SIERRA CEDARS COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS
June 30, 2021 and 2020

SIERRA CEDARS COMMUNITY SERVICES DISTRICT
June 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Sierra Cedars Community Services District
Shaver Lake, California

We have audited the accompanying financial statements of the business-type activities, of Sierra Cedars Community Services District as of and for the years ended June 30, 2021 and 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 my audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Sierra Cedars Community Services District, as of June 30, 2021 and 2020, and the respective changes in financial position and cash flows thereof for the years 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 and budgetary comparison information on pages 3 through 5 and 13 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 my 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 an opinion on the financial statements as a whole. The information presented in the statistical section, which is the responsibility of management, is presented for additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Logoluso & Kraus

Logoluso & Kraus

Fresno, California
September 07, 2021
Principle Auditor: Jerod M. Kraus
Firm ID number: 87-1350839

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2021 and 2020

I. DESCRIPTION OF OPERATIONS:

The Sierra Cedars Community Services District was formed on November 24, 1964, by resolution of the Board of Supervisors of Fresno County. The District is located in the northeast portion of Fresno County and encompasses approximately 150 acres. Organized to provide the services granted under Section 61000 of the Government Code, the present activities consist of supplying water for domestic use, the removal of snow from the streets in the District and maintenance of District streets. The District operates pursuant to Division 3 of Government Code, the Community District Law, and is governed by a Board of Directors consisting of the following members:

Name	Title
Dan Mockbee	President
Vicki Collier-McDonald	Vice-President
Phil Erdman	Member
Dave Finley	Member
Mike LaRue	Member

II. ACCOMPLISHMENTS THIS YEAR:

One of the financial accomplishments this fiscal year was to successfully operate the district within budget. Unfortunately the budget was not met. The district showed an operating income of $253,388 which was $10,613 over the budgeted amount of $242,775. The operating expenses totaled $285,910 which was $45,811 over the budgeted amount of $242,185. Cash assets increased by $135,128 to $738,028. Grant funds were acquired from Cal OES for a power backup generation system to power the water system in the event of electricity loss. The grant amount is $192,523.

III. COMPARISON OF BUDGET TO ACTUAL:

The monthly financial statement always contains a fiscal YTD figure, a fiscal year budget, and a calculation of the amount over/under. The operating expenses were over budget due to a lack of budgeting for depreciation, maintenance, and capital infrastructure.

IV. BRIEF ANALYSIS OF FINANCIAL ACTIVITIES:

The financial statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities.

Short-term financial information is recorded as follows: The monthly Balance Sheet includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to the District creditors (liabilities). The monthly combined income - Expenses vs. Budget Sheet includes all of the income and expense for the month and YTD, and compares with the Fiscal Year Budget. Net income is realized at the bottom of the statement. The monthly check register is used as the primary way of reviewing cash flow.

Long-term financial information is realized from the yearly audited report prepared by a C.P.A. or from comparison of yearly budgets, incomes and expenses. A yearly comparison of income and expense was completed. It showed the net income fluctuated from year to year with an overall net income accumulated from June 30, 2004 to June 30, 2021 to be $1,402,393.

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

STATEMENTS OF NET POSITION
June 30, 2021 and 2020

	2021	2020
ASSETS		
CURRENT ASSETS	$ 739,080	$ 603,686
CAPITAL ASSETS	858,559	835,321
TOTAL ASSETS	1,597,639	1,439,007
LIABILITIES		
CURRENT LIABILITIES	195,246	4,092
Total Liabilities	195,246	4,092
NET POSITION		
Investment in capital assets, net	858,559	835,321
Unrestricted	543,834	599,594
TOTAL NET POSITION	$1,402,393	$1,434,915

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES	$ 253,388	$ 245,998
OPERATING EXPENSES	285,910	252,022
CHANGE IN NET POSITION	(32,522)	(6,024)
NET POSITION, beginning of year	1,434,915	1,440,939
NET POSITION, end of year	$1,402,393	$1,434,915

V. DISCUSSION OF FUTURE CAPITAL ASSETS NEEDED:

As of June 30, 2021 the district has $ 543,834 in general reserves which is unallocated for any specific purpose. Presently the district is working on acquiring and installing 4 backup generators with the $192,523 Cal OES grant and around $60,000 of district money. The grant revenue will be recognized as income once all requirements are met. A SCADA water system is being planned for during the 2022 - 2023 fiscal year. Future capital assets that are needed will be funded from Capital Funds made up of reserves and depreciation.

