



Notice is hereby given that a
REGULAR MEETING
 Of the Board of Directors will be held at:
 400 Church Street, Scotia, CA 95565

Tuesday, March 19, 2024, at 5:30 P.M.
In Person and Via Zoom

AGENDA

- A. CALL TO ORDER/ ROLL CALL/ PLEDGE OF ALLEGIANCE** The Presiding Officer will call the meeting to order and the Board Clerk will call the roll of members to determine the presence of a quorum. **PLEASE REMEMBER TO SILENCE ALL CELL PHONES**

This meeting may be accessed by using the following call-in number: 1 669 900 6833. When prompted enter the meeting i.d. 826-7014-1472 and the following password 001654.

Or Via Zoom Video Conferencing via URL <https://us02web.zoom.us/j/82670141472?pwd=VXIKKzN0d1IyeWQ5TG5ta0c1Qlo5Zz09> meeting i.d. 826-7014-1472 and the following password 001654.

Please submit public comments in writing 24 hours ahead of the meeting, if possible. If anyone who wishes to teleconference the meeting and has ADA access needs, please call the SCSD Administrative Office not less than 24 hours in advance of the meeting time to make accommodations.

All publicly posted documents on the District website are also available for inspection at the District office during regular business hours: 400 Church Street, Scotia CA 95565, Monday-Thursday 9:00am – 3:30pm.

- B. SETTING OF THE AGENDA** The Board may adopt/revise the order of the agenda as presented.
- C. CONSENT CALENDAR** Consent Calendar items are routine, to be acted upon by the Board of Directors at one time without discussion. If any Board member, staff member, or interested person requests that an item be removed from the Consent Calendar, it shall be moved so that it may be acted upon separately in business.
1. Approval of Previous Meeting Minutes – Regular Meeting February 20, 2024
 2. Approval of RCB Check Registers February 1-29, 2024.
 3. Approval of Umpqua Check Registers February 1-29, 2024
 4. Approval of RCB Mastercard Statement – January Statement
 5. Approval of Umpqua Visa Statement – February Statement
- D. PUBLIC COMMENT & WRITTEN COMMUNICATION** Regularly scheduled meetings provide an opportunity for members of the public to directly address the SCSD Board Members on any action item that has been described in the agenda for the meeting, before or during consideration of that item, or on matters not identified on the agenda within the Board jurisdiction. Comments are not generally taken on non-action items such as reports or information. **COMMENTS SHOULD BE LIMITED TO THREE MINUTES**
- E. CLOSED SESSION –**
1. Call to Order
 2. Roll Call
 3. Government Code-§54956.9 Significant Exposure to Litigation- one matter
 4. Closed Session Discussion

F. ADJOURN TO OPEN SESSION a. Report out of closed session.

G. PUBLIC HEARING – None

H. BUSINESS

1. New Business -

a. Mid-Year Budget Review Fiscal Year 2023-2024

2. Old Business – None

I. REPORTS

(5 minutes each)

The Board may briefly discuss any particular item raised; no action will be taken on these items.

1. **President's Report**
2. **Board Director Reports**
3. **General Manager's Report**
4. **Board Clerk's Report**
5. **District Counsel's Report**
6. **Engineer's Report**

J. BOARD TRAINING – None

K. ADJOURNMENT

Next Regular Meeting of the SCSD will be April 16, 2024, at 5:30 PM. A Special meeting may be held prior to that.

Notice regarding the Americans with Disabilities Act: The District adheres to the [Americans with Disabilities Act](#). Persons requiring special accommodations or more information about accessibility should contact the District Office. Notice regarding Rights of Appeal: Persons who are dissatisfied with the decisions of the SCSD Board of Directors have the right to have the decision reviewed by a State Court. The District has adopted [Section 1094.6](#) of the [Code of Civil Procedure](#) which generally limits the time within which the decision may be judicially challenged to 90 days.

Minutes of the Regular Board Meeting for the
Scotia Community Services District
Tuesday February 20, 2024, at 5:30 P.M.

A. CALL TO ORDER/ ROLL CALL/ PLEDGE OF ALLEGIANCE at 5:31 PM

Paul Newmaker, President– Present

Diane Black, Vice President – Present

Delia Ansted, Director – Present

Susan Pryor, Director – Present

Nina Sellen, Director – Present

Steve Coppini, District General Manager; Amber Sandum, Administrative Assistant and Carolyn Walker, District Legal Counsel

B. SETTING OF THE AGENDA On the minutes from January 16th, 2024 the wrong year will be changed to reflect correctly on the Consent Calendar RCB and Umpqua Check registers.
No Public Comment

C. CONSENT CALENDAR Consent Calendar items are routine, to be acted upon by the Board of Directors at one time without discussion. If any Board member, staff member, or interested person requests that an item be removed from the Consent Calendar, it shall be moved so that it may be acted upon separately in business.

1. Approval of Previous Special Meeting Minutes – Special Meeting January 9th, 2024
2. Approval of Previous Regular Meeting Minutes-Regular Meeting Minutes January 16th, 2024
3. Approval of RCB Check Registers January 1-30, 2024.
4. Approval of Umpqua Check Registers January 1-30, 2024
5. Approval of RCB Mastercard Statement – December Statement
6. Approval of Umpqua Visa Statement – January Statement

No public comment

Motion: To Approve the Consent Calendar

Motion: Black **Second:** Pryor

Motion Vote: **Ayes:** Ansted, Newmaker, Pryor, Sellen, Black **Absent:** None **Abstain:** None
Motion Carries

D. PUBLIC COMMENT & WRITTEN COMMUNICATION –

None received prior to the meeting, no public comment provided at meeting.

E. ADJOURN TO CLOSED SESSION: None

F. PUBLIC HEARING – None

G. BUSINESS

1. New Business -

- a. Adopt Resolution 2024-2 A Resolution Authorizing the Scotia Community Services District to access State and Federal Level Summary Criminal History for Employment with Scotia Community Services District (Including Volunteers and Contract Employees)

President Newmaker introduced, and Staff Report was presented by Amber Sandum.

Motion: Sellen **Second:** Black

Motion Votes: Ayes: Ansted, Black, Newmaker, Pryor, Sellen **Absent:** None **Abstain:** None
Motion Carries

No Public Comment

2. Old Business – None

H. REPORTS –

1. **President's Report:** None
2. **Board Director Reports:** None
3. **General Manager's Report:**

The water plant is still scheduled to drain M6 tank and inspect in April.

Met with Justin from the Waterboard and Chuck from SHN the WWTP Project moving forward, permitting is moving slowly.

Steve read the Engineers project report for Jeff Laikam

Winema Theater ADA A second set of plan check comments were received from the County and are being addressed. Anticipated resubmittal will be late February.

Carpenter's Park Bathroom ADA- Contractor has started construction. Contractor has started construction. The block walls are up and once the weather improves, the roof and other improvements will be completed.

Town of Scotia Subdivision Phase 4- Kickoff meeting was held in early February. Construction will begin the week of February 19th, 2024.

Tesla Battery Backup- Coordination between SHN (the future generator) and Tesla is ongoing. Tesla has refiled for the permit and is anticipating work to begin in April. Surveyors were onsite February 12th to verify existing conditions.

- 4 . **Board Clerk's Report:** None
- 5 **District Counsels Report:** Nothing to report
- 6 **Engineer's Report:** In General Manager's Report

I. **BOARD TRAINING – None**

J. **ADJOURNMENT at 5:58
pm**

Approved: _____

_____ Paul Newmaker,

President

Board of Directors

Scotia Community Services District

Attest:

