

# Manager's Report

8/16/2024

## Administration

1. Joint Use Agreement Final draft provided to new Battalion Chief Dusty Gyves.
2. Shop Building Permit Submitted for permit on 5/31. Review comments returned on August 9th. Butler is working on the comments.

## Committee Meetings

R&P Committee Future Meeting: Aug/Sept  
Capital Improvement Program Review and Prioritization  
Options for AC Pipe  
Table III - non-growth items

Personnel Committee Future Meeting: TBD

Ordinance Committee Future Meeting: TBD

Finance Committee Future Meeting: TBD

Public Info. Committee Future Meeting: TBD

**Operations**

**1. Leaks**

	Current	FYTD
<b><u>Mainline Leaks - Repaired</u></b>	0	0
<b><u>Service Leaks - Repaired</u></b>	1	2
Mountain Shadows		
<b><u>Service Lines - Replaced</u></b>	3	4
Mountain Shadows		
Equestrian (2)		
<b><u>Service Lines - Planned</u></b>		

**2. New Meters - Installed**

This past month:	0	Fiscal Year TOTAL:	0
sold to:		Annual Projection:	4
		<b>WAC Total</b>	<b>0</b>

**3. Misc Activities**

<b>AV Program</b>	This past month	1	Total Done	29	of	90
<b>Customer Service Line ID</b>	Operators are tasked with inventory of customer material by October 2024.					
	This past month	0	Total Done	430	of	555
<b>Tank Maintenance Program</b>	C2 Tank - completed. Tracking the new air vent install.					
<b>AV Supply Line</b>	Replaced service line to an air valve on Mountain Shadows.					
<b>Muletown Turn-Out</b>	Wire from the Pump Station to the Turn-Out is failing and is causing operational issues with the valves. Wagner Electric confirmed that the wire insulation is compromised. Pursuing multiple bids.					



Regular Board Meeting of the Board of Directors  
Wednesday, August 21, 2024

7:00 PM

## **AGENDA**

TO ADDRESS THE BOARD DURING OPEN TIME OR NOTICED PUBLIC HEARINGS: pursuant to the Brown Act (Government Code Section 54950 et seq.) action or Board discussion can not be taken on open time matters other than to receive the comments, and if deemed necessary, to refer the subject matter to the District Manager for follow up and/or to schedule the matter on a subsequent Board agenda.

### ITEM

### FUNCTION

#### **PRELIMINARY BUSINESS**

- |   |   |             |
|---|---|-------------|
| 1 | Call to Order   |             |
| 2 | Public Comment Period – Open Time – This time is set for members of the public to address the Board on matters not on the agenda. If your comments concern an item noted on the regular agenda, please address the Board after that item is open for public comments. By law, the Board of Directors cannot discuss or make decisions on matters that are not on the agenda. The Board will customarily refer these matters to the District Manager’s Office. Each speaker is allocated (5) minutes to speak for a maximum of 20 minutes on each subject. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District. After receiving recognition from the Board President, please state your name and comments. |             |
| 3 | Approval of the minutes of:<br>July 17, 2024, Regular Board Meeting   | Action      |
| 4 | Authorize Payment of Bills for Current Expenses   | Action      |
| 5 | Status of the Budget Report   | Information |

#### **NEW BUSINESS**

- |   |  |        |
|---|--|--------|
| 1 | Consider Resolution 2024-07 Review of the District’s Conflict of Interest Code             | Action |
| 2 | Consider Resolution 2024-08 Modifying the Meal Period as Included in the Employee Handbook | Action |
| 3 | Consider Resolution 2024-09 Adopting a Workplace Violence Prevention Plan                  | Action |
| 4 | Authorization to Solicit Bids for the PLC, Radio, and Antenna Replacement Project          | Action |

**OLD BUSINESS**

- |   |  |             |
|---|--|-------------|
| 1 | Muletown Pump Station Generator Project Update | Information |
| 2 | Carr Fire Recovery Project Update              | Information |

**GENERAL BUSINESS**

- |   |                                    |             |
|---|------------------------------------|-------------|
| 1 | Correspondence                     | Information |
| 2 | Director’s Report                  | Information |
| 3 | Manager's Report                   | Information |
| 4 | Committee Reports                  | Information |
|   | Personnel – August 9 <sup>th</sup> |             |
| 5 | Announcements                      |             |
| 6 | Adjournment                        |             |

Next Scheduled Board Meeting  
September 18, 2024 @ 7:00 P.M.

“This is an equal opportunity provider”

In compliance with the Americans with Disabilities Act, the Centerville Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, for that person to participate in the public meeting. A person needing assistance should contact the district office by telephone at (530) 246-0680, or in person or by mail at 8930 Placer Road, Redding, California 96001, or by e-mail at [tteuscher@centervillecsd.com](mailto:tteuscher@centervillecsd.com), at least two working days in advance. Accommodation may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act.



CENTERVILLE COMMUNITY SERVICES DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING

Directors Present: President Richison, Vice President Hopson, Director Oliver and Director Woodstrom  
Absent: Director Whitehead  
Others Present: Tina Teuscher and Chris Muehlbacher

**PRELIMINARY BUSINESS:**

1. Call to Order: President Richison called the meeting to order at 7:01 pm.
2. Public Comment Period: President Richison opened the public comment period. No comments were received. The public comment period was closed.
3. Approval of the June 19, 2024, minutes: Director Oliver moved to approve the minutes. Vice President Hopson seconded. The vote was unanimous. Motion carried.
4. Authorize Payment of Bills for Current Expenses: Director Woodstrom moved to pay the bills. Director Oliver seconded. Mr. Muehlbacher stated that the payment to CalPERS is the unfunded liability payment including an extra discretionary payment. The Mead and Hunt payment is the quarterly payment for the Muletown generator. The Payment to NBS is the quarterly admin fees for the Texas Springs Assessment. The payment to Shasta LAFCO is for the annual dues. The payment to Superior Tank Solutions is the quarterly payment for the maintenance program. The vote was unanimous. Motion carried.
5. Status of the Budget Report: Mr. Muehlbacher stated that the O&M revenue for the 2023/24 Fiscal Year ended at \$1,297,155 versus expenses of \$1,295,555. He mentioned that there was an error regarding consumption revenue. He stated that there is a Water Conveyance Charge – account 51200 showing \$44,711.20. This was a typo in the journal entry, it should have been 41200. This will be corrected for next month.

Mr. Muehlbacher stated that the Capital revenue was \$328,620.07 versus expenses of \$407,766. He stated that the capacity revenue included the Skiles progress payment.

Reserve Fund Status Sheet: The total reserve is \$1,106,803. He stated that this statement reflects taxes received and cash flow needs.

**NEW BUSINESS**

1. Public Hearing for the Board to Consider Adopting a Final O&M Budget for FY 2024-25 as included in Resolution 2024-06: President Richison opened the public hearing. No comments were received. The public hearing was closed.

Director Woodstrom moved to adopt Resolution 2024-06 adopting the 2024-25 FY Budget. Director Oliver seconded. President Richison called for a roll call vote. Director Oliver – yes; Director Woodstrom – yes; Vice President Hopson – yes and President Richison – yes. Director Whitehead – absent. Motion carried.

## **OLD BUSINESS**

1. Muletown Pump Station Generator Project Update: Mr. Muehlbacher stated that he received the documents from Mead and Hunt. He will present the documents for the Board's approval to go out to bid.
2. Carr Fire Recovery Project Update: Mr. Muehlbacher stated that CalOES completed their review. It has now been sent to FEMA for their review. Director Woodstrom suggested that Mr. Muehlbacher continue to reach out to them for updates.

## **CLOSED SESSION**

1. Annual review of District Manager's Performance: The Board went into closed session at 7:34 pm and returned at 7:57 pm. President Richison stated that the Board unanimously authorized a performance bonus of \$6,200.00 for the Manager upon final review of the Personnel Committee.

## **GENERAL BUSINESS**

1. Correspondence: None
2. Director's Report: None
3. Manager's Report: Mr. Muehlbacher stated that they submitted the application for a permit for the shop building. The County's Fire Marshall returned their review last week. Director Woodstrom suggested that Mr. Muehlbacher continue to reach out to them for updates on the permit.

Mr. Muehlbacher stated that he met with the Design Engineer for the Westridge Development. He mentioned that they are wanting to do the project in phases. Each phase would contain 80 homes. They are planning to meet with the City of Redding to confirm their requirements.

PACE Engineering is finishing the design of the Telemetry and PLC project.

The field operators have repaired a couple leaks and replaced a service line.

4. Committee Reports: None
5. Announcements: The next regular Board Meeting will be held August 21, 2024.
6. Adjournment: Meeting adjourned at 7:59 pm.

CENTERVILLE COMMUNITY SERVICES DISTRICT  
COMMITTEE MEETING NOTES

Committee Present: Director Woodstrom, Director Richison  
Absent: None  
Others Present: Chris Muehlbacher

**PERSONNEL COMMITTEE AGENDA**

- 1 Open Session: No comments received.
- 2 Review and Discuss Employee Handbook Meal Period: The Committee provided comments for the policy and made recommendation that it be presented to the Board.
- 3 Review and Discuss Workplace Violence Prevention Plan: The Committee provided comments for the plan and made recommendation that it be presented to the Board.
- 4 CLOSED SESSION: Manager's Review (§54957.6): Committee provided direction to staff.
- 5 Adjournment.

