



LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

AGENDA

Regular Meeting

Wednesday, January 11, 2023 – 5:00 p.m. (Closed Session 4:00 p.m.)

Administration Building

16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER:

LSPOA Board Roll Call: CHANDLER___ MACINTOSH ___ MOSER ___ PURSELL___TUCKER ___

CLOSED SESSION call to order 4:00 p.m.:

- A. Approval of Closed Session Minutes: December 14, 2022
- B. Personnel Matters

REGULAR MEETING call to order 5:00 p.m.:

PLEDGE OF ALLEGIANCE:

MEMBER COMMENTS: This is an opportunity for members of the Association to address the Board on subjects within its jurisdiction, whether or not on the agenda for this meeting. The Board reserves the right to reasonably limit the length of individual comments, and/or the total amount of time allotted to member comments. Each individual comment will be limited to three minutes. The member comments portion of the meeting will be limited to thirty minutes (total time). For items which are on this agenda, speakers may request that their comments be heard at the time the item is to be acted upon by the Board. The Board may ask questions but may take no action during the member comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

PUBLIC COMMENT:

CONSENT CALENDAR: Items on the consent calendar are considered routine, not requiring separate discussion. However, if discussion is wanted, the item may be removed from the consent calendar and considered separately. Board members may ask questions to clarify without removing an item from the consent calendar. Individual items are approved by the vote that approves the consent calendar, unless an item is pulled for separate consideration.

1.
 - A. Approval of Minutes: Regular Meeting December 14, 2022
 - B. Cash Flow Report: December 2022
 - C. Budget Comparison: FY 2021/22 YTD
 - D. Balance Sheet: Quarterly Report FY 2021/22
 - E. ECC Minutes –December 2022
 - F. Boundary Line Adjustment Review- Unit - 53, Lots –131 & 132
 - G. ECC Member Recommendations
 - H. Approval of Tax Returns: FY 2021/2022 forms 990 and 199
 - I. Boundary Line Adjustment Review- Unit - 1, Lots – 212 & 213

DISCUSSION / ACTION ITEMS

2. General Manager Report (GM Gross)
3. Winner of Holiday Decorating Contest (CO Moreno)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURN TO CONTINUE CLOSED SESSION:

ADJOURNMENT: The next LSPOA Regular Meeting is to be held on February 8, 2023, Closed Session at 4:00 p.m. and Open Session at 5:00 p.m. at the Administration Building.



LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

Unapproved Minutes

Regular Meeting

Wednesday, December 14, 2022 – 5:00 p.m. (Closed Session 4:00 p.m.)

Administration Building

16320 Everhart Drive ▪ Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER: 5:00pm

LSPOA Board Roll Call: CHANDLER MACINTOSH PURSELL TUCKER MOSER

LSPOA Staff: (GM) GROSS (AA) MORENO

CLOSED SESSION call to order 4:02 pm

- A. Approval of Closed Session Minutes: November 9, 2022-Approved
- B. Approval of Violation Hearing #1165 Minutes: November 9, 2022-Approved
- C. Approval of Executive Session Minutes: November 22, 2022- Approved
- D. Personnel Matters-Direction given to GM

REGULAR MEETING: There were approximately 11 people present.

PLEDGE OF ALLEGIANCE: Carried Out

MEMBER COMMENTS: Taken

BOARD MEMBER COMMENTS: None

CONSENT CALENDAR:

1. A. Approval of Minutes: Regular Meeting November 9, 2022.
- B. Approval of Minutes: Special Session November 22, 2022
- C. Balance Sheet- December 2023
- D. Cash Flow Report: FY 2022/23
- E. Budget Comparison: FY 2022/23 YTD
- F. ECC Minutes: November 2022

Motion by Dir. Pursell seconded by Dir. Chandler to approve Consent Calendar items as presented.

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker

Noes: None

DISCUSSION / ACTION ITEMS:

2. General Manager's Monthly Report -GM Gross reported
3. Approve Resolution 4-22 authorizing Directors as Signers on all LSPOA Bank Accounts

Motion by Dir. MacIntosh seconded by Dir. Tucker to approve Resolution 4-22 authorizing all directors as signers on all LSPOA bank accounts.

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker

Noes: None

4. Office Window Treatments- GM Gross presented bids for new office window treatments from Edgewood Custom Interiors and Turner Carpets Etc., Inc. Cost to be split with LSCSD. GM Gross recommended the board consider Edgewood Interiors bid of \$6,440.00 with the LSPOA's portion/cost in the amount of \$3,472.50

Motion by Dir. Chandler seconded by Dir. MacIntosh to approve purchasing new office treatments from Edgewood Custom Interiors in the amount of \$3,472.50.

Ayes: Directors Chandler, MacIntosh, Pursell and Moser

Noes: Tucker

5. Electrical Bid/Main Entrance-GM Gross presented an electrical bid to add a new power pole and 100-amp meter to the main entrance project. GM Gross recommended Will Johnson Electric for the contract in the amount of \$3,594.50

Motion by Dir. Moser seconded by Dir. Tucker to award contract to Will Johnson Electric in the amount of \$3,594.50 as presented.

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker
Noes: None

6. Renewal of Insurance Policy for 2023- GM Gross addressed the board with a recommendation to renew LSPOA Property and Liability Insurance with Kirk Miller Insurance for 2023.

Motion by Dir. MacIntosh seconded by Dir. Pursell to approve renewing LSPOA Insurance with Kirk Miller Insurance for 2023

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker
Noes: None

7. Caselle Software- GM Gross presented a proposal for the board to consider approving the purchase of new computer software through Caselle in the amount of \$10,375.00

Motion by Dir. Chandler seconded by Dir. Pursell to approve the purchase of new computer software through Caselle in the amount of \$10,375.00 as presented.

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker
Noes: None

8. Review and Approval of Financial Statements: FY 2021-2022 – GM Gross presented the Financial Statements prepared by CPA Robert Province.

Motion by Dir. Tucker seconded by Dir. Moser to approve prepared Financial Statement as presented.

Ayes: Directors Chandler, MacIntosh, Pursell, Moser and Tucker
Noes: None

BOARD MEMBER COMMENTS: Taken

STAFF COMMENTS: Taken

ADJOURNMENT: With no objection by the board, Pres. Chandler adjourned the meeting at 6:35 pm. Next Regular Meeting on January 11, 2023. Closed Session at 4:00 p.m. and Open Session at 5:00 p.m. at the Administration Building.

Approved Date: _____

Alan Pursell, Secretary

**LAKE SHASTINA PROPERTY OWNERS ASSOCIATION
CASH FLOW REPORT**

**Item #1B
December 2022**

BEGINNING CASH INVESTMENTS December 1,2022		<u>BALANCE</u> 4,089,370.98
ADD CASH RECEIPTS:		
Assessments & Misc Income Deposited	15,581.15	
Interest	16,816.84	
CASH RECEIPTS ADDED		<u>32,397.99</u>
LESS DISBURSEMENTS:		
Tri Counties Bank Ckg (Checks)	(95,933.39)	
Returned Items (Cks & ACH)	(204.91)	
LESS TOTAL CASH DISBURSEMENTS		<u>(96,138.30)</u>
ENDING CASH INVESTMENTS December 31,2022		<u><u>4,025,630.67</u></u>

New Accounts

OPERATIONAL FUNDS BANK/INVESTMENT	ACCOUNT NO.	INTEREST RATE	ACCOUNT TYPE	MATURITY DATE	BALANCE
0060.000	Tri Counties Bank	278005094	0.000%	Checking OPS	390,155.82
0061.000	Tri Counties Bank	275017395	0.080%	Savings OPS	52,042.24
0053.000	Edward Jones MM - OPS	538-15586-1-7	1.250%	MM OPS	5,607.26
0053.016	Edward Jones CD - OPS	Capital One Natl Assn McLean	1.450%	36 Mo CD	80,000.00
0053.017	Edward Jones CD	Wells fargo Bk N A Sioux Falls	3.750%	24 Mo CD	226,000.00
0053.018	Edward Jones CD	UBS Bk USA Salt Lake City UT	3.300%	36 Mo CD	107,000.00
	RESERVE FUNDS		Subtotal	Ops CDs & MM	418,607.26
	BANK/INVESTMENT	ACCOUNT NO./BANK			Prin. At Maturity
0054.000	Edward Jones MM- RSV	459-06977-1-2	1.250%	MM Reserves	(Ins'd to \$500k) 29,825.35
0054.121	Edward Jones CD	State Bank of India	2.900%	36 Mo CD	03/29/23 170,000.00
0054.117	Edward Jones CD	American Express Natl Bk	1.450%	36 Mo CD	03/31/23 225,000.00
0054.118	Edward Jones CD	Discover Bk Greenwood Del	1.450%	36 Mo CD	04/03/23 240,000.00
0054.129	Edward Jones CD	Goldman Sachs BK	3.000%	108 Mo CD	08/01/23 47,000.00
0054.126	Edward Jones CD	Compass Bank	2.950%	128 Mo CD	08/14/23 50,000.00
0054.119	Edward Jones CD	Nicolet Natl Bk Greenbay	0.950%	36 Mo CD	09/27/23 205,000.00
0054.127	Edward Jones CD	Citibank Natl Assn Sioux Falls SD	3.550%	60 Mo CD	12/21/23 221,000.00
0054.124	Edward Jones CD	State Bk of India	3.050%	36 Mo CD	02/28/24 32,000.00
0054.122	Edward Jones CD	Capital One Bk USA Natl Assn McLean VA	2.650%	24 Mo CD	05/30/24 200,000.00
0054.134	Edward Jones CD	GE Capital Retail Bank	3.300%	120 Mo CD	05/30/24 115,000.00
0054.133	Edward Jones CD	Morgan Stanley BK N A Salt	2.650%	60 Mo CD	06/13/24 93,000.00
0054.123	Edward Jones CD	Capital One Natl Assn McLean VA	2.500%	24 Mo CD	06/19/24 100,000.00
0054.132	Edward Jones CD	CIT BK Salt lake City Utah	3.250%	120 Mo CD	08/06/24 35,000.00
0054.128	Edward Jones CD	Capital One Bk USA Natl Assn Glen Allen	2.250%	60 Mo CD	08/07/24 40,000.00
0054.135	Edward Jones CD	Bank Hapoalim B M	2.700%	120 Mo CD	02/20/25 150,000.00
0054.130	Edward Jones CD	Capital One Natl Assn McLn VA	1.450%	60 Mo CD	04/22/25 40,000.00
0054.131	Edward Jones CD	Flagstar BK Fsb Troy MI	1.050%	60 Mo CD	04/30/25 147,000.00
0054.138	Edward Jones CD	Barclays Bk Del Retail	3.050%	18 Mo CD	05/19/25 240,000.00
0054.139	Edward Jones CD	Goldman Sachs Bk USA	3.050%	25 Mo CD	05/27/25 240,000.00
0054.141	Edward Jones CD	Sallie Mae BK Salt Lake City UT	5.000%	36 Mo CD	11/15/25 240,000.00
0054.136	Edward Jones CD	Citibank Natl Assn Sioux Falls SD	3.150%	84 Mo CD	03/09/26 23,000.00
0054.140	Edward Jones CD	Ally BK Sandy Utah	3.150%	48 Mo CD	07/21/26 240,000.00
0054.137	Edward Jones CD	State Bk India	1.150%	60 Mo CD	09/28/26 42,000.00
			Subtotal	RSV CDs & MM	3,164,825.35