VI. CURRENT YEAR CAPITAL ASSET ACTIVITY:

During the current year there was $ 56,750 capitalized for the repaving of roads. Late in the fiscal year $22,104 was spent towards the Cal OES grant project. This amount is considered construction in process, and will be capitalized once the project is completed. The water system items are depreciated over 10 years and the roads are depreciated over 15 years.

VII. REQUEST FOR INFORMATION:

This financial report is designed to provide a general overview of the District's finances for all those with an interest in Sierra Cedars Community Services District finances. Questions concerning any of the above information provided in this report or request for additional information should be addressed to Sierra Cedars Community Services District, Financial Services, P.O. Box 494, Shaver Lake, CA 93664.

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

STATEMENTS OF NET POSITION
June 30, 2021 and 2020

ASSETS

	2021	2020
CURRENT ASSETS		
Cash - unrestricted	$ 545,270	$ 602,433
Cash - held by County of Fresno	235	467
Accounts receivable, net	99	135
Prepaid expense	953	651
Total unrestricted assets	546,557	603,686
Cash - restricted Cal OES grant	192,523	–
Total current assets	739,080	603,686
PROPERTY AND EQUIPMENT		
Building	63,019	63,019
Water system	1,336,564	1,314,460
Fixtures	9,502	9,502
Equipment	2,338	2,338
Infrastructure	152,055	95,305
	1,563,478	1,484,624
Less accumulated depreciation	(704,919)	(649,303)
	858,559	835,321
TOTAL ASSETS	1,597,639	1,439,007

LIABILITIES

CURRENT LIABILITIES		
Accounts payable - General	2,723	4,092
Project payable Cal OES grant	192,523	--
Total current liabilities	195,246	4,092
NET POSITION		
Investment in capital assets, net	858,559	835,321
Unrestricted	543,834	599,594
TOTAL NET POSITION	$1,402,393	$1,434,915

See accompanying notes and independent accountant's audit report.

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Tax assessments	$ 43,667	$ 41,703
Water production and snow removal	205,727	197,426
Interest income	2,924	6,010
Miscellaneous	1,070	859
TOTAL OPERATING INCOME	253,388	245,998
OPERATING EXPENSES		
Board meeting	--	55
Dues and subscriptions	4,400	3,882
Depreciation	55,616	48,208
Insurance	6,314	2,809
Legal and accounting	11,732	21,827
Office	4,532	7,718
Payroll	25,525	24,613
License & fees	1,511	1,691
Repairs and maintenance	62,672	10,903
Service contracts	1,156	1,009
Snow removal	84,704	101,817
Taxes - other	21	21
Utilities	7,641	5,548
Water testing	2,848	4,877
Water manager	15,400	16,800
Well drilling costs	838	244
TOTAL OPERATING EXPENSES	285,910	252,022
OPERATING (LOSS) AND CHANGE IN NET POSITION	(32,522)	(6,024)
NET POSITION, beginning of year	1,434,915	1,440,939
NET POSITION, end of year	$1,402,393	$1,434,915

See accompanying notes and independent accountant's audit report.

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 205,727	$ 197,536
Receipts from tax assessments	43,667	41,703
Receipts from investment income	2,960	6,026
Receipts from miscellaneous income	1,070	859
Payments for operating expenses	(231,965)	(248,008)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	21,459	(1,884)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(78,854)	(126,822)
NET CASH (USED) BY INVESTING ACTIVITIES	(78,854)	(126,822)
CASH FLOWS FROM FINANCING ACTIVITIES		
Project payable Cal OES grant	192,523	--
NET CASH PROVIDED BY FINANCING ACTIVITIES	192,523	--
NET INCREASE (DECREASE) IN CASH	135,128	(128,706)
CASH AT BEGINNING OF YEAR	602,900	731,606
CASH AT END OF YEAR	$ 738,028	$ 602,900
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net position	$ (32,522)	$ (6,024)
Adjustment to reconcile net income to net cash provided by operating activities		
Depreciation	55,616	48,208
(Increase) decrease in:		
Accounts receivable	36	127
Prepaid expense	(302)	575
Increase (decrease) in:		
Accounts payable	(1,369)	(44,770)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 21,459	$ (1,884)
RECONCILIATION OF CASH AT END OF YEAR TO CASH LINE ITEMS ON THE STATEMENTS OF NET POSITION		
Cash - unrestricted	$ 545,270	$ 602,433
Cash - held by County of Fresno	235	467
Cash - restricted Cal OES grant	192,523	–
TOTAL CASH ON STATEMENTS OF NET POSITION	$ 738,028	$ 602,900

