<u>(196,177)</u>	<u>-</u>	<u>(196,177)</u>
-	92,269	92,269
-	(52,168)	(52,168)
-	(19,994)	(19,994)
-	<u>20,107</u>	<u>20,107</u>
<u>(196,177)</u>	<u>20,107</u>	<u>(176,070)</u>
236,180	-	236,180
1,053	-	1,053
20,736	31,125	51,861
79,010	6,263	85,273
280,996	(280,996)	-
<u>617,975</u>	<u>(243,608)</u>	<u>374,367</u>
<u>421,798</u>	<u>(223,501)</u>	<u>198,297</u>
921,942	12,074,968	12,996,910
(197,891)	178,452	(19,439)
<u>724,051</u>	<u>12,253,420</u>	<u>12,977,471</u>
<u>\$ 1,145,849</u>	<u>\$ 12,029,919</u>	<u>\$ 13,175,768</u>

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Basic Financial Statements

- **Fund Financial Statements**

MC CLOUD COMMUNITY SERVICES DISTRICT
Balance Sheet
Governmental Funds
June 30, 2020

	<u>General Fund</u>	<u>Fire</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
ASSETS				
Cash and investments	\$ 495,281	\$ 451,682	\$ 448,916	\$ 1,395,879
Receivables:				
Accounts	-	12,837	7,522	20,359
Taxes	993	37,588	6,550	45,131
Advances to other funds	12,206	-	-	12,206
Due from other funds	3,201	-	-	3,201
Prepaid costs	2,633	-	-	2,633
Total Assets	<u>\$ 514,314</u>	<u>\$ 502,107</u>	<u>\$ 462,988</u>	<u>\$ 1,479,409</u>
LIABILITIES				
Accounts payable	\$ 19,923	\$ 7,135	\$ 2,321	\$ 29,379
Salaries and benefits payable	823	7,364	1,995	10,182
Advances from other funds	-	-	12,206	12,206
Due to other funds	833	-	2,368	3,201
Total Liabilities	<u>21,579</u>	<u>14,499</u>	<u>18,890</u>	<u>54,968</u>
FUND BALANCES				
Nonspendable	2,633	-	-	2,633
Restricted	-	487,608	458,881	946,489
Unassigned	490,102	-	(14,783)	475,319
Total Fund Balances	<u>492,735</u>	<u>487,608</u>	<u>444,098</u>	<u>1,424,441</u>
Total Liabilities and Fund Balances	<u>\$ 514,314</u>	<u>\$ 502,107</u>	<u>\$ 462,988</u>	<u>\$ 1,479,409</u>

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

MC CLOUD COMMUNITY SERVICES DISTRICT
Reconciliation of the Governmental Funds Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2020

Total Fund Balances - Total Governmental Funds	\$ 1,424,441
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	590,399
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	124,025
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(189,253)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Compensated absences	(21,873)
Net pension liability	(179,319)
Net OPEB liability	(602,571)
Net Position of Governmental Activities	<u>\$ 1,145,849</u>

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

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Fire	Other Governmental Funds	Totals
REVENUES				
Taxes and assessments	\$ 74,068	\$ 128,282	\$ 44,981	\$ 247,331
Use of money	6,138	7,977	6,621	20,736
Intergovernmental	1,053	-	-	1,053
Charges for services	-	28,887	61,490	90,377
Other revenues	28,435	46,899	3,676	79,010
Total Revenues	109,694	212,045	116,768	438,507
EXPENDITURES				
General government	387,848	-	3,845	391,693
Public protection	-	126,066	-	126,066
Public ways and facilities	-	-	45,522	45,522
Culture and recreation	-	-	33,269	33,269
Education	-	-	6,730	6,730
Total Expenditures	387,848	126,066	89,366	603,280
Excess of Revenues Over (Under) Expenditures	(278,154)	85,979	27,402	(164,773)
OTHER FINANCING SOURCES (USES)				
Transfers in	299,783	-	43,464	343,247
Transfers out	-	(37,199)	(25,052)	(62,251)
Total Other Financing Sources (Uses)	299,783	(37,199)	18,412	280,996
Net Change in Fund Balances	21,629	48,780	45,814	116,223
Fund Balances - Beginning	782,962	339,009	339,716	1,461,687
Prior period adjustment	(311,856)	99,819	58,568	(153,469)
Fund Balances - Beginning, Restated	471,106	438,828	398,284	1,308,218
Fund Balances - Ending	\$ 492,735	\$ 487,608	\$ 444,098	\$ 1,424,441

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

MC CLOUD COMMUNITY SERVICES DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 116,223
 Amounts reported for governmental activities in the Statement of Activities are different because:	
 Governmental funds report capital outlay 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.	
Less current year depreciation	(47,383)
 Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Changes in deferred outflows of resources related to pension and OPEB	(27,727)
Changes in deferred inflows of resources related to pension and OPEB	143,494
 Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	(9,673)
Change in net pension liability	29,208
Change in net OPEB liability	219,194
 Change in Net Position of Governmental Activities	 <u>\$ 423,336</u>

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

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-Type Activities - Enterprise Funds			
	Major Funds			
	Water	Sewer	Waste	Totals
ASSETS				
Current Assets:				
Cash and investments	\$ 402,176	\$ 1,157,774	\$ 37,063	\$ 1,597,013
Receivables:				
Accounts	65,186	55,490	37,680	158,356
Prepaid costs	299	7,044	-	7,343
Inventory	54,063	3,258	-	57,321
Total Current Assets	521,724	1,223,566	74,743	1,820,033
Noncurrent Assets:				
Capital assets:				
Non-depreciable	3,050	2,500	2,800	8,350
Depreciable, net	4,095,152	8,718,797	389,769	13,203,718
Total capital assets	4,098,202	8,721,297	392,569	13,212,068
Total Noncurrent Assets	4,098,202	8,721,297	392,569	13,212,068
Total Assets	4,619,926	9,944,863	467,312	15,032,101
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	52,331	36,067	23,967	112,365
Deferred OPEB adjustments	77,774	53,603	35,620	166,997
Total Deferred Outflows of Resources	130,105	89,670	59,587	279,362
LIABILITIES				
Current Liabilities:				
Accounts payable	1,875	823	5,349	8,047
Salaries and benefits payable	3,545	3,112	2,308	8,965
Interest payable	-	7,720	-	7,720
Unearned revenue	21,774	-	-	21,774
Loans payable	-	65,092	51,086	116,178
Total Current Liabilities	27,194	76,747	58,743	162,684

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

Continued (Page 1 of 2)

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-Type Activities - Enterprise Funds			
	Major Funds			
	Water	Sewer	Waste	Totals
Noncurrent Liabilities:				
Loans payable	-	699,296	232,109	931,405
Net pension liability	188,109	129,647	86,152	403,908
Net OPEB liability	632,108	435,656	289,499	1,357,263
Total Noncurrent Liabilities	820,217	1,264,599	607,760	2,692,576
Total Liabilities	847,411	1,341,346	666,503	2,855,260
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	34,932	24,075	15,998	75,005
Deferred OPEB adjustments	163,598	112,754	74,927	351,279
Total Deferred Inflows of Resources	198,530	136,829	90,925	426,284
NET POSITION				
Net investment in capital assets	4,098,202	7,956,909	109,374	12,164,485
Unrestricted	(394,112)	599,449	(339,903)	(134,566)
Total Net Position	\$ 3,704,090	\$ 8,556,358	\$ (230,529)	\$ 12,029,919

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

Continued (Page 2 of 2)

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds			
	Major Funds			
	Water	Sewer	Waste	Totals
OPERATING REVENUES				
Charges for services	\$ 483,939	\$ 436,609	\$ 304,558	\$ 1,225,106
Other revenue	1,452	776	4,035	6,263
Total Operating Revenues	<u>485,391</u>	<u>437,385</u>	<u>308,593</u>	<u>1,231,369</u>
OPERATING EXPENSES				
Salaries and benefits	196,336	140,659	228,479	565,474
General operating	11,536	36,226	58,410	106,172
Professional services	2,076	-	333	2,409
Depreciation	181,722	281,237	22,924	485,883
Total Operating Expenses	<u>391,670</u>	<u>458,122</u>	<u>310,146</u>	<u>1,159,938</u>
Operating Income (Loss)	<u>93,721</u>	<u>(20,737)</u>	<u>(1,553)</u>	<u>71,431</u>
NON-OPERATING REVENUE (EXPENSES)				
Interest income	6,333	23,363	1,429	31,125
Interest expense	-	(30,655)	(14,406)	(45,061)
Transfers out	(139,358)	(87,897)	(53,741)	(280,996)
Total Non-Operating Revenue (Expenses)	<u>(133,025)</u>	<u>(95,189)</u>	<u>(66,718)</u>	<u>(294,932)</u>
Change in Net Position	<u>(39,304)</u>	<u>(115,926)</u>	<u>(68,271)</u>	<u>(223,501)</u>
Total Net Position - Beginning	<u>3,709,686</u>	<u>8,532,834</u>	<u>(167,552)</u>	<u>12,074,968</u>
Prior period adjustment	33,708	139,450	5,294	178,452
Total Net Position - Beginning, Restated	<u>3,743,394</u>	<u>8,672,284</u>	<u>(162,258)</u>	<u>12,253,420</u>
Total Net Position - Ending	<u>\$ 3,704,090</u>	<u>\$ 8,556,358</u>	<u>\$ (230,529)</u>	<u>\$ 12,029,919</u>

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

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds			
	Major Funds			
	Water	Sewer	Waste	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 464,540	\$ 422,362	\$ 297,538	\$ 1,184,440
Payments to suppliers	(11,459)	(43,520)	(57,985)	(112,964)
Payments to employees	(207,372)	(147,887)	(97,668)	(452,927)
Net Cash Provided (Used) by Operating Activities	<u>245,709</u>	<u>230,955</u>	<u>141,885</u>	<u>618,549</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers to other funds	(139,358)	(87,897)	(53,741)	(280,996)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(139,358)</u>	<u>(87,897)</u>	<u>(53,741)</u>	<u>(280,996)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(21,176)	-	(21,176)
Principal paid on debt	-	(62,848)	(52,758)	(115,606)
Interest paid on debt	-	(31,169)	(14,406)	(45,575)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(115,193)</u>	<u>(67,164)</u>	<u>(182,357)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	6,333	23,363	1,429	31,125
Net Cash Provided (Used) by Investing Activities	<u>6,333</u>	<u>23,363</u>	<u>1,429</u>	<u>31,125</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>112,684</u>	<u>51,228</u>	<u>22,409</u>	<u>186,321</u>
Balances - Beginning	255,784	967,096	9,360	1,232,240
Prior period adjustment	33,708	139,450	5,294	178,452
Balances - Beginning, Restated	<u>289,492</u>	<u>1,106,546</u>	<u>14,654</u>	<u>1,410,692</u>
Balances - Ending	<u>\$ 402,176</u>	<u>\$ 1,157,774</u>	<u>\$ 37,063</u>	<u>\$ 1,597,013</u>

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

Continued (Page 1 of 2)

MC CLOUD COMMUNITY SERVICES DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-Type Activities - Enterprise Funds			
	Major Funds			
	Water	Sewer	Waste	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 93,721	\$ (20,737)	\$ (1,553)	\$ 71,431
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	181,722	281,237	22,924	485,883
Decrease (increase) in:				
Accounts receivable	(20,851)	(15,023)	(11,055)	(46,929)
Prepaid costs	(7)	(914)	-	(921)
Deferred outflows - pension adjustments	(9,351)	(6,409)	(10,715)	(26,475)
Deferred outflows - OPEB adjustments	(7,655)	(5,217)	(14,000)	(26,872)
Increase (decrease) in:				
Accounts payable	2,160	(6,380)	758	(3,462)
Salaries and benefits payable	1,929	2,471	1,811	6,211
Net pension liability	32,697	22,404	38,234	93,335
Net OPEB liability	20,805	13,822	101,018	135,645
Deferred inflows - pension adjustments	237	134	5,301	5,672
Deferred inflows - OPEB adjustments	(49,698)	(34,433)	9,162	(74,969)
Net Cash Provided (Used) by Operating Activities	\$ 245,709	\$ 230,955	\$ 141,885	\$ 618,549

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

Continued (Page 2 of 2)

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Basic Financial Statements

- **Notes to Basic Financial Statements**

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

McCloud Community Services District (District) was formed on August 24, 1965 to provide water, sewer, waste, fire, and other necessary services to the community of McCloud. A Board of Directors consisting of five members, including a president who is selected by the Board of Directors, governs the District's operations. An appointed District Manager manages the administrative functions of the District, a designated Finance Officer administers the financial functions, and a designated Public Works Superintendent administers the District's water, sewer, and alleys. Non-management employees are members of a union (Operating Engineers, Local No. 3).

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the activities of the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the District. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the District's business-type activities and each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the District's funds. The funds of the District are organized into two major categories: governmental and proprietary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds.
- The Fire fund is a special revenue fund used to account for most of the public safety operations of the District, including ambulance. Funding comes primarily from taxes and grants.

The District reports the following major proprietary funds:

- The Water fund is an enterprise fund used to account for activity related to providing customers with water and billing for services provided by the District.
- The Sewer fund is an enterprise fund used to account for activity related to providing customers with sewer and billing for services provided by the District.
- The Waste fund is an enterprise fund used to account for activity related to providing customers with solid waste and billing for services provided by the District.

C. Basis of Accounting and Measurement Focus

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 and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within 60 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased, including amounts held in the District's investment pool, to be cash and cash equivalents.

F. Investments

The District pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Receivables

Receivables for governmental activities consist mainly of accounts and taxes. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for business-type activities consist mainly of user fees. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Other Assets

Inventory

Inventories are stated at cost (first-in, first-out basis) for proprietary funds. Inventory consists of items purchased for future projects. Proprietary funds inventories are recorded as expenses at the time the inventory is consumed.

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2020, are recorded as prepaid costs under both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Capital Assets

Capital assets are defined by the District as assets with a cost greater than \$5,000 and a useful life of at least two years. Capital assets are recorded at historical or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their fair value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Buildings and improvements	20 to 50 years
Sewer systems	10 to 50 years
Water transmission lines	5 to 50 years
Subsurface lines	3 to 50 years
Machinery and equipment	3 to 15 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is to be included in the results of operations.

J. Property Tax

Siskiyou County assesses properties, bills, collects, and distributes property taxes to the District. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Property taxes are levied on a fiscal year (July 1 - June 30). The secured property tax assessments are due on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. The unsecured property tax assessments are due on August 1 and become delinquent after August 31. Property taxes become a lien on the property effective January 1 of the preceding year.

The District recognizes property taxes when the individual installments are due provided they are collected within 60 days after year-end.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.” Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

L. Compensated Absences

It is the District's policy to permit employees to accumulate a limited amount of earned but unused vacation leave and an unlimited amount of sick leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements the expenditures and liabilities related to those obligations are recognized only when they mature. The District includes its share of Social Security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences.

M. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's 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.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items which qualify for reporting in this category. These items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

P. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Q. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statement has been implemented, if applicable, in the current financial statements.

Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

- Statement No. 87 “Leases” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
- Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period” The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
- Statement No. 91 “Conduit Debt Obligations” The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
- Statement No. 92 “Omnibus 2020” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
- Statement No. 93 “Replacement of Interbank Offered Rates” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
- Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
- Statement No. 96 “Subscription-Based Information Technology Arrangements” The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
- Statement No. 97 “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position/Fund Balance

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the District reports these changes as restatements of beginning net position/fund balance. During the current year, prior period adjustments were made to correct cash and investment balances between the District's funds and to correct a prior year overstatement of land.

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	Governmental Activities	Business-Type Activities
Net Position, June 30, 2019 as previously reported	\$ 921,942	\$ 12,074,968
Adjustments associated with:		
Cash and investments	(153,469)	178,452
Correction of overstatement of land	(44,422)	-
Total Adjustments	(197,891)	178,452
Net Position, July 1, 2019 as restated	\$ 724,051	\$ 12,253,420

The impact of the restatement on the fund balance/net position of the fund financial statements as previously reported is presented below:

	General Fund	Fire	Other Governmental Funds	Water	Sewer	Waste
Net Position/Fund Balance, June 30, 2019 as previously reported	\$ 782,962	\$ 339,009	\$ 339,716	\$ 3,709,686	\$ 8,532,834	(\$ 167,552)
Adjustments associated with:						
Cash and investments	(311,856)	99,819	58,568	33,708	139,450	5,294
Total Adjustments	(311,856)	99,819	58,568	33,708	139,450	5,294
Net Position/Fund Balance, July 1, 2019 as restated	\$ 471,106	\$ 438,828	\$ 398,284	\$ 3,743,394	\$ 8,672,284	(\$ 162,258)

B. Deficit Fund Balance/Net Position

The following major enterprise fund had a deficit net position at June 30, 2020. This deficit is expected to be eliminated through increased charges.

Waste	\$ 229,792
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The following non-major governmental funds had deficit fund balances at June 30, 2020:

Lights	\$ 12,689
MASWC	621
Payroll Clearing	1,473

Some of these deficits may be eliminated in the future through grant revenues. Certain amounts of these deficits will ultimately become the responsibility of the General fund.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2020, the District's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 300
Deposits (less outstanding checks)	<u>605,185</u>
Total Cash	<u>605,485</u>
Investments:	
Local Agency Investment Fund (LAIF)	<u>2,387,407</u>
Total Investments	<u>2,387,407</u>
Total Cash and Investments	<u>\$ 2,992,892</u>

B. Cash

At year end, the carrying amount of the District's cash deposits (including amounts in a checking account) was \$605,185 and the bank balance was \$633,649. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition the District had cash on hand of \$300.

Custodial Credit Risk For Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

The District has an investment policy, the purpose of which is to establish guidelines for the prudent investment of the District's funds, and outline the policies for maximizing the efficiency of the District's cash management program. The ultimate goal is to enhance the economic status of the District while protecting its pooled investments.

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Under the provisions of the District's investment policy the District may invest or deposit in the following:

- Bankers' Acceptances
- Commercial Paper
- Local Agency Investment Fund (LAIF)
- Medium Term Notes
- Asset Backed Securities
- Money Market Mutual Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Municipal Securities of Local and State Entities within the State of California
- United States Treasury Securities
- United States Government Agency (Direct/Indirect) Securities
- Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivision (a) to (o) inclusive
- United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2020, the District had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
LAIF	<u>2,387,407</u>			
Total Investments	<u>\$ 2,387,407</u>			

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses resulting from increases in interest rates, the District's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations.