Board Clerk

Scotia Community Services District

Date

Date

9:58 AM

03/04/24

Accrual Basis

Scotia Community Services District

Account QuickReport

As of February 29, 2024

Type	Date	Num	Name	Memo	Amount	Balance
10000 - RCB Checking 28239						1,291,218.20
Check	02/05/2024	EFT	Umpqua Bank VISA ...		-14,674.15	1,276,544.05
Bill Pmt -Check	02/06/2024	EFT	AT&T		-896.16	1,275,647.89
Deposit	02/07/2024			Deposit	17,285.86	1,292,933.75
Paycheck	02/08/2024	EFTDD	Adam R Farland		-1,410.12	1,291,523.63
Paycheck	02/08/2024	EFTDD	Brandon W Wishneff		-2,215.83	1,289,307.80
Paycheck	02/08/2024	EFTDD	Kathleen A Sandum		-1,317.08	1,287,990.72
Paycheck	02/08/2024	EFTDD	William F Pedro Jr		-1,136.30	1,286,854.42
Paycheck	02/08/2024	EFTDD	George Bruce Gehrke		-551.12	1,286,303.30
Paycheck	02/08/2024	EFTDD	Mary A Bullwinkel		-155.13	1,286,148.17
Paycheck	02/08/2024	EFTDD	Steven L Coppini		-2,559.76	1,283,588.41
Liability Check	02/08/2024	E-pay	EDD	093-5926-6 QB Tracking # ...	-687.76	1,282,900.65
Liability Check	02/08/2024	E-pay	United States Treas...	82-1570573 QB Tracking #...	-3,274.44	1,279,626.21
Liability Check	02/08/2024	E-pay	EDD	093-5926-6 QB Tracking # ...	-177.18	1,279,449.03
Bill Pmt -Check	02/08/2024	52493	Anderson, Lucas, S...	Inv#62532	-850.00	1,278,599.03
Bill Pmt -Check	02/08/2024	52494	Fortuna Ace	Inv#370886,371180,37126...	-189.73	1,278,409.30
Bill Pmt -Check	02/08/2024	52495	Pacific Paper		-34.42	1,278,374.88
Bill Pmt -Check	02/08/2024	52496	Prentice, Long PC	Inv#6385	-1,700.00	1,276,674.88
Bill Pmt -Check	02/08/2024	52497	Recology Eel River	20214	-505.90	1,276,168.98
Bill Pmt -Check	02/08/2024	52498	Thrifty Supply	71209	-59.69	1,276,109.29
Bill Pmt -Check	02/08/2024	52499	USA North	Inv#1679122024	-300.00	1,275,809.29
Bill Pmt -Check	02/08/2024	52500	Whitchurch Enginee...		-2,680.00	1,273,129.29
Bill Pmt -Check	02/08/2024	52501	Wildwood Saw	Inv#38008,#38020	-1,178.34	1,271,950.95
Check	02/08/2024	52492	John Hancock USA	PARS #86360	-1,381.92	1,270,569.03
Bill Pmt -Check	02/08/2024	52502	North Coast Laborat...	January Statement	-1,700.00	1,268,869.03
Bill Pmt -Check	02/08/2024	52503	SDRMA	7724	-2,694.48	1,266,174.55
Bill Pmt -Check	02/08/2024	EFT	Optimum Business		-129.95	1,266,044.60
Bill Pmt -Check	02/13/2024	EFT	PG&E		-2,076.23	1,263,968.37
Bill Pmt -Check	02/15/2024	EFT	PG&E	3952156073-8 01.24	-274.46	1,263,693.91
Deposit	02/20/2024			Deposit	10,474.38	1,274,168.29
Deposit	02/20/2024			Deposit	3,780.13	1,277,948.42
Deposit	02/20/2024			Deposit	2,229.84	1,280,178.26
Deposit	02/20/2024			Deposit	38,060.03	1,318,238.29
Bill Pmt -Check	02/21/2024	52505	Advanced Security, I...	Inv#681656	-264.18	1,317,974.11
Bill Pmt -Check	02/21/2024	52506	Aqua Ben Corporation	Inv#47135	-3,009.46	1,314,964.65
Bill Pmt -Check	02/21/2024	52507	PARS	SCO020	-300.00	1,314,664.65
Bill Pmt -Check	02/21/2024	52508	SHN Consulting Eng...		-21,229.32	1,293,435.33
Bill Pmt -Check	02/21/2024	52509	Valley Pacific Petrol...	Inv#CL-24-725416	-1,015.28	1,292,420.05
Paycheck	02/22/2024	EFTDD	Adam R Farland		-1,410.12	1,291,009.93
Paycheck	02/22/2024	EFTDD	Brandon W Wishneff	Direct Deposit	-2,273.48	1,288,736.45
Paycheck	02/22/2024	EFTDD	Kathleen A Sandum		-1,313.22	1,287,423.23
Paycheck	02/22/2024	EFTDD	William F Pedro Jr		-1,136.28	1,286,286.95
Paycheck	02/22/2024	EFTDD	Steven L Coppini		-2,559.77	1,283,727.18
Liability Check	02/22/2024	E-pay	EDD	093-5926-6 QB Tracking # ...	-689.11	1,283,038.07
Liability Check	02/22/2024	E-pay	United States Treas...	82-1570573 QB Tracking #...	-3,140.82	1,279,897.25
Liability Check	02/22/2024	E-pay	EDD	093-5926-6 QB Tracking # ...	-131.64	1,279,765.61
Check	02/22/2024	52504	John Hancock USA	PARS #86360	-1,396.17	1,278,369.44
Deposit	02/22/2024			Deposit	7,821.83	1,286,191.27
Deposit	02/26/2024			Deposit	27,885.44	1,314,076.71

9:58 AM

03/04/24

Accrual Basis

Scotia Community Services District
Account QuickReport
 As of February 29, 2024

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	02/26/2024			Deposit	284.69	1,314,361.40
Check	02/27/2024	EFT	Redwood Capital Ba...		-810.32	1,313,551.08
Deposit	02/27/2024			Deposit	1,983.52	1,315,534.60
Deposit	02/28/2024			Deposit	462.51	1,315,997.11
Deposit	02/29/2024			Deposit	3,583.11	1,319,580.22
Deposit	02/29/2024			Deposit	2,563.67	1,322,143.89
Deposit	02/29/2024			Deposit	9,513.72	1,331,657.61
Total 10000 · RCB Checking 28239					40,439.41	1,331,657.61
TOTAL					40,439.41	1,331,657.61

9:59 AM

03/04/24

Accrual Basis

Scotia Community Services District
Account QuickReport
 As of February 29, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
12150 · RCB Clarifier savings							168,994.85
Deposit	02/29/2024			Interest	40210 · Interes...	133.95	169,128.80
Total 12150 · RCB Clarifier savings						133.95	169,128.80
TOTAL						133.95	169,128.80

10:02 AM

03/04/24

Accrual Basis

Scotia Community Services District
Account QuickReport
 As of February 29, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
12001 - RCB Sav Generator Grant							712.00
Deposit	02/29/2024			Interest	40210 · Interes...	0.28	712.28
Total 12001 - RCB Sav Generator Grant						0.28	712.28
TOTAL						0.28	712.28

10:00 AM

03/04/24

Cash Basis

Scotia Community Services District
Account QuickReport
As of February 29, 2024

Type	Date	Num	Memo	Original Amount	Paid Amount	Balance
12100 · RCB Cust Deposit Savings 10797						19,637.50
Deposit	02/29/2024		Interest	11.67	11.67	19,649.17
Total 12100 · RCB Cust Deposit Savings 10797					11.67	19,649.17
TOTAL					11.67	19,649.17

10:07 AM

03/04/24

Cash Basis

Scotia Community Services District
Account QuickReport
As of February 29, 2024

Type	Date	Num	Name	Memo	Original Amount	Paid Amount	Balance
12000 · RCB Savings 10367							1,082,241.86
Deposit	02/29/2024			Interest	857.84	857.84	1,083,099.70
Total 12000 · RCB Savings 10367						857.84	1,083,099.70
TOTAL						857.84	1,083,099.70

10:10 AM

03/04/24

Accrual Basis

Scotia Community Services District
Account QuickReport
 As of February 29, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
12151 · Umpqua Park & Rec Savings							273,039.11
Deposit	02/29/2024			Interest	40210 · Interes...	2.17	273,041.28
Total 12151 · Umpqua Park & Rec Savings						2.17	273,041.28
TOTAL						2.17	273,041.28

10:09 AM

03/04/24

Accrual Basis

Scotia Community Services District
Account QuickReport
 As of February 29, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
12152 · Umpqua Checking BT Loan							359,836.40
Bill Pmt -Check	02/08/2024	5009	ACGC, INC	Req#2 Baseb...	20000 · Accou...	-76,046.55	283,789.85
Deposit	02/12/2024			Deposit	50480 · Bank F...	10.00	283,799.85
Deposit	02/29/2024			Interest	40210 · Interes...	2.53	283,802.38
Total 12152 · Umpqua Checking BT Loan						-76,034.02	283,802.38
TOTAL						-76,034.02	283,802.38



SCOTIA COMM SVCS DIST
Account Number: XXXX XXXX XXXX 0143

Billing Questions:
800-367-7576

Website:
www.cardaccount.net

Send Billing Inquiries To:
Card Service Center, PO Box 569120, Dallas, TX 75356

REDWOOD CAPITAL BANK Credit Card Account Statement
January 9, 2024 to February 6, 2024

SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$542.17
- Payments	\$542.17
- Other Credits	\$0.00
+ Purchases	\$810.32
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$810.32

Account Number XXXX XXXX XXXX 0143
Credit Limit \$27,000.00
Available Credit \$26,189.00
Statement Closing Date February 6, 2024
Days in Billing Cycle 29

PAYMENT INFORMATION

New Balance: \$810.32
Minimum Payment Due: \$25.00
Payment Due Date: March 2, 2024

MESSAGES

PROTECT YOURSELF FROM SCAMMERS!

We will never call, text, or email and ask you for your personal information. Some scammers will call and pretend to be from the Card Service Center. We will never call or text you and ask for sensitive information such as account or card number information, passwords or user names, or social security numbers. Please DO NOT give out that information.

If you feel pressured or concerned about a phone call, please hang up and call us at 800-367-7576 (the phone number located on the back of your credit card). Our Card Service Center team is always glad to check and can verify the information.

TRANSACTIONS

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
01/29	01/29	8543189DD00XSWYBS	PAYMENT - THANK YOU	\$542.17-

Transactions continued on next page

REDWOOD CAPITAL BANK
1550 N BROWN RD 150
LAWRENCEVILLE GA 30043



All payments on the account must be made at the address shown on your monthly billing statement and are considered to have been made on the date received at that address.

Account Number: XXXX XXXX XXXX 0143
New Balance: \$810.32
Minimum Payment Due: \$25.00
Payment Due Date: March 2, 2024

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICE CENTER
PO BOX 569100
DALLAS TX 75356-9100

SCOTIA COMM SVCS DIST
PO BOX 104
SCOTIA CA 95565-0104



SCOTIA COMM SVCS DIST
Account Number: XXXX XXXX XXXX 0143

TRANSACTIONS (continued)

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			TOTAL XXXXXXXXXXXXX0143	\$542.17-
01/08	01/10	0230537QT8PM5234P	USPS PO 0570740678 SCOTIA CA	\$219.00
01/21	01/23	0230537D68PMEELBB	USPS PO 0570740678 SCOTIA CA	\$9.68
01/24	01/25	5545885D8LQR94BV8	USCELL RECURRING CHICAGO IL	\$287.09
01/27	01/28	5543286DB5VGZ38A6	INTUIT *PAYROLLEE USAG CL.INTUIT.COM CA	\$42.00
01/31	02/01	5531020DF2DLR99B9	AMZN MKTP US*R269I06K0 SEATTLE WA	\$159.31
02/02	02/02	5543286DH5X1AENB9	CLEARPATHGPS, INC. 805-979-3442 CA	\$93.24
			STEVEN COPPINI	
			TOTAL XXXXXXXXXXXXX1117	\$810.32

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	19.49% (v)	\$0.00	29	\$0.00
Cash Advances	19.49% (v)	\$0.00	29	\$0.00

(v) - variable

To avoid additional interest charges, pay your New Balance in full on or before the Payment Due Date.