# Centerville Community Services District Profit & Loss Budget Performance July 2024

Ordinary Income/Expense	Jul 24	Budget	% of Budget	Jul 24	YTD Budget	\$ Over Budget	% of Budget
<b>Income</b>							
41000 · WATER SALES							
41100 · Base Rate	47,419.00	45,000.00	105.38%	47,419.00	45,000.00	2,419.00	105.38%
41200 · Consumption Rate	118,399.03	105,600.00	112.12%	118,399.03	105,600.00	12,799.03	112.12%
41210 · Late Fees	2,203.28	1,500.00	146.89%	2,203.28	1,500.00	703.28	146.89%
41400 · Pump Zone A (Base Rate)	1,433.50	1,100.00	130.32%	1,433.50	1,100.00	333.50	130.32%
41450 · Pump Zone A (Power Comp)	3,973.15	3,100.00	128.17%	3,973.15	3,100.00	873.15	128.17%
41500 · Pump Zone A-1 (Base Rate)	418.50	400.00	104.63%	418.50	400.00	18.50	104.63%
41550 · Pump Zone A-1(Power Comp)	1,081.15	700.00	154.45%	1,081.15	700.00	381.15	154.45%
<b>Total 41000 · WATER SALES</b>	<b>174,927.61</b>	<b>157,400.00</b>	<b>111.14%</b>	<b>174,927.61</b>	<b>157,400.00</b>	<b>17,527.61</b>	<b>111.14%</b>
41600 · RESERVE FUNDS							
41605 · Consumption Surcharge	4,224.60	3,800.00	111.17%	4,224.60	3,800.00	424.60	111.17%
41700 · Water Treatment Plant Fee	8,336.06	7,600.00	109.69%	8,336.06	7,600.00	736.06	109.69%
41800 · Rate Stabilization Fee	12,501.09	11,400.00	109.66%	12,501.09	11,400.00	1,101.09	109.66%
56250 · Transfer Reserve Funds	-25,061.75	-22,800.00	109.92%	-25,061.75	-22,800.00	-2,261.75	109.92%
<b>Total 41600 · RESERVE FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
43000 · INTEREST							
43001 · LAIF	12,592.49	7,500.00	167.9%	12,592.49	7,500.00	5,092.49	167.9%
43002 · Other Interest	1.91	0.00	100.0%	1.91	0.00	1.91	100.0%
<b>Total 43000 · INTEREST</b>	<b>12,594.40</b>	<b>7,500.00</b>	<b>167.93%</b>	<b>12,594.40</b>	<b>7,500.00</b>	<b>5,094.40</b>	<b>167.93%</b>
45000 · OTHER OPER. REVENUE							
45850 · Backflow Prevention Testing	247.00	250.00	98.8%	247.00	250.00	-3.00	98.8%
<b>Total 45000 · OTHER OPER. REVENUE</b>	<b>247.00</b>	<b>250.00</b>	<b>98.8%</b>	<b>247.00</b>	<b>250.00</b>	<b>-3.00</b>	<b>98.8%</b>
<b>Total Income</b>	<b>187,769.01</b>	<b>165,150.00</b>	<b>113.7%</b>	<b>187,769.01</b>	<b>165,150.00</b>	<b>22,619.01</b>	<b>113.7%</b>
<b>Gross Profit</b>	<b>187,769.01</b>	<b>165,150.00</b>	<b>113.7%</b>	<b>187,769.01</b>	<b>165,150.00</b>	<b>22,619.01</b>	<b>113.7%</b>

## Centerville Community Services District Profit & Loss Budget Performance

July 2024

Expense	July 2024				YTD Budget	\$ Over Budget	% of Budget
	Jul 24	Budget	% of Budget	Jul 24			
<b>51000 · WATER COSTS</b>							
51100 · Raw Water Charge	4,574.12	2,600.00	175.93%	4,574.12	1,974.12	175.93%	
51300 · Oper. & Maint. - Clear Creek	10,388.52	12,600.00	82.45%	10,388.52	-2,211.48	82.45%	
51305 · Administration - Clear Creek	7,568.98	7,700.00	98.3%	7,568.98	-131.02	98.3%	
51315 · Restoration Fee	4,496.27	2,600.00	172.93%	4,496.27	1,896.27	172.93%	
51325 · WINN Act Lawsuit	0.00	250.00	0.0%	0.00	-250.00	0.0%	
<b>Total 51000 · WATER COSTS</b>	<b>27,027.89</b>	<b>25,750.00</b>	<b>104.96%</b>	<b>27,027.89</b>	<b>1,277.89</b>	<b>104.96%</b>	
<b>52000 · TRANSMISSION &amp; DISTRIB.</b>							
52100 · General Repair & Maint.	3,685.48	4,000.00	92.14%	3,685.48	-314.52	92.14%	
52200 · Operating Supplies & Expense	1,305.17	1,800.00	72.51%	1,305.17	-494.83	72.51%	
52400 · Utilities - General Plant	119.53	150.00	79.69%	119.53	-30.47	79.69%	
52425 · Elect., Muletown Pump Station	211.96	400.00	52.99%	211.96	-188.04	52.99%	
52450 · Elect., Towerview Pump Station	1,096.82	200.00	548.41%	1,096.82	896.82	548.41%	
52500 · Utilities Pump Zone A	5,760.95	5,300.00	108.7%	5,760.95	460.95	108.7%	
52600 · Utilities Pump Zone A-1	966.90	800.00	120.86%	966.90	166.90	120.86%	
<b>Total 52000 · TRANSMISSION &amp; DISTRIB.</b>	<b>13,146.81</b>	<b>12,650.00</b>	<b>103.93%</b>	<b>13,146.81</b>	<b>496.81</b>	<b>103.93%</b>	
<b>53000 · EQUIPMENT</b>							
53100 · Equipment Repairs & Maint.	2,184.77	700.00	312.11%	2,184.77	1,484.77	312.11%	
53200 · Gasoline	598.84	800.00	74.86%	598.84	-201.16	74.86%	
<b>Total 53000 · EQUIPMENT</b>	<b>2,783.61</b>	<b>1,500.00</b>	<b>185.57%</b>	<b>2,783.61</b>	<b>1,283.61</b>	<b>185.57%</b>	
<b>54000 · ADMINISTRATIVE</b>							
54100 · Liability Insurance - District	576.33	600.00	96.06%	576.33	576.33	100.0%	
54150 · Utilities-District Office	1,086.32	1,000.00	108.63%	1,086.32	86.32	108.63%	
54200 · Telephone - District Office	513.32	700.00	73.33%	513.32	-186.68	73.33%	
54325 · Employee Recognition	90.74	100.00	90.74%	90.74	90.74	100.0%	
54375 · LAFCO	3,081.47	4,000.00	77.04%	3,081.47	-918.53	77.04%	
54400 · Miscellaneous	-200.00	0.00	100.0%	-200.00	-200.00	100.0%	
54500 · Engineering - District Engineer	0.00	700.00	0.0%	0.00	-700.00	0.0%	
54550 · Legal-Dist. Attorney	0.00	900.00	0.0%	0.00	-900.00	0.0%	
54600 · Accounting-Audit & Consult	1,200.00	1,500.00	80.0%	1,200.00	1,200.00	100.0%	
54625 · Meals	82.22	100.00	82.22%	82.22	-17.78	82.22%	
54630 · Construction Meals	228.89	100.00	228.89%	228.89	128.89	228.89%	