As of June 30, 2020, the District had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
LAIF	Variable	\$ 2,387,407	\$ -	\$ 2,387,407	-
Total Investments		<u>\$ 2,387,407</u>	<u>\$ -</u>	<u>\$ 2,387,407</u>	<u>-</u>

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2020, the District's investments were all pooled with LAIF which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the District's investment policy requires that all securities owned by the District shall be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's investment policy contains limitations on the amount that can be invested in any one issuer. All investments of the District were deposited with LAIF.

D. Investment in External Investment Pool

The District maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2020, the District's investment in LAIF valued at amortized cost was \$2,387,407 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$100.9 billion. Of that amount, 96.63 percent is invested in non-derivative financial products and 3.37 percent in structured notes and asset-backed securities.

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Adjustments	Balance June 30, 2020
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 228,244	\$ -	(\$ 44,422)	\$ 183,822
Total Capital Assets, Not Being Depreciated	228,244	-	(44,422)	183,822
Capital Assets, Being Depreciated				
Buildings and improvements	885,140	-	-	885,140
Equipment	1,177,035	-	-	1,177,035
Total Capital Assets, Being Depreciated	2,062,175	-	-	2,062,175
Less Accumulated Depreciation For:				
Buildings and improvements	(564,169)	(20,392)	-	(584,561)
Equipment	(1,044,046)	(26,991)	-	(1,071,037)
Total Accumulated Depreciation	(1,608,215)	(47,383)	-	(1,655,598)
Total Capital Assets, Being Depreciated, Net	453,960	(47,383)	-	406,577
Governmental Activities Capital Assets, Net	\$ 682,204	(\$ 47,383)	(\$ 44,422)	\$ 590,399
	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 8,350	\$ -	\$ -	\$ 8,350
Total Capital Assets, Not Being Depreciated	8,350	-	-	8,350
Capital Assets, Being Depreciated				
Improvements	6,568,240	-	-	6,568,240
Buildings and improvements	13,242,265	15,830	-	13,258,095
Equipment	1,244,641	5,346	-	1,249,987
Total Capital Assets, Being Depreciated	21,055,146	21,176	-	21,076,322
Less Accumulated Depreciation For:				
Improvements	(2,421,677)	(141,856)	-	(2,563,533)
Buildings and improvements	(4,350,629)	(262,690)	-	(4,613,319)
Equipment	(614,415)	(81,337)	(11,099)	(695,752)
Total Accumulated Depreciation	(7,386,721)	(485,883)	(11,099)	(7,872,604)
Total Capital Assets, Being Depreciated, Net	13,668,425	(464,707)	(11,099)	13,203,718
Business-Type Activities Capital Assets, Net	\$ 13,676,775	(\$ 464,707)	(\$ 11,099)	\$ 13,212,068

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	\$ 4,000
Public safety	27,248
Public ways and facilities	630
Culture and recreation	15,504
Education	<u>1</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 47,383</u>

Depreciation expense was charged to business-type activities as follows:

Water	\$ 181,722
Sewer	281,237
Waste	<u>22,924</u>
Total Depreciation Expense – Business-Type Activities	<u>\$ 485,883</u>

NOTE 5: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds.

The following are due to and due from balances as of June 30, 2020:

	Due From Other Funds	Due To Other Funds
General fund	\$ 15,407	\$ 833
Nonmajor governmental funds	<u>-</u>	<u>14,574</u>
Total	<u>\$ 15,407</u>	<u>\$ 15,407</u>

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2020:

	Transfers In	Transfers Out
General fund	\$ 299,783	\$ -
Fire	-	37,199
Nonmajor governmental funds	43,464	25,052
Water	-	139,358
Sewer	-	87,897
Waste	<u>-</u>	<u>53,741</u>
Total	<u>\$ 343,247</u>	<u>\$ 343,247</u>

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 6: UNEARNED REVENUES

At June 30, 2020, the components of unearned revenue were as follows:

	<u>Unearned</u>
Water	
Services paid in advance	\$ 21,774
Total	\$ 21,774

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2019</u>	<u>Adjustments/ Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Compensated absences	\$ 12,200	\$ 17,219	(\$ 7,546)	\$ 21,873	\$ 10,664
Total Governmental Activities	\$ 12,200	\$ 17,219	(\$ 7,546)	\$ 21,873	\$ 10,664
Business-Type Activities					
Direct borrowing loans payable	\$ 1,163,189	\$ -	(\$ 115,606)	\$ 1,047,583	\$ 116,178
Total Business-Type Activities	\$ 1,163,189	\$ -	(\$ 115,606)	\$ 1,047,583	\$ 116,178

Compensated absences are generally liquidated by the fund where the accrued liability occurred.

Individual issues of debt payable outstanding at June 30, 2020, are as follows:

Business-Type Activities

Loans from Direct Borrowings:

United States Department of Agriculture Loan, dated October 1, 2003, in the amount of \$800,000, payable in annual installments of \$7,000 to \$41,000, with an interest rate of 4.5%, and maturity on October 1, 2042. The loan proceeds were used to finance the sewer replacement project. \$ 615,000

State of California, State Water Resources Control Board Loan, dated April 29, 2002, in the amount of \$811,499, payable in annual installments of \$52,976, with an interest rate of 4.5% and maturity on January 27, 2023. The loan proceeds were used to finance the sewer replacement project. 149,388

Navistar Capital loan, dated July 19, 2018, in the amount of \$214,148, payable in monthly installments of \$2,856, with an interest rate of 4.65% and maturity on August 19, 2025. The loan proceeds were used to purchase a refuse truck. 154,565

Navistar Capital loan, dated June 28, 2019, in the amount of \$172,316, payable in monthly installments of \$2,408, with an interest rate of 4.65% and maturity on June 1, 2025. The loan proceeds were used to purchase a refuse truck. 128,630

Total Loans from Direct Borrowings 1,047,583

Total Business-Type Activities \$ 1,047,583

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding compensated absences that have indefinite maturities.

Business-Type Activities

Year Ended June 30	Loans from Direct Borrowings		
	Principal	Interest	Totals
2021	\$ 116,178	\$ 43,288	\$ 159,466
2022	120,881	38,842	159,723
2023	122,931	36,028	158,959
2024	76,717	29,477	106,194
2025	80,466	25,896	106,362
2026-2030	109,410	107,524	216,934
2031-2035	135,000	79,988	214,988
2036-2040	167,000	46,148	213,148
2041-2043	119,000	8,168	127,168
Total	<u>\$ 1,047,583</u>	<u>\$ 415,359</u>	<u>\$ 1,462,942</u>

NOTE 8: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - 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 the 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 does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports \$946,489 of restricted net position, of which \$XXX is restricted by enabling legislation.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 9: 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, 2020, fund balance for governmental funds is made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (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 and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the District’s highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the District’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 9: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2020, were distributed as follows:

	General Fund	Fire	Other Governmental Funds	Totals
Nonspendable:				
Prepaid costs	\$ 2,633	\$ -	\$ -	\$ 2,633
Subtotal	<u>2,633</u>	<u>-</u>	<u>-</u>	<u>2,633</u>
Restricted for:				
Fire	-	487,608	-	487,608
Alleys	-	-	214,198	214,198
Parks	-	-	157,218	157,218
Park Old Court House	-	-	4,456	4,456
Library	-	-	15,224	15,224
MASWC Escrow	-	-	67,785	67,785
Subtotal	<u>-</u>	<u>487,608</u>	<u>458,881</u>	<u>946,489</u>
Unassigned	<u>490,102</u>	<u>-</u>	<u>(14,783)</u>	<u>475,319</u>
Total	<u>\$ 492,735</u>	<u>\$ 487,608</u>	<u>\$ 444,098</u>	<u>\$ 1,424,441</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Directors has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications. The policy also provides for a measure of financial protection for the District against unforeseen circumstances and to comply with GASB Statement No. 54.

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's separate Safety and Miscellaneous (all other) Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the District added retirement tiers for the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

Summary of Rate Tiers and Eligible Participants

<p>Open for New Enrollment</p> <p>Miscellaneous PEPRA</p> <p>Safety</p>	<p>Miscellaneous members hired on or after January 1, 2013</p> <p>Safety members hired on or after January 1, 2013</p>
<p>Closed to New Enrollment</p> <p>Miscellaneous</p> <p>Safety</p>	<p>Miscellaneous members hired before January 1, 2010</p> <p>Safety members hired before January 1, 2013</p>

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 at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. 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.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.0% @ 55	50 - 55	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52 - 62	1.000% to 2.500%
Safety	0.5% @ 55	50	1.783% to 2.500%

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

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 all 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.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	8.081%	7.000%	0.000%
Miscellaneous PEPRA	6.985%	6.750%	0.000%
Safety	0.000%	0.000%	0.000%

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 21,433	\$ -
Safety	-	-

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

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019 and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 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 plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020 was as follows:

	<u>Proportion June 30, 2019</u>	<u>Proportion June 30, 2020</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	0.01365%	0.01448%	0.00083%
Safety	0.00008%	0.00006%	-0.00003%

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 579,787
Safety	<u>3,440</u>
Total Net Pension Liability	<u>\$ 583,227</u>

For the year ended June 30, 2020, the District recognized pension expense of \$58,835. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 51,613	\$ -
Change of assumptions	27,788	(9,828)
Difference between expected and actual experience	40,493	(3,120)
Difference between projected and actual earnings on pension plan investments	-	(10,184)
Differences between employer contributions and proportionate share of contributions.	208	(78,554)
Change in employer's proportions	<u>42,148</u>	<u>(6,618)</u>
Total	<u>\$ 162,250</u>	<u>(\$ 108,304)</u>

\$51,613 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>		<u></u>
2021		\$ 16,319
2022		(14,363)
2023		(1,682)
2024		2,059
Thereafter		<u>-</u>
Total		<u>\$ 2,333</u>

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return (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>Assumed Asset Allocation</u>	<u>Real Return Years 1-10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

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

(b) 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 Rate Tier as of the measurement date, 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:

	1% Decrease <u>6.15%</u>	Discount Rate <u>7.15%</u>	1% Increase <u>8.15%</u>
Miscellaneous	\$ 914,808	\$ 579,787	\$ 303,250
Safety	3,440	3,440	3,440

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The District's defined benefit OPEB plan (the Plan) provides OPEB for all permanent full-time general and public safety employees of the District. The Plan is an agent multiple-employer defined benefit plan administered by the California Public Employees' Retirement System (CalPERS). The Board of Directors reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the District.

Benefits Provided

The District reported that medical coverage is available to retirees.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). Access to this coverage requires the employee to satisfy the requirements for retirement under CalPERS, i.e., (a) attainment of age 50 (age 52 for miscellaneous PEPRAs employees) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement (pension) benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the benefits described below. Once eligible, coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event.

Under PEMHCA, the District is required to contribute toward retiree premiums for the retiree's lifetime or until coverage is discontinued.

The District currently maintains two different PEMHCA resolutions which apply to those eligible for coverage (as described above), based on the employee's hire date:

- Retirees hired before February 1, 2018 are covered by an Unequal Contribution resolution. After a lengthy phase in period, this resolution provides for the District to pay 100% of premiums for the retiree and any eligible enrolled dependents; however, the Memoranda of Understanding between the District and its employee groups currently limit the District's contribution to \$17,122 per year.
- Retirees hired on or after February 1, 2018 are covered by a PEMHCA Vesting resolution. Under this resolution, the District's contribution toward retiree medical benefits is determined as the lesser of (a) and (b):
 - a) 100% of the medical plan premiums for the retiree and his or her eligible dependents and
 - b) The maximum monthly benefits (caps) under the vesting formula multiplied by the vesting percent. Cap amounts vary by coverage level and are adjusted annually. In 2019, the caps are \$734 (single), \$1,398 (two-party), and \$1,788 (family). The vesting percent is based on years of CalPERS membership (but at least 5 years with the District).

MCLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The vesting percent applied to the maximum benefit amounts are as follows:

Years of Qualifying Service	Vested Percent	Years of Qualifying Service	Vested Percent
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

Employees covered by the PEMHCA vesting resolution who qualify for and take an approved disability retirement are automatically 100% vested, regardless of their years of service.

Unlike retirees hired prior to February 2018, those covered by the vesting resolution who complete at least 20 years of service with the District are entitled to these subsidized medical benefits even if they terminate employment prior to reaching the earliest retirement age permitted under their retirement program.

Current premium rates: The 2019 CalPERS monthly medical plan rates in the Other Northern California Area rate group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here. The CalPERS administration fee is assumed to be expensed each year and has not been projected as an OPEB liability in this valuation.

Other Northern California Counties 2019 Health Plan Rates						
Plan	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
PERS Choice PPO	\$ 866.95	\$ 1,733.90	\$ 2,254.07	\$ 360.41	\$ 720.82	\$ 1,240.99
PERS Select PPO	511.34	1,022.68	1,329.48	360.41	720.82	1,027.62
PERSCare PPO	1,085.83	2,171.66	2,823.16	394.83	789.66	1,441.16
2019 Monthly District-Paid Maximums for Retirees						
Hired before February 1, 2018	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427
Hired on/after February 1, 2018	734	1,398	1,788	734	1,398	1,788

Employees Covered by Benefit Terms

At June 30, 2020 the following plan members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	13
Active plan members	<u>7</u>
Total	<u>20</u>

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability

The District's net OPEB liability of \$1,959,834, was measured as of June 30, 2019, and was determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2018
Measurement Date	Last day of the prior fiscal year (June 30, 2019)
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Long Term Return on Assets	6.35% as of June 30, 2018 net of plan investment expenses
Discount Rate	6.25% as of June 30, 2019 and 6.10% as of June 30, 2018
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in the valuation.
Salary Increase	3.25% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years
General Inflation Rate	2.5% per year
Healthcare cost trend rates	7.0% for 2020, to an ultimate rate of 5.0% for 2024 and later years
Mortality rates	MacLeod Watts Scale 2018 applied generationally from 2015

Demographic actuarial assumptions used in the June 30, 2018 valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements.

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. Fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2020 for the District's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at fiscal year ending June 30, 2019	\$ 2,698,841	\$ 656,996	\$ 2,041,845
Changes during the period:			
Service cost	61,121	-	61,121
Interest cost	124,481	-	124,481
Change of assumptions	(33,405)	-	(33,405)
Contributions – employer	-	234,208	(234,208)
Benefit payments	(124,481)	(124,481)	-
Net Changes	27,716	109,727	(82,011)
Balances at fiscal year ending June 30, 2020	\$ 2,726,557	\$ 766,723	\$ 1,959,834

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB 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 discount rate:

	1% Decrease (5.25%)	Discount Rate (6.25%)	1% Increase (7.25%)
Net OPEB liability	\$ 2,201,743	\$ 1,959,834	\$ 1,759,834

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	\$ 1,753,922	\$ 1,959,834	\$ 2,220,696

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of \$53,013. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	(\$ 507,233)
Differences between expected and actual experience	-	-
Contributions made subsequent to the measurement date	241,137	-
Total	\$ 241,137	(\$ 507,233)

The \$241,137 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30		
2021		(\$ 238,615)
2022		(198,840)
2023		(67,089)
2024		(2,689)
2025		-
Thereafter		-
		(\$ 507,233)

MC CLOUD COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 12: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has joined together with other municipalities to participate in the Special District Risk Authority Management (SDRMA) for general liability, vehicle liability, and errors and omissions purposes. SDRMA is a public entity risk pool which serves as a common risk management and insurance program. The District pays an annual premium to SDRMA for its insurance coverage. The agreements with SDRMA provide that they will be self-sustaining through member premiums and will reinsure through commercial companies for excess coverage.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

NOTE 13: OTHER INFORMATION

A. Commitments and Contingencies

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 appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2020 through XXX, 2022, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
(Unaudited)**

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2020
Last 10 Years*

Measurement Date	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Miscellaneous			
Proportion of the net pension liability	0.01300%	0.01365%	0.01448%
Proportionate share of the net pension liability	\$ 512,471	\$ 514,244	\$ 579,787
Covered payroll	268,233	287,916	265,821
Proportionate share of the net pension liability as a percentage of covered payroll	191.05%	178.61%	218.11%
Plan fiduciary net position as a percentage of the total pension liability	79.89%	79.18%	76.72%
Safety			
Proportion of the net pension liability	0.00007%	0.00008%	0.00006%
Proportionate share of the net pension liability	\$ 4,229	\$ (4,856)	\$ (3,440)
Covered payroll	-	-	-
Proportionate share of the net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%

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* The District implemented GASB 68 for the fiscal year June 30, 2018, therefore only three years are shown.

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2020
Last 10 Years*

Fiscal Year	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Miscellaneous			
Contractually required contributions (actuarially determined)	\$ 25,146	\$ 26,959	\$ 33,889
Contributions in relation to the actuarially determined contributions	<u>(24,087)</u>	<u>(21,433)</u>	<u>(50,578)</u>
Contribution deficiency (excess)	<u>\$ 1,059</u>	<u>\$ 5,526</u>	<u>\$ (16,689)</u>
Covered payroll	\$ 268,233	\$ 287,916	\$ 265,821
Contributions as a percentage of covered payroll	9.37%	9.36%	12.75%
Safety			
Contractually required contributions (actuarially determined)	\$ -	\$ -	\$ 1,035
Contributions in relation to the actuarially determined contributions	<u>-</u>	<u>-</u>	<u>(1,035)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

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* The District implemented GASB 68 for the fiscal year June 30, 2018, therefore only three years are shown.

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2020

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2018
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

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MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2020
Last 10 Years*

Measurement Date	2016/2017	2017/2018	2018/2019
Total OPEB Liability			
Service Cost	\$ 116,926	\$ 102,897	\$ 61,121
Interest	84,000	96,813	124,481
Changes of assumption	(266,200)	(738,374)	(33,405)
Benefit payments	(132,660)	(118,332)	(124,581)
Net Change in Total OPEB Liability	(197,934)	(656,996)	27,616
Total OPEB Liability - Beginning	2,896,775	2,698,841	2,041,845
Total OPEB Liability - Ending (a)	<u>\$ 2,698,841</u>	<u>\$ 2,041,845</u>	<u>\$ 2,069,461</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 132,660	\$ 118,332	\$ 234,208
Benefit payments	(132,660)	(118,332)	(124,581)
Net Change in Plan Fiduciary Net Position	-	-	109,627
Plan Fiduciary Net Position - Beginning	-	-	-
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,627</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 2,698,841</u>	<u>\$ 2,041,845</u>	<u>\$ 1,959,834</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	5.59%
Covered-employee payroll	\$ 268,233	\$ 287,916	\$ 324,131
Net OPEB liability as a percentage of covered-employee payroll	1006.16%	709.18%	604.64%

* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only three years are shown.

MCLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2020
Last 10 Years*

Fiscal Year	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Actuarially determined contributions	\$ 230,177	\$ 241,781	\$ 244,167
Contributions in relation to the actuarially determined contribution	<u>(118,332)</u>	<u>(234,207)</u>	<u>(241,137)</u>
Contribution deficiency (excess)	<u>\$ 111,845</u>	<u>\$ 7,574</u>	<u>\$ 3,030</u>
Covered-employee payroll	\$ 287,916	\$ 324,131	\$ 328,656
Contributions as a percentage of covered-employee payroll	41.10%	72.26%	73.37%

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* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only three years are shown.

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
District OPEB Plan
Notes to District OPEB Plan
For the Year Ended June 30, 2020

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Discount Rate: For plan accounting purposes, the discount rate was changed from 6.10 percent as of June 30, 2018 to 6.25 percent as of June 30, 2019 reflecting the results of analysis described in GASB 75 paragraphs 36-41.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

The actuarially determined contribution (ADC) developed for the District’s fiscal year ending June 30, 2020 was determined and presented in the June 30, 2018 Actuarial Valuation report.

Methods and Assumptions Used to Determine Contributions:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed 20 years
Amortization period	19 years remain
Asset valuation method	Market value
Inflation	2.75%
Healthcare cost trend rates	7.00% in 2020, to 5.00% by 2024
Salary increases	3.25%
Retirement age	From 50 to 75
Mortality	2017 CalPERS’ Experience Study

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MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 70,000	\$ 78,000	\$ 74,068	\$ (3,932)
Use of money	3,000	-	6,138	6,138
Intergovernmental	-	11,128	1,053	(10,075)
Other revenues	-	-	28,435	28,435
Total Revenues	<u>73,000</u>	<u>89,128</u>	<u>109,694</u>	<u>20,566</u>
EXPENDITURES				
General government	<u>303,978</u>	<u>503,839</u>	<u>387,848</u>	<u>115,991</u>
Total Expenditures	<u>303,978</u>	<u>503,839</u>	<u>387,848</u>	<u>115,991</u>
Excess of Revenues Over (Under) Expenditures	(230,978)	(414,711)	(278,154)	136,557
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>299,783</u>	<u>299,783</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>299,783</u>	<u>299,783</u>
Net Change in Fund Balances	<u>(230,978)</u>	<u>(414,711)</u>	<u>21,629</u>	<u>436,340</u>
Fund Balances - Beginning	<u>782,962</u>	<u>782,962</u>	<u>782,962</u>	<u>-</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(311,856)</u>	<u>(311,856)</u>
Fund Balances - Beginning, Restated	<u>782,962</u>	<u>782,962</u>	<u>471,106</u>	<u>(311,856)</u>
Fund Balances - Ending	<u>\$ 551,984</u>	<u>\$ 368,251</u>	<u>\$ 492,735</u>	<u>\$ 124,484</u>

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Fire- Major Special Revenue Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 123,000	\$ 159,000	\$ 128,282	\$ (30,718)
Use of money	57,330	8,232	7,977	(255)
Charges for services	-	-	28,887	28,887
Other revenues	-	21,522	46,899	25,377
Total Revenues	<u>180,330</u>	<u>188,754</u>	<u>212,045</u>	<u>23,291</u>
EXPENDITURES				
Public protection	<u>135,907</u>	<u>122,580</u>	<u>126,066</u>	<u>(3,486)</u>
Total Expenditures	<u>135,907</u>	<u>122,580</u>	<u>126,066</u>	<u>(3,486)</u>
Excess of Revenues Over (Under Expenditures)	<u>44,423</u>	<u>66,174</u>	<u>85,979</u>	<u>19,805</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(37,199)	37,199
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(37,199)</u>	<u>37,199</u>
Net Change in Fund Balances	<u>44,423</u>	<u>66,174</u>	<u>48,780</u>	<u>(17,394)</u>
Fund Balances - Beginning	339,009	339,009	339,009	-
Prior period adjustment	-	-	99,819	(99,819)
Fund Balances - Beginning	<u>339,009</u>	<u>339,009</u>	<u>438,828</u>	<u>(99,819)</u>
Fund Balances - Ending	<u>\$ 383,432</u>	<u>\$ 405,183</u>	<u>\$ 487,608</u>	<u>\$ 82,425</u>

MC CLOUD COMMUNITY SERVICES DISTRICT
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2020

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The District presents a comparison of annual budget to actual results for the General fund and major special revenue fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the District in establishing the budgetary data reflected in the financial statements:

- (1) The Board of Directors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (2) Prior to July 1, the budget is adopted through the passage of a resolution.
- (3) From the effective date of the budget, the amounts stated therein, as recommended expenditures become appropriations. The Board of Directors may amend the budget by motion during the fiscal year.

The District does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

- **Special Revenue Funds**

MCCLLOUD COMMUNITY SERVICES DISTRICT
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2021

	<u>Alleys</u>	<u>Lights</u>	<u>Parks</u>	<u>Park Old Court House</u>
ASSETS				
Cash and investments	\$ 209,565	\$ -	\$ 153,826	\$ 4,456
Receivables:				
Accounts	5,085	2,437	-	-
Taxes	-	-	4,443	-
Total Assets	<u>\$ 214,650</u>	<u>\$ 2,437</u>	<u>\$ 158,269</u>	<u>\$ 4,456</u>
LIABILITIES				
Accounts payable	\$ 24	\$ 1,308	\$ 357	\$ -
Salaries and benefits payable	428	44	694	-
Advances from other funds	-	12,206	-	-
Due to other funds	-	1,568	-	-
Total Liabilities	<u>452</u>	<u>15,126</u>	<u>1,051</u>	<u>-</u>
FUND BALANCES				
Restricted	214,198	-	157,218	4,456
Unassigned	-	(12,689)	-	-
Total Fund Balances	<u>214,198</u>	<u>(12,689)</u>	<u>157,218</u>	<u>4,456</u>
Total Liabilities and Fund Balances	<u>\$ 214,650</u>	<u>\$ 2,437</u>	<u>\$ 158,269</u>	<u>\$ 4,456</u>

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<u>Library</u>	<u>MASWC Escrow</u>	<u>MASWC</u>	<u>Payroll Clearing</u>	<u>Totals</u>
\$ 13,284	\$ 67,785	\$ -	\$ -	\$ 448,916
-	-	-	-	7,522
2,107	-	-	-	6,550
<u>\$ 15,391</u>	<u>\$ 67,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 462,988</u>
\$ 72	\$ -	\$ 560	\$ -	\$ 2,321
95	-	61	673	1,995
-	-	-	-	12,206
-	-	-	800	2,368
167	-	621	1,473	18,890
15,224	67,785	-	-	458,881
-	-	(621)	(1,473)	(14,783)
15,224	67,785	(621)	(1,473)	444,098
<u>\$ 15,391</u>	<u>\$ 67,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 462,988</u>

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MC CLOUD COMMUNITY SERVICES DISTRICT
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2020

	Alleys	Lights	Parks	Park Old Court House
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ 38,029	\$ -
Use of money	2,255	6	4,293	-
Charges for services	40,747	20,743	-	-
Other revenues	-	-	-	-
Total Revenues	<u>43,002</u>	<u>20,749</u>	<u>42,322</u>	<u>-</u>
EXPENDITURES				
General government	-	-	693	399
Public ways and facilities	24,098	21,424	-	-
Culture and recreation	-	-	33,269	-
Education	-	-	-	-
Total Expenditures	<u>24,098</u>	<u>21,424</u>	<u>33,962</u>	<u>399</u>
Excess of Revenues Over (Under) Expenditures	<u>18,904</u>	<u>(675)</u>	<u>8,360</u>	<u>(399)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(9,117)	(1,420)	(11,600)	-
Total Other Financing Sources (Uses)	<u>(9,117)</u>	<u>(1,420)</u>	<u>(11,600)</u>	<u>-</u>
Net Change in Fund Balances	<u>9,787</u>	<u>(2,095)</u>	<u>(3,240)</u>	<u>(399)</u>
Fund Balances - Beginning	183,223	(10,704)	148,520	4,855
Prior Period Adjustment	21,188	110	11,938	-
Fund Balances - Beginning, Restated	<u>204,411</u>	<u>(10,594)</u>	<u>160,458</u>	<u>4,855</u>
Fund Balances - Ending	<u>\$ 214,198</u>	<u>\$ (12,689)</u>	<u>\$ 157,218</u>	<u>\$ 4,456</u>

Library	MASWC Escrow	MASWC	Payroll Clearing	Totals
\$ 6,952	\$ -	\$ -	\$ -	\$ 44,981
67	-	-	-	6,621
-	-	-	-	61,490
3,676	-	-	-	3,676
<u>10,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,768</u>
-	-	1,280	1,473	3,845
-	-	-	-	45,522
-	-	-	-	33,269
6,730	-	-	-	6,730
<u>6,730</u>	<u>-</u>	<u>1,280</u>	<u>1,473</u>	<u>89,366</u>
3,965	-	(1,280)	(1,473)	27,402
-	-	43,464	-	43,464
(2,915)	-	-	-	(25,052)
<u>(2,915)</u>	<u>-</u>	<u>43,464</u>	<u>-</u>	<u>18,412</u>
1,050	-	42,184	(1,473)	45,814
13,822	-	-	-	339,716
352	67,785	(42,805)	-	58,568
<u>14,174</u>	<u>67,785</u>	<u>(42,805)</u>	<u>-</u>	<u>398,284</u>
<u>\$ 15,224</u>	<u>\$ 67,785</u>	<u>\$ (621)</u>	<u>\$ (1,473)</u>	<u>\$ 444,098</u>

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OTHER REPORT AND SCHEDULES

- **Other Report**
- **Schedule of Findings and Recommendations**
- **Schedule of Prior Year Findings and Recommendations**
- **Management's Corrective Action Plan**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
McCloud Community Services District
McCloud, California

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of McCloud Community Services District, McCloud, California (District), as of and for the year ended June 30, 2020, and the **related notes to the financial statements, which collectively comprise** the District's basic financial statements, and have issued our report thereon dated XXX, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and recommendations, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and recommendations to be a material weakness. (2020-001)

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 the deficiencies described in the accompanying schedule of findings and recommendations to be significant deficiencies. (2020-002 and 2020-003)

To the Board of Directors
McCloud Community Services District
McCloud, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

District's Responses to Findings

The District's responses to the findings identified in our audit are described in the accompanying management's corrective action plan. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Smith & Newell CPAs
Yuba City, California
XXX, 2022

MC CLOUD COMMUNITY SERVICES DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2020

2020-001 Prior Period Adjustment (Material Weakness)

Criteria

General Accepted Accounting Principles require that errors in prior year ending balances be corrected by a prior period adjustment to beginning net position/fund balance.

Condition

During the audit we noted that adjustments relating to cash and investments and capital assets were needed to restate the beginning net position/fund balance for multiple funds.

Cause

Beginning net position/fund balance for multiple funds was misstated.

Effect

Beginning net position/fund balance was misstated and required adjustment.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District review year-end balances to determine that they are correctly stated and adjusted accordingly.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2020-002 Audit Adjustments (Significant Deficiency)

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Also, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

MC CLOUD COMMUNITY SERVICES DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2020

2020-002 Audit Adjustments (Significant Deficiency) (Continued)

Condition

At the time of our audit, we noted that the financial statements as presented to us for audit contained misstatements in accounts receivable, capital assets and related accumulated depreciation, salaries and benefits payable, revenues, and expenses that required adjustment.

Cause

The District had not reconciled and adjusted all accounts on the general ledger prior to audit fieldwork.

Effect

The financial statements as presented to us contained misstatements and required adjustments.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the District reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

2020-003 Inter-Fund Balances (Significant Deficiency)

Criteria

Inter-fund loans should be considered temporary with the intent to be repaid within one year. Borrowing should occur only when the fund receiving the money will earn sufficient income during the current fiscal year to repay the amount borrowed.

Condition

There is an outstanding inter-fund payable due to the General fund for \$12,206 from the Lights fund (\$12,206) that has been outstanding for more than one year.

MC CLOUD COMMUNITY SERVICES DISTRICT
Schedule of Findings and Recommendations
For the Year Ended June 30, 2020

2020-003 Inter-Fund Balances (Significant Deficiency) (Continued)

Cause

The District does not have a policy that governs inter-fund borrowing.

Effect

Inter-fund borrowing balances have not been analyzed according to an approved policy.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2019-2.

Recommendation

We recommend that the District adopt a policy governing inter-fund borrowings stating the reasons inter-fund loans can be made, the maximum length of time for repayment, and repayment terms that may include interest.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

MC CLOUD COMMUNITY SERVICES DISTRICT
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2020

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
2019-1	<p>Preparation of Financial Statements</p> <p>Recommendation</p> <p>Management should create a monthly and annual closing checklist to assist in the preparation of financial statements, which includes the accrual adjustments.</p> <p>Status</p> <p>Not Implemented</p>
2019-2	<p>Inter-fund balances</p> <p>Recommendation</p> <p>The District should have a policy governing inter-fund borrowing, stating the reasons inter-fund loans can be made, the maximum length of time for repayment and repayment terms that may include interest.</p> <p>Status</p> <p>Not Implemented</p>
2019-3	<p>Annual Audit</p> <p>Recommendation</p> <p>While the District needs to get up to date on its required filings, it is equally important to establish the policies, procedures and internal controls that will allow the District to compile and prepare complete and accurate financial information on a timely basis. Timelines and processes should be developed and monitored by management and the board on a periodic basis throughout the year.</p> <p>Status</p> <p>Implemented</p>

MCLOUD COMMUNITY SERVICES DISTRICT
Management's Corrective Action Plan
For the Year Ended June 30, 2020

Finding 2020-001 Prior Period Adjustment (Material Weakness)

We recommend that the District maintain accurate and sufficient documentation to comply with reporting and compliance requirements.

Management's Response:

Responsible Individual:

Corrective Action Plan:

Anticipated Completion Date:

Finding 2020-002 Audit Adjustments (Significant Deficiency)

We recommend that the District reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Management's Response:

Responsible Individual:

Corrective Action Plan:

Anticipated Completion Date:

Finding 2020-003 Inter-Fund Balances (Significant Deficiency)

We recommend that the District adopt a policy governing inter-fund borrowings stating the reasons inter-fund loans can be made, the maximum length of time for repayment, and repayment terms that may include interest.

Management's Response:

Responsible Individual:

Corrective Action Plan:

Anticipated Completion Date:

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**McCloud Community Services District
Preliminary 2022-23 Budget**

	1010 General	1020 Directors	1040 Fire	1050 Alleys	1060 Lights	1070 Park	1080 Library	1090 Refuse	2000 Sewer	3000 Water	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget	\$ Difference	% Chng
Revenue:															
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ -	\$ -	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ -	\$ 254,670	\$ 254,670	
Utility Fees	\$ -	\$ -	\$ -	\$ 40,710	\$ 19,408	\$ -	\$ -	\$ 410,526	\$ 545,580	\$ 601,662	\$ 1,617,886	\$ -	\$ 1,564,141	\$ 1,564,141	
Ambulance	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 85,000	\$ 85,000	
Donations, Misc fn1 fn8	\$ -	\$ -	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,464		
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,775	\$ 81,775	
TOTAL REVENUE	\$ 78,000	\$ -	\$ 264,378	\$ 40,710	\$ 19,408	\$ 46,586	\$ 6,706	\$ 410,526	\$ 545,580	\$ 601,662	\$ 2,013,556	\$ -	\$ 2,751,050	\$ 2,751,050	100.0
Expenses:															
Salaries fn8	\$ 196,087	\$ 13,500	\$ 87,563	\$ 15,851	\$ -	\$ 25,307	\$ 3,380	\$ 51,535	\$ 41,571	\$ 74,357	\$ 509,151	\$ -	\$ 911,942	\$ 911,942	
PERS fn8	\$ 15,172	\$ -	\$ 4,460	\$ 1,192	\$ -	\$ 542	\$ 4	\$ 3,441	\$ 2,516	\$ 4,949	\$ 32,276	\$ -	\$ 29,598	\$ 29,598	
Payroll Taxes fn8	\$ 20,298	\$ -	\$ 7,647	\$ 1,361	\$ -	\$ 2,248	\$ 465	\$ 3,917	\$ 3,109	\$ 6,021	\$ 45,066	\$ -	\$ 77,983	\$ 77,983	
Employee Hlth Benefits fn8	\$ 60,438	\$ 3,546	\$ 6,384	\$ -	\$ -	\$ 2,896	\$ 20	\$ 18,589	\$ 13,450	\$ 26,676	\$ 131,999	\$ -	\$ 151,161	\$ 151,161	
Workers Comp <small>(32893)</small> fn7 fn8	\$ 5,109	\$ -	\$ 11,885	\$ 1,520	\$ -	\$ 2,107	\$ 26	\$ 4,292	\$ 3,575	\$ 6,747	\$ 35,261	\$ -	\$ 36,194	\$ 36,194	
Retiree Benefits Retirement	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 42,945	\$ 42,945	
Retiree Benefits Health fn9	\$ 229,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,924	\$ -	\$ 241,900	\$ 241,900	
Total Employee Costs	\$ 572,028	\$ 17,046	\$ 117,939	\$ 19,924	\$ -	\$ 33,100	\$ 3,895	\$ 81,774	\$ 64,221	\$ 118,750	\$ 1,028,677	\$ -	\$ 1,491,723	\$ (463,046)	-31.0
Insurance	\$ 49,019	\$ -	\$ 10,982	\$ 2,200	\$ -	\$ 4,388	\$ 394	\$ 4,200	\$ 6,371	\$ 17,767	\$ 95,321	\$ -	\$ 83,018	\$ 83,018	
Telephone	\$ 6,800	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 11,500	\$ -	\$ 10,955	\$ 10,955	
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50	
Travel	\$ 800	\$ 500	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 4,334	\$ -	\$ 6,234	\$ 6,234	
Hiring	\$ 400	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 300	\$ 2,750	\$ -	\$ 4,600	\$ 4,600	
Training	\$ 1,000	\$ 2,000	\$ 8,000	\$ -	\$ -	\$ 200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 20,200	\$ -	\$ 14,950	\$ 14,950	
Uniforms	\$ 500	\$ -	\$ 2,200	\$ 200	\$ -	\$ 200	\$ -	\$ 300	\$ 300	\$ 300	\$ 4,000	\$ -	\$ 4,600	\$ 4,600	
Safety	\$ 300	\$ -	\$ 1,000	\$ 300	\$ -	\$ 300	\$ 100	\$ 400	\$ 600	\$ 600	\$ 3,600	\$ -	\$ 4,900	\$ 4,900	
Memberships	\$ 5,000	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 8,100	\$ -	\$ 6,600	\$ 6,600	
Volunteer Reimbursements fn8	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,600	\$ 25,600	
Operating Lease	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ -	\$ 6,600	\$ 6,600	
Attorney	\$ 16,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 50,000	\$ -	\$ 47,000	\$ 47,000	
Accountant	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 56,670	\$ 56,670	
Professional Services fn4	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 20,000	\$ 5,500	\$ 42,100	\$ -	\$ 33,600	\$ 33,600	
Prof Svc-Ambulance	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 6,800	\$ 6,800	
IT Services	\$ 13,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ -	\$ 23,800	\$ 23,800	
Advertising	\$ 1,200	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 3,700	\$ 3,700	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 129,869	\$ 2,500	\$ 92,016	\$ 3,500	\$ -	\$ 5,088	\$ 494	\$ 9,150	\$ 32,171	\$ 59,767	\$ 334,555	\$ -	\$ 339,677	\$ 339,677	100.0