Exciting news! Go online today and check out the all-new enhancements to the Card Service Center website. E-statements, additional payment options, links to Preferred Points website, and other helpful sites. Visit us today at www.cardaccount.net to enroll your credit card account(s) on the newly enhanced website.

Thank you for the opportunity to serve your credit card needs. Should your future plans include travel, please contact us at 1-800-367-7576.

CREDITING OF PAYMENTS

All payments received by 5:00 PM during the Card issuer's normal business day at the address indicated on the reverse side of this statement will be credited to your account as of the date of receipt of the payment. If payment is made at any location other than that address, credit of the payment may be delayed up to 5 days.

BILLING RIGHTS SUMMARY**What to do if You Think You Find a Mistake on Your Statement**

If you think there is an error on your statement, write to us at BBCS, Attn: Dispute Department, 1550 North Brown Road, Suite 150, Lawrenceville, GA 30043 as soon as possible. In your letter, give us the following information: your name and account number; the dollar amount of the suspected error; and if you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While we do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Your Rights if You are Dissatisfied with Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

- The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
- You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
- You must not yet have fully paid for the purchase. If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: BBCS, Attn: Dispute Department, 1550 North Brown Road, Suite 150, Lawrenceville, GA 30043.

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

EXPLANATION OF INTEREST CHARGES

The Interest Charge shown on the front is the sum of the Interest Charges computed by applying the Periodic Rate(s) to the Average Daily Balance and adding any applicable transaction charge authorized in the Cardholder Agreement. The method for computing the balance subject to Interest Charge is an average daily balance (including new purchases) method.

We figure the interest charge on your account by applying the periodic rate(s) to the "average daily balance" of your account (including in some instances current transactions). To get the "average daily balance", we take the beginning balance of your account each day, add any new cash advances and subtract any payments or credits and any unpaid interest charges. If you paid in full the Previous Balance shown on this statement by the payment due date shown on the previous statement, we subtract from each day's beginning balance the amount of such Previous Balance included in that beginning balance and also do not add in any new purchases. Otherwise the amount of the Previous Balance is not subtracted and we add in any new purchases. This gives us the daily balance. Then we add all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "average daily balance."

HOW TO AVOID INTEREST CHARGES: You have until the payment due date shown on your periodic statement to repay your balance before an interest charge on purchases will be imposed.

ANNUAL FEE DISCLOSURES

If an annual fee is shown on the front of the statement, see the front for information about the following matters: the annual percentage rate for purchases, certain information regarding any variable rate feature, the amount of the annual fee, any minimum interest charge, and any transaction charges for purchases. The method for computing the balance subject to interest charge on your account is an Average Daily Balance (including new purchases) method and is explained above.

If you terminate your account within 30 days from the Closing Date shown on the front of this statement, you will not owe the annual fee (and have the right to have it credited to your account) and may use your card(s) during that 30 day period without becoming obligated for the annual fee. To terminate your account you should give us written notice sent to the address for billing inquiries as shown on the front of this statement. All cards should be cut in half and returned with your termination notice.

CREDIT BALANCES

Any credit balance on your account (indicated by a "-" on the front of this statement) is money we owe you. You can make charges against this amount or request and receive a full refund of this amount by writing us at: Card Service Center, PO Box 569120, Dallas, TX 75356-9120. Any amount not charged against or refunded upon request that is over \$1.00 (equal to or in excess of \$1.00 if you live in MA or any amount in NY) will be refunded automatically within six months after the credit balance was created (four billing cycles in MD).

O1AB5762 - 3 - 05/25/17

(PLEASE SHOW YOUR CORRECT NAME AND ADDRESS)

Name (if incorrect on reverse side)

Street address

City

State

Zip Code

Effective Date: Month, Day, Year

Signature

Home Phone

Work Phone

**UMPQUA BANK**

BL ACCT 00002823-20000001

SCOTIA CSD

Account Number: #####-####-3769

Page 1 of 3

VISA**Account Summary**

Billing Cycle	02/29/2024
Days In Billing Cycle	29
Previous Balance	\$14,674.15
Purchases	+ \$18,671.08
Cash	+ \$0.00
Balance Transfers	+ \$0.00
Special	+ \$0.00
Credits	- \$0.00
Payments	- \$14,674.15-
Other Charges	+ \$0.00
Finance Charges	+ \$0.00

NEW BALANCE \$18,671.08**Credit Summary**

Total Credit Line	\$40,000.00
Available Credit Line	\$21,328.92
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485

Go to www.umpquabank.com

Write us at PO BOX 35142 - LB1181, SEATTLE, WA
98124-5142

Payment Summary**NEW BALANCE \$18,671.08****MINIMUM PAYMENT \$18,671.08****PAYMENT DUE DATE 03/25/2024**

NOTE: Grace period to avoid a finance charge on purchases. pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

TOTAL CORPORATE ACTIVITY					\$14,674.15-
Trans Date	Post Date	Reference Number	Transaction Description		Amount
02/05	02/05	4131202	INTERNET PMT-THANK YOU		\$14,674.15-

Cardholder Account Summary

BRANDON W WISHNEFF ####-####-3785	Payments & Other Credits \$0.00	Purchases & Other Charges \$674.29	Cash Advances \$0.00	Total Activity \$674.29
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
02/08	02/11	PPLN01	24269794040500660810222	HOBYS MARKET SCOTIA CA	\$16.79
02/22	02/25	PPLN01	24275044054030038644769	HARPER MOTORS EUREKA CA	\$657.50

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

**UMPQUA BANK****Account Number**

####-####-3769

Check box to indicate
name/address change
on back of this coupon ☐

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
02/29/24	\$18,671.08	\$18,671.08	03/25/24

\$

BL ACCT 00002823-20000001
SCOTIA CSD
PO BOX 104
SCOTIA CA 95565

e-Statement

MAKE CHECK PAYABLE TO:

UMPQUA BANK COMMERCIAL CARD OPS
PO BOX 35142 - LB1181
SEATTLE WA 98124-5142

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below:

Method A - Average Daily Balance (including current transactions): The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G - Average Daily Balance (including current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Payment Crediting and Credit Balance: Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date: The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee: If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

Negative Credit Reports: You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

In Case of Errors or Inquiries About Your Bill: If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- ♦ Your name and account number.
- ♦ The dollar amount of the suspected error.
- ♦ Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

Please provide a legal document evidencing your name change, such as a court document.
Please use blue or black ink to complete form

NAME CHANGE

Last

First

Middle

ADDRESS CHANGE

Street

City

State

ZIP Code

Home Phone () -

Business Phone () -

Cell Phone () -

E-mail Address

SIGNATURE REQUIRED

TO AUTHORIZE CHANGES Signature

BL ACCT 00002823-20000001

SCOTIA CSD

Account Number: ##### 3769

Page 3 of 3

Cardholder Account Summary				
STEVEN COPPINI #### 5170		Payments & Other Credits \$0.00	Purchases & Other Charges \$17,996.79	Cash Advances \$0.00
				Total Activity \$17,996.79
Cardholder Account Detail				
Trans Date	Post Date	Plan Name	Reference Number	Description
02/12	02/13	PPLN01	24692164043103179869415	PG&E/EZ-PAY 800-743-5000 CA
				Amount \$17,996.79

PG&E
Pmt

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	E	\$0.00	0.06008%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$18,671.08
Cash									
CPLN01 001	CASH	A	\$0.00	0.06554%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 29		
** Includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									

Scotia Community Services District Staff Report

DATE: March 19, 2024
TO: Scotia Community Services District Board of Directors
FROM: Steve Coppini, General Manager
SUBJECT: Scotia Community Services District FY 2023/24 Mid-Year Budget Review

RECOMMENDATION:

The Administrative staff recommends that the Board review the Mid-Year Budget Review for FY 2023/2024.

ACTION:

Review the Mid-Year Fiscal Year 2023-24 Budget

DISCUSSION:

The Final FY 2023/2024 Budget was adopted in June 2023 by the Board of Directors. The District now has 6 months of actual expenditures to compare with the adopted budget for a mid-year review.

The Mid-Year Analysis lays out actual expenses in QuickBooks format, which compares the expenses (July 1, 2023 – December 31, 2023) to 50% of the budget (mid-year) and shows the percentage of budget used.

Attachment A: FY 2023/24 QuickBooks Mid-Year Budget to Actual by class

Attachment B: SCSD Profit and Loss by Class

Attachment C: SCSD Balance Sheet,

These are QuickBooks reports which reflect the expenditures by class (each service provided by the SCSD) and an accounting of fixed assets and bank account balances thus far, respectively.

Overall

Staff is anticipating we will meet or be under our budget amounts. No changes will be made to the Budget at this time.

In the April Regular Meeting a draft final Budget for FY 24/25 will be presented.

