



N·C·S·D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarcsd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Fomi
Candace Roeder

General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT NOTICE OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS

DATE: MAY 20, 2026
TIME: 9:00 A.M.
PLACE: 900 NORTHSTAR DRIVE AND ZOOM

Members of the public may participate in this meeting by teleconference or in person. Any person interested in attending by Zoom video and/or teleconference may use the following link:

<https://us02web.zoom.us/j/89249882966?pwd=Qmf0BLDlviAO3UU8umAzDURmrG6Ar2.1>

Meeting ID: 892 4988 2966, Password 965969 or dial by telephone 1-669-900-6833 using access code #89249882966.

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

PUBLIC COMMENT

Any member of the public may address the Board after roll call on any topic related to the District that is not on the agenda. Public comment will be taken on agenda action items immediately prior to Board action.

Any member of the public on the videoconference may speak during Public Comment or may email public comments to juliez@northstarcsd.org and comments will be read from each member of the public, subject to generally applicable time limitations. For members of the public in attendance via video conference, Northstar Community Services District will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility.

CONSENT CALENDAR

1. Discussion and Approval of the following:
 - a. April 15, 2026 Regular Meeting Minutes
 - b. Approval of Claims and Demands – Paid and Unpaid

RECURRING BUSINESS

2. Northstar Property Owners Association – Update
3. Northstar California/Vail – Update
4. Tahoe-Truckee Sanitation Agency (T-TSA) - Update

NEW BUSINESS

5. Measure U Citizens Oversight Committee Annual Report – Discussion

6. Approval to Enter a Contract with the Truckee Tahoe Airport District for a Forest Fuels Reduction Grant – Discussion – **Action** (Forester Barron)
7. Fiscal Year 2026-27 Preliminary Budget Presentation - Discussion (DFA Plexico)

DIRECTOR REPORTS

8. Individual directors may give brief reports on miscellaneous items for the information of the other members of the Board and NCSD staff. No action will be taken on these agenda items.

OPERATION REPORTS

9. General Manager’s Report – Geary - Discussion
10. Fire Department’s Report – Gibeaut –Discussion
11. Public Works Report – Martin/Evans – Discussion
12. Administrative Report – Zangara – Discussion

CLOSED SESSION PURSUANT TO AGENDA ITEMS 12 THROUGH 14

13. Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2) - One potential case.
14. Pending litigation pursuant to Government Code Section 54956.9(d)(1)
 - a. Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0051848
 - b. Community Facilities District No. 1 of the Northstar Community Services District v. ACM Northstar et al. Placer County Superior Court Case No. S-CV-0042801
 - c. Community Facilities District No. 1 of the Northstar Community Services District v. Mountainside California 2, LLC et al. Placer County Superior Court Case No. S-CV-0043081
15. Personnel Matters (Government Code Section §54957(b)(1)). Public Employee Performance Evaluation - Position Title: General Manager

OPEN SESSION

16. Reportable action taken during Closed Session (if applicable) – Board President

ADJOURNMENT

Items may not be taken in the order listed above.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Julie Zangara at (530) 550-6127 or (530) 562-1505 (fax). Requests must be made as early as possible and at least one full business day before the start of the meeting. NCSD will endeavor to accommodate requests made with less notice than that.



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AGENDA ITEM #1

The Consent Calendar covers the following:

- a. April 15, 2026 Regular Meeting Minutes
- b. Approval of Claims and Demands – Paid and Unpaid



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MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS APRIL 15, 2026 – 9:00 A.M. 900 NORTHSTAR DRIVE

Vice President Forni called the meeting to order at 9:00 A.M. Wednesday, April 15, 2026. The Pledge of Allegiance and roll call followed.

DIRECTORS PRESENT **Brown, Forni, Ives, Radanovich**

DIRECTORS ABSENT: **Roeder**

STAFF PRESENT: **Gibeaut, Martin, Zangara, Plexico, Evans**

OTHERS PRESENT: **Austin Cho**

PUBLIC COMMENT

There was no public comment.

CONSENT CALENDAR

Director Brown moved to approve the following consent calendar items:

- a. March 25, 2026 Special Meeting Minutes
- b. Approval of Claims and Demands – Paid and Unpaid

Director Radanovich seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, and Radanovich. Noes: None. Abstain: None. Absent: Roeder.

RECURRING BUSINESS

NORTHSTAR PROPERTY OWNERS ASSOCIATION (NPOA) UPDATE

Tim Fulton provided the following update for NPOA:

- NPOA Meeting Saturday, April 18th
- Finish repairs and small projects

NORTHSTAR CALIFORNIA/VAIL UPDATE

There was no update for this agenda item.

NEW BUSINESS

PLACER LAFCO SPECIAL DISTRICT REPRESENTATIVE

Secretary of the Board (SotB) Julie Zangara stated the LAFCO Special District Representative term is expiring. At the February Special Meeting of the Board of Directors, Vice President Marilyn Forni with the Board's agreement, nominated Judy Friedman to fill the seat for the new term. LAFCO received two additional nominations for the upcoming term. Judy Friedman represents the only regional nominee for the Special District Representative.

President Radanovich moved to vote for Judy Friedman as LAFCO Special District Representative. Director Ives seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, and Radanovich. Noes: None. Abstain: None. Absent: Roeder. The motion carried.

RESOLUTION 26-01 REQUESTING ELECTION SERVICES

SotB Zangara stated the District has four Directors with terms expiring. In order to provide election services, Placer County requires the Board to pass a resolution. If no election is held, the District will not incur any fees.

Director Brown moved to approve Resolution 26-01 Requesting Election Services. Director Ives seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, and Radanovich. Noes: None. Abstain: None. Absent: Roeder. The motion carried.

WOOD ENERGY FACILITY FUNDING PLAN

Director of Public Works (DPW) Martin reviewed a funding plan for the Wood Energy Facility (WEF) prior to receiving bids on construction of the project. Total WEF project costs are estimated at \$14,000,000 with grant funding providing \$5,700,000 and the Investment Tax Credit providing funding at \$4,000,000. The internal debt financing need is estimated to be approximately \$4,500,000 to \$5,000,000 and staff's recommendation is to borrow internally from water and/or sewer cash reserves to meet the financing needs.

WOOD ENERGY FACILITY – CONSTRUCTION AWARD OF BID

DPW Martin stated the District received a total of two bids for construction of the WEF. The bids received were significantly more than the Engineer's Estimate for the project. DPW Martin stated he could not recommend the Board award the bid with the current funding available. A brief discussion ensued about next steps including securing additional funding, alternative bidding methods, and refining construction plans before rebidding the project.

Director Brown moved to Reject All Construction Bids for the Wood Energy Facility. Director Ives seconded; roll call was taken. Yes: Directors Brown, Forni, Ives, and Radanovich. Noes: None. Abstain: None. Absent: Roeder. The motion carried.

WOOD ENERGY FACILITY – MASS TIMBER PROCUREMENT AGREEMENT

There was no discussion of this agenda item. No action was taken.

WOOD ENERGY FACILITY – CONSTRUCTION PHASE CONSULTANT SERVICES

There was no discussion of this agenda item. No action was taken.

DIRECTOR REPORTS

There were no updates for this agenda item.

FIRE DEPARTMENT – GIBEAUT

Fire Chief Jason Gibeaut provided the following report:

- Local Fire Departments are still waiting for the second draft of the MSR study
- The due date for the final MSR study is June or July

PUBLIC WORKS REPORT – MARTIN/EVANS

DPW Martin and Utility Operations Supervisor (UOS) Shaun Evans provided the following report:

- DPW Martin stated the Strategic Plan Workshop has been scheduled for June 5, 2026
- Surveys to inform the Strategic Plan have been collected from customers, staff, Board, and management team
- UOS Evans stated many of the Utility Service Workers were attending a Cla-Val class for continuing education in Carson City
- There was a water break at Aspen Grove that was repaired with minimal disruptions to homeowners
- UOS Evans met with Olympic Valley Public Service District's Supervisor Nic Massetani to discuss emergency repair materials, response and mutual aid opportunities

ADMINISTRATIVE REPORT – ZANGARA

SoTB Zangara provided the following report:

- Human Resources and Administrative Manager (HRAM) Julie Zangara and Director of Finance and Accounting (DFA) Cheryl Plexico reviewed the first draft budget with key contributors and discussed potential revisions and adjustments
- Strategic Planning Retreat scheduled for Friday, June 5
- SotB Zangara will distribute information about the filing schedule for the election once office hours are made available for the North Lake Tahoe Region by Placer County

ADJOURNMENT:

The meeting adjourned at 10:10 A.M.

Respectfully submitted,

John Radanovich, President of the Board

Julie Zangara, Secretary of the Board



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Approval of Claims & Demands – Paid and Unpaid

DATE: May 20, 2026
TO: Board of Directors
FROM: Cheryl Plexico, Director of Finance and Accounting

DISCUSSION:

The attachment, *Warrant Register – PAID*, shows all checks written to pay claims and demands received subsequent to the previous board meeting. This is consistent with Resolution 16-21, which states that checks to pay claims and demands need not be approved by the Board of Directors before payment if the District Treasurer has determined that the claims and demands conform to the District's approved budget.

There is no *Warrant Register – UNPAID* for the current month.

RECOMMENDATION: Approve Claims & Demands – Paid

ATTACHMENTS: Warrant Register – PAID

DATE PREPARED: May 13, 2026

Accounts Payable

Checks by Date - Detail by Vendor Number

User: aimeer@northstarcsd.org
 Printed: 5/13/2026 10:07 AM



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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	CAL11	CalPERS RETIREMENT FUND	05/13/2026		
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			1,174.82
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			4,555.54
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			19,211.30
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			1,236.62
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			1,481.82
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			285.88
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			4,980.58
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			1,319.06
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			468.77
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			1,386.76
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			2,569.92
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			2,215.48
	05/04/2026	Retirement payment for PP#09 - EFT 04/29/2026			8,985.35
Total for this ACH Check for Vendor CAL11:				0.00	49,871.90
ACH	CAL11	CalPERS RETIREMENT FUND	04/29/2026		
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			1,319.06
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			1,386.76
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			1,174.81
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			2,569.92
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			19,439.76
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			4,451.25
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			2,152.95
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			4,915.08
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			9,207.79
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			468.77
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			285.88
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			1,236.03
	04/16/2026	Retirement payment for PP#08 - EFT 04/14/2026			1,380.29
	100000018274005	Replacement Benefit Contribution - Staudenmay			4,915.62
Total for this ACH Check for Vendor CAL11:				0.00	54,903.97
Total for Vendor CAL11 (CalPERS RETIREMENT FUND):				0.00	104,775.87
Report Total (2 checks):				0.00	104,775.87

Accounts Payable

Checks by Date - Detail by Vendor Number

User: aimeer@northstarcsd.org
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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	CAL12	CalPERS HEALTHCARE	05/20/2026		
	05/08/2026	Retiree OPEB - May 2026 - EFT 05/07/2026			1,142.20
	05/08/2026	Retiree OPEB - May 2026 - EFT 05/07/2026			163.17
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			808.00
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			5,830.78
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			21,309.83
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			57.00
	05/08/2026	Retiree OPEB - May 2026 - EFT 05/07/2026			326.34
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			4,036.76
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			35,232.31
	05/08/2026	Healthcare - May 2026 - EFT 05/07/2026			10,318.74
		Total for this ACH Check for Vendor CAL12:		0.00	79,225.13
ACH	CAL12	CalPERS HEALTHCARE	04/22/2026		
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			21,309.83
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			10,318.74
	04/13/2026	Retiree OPEB - Apr 2026 - EFT 04/07/2026			163.17
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			4,036.76
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			5,830.78
	04/13/2026	Retiree OPEB - Apr 2026 - EFT 04/07/2026			326.34
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			35,232.31
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			57.00
	04/13/2026	Healthcare - Apr 2026 - EFT 04/07/2026			808.00
	04/13/2026	Retiree OPEB - Apr 2026 - EFT 04/07/2026			1,142.20
		Total for this ACH Check for Vendor CAL12:		0.00	79,225.13
		Total for Vendor CAL12 (CalPERS HEALTHCARE):		0.00	158,450.26
		Report Total (2 checks):		0.00	158,450.26

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	COM04 05/04/2026	COMPUTERSHARE CORPORATE TRUS Jun 1 Admin bldg lease pmt less deposit of \$192	05/13/2026		194,958.00
Total for this ACH Check for Vendor COM04:				0.00	194,958.00
Total for Vendor COM04 (COMPUTERSHARE CORPORATE TRUST SERVICES (LRB)):				0.00	194,958.00
Report Total (1 checks):				0.00	194,958.00

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	DEL05 596183788	DE LAGE LANDEN FINANCIAL SERVI Copier lease - Admin bldg - Mar 2026 - EFT 04/	05/13/2026		187.67
Total for this ACH Check for Vendor DEL05:				0.00	187.67
ACH	DEL05 596509042	DE LAGE LANDEN FINANCIAL SERVI Copier lease - Admin bldg - Apr 2026 - EFT 05/0	05/13/2026		187.67
Total for this ACH Check for Vendor DEL05:				0.00	187.67
Total for Vendor DEL05 (DE LAGE LANDEN FINANCIAL SERVICES INC):				0.00	375.34
Report Total (2 checks):				0.00	375.34

Accounts Payable

Checks by Date - Detail by Vendor Number

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	NAT04	NATIONWIDE TRUST COMPANY	05/13/2026		
	05/04/2026	Employer contribution to PEHP - PP#09 - EFT 0			700.00
	05/04/2026	Employee contribution to PEHP - PP#09 - EFT 0			200.00
	05/04/2026	Employee contribution to PEHP - PP#09 - EFT 0			1,850.00
	05/04/2026	Employee contribution to PEHP - PP#09 - EFT 0			1,200.00
	05/04/2026	Employer contribution to PEHP - PP#09 - EFT 0			1,850.00
	05/04/2026	Employee contribution to PEHP - PP#09 - EFT 0			700.00
	05/04/2026	Employer contribution to PEHP - PP#09 - EFT 0			200.00
	05/04/2026	Employer contribution to PEHP - PP#09 - EFT 0			1,000.00
	05/04/2026	Employer contribution to PEHP - PP#09 - EFT 0			200.00
		Total for this ACH Check for Vendor NAT04:		0.00	7,900.00
ACH	NAT04	NATIONWIDE TRUST COMPANY	04/22/2026		
	04/13/2026	Employer contribution to PEHP - PP#07 - EFT 0			200.00
	04/13/2026	Employee contribution to PEHP - PP#07 - EFT 0			1,950.00
	04/13/2026	Employer contribution to PEHP - PP#07 - EFT 0			200.00
	04/13/2026	Employer contribution to PEHP - PP#07 - EFT 0			700.00
	04/13/2026	Employee contribution to PEHP - PP#07 - EFT 0			700.00
	04/13/2026	Employer contribution to PEHP - PP#07 - EFT 0			1,950.00
	04/13/2026	Employee contribution to PEHP - PP#07 - EFT 0			1,200.00
	04/13/2026	Employer contribution to PEHP - PP#07 - EFT 0			1,000.00
	04/13/2026	Employee contribution to PEHP - PP#07 - EFT 0			200.00
		Total for this ACH Check for Vendor NAT04:		0.00	8,100.00
ACH	NAT04	NATIONWIDE TRUST COMPANY	04/29/2026		
	04/13/2026	Employer contribution to PEHP - PP#08 - EFT 0			200.00
	04/13/2026	Employer contribution to PEHP - PP#08 - EFT 0			1,950.00
	04/13/2026	Employer contribution to PEHP - PP#08 - EFT 0			1,000.00
	04/13/2026	Employee contribution to PEHP - PP#08 - EFT 0			200.00
	04/13/2026	Employee contribution to PEHP - PP#08 - EFT 0			1,200.00
	04/13/2026	Employee contribution to PEHP - PP#08 - EFT 0			600.00
	04/13/2026	Employer contribution to PEHP - PP#08 - EFT 0			600.00
	04/13/2026	Employee contribution to PEHP - PP#08 - EFT 0			1,950.00
	04/13/2026	Employer contribution to PEHP - PP#08 - EFT 0			200.00
		Total for this ACH Check for Vendor NAT04:		0.00	7,900.00
		Total for Vendor NAT04 (NATIONWIDE TRUST COMPANY):		0.00	23,900.00
		Report Total (3 checks):		0.00	23,900.00

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	NAV01	NAVIA BENEFIT SOLUTIONS INC	05/06/2026		
	04/27/2026	HRA Disbursement 2 - Apr 2026 - EFT 04/22/20			144.00
	04/27/2026	HRA Disbursement 2 - Apr 2026 - EFT 04/22/20			290.00
	04/27/2026	HRA Disbursement 2 - Apr 2026 - EFT 04/22/20			1,117.67
Total for this ACH Check for Vendor NAV01:				0.00	1,551.67
ACH	NAV01	NAVIA BENEFIT SOLUTIONS INC	05/20/2026		
	05/08/2026	HRA Disbursement 1 - May 2026 - EFT 05/07/2			1,637.20
	05/08/2026	HRA Disbursement 1 - May 2026 - EFT 05/07/2			329.73
	05/08/2026	HRA Disbursement 1 - May 2026 - EFT 05/07/2			155.00
	05/08/2026	HRA Disbursement 1 - May 2026 - EFT 05/07/2			827.54
	05/08/2026	HRA Disbursement 1 - May 2026 - EFT 05/07/2			1,562.99
Total for this ACH Check for Vendor NAV01:				0.00	4,512.46
ACH	NAV01	NAVIA BENEFIT SOLUTIONS INC	04/22/2026		
	04/13/2026	HRA Disbursement 1 - Apr 2026 - EFT 04/08/20			988.30
	04/13/2026	HRA Disbursement 1 - Apr 2026 - EFT 04/08/20			188.75
	04/13/2026	HRA Disbursement 1 - Apr 2026 - EFT 04/08/20			296.00
Total for this ACH Check for Vendor NAV01:				0.00	1,473.05
Total for Vendor NAV01 (NAVIA BENEFIT SOLUTIONS INC):				0.00	7,537.18
Report Total (3 checks):				0.00	7,537.18

