

Wrightwood Community
Services District
June 6, 2023
Regular
Board Meeting



WRIGHTWOOD COMMUNITY SERVICES DISTRICT

P.O. Box 218 Wrightwood, CA 92397

Regular Meeting of the Board of Directors

Tuesday, June 6, 2023 – 5:30 p.m.

Wrightwood Community Building

1275 State Highway 2, Wrightwood, CA

Agenda

5:30 PM – Call to Order

1. Pledge of Allegiance
2. Roll Call
3. Agenda Approval
4. Public Comments: *Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought to participate in the above-agenized public meeting, should be directed to the Chair at any time prior to the meeting. Under this item, any member of the public wishing to directly address the Board on any item of interest that is not within the subject matter jurisdiction of the Board may do so now. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Pursuant to Section 2.3.2 of Ordinance No 2021-1 adopted by the Board on March 2, 2021, the Chair may limit each speaker to a comment period of three (3) minutes or less.*
5. Agency Reports
6. Consent Calendar: May 2, 2023, Regular Board Meeting Minutes
7. General Manager's Report
8. April 2023 Financials
9. Music in the Pines Variance Request: Discussion and Possible Action
10. Tri-Community Co-Op Variance Request: Discussion and Possible Action
11. Proposal from Eadie and Payne to Perform Audit Services for FY 2022/23: Discussion and Possible Action
12. Resolution No. 2023-03 Appropriations Limit for 2023/2024
13. FY2023-2024 Budget: Discussion Only
14. Email Service: Discussion and Possible Action
15. Skate Park Dedication: Discussion and Possible Action
16. Reserves for Operations: Discussion and Possible Action
17. Directors Comments
18. Future Board Meeting: Tuesday, July 11, 2023, at 5:30 p.m.

Wrightwood Community Services District

THE VISION

To empower our community to have local control by serving as a platform for community discussion, cohesion and action in the areas of parks and recreation, street lighting, solid waste and recycling and wastewater planning and engineering.

To promote and grow a vibrant parks and recreation department for our community.

To maintain and enhance our current infrastructure

To economize our solid waste process and maximize our efficiency in executing them

To protect our natural resources through evaluating community wastewater needs

To meet all these ends in a fiscally responsible manner

Wrightwood Community Services District

The Mission

To provide local governance in the areas of parks and recreation, street lighting, solid waste and recycling and waste water planning and engineering in a fiscally responsible manner.

Item # 6

May 2, 2023 Board Meeting Minutes



REGULAR BOARD MEETING

May 2, 2023

Wrightwood Community Building
1275 State Highway 2
Wrightwood, CA

MINUTES

Board Members: Natalie Lopiccolo, President
Chuck Franklin, Vice President
Sadie Albers, Member
Alexis Claiborne, Member
Kristy Gerardo, Member

Staff Present: Steven Kennedy, Attorney
Tamara Keen, General Manager
Angela Rovida, Administrative Assistant

Call to Order: President Lopiccolo called the meeting to order at 5:33 pm

- 1. Pledge of Allegiance:** Steve Rinek led the Pledge of Allegiance
- 2. Roll Call:** Counsel Kennedy present via phone.
- 3. Agenda Approval:** Vice President Franklin motioned to approve the agenda with Director Claiborne seconding the motion. All in favor, motion carries.
- 4. Public Comment:** Andrea Valdez from the California Department of Insurance informed the public of the newly launched Safer From Wildfires framework. She offered to come back at a later time and present the full information for the program. She announced her attendance at the upcoming Wildfire and Disaster Awareness Day. She also shared that the Twin Peaks Recreation Complex disaster recovery center will be open from 9am to 7pm. FEMA will be there providing assistance for anyone who was adversely affected by the recent snowstorms.
- 5. Agency Reports:** CJ Porter from Supervisor Cook's office reported that the Knob Fire is at 73% containment and is expected to be fully contained soon. FEMA designated the Wrightwood area a disaster area and is providing individual assistance. For more information visit fema.gov/assistance/individual. Anyone having issues with the county snow removal reimbursement program can contact Supervisor Cook's office to get those issues resolved. The county is offering a mountain small business grant program. Businesses with 50 or fewer employees are eligible for a one-time \$5,000 grant and businesses that have more than 50 but fewer than 500 employees are eligible for a one-time \$15,000 grant. More information can be found at snowinfo.sbcounty.gov. In March the Board of Supervisors approved a million-dollar state grant for firefighting equipment for Wrightwood that includes a brush engine and a water tender. Regarding utility reimbursements, the Community Action Partnership was responsible for that program, their website is www.capsbc.org.

6. **Consent Calendar:** Director Gerardo motioned to approve the consent calendar. Director Claiborne seconded the motion. All in favor, motion carries.
7. **General Manager's Report:** Hollis Stewart Children's Park was opened to the public and the Wrightwood Elementary School kids on April 6th, on May 6th the official park ribbon cutting will take place at 10am. There will be a few speakers and refreshments will be served. Dump card supplies have been ordered and volunteers for stuffing envelopes are needed. Winter porta pots were picked up and the community building septic was pumped on April 10th. Opening day for Adult Softball was April 16th with nine teams playing. Plans to add cornhole and dance classes for adults and children are underway. WCSD website hosting will be transferred from UIA to a local web host offering more control over the WCSD website. The WCSD staff will be attending the annual Wildfire and Disaster Awareness Day event on Saturday May 13th and the Wrightwood Arts and Wine Festival on May 20th. Deputy District Director Mathew Lyons met with General Manager Keen last week. They spoke about various topics including the downtown area of Wrightwood. He shared information regarding federal grants that the WCSD may qualify for.
8. **March 2023 Financials:** Director Albers motioned to approve March 2023 financials and Director Claiborne seconded. Vice President Franklin abstained, all others in favor. Motion carries.
9. **Star Equality Theatricals Variance Request:** Tabled for next month's agenda in order to speak with organization representative.
10. **CR&R Annual Rate Adjustment:** CR&R annual adjustment will increase pick up service cost by 8%.
11. **FY2023-2024 Budget:** Tabled for next month in order to provide actuals to the Board from previous three years.
12. **Recess to Closed Session:** 6:44pm
13. **Return to Open Session:** 8:03pm. The Board has advised GM Keen to stop pursuing real property negotiations for office space.
14. **Directors Comments:** Director Claiborne and Director Gerardo thanked the community for their participation and input. Director Albers is looking forward to the Wine and Arts Festival on May 20th, the WCSD will have a booth at the event. President Lopiccolo encouraged the public to attend the Children's Park ribbon cutting on May 13th. She also mentioned that adult softball is going well and thanked the WCSD staff for all their hard work.
15. **Future Board Meeting:** Tuesday June 6, 2023, at 5:30pm
16. **Adjournment:** President Lopiccolo adjourned the meeting at 8:05pm

