



Board of Directors Regular Meeting Agenda and Notice
July 6, 2023, at 6:30 P.M.

Location: Wildomar Senior Leisure Community, 32325 S Pasadena St, Wildomar, CA 92595

BOARD OF DIRECTORS

Ron McDaniel
Brian Lozano
Debra Natale
Bruce J Weimer
David Lawlor

GENERAL MANAGER

Traci Russell

The Board may discuss and act upon any listed items on this agenda. Items may be added to the agenda in accordance with section 54954.1 (b) of the Government Code (Brown Act), upon a determination by a majority vote of the members of the legislative body present at the meeting, that there is a need to take immediate action and that the need for action came to the attention of the district after the agenda was posted.

A. CALL TO ORDER/ ROLL CALL/PLEDGE OF ALLEGIANCE

B. PUBLIC COMMENT: Any person may address the Board at this time regarding any subject not identified on this Agenda but within the jurisdiction of the Tenaja Community Services District; however, any matter that requires action will be referred to Staff for a report and action at a subsequent Board meeting.

C. CONSENT CALENDAR: Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time without discussions. If any Board member, Staff member, or interested person requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.

1. **Minutes:** Regular Meeting of June 1, 2023.

2. **Approval of Warrants:** May 2023

- A. General Fund
- B. Tenaja Road Maintenance Fund
- C. Zone of Benefit

D. PUBLIC HEARINGS:

1. Public Hearing for Fiscal Year 2023-2024 Budget

E. ORDINANCES AND RESOLUTIONS: None

F. NEW BUSINESS:

1. Review and Consider proposal for Audit services.

G. GENERAL MANAGERS REPORT

1. Updates for the month of June

H. COMMITTEE REPORT: This item is the opportunity for Committees or Directors to make brief reports or

announcements, ask questions related to District business, request staff to report back on a particular matter, or place an item on a future agenda.

1. Roads Committee-
2. ACC Committee –

I. BOARD COMMENTS

J. ADJOURNMENT: Next Board of Director Regular Meeting: August 3, 2023, 6:00 P.M. Location: Wildomar Senior Leisure Community, 32325 S Pasadena St, Wildomar, CA 92595

**Minutes of the Regular Meeting
of the Board of Directors
TENAJA COMMUNITY SERVICES DISTRICT
32325 S Pasadena Street
Wildomar, CA 92595
June 1, 2023**

A. Call to Order: The meeting of the Board of Directors of the Tenaja Community Services District was called to order by Director McDaniel at 6:31 p.m. at Wildomar Senior Center, 32325 S Pasadena St, Wildomar, CA 92595.

A-1. Roll Call:

Directors Present: Natale, McDaniel, Weimer, Lozano and Lawlor
Staff Present: Traci Russell, General Manager, Avalon Management

A-2. Pledge of Allegiance

B. Public Comment: No public comments

C. Consent Calendar:

1. Minutes:

ACTION: On a motion by Dir. Lawlor and seconded by Dir. Weimer, the minutes of the Regular meeting of May 4, 2023, were approved, as submitted. Ayes: Natale, McDaniel, Lozano, Weimer, and Lawlor

2. Approval of Warrants

- a. **General Fund – (April 2023- 22,017.57)**
- b. **Special Zones of Benefit - (April 2023-\$0)**

3. Receive and File Financial Line-Item Statement for Budget for March 2023.

- a. **General Fund**

4. Receive and File – Cash Accounts –

ACTION: On a motion by Dir. Lawlor and seconded by Dir. Weimer the consent calendar was approved, in its entirety. Motion carried: Natale, McDaniel, Lozano, Weimer, and Lawlor

D. Public Hearings: None

E. Ordinances and Resolutions: None

F. New Business: None

G. General Managers Report: None

H. Committee Reports

- 1. **Road Committee:** None

2. **ACC Report:** None

H. **Board Comments** – None

I. **Adjournment** – The meeting was adjourned at 6:59 pm.

Respectfully submitted,

Traci Russell, District Secretary

ADDITIONAL NOTES TO FINANCIALS
MAY 2023 (FYE: 6/30/23)

TENAJA COMMUNITY SERVICES DISTRICT

1. **Bank of America Checking:** Total Disbursements for 5/31/23: **51,481.84**.
2. **Bank of America Checking** cash balance as of 5/31/23: **\$136,686.57**.
3. **Encroachment Permits:** Balance as of 5/31/23: **\$28,600.00**.
4. **LAIF General Fund:** Total Disbursements for 5/31/23: **\$0.00**.
5. **LAIF General Fund** cash balance as of 5/31/23: **\$378,203.86**.
6. **AD2004 LAIF** cash balance as of 5/31/23: **\$57,018.47**.
7. **Zone 4 LAIF** cash balance as of 5/31/23: **\$140,792.30**.
8. **Zone 8 LAIF** cash balance total as of 5/31/23: **\$147,044.78**.
9. **Zone 2/3 LAIF** cash balance as of 5/31/23: **\$498,476.83**.
10. If you have any questions, please contact Lori in the Accounting Office at 800-342-7213. If you have questions relating to a particular bill paid or not paid please contact the accounts payable dept. at the same number, ext. 110.

Avalon Management Group

Tenaja Community Services District

Statement of Revenues and Expenses 5/1/2023 - 5/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
General Fund Revenue							
4000 - Assessments on Tax Roll	-	12,048.08	(12,048.08)	153,916.20	132,528.88	21,387.32	144,577.00
4001 - CPI	-	1,024.08	(1,024.08)	-	11,264.88	(11,264.88)	12,289.00
4002 - Direct Billing for Assessments	-	697.92	(697.92)	-	7,677.12	(7,677.12)	8,375.00
4110 - Zone of Benefit Income	-	-	-	50,709.56	-	50,709.56	-
4150 - LAIF Interest Income	-	125.00	(125.00)	19,852.59	1,375.00	18,477.59	1,500.00
4160 - Admin. Fees from Zone 2/3	-	416.67	(416.67)	-	4,583.37	(4,583.37)	5,000.00
4161 - Admin. Fees from Zone 4	-	25.00	(25.00)	-	275.00	(275.00)	300.00
4162 - Admin. Fees from Zone 8	-	41.67	(41.67)	-	458.37	(458.37)	500.00
4163 - Permit Income to General Fund	-	333.33	(333.33)	4,000.00	3,666.63	333.37	4,000.00
4200 - Assessments on Tax Roll-RMR	-	5,584.42	(5,584.42)	70,097.22	61,428.62	8,668.60	67,013.00
4201 - CPI - RMR	-	474.67	(474.67)	-	5,221.37	(5,221.37)	5,696.00
4202 - Direct Billing for Assessments-RMR	-	191.67	(191.67)	-	2,108.37	(2,108.37)	2,300.00
4230 - Interest Income-RMR	-	16.67	(16.67)	972.05	183.37	788.68	200.00
Total General Fund Revenue	-	20,979.18	(20,979.18)	299,547.62	230,770.98	68,776.64	251,750.00
Total Income	-	20,979.18	(20,979.18)	299,547.62	230,770.98	68,776.64	251,750.00

Operating Expense

Administrative Expenses

5010 - Meeting Place Cost	175.00	175.00	-	2,012.52	1,925.00	(87.52)	2,100.00
5120 - Printing/Postage	-	250.00	250.00	106.95	2,750.00	2,643.05	3,000.00
Total Administrative Expenses	175.00	425.00	250.00	2,119.47	4,675.00	2,555.53	5,100.00

Personnel

5000 - Management Fee	5,000.00	5,000.00	-	55,000.00	55,000.00	-	60,000.00
Total Personnel	5,000.00	5,000.00	-	55,000.00	55,000.00	-	60,000.00

Outside Services

5065 - Legal	-	1,666.67	1,666.67	(2,115.20)	18,333.37	20,448.57	20,000.00
5070 - Financial Audit	-	916.67	916.67	14,674.14	10,083.37	(4,590.77)	11,000.00
5111 - Printing/Blueprinting	-	25.00	25.00	-	275.00	275.00	300.00
5210 - Co. of Riverside	-	375.00	375.00	52.00	4,125.00	4,073.00	4,500.00
Total Outside Services	-	2,983.34	2,983.34	12,610.94	32,816.74	20,205.80	35,800.00