ENDING CASH INVESTMENTS December 31,2022 4,025,630.67

		<i>More (less)</i>
2021/2022	2022/2023	
OPERATIONAL FUNDS	626,721.06	527,805.32
*RESERVE FUNDS	3,453,689.58	3,164,825.35
TOTAL	4,080,410.64	3,692,630.67
		<i>(\$98,915.74)</i>
		<i>(\$288,864.23)</i>
		<i>(\$387,779.97)</i>

	2021/2022	2022/2023
REFUNDABLE DEPOSITS - December		63,807.51

	2021/2022	2022/2023
Assessments Received/Deposited -December(latest billing 7/1/2022)	10,989.18	8,391.15
Assessments Received/Deposited - Fiscal Year through December	526,328.43	526,014.51
Assessments Received From Allied Trustee Services for December	0.00	0.00
Assessments Received From Allied Trustee Services through December	0.00	0.00
Total Assessments Received/Deposited Fiscal Year through December	526,328.43	526,014.51

	2021/2022	2022/2023
Accounts Receivable Assessments - December (latest billing 7/2022)	1,655,418.42	1,743,516.72
Unpaid Non-Assessments Receivable - December (includes Violations, Transfer Fees, Other Non-Assessment Fees)	28,419.96	28,076.97
Allied Trustee Services - Accounts Receivable - December	49,934.84	49,934.84
Less Prior Year Allowance for Doubtful Accounts (includes Assessments, Unpaid Services & ATS Receivables)	-1,619,982.96	-1,725,054.32
Total Net Accounts Receivable - Fiscal Year to Date	113,790.26	96,474.21

Lake Shastina Property Owners Association
Profit & Loss Budget vs. Actual
July through December 2022

	TOTAL			
	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenues - Operating				
Assessment Revenues				
4001100 · Assessment Revenue-Residential	518,168.00	519,484.00	-1,316.00	99.75%
4003000 · Late Payment Revenue				
4003001 · Returned Check Charges	100.00	100.00	0.00	100.0%
4003000 · Late Payment Revenue - Other	97,342.60	112,035.76	-14,693.16	86.89%
Total 4003000 · Late Payment Revenue	97,442.60	112,135.76	-14,693.16	86.9%
Total Assessment Revenues	615,610.60	631,619.76	-16,009.16	97.47%
Other Revenues				
4055000 · Misc Operational Income	564.50	150.00	414.50	376.33%
4060000 · Chipping/Pine Needle Income	1,530.00	940.00	590.00	162.77%
5001000 · Inspection/Processing Fee	1,195.00	1,345.00	-150.00	88.85%
5002000 · Mailbox Revenue	440.00	660.00	-220.00	66.67%
5003000 · Recordation Fee	0.00	-14.00	14.00	0.0%
5008000 · Use Permit Fee	100.00	200.00	-100.00	50.0%
5025000 · Mod-Variance	0.00	200.00	-200.00	0.0%
5026000 · Fines/Violations	-150.00	3,250.00	-3,400.00	-4.62%
5050000 · Transfer Fees	3,775.00	5,675.00	-1,900.00	66.52%
5059000 · Boat Ramp Key (non refundable)	100.00	50.00	50.00	200.0%
5060000 · HOA Packet	2,850.00	3,300.00	-450.00	86.36%
5075000 · Grant Income	0.00	375.00	-375.00	0.0%
5080000 · Interest Earned (Operating)	4,493.78	1,077.54	3,416.24	417.04%
Total Other Revenues	14,898.28	17,208.54	-2,310.26	86.58%
Total Revenues - Operating	630,508.88	648,828.30	-18,319.42	97.18%
Revenues - Reserves				
5081000 · Interest Earned Reserves	37,500.62	29,482.80	8,017.82	127.2%
Total Revenues - Reserves	37,500.62	29,482.80	8,017.82	127.2%
Total Income	668,009.50	678,311.10	-10,301.60	98.48%
Gross Profit	668,009.50	678,311.10	-10,301.60	98.48%
Expense				
Expenditures - Operating				
Office Expenses				
7050100 · Office Expense - Supplies	4,300.80	2,294.31	2,006.49	187.46%
7050200 · Office Expense - Postage	1,335.60	2,936.68	-1,601.08	45.48%
7050400 · Office Expense - Maintenance	487.64	1,217.42	-729.78	40.06%
Total Office Expenses	6,124.04	6,448.41	-324.37	94.97%
Payroll Expenses				
7501000 · Payroll Expense - Admin	66,947.60	74,732.19	-7,784.59	89.58%
7501100 · COVID-19 Payroll Expense	0.00	0.00	0.00	0.0%
7502000 · Payroll Expense - CCRCO	17,551.00	17,874.00	-323.00	98.19%
7503000 · Payroll Expense - Maintenance	34,171.25	38,526.50	-4,355.25	88.7%
7513000 · Payroll Taxes	10,313.65	10,732.15	-418.50	96.1%
7514000 · Payroll Benefits - Admin	17,555.26	11,940.51	5,614.75	147.02%
7514300 · Payroll Benefits - Maintenance	12,302.96	21,442.76	-9,139.80	57.38%
7518000 · Workers Comp Ins	-2,520.00	15,665.00	-18,185.00	-16.09%
7530100 · PR Reimbursement CSD Admin	25,606.54	24,360.99	1,245.55	105.11%
7550000 · Travel & Training	2,401.54	1,477.58	923.96	162.53%
7551000 · Meals Expense	0.00	32.38	-32.38	0.0%
7556000 · Uniform Expense	1,329.96	495.52	834.44	268.4%
Payroll Expenses - Other	70.00	1,181.28	-1,111.28	5.93%

Lake Shastina Property Owners Association
Profit & Loss Budget vs. Actual
July through December 2022

	TOTAL			
	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Total Payroll Expenses	185,729.76	218,460.86	-32,731.10	85.02%
Utility Expenses				
7105000 · Utilities - LSCSD	5,529.60	9,463.74	-3,934.14	58.43%
7105100 · Utilities - Telephone	784.67	2,190.74	-1,406.07	35.82%
7105200 · Utilities - Electric	2,672.10	3,362.19	-690.09	79.48%
7105300 · Utilities - Waste	1,137.60	562.50	575.10	202.24%
7105400 · Utilities - Propane	0.00	87.50	-87.50	0.0%
7105600 · Utilities-Internet	443.21	606.78	-163.57	73.04%
Total Utility Expenses	10,567.18	16,273.45	-5,706.27	64.94%
7001000 · Accounting Review	0.00	5,450.00	-5,450.00	0.0%
7003000 · Bad Debt	42,819.95	57,702.83	-14,882.88	74.21%
7003100 · Bad Debt Recover	-5,364.15	-1,345.04	-4,019.11	398.81%
7026000 · Contract Services	18,749.37	12,174.42	6,574.95	154.01%
7033000 · Licenses, Permits, Fees	6,191.20	7,154.76	-963.56	86.53%
7034000 · Dues & Subscriptions	949.86	675.27	274.59	140.66%
7040000 · Insurance (Liability)	12,373.11	26,608.00	-14,234.89	46.5%
7041000 · Legal	7,049.00	4,482.50	2,566.50	157.26%
7062000 · Repair & Maintenance	5,656.29	5,306.29	350.00	106.6%
7063000 · Fuel Expense	4,151.71	4,201.38	-49.67	98.82%
7064000 · Materials/Supplies/Small Tools	4,590.49	9,428.26	-4,837.77	48.69%
7065000 · Vehicle/Equip Repair/Maint	5,014.32	837.57	4,176.75	598.68%
7070000 · ATS Property Expenses	2,099.66			
7101000 · Property Taxes	5,755.63	5,861.99	-106.36	98.19%
7202000 · POA ECC Committee Expense	-54.37	650.00	-704.37	-8.37%
7204000 · Events	0.00	350.00	-350.00	0.0%
7208000 · POA Annual Meeting Expense	390.51	239.10	151.41	163.33%
7245000 · POA Election Expense	-91.83			
Total Expenditures - Operating	312,701.73	380,960.05	-68,258.32	82.08%
Expenditures - Reserves				
7033075 · License, Permits, Fees Rsv	0.00	240.00	-240.00	0.0%
Total Expenditures - Reserves	0.00	240.00	-240.00	0.0%
66900 · Reconciliation Discrepancies	-0.29	0.00	-0.29	100.0%
Total Expense	312,701.44	381,200.05	-68,498.61	82.03%
Net Ordinary Income	355,308.06	297,111.05	58,197.01	119.59%
Other Income/Expense				
Other Expense				
Ask My Accountant	0.00			
Total Other Expense	0.00			
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	355,308.06	297,111.05	58,197.01	119.59%