CASH, CAPITAL AND RESERVE BUDGET 2021/2022

	1010 General	1020 Directors	1040 Fire	1050 Alleys	1060 Lights	1070 Park	1080 Library	1090 Refuse	2000 Sewer	3000 Water	TOTAL
EST LAIF BALANCE 6-30-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EST OPERATING BALANCE 6-30-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EST CERBT BALANCE 6-30-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING CASH BALANCE 7-1-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BALANCE 7-1-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCOME/(LOSS) FROM OPERATIONS	\$ 78,000	\$ -	\$ (107,271)	\$ (18,331)	\$ 1,408	\$ (29,705)	\$ (9,289)	\$ 86,133	\$ 156,323	\$ 151,113	\$ 308,381
CAPITAL OUTLAYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BALANCE TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Operating Cash Balance 6-30-22	\$ 78,000	\$ -	\$ (107,271)	\$ (18,331)	\$ 1,408	\$ (29,705)	\$ (9,289)	\$ 86,133	\$ 156,323	\$ 151,113	\$ 308,381
CAPITAL OUTLAYS											
Sewer Upgrades- Bio-solid Plan Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dumpsters								\$ -			\$ -
Water Tank Drainage Project, SCADA									\$ -	\$ -	\$ -
Fire Department Safer PPE	\$ -		\$ -								\$ -
Fire Department CFAA Wildland training, PPE			\$ -								\$ -
EKG, Extractor		\$ -	\$ -								\$ -
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAIN/LOSS SALE OF ASSETS											
Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET GAIN/LOSS SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVE ASSIGNMENT											
Board Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,986	\$ 7,136	\$ 21,122
Committed (Board Approved Allocations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed (Rate Study Annual Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned (Operating Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,263	\$ 13,640	\$ 15,042	\$ 38,944
Assigned (Capital Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (after all commitments met)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,263	\$ 27,626	\$ 22,178	\$ 60,066
LAIF ACTIVITY											
Beginning Balance 7-1-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,263	\$ -	\$ -	\$ 10,263
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
Withdrawal CERBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET LAIF ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,263	\$ -	\$ -	\$ 10,263
PROJECTED LAIF BALANCE 6-30-2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,263	\$ -	\$ -	\$ 10,263
CERBT ACTIVITY											
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\$ - \$ -

\$ 308,381 \$ 308,381

\$ 60,066 \$ 60,066

\$ 10,263 \$ 10,263

NET CERBT ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED CERBT BALANCE 6-30-2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NET CASH 6-30-2022	\$ 78,000	\$ -	\$ (107,271)	\$ (18,331)	\$ 1,408	\$ (29,705)	\$ (9,289)	\$ 96,396	\$ 156,323	\$ 151,113	\$ 318,644	\$ 318,644
NET CASH CHANGE IN POSITION	\$ 78,000	\$ -	\$ (107,271)	\$ (18,331)	\$ 1,408	\$ (29,705)	\$ (9,289)	\$ 96,396	\$ 156,323	\$ 151,113	\$ 318,644	\$ 318,644

	1040 Fire	1040 Ambulance	5004 Safer	1041 Strike Team	Total	
Revenue:						
Tax Revenue	\$ 123,378				\$ 123,378	
Utility Fees	\$ -	\$ -		\$ -	\$ -	
Ambulance	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000	
Donations, Misc	fn1 \$ 40,000	\$ 50,500		\$ 674,964	\$ 765,464	
Grants	fn8 \$ -	\$ -	\$ 63,357	\$ -	\$ 63,357	
TOTAL REVENUE	\$ 163,378	\$ 135,500	\$ 63,357	\$ 674,964	\$ 1,037,199	\$ 1,037,199
Expenses:						
Salaries	fn8 \$ 27,192	\$ 8,507	\$ 21,268	\$ 430,403	\$ 487,370	
PERS	fn8 \$ 74	\$ 936	\$ 2,350	\$ -	\$ 3,360	
Payroll Taxes	fn8 \$ 2,596	\$ 777	\$ 1,935	\$ 35,159	\$ 40,467	
Employee Hlth Benefits	fn8 \$ 433	\$ 1,971	\$ 4,827	\$ -	\$ 7,231	
Workers Comp (32893)	fn7 fn8 \$ 4,692	\$ 3,741	\$ 1,667	\$ 4,650	\$ 14,750	
Retiree Benefits Retirement						
Retiree Benefits Health						
Total Employee Costs	\$ 34,987	\$ 15,932	\$ 32,047	\$ 470,212	\$ 553,178	\$ 553,178
		\$ 12,359				
Insurance	\$ 10,452	\$ -	\$ -	\$ -	\$ 10,452	
Telephone	\$ 2,000	\$ 2,800	\$ -	\$ -	\$ 4,800	
Publications	\$ -	\$ -	\$ -	\$ -	\$ -	
Travel	\$ 500	\$ 500	\$ -	\$ 34	\$ 1,034	
Hiring	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ 3,000	
Training	fn8 \$ 2,000	\$ 2,000	\$ 3,250	\$ -	\$ 7,250	
Uniforms	fn8 \$ 2,000	\$ 400	\$ 200	\$ -	\$ 2,600	
Safety	\$ 600	\$ 400	\$ -	\$ -	\$ 1,000	
Memberships	\$ 250	\$ 250	\$ -	\$ -	\$ 500	
Volunteer Reimbursements	fn8 \$ 11,600	\$ 4,000.00	\$ 10,000.00		\$ 25,600	
Operating Lease	\$ -	\$ -	\$ -	\$ -	\$ -	
Attorney	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 5,000	
Accountant	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	fn4 \$ 3,000	\$ 600	\$ -	\$ -	\$ 3,600	
Prof Svc-Ambulance	fn16 \$ -	\$ 6,800	\$ -	\$ -	\$ 6,800	2000
IT Services	\$ 400	\$ 400	\$ -	\$ -	\$ 800	
Advertising	\$ 300	\$ 300	\$ -	\$ -	\$ 600	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 37,602	\$ 21,950	\$ 13,450	\$ 34	\$ 73,036	\$ 73,036
Supplies	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 6,000	
Office Supplies	\$ 100	\$ 100	\$ -	\$ -	\$ 200	
Postage & Delivery	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer & IT Supplies	\$ 700	\$ 700	\$ -	\$ -	\$ 1,400	
Janitorial Supplies	\$ 100	\$ 100	\$ -	\$ -	\$ 200	
Diesel	fn13 \$ 5,200	\$ 1,200	\$ -	\$ 2,583	\$ 8,983	
Fuel	fn13 \$ 7,300	\$ -	\$ -	\$ 633	\$ 7,933	
Heating Fuel	fn12 \$ 4,250	\$ 4,250	\$ -	\$ -	\$ 8,500	
Power	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ 3,000	

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: 2022

Member Information

Total Department members including Auxiliary: 34		New Members: 1 (Shift FF)	
Total Paramedics: 3	Active: 3	Inactive:	
Total EMT's: 3	Active: 3	Inactive:	
Members Resigned: 1 (Fessler)	Members Terminated: 0		
Shift Firefighters: 6	Active: 6		

Volunteer notes: Another very well attended month for both training and emergency calls. We welcome Mike Mathes to the Shift Firefighter program and say farewell to Richie Fessler as a driver.

ID	Name	Rank	Shift Hours	Training Hours	Duty Shifts	EMS Transports	Calls	% Calls made
1759	Chandler, Kc	Firefighter	5	9	N/A	N/A	4	12.903
1763	Bolado, Alex	FF Candidate	0	6	N/A	0	0	0
1747	Dewitt, Joe	Firefighter	0	3	N/A	N/A	2	6.4516
1729	Fay, Dan P	Firefighter	0	6	N/A	N/A	8	25.806
1749	French, Bruce D	Firefighter	4	6	N/A	N/A	5	16.129
1708	Garcia, Ben	Lieutenant	0	0	N/A	N/A	0	0
1705	Girard, Nate	Division Chief	0	9	0	0	0	0
1723	Girard, Parker	Explorer	0	3	N/A	N/A	3	9.6774
1760	Glenn, Alisa	Firefighter	4	9	N/A	N/A	0	0
1733	Glynn, Jerry	Auxiliary/Driver	0	0	N/A	N/A	0	0
1712	Gray, Jessie	Firefighter	0	3	N/A	N/A	1	3.2258
1764	Lachenmeyer, Bill	Firefighter (Shift)	16	9	N/A	N/A	1	3.2258
1752	Lewis, James	Firefighter (Shift)	24	6	N/A	N/A	3	9.6774
1757	Lukenbill, Joel	Firefighter (Shift)	8	3	N/A	N/A	0	0
1704	Marques, Steve	Captain	0	0	0	0	0	0
1730	Masciola, Bob	Firefighter	0	0	N/A	N/A	0	0
1748	Masciola, Nathan	Firefighter	8	3	N/A	N/A	2	6.4516
1735	McAbier, Amos	Firefighter	0	0	N/A	0	0	0
1746	Memmer, Jettus	Firefighter	0	9	N/A	N/A	10	32.258
1722	Miller, Cindy Ann	Firefighter	10	3	N/A	3	7	22.581
1700	Miller, Darrell "Charlie"	Chief	N/A	9	N/A	N/A	22	70.968
1750	Mullet, Michael	Captain (Shift)	4	80	0	0	1	3.2258
1755	Oliver, Scott	Auxiliary/Driver	0	43	N/A	N/A	1	3.2258
1762	Palmer, CJ	Shift	8	6	N/A	N/A	0	0
1754	Prouty, Sean	Captain	N/A	61	N/A	N/A	5	16.129
1751	Quiring, Jaden H	Firefighter	7	6	N/A	N/A	1	3.2258
1756	Richardson, Justen	Firefighter (Shift)	8	80	N/A	N/A	0	0
1731	Richardson, Stephen	Captain	0	0	1	N/A	0	0
1745	Roseberry, Ulliana	Firefighter	4	0	N/A	N/A	6	19.355
1711	Sager, Donna	Battalion Chief	0	6	0	N/A	0	0
1758	Thompson, Imani "Bea"	Firefighter	8	6	N/A	N/A	3	9.6774
1702	Thomsen, Kirk S	Assistant Chief	0	0	4	0	2	6.4516
1710	Tolosano, Peter	Battalion Chief	0	0	0	N/A	0	0
1701	Vogus, Trenton	Assistant Chief	0	6	3	0	8	25.806
1728	Worthington, Michael	Firefighter	0	0	0	0	0	0
Totals			97	390	8	3	95	

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: 2022

CHIEF 1700

Darrell "Charlie" Miller (EMT-P) Engine Operator

ASST. CHIEF/OPERATIONS 1701

Trenton Vogus (Firefighter/EMT) Engine Operator

ASST. CHIEF/EMS DIRECTOR 1702

Kirk Thomsen (Firefighter/EMT -P) Engine Operator

Recruitment/Retention Coordinator

Sean Prouty (Firefighter/EMT-P)

DIV. CHIEF/TRAINING OFFICER 1705

Nate Girard (Firefighter/EMT) Engine Operator

FIRE CAPTAIN 1706

Stephen Richardson

FIRE LIEUTENANT 1708

OPEN

SQUAD LIEUTENANT 1709

OPEN

FIRE FIGHTER'S / EMTS

Jettus Memmer (FF/EMR)
Engine Operator

Mike Worthington (FF/EMT-1)
Engine Operator

Cindy Miller (FF/EMT-1)
Engine Driver Trainee

James Lewis
Engine Operator (Trainee)

Nathan Masciola (FF/1st Responder)
Engine Operator

Joe Dewitt (FF/EMR)
Engine Operator

Alisa Glenn

Jaden Quiring

KC Chandler

Auxiliary/Non-Firefighters, Drivers & Support Staff

Peter Tolosano
(Battalion Chief 1710)

Donna Sager
(Battalion Chief 1711)

Amos McAbier (Wildland FF)
(Engine Driver)

Dan Fay (Wildland FF)
(Ambulance/Engine Operator)

Jessie Gray (Wildland FF)
(Ambulance Driver)

Jerry Glynn
(Engine Driver)

Ulianna Roseberry
(Ambulance & Engine Driver trainee)

Bob Masciola
(Ambulance Driver)

Scott Oliver
(Engine Driver Trainee)

Bruce French
(Ambulance Driver)

Merlin Huddleston

Parker Girard

Shift Firefighters

Mike Mullet
(Fire Captain)

CJ Palmer
(Dunsmuir FD)

Joel Lukenbill
(Rope Rescue Technician)

Justen Richardson

Bill Lachenmyer

Mike Mathes
(Advanced EMT)

Orion Alley
(USFS)

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: **2022**

INCIDENT TYPE	# INCIDENTS
111 - Building fire	1
151 - Outside rubbish, trash or waste fire	1
311 - Medical assist, assist EMS crew	1
320 - Emergency medical service, other	2
321 - EMS call, excluding vehicle accident with injury	14
322 - Motor vehicle accident with injuries	1
444 - Power line down	2
553 - Public service	4
554 - Assist invalid	2
600 - Good intent call, other	1
661 - EMS call, party transported by non-fire agency	1
700 - False alarm or false call, other	1

Total Incidents 31

Total Calls for service this calendar year: 121

Total Z.I.B. area Calls this month: 5 Total ZIB Contract Calls this Fiscal Year: 2

Fire Calls

Total Fires: 2 Structure: 1 Vegetation: 0 Vehicle Fires: 0 Nuisance: 1

In Town: 1 Mutual Aid/Auto Aid: 1 Z.I.B. Area: 0

Fire Notes: Mutual Aid Structure Fire to Mt Shasta.

Medical Calls

Total Medical Calls: 18 (includes traffic collisions) Traffic Collisions: 1 Non-Injury: 0

Transported by Medic 17: 14 Paramedic Intercept: 0

Transported by MSAS: 1 Non-Transport: 3 BLS: 3 ALS: 11

In-Town: 12 Mutual Aid/Auto Aid: 6 Z.I.B. Area: 5

Medical Notes: Nothing to note.

Miscellaneous Calls

Total Miscellaneous Calls: 10

HAZMAT: 0 Lift Assist: 1 Public Assist (other): 9

Rescue Calls: 0 Smoke Check: 0 Alarm Sounding: 1 Gas Leak: 0

In Town: 10 Mutual Aid/Auto Aid: 0 Z.I.B. Area: 0

Miscellaneous call notes: Again, no calls were missed this month.

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: **2022**

Station

Station 17-Leatherman Fire Hall:

Rainy weather has shown issues with the current gravel areas of Station 17. Large pools of water after snowmelt and rain need to be addressed. We recommend getting an estimate to pave the grounds.

Apparatus

Unit 1705 (Red Chevy Tahoe): Nothing to report.

Unit 1701 (White Chevy Tahoe): Nothing mechanical to report.

Utility 17 (Dodge Ram Pickup): No other mechanical issues currently.

Squad 1740: Nothing mechanical to report

Medic 17: Continues to experience electrical issues. Attempting to fix in the house.

Engine 1711: Good condition. An oil change is needed.

Engine 1712: Good condition. An oil change is needed. Nothing to report.

Engine 1715: Good condition. Stored in Shasta Forest Estates.

Engine 1717: Donated by the MCFA and placed into service

Engine 1776: Not in service yet.

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: 2022

Training

Fire Department Drills

#1 Fire: (Thursday 6-10 pm)

Date: 5/05/2022 Topic: Wildland Firefighting

#2 Fire: (Thursday 6-10 pm)

Date: 5/12/2022 Topic: Wildland Firefighting

#3 Fire: (Thursday 6-10 pm)

Date: 5/19/2022 Topic: Wildland Firefighting

#4 Fire: (Thursday 6-10 pm)

Date: 5/26/2022 Topic: Wildland Firefighting

Training Notes: See monthly training report

Community Involvement: Inspected and reviewed pre fire plans at Hearst property with CalFire.

Ordinance 28 Issues: None this month.

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: 2022

Billing

Billing: Billing for all possible revenue continues.

College of the Siskiyous Training Room usage billing:

CSA 4/ZIB Billing: 1st, 2nd, and 3rd quarter bill sent.

CSA 4/ZIB Total Fiscal Year Payments Received: \$

Total CSA 3 (Ambulance/EMS) Fiscal Year Received: \$

EF Recovery: No billable calls again this month.

Billed (FY 20/21): \$3,232.10 **Received (FY 20/21):** \$1404.75

EF Recovery Accounts Receivable: \$1827.35 - \$89.54 for denied claim= \$1737.81

CALFIRE: \$0.

USFS: \$0.

CA Office of Emergency Services/CA Fire Assistance Agreement (CFAA): All invoices and several updates (with additional amounts) have been returned to CA OES for payment. CFO to Report on progress of revenue received.