Minutes approved: _____
President Natalie Lopiccolo

Date: _____

Item # 7

General Manager's Report



General Manager's Report

May has been a busy month with the park ribbon cutting, Wildfire and Disaster Awareness Day and the Wine and Arts Festival. This year, for the first time, the WCSD had a table at both events. We promoted CR&R along with recycling to bring more awareness to the community. We also had a sign-up sheet for new residents that have not received a dump card, approximately thirty residents signed-up. Along with those we had a sign-up sheet for anyone interested in dance classes which had enough interest for us to offer summer adult and teen dance classes. Beginning June 25th through August 13th, every Sunday from 3pm to 4pm Teen Salsa with Teen Swing starting at 4pm to 5pm. Also, on Sunday evening an Adult Swing class will be held from 5pm to 6pm. For those of you that can't make it on Sundays, an Adult Salsa class is being offered every Wednesday, beginning June 28th through August 16th from 6:30pm to 7:30pm. There is also a large interest in dance for toddlers and elementary school age children. The plan is to start a few classes, sometime in August when our instructor returns from maternity leave. All instructors, along with WCSD staff will be certified for CPR in a class on June 15th, hosted by one of our CERT members. All instructors will also have a background check.

I am excited to announce that along with the support of the Wrightwood Village Foundation, we are able to add a "Senior Social Club" day to the calendar. Every Wednesday, beginning June 7 from 10am to 2pm the Community Building will be offering different activities for our seniors, such as games, movies and crafts or just a place to gather and chit chat. Please bring a friend and join us!

The rental protocol for large events has been changed. Per San Bernardino County 's Temp use Permit, if the facility being used is on septic, then all bathrooms should remain locked, and the use of porta pots is required. We now have a separate application for larger events that states this along with the porta pot requirements. A lock has been installed on the doors to the inside bathrooms as well and will be locked during large events.

I am in the process of setting a date to meet with Carrie Harmon, Director of Community Development and Housing for the County of San Bernardino to get

some information on their programs and funding, in hopes there is something available for Wrightwood. I am also trying to coordinate a meeting with our previous sewer committee to pick their brains for any information regarding the previous sewer studies.

We have started printing the dump cards and have completed LA County, which only had 112 cards to print and hope to have the rest printed by the end of the week. I have also begun working on the Tax Assessments which are due in August.

Item # 8

April 2023 Financials



Apr-23		DISBURSEMENTS AND DEPOSITS			
Check Number	Amount	Disbursement Date	Cleared Date	Payee	Account
2423	\$150.00	3/23/2023	4/24/2023	Jasmine Neal	Deposit Refund
Debit Card	\$51.70	4/3/2023	4/3/2023	Amazon	Umpire Shirt
2427	\$2,725.00	3/24/2023	4/6/2023	Doran Construction	Snow Removal
2431	\$621.99	3/24/2023	4/4/2023	California Generator	Generator Maint
2432	\$216.05	3/30/2023	4/4/2023	Campbell's Appliance	Museum Heater
2433	\$176.36	3/30/2023	4/7/2023	Golden State Water	Community Bldg
2434	\$743.21	3/30/2023	4/6/2023	Mountain Hardware	Supplies
2435	\$450.00	3/30/2023	4/5/2023	Mt. Progress Newspaper	Ad
2436	\$114.09	3/30/2023	4/5/2023	Verizon	Office Phones
Debit Card	\$107.75	4/6/2023	4/6/2023	Jensen's	Supplies/Park Opening
Debit Card	\$580.40	4/7/2023	4/7/2023	Amazon	Ink/Dump Cards
Auto Debit	\$69.21	4/7/2023	4/7/2023	ADP	Payroll Processing
Debit Card	\$9.15	4/10/2023	4/10/2023	Jensen's	Lighter/Stove
Debit Card	\$264.88	4/10/2023	4/10/2023	The Website Exchange	Web Site Updates
Auto Debit	\$149.01	4/12/2023	4/12/2023	Diamond Environmental	Porta Pot
Debit Card	\$208.84	4/12/2023	4/12/2023	Apex Rentals	Floor Stripper/Buffer
Debit Card	\$457.50	4/12/2023	4/12/2023	Quick Books	Renewal
Debit Card	\$63.51	4/13/2023	4/13/2023	Go Daddy	Domain Name
Debit Card	\$1,099.00	4/14/2023	4/14/2023	Quick Books	Renewal(refunded)
Debit Card	\$205.75	4/15/2023	4/15/2023	Amazon	WCSD Tablecloths
Debit Card	\$21.84	4/19/2023	4/19/2023	Amazon	Supplies
Debit Card	\$215.50	4/20/2023	4/20/2023	Wrightwood Metal Art	Donor Sign for Park
Debit Card	\$48.48	4/21/2023	4/21/2023	Amazon	Umpire Shirt
Auto Debit	\$69.21	4/21/2023	4/21/2023	ADP	Payroll Processing
Debit Card	\$40.32	4/22/2023	4/22/2023	Lowe's	Stepping Stones/Vet
2440	\$150.00	4/21/2021	4/24/2023	Courtney Childress	Refund Deposit
2441	\$1,060.00	4/11/2023	4/21/2023	Doran Construction	Snow Removal
2442	\$533.26	4/11/2023	4/19/2023	Innovative Playground	Bucket Seat/Swing
2443	\$750.00	4/11/2023	4/14/2023	Septic Control	Pump Septic
2444	\$419.10	4/11/2023	4/14/2023	SCE	Electric
2445	\$996.02	4/11/2023	4/14/2023	Waxie	Supplies
2446	\$150.00	4/12/2023	4/14/2023	Juan Castrp	Deposit Refund
2448	\$909.99	4/18/2023	4/24/2023	County of SB	Solid Waste
2449	\$674.87	4/18/2023	4/28/2023	So CA Gas	Community Bldg
2450	\$498.82	4/18/2023	4/26/2023	SCE	Community Bldg
2451	\$7,519.17	4/18/2023	4/24/2023	CR&R	Solid Waste
2452	\$185.96	4/20/2023	4/28/2023	Golden State Water	Community Bldg
2453	\$140.63	4/20/2023	4/27/2023	Snowline Reprographics	Dump Card Letters
2456	\$141.80	4/21/2023	4/26/2023	Mountain Hardware	Supplies
2457	\$150.00	4/21/2023	4/26/2023	Dan Day	Umpire
2463	\$92.42	4/27/2023	4/28/2023	Natalie Lopiccolo	Reim Supplies/Park Open
Debit Card	\$16.15	4/26/2023	4/26/2023	Amazon	Supplies
Debit Card	\$45.00	4/28/2023	4/28/2023	Evangeline Specialties	Brackets/Donor Sign
Debit Card	\$300.44	4/28/2023	4/28/2023	Staples	Dump Card Envelopes
TOTAL	\$23,592.38				