10:53 AM
01/05/23
Accrual Basis

Lake Shastina Property Owners Association
Balance Sheet
As of December 31, 2022

Item # 1 D

Number 2022

Dec 31, 22

ASSETS

Current Assets

Checking/Savings

Assets - Operating Banks

0053000 · EJ Ops Money Market	5,607.26
0053016 · Capital One Natl Assn McLean	80,000.00
0053017 · Wells Fargo BK N A Sionx Falls	226,000.00
0053018 · UBS Bk USA Salt Lake City UT	
53018.1 · Premium Discount	-624.89
0053018 · UBS Bk USA Salt Lake City UT - Other	107,000.00
Total 0053018 · UBS Bk USA Salt Lake City UT	106,375.11
0060000 · TCB Checking	390,155.82
0061000 · TCB Savings	52,051.72

Total Assets - Operating Banks

860,189.91

Assets - Reserve Banks & Bonds

0054000 · EJ Reserve Money Market	29,825.35
0054109 · EJ Reserve CD Goldman Sachs Bk4	431.78
0054117 · American Express Natl Bk	225,000.00
0054118 · Discover Bk Greenwood Del	240,000.00
0054119 · Nicolet Natl Bk Greenbay	200,642.13
0054121 · State Bank of India	
54121.1 · Premium Discount	3,327.66
0054121 · State Bank of India - Other	170,000.00
Total 0054121 · State Bank of India	173,327.66
0054122 · Capital One Bk USA Natl Assn VA	
54122.1 · Premium Discount	8,318.67
0054122 · Capital One Bk USA Natl Assn VA - Other	200,000.00
Total 0054122 · Capital One Bk USA Natl Assn VA	208,318.67
0054123 · Capital One Natl Assn McLean VA	
54123.1 · Premium Discount	4,715.09
0054123 · Capital One Natl Assn McLean VA - Other	100,000.00
Total 0054123 · Capital One Natl Assn McLean VA	104,715.09
0054124 · State Bk of India	
54124.1 · Premium Discount	1,614.29
0054124 · State Bk of India - Other	32,000.00
Total 0054124 · State Bk of India	33,614.29
0054125 · Capital One, Mclean, Virginia	
54125.1 · Premium Discount	61.74
Total 0054125 · Capital One, Mclean, Virginia	61.74
0054126 · EJ Reserves Compass Bank	
54126.1 · Premium Discount	1,524.08
0054126 · EJ Reserves Compass Bank - Other	50,000.00
Total 0054126 · EJ Reserves Compass Bank	51,524.08
0054127 · Citibank Natl Assn Siox Falls SD	
54127.1 · Premium Discount	11,893.62

Lake Shastina Property Owners Association
Balance Sheet
As of December 31, 2022

number 2022

Dec 31, 22

Item#1B

0054127 · Citibank Ntl Assn Sioux Falls SD - Other	221,000.00
Total 0054127 · Citibank Ntl Assn Sioux Falls SD	232,893.62
0054128 · Capital One Bk USA Natl Assn GI	
54128.1 · Premium Discount	1,577.49
0054128 · Capital One Bk USA Natl Assn GI - Other	40,000.00
Total 0054128 · Capital One Bk USA Natl Assn GI	41,577.49
0054129 · Goldman Sachs BK	
54129.1 · Premium Discount	1,628.05
0054129 · Goldman Sachs BK - Other	47,000.00
Total 0054129 · Goldman Sachs BK	48,628.05
0054130 · Capital One Natl Assn McLn VA	
54130.1 · Premium Discount	1,100.64
0054130 · Capital One Natl Assn McLn VA - Other	40,000.00
Total 0054130 · Capital One Natl Assn McLn VA	41,100.64
0054131 · Flagstar BK Fsb Troy MI	
54131.1 · Premium Discount	2,230.97
0054131 · Flagstar BK Fsb Troy MI - Other	147,000.00
Total 0054131 · Flagstar BK Fsb Troy MI	149,230.97
0054132 · CIT BK Salt Lake City Utah	
54132.1 · Premium Discount	2,029.12
0054132 · CIT BK Salt Lake City Utah - Other	35,000.00
Total 0054132 · CIT BK Salt Lake City Utah	37,029.12
0054133 · Morgan Stanley BK N A Salt	
54133.1 · Premium Discount	2,918.08
0054133 · Morgan Stanley BK N A Salt - Other	93,000.00
Total 0054133 · Morgan Stanley BK N A Salt	95,918.08
0054134 · GE Capital Retail Bank	
54134.1 · Premium Discount	5,290.33
0054134 · GE Capital Retail Bank - Other	115,000.00
Total 0054134 · GE Capital Retail Bank	120,290.33
0054135 · Bank Hapoalim B M	
54135.1 · Premium Discount	1,427.20
0054135 · Bank Hapoalim B M - Other	150,000.00
Total 0054135 · Bank Hapoalim B M	151,427.20
0054136 · Citibank Natl Assn Sioux Falls S	
54136.1 · Premium Discount	497.32
0054136 · Citibank Natl Assn Sioux Falls S - Other	23,000.00
Total 0054136 · Citibank Natl Assn Sioux Falls S	23,497.32
0054137 · State Bk India	
54137.1 · Premium Discount	-2,473.94
0054137 · State Bk India - Other	42,000.00
Total 0054137 · State Bk India	39,526.06
0054138 · Barclays Bk Del Retail	240,000.00
0054139 · Goldman Sachs Bk USA	240,000.00
0054140 · Ally BK Sandy Utah	240,000.00

10:53 AM
01/05/23
Accrual Basis

Lake Shastina Property Owners Association
Balance Sheet
As of December 31, 2022

number 2022

	Dec 31, 22
0054141 · Sallie Mae BK Salt Lake City UT	240,000.00
Total Assets - Reserve Banks & Bonds	3,208,579.67
Total Checking/Savings	4,068,769.58
Accounts Receivable	
Assets Receivables Operating	
Receivables	
1100000 · Assessments Receivable	1,743,516.72
1100010 · Non-Assessments Receivable	28,076.97
1105000 · ATS Collections Receivable	49,934.84
Total Receivables	1,821,528.53
Total Assets Receivables Operating	1,821,528.53
Total Accounts Receivable	1,821,528.53
Other Current Assets	
Assets - Others	
Foreclosed Properties	
1120010 · ATS Property Costs 108-260-270	8,049.72
1120015 · ATS Property Costs 108-260-100	6,706.46
1120018 · ATS Property Costs 106-220-050	4,865.16
Total Foreclosed Properties	19,621.34
Other Asset Accts	
1001000 · Prepaid Items	30,220.18
Total Other Asset Accts	30,220.18
Total Assets - Others	49,841.52
1101002 · Allowance for Doubtful Accounts	-1,725,054.32
1102075 · Due from other Fund - Reserves	380,526.56
1102076 · Due from Operating	135,958.00
1204000 · Due from CSD	1,679.68
3500000 · Prior Period Adjustment	-0.49
Total Other Current Assets	-1,157,049.05
Total Current Assets	4,733,249.06
Fixed Assets	
Assets	
Vehicle/Equipment Assets	
1153000 · Vehicles & Equipment	874,514.50
1159000 · Accumulated Depreciation	-790,314.00
Total Vehicle/Equipment Assets	84,200.50
Total Assets	84,200.50
Total Fixed Assets	84,200.50
TOTAL ASSETS	4,817,449.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable Operating	
Current Payables	

Lake Shastina Property Owners Association
Balance Sheet
As of December 31, 2022

number 2022

Dec 31, 22

Item#1B

2000000 · Accounts Payable	-3,514.24
Total Current Payables	-3,514.24
Payroll Payables	
2215000 · Compensated Absences Accrued	4,800.00
Total Payroll Payables	4,800.00
Total Accounts Payable Operating	1,285.76
Total Accounts Payable	1,285.76
Other Current Liabilities	
Payroll Liabilities	-88.09
1300000 · Refundable Payments	3,766.57
1300001 · Contract Liabilities	3,851,123.00
1310000 · Application Refunds	59,284.94
1320000 · Facility Deposit Refunds	756.00
2205075 · Reserves Due to Other Fund	37,188.57
2205076 · Due to Reserve	135,958.00
Total Other Current Liabilities	4,087,988.99
Total Current Liabilities	4,089,274.75
Total Liabilities	4,089,274.75
Equity	
Operating - Fund Balances	
3900000 · Fund Balance Operating	831,805.15
3950050 · Interfund Transfer Operating	573,000.00
Total Operating - Fund Balances	1,404,805.15
Reserves - Fund Balances	
3900055 · Fund Balance - Reserves	-332,532.69
3950055 · Interfund Transfer Reserves	-573,000.00
Total Reserves - Fund Balances	-905,532.69
Retained Earnings	-126,405.71
Net Income	355,308.06
Total Equity	728,174.81
TOTAL LIABILITIES & EQUITY	4,817,449.56

LAKE SHASTINA PROPERTY OWNER'S ASSOCIATION
ENVIRONMENTAL CONTROL COMMITTEE (ECC)
12/21/2022 9:30:00 AM - Unapproved MINUTES

Regular Meeting – Administration Building

Item 1. CALL TO ORDER

9:35 am

X Mohlabane X Green X O'Connor X Stafford X Hernandez
X Gross X Moreno

Item 2. APPROVAL OF AGENDA:

01/11/2023

Motion: Motion to Approve agenda

Motion by: O'Connor; Second by: Stafford

Votes: Ayes: Green, L O'Connor, K Stafford, M Hernandez

Noes: None

Absent: Mohlabane, N

Motion was carried.