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User: aimeer@northstarcsd.org
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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31200	AMA01	AMAZON CAPITAL SERVICES	05/13/2026		
	11PW-9K4J-NKVQ	Display port cables (2) - Plexico			32.58
	11PW-9K4J-NKVQ	Ethernet cable for stock supply Plexico			20.70
	1HX9-CPN4-MGRV	Copy paper paper towels			64.61
	1QCN-4H7D-4HXX	Work pants - Raymer			241.25
	1YPG-WQTY-X4WJ	LED bulbs - low beams fog lights for U-32			79.34
	1YWF-DG1N-Y99R	Toilet seat covers - returned			-20.32
		Total for Check Number 31200:		0.00	418.16
		Total for Vendor AMA01 (AMAZON CAPITAL SERVICES):		0.00	418.16
31219	ANS01 C5203-050126	ANSWERWEST INC On-call answering service 04/27-05/24/2026	05/20/2026		184.95
		Total for Check Number 31219:		0.00	184.95
		Total for Vendor ANS01 (ANSWERWEST INC):		0.00	184.95
31201	AP*00057 05/06/2026	NICOLE COHEN GWR rebate - 1758 Grouse Ridge Rd	05/13/2026		161.17
		Total for Check Number 31201:		0.00	161.17
		Total for Vendor AP*00057 (NICOLE COHEN):		0.00	161.17
31202	AP*00094 05/06/2026	PATRICK & ANGIE FITZGERALD GWR rebate - 1707 Grouse Ridge Rd	05/13/2026		161.17
		Total for Check Number 31202:		0.00	161.17
		Total for Vendor AP*00094 (PATRICK & ANGIE FITZGERALD):		0.00	161.17
31163	AR-Adva1	ADVANCED ASPHALT AR Refund	04/29/2026		1,500.00
		Total for Check Number 31163:		0.00	1,500.00
		Total for Vendor AR-Adva1 (ADVANCED ASPHALT):		0.00	1,500.00
31164	AR-AM-X2	AM-X CONSTRUCTION & EXCAVATIO AR Refund	04/29/2026		1,500.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31164:	0.00	1,500.00
		Total for Vendor AR-AM-X2 (AM-X CONSTRUCTION & EXCAVATION INC):		0.00	1,500.00
31165	AR-C & 1	C & D CONTRACTORS INC AR Refund	04/29/2026		1,500.00
			Total for Check Number 31165:	0.00	1,500.00
		Total for Vendor AR-C & 1 (C & D CONTRACTORS INC):		0.00	1,500.00
31166	AR-SCHA	SCHAFFER'S MILL GOLF & LAKE CLU AR Refund	04/29/2026		1,500.00
			Total for Check Number 31166:	0.00	1,500.00
		Total for Vendor AR-SCHA (SCHAFFER'S MILL GOLF & LAKE CLUB):		0.00	1,500.00
31167	AR-TRUC	TRUCKEE TAHOE POOL AND SPA INC AR Refund	04/29/2026		1,337.02
			Total for Check Number 31167:	0.00	1,337.02
		Total for Vendor AR-TRUC (TRUCKEE TAHOE POOL AND SPA INC):		0.00	1,337.02
31141	AT&03	AT&T - CALNET 3	04/22/2026		
	000025086354	Telephones 03/10-04/09/2026			128.28
	000025086354	Telephones 03/10-04/09/2026			31.91
	000025086354	Telephones 03/10-04/09/2026			55.51
	000025086354	Telephones 03/10-04/09/2026			62.36
	000025087630	Fire alarm lines at Admin bldg 03/10-04/09/2026			62.26
			Total for Check Number 31141:	0.00	340.32
31174	AT&03	AT&T - CALNET 3	05/06/2026		
	000025151174	Fire alarm lines MVWS M&O facility 03/25-04/			62.26
			Total for Check Number 31174:	0.00	62.26
		Total for Vendor AT&03 (AT&T - CALNET 3):		0.00	402.58
31142	AT&05	AT&T MOBILITY	04/22/2026		
	287289271450X04	Wireless service 03/03-04/02/2026			13.74
	287289271450X04	Wireless service 03/03-04/02/2026			403.63
	287317205381X04	Res A Inlet Meter Cell Service - Apr 2026 (50%)			25.84
	287317205381X04	Res A Inlet Meter Cell Service - Apr 2026 (50%)			25.85
			Total for Check Number 31142:	0.00	469.06
31220	AT&05	AT&T MOBILITY	05/20/2026		
	287289271450X05	Wireless service 04/03-05/02/2026			13.74
	287289271450X05	Wireless service 04/03-05/02/2026			403.63
	287317205381X05	Res A Inlet Meter Cell Service - May 2026 (50%)			25.85
	287317205381X05	Res A Inlet Meter Cell Service - May 2026 (50%)			25.84

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31220:	0.00	469.06
			Total for Vendor AT&05 (AT&T MOBILITY):	0.00	938.12
31143	BAD01 80232490 80232490	BADGER METER INC Beacon cellular service - Mar 2026 Beacon cellular service - Mar 2026	04/22/2026		900.00 1,282.50
			Total for Check Number 31143:	0.00	2,182.50
31221	BAD01 1800572	BADGER METER INC Sewer meter located at the airport manhole	05/20/2026		1,726.78
			Total for Check Number 31221:	0.00	1,726.78
			Total for Vendor BAD01 (BADGER METER INC):	0.00	3,909.28
31144	BOT02 04/13/2026 04/13/2026	CHRIS BOTT D1 certification renewal (50%) - Reimb Bott D1 certification renewal (50%) - Reimb Bott	04/22/2026		27.50 27.50
			Total for Check Number 31144:	0.00	55.00
			Total for Vendor BOT02 (CHRIS BOTT):	0.00	55.00
31203	BRO02 05/04/2026	WARREN "CHIP" BROWN Healthcare reimb - Brown - Apr 2026	05/13/2026		1,593.80
			Total for Check Number 31203:	0.00	1,593.80
			Total for Vendor BRO02 (WARREN "CHIP" BROWN):	0.00	1,593.80
31175	BUT01 211	BARBARA BUTTERFIELD Admin office cleaning - Apr 2026	05/06/2026		1,200.00
			Total for Check Number 31175:	0.00	1,200.00
			Total for Vendor BUT01 (BARBARA BUTTERFIELD):	0.00	1,200.00
31222	CAR03 05/11/2026 05/11/2026	GARRETT CARVOLTH T3 certification renewal (50%) - Reimb Carvolth T3 certification renewal (50%) - Reimb Carvolth	05/20/2026		45.00 45.00
			Total for Check Number 31222:	0.00	90.00
			Total for Vendor CAR03 (GARRETT CARVOLTH):	0.00	90.00
31176	CHA02 176991601040726	CHARTER COMMUNICATIONS Cable service at Station 31 & 32 04/11-05/10/20:	05/06/2026		252.59
			Total for Check Number 31176:	0.00	252.59
31204	CHA02	CHARTER COMMUNICATIONS	05/13/2026		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	179209801042126	Cable and internet at Admin bldg 04/21-05/20/26			375.54
			Total for Check Number 31204:	0.00	375.54
		Total for Vendor CHA02 (CHARTER COMMUNICATIONS):		0.00	628.13
31145	CIN01 4265721018 4265721018	CINTAS CORPORATION #623 Coverall Laundry Inspection Repair & Replac Cleaning Restroom Safety Supplies & Service	04/22/2026		159.91 251.98
			Total for Check Number 31145:	0.00	411.89
31177	CIN01 4266471323 4266471323 4267214684 4267214684	CINTAS CORPORATION #623 Coverall Laundry Inspection Repair & Replac Cleaning Restroom Safety Supplies & Service Cleaning Restroom Safety Supplies & Service Coverall Laundry Inspection Repair & Replac	05/06/2026		159.91 283.39 251.98 159.91
			Total for Check Number 31177:	0.00	855.19
31223	CIN01 4267966398 4267966398 4268722006 4268722006	CINTAS CORPORATION #623 Coverall Laundry Inspection Repair & Replac Cleaning Restroom Safety Supplies & Service Cleaning Restroom Safety Supplies & Service Coverall Laundry Inspection Repair & Replac	05/20/2026		159.91 309.36 251.98 159.91
			Total for Check Number 31223:	0.00	881.16
		Total for Vendor CIN01 (CINTAS CORPORATION #623):		0.00	2,148.24
31146	CON04 04/13/2026	TETO CONTARDI Mileage for non "on-call" response - Reimb Con	04/22/2026		50.61
			Total for Check Number 31146:	0.00	50.61
		Total for Vendor CON04 (TETO CONTARDI):		0.00	50.61
31147	CRA02 GID0174 GID0182 GID0182	CRANMER ENGINEERING INC Distribution bacteria analysis SOC suites tested for Big Springs Sawmill flat 1 Raw and distribution bacteria analysis	04/22/2026		380.00 5,980.00 490.00
			Total for Check Number 31147:	0.00	6,850.00
		Total for Vendor CRA02 (CRANMER ENGINEERING INC):		0.00	6,850.00
31178	DOW02 2023284	DOWNTOWN FORD SALES Purchase of 2026 Ford F550	05/06/2026		105,518.11
			Total for Check Number 31178:	0.00	105,518.11
		Total for Vendor DOW02 (DOWNTOWN FORD SALES):		0.00	105,518.11
31224	EMP05 EMPS6546984	EMPIRE SOUTHWEST LLC Filters (5) Seperator Air cleaner for C-2 annua	05/20/2026		374.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31224:	0.00	374.61
		Total for Vendor EMP05 (EMPIRE SOUTHWEST LLC):		0.00	374.61
31205	ESO01 ESO-197335	ESO SOLUTIONS INC Annual fee for ESO EHR reporting software 05/	05/13/2026		3,263.82
			Total for Check Number 31205:	0.00	3,263.82
		Total for Vendor ESO01 (ESO SOLUTIONS INC):		0.00	3,263.82
31179	EVA02 04/13/2026	SHAUN EVANS Mileage for CSDA Supervisory Skills class - Rei	05/06/2026		189.95
			Total for Check Number 31179:	0.00	189.95
		Total for Vendor EVA02 (SHAUN EVANS):		0.00	189.95
31180	FAS01 NVREN111441	FASTENAL COMPANY Nuts o-rings for stock supply	05/06/2026		43.29
			Total for Check Number 31180:	0.00	43.29
31225	FAS01 NVREN111628	FASTENAL COMPANY Gaskets for stock supply	05/20/2026		26.39
			Total for Check Number 31225:	0.00	26.39
		Total for Vendor FAS01 (FASTENAL COMPANY):		0.00	69.68
31181	FIS01 04/22/2026	SHANE FISHER State paramedic license renewal - Reimb Fisher	05/06/2026		250.00
			Total for Check Number 31181:	0.00	250.00
		Total for Vendor FIS01 (SHANE FISHER):		0.00	250.00
31206	FOR02 05/04/2026	MARILYN FORNI Healthcare reimb - Forni - Apr 2026	05/13/2026		625.90
			Total for Check Number 31206:	0.00	625.90
		Total for Vendor FOR02 (MARILYN FORNI):		0.00	625.90
31182	GIB01 04/24/2026	JASON GIBEAUT 5 drawer mechanic's tool cart for Station 31 - Re:	05/06/2026		100.00
			Total for Check Number 31182:	0.00	100.00
		Total for Vendor GIB01 (JASON GIBEAUT):		0.00	100.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31168	G0001 14407	GOODWIN CONSULTING GROUP INC CFD Special Tax Administration 05/09-09/23/20	04/29/2026		6,002.50
			Total for Check Number 31168:	0.00	6,002.50
		Total for Vendor G0001 (GOODWIN CONSULTING GROUP INC):		0.00	6,002.50
31183	GRA01 9878684050 9882447858 9888540516 9889543063	GRAINGER INC Expansion plug for WTP fuel recirculator Fuses (16) for SM Pump Station Flex knit nylon leather gloves first aid kit e Mig welding tips (10) for stock supply	05/06/2026		51.10 277.99 761.44 28.63
			Total for Check Number 31183:	0.00	1,119.16
31226	GRA01 9897125648 9897987021 9900487092 9902011353 9906303178	GRAINGER INC Keystock (2) for pump at 267 lift station Calibration gas for stock supply V belts (10) for pump at 267 lift station Hour meter for pump at 267 lift station Strap wrench for shop supply	05/20/2026		28.39 402.88 312.63 47.96 97.08
			Total for Check Number 31226:	0.00	888.94
		Total for Vendor GRA01 (GRAINGER INC):		0.00	2,008.10
31184	HAC01 1490555 14962166	HACH COMPANY INC Sodium thiosulfate for WTP chlorine testing Tubing kit for Well 3 chlorine analyzer	05/06/2026		45.80 183.40
			Total for Check Number 31184:	0.00	229.20
		Total for Vendor HAC01 (HACH COMPANY INC):		0.00	229.20
31148	HUN01 814169	HUNT & SONS INC Delo 15/40 oil	04/22/2026		2,220.70
			Total for Check Number 31148:	0.00	2,220.70
		Total for Vendor HUN01 (HUNT & SONS INC):		0.00	2,220.70
31149	INF01 307339 307339 307339 307339 307339 307339	INFOSEND INC Statement mailing & processing - Mar 2026 Statement mailing & processing - Mar 2026 Statement mailing & processing - Mar 2026 Statement mailing & processing - Mar 2026 Statement mailing & processing - Mar 2026 Statement mailing & processing - Mar 2026	04/22/2026		347.93 499.51 26.69 379.46 35.63 260.65
			Total for Check Number 31149:	0.00	1,549.87
		Total for Vendor INF01 (INFOSEND INC):		0.00	1,549.87
31150	INT06	INTERMEDIA.NET INC	04/22/2026		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	2604052515	Intermedia - Phone system	03/02-04/01/2026		421.82
	2604052515	Intermedia - Phone system	03/02-04/01/2026 - S		199.56
	2604052515	Intermedia - Phone system	03/02-04/01/2026		144.19
	2604052515	Intermedia - Phone system	03/02-04/01/2026 - S		77.82
			Total for Check Number 31150:	0.00	843.39
31227	INT06	INTERMEDIA.NET INC	05/20/2026		
	2605047029	Intermedia - Phone system	04/02-05/01/2026 - S		77.79
	2605047029	Intermedia - Phone system	04/02-05/01/2026		144.17
	2605047029	Intermedia - Phone system	04/02-05/01/2026		447.95
	2605047029	Intermedia - Phone system	04/02-05/01/2026 - S		173.32
			Total for Check Number 31227:	0.00	843.23
			Total for Vendor INT06 (INTERMEDIA.NET INC):	0.00	1,686.62
31207	IVE01	NANCY IVES	05/13/2026		
	05/04/2026	Healthcare reimb - Ives - Apr 2026			1,085.52
			Total for Check Number 31207:	0.00	1,085.52
			Total for Vendor IVE01 (NANCY IVES):	0.00	1,085.52
31185	JAM01	JAMES MARTA & CO LLP	05/06/2026		
	6077	FY2025 Audit Billing - PP#06			2,570.00
			Total for Check Number 31185:	0.00	2,570.00
			Total for Vendor JAM01 (JAMES MARTA & CO LLP):	0.00	2,570.00
31186	KEL02	KELSIE FIRE EXTINGUISHER SERVICE	05/06/2026		
	1030	Annual fire extinguisher inspections and services			1,686.82
			Total for Check Number 31186:	0.00	1,686.82
			Total for Vendor KEL02 (KELSIE FIRE EXTINGUISHER SERVICE LLC):	0.00	1,686.82
31228	LIB01	LIBERTY UTILITIES	05/20/2026		
	05/11/2026	Electricity - Apr 2026			2,095.60
	05/11/2026	Electricity - Apr 2026			41.61
	05/11/2026	Electricity - Apr 2026			11,684.76
	05/11/2026	Electricity - Apr 2026			13,969.93
	05/11/2026	Electricity - Apr 2026			2,822.66
	05/11/2026	Electricity - Apr 2026			461.71
	05/11/2026	Electricity - Apr 2026			4,337.74
	05/11/2026	Electricity - Apr 2026			333.56
			Total for Check Number 31228:	0.00	35,747.57
			Total for Vendor LIB01 (LIBERTY UTILITIES):	0.00	35,747.57
31187	LIF01	LIFE ASSIST INC	05/06/2026		
	2101240	Zoll pedi-padz batteries EMS drugs i-gel airwa			1,263.87

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31187:	0.00	1,263.87
31208	LIF01 2109671	LIFE ASSIST INC Electrodes (6) batteries (2)	05/13/2026		1,342.68
			Total for Check Number 31208:	0.00	1,342.68
		Total for Vendor LIF01 (LIFE ASSIST INC):		0.00	2,606.55
31229	MAR01 05/11/2026 05/11/2026_02	ERIC MARTIN Mehfil Indian Bistro - Lunch meeting - Geary M New phone reimbursement - Next eligible May 2	05/20/2026		73.53 500.00
			Total for Check Number 31229:	0.00	573.53
		Total for Vendor MAR01 (ERIC MARTIN):		0.00	573.53
31151	MOU01 099899	MOUNTAIN HARDWARE Battery for alarm panel in Admin bldg	04/22/2026		9.80
			Total for Check Number 31151:	0.00	9.80
31169	MOU01 100515	MOUNTAIN HARDWARE P trap for sink at Station 31	04/29/2026		38.14
			Total for Check Number 31169:	0.00	38.14
31188	MOU01 100227 100227 100612 100676 100676 100737	MOUNTAIN HARDWARE Bleach for bacteria sampling Spray bottle for stock supply Weld rod for stock supply Steel angle for 267 lift station Flap discs (2) for stock supply Thread rod (2) for stock supply	05/06/2026		7.62 9.80 40.32 38.14 28.32 17.42
			Total for Check Number 31188:	0.00	141.62
31209	MOU01 064820 101051	MOUNTAIN HARDWARE Bulk nuts bolts screws washers for Station 31 Multiscrew masonry bit set bulk nuts bolts sc	05/13/2026		0.32 43.59
			Total for Check Number 31209:	0.00	43.91
31230	MOU01 065082 100974 100974 101121 101344 101468	MOUNTAIN HARDWARE Steel key stock for stock supply Sharpie for stock supply Roof cement locknuts electrical box for pump at Paint for 267 lift station Hose cleaner for TVI camera Wash brush sponges 20pk (3) for stock supply	05/20/2026		9.80 2.61 81.10 72.55 54.48 38.65
			Total for Check Number 31230:	0.00	259.19
		Total for Vendor MOU01 (MOUNTAIN HARDWARE):		0.00	492.66
31210	NAV02 11079396	NAVIA BENEFIT SOLUTIONS INC Monthly admin fee - Apr 2026	05/13/2026		36.82