	Payroll
4/15 Payroll	\$3,593.07
4/15 Taxes	\$1,012.27
TOTAL	\$4,605.34

	Deposits	
Date	Amount	Name
4/6/2023	\$5,980.88	Franchise Fee
4/10/2023	\$3,000.00	I.A County Donation
4/13/2023	\$410.00	Rental Income
4/18/2023	\$1,099.00	QB Refund
4/18/2023	\$545.00	Rental Income
4/20/2023	\$150.00	Security Deposit
4/20/2023	\$2,541.42	I.A County
4/20/2023	\$122,999.15	SB County
TOTAL	\$136,725.45	

DEPOSITS AND DISBURSEMENTS FISCAL YEA 22/23

Month	Beginning Balance	Deposit	Total Disbursements	Payroll	Gross
Jul-22	\$262,094.05	\$13,752.91	\$29,606.93	\$3,172.79	\$243,067.24
Aug-22	\$246,384.90	\$5,820.54	\$27,325.86	\$6,283.33	\$224,879.58
Sep-22	\$224,879.58	\$16,847.56	\$39,954.00	\$6,109.22	\$201,773.14
Oct-22	\$201,773.14	\$7,212.63	\$35,969.67	\$6,797.98	\$173,016.10
Nov-22	\$173,016.10	\$82,904.38	\$24,860.02	\$10,235.07	\$231,060.46
Dec-22	\$231,060.46	\$158,190.24	\$45,934.05	\$6,468.32	\$343,316.65
Jan-23	\$343,316.65	99,942.68	\$41,941.55	\$8,251.41	401,317.78
Feb-23	\$401,317.78	\$15,806.51	\$23,788.55	\$7,367.61	\$393,335.74
Mar-23	\$393,335.74	\$45,525.64	\$24,680.07	\$9,235.08	\$404,946.23
Apr-23	\$404,946.23	\$136,725.45	\$28,197.72	\$4,605.34	\$513,473.96
May-23					
Jun-23					

Estimate Cash Flow Statement	MONTHLY HOURS				MONTH
	GM	PARK	OFFICE	PARK/REC	
Current Bank Balance	\$513,473.96				
Savings Account	\$318,537.00				
Reserve for Operations	\$12,750.09	97	0	0	Jul-22
Reserve for Capital	\$4,096.53	0	0	0	Aug-22
Reserve for Replacements	\$29,805.05	9	85	0	Sep-22
Total Estimate Revenue	\$593,178.55	58	101.25	0	Ocy 22
		139	100.75	0	Nov-22
Accounts Payable	Outstanding	131.5	91	0	Dec-22
		157.25	125.75	0	Jan-23
		143	110	0	Feb-23
		192.75	127.5	0	Mar-23
Total Estimated Expense	\$0.00			0	Apr-23
Balance	\$593,178.55			0	May-23
				0	Jun-23

Wrightwood Community Services District

Profit and Loss by Month

April 2023

	APR 2023	TOTAL
Income		
4000 Facility Rental		\$0.00
4000.2 Kitchen Fees	50.00	\$50.00
4000.3 Old Firehouse / Museum	157.50	\$157.50
4000.5 Security - Cleaning Deposit	-150.00	\$ -150.00
4000.8 WW Community Bldg	1,108.75	\$1,108.75
Total 4000 Facility Rental	1,166.25	\$1,166.25
4100 Property Tax	55,367.60	\$55,367.60
4200 Solid Waste Franchise Fee	5,447.13	\$5,447.13
4300 Solid Waste Fees	70,172.55	\$70,172.55
Total Income	\$132,153.53	\$132,153.53
GROSS PROFIT		
	\$132,153.53	\$132,153.53
Expenses		
5080 Meals & Entertainment	307.92	\$307.92
5090 Office Admin		\$0.00
5090.2 Online Software	457.50	\$457.50
5090.5 Supplies	601.81	\$601.81
5090.6 SW Dump Card		\$0.00
5090.61 Dump Card Printing	140.63	\$140.63
5090.63 Dump Cards Supplies	580.40	\$580.40
Total 5090.6 SW Dump Card	721.03	\$721.03
Total 5090 Office Admin	1,780.34	\$1,780.34
5100 Payroll Expenses		\$0.00
5100.1 Administrative Staff	2,034.00	\$2,034.00
5100.2 GM Salaries	4,935.64	\$4,935.64
5100.3 Park Maintenance	952.00	\$952.00
Total 5100 Payroll Expenses	7,921.64	\$7,921.64
5110 Payroll Tax Expense		\$0.00
5110.1 Federal Payroll Taxes	605.99	\$605.99
Total 5110 Payroll Tax Expense	605.99	\$605.99
5120 Permits & Licenses		\$0.00
5120.1 Health Permit	571.00	\$571.00
Total 5120 Permits & Licenses	571.00	\$571.00
5130 Professional Services		\$0.00
5130.3 Legal Services	2,993.75	\$2,993.75
5130.4 Website Development	328.39	\$328.39
5130.5 Payroll Processing	138.42	\$138.42
Total 5130 Professional Services	3,460.56	\$3,460.56

Wrightwood Community Services District

Profit and Loss by Month

April 2023

	APR 2023	TOTAL
5140 Rent & Lease		\$0.00
5140.1 Porta Potty	149.01	\$149.01
Total 5140 Rent & Lease	149.01	\$149.01
5150 Repairs & Maintenance		\$0.00
5150.2 Facility Maintenance	208.84	\$208.84
5150.3 Job Supplies	1,221.02	\$1,221.02
5150.4 Plumbing Repairs	195.00	\$195.00
5150.5 Property	85.32	\$85.32
5150.6 Septic Maintenance	750.00	\$750.00
Total 5150 Repairs & Maintenance	2,460.18	\$2,460.18
5180 Services		\$0.00
5180.2 Sports League		\$0.00
5180.2A Softball	360.00	\$360.00
Total 5180.2 Sports League	360.00	\$360.00
Total 5180 Services	360.00	\$360.00
5190 Solid Waste Disposal Fees	7,167.03	\$7,167.03
5210 Telephone		\$0.00
5210.3 Office Phone	115.91	\$115.91
Total 5210 Telephone	115.91	\$115.91
5240 Utilities		\$0.00
5240.1 Electric		\$0.00
5240.1A Community Center	440.16	\$440.16
5240.1C Street Lights	997.84	\$997.84
Total 5240.1 Electric	1,438.00	\$1,438.00
5240.2 Gas		\$0.00
5240.2A Community Center	565.18	\$565.18
5240.2B Museum	109.69	\$109.69
Total 5240.2 Gas	674.87	\$674.87
5240.3 Trash		\$0.00
5240.3A Community Center	352.14	\$352.14
Total 5240.3 Trash	352.14	\$352.14
5240.4 Water		\$0.00
5240.4A Community Center	157.80	\$157.80
5240.4B Museum	28.16	\$28.16
Total 5240.4 Water	185.96	\$185.96
Total 5240 Utilities	2,650.97	\$2,650.97

Wrightwood Community Services District

Profit and Loss by Month

April 2023

	APR 2023	TOTAL
5300 Capital Outlay		\$0.00
5300.1 Playground Upgrade	5,743.76	\$5,743.76
Total 5300 Capital Outlay	5,743.76	\$5,743.76
Total Expenses	\$33,294.31	\$33,294.31
NET OPERATING INCOME	\$98,859.22	\$98,859.22
Other Income		
4600 Interest Income	971.05	\$971.05
Total Other Income	\$971.05	\$971.05
NET OTHER INCOME	\$971.05	\$971.05
NET INCOME	\$99,830.27	\$99,830.27

Item # 9

Music in the Pines Variance Request



FACILITY RATE VARIANCE REQUEST

The Wrightwood Community Services District is prohibited by Article XVI, Section 6, of the California Constitution "to make any gift or authorize the making of any gift, of any public money or thing of value to any individual, municipal or other corporation whatever." As a result, any reduction in the District's standard facility usage rates that may be granted must not constitute an unconditional gift of public funds.