Medical Billing:

April Wittman Enterprises Billing Report (Wittman Reports run 1 month behind)

INVOICE 2204028

TO: McCloud Community Service District
FROM: Wittman Enterprises, LLC
DATE: May 10, 2022
FOR: Billing Services Performed in April 2022

Gross Collections	\$	1,888.71
Less Refunds	\$	-
Net Collections	\$	1,888.71
Fee Based on 8% of Net Collections	\$	151.10
CURRENT MONTH BALANCE:	\$	151.10
Prior month (February) balance:	\$	363.43
Prior month (March) balance:	\$	802.17
TOTAL AMOUNT:	\$	1,316.70

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: May

Year: 2022

Fiscal Year 20/21 Whitman Enterprises Billing Report

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	COLL ADJ	NET PAYMENTS	BAD DEBT WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '21	\$ 23,780.75	\$ 9,805.84	\$ 76.07	\$ -	\$ 13,898.84	\$ 8,110.94	\$ -	\$ -	\$ 8,110.94	\$ -	\$ -	\$ 63,493.75
AUGUST '21	\$ 35,496.35	\$ 21,863.66	\$ 10,031.91	\$ -	\$ 3,600.78	\$ 13,484.85	\$ -	\$ -	\$ 13,484.85	\$ -	\$ 6.15	\$ 53,615.83
SEPTEMBER '21	\$ 28,923.66	\$ 12,423.89	\$ 2,161.33	\$ -	\$ 14,338.44	\$ 10,063.53	\$ -	\$ -	\$ 10,063.53	\$ -	\$ -	\$ 57,890.74
OCTOBER '21	\$ 21,265.55	\$ 14,457.06	\$ 7,221.40	\$ -	\$ (412.91)	\$ 8,448.29	\$ 466.45	\$ -	\$ 7,981.84	\$ -	\$ (324.81)	\$ 49,171.18
NOVEMBER '21	\$ 11,298.60	\$ 580.07	\$ 7,704.39	\$ -	\$ 3,014.14	\$ 9,616.79	\$ -	\$ -	\$ 9,616.79	\$ -	\$ -	\$ 42,568.53
DECEMBER '21	\$ 28,188.50	\$ 13,386.44	\$ 3,303.09	\$ -	\$ 11,498.97	\$ 2,100.87	\$ -	\$ -	\$ 2,100.87	\$ -	\$ -	\$ 51,966.63
JANUARY '22	\$ 20,828.00	\$ 7,626.35	\$ 3,960.48	\$ -	\$ 9,241.17	\$ 5,312.80	\$ -	\$ -	\$ 5,312.80	\$ -	\$ -	\$ 55,895.00
FEBRUARY '22	\$ 18,872.05	\$ 11,465.43	\$ 141.51	\$ -	\$ 7,265.11	\$ 4,542.87	\$ -	\$ -	\$ 4,542.87	\$ -	\$ (125.00)	\$ 58,492.24
MARCH '22	\$ 19,237.20	\$ (476.24)	\$ 9,797.72	\$ -	\$ 9,915.72	\$ 10,027.15	\$ -	\$ -	\$ 10,027.15	\$ -	\$ -	\$ 58,380.81
APRIL '22	\$ 29,117.65	\$ 11,630.26	\$ 6,864.54	\$ -	\$ 10,622.85	\$ 1,888.71	\$ -	\$ -	\$ 1,888.71	\$ -	\$ -	\$ 67,114.95
MAY '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUNE '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YEAR TO DATE TOTALS	\$ 237,008.31	\$ 102,762.76	\$ 51,262.44	\$ -	\$ 82,983.11	\$ 73,596.80	\$ 466.45	\$ -	\$ 73,130.35	\$ -	\$ (443.66)	
YTD PERCENTAGE OF REVENUE		43.36%	21.63%	0.00%	35.01%	31.05%	0.20%	0.00%	30.86%	0.00%	-0.19%	
YTD PERCENTAGE OF NET REVENUE									88.13%			
Average Charges per month	\$ 19,750.69											
Average Payments per month	\$ 6,133.07											

Average Net Charges per month (Fiscal year to date): \$8,298.31

Average Net Payments per month/Revenue (Fiscal Year to Date): \$7,313.05

Outstanding Whitman Accounts Receivable as of Feb 15, 2022: \$67,114.95

General department message:

Preparations for wildfire season are underway. Engine 1717 will be a valuable asset. A huge thanks to the McCloud Fireman's Association for donating it to the MCFD. Morale is high and calls are being handled well.

Submitted By: *Darrell Miller*

Darrell "Charlie" Miller

Date: 6/9/2022

06/09/22
15:37:32

MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 6/22

Page: 1 of 10
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10837		1 ACE HARDWARE		*** Claim from another period (5/22) ***					
		Park/Lawn Maintenance Supplies; New Battery Operated Shop Tools		1,408.14					
		556551 05/19/22 Spool Trimmer Line; Gas Can		91.35*		3676	1070 403000	400	101000
		556551 05/19/22 Gas Cans, WeedEater Hd, Lines		110.70*		3676	3000 403000	400	101000
		556551 05/19/22 Gas Cans, WeedEater Hd, Lines		110.69*		3676	2000 403000	400	101000
		557013 05/25/22 New Battery Operated Shop Tool		1,095.40*		3676	1010 403000	520	101000
		Total for Vendor:		1,408.14					
		*** Claim from another period (3/22) ***		130.00					
10811		1229 Alisa Glenn		*** Claim from another period (5/22) ***					
		3rd Qtr 21/22 FD Points		130.00*					
		3rd Qtr 03/31/22 21/22 FD Points		130.00					
		Total for Vendor:		130.00					
		*** Claim from another period (5/22) ***		6,791.85					
10850		1016 ALLSTAR Fire Equipment, Inc.		*** Claim from another period (5/22) ***					
		(3) Structural Firefighter Turnouts		6,791.85*					
		240113 05/27/22 (3) Structural Turnouts		6,791.85					
		Total for Vendor:		6,791.85					
		*** Claim from another period (5/22) ***		187.58					
10836		10 BAXTER AUTO PARTS		*** Claim from another period (5/22) ***					
		Vehicle Maintenance Supplies		12.49*					
		1567410804 05/17/22 WD40 for all Vehicles		12.49*		3677	1050 403000	530	101000
		1567410804 05/17/22 WD40 for all Vehicles		12.49*		3677	1090 403000	530	101000
		1567410804 05/17/22 WD40 for all Vehicles		12.49*		3677	2000 403000	530	101000
		1567410804 05/17/22 WD40 for all Vehicles		12.47*		3677	3000 403000	530	101000
		1567411043 05/25/22 Hydraulic Oil for Refuse Tr		137.64*		3677	1090 403000	530	101000
		Total for Vendor:		187.58					
		*** Claim from another period (5/22) ***		4,070.48					
10841		11 BLACK BUTTE TRANSFER STATION		*** Claim from another period (5/22) ***					
		May 2022 Dump Fees		4,070.48*					
		May 2022 06/02/22 Dump Fees		4,070.48					
		Total for Vendor:		4,070.48					
		*** Claim from another period (3/22) ***		40.00					
10815		1132 Bob Masciola		*** Claim from another period (3/22) ***					
		3rd Qtr 21/22 FD Points		40.00*					
		3rd Qtr 03/31/22 21/22 FD Points		40.00					
		Total for Vendor:		40.00					

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10809			1185 Bruce French	190.00					
	3rd Qtr 21/22	FD Points							
	3rd Qtr 03/31/22	21/22 FD Points							
			*** Claim from another period (3/22) ****						
			Total for Vendor:	190.00*			1040	402000	380
			*** Claim from another period (5/22) ****						
			Total for Vendor:	190.00					
10830			424 CABRITTO'S SMALL ENGINE REPAIR	53.98					
			Weed Eater Repair for the Park						
			11209 05/20/22 Weed Eater Repair for the Park	53.98*			1070	403000	520
			Total for Vendor:	53.98					
			*** Claim from another period (3/22) ****						
			Total for Vendor:	53.98					
10806			1228 Chandler, Kc	140.00					
	3rd Qtr 21/22	FD Points							
	3rd Qtr 03/31/22	21/22 FD Points							
			*** Claim from another period (3/22) ****						
			Total for Vendor:	140.00*			1040	402000	380
			*** Claim from another period (3/22) ****						
			Total for Vendor:	140.00					
10818			1135 Cindy Miller	230.00					
	3rd Qtr 21/22	FD Points							
	3rd Qtr 03/31/22	21/22 FD Points							
			*** Claim from another period (5/22) ****						
			Total for Vendor:	230.00			1040	402000	380
			*** Claim from another period (5/22) ****						
			Total for Vendor:	230.00					
10833			277 CROSS PETROLEUM	180.47*					
	Fuel 5/16-5/31/22								
			CL21618 05/31/22 Fire-Engine 1717	113.19*			1040	403000	420
			CL21618 05/31/22 Fire-Engine 5/17/22 137, 416m	168.80*			1040	403000	430
			CL21618 05/31/22 Park Truck 5/16/22 147, 727mi	33.67*			1070	403000	430
			CL21618 05/31/22 Silver Ford 5/20/22 82, 519mi	33.67*			1050	403000	430
			CL21618 05/31/22 Silver Ford 5/20/22 82, 515mi	33.67*			1090	403000	430
			CL21618 05/31/22 Silver Ford 5/20/22 82, 515mi	33.67*			2000	403000	430
			CL21618 05/31/22 Silver Ford 5/20/22 82, 515mi	33.67*			3000	403000	430
			CL21618 05/31/22 Service Truck 5/24/22 68, 521m	48.27*			1050	403000	430
			CL21618 05/31/22 Service Truck 5/24/22 68, 521m	48.27*			1090	403000	430
			CL21618 05/31/22 Service Truck 5/24/22 68, 521m	48.27*			2000	403000	430
			CL21618 05/31/22 Service Truck 5/24/22 68, 521m	48.27*			3000	403000	430
			CL21618 05/31/22 Rear Loader 5/24/22 18, 671mi	187.10*			1090	403000	420
			CL21618 05/31/22 Side Loader 5/24/22 22, 648mi	231.71*			1090	403000	420
			CL21618 05/31/22 Fire-Dodge Ram 5/25/22 109, 97	100.52*			1040	403000	430

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
				Line \$								Account
10808		1140 Daniel Fay										
3rd Qtr	21/22	FD Points		310.00*			1040		402000	380		101000
		3rd Qtr	03/31/22	21/22	FD Points							
				Total for Vendor:								
				*** Claim from another period (5/22)	****							
10803		42 DON R ERICKSON OIL										
		Diesel		91.51*			1050		403000	420		101000
		185245	05/20/22	Dyed Diesel	70 @ \$4.87 (1/4th)		1090		403000	420		101000
		185245	05/20/22	Dyed Diesel	70 @ \$4.87 (1/4th)		2000		403000	420		101000
		185245	05/20/22	Dyed Diesel	70 @ \$4.87 (1/4th)		3000		403000	420		101000
				Total for Vendor:	366.05							
				*** Claim from another period (3/22)	****							
10823		1170 Donna Sager										
3rd Qtr	21/22	FD Points		20.00*			1040		402000	380		101000
		3rd Qtr	03/31/22	21/22	FD Points							
				Total for Vendor:	20.00							
				*** Claim from another period (5/22)	****							
10802		1008 GARCIA, ILLA										
		Replace Stale-Dated-(11/6/20)	Paycheck #39318	228.15*			1010		405000	700		101000
		39318	11/06/20	Replace chk 39318	date 11/6/20							
				Total for Vendor:	228.15							
				*** Claim from another period (3/22)	****							
10824		1232 Imani Thompson										
3rd Qtr	21/22	FD Points		150.00*			1040		402000	380		101000
		3rd Qtr	03/31/22	21/22	FD Points							
				Total for Vendor:	150.00							

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 6/22

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/	Disc \$	PO #	Fund	Org Acct	Object	Proj	Cash Account
10820			1230 Jaden Quitring	160.00			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	160.00*							
			*** Claim from another period (3/22) ****								
10812			1074 Jerry Glynn	10.00*			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	10.00*							
			*** Claim from another period (3/22) ****								
10813			1121 Jessie Gray	20.00*			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	20.00*							
			*** Claim from another period (3/22) ****								
10817			1202 Jettus Memmer	370.00*			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	370.00*							
			*** Claim from another period (3/22) ****								
10807			1173 JOE DEWITT	140.00*			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	140.00*							
			*** Claim from another period (3/22) ****								
10825			1131 Kirk Thomsen	103.95*			1040	402000	380		101000
	3rd Qtr 21/22	FD Points									
	3rd Qtr 03/31/22	21/22 FD Points									
			Total for Vendor:	103.95*							
			*** Claim from another period (5/22) ****								
10801			1007 MCCLOUD FIREMAN'S ASSOCIATION	500.00*			1041	402000	350		101000
	Reimb	For Wildland Fire Training-Mullett & Richardson									
		Hitchcock 05/11/22 Reimb Wildland Fire Trainin									
			Total for Vendor:	500.00*							
			3644	500.00							

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/ Invoice Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
10827			1163 Mike Worthington	10.00			1040		402000	380		101000
3rd Qtr	21/22	FD Points										
3rd Qtr	03/31/22	21/22 FD Points										
			Total for Vendor:	10.00								
			*** Claim from another period (3/22) ****									
10832			416 MT SHASTA IT SERVICES	800.00			1010		402000	396		101000
June	2022	IT Services										
			INV-0201 06/01/22 Jun 2022 IT Services	800.00*								
			Total for Vendor:	800.00								
			*** Claim from another period (3/22) ****									
10810			1159 Nate Girard	123.95			1040		402000	380		101000
3rd Qtr	21/22	FD Points										
3rd Qtr	03/31/22	21/22 FD Points										
			Total for Vendor:	123.95								
			*** Claim from another period (3/22) ****									
10816			1203 Nathan Masciola	360.00			1040		402000	380		101000
3rd Qtr	21/22	FD Points										
3rd Qtr	03/31/22	21/22 FD Points										
			Total for Vendor:	360.00								
			*** Claim from another period (5/22) ****									
10799			120 PACIFIC POWER - 001 7 FIRE	279.78			1010		403000	450		101000
April			Power (Less Climate Control Credits), and May Power	37.86*			1010		304110	450		101000
			0017 04/18/22 Shop-Area Light-April	-132.85			1010		403000	450		101000
			0017 04/18/22 Climate Credit-April	18.93*			1080		403000	450		101000
			0017 04/18/22 Library-Area Light-April	-132.85			1080		403000	450		101000
			0017 04/18/22 Climate Credit-April	34.17*			1010		403000	450		101000
			0017 04/18/22 Shop-April	-132.85			1010		304110	450		101000
			0017 04/18/22 Climate Credit-April	99.14*			1010		403000	450		101000
			0017 04/18/22 Dist Office-April	174.95*			1040		403000	450		101000
			0017 04/18/22 Fire-April	-132.85			1040		403000	450		101000
			0017 04/18/22 Climate Credit-April	57.01*			1040		403000	450		101000
			0017 04/18/22 Ambulance-April	-132.85			1040		304110	450	20	101000
			0017 04/18/22 Climate Credit-April	68.97*			1080		403000	450		101000
			0017 04/18/22 Library-April	38.03*			1010		403000	450		101000
			0017 05/17/22 Shop-Area Light-May	19.01*			1010		403000	450		101000
			0017 05/17/22 Library-Area Light-May				1080		403000	450		101000

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document #/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
10844	0017	05/17/22	Shop-May	36.58*			1010	403000	450			101000
	0017	05/17/22	Dist. Office-May	107.17*			1010	403000	450			101000
	0017	05/17/22	Fire-May	135.31*			1040	403000	450			101000
	0017	05/17/22	Ambulance-May	45.42*			1040	403000	450		20	101000
	0017	05/17/22	Library-May	71.48*			1080	403000	450			101000
			Total for Vendor:	279.78								
			*** Claim from another period (5/22) ****									
10844		126 PACIFIC POWER	- 007 4 STREET	1,465.33			1060	403000	450			101000
	May 2022	Street Light Power		1,465.33*			1060	403000	450			101000
	May2022	06/02/22	Street Light Power	1,465.33								
			Total for Vendor:	1,465.33								
			*** Claim from another period (5/22) ****									
10840		1116 Peter Tolosano		2,945.84			1041	402000	340			101000
	Travel Expense-2021	Incidents		2,945.84*			1041	402000	340			101000
		2021Incide	05/27/22	Travel Expense-2021 Incid	2,945.84							
				Total for Vendor:	2,945.84							
			*** Claim from another period- (5/22) ****									
10834		1234 SCHAEFER PLASTICS NORTH AMERICA,		2,158.75			1090	403000	520			101000
	20	Refuse Carts @ \$75ea plus shipping		2,158.75*			1090	403000	520			101000
		pc 117327	05/27/22	20 Refuse Carts-\$75ea+shpg	2,158.75							
				Total for Vendor:	2,158.75							
			*** Claim from another period (3/22) ****									
10819		1217 SCOTT OLIVER		50.00			1040	402000	380			101000
	3rd Qtr	21/22	FD Points	50.00*			1040	402000	380			101000
	3rd Qtr	03/31/22	21/22	FD Points	50.00							
				Total for Vendor:	50.00							
			*** Claim from another period (5/22) ****									
10839		169 SOLANOS HOME IMPROVEMENT CNTR		367.18			1090	402000	365			101000
	Safety Equip.-Chaps,	Hard hats		91.80*			1090	402000	365			101000
	296944	05/20/22	Safety Equip-Chaps, Hard Hats	91.78*			2000	402000	365			101000
	296944	05/20/22	Safety Equip-Chaps, Hard Hats	91.80*			3000	402000	365			101000
	296944	05/20/22	Safety Equip-Chaps, Hard Hats	91.80*			1050	402000	365			101000
			Total for Vendor:	367.18								

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 6/22

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* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
				Line \$								Account
10835			153 SOUSA READY MIX	2,821.09								
			*** Claim from another period (5/22) ****									
			Base Rock for Sewer Ponds	2,902.27*		3679	2000	403000	403000	400		101000
			1332742 05/18/22 Base Rock for Sewer Ponds	-81.18*								101000
			1332742 05/18/22 Discount-Pd By 6-15-22									
			Total for Vendor:	2,821.09								
			*** Claim from another period (4/22) ****									
10798			156 STAPLES	217.76								
			Push pins, garbage bags for park, Tape, Letter opener,	11.56*			1010	403000	403000	410		101000
			3060388471 04/19/22 Push Pins	184.45*			1070	403000	403000	415		101000
			3060982641 04/20/22 Garbage Bages for Park	21.75*			1010	403000	403000	410		101000
			3060982641 04/20/22 Transparent Tape-Letter Op									
			Total for Vendor:	217.76								
			*** Claim from another period (3/22) ****									
10814			1182 Steve Marques	10.00								
			3rd Qtr 21/22 FD Points	10.00*			1040	402000	402000	380		101000
			3rd Qtr 03/31/22 21/22 FD Points	10.00								
			Total for Vendor:	10.00								
			*** Claim from another period (3/22) ****									
10821			1160 Steve Richardson	10.00								
			3rd Qtr 21/22 FD Points	10.00*			1040	402000	402000	380		101000
			3rd Qtr 03/31/22 21/22 FD Points	10.00								
			Total for Vendor:	10.00								
			*** Claim from another period (3/22) ****									
10826			1161 Trent Vogus	526.73								
			3rd Qtr 21/22 FD Points	526.73*			1040	402000	402000	380		101000
			3rd Qtr 03/31/22 21/22 FD Points	526.73								
			Total for Vendor:	526.73								
			*** Claim from another period (3/22) ****									
10822			1177 ULLIANA ROSEBERRY	110.00								
			3rd Qtr 21/22 FD Points	110.00*			1040	402000	402000	380		101000
			3rd Qtr 03/31/22 21/22 FD Points	110.00								
			Total for Vendor:	110.00								