Other

5180 - Liability Insurance	317.56	312.50	(5.06)	3,493.12	3,437.50	(55.62)	3,750.00
5300 - Election Costs	-	16.67	16.67	-	183.37	183.37	200.00
5810 - Contingency	242.58	208.33	(34.25)	17,342.04	2,291.63	(15,050.41)	2,500.00
Total Other	560.14	537.50	(22.64)	20,835.16	5,912.50	(14,922.66)	6,450.00

Road Repair Expenses

6000 - Weed Spraying	-	1,250.00	1,250.00	7,700.00	13,750.00	6,050.00	15,000.00
6001 - Culvert Cleanout	-	416.67	416.67	-	4,583.37	4,583.37	5,000.00

Tenaja Community Services District

Statement of Revenues and Expenses 5/1/2023 - 5/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
6002 - Sign Replacement	(1,868.98)	416.67	2,285.65	13,420.47	4,583.37	(8,837.10)	5,000.00
6003 - Pavement Patches	25,800.00	2,500.00	(23,300.00)	25,800.00	27,500.00	1,700.00	30,000.00
6004 - Tree Trimming	1,573.83	250.00	(1,323.83)	1,573.83	2,750.00	1,176.17	3,000.00
6005 - Shoulder Maintenance	3,000.00	1,666.67	(1,333.33)	3,695.00	18,333.37	14,638.37	20,000.00
6007 - General Inspections	-	250.00	250.00	-	2,750.00	2,750.00	3,000.00
6010 - Street Name Signs	-	241.67	241.67	-	2,658.37	2,658.37	2,900.00
6011 - Road Repairs	1,389.98	4,166.67	2,776.69	49,508.18	45,833.37	(3,674.81)	50,000.00
Total Road Repair Expenses	29,894.83	11,158.35	(18,736.48)	101,697.48	122,741.85	21,044.37	133,900.00
Zone Expenses							
7002 - Zone 4 - Road/Gen Maint	-	-	-	1,100.00	-	(1,100.00)	-
7005 - Zone 8 - Road/Gen Maint	-	-	-	2,200.00	-	(2,200.00)	-
7008 - Zone 2/3 - Road/Gen Maint	9,100.00	-	(9,100.00)	15,235.00	-	(15,235.00)	-
Total Zone Expenses	9,100.00	-	(9,100.00)	18,535.00	-	(18,535.00)	-
Total Expense	44,729.97	20,104.19	(24,625.78)	210,798.05	221,146.09	10,348.04	241,250.00
Operating Net Total	(44,729.97)	874.99	(45,604.96)	88,749.57	9,624.89	79,124.68	10,500.00
Net Total	(44,729.97)	874.99	(45,604.96)	88,749.57	9,624.89	79,124.68	10,500.00

Tenaja Community Services District

Balance Sheet For 5/31/2023

Cash - General Fund

1101 - Bank of America - #5403	\$136,686.57
1102 - Bank of America - #5403 Permits	\$28,600.00
1150 - General Fund - LAIF - #3006	\$378,203.86

Total Cash - General Fund

\$543,490.43

Cash - Zones

1151 - AD2004 - LAIF - #3006	\$57,018.47
1152 - Zone 4 - LAIF - #3006	\$140,792.30
1153 - Zone 8 - LAIF - #3006	\$147,044.78
1154 - Zone 2/3 - LAIF - #3006	\$498,476.83

Total Cash - Zones

\$843,332.38

Benefit Receivables

1200 - General Fund - Benefit Receivable	\$78,523.87
1201 - AD2004 - Benefit Fee Const.	\$36,457.68
1202 - Zone 4 - Benefit Rec	\$3,422.22
1203 - Zone 8 - Benefit Rec	\$12,713.36
1204 - Zone 2/3 - Benefit Fee Const.	\$11,435.56

Total Benefit Receivables

\$142,552.69

Other Assets

1540 - Prepaid Expenses	\$6,050.00
1541 - Prepaid Insurance	\$317.56

Total Other Assets

\$6,367.56

Total Assets

\$1,535,743.06

Liabilities

2300 - Encroachment Permits	\$28,600.00
2500 - General Fund - Deferred Income	\$105,983.05
2601 - AD2004 - Deferred Income	\$13,655.60
2602 - Zone 4 - Deferred Income	\$15,166.00
2604 - Zone 2/3 - Deferred Income	\$95,347.83

Total Liabilities

\$258,752.48

Capital

3000 - General Fund Retained Earnings	\$476,290.70
3001 - AD2004 Retained Earnings	\$45,945.22
3002 - Zone 4 Retained Earnings	\$123,677.23
3003 - Zone 8 Retained Earnings	\$146,461.64
3004 - Zone 2/3 Retained Earnings	\$395,866.22
3100 - Net Income	\$88,749.57

Total Capital

\$1,276,990.58

Total Liabilities / Equity

\$1,535,743.06

Tenaja Community Services District

Cash Disbursement - 5/31/2023

Date	CheckNo	Description	Amount
1101 - Bank of America - #5403			
5/3/2023	Check 9568	Golden State Paving Inv # 050125	9,100.00
		7008 - Zone 2/3 - Road/Gen Maint - grind, grade and install asphalt	9,100.00
5/3/2023	Check 9569	Golden State Paving Inv # 050123	9,800.00
		6003 - Pavement Patches - grind and grade asphalt, install new asphalt	9,800.00
5/3/2023	Check 9570	Golden State Paving Inv # 050124	11,500.00
		6003 - Pavement Patches - grind and grade asphalt, install new asphalt	11,500.00
5/10/2023	Check 9571	Golden State Paving Inv # 050923	4,500.00
		6003 - Pavement Patches - grind asphalt, install asphalt	4,500.00
5/10/2023	Check 9572	Golden State Paving Inv # 051023	3,000.00
		6005 - Shoulder Maintenance - grade shoulder of roadway	3,000.00
5/11/2023	Strongroom 9670	ASAP Services Inv # 3451	1,000.00
		6011 - Road Repairs - erosion control	1,000.00
5/11/2023	Strongroom 9671	Everthrive Landscape Inc. Inv # 6903	389.98
		6011 - Road Repairs - clean up rocks	389.98
5/15/2023	Strongroom 9672	Everthrive Landscape Inc. Inv # 6891	1,312.95
		5810 - Contingency - mud slide clean up	1,312.95
5/15/2023	Strongroom 9673	ASAP Services Inv # 3427	712.50
		6011 - Road Repairs - signs, equipment rental	712.50
5/15/2023	Strongroom 9673	ASAP Services Inv # 3402	3,350.00
		6011 - Road Repairs - erosion clean up and traffic control	3,350.00
5/15/2023	Strongroom 9675	Everthrive Landscape Inc. Inv # 7292	1,573.83
		6004 - Tree Trimming - tree trimming	1,573.83
5/15/2023	Strongroom 9676	Avalon Management Group Inc. Inv # 06.23 MGMT	5,000.00
		5000 - Management Fee - 06.23 Base Management Fee	5,000.00
5/16/2023	Misc Check	Post Item - B of A - Earthlink Internet debit	20.85
		5810 - Contingency	20.85
5/23/2023	Strongroom 9677	R.A. Hamerly AIA Architect, Inc. Inv # 2023-017	200.00
		5810 - Contingency - Randall A Hamerly - 05.16.23 Design Review Services	200.00
5/31/2023	Misc Check	Post Item - B of A - Bank fee for 4.23	21.73
		5810 - Contingency	21.73

Tenaja Community Services District

Cash Disbursement - 5/31/2023

Date	CheckNo	Description	Amount
Total			51,481.84

Tenaja Community Services District

Bank Account Reconciliation for Period 5/31/2023

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Bank of America - #5403	148,200.56	-11,513.99	136,686.57	136,686.57	Balanced
LAIF - #3006	378,203.86	0.00	378,203.86	378,203.86	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Bank of America - #5403			
2/7/2023	Rapid Data, Inc	9647	-5,001.04
4/21/2023	Everthrive Landscape Inc.	9669	-1,312.95
5/15/2023	Avalon Management Group Inc.	9676	-5,000.00
5/23/2023	R.A. Hamerly AIA Architect, Inc.	9677	-200.00
Total Bank of America - #5403			-11,513.99