At a minimum, this means that any request for such cost variance should be tied to a valid public purpose that benefits the District. Specifically, eligibility for a facility rate variance is limited to only those applicants that are engaging in uses related to the particular public duties and functions that the District is empowered to perform within its jurisdictional boundaries pursuant to Government Code Section 61000 et seq. as expressly authorized by the San Bernardino County Local Agency Formation Commission.

Organization Name:	MUSIC In the Pines
Contact Person:	Dan Campbell 760-662-1110
Address:	Box 2241
Phone Number:	760-662-1110
Email:	
Request Submittal Date:	6/1/23

A request for Facility Rate Variance must directly provide a public benefit to the Wrightwood Community Services District to avoid being a Gift of Public Funds. Please describe in the 'Explanation' section below the following: (1) the connection between the cost reduction requested from the District and the corresponding benefit that would be received by the Public and (2) how such benefit falls within the scope of the District's authorized public purpose: street lighting, parks and recreation, solid waste and recycling, and wastewater.

Please feel free to attach any supporting material that you believe would be relevant. The Wrightwood Community Services District Board of Directors will discuss and act upon your request at their next Regular Public Board Meeting. Though not required, you may want to attend the Board meeting to answer questions.

Type of Event:	MUSIC
Dates to Be Considered:	6/29, 7/13, 7/27 = Aug 10
Amount to Be Considered:	

Explanation: Music in the Pines is a free, nonprofit community event. All bands are paid with donations. The Lions Club provides insurance

Item # 10

Tri-Community Co-Op
Variance Request



FACILITY RATE VARIANCE REQUEST

The Wrightwood Community Services District is prohibited by Article XVI, Section 6, of the California Constitution "to make any gift or authorize the making of any gift, of any public money or thing of value to any individual, municipal or other corporation whatever." As a result, any reduction in the District's standard facility usage rates that may be granted must not constitute an unconditional gift of public funds.

At a minimum, this means that any request for such cost variance should be tied to a valid public purpose that benefits the District. Specifically, eligibility for a facility rate variance is limited to only those applicants that are engaging in uses related to the particular public duties and functions that the District is empowered to perform within its jurisdictional boundaries pursuant to Government Code Section 61000 et seq. as expressly authorized by the San Bernardino County Local Agency Formation Commission.

Organization Name:	Tri-Community Co-op
Contact Person:	Michelle Schneider
Address:	PO Box 55
Phone Number:	310-594-2032
Email:	tricomcommunitycoop@hotmail.com
Request Submittal Date:	5/18/23

A request for Facility Rate Variance must directly provide a public benefit to the Wrightwood Community Services District to avoid being a Gift of Public Funds. Please describe in the 'Explanation' section below the following: (1) the connection between the cost reduction requested from the District and the corresponding benefit that would be received by the Public and (2) how such benefit falls within the scope of the District's authorized public purpose: street lighting, parks and recreation, solid waste and recycling, and wastewater.

Please feel free to attach any supporting material that you believe would be relevant. The Wrightwood Community Services District Board of Directors will discuss and act upon your request at their next Regular Public Board Meeting. Though not required, you may want to attend the Board meeting to answer questions.

Type of Event:	Produce plu
Dates to Be Considered:	every other Friday
Amount to Be Considered:	?


Explanation: request to not pay rent for non-business hours (our set-up)


Item # 11


Proposal
From
Eadie and Payne






 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

May 22, 2023

Board of Directors
Wrightwood Community Services District
1275 Hwy 2
Wrightwood, CA 92397

Dear Board of Directors:

Eadie and Payne, LLP is pleased to provide Wrightwood Community Services District with the professional services described below. This letter, and the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, and each major fund of Wrightwood Community Services District, as of June 30, 2023, and for the year then ended and the related notes, which collectively comprise Wrightwood Community Services District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual

For purpose of these financial statements, management has chosen to exclude the Management's Discussion and Analysis from the supplementary information, the omission will be noted in our auditor's report.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller's Office. As part of an audit in accordance with GAAS the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Minimum Audit Requirements for California Special Districts* issued by the State Controller's Office, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wrightwood Community Services District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and/or any state or regulatory audit requirements.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Wrightwood Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will perform agreed-upon procedures as described in the attached schedule (Attachment A) in connection with the Appropriation Limit Worksheet of the Wrightwood Community Services District for the Year ended June 30, 2023. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement. Because the agreed-upon procedures listed in the attached schedule does not constitute an examination, we will not express an opinion. We will report only our procedures and our findings. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which Management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from Management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;

- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

- Propose adjusting or correcting journal entries to be reviewed and approved by Wrightwood Community Services District's management.
- Prepare the basic financial statements based on the adjusted trial balance and other information obtained from Wrightwood Community Services District's personnel and to be reviewed and approved by Wrightwood Community Services District's management.
- Prepare the Special Districts Financial Transactions Report required by the State Controller's Office (SCO Report)
- Assistance with fund accounting
- Assistance with implementation of GASB 96

We will not assume management responsibilities on behalf of Wrightwood Community Services District. However, we will provide advice and recommendations to assist management of Wrightwood Community Services District in performing its responsibilities.

Wrightwood Community Services District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- The nonattest services are limited to those identified above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Wrightwood Community Services District's basic financial statements. Our report will be addressed to the governing body of Wrightwood Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as mutually agreed upon with management.

Brandon Ferrell, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Eadie and Payne, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$15,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Wrightwood Community Services District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The stated audit fees do not include the preparation of the SCO report and any assistance with fund accounting or implementation of the new accounting standards. *GASB 96 Leases*, is required to be implemented by the District for the year ended June 30, 2023. Eadie and Payne, LLP is available for assistance at our normal fee rate.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eadie and Payne, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators or designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eadie and Payne, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Eadie and Payne, LLP



Brandon Ferrell, Partner

Attachment: Agreed-Upon Procedures
Peer Review Letter
Terms and Conditions Addendum

RESPONSE:

This letter correctly sets forth our understanding.