Item 3. APPROVAL OF MINUTES

11/17/2022

Motion: Motion to Approve Minutes

Motion by: O'Connor; Second by: Stafford

Votes: Ayes: Green, L O'Connor, K Stafford, M Hernandez

Noes: None

Absent: Mohlabane, N

Motion was carried.

Item 4. WRITTEN COMMUNICATION

Discussed

Item 5. OLD BUSINESS

A. ECC Action Requested

Addi-Modis

<i>Unit/Lot</i>	<i>Application</i>	<i>APN</i>	<i>Property</i>	<i>Owner at Filing</i>	<i>ECC Member</i>
4 / 441	2022-053m Re-roof.	106-320-450	16408 CONDOR COURT	Craig and Michelle Lubey	
	Re-roof house & detached garage final.				
	12/21/2022		Motion by Stafford. 2 nd by Hernandez to approve re-roof project and refund.		
			Ayes: O'Connor, Stafford, Green, Hernandez		
			Noes: None		
			Absent: Mohlabane		
72 / 111	2021-046m Pergola and shed.	107-470-200	5909 PRAIRIE DOG COURT	Garrett Richardson	
	Pergola Final				
	12/21/2022		Motion by Stafford. 2 nd by O'Connor to approve pergola project and refund.		
			Ayes: O'Connor, Stafford, Green, Hernandez		
			Noes: None		
			Absent: Mohlabane		

**LAKE SHASTINA PROPERTY OWNER'S ASSOCIATION
ENVIRONMENTAL CONTROL COMMITTEE (ECC)
12/21/2022 9:30:00 AM - Unapproved MINUTES**

Item 6. NEW BUSINESS

A. ECC Action Requested

Addi-Modis

<i>Unit/Lot</i>	<i>Application</i>	<i>APN</i>	<i>Property</i>	<i>Owner at Filing</i>	<i>ECC Member</i>
72 / 142	2022-064m Outbuilding-Shed Shed Application.	107-450-420	17703 PUMA DRIVE	Glenda Peterson	
	12/21/2022	Motion by O'Connor. 2nd by Green to approve shed project as presented. Ayes: O'Connor, Stafford, Green, Hernandez Noes: None Absent: Mohlabane			
73 / 20	2022-063m Fence Fence Application	107-280-200	17509 POSSUM WAY	Sherry Moreno	
	12/21/2022	Motion by Stafford. 2nd by O'Connor to approve project contingent fencing is changed to 2x4 wire fencing to meet MCS. Ayes: O'Connor, Stafford, Green, Hernandez Noes: None Absent: Mohlabane			

Item 7. COMPLAINTS
Discussed

Item 8. OTHER
ECC Renewals-Discussed and collected from members.

Item 9. NEXT REGULAR MEETING
01/11/2023

Item 10. ADJOURNMENT
10:05

Respectfully Submitted By: _____

Item # 1F



LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

TO: Lake Shastina Property Owners Association Board
FROM: Coral Gross, General Manager
DATE: January 11, 2023
SUBJECT: Boundary Line Adjustment – Unit 53, Lots 131 &132

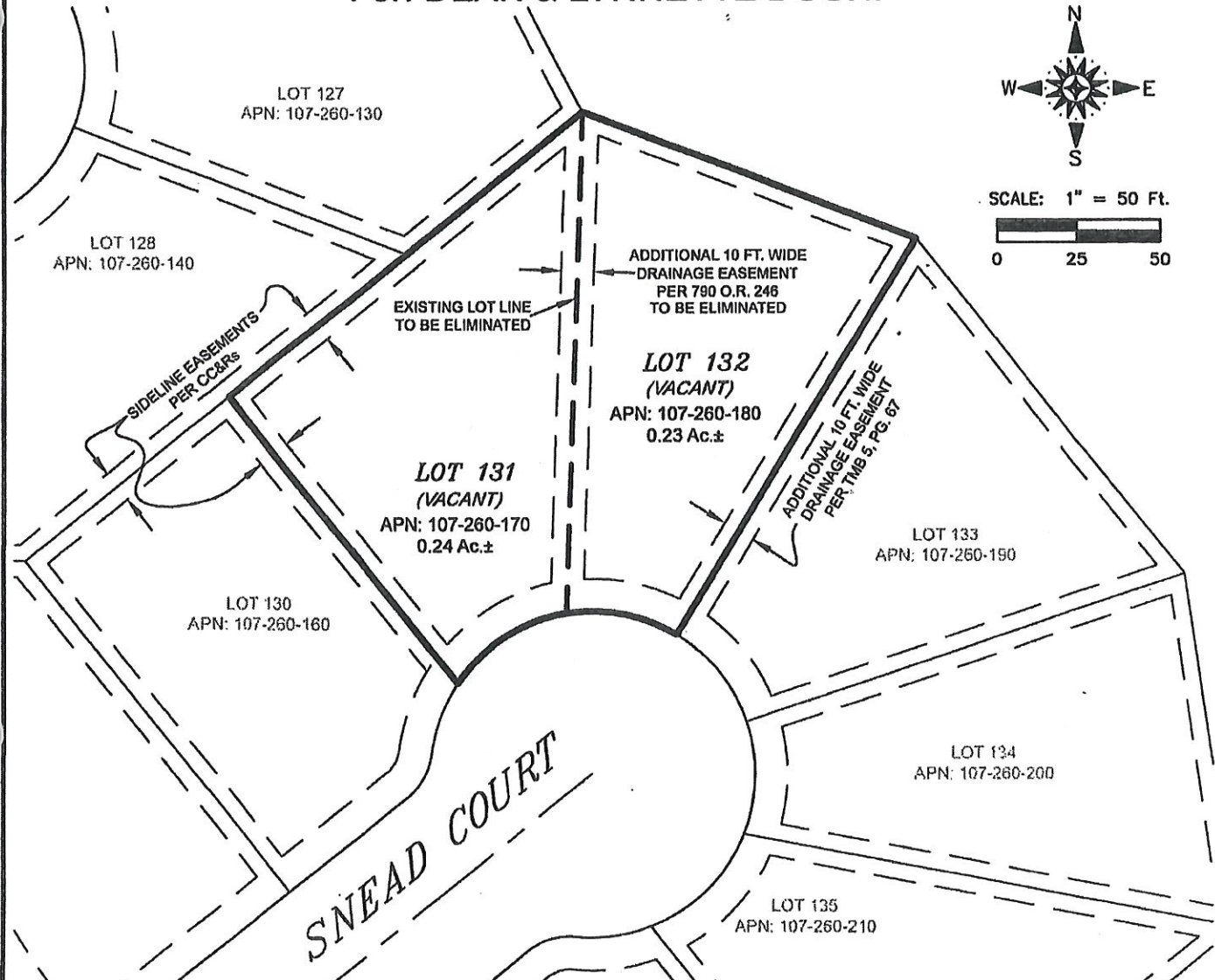
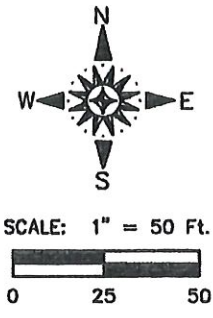
The owners of Lots 131 and 132 in Unit 53 are requesting permission to eliminate the boundary line between the two lots. Based on staff field review, the existing water drainage easement cannot be released, and no permanent structure shall be placed on it. The boundary line may still be extinguished with these restrictions.

OPTIONS:

- A) For the Board to approve the Boundary Line Adjustment and approve the relinquishment of the two 5-foot utility easements between Lots 131 and 132 Unit 53, subject to the utility companies' consent, copies of consent to be forwarded to the LSPOA. Approval to expire in 6 months from the date of this meeting if map has not been recorded.

LOT MERGER - BOUNDARY LINE ADJUSTMENT EXHIBIT

For: DEAN & LYNNETTE DUCHI



NOTES:

EASEMENTS SHOWN AND NOTED ARE BASED ON CONDITION OF TITLE GUARANTEE, PROVIDED BY MT. SHASTA TITLE & ESCROW COMPANY, GUARANTEE NUMBER 4702-6852412 DATED: JUNE 1, 2022.

CC&Rs PER DOC. NO. 14-0010940 APPLY TO THE PARCELS SHOWN.



THIS PLAT IS PROVIDED FOR ILLUSTRATION PURPOSES ONLY, THIS PLAT IS NOT A RECORD OF SURVEY, OR A PARCEL MAP, ADDITIONAL EASEMENTS AND UTILITIES MAY EXIST NOT SHOWN HEREON. PROPERTY LINES AND ACREAGES SHOWN ARE APPROXIMATE BASED ON COUNTY ASSESSOR DATA.