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	11079396	Monthly admin fee - Apr 2026			10.52
	11079396	Monthly admin fee - Apr 2026			89.54
	11079396	Monthly admin fee - Apr 2026			10.52
	11079396	Monthly admin fee - Apr 2026			52.60
			Total for Check Number 31210:	0.00	200.00
		Total for Vendor NAV02 (NAVIA BENEFIT SOLUTIONS INC):		0.00	200.00
31231	NIM01 150402S	NIMS & ASSOCIATES INC Prepaid block time agreement (139hrs) - Aaron I	05/20/2026		30,024.00
			Total for Check Number 31231:	0.00	30,024.00
		Total for Vendor NIM01 (NIMS & ASSOCIATES INC):		0.00	30,024.00
31170	OFF02 LVAR637607	OFFICE1 Copier overage fees - Admin bldg 01/19-04/18/2	04/29/2026		128.33
			Total for Check Number 31170:	0.00	128.33
31189	OFF02 LVAR637941 LVAR638238	OFFICE1 Copier base rate fees - Fire admin 04/22-05/21/2 Copier overage fees - Captain's office 03/23-04/2	05/06/2026		35.00 32.61
			Total for Check Number 31189:	0.00	67.61
31232	OFF02 LVAR638960	OFFICE1 Copier overage fees - Utility ops 03/29-04/28/20	05/20/2026		53.66
			Total for Check Number 31232:	0.00	53.66
		Total for Vendor OFF02 (OFFICE1):		0.00	249.60
31190	OFF03 5038463344	OFFICE1 Copier lease - Station 32 04/15-05/14/2026	05/06/2026		196.49
			Total for Check Number 31190:	0.00	196.49
		Total for Vendor OFF03 (OFFICE1):		0.00	196.49
31152	ORE01 2864-310134 4426-353369 4426-353739	O'REILLY AUTOMATIVE INC - ACCT#1 Brake clean (12) for shop supply Battery for U-3 Marker light for F-1	04/22/2026		45.34 107.29 5.01
			Total for Check Number 31152:	0.00	157.64
31191	ORE01 4426-355197 4426-355988 4426-356944 4426-356944	O'REILLY AUTOMATIVE INC - ACCT#1 Oil air filters for P-1 Fuel/water seperator for Retreat lift station Air oil filter for P-11 Battery for portable welding generator	05/06/2026		23.02 27.43 23.88 164.89
			Total for Check Number 31191:	0.00	239.22

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31233	ORE01 4426-358813	O'REILLY AUTOMATIVE INC - ACCT#1 Hour meter for pump at 267 lift station	05/20/2026		62.19
			Total for Check Number 31233:	0.00	62.19
		Total for Vendor ORE01 (O'REILLY AUTOMATIVE INC - ACCT#1894214):		0.00	459.05
31234	PAC04 0611318988	PACE SUPPLY CORP DMA meter for Basque Dr	05/20/2026		1,803.54
			Total for Check Number 31234:	0.00	1,803.54
		Total for Vendor PAC04 (PACE SUPPLY CORP):		0.00	1,803.54
31153	PAP01 16773422	PAPE MACHINERY INC Fuel pump for corp yard generator	04/22/2026		162.47
			Total for Check Number 31153:	0.00	162.47
		Total for Vendor PAP01 (PAPE MACHINERY INC):		0.00	162.47
31154	PIT01 1029254338 1029254338	PITNEY BOWES INC Postal machine annual service agreement 04/09/ Postal machine subscription fees 01/09-04/08/20	04/22/2026		168.22 204.06
			Total for Check Number 31154:	0.00	372.28
		Total for Vendor PIT01 (PITNEY BOWES INC):		0.00	372.28
31192	PLA06 04/27/2026 04/27/2026 04/27/2026 04/27/2026 04/27/2026 04/27/2026 04/27/2026 04/27/2026 04/27/2026	PLACER COUNTY PERSONNEL Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026 Dental and vision insurance - May 2026	05/06/2026		265.54 1,079.70 1,929.55 805.39 79.44 19.28 156.56 21.60 203.54
			Total for Check Number 31192:	0.00	4,560.60
		Total for Vendor PLA06 (PLACER COUNTY PERSONNEL):		0.00	4,560.60
31155	PRD01 1919	PR DESIGN & ENGINEERING INC MVT Segment 3F Inspection- PP#12 - Billing th	04/22/2026		479.50
			Total for Check Number 31155:	0.00	479.50
		Total for Vendor PRD01 (PR DESIGN & ENGINEERING INC):		0.00	479.50
31193	PRO02 04/21/2026	PROFESSIONAL FORESTERS REGISTR CA Board of Forestry license renewal - Barron	05/06/2026		420.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31193:	0.00	420.00
		Total for Vendor PRO02 (PROFESSIONAL FORESTERS REGISTRATION):		0.00	420.00
31211	RAD02 05/04/2026	JOHN RADANOVICH Healthcare reimb - Radanovich - Apr 2026	05/13/2026		1,958.97
			Total for Check Number 31211:	0.00	1,958.97
		Total for Vendor RAD02 (JOHN RADANOVICH):		0.00	1,958.97
31212	ROE01 05/04/2026	CANDACE ROEDER Healthcare reimb - Roeder - Apr 2026	05/13/2026		2,027.40
			Total for Check Number 31212:	0.00	2,027.40
		Total for Vendor ROE01 (CANDACE ROEDER):		0.00	2,027.40
31213	SEL01 LB4088_20260401 LB4088_20260401 LB4088_20260401	SELMAN & COMPANY Life insurance - Apr 2026 Life insurance - Apr 2026 Life insurance - Apr 2026	05/13/2026		212.48 18.10 26.56
			Total for Check Number 31213:	0.00	257.14
		Total for Vendor SEL01 (SELMAN & COMPANY):		0.00	257.14
31214	SHA01 05/04/2026	MARK SHADOWENS Healthcare reimb - Shadowens - Jun 2026	05/13/2026		2,496.58
			Total for Check Number 31214:	0.00	2,496.58
		Total for Vendor SHA01 (MARK SHADOWENS):		0.00	2,496.58
31194	SID01 322-0000060369	SIDDONS MARTIN EMERGENCY GROU Push lock fitting repair for B-31	05/06/2026		616.62
			Total for Check Number 31194:	0.00	616.62
		Total for Vendor SID01 (SIDDONS MARTIN EMERGENCY GROUP):		0.00	616.62
31156	SIE05 04/08/2026	SIERRA SACRAMENTO VALLEY EMS / Annual Non-Volunteer ALS/LALS Provider Perr	04/22/2026		1,000.00
			Total for Check Number 31156:	0.00	1,000.00
		Total for Vendor SIE05 (SIERRA SACRAMENTO VALLEY EMS AGENCY):		0.00	1,000.00
31157	SOU01 04/15/2026 04/15/2026	SOUTHWEST GAS CO Natural gas - Mar 2026 Natural gas - Mar 2026	04/22/2026		1,064.37 137.93

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	04/15/2026	Natural gas - Mar 2026			737.47
	04/15/2026	Natural gas - Mar 2026			36.85
	04/15/2026	Natural gas - Mar 2026			620.50
	04/15/2026	Natural gas - Mar 2026			144.14
			Total for Check Number 31157:	0.00	2,741.26
31215	SOU01	SOUTHWEST GAS CO	05/13/2026		
	05/07/2026	Natural gas - Apr 2026			46.92
	05/07/2026	Natural gas - Apr 2026			914.45
	05/07/2026	Natural gas - Apr 2026			181.95
	05/07/2026	Natural gas - Apr 2026			497.41
	05/07/2026	Natural gas - Apr 2026			105.11
	05/07/2026	Natural gas - Apr 2026			750.36
			Total for Check Number 31215:	0.00	2,496.20
			Total for Vendor SOU01 (SOUTHWEST GAS CO):	0.00	5,237.46
31195	SPR01	SPRINGBROOK HOLDING COMPANY I	05/06/2026		
	INV-023480	CivicPay Transaction fees - Mar 2026 (38.45%)			105.73
	INV-023480	CivicPay Transaction fees - Mar 2026 (1.61%)			4.42
	INV-023480	CivicPay Transaction fees - Mar 2026 (30.65%)			84.27
	INV-023480	CivicPay Transaction fees - Mar 2026 (14.92%)			41.03
	INV-023480	CivicPay Transaction fees - Mar 2026 (13.89%)			38.19
	INV-023480	CivicPay Transaction fees - Mar 2026 (.47%)			1.31
			Total for Check Number 31195:	0.00	274.95
			Total for Vendor SPR01 (SPRINGBROOK HOLDING COMPANY LLC):	0.00	274.95
31171	STA02	STATE WATER RESOURCES CONTROL	04/29/2026		
	SW-0343409	MVT State SWPPP Renewal 04/01/2026-03/31/26			835.00
			Total for Check Number 31171:	0.00	835.00
			Total for Vendor STA02 (STATE WATER RESOURCES CONTROL BOARD):	0.00	835.00
31216	STA04	STATE OF CA DEPARTMENT OF WATER	05/13/2026		
	1800181526	Res A permitting fee 07/01/2026-06/30/2027 (50			12,917.50
	1800181526	Res A permitting fee 07/01/2026-06/30/2027 (50			12,917.50
			Total for Check Number 31216:	0.00	25,835.00
			Total for Vendor STA04 (STATE OF CA DEPARTMENT OF WATER RESOURCES):	0.00	25,835.00
31158	STA05	STATE OF CA DEPT OF FORESTRY & FIRE	04/22/2026		
	176807	911 dispatching service 10/01-12/31/2025			10,678.89
			Total for Check Number 31158:	0.00	10,678.89
			Total for Vendor STA05 (STATE OF CA DEPT OF FORESTRY & FIRE PROTECTION):	0.00	10,678.89
31159	TAH06	TAHOE TRUCKEE SIERRA DISPOSAL	04/22/2026		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	0001065553	Garbage pickup service - Admin bldg Mar 2026			320.58
			Total for Check Number 31159:	0.00	320.58
31172	TAH06	TAHOE TRUCKEE SIERRA DISPOSAL	04/29/2026		
	0001065018	Garbage pickup service - Utility ops - Mar 2026			410.38
	0001065678	Garbage pickup service - Station 31 - Mar 2026			34.56
	0001065735	Garbage pickup service - Station 32 - Mar 2026			43.87
			Total for Check Number 31172:	0.00	488.81
31235	TAH06	TAHOE TRUCKEE SIERRA DISPOSAL	05/20/2026		
	0001095748	Garbage pickup service - Admin bldg - Apr 2026			320.58
			Total for Check Number 31235:	0.00	320.58
		Total for Vendor TAH06 (TAHOE TRUCKEE SIERRA DISPOSAL):		0.00	1,129.97
31160	THE03 40151	THE SIGN SHOP EIN Number Decal for F-1	04/22/2026		47.63
			Total for Check Number 31160:	0.00	47.63
		Total for Vendor THE03 (THE SIGN SHOP):		0.00	47.63
31196	THE04	THE HARTFORD INC	05/06/2026		
	786324398610	Life insurance - May 2026			23.80
	786324398610	Life insurance - May 2026			119.00
	786324398610	Life insurance - May 2026			83.30
			Total for Check Number 31196:	0.00	226.10
		Total for Vendor THE04 (THE HARTFORD INC):		0.00	226.10
31161	THE05 262836	THE AUTO & TIRE DOCTOR INC Oil & filter change tire rotation for U-32	04/22/2026		70.13
			Total for Check Number 31161:	0.00	70.13
		Total for Vendor THE05 (THE AUTO & TIRE DOCTOR INC):		0.00	70.13
31173	TRU10 74150	TRUCKEE OVERHEAD DOOR INC Garage bay door repair at Station 31	04/29/2026		360.00
			Total for Check Number 31173:	0.00	360.00
		Total for Vendor TRU10 (TRUCKEE OVERHEAD DOOR INC):		0.00	360.00
31197	TUR01 INV143589	TURF STAR INC Sealed spacer wheel bearings for T-1	05/06/2026		309.98
			Total for Check Number 31197:	0.00	309.98
		Total for Vendor TUR01 (TURF STAR INC):		0.00	309.98

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
31198	UNI02 C1338304	UNITED ROTARY BRUSH CORP Tube broom with drive plates gutter brooms (4)	05/06/2026		2,008.77
			Total for Check Number 31198:	0.00	2,008.77
		Total for Vendor UNI02 (UNITED ROTARY BRUSH CORP):		0.00	2,008.77
31236	USB01	US BANK CORPORATE PAYMENT SYS	05/20/2026		
	Apr Contardi	Studio 6 Vallejo - Distribution exam prep hotel s			45.00
	Apr Contardi	Mi Jalisco - Distribution exam prep class meals (7.34
	Apr Contardi	Studio 6 Vallejo - Distribution exam prep hotel s			45.01
	Apr Contardi	Chevron - Distribution exam prep fuel (50%) - B			42.50
	Apr Contardi	In-n-Out - Distribution exam prep meals (50%) -			6.00
	Apr Contardi	Shank's Honda - Impeller for stock supply			199.39
	Apr Contardi	Mi Jalisco - Distribution exam prep class meals (7.35
	Apr Contardi	Reno Embroidery - Uniform jackets for crew			519.75
	Apr Contardi	In-n-Out - Distribution exam prep meals (50%) -			6.01
	Apr Contardi	Chevron - Distribution exam prep fuel (50%) - B			42.50
	Apr Evans	Red Truck - Lunch meeting - Evans OVS Mass			45.84
	Apr Evans	Clean Truck Check - 2026 CARB compliance fe			33.09
	Apr Geary	Thai Delicacy - Lunch meeting - Plexico Muell			34.70
	Apr Gibeaut	Amy's Flowers - Memorial bouquet in honor of			152.64
	Apr Gibeaut	Cascade Fire Equipment - Chrome axe handle br			230.92
	Apr Gibeaut	Walmart - Storage containers for C-300			17.14
	Apr Gibeaut	Full Belly Deli - Farewell lunch -Gibeaut Barro			72.98
	Apr Gibeaut	NFPA - Membership renewal - Gibeaut			129.99
	Apr Gibeaut	Raley's - Farewell lunch - Gibeaut Barron Joh			8.48
	Apr Goates	Amazon Web Services - Raw cloud storage serv			1,677.71
	Apr Goates	Backblaze - Cloud data storage			128.67
	Apr Goates	IONOS - Domain name registration - northstars			20.00
	Apr Goates	Wasabi - Data storage			6.52
	Apr Martin	Red Truck - Lunch meeting - Martin Geary			53.32
	Apr Zangara	Doughboys Donuts - Board meeting donuts			19.99
	Apr Zangara	Raley's - Board meeting breakfast			13.19
	Apr Zangara	Doughboys Donuts - Board meeting donuts			19.99
	Apr Zangara	Raley's - Board meeting breakfast			14.78
			Total for Check Number 31236:	0.00	3,600.80
		Total for Vendor USB01 (US BANK CORPORATE PAYMENT SYSTEM):		0.00	3,600.80
31217	VER01	VERIZON WIRELESS	05/13/2026		
	6142059027	Cell phones 03/26-04/25/2026			52.68
	6142059027	Cell phones 03/26-04/25/2026			286.27
	6142059027	Cell phones 03/26-04/25/2026			51.25
	6142059027	Cell phones 03/26-04/25/2026			12.67
	6142059027	Cell phones 03/26-04/25/2026			12.67
	6142059027	Cell phone - Zangara			55.12
	6142059028	Admin internet backup 03/26-04/25/2026			38.01
	6142059028	SCADA alarm line and connectivity 03/26-04/25			140.71
	6142059028	SCADA alarm line and connectivity 03/26-04/25			82.68
	6142059028	SCADA alarm line and connectivity 03/26-04/25			170.72
	6142059028	Dumpster site gate cell service 03/26-04/25/2026			38.01
	6142144968	Sewer flow meters 03/28-04/27/2026			184.92

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 31217:	0.00	1,125.71
		Total for Vendor VER01 (VERIZON WIRELESS):		0.00	1,125.71
31162	VIT01 69261157	VITAL RECORDS CONTROL Monthly shredding service - Apr 2026	04/22/2026		119.16
			Total for Check Number 31162:	0.00	119.16
31237	VIT01 6378980	VITAL RECORDS CONTROL Monthly shredding service - May 2026	05/20/2026		100.95
			Total for Check Number 31237:	0.00	100.95
		Total for Vendor VIT01 (VITAL RECORDS CONTROL):		0.00	220.11
31199	WES04 12224256 12228504 12233382	WESTERN NEVADA SUPPLY Oil plugs (9) for MVWS fire hydrants Flange gaskets (4) for 267 lift station Nut gasket set (2) for 267 lift station	05/06/2026		69.88 108.71 170.31
			Total for Check Number 31199:	0.00	348.90
31238	WES04 72249678	WESTERN NEVADA SUPPLY PVC conduit sweep pipe coupling for sewer pt	05/20/2026		60.59
			Total for Check Number 31238:	0.00	60.59
		Total for Vendor WES04 (WESTERN NEVADA SUPPLY):		0.00	409.49
31218	WES07 190739	WESTERN STATES FIRE PROTECTION Fire alarm monitoring at M&O facility 04/01-06.	05/13/2026		75.00
			Total for Check Number 31218:	0.00	75.00
		Total for Vendor WES07 (WESTERN STATES FIRE PROTECTION):		0.00	75.00
			Report Total (98 checks):	0.00	294,709.17



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Northstar Community Services District
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Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

AGENDA ITEM #2

Northstar Property Owners Association

There is no written report for this agenda item.



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AGENDA ITEM #3

Northstar California/Vail

There is no written report for this agenda item.

T-TSA BOARD MEETING SUMMARY

04/15/2026 Regular Board Meeting

1) **The April 15th, 2026 – This Regular Meeting was held in person.**

- Board Meeting & Agendas: <https://ttsa.portal.civicclerk.com>
- Board Meeting Videos are still available on YouTube (click link): www.youtube.com/@TTSABoardVideos

2) **Status Report:**

a) **Operations Report:**

- All plant waste discharge requirements were met, and the plant performed well in January.
- Initiated the use of the remaining build sodium hydroxide inventory as part of the chemical mothballing process. The material is being applied to enhance alkalinity, support, and improve the nitrification process.
- Met with Lahontan State Regional Water Board representatives to discuss the upcoming WDR revision process and provided a presentation from Carollo Engineers on the Clean Water Revitalization Project.
- Completed paint projects for Primary Pump Station and Digester Building.

b) **Capital Projects Report:**

- Digestion Improvements Project: Brown and Caldwell (BC) 60% Design, as well as the scope and Fee amendment discussion, remain in progress
- Network Upgrades Project:
A kick-off meeting was scheduled.
- Clean Water Revitalization Project (CWRP). Previously entitled, the Nutrient Removal Improvements Project (NRIP): (DIM-05) The Electrical, Instrumentation & Control Facilities & Review Workshop has been completed. (DIM-06) Site and Support Facilities, and a Demolition Plan Workshop is scheduled for the end of April. (DIM-07) The Architecture, Buildings, Laboratory, and Landscaping Workshop is also scheduled for the end of April. (DIM-08) Project Implementation Review Workshop scheduled for May. The Public Outreach website and communications strategy are completed.

c) **Laboratory Report:**

- CA Lahontan Regional Water Quality Control Board – WDR Review.
- Laboratory Information Management System (LIMS) enhancements.
- NRIP Lab tours for Vacaville and Stockton DWTP were successful.
- Clean Water Revitalization Project support testing for Carollo design.
- Continued CDPH Covid sampling for the Department of Health.

d) **Public Outreach and Training/Conferences:**

- Leadership Brown Bag Presentation with Staff.
- Safety and Compliance Administrator On-Boarding.
- Presentation to the NTPUD Board of Directors.

e) **Other Items Report:**

• **The Board Approved:**

- The Consent Agenda: Special Board Meeting Minutes from March 9, 2026, and the Regular Board Meeting Minutes from March 18, 2026.
- Approval of the Ballot Vote for Judy Friedman as Special District Representative Appointment to the Placer County LAFCO.