See accompanying notes and independent accountant's audit report.

NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Sierra Cedars Community Services District was formed on November 24, 1964, by resolution of the Board of Supervisors of Fresno County. The District is located in the northeast portion of Fresno County and encompasses approximately 150 acres. Organized to provide the services granted under Section 61000 of the Government Code, the present activities consist of supplying water for domestic use, the removal of snow from the streets in the District and maintenance of District streets. The District operates pursuant to Division 3 of Government Code, the Community District Law, and is governed by a Board of Directors.

Basic Financial Statements

The basic financial statements (i.e., Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position, and the Statements of Cash Flows) report information on all of the enterprise activities of the District. These basic financial statements are presented in accordance with Governmental Accounting Standards Board (GASB) No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments* and related standards. This standard, along with (GASB) No. 63, provides for significant changes in terminology; recognition of contributions in the Statements of Revenues, Expenses and Changes in Net Position; inclusion of a Management Discussion and Analysis as required supplementary information; and other changes.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements are prepared using the economic resource measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statements of Net Position. The Statements of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 are generally followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to some limitations. The District has elected not to follow subsequent private-sector guidance.

The District distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering water and road maintenance operations. The principle operating revenues of the District are charges to customers for sales and services. Operating expenses include the cost of sales and services, general and administrative expenses and depreciation of capital assets. Depreciation expense is not divided between water and road maintenance operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Capital contributions are reported as a separate line item in the Statements of Revenues, Expenses and Changes in Net Position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The short-term investments include tax collection deposits held by the Fresno County Treasurer in an Investment Trust Fund, before they are distributed to the district.

(Continued)

NOTE A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

Net Position

Net Position presents the difference between assets and liabilities in the statement of net position. Net Position invested in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net Position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Use of Estimates

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

Capital Assets

Capital assets are stated at cost, net of accumulated depreciation, except for the portions acquired by contribution, which are recorded at fair value at the time received. The capitalization threshold for all capital assets is $1,500. Depreciation is based on the estimated useful lives of the assets, which range from 5 to 20 years, using the straight-line method.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property Tax Calendar

The County of Fresno assesses properties, bills for, collects, and distributes property taxes on behalf of Sierra Cedars Community Services District, as follows:

	Secured
Lien dates	January 1
Levy dates	July 1
Due dates	50% on November 1 and 50% on February 1
Delinquent as of	December 10 (for November) April 10 (for February)

Other

The District operates on the accrual basis of accounting. Funds are collected by Fresno County and transferred by warrant into a commercial checking account maintained with a local bank.

Revenue for the District is primarily derived from flat fee water sales and tax assessments.

The general manager has been authorized by the Board to sign for disbursements of $5,000 or less. Disbursements in excess of $5,000 require the signature of the general manager and a board member or two board members.

Date of Management's Evaluation

Management has evaluated subsequent events through August 25, 2021, the date on which the financial statements were available to be issued.

NOTE B CASH DEPOSITS

The District maintains its cash accounts at Central Valley Community Bank and Five Star Bank, as detailed below:

	Maturity	2021	2020
Checking-CVCB	Demand	$ 17,337	$ 46,666
Money Market-CVCB	Demand	196,508	64,477
Money Market-FSB	Demand	221,608	190,819
Savings Sweep-FSB	Demand	302,340	300,471
TOTAL		737,793	602,433
Amount insured by the Federal Deposit Insurance Corporation Per Bank		(250,000)	(250,000)
Uninsured, but collateralized		$ -0-	$ -0-

The California Government Code requires California banks and savings and loan associations to secure the District's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name.