LOTS 131 & 132, LAKE SHASTINA TRACT No. 1000-5-3, (5 TMB 67), SECTION 12, T 42 N, R 5 W, M.D.M., SISKIYOU COUNTY CALIFORNIA

Robert I. Martin
Professional Land Surveying

P.O. Box 111, Montague, CA 96064
Office: (530)459-4432 Cell: (530) 905-1390
www.rimartin.com email: robert@rimartin.com

SCALE: 1" = 50'
CLIENT FILE: #22050
DATE: SEPT., 2022
SHEET 1 OF 1

Robert I. Martin 9-29-2022
ROBERT I. MARTIN, L.S. 8778



LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

TO: Lake Shastina Property Owners Association Board
FROM: Kari Moreno-LSPOA Compliance Officer
MEETING DATE: January 11, 2023
SUBJECT: ECC Member Recommendations

The terms of three of our Environmental Control Committee members, Noa Mohlabane, Mark Stafford and Kelly O'Connor expired December 31, 2022. Noa, Mark and Kelly have expressed their willingness to serve another term.

The ECC unanimously recommends the appointment of Noa Mohlabane, Mark Stafford and Kelly O'Connor to serve the one-year term expiring December 31, 2023. I concur with this recommendation.

Item # 14

2021 TAX RETURN

CLIENT COPY

Client: 47300

Prepared for: LAKE SHASTINA PROPERTY OWNERS ASSN
16320 EVERHART DRIVE
WEED, CA 96094

Prepared by: ROBERT C. PROVINCE, CPA
ROBERT C. PROVINCE, CPA
405 REDCLIFF DR STE 100
REDDING, CA 96002
(530) 722-4230

Date: DECEMBER 12, 2022

Comments:

Route to: _____

2021 Exempt Org. Return
prepared for:

Lake Shastina Property Owners Assn
16320 Everhart Drive
Weed, CA 96094

Robert C. Province, CPA
405 Redcliff Dr Ste 100
Redding, CA 96002

LAKE SHASTINA PROPERTY OWNERS ASSN

95-2757587

	2021	2020	DIFF
REVENUE			
PROGRAM SERVICE REVENUE.....	1,199,361	830,753	368,608
INVESTMENT INCOME.....	34,310	130,374	-96,064
TOTAL REVENUE.....	1,233,671	961,127	272,544
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	382,031	378,535	3,496
OTHER EXPENSES.....	890,826	764,651	126,175
TOTAL EXPENSES.....	1,272,857	1,143,186	129,671
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	-39,186	-182,059	142,873
TOTAL ASSETS AT END OF YEAR.....	5,045,196	4,550,324	494,872
TOTAL LIABILITIES AT END OF YEAR.....	800,829	4,117,894	-3,317,065
NET ASSETS/FUND BALANCES AT END OF YEAR.	4,244,367	432,430	3,811,937

RECEIPTS AND REVENUES

GROSS SALES OR RECEIPTS.....	1,233,671
TOTAL GROSS RECEIPTS.....	1,233,671
TOTAL COSTS.....	0
TOTAL GROSS INCOME.....	1,233,671

EXPENSES

TOTAL EXPENSES.....	1,272,857
EXCESS RECEIPTS OVER EXPENSES.....	-39,186

FILING FEE

FILING FEE.....	0
BALANCE DUE.....	0

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 990

THE ORGANIZATION SHOULD REVIEW THEIR FEDERAL RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

PAPERLESS E-FILE

THE ORGANIZATION SHOULD READ, SIGN AND DATE THE FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

KEEP A SIGNED COPY OF FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION IN YOUR FILES FOR 3 YEARS.

DO NOT MAIL:

FORM 8879-TE IRS E-FILE SIGNATURE AUTHORIZATION

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 8868

NO SIGNATURE IS REQUIRED WITH FORM 8868.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

THE ENTITY'S 2021 CALIFORNIA TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 199

THE ENTITY SHOULD REVIEW THEIR 2021 CALIFORNIA EXEMPT INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

FORM 8453-EO

THE ENTITY SHOULD REVIEW, SIGN AND DATE FORM 8453-EO PRIOR TO E-FILING THE RETURN.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR CALIFORNIA ACKNOWLEDGEMENTS.

KEEP A SIGNED COPY OF FORM 8453-EO IN YOUR FILES FOR 4 YEARS.

DO NOT MAIL:

FORM 8453-EO

FRANCHISE TAX BOARD, PO BOX 942857, SACRAMENTO CA 94257-0531

6/30/22

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

LAKE SHASTINA PROPERTY OWNERS ASSN

95-2757587

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AUTO / TRANSPORT EQUIPMENT																
1	FORD ESCAPE #2	9/26/08		16,641							16,641	16,641	S/L	5		0
2	2009 RANGER - # 10	11/03/09		22,037							22,037	22,037	S/L	5		0
3	FORD F350 4X4 # 17	12/08/11		35,417							35,417	35,417	S/L	5		0
4	2016 F350 PICKUP #157	1/15/16		42,798							42,798	42,798	S/L	5		0
5	F350 #515 4X4	10/19/18		42,691							42,691	22,768	S/L	5		8,538
6	1991 DUMP TRUCK - #23	1/01/99		25,632							25,632	25,632	S/L	7		0
TOTAL AUTO / TRANSPORT EQUIP				185,216		0	0	0	0	0	185,216	165,293				8,538
MACHINERY AND EQUIPMENT																
7	JOHN DEERE TRACTOR #41	6/20/01		35,345							35,345	35,345	S/L	7		0
8	BRUSH HOG #53	1/01/01		3,854							3,854	3,854	S/L	7		0
9	SPREADER BOX #54	6/14/01		887							887	887	S/L	7		0
10	REAR BLADE #55	6/14/01		630							630	630	S/L	7		0
11	CINDER SPREADER #57	1/30/08		4,259							4,259	4,259	S/L	7		0
12	SNOW PLOW #60	11/10/09		5,317							5,317	5,165	S/L	7		0
13	SNOW PLOW #61	11/10/09		5,317							5,317	5,158	S/L	7		0
14	CINDER SPREADER #69	2/07/02		12,998							12,998	12,998	S/L	7		0
15	LAWN TRAILER #71	6/29/06		5,699							5,699	5,699	S/L	7		0
16	MOWER DECK ROADSIDER	1/01/08		7,704							7,704	7,704	S/L	7		0
17	SIGHT LEVEL #79	1/01/93		804							804	804	S/L	7		0
18	SNOW PLOW FOR F350 #64	1/18/12		5,639							5,639	5,639	S/L	7		0
19	CRACK FILL MACHINE #77	11/10/11		40,983							40,983	40,983	S/L	7		0
20	BOBCAT PLANER/GRINDER 151	12/20/12		20,618							20,618	20,618	S/L	7		0

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

LAKE SHASTINA PROPERTY OWNERS ASSN

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
21	DOOSAN AIR COMP #98	6/02/14		22,514							22,514	22,514	S/L	7		0
22	CAT 420F BACKHOE/LOAD 152	1/15/15		118,300							118,300	109,850	S/L	7		8,450
23	JOHN DEERE 997 MOWER # 153	9/24/15		27,602							27,602	22,672	S/L	7		3,943
24	MORBARK CHIPPERM8D#154	10/08/15		36,312							36,312	29,826	S/L	7		5,187
25	2016 F650 DUMP TUCK # 156	12/31/15		83,761							83,761	83,761	S/L	7		0
26	SNOWPLOW FOR DUMPTRK #159	7/01/17		8,480							8,480	4,844	S/L	7		1,211
27	T4 BOBCAT LOADER #502	7/01/17		81,634							81,634	46,648	S/L	7		11,662
28	IRON BULLTRAILER #500	7/20/17		5,678							5,678	3,177	S/L	7		811
29	SCAG GIANT VAC #503	7/27/17		14,601							14,601	8,170	S/L	7		2,086
30	SWENSON SPREADER #505	10/06/17		6,294							6,294	3,371	S/L	7		899
31	ENVIRO CHIPPER #513	9/19/18		50,690							50,690	19,913	S/L	7		7,241
32	BOBCAT TRACKLOADER #514	11/11/18		70,933							70,933	27,866	S/L	7		10,133
33	SNOWPLOW FOR PU #515	11/15/18		2,199							2,199	837	S/L	7		314
34	ROUTER #78	10/10/11		10,247							10,247	10,247	S/L	7		0
TOTAL MACHINERY AND EQUIPME				689,299		0	0	0	0	0	689,299	543,439				51,937
TOTAL DEPRECIATION				<u>874,515</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,515</u>	<u>708,732</u>				<u>60,475</u>
GRAND TOTAL DEPRECIATION				<u>874,515</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,515</u>	<u>708,732</u>				<u>60,475</u>