## Centerville Community Services District Profit & Loss Budget Performance July 2024

	Jul 24	Budget	% of Budget	Jul 24	YTD Budget	\$ Over Budget	% of Budget
54650 · Office Supplies	741.76	800.00	92.72%	741.76	800.00	-58.24	92.72%
54680 · Merchant Fees	95.85	100.00	95.85%	95.85	100.00	-4.15	95.85%
54700 · Postage	1,000.00	800.00	125.0%	1,000.00	800.00	200.00	125.0%
54750 · Office Equipment (Small)	577.48	1,900.00	30.39%	577.48	1,900.00	-1,322.52	30.39%
54800 · Office Building - R&M	436.33	400.00	109.08%	436.33	400.00	36.33	109.08%
54850 · Directors Compensation	200.00	500.00	40.0%	200.00	500.00	-300.00	40.0%
54900 · Subscription & Licenses	1,199.69	2,800.00	42.85%	1,199.69	2,800.00	-1,600.31	42.85%
<b>Total 54000 · ADMINISTRATIVE</b>	<b>10,910.40</b>	<b>17,000.00</b>	<b>64.18%</b>	<b>10,910.40</b>	<b>14,800.00</b>	<b>-3,889.60</b>	<b>73.72%</b>
<b>55000 · WAGES &amp; BENEFITS</b>							
55100 · Salaries	29,282.26	34,500.00	84.88%	29,282.26	34,500.00	-5,217.74	84.88%
55110 · Salaries - Standby	425.00	500.00	85.0%	425.00	500.00	-75.00	85.0%
55120 · Overtime	1,019.24	500.00	203.85%	1,019.24	500.00	519.24	203.85%
55200 · Salaries - Part Time Employees	1,338.08	1,600.00	83.63%	1,338.08	1,600.00	-261.92	83.63%
55300 · Pension - Retirement	58,194.77	58,900.00	98.8%	58,194.77	58,900.00	-705.23	98.8%
55400 · Insurance - Emp. Health&Dental	9,629.70	9,600.00	100.31%	9,629.70	9,600.00	29.70	100.31%
55500 · Workman's Comp. Insurance	0.00	7,300.00	0.0%	0.00	7,300.00	-7,300.00	0.0%
55600 · F.I.C.A.	1,956.30	2,300.00	85.06%	1,956.30	2,300.00	-343.70	85.06%
55700 · Medicare Tax	457.51	500.00	91.5%	457.51	500.00	-42.49	91.5%
<b>Total 55000 · WAGES &amp; BENEFITS</b>	<b>102,302.86</b>	<b>115,700.00</b>	<b>88.42%</b>	<b>102,302.86</b>	<b>115,700.00</b>	<b>-13,397.14</b>	<b>88.42%</b>
<b>Total Expense</b>	<b>156,171.57</b>	<b>172,600.00</b>	<b>90.48%</b>	<b>156,171.57</b>	<b>170,400.00</b>	<b>-14,228.43</b>	<b>91.65%</b>
<b>Net Ordinary Income</b>	<b>31,597.44</b>	<b>-7,450.00</b>	<b>-424.13%</b>	<b>31,597.44</b>	<b>-5,250.00</b>	<b>36,847.44</b>	<b>-601.86%</b>
<b>Net Income</b>	<b>31,597.44</b>	<b>-7,450.00</b>	<b>-424.13%</b>	<b>31,597.44</b>	<b>-5,250.00</b>	<b>36,847.44</b>	<b>-601.86%</b>

# Centerville Community Services District Capital Profit & Loss Budget Performance July 2024

Ordinary Income/Expense	Jul 24	Budget	% of Budget	Jul 24	YTD Budget	% of Budget
<b>Income</b>						
43000 · INTEREST						
43003 · Shasta Co 422 Interest	112.60	100.00	112.6%	112.60	100.00	112.6%
<b>Total 43000 · INTEREST</b>	<b>112.60</b>	<b>100.00</b>	<b>112.6%</b>	<b>112.60</b>	<b>100.00</b>	<b>112.6%</b>
44100 · General Property Tax-422						
44125 · Current Secured Taxes-0&M	3,589.59	3,500.00	102.56%	3,589.59	3,500.00	102.56%
44127 · Current Unitary Taxes	0.41	0.00	100.0%	0.41	0.00	100.0%
44130 · Curr Sec Adv Teeter	4,352.83	4,000.00	108.82%	4,352.83	4,000.00	108.82%
44131 · Curr Supp Teeter	717.50	800.00	89.69%	717.50	800.00	89.69%
44135 · Supp Taxes Current	581.61	600.00	96.94%	581.61	600.00	96.94%
44140 · Curr Unsecured Taxes	54.44	100.00	54.44%	54.44	100.00	54.44%
44145 · Supp Taxes Prior	1.01	0.00	100.0%	1.01	0.00	100.0%
44150 · Prior Year Unsecured Taxes	39.59	100.00	39.59%	39.59	100.00	39.59%
44100 · General Property Tax-422 - Other	-0.67	-	-	-0.67	-	-
<b>Total 44100 · General Property Tax-422</b>	<b>9,336.31</b>	<b>9,100.00</b>	<b>102.6%</b>	<b>9,336.31</b>	<b>9,100.00</b>	<b>102.6%</b>
46000 · CAPITAL FUNDS						
46100 · Capacity Charge	768.75	770.00	99.84%	768.75	770.00	99.84%
<b>Total 46000 · CAPITAL FUNDS</b>	<b>768.75</b>	<b>770.00</b>	<b>99.84%</b>	<b>768.75</b>	<b>770.00</b>	<b>99.84%</b>
49000 · TAXES & ASSESSMENTS						
49350 · Sp./Asst Texas Springs 2001-1	3,642.26	3,600.00	101.17%	3,642.26	3,600.00	101.17%
<b>Total 49000 · TAXES &amp; ASSESSMENTS</b>	<b>3,642.26</b>	<b>3,600.00</b>	<b>101.17%</b>	<b>3,642.26</b>	<b>3,600.00</b>	<b>101.17%</b>
49500 · OTHER CAPITAL REVENUE						
49505 · Other Interest	0.32	0.00	100.0%	0.32	0.00	100.0%
<b>Total 49500 · OTHER CAPITAL REVENUE</b>	<b>0.32</b>	<b>0.00</b>	<b>100.0%</b>	<b>0.32</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Income</b>	<b>13,860.24</b>	<b>13,570.00</b>	<b>102.14%</b>	<b>13,860.24</b>	<b>13,570.00</b>	<b>102.14%</b>
<b>Gross Profit</b>	<b>13,860.24</b>	<b>13,570.00</b>	<b>102.14%</b>	<b>13,860.24</b>	<b>13,570.00</b>	<b>102.14%</b>
<b>Expense</b>						

**Centerville Community Services District  
Capital Profit & Loss Budget Performance**  
July 2024

	<b>Jul 24</b>	<b>Budget</b>	<b>% of Budget</b>	<b>Jul 24</b>	<b>YTD Budget</b>	<b>% of Budget</b>
<b>58000 · OTHER CAPITAL EXPENSES</b>						
58080 · Telemetry Replacement Program	6,387.25	7,000.00	91.25%	6,387.25	7,000.00	91.25%
<b>Total 58000 · OTHER CAPITAL EXPENSES</b>	<b>6,387.25</b>	<b>7,000.00</b>	<b>91.25%</b>	<b>6,387.25</b>	<b>7,000.00</b>	<b>91.25%</b>
<b>Total Expense</b>	<b>6,387.25</b>	<b>7,000.00</b>	<b>91.25%</b>	<b>6,387.25</b>	<b>7,000.00</b>	<b>91.25%</b>
<b>Net Ordinary Income</b>	<b>7,472.99</b>	<b>6,570.00</b>	<b>113.74%</b>	<b>7,472.99</b>	<b>6,570.00</b>	<b>113.74%</b>
<b>Net Income</b>	<b>7,472.99</b>	<b>6,570.00</b>	<b>113.74%</b>	<b>7,472.99</b>	<b>6,570.00</b>	<b>113.74%</b>



# CENTERVILLE COMMUNITY SERVICES DISTRICT RESERVE FUND STATUS

July 31, 2024

DESCRIPTION	Balance as of 7-1-2023	Balance as of 7-1-2024	Balance as of Last Month	Current Balance	Projected Balance As of 7-1-2025	Goal Range
<b>DESIGNATED RESERVES:</b>						
Operation & Maintenance	\$204,925.15	\$202,305.90	\$202,305.90	\$266,461.47	\$335,000.00	\$546k - \$819k (2)
Water Treatment Plant	\$142,309.81	\$195,972.20	\$195,972.20	\$206,539.54	\$255,000.00	\$170k - \$250k (3)
Carr Fire Funds	\$144,040.80	\$149,460.79	\$149,460.79	\$151,201.57	\$0.00	
Pump Sta. Rep. & Rep. (Zones A & A1)	\$17,909.81	\$18,583.72	\$18,583.72	\$15,166.17	\$22,000.00	
Capital Improvement Reserve	\$434,276.16	\$395,481.74	\$395,481.74	\$295,877.99	\$236,000.00	
Subtotal	\$943,461.73	\$961,804.35	\$961,804.35	\$935,246.74	\$848,000.00	
<b>OBLIGATED RESERVES:</b>						
Capacity Charge	\$86,704.43	\$119,370.25	\$119,370.25	\$121,520.35	\$209,000.00	
Subtotal	\$86,704.43	\$119,370.25	\$119,370.25	\$121,520.35	\$209,000.00	
<b>RESTRICTED RESERVES;</b>						
						<u>Maturity Date</u>
1 1995-1 Redemption Fund	\$52,605.70	\$0.00	\$0.00	\$0.00	\$0.00	
2 Texas Springs Assessment	\$43,451.90	\$25,629.19	\$25,629.19	\$25,629.19	\$33,000.00	
Subtotal	\$96,057.60	\$25,629.19	\$25,629.19	\$25,629.19	\$33,000.00	
Total Reserve Balance	\$1,126,223.76	\$1,106,803.79	\$1,106,803.79	\$1,082,396.28	\$1,090,000.00	

1 Texas Springs Assessment

This Assessment District was formed for the water distribution system within the Texas Springs area, matures in 2041.

2 O&M Goal Range

Goal Range is projected to achieve the Reserve Policy range within 4 - 8 years using the Rate Stabilization Fee.

3 WTP Goal Range

Goal Range is projected to achieve the Reserve Policy range within 1.5 - 3 years using the Water Treatment Plant Fee.



## **MEMORANDUM**

**DATE:** August 13, 2024

**TO:** Board of Directors

**FROM:** Chris Muehlbacher

**SUBJECT:** **New Business 1 – Consider Resolution 2024-07 – Review of the District’s Conflict of Interest Code**

### **Recommendation**

ACTION – It is recommended that the Board adopt Resolution 2024-07.