NOTE C COMMITMENTS

The District approved a contract for snow removal on June 06, 2019. The contract for snow removal calls for a base contract of $84,525 for each year from July 2019 to June 2022. The lump sum amount in the pricing schedule may be re-negotiated prior to each snow removal season to reflect any inordinate changes in cost to either party. Additional charges of $3,750 per foot of snow over 108 inches may be due depending on snow levels each year.

NOTE D NET POSITION

Net position represents the difference between assets and liabilities. Designations of unrestricted net position represents the District management's intentions for the use of resources. The net position amounts are as follows:

	2021	2020
Invested in capital assets, net of related debt	$ 858,559	$ 835,321
Restricted for capital projects	--	--
Unrestricted		
Assigned for snow removal and road repair	105,299	140,204
Unassigned	438,535	459,390
TOTAL NET POSITION	$1,402,393	$1,434,915

NOTE E RISK MANAGEMENT

The District is insured through the ACWA/Joint Powers Insurance Authority (JPIA) for basic property insurance with a deductible of $1,000 for $1,007,954 of value. The district has auto and general liability insurance through ACWA/JPIA. General liability is $2,000,000 per occurrence with a deductible of $1,000, and auto is $1,000,000 per occurrence with a $1,000 deductible. The district has no vehicles.

NOTE F PROPERTY AND EQUIPMENT

Property and equipment acquisitions and disposition are as follows:

	2021	2020
Balance, beginning of year	$1,484,624	$1,357,802
Additions	78,854	126,822
Deletions	--	--
Balance, end of year	$1,563,478	$1,484,624

NOTE G BUDGETARY COMPARISON RECONCILIATION

Depreciation expense is budgeted on an estimated basis and will differ from the actual year end calculation.

NOTE H PROJECT PAYABLE CAL OES GRANT

The district received $192,523 in April from the Community Power Resiliency Allocation Program, provided by Cal OES (is state funded). The grant pays for the installation of four backup generators for the water system, at key locations throughout the district. A progress report must be provided no later than November 30, 2021. All funds must be expended by March 31, 2022. The grant is a state grant.

REQUIRED SUPPLEMENTARY INFORMATION

SIERRA CEDARS COMMUNITY SERVICES DISTRICT

BUDGETARY COMPARISON SCHEDULES
June 30, 2021

	Budget	Actual	Variance Positive (Negative)
OPERATING REVENUES			
Tax receipts	$ 37,500	$ 43,667	$ 6,167
Water and snow removal	202,675	205,727	3,052
Interest income	2,000	2,924	924
Miscellaneous income	600	1,070	470
TOTAL OPERATING INCOME	242,775	253,388	10,613
OPERATING EXPENSES			
Accounting	7,000	7,500	(500)
Board meeting	160	0	160
Dues and subscriptions	3,915	4,400	(485)
Depreciation	30,000	55,616	(25,616)
Insurance	7,000	6,314	686
Legal	9,000	4,232	4,768
Miscellaneous	310	193	117
Office	850	2,243	(1,393)
License and fees	--	1,511	(1,511)
Repairs and maintenance - general	5,000	1,041	3,959
Maintenance - water system	6,600	21,415	(14,815)
Maintenance - street	18,500	40,216	(21,716)
Service contracts	--	--	--
Snow removal	92,100	84,704	7,396
Taxes - other	1,750	21	1,729
Per Diem	--	--	--
Outside services	300	963	(663)
Payroll	28,200	26,525	1,675
Payroll taxes	2,700	2,289	411
Utilities	6,000	7,641	(1,641)
Water testing	6,000	2,848	3,152
Water manager	16,800	15,400	1,400
Well drilling Costs	--	838	(838)
TOTAL OPERATING EXPENSES	242,185	285,910	(43,725)
CHANGE IN NET POSITION	$ 590	$ (32,522)	$ (33,112)
CAPITAL OUTLAY			
CIP Cal OES grant	$ --	$ 22,104	$ (22,104)
Water capital expenditures	--	--	--
Infrastructure capital expenditures	--	56,750	(56,750)
TOTAL CAPITAL OUTLAY	$ --	$ 78,854	$ (78,854)