Wrightwood Community Services District

Acknowledged and agreed on behalf of Wrightwood Community Services District by:

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

ATTACHMENT A
AGREED-UPON PROCEDURES

Appropriation Limit Worksheet of the Wrightwood Community Services District for the year ended June 30, 2023

1. We will obtain the completed worksheets (or other alternative computations), and compare the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the District Board. We will also compare the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the District Board.
2. For the Appropriations Limit worksheet we will add line A, last year's limit, to line E, total adjustments, and agree the resulting amount to line F, this year's limit.
3. We will compare the current year information presented in the Appropriation Limit worksheet to the other worksheets described in No. 1 above.
4. We will compare the prior year appropriations limit presented in the Appropriations Limit worksheet to the prior year appropriations limit adopted by the District Board during the prior year.



Report on the Firm's System of Quality Control

October 7, 2022

To the Partners of Eadie & Payne, 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 Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2022. 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. 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 on 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 an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

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 Eadie & Payne, LLP in effect for the year ended April 30, 2022, 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*. Eadie & Payne, LLP has received a peer review rating of *pass*.

Price Paige & Company

Price Paige & Company

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Eadie and Payne, LLP's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum and the accompanying engagement letter comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "we," "us," or "our" is a reference to Eadie and Payne, LLP, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

Billing and Payment Terms

We will bill you for our professional fees and out-of-pocket costs monthly as work progresses. Payment is due upon receipt. If payment is not received within 30 days, you will be assessed interest charges of 1% per month on the unpaid balance.

We reserve the right to suspend or terminate our work for non-payment of fees. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require our third party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or our third party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third party service providers during this engagement.

Client Portals

To enhance our services to you, we will utilize a client portal, a collaborative, virtual workspace in a protected, online environment. The client portal permits real-time collaboration across geographic boundaries and time zones and allows Eadie and Payne, LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use the client portal, you will be required to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement.

You agree that Eadie and Payne, LLP has no responsibility for the activities of the client portal and agree to indemnify and hold Eadie and Payne, LLP harmless with respect to any and all claims arising from or related to the operation of the client portal. While the client portal backs up your files to a third party server, we recommend that you also maintain your own backup files.

Items placed on the client portal will be deleted periodically according to firm policy.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not continue a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Records Management

Record Retention and Ownership

We will return all of your original records and documents provided to us at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your work product. Our copies of your records and documents are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Our firm destroys workpaper files after a period of 5 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice unless specifically agreed to in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker or investment advisor.

Other Income, Losses and Expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may face. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with any decision solely on the basis of any oral or email communication. You accept all responsibility, except to the extent caused by the gross negligence or willful misconduct of Eadie and Payne, LLP, for any loss, cost or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this in a separate engagement letter.

Management Responsibilities

While Eadie and Payne, LLP can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services that Eadie and Payne, LLP provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Alternative Dispute Resolution

If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Professional Accounting and Related Services Dispute Resolution Rules* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property we use are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Statute of Limitations

You agree that any claim arising out of this Agreement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Eadie and Payne, LLP.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, your failure to comply with the terms of this Agreement or as we determine professional standards require.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Entire Agreement

The engagement letter, including this *Terms and Conditions Addendum* and any other attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Item # 12

Resolution No. 2023-03 Appropriations Limit for FY2023/2024



RESOLUTION NO. 2023-03

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE WRIGHTWOOD
COMMUNITY SERVICES DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2023/2024**

WHEREAS, the Wrightwood Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq; and

WHEREAS, Section 61113 of the Government Code requires the District’s Board of Directors to adopt a resolution establishing its appropriations limit, if any, and make other necessary determinations for the following fiscal year pursuant to Article XIII B of the California Constitution, on or before July 1 of each year; and

WHEREAS, Article XIII B of the Constitution of the State of California, as approved by the voters at the special statewide election held on November 6, 1979, provides for an annual appropriations limitation for local jurisdictions adjusted for changes in population and consumer prices index; and

WHEREAS, the State legislation added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or noticed special meeting and that fifteen (15) days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public; and

WHEREAS, Section 7902 of the Government Code sets forth the method for determining the appropriations limit for each local jurisdiction for each fiscal year; and

WHEREAS, the District’s Board of Directors wishes to establish the appropriations limit for the forthcoming fiscal year for the Wrightwood Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Wrightwood Community Services District as follows:

Section 1. The appropriations limit for the Wrightwood Community Services District for Fiscal Year 2023/2024, as established in accordance with Section 7902 of the Government Code, is set forth as \$775,872.

Section 2. It is hereby found and determined that the documentation used in establishing the appropriations limit for the Fiscal Year was available to the public in the Office of the District at least fifteen (15) days prior to this date.

Section 3. This Resolution shall take effect immediately upon adoption.

Section 4. The General Manager is hereby authorized and directed to file a certified copy of this Resolution with the Clerk of the Board of Supervisors and Office of the State Auditor/Controller forty-five (45) days after the effective date of the resolution.

ADOPTED this 6 day of June 2023.

X _____
Natalie Lopicollo
President Wrightwood CSD

STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

I, Tamara Keen, General Manager of the Board of Directors of the Wrightwood Community Services District, DO HEREBY CERTIFY that the foregoing Resolution, being Resolution No. 2023-03, was duly adopted by the Board of Directors of said District at a special meeting of said Board held on the 6th day of June 2023, and that it was adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

X _____
Tamara Keen
General Manager Wrightwood CSD

WRIGHTWOOD COMMUNITY
SERVICES DISTRICT
APPROPRIATIONS LIMIT CALCULATION
FISCAL YEAR 2023/2024

	<u>AMOUNT</u>
A. LAST YEAR'S LIMIT	<u>\$ 746246</u>
B. ADJUSTMENT FACTORS	
1. Population %	-0.4500%
2. Change in per-capita income in Califor	4.44%
Total Adjustment %	<u>3.97%</u>
C. ANNUAL ADJUSTMENT \$	<u>29,626</u>
D. OTHER ADJUSTMENTS:	-
E. TOTAL ADJUSTMENTS	<u>29,626</u>
F. CURRENT YEAR'S LIMIT	<u><u>\$ 775,872</u></u>