### **Item Explanation**

The Political Reform Act requires local agencies to review its Conflict of Interest (COI) Code every two years to ensure the COI Codes remain current and accurate. On even-numbered years, each agency must file a notice with the County indicating whether an amendment is necessary.

This item has been reviewed by District Counsel Collin Bogener in collaboration with the District Manager. It is his opinion that no change is necessary and is recommending that the Board adopt Resolution 2024-07.

### **Attachment(s)**

- Resolution No. 2024-07
- County Memo regarding 2024 Biennial Notice for Conflict-of-Interest Codes

**RESOLUTION 2024-07**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CENTERVILLE COMMUNITY SERVICES DISTRICT  
REVIEW OF THE DISTRICT'S CONFLICT OF INTEREST CODE**

WHEREAS, pursuant to The Political Reform Act of 1974, Government Code 81000, et seq., and California Fair Political Practices Commission Regulation 18730 this District adopted, and the Board of Supervisors of Shasta County approved, a District code entitled "Centerville Community Services District Conflict of Interest Code", and

WHEREAS, the said Centerville Community Services District Conflict of Interest Code adopted by reference the Fair Political Practices Commission's standard conflict of interest code; and, this Board has now completed its most recent review of the District's conflict of interest code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Centerville Community Services District that:

1. After having reviewed the code entitled "Centerville Community Services District Conflict of Interest Code", this Board has determined no changes are necessary to the code.
2. The District's Conflict of Interest Code accurately designates all positions that make or participate in the making of governmental decisions; the disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property and sources of income which may foreseeably be affected materially by the decisions made by those designated positions; and the code includes all other provisions required by Government Code Section 87302 and FPPC Regulation 18730.
- 3, The Secretary of this District is hereby authorized and instructed to submit a certified copy of this Resolution and an appropriate notice of this Board's review and findings to the Clerk to the Board of Supervisors of Shasta County.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Centerville Community Services District, Redding, Shasta County, California, duly held on August 21, 2024 by the following vote:

\_\_\_\_\_  
Walt Richison, President  
Centerville Community Services District  
Board of Directors

AYES:  
NOES:  
ABSTAINING:  
ABSENT:

ATTEST:

\_\_\_\_\_  
Tina Teuscher  
Secretary to the Board



# MEMORANDUM

RECEIVED CM

JUN 18 2024

CENTERVILLE C.S.D.

CLERK OF THE BOARD OF SUPERVISORS  
A DIVISION OF THE ADMINISTRATIVE OFFICE  
DAVID J. RICKERT, CEO/CLERK OF THE BOARD  
Stefany Blankenship, Chief Deputy Clerk of the Board

1450 COURT STREET, SUITE 308B  
REDDING, CALIFORNIA 96001-1673  
VOICE (530) 225-5550

TOLL FREE IN NORTH STATE (800) 479-8009

FAX (530) 229-8238

To: Shasta County Agencies  
From: Shasta County Clerk of the Board's Office  
Date: June 14, 2024  
Subject: 2024 Biennial Notice for Conflict of Interest Codes

The Political Reform Act requires local agencies to review their Conflict of Interest (COI) Code every two years to ensure COI Codes remain current and accurate. On even-numbered years, each agency must file a notice with the code reviewing body indicating whether an amendment is necessary. **The enclosed 2024 Local Biennial Notice form must be returned to the Clerk of the Board no later than October 1, 2024.**

If amendments to your COI Code are necessary, the amended code must be forwarded to the Clerk of the Board for submission to the Board of Supervisors for approval. Your amended code is not effective until it has been approved by the Board of Supervisors (the code reviewing body).

Along with the amended code, please include a copy of your Board meeting minutes indicating approval of the amendments and a letter from your legal counsel which conveys that the amended COI Code assures conformance with state law and with regulations promulgated by the Fair Political Practices Commission (FPPC).

The FPPC advises that the following three basic components must be included in your COI Code:

- Language that incorporates FPPC Reg. 18730 or contains the basic provisions required in Government Code section 87302.
- A list of designated positions whose duties include making or participating in making governmental decisions.
- Disclosure categories specifying financial interests (investments, interests in real property, income, and business positions) that filers in designated positions must disclose.

**If you answer yes to any of the questions below, your COI Code probably needs to be amended.**

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions, please contact the Clerk of the Board's office. Additional information, including an online webinar regarding how to amend a conflict of interest code, is available on the FPPC's website, [www.fppc.ca.gov](http://www.fppc.ca.gov).

**Enclosure:** 2024 Local Agency Biennial Notice

## 2024 Local Agency Biennial Notice

Name of Agency: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone No. \_\_\_\_\_

Email: \_\_\_\_\_ Alternate Email: \_\_\_\_\_

**Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.**

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

**An amendment is required. The following amendments are necessary:**

*(Check all that apply.)*

- Include new positions
- Revise disclosure categories
- Revise the titles of existing positions
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- Other (*describe*) \_\_\_\_\_

**The code is currently under review by the code reviewing body.**

**No amendment is required.** (If your code is over five years old, amendments may be necessary.)

---

### Verification (to be completed if no amendment is required)

*This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.*

\_\_\_\_\_  
*Signature of Chief Executive Officer*

\_\_\_\_\_  
*Date*

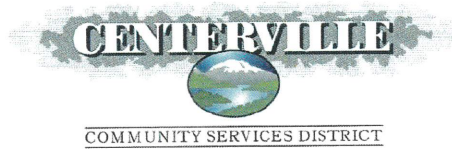
All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to:

SHASTA COUNTY CLERK OF THE BOARD  
1450 COURT STREET, SUITE 308B  
REDDING, CA 96001-1673

**PLEASE DO NOT RETURN THIS FORM TO THE FPPC.**

[www.fppc.ca.gov](http://www.fppc.ca.gov)  
FPPC Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov) (866.275.3772)  
Page 1 of 1





## MEMORANDUM

**DATE:** August 12, 2024

**TO:** Board of Directors

**FROM:** Chris Muehlbacher

**SUBJECT:** New Business 2 – Consider Resolution 2024-08 Modifying the Meal Period as Included in the Employee Handbook

### Recommendation

ACTION – The Personnel Committee concurs with the recommendation that the Board adopt Resolution 2024-08.

### Item Explanation

Currently, the District offers its employees a 60-minute lunch. This action will modify the meal period and provide a 30-minute lunch break option for all employees. It has been confirmed that all employees want to participate in a 30-minute meal period. This action will also change the office hours by remaining open from 12-12:30 and then closing at 4:30. The policy has also been expanded to clearly define the responsibilities of staff. District counsel has reviewed the changes. Below are the changed sections which highlight the policy modifications.

### *Work Schedules*

The Centerville Community Services District office is normally open for business between the hours of 8:00 am and 5:00 4:30 pm, Monday through Friday, closing the office from 12:00 12:30 pm to 1:00 pm for lunch. All employees are expected to be at their desks or workstations at the start of their scheduled shifts, ready to work.

Eight (8) consecutive hours, exclusive of an unpaid lunch period, constitute the normal workday, and forty (40) hours constitute the normal workweek.

The determination of the daily and the weekly work schedules are the responsibility of the District Manager. Work assignments, including overtime, are made in accordance with the demands of the job.

If changes to your work schedule are required or desired, the District Manager will notify or respond to you at the earliest opportunity. Work schedule exchanges will not be approved for the mere convenience of an employee or if the exchange interferes with normal operations or results in excessive overtime.

The workweek begins at 8:01 12:01 a.m. Friday and ends at 8:00 midnight the following Friday Thursday.

## Meal Period

The District office closes from ~~12:00~~ 12:30 pm to 1:00 pm to allow all non-exempt employees time to take an uninterrupted, unpaid ~~one-hour~~ meal period (30 minute minimum), if working conditions allow. At a minimum, the District permits all non-exempt employees to take an unpaid meal period of at least 30 minutes if you work more than five (5) hours in a workday. ~~Prior approval from the District Manager is required if a non-exempt employee desires to have an unpaid meal period of less than one (1) full hour.~~

You will be permitted a ~~reasonable~~ **reasonable scheduled** opportunity to take this meal period, during which you will be relieved of all duty. During your meal period, you are free to come and go as you please and are free to leave the premises or job site. You are expected to return to work promptly at the end of any meal period. The District office is to re-open for business promptly at 1:00 pm.

In general, the meal periods for the District's field staff are to be scheduled to coincide with the office closure but may vary due to field operation constraints. If it is not feasible for ~~an employee~~ field staff to take a meal period ~~during the office closure as provided for by this Policy,~~ the field staff will obtain approval from the District Manager to ~~will let you know and will arrange for you to take your~~ an alternate meal period ~~at a different time~~ during your their work shift, if possible. For those times when field staff take an alternate meal period, field staff are responsible for advising non-field staff that they are exercising an alternate meal period as to ensure that they are relieved of all duty prior to any work-related duty being initiated by non-field staff.

~~At no time shall employees interfere or interrupt another employee for work-related reasons when that employee is on their meal period.~~

Below are the sections with changes included:

### *Work Schedules*

The Centerville Community Services District office is normally open for business between the hours of 8:00 am and 4:30 pm, Monday through Friday, closing the office from 12:30 pm to 1:00 pm for lunch. All employees are expected to be at their desks or workstations at the start of their scheduled shifts, ready to work.