Reconciled Items

Tenaja Community Services District

Bank Account Reconciliation for Period 5/31/2023

Date	Description	Check No	Amount
Bank of America - #5403			
4/6/2023	Avalon Management Group Inc.	9661	-5,000.00
4/20/2023	Allied Traffic & Equipment Rentals, Inc.	9664	-1,868.98
4/20/2023	Advanced Mapping	9665	-1,750.00
4/20/2023	BLJ Construction	9666	-600.00
5/3/2023	Golden State Paving	9570	-11,500.00
5/3/2023	Golden State Paving	9569	-9,800.00
5/3/2023	Golden State Paving	9568	-9,100.00
5/10/2023	Golden State Paving	9571	-4,500.00
5/10/2023	Golden State Paving	9572	-3,000.00
5/11/2023	ASAP Services	9670	-1,000.00
5/11/2023	Everthrive Landscape Inc.	9671	-389.98
5/15/2023	Everthrive Landscape Inc.	9675	-1,573.83
5/15/2023	Everthrive Landscape Inc.	9672	-1,312.95
5/15/2023	ASAP Services	9673	-712.50
5/15/2023	ASAP Services	9673	-3,350.00
5/16/2023	Post Item - B of A - Earthlink Internet debit		-20.85
5/31/2023	Post Item - B of A - Bank fee for 4.23		-21.73
Total Bank of America - #5403			-55,500.82

P.O. Box 15284
Wilmington, DE 19850

Customer service information

-  Customer service: 1.888.852.5000
-  bankofamerica.com
-  Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

TENAJA COMMUNITY SERVICES
DISTRICT
GENERAL FUND ACCOUNT
31608 RAILROAD CANYON RD STE A
CANYON LAKE, CA 92587-9556

Your Full Analysis Business Checking - Small Business

for May 1, 2023 to May 31, 2023

TENAJA COMMUNITY SERVICES DISTRICT GENERAL FUND ACCOUNT

Account summary

Beginning balance on May 1, 2023	\$233,301.38	# of deposits/credits: 0
Deposits and other credits	0.00	# of withdrawals/debits: 16
Withdrawals and other debits	-20.85	# of days in cycle: 31
Checks	-55,458.24	Average ledger balance: \$199,821.32
Service fees	-21.73	
Ending balance on May 31, 2023	\$177,800.56	
	\$-29,600.00 Permit Income	
	\$148,200.56	

IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

How to Contact Us - You may call us at the telephone number listed on the front of this statement.

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our financial centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will provisionally credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you and you agree to not make a claim against us, for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us to find out if the deposit was made as scheduled. You may also review your activity online or visit a financial center for information.

© 2023 Bank of America Corporation

Bank of America, N.A. Member FDIC and  Equal Housing Lender

Withdrawals and other debits

Date	Transaction description	Customer reference	Bank reference	Amount
05/16/23	EARTHLINK LLC DES:INTERNET ID:0767656 INDN:ARLEEN *MILLER CO ID:0000368270 WEB		906635019899318	-20.85

Total withdrawals and other debits **-\$20.85**

Checks

Date	Check #	Bank reference	Amount	Date	Check #	Bank reference	Amount
05/12		813003252490106	-11,500.00	05/08	9665	813008192129844	-1,750.00
05/12	9568	813003252490105	-9,100.00	05/11	9666	813002352607735	-600.00
05/12	9569	813003252490108	-9,800.00	05/31	9670*	813009892441584	-1,000.00
05/12	9571*	813003252490107	-4,500.00	05/26	9671	813009592860497	-389.98
05/12	9572	813003252490104	-3,000.00	05/26	9672	813009592860496	-1,312.95
05/01	9661*	813005292381036	-5,000.00	05/31	9673	813009892441585	-4,062.50
05/08	9664*	813005992316515	-1,868.98	05/26	9675*	813009592860495	-1,573.83

Total checks **-\$55,458.24**

Total # of checks **14**

* There is a gap in sequential check numbers

Service fees

Date	Transaction description	Amount
05/15/23	04/23 ACCT ANALYSIS FEE	-21.73

Total service fees **-\$21.73**

Note your Ending Balance already reflects the subtraction of Service Fees.

Daily ledger balances

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
05/01	228,301.38	05/12	186,182.40	05/26	182,863.06
05/08	224,682.40	05/15	186,160.67	05/31	177,800.56
05/11	224,082.40	05/16	186,139.82		

Check images

Account number: 0007 2371 5403
Amount: \$11,500.00

Check number: 9568 | Amount: \$9,100.00

Tenaja Community Services District
31608 Railroad Canyon Rd
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA, CA 92584
9570
5/03/2023
PAY TO THE ORDER OF: GOLDEN STATE PAVING
\$ 11,500.00
Eleven Thousand Five Hundred Dollars and 00/100
Golden State Paving
32828 Hayden Rd.
Menifee, CA 92584
MEMO Invoice: 050124
⑈0000009570⑈ ⑆122000661⑆ 000723715403⑈

Tenaja Community Services District
31608 Railroad Canyon Rd
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA, CA 92584
9568
5/03/2023
PAY TO THE ORDER OF: GOLDEN STATE PAVING
\$ 9,100.00
Nine Thousand One Hundred Dollars and 00/100
Golden State Paving
32828 Hayden Rd.
Menifee, CA 92584
MEMO Invoice: 050125
⑈0000009568⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9569 | Amount: \$9,800.00

Check number: 9571 | Amount: \$4,500.00

Tenaja Community Services District
31608 Railroad Canyon Rd
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA, CA 92584
9569
5/03/2023
PAY TO THE ORDER OF: GOLDEN STATE PAVING
\$ 9,800.00
Nine Thousand Eight Hundred Dollars and 00/100
Golden State Paving
32828 Hayden Rd.
Menifee, CA 92584
MEMO Invoice: 050123
⑈0000009569⑈ ⑆122000661⑆ 000723715403⑈

Tenaja Community Services District
31608 Railroad Canyon Rd
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA, CA 92584
9571
5/10/2023
PAY TO THE ORDER OF: GOLDEN STATE PAVING
\$ 4,500.00
Four Thousand Five Hundred Dollars and 00/100
Golden State Paving
32828 Hayden Rd.
Menifee, CA 92584
MEMO Invoice: 050623
⑈0000009571⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9572 | Amount: \$3,000.00

Check number: 9661 | Amount: \$5,000.00

Tenaja Community Services District
31608 Railroad Canyon Rd
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA, CA 92584
9572
5/10/2023
PAY TO THE ORDER OF: GOLDEN STATE PAVING
\$ 3,000.00
Three Thousand Dollars and 00/100
Golden State Paving
32828 Hayden Rd.
Menifee, CA 92584
MEMO Invoice: 051023
⑈0000009572⑈ ⑆122000661⑆ 000723715403⑈

Tenaja
31608 Railroad Canyon Road
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA BRANCH 0723 16-661220
TENCULA, CA 92591
9661
DATE: 04/05/2023
PAY TO THE ORDER OF: Avalon Management Group Inc.
\$ 5,000.00
Five Thousand Dollars and Zero Cents
memo: Inv-04-23-MGM
⑈9661⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9664 | Amount: \$1,868.98

Check number: 9665 | Amount: \$1,750.00

Tenaja
31608 Railroad Canyon Road
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA BRANCH 0723 16-661220
TENCULA, CA 92591
9664
DATE: 04/20/2023
PAY TO THE ORDER OF: Allied Traffic & Equipment Rentals, Inc.
\$ 1,868.98
One Thousand Eight Hundred Sixty-Eight Dollars and Ninety-Eight Cents
memo: All-126 Inv-03599
⑈9664⑈ ⑆122000661⑆ 000723715403⑈

Tenaja
31608 Railroad Canyon Road
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA BRANCH 0723 16-661220
TENCULA, CA 92591
9665
DATE: 04/20/2023
PAY TO THE ORDER OF: Advanced Mapping
\$ 1,750.00
One Thousand Seven Hundred Fifty Dollars and Zero Cents
memo: Inv-0378101
⑈9665⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9666 | Amount: \$600.00