• **Additional Items:**

- Presentation of the Clean Water Revitalization Project Community Engagement Plan.
- Department Reports and General Manager Report: Informational updates only.
- CSDA GM Summit in Newport in June.
- Next Regular Board Meeting is May 20th, 2026.

Measure U Oversight Committee Report for Fiscal Year 2025



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The Measure U Oversight Committee consists of seven members representing the following stakeholder entities:

1. The Board of Directors of the Northstar Community Services District (“the District”);
2. Member-at-Large from Gold Bend
3. Mountainside property associations and their developer, Taylor Builders (“Mountainside”);
4. Northstar California Resort operated by Vail Resorts/Trimont Land Company (“Trimont”);
5. Northstar Property Owners Association (“NPOA”);
6. Northstar Village Association and related Village property associations (“NVA”); and
7. Member-at-Large from Basque

During the Committee’s discussion at its annual meeting on May 19, 2025, the Committee found that the Measure U tax revenues for FY2023 and FY2024 were spent consistent with the purpose of “providing wildfire prevention and mitigation actions for existing development and infrastructure within the Wildfire Prevention Zone, pursuant to the [Community Wildfire Protection Plan]” as stated in Measure U (Resolution No. 21-12 ¶ 10), that may include:

- investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would help ensure residents are notified quickly and can safely escape danger if a wildfire does occur; removing dry brush, dead trees, fuels, and other fire hazards;
- adding firebreaks where needed to help prevent or slow the spread of wildfire;
- providing matching funds to landowners for eligible fuels reduction compliance projects within fuel break areas;
- providing homeowners with easy and inexpensive disposal options for trimmings and green waste;
- updating the CWPP;
- investing in future green waste systems that reduce fire risks;
- investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire;
- improving inspection systems;
- expenses related to management of these types of programs; and
- providing for any incidental expenses related to the collection of the special tax and managing exemptions.

Moreover, consistent with the purpose of Measure U, revenues were expended to give prioritization to non-compliant areas within the 300-foot fuel break areas of the Wildfire Prevention Zone, including the providing of matching funds to landowners for fuels reduction compliance. And, the District managed all aspects of projects receiving Measure U funds, along matching funds from landowners. The landowner areas within the Wildfire Prevention Zone that were subjected to fuels reduction treatment with Measure U taxation and matching landowner funds for Fiscal Year 2025 are shown in the map attached as Exhibit A.

In addition, as part of its oversight, the Committee recommends that the District's Board accept the District's Measure U Financial Summary for the 12 Months Ending June 30, 2025 (i.e., Fiscal Year 2025 or "FY25"), attached as Exhibit B. The Committee also notes that, while performing the audit for FY25, the District's auditor did not identify any deficiencies in internal control over financial reporting that the auditor considered to be material weaknesses in the District's accounting.

Finally, the Committee notes the status of its recommendations for the prior year as follows:

1. Direct the District's Forester to meet with the Committee annually before that fiscal year's Measure U activities to review the proposed fire suppression activities and make adjustments that take into account the Committee's recommendations, if any.

Status: The District's Forester is now scheduled to meet with the Committee annually, to review the proposed fire suppression activities for the upcoming fiscal year, and make adjustments that take into account the Committee's recommendations, during the Committee's meeting held every Spring.

2. Accept the District's Measure U Financial Summary for the 12 Months Ending June 30, 2025 (i.e., Fiscal Year 2025 or "FY25").

Status: The District's Board has accepted the District's Measure U Financial Summary for Fiscal Year 2024.

3. Direct the District to continue to use the reporting structure for its annual Measure U Financial Summary, going forward.

Status: The District implemented a new reporting structure in FY2025, per Exhibit B.

4. Continue to separately track Measure U-specific employee labor expenditures separately for the upcoming fiscal year (i.e., Fiscal Year 2026), and have those separately-tracked labor costs reflected in the District's Measure U expense reporting, instead of having its employee labor allocated as a percentage of revenue direct along with other fire suppression activities, as was done initially for Fiscal Year 2023.

Status: The District agreed to separately track Measure U-specific employee labor expenditures separately starting in Fiscal Year 2025.

5. Direct the District's auditor to continue providing an opinion to the Committee as to the annual Measure U Financial Summary prior to the Committee's presentation of its report to NCSD's Board.

Status: The District's auditor has provided a full opinion on the District's FY25 finances (see Exhibit C) which incorporated the annual Measure U Financial Summary, opining that overall its financial reporting methodology is reasonable.

6. Direct the District to engage in a public bidding process, at least annually, for third-party contractors to perform Measure U fuel reduction activities that will be performed during the next fire season.

Status: The District has agreed to engage in a public bidding process for Measure U fuel reduction activities starting in Fiscal Year 2025.

7. For FY26, enhance marketing/advertising for the dumpster rebate program for those residents asking for later collections (Sept-Nov) of yard waste (beyond the current curbside pick-up dates).

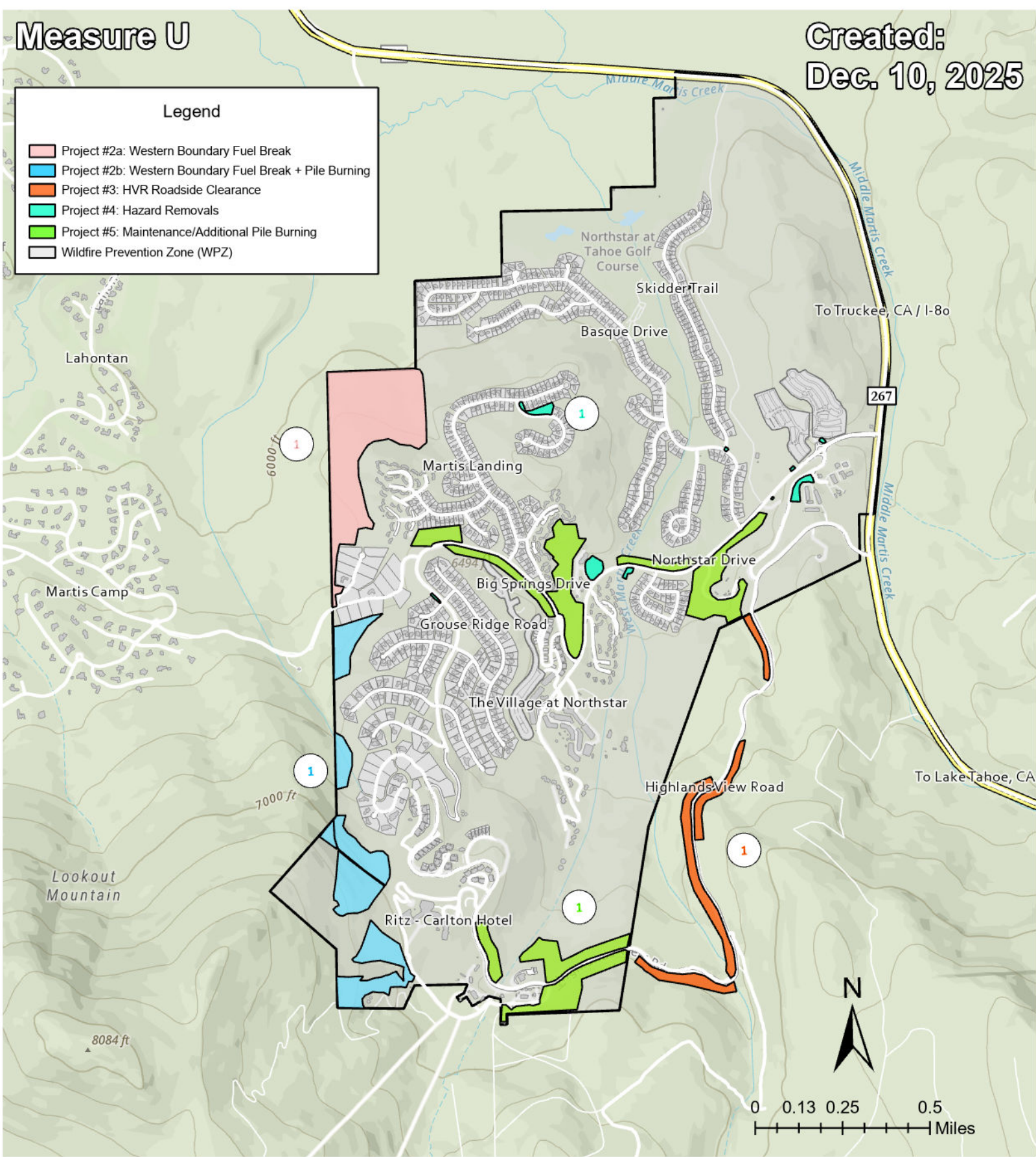
Status: NFD & Measure U team working with NPOA to publish more details in summer & autumn quarterly Northstar Quarterly issues.

Measure U

Created:
Dec. 10, 2025

Legend

- Project #2a: Western Boundary Fuel Break
- Project #2b: Western Boundary Fuel Break + Pile Burning
- Project #3: HVR Roadside Clearance
- Project #4: Hazard Removals
- Project #5: Maintenance/Additional Pile Burning
- Wildfire Prevention Zone (WPZ)



FY 2025 (Summer 2024) Grant Funded Projects

July 1, 2024 - June 30, 2025

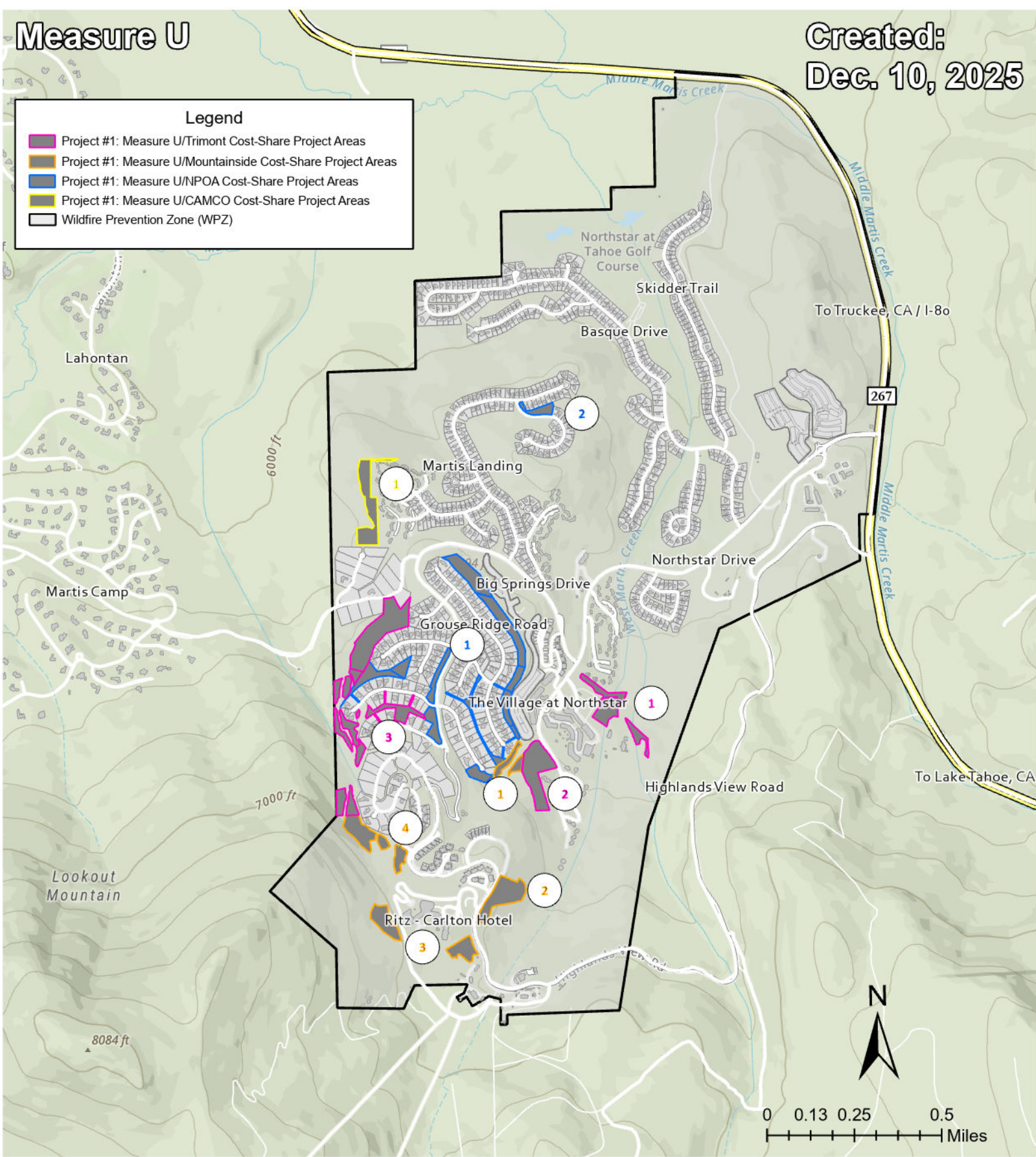
Project #2a:	58.30 Acres
Project #2b:	48.00 Acres
Project #3:	25.00 Acres
Project #4:	4.70 Acres
Project #5:	65.00 Acres

Measure U

Created:
Dec. 10, 2025

Legend

- Project #1: Measure U/Trimont Cost-Share Project Areas
- Project #1: Measure U/Mountainside Cost-Share Project Areas
- Project #1: Measure U/NPOA Cost-Share Project Areas
- Project #1: Measure U/CAMCO Cost-Share Project Areas
- Wildfire Prevention Zone (WPZ)



FY 2025 (Summer 2024) Measure U Funded Projects

July 1, 2024 - June 30, 2025

Project #1: Trimont Property: 31.00 Acres
Mountainside Property: 17.30 Acres
NPOA Property: 19.00 Acres
CAMCO Property: 5.00 Acres



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Measure U FY 2025 Annual Summary Report (Unaudited)

DATE: December 17, 2025

TO: District Board Members

FROM: Mike Geary, General Manager; Cheryl Plexico, Accounting Manager; Cooper Johnson, Forestry Assistant

SUBJECT: Annual (Unaudited) Financial and Progress Summary Report for Measure U – Wildfire Prevention Parcel Tax (FY 2024-25)

BACKGROUND: In November 2021, voters within the Northstar Community Services District approved Measure U, a ten-year special parcel tax dedicated to wildfire prevention, forest health, and related services, such as fuels reduction and green-waste disposal. For FY 2024-25, Measure U generated \$493,682 in revenue.

Measure U requires that before January 1 of each year, the District prepare a report detailing (1) the amount of Measure U funds collected and expended, and (2) the status and progress of Measure U-funded projects. This Board Report, together with the attached Financial Report, Projects Reports, and Maps, is referred to as the "*FY 2025 Annual Summary Report (Unaudited)*" and is intended to satisfy that requirement for the period from July 1, 2024 to June 30, 2025.

Beginning this year, staff has restructured the format of the Measure U *Annual Summary Report (Unaudited)* to make it more understandable and accessible to the public. The new format reduces accounting jargon, uses plain language to explain how Measure U funds are used, highlights key revenue, expense, and project outcome information, and clarifies how Measure U interacts with other funding sources to deliver the maximum acreage of wildfire-prevention work.

It is important to note that the Fuels Management Department does *not* receive any revenue from Measure E or Ad Valorem Property Tax. Instead, Fuels Management is funded by:

- Measure U Parcel Tax Revenue;
- 50/50 Cost-Share Contributions

- Enterprise Fund Contributions from Water, Sewer, and Solid Waste (operating revenue); and
- Grant Funds from external agencies.

Several projects are delivered through 50/50 Cost-Share Agreements with big-acre property owners, including CAMCO, Mountainside Builders, Northstar Property Owners Association (NPOA), and Trimont. Under these agreements, project costs are generally split 50/50 between the District (funded with Measure U) and the partner. These cost-share agreements allow the District to design and manage larger, contiguous, and more effective treatment projects across multiple ownerships.

DISCUSSION:

1. Funding Overview for FY 2024-25 – Blended Model

The Fuels Management program uses an integrated funding model in which Measure U revenues are intentionally comingled with other funding sources to treat the maximum number of acres possible with the funds available. This blended approach allows staff to plan and execute fuels-reduction projects based on risk and forest conditions, not limited by a single revenue source.

For FY 2025, total Fuels Management Revenues were \$1,577,241, made up of:

- Measure U component (including Parcel Tax and Cost-Share Contributions): \$647,482
 - Measure U Parcel Tax Revenue: \$493,682
 - Partner Cost-Share Contributions (CAMCO, Mountainside, NPOA, Trimont): \$153,800
- Non-Measure U component: \$929,760
 - Enterprise Contributions (Water, Sewer, Solid Waste): \$182,370
 - Grants (Truckee Airport District, CalFire, and TMRF): \$747,390

On the Expense side, total Fuels Management expenditures were \$1,561,547, comprised of:

- Measure U Expenses: \$674,907
- Non-Measure U Expenses: \$886,640

At the program level, and prior to final adjustments expected during the annual audit process, this yields a positive year-end balance of \$15,694 for the Fuels Management Department as a whole. At the Measure U component level, however, expenses exceed revenues.

2. Measure U – Revenue vs Expense

For FY 2024-25:

- Measure U Revenue: \$647,482
- Measure U Expenses: \$674,907
- Net Measure U Position: (\$27,425) (deficit)

When comparing revenue to expense, Measure U expense exceeds Measure U revenue by \$27,425. This variance has come about because the District performed more Measure U-eligible work than Measure U funds alone would allow. Ultimately, this means that a portion(s) of other Fuels Management revenue were used to supplement Measure U activities.

This is intentional and appropriate within the District’s funding strategy. In some years, Measure U will show a surplus (when less Measure U-eligible work is billed than the parcel tax and cost-share revenue can support); in other years, it will show a deficit (when more Measure U-eligible work is delivered than can be covered by Measure U alone). The overall program remains balanced because non-Measure U funding sources cover the difference.