See accountant's report

SIERRA CEDARS COMMUNITY SERVICES DISTRICT
STATISTICAL SECTION
June 30, 2021

A. FINANCIAL TRENDS

Net position represents the difference between assets and liabilities. Designations of unrestricted net position represents the District management's intentions for the use of resources. The net position amounts are as follows:

	2021	2020	2019
Invested in capital assets, net of related debt	$ 858,559	$ 835,321	$ 756,707
Restricted for capital projects	--	--	--
Unrestricted			
Assigned for snow removal and road repair	105,299	140,204	150,062
Unassigned	438,535	459,390	534,170
TOTAL NET POSITION	$1,402,393	$1,434,915	$1,440,939

B. REVENUE CAPACITY

Rates by lot

For the	Developed		Developed Oversized		Undeveloped		Vacant	
Year ended	Lots	Rate	Lots	Rate	Lots	Rate	Lots	Rate
June 30, 2021	233	818.38	0	946.42	23	521.42	0	468.92
June 30, 2020	230	775.72	0	946.42	26	494.24	0	468.92
June 30, 2019	230	735.98	0	946.42	25	468.92	1	468.92
June 30, 2018	230	693.02	0	946.42	25	441.54	1	441.54
June 30, 2017	228	653.18	0	946.42	26	416.16	1	416.16
June 30, 2016	228	653,18	0	946.42	26	416.16	1	416.16
June 30, 2015	226	717.78	2	946.42	23	457.32	1	457.32
June 30, 2014	226	1,105.42	2	1,334.06	23	457.32	1	894.86
June 30, 2013	226	1,105.42	2	1,334.06	23	457.32	1	894.86
June 30, 2012	226	1,105.42	2	1,334.06	23	457.32	1	894.86
June 30, 2011	226	1,105.42	2	1,334.06	23	457.32	1	894.86
June 30, 2010	224	1,105.42	2	1,334.06	25	457.32	1	894.86
June 30, 2009	223	1,073.22	2	1,295.20	26	444.00	1	868.80
June 30, 2008	220	1,031.94	2	1,245.38	29	426.92	1	835.38
June 30, 2007	217	983.80	2	1,186.08	32	406.59	1	795.60
June 30, 2006	215	944.99	2	1,140.46	21	390.95	0	--

Revenues

For the Year ended	Revenue Received
June 30, 2021	208,727
June 30, 2020	197,426
June 30, 2019	179,953
June 30, 2018	170,436
June 30, 2017	171,031
June 30, 2016	159,886
June 30, 2015	177,979
June 30, 2014	269,375
June 30, 2013	258,215
June 30, 2012	257,842
June 30, 2011	272,911
June 30, 2010	264,536
June 30, 2009	264,282

See accountant's report.

June 30, 2008	250,444
June 30, 2007	242,987
June 30, 2006	222,681

C. DEBT CAPACITY INFORMATION

The District has no information to report with no debt outstanding.

D. DEMOGRAPHIC AND ECONOMIC INFORMATION

The District covers 150 acres comprising of 230 developed lots and 26 undeveloped lots.

E. OPERATING INFORMATION

The District continues to search for additional sources of water.

For the Year ended	Total gallons Of water pumped	Gallons of water pumped June, July, August
June 30, 2021	6.8 million	2.0 million
June 30, 2020	4.6 million	1.5 million
June 30, 2019	5.8 million	1.9 million
June 30, 2018	4.4 million	1.5 million
June 30, 2017	5.4 million	2.1 million
June 30, 2016	3.0 million	1.0 million
June 30, 2015	3.2 million	1.1 million
June 30, 2014	4.3 million	1.7 million
June 30, 2013	7.5 million	2.5 million
June 30, 2012	7.4 million	2.0 million
June 30, 2011	9.6 million	2.1 million
June 30, 2010	5.5 million	1.7 million
June 30, 2009	6.0 million	1.9 million
June 30, 2008	6.7 million	2.2 million
June 30, 2007	8.2 million	2.6 million
June 30, 2006	8.5 million	3.1 million

See accountant's report.