Check number: 9670 | Amount: \$1,000.00

Tenaja
31608 Railroad Canyon Road
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA BRANCH 0723 16-661220
TENCULA, CA 92591
9666
DATE: 04/20/2023
PAY TO THE ORDER OF: BLJ Construction
\$ 600.00
Six Hundred Dollars and Zero Cents
memo: Inv-04-13-23
⑈9666⑈ ⑆122000661⑆ 000723715403⑈

Tenaja
31608 Railroad Canyon Road
Canyon Lake, CA 92587
BANK OF AMERICA
TENCULA BRANCH 0723 16-661220
TENCULA, CA 92591
9670
DATE: 05/11/2023
PAY TO THE ORDER OF: ASAP Services
\$ 1,000.00
One Thousand Dollars and Zero Cents
memo: Inv-3461
⑈9670⑈ ⑆122000661⑆ 000723715403⑈

Check images - continued

Account number: 0007 2371 5403

Check number: 9671 | Amount: \$389.98

Bank of America Temecula Branch 0723 16-661220 Temecula, CA 92591
TENAJA 31508 Railroad Canyon Road Canyon Lake, CA 92587
DATE: 05/11/2023
9671
\$ 389.98
PAY TO Everthrive Landscape Inc.
THE ORDER OF Three Hundred Eighty-Nine Dollars and Ninety-Eight Cents
memo: Inv 6971
⑈9671⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9672 | Amount: \$1,312.95

Bank of America Temecula Branch 0723 16-661220 Temecula, CA 92591
TENAJA 31508 Railroad Canyon Road Canyon Lake, CA 92587
DATE: 05/15/2023
9672
\$ 1,312.95
PAY TO Everthrive Landscape Inc.
THE ORDER OF One Thousand Three Hundred Twelve Dollars and Ninety-Five Cents
memo: Inv 6971
⑈9672⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9673 | Amount: \$4,062.50

Bank of America Temecula Branch 0723 16-661220 Temecula, CA 92591
TENAJA 31508 Railroad Canyon Road Canyon Lake, CA 92587
DATE: 05/15/2023
9673
\$ 4,062.50
PAY TO ASAP Services
THE ORDER OF Four Thousand Sixty-Two Dollars and Fifty Cents
memo: See Check Stub for reference info
⑈9673⑈ ⑆122000661⑆ 000723715403⑈

Check number: 9675 | Amount: \$1,573.83

Bank of America Temecula Branch 0723 16-661220 Temecula, CA 92591
TENAJA 31508 Railroad Canyon Road Canyon Lake, CA 92587
DATE: 05/15/2023
9675
\$ 1,573.83
PAY TO Everthrive Landscape Inc.
THE ORDER OF One Thousand Five Hundred Seventy-Three Dollars and Eighty-Three Cents
memo: Inv 7292
⑈9675⑈ ⑆122000661⑆ 000723715403⑈

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

June 15, 2023

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

TENAJA COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
31608 RAILROAD CANYON ROAD
CANYON LAKE, CA 92587

[Tran Type Definitions](#)

Account Number:

May 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	1,221,536.25
Total Withdrawal:	0.00	Ending Balance:	1,221,536.25

Gen. Fund	\$378,203.86
AD2004	\$57,018.47
Zone 4	\$140,792.30
Zone 8	\$147,044.78
Zone 2/3	\$498,476.83

Tenaja Community Services District

GL Trial Balance For 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
1101 - Bank of America - #5403	180,923.98	10,982.39	55,219.80	136,686.57
1102 - Bank of America - #5403 Permits	28,600.00	-	-	28,600.00
1150 - General Fund - LAIF - #3006	378,203.86	-	-	378,203.86
1151 - AD2004 - LAIF - #3006	57,018.47	-	-	57,018.47
1152 - Zone 4 - LAIF - #3006	140,792.30	-	-	140,792.30
1153 - Zone 8 - LAIF - #3006	147,044.78	-	-	147,044.78
1154 - Zone 2/3 - LAIF - #3006	498,476.83	-	-	498,476.83
1200 - General Fund - Benefit Receivable	78,523.87	-	-	78,523.87
1201 - AD2004 - Benefit Fee Const.	36,457.68	-	-	36,457.68
1202 - Zone 4 - Benefit Rec	3,422.22	-	-	3,422.22
1203 - Zone 8 - Benefit Rec	12,713.36	-	-	12,713.36
1204 - Zone 2/3 - Benefit Fee Const.	11,435.56	-	-	11,435.56
1540 - Prepaid Expenses	6,225.00	5,000.00	5,175.00	6,050.00
1541 - Prepaid Insurance	635.12	-	317.56	317.56
2000 - Accounts Payable - Strongroom	0.00	57,088.78	57,088.78	0.00
2300 - Encroachment Permits	-28,600.00	-	-	-28,600.00
2500 - General Fund - Deferred Income	-105,983.05	-	-	-105,983.05
2601 - AD2004 - Deferred Income	-13,655.60	-	-	-13,655.60
2602 - Zone 4 - Deferred Income	-15,166.00	-	-	-15,166.00
2604 - Zone 2/3 - Deferred Income	-95,347.83	-	-	-95,347.83
3000 - General Fund Retained Earnings	-476,290.70	-	-	-476,290.70
3001 - AD2004 Retained Earnings	-45,945.22	-	-	-45,945.22
3002 - Zone 4 Retained Earnings	-123,677.23	-	-	-123,677.23
3003 - Zone 8 Retained Earnings	-146,461.64	-	-	-146,461.64
3004 - Zone 2/3 Retained Earnings	-395,866.22	-	-	-395,866.22
4000 - Assessments on Tax Roll	-153,916.20	-	-	-153,916.20
4110 - Zone of Benefit Income	-50,709.56	-	-	-50,709.56
4150 - LAIF Interest Income	-19,852.59	-	-	-19,852.59
4163 - Permit Income to General Fund	-4,000.00	-	-	-4,000.00
4200 - Assessments on Tax Roll-RMR	-70,097.22	-	-	-70,097.22
4230 - Interest Income-RMR	-972.05	-	-	-972.05
5000 - Management Fee	50,000.00	10,000.00	5,000.00	55,000.00
5010 - Meeting Place Cost	1,837.52	175.00	-	2,012.52
5065 - Legal	-2,115.20	-	-	-2,115.20
5070 - Financial Audit	14,674.14	-	-	14,674.14
5120 - Printing/Postage	106.95	-	-	106.95
5180 - Liability Insurance	3,175.56	317.56	-	3,493.12
5210 - Co. of Riverside	52.00	-	-	52.00
5810 - Contingency	17,099.46	242.58	-	17,342.04
6000 - Weed Spraying	7,700.00	-	-	7,700.00
6002 - Sign Replacement	15,289.45	-	1,868.98	13,420.47

Tenaja Community Services District

GL Trial Balance For 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
6003 - Pavement Patches	0.00	25,800.00	-	25,800.00
6004 - Tree Trimming	0.00	1,573.83	-	1,573.83
6005 - Shoulder Maintenance	695.00	3,000.00	-	3,695.00
6011 - Road Repairs	48,118.20	1,389.98	-	49,508.18
7002 - Zone 4 - Road/Gen Maint	1,100.00	-	-	1,100.00
7005 - Zone 8 - Road/Gen Maint	2,200.00	-	-	2,200.00
7008 - Zone 2/3 - Road/Gen Maint	6,135.00	9,100.00	-	15,235.00
Net Total	0.00	124,670.12	124,670.12	0.00

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Debit	Current Credit	Ending Balance
1101 - Bank of America - #5403	180,923.98	10,982.39	55,219.80	136,686.57