3. Leveraging Measure U to Attract and Administer Grants

Most grant programs discourage or disallow funding for administrative staff and overhead, preferring that grant dollars go directly “on the ground.” To respond to this, the District uses Measure U to fund the administrative backbone of the Fuels Management program, including:

- Forester and Forestry Assistant salaries and wages (\$170,538 charged to Measure U, with \$63,203 charged to non-Measure U);
- Benefits and payroll taxes (\$78,563 Measure U / \$28,919 non-Measure U); and
- Intradistrict allocations for administrative support (payroll, HR, accounting, management) (\$108,386 Measure U / \$39,682 non-Measure U).

By using Measure U to support these necessary administrative and staffing costs, the District can submit more competitive grant applications that request funding primarily for direct fuels-reduction work. In FY 2024-25, this strategy helped secure these grant funds:

- Truckee Tahoe Airport District (TTAD): \$440,055
- CalFire: \$247,938
- Tahoe Mountain Resorts Foundation (TMRF): \$59,397

Together, these grants provided \$747,390 in non-Measure U funding and supported a substantial amount of fuels-reduction work.

4. Cost-Share Projects with Property Owners

Under the Measure U Cost-Share Program, the District designed and delivered the large, multi-partner Project FY 2025-1 within the Wildfire Protection Zone (WPZ) and within 300 feet of habitable structures. This work included both mechanical and hand-crew treatments, including thinning, hazard tree removal, limbing, mastication of brush, and chipping/broadcast of biomass.

Project FY 2025-1:

- Total acres treated: 72.3 acres (CAMCO, Mountainside, NPOA, Trimont combined)
- Total project cost: \$307,600
- Funding split:
 - Measure U (District share): \$153,800
 - Cost-share partners (combined): \$153,800

This project created or maintained 300-foot defensible buffers around:

- Indian Hills Condominiums (144 units),
- Aspen Grove and Ski Trails Condominiums,
- NPOA Recreation Center,
- The Village at Northstar, and
- Multiple single-family neighborhoods, including Martis Landing, Deer Path, Grouse Ridge, Silver Fox, North Summit, Overlook Place, Gray Wolf, Red Tail Court, Woods Point Way, Glades Place, and Mill Site Road.

5. Grant-Funded Projects and Total Acres Treated

The District completed several major Grant-Funded Projects in FY 2025, including:

- Project FY2025-2A: Western Boundary Fuel Break – 58.3 acres
- Project FY2025-2B: Western Boundary Fuel Break + Pile Burning – 48 acres
- Project FY2025-3: HVR Roadside Clearance – 25 acres along a primary evacuation route
- Project FY2025-4: Hazard Removals – 4.7 acres focused on isolated and grouped hazard trees
- Project FY2025-5: Maintenance / Additional Pile Burning – 65 acres of re-entry and maintenance work

These projects, combined with the Measure U cost-share work, resulted in approximately 273 acres treated across the Northstar community in FY 2024-25. Treatments included canopy thinning, limbing, masticating manzanita and bitterbrush, constructing and burning piles, and maintaining previously treated areas to keep fuel loads low.

6. Green Waste Curbside Pickup Program

In addition to forest-based work, the Green Waste Curbside Pickup Program continued to provide significant support to property owners:

- Cost: \$53,338 (funded entirely by grant revenue, not Measure U)
- Workload: 5 pickup sessions over 16 eight-hour workdays
- Volume: Approximately 856 cubic yards of material collected and delivered to Eastern Regional Landfill
- Reach: Service to over 900 single-family homes and multiple condominium complexes across the District.

This program remains a critical tool to help residents meet and maintain defensible space standards.

ALTERNATIVES: Not applicable. Informational item only. No action is requested.

This report is provided to satisfy Measure U's annual reporting requirement and to inform the Board and public of financial activity and program outcomes.

FISCAL / RESOURCE IMPACTS: There is no new fiscal action associated with this item. This report summarizes past-year activity.

From a financial and operational perspective, FY 2024-25 demonstrates that managing Measure U revenues in combination with other funding sources, rather than in isolation, produces the highest efficiency and greatest number of acres treated:

- Measure U revenues (\$647,482) and expenses (\$674,907) result in a planned Measure U deficit of about \$27,425, reflecting that more Measure U-eligible work was completed than Measure U funds alone could support.
- Non-Measure U sources (enterprise contributions and grants) generated a surplus of approximately \$43,119, yielding an overall Fuels Management program surplus of \$15,694 for FY 2024-25.
- Grants and partner cost-sharing provided over \$900,000 in additional funding for fuels-reduction and green-waste work, greatly amplifying the impact of Measure U.

This blended-funding model:

- Ensures stable staffing for planning, permitting, and grant administration;
- Makes the District more competitive for external grant funding;
- Allows projects to be prioritized by wildfire risk and forest conditions, instead of being restricted by a single revenue source; and
- Maximizes the number of acres treated per dollar spent, which is the core performance objective of the Fuels Management and Measure U program.

This structure makes the best business sense and delivers the greatest wildfire-risk-reduction benefit to the community for every Measure U dollar collected.

RECOMENDATION: Not applicable. Informational item only. No action is requested.

Staff recommends that the Board receive and file the Measure U *FY 2025 Annual Summary Report (Unaudited)*.

ATTACHMENTS:

1. FY 2025 Measure U Financial Report (Unaudited)
2. FY 2025 Projects Report (Table)
3. FY 2025 Projects Report (Descriptions)
4. FY 2025 Fuels Management Treatment Map – Measure U
5. FY 2025 Fuels Management Treatment Map – Grant Funding

DATE PREPARED: December 12, 2025

Northstar CSD Fuels Management
Measure U - Financial Report (Unaudited) - revised 12/16/25
FY 2025
July 1, 2024 to June 30, 2025

	Fuels Management Department					
	Measure U (\$)	Non-Measure U (\$)	Total (\$)	Measure U (%)	Non-Measure U (%)	
Revenue						
Enterprise Contributions	\$ -	\$ 182,370	\$ 182,370	0%	100%	
Measure E Parcel Tax	\$ -	\$ -	\$ -	0%	0%	
Measure U Parcel Tax	\$ 493,682	\$ -	\$ 493,682	100%	0%	
Ad Valorem Property Tax	\$ -	\$ -	\$ -	0%	0%	
Partner Contribution - CAMCO	\$ 10,000	\$ -	\$ 10,000	100%	0%	
Partner Contribution - Mountainside	\$ 43,800	\$ -	\$ 43,800	100%	0%	
Partner Contribution - NPOA	\$ 38,000	\$ -	\$ 38,000	100%	0%	
Partner Contribution - Trimont	\$ 62,000	\$ -	\$ 62,000	100%	0%	
Grant - TMRF x2	\$ -	\$ 59,397	\$ 59,397	0%	100%	
Grant - Cal Fire	\$ -	\$ 247,938	\$ 247,938	0%	100%	
Grant - Truckee Tahoe Airport	\$ -	\$ 440,055	\$ 440,055	0%	100%	
Revenue Total	\$ 647,482	\$ 929,760	\$ 1,577,241	--	--	
Expenses						
Salaries	\$ 170,538	\$ 63,203	\$ 233,742	73%	27%	
Benefits & Payroll Taxes	\$ 78,563	28,919	\$ 107,482	73%	27%	
Outside Svcs. - Project #1 - Cost Share - Arevalo	\$ 307,600	\$ -	\$ 307,600	100%	0%	
Outside Svcs. - Legal Fees	\$ 1,295	\$ -	\$ 1,295	100%	0%	
Utilities - Mobile Connectivity	\$ 1,434	\$ 525	\$ 1,959	73%	27%	
General Supplies - uniforms, operating supplies, tools, fuel	\$ 2,768	\$ 1,511	\$ 4,279	65%	35%	
Repairs & Maintenance - vehicles & equipment	\$ 2,182	\$ 799	\$ 2,981	73%	27%	
Other Operating Expenses - training, software, dumpster rebates	\$ 2,141	\$ 4,611	\$ 6,752	32%	68%	
Intradistrict Allocations	\$ 108,386.17	\$ 39,682.37	\$ 148,069	73%	27%	
Project #2A - Grant Project - Elevated Tree	\$ -	\$ 218,128	\$ 218,128	0%	100%	
Project #2B - Grant Project - Arevalo	\$ -	\$ 166,427	\$ 166,427	0%	100%	
Project #3 - Grant Project - Elevated Tree	\$ -	\$ 130,749	\$ 130,749	0%	100%	
Project #4 - Grant Project - Arevalo	\$ -	\$ 11,148	\$ 11,148	0%	100%	
Project #5 - Grant Project - Arevalo	\$ -	\$ 220,938	\$ 220,938	0%	100%	
Expenses Total	\$ 674,907	\$ 886,640	\$ 1,561,547			
Variance	\$ (27,425)	\$ 43,119	\$ 15,694			

**Northstar CSD Fuels Management
Measure U - Projects Report - Table
FY 2025
July 1, 2024 to June 30, 2025**

Project Data						
Project #	RFP#	Project Name	Acres	Location	Contractor	Project Cost
1	1	FY 2025 Measure U	72.3	WPZ. Within 300-ft. Multiple Areas.	Arevalo	\$ 307,600
2A	1	Western Boundary Fuel Break	58.3	WPZ. Beyond 300-ft. Multiple Areas.	Elevated	\$ 218,128
2B	1	Western Boundary Fuel Break + Pile Burning	48	WPZ. Beyond 300-ft. Multiple Areas.	Arevalo	\$ 166,427
3	1	HVR Roadside Clearance	25	Non-WPZ. Primary Evacuation Route. Multiple Areas.	Elevated	\$ 130,749
4	No RFP	Hazard Removals.	4.7	WPZ. Within 300-ft. Multiple Areas.	Arevalo	\$ 11,148
5	No RFP	FY 2025 Curbside Pickup, Miscellaneous Fuels Reduction Projects (re-entry/maintenance), Pile Burning.	65	WPZ. Within 300-ft. Multiple Areas.	Arevalo	\$ 220,938
Total						\$ 1,054,989

Project Data		Funding Source								
Project #	Project Cost	Measure U	CAMCO	Mountainside	NPOA	Trimont	TTAD Grant	CAL FIRE Grant	TMR Grant 1	TMR Grant 2
1	\$ 307,600	\$ 153,800	\$ 10,000	\$ 43,800	\$ 38,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -
2A	\$ 218,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,128	\$ 27,000	\$ -	\$ -
2B	\$ 166,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,427	\$ -	\$ -	\$ -
3	\$ 130,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ -	\$ 48,249	\$ -
4	\$ 11,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,148
5	\$ 220,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,938	\$ -	\$ -
Total	\$ 1,054,989	\$ 153,800	\$ 10,000	\$ 43,800	\$ 38,000	\$ 62,000	\$ 440,055	\$ 247,938	\$ 48,249	\$ 11,148
	100%	14%	1%	4%	4%	6%	42%	23%	5%	1%

Notes:

Arevalo = Arevalo Tree & Defensible Space Services
Elevated = Elevated Tree Experts

**Northstar CSD Fuels Management
 Measure U - Projects Report - Project Descriptions
 FY 2025
 July 1, 2024 to June 30, 2025**

Project 1

Measure U / CAMCO Cost-Share \$20,000

The scope of work for FY 2025 CAMCO Project Area 1 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. In total, a 300-foot or greater buffer was established between the 144 habitable units at Indian Hills Condominiums and open forests backing up to the Districts western boundary.

	Area #1					Total
Acres Treated	5					5
Treatment Cost	\$20,000					\$20,000
Avg. Cost per Acre	\$4,000					\$4,000

Measure U (District Share)	\$10,000
Cost-Share Contribution (CAMCO)	\$10,000
Total	\$20,000

Contractor: Arevalo Tree & Defensible Space Services

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Measure U / Mountainside Builders Cost-Share \$87,600

The scope of work for FY 2025 Mountainside Project Areas 1, 3, and 4 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. 1-3 contours

of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. In total, a 300-foot or greater buffer was established between habitable structures on Martis 25, at the Ritz-Carlton Hotel, and Trailside Townhomes. Due to 35% slopes or greater, heavy equipment could not be used in Project Area 2. Instead hand crews were instructed to cut and stack material into burn piles since other disposal methods were not practical nor feasible. In total, 175 burn piles were constructed. Placer County Air Pollution Control District approved the burn plan submitted by the Fuels Management Department in October of 2024. With the burn permit in hand, Fuels Management burned from November 2024-April 2025. Due to the sheer number of piles that had to be ignited, Fuels Management required the help from a paid contractor and crew. The extra burning in addition to the fuels reduction work that occurred over the summer is what led to the higher cost per acre for Project Area 2.

	Area #1	Area #2	Area #3	Area #4		Total
Acres Treated	1.8	5.2	5.1	5.2		17.3
Treatment Cost	\$7,200	\$39,200	\$20,400	\$20,800		\$87,600
Avg. Cost per Acre	\$4,000	\$7,538	\$4,000	\$4,000		\$4,885

Measure U (District Share)	\$43,800
Cost-Share Contribution (Mountainside)	\$43,800
Total	\$87,600

Contractor: Arevalo Tree & Defensible Space Services

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Measure U / Northstar Property Owners Association (NPOA) Cost-Share \$76,000

The scope of work for FY 2025 NPOA Project Areas 1 and 2 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. In total, a 300-foot or greater buffer was established between single family homes on Grouse Ridge, Silver Fox, North Summit, Overlook Place, Gray Wolf, Red Tail Court, Woods Point Way, Martis Landing, and Deer Path.

	Area #1	Area #2				Total
Acres Treated	17.8	1.2				19
Treatment Cost	\$71,200	\$4,800				\$76,000
Avg. Cost per Acre	\$4,000	\$4,000				\$4,000

Measure U (District Share)	\$38,000
Cost-Share Contribution (NPOA)	\$38,000
Total	\$76,000

Contractor: Arevalo Tree & Defensible Space Services

Measure U / Trimont Cost-Share

\$124,000

The scope of work for FY 2025 Trimont Project Areas 1 and 2 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. In total, a 300-foot or greater buffer was established between 180 habitable units at Aspen Grove Condos, 144 units at Ski Trails Condos, the NPOA Recreation Center, the Village at Northstar, single family homes on Glades Place, North Summit, Overlook Place, Gray Wolf, Woods Point Way, and Mill Site Road.

	Area #1	Area #2	Area #3			Total
Acres Treated	5.52	6.73	18.75			31.00
Treatment Cost	\$22,080	\$26,920	\$75,000			\$124,000
Avg. Cost per Acre	\$4,000	\$4,000	\$4,000			\$4,000

Measure U (District Share)	\$62,000
Cost-Share Contribution (Trimont)	\$ 62,000
Total	\$124,000

Contractor: Arevalo Tree & Defensible Space Services

Project 2A

Western Boundary Fuel Break

\$218,128

The scope of work for FY 2025 Western Boundary Fuel Break Project Area 1 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. In total, a 300-foot or greater buffer was established along the western boundary between Indian Hills Condominiums and open common spaces.

	Area #1					Total
Acres Treated	58.3					58.3
Treatment Cost	\$218,128					\$218,128
Avg. Cost per Acre	\$3,741					\$3,741

Grant - Truckee Tahoe Airport	\$191,128
Grant - CalFire	\$ 27,000
Total	\$218,128

Contractor: Elevated Tree Experts

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Project 2B

Western Boundary Fuel Break + Pile Burning

\$166,427

The scope of work for FY 2025 Western Boundary Fuel Break + Pile Burning Project Area 1 included both mechanical and non-mechanical initial entry treatments. 120-180 foot basal area (30-40 feet in canopy spacing) was established by hand crews cutting hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. Biomass was also stacked into 8'x8' burn piles and burned over the 2024-2025 winter. In total, 621 piles were established. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush

components including manzanita and bitterbrush were masticated completely. Reduced overall fuel load by up to 35,000 tons per acre.

	Area #1					Total
Acres Treated	48					48
Treatment Cost	\$166,427					\$166,427
Avg. Cost per Acre	\$3,467					\$3,467

Grant - Truckee Tahoe Airport	\$166,427
Total	\$166,427

Contractor: Arevalo Tree & Defensible Space Services

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Project 3

Highlands View Road (HVR) Roadside Clearance **\$130,749**

The scope of work for FY 2025 HVR Roadside Clearance Project Area 1 included both mechanical and non-mechanical treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary. Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. Biomass was also stacked into 8'x8' burn piles and burned over the 2024-2025 winter. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely. Reduced overall fuel load by up to 12,000 tons per acre.

	Area #1					Total
Acres Treated	25					25
Treatment Cost	\$130,749					\$130,749
Avg. Cost per Acre	\$5,230					\$5,230

Grant – Truckee Tahoe Airport	\$82,500
Grant 1 – Tahoe Mountain Resort Foundation (TMRF)	\$48,249
Total	\$130,749

Contractor: Elevated Tree Experts

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Project 4

Hazard Removals

\$11,148

The scope of work for FY 2025 Hazard Removals Project Area 1 included both mechanical and non-mechanical treatments. Prescription focused on mitigating isolated and groups of hazards. Hazards consisted of dead, dying, and diseased trees, as well as understory brush components. In total, 48 trees ranging between 12"-32" DBH (Diameter Breast Height) were cut, processed, and removed from the premises.

	Area #1					Total
Acres Treated	4.7					4.7
Treatment Cost	\$11,148					\$11,148
Avg. Cost per Acre	\$2,372					\$2,372

Grant 2 – Tahoe Mountain Resort Foundation (TMRF)	\$11,148
Total	\$11,148

Contractor: Arevalo Tree & Defensible Space Services

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Project 5

Maintenance / Additional Pile Burning

\$167,600

The scope of work for FY 2025 Maintenance/Additional Pile Burning Project Area 1 included both mechanical and non-mechanical re-entry/maintenance treatments. 75-90 foot basal area (10-20 feet in canopy spacing) was established by hand crews cutting all hazard trees in addition to green trees up to 20" DBH (Diameter Breast Height) where necessary.

Residual conifers were limbed 6-15 feet off the ground. For disposal, biomass was chipped and broadcasted. Biomass was also stacked into 8'x8' burn piles and burned over the 2024-2025 winter. Piles were located east of Trailside Townhomes and east of Station 32. 1-3 contours of varying decaying classes were left per acre for erosion control and wildlife habitat. Snags and perching limbs that did not present an immediate threat were retained for similar habitat purposes. Brush components including manzanita and bitterbrush were masticated completely.