Item # 13

FY2023-2024 Budget



Wrightwood Community Services District

Budget Overview: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	TOTAL
5120 Permits & Licenses													
5120.1 Health Permit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
5120.2 Suppression System	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$665.00
Total 5120 Permits & Licenses	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$915.00
5130 Professional Services													
5130.1 Accounting	500.00	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00	1,000.00	\$3,000.00
5130.2 Audit	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$15,000.00
5130.3 Legal Services	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	\$36,000.00
5130.5 Payroll Processing	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	\$1,500.00
Total 5130 Professional Services	3,625.00	3,125.00	18,125.00	3,625.00	3,125.00	3,625.00	3,125.00	3,125.00	3,125.00	3,625.00	3,125.00	4,125.00	\$55,500.00
5140 Rent & Lease													
5140.1 Porta Potty	0.00	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00	0.00	\$7,200.00
Total 5140 Rent & Lease	0.00	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00	0.00	0.00	\$7,200.00
5150 Repairs & Maintenance													
5150.1 Equipment	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,000.00
5150.2 Facility Maintenance	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$5,000.00
5150.3 Job Supplies	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$3,000.00
5150.4 Plumbing Repairs	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$4,000.00
5150.5 Property	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,000.00
5150.6 Septic Maintenance	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,000.00
Total 5150 Repairs & Maintenance	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$18,000.00
5160 Security													
5160 Security	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$500.00
5180 Services													
5180.2 Sports League													
5180.2A Softball	750.00	750.00	750.00	0.00	0.00	0.00	0.00	900.00	750.00	0.00	750.00	0.00	\$4,650.00
5180.2D Other Park & Rec Expenses	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,000.00
Total 5180.2 Sports League	1,750.00	750.00	750.00	0.00	0.00	0.00	0.00	900.00	750.00	0.00	750.00	0.00	\$5,650.00
5190 Solid Waste Disposal Fees													
5190 Solid Waste Disposal Fees	14,000.00	14,000.00	14,000.00	14,000.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	\$170,000.00
5210 Telephone													
5210.3 Office Phone	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	\$1,440.00
Total 5210 Telephone	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	\$1,440.00
5240 Utilities													
5240.1 Electric													
5240.1A Community Center	500.00	500.00	450.00	375.00	350.00	350.00	300.00	300.00	300.00	300.00	325.00	450.00	\$4,500.00
5240.1B Museum	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	63.00	\$756.00
5240.1C Street Lights	442.40	442.40	442.40	442.40	442.40	442.40	442.40	442.40	442.40	442.40	442.40	442.40	\$5,308.80
5240.1D Electrical Panel	30.00	30.00	30.00	30.00	20.00	20.00	20.00	20.00	20.00	20.00	30.00	30.00	\$300.00
Total 5240.1 Electric	1,035.40	1,035.40	985.40	910.40	875.40	875.40	825.40	825.40	825.40	825.40	860.40	985.40	\$10,864.80
5240.2 Gas													
5240.2A Community Center	250.00	250.00	300.00	400.00	400.00	600.00	600.00	600.00	450.00	200.00	200.00	200.00	\$4,450.00
5240.2B Museum	60.00	60.00	60.00	100.00	100.00	100.00	100.00	100.00	90.00	90.00	70.00	70.00	\$1,000.00
Total 5240.2 Gas	310.00	310.00	360.00	500.00	500.00	700.00	700.00	700.00	540.00	290.00	270.00	270.00	\$5,450.00
5240.3 Trash													
5240.3A Community Center	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	\$4,320.00
Total 5240.3 Trash	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	\$4,320.00
5240.4 Water													
5240.4A Community Center	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$3,000.00
5240.4B Museum	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	\$360.00
Total 5240.4 Water	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	\$3,360.00

Wrightwood Community Services District

Budget Overview: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	TOTAL
Total 5240 Utilities	1,985.40	1,985.40	1,985.40	2,050.40	2,015.40	2,215.40	2,165.40	2,165.40	2,005.40	1,755.40	1,770.40	1,895.40	\$23,994.80
Total Expenses	\$59,105.40	\$43,851.40	\$46,155.40	\$30,970.40	\$32,485.40	\$33,185.40	\$32,635.40	\$33,535.40	\$31,400.40	\$31,565.40	\$34,365.40	\$39,516.97	\$448,772.37
NET OPERATING INCOME	\$ -9,675.40	\$1,528.60	\$3,224.60	\$13,809.60	\$894.60	\$9,994.60	\$10,894.60	\$11,844.60	\$13,979.60	\$17,814.60	\$10,064.60	\$ -10,386.97	\$73,987.63
Other Income													
4600 Interest Income	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	\$3,600.00
Total Other Income	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$3,600.00
NET OTHER INCOME	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$3,600.00
NET INCOME	\$ -9,375.40	\$1,828.60	\$3,524.60	\$14,109.60	\$1,194.60	\$10,294.60	\$11,194.60	\$12,144.60	\$14,279.60	\$18,114.60	\$10,364.60	\$ -10,086.97	\$77,587.63

Item # 14

Email Service



Email Services

In a previous Board meeting, the Board requested that we investigate a new, more user-friendly email server. Although we appreciate the free services provided by UIA, we need an email server that is more efficient, and we have control over. Adding a new email address to our current server can take up to days, along with multiple phone calls to UIA staff. After researching our options, we decided that Microsoft's email option would best suit our needs and is priced lower than other email services.

Quote Date

06/01/2023

Quote Number

M3525621446

Customer Contact

Wrightwood CSD

Angela Rovidia

angela@wrightwoodcsd.org

Microsoft Contact

Andrew Cymes

+1 (929) 4460169

ancymes@microsoft.com

[Click to Buy Now](#)

Pricing Quote

Description		Price (user / month) (USD)	Quantity	Monthly Amount (USD)	Extended Amount (USD)
1	Exchange Online (Plan 1)	\$4.00	7	\$28.00	\$336.00
2	Exchange Online (Plan 2)	\$8.00	3	\$24.00	\$288.00
Total				\$52.00	\$624.00

additional \$50 for Business Assist
↳ tech support for email migration

This report is only valid for the following geographic area: United States. The prices shown are in USD and represent the price available on the Microsoft Online Services Agreement on the Quote date above. Actual prices and fees may vary based on order date and order selections. The prices displayed may include an estimate of any potentially applicable taxes, fees, charges or surcharges.

Item # 15

Skate Park Dedication



Skate Park Dedication

Now that the Hollis Stewart Park has been completed and opened, I would like to start planning the Skate Park Dedication. In August of last year, the Board was asked for their permission to add a small pad of cement for more skating area. I received a bid from a local licensed contractor, Chris, with Doran Construction, who is willing to perform the work at cost. The Board asked to see pictures of the area where the work would be done. See attached Exhibit A.

While taking pictures of the area, I noticed some deterioration on the ramps and some cement areas. See attached Exhibit B. I have asked Chris to send me another bid with the cost to repair the ramps. It is my hope that the WCSD will pay for the cost of the repairs so that the donations from the community can go towards the cement pad. The original bid was \$3,100 and I hope to have the new bid in time for the meeting.