Date	Description	Debit	Credit	Type
05/03/2023	050124 - Golden State Paving - grind and grade asphalt, install new asphalt	-	11,500.00	Invoice
05/03/2023	050125 - Golden State Paving - grind, grade and install asphalt	-	9,100.00	Invoice
05/03/2023	050123 - Golden State Paving - grind and grade asphalt, install new asphalt	-	9,800.00	Invoice
05/10/2023	050923 - Golden State Paving - grind asphalt, install asphalt	-	4,500.00	Invoice
05/10/2023	051023 - Golden State Paving - grade shoulder of roadway	-	3,000.00	Invoice
05/11/2023	6903 - Everthrive Landscape Inc. - clean up rocks	-	389.98	Invoice
05/11/2023	3451 - ASAP Services - erosion control	-	1,000.00	Invoice
05/15/2023	7292 - Everthrive Landscape Inc. - tree trimming	-	1,573.83	Invoice
05/15/2023	06.23 MGMT - Avalon Management Group Inc. - 06.23 Base Management Fee	-	5,000.00	Invoice
05/15/2023	Batched 6891 - Everthrive Landscape Inc. - mud slide clean up	1,312.95	1,312.95	Invoice
05/15/2023	Batched 3427 - ASAP Services - signs, equipment rental	712.50	712.50	Invoice
05/15/2023	Batched 3402 - ASAP Services - erosion clean up and traffic control	3,350.00	3,350.00	Invoice
05/15/2023	Batched 8328 - Allied Traffic & Equipment Rentals, Inc. - signs	1,868.98	1,868.98	Invoice
05/16/2023	Post Item - B of A - Earthlink Internet debit	-	20.85	Invoice
05/22/2023	Batched 8328 - Allied Traffic & Equipment Rentals, Inc. - signs	3,737.96	1,868.98	Invoice
05/23/2023	2023-017 - Randall A Hamerly - 05.16.23 Design Review Services	-	200.00	Invoice
05/31/2023	Post Item - B of A - Bank fee for 4.23	-	21.73	Invoice

1102 - Bank of America - #5403 Permits	28,600.00	-	-	28,600.00
--	-----------	---	---	-----------

Date	Description	Debit	Credit	Type

1150 - General Fund - LAIF - #3006	378,203.86	-	-	378,203.86
------------------------------------	------------	---	---	------------

Date	Description	Debit	Credit	Type

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
1152 - Zone 4 - LAIF - #3006	140,792.30	-	-	140,792.30
Date	Description	Debit	Credit	Type
1153 - Zone 8 - LAIF - #3006	147,044.78	-	-	147,044.78
Date	Description	Debit	Credit	Type
1154 - Zone 2/3 - LAIF - #3006	498,476.83	-	-	498,476.83
Date	Description	Debit	Credit	Type
1200 - General Fund - Benefit Receivable	78,523.87	-	-	78,523.87
Date	Description	Debit	Credit	Type
1201 - AD2004 - Benefit Fee Const.	36,457.68	-	-	36,457.68
Date	Description	Debit	Credit	Type
1202 - Zone 4 - Benefit Rec	3,422.22	-	-	3,422.22
Date	Description	Debit	Credit	Type
1203 - Zone 8 - Benefit Rec	12,713.36	-	-	12,713.36
Date	Description	Debit	Credit	Type
1204 - Zone 2/3 - Benefit Fee Const.	11,435.56	-	-	11,435.56
Date	Description	Debit	Credit	Type

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
1540 - Prepaid Expenses	6,225.00	5,000.00	5,175.00	6,050.00
Date	Description	Debit	Credit	Type
05/31/2023	Journal Meeting Place expense from Prepaid Expenses	-	175.00	GL Entry
05/31/2023	Journal 6.23 Management to Prepaid Expenses	5,000.00	-	GL Entry
05/31/2023	Journal 5.23 Management from Prepaid Expenses	-	5,000.00	GL Entry
1541 - Prepaid Insurance	635.12	-	317.56	317.56
Date	Description	Debit	Credit	Type
05/31/2023	Journal Insurance expense from Prepaid Insurance	-	317.56	GL Entry
2000 - Accounts Payable - Strongroom	0.00	57,088.78	57,088.78	0.00
Date	Description	Debit	Credit	Type
05/01/2023	6903 - Everthrive Landscape Inc. - clean up rocks	-	389.98	Invoice
05/02/2023	3451 - ASAP Services - erosion control	-	1,000.00	Invoice
05/03/2023	Batched 050125 - Golden State Paving - grind, grade and install asphalt	9,100.00	9,100.00	Invoice
05/03/2023	Batched 050124 - Golden State Paving - grind and grade asphalt, install new asphalt	11,500.00	11,500.00	Invoice
05/03/2023	Batched 050123 - Golden State Paving - grind and grade asphalt, install new asphalt	9,800.00	9,800.00	Invoice
05/10/2023	Batched 050923 - Golden State Paving - grind asphalt, install asphalt	4,500.00	4,500.00	Invoice
05/10/2023	Batched 051023 - Golden State Paving - grade shoulder of roadway	3,000.00	3,000.00	Invoice
05/11/2023	7292 - Everthrive Landscape Inc. - tree trimming	-	1,573.83	Invoice
05/11/2023	6903 - Everthrive Landscape Inc. - clean up rocks	389.98	-	Invoice
05/11/2023	3451 - ASAP Services - erosion control	1,000.00	-	Invoice
05/15/2023	7292 - Everthrive Landscape Inc. - tree trimming	1,573.83	-	Invoice
05/15/2023	Batched 3427 - ASAP Services - signs, equipment rental	712.50	712.50	Invoice
05/15/2023	Batched 06.23 MGMT - Avalon Management Group Inc. - 06.23 Base Management Fee	5,000.00	5,000.00	Invoice
05/15/2023	Batched 6891 - Everthrive Landscape Inc. - mud slide clean up	1,312.95	1,312.95	Invoice
05/15/2023	Batched 3402 - ASAP Services - erosion clean up and traffic control	3,350.00	3,350.00	Invoice
05/15/2023	Batched 8328 - Allied Traffic & Equipment Rentals, Inc. - signs	1,868.98	1,868.98	Invoice
05/16/2023	Batched Post Item - B of A - Earthlink Internet debit	20.85	20.85	Invoice
05/17/2023	2023-017 - Randall A Hamerly - 05.16.23 Design Review Services	-	200.00	Invoice
05/22/2023	Batched 8328 - Allied Traffic & Equipment Rentals, Inc. - signs	3,737.96	3,737.96	Invoice

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
2000 - Accounts Payable - Strongroom		0.00	57,088.78	57,088.78	0.00
Date	Description		Debit	Credit	Type
05/23/2023	2023-017 - Randall A Hamerly - 05.16.23 Design Review Services		200.00	-	Invoice
05/31/2023	Batched Post Item - B of A - Bank fee for 4.23		21.73	21.73	Invoice
2300 - Encroachment Permits		-28,600.00	-	-	-28,600.00
Date	Description		Debit	Credit	Type
2500 - General Fund - Deferred Income		-105,983.05	-	-	-105,983.05
Date	Description		Debit	Credit	Type
2601 - AD2004 - Deferred Income		-13,655.60	-	-	-13,655.60
Date	Description		Debit	Credit	Type
2602 - Zone 4 - Deferred Income		-15,166.00	-	-	-15,166.00
Date	Description		Debit	Credit	Type
2604 - Zone 2/3 - Deferred Income		-95,347.83	-	-	-95,347.83
Date	Description		Debit	Credit	Type
3000 - General Fund Retained Earnings		-476,290.70	-	-	-476,290.70
Date	Description		Debit	Credit	Type
3001 - AD2004 Retained Earnings		-45,945.22	-	-	-45,945.22
Date	Description		Debit	Credit	Type

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		
		Debit	Credit	Ending Balance
3002 - Zone 4 Retained Earnings	-123,677.23	-	-	-123,677.23
Date	Description	Debit	Credit	Type
3003 - Zone 8 Retained Earnings	-146,461.64	-	-	-146,461.64
Date	Description	Debit	Credit	Type
3004 - Zone 2/3 Retained Earnings	-395,866.22	-	-	-395,866.22
Date	Description	Debit	Credit	Type
4000 - Assessments on Tax Roll	-153,916.20	-	-	-153,916.20
Date	Description	Debit	Credit	Type
4110 - Zone of Benefit Income	-50,709.56	-	-	-50,709.56
Date	Description	Debit	Credit	Type
4150 - LAIF Interest Income	-19,852.59	-	-	-19,852.59
Date	Description	Debit	Credit	Type
4163 - Permit Income to General Fund	-4,000.00	-	-	-4,000.00
Date	Description	Debit	Credit	Type
4200 - Assessments on Tax Roll-RMR	-70,097.22	-	-	-70,097.22
Date	Description	Debit	Credit	Type