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 6/22

* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document #/	Disc \$	PO #	Fund	Org Acct	Object	Proj	Cash Account
10804		345 US BANK EQUIPMENT FINANCE		526.25							
		*** Claim from another period (5/22) ****									
Monthly Ricoh Copier Expense											
		472887017 05/20/22 Ricoh Copier 5/14/22-6/14/		398.52*			1010	403000	410		101000
		472887017 05/20/22 Sales & Use Tax 5/14/22-6/1		28.89*			1010	403000	410		101000
		472887017 05/20/22 SDRMA INDEMNIFIED PROP DAMA		0.00*			1010	403000	410		101000
		472887017 05/20/22 4/14/22-5/14/22 Overage		92.16*			1010	403000	410		101000
		472887017 05/20/22 4/14/22-5/14/22 Sales&Use T		6.68*			1010	403000	410		101000
		Total for Vendor:		526.25							
10843		116 VYVE - FIRE		136.25							
June 2022 Phone & Internet Service				136.25*			1040	402000	320		101000
Jun2022 06/02/22 Phone & Internet Service				136.25							
		Total for Vendor:		136.25							
10842		117 VYVE - MCSD		313.36							
June 2022 Phone & Internet Service				313.36*			1010	402000	320		101000
Jun2022 06/02/22 Phone & Internet Service				313.36							
		Total for Vendor:		313.36							
		*** Claim from another period (5/22) ****									
10829		1233 WENDY WEAVER		153.60							
Refund Overpaid Escrow Fees, Utility Billing Acct #10724 428 Broadway				3.07			1050	101210	3678		101000
Refund 05/31/22 Overpaid Escrow 428 Broadway				1.54			1060	101210	3678		101000
Refund 05/31/22 Overpaid Escrow 428 Broadway				26.11			1090	101210	3678		101000
Refund 05/31/22 Overpaid Escrow 428 Broadway				58.37			2000	101210	3678		101000
Refund 05/31/22 Overpaid Escrow 428 Broadway				64.51			3000	101210	3678		101000
		Total for Vendor:		153.60							
		# of Claims		43							
		Total:		30,622.93							

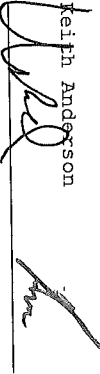
MCCLLOUD COMMUNITY SERVICES DISTRICT
Fund Summary for Claims
For the Accounting Period: 6/22

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$3,083.72
1040 FIRE	
101000 Operating Cash	\$10,991.24
1041 FIRE - FSLA	
101000 Operating Cash	\$3,445.84
1050 ALLEYS	
101000 Operating Cash	\$280.81
1060 LIGHTS	
101000 Operating Cash	\$1,466.87
1070 PARKS	
101000 Operating Cash	\$498.58
1080 LIBRARY	
101000 Operating Cash	\$45.54
1090 REFUSE	
101000 Operating Cash	\$7,089.53
2000 SEWER	
101000 Operating Cash	\$3,267.87
3000 WATER	
101000 Operating Cash	\$452.93
Total:	\$30,622.93

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The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson



Reviewed by:

Claims Total: \$30,622.93

Signature #2

Signature #4

Signature #3

Signature #5

Email String between FEMA SAFER Program and the MCFD

Amos and Mike, This is the email that I was asked to supply for the next reading of the proposed changes to our stipend program. I have Highlighted the part about stipends being used for all volunteers. I have also blind CC'd the members of the board this email as well. Would you please make sure it gets into the board packet as a supporting document? Charlie

From: Shelton, Danielle <danielle.shelton@fema.dhs.gov>

Date: Thursday, March 24, 2022 at 12:50 PM

To: Sean Prouty <firecaptain@ci.mccloudcsd.ca.us>, Mike Quinn <cfo@ci.mccloudcsd.ca.us>

Cc: Charlie Miller <firechief@ci.mccloudcsd.ca.us>

Subject: RE: EMW-2020-FF-00813 MCCLOUD COMMUNITY SERVICES DISTRICT, California Welcome Email

Hello again Sean,

To reiterate the things we discussed this morning, the \$35,241 that was allocated for structural PPE can be used at any time during the four-year period of performance. It does not all need to be spent in year one. If you do not recruit 10 new members in the first year, you can spend half on five recruits in year one and the other half on five recruits in year four, or even all ten in year three. Please just make sure that grant-funded PPE is only for new volunteers that joined the department as a result of the grant. We define that to mean any new member that has agreed to join the department after your award notification date of 9/03/2021. As I mentioned, all grant-related purchases and activities must be incurred, received, completed, and delivered within the period of performance. Also, the period of coverage and/or service delivery on all contracts and agreements may not extend beyond the period of performance (11/25/2021 through 11/24/2025 in this case).

When you submit a reimbursement that includes costs for PPE, you must also attach the following documents in the FEMA GO system:

- A signed letter, on your department's letterhead, that includes the following information:

- Name of each new volunteer that is receiving grant-funded turn-out gear and/or physicals in the payment request;
 - Date that each new volunteer joined the department;
 - A statement certifying that each new volunteer received an NFPA 1582-compliant physical (you may also send a letter from the physician, with medical information redacted, certifying the physicals); and
 - A statement certifying that each new volunteer met the minimum training requirements in your jurisdiction (or will meet them prior to the end of the grant).
- Invoices for the PPE purchased with grant funds; and
 - Proof of payment for the PPE purchased.

As it relates to the points based stipend program, FEMA recommends that departments consult their Authority Having Jurisdiction (AHJ) or legal counsel to understand the full legal and financial implications involved with implementing or sustaining programs that offer benefits or financial awards to firefighters (e.g., stipends, Length of Service Award Program [LOSAP]). Stipends may only be provided for participation in operational (firefighting) activities such as duty shifts, operational training, and/or responding to incidents. Retroactive payments or recognition for non-operational activities are not grant-eligible reimbursements. The department must have formally adopted Standard Operating Procedures (SOPs) for stipends. These SOPs should specify who qualifies for each of the incentives, specific requirements for earning the incentives, and the disposition of the awarded incentives if an individual fails to fulfill the stipulations. FEMA may ask for copies of SOPs prior to, or after being awarded. Allowing existing members to benefit from grant-funded stipends is allowable but again, should be outlined in the SOPs. If a change in policy occurs that states stipends are no longer for events, but are instead based on time, that is allowable as long as that change is outlined in the updated SOPs and the updated SOP has been accepted by your governing body. Please be mindful that the grant only reimburses for nominal stipends. Stipends are considered nominal if they do not exceed 20 percent of what the fire department would otherwise pay to hire a full-time firefighter to perform the services for which the stipend is provided. There is additional information on nominal stipends on page 45 of the attached FY 2020 SAFER NOFO.

You mentioned that the application significantly under-estimated the cost of the coordinator. You do have the option of applying for another SAFER grant that includes the cost of a coordinator and the cost of PPE. Of course the FY 21 SAFER application process has closed and we are currently in the review phase for those awards but if you apply for an FY 22 SAFER grant, you would have to enter \$0 in years one and two of the application for coordinator expenses because we have awarded about \$300,000 for that position to be covered for four years through 11/24/25. But in years three and four you can ask for the amount you need to cover the coordinator for two years after 11/24/25. You can apply for PPE in all four years of an FY 22 application as long as the FY 20 award shows that you are actively recruiting new members and spending the funds awarded for PPE. We do look at past performance before making new awards so it is important that you make every effort to spend the funds as awarded on open grants.

I have also attached the FY 2020 SAFER Recruitment and Retention Grant User Guide which you should have received when your “welcome email” was sent. The third and last attachment is the payment tracker for your grant. It is a document that we use here in the Program Office to outline your award, track your expenses, and update internally with any scope of work amendments that may be approved. We suggest you keep your own copy and update it as you submit reimbursement requests as we will not send this excel document again but you should keep it or some other tracker in your grant file.

I hope this answers your questions, but as I mentioned, if you have additional concerns feel free to email me or contact me using the information below.

Thank you,

Danielle Shelton, MBA
Preparedness Officer, Assistance to Firefighter Grants (SAFER) | Grants Program
Directorate | Resilience
Office: (202) 786-0819 | Mobile: (202) 341-2132
danielle.shelton@fema.dhs.gov

Federal Emergency Management Agency
fema.gov

From: Sean Prouty <firecaptain@ci.mccloudcsd.ca.us>
Sent: Wednesday, March 23, 2022 12:44 PM
To: Shelton, Danielle <danielle.shelton@fema.dhs.gov>; Mike Quinn <cfo@ci.mccloudcsd.ca.us>
Cc: Charlie Miller <firechief@ci.mccloudcsd.ca.us>
Subject: RE: EMW-2020-FF-00813 MCCLOUD COMMUNITY SERVICES DISTRICT, California Welcome Email

CAUTION: This email originated from outside of DHS. DO NOT click links or open attachments unless you recognize and/or trust the sender. Please select the Phish Alert Report button on the top right of your screen to report this email if it is unsolicited or suspicious in nature.

Good Morning Danielle,

Here is a list of some questions that have been brought up over the last few months that I have not found answers to or might need further clarification in my reading.

First, the grant has set forth 35,241 dollars for structural protective equipment in the first year and none in the subsequent years. The purchasing policy states that the purchased equipment must be accounted for with an attached new volunteer name as well as start date. With this, that means that I must have all ten new personnel starting in the first year with equipment ordered.

Does all the equipment need to be delivered in the first year, or just ordered?

Would it be possible to roll over any unspent funds in to subsequent years once the additional personnel have been picked up? There is currently a backlog of Structure PPE, many departments are having a hard time receiving this gear in a timely manner. Is the purchase of this gear within the first year sufficient or must it be in hand?

Regarding the points-based system, would these points also be applicable to current personnel used in the capacity of retention? Such as additional training time for current personnel to maintain up to date qualifications.

Also, our points based system is based on event and not time, if a change of policy occurs allowing for time (such as a full 8 hour day) to be considered would this be appropriately within the grants guidelines?

From: Shelton, Danielle <danielle.shelton@fema.dhs.gov>
Sent: Wednesday, March 16, 2022 11:18 AM
To: Mike Quinn <cfo@ci.mccloudcsd.ca.us>
Cc: Sean Prouty <firecaptain@ci.mccloudcsd.ca.us>; Charlie Miller <firechief@ci.mccloudcsd.ca.us>
Subject: RE: EMW-2020-FF-00813 MCCLOUD COMMUNITY SERVICES DISTRICT, California Welcome Email

Good morning,

The e-Biz POC in SAM.gov is the Authorized Organizational Representative (AOR) in FEMA GO. That user can manage team members and make the necessary updates to the points of contact in the FEMA GO system as directed in the attached document. Please let me know if you have additional questions or concerns.

Thank you,

Danielle Shelton, MBA
Preparedness Officer, Assistance to Firefighter Grants (SAFER) | Grants Program Directorate | Resilience
Office: (202) 786-0819 | Mobile: (202) 341-2132
danielle.shelton@fema.dhs.gov

Federal Emergency Management Agency
fema.gov

Please include your grant number in the subject line of your email

From: Mike Quinn <cfo@ci.mccloudcsd.ca.us>
Sent: Wednesday, March 16, 2022 12:43 PM
To: Shelton, Danielle <danielle.shelton@fema.dhs.gov>
Cc: Sean Prouty <firecaptain@ci.mccloudcsd.ca.us>; Charlie Miller <firechief@ci.mccloudcsd.ca.us>
Subject: RE: EMW-2020-FF-00813 MCCLOUD COMMUNITY SERVICES DISTRICT, California Welcome Email

CAUTION: This email originated from outside of DHS. DO NOT click links or open attachments unless you recognize and/or trust the sender. Please select the Phish Alert Report button on the top right of your screen to report this email if it is unsolicited or suspicious in nature.

Good morning Danielle,

I am trying to add Charlie and Sean as administrators of the SAFER Grant through FEMA GO and cannot figure out how to do that.

Would you please direct me to the right area to get that done?

Thank you,

Mike

Michael Quinn
Finance Officer
McCloud Community Service District
PO Box 640
McCloud, CA 96057
530-964-2017
530-964-3175 fax
530-356-2028 cell
cfo@ci.mccloudcsd.ca.us

From: Shelton, Danielle <danielle.shelton@fema.dhs.gov>
Sent: Friday, September 3, 2021 9:38 AM
To: Mike Quinn <cfo@ci.mccloudcsd.ca.us>
Cc: Charlie Miller <firechief@ci.mccloudcsd.ca.us>

Subject: EMW-2020-FF-00813 MCCLLOUD COMMUNITY SERVICES DISTRICT,
California Welcome Email

Congratulations on being selected to receive a FY 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program award!

I am the SAFER Program Office Point of Contact (POC) for this grant. The SAFER Program Office is responsible for the programmatic monitoring of this grant award. As such, I will be reviewing your payment requests, performance reports, and amendment requests, in addition to providing direct support throughout the lifecycle of the grant award.

This email and its attachments contain information that you must know in order to manage the grant award successfully.

If you have not already done so, the Authorized Organization Representative (AOR) selected by your Organization will need to officially accept or reject the grant award within the FEMA Grants Outcomes (*FEMA GO*) system accessible at <https://go.fema.gov/login?redirect=%2F>. A user guide to assist the Authorized Organization Representatives (AORs) with reviewing and accepting an award in FEMA GO is available here: [*FEMA | Accepting an Award in FEMA GO*](#)

If no action is taken within thirty (30) days from the date of notification of award on 09/03/2021, the system will retract the award. If you need additional time to decide, please let me know.

Be sure to print and carefully read your Award Package, which is available in [*FEMA GO*](#). The Award Package may contain adjustments, Program Office notes, and special conditions (see Agreement Articles) that were added during the award process. To access the Award Package and the updated application, please refer to the Award Package section of the attached FY 2020 SAFER Grant Program User Guide (User Guide).

Please read the attached User Guide carefully, as it contains important information to help you successfully manage your grant, including grant requirements, deadlines, and detailed instructions about how to submit reports and requests in FEMA GO. In addition to your grant award and the FY 2020 SAFER

Grant Program Notice of Funding Opportunity (attached), you should refer to the attached User Guide anytime you have questions about this grant award. You should also share the User Guide with any personnel within your Organization that will be involved in the management of the grant award and those that will be providing information to you about the grant award (e.g., contractors, departments/organizations participating in the grant [regional and interest organizations only], etc.).

The SAFER Grant Program provides an automatic 90-day recruitment period to all R&R grant recipients to gather resources and initiate processes needed to implement grant activities. The automatic 90-day recruitment period began on the date the application was approved for award and ends with the start date of the period of performance (POP). Therefore, the 90-day recruitment period has already begun. You can find your grant award's POP on the Grant Landing Page in *FEMA GO*. Please reference the Period of Performance section of the User Guide for additional information.

If your organization is able to begin implementing the grant award activities before the end of the 90-day recruitment period, you may request to start the POP early. In order to request to start the POP early, you must submit an official amendment request in *FEMA GO*. The amendment must be submitted in *FEMA GO* at least two weeks prior to the start of the original POP. Amendments to request an early POP start date that are submitted after the POP has begun will not be approved. Any grant activities and grant-related costs implemented or incurred during the 90-day recruitment period are eligible only if you have been approved to begin the POP early.

As a reminder, all procurement activities must be conducted in accordance with Federal Procurement Standards at 2 C.F.R. § 200.317 – 200.327. Among the requirements of 2 C.F.R. § 200.319(b) applicable to all non-federal entities other than states, in order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Under this prohibition, unless the non-federal entity solicits for and awards a contract covering both development and execution of specifications (or similar elements as described above), and this contract was procured in compliance with 2 C.F.R.

§§ 200.317 – 200.327, federal funds cannot be used to pay a contractor to carry out the work if that contractor also worked on the development of those specifications. This rule applies to all contracts funded with federal grant funds, including pre-award costs, such as grant writer fees, as well as post-award costs, such as grant management fees.

If you will be using or hiring a contractor under a SAFER Grant Program, you must verify that the contractor is not suspended or debarred from participating in specified federal procurement or non-procurement transactions pursuant to 2 CFR § 180.300 and you must follow all Federal Procurement Standards. You may search for any suspensions or debarments at www.SAM.gov. Additionally, we highly recommend that you do not enter into any contracts prior to the start date of the POP. Only costs incurred between the period of performance start and end dates are eligible for reimbursement.

Additionally, all activities funded by this grant award must be governed by formally adopted Standard Operating Procedures (SOP's). If you will be hiring a Recruitment and Retention Coordinator, Program Manager, Grant Administrator, or any employee who will be receiving a salary and/or benefits from SAFER Grant Program funding, the employee must be appointed (or hired) in the same manner in which your department/organization would have hired an employee whose salary is paid with non-federal funds. Please ensure your organization follows the record retention policies and practices outlined at 2 C.F.R. § 200.334.

Finally, please make sure to advise me, in a timely manner, if you encounter any issues that will prevent you from meeting the requirements of this grant. Please remember to include your grant number (EMW-2020-FF-00813) on all correspondence and emails.

Thank you for your cooperation, and congratulations on receiving a FY 2020 SAFER Grant Program award!

Danielle Shelton, MBA
Preparedness Officer, Assistance to Firefighter Grants (SAFER) | Grants Program
Directorate | Resilience
Office: (202) 786-0819 | Mobile: (202) 341-2132

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Compensation for Fire and Ambulance Personnel
POLICY NUMBER: 3270
ADOPTED: April 12, 1999
REVIEWED: May 13, 2008; February 27, 2014, May 8, 2019
REVISED: June 9, 2008; March 24, 2014, June 10, 2019

3270.10 Volunteer members of the McCloud Fire Department shall be reimbursed on a point system for wear and tear of clothing and equipment, use of private vehicles (per fire department bylaws) and other personal expenses incurred in rendering protection to lives and property in and surrounding the community of McCloud.

3270.11 Points shall be accumulated for each attendance at an authorized Fire Department activity to include emergency calls, meetings, drills and other activities as may be prescribed by the Fire Chief or his/her authorized representative.

3270.12 Attendance shall be indicated by documentation provided by the Fire Chief or his/her authorized representative.

3270.13 Points shall be awarded for attendance based upon the following activity schedule:

3270.131 Points Paid to Firefighters: One (1) point shall be awarded for attendance at each emergency fire call, weekly meeting, and/or for unusual activities as authorized by the Fire Chief.

3270.132 Points Paid to EMTs or Paramedics: Two (2) points shall be awarded for each EMT or Paramedic emergency ambulance response.