	Area #1					Total
Acres Treated	65					65
Treatment Cost	\$167,600					\$167,600
Avg. Cost per Acre	\$2,578					\$2,578

Grant – CalFire	\$167,600
Total	\$167,600

Contractor: Arevalo Tree & Defensible Space Services



Green Waste Curbside Pickup Program **\$53,338**

In FY 2025, the Green Waste Curbside Pickup Program took sixteen 8-hour work days to complete five total sessions. In total, 856 cubic yards of material was picked up from Northstar property owners and transported to the Eastern Regional Landfill where it could be disposed of properly. This program continues to serve over 900 single family homes and multiple condominium's across the District and plays an integral part in assisting community members with meeting and maintaining defensible space requirements.

Total Cost

Pickup #	1	2	3	4	5	Total
Dump Disposal Costs	\$2,015	\$1,300	\$1,089	\$5,582	\$2,072	\$12,058
Labor & Equipment Costs	\$6,888	\$4,305	\$3,020	\$15,743	\$11,325	\$41,281
Total	\$8,903	\$5,605	\$4,109	\$21,324	\$13,397	\$53,338

Funding

Pickup #	1	2	3	4	5	Total
Measure U	\$0	\$0	\$0	\$0	\$0	\$0
Grant – CalFire	\$8,903	\$5,605	\$4,109	\$21,324	\$13,397	\$53,338
Total	\$8,903	\$5,605	\$4,109	\$21,324	\$13,397	\$53,338

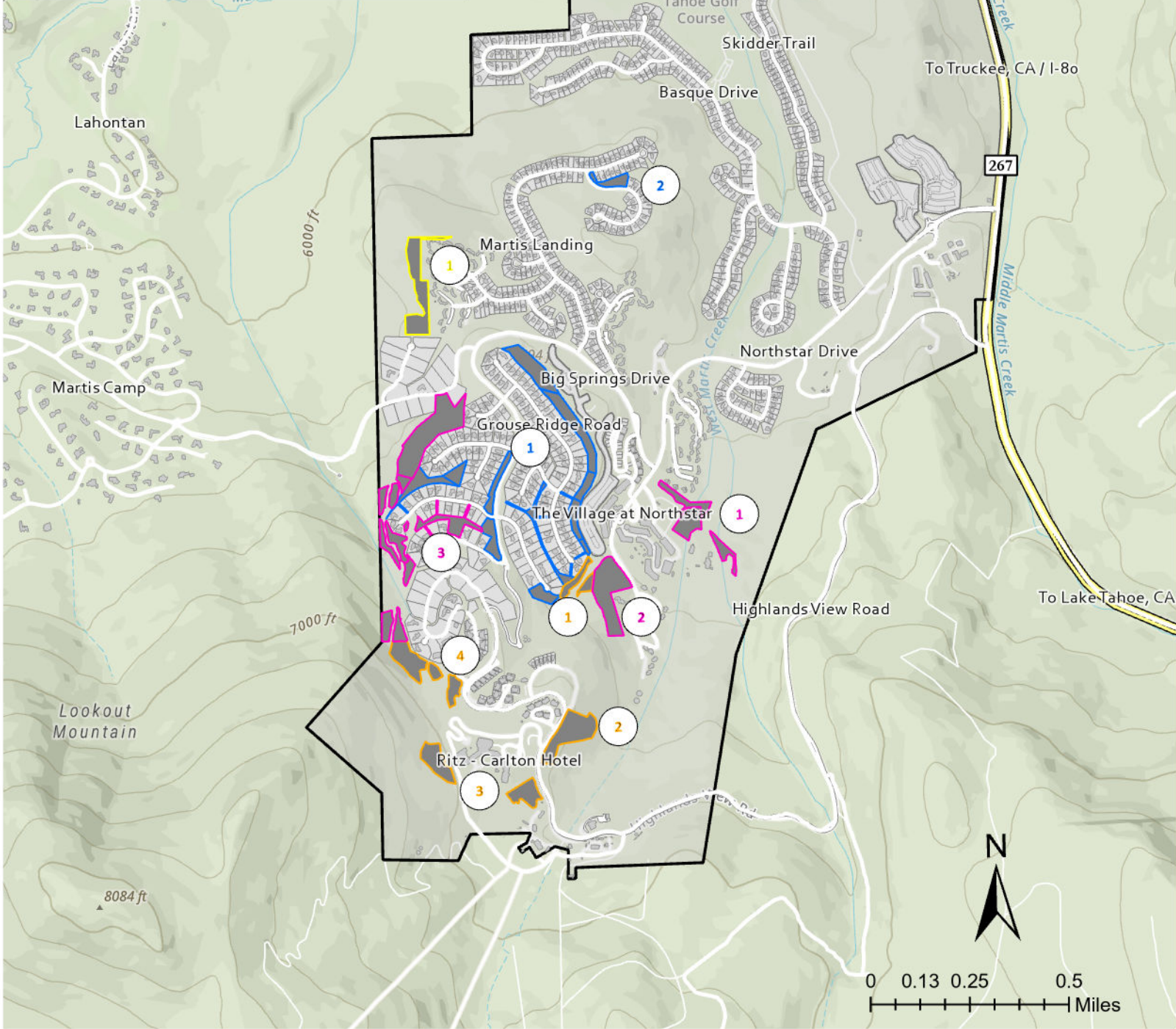
Contractor: Arevalo Tree & Defensible Space Services

Measure U

Created:
Dec. 10, 2025

Legend

- Project #1: Measure U/Trimont Cost-Share Project Areas
- Project #1: Measure U/Mountainside Cost-Share Project Areas
- Project #1: Measure U/NPOA Cost-Share Project Areas
- Project #1: Measure U/CAMCO Cost-Share Project Areas
- Wildfire Prevention Zone (WPZ)



FY 2025 (Summer 2024) Measure U Funded Projects

July 1, 2024 - June 30, 2025

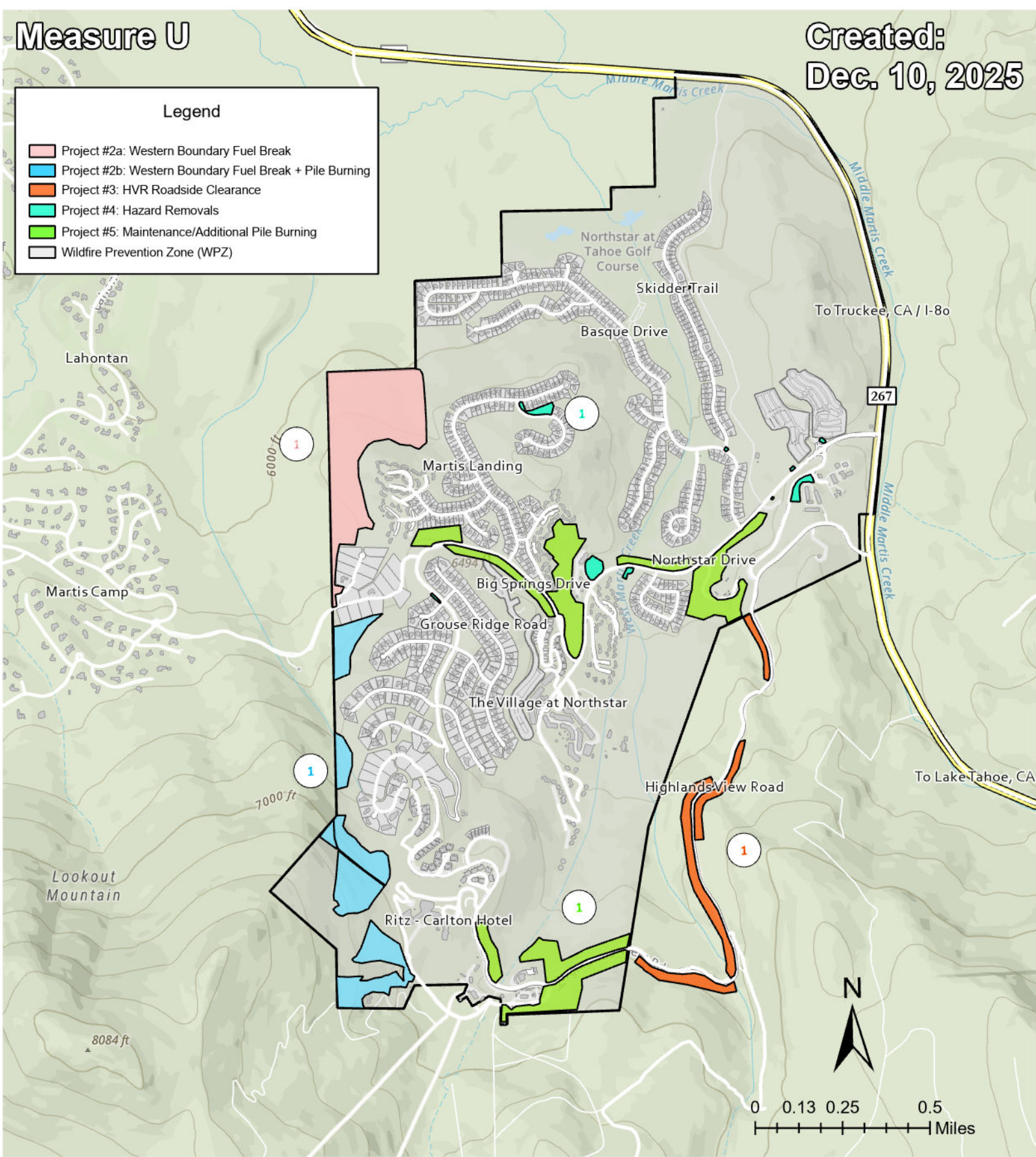
Project #1: Trimont Property: 31.00 Acres
Mountainside Property: 17.30 Acres
NPOA Property: 19.00 Acres
CAMCO Property: 5.00 Acres

Measure U

Created:
Dec. 10, 2025

Legend

- Project #2a: Western Boundary Fuel Break
- Project #2b: Western Boundary Fuel Break + Pile Burning
- Project #3: HVR Roadside Clearance
- Project #4: Hazard Removals
- Project #5: Maintenance/Additional Pile Burning
- Wildfire Prevention Zone (WPZ)



FY 2025 (Summer 2024) Grant Funded Projects

July 1, 2024 - June 30, 2025

Project #2a:	58.30 Acres
Project #2b:	48.00 Acres
Project #3:	25.00 Acres
Project #4:	4.70 Acres
Project #5:	65.00 Acres



NORTHSTAR COMMUNITY SERVICES DISTRICT

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED

JUNE 30, 2025

**JAMES MARTA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS**

**701 HOWE AVENUE, E3
SACRAMENTO, CA**

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WWW.JMCPA.COM**

NORTHSTAR COMMUNITY SERVICES DISTRICT

JUNE 30, 2025

BOARD OF DIRECTORS

Warren Brown - President

Mike Witherspoon – Financial Representative

Nancy Ives – Director

Marilyn Forni - Director

John Radanovich – Director

* * * *

General Manager
Mike Geary

NORTHSTAR COMMUNITY SERVICES DISTRICT

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NORTHSTAR COMMUNITY SERVICES DISTRICT

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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northstar Community Services District
Truckee, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Northstar Community Services District (the District), as of and for the year ended June 30, 2025, cash flows and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Northstar Community Services District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northstar Community Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Northstar Community Services District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northstar Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Northstar Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northstar Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions be presented to

supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

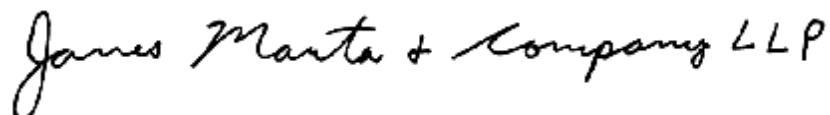
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
April 1, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

This Management's Discussion and Analysis (MD&A) of the Northstar Community Services District (the District or NCSD) provides an overview and analysis of the District's financial activities for the fiscal year ended June 30, 2025. The MD&A is intended to help readers (including property owners, ratepayers, bondholders, and other interested parties) understand the District's financial position, results of operations, and key conditions that may affect future financial performance.

This section is supplementary information required by the Governmental Accounting Standards Board (GASB). It does not replace the financial statements, notes, or required supplementary information. Readers should consider the MD&A in conjunction with those materials to gain a complete understanding of the District's financial condition and the accounting policies that affect reported results.

How to Read This MD&A

The District's financial reporting is organized to provide multiple perspectives. Some statements emphasize the District as a whole, while others emphasize individual funds and near-term financial resources. Each perspective answers a different question:

- Government-wide statements: What is the District's overall financial position and how did it change during FY 2025?
- Governmental fund statements: What financial resources were available for spending during FY 2025 and what is the year-end balance of spendable resources?
- Enterprise fund statements: Are utility and solid waste operations generating sufficient revenues to cover operating costs and the ongoing replacement of capital assets?
- Notes and RSI: What additional information is necessary to understand the financial statements and how do pension/OPEB-related obligations affect long-term financial position? Because governmental funds and government-wide statements use different measurement focuses and bases of accounting, the District provides reconciliations to explain key differences (for example, the capitalization of infrastructure and recognition of long-term liabilities at the government-wide level).

Financial Highlights

- Total net position at June 30, 2025 was \$105,934,836.
- Total revenues for FY 2025 were \$24,367,579 and total expenses were \$21,496,148.
- Governmental activities reported total expenses of \$12,238,543 and a change in net position of \$1,950,768.
- Business-type activities (Water, Sewer, and Solid Waste) reported total expenses of \$9,257,605 and a change in net position of \$920,662.
- Governmental funds ended the year with total fund balance of \$7,791,691, of which the General Fund ended with \$6,068,566.
- Total capital assets, net at June 30, 2025 were \$74,284,383.

District-wide results reflect the combined effect of (1) user charges supporting enterprise operations; (2) property taxes and special assessments supporting governmental services; (3) intergovernmental revenues and reimbursements related to District programs; and (4) investment earnings on cash and pooled investments. As with most special districts, reported results can be influenced by the timing of grant reimbursements, capital purchases, and one-time program activities.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Overview of the Financial Statements

The District's basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. In addition, the District presents required supplementary information (RSI) including a budgetary comparison for the General Fund and schedules related to pensions and other postemployment benefits (OPEB).

Government-wide Financial Statements

Government-wide financial statements provide a broad overview of the District's finances in a manner similar to a private-sector business. They are reported using the economic resources measurement focus and accrual basis of accounting. This approach captures long-term assets (such as infrastructure) and long-term obligations (such as bonds, compensated absences, pensions, and OPEB).

The Statement of Net Position presents information about the District's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Net position is reported in three components: net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on the use of resources, while unrestricted net position represents resources available to support ongoing operations, subject to policy and operational needs.

The Statement of Activities presents information showing how the District's net position changed during FY 2025. It reports program expenses and program revenues for each function and the extent to which each program relies on general revenues. The statement also captures nonoperating items such as investment earnings and capital contributions.

Fund Financial Statements

Fund financial statements provide detailed information about the District's most significant funds. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental funds are used to account for activities primarily supported by property taxes, special assessments, intergovernmental revenues, and reimbursements. Governmental fund statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at year-end. Because they emphasize near-term resources, governmental fund statements do not report capital assets or long-term liabilities.

Proprietary funds (enterprise funds) are used to account for activities that are intended to be self supporting through user charges. Enterprise fund statements focus on long-term financial position, including capital assets and depreciation. The District's enterprise funds include Water, Sewer, and Solid Waste operations.

Internal Service Funds and Fiduciary Funds

Internal service funds account for goods and services provided on a cost-reimbursement basis by one department to another within the District. The District uses internal service funds to account for Engineering & Utility Operations, Fleet, and Administrative Operations.

Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the District's own programs.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Notes and Required Supplementary Information

The notes to the basic financial statements provide additional information that is essential for a full understanding of the data presented. Required supplementary information includes a budgetary comparison schedule for the General Fund and multi-year schedules related to the District’s CalPERS pension plans and OPEB obligations. These schedules provide context on long-term cost drivers and funding status.

Financial Analysis of the District

One of the most important questions to ask about the District’s finances is whether the District as a whole is better off or worse off as a result of the year’s activities. The Statement of Activities (Table A-2) helps answer this question by presenting the cost of the District’s services and the extent to which those services are supported by program revenues versus general revenues.

Statement of Net Position

Table A-1 presents a condensed summary of the District’s Statement of Net Position at June 30, 2025. Total assets of \$113,215,817 consist primarily of capital assets and cash and investments. Deferred outflows of resources of \$4,330,511 relate to pension and OPEB accounting. Total liabilities of \$10,141,282 include both current payables and long-term obligations. Deferred inflows of resources of \$1,470,210 also relate to pension and OPEB accounting.

Table A-1: Condensed Statement of Net Position (June 30, 2025)

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$9,094,932	\$29,836,502	\$38,931,434
Capital assets, net	\$27,228,265	\$47,056,118	\$74,284,383
Total assets	\$36,323,197	\$76,892,620	\$113,215,817
Deferred outflows of resources	\$4,330,511	\$0	\$4,330,511
Total liabilities	\$9,678,858	\$462,424	\$10,141,282
Deferred inflows of resources	\$1,470,210	\$0	\$1,470,210
Net investment in capital assets	\$23,603,265	\$47,056,118	\$70,659,383
Restricted	\$7,341,709	\$17,198,989	\$24,540,698
Unrestricted	(\$1,440,334)	\$12,175,089	\$10,734,755
Total net position	\$29,504,640	\$76,430,196	\$105,934,836

Note: Amounts are taken from the District’s government-wide Statement of Net Position for FY 2025.

At June 30, 2025, the District reported total net position of \$105,934,836. The District’s net investment in capital assets of \$70,659,383 represents the long-term infrastructure and capital assets used to provide public services. Because capital assets are not liquid resources, they are not available for spending; however, they are essential to the District’s ability to provide core services. Restricted net position of \$24,540,698 reflects legal

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

or externally imposed constraints. Unrestricted net position of \$10,734,755 represents the portion available to support ongoing operations, meet contingencies, and fund strategic priorities.

Governmental activities reported unrestricted net position of (\$1,440,334), reflecting the recognition of long-term obligations and deferred outflows/inflows related to pensions and OPEB at the governmentwide level. Business-type activities reported unrestricted net position of \$12,175,089.

Statement of Activities

Table A-2 summarizes the District’s Statement of Activities for FY 2025. Program revenues are directly associated with specific functions and include charges for services and operating grants and contributions. General revenues include property taxes, special assessments, investment earnings, and other revenues that support overall District operations.