6/30/22

2021 CALIFORNIA BOOK DEPRECIATION SCHEDULE

PAGE 1

LAKE SHASTINA PROPERTY OWNERS ASSN

95-2757587

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FORM 199																
AUTO / TRANSPORT EQUIPMENT																
1	FORD ESCAPE #2	9/26/08		16,641							16,641	16,641	S/L	5		0
2	2009 RANGER - # 10	11/03/09		22,037							22,037	22,037	S/L	5		0
3	FORD F350 4X4 # 17	12/08/11		35,417							35,417	35,417	S/L	5		0
4	2016 F350 PICKUP #157	1/15/16		42,798							42,798	42,798	S/L	5		0
5	F350 #515 4X4	10/19/18		42,691							42,691	22,768	S/L	5		8,538
6	1991 DUMP TRUCK - #23	1/01/99		25,632							25,632	25,632	S/L	7		0
TOTAL AUTO / TRANSPORT EQUIP				185,216		0	0	0	0	0	185,216	165,293				8,538
MACHINERY AND EQUIPMENT																
7	JOHN DEERE TRACTOR #41	6/20/01		35,345							35,345	35,345	S/L	7		0
8	BRUSH HOG #53	1/01/01		3,854							3,854	3,854	S/L	7		0
9	SPREADER BOX #54	6/14/01		887							887	887	S/L	7		0
10	REAR BLADE #55	6/14/01		630							630	630	S/L	7		0
11	CINDER SPREADER #57	1/30/08		4,259							4,259	4,259	S/L	7		0
12	SNOW PLOW #60	11/10/09		5,317							5,317	5,165	S/L	7		0
13	SNOW PLOW #61	11/10/09		5,317							5,317	5,158	S/L	7		0
14	CINDER SPREADER #69	2/07/02		12,998							12,998	12,998	S/L	7		0
15	LAWN TRAILER #71	6/29/06		5,699							5,699	5,699	S/L	7		0
16	MOWER DECK ROADSIDER	1/01/08		7,704							7,704	7,704	S/L	7		0
17	SIGHT LEVEL #79	1/01/93		804							804	804	S/L	7		0
18	SNOW PLOW FOR F350 #64	1/18/12		5,639							5,639	5,639	S/L	7		0
19	CRACK FILL MACHINE #77	11/10/11		40,983							40,983	40,983	S/L	7		0
20	BOBCAT PLANER/GRINDER 151	12/20/12		20,618							20,618	20,618	S/L	7		0

6/30/22

2021 CALIFORNIA BOOK DEPRECIATION SCHEDULE

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LAKE SHASTINA PROPERTY OWNERS ASSN

95-2757587

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21	DOOSAN AIR COMP #98	6/02/14		22,514							22,514	22,514	S/L	7		0
22	CAT 420F BACKHOE/LOAD 152	1/15/15		118,300							118,300	109,850	S/L	7		8,450
23	JOHN DEERE 997 MOWER # 153	9/24/15		27,602							27,602	22,672	S/L	7		3,943
24	MORBARK CHIPPERM8D#154	10/08/15		36,312							36,312	29,826	S/L	7		5,187
25	2016 F650 DUMP TUCK # 156	12/31/15		83,761							83,761	83,761	S/L	7		0
26	SNOWPLOW FOR DUMPTRK #159	7/01/17		8,480							8,480	4,844	S/L	7		1,211
27	T4 BOBCAT LOADER #502	7/01/17		81,634							81,634	46,648	S/L	7		11,662
28	IRON BULLTRAILER #500	7/20/17		5,678							5,678	3,177	S/L	7		811
29	SCAG GIANT VAC #503	7/27/17		14,601							14,601	8,170	S/L	7		2,086
30	SWENSON SPREADER #505	10/06/17		6,294							6,294	3,371	S/L	7		899
31	ENVIRO CHIPPER #513	9/19/18		50,690							50,690	19,913	S/L	7		7,241
32	BOBCAT TRACKLOADER #514	11/11/18		70,933							70,933	27,866	S/L	7		10,133
33	SNOWPLOW FOR PU #515	11/15/18		2,199							2,199	837	S/L	7		314
34	ROUTER #78	10/10/11		10,247							10,247	10,247	S/L	7		0
TOTAL MACHINERY AND EQUIPME				689,299		0	0	0	0	0	689,299	543,439				51,937
TOTAL DEPRECIATION				<u>874,515</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,515</u>	<u>708,732</u>				<u>60,475</u>
GRAND TOTAL DEPRECIATION				<u>874,515</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>874,515</u>	<u>708,732</u>				<u>60,475</u>

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

▶ **File a separate application for each return.**
 ▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. LAKE SHASTINA PROPERTY OWNERS ASSN	Taxpayer identification number (TIN) 95-2757587
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. 16320 EVERHART DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WEED, CA 96094	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ CORAL GROSS _____

Telephone No. ▶ (530) 938-3281 _____ Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. If it is for part of the group, check this box ... and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 2021, and ending 6/30, 2022.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3 a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3 b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3 c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission:

PROVIDE REPAIR AND MAINTENANCE SERVICE OF ROADS AND COMMON AREAS TO COMMUNITY AND ASSOCIATION MEMBERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,186,351. including grants of \$) (Revenue \$)

LAKE SHASTINA PROPERTY OWNERS' ASSOCIATION WAS INCORPORATED IN SEPTEMBER 1968, IN THE STATE OF CALIFORNIA. THE ASSOCIATION IS RESPONSIBLE FOR THE OPERATION AND MAINTENANCE OF THE COMMON PROPERTY WITHIN THE DEVELOPMENT, INCLUDING 37.6 MILES OF ROAD. THE DEVELOPMENT CONSISTS OF 3,107 IMPROVED AND UNIMPROVED LOTS LOCATED IN WEED, CALIFORNIA. THE ASSOCIATION'S MAJOR SOURCE OF REVENUE IS SEMI-ANNUAL ASSESSMENTS TO PROPERTY OWNERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,186,351.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICK THOMPSON GM - OUTGOING	40 0			X				51,488.	0.	0.
(2) MATTHEW ROBERTSON GENERAL MANAGER	40 0			X				43,033.	0.	0.
(3) ALAN PURSELL SECRETARY	3 0	X		X				0.	0.	0.
(4) DWAYNE CHANDLER PRESIDENT	3 0	X		X				0.	0.	0.
(5) RITA MACINTOSH VICE PRESIDENT	3 0	X		X				0.	0.	0.
(6) DAVID TUCKER TREASURER	3 0	X		X				0.	0.	0.
(7) ROBERT MOSER DIRECTOR	3 0	X						0.	0.	0.
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									

1 b Subtotal	94,521.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	94,521.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f					
	g Noncash contributions included in lines 1a-1f	1 g					
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a <u>MEMBERSHIP DUES & ASSESS</u>		Business Code 531190	1,199,361.	1,199,361.		
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue						
	g Total. Add lines 2a-2f		1,199,361.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			34,310.		34,310.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6 a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6 b					
	c Rental income or (loss)	6 c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7 a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7 b					
	c Gain or (loss)	7 c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8 a						
b Less: direct expenses	8 b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9 a						
b Less: direct expenses	9 b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10 a						
b Less: cost of goods sold	10 b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a -----		Business Code				
	b -----						
	c -----						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,233,671.	1,199,361.	0.	34,310.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	87,854.	43,927.	43,927.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	211,545.	211,545.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	60,068.	51,058.	9,010.	
10 Payroll taxes.	22,564.	19,179.	3,385.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.	18,784.		18,784.	
c Accounting.	11,400.		11,400.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	23,658.	23,658.		
12 Advertising and promotion.				
13 Office expenses.	16,461.	16,461.		
14 Information technology.				
15 Royalties.				
16 Occupancy.	30,597.	30,597.		
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	60,475.	60,475.		
23 Insurance.	42,216.	42,216.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>REPAIRS AND REPLACEMENTS</u>	398,305.	398,305.		
b <u>NET BAD DEBT EXPENSE</u>	274,224.	274,224.		
c <u>OTHER EXPENSES</u>	14,706.	14,706.		
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	1,272,857.	1,186,351.	86,506.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,233,671.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,272,857.
3	Revenue less expenses. Subtract line 2 from line 1	3	-39,186.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	432,430.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	3,851,123.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,244,367.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Term endowment ▶ _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations.....	3a(i)	
(ii) Related organizations.....	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?.....	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....		874,515.	769,207.	105,308.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				105,308.

BAA Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b		4 c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b		4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

MANAGEMENT OF THE ASSOCIATION HAS EVALUATED ITS UNCERTAIN TAX POSITIONS AND RELATED INCOME TAX CONTINGENCIES. MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS EXIST. THE ASSOCIATION'S TAX RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL TAXING AUTHORITIES FOR A PERIOD OF THREE YEARS FROM THE DATE THEY ARE FILED AND A PERIOD OF FOUR YEARS FOR CALIFORNIA TAXING AUTHORITIES.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

LAKE SHASTINA PROPERTY OWNERS ASSN

Employer identification number

95-2757587

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

MEMBERS MAY ELECT THE GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY. VOTES FOR ELECTING GOVERNING BODY MAY BE A MAILED BALLOT, OR IN PERSON AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

MEMBERS MAY VOTE ON CHANGING THE GOVERNING DOCUMENTS AND APPROVING INCREASES IN ASSESSMENTS OVER THE 20% LIMIT ALLOWABLE FOR THE BOARD.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

COPY OF FORM 990 IS PRESENTED TO THE BOARD FOR APPROVAL PRIOR TO SUBMISSION TO THE IRS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ANY CONFLICTS THAT ARISE ARE REVIEWED AT THE BOARD LEVEL, DOCUMENTED IN THE MINUTES AND WOULD BE HANDLED APPROPRIATELY PER POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

COMPENSATION TO THE GENERAL MANAGER IS DETERMINED BY THE BOARD. LAKE SHASTINA PROPERTY OWNERS ASSOCIATION HAS AN AGREEMENT WITH LAKE SHASTINA COMMUNITY SERVICES DISTRICT (LSCSD) FOR ADMINISTRATIVE COSTS INCLUDING COMPENSATION FOR OTHER ADMINISTRATIVE STAFFING NEEDS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

COMPENSATION IS DETERMINED THROUGH A CONTRACT APPROVED BY THE LSPOA BOARD.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

UPON REQUEST, BY PURCHASE

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

TAXABLE YEAR
2021

California Exempt Organization Annual Information Return

FORM
199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 7/01/2021, and ending (mm/dd/yyyy) 6/30/2022.