3270.133 Regular compensation shall be paid to the First Assistant Fire Chief, unless he/she is acting as the Fire Chief, at which time he/she will forfeit points for Fire Chief pay.

3270.20 The Fire Chief or his/her authorized representative shall be responsible for the accounting of points accumulated by members and shall prepare a summary of such points at the end of each quarter.

3270.21 A point accumulation summary shall be provided to the Finance Officer by the Fire Chief or his/her authorized representative for fire-fighters and EMTs.

3270.22 The value of each point shall be established by the Board of Directors and appear in the current salary schedule.

3270.23 Wages earned and paid to the Assistant Chiefs, plus reimbursement to other volunteer members for primary wages lost in the performance of service to the department shall be paid and accounted for separately and directly by the McCloud Community Services District in accordance with state law. Points shall be forfeited in favor of receiving wage benefits.

3270.24 Volunteers performing cover duties for other agencies such as the California Department of Forestry (Cal-Fire) shall be compensated for their services at the hourly rate determined by the agency for which services were provided. All payments to volunteers will be made through District payroll.

Submission date:

Policy Sponsor: **McCloud Fire Recruitment and Retention Officer**

Approving Official(s): **McCloud Service District Board of Directors**

Proposal: **Policy 3270.13 Addendum**

Stakeholders: **All volunteer firefighters and EMS providers.**

Costs/Resource Requirements: **None to the department**

Compensation for Fire and Ambulance Personnel during the period of performance as applied by FEMA Safer Grant and future grants where applicable.

Background/Reason for Proposed Policy Addendum

The McCloud Fire Department (MCFD) was awarded the Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) Grant to recruit and retain volunteer personnel. Included in the grant is a line item to pay an incentive to personnel to respond to calls and to train to respond to calls. **The yearly amount is \$20,000.00 (Total of \$80,000.00 over the SAFER Grant period), which is reimbursed to the MCSD upon submitting paperwork assuring the amount has been paid to our personnel.**

This proposed policy addendum would create an additional incentive for McCloud Fire Department volunteer personnel to answer emergency calls for service to local Fire/EMS calls within the 911 system. The program would also increase the number of people receiving continuing training and advancing their skillsets, and certifications with the McCloud Fire Department. Both of these would be accomplished at no cost to the department or the MCSD.

The total points earned by volunteer members of the department over the quarter would be divided into the \$5,000.00 Quarterly amount to come up with what a point would be worth in the quarter. A maximum of 500 points will be in place during the quarter (This would make points worth the current \$10.00 per point).

Example: If all the volunteer members of the department earn a total of 400 points over the quarter those points would be worth \$12.50 per point.

$$\$5000.00 / 400 = \$12.50 \text{ per point}$$

3270 Current Policy

- a. MCSD Policy 3270 Compensation for Fire and Ambulance Personnel sets out a points system that is currently being utilized to compensate volunteers, members of the McCloud Fire Department, for wear and tear of clothing and equipment, use of private vehicles (per fire department bylaws), and other personal expenses incurred in rendering protection to lives and property in and surrounding the community of McCloud.
 - 1 Call for service equals 1 point which is worth \$10.00 by the policy.
 - 1 training or other event authorized by the Fire Chief is worth \$10.00 by the policy.

Proposed Policy 3270 Amendment

Policy 3270 would be amended to utilize the annual amount of \$20,000.00 from the FEMA SAFER Points Stipend is to award points for continuing development of skills and using said skills to the benefit of the community.

- Time Period for the addendum to policy 3270.
 - **This amendment will only be in effect during the period of performance dates as applicable in the (SAFER) Grant Period.**
- Proposed Policy Addendum Policy 3270.13 (Points)

During the FEMA SAFER Grant period the policy amendment would:

- Increase the ambulance driver/operator points from one (1) point to (2) two points for transporting patients to the hospital.
 - These types of calls last 2 hours on average from callout to completion.
- Increase points for licensed Emergency Medical Services (EMS) providers responding on Medic 17 from two (2) to four (4) points for providing care to patients being transported to the hospital.
 - These types of calls last 2 hours on average from callout to completion
 - At times there will be a need for multiple trained EMS providers to assist with patient care.
- Not change the points for fire and emergency personnel response to calls for service. Points for responding to these calls would remain unchanged at 1 point per callout.
 - These calls last 30 minutes or shorter on average, from callout to completion
 - These calls are quite often in support of the McCloud Fire Department Ambulance Crews.
- Not change the points for fire and EMS personnel training. Points for training and special work (approved by the Fire Chief) would remain unchanged at 1 point per training session.
- Allow for one (1) point to be given at the discretion of the Fire Chief for possible extended events.
 - Example: a long-term event possibly involving a motor vehicle collision requiring an extensive scene time for extrication or hazmat mitigation; long distance of travel, such as dead horse summit.

As stated in the background on page 1, the \$5,000.00 Quarterly SAFER Points Stipend would be divided by the total points earned which would become a sliding scale based on total current responses and training attendance.

Please see attached supporting documents for accounting samples of proposed amendment utilizing the FY 2021/22 1st Quarter points and their comparison of the current point system.

McCloud Fire Department 1st Quarter 2021/2022 Points 07 /01/2021 to 09/30/2021

Personnel	Calls	Medic 17 EMT Transports	Trainings / Events	Total Points	Total Pay
Borden, Jack (EMT 1)	11	1	2	14	\$140.00
Borden, Terry	3	0	2	5	\$50.00
Chandler, Kc	7	0	7	14	\$140.00
Dewitt, Joe	8	0	4	12	\$120.00
Fay, Dan P	28	0	10	38	\$380.00
French, Bruce	2	0	6	8	\$80.00
Girard, Nate (EMT 1)	5	0	7	12	\$120.00
Gray, Jessie	16	0	1	23	\$230.00
Marques, Steve	5	0	1	6	\$60.00
Masciola, Bob	17	0	6	23	\$230.00
McAbier, Amos	0	0	1	1	\$10.00
Masciola, Nathan	8	0	5	13	\$130.00
Memmer, Jettus	20	0	7	27	\$270.00
Miller, Cindy Ann (EMT-1)	22	5	8	35	\$350.00
Richardson, Stephen	2	0	1	3	\$30.00
Roseberry, Ulliana	2	0	2	4	\$40.00
Sager, Donna	2	0	0	2	\$20.00
Thomsen, Kirk S (EMT-P)	2	1	4	7	\$70.00
Vogus, Trenton (EMT 1)	7	0	8	15	\$150.00
Wolfe, David	0	0	0	0	\$0.00
Worthington, Michael (EMT-P)	5	0	4	9	\$90.00
TOTALS:	172	7	92	271	
			Total Pay	\$2,710.00	\$2,710.00

Utilizing Policy 3270 Proposed Changes

McCloud Fire Department FY 3rd Quarter 2021/2022 Points 01/01/2022 to 3/31/2022

Personnel	Calls	Fire Response	Medic 17 Transport	Points	Medic 17 EMT Transports	EMT Points	Total Response Points	Trainings / Events	Sum of all Points	Total Pay
Chandler, Kc	7	7	0	0	0	0	7	7	14	\$185.68
Dewitt, Joe	8	8	0	0	0	0	8	6	14	\$185.68
Fay, Dan P	24	12	12	24	0	0	36	7	43	\$570.29
French, Bruce	17	0	17	34	0	0	34	2	36	\$477.45
Girard, Nate (EMT 1)	1	1	0	0	0	0	1	8	9	\$119.36
Glenn, Alisa	3	3	0	0	0	0	3	10	13	\$172.41
Glynn, Jerry	1	1	0	0	0	0	1	0	1	\$13.26
Gray, Jessie	1	1	0	0	0	0	1	1	2	\$26.53
Marques, Steve	1	1	0	0	0	0	1	0	1	\$13.26
Masciola, Bob	3	0	3	6	0	0	6	1	7	\$92.84
McAbier, Amos	0	0	0	0	0	0	0	0	0	\$0.00
Masciola, Nathan	22	22	0	0	0	0	22	14	36	\$477.45
Memmer, Jettus	27	14	13	26	0	0	40	10	50	\$663.13
Miller, Cindy Ann (EMT-1)	11	0	11	22	6	24	46	6	52	\$689.66
Oliver, Scott	2	2	0	0	0	0	2	3	5	\$66.31
Quiring, Jaden	4	4	0	0	0	0	4	12	16	\$212.20
Richardson, Stephen	0	0	0	0	0	0	0	1	1	\$13.26
Roseberry, Ulliana	5	2	3	6	0	0	8	6	14	\$185.68
Sager, Donna	0	0	0	0	0	0	0	2	2	\$26.53
Thompson, Imani "Bea"	8	8	0	0	0	0	8	7	15	\$198.94
Thomsen, Kirk S (EMT-P)	3	0	2	4	1	4	8	3	11	\$145.89
Vogus, Trenton (EMT 1)	17	17	0	0	0	0	17	17	34	\$450.93
Worthington, Michael (EMT-P)	1	1	0	0	0	0	1	0	1	\$13.26
TOTALS:	166	104	61	122	7	28	254	123	377	
Total Point Value for this Quarter									\$13.26	\$5,000.00

- Keeping in mind the \$5,000.00 is “Use it or lose it” total points are divided into \$5,000.00
- For this Quarter each point would be worth \$13.26 as opposed to \$10.00 per point on the Non-FEMA SAFER Grant period point system.

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Fire Department *Duty Officer* ~~Weekend Duty~~/*Duty Chief*
POLICY NUMBER: 7040
ADOPTED: September 28, 2009
REVIEWED: November 5, 2010; December 9, 2010; September 12, 2019
REVISED: April 28, 2014, *April 12, 2022*

- 7040.10** ~~There shall be a duty schedule compiled annually by the Fire Chief listing the weekend dates for officer duty. Officer duty will be served by the Fire Chief, Assistant Chief(s), both Captains and Lieutenants. This shall ensure the response of someone who will be in command to incidents the department is dispatched to.~~ It is important that department officers are available to respond to calls and assume command whenever possible. To this end, the Fire Chief will ~~develop, on at least an annual basis, a weekend duty roster for department officers.~~ *schedule department officers to serve as the Duty Officer/Duty Chief.*
- 7040.20** This policy does not prevent any other officers or members from responding to incidents, as this is a volunteer department, all members are expected to respond as they are available.
- 7040.30** Duty schedules will be as follows:
- ~~**7040.31** The Fire Chief will be scheduled for evening duty Sunday through Thursday from 1900 hours to 0700 hours.~~
- ~~**7040.32** The Assistant Fire Chief, Fire Emergency Response Captains and Lieutenants will be scheduled for weekend duty commencing at 1900 hours Friday and ending at 1900 hours Sunday. Officers will be assigned on a rotating basis.~~
- ~~**7040.33** Officers will respond, as available, to incidents from 0700 hours to 1900 hours Monday through Friday.~~
- 7040.31** *The Duty Officer/Duty Chief will be scheduled for a period of 24 hours.*
- 7040.40** Officers not able to respond to calls during their assigned shift are responsible for finding another officer to take their place by exchanging weekend assignments. The Fire Chief shall be notified of changes to the duty roster.
- 7040.50** ~~All officers and members of the Department are expected to respond to incident calls as they are available.~~ *During the FEMA SAFER Grant period a stipend shall be paid to the Duty Officer/Duty Chief as per the McCloud Community Services District Salary Schedule/MOU. (\$20.00 per duty shift).*

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Ambulance Duty
POLICY NUMBER: 7050
ADOPTED: September 28, 2009
REVIEWED: March 13, 2014; September 12, 2019
REVISED: December 13, 2010

- 7050.10** There shall be a duty schedule compiled annually by the Fire Chief listing the weekly dates for ambulance duty. Ambulance duty will be served by qualified Emergency Medical Technicians (EMTs) either in pairs or with a driver scheduled. This shall ensure personnel to crew the ambulance at a minimum Basic Life Support (BLS) *as much as possible. level during nights and weekends.* ~~Ambulance duty is scheduled by the Fire Chief, at least annually, to ensure the availability of personnel to staff the ambulance at a Basic Life Support (BLS) level to cover nights and weekend hours.~~
- 7050.20** This policy does not prevent any other officers or members from responding to incidents; as this is a volunteer department, all members are expected to respond as they are available. The minimum staffing for an ambulance is one EMT and one driver certified by the state and MCSD Fire Department.
- 7050.30** Ambulance duty shifts are one ~~week~~ *24-hour period.* ~~Weekday shifts begin at 1900 and end 0700 the following morning. Weekend shifts being at 1900 Friday and end 1900 Sunday.~~ *Shifts begin at 0800 and end at 0800 the following day.*
- 7050.40** EMTs scheduled for duty may trade shifts with another EMT or make other arrangements to conduct personal business if the need arises. The on-duty officer shall be notified of the changes.
- 7050.50** Daytime duty shall be covered as EMTs are available to staff the ambulance.
- 7050.60** ~~This policy does not prevent any other officers or members from responding to incidents; as this is a volunteer department, all members are expected to respond as they are available.~~ **During the FEMA SAFER Grant Period a stipend shall be paid to the Ambulance Driver as per the McCloud Community Services District Salary Schedule/MOU. (\$25.00 per duty shift)**

ADDENDUM

MCCLOUD FIRE DEPARTMENT AMBULANCE DRIVER POLICY PROPOSAL

A. Objective:

To assign an approved Member/Officer to a fixed schedule to inspect, maintain, and drive the McCloud Fire Department Ambulance on emergency responses.

B. Definitions:

1. Ambulance Driver – an approved Member/Officer who has met the qualifications set forth by this guideline and has been approved by the Fire Chief.
2. Ambulance Driver Roster – an approved list of members who have been approved by the Fire Chief to participate in the program.
3. Ambulance Driver Schedule – a running schedule that may be modified as necessary to assure an approved member is scheduled. This schedule is dynamic and flexible.
4. Duty Shift –from 9 am to 9 am. (Can be changed with Fire Chief or Duty Chief approval)
5. Emergency Responses – all responses that occur during a Duty Shift.
6. Stipend – The Ambulance Driver will receive \$25 per Duty Shift (24 hours). Driver would also receive points for responses as per Policy 3270.

C. Qualifications:

1. Met all requirements set forth by the MCFD.
 - a) Possession of a valid CA Ambulance Drivers License

D. Fire Chief Responsibilities:

1. Develop and maintain a monthly Ambulance Driver schedule to assure an approved Member is available for each respective Ambulance Driver Shift.
2. Maintain accurate records.
3. Provide quarterly reports to the MCSO CFO for payment of stipend.

E. Ambulance Driver Responsibilities:

1. Conduct a check-out of the MCFD Ambulance(s) at the beginning of an assigned shift to ensure operational readiness, to include the following.
 - a) Vehicle and emergency lighting
 - b) Siren
 - c) Fuel
 - d) Medical supplies
 - e) Oxygen
 - f) Computer/IPAD

2. Communicate with any on-duty department personnel prior to leaving Station17 and assist with any needs that they may have throughout the Duty shift.
3. Will not consume alcohol and/or prescription drugs 4 hours before and during each shift that may impair his or her abilities.

F. Response Requirements:

1. Respond to all Medical incidents that an MCFD ambulance is dispatched to.
 - a) Primary Functions
 - Daily check and inventory of assigned ambulance(s)
 - Safe driving to emergency scenes and then to the hospital and back.
 - Assisting with patient care as needed.
 - b) Secondary Functions
 - Cleans, restocks and maintains MCFD ambulances after calls.
 - Reports to the Duty Chief.

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 05, 2022

RESOLUTION OF THE GOVERNING BODY OF THE

McCloud Community Services District

**DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS
ELECTION WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.**

Section 1:

WHEREAS, the following persons hold an elected position in the McCloud Community Services District, with the following expiration of term dates:

<u>Name of Incumbent Office Holder</u>	<u>Date that Current Term Ends</u>
HANSON, Michael "Mick"	November 8, 2022
RICHEY, Christine	November 5, 2024
RORKE, Michael	November 5, 2024
YOUNG, Catherine	November 8, 2022
ZANNI, Raymond	November 8, 2022

Section 2:

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on November 8, 2022; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

A.. Said election shall be to fill a vacancy for the following Board Members who resigned and/or whose term is expiring this year:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
HANSON, Michael "Mick"	N/A	Long
YOUNG, Catherine	N/A	Long
ZANNI, Raymond	N/A	Long

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B. Said Directors for this District are elected in the following manner

At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

C. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed 200 words.
- The cost of the Candidate Statement shall be paid by the Candidate.

Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by lot.
- The County Clerk is requested to provide election services. If the District requests the Siskiyou County Clerk's Office to provide election services, all applicable costs will be paid for by the District.

The District hereby certifies that:

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

Section 3:

BE IT RESOLVED that the Board of Supervisors of the County of Siskiyou is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day; and/or conduct the election by mail ballot only if allowable under state law.
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all

necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on June 13, 2022.

AYES:

NOES:

ABSENT:

Catherine Young, President of the Board

ATTEST: _____
Andrea Mills, Secretary of the Board

(Seal)

**FOR CLERK'S OFFICE USE
ONLY**

Reviewed by: _____

Date: _____

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Educational Assistance
POLICY NUMBER: 2120
ADOPTED: November 12, 2002
REVIEWED: August 17, 2015, 01/13/21
AMENDED: February 22, 2016

2120.10 Employees of the District are encouraged to pursue educational opportunities which are related to their present work, which will prepare them for foreseeable future opportunities within the District or which will prepare them for future career advancement. Employees must receive advance approval for all classes or courses from the General Manager.

2120.20 The District will pay in full for regular full-time employees for approved courses of study on the following criteria:

2120.21 The entire cost of tuition and required class materials will be paid only if the employee receives a grade of C (70%) or better for the class.

2120.22 Employees who receive a grade below C for the class will be required to reimburse the District for the full amount.

2120.23 The total amount of reimbursement in any fiscal year will be limited to the training budget approved by the board for that same fiscal year.

2120.30 The District will pay in full for the cost of District required training or classes on the following criteria.

2020.31 Training or classes for the purpose of certificate or license attainment or retention.

2020.32 The District will pay for the first associated test as stated above, but for any tests taken thereafter for that same particular certificate or license that the employee fails to attend or pass, such employee will be required to reimburse the District for the full amount.

2120.40 Two types of classes are eligible for pre-payment per this policy:

2120.41 Classes or training which are related to the employee's present work assignment or which may prepare him or her for future foreseeable opportunities within the District. Such classes or training may be taken individually and need not be

directed toward a degree or certificate.