Table A-2: Condensed Statement of Activities (Year Ended June 30, 2025)

	Governmental Activities	Business-type Activities	Total
Program revenues – charges for services	\$956,261	\$9,314,905	\$10,271,166
Program revenues – operating grants & contributions	\$4,353,043	\$0	\$4,353,043
Total program revenues	\$5,309,304	\$9,314,905	\$14,624,209
General revenues (taxes, assessments, interest, misc.)	\$8,880,007	\$863,363	\$9,743,370
Total revenues	\$14,189,311	\$10,178,268	\$24,367,579
Total expenses	\$12,238,543	\$9,257,605	\$21,496,148
Change in net position	\$1,950,768	\$920,662	\$2,871,430
Net position, beginning of year	\$27,553,872	\$75,509,534	\$103,063,406
Net position, end of year	\$29,504,640	\$76,430,196	\$105,934,836

Note: Amounts are taken from the District’s government-wide Statement of Activities for FY 2025.

Total revenues of \$24,367,579 exceeded total expenses of \$21,496,148, resulting in a total change in net position of \$2,871,430. Governmental activities’ net program expenses of (\$6,929,239) (expenses in excess of program revenues) were funded primarily by property taxes, special assessments, and investment earnings. Business-type activities reported net program revenue of \$57,300 (charges for services exceeding related expenses) before considering nonoperating revenues and capital contributions.

Governmental Activities

Governmental activities include general government, public safety (fire and emergency services and related programs), streets (road maintenance and snow removal), and trails. These activities are primarily financed through property taxes and special assessments, intergovernmental revenues, reimbursements, and investment earnings.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Table A-2a: Governmental Activities – Expenses and Program Revenues (FY 2025)

Function	Expenses	Charges for Services	Operating Grants & Contributions	Net (Expense) Revenue
General government	\$118,436	\$0	\$0	(\$118,436)
Public safety	\$7,757,594	\$956,261	\$3,097,219	(\$3,704,114)
Streets	\$2,270,053	\$0	\$86,127	(\$2,183,926)
Trails	\$1,468,768	\$0	\$1,169,697	(\$299,071)
Unallocated depreciation	\$623,692	\$0	\$0	(\$623,692)
Total governmental activities	\$12,238,543	\$956,261	\$4,353,043	(\$6,929,239)

Public safety is the District’s largest governmental function and includes fire and emergency services as well as related prevention, readiness, and training activities. Streets and trails functions include routine operations, seasonal work (including snow operations where applicable), and contract services. The District also recognizes unallocated depreciation on governmental capital assets in the government-wide presentation.

Business-type Activities (Enterprise Funds)

Business-type activities include Water, Sewer, and Solid Waste operations. These services are intended to be financed primarily through user charges. Enterprise funds report operating revenues and expenses (including depreciation), nonoperating items such as investment earnings, and capital contributions.

Table A-2b: Business-type Activities – Expenses and Charges for Services (FY 2025)

Enterprise	Expenses	Charges for Services	Net (Expense) Revenue
Water	\$5,591,829	\$5,117,920	(\$473,909)
Sewer	\$2,865,158	\$3,460,860	\$595,702
Solid waste	\$800,618	\$736,125	(\$64,493)
Total business-type activities	\$9,257,605	\$9,314,905	\$57,300

Rates and fees for enterprise services are established through Board action and are intended to recover the costs of service, including operations, maintenance, and capital replacement over time. Financial results can be affected by the timing of significant maintenance activities, contract services, and capital replacements.

In FY 2025, the Water operation reported net program expense of (\$473,909). The Sewer operation reported net program revenue of \$595,702 and Solid Waste reported net program expense of (\$64,493). Combined business-type activities generated net program revenue of \$57,300.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Enterprise Funds – Cash Flow and Liquidity Highlights

Cash flow information provides additional context regarding liquidity, working capital, and the timing of cash receipts and disbursements. Enterprise fund cash flows are influenced by customer billing and collection cycles, timing of vendor payments, seasonal work patterns, and capital project schedules.

During FY 2025, enterprise funds received cash from customers of \$9,376,758. Net cash used by operating activities was (\$12,117). Enterprise funds invested \$566,721 in capital acquisitions and construction. Net cash used by investing activities was (\$708,503), primarily due to net purchases of investments, partially offset by interest received.

Management monitors enterprise liquidity to ensure that operations can be sustained, emergency repairs can be addressed, and planned capital replacements can be funded. The District also evaluates long-term rate sufficiency and reserve targets as part of the budget and rate-setting process.

Financial Analysis of the District’s Funds

Fund financial statements provide information about the District’s funds in more detail than government-wide statements. The District’s governmental funds provide insight into near-term financial resources, while enterprise funds provide insight into long-term sustainability of utility and solid waste operations.

Governmental Funds

At June 30, 2025, the District’s governmental funds reported combined ending fund balance of \$7,791,691. Governmental fund balances represent spendable resources available to support ongoing services, fulfill commitments, and manage volatility in revenues and expenditures.

The General Fund is the primary operating fund for governmental services and ended the year with fund balance of \$6,068,566. The Capital Projects Fund ended the year with fund balance of \$1,722,591. The Building Fund ended the year with a small remaining fund balance of \$534.

Table A-3: Governmental Funds – Revenues, Expenditures, and Fund Balances (FY 2025)

Fund	Total Revenues	Total Expenditures	Excess (Deficiency)	Fund Balance (End of Year)
General Fund	\$13,790,674	\$13,893,979	(\$103,305)	\$6,068,566
Capital Projects Fund	\$68,977	\$0	\$68,977	\$1,722,591
Building Fund	\$264,996	\$265,100	(\$104)	\$534
Total governmental funds	\$14,124,647	\$14,159,079	(\$34,432)	\$7,791,691

The General Fund reported an excess (deficiency) of revenues over expenditures of (\$103,305) before other financing uses. Governmental fund revenues consisted primarily of taxes and assessments, intergovernmental and reimbursable revenues, and interest earnings. Expenditures were concentrated in public safety, streets, and trails.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Management uses fund balance to address cash flow needs, respond to emergencies, and fund planned maintenance and capital replacement where appropriate. The District also uses restricted resources where legally or contractually required and maintains internal controls to ensure that restricted resources are used in accordance with applicable requirements.

Proprietary Funds (Enterprise Funds)

The District's enterprise funds ended FY 2025 with combined net position of \$76,430,196. Enterprise net position reflects capital infrastructure and working capital necessary to provide reliable services. The District evaluates enterprise fund performance by considering operating results, cash flow, reserve levels, and the condition of infrastructure systems.

In FY 2025, combined business-type activities reported charges for services of \$9,314,905 and expenses of \$9,257,605. In addition to operating results, enterprise funds recognized nonoperating interest revenue and capital contributions that contributed to the overall change in net position.

Internal Service Funds

Internal service funds are used to allocate certain centralized costs across District programs on a cost reimbursement basis. These funds support operational transparency and can help align internal cost drivers (such as fleet and shared administrative services) with the programs that benefit from those services.

For FY 2025, internal service funds reported charges for services of \$5,275,245 and other revenue of \$4,105. Total operating expenses were \$5,279,350. Internal service funds also reported net investment income of \$329,764, resulting in a change in net position of \$329,764. Internal service funds ended FY 2025 with net position of \$1,056,495.

Because internal service funds primarily serve governmental activities, their assets and liabilities are generally reported within governmental activities in the government-wide statements. However, the detailed internal service fund statements provide important information regarding the District's internal support functions and cost allocation practices.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Table A-4: General Fund – Budget and Actual (FY 2025)

Line Item	Original Budget	Final Budget	Actual	Variance
Taxes and assessments	\$7,814,500	\$7,814,500	\$7,829,147	\$14,647
Fees and other non-tax revenue	\$318,800	\$318,800	\$936,717	\$617,917
Interest	\$150,610	\$150,610	\$357,414	\$206,804
Fire mitigation fees	\$0	\$0	\$19,544	\$19,544
Reimbursable/Grant revenues	\$9,458,337	\$9,458,337	\$4,353,043	(\$5,105,294)
Other	\$285,290	\$285,290	\$294,809	\$9,519
Total revenue	\$18,027,537	\$18,027,537	\$13,790,674	(\$4,236,863)
General government	\$137,335	\$137,335	\$118,436	\$18,899
Public safety	\$19,241,850	\$19,285,050	\$10,036,722	\$9,248,328
Streets	\$3,281,323	\$3,281,323	\$2,270,053	\$1,011,270
Trails	\$2,937,133	\$2,937,133	\$1,468,768	\$1,468,365
Total expenditures	\$25,597,641	\$25,640,841	\$13,893,979	\$11,746,862
Net change in fund balance	(\$7,570,104)	(\$7,613,304)	(\$204,290)	\$7,509,999
Fund balance, end of year	(\$1,297,248)	(\$1,340,448)	\$6,068,566	\$7,509,999

Note: Variances shown are relative to final budget. Favorable variances are positive amounts; unfavorable variances are negative amounts.

Actual General Fund revenues were less than the final budget by \$4,236,863. The most notable favorable variances were in taxes and assessments, fees and other non-tax revenue, and interest earnings. Reimbursable and grant revenues were below budget, which can occur when eligible cost timing and reimbursement processing do not align perfectly with budget assumptions.

Total expenditures were less than the final budget by \$11,746,862. Streets and trails variances were significant, reflecting program activity levels, project timing, and the execution of work plans. Public safety expenditures were below the final budget, reflecting expenditure controls and/or timing of certain program costs.

Management uses budget-to-actual reporting throughout the year to support fiscal discipline and ensure that resources are aligned with service levels and strategic priorities. Budget variances are evaluated to distinguish between timing differences and structural differences that may require policy or rate/assessment adjustments.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Capital Assets and Debt Administration

The District's investment in capital assets is reported as capital assets, net of accumulated depreciation. Capital assets include land, buildings, infrastructure, vehicles, equipment, and construction in progress. Capital asset investment supports long-term service capacity for roads, trails, fire protection, fuels management programs, water and sewer systems, and solid waste operations.

At June 30, 2025, the District's capital assets, net totaled \$74,284,383. Net investment in capital assets reported in net position totaled \$70,659,383. Differences between these values reflect related debt and the classification of certain obligations.

During FY 2025, governmental funds reported capital outlay expenditures of \$2,671,748. Enterprise funds reported capital acquisitions and construction totaling \$566,721. Capital additions and replacements are planned and prioritized through the District's capital planning process, which considers asset condition, regulatory requirements, risk management, and service reliability.

Long-term liabilities include obligations such as compensated absences, retiree termination benefits, OPEB liabilities, and lease revenue bonds. The District evaluates long-term liabilities in the context of debt service capacity, reserve policies, and long-range financial planning.

At June 30, 2025, lease revenue bonds payable related to governmental activities were \$3,625,000. The District's long-term obligations are disclosed in the notes to the basic financial statements, along with any related covenants and repayment terms.

Pensions and Other Postemployment Benefits (OPEB)

The District participates in the California Public Employees' Retirement System (CalPERS) for pension benefits and provides other postemployment benefits (OPEB) primarily related to retiree health benefits. Government-wide financial statements include the District's net pension liability/(asset) and net OPEB liability, along with related deferred outflows and deferred inflows of resources, as required by GASB accounting standards.

Pension and OPEB accounting recognizes certain changes over time, including differences between expected and actual experience, changes in actuarial assumptions, and differences between projected and actual investment earnings. These items are recorded as deferred outflows and deferred inflows and amortized over future periods.

As of June 30, 2025, the District reported total net pension liability for its proportionate share of the CalPERS plans of \$5,148,735 and funds held in the CEPPT trust of \$5,201,614, resulting in a net pension liability/(asset) of (\$52,879). Deferred outflows related to pensions totaled \$3,066,196 and deferred inflows totaled \$473,952. Deferred outflows related to OPEB totaled \$1,264,315 and deferred inflows totaled \$996,258.

The District will continue to monitor pension and OPEB obligations through annual actuarial updates, contribution rate changes, and long-term funding strategies. These obligations are important long-term cost drivers and are evaluated alongside other operating and capital priorities.

NORTHSTAR COMMUNITY SERVICES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Financial Policies, Reserves, and Risk Management

The District maintains financial policies to support stability, transparency, and long-term sustainability. These policies may address topics such as reserve targets, investment practices, debt issuance, and budget development. Reserves and fund balance provide critical flexibility to respond to emergencies, manage revenue volatility, address unanticipated costs, and fund planned capital replacement.

Risk management considerations include exposure to severe weather events, wildfire conditions, infrastructure failures, regulatory changes, and liability risks associated with public services. The District uses a combination of operational controls, insurance, contracts, and reserve planning to manage these risks. The District also maintains internal controls to safeguard assets and promote reliable financial reporting.

Economic Factors and Next Year's Budgets

The District's financial outlook is influenced by local economic conditions and District-specific operational factors. Key considerations include assessed valuation trends and the stability of property tax and assessment revenues; the timing and availability of grant and reimbursable revenues; custom demand patterns for enterprise services; and broader cost drivers such as labor market conditions, fuel and utility costs, insurance markets, regulatory requirements, and wildfire conditions.

Investment earnings are influenced by interest-rate conditions and the District's investment policy and liquidity needs. The District maintains cash and investment balances to support operating cash flow, capital replacement, and emergency response readiness. Liquidity planning is particularly important for managing seasonality and the timing of large contract payments and capital purchases.

Looking forward, the District's annual budget process will continue to emphasize long-range capital planning, maintenance of adequate reserves, and alignment of revenues and expenditures to sustain core services and infrastructure needs. Management also evaluates opportunities to improve administrative efficiency, optimize capital delivery, and strengthen resiliency of core systems.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all interested parties. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the District's administrative offices.

BASIC FINANCIAL STATEMENTS

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

AS OF JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,320,580	\$ 13,184,927	\$ 19,505,507
Investments	2,256,872	13,034,817	15,291,689
Accounts receivable	2,416,631	1,048,652	3,465,283
Inventory	17,998	-	17,998
Due from other governments	398,807	154,739	553,546
Due from/(to) other funds	(2,318,571)	2,318,571	-
Prepaid expenses	2,615	94,796	97,411
Long-Term Assets			
Capital assets, net	<u>27,228,265</u>	<u>47,056,118</u>	<u>74,284,383</u>
Total assets	<u>36,323,197</u>	<u>76,892,620</u>	<u>113,215,817</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows on OPEB	1,264,315	-	1,264,315
Deferred outflows on pensions	<u>3,066,196</u>	<u>-</u>	<u>3,066,196</u>
Total deferred outflows of resources	4,330,511	-	4,330,511
LIABILITIES			
Accounts payable	716,265	432,548	1,148,813
Accrued wages and related items			
Accrued liabilities	129,296	26,876	156,172
Unearned revenue	592,566	3,000	595,566
Long-Term Liabilities:			
Due within one year	1,580,773	-	1,580,773
Due in longer than one year	<u>6,659,958</u>	<u>-</u>	<u>6,659,958</u>
Total liabilities	<u>9,678,858</u>	<u>462,424</u>	<u>10,141,282</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows on OPEB	996,258	-	996,258
Deferred inflows on pensions	<u>473,952</u>	<u>-</u>	<u>473,952</u>
Total deferred inflows of resources	1,470,210	-	1,470,210
NET POSITION			
Net investment in capital assets	23,603,265	47,056,118	70,659,383
Restricted	7,341,709	17,198,989	24,540,698
Unrestricted	<u>(1,440,334)</u>	<u>12,175,089</u>	<u>10,734,755</u>
Total net position	<u>\$ 29,504,640</u>	<u>\$ 76,430,196</u>	<u>\$ 105,934,836</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business Type Activities	Total
Governmental activities:						
General government	\$ 118,436	\$ -	\$ -	\$ (118,436)	\$ -	\$ (118,436)
Public safety	7,757,594	956,261	3,097,219	(3,704,114)	-	(3,704,114)
Streets	2,270,053	-	86,127	(2,183,926)	-	(2,183,926)
Trails	1,468,768	-	1,169,697	(299,071)	-	(299,071)
Unallocated depreciation	623,692	-	-	(623,692)	-	(623,692)
Total governmental activities	<u>\$ 12,238,543</u>	<u>\$ 956,261</u>	<u>\$ 4,353,043</u>	<u>(6,929,239)</u>	<u>-</u>	<u>(6,929,239)</u>
Business-type activities:						
Water	\$ 5,591,829	\$ 5,117,920	\$ -		(473,909)	(473,909)
Sewer	2,865,158	3,460,860	-		595,702	595,702
Solid waste	800,618	736,125	-		(64,493)	(64,493)
Total business-type activities	<u>\$ 9,257,605</u>	<u>\$ 9,314,905</u>	<u>\$ -</u>		<u>57,300</u>	<u>57,300</u>
General revenues:						
Property taxes				6,456,045	-	6,456,045
Fuels management and streets assessments				1,373,102	-	1,373,102
Capital contributions				-	20,890	20,890
Interest earnings (losses)				756,986	709,350	1,466,336
Gain on disposal of fixed asset				-	-	-
Miscellaneous revenue				293,874	133,123	426,997
Total general revenue				<u>8,880,007</u>	<u>863,363</u>	<u>9,743,370</u>
Change in net position				1,950,768	920,662	2,871,430
Net position, beginning				27,553,872	75,509,534	103,063,406
Net position, end of year				<u>\$ 29,504,640</u>	<u>\$ 76,430,196</u>	<u>\$ 105,934,836</u>

The accompanying notes are an integral part of these financial statements.