Corporation/Organization name LAKE SHASTINA PROPERTY OWNERS ASSN		California corporation number 0553604
Additional information. See instructions.		FEIN 95-2757587
Street address (suite or room) 16320 EVERHART DRIVE		PMB no.
City WEED	State CA	Zip code 96094
Foreign country name	Foreign province/state/county	Foreign postal code

<p>A First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>C IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>D Final information return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) ●</p> <p>E Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other</p> <p>F Federal return filed? 1 ● <input type="checkbox"/> 990T 2 ● <input type="checkbox"/> 990-PF 3 ● <input type="checkbox"/> Sch H (990) 4 <input checked="" type="checkbox"/> Other 990 series</p> <p>G Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H Is this organization in a group exemption. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____</p>	<p>I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No N/A</p> <p>K Is the organization exempt under R&TC Section 23701g? ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources. \$ _____</p> <p>L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
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Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ●	1	1,233,671.
	2	Gross dues and assessments from members and affiliates. ●	2	
	3	Gross contributions, gifts, grants, and similar amounts received. ●	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.. ●	4	1,233,671.
	5	Cost of goods sold. ●	5	
	6	Cost or other basis, and sales expenses of assets sold. ●	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4. ●	8	1,233,671.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18. ●	9	1,272,857.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ●	10	-39,186.
Filing Fee	11	Total payments. ●	11	
	12	Use tax. See General Information K. ●	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. ●	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. ●	14	
	15	Penalties and interest. See General Information J. ●	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result. ●	16	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer ROBERT C. PROVINCE	Title VICE PRESIDENT	Date	● Telephone
Paid Preparer's Use Only	Preparer's signature ROBERT C. PROVINCE, CPA	Date	Check if self-employed <input checked="" type="checkbox"/>	● PTIN P00227584
	Firm's name (or yours, if self-employed) and address ROBERT C. PROVINCE, CPA 405 REDCLIFF DR STE 100 REDDING, CA 96002			● Firm's FEIN 46-3718639
				● Telephone (530) 722-4230
May the FTB discuss this return with the preparer shown above? See instructions. ● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1		
	2	Interest	●	2		
	3	Dividends	●	3		
	4	Gross rents	●	4		
	5	Gross royalties	●	5		
	6	Gross amount received from sale of assets (See instructions)	●	6		
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	1,233,671.	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	1,233,671.	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9		
	10	Disbursements to or for members.	●	10		
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	●	11	87,854.	
	12	Other salaries and wages.	●	12	211,545.	
	Expenses and Disbursements	13	Interest	●	13	
		14	Taxes	●	14	22,564.
		15	Rents	●	15	30,597.
		16	Depreciation and depletion (See instructions)	●	16	60,475.
		17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 3	●	17	859,822.
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	1,272,857.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		4,199,800.	●	4,193,545.
2	Net accounts receivable			●	
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule			●	
10a	Depreciable assets	874,515.		874,515.	
b	Less accumulated depreciation	708,732.	165,783.	769,207.	105,308.
11	Land			●	
12	Other assets. Attach schedule. STM 4		184,741.	●	746,343.
13	Total assets		4,550,324.		5,045,196.
Liabilities and net worth					
14	Accounts payable		20,864.	●	
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule. STM 5		4,097,030.		800,829.
19	Capital stock or principal fund			●	
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund		432,430.	●	4,244,367.
22	Total liabilities and net worth		4,550,324.		5,045,196.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	-39,186.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year. Attach schedule	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8	●	
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6	●	-39,186.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	Total. Add line 1 through line 5		-39,186.				

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name LAKE SHASTINA PROPERTY OWNERS ASSN	California corporation number 0553604
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Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10 Carryover of disallowed deduction from prior taxable years.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
DOOSAN AIR COMP	6/02/2014	22,514.	22,514.	S/L	7		
CAT 420F BACKHO	1/15/2015	118,300.	109,850.	S/L	7	8,450.	
JOHN DEERE 997	9/24/2015	27,602.	22,672.	S/L	7	3,943.	
MORBARK CHIPPER	10/08/2015	36,312.	29,826.	S/L	7	5,187.	
2016 F650 DUMP	12/31/2015	83,761.	83,761.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).						15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).						20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.						21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

LAKE SHASTINA PROPERTY OWNERS ASSN

95-2757587

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

OTHER INVESTMENT INCOME.....	\$	34,310.
PROGRAM SERVICE REVENUE.....		<u>1,199,361.</u>
TOTAL	\$	<u>1,233,671.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ALAN PURSELL 16320 EVERHART DRIVE ,	SECRETARY 3.00	\$ 0.	\$ 0.	\$ 0.
DWAYNE CHANDLER 16320 EVERHART DRIVE ,	PRESIDENT 3.00	0.	0.	0.
RITA MACINTOSH 16320 EVERHART DRIVE ,	VICE PRESIDENT 3.00	0.	0.	0.
DAVID TUCKER 16320 EVERHART DRIVE ,	TREASURER 3.00	0.	0.	0.
ROBERT MOSER 16320 EVERHART DRIVE ,	DIRECTOR 3.00	0.	0.	0.
RICK THOMPSON 16320 EVERHART DRIVE ,	GM - OUTGOING 40.00	23,870.	0.	0.
MATTHEW ROBERTSON 16320 EVERHART DRIVE ,	GENERAL MANAGER 40.00	63,984.	0.	0.
	TOTAL	\$ <u>87,854.</u>	\$ <u>0.</u>	\$ <u>0.</u>

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$	11,400.
INSURANCE.....		42,216.
LEGAL FEES.....		18,784.
NET BAD DEBT EXPENSE.....		<u>274,224.</u>

STATEMENT 3 (CONTINUED)
FORM 199, PART II, LINE 17
OTHER EXPENSES

OFFICE EXPENSES	\$	16,461.
OTHER EMPLOYEE BENEFIT		60,068.
OTHER EXPENSES		14,706.
OTHER FEES		23,658.
REPAIRS AND REPLACEMENTS		398,305.
	TOTAL \$	<u>859,822.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

DUE FROM OPERATING FUND		698,374.
INVESTMENT IN REAL ESTATE		19,281.
PREPAID EXPENSES AND DEFERRED CHARGES		28,688.
	TOTAL \$	<u>746,343.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

ACCRUED PAYROLL LIABILITIES		19,264.
ASSESSMENTS RECEIVED IN ADVANCE		14,200.
DUE TO REPLACEMENT FUND		698,374.
REFUNDABLE DEPOSITS		68,991.
	TOTAL \$	<u>800,829.</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR
2021

California e-file Return Authorization for Exempt Organizations

FORM
8453-EO

Exempt Organization name LAKE SHASTINA PROPERTY OWNERS ASSN	Identifying number 95-2757587
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Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4).....	1	1,233,671.
2 Total gross income (Form 199, line 8).....	2	1,233,671.
3 Total expenses and disbursements (Form 199, line 9).....	3	1,272,857.

Part II Settle Your Account Electronically for Taxable Year 2021

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here

Signature of officer _____ Date _____ Title **VICE PRESIDENT**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's PTIN P00227584
	Firm's name (or yours if self-employed) and address	ROBERT C. PROVINCE, CPA 405 REDCLIFF DR STE 100 REDDING CA		Firm's FEIN 46-3718639	ZIP code 96002

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address			Firm's FEIN
				ZIP code



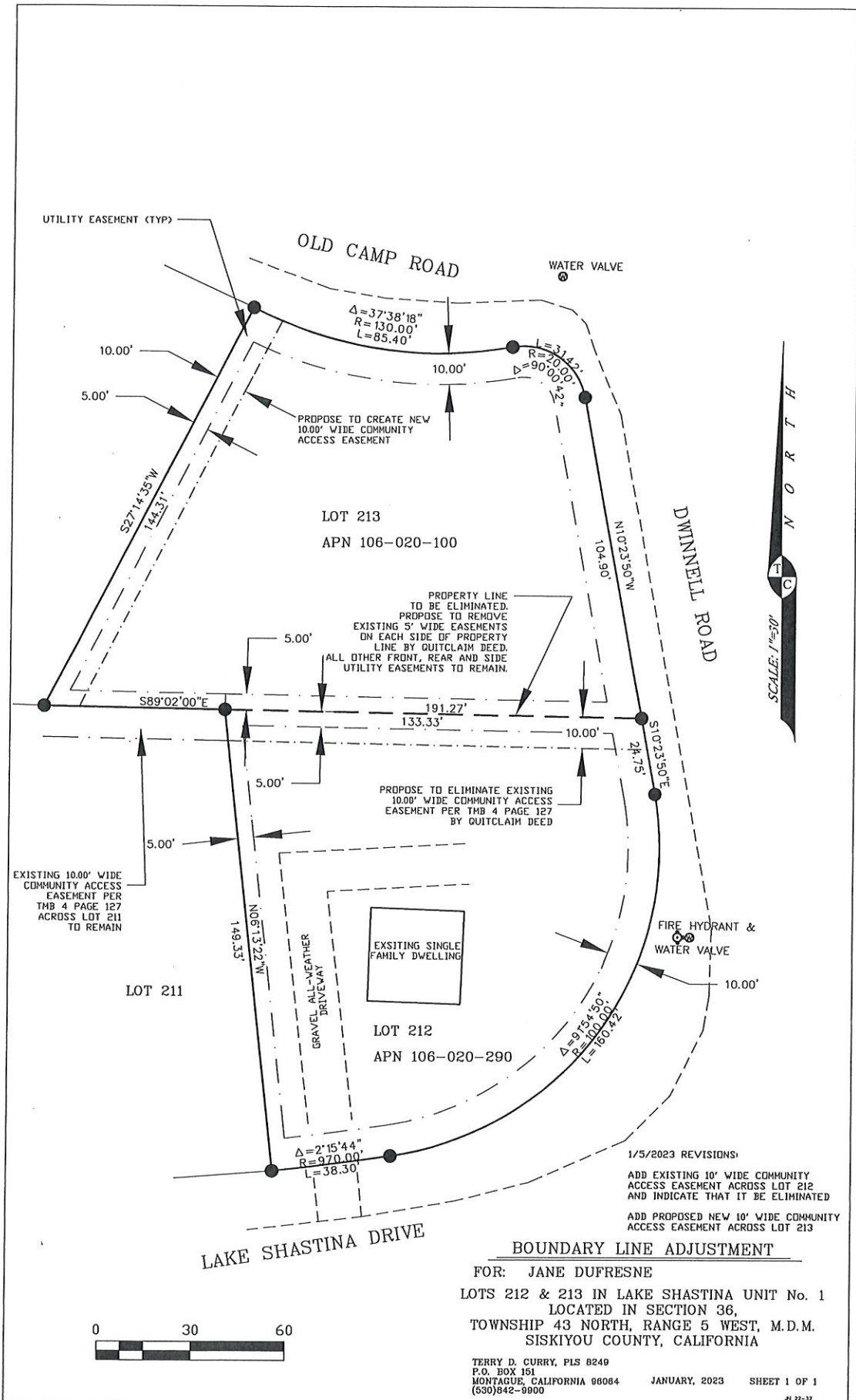
LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