2120.42 Classes or training which are taken as part of the requirement for a degree or certificate.

2120.50 Residence and/or correspondence courses are approved for pre-payment under this policy.

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Utility Worker I – Job Description
POLICY NUMBER: 2340
ADOPTED: October 28, 2002
REVIEWED: 08/17/15; 04/11/18; 10/21/20
AMENDED: 08/23/14; 02/22/16; 05/14/18, 12/14/20

2340.10 General Job Description: The Utility Worker I is hired by the General Manager and evaluated annually by the Public Works Superintendent. The evaluation is presented to the General Manager for recommendations. He or she works under the direction and supervision of the Public Works Superintendent and/or General Manager.

2340.11 Assists the Public Works Superintendent in the planning and preparation of project and work schedules and assigning individual employees and crews to specific tasks.

2340.12 Assists individual employees and crews in performing maintenance, construction, replacement and/or repair project tasks to assure satisfactory performance of the District’s domestic water and sewer systems, buildings, facilities, grounds and equipment and snow removal operations.

2340.13 Performs a wide variety of skilled and semi-skilled manual labor and automated tasks.

2340.14 Reads and interprets construction contracts, specifications, details and plans for the purpose of correctly installing, repairing and/or replacing pipelines, buildings and appurtenant facilities.

2340.15 Accurately estimates and prepares quantity lists of labor, material and equipment needed for construction, replacement and/or repair projects.

2340.16 Responsible for fostering positive public relations in responding to questions and requests from District customers regarding service and maintenance.

2340.17 Trains or assists in training of subordinates.

2340.18 Develops and presents to subordinates information relating to safety in

conformance with District's safety program.

2340.19 Under the direction and supervision of the Public Works Superintendent:

2340.20 Processes records relating to job costs and time expenditures of equipment and District personnel.

3420.21 Coordinates purchases of all materials, supplies, parts, and other inventory needed for operation and maintenance of the District's equipment, facilities, buildings and infrastructure. Completes the associated purchase orders, bid packets, and required documentation for such inventory maintenance.

2340.22 Responsible for developing, implementing, and updating as needed the District's inventory control system.

2340.23 Assists in the preparation of the utility and maintenance department budgets.

2340.24 Assists the District's Interim Utility Workers as needed to maintain, repair and perform light to heavy construction work on the District's park, buildings and grounds, repair vehicles and equipment efficiently and productively.

2340.25 Share standby and emergency service responsibilities with other field personnel.

2340.26 Assist in refuse collection operations and maintenance of related equipment.

2340.27 And other duties as assigned.

2340.30 Prerequisite Qualifications

2340.31 High school diploma or the equivalency thereof.

2340.32 Two (2) years of experience, or combination of training and experience, as a District Interim Utility Worker, Park Maintenance Worker, or comparable non-District position.

2340.33 The Utility Worker I must obtain and continuously maintain a valid D-1 Water Distribution System Operator Certificate issued by the California Department of Health Services within 2 years of regular appointment to this position, at which time he/she will receive a step increase.

2340.34 The Utility Worker I may obtain a valid D-2 Water Distribution System Operator Certificate issued by the California Department of Health Services. If

the employee successfully receives the D-2 Water Distribution System Operator Certificate issued by the California Department of Health Services the employee will go to the step at Utility Worker II which provides the next highest salary.

2340.35 Knowledge of capability and operation of construction tools and equipment.

2340.36 Knowledge of District's water distribution and sewage collection system and wastewater treatment facilities.

2340.37 Knowledge of pipe, valves, fittings, and other appurtenant materials, including costs, used in potable water transmission, irrigation, and sewage collection systems.

2340.38 Knowledge of the practices, principles, methods, tools and equipment used in building construction, maintenance and repair, grounds maintenance and janitorial work.

2340.40 Prerequisite Qualifications – Continued

2340.41 Ability to use, or learn within a reasonable time, the District's current word processing and spreadsheet software.

2340.42 Valid California driver license and satisfactory driving record. Possession of a Class A or B California Driver's license is required with an air brake endorsement.

2340.50 Basic Work Hours

Regular office staff hours are 8:00 a.m. to 5:00 p.m., Monday through Friday. Regular field staff hours are 7:00 a.m. to 3:30 p.m. Alternative work hours may be established by the District as necessary to facilitate snow removal and/or emergency situations.

2340.60 Essential Job Duties

The Utility Worker I is required to work overtime as necessary or required to complete necessary projects or job functions. The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. The essential job duties for this position include, but are not limited to:

2340.61 Task: Performance and supervision of water and sewer system maintenance, repair and construction tasks, grounds, and equipment maintenance.

Physical Demand: Close and distance vision, color perception, hearing, clear speech, use of hands to finger, handle, or feel objects, tools or controls, walking over uneven

ground, climbing, kneeling, stooping, bending, sitting, squatting, upper and lower body flexibility, standing, lifting, pushing, pulling and carrying (regularly up to 25 lbs., frequently up to 50 lbs. and infrequently up to 70 lbs.), and driving vehicle and heavy equipment. Must occasionally wear a self-contained breathing apparatus, climb stairs or ladders.

2340.62 Task: Prepare work schedules, written instructions, and drawings, reads contracts, specifications, details and plans, and perform related paperwork.

Physical Demand: Sitting, standing, walking, close vision, reading, handwriting, use of hands to finger, handle, or feel objects, tools or controls, reading, handwriting, operation of a computer and other office equipment.

2340.63 Task: Use computers, copiers, calculators, and other business machines.

Physical Demand: Sitting, close vision, use of hands to finger, handle, or feel objects, tools or controls.

2340.64 Task: Prepare and evaluate reports.

Physical Demand: Sitting, close vision, use of hands to finger, handle, or feel objects, tools or controls, reading, operation of a computer and other office equipment.

2340.65 Task: Conducts meetings of personnel.

Physical Demand: Sitting, standing, speaking, hearing.

2340.66 Task: Performs construction inspection work and related documentation.

Physical Demand: Standing, walking over uneven ground, stooping, bending, squatting, climbing, sitting, close and distance vision, speaking, hearing, use of hands to finger, handle or feel objects, tools or controls, driving vehicle.

2340.67 Task: Perform customer service work.

Physical Demand: Sitting, standing, speaking, hearing, close and distance vision, walking over uneven ground, driving vehicle.

2340.68 Task: Inspects District park, buildings, facilities, and infrastructure to plan repairs, maintenance and construction projects.

Physical Demand: Sitting, standing, stooping, bending, squatting, climbing, close and distance vision, hearing, use of hands to finger, handle, or feel objects, tools or controls, driving vehicle.

2340.69 Task: Prepare drawings.

Physical Demand: Sitting, standing, stooping, bending, squatting, climbing, close and distance vision, walking over uneven ground, use of hands to finger, handle or feel objects tools or controls, reading, handwriting.

2340.70 Essential Job Duties – Continued

2340.71 Coordinates and performs inventory control and purchasing functions.

Physical Demand: Sitting, standing, stooping, bending, squatting, climbing, close and distance vision, walking over uneven ground, climbing stairs or ladders, use of hands to finger, handle or feel objects, tools or controls, reading, operation of a computer.

2340.80 Marginal Job Duties

2340.81 Task: Assist in green waste operations.

Physical Demand: Standing, walking continuously for up to 4 hours in normal or adverse weather conditions, lifting, pushing, pulling and carrying (continuously over 40 lbs., frequently up to 70 lbs. and infrequently up to 70 lbs.), kneeling, stooping, bending, squatting, close vision, distance vision, use of hands to finger, handle or feel objects, tools or controls, driving vehicle and heavy equipment, exposure to paints, chemicals and household hazardous waste

2340.82 Task: Perform park maintenance duties.

Physical Demand: Standing, walking, kneeling, stooping, bending, squatting, close vision, distance vision, use of hands to finger, handle or feel objects, tools or controls, driving vehicle, operating mowing equipment for up to 5 hours under continuous bouncing and jarring conditions, exposure to fertilizers and pesticides.

2340.83 Task: Perform snow removal operations.

Physical Demand: Standing, walking on deep snow, stooping and bending to shovel snow for up to 4 hours (continuously with shovel weights of up to 15 lbs., regularly with shovel weights of up to 25 pounds), squatting, close vision, distance vision, use of hands to finger, handle or feel objects, tools or controls, driving vehicle and operating plowing equipment.

2340.84 Task: Assist in performing general building and facility maintenance.

Physical Demand: Sitting, standing, walking, lifting, pushing, pulling and carrying (regularly up to 25 lbs., frequently up to 50 lbs. and infrequently up to 70 lbs.), climbing stairs, kneeling, stooping, bending, squatting, close and distance vision, use of hands to finger, handle or feel objects, tools or controls, driving vehicle.

2340.85 Task: Assist in refuse collection services

Physical Demand: Standing, walking, lifting, pushing, pulling and carrying (regularly up to 50 lbs., frequently up to 100 lbs. and infrequently up to 195 lbs.), kneeling, stooping, bending, squatting, close vision, distance vision, use of hands to finger, handle or feel objects, tools or controls, driving vehicle and heavy equipment, working for extended periods in extremely hot or cold weather, exposure to household solid waste and green waste.

2340.90 Environmental Demands

2340.91 Outside: Works outside frequently in a variety of weather conditions ranging from deep snow to +100 degrees Fahrenheit.

2340.92 Inside: Occasionally works indoors in temperature-controlled environment.

2340.93 Fumes/Gases: Exposure to fumes from construction equipment, sewer gasses and dust from construction operations.

2340.94 Noise/Vibration: Moderate exposure to noise and vibration from construction tools and equipment.

2340.100 Mental Requirements

2340.101 Reading: Reads technical manuals, District maps, written memos and directives, plans, specifications and details, work orders, material data sheets, safety manuals, and other documents appurtenant to the construction, repair and replacement of water distribution facilities.

2340.102 Writing: Writes daily work orders, reports, memos, messages, purchase orders, prepares letters, faxes, and other word processing documents, prepares as-built sketches, and fills out other information forms.

2340.103 Math: Ability to perform basic math calculations. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations, prepares and enters information into spreadsheets.

2340.104 Attention to Detail: High level concentration and attention to detail for extended periods of time to insure safe, efficient, and productive operations.

2340.105 Repetition: Minimal repetitive work.

2340.106 Judgment: Ability to work independently, prioritize work and make decisions regarding correct application and implementation of work procedures. Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to work with others and to formulate appropriate instructions to achieve desired goals.

2340.107 Social Skills: Ability to relate cooperatively with members of the public, regulatory agencies and District personnel.

2340.108 Communication Skills: Ability to quickly organize and communicate thoughts orally and written. Ability to understand communications from others. Ability to communicate all hand signals related to construction operations.

2340.20 This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.



CALIFORNIA IMPLEMENTS NEW FEDERAL COMMERCIAL DRIVER'S LICENSE REQUIREMENTS

Contact: Office of Public Affairs
2415 First Avenue
Sacramento, CA 95818
(916) 657-6437 | dmvpublicaffairs@dmv.ca.gov [<mailto:dmvpublicaffairs@dmv.ca.gov>]

FOR IMMEDIATE RELEASE
February 7, 2022

Sacramento – The California Department of Motor Vehicles (DMV) today announced new commercial driver's license (CDL) applicants are required to provide proof of entry-level driver training, from a training provider listed on the Federal Motor Carrier Safety Administration Training Provider Registry, before taking a CDL skills test. The new federal requirements begin today.

"The DMV has made a lot of progress licensing more commercial drivers safely and as quickly as possible," said DMV Director Steve Gordon. "We know how important it is for the movement of goods to have safe commercial drivers on the road. We have recently made changes that allow us to offer thousands more tests each month, and we continue to work with our federal partners to meet the need for safe commercial drivers."

Feedback

The new training requirements are mandatory for applicants who are:

- Obtaining an original CDL (Class A or B).
- Upgrading an existing Class B CDL to a Class A CDL.
- Obtaining a school bus, passenger or hazardous materials endorsement.

Training providers are required to register with the Federal Motor Carrier Safety Administration and to be able to electronically submit a driver's certification when training is successfully completed.

Building on Governor Gavin Newsom's [executive order](#)

[\[https://www.gov.ca.gov/2021/10/20/governor-newsom-signs-executive-order-to-help-tackle-supply-chain-issues/\]](https://www.gov.ca.gov/2021/10/20/governor-newsom-signs-executive-order-to-help-tackle-supply-chain-issues/) and federal partnership last year to address the supply chain crisis, the [DMV took action](#)

[\[/portal/news-and-media/dmv-offers-motor-carrier-permitting-assistance-at-port-of-long-beach-event/\]](#) to tackle the commercial truck driver shortage and keep goods moving quickly between California's largest ports and major distribution centers. The DMV continues to make more driving test appointments available, including Saturday commercial driving test appointments, and redirecting examiners to the areas of greatest demand. As a result, there has been a 20 percent increase in drive tests administered between November 2021-January 2022 (17,243 tests) compared to May-July 2021 (14,312 tests).

In addition to the new federal requirements, Class A or B CDL applicants in California must complete a minimum of 15 hours of behind-the-wheel training and submit proof of completion to the DMV. The training certificate can be submitted [online](#) [\[/portal/dmv-virtual-office/submit-dl-1236-vfo/\]](#) at dmv.ca.gov.

Applicants who received a commercial learner's permit (CLP) prior to February 7, 2022, do not need to complete the new federal training requirements unless upgrading to a higher class or adding a qualifying endorsement.

Visit the [Federal Motor Carrier Safety Administration website](#) [\[https://tp.fmcsa.dot.gov/\]](https://tp.fmcsa.dot.gov/) for more information on the new federal requirements. Information about California CDLs can be found on the [DMV's website](#) [\[/portal/driver-licenses-identification-cards/commercial-driver-licenses-cdl/\]](#).

###

TAXES AND FINANCE

New CDL Requirements Take Effect Monday and Could Cost You Up to \$8,500 and Weeks of Training



New federal requirements for a commercial drivers license (CDL) take hold Monday, and it could have a major impact on anything from hauling grain to picking up a piece of equipment that's more than 150 miles from your

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Monday, and it could have a major impact on anything from hauling grain or livestock to picking up a piece of equipment that's more than 150 miles from your farm.

According to the Illinois Fertilizer and Chemical Association (ILFA), the new requirements could have a major impact on the movement of inputs. The Association says the new requirements mean an entry-level driver must successfully complete a prescribed program on theory and behind-the-wheel instruction provided by a school or other entity listed on FMCSA's Training Provider Registry, all prior to taking the CDL test.

"No longer will be the days of obtaining a learner's permit, driving with a CDL holder for as little as a few hours and then taking the CDL road test," says ILFA. "This new process will become more detailed and will take more time than the previous CDL process."

"For agriculture, it will really be the same impact as the transportation industry. If you need to obtain a CDL, it's more hoops to jump through. With the shortage of drivers already existing, adding in the new requirement will deter drivers from getting into transportation, further decreasing the pool of CDL drivers," says Kelly Krapu, safety director for True North Compliance Services in West Fargo, N.D., a company that helps trucking companies and drivers navigate rules and regulations on the road.

New CDL Requirements

Starting Monday, Feb. 7, anyone obtaining an entry level CDL, will be required to obtain a higher level of training. According to the new [ELDT regulations](#), the new training will be required for anyone:

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With the changes, to either obtain a Class B or A, or upgrade from a Class B to a Class A:

- Drivers will be required to obtain training (theory and behind-the wheel) PRIOR to taking the CDL knowledge test for a commercial learner's permit (CLP)
- Training must be provided by an entity or individual listed on the FMCSA's Training Provider Registry
- The State Driver Licensing Agency will be required to verify training has been completed before allowing the driver to proceed to the next step (this is done via electronic records uploaded by the trainer)
- If a new driver presents to the State Licensing Bureau without training, they will be turned away

Prior to Feb. 7, in order to get a CDL, applicants had to do the following:

- Obtain a medical certificate (if required for your operation there are some exemptions)
- Complete the CDL application and pay state fee
- Provide proof of identity
- Pass knowledge test
- Commercial Learner's Permit (CLP) issued
- Use CLP in a commercial vehicle with another CDL holder until comfortable (minimum waiting time varies by state)
- Return to State Licensing Bureau for road test – pass the road test
- Issued a CDL (class of license depends on test taken and vehicle used)

According to Krapu, the changes will be costly, not only in terms of money

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Krapu says farmers are exempt from CDL requirements as long as they stay within a 150-air-mile radius of their farm operation. However, there are some areas of which Krapu says farmers should take note.

"If a farmer who is located in Ellendale, N.D., wants to drive their one ton pick-up with a flat bed trailer to pick up a new tractor for their farm in Omaha, Neb., they would be subject to regulations because they are outside the 150 miles from their operation and all federal transportation regulations would then apply, including needing a CDL to go get the new tractor in Nebraska," says Krapu.

New CDL Requirements Could Cripple Truck Driving Industry

Krapu says as she helps drivers navigate the new regulations, she worries it's going to be yet another barrier for an industry already facing a shortage of **truck drivers nationwide.**

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you're outside the 150-mile radius, there are repercussions to consider.

"If the driver is operating outside the 150-air-mile 'safe zone' of the farm operation, law enforcement will request valid CDL and the truck/driver will put out-of-service until a qualified driver can come drive the truck to its destination," she says.



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**Jiffy's Truck School
Redding, CA
(530) 226-0923**

40 Hour Fast-Track Certification Course

**Offering ELDT certification classes for drivers obtaining a Class "A" or Class "B" commercial license
(40 hour course must be completed in Redding but DMV testing may be done in Redding or Sacramento)**

- **Meets or exceeds FMCSA Entry-Level Driver Training state and federal Requirements**
- **Classes starting weekly**
- **If needed, there is a separate fee to rent a commercial vehicle through Jiffy's Truck Rental for the DMV behind-the-wheel drive test (\$595) Includes one hour refresher plus use of the truck for the test.**

Total Clock Hours: 40

Tuition- \$3,495.00

Registration Fee- \$100.00

STRF- \$10.00

Curriculum and Materials- \$50.00

Total Cost- \$3,655.00

Students are responsible for obtaining the following items at their expense:

DOT Physical

DMV Class "A" or "B" Commercial Learner's Permit (complimentary study material provided)

DOT 10-Panel Drug Screening

Program Description:

This course consists of instruction and demonstration in the safe operation of trucking equipment and is designed to prepare students for the CDL Class "A" or "B" behind-the-wheel driving test at the DMV. Each student will receive one-on-one, personalized on the road and range training to assure their success. Upon completion of this course, graduates will receive a certificate stating they have satisfied the federal and state ELDT Training requirements.

Course Outline:

Public Road Driving: 10 hours

Theory/ Classroom: 20 hours

In-Yard: 5 hours

Review: 5 hours

Students must attend 100% of the scheduled hours of instruction and be prepared, based on instructor evaluations, to pass Department of Motor Vehicles driving exam

Students are evaluated through written and performance assessments