FISCAL IMPACT:

Attachment A: FY 2023/24 QuickBooks Mid-Year Budget to Actual by class

Attachment B: SCSD Profit & Loss by Class

Attachment C: SCSD Balance Sheet

9:40 AM

01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	10 Treated Water			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	0.00	249,999.98	-249,999.98	0.0%
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	0.00			
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	272,815.28	230,000.02	42,815.26	118.6%
40271 · SCSD User Fees Adj.	-8,637.56	-11,499.98	2,862.42	75.1%
40280 · Benefit Assessment	0.00			
40281 · SCSD Benefit Assessment Adj.	0.00			
40285 · System Testing Services	0.00	624.98	-624.98	0.0%
40290 · Miscellaneous	0.00	50.02	-50.02	0.0%
40291 · SDRMA Scholarship Reimbursment	0.00			
Total Revenue	264,177.72	469,175.02	-204,997.30	56.3%
Total Income	264,177.72	469,175.02	-204,997.30	56.3%
Gross Profit	264,177.72	469,175.02	-204,997.30	56.3%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	9,165.44			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	18,716.23	249,999.98	-231,283.75	7.5%
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	27,881.67	249,999.98	-222,118.31	11.2%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

10 Treated Water

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	1,349.16	3,500.02	-2,150.86	38.5%
50401 · Travel, Training, Meetings	0.00	249.98	-249.98	0.0%
50402 · Regulatory Penalties	0.00	2,499.98	-2,499.98	0.0%
50403 · LAFCo Apportionment	0.00	375.00	-375.00	0.0%
50410 · Supplies	4,956.70	1,749.98	3,206.72	283.2%
50411 · Treatment Chemicals	7,462.02	9,999.98	-2,537.96	74.6%
50412 · Lab Testing & Monitoring	1,356.68	999.98	356.70	135.7%
50420 · Utilities & Communications	1,895.72	3,500.02	-1,604.30	54.2%
50430 · Maintenance & Repairs	9,010.74	3,000.00	6,010.74	300.4%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	195.19	999.98	-804.79	19.5%
50434 · Fuel	0.00			
50440 · Insurance, Bonds	28,203.76	14,700.00	13,503.76	191.9%
50450 · Electrical	40,356.88	39,999.98	356.90	100.9%
50460 · Contracted Maintenance Services	0.00	999.98	-999.98	0.0%
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00	50.02	-50.02	0.0%
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	94,786.85	82,624.90	12,161.95	114.7%
Personnel and Professional Svcs				
60300 · Attorney	0.00	5,250.00	-5,250.00	0.0%
60310 · Auditor	0.00	5,250.00	-5,250.00	0.0%
60320 · Board Stipend	0.00	945.00	-945.00	0.0%
60330 · Bookkeeping/CPA	0.00	210.00	-210.00	0.0%
60335 · IT Services	0.00	105.00	-105.00	0.0%
60340 · Engineering	1,925.79	7,500.00	-5,574.21	25.7%
60350 · Admin/Operations/Maint Staff	290.14	5,000.02	-4,709.88	5.8%
60360 · SCSD Permanent Benefitted Staff	30,748.30	75,999.98	-45,251.68	40.5%
Total Personnel and Professional Svcs	32,964.23	100,260.00	-67,295.77	32.9%
80690 · Bank Service Charges	0.00			
Total Expense	155,632.75	432,884.88	-277,252.13	36.0%
Net Ordinary Income	108,544.97	36,290.14	72,254.83	299.1%

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01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

10 Treated Water			
	Jul - Dec 23	Budget	% of Budget
Other Income/Expense			
Other Expense			
Other Expenditures			
90535 · BT Loan PMT See Acct 25030	0.00		
90540 · Interest Expense - Umpqua Loan	0.00		
Total Other Expenditures	0.00		
Total Other Expense	0.00		
Net Other Income	0.00		
Net Income	108,544.97	36,290.14	299.1%

9:40 AM

01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	20 Raw Water			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	0.00			
40224 · Capital Reserve Payment	75,000.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	0.00			
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	20,285.25	19,500.00	785.25	104.0%
40271 · SCSD User Fees Adj.	0.00			
40280 · Benefit Assessment	0.00			
40281 · SCSD Benefit Assessment Adj.	0.00			
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00			
40291 · SDRMA Scholarship Reimbursement	0.00			
Total Revenue	95,285.25	19,500.00	75,785.25	488.6%
Total Income	95,285.25	19,500.00	75,785.25	488.6%
Gross Profit	95,285.25	19,500.00	75,785.25	488.6%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00	0.00	0.00	0.0%
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	0.00	0.00	0.00	0.0%

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01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	20 Raw Water			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	426.55	500.02	-73.47	85.3%
50401 · Travel, Training, Meetings	0.00			
50402 · Regulatory Penalties	0.00			
50403 · LAFCo Apportionment	0.00			
50410 · Supplies	0.00	50.02	-50.02	0.0%
50411 · Treatment Chemicals	0.00			
50412 · Lab Testing & Monitoring	351.68	500.02	-148.34	70.3%
50420 · Utilities & Communications	0.00	249.98	-249.98	0.0%
50430 · Maintenance & Repairs	0.00	249.98	-249.98	0.0%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	0.00			
50434 · Fuel	0.00			
50440 · Insurance, Bonds	9,401.25	4,899.98	4,501.27	191.9%
50450 · Electrical	40,356.87	39,999.98	356.89	100.9%
50460 · Contracted Maintenance Services	0.00	999.98	-999.98	0.0%
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00			
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	50,536.35	47,449.96	3,086.39	106.5%
Personnel and Professional Svcs				
60300 · Attorney	0.00	249.98	-249.98	0.0%
60310 · Auditor	0.00	249.98	-249.98	0.0%
60320 · Board Stipend	0.00	45.00	-45.00	0.0%
60330 · Bookkeeping/CPA	0.00	9.98	-9.98	0.0%
60335 · IT Services	0.00	5.02	-5.02	0.0%
60340 · Engineering	0.00	500.02	-500.02	0.0%
60350 · Admin/Operations/Maint Staff	0.00	624.98	-624.98	0.0%
60360 · SCSD Permanent Benefitted Staff	1,084.67	9,500.02	-8,415.35	11.4%
Total Personnel and Professional Svcs	1,084.67	11,184.98	-10,100.31	9.7%
80690 · Bank Service Charges	0.00			
Total Expense	51,621.02	58,634.94	-7,013.92	88.0%
Net Ordinary Income	43,664.23	-39,134.94	82,799.17	-111.6%

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01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	20 Raw Water			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00			
90540 · Interest Expense - Umpqua Loan	0.00			
Total Other Expenditures	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	43,664.23	-39,134.94	82,799.17	-111.6%

9:40 AM

01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	30 Wastewater			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	110,406.00	249,999.98	-139,593.98	44.2%
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	313.80	999.98	-686.18	31.4%
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	417,412.55	352,749.98	64,662.57	118.3%
40271 · SCSD User Fees Adj.	-3,464.99	-1,674.98	-1,790.01	206.9%
40280 · Benefit Assessment	0.00			
40281 · SCSD Benefit Assessment Adj.	0.00			
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00	50.02	-50.02	0.0%
40291 · SDRMA Scholarship Reimbursement	0.00			
Total Revenue	524,667.36	602,124.98	-77,457.62	87.1%
Total Income	524,667.36	602,124.98	-77,457.62	87.1%
Gross Profit	524,667.36	602,124.98	-77,457.62	87.1%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00	15,000.00	-15,000.00	0.0%
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00	12,500.02	-12,500.02	0.0%
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	9,165.43			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	85,785.37	249,999.98	-164,214.61	34.3%
80662 · Composite Samplers	0.00	6,000.00	-6,000.00	0.0%
Total Capital Expenditures	94,950.80	283,500.00	-188,549.20	33.5%

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01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	30 Wastewater			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	0.00	3,500.02	-3,500.02	0.0%
50401 · Travel, Training, Meetings	0.00	500.02	-500.02	0.0%
50402 · Regulatory Penalties	0.00	17,499.98	-17,499.98	0.0%
50403 · LAFCo Apportionment	0.00	375.00	-375.00	0.0%
50410 · Supplies	2,321.80	3,000.00	-678.20	77.4%
50411 · Treatment Chemicals	7,159.02	5,499.98	1,659.04	130.2%
50412 · Lab Testing & Monitoring	10,686.64	15,000.00	-4,313.36	71.2%
50420 · Utilities & Communications	1,918.88	3,500.02	-1,581.14	54.8%
50430 · Maintenance & Repairs	4,015.91	9,999.98	-5,984.07	40.2%
50431 · Log Pond Maintenance	0.00	6,999.98	-6,999.98	0.0%
50432 · WWTP Sedimentation Pond Maint	0.00	5,000.02	-5,000.02	0.0%
50433 · Vehicle Maintenance	195.19	999.98	-804.79	19.5%
50434 · Fuel	0.00			
50440 · Insurance, Bonds	32,904.38	17,150.02	15,754.36	191.9%
50450 · Electrical	17,876.29	15,000.00	2,876.29	119.2%
50460 · Contracted Maintenance Services	4,300.00	5,000.02	-700.02	86.0%
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00	50.02	-50.02	0.0%
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	81,378.11	109,075.04	-27,696.93	74.6%
Personnel and Professional Svcs				
60300 · Attorney	0.00	5,499.98	-5,499.98	0.0%
60310 · Auditor	0.00	5,499.98	-5,499.98	0.0%
60320 · Board Stipend	0.00	990.00	-990.00	0.0%
60330 · Bookkeeping/CPA	0.00	219.98	-219.98	0.0%
60335 · IT Services	0.00	110.02	-110.02	0.0%
60340 · Engineering	2,455.43	15,000.00	-12,544.57	16.4%
60350 · Admin/Operations/Maint Staff	176.76	5,000.02	-4,823.26	3.5%
60360 · SCSD Permanent Benefitted Staff	32,588.94	75,999.98	-43,411.04	42.9%
Total Personnel and Professional Svcs	35,221.13	108,319.96	-73,098.83	32.5%
80690 · Bank Service Charges	0.00			
Total Expense	211,550.04	500,895.00	-289,344.96	42.2%
Net Ordinary Income	313,117.32	101,229.98	211,887.34	309.3%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