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
4230 - Interest Income-RMR	-972.05	-	-	-972.05
Date	Description	Debit	Credit	Type
5000 - Management Fee	50,000.00	10,000.00	5,000.00	55,000.00
Date	Description	Debit	Credit	Type
05/15/2023	06.23 MGMT - Avalon Management Group Inc. - 06.23 Base Management Fee	5,000.00	-	Invoice
05/31/2023	Journal 6.23 Management to Prepaid Expenses	-	5,000.00	GL Entry
05/31/2023	Journal 5.23 Management from Prepaid Expenses	5,000.00	-	GL Entry
5010 - Meeting Place Cost	1,837.52	175.00	-	2,012.52
Date	Description	Debit	Credit	Type
05/31/2023	Journal Meeting Place expense from Prepaid Expenses	175.00	-	GL Entry
5065 - Legal	-2,115.20	-	-	-2,115.20
Date	Description	Debit	Credit	Type
5070 - Financial Audit	14,674.14	-	-	14,674.14
Date	Description	Debit	Credit	Type
5120 - Printing/Postage	106.95	-	-	106.95
Date	Description	Debit	Credit	Type
5180 - Liability Insurance	3,175.56	317.56	-	3,493.12
Date	Description	Debit	Credit	Type
05/31/2023	Journal Insurance expense from Prepaid Insurance	317.56	-	GL Entry

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
5210 - Co. of Riverside	52.00	-	-	52.00

Date	Description	Debit	Credit	Type
5810 - Contingency		17,099.46		17,342.04
05/16/2023	Post Item - B of A - Earthlink Internet debit	20.85	-	Invoice
05/17/2023	2023-017 - Randall A Hamerly - 05.16.23 Design Review Services	200.00	-	Invoice
05/31/2023	Post Item - B of A - Bank fee for 4.23	21.73	-	Invoice

Date	Description	Debit	Credit	Type
6000 - Weed Spraying		7,700.00		7,700.00

Date	Description	Debit	Credit	Type
6002 - Sign Replacement		15,289.45	1,868.98	13,420.47
05/22/2023	8328 - Allied Traffic & Equipment Rentals, Inc. - signs	-	1,868.98	Invoice

Date	Description	Debit	Credit	Type
6003 - Pavement Patches		0.00	25,800.00	25,800.00
05/03/2023	050124 - Golden State Paving - grind and grade asphalt, install new asphalt	11,500.00	-	Invoice
05/03/2023	050123 - Golden State Paving - grind and grade asphalt, install new asphalt	9,800.00	-	Invoice
05/10/2023	050923 - Golden State Paving - grind asphalt, install asphalt	4,500.00	-	Invoice

Date	Description	Debit	Credit	Type
6004 - Tree Trimming		0.00	1,573.83	1,573.83
05/11/2023	7292 - Everthrive Landscape Inc. - tree trimming	1,573.83	-	Invoice

Tenaja Community Services District

GL Trial Balance For 5/1/2023 - 5/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
6005 - Shoulder Maintenance	695.00	3,000.00	-	3,695.00
Date	Description	Debit	Credit	Type
05/10/2023	051023 - Golden State Paving - grade shoulder of roadway	3,000.00	-	Invoice
6011 - Road Repairs	48,118.20	1,389.98	-	49,508.18
Date	Description	Debit	Credit	Type
05/01/2023	6903 - Everthrive Landscape Inc. - clean up rocks	389.98	-	Invoice
05/02/2023	3451 - ASAP Services - erosion control	1,000.00	-	Invoice
7002 - Zone 4 - Road/Gen Maint	1,100.00	-	-	1,100.00
Date	Description	Debit	Credit	Type
7005 - Zone 8 - Road/Gen Maint	2,200.00	-	-	2,200.00
Date	Description	Debit	Credit	Type
7008 - Zone 2/3 - Road/Gen Maint	6,135.00	9,100.00	-	15,235.00
Date	Description	Debit	Credit	Type
05/03/2023	050125 - Golden State Paving - grind, grade and install asphalt	9,100.00	-	Invoice
Net Total	0.00	124,670.12	124,670.12	0.00

TENAJA COMMUNITY SERVICES DISTRICT
 Prepaid Insurance Report - AS OF **MAY 31, 2023**

Liability Policy
7/22 - 6/23
 SDRMA \$3,810.68
 Je \$317.56 per month
 (Journal \$317.52 for 7.22)

DETAIL		BALANCE
New Liab. Pol. 7.22 - 6.23	\$3,810.68	\$3,810.68
Insurance expense 7.22	(\$317.52)	\$3,493.16
Insurance expense 8.22	(\$317.56)	\$3,175.60
Insurance expense 9.22	(\$317.56)	\$2,858.04
Insurance expense 10.22	(\$317.56)	\$2,540.48
Insurance expense 11.22	(\$317.56)	\$2,222.92
Insurance expense 12.22	(\$317.56)	\$1,905.36
Insurance expense 1.23	(\$317.56)	\$1,587.80
Insurance expense 2.23	(\$317.56)	\$1,270.24
Insurance expense 3.23	(\$317.56)	\$952.68
Insurance expense 4.23	(\$317.56)	\$635.12
Insurance expense 5.23	(\$317.56)	\$317.56
 ENDING BAL.	 \$317.56	 \$317.56

#60 Tenaja CSD
GL 1540 Prepaid Expenses
as of: **5/31/23**

GL 1540.00 Prepaid Expenses	Balance as of 5/31/23:	GL Acct #:
Journal 6.23 Management to Prepaid Expenses	\$ 5,000.00	5000
Journal 2.23 - 11.23 Meeting Place to Prepaid Expenses (Journal \$175 per month)	\$ 1,050.00	5010
	<hr/> \$ 6,050.00	



May 12, 2023

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Directors of the Tenaja Community Services District will hold a public hearing at 6:30 o'clock p.m. – Thursday, July 6, 2023, at the Wildomar Senior Community Center: 32325 S. Pasadena Street, Wildomar, California, 92595 on the following matters:

1. **ADOPTING OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2023-2024**

The proposed General Fund Budget, which is attached, provides for an estimated expenditure of \$262,230. Revenue by assessment for the General Fund is projected to be \$262,230 based upon interest earnings, 5.0% CPI adjustment and a special assessment of \$36.53 per acre, which is an increase of \$1.46 per acre. The proposed assessment has been adjusted by a CPI of 5.0% from last year.

Those persons desiring to be heard, in favor of or in opposition to the proposed budget and assessment will be given an opportunity to do so during such hearing or by writing to the Board of Directors at: 43529 Ridge Park Drive, Temecula, California, 92590 - Attention: District Secretary.

Individuals may contact the district for additional information.