TO: Lake Shastina Property Owners Association Board
FROM: Coral Gross, General Manager
DATE: January 11, 2023
SUBJECT: Boundary Line Adjustment – Unit 1 Lots 212 & 213

The owners of Lots 212 and 213 in Unit 1 are requesting permission to eliminate the boundary line between the two lots. Based on staff field review, it is okay to release the easement, which is also a community access easement, however the LSPOA requests the community access easement be relocated between lots 213 and 214. This would create a 10ft easement on the west side of lot 213. No permanent structures shall be constructed on this new easement located between lots 213 and 214.

OPTIONS:

- A) For the Board to approve the Boundary Line Adjustment and approve the relinquishment of the two 5-foot utility easements between Lots 212 and 213 Unit 1, subject to the utility companies' consent, copies of consent to be forwarded to the LSPOA. Approval to expire in 6 months from the date of this meeting if map has not been recorded.



UTILITY EASEMENT (TYP)

OLD CAMP ROAD

WATER VALVE

10.00'
5.00'

$\Delta = 37'38''18''$
 $R = 130.00'$
 $L = 85.40'$

$L = 31.42'$
 $R = 20.00'$
 $\Delta = 90'00''42''$

PROPOSE TO CREATE NEW
10.00' WIDE COMMUNITY
ACCESS EASEMENT

LOT 213
APN 106-020-100

PROPERTY LINE
TO BE ELIMINATED.
PROPOSE TO REMOVE
EXISTING 5' WIDE EASEMENTS
ON EACH SIDE OF PROPERTY
LINE BY QUITCLAIM DEED.
ALL OTHER FRONT, REAR AND SIDE
UTILITY EASEMENTS TO REMAIN.

DINNELL ROAD

NORTH
SCALE: 1"=50'

S89°02'00"E

191.27'
133.33'

PROPOSE TO ELIMINATE EXISTING
10.00' WIDE COMMUNITY ACCESS
EASEMENT PER TMB 4 PAGE 127
BY QUITCLAIM DEED

EXISTING 10.00' WIDE
COMMUNITY ACCESS
EASEMENT PER
TMB 4 PAGE 127
ACROSS LOT 211
TO REMAIN

LOT 211

149.33'
N06°13'22"W

GRAVEL ALL-WEATHER
DRIVEWAY



LOT 212
APN 106-020-290

FIRE HYDRANT &
WATER VALVE

$\Delta = 9'15''45''$
 $R = 100.00'$
 $L = 160.42'$

$\Delta = 2'15''44''$
 $R = 970.00'$
 $L = 38.30'$

LAKE SHASTINA DRIVE

1/5/2023 REVISIONS:
ADD EXISTING 10' WIDE COMMUNITY
ACCESS EASEMENT ACROSS LOT 212
AND INDICATE THAT IT BE ELIMINATED
ADD PROPOSED NEW 10' WIDE COMMUNITY
ACCESS EASEMENT ACROSS LOT 213

BOUNDARY LINE ADJUSTMENT

FOR: JANE DUFRESNE
LOTS 212 & 213 IN LAKE SHASTINA UNIT No. 1
LOCATED IN SECTION 36,
TOWNSHIP 43 NORTH, RANGE 5 WEST, M.D.M.
SISKIYOU COUNTY, CALIFORNIA





LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

TO: Lake Shastina Property Owners Association Board

FROM: Coral Gross, General Manager

MEETING DATE: January 11, 2023

SUBJECT: Managers Report

Mill Fire Update, I continue to work with Roseburg to fund both the tree removal and road damage to our common area. I await the final contract and invoice for the work that Cascade Custom Cutting is doing, as well as Advantage Paving for the roads. Once I get them, I can submit this to Roseburg for review and hopefully some recovery funding.

I am encouraging our members that have trees to be removed to use these 2 resources, the My Sierra Grant, through Cascade Custom Cutting and Roseburg. After months of working with OES, they have decided to only remove hazardous materials and hard metals and debris from lots that have home damage or complete loss, not private property as they stated earlier. Please contact our POA admin office or look to our website for more information.

The Main Entrance is in the planting stage of our renovation. I have been reaching out to landscape contractors and taking bids for this currently. We also are working on getting all the power hooked up with our electrician. This looks like it will happen in the beginning of February. During the holidays contractors are hard to reach so I am being patient. Please contact the POA office if you have a landscape referral for us.

An update on our roads. I have 2 road areas that have been compromised due to underground power installations. One is at the north end of Lake Shore Drive and the other is at the main entrance on Lake Shastina Drive as you exit the POA. I will be dealing with repairs in both these areas as the weather improves, hopefully in the spring to summer.

The Road Project is finally complete. Advantage Paving will also be quoting us on our damaged roads from the bulldozers during the fire. These areas will be repaired in the summer of 2023 along with our 2023 road project. I will be making the final payment of 5% to Advantage Paving. Thank you for your patience on updating our roads for the year.

At the Community Center I have been working on the sound system that needs updating. I will be establishing a locked cabinet to store equipment correctly and permanently. This means no taking out and setting up every time someone uses it. It will be ready to go at any time. I am focusing on ease of operation and the latest technology for our newly updated Community Center. I have been working with Tom Wetter, who has a great deal more experience than I do to get this all mapped out. Thank you, Tom, for all your great ideas and assistance with this project.

An update on our ECC Committee. I have received notice from Arline Hernandez that she will be stepping down from her 1-year volunteer position for ECC. I thank her for her service and wish her well. We are continuing to accept applications for volunteers. See our website for more information.

Our new Admin Assistant, Kari Moreno has accepted the open Compliance Officer position. I feel this is a good fit considering her background in law enforcement/finance and the skills I have seen her perform here in this office since the beginning of October. We wish Kari well in this new position. She will be balancing as admin and compliance until the admin position is filled. Thank you, Kari! We are accepting applications for the admin position currently. See our website for more information.

We also have a full-time maintenance worker position available. Tasks associated would be installation, maintenance, and repair of the LSPOA common areas. This would include Roads, Community Center, Hoy Park and any other LSPOA areas. Maintain vehicles, equipment, and facilities are maintained in proper working order. This comes with full benefits package. Please see our website for more information.

A big Thank You to Jerimiah, our Lead Maintenance Worker and Justice for their outstanding work during these storms to clear our drains and roads so we can continue with our lives and get to work safely. I also want to thank the Fire Department for their support that they gave us on this last big storm in December, we really appreciate all the help.

I want to also put out a big thank you to Will Bullington, our chief of police for his support with spotting road issues during our off hours. This helps all of us keep the roads safe. Will has also been providing me with Cal Fire Grants. I will be diving into Wildfire Prevention Grants for our community as an ongoing effort to keep our community as safe as possible. We had one of our big trees land on a members fence causing damage. We need to take this very seriously and act proactively before something serious happens again.

In closing, I look forward to a new year, with full lakes and water saturated land. With plans on fire prevention and recovery well underway, we will all be striving for the same goals.



ITEM # 3

LAKE SHASTINA PROPERTY OWNERS ASSOCIATION

TO: Lake Shastina Property Owners Association Board

FROM: Kari Moreno-LSPOA Compliance Officer

MEETING DATE: January 11, 2023

SUBJECT: Winter Holiday Decorating Contest Winners

This year's member participation in our Annual Winter Holiday Decorating Contest was amazing. We judged 12 houses. There were so many more who did not enter and were really inspiring. The holiday spirit was alive and well within our little community.

The Winners for 2022 are as follows:

1st place- Mark and Corey Reichert at 5434 Hogan Dr

2nd place- Sunday Bogart at 15910 Archer Rd.

3rd place- Mike and Christina Britton at 5740 Porcupine Ct

Honorable Mention goes to Jack Jennings at 5746 Condor Rd

I will notify the winners when they can pick up their Gift Certificates.