30 Wastewater			
	Jul - Dec 23	Budget	% of Budget
Other Income/Expense			
Other Expense			
Other Expenditures			
90535 · BT Loan PMT See Acct 25030	0.00		
90540 · Interest Expense - Umpqua Loan	0.00		
Total Other Expenditures	0.00		
Total Other Expense	0.00		
Net Other Income	0.00		
Net Income	313,117.32	101,229.98	309.3%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	40 Streets & Street Lighting			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	0.00			
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	0.00			
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	0.00			
40271 · SCSD User Fees Adj.	0.00			
40280 · Benefit Assessment	75,217.99	37,500.00	37,717.99	200.6%
40281 · SCSD Benefit Assessment Adj.	-7,998.16	-3,999.98	-3,998.18	200.0%
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00	50.02	-50.02	0.0%
40291 · SDRMA Scholarship Reimbursment	0.00			
Total Revenue	67,219.83	33,550.04	33,669.79	200.4%
Total Income	67,219.83	33,550.04	33,669.79	200.4%
Gross Profit	67,219.83	33,550.04	33,669.79	200.4%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	0.00	0.00	0.00	0.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	40 Streets & Street Lighting			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	44.70	249.98	-205.28	17.9%
50401 · Travel, Training, Meetings	0.00			
50402 · Regulatory Penalties	0.00			
50403 · LAFCo Apportionment	0.00			
50410 · Supplies	0.00			
50411 · Treatment Chemicals	0.00			
50412 · Lab Testing & Monitoring	0.00			
50420 · Utilities & Communications	0.00			
50430 · Maintenance & Repairs	0.00	249.98	-249.98	0.0%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	0.00			
50434 · Fuel	0.00			
50440 · Insurance, Bonds	4,700.62	2,450.02	2,250.60	191.9%
50450 · Electrical	5,200.47	5,000.02	200.45	104.0%
50460 · Contracted Maintenance Services	0.00	249.98	-249.98	0.0%
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00			
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	9,945.79	8,199.98	1,745.81	121.3%
Personnel and Professional Svcs				
60300 · Attorney	0.00	624.98	-624.98	0.0%
60310 · Auditor	0.00	624.98	-624.98	0.0%
60320 · Board Stipend	0.00	112.50	-112.50	0.0%
60330 · Bookkeeping/CPA	0.00	24.98	-24.98	0.0%
60335 · IT Services	0.00	12.52	-12.52	0.0%
60340 · Engineering	0.00			
60350 · Admin/Operations/Maint Staff	0.00	312.52	-312.52	0.0%
60360 · SCSD Permanent Benefitted Staff	0.00	4,749.98	-4,749.98	0.0%
Total Personnel and Professional Svcs	0.00	6,462.46	-6,462.46	0.0%
80690 · Bank Service Charges	0.00			
Total Expense	9,945.79	14,662.44	-4,716.65	67.8%
Net Ordinary Income	57,274.04	18,887.60	38,386.44	303.2%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	40 Streets & Street Lighting			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00			
90540 · Interest Expense - Umpqua Loan	0.00			
Total Other Expenditures	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	57,274.04	18,887.60	38,386.44	303.2%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

50 Storm Drainage

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	0.00			
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	0.00			
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	0.00			
40271 · SCSD User Fees Adj.	0.00			
40280 · Benefit Assessment	28,039.64	14,000.02	14,039.62	200.3%
40281 · SCSD Benefit Assessment Adj.	-322.01	-174.98	-147.03	184.0%
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00	50.02	-50.02	0.0%
40291 · SDRMA Scholarship Reimbursement	0.00			
Total Revenue	27,717.63	13,875.06	13,842.57	199.8%
Total Income	27,717.63	13,875.06	13,842.57	199.8%
Gross Profit	27,717.63	13,875.06	13,842.57	199.8%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	0.00	0.00	0.00	0.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

50 Storm Drainage				
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	44.70	249.98	-205.28	17.9%
50401 · Travel, Training, Meetings	0.00			
50402 · Regulatory Penalties	0.00			
50403 · LAFCo Apportionment	0.00			
50410 · Supplies	0.00			
50411 · Treatment Chemicals	0.00			
50412 · Lab Testing & Monitoring	0.00			
50420 · Utilities & Communications	0.00			
50430 · Maintenance & Repairs	0.00	249.98	-249.98	0.0%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	0.00			
50434 · Fuel	0.00			
50440 · Insurance, Bonds	4,700.67	2,450.02	2,250.65	191.9%
50450 · Electrical	0.00			
50460 · Contracted Maintenance Services	0.00			
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00			
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	4,745.37	2,949.98	1,795.39	160.9%
Personnel and Professional Svcs				
60300 · Attorney	0.00	249.98	-249.98	0.0%
60310 · Auditor	0.00	249.98	-249.98	0.0%
60320 · Board Stipend	0.00	45.00	-45.00	0.0%
60330 · Bookkeeping/CPA	0.00	9.98	-9.98	0.0%
60335 · IT Services	0.00	5.02	-5.02	0.0%
60340 · Engineering	0.00			
60350 · Admin/Operations/Maint Staff	0.00	312.52	-312.52	0.0%
60360 · SCSD Permanent Benefitted Staff	0.00	4,749.98	-4,749.98	0.0%
Total Personnel and Professional Svcs	0.00	5,622.46	-5,622.46	0.0%
80690 · Bank Service Charges	0.00			
Total Expense	4,745.37	8,572.44	-3,827.07	55.4%
Net Ordinary Income	22,972.26	5,302.62	17,669.64	433.2%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

50 Storm Drainage			
	Jul - Dec 23	Budget	% of Budget
Other Income/Expense			
Other Expense			
Other Expenditures			
90535 · BT Loan PMT See Acct 25030	0.00		
90540 · Interest Expense - Umpqua Loan	0.00		
Total Other Expenditures	0.00		
Total Other Expense	0.00		
Net Other Income	0.00		
Net Income	22,972.26	5,302.62	433.2%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	60 Parks & Recreation			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00			
40211 · Credit Card Rebate	0.00			
40221 · Grants	0.00			
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00	500.02	-500.02	0.0%
40260 · Special Use Income	14.50			
40265 · Late Fees, New Account Fees	0.00			
40270 · User Fees	0.00			
40271 · SCSD User Fees Adj.	0.00			
40280 · Benefit Assessment	167,451.45	82,500.00	84,951.45	203.0%
40281 · SCSD Benefit Assessment Adj.	-6,875.49	-3,500.02	-3,375.47	196.4%
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00			
40291 · SDRMA Scholarship Reimbursement	0.00			
Total Revenue	160,590.46	79,500.00	81,090.46	202.0%
Total Income	160,590.46	79,500.00	81,090.46	202.0%
Gross Profit	160,590.46	79,500.00	81,090.46	202.0%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00	5,000.02	-5,000.02	0.0%
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00	5,000.02	-5,000.02	0.0%
80609 · Baseball ADA Upgrade/Bathrooms	4,304.40	75,000.00	-70,695.60	5.7%
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00			
80621 · Museum ADA Upgrades	108,882.67	0.00	108,882.67	100.0%
80624 · Winema Theater ADA Bathrooms	13,937.10	150,000.00	-136,062.90	9.3%
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	127,124.17	235,000.04	-107,875.87	54.1%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	60 Parks & Recreation			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	967.70	999.98	-32.28	96.8%
50401 · Travel, Training, Meetings	0.00			
50402 · Regulatory Penalties	0.00			
50403 · LAFCo Apportionment	0.00			
50410 · Supplies	2,074.53	500.02	1,574.51	414.9%
50411 · Treatment Chemicals	0.00			
50412 · Lab Testing & Monitoring	0.00	249.98	-249.98	0.0%
50420 · Utilities & Communications	1,492.65	2,499.98	-1,007.33	59.7%
50430 · Maintenance & Repairs	3,492.46	2,000.02	1,492.44	174.6%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	195.18	249.98	-54.80	78.1%
50434 · Fuel	0.00			
50440 · Insurance, Bonds	14,101.87	7,350.00	6,751.87	191.9%
50450 · Electrical	3,327.94	6,000.00	-2,672.06	55.5%
50460 · Contracted Maintenance Services	0.00	2,499.98	-2,499.98	0.0%
50465 · Credit Monitoring Service Fees	0.00			
50470 · Office Supplies	0.00			
50471 · Software	0.00			
50480 · Bank Fees	0.00			
Total Materials & Services	25,652.33	22,349.94	3,302.39	114.8%
Personnel and Professional Svcs				
60300 · Attorney	0.00	624.98	-624.98	0.0%
60310 · Auditor	0.00	624.98	-624.98	0.0%
60320 · Board Stipend	0.00	112.50	-112.50	0.0%
60330 · Bookkeeping/CPA	0.00	24.98	-24.98	0.0%
60335 · IT Services	0.00	12.52	-12.52	0.0%
60340 · Engineering	0.00	849.98	-849.98	0.0%
60350 · Admin/Operations/Maint Staff	0.00	624.98	-624.98	0.0%
60360 · SCSD Permanent Benefitted Staff	23,042.89	9,500.02	13,542.87	242.6%
Total Personnel and Professional Svcs	23,042.89	12,374.94	10,667.95	186.2%
80690 · Bank Service Charges	0.00			
Total Expense	175,819.39	269,724.92	-93,905.53	65.2%
Net Ordinary Income	-15,228.93	-190,224.92	174,995.99	8.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