Exhibit A

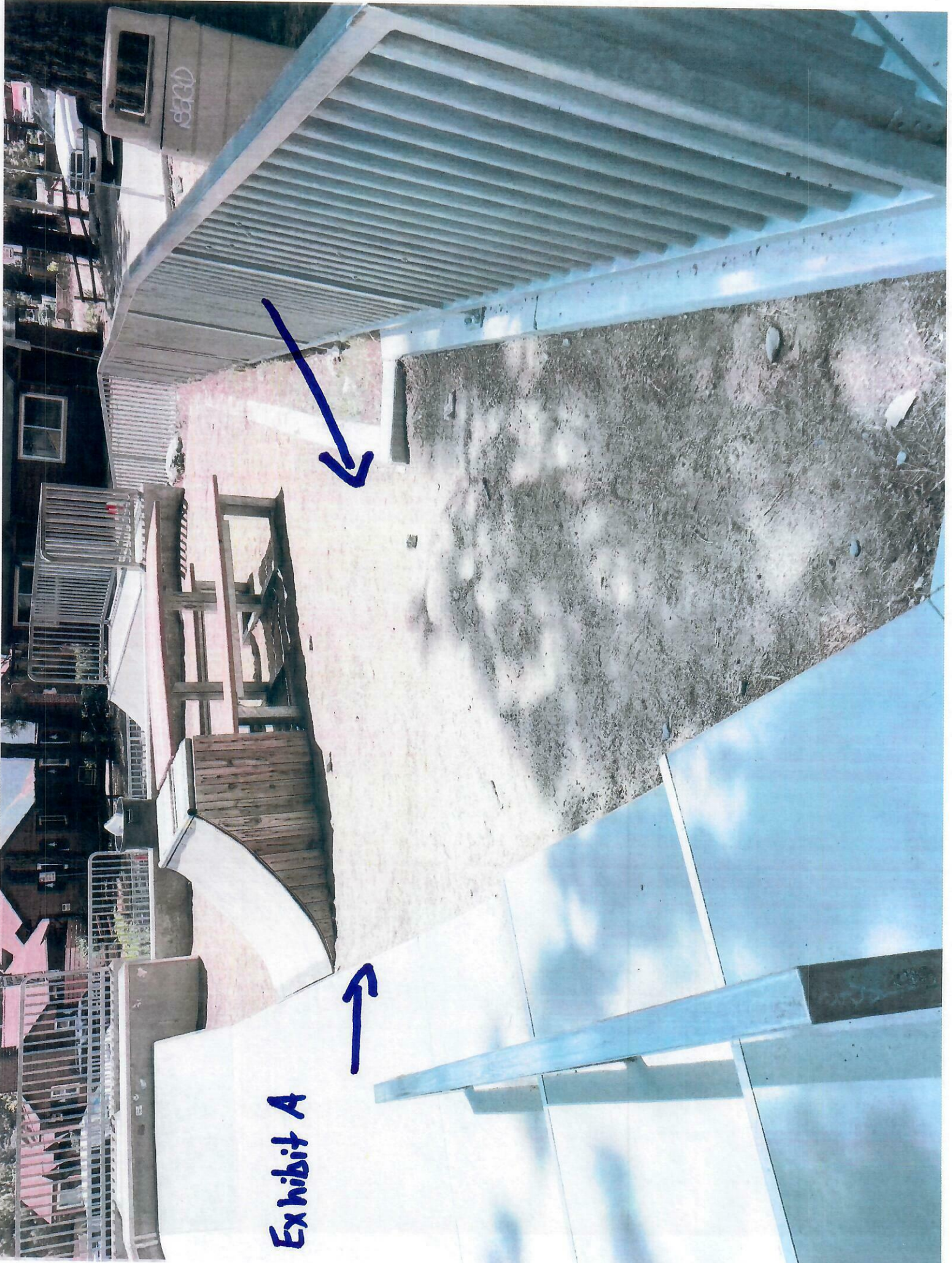




Exhibit A

Exhibit B

↑ large chip

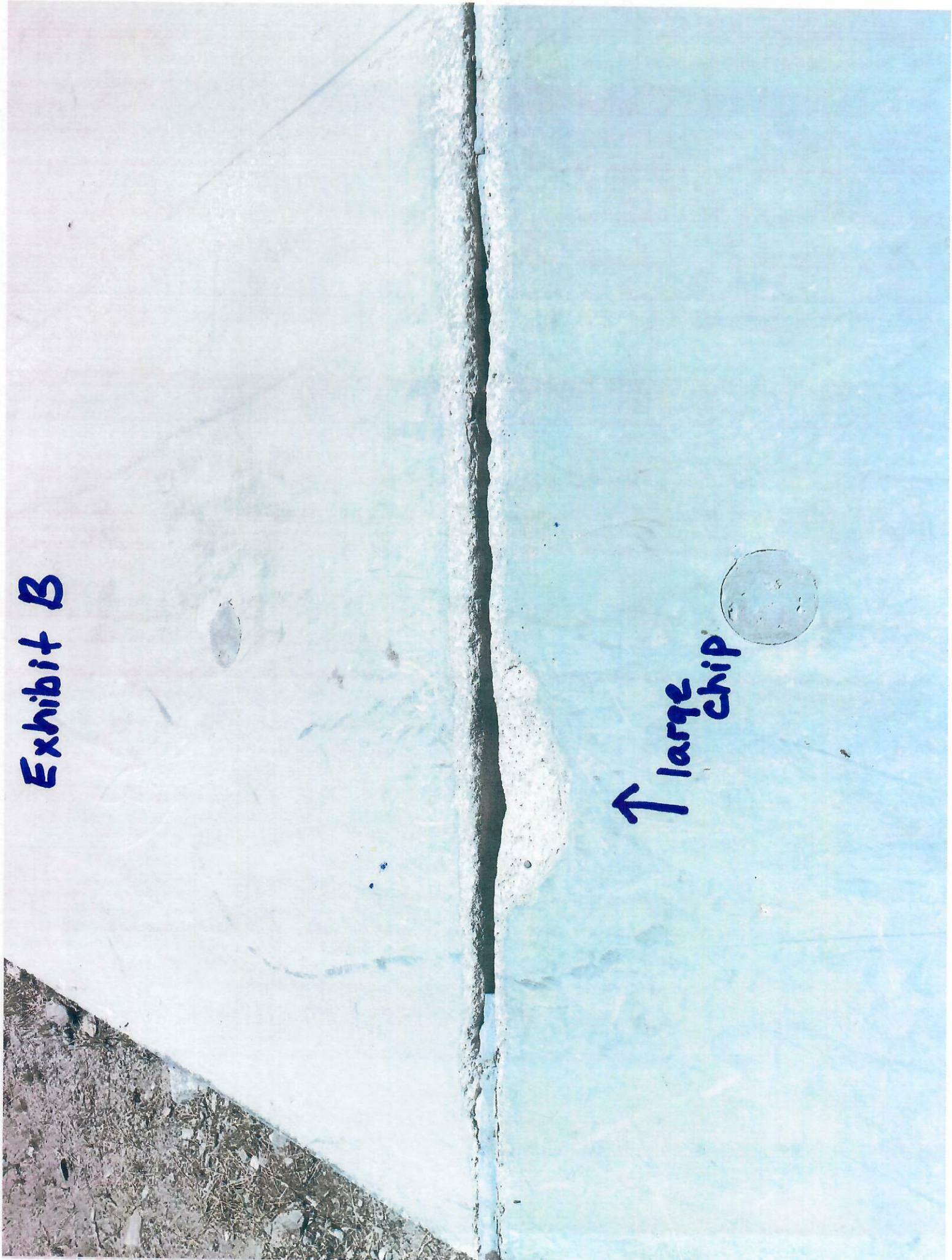


Exhibit B



Exhibit B



100
100

Item # 16

Reserves for Operations



Reserves for Operations

On July 13, 2021, Resolution No. 2021-09 Establishing a Policy for District Reserves was adopted. There are three accounts for reserves, Reserves for Operations, Reserves for Replacements and Reserve for Capital Improvements. The Reserve for Capital Improvements states that the District shall endeavor to maintain in each Reserve for Capital Improvement and amount equal to [\$4000. or one percent (1%), not to exceed ten percent (10%) of the District's fiscal year budget]. As of April 30, 2023, the Reserve for Capital Improvement account is at \$4,096.53, so we are following the Resolution for that reserve account.