Eight (8) consecutive hours, exclusive of an unpaid lunch period, constitute the normal workday, and forty (40) hours constitute the normal workweek.

The determination of the daily and the weekly work schedules are the responsibility of the District Manager. Work assignments, including overtime, are made in accordance with the demands of the job.

If changes to your work schedule are required or desired, the District Manager will notify or respond to you at the earliest opportunity. Work schedule exchanges will not be approved for the mere convenience of an employee or if the exchange interferes with normal operations or results in excessive overtime.

The workweek begins at 12:01 am Friday and ends at midnight the following Thursday.

## **Meal Period**

The District office closes from 12:30 pm to 1:00 pm to allow all non-exempt employees time to take an uninterrupted, unpaid meal period (30 minute minimum), if working conditions allow. At a minimum, the District permits all non-exempt employees to take an unpaid meal period of at least 30 minutes if you work more than five (5) hours in a workday.

You will be permitted a scheduled opportunity to take this meal period, during which you will be relieved of all duty. During your meal period, you are free to come and go as you please and are free to leave the premises or job site. You are expected to return to work promptly at the end of any meal period. The District office is to re-open for business promptly at 1:00 pm.

In general, the meal periods for the District's field staff are to be scheduled to coincide with the office closure but may vary due to field operation constraints. If it is not feasible for field staff to take a meal period during the office closure, the field staff will obtain approval from the District Manager to take an alternate meal period during their work shift, if possible. For those times when field staff take an alternate meal period, field staff are responsible for advising non-field staff that they are exercising an alternate meal period as to ensure that they are relieved of all duty prior to any work-related duty being initiated by non-field staff.

At no time shall employees interfere or interrupt another employee for work-related reasons when that employee is on their meal period.

## **Attachment(s)**

- Resolution 2024-08



## RESOLUTION 2024-08

### A RESOLUTION AMENDING THE EMPLOYEE HANDBOOK

WHEREAS, the Board of Directors of the Centerville Community Services District adopted the "Employee Handbook" by Resolution 2012-12 passed and adopted December 19, 2012, and

WHEREAS, at the August 21, 2024 Regular Board Meeting, the Board of Directors was in support of the recommendations presented by the Personnel Committee regarding changes to the Employee Handbook; and

WHEREAS, the District has the authority to update the "Employee Handbook" as needed to comply with Federal, State and local labor laws, and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Centerville Community Services District does hereby amend its Employee Handbook as follows:

#### **Work Schedules**

The Centerville Community Services District office is normally open for business between the hours of 8:00 am and 4:30 pm, Monday through Friday, closing the office from 12:30 pm to 1:00 pm for lunch. All employees are expected to be at their desks or workstations at the start of their scheduled shifts, ready to work.

Eight (8) consecutive hours, exclusive of an unpaid lunch period, constitute the normal workday, and forty (40) hours constitute the normal workweek.

The determination of the daily and the weekly work schedules are the responsibility of the District Manager. Work assignments, including overtime, are made in accordance with the demands of the job.

If changes to your work schedule are required or desired, the District Manager will notify or respond to you at the earliest opportunity. Work schedule exchanges will not be approved for the mere convenience of an employee or if the exchange interferes with normal operations or results in excessive overtime.

The workweek begins at 12:01 am Friday and ends at midnight the following Thursday.

#### **Meal Period**

The District office closes from 12:30 pm to 1:00 pm to allow all non-exempt employees time to take an uninterrupted, unpaid meal period (30 minute minimum), if working conditions allow. At a minimum, the District permits all non-exempt employees to take an unpaid meal period of at least 30 minutes if you work more than five (5) hours in a workday.

You will be permitted a scheduled opportunity to take this meal period, during which you will be relieved of all duty. During your meal period, you are free to come and go as you please and are free to leave the premises or job site. You are expected to return to work promptly at the end of any meal period. The District office is to re-open for business promptly at 1:00 pm.

In general, the meal periods for the District's field staff are to be scheduled to coincide with the office closure but may vary due to field operation constraints. If it is not feasible for field staff to take a meal period during the office closure, the field staff will obtain approval from the District Manager to take an alternate meal period during their work shift, if possible. For those times when

field staff take an alternate meal period, field staff are responsible for advising non-field staff that they are exercising an alternate meal period as to ensure that they are relieved of all duty prior to any work-related duty being initiated by non-field staff.

At no time shall employees interfere or interrupt another employee for work-related reasons when that employee is on their meal period.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors does hereby adopt Resolution 2024-08 amending the Employee Handbook as setting forth the applicable personnel policies for the Centerville Community Services District. It is further resolved that this Employee Handbook supersedes and replaces any other Employee Handbooks that have previously existed or been adopted by the Board of Directors as official documents reflecting the policies and procedures of Centerville Community Services District.

PASSED AND ADOPTED THIS 21<sup>st</sup> day of August 2024.

\_\_\_\_\_  
Walt Richison, President  
Centerville Community Services District  
Board of Directors

AYES:  
NOES:  
ABSTAINING:  
ABSENT:

ATTEST:

\_\_\_\_\_  
Tina Teuscher  
Secretary to the Board



## MEMORANDUM

**DATE:** August 12, 2024  
**TO:** Board of Directors  
**FROM:** Chris Muehlbacher  
**SUBJECT:** New Business 3 – Consider Resolution 2024-09 Adopting a Workplace Violence Prevention Plan

### Recommendation

ACTION – The Personnel Committee concurs with the recommendation that the Board adopt Resolution 2024-09.

### Item Explanation

The District is required to have an updated Workplace Violence Prevention Plan. The attached plan is based upon templates provided by both ACWA JPIA and OSHA and has been reviewed by our attorney. This new policy considerably expands our current policy. Adopting this resolution also includes making minor changes to the existing policy as included in the Employee Handbook with changes highlighted below:

#### *Workplace Violence*

The Centerville Community Services District has adopted the following workplace violence policy to **ensure promote** a safe working environment for all employees.

The District has zero tolerance for acts of violence and threats of violence. Without exception, acts and threats of violence are not permitted. All such acts and threats, even those made in apparent jest, will be taken seriously, and will lead to discipline up to and including termination.

Possession of non-work-related weapons, **including a carry-concealed weapon “ccw”**, on District premises and at District-sponsored events shall constitute a threat of violence.

It is every employee’s responsibility to assist in establishing and maintaining a violence-free work environment. Therefore, each employee **is expected and encouraged to shall** report any incident which may be threatening to you or your co-workers **or any event** which you reasonably believe is threatening or violent. You **may shall** report an incident to any supervisor or the Manager.

**A threat includes, but is not limited to, any indication of intent to harm a person or damage District property.** Threats may be direct or indirect, and they may be communicated verbally or non-verbally.

**For greater details, refer to the Workplace Violence Prevention Plan.**

Below is the Employee Handbook section with the changes included:

### ***Workplace Violence***

The Centerville Community Services District has adopted the following workplace violence policy to promote a safe working environment for all employees.

The District has zero tolerance for acts of violence and threats of violence. Without exception, acts and threats of violence are not permitted. All such acts and threats, even those made in apparent jest, will be taken seriously, and will lead to discipline up to and including termination.

Possession of non-work-related weapons, including a carry-concealed weapon “ccw”, on District premises and at District-sponsored events shall constitute a threat of violence.

It is every employee’s responsibility to assist in establishing and maintaining a violence-free work environment. Therefore, each employee shall report any incident which may be threatening to you or your co-workers which you reasonably believe is threatening or violent. You shall report an incident to any supervisor or the Manager.

Threats may be direct or indirect, and they may be communicated verbally or non-verbally.

For greater details, refer to the Workplace Violence Prevention Plan.

### **Attachment(s)**

- Resolution 2024-09
- Workplace Violence Prevention Plan

## RESOLUTION 2024-09

### A RESOLUTION AMENDING THE EMPLOYEE HANDBOOK AND ESTABLISHING A WORKPLACE VIOLENCE PREVENTION PLAN

WHEREAS, the Board of Directors of the Centerville Community Services District adopted the "Employee Handbook" by Resolution 2012-12 passed and adopted December 19, 2012, and

WHEREAS, at the August 21, 2024 Regular Board Meeting, the Board of Directors was in support of the recommendations presented by the Personnel Committee regarding changes to the Employee Handbook as well as establishing a Workplace Violence Prevention Plan; and

WHEREAS, the District has the authority to update the "Employee Handbook" as well as establish a Workplace Violence Prevention Plan as needed to comply with Federal, State and local labor laws, and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Centerville Community Services District does hereby amend its Workplace Violence policy as included in the Employee Handbook as follows below as well as establish a Workplace Violence Prevention Plan (see Exhibit "A"):

#### **Workplace Violence**

The Centerville Community Services District has adopted the following workplace violence policy to promote a safe working environment for all employees.

The District has zero tolerance for acts of violence and threats of violence. Without exception, acts and threats of violence are not permitted. All such acts and threats, even those made in apparent jest, will be taken seriously, and will lead to discipline up to and including termination.