60 Parks & Recreation				
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00	23,199.98	-23,199.98	0.0%
90540 · Interest Expense - Umpqua Loan	12,431.70	12,152.48	279.22	102.3%
Total Other Expenditures	12,431.70	35,352.46	-22,920.76	35.2%
Total Other Expense	12,431.70	35,352.46	-22,920.76	35.2%
Net Other Income	-12,431.70	-35,352.46	22,920.76	35.2%
Net Income	-27,660.63	-225,577.38	197,916.75	12.3%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

99 General & Admin

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	4,992.77	750.00	4,242.77	665.7%
40211 · Credit Card Rebate	0.00	750.00	-750.00	0.0%
40221 · Grants	0.00			
40224 · Capital Reserve Payment	0.00			
40250 · Park Rental	0.00			
40260 · Special Use Income	0.00			
40265 · Late Fees, New Account Fees	6,011.56	999.98	5,011.58	601.2%
40270 · User Fees	-7,924.71			
40271 · SCSD User Fees Adj.	0.00			
40280 · Benefit Assessment	0.00			
40281 · SCSD Benefit Assessment Adj.	0.00			
40285 · System Testing Services	0.00			
40290 · Miscellaneous	0.00			
40291 · SDRMA Scholarship Reimbursement	100.00			
Total Revenue	3,179.62	2,499.98	679.64	127.2%
Total Income	3,179.62	2,499.98	679.64	127.2%
Gross Profit	3,179.62	2,499.98	679.64	127.2%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00			
80601 · River Pump EMR B/U Generator	0.00			
80602 · Museum Plaza Upgrade	0.00			
80604 · Log Pond Seepage Repair	0.00			
80605 · Parks and Rec Upgrades	0.00			
80609 · Baseball ADA Upgrade/Bathrooms	0.00			
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00			
80621 · Museum ADA Upgrades	0.00			
80624 · Winema Theater ADA Bathrooms	0.00			
80651 · WTP Replacement	0.00			
80652 · WWTP Replacement	0.00			
80662 · Composite Samplers	0.00			
Total Capital Expenditures	0.00	0.00	0.00	0.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

99 General & Admin

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	2,334.96	2,000.02	334.94	116.7%
50401 · Travel, Training, Meetings	741.03	999.98	-258.95	74.1%
50402 · Regulatory Penalties	0.00			
50403 · LAFCo Apportionment	0.00			
50410 · Supplies	-1,245.78	500.02	-1,745.80	-249.1%
50411 · Treatment Chemicals	0.00			
50412 · Lab Testing & Monitoring	0.00			
50420 · Utilities & Communications	5,446.61	6,000.00	-553.39	90.8%
50430 · Maintenance & Repairs	0.00	249.98	-249.98	0.0%
50431 · Log Pond Maintenance	0.00			
50432 · WWTP Sedimentation Pond Maint	0.00			
50433 · Vehicle Maintenance	0.00	249.98	-249.98	0.0%
50434 · Fuel	6,101.27	5,000.02	1,101.25	122.0%
50440 · Insurance, Bonds	-170.71			
50450 · Electrical	758.88	1,250.02	-491.14	60.7%
50460 · Contracted Maintenance Services	453.60	2,000.02	-1,546.42	22.7%
50465 · Credit Monitoring Service Fees	0.00	99.98	-99.98	0.0%
50470 · Office Supplies	2,363.82	2,250.00	113.82	105.1%
50471 · Software	857.99	600.00	257.99	143.0%
50480 · Bank Fees	30.00	75.00	-45.00	40.0%
Total Materials & Services	17,671.67	21,275.02	-3,603.35	83.1%
Personnel and Professional Svcs				
60300 · Attorney	8,500.00			
60310 · Auditor	16,500.00			
60320 · Board Stipend	2,550.00			
60330 · Bookkeeping/CPA	0.00			
60335 · IT Services	360.00			
60340 · Engineering	28,847.70	17,499.98	11,347.72	164.8%
60350 · Admin/Operations/Maint Staff	2,778.39	624.98	2,153.41	444.6%
60360 · SCSD Permanent Benefitted Staff	90,931.59	9,500.02	81,431.57	957.2%
Total Personnel and Professional Svcs	150,467.68	27,624.98	122,842.70	544.7%
80690 · Bank Service Charges	25.00			
Total Expense	168,164.35	48,900.00	119,264.35	343.9%
Net Ordinary Income	-164,984.73	-46,400.02	-118,584.71	355.6%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	99 General & Admin			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00	5,799.98	-5,799.98	0.0%
90540 · Interest Expense - Umpqua Loan	2,108.30	3,038.02	-929.72	69.4%
Total Other Expenditures	2,108.30	8,838.00	-6,729.70	23.9%
Total Other Expense	2,108.30	8,838.00	-6,729.70	23.9%
Net Other Income	-2,108.30	-8,838.00	6,729.70	23.9%
Net Income	-167,093.03	-55,238.02	-111,855.01	302.5%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	Total unclassified			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	0.00	0.00	0.00	0.0%
40211 · Credit Card Rebate	0.00	0.00	0.00	0.0%
40221 · Grants	0.00	0.00	0.00	0.0%
40224 · Capital Reserve Payment	0.00	0.00	0.00	0.0%
40250 · Park Rental	0.00	0.00	0.00	0.0%
40260 · Special Use Income	0.00	0.00	0.00	0.0%
40265 · Late Fees, New Account Fees	0.00	0.00	0.00	0.0%
40270 · User Fees	0.00	0.00	0.00	0.0%
40271 · SCSD User Fees Adj.	0.00	0.00	0.00	0.0%
40280 · Benefit Assessment	0.00	0.00	0.00	0.0%
40281 · SCSD Benefit Assessment Adj.	0.00	0.00	0.00	0.0%
40285 · System Testing Services	0.00	0.00	0.00	0.0%
40290 · Miscellaneous	0.00	0.00	0.00	0.0%
40291 · SDRMA Scholarship Reimbursment	0.00	0.00	0.00	0.0%
Total Revenue	0.00	0.00	0.00	0.0%
Total Income	0.00	0.00	0.00	0.0%
Gross Profit	0.00	0.00	0.00	0.0%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00	0.00	0.00	0.0%
80601 · River Pump EMR B/U Generator	0.00	0.00	0.00	0.0%
80602 · Museum Plaza Upgrade	0.00	0.00	0.00	0.0%
80604 · Log Pond Seepage Repair	0.00	0.00	0.00	0.0%
80605 · Parks and Rec Upgrades	0.00	0.00	0.00	0.0%
80609 · Baseball ADA Upgrade/Bathrooms	0.00	0.00	0.00	0.0%
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	0.00	0.00	0.00	0.0%
80621 · Museum ADA Upgrades	0.00	0.00	0.00	0.0%
80624 · Winema Theater ADA Bathrooms	0.00	0.00	0.00	0.0%
80651 · WTP Replacement	0.00	0.00	0.00	0.0%
80652 · WWTP Replacement	0.00	0.00	0.00	0.0%
80662 · Composite Samplers	0.00	0.00	0.00	0.0%
Total Capital Expenditures	0.00	0.00	0.00	0.0%