Phone (951) 699-2918

E-mail: tenajacsd@gmail.com

/s/ Traci Russell
District Secretary
Tenaja Community Services District

Attachment: The proposed General Fund Budget for Fiscal Year 2023/24

TENAJA COMMUNITY SERVICE DISTRICT
General Fund Budget
Draft Budget for 2023-2024

EXPENSES	Adopted Budget 2022-2023	Estimated Year End	Proposed 2023-2024 Budget
ADMINISTRATIVE EXPENSES			
Meeting Place Cost	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
Supplies			\$ -
Printing/Postage	\$ 3,000.00	\$ 250.00	\$ 3,000.00
Travel Mileage			
PERSONNEL			
Management Fee	\$ 60,000.00	\$ 60,000.00	\$ 63,000.00
Engineering Consulting	\$ -	\$ -	
OUTSIDE SERVICES			
Co. of Riverside	\$ 4,500.00	\$ 3,000.00	\$ 4,500.00
Legal	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Special Legal Counsel		\$ -	
Legal Advertising		\$ -	
Financial Audit	\$ 11,000.00	\$ 14,674.14	\$ 11,000.00
Printing/Blueprinting	\$ 300.00	\$ 123.23	\$ 300.00
OTHER			
Liability Insurance	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00
Dues/Subscriptions			
Election Costs	\$ 200.00	\$ 200.00	\$ 200.00
Meetings/Seminars			
Contingency	\$ 2,500.00	\$ 12,000.00	\$ 2,500.00
ROAD MAINTENANCE/REPAIR			
Weed Spraying	\$ 15,000.00	\$ 7,700.00	\$ 15,000.00
Culvert Clean Out	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Street Name Signs	\$ 2,900.00	\$ 3,000.00	\$ 2,900.00
Sign Replacement	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00
Pavement Patches	\$ 30,000.00	\$ 15,000.00	\$ 30,000.00
Tree Trimming	\$ 3,000.00	\$ 702.49	\$ 3,000.00
Shoulder Maintenance	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Stripping	\$ 10,000.00		\$ 10,000.00
General Inspections	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Road Repairs	\$ 50,000.00	\$ 50,000.00	\$ 57,980.00
TOTAL LINE ITEM EXPENSES	\$ 251,250.00	\$ 230,499.86	\$ 262,230.00
REVENUE			
	Adopted Budget Revenue FY 2022-2023	Estimated Year End for FY 2022/2023	Proposed Budget 2023-2024
Assessments on Tax Roll	\$ 144,577.00	\$ 153,916.20	\$ 156,866.00
CPI	\$ 12,289.00		\$ 7,229.00
Direct Billing for Assessments	\$ 8,375.00		\$ 8,375.00
LAIF Interest Income	\$ 1,500.00	\$ 12,056.00	\$ 1,500.00
Assessments on Tax Roll- RMR	\$ 67,013.00	\$ 70,097.00	\$ 72,709.00
CPI- RMR	\$ 5,696.00	\$ 644.40	\$ 3,351.00
Direct Billing for Assesments- RMR	\$ 2,300.00	\$ 2,281.60	\$ 2,300.00
Interest Income-RMR	\$ 299.88	\$ 590.33	\$ 600.00
Administration fees from Zone 2/3	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Administration fees from Zone 4	\$ 300.00	\$ 300.00	\$ 300.00
Administration fees from Zone 8	\$ 500.00	\$ 500.00	\$ 500.00
Permit Income to General Fund	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Revenue To General Fund Reserve			
TOTAL GENERAL FUND REVENUE	\$ 251,349.88	\$ 248,885.53	\$ 262,230.00

RESOLUTION 23-07-06-1

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TENAJA COMMUNITY SERVICES DISTRICT
CONFIRMING 2022-23 DISTRICT CHARGES**

WHEREAS, on July 06, 2023, the Board of Directors of Tenaja Community Services District (the "District") held a public hearing that was duly noticed to consider the financial needs of the District for the work to be performed and services to be provided by the District in Fiscal Year 2023-24; and

WHEREAS, after the hearing the evidence presented by oral and written presentation of those persons wishing to be heard at the hearing, all written presentations, the written report of the Board of Directors, Staff and all other matters concerning the Budget to come before the Board during the said meeting; and

WHEREAS, the charges are levied without regard to property valuation, and are for the purpose of paying the District's operation and maintenance costs.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of Tenaja Community Services District hereby directs the Auditor of the County of Riverside to place charges on the 2023-24 Secured Tax Roll in the amount of \$ 36.53 per acre for each parcel of land within the boundary of the District.

BE IT FURTHER RESOLVED, that the Board of Directors Does Hereby Find, Determine, and Resolve as Follows:

Section 1. The Board of Directors of Tenaja Community Services District does determine the funds to provide the services to be rendered in the District, to operate the District, and to provide for contingencies during Fiscal Year 2023-24 to be in the amount of \$262,230.

Section 2. The Board of Directors of Tenaja Community Services District does adopt the budget set forth in Exhibit "A" attached hereto and incorporated herein by reference, to be the official Budget of the District for Fiscal Year 2023-24.

Section 3. The Board of Directors of Tenaja Community Services District directs the District Secretary to forward a certified copy of this resolution to the Riverside County Auditor.

PASSED, APPROVED AND ADOPTED this 6th day of July 2023 by the following vote, to-wit:

AYES: DIRECTORS: McDaniel, Lozano, Natale, Weimer and Lawlor

NOES: DIRECTORS: none

ABSENT: DIRECTORS: none

ABSTENTIONS: DIRECTORS: none

Ron McDaniel, President
Tenaja Community Services District

ATTEST:

Traci Russell, Secretary

- t: (909) 307-2323
- 1940 orange tree lane, suite 100
- redlands, ca 92374



ENGAGEMENT LETTER

Wednesday, May 31, 2023

Tenaja Community Service District
24837 Jefferson Ave. #207
Murrieta, CA 92562

Ladies and Gentlemen:

This letter (Engagement Letter) confirms our understanding of our engagement to provide professional services to Tenaja Community Service District.

OBJECTIVES AND LIMITATIONS OF SERVICES

Financial Statement Audit Services

You have requested that we audit the financial statements of the Covered Entities (as described in Appendix I).

We have the responsibility to conduct and will conduct an audit of the financial statements in accordance with auditing standards generally accepted in the United States of America (GAAS), with the objective of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to error or fraud, and issuing an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also will:

Identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, 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 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 Covered Entities' 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 financial statement presentation, 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 the Covered Entities' ability to continue as a going concern for a reasonable period of time.

Subject to the remainder of this paragraph, we will issue a written report upon completion of our audit of the Covered Entities' financial statements addressed to the Board of Directors (Board). 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 opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report, or if necessary, withdraw from the engagement. If, during the performance of our audit procedures such circumstances arise, we will communicate to the Board our reasons for modification or withdrawal.

We will not assume management responsibilities on behalf of the Covered Entities. However, we will provide advice and recommendations to assist management of the Covered Entities in performing its responsibilities.

This engagement is limited to the services previously outlined. 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. Our firm will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

We may also perform certain limited procedures to the required supplementary information as required by auditing standards generally accepted in the United States of America. However, we will not express an opinion or provide any assurance on the information. Our report relating to the financial statements will include our consideration of required supplementary information.

We also understand that the financial statements may include supplementary information which is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information may be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America with the objective of expressing an opinion as to whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.



Internal Control over Financial Reporting and Compliance and Other Matters

We will obtain an understanding of the Covered Entities' internal control relevant to the audit in order to determine the nature, timing, and extent of our audit procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Covered Entities' internal control.

The objective of our audit of the financial statements is not to report on the Covered Entities' internal control and we are not obligated to search for material weaknesses or significant deficiencies as part of our audit of the financial statements. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Covered Entities' compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, our objective is not to provide an opinion on compliance with such provisions.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may exist and not be detected even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. 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. Also, an audit is not designed to detect matters that are immaterial to the financial statements.

MANAGEMENT'S RESPONSIBILITIES

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

The management and the Board of the Covered Entities acknowledge and understand that they have responsibility for the following: (1) the preparation and fair presentation, in accordance with U.S. generally accepted accounting principles, of the financial statements and all representations contained therein; (2) the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud; (3) for adopting sound accounting policies; (4) for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements; (5) to provide reasonable assurance against the possibility of misstatements that are material to the financial statements whether due to error or fraud; (6) for informing us, of which it has knowledge, of all material weaknesses and significant deficiencies in the design or operation of such controls; (7) adjusting the financial statements to correct material misstatements; (8) for affirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements being reported upon, taken as a whole; (9) provide us with the following: (i) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and the compliance requirements applicable to its federal programs such as records, documentation, and other matters; and (ii) additional information that we may request from management for purposes of the audits; and (iii) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence; (10) identifying and ensuring that the Covered Entities comply with laws, regulations, contracts, and grant agreements applicable to its activities, and for informing us of any known



instances of noncompliance or suspected noncompliance with laws, regulations and provisions of contracts and grant agreements; (11) inform us of facts that may affect the 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; (12) distributing the reports issued by Smith Marion.

As required by auditing standards, we will make specific inquiries of management and the Board about the representations embodied in the financial statements and the effectiveness of internal control, and obtain a representation letter from management about these matters. The responses to our inquiries, the written representations, and the results of audit tests, among other things, comprise the evidential matter we will rely upon in forming an opinion on the financial statements.

Because of the importance of management's representations to the effective performance of our services, the Covered Entities' will release Smith Marion and its personnel from any claims, liabilities, costs and expenses relating to our services under this Engagement Letter attributable to any misrepresentations in the representation letter. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise.