Possession of non-work-related weapons, including a carry-concealed weapon "ccw", on District premises and at District-sponsored events shall constitute a threat of violence.

It is every employee's responsibility to assist in establishing and maintaining a violence-free work environment. Therefore, each employee shall report any incident which may be threatening to you or your co-workers which you reasonably believe is threatening or violent. You shall report an incident to any supervisor or the Manager.

Threats may be direct or indirect, and they may be communicated verbally or non-verbally.

For greater details, refer to the Workplace Violence Prevention Plan.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors does hereby adopt Resolution 2024-09 amending the Employee Handbook and establishing a Workplace Violence Prevention Plan as setting forth the applicable personnel policies for the Centerville Community Services District. It is further resolved that this Employee Handbook supersedes and replaces any other Employee Handbooks that have previously existed or been adopted by the Board of Directors as official documents reflecting the policies and procedures of Centerville Community Services District.

PASSED AND ADOPTED THIS 21<sup>st</sup> day of August 2024.

\_\_\_\_\_  
Walt Richison, President  
Centerville Community Services District  
Board of Directors

AYES:  
NOES:  
ABSTAINING:  
ABSENT:

ATTEST:

---

Tina Teuscher  
Secretary to the Board

# **WORKPLACE VIOLENCE PREVENTION PLAN**

**August 2024**

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## **WORKPLACE VIOLENCE PREVENTION PLAN FOR CENTERVILLE COMMUNITY SERVICES DISTRICT**

### **Responsibility**

The Workplace Violence Prevention Plan (“WVPP” or “Plan”) Administrator, the District Manager, has the authority and responsibility for implementing the provisions of this Plan for the Centerville Community Services District (“District”).

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering questions about the WVPP.

### **Employee Participation**

All District employees are expected to assist in maintaining a safe, healthy, and secure work environment. Everyone is responsible for using safe work practices, following this WVPP, following the Injury and Illness Prevention Plan and the Workplace Violence policy as included in the Employee Handbook. All employees and authorized employee representatives are encouraged to be actively involved in developing and implementing the WVPP by:

- Identifying, evaluating, and determining corrective measures to prevent workplace violence. As part of this Plan, the District surveyed all employees to obtain their feedback regarding workplace violence hazards and concerns in their specific workplace.
- Designing and implementing training. Employees are encouraged to participate in designing and implementing training programs, and their suggestions will be incorporated into the training materials. For example, an employee might suggest a new training scenario based on a recent incident.
- Reporting and investigating workplace violence incidents.

### **Employee Compliance**

Our system of ensuring that supervisory and nonsupervisory employees comply with the WVPP includes:

- Recognizing employees who follow safe work practices that promote the WVPP in the workplace.
- Training and retraining employees, supervisors, and managers on the provisions of this WVPP which includes general workplace violence prevention principles.
- Taking disciplinary action against employees who fail to comply with safe and healthful work practices following training, refresher training, or instruction. The District will not tolerate unsafe acts by its employees. If any employee violates workplace violence policies and rules or otherwise does not perform their job safely and healthfully, they may be subject to appropriate corrective action, up to and including termination.

- Implementing effective procedures to ensure that all employees, regardless of their title or classification, comply with the WVPP by conducting periodic assessments and training.

### **Prohibition on Retaliation**

The District has implemented effective procedures for accepting and responding to reports of workplace violence, as described below. We prohibit retaliation for reporting workplace violence incidents, and for participating in any investigation of such incidents. This commitment means that we will not discipline, terminate, or otherwise take negative action against any employee for reporting a workplace violence incident, or assisting the District in investigating such an incident. If you believe someone has retaliated against you for engaging in such conduct, please notify the WVPP Administrator immediately.

### **Communication with Employees**

We recognize that open, two-way communication among our management team, supervisors and staff about workplace violence is essential to a safe and productive workplace. Our communication system is designed to facilitate a continuous flow of workplace violence prevention information in a form that is readily understandable by all employees and consists of the following:

- New employee orientation that includes a discussion of workplace violence prevention policies and procedures.
- Workplace violence prevention training programs.
- Posted or distributed workplace violence prevention information.

Employees may report a violent incident, threat, or other workplace violence concern to the District or law enforcement without fear of reprisal or adverse action.

Employees also will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety.

Employees' concerns will be investigated in a timely manner, and they will be informed of the results of the investigation and any corrective actions to be taken. The District will also provide updates to employees on the status of investigations and corrective actions through email, at safety meetings, and via other appropriate methods. These updates may include information about the progress or results of investigations, and any corrective actions taken.

### **Reporting Workplace Violence Incidents, Threats, and Concerns**

#### **Definitions:**

“Workplace violence” means any act of violence or threat of violence that occurs in a place of employment including, but not limited to, the following:

- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.

There are four types of workplace violence:

- Type 1 Violence: Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.
- Type 2 Violence: Workplace violence directed at employees by customers, associates, consultants, volunteers, or visitors.
- Type 3 Violence: Workplace violence against an employee by a present or former employee, supervisor, or manager.
- Type 4 Violence: Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

“Threat of violence” means any verbal or written statement including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

### **Reporting Procedures**

Employees must report any violent incident, threat, hazard, or other workplace violence concern to a supervisor, who will immediately inform the WVPP Administrator (District Manager).

The District will promptly investigate all employee reports of violent incidents, threats, or concerns, and will notify the reporting employees of the results of the investigation and any actions taken to correct workplace violence hazards identified in the course of the investigation.

### **Responding to Workplace Violence Emergencies**

A “workplace violence emergency” is any act of violence or threat of violence that occurs at work, including circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

In case of a workplace violence emergency, the District will:

- Alert all employees of the presence, location, and nature of the workplace violence emergency by announcements.

In case of a workplace violence emergency, employees may contact the following entities for help:

- District Manager, 530-246-0680 (Office); 530-638-5631 (Cell)
- Shasta County Sherrif, 530-245-6540 (Non-emergency)
- City of Redding Police Dispatch, 530-225-4200 (Non-emergency)

If there is immediate danger, call for emergency assistance by dialing 9-1-1 and then notify the WVPP Administrator.

### **Training**

The District will develop and facilitate workplace violence prevention training for all employees, including managers and supervisors. Attendance is mandatory.

The following topics will be covered in the training:

- The District's WVPP, including how to obtain a copy of the Plan at no cost.
- How to participate in the development and implementation of the WVPP.
- Workplace violence prevention definitions and requirements under California law.
- How to report workplace violence incidents and concerns to the District or law enforcement without fear of retaliation.
- Worksite and job-specific information, including:
  - Workplace violence hazards specific to employees' jobs.
  - Corrective measures the District has implemented.
  - How to seek assistance to prevent or respond to workplace violence.
  - Strategies to avoid physical harm.
- Workplace Violent Incident Logs maintained by the District for each workplace violence incident.
- How to obtain copies of the following records:
  - Workplace violence hazard identification, evaluation, and correction.
  - Training records.
  - Workplace Violent Incident Logs.
  - Records of workplace violence investigations.

- Opportunities for interactive questions and answers with a person knowledgeable about the District's Plan.
- Strategies to avoid/prevent workplace violence and physical harm, such as:
  - How to recognize workplace violence hazards including the risk factors associated with the four types of workplace violence.
  - Ways to defuse hostile or threatening situations.

Training and instruction will be provided as follows:

- When the WVPP is implemented and annually thereafter.
- To all employees with respect to workplace violence hazards specific to each employee's job assignments/work location.
- To all new employees and/or employees given new job assignments/work location for which they have not previously received training.
- When new processes or procedures are introduced to the workplace and present a new workplace violence hazard.
- When the District is made aware of a new or previously unrecognized workplace violence hazard.
- When the District changes the WVPP.

### **Workplace Violence Hazard Assessment**

The WVPP will always be in effect and be applicable in all work areas and is specific to the hazards and corrective measures for each work area and operation.

The District will implement and enforce procedures to identify and evaluate workplace violence hazards including, but not limited to, scheduled periodic inspections to identify unsafe conditions and work practices and employee reports and concerns.

Periodic inspections to identify and evaluate workplace violence hazards will be performed by the District Manager, Executive Assistant and/or Lead Operator.

Periodic inspections are performed according to the following schedule:

- When the WVPP is implemented.
- After any workplace violence incident.
- When the District is made aware of a new or previously unrecognized hazard.
- Inspections will include an assessment of:

- The need for violence surveillance measures, such as mirrors and cameras.
- Procedures for reporting suspicious persons or activities.
- Effective location and functioning of emergency buttons and alarms (as applicable).
- Whether employees have access to a telephone with an outside line.
- Whether employees have effective escape routes from their work areas.
- Whether employees have a designated safe area where they retreat in an emergency.
- The adequacy of workplace security systems, such as door locks, security windows, physical barriers, and restraint systems.
- The effectiveness of systems and procedures to warn others of actual or potential workplace violence danger or that summon assistance.

The District will review all submitted/reported concerns of potential hazards and take appropriate steps to address them.

### **Employee Access to the WVPP**

All employees, their designated representatives, and Cal/OSHA representatives have the right to examine and receive a copy of the WVPP. This access will be accomplished by providing unobstructed access through the intranet and internet.