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01/17/24

Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	Total unclassified			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	0.00	0.00	0.00	0.0%
50401 · Travel, Training, Meetings	0.00	0.00	0.00	0.0%
50402 · Regulatory Penalties	0.00	0.00	0.00	0.0%
50403 · LAFCo Apportionment	0.00	0.00	0.00	0.0%
50410 · Supplies	0.00	0.00	0.00	0.0%
50411 · Treatment Chemicals	0.00	0.00	0.00	0.0%
50412 · Lab Testing & Monitoring	0.00	0.00	0.00	0.0%
50420 · Utilities & Communications	0.00	0.00	0.00	0.0%
50430 · Maintenance & Repairs	0.00	0.00	0.00	0.0%
50431 · Log Pond Maintenance	0.00	0.00	0.00	0.0%
50432 · WWTP Sedimentation Pond Maint	0.00	0.00	0.00	0.0%
50433 · Vehicle Maintenance	0.00	0.00	0.00	0.0%
50434 · Fuel	0.00	0.00	0.00	0.0%
50440 · Insurance, Bonds	0.00	0.00	0.00	0.0%
50450 · Electrical	0.00	0.00	0.00	0.0%
50460 · Contracted Maintenance Services	0.00	0.00	0.00	0.0%
50465 · Credit Monitoring Service Fees	0.00	0.00	0.00	0.0%
50470 · Office Supplies	0.00	0.00	0.00	0.0%
50471 · Software	0.00	0.00	0.00	0.0%
50480 · Bank Fees	0.00	0.00	0.00	0.0%
Total Materials & Services	0.00	0.00	0.00	0.0%
Personnel and Professional Svcs				
60300 · Attorney	0.00	0.00	0.00	0.0%
60310 · Auditor	0.00	0.00	0.00	0.0%
60320 · Board Stipend	0.00	0.00	0.00	0.0%
60330 · Bookkeeping/CPA	0.00	0.00	0.00	0.0%
60335 · IT Services	0.00	0.00	0.00	0.0%
60340 · Engineering	0.00	0.00	0.00	0.0%
60350 · Admin/Operations/Maint Staff	0.00	0.00	0.00	0.0%
60360 · SCSD Permanent Benefitted Staff	0.00	0.00	0.00	0.0%
Total Personnel and Professional Svcs	0.00	0.00	0.00	0.0%
80690 · Bank Service Charges	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	Total unclassified			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00	0.00	0.00	0.0%
90540 · Interest Expense - Umpqua Loan	0.00	0.00	0.00	0.0%
Total Other Expenditures	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	TOTAL			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue				
40210 · Interest Earnings	4,992.77	750.00	4,242.77	665.7%
40211 · Credit Card Rebate	0.00	750.00	-750.00	0.0%
40221 · Grants	110,406.00	499,999.96	-389,593.96	22.1%
40224 · Capital Reserve Payment	75,000.00	0.00	75,000.00	100.0%
40250 · Park Rental	0.00	500.02	-500.02	0.0%
40260 · Special Use Income	328.30	999.98	-671.68	32.8%
40265 · Late Fees, New Account Fees	6,011.56	999.98	5,011.58	601.2%
40270 · User Fees	702,588.37	602,250.00	100,338.37	116.7%
40271 · SCSD User Fees Adj.	-12,102.55	-13,174.96	1,072.41	91.9%
40280 · Benefit Assessment	270,709.08	134,000.02	136,709.06	202.0%
40281 · SCSD Benefit Assessment Adj.	-15,195.66	-7,674.98	-7,520.68	198.0%
40285 · System Testing Services	0.00	624.98	-624.98	0.0%
40290 · Miscellaneous	0.00	200.08	-200.08	0.0%
40291 · SDRMA Scholarship Reimbursement	100.00	0.00	100.00	100.0%
Total Revenue	1,142,837.87	1,220,225.08	-77,387.21	93.7%
Total Income	1,142,837.87	1,220,225.08	-77,387.21	93.7%
Gross Profit	1,142,837.87	1,220,225.08	-77,387.21	93.7%
Expense				
Capital Expenditures				
80600 · M-003 Log Pond Clarifier Flow	0.00	15,000.00	-15,000.00	0.0%
80601 · River Pump EMR B/U Generator	0.00	0.00	0.00	0.0%
80602 · Museum Plaza Upgrade	0.00	5,000.02	-5,000.02	0.0%
80604 · Log Pond Seepage Repair	0.00	12,500.02	-12,500.02	0.0%
80605 · Parks and Rec Upgrades	0.00	5,000.02	-5,000.02	0.0%
80609 · Baseball ADA Upgrade/Bathrooms	4,304.40	75,000.00	-70,695.60	5.7%
80613 · New Truck	0.00	0.00	0.00	0.0%
80614 · All Terrain Vehicle	18,330.87	0.00	18,330.87	100.0%
80621 · Museum ADA Upgrades	108,882.67	0.00	108,882.67	100.0%
80624 · Winema Theater ADA Bathrooms	13,937.10	150,000.00	-136,062.90	9.3%
80651 · WTP Replacement	18,716.23	249,999.98	-231,283.75	7.5%
80652 · WWTP Replacement	85,785.37	249,999.98	-164,214.61	34.3%
80662 · Composite Samplers	0.00	6,000.00	-6,000.00	0.0%
Total Capital Expenditures	249,956.64	768,500.02	-518,543.38	32.5%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	TOTAL			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Materials & Services				
50400 · Permits, Licenses, Dues & Publi	5,167.77	11,000.02	-5,832.25	47.0%
50401 · Travel, Training, Meetings	741.03	1,749.98	-1,008.95	42.3%
50402 · Regulatory Penalties	0.00	19,999.96	-19,999.96	0.0%
50403 · LAFCo Apportionment	0.00	750.00	-750.00	0.0%
50410 · Supplies	8,107.25	5,800.04	2,307.21	139.8%
50411 · Treatment Chemicals	14,621.04	15,499.96	-878.92	94.3%
50412 · Lab Testing & Monitoring	12,395.00	16,749.98	-4,354.98	74.0%
50420 · Utilities & Communications	10,753.86	15,750.00	-4,996.14	68.3%
50430 · Maintenance & Repairs	16,519.11	15,999.92	519.19	103.2%
50431 · Log Pond Maintenance	0.00	6,999.98	-6,999.98	0.0%
50432 · WWTP Sedimentation Pond Maint	0.00	5,000.02	-5,000.02	0.0%
50433 · Vehicle Maintenance	585.56	2,499.92	-1,914.36	23.4%
50434 · Fuel	6,101.27	5,000.02	1,101.25	122.0%
50440 · Insurance, Bonds	93,841.84	49,000.04	44,841.80	191.5%
50450 · Electrical	107,877.33	107,250.00	627.33	100.6%
50460 · Contracted Maintenance Services	4,753.60	11,749.96	-6,996.36	40.5%
50465 · Credit Monitoring Service Fees	0.00	99.98	-99.98	0.0%
50470 · Office Supplies	2,363.82	2,350.04	13.78	100.6%
50471 · Software	857.99	600.00	257.99	143.0%
50480 · Bank Fees	30.00	75.00	-45.00	40.0%
Total Materials & Services	284,716.47	293,924.82	-9,208.35	96.9%
Personnel and Professional Svcs				
60300 · Attorney	8,500.00	12,499.90	-3,999.90	68.0%
60310 · Auditor	16,500.00	12,499.90	4,000.10	132.0%
60320 · Board Stipend	2,550.00	2,250.00	300.00	113.3%
60330 · Bookkeeping/CPA	0.00	499.90	-499.90	0.0%
60335 · IT Services	360.00	250.10	109.90	143.9%
60340 · Engineering	33,228.92	41,349.98	-8,121.06	80.4%
60350 · Admin/Operations/Maint Staff	3,245.29	12,500.02	-9,254.73	26.0%
60360 · SCSD Permanent Benefitted Staff	178,396.39	189,999.98	-11,603.59	93.9%
Total Personnel and Professional Svcs	242,780.60	271,849.78	-29,069.18	89.3%
80690 · Bank Service Charges	25.00	0.00	25.00	100.0%
Total Expense	777,478.71	1,334,274.62	-556,795.91	58.3%
Net Ordinary Income	365,359.16	-114,049.54	479,408.70	-320.4%

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Accrual Basis

Scotia Community Services District
Profit & Loss Budget vs. Actual
 July through December 2023

	TOTAL			
	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
Other Expenditures				
90535 · BT Loan PMT See Acct 25030	0.00	28,999.96	-28,999.96	0.0%
90540 · Interest Expense - Umpqua Loan	14,540.00	15,190.50	-650.50	95.7%
Total Other Expenditures	14,540.00	44,190.46	-29,650.46	32.9%
Total Other Expense	14,540.00	44,190.46	-29,650.46	32.9%
Net Other Income	-14,540.00	-44,190.46	29,650.46	32.9%
Net Income	350,819.16	-158,240.00	509,059.16	-221.7%

Scotia Community Services District
Profit & Loss by Class
July through December 2023