The Reserve for Operations for the District must maintain an amount sufficient for six months of normal operation but not less than three months of normal operation. Currently, our Reserves for Operations as of April 30, 2023, are \$12,717.16 well below 3 months of operation costs which is approximately \$41,670.58, a shortfall of \$28,953.42. This does not include Solid Waste fees which would increase the Reserve amount needed by approximately \$37,500. bringing the needed total to \$79,260.58.

A plan needs to be put in place to fund this account.

RESOLUTION NO. 2021-09

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE WRIGHTWOOD COMMUNITY SERVICES DISTRICT
ESTABLISHING A POLICY FOR DISTRICT RESERVES**

WHEREAS, the Wrightwood Community Services District ("District") is a public agency organized and operating as a Community Services District pursuant to California Government Code Section 61000 et seq.; and

WHEREAS, the District is authorized by Government Code Section 61100 to acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space; to acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public rights-of-way, and public easements; to collect, transfer, and dispose of solid waste and refuse, and provide solid waste handling services, including, but not limited to, source reduction, recycling, and composting activities; and planning and engineering for the potential development of a regional wastewater treatment system should such be required by the Lahontan Regional Water Quality Control Board; and

WHEREAS, the District is governed by a five-member Board of Directors ("Board") expressly authorized by Government Code Section 61040(a) to establish policies for the operation the District's functions and services; and

WHEREAS, the Board is also expressly authorized by Government Code Section 61112 to establish reserve accounts for the District's finances; and

WHEREAS, the Board seeks to manage the District's finances in such a manner that would result in the accumulation of funds to be utilized for a variety of District activities and to protect the District's customers and taxpayers from the financial impacts of catastrophic events and from fluctuations in District expenses; and

WHEREAS, this Board wishes to provide for the creation of certain unrestricted reserve accounts, and to set forth in writing the District's policy regarding the accumulation of reserves, the purposes for which they may be expended, and the levels which the District should strive to maintain.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Wrightwood Community Services District hereby provides for the deposit of revenue into certain restricted funds, the, creation of certain unrestricted reserve accounts, and the accumulation and administration of reserves in each, as follows:

1. Unrestricted Reserves.
 - a) Reserve for Operations. A "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. The District shall endeavor to maintain in each Reserve for Operations an amount sufficient to pay for six months of normal operation but not less than three months of normal operation. However, funds appropriated to any Reserve for Operations may be accessed at any time for any other District purpose upon approval by the Board by a 4/5ths vote which shall contain direction as to repayment or balance. Funds appropriated to a Reserve for Operations may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the fund for which the reserve is in place.

b) Reserve for Replacements. A "Reserve for Replacements" is hereby created for the District's general account to which the Board may appropriate unrestricted District revenues. Each Reserve for Replacements may be utilized to replace the District's physical plant, as needed. The District shall endeavor to maintain in each Reserve for Replacements an amount approximately equal to twenty-five percent (25%), not to exceed fifty percent (50%), of the total accumulated amount of depreciation of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year, plus 100% of the prior year's depreciation. However, the funds appropriated to each Reserve for Replacements may be accessed at any time for any other District purpose upon approval by the Board by a 4/5ths vote which shall contain direction as to repayment or balance. Funds appropriated to a Reserve for Replacements may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the fund for which the reserve is in place.

c) Reserve for Capital Improvements. A "Reserve for Capital Improvements" is hereby created for the District's general account to which the Board may appropriate unrestricted District revenues. Each Reserve for Capital Improvements may be utilized to procure such services, equipment, and supplies deemed necessary to fund capital improvement projects identified in the District's annual budget and/or contemplated in the District's Master Plan. The District shall endeavor to maintain in each Reserve for Capital Improvements an amount approximately equal to [\$ _____ or _____ percent (___%)], not to exceed _____ percent (___%), of the District's fiscal year budget]. However, the funds appropriated to each Reserve for Capital Improvements may be accessed at any time for any other District purpose upon approval by the Board by a 4/5ths vote which shall contain direction as to repayment of balance. Funds appropriated to a Reserve for Capital Improvements may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the fund for which the reserve is in place.

2. **Additional Accounts.** In addition to the unrestricted accounts identified above, the Board may approve the creation of such additional accounts, whether temporary or permanent, as the Board deems necessary or appropriate, by amendment to this resolution or by simple motion. In such event, the Board will identify the purposes, for which such additional accounts are created, provide guidance as to the amount which the District should endeavor to maintain in each such account, and establish the limits and restrictions pertaining thereto.

3. **Annual Reports.** Each year the District's General Manager shall provide the Board with a report indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution and the purposes for which expenditures have been made therefrom and shall make recommendations to replenish or augment fund or account balances as appropriate.

endeavor to maintain in each such account, and establish the limits and restrictions pertaining thereto.

3. Annual Reports. Each year the District's General Manager shall provide the Board with a report indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution and the purposes for which expenditures have been made therefrom and shall make recommendations to replenish or augment fund or account balances as appropriate.

4. Effective Date. This Resolution supersedes Resolution No. 2019-10 adopted by the Board on or about November 5, 2019, and shall take effect immediately upon adoption.

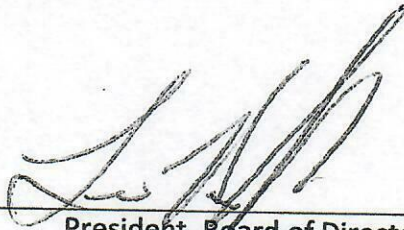
ADOPTED this 13th day of July, 2021

AYES: 4

NOES: 0

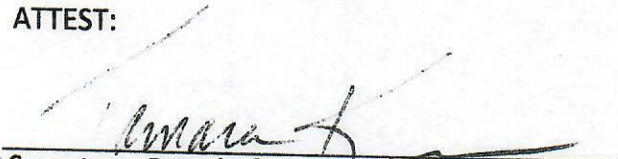
ABSENT: 1

ABSTAIN: 0



President, Board of Directors
Wrightwood Community Services District

ATTEST:



Secretary, Board of Directors
Wrightwood Community Services District

Item # 17

Director's Comments



Item # 18

Future Board Meeting
Tuesday, July 11, 2023
@ 5:30pm