### **Recordkeeping**

The District will:

- Create and maintain records of workplace violence hazard identification, evaluation, and correction, for a minimum of five (5) years.
- Create and maintain training records for a minimum of one (1) year, including the following:
  - Training dates.
  - Contents or a summary of the training sessions.
  - Names and qualifications of people conducting the training.
  - Names and job titles of people attending the training sessions.
- Maintain Workplace Violent Incident Logs for a minimum of five (5) years.

- Maintain records of Workplace Violence Incident Investigation Reports for a minimum of five (5) years, which will not contain medical information per California Civil Code Section 56.05(j).
- All records required by California Labor Code Section 6401.9(f) will be made available to Cal/OSHA upon request for examination and copying.

### **Correcting Workplace Violence Hazards**

The District will correct workplace violence hazards in a timely manner when they are observed or discovered, and according to the following procedures:

- When an imminent workplace violence hazard exists that cannot be immediately abated without endangering employee(s) and/or property, the District will remove all employees from the area, except those necessary to correct the existing condition. Employees required to correct the hazardous condition will be provided with the necessary protection.
- All corrective actions taken will be documented and dated on the appropriate forms, including the Workplace Violent Incident Log and Workplace Violent Incident Investigation Report forms.
- Corrective measures for workplace violence hazards will be specific to a given work area.
- Provide workplace violence systems, such as door locks, and physical barriers by:
  - Ensuring the adequacy of workplace violence systems.
  - Controlling access to, and freedom of movement within, the workplace by non-employees, include recently discharged employees or persons with whom one of our employees is having a dispute.
- Provide employee training/re-training (refreshers) on the WVPP, which could include but not limited to the following:
  - Recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of our establishment.
  - Ensure that all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the person making the threat.
  - Improve how well District management and employees communicate with each other.
  - Procedures for reporting suspicious persons, activities, and packages.



- Establish a policy for Prohibited Conduct as included in the Employee Handbook, which includes the District's no-weapons policy.

### **Post-Incident Response and Investigation**

After a workplace incident, the WVPP Administrator or their designee will implement and enforce procedures for post-incident response and investigation including but not limited to:

- Visiting the workplace violence incident scene as soon as safe and practicable.
- Interviewing employees and witnesses, and any other involved parties.
- Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator, if any.
- Determining the cause of the incident.
- Taking corrective action to prevent the incident from reoccurring.
- Obtaining copies of any reports completed by law enforcement.
- Recording the findings and corrective actions taken, using a Workplace Violent Incident Log, which will include information such as:
  - The date, time, and location of the incident.
  - The workplace violence type or types involved.
  - A detailed description of the incident.
  - A description of the relationship of the perpetrator to the workplace, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or other perpetrator.
  - A description of the circumstances at the time of the incident, including, but not limited to, whether employees were completing their usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, or working in a community setting or in an unfamiliar or new location.
  - A description of where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area.
  - The type of incident, including, but not limited to, whether it involved any of the following:
    - Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting.



- Attack with a weapon or object, including, but not limited to, a firearm, knife, or other object.
  - Threat of physical force or threat of the use of a weapon or other object.
  - Sexual assault or threat, including, but not limited to, rape, attempted rape, physical display, or unwanted verbal or physical sexual contact.
  - Animal attack.
  - Other.
- Consequences of the incident, including, but not limited to:
- Whether other employees or law enforcement were contacted and their response.
  - Actions taken to protect employees from a continuing threat or from any other hazards identified because of the incident.
  - Information about the person completing the log, including their name, job title, and the date completed.
- Reviewing all previous incidents.
  - Ensuring that no personal identifying information is recorded or documented in the Violent Incident Log. This prohibition includes information that would reveal identification of any person involved in a violent incident, such as the person's name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, reveals the person's identity.

### **Review and Revision of the WVPP**

The District will implement and enforce procedures to review the effectiveness of this WVPP and revise it as needed including, but not limited to, obtaining the active involvement of employees in reviewing the Plan, as described above.

The District will review the WVPP at least annually, when a deficiency is observed or becomes apparent, after a workplace violence incident, and as needed. All such reviews will include, but not limited to:

- Review of incident investigation and Workplace Violent Incident Log(s).
- Assessment of the effectiveness of security systems, including alarms, and emergency response.

- Ensure violence risks are being properly identified, evaluated, and corrected, and any necessary revisions are made promptly and communicated to all employees; revisions may involve changes to procedures, updates to contact information, and additions to training materials.

The District also will update the WVPP to include any procedures or other information determined by Cal/OSHA's Occupational Safety and Health Standards Board to be necessary and appropriate to protect the health and safety of employees.

### **District Reporting Responsibilities**

As required by California Code of Regulations ("CCR"), Title 8, Section 342(a), "Reporting Work-Connected Fatalities and Serious Injuries," the District will immediately report to Cal/OSHA any employee's serious injury or illness (as defined by CCR, Title 8, Section 330(h)), or death (including any injury, illness, or death due to workplace violence) occurring at work or related in any way to employment with the District.

**Revision(s)**

Date of Last Review:

Date of Last Revision(s):



**UNDERLYING CAUSE(S) OF THE INCIDENT:**

**CORRECTIVE ACTIONS TAKEN:**

[Provide details, including potential solutions to the root cause(s), if applicable.]

**NEXT STEPS:**

[For example, any corrective actions not completed, follow-up with employees involved, other referrals, etc.]

<b>FORM COMPLETED:</b>	
MANAGER RESPONSIBLE:	
DATE:	
Records Retention Date: (5-years)	

## EVALUATION OF WORKPLACE VIOLENCE HAZARDS

**Person(s) conducting evaluation:** [Insert name(s)]

**Date:** [Insert date]

**Name(s) of employee and authorized employee representative who participated:**

[Insert name(s)]

<b>Interaction, area, activity, work task, process, equipment, and material that potentially exposes employees to workplace violence hazards</b>	<b>Applicable Places and times</b>	<b>Potential for workplace violence hazards</b>	<b>Existing and/or additional workplace violence prevention controls</b>
[Reception area, exchanging money with the public, working with volatile, unstable people.]	[Intermittently throughout the workday.]	[Low risk (visitors are infrequent).]	[Employee training consistent with this WVPP, secure entrances, etc.]

**Records Retention Date (5-years):** \_\_\_\_\_

## WORKPLACE VIOLENT INCIDENT LOG

<b>INCIDENT INFORMATION:</b>					
DATE OF INCIDENT:		TIME OF INCIDENT:			
INCIDENT LOCATION:					
CITY:		STATE:		ZIP CODE:	
<b>WORKPLACE VIOLENCE TYPE:</b>					
<p><input type="checkbox"/> <b>Type 1:</b> Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.</p> <p><input type="checkbox"/> <b>Type 2:</b> Workplace violence directed at employees by customers, associates, consultants, volunteers, or visitors.</p> <p><input type="checkbox"/> <b>Type 3:</b> Workplace violence against an employee by a present or former employee, supervisor, or manager.</p> <p><input type="checkbox"/> <b>Type 4:</b> Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.</p>					
<b>DETAILED DESCRIPTION OF THE INCIDENT:</b>					



**WAS THE PERPETRATOR OF VIOLENCE A:**

- Customer or client
- Family or friend of a customer or client
- Stranger with criminal intent
- Coworker
- Supervisor or manager
- Partner or spouse
- Parent or other relative
- Other:

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**AT THE TIME OF THE INCIDENT, WAS THE EMPLOYEE (CHECK ALL THAT APPLY):**

- Completing usual job duties
- Working in poorly lit area(s)
- Rushed
- Working during a low staffing level
- Isolated or alone
- Unable to get help or assistance
- Working in a community setting
- Working in an unfamiliar or new location

**WHERE DID THE INCIDENT OCCUR?**

- Inside the workplace
- In a parking lot or other area outside the workplace
- Other:

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**DID THE INCIDENT INVOLVE ANY OF THE FOLLOWING? (CHECK ALL THAT APPLY):**

- Physical attack without a weapon including, but not limited to biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting

- Attack with a weapon or object including, but not limited to a firearm, knife, or other object
- Threat of physical force or threat of the use of a weapon or other object
- Sexual assault or threat including, but not limited to rape, attempted rape, physical display, or unwanted verbal or physical sexual contact
- Animal attack
- Other:

\_\_\_\_\_

\_\_\_\_\_

**WHERE THERE ANY INJURIES?**

- Yes
- No

Please explain:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CONSEQUENCES OF THE INCIDENT:**

- Security or law enforcement was contacted  
 Agency contacted: \_\_\_\_\_  
 Agency response: \_\_\_\_\_
- Emergency medical responders (other than law enforcement) who were contacted, such as fire department, paramedics, on-site first aid certified personnel, etc. Explain:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- Actions taken to protect employees from a continuing threat or from any other hazards identified because of the incident:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**RECEIVED BY:**

NAME:		DATE RECEIVED:	
JOB TITLE:			
Records Retention Date (5-years)			





## MEMORANDUM

**DATE:** August 15, 2024  
**TO:** Board of Directors  
**FROM:** Chris Muehlbacher  
**Subject:** New Business Item 4 – Authorization to Solicit Bids for the PLC, Radio, and Antenna Replacement Project

### Recommendation

ACTION – It is recommended that the Board authorize the Manager to solicit bids for the project.