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	10 Treated Water	20 Raw Water	30 Wastewater	40 Streets & Street Lighting	50 Storm Drainage	60 Parks & Recreation	99 General & Admin	Unclassified	TOTAL
Ordinary Income/Expense									
Income									
Revenue									
40210 - Interest Earnings	0.00	0.00	0.00	0.00	0.00	0.00	4,992.77	0.00	4,992.77
40221 - Grants	0.00	0.00	45,849.00	0.00	0.00	0.00	0.00	0.00	45,849.00
40224 - Capital Reserve Payment	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
40260 - Special Use Income	0.00	0.00	313.80	0.00	0.00	14.50	0.00	0.00	328.30
40265 - Late Fees, New Account Fees	0.00	0.00	0.00	0.00	0.00	0.00	6,011.56	0.00	6,011.56
40270 - User Fees	264,288.46	20,285.25	404,405.56	0.00	0.00	0.00	-7,924.71	0.00	681,054.56
40271 - SCSD User Fees Adj.	-8,637.56	0.00	-3,464.99	0.00	0.00	0.00	0.00	0.00	-12,102.55
40280 - Benefit Assessment	0.00	0.00	0.00	75,217.99	28,039.64	167,451.45	0.00	0.00	270,709.08
40281 - SCSD Benefit Assessment Adj.	0.00	0.00	0.00	-7,998.16	-322.01	-6,875.49	0.00	0.00	-15,195.66
40291 - SDRMA Scholarship Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
Total Revenue	255,650.90	95,285.25	447,103.37	67,219.83	27,717.63	160,590.46	3,179.62	0.00	1,056,747.06
Total Income	255,650.90	95,285.25	447,103.37	67,219.83	27,717.63	160,590.46	3,179.62	0.00	1,056,747.06
Gross Profit	255,650.90	95,285.25	447,103.37	67,219.83	27,717.63	160,590.46	3,179.62	0.00	1,056,747.06
Expense									
Capital Expenditures									
80602 - Museum Plaza Upgrade	0.00	0.00	0.00	0.00	0.00	290.00	0.00	0.00	290.00
80609 - Baseball ADA Upgrade/Bathrooms	0.00	0.00	0.00	0.00	0.00	4,304.40	0.00	0.00	4,304.40
80614 - All Terrain Vehicle	9,165.44	0.00	9,165.43	0.00	0.00	0.00	0.00	0.00	18,330.87
80621 - Museum ADA Upgrades	0.00	0.00	0.00	0.00	0.00	108,882.67	0.00	0.00	108,882.67
80624 - Winema Theater ADA Bathrooms	0.00	0.00	0.00	0.00	0.00	13,937.10	0.00	0.00	13,937.10
80651 - WTP Replacement	18,716.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,716.23
80652 - WWTP Replacement	0.00	0.00	66,832.37	0.00	0.00	0.00	0.00	0.00	66,832.37
Total Capital Expenditures	27,881.67	0.00	75,997.80	0.00	0.00	127,414.17	0.00	0.00	231,293.64
Materials & Services									
50400 - Permits, Licenses, Dues & Publi	1,349.16	426.55	0.00	44.70	44.70	967.70	2,334.96	0.00	5,167.77
50401 - Travel, Training, Meetings	0.00	0.00	0.00	0.00	0.00	0.00	741.03	0.00	741.03
50410 - Supplies	4,956.70	0.00	2,321.80	0.00	0.00	1,784.53	-1,245.78	0.00	7,817.25
50411 - Treatment Chemicals	7,462.02	0.00	7,159.02	0.00	0.00	0.00	0.00	0.00	14,621.04
50412 - Lab Testing & Monitoring	1,356.68	351.68	10,686.64	0.00	0.00	0.00	0.00	0.00	12,395.00
50420 - Utilities & Communications	1,895.72	0.00	1,918.88	0.00	0.00	1,492.65	5,446.61	0.00	10,753.86
50430 - Maintenance & Repairs	9,010.74	0.00	4,015.91	0.00	0.00	3,492.46	0.00	0.00	16,519.11
50433 - Vehicle Maintenance	195.19	0.00	195.19	0.00	0.00	195.18	0.00	0.00	585.56
50434 - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	6,101.27	0.00	6,101.27
50440 - Insurance, Bonds	28,203.76	9,401.25	32,904.38	4,700.62	4,700.67	14,101.87	-170.71	0.00	93,841.84
50450 - Electrical	40,356.88	40,356.87	17,876.29	5,200.47	0.00	3,327.94	758.88	0.00	107,877.33
50460 - Contracted Maintenance Services	0.00	0.00	4,300.00	0.00	0.00	0.00	453.60	0.00	4,753.60
50470 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,975.46	0.00	1,975.46
50471 - Software	0.00	0.00	0.00	0.00	0.00	0.00	857.99	0.00	857.99
50480 - Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	30.00
Total Materials & Services	94,786.85	50,536.35	81,378.11	9,945.79	4,745.37	25,362.33	17,283.31	0.00	284,038.11
Personnel and Professional Svcs									
60300 - Attorney	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00	0.00	8,500.00
60310 - Auditor	0.00	0.00	0.00	0.00	0.00	0.00	16,500.00	0.00	16,500.00
60320 - Board Stipend	0.00	0.00	0.00	0.00	0.00	0.00	2,550.00	0.00	2,550.00
60335 - IT Services	0.00	0.00	0.00	0.00	0.00	0.00	360.00	0.00	360.00
60340 - Engineering	1,925.79	0.00	2,455.43	0.00	0.00	0.00	28,847.70	0.00	33,228.92
60350 - Admin/Operations/Maint Staff	290.14	0.00	176.76	0.00	0.00	0.00	2,778.39	0.00	3,245.29
60360 - SCSD Permanent Benefitted Staff	30,748.30	1,064.67	32,588.94	0.00	0.00	23,042.89	90,931.59	0.00	178,396.39
Total Personnel and Professional Svcs	32,964.23	1,064.67	35,221.13	0.00	0.00	23,042.89	150,467.68	0.00	242,780.60
80690 - Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00
Total Expense	155,632.75	51,621.02	192,597.04	9,945.79	4,745.37	175,819.39	167,775.99	0.00	758,137.35
Net Ordinary Income	100,018.15	43,664.23	254,506.33	57,274.04	22,972.26	-15,228.93	-164,596.37	0.00	298,609.71
Other Income/Expense									
Other Expense									
Other Expenditures									
90540 - Interest Expense - Umpqua Loan	0.00	0.00	0.00	0.00	0.00	6,214.82	1,053.98	0.00	7,268.80
Total Other Expenditures	0.00	0.00	0.00	0.00	0.00	6,214.82	1,053.98	0.00	7,268.80
Total Other Expense	0.00	0.00	0.00	0.00	0.00	6,214.82	1,053.98	0.00	7,268.80
Net Other Income	0.00	0.00	0.00	0.00	0.00	-6,214.82	-1,053.98	0.00	-7,268.80
Net Income	100,018.15	43,664.23	254,506.33	57,274.04	22,972.26	-21,443.75	-165,650.35	0.00	291,340.91

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02/28/24

Accrual Basis

Scotia Community Services District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
12001 - RCB Sav Generator Grant	711.70
10000 - RCB Checking 28239	1,204,634.59
12000 - RCB Savings 10367	1,081,325.61
12100 - RCB Cust Deposit Savings 10797	20,124.92
12150 - RCB Clarifier savings	168,851.77
12151 - Umpqua Park & Rec Savings	273,036.79
12152 - Umpqua Checking BT Loan	359,838.35
12153 - Umpqua CD Drainage	55,057.83
12154 - Umpqua CD Streets & Streetlight	185,225.11
12155 - Umpqua CD Wastewater	407,583.70
Total Checking/Savings	3,756,390.37
Accounts Receivable	
11100 - Accounts Receivable	258.64
Total Accounts Receivable	258.64
Other Current Assets	
11101 - Accounts Receivable UBMAX	33,137.30
Total Other Current Assets	33,137.30
Total Current Assets	3,789,786.31
Fixed Assets	
Parks & Rec Fixed Assets	
15010 - Vehicles	18,837.64
15031 - Museum	95,020.00
150311 - Museum Land	107,000.00
1503111 - Museum Improvements	271,280.43
15032 - Winema Theater	285,399.34
1503211 - Winema Theater Improvements	30,322.35
150322 - Winema Theater Land	397,400.00
15033 - Park and Ball Field	599,018.57
150331 - Baseball ADA Improvements	60,001.10
15034 - Soccer Field	391,415.70
15037 - Carpenter Shop	299,931.59
150371 - Carpenter Shop Land	100,000.00
150381 - Community Forest Land	6,268,590.00
15099 - Accumulated Depreciation	-176,147.11
Total Parks & Rec Fixed Assets	8,748,069.61
Storm Drainage Assets	
15025 - Phase 3 Infrastructure	455,509.77
Total Storm Drainage Assets	455,509.77
Wastewater Assets	
14010 - Vehicles, Trailers	46,722.41
15000 - Accumulated Depreciation Sewer	-367,893.86
15035 - Log Pond	483,642.09
15038 - Wastewater Treatment Plant	240,700.00
150382 - Wastewater Collection System	109,720.00
150383 - Wastewater Distribution System	84,960.00
150384 - Distribution linear underground	1,400,000.00
150385 - Standby Generator/Propane Tank	30,088.59
15039 - Improvements to WWTP	209,786.50
15040 - Phase 3 Infrastructure	914,445.00
Total Wastewater Assets	3,152,170.73
Water Fixed Assets	
14000 - Accumulated Depreciation Water	-711,739.06
14001 - CIP Water Project	22,719.25

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Accrual Basis

Scotia Community Services District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
14600 · Water Treatment Plant	504,000.00
14610 · Raw Water Steel Storage Tank	916,200.00
14615 · Vehicles	34,667.12
14625 · Treated Water Storage Tank	573,000.00
14630 · Fire Water Tanks (2)	229,050.00
14635 · River Intake Pumps	30,400.00
14640 · River Intake Structure	625,000.00
14645 · River Pump Power Building	100,000.00
14650 · Distribution linear underground	1,400,000.00
14655 · Phase 3 Infrastructure	728,421.00
Total Water Fixed Assets	4,451,718.31
14500 · Equipment & Machinery	322,452.13
15020 · Office Building-400 Church Str	
150201 · 400 Church Street Improvements	20,364.74
150202 · Lot 33 - Land	50,000.00
15020 · Office Building-400 Church Str - Other	220,000.00
Total 15020 · Office Building-400 Church Str	290,364.74
15030 · Office Furniture & Fixtures	6,832.59
18751 · Accumulated Amortization	-12,348.54
Total Fixed Assets	17,414,769.34
Other Assets	
18750 · Loan Costs	60,792.75
Total Other Assets	60,792.75
TOTAL ASSETS	21,265,348.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,860.87
Total Accounts Payable	17,860.87
Credit Cards	
21500 · Umpqua Commercial Visa	15,659.72
22000 · RCB Mastercard	448.93
Total Credit Cards	16,108.65
Other Current Liabilities	
21000 · Customer Deposits	21,103.95
21100 · Direct Deposit Liabilities	108.67
24000 · Payroll Liabilities	
24060 · PARS Payable	554.01
24000 · Payroll Liabilities - Other	568.60
Total 24000 · Payroll Liabilities	1,122.61
Total Other Current Liabilities	22,335.23
Total Current Liabilities	56,304.75
Long Term Liabilities	
25030 · Principal Note - Umpqua Loan	946,000.00
Total Long Term Liabilities	946,000.00
Total Liabilities	1,002,304.75
Equity	
32000 · Retained Earnings	2,963,847.74
33000 · Asset Contribution - TOS	17,007,855.00

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02/28/24

Accrual Basis

Scotia Community Services District**Balance Sheet**

As of December 31, 2023

	Dec 31, 23
Net Income	291,340.91
Total Equity	20,263,043.65
TOTAL LIABILITIES & EQUITY	21,265,348.40