With respect to the nonattest services we perform as described in Appendix I, management is responsible for the following: (1) making all management decisions and performing all management functions; (2) assigning a competent individual to oversee the services; (3) evaluating the adequacy of the services performed; (4) evaluating and accepting responsibility for the results of the services performed; and (5) establishing and maintaining internal controls, including monitoring ongoing activities.

Management and the Board also acknowledge and understand that they have responsibility for the preparation of the supplementary information in accordance with the applicable criteria. Management is also responsible for providing us written representations regarding the supplementary information. Management is also responsible for including our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information, and for including the audited financial statements with any presentation of the supplementary information that includes our report thereon or making the audited financial statements readily available to intended users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

REPORTS, SERVICES, AND ASSOCIATED FEES

Appendix I to this Engagement Letter lists the reports we will issue and the services we will provide as part of this engagement and our fees for professional services to be performed under this Engagement Letter.

In addition, fees for any special audit-related projects, such as research and/or consultation on special business or financial issues, will be billed separately from the audit fees for professional services set forth in Appendix I and may be subject to written arrangements supplemental to those in this Engagement Letter.

OTHER MATTERS

Smith Marion, as an accounting firm, has an obligation to comply with applicable professional standards. Certain professional standards, including AICPA Code of Professional Conduct Section 1.700, "Confidential Client Information Rule," adopted by the American Institute of Certified Public Accountants and similar rules adopted by the boards of accountancy of many states, prohibit the disclosure of client confidential information without client



consent, except in limited circumstances. Smith Marion represents to management that Smith Marion will treat the Covered Entities' confidential information in accordance with applicable professional standards.

In an effort to facilitate efficient communication between Smith Marion and management related to the audit and to track engagement progress during the course of the engagement, Smith Marion may provide management with access to certain online tools. If such access is provided to management, they shall be responsible for: (i) its users' access and use of such tools (including the information its users may upload to such tools and compliance with all laws and regulations applicable to use or access by the Covered Entities' users outside of the United States (e.g. export control and data privacy laws and regulations)), and (ii) protecting the security of the account credentials in its possession for each user including timely informing Smith Marion when the Covered Entities' individuals' access should be removed. Management acknowledges that it shall not provide third parties (agents or contractors) with access to such tools without Smith Marion's written consent, use such tools as a system of record, nor use such tools other than for purposes of the audit engagement.

This Engagement Letter shall serve as management's authorization for the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between Smith Marion and management and between Smith Marion and outside specialists or other entities engaged by either Smith Marion or management. Management acknowledges that e-mail travels over the public Internet, which is not a secure means of communication and, thus, confidentiality of the transmitted information could be compromised through no fault of Smith Marion. Smith Marion will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of transmitted information.

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.

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

Smith Marion is comprised of both certified public accountants and certain principals who are not licensed as certified public accountants. Such principals may participate in the engagements to provide the services described in this Engagement Letter. The audit documentation for this engagement is the property of Smith Marion. If Smith Marion receives a subpoena; other validly issued administrative, judicial, government or investigative regulatory demand or request; or other legal process requiring it to disclose the Covered Entities' confidential information ("Legal Demand"), Smith Marion shall, unless prohibited by law or such Legal Demand, provide prompt written notice to management of such Legal Demand in order to permit it to seek a protective order. So long as Smith Marion gives notice as provided herein, Smith Marion shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter. In the event Smith Marion is requested or authorized by management, or is required by law, rule, regulation or Legal Demand in a proceeding or investigation to which Smith Marion is not a named party or respondent, to produce Smith Marion's documents or personnel as witnesses or for interviews, or otherwise to make information relating to the service under the Engagement Letter available to a third party, or management, the Covered Entities shall reimburse Smith Marion for its professional time, at its then-current standard hourly rates, and expenses, including reasonable attorneys' fees and expenses, incurred in producing documents or personnel or providing information pursuant to such requests, authorizations or requirements.



TERMINATION

Either of us may terminate this Agreement immediately if the other becomes insolvent or otherwise ceases to carry on business or commits any material breach of this agreement that is either incapable of being remedied or is not remedied within 14 days of receipt of a notice requiring the breach to be remedied.

We may terminate this agreement if (a) you fail to meet your obligations under this agreement including to pay our fees within the time specified or to provide us with adequate information; or (b) there is a change of circumstances beyond our reasonable control (such as auditor independence or regulatory related developments) that prevents us from providing the services in Appendix I to you.

If this agreement is terminated (a) you agree to pay us the fees for any work we have done and any expenses we have incurred up to the date of termination; (b) where relevant, each of us will return to the other any documents or property of the other that it has, except that we may retain one copy of all information to allow us to satisfy our professional obligations and record keeping requirements; and (c) all services will terminate immediately and no final reports outlined in Appendix I will be issued to you.

Our engagement herein is for the provision of the audit services for the periods described in Appendix I, and it does not extend to any periods for which we are not engaged as auditors.

This Engagement Letter and any exhibits, attachments and appendices hereto, and amendments thereto agreed in writing by the parties, shall constitute the entire agreement between Smith Marion and the Covered Entities with respect to the subject matter hereof and thereof, and supersede all other previous oral and written representations, understandings or agreements relating to the subject matter of this agreement.

We shall be pleased to discuss this Engagement Letter with you at any time. Please sign and return it to us to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Respectfully,

Douglas E. Englehart, CPA, MSA | Principal
Smith Marion & Co.,
1940 Orange Tree Lane Suite 100
Redlands, CA 92374



RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Covered Entities by:

Signature: _____

Print Name: _____

Title: _____

Date: _____



APPENDIX I

REPORTS, SERVICES, AND ASSOCIATED FEES

Professional standards prohibit us from performing services for audit clients where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services.

Professional standards also indicate that independence may be impaired if fees for professional services are outstanding for an extended period of time; therefore, it is important that our fees be paid promptly when billed. If a situation arises in which it may appear that our independence would be questioned because of past due unpaid fees, we may be prohibited from issuing our audit report and associated consent.

Invoices will be payable upon presentation and will be submitted monthly during the course of the engagement. Any discrepancy regarding a billing must be communicated within 10 days from the date received; otherwise, it shall be considered correct and payable. Billings become delinquent if not paid within 60 days of the invoice date. Past due accounts or invoices will incur a late payment penalty, assessed at the rate of 1.5% (18% annually) of the delinquent account balance each month, not to exceed maximum as permitted by law. Payments received on account will first be credited against any delinquency charges and then against the invoice balance. If billings are past due in excess of 60 days, we will stop work until your account is brought current or withdraw from the engagement.

Our fees are based on the anticipated cooperation from your personnel and the assumption that the accounting records are in satisfactory condition for the audit. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. We anticipate that when the draft report is received that management will be diligent in their review of the document and submit revisions once the review is complete. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner or more than one revision is made to the documents submitted to you for review, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Items that would cause additional time and an increase in fees would include, but not limited to, prior period audit adjustments not being posted and changes to the report after finalization. If we encounter unexpected circumstances, we will bring them to your attention immediately, to avoid any delays in completing the audit.

In an action or proceeding to enforce any provision of this agreement, to collect unpaid fees or secure a judgment for nonpayment of fees, the prevailing party will be awarded reasonable attorneys' fees and costs incurred in that action or proceeding or in efforts to negotiate the matter. If this matter is referred to a collection agency, we shall be entitled to recover reasonable collection agency fees incurred in the matter.



APPENDIX I

Covered Entity(ies), their respective financial statements, and the period(s) covered by this Engagement Letter are as follows:

ENTITY NAME	FINANCIAL STATEMENTS	PERIOD(S)
Tenaja Community Service District	Statement of Net Position; Statement of Activities; Balance Sheet; Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position; Statement of Revenues, Expenditures and Changes in Fund Balances; Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities; and Notes to Financial Statements.	As of and for the year(s) ended June 30, 2023.

The engagement fees and services are as follows:

ENTITY NAME	SERVICE DESCRIPTION	SERVICE TYPE	FEE
Tenaja Community Service District	Audit of financial statements.	Attest	\$6,868
Tenaja Community Service District	Preparation of financial statements in their entirety.	Nonattest	\$1,823
Tenaja Community Service District	Preparation of Budget RSI.	Nonattest	\$365
Tenaja Community Service District	Preparation and submission of California State Controllers Report.	Nonattest	\$912
Total fees			\$9,968