### Item Explanation

It is requested that the Board authorize the solicitation of competitive bids for the PLC, Radio, and Antenna Project. Below is a project summary:

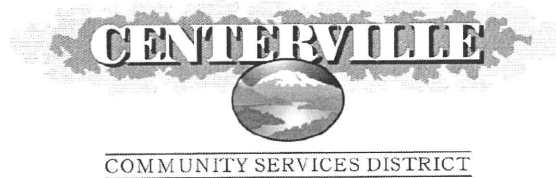
<b>PLC, Radio, and Antenna Replacement Project</b>		
	<b>Original</b>	<b>Revised</b>
Engineering Design	36,000	49,000
Bidding & Construction Support	13,500	13,500
PLC & Telemetry System	99,000	116,000
Programming	72,000	72,500
Contingency	25,500	28,000
<b>Total</b>	<b>246,000</b>	<b>279,000</b>

During the design phase, PACE Engineering encountered numerous challenges due to discrepancies between the panel drawings and the source code at each site. Moving forward, the engineering services are anticipated to be within budget. The construction estimate has also been updated since the previous is now a year old.

### Financial Impacts

This project will be funded using a \$142k ARPA grant with the remainder being funded by the Capital Improvement Reserve.

Attachments – None



## **MEMORANDUM**

Date: August 16, 2024  
To: Board of Directors  
From: Chris Muehlbacher  
Subject: **Old Business 1 – Muletown Pump Station Generator Project Update**

### **Recommendation**

Information – This provides updated information related to the project.

### **Discussion**

Mead & Hunt finalized the plans and specifications. Included with the final design was updating the engineer's estimate to \$568k which far exceeds the original FEMA approved budget. While the estimate does appear to be very conservative, a meeting has been scheduled for Monday, August 19<sup>th</sup> to further discuss the budget with CalOES and the City of Redding. Any update will be provided at the meeting.

**Attachment(s)** – None



## MEMORANDUM

Date: August 16, 2024  
To: Board of Directors  
From: Chris Muehlbacher  
Subject: **Old Business 2 – Carr Fire Recovery Project Update**

### **Recommendation**

Information – This is a project update and an agenda place holder. No additional information is currently available.

The remaining \$151k continues to be held in the District's LAIF account compounding interest.

### **Discussion**

CalOES has completed its review and has submitted it to FEMA on June 24<sup>th</sup> for its review as an Application Closeout. No timeframe is available for their processing time. Moving forward we will receive notice once completed.

### **Fiscal Impact**

It is anticipated that the remaining reserve funds will be retained by the District. It has been reaffirmed by the consultant that part of the close-out process is to confirm that the projects were completed, the expenses are valid, and that there were no additional funding sources such as an insurance claim.

In summary, FEMA awarded a total of seven (7) projects totaling \$347k for the benefit of this District because of Carr Fire impacts. At present, there remains approximately \$148k in reserve which was not used in completing the approved projects and continues to compound interest.

Attachment(s) – None



August 11, 2024

Board of Directors  
Centerville Community Services District  
8930 Placer Road  
Redding, CA 96001

55 Independence Circle, Suite 102  
Chico, CA 95973  
530.588.7427

Dear Board of Directors:

We have been engaged to audit the financial statements of Centerville Community Services District (the District), for the year ended June 30, 2024. A copy of the engagement letter for the year ended June 30, 2024, is enclosed for your reference. In addition, in accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration. Please feel free to contact us if you have any questions regarding the engagement letter or this letter. Professional standards require that we provide you with the following information related to our audit.

The objectives of this correspondence are as follows:

- To discuss the auditors' responsibilities under auditing standards generally accepted in the United States of America (GAAS);
- To provide those charged with governance an overview of our engagement, including the planned scope and timing;
- To identify significant areas of accounting and auditing emphasis, and how we propose to address these areas;
- To note significant risks that have been identified during the planning phase of the audit; and
- To discuss the concept of materiality in planning and executing the audit.

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of the audit we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

## **Planned Scope and Timing of the Audit**

### *Audit Planning and Risk Assessment*

The initial phase of our audit involves various planning procedures, including the following:

- Developing an understanding of internal and external factors affecting the District, such as changes in management or regulation.
- Performing preliminary analytical procedures, covering all accounts, to identify any significant new accounts or programs and any significant changes from the prior year.
- Assessing various organizational risks such as those related to the District's operating characteristics and environment, information technology, financial characteristics and business strategies. This also involves discussing with management what they see as the significant risks to the District.
- Obtaining an understanding of the District's internal controls, including the control environment, management's risk-assessment process, management's consideration for internal controls, and management's internal control monitoring process.
- Performing an evaluation of the design of internal controls relating to each significant transaction cycle as well as financial reporting to identify weaknesses in the system of controls that may contribute to the risk of a material financial statement error occurring without detection.
- Assessing of fraud risk, including consideration of the requirements of AU-C 240, *Consideration of Fraud in a Financial Statement Audit*. This also includes conducting a fraud brainstorming session with all members of the audit team to discuss the potential for material misstatement due to fraud and to enforce the concept of approaching the audit with professional skepticism.
- Designing our audit procedures and taking into consideration our preliminary analytical procedures, various risk assessments, our understanding of the various aspects of the District's internal controls, and those audit areas that are considered to be significant.

Although we are currently in the planning state of our audit, we have identified the following significant risks during our audit to date that require special audit consideration: management override of internal controls. Although not a risk solely specific to the District, override of internal controls warrants attention as intentional override may be more difficult to detect than an unintentional error.



*Audit Fieldwork*

Depending on the significant areas selected and the extent of testing that is determined to be appropriate during the planning process, we will perform audit procedures as part of our audit fieldwork. These procedures include inspection of documents, recalculation of various amounts, inquiry of appropriate personnel as well as other means to verify account balances. Significant accounts or risk areas are identified as follows:

- Cash and cash equivalents.
- Accounts receivable.
- Inventory.
- Prepaid expenses.
- Capital assets.
- Other assets.
- Accounts payable and cut off.
- Advances from customers.
- Long-term debt and related balances.
- Related-party transactions.
- Possible unrecorded liabilities.
- Revenue recognition.
- Susceptibility of accounts to material misstatement arising from either error or fraud.

*Materiality*

Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts No. 2 (CON-2), *Qualitative Characteristics of Accounting Information*, defines materiality as the “magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.” In planning and performing the audit, we use professional judgment to determine a level of materiality. Factors considered in this evaluation include the components of the financial statements believed to be the most critical to users and the extent of adjustments detected in prior audits.

### *Audit Completion and Reporting*

Once audit fieldwork has concluded, a complete final review will be performed of the audit workpapers, ensuring that any outstanding questions or issues have been resolved and that the testing and results are properly documented. Deliverables will be as follows:

- Draft financial statements, including footnotes.
- Draft letter of required communication to those charged with governance that includes information on the auditors' responsibility in performing the audit and significant findings noted during the audit process that are required to be reported, such as any significant or unusual transactions or any significant sensitive estimates.
- Draft report on internal control that reports any significant deficiencies or material weaknesses in internal controls that were noted during the audit process, if applicable.

All of the draft documents are reviewed with management and those charged with governance before the final financial statements and correspondence letters are issued.

### **Communication**

Effective communication between the auditor and those charged with governance is emphasized in the recent audit standards, and we feel it is paramount to a truly effective and successful audit. For these reasons, we encourage you to contact us with any questions or concerns that you may have regarding any aspect of the audit. The following points may assist you in this critical communication effort:

- Are there any matters you feel warrant particular attention during the audit?
- Are there any areas where you request that additional or special procedures be performed?
- Describe how you exercise oversight of the District's internal controls.
- Describe your understanding of the risks of fraud at the District.
- Are you aware of any suspected or actual fraud at the District?
- Are there any other matters you think we should be aware of?

Board of Directors  
Centerville Community Services District  
August 11, 2024  
Page 5

Our contact information is listed below, and we encourage you to maintain open communication with us regarding the above points and any other matters you deem appropriate.

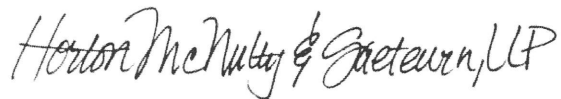
Kalah M. Horton, CPA      530.588.7427 x307      kalah.horton@hms-cpas.com

**Closing**

The information in this letter is intended solely for the use of those charged with governance of the District and is not intended to be and should not be used by anyone other than these specified parties.

We sincerely appreciate the opportunity to provide services to the District and hope you find the information included in this correspondence useful and informative. If you have any questions or wish to discuss any of the items further, please let me know.

Very truly yours,

A handwritten signature in black ink that reads "Horton McNulty & Saeteurn, LLP". The signature is written in a cursive, flowing style.

Horton McNulty & Saeteurn, LLP



### **Report on the Firm's System of Quality Control**

To the Partners of  
Horton McNulty & Saeteurn, LLP  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Horton McNulty & Saeteurn, LLP (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, and compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Horton McNulty & Saeteurn, LLP in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Horton McNulty & Saeteurn, LLP has received a peer review rating of *pass*.

*The RBH Group, LLC*

June 19, 2023