NORTHSTAR COMMUNITY SERVICES DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

AS OF JUNE 30, 2025

ASSETS	General Fund	Capital Projects Fund	Building Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 5,023,880	\$ 1,722,591	\$ 534	\$ 6,747,005
Investments	2,256,872	-	-	2,256,872
Accounts receivables	2,131,886	-	-	2,131,886
Due from other governments	398,807	-	-	398,807
Total Assets	<u>\$ 9,811,445</u>	<u>\$ 1,722,591</u>	<u>\$ 534</u>	<u>\$ 11,534,570</u>
 LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 557,111	\$ -	\$ -	\$ 557,111
Payable to sewer fund	2,316,849	-	-	2,316,849
Due to other funds	210,621	-	-	210,621
Other accrued expenses	65,732	-	-	65,732
Unearned revenue	592,566	-	-	592,566
Total Liabilities	<u>3,742,879</u>	<u>-</u>	<u>-</u>	<u>3,742,879</u>
 Fund Balance				
Committed	2,126,642	-	-	2,126,642
Restricted	5,201,614	1,722,591	534	6,924,739
Unassigned	(1,259,690)	-	-	(1,259,690)
Total Fund Balance	<u>6,068,566</u>	<u>1,722,591</u>	<u>534</u>	<u>7,791,691</u>
Total Liabilities and Fund Balance	<u>\$ 9,811,445</u>	<u>\$ 1,722,591</u>	<u>\$ 534</u>	<u>\$ 11,534,570</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

JUNE 30, 2025

Total Fund Balance - Governmental Funds	\$	7,791,691
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets: in governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at cost	37,686,143
Accumulated depreciation	(10,457,878)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated absences	(1,440,773)
Retiree termination benefits	(36,825)
Other postemployment benefits	(3,191,012)
Lease revenue bonds payable	(3,625,000)
Net pension (liability)/asset	52,879

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

Internal service funds	1,056,495
Long-term liabilities already recognized in internal service funds	160,868

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	3,066,196
Deferred outflows of resources relating to OPEB	1,264,315
Deferred inflows of resources relating to pensions	(473,952)
Deferred inflows of resources relating to OPEB	(996,258)
Net deferred outflows and inflows of resources already recognized in internal service funds	<u>(1,352,249)</u>

Total net position - Governmental Activities:	<u>\$</u>	<u>29,504,640</u>
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NORTHSTAR COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Capital Projects			Total
	General Fund	Fund	Building Fund	
REVENUE				
Taxes and assessments	\$ 7,829,147	\$ -	\$ -	\$ 7,829,147
Fees and other non-tax revenue	936,717	-	-	936,717
Interest	357,414	68,977	831	427,222
Fire mitigation fees	19,544	-	-	19,544
Grant revenue	2,190,534	-	-	2,190,534
Reimbursable revenue	2,162,509	-	-	2,162,509
Other	294,809	-	264,165	558,974
Total revenue	<u>13,790,674</u>	<u>68,977</u>	<u>264,996</u>	<u>14,124,647</u>
EXPENDITURES				
General government	118,436	-	-	118,436
Public safety	10,036,722	-	-	10,036,722
Streets	2,270,053	-	-	2,270,053
Trails	1,468,768	-	-	1,468,768
Building expenses	-	-	265,100	265,100
Total expenditures	<u>13,893,979</u>	<u>-</u>	<u>265,100</u>	<u>14,159,079</u>
Excess (deficiency) of revenue over expenditures	<u>(103,305)</u>	<u>68,977</u>	<u>(104)</u>	<u>(34,432)</u>
OTHER FINANCING SOURCES (USES)				
Other financing uses	<u>(100,985)</u>	<u>-</u>	<u>-</u>	<u>(100,985)</u>
Net change in fund balances	(204,290)	68,977	(104)	(135,417)
FUND BALANCE, beginning of year	<u>6,272,856</u>	<u>1,653,614</u>	<u>638</u>	<u>7,927,108</u>
FUND BALANCE, end of year	<u>\$ 6,068,566</u>	<u>\$ 1,722,591</u>	<u>\$ 534</u>	<u>\$ 7,791,691</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

JUNE 30, 2025

Net Change in Fund Balances - Governmental Funds	\$	(135,417)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay		2,671,748
Depreciation expense		(623,692)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

120,000

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and earned was:

52,597

Pensions: In government funds, pension costs are recognized when employer contributions are made, in the statement of activities pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(191,697)

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. The difference between OPEB costs paid and earned was:

(272,535)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

329,764

Change in net position of governmental activities:

\$ 1,950,768

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

PROPRIETARY – ENTERPRISE FUNDS

AS OF JUNE 30, 2025

ASSETS

Current assets:

Cash and cash equivalents	\$ 13,184,927
Accounts receivable	1,048,652
Due from general fund, current portion	260,234
Due from other governments	154,739
Due from other funds	219,271
Investments	13,034,817
Prepaid expenses	94,796
Total current assets	<u>27,997,436</u>

Noncurrent assets:

Due from general fund, net of current portion	2,056,615
Property, land and equipment	80,282,684
Less: accumulated depreciation	<u>(33,226,566)</u>
Total noncurrent assets	<u>49,112,733</u>
Total assets	<u>77,110,169</u>

LIABILITIES

Current liabilities:

Accounts payable	432,548
Accrued wages and related items	26,876
Unearned revenue	3,000
Due to other funds	217,549
Total current liabilities	<u>679,973</u>
Total liabilities	<u>679,973</u>

NET POSITION

Net investment in capital assets	47,056,118
Restricted for capital projects	17,198,989
Unrestricted	12,175,089
Total net position	<u>\$ 76,430,196</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION**

PROPRIETARY – ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUE

Service charges	\$ 9,314,905
Other	<u>133,123</u>
Total operating revenue	<u>9,448,028</u>

OPERATING EXPENSES

Wages	644,422
Employee benefits	31,731
Insurance	130,820
Maintenance	136,379
Purchased services	1,427,881
Professional services	555,707
Utilities	461,657
Internal service fund reimbursement	3,719,603
Communications	6,885
Dues and memberships	120
Office and shop expense	463,325
Miscellaneous	315,519
Depreciation	<u>1,363,556</u>
Total operating expenses	<u>9,257,605</u>

Operating income (loss) 190,423

NONOPERATING REVENUE (EXPENSE)

Interest revenue	<u>709,350</u>
Total nonoperating revenue (expense)	<u>709,350</u>

Income (loss) before capital contributions 899,773

CAPITAL CONTRIBUTIONS

20,890

CHANGE IN NET POSITION

920,662

NET POSITION, beginning

75,509,534

NET POSITION, end of year

\$ 76,430,196

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF CASH FLOWS

PROPRIETARY – ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 9,376,758
Payments for services and supplies	(6,947,593)
Payments of employee salaries	(642,713)
Payments of employee benefits	(31,731)
Interfund reimbursements	<u>(1,766,838)</u>
Net cash provided (used) by operating activities	<u>(12,117)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	<u>(566,721)</u>
Net cash provided (used) by capital and related financing activities	<u>(566,721)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale (purchase) of investments	(1,239,302)
Interest received	<u>509,909</u>
Net cash provided (used) by investing activities	<u>(708,503)</u>
NET INCREASE (DECREASE) IN CASH	(1,287,341)
CASH AND CASH EQUIVALENTS, beginning of year	<u>14,472,268</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 13,184,927</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 190,423
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,363,556
(Increase) decrease in:	
Accounts receivable	(31,609)
Due from other governments	(10,507)
Prepaid expenses	-
Increase (decrease) in:	
Accounts payable	270,303
Accrued wages	1,709
Deferred revenue	1,961
Due to/from	<u>(1,797,953)</u>
Net cash provided (used) by operating activities	<u>\$ (12,117)</u>
Supplemental Disclosures	
Noncash Investing and Financing Activities	
Increase (decrease) in Fair Market Value of Investments	<u>\$ 143,631</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

AS OF JUNE 30, 2025

<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	\$ -
Accounts receivable	284,745
Due from other funds	208,899
Inventory	17,998
Prepaid expenses	2,615
Total current assets	<u>514,257</u>
Noncurrent assets:	
Net pension asset	<u>1,721,413</u>
Total assets	<u>2,235,670</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows on pensions	<u>1,925,703</u>
<u>LIABILITIES</u>	
Current liabilities:	
Negative cash balance	426,425
Accounts payable	159,154
Accrued wages and related items	63,564
Total current liabilities	<u>649,143</u>
Noncurrent liabilities:	
Compensated absences	634,035
Retiree termination benefits	36,825
Other postemployment benefits liabilities	1,211,421
Total noncurrent liabilities	<u>1,882,281</u>
Total liabilities	<u>2,531,424</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows on pensions	<u>573,454</u>
<u>NET POSITION</u>	
Restricted	3,491,942
Unrestricted	(2,435,447)
Total Net Position	<u>\$ 1,056,495</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION**

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUE	
Charges for services	\$ 5,275,245
Other	<u>4,105</u>
Total operating revenue	<u>5,279,350</u>
OPERATING EXPENSES	
Engineering & Utility Operations	2,346,970
Fleet operations & maintenance	187,703
Administrative Operations	<u>2,744,677</u>
Total operating expenses	<u>5,279,350</u>
Operating income (loss)	-
NONOPERATING REVENUE (EXPENSE)	
Investment income	337,385
Investment fees	<u>(7,621)</u>
Total nonoperating expenses	<u>329,764</u>
CHANGE IN NET POSITION	<u>329,764</u>
NET POSITION, beginning	<u>726,731</u>
NET POSITION, end of year	<u>\$ 1,056,495</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from internal charges	\$ 5,175,923
Cash received from other sources	4,105
Payments for employee salaries & benefits	(4,656,983)
Payments for services and supplies	<u>(2,089,447)</u>
Net cash provided (used) by operating activities	<u>(1,566,402)</u>

CASH FLOWS FROM NONCAPITAL ACTIVITIES

FINANCING ACTIVITIES

Interfund transfers	1,766,894
Interest income	337,385
Interest fees	(7,621)
Net cash provided (used) by capital and related financing activities	<u>2,096,658</u>

NET INCREASE (DECREASE) IN CASH

530,256

CASH AND CASH EQUIVALENTS, beginning of year

(956,681)

CASH AND CASH EQUIVALENTS, end of year

\$ (426,425)

**RECONCILIATION OF OPERATING INCOME (LOSS)
TO NET CASH PROVIDED (USED) BY OPERATING
ACTIVITIES**

Operating income (loss)	\$ -
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in:	
Accounts receivable	(99,322)
Prepaid expenses	(2,158)
Inventory	(943)
Deferred outflows	289,113
Increase (decrease) in:	
Accounts payable	(1,304,266)
Accrued wages and related items	(4,168)
Compensated absences	(207,798)
Other postemployment benefits liabilities	209,186
Net pension liability	(433,403)
Deferred inflows	<u>(12,643)</u>
Net cash provided by operating activities	<u>\$ (1,566,402)</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Series 2005	Series 2006	2014 Special		
<u>ASSETS</u>	<u>Bonds</u>	<u>Bonds</u>	<u>Refunding</u>	<u>Bonds</u>	<u>Total</u>
Cash and cash equivalents	<u>\$ 1,738,265</u>	<u>\$ 740,953</u>	<u>\$ 42,780</u>		<u>\$ 2,521,998</u>
<u>LIABILITIES</u>					
Due to others	<u>\$ 1,738,265</u>	<u>\$ 740,953</u>	<u>\$ 42,780</u>		<u>\$ 2,521,998</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

Northstar Community Services District (the "District") was founded on November 20, 1990 and is an unincorporated political subdivision of the State of California. The District's operations are governed by an elected board of directors consisting of five members. The District provides fire protection services, fuels management services, water, sewer and solid waste services, snow removal and roads maintenance services to the citizens residing within District boundaries. In addition, the District is responsible for maintaining a multi-use recreational trail network.

The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Reporting Entity

The Board of Directors is the level of government which has governance responsibilities over all activities related to operations of the District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board, since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District's Board of Directors formed a non-profit public benefit corporation known as the Northstar Community Services District Financing Authority (Financing Authority). The District and the Financing Authority have a financial and operational relationship which meets the reporting entity definition criteria of Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the Financing Authority as a blended component unit of the District. Therefore, the financial activities of Financing Authority have been included in the financial statements of the District.

The following are those aspects of the relationship between the District and Financing Authority which satisfy Codification of Governmental Accounting and Financial Reporting Standards, Section 2100:

Manifestations of Oversight

The Financing Authority's Board of Directors is the District's Board of Directors.

The Financing Authority has no employees. The District's general manager functions as an agent of the Financing Authority. The individuals did not receive additional compensation for work performed in this capacity.

The District exercises significant influence over operations of the Financing Authority as it is anticipated that the District will be the sole lessee of all facilities owned by the Financing Authority.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Accounting for Fiscal Matters

All major financing arrangements, contracts, and other transactions of the Financing Authority must have the consent of the District.

Any deficits incurred by the Financing Authority will be reflected in the lease payments of the District. Any surpluses of the Financing Authority revert to the District at the end of the lease period.

It is anticipated that the District's lease payments will be the sole revenue source of the Financing Authority.

Scope of Public Service and Financial Presentation

The Financing Authority was created for the sole purpose of financially assisting the District.

The Financing Authority is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Financing Authority was formed to provide financing assistance to the District for construction and acquisition of a new administrative building. Upon completion, the District intends to occupy all Financing Authority facilities. When the Financing Authority's Lease Revenue Bonds have been paid, title to all Financing Authority property will pass to the District for no additional consideration.

The Financing Authority's financial activity is presented in the financial statements in the Building Fund. Lease Revenue Bonds issued by the Financing Authority are included in the long-term liabilities.

B. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display financial information about the District. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the District's assets and liabilities, with the difference between the two presented as net position. Net position is reported as three categories as applicable: net investment in capital assets, restricted and unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

B. BASIS OF PRESENTATION (CONTINUED)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are, therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is not allocated by function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e. balance sheet and statement of revenues, expenditures and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

D. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District funds are as follows:

Governmental Funds:

General Fund is the general operating fund of the District. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

Capital Projects Fund is used to account for the acquisition and construction of major capital facilities funded by special taxes levied by the Community Facilities District (CFD) for the benefit of CFD properties.

Building Fund is used to account for the construction of the new administration building.

Proprietary – Enterprise Funds:

Northstar Water Fund is used to account for the delivery of Northstar water services.

Martis Valley Water Fund is used to account for the delivery of Martis Valley water services.

Sewer Fund is used to account for the delivery of sewer services.

Solid Waste Fund is used to account for the delivery of solid waste services.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Internal Service Funds

The Northstar Community Services District employs the use of several Internal Service Funds. The District is the primary recipient of the goods and services provided by the Internal Service Funds and those funds recover their full cost of providing services, including the cost of capital assets (depreciation, related debt service, or estimated replacement cost) by charging the other District funds in which they support. The three Internal Service Funds utilized by the District are shown below:

Engineering & Utility Operations. This fund consists of the activities of the engineering and utility operations staff required in support of overall District operations.

Fleet Operations & Maintenance. This fund consists of the fiscal activities required to purchase, maintain, and repair the vehicle and small equipment fleet that belong to the District, with the exception of vehicles and equipment specifically dedicated to Fire, Snow (blowers, sweeper, and grader), and PRD (Kodiak).

Administrative Operations. This department includes the operational areas of General Management, Human Resources, Information Technology (IT)/Geographic Information System (GIS), Accounting functions, and the Board of Directors.

Fiduciary Funds:

The Agency Funds are used to account for assets held by the District as an agent for the bondholders. The financial activities of these funds are excluded from the government-wide financial statements but are presented in separate fiduciary fund financial statements.

E. CASH AND CASH EQUIVALENTS

For purposes of the statement of net position/balance sheet, the District considers all short-term highly liquid investments, including restricted assets, and amounts held with the fiscal agent to be cash and cash equivalents. Amounts held with the fiscal agent are available on demand to the District.

F. PREPAID EXPENSES

The District entered into a barter truncation with Northstar Community Housing Corporation during the fiscal year ended June 30, 2008 in which water and sewer connection and user fees were exchanged for employee housing services. Employee housing services will end once the credit has been exhausted or in thirty years, whichever comes first. Any credit not used by the end of the 30-year period will be paid to the District.

G. INVENTORY

Inventory consists of fuel kept on hand and is stated at average cost per gallon. This fuel is for equipment used by the District.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

H. INVESTMENTS

The District records its investments at fair market value. Changes in fair market value are reported as revenue in the Statement of Revenues, Expenses, and Changes in Net Position. The effect of recording investments at fair market value is reflected as a net increase in the fair value of investments on the Statement of Revenues, Expenses, and Changes in Net Position and on the Statement of Net Position. Fair market values of investments have been determined based on quoted market prices.

I. ACCOUNTS RECEIVABLE

All receivables are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible. As of June 30, 2025, the total accounts receivable portfolio was considered collectible. Interest on investments is recorded in the year the interest is earned.

J. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost. Depreciation is recorded on all depreciable capital assets on a straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 50	Years
Water and Sewer System	10 – 100	Years
Vehicles and Equipment	5 – 25	Years
Software	7	Years

K. UNEARNED REVENUE

Unearned revenue includes payments received for future use by fuels management and trails. The balance decreases as this amount is used.

L. DUE FROM OTHER GOVERNMENTS

The District's receivables include amounts due from other governmental agencies and consist mostly of tax revenues and user fees. Management has determined that the District's receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been made.

M. COMPENSATED ABSENCES

District employees are entitled to certain compensated absences based on the length of their employment, which will be paid to them upon separation from the District. Compensated absences accumulate and are accrued when they are earned and reported as a liability in the government-wide financial statements.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

O. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

P. USE OF ESTIMATES

The financial statements have been prepared in conformity with generally accepted accounting principles and, as such, include amounts based on managements' informed estimates and judgments, with consideration given to materiality. Actual results could differ from those amounts.

Q. PROPERTY TAX

The District receives property taxes to support its operations. Secured property taxes are levied as an enforceable lien on property as of March 1. Taxes are payable in two installments, on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Placer bills and collects the taxes for the District. Tax revenues are accrued monthly based on an annual budgeted expectation of property tax revenue.

2. CASH AND INVESTMENTS

A. CASH AND EQUIVALENTS

The District's cash balances at June 30, 2025 are:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Activities</u>	<u>Total</u>
Deposits:				
US Bank	\$ 2,491,772	\$ 8,023,172	\$ -	\$ 10,514,944
Charles Schwab Money Market	2,105,284	4,149,543	-	6,254,827
Cash on Hand:				
Petty Cash	400	-	-	400
Cash with Fiscal Agent:				
UMB Bank Mello Roos Funds	1,723,124	-	2,521,998	4,245,122
Pooled Funds:				
Local Agency Investment Fund	-	1,012,212	-	1,012,212
Total Cash and Equivalents	<u>\$ 6,320,580</u>	<u>\$ 13,184,927</u>	<u>\$ 2,521,998</u>	<u>\$ 22,027,505</u>

Pooled Funds:

The District is a voluntary participant in the Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the state of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment in this pool, which approximates cost, is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account with twenty-four hours' notice. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity, and yield are not jeopardized.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset backed securities, and floating rate securities issued by Federal Agencies, government-sponsored enterprises and corporations. The monies held in the LAIF are not subject to categorization by risk category. It is also not rated as to credit risk by a nationally recognized statistical rating organization.

LAIF is administered by the State Treasurer and audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall, Sacramento, California 95814.

Deposits - Custodial Credit Risk

Deposits held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. Should deposits exceed the insured limits, the balance is covered by collateral held by the bank in accordance with California law requiring the depository bank to hold collateral equal to 110% of the excess government funds on deposit. This collateral must be in the form of government-backed securities. All cash held by financial institutions at June 30, 2025 was fully insured or collateralized.

Cash with Fiscal Agent

At June 30, 2025, funds totaling \$4,244,590 were held at UMB Bank in various accounts related to the Special Tax Bonds issued in 2005 and 2006 and the Refunding Bonds issued in 2014 for the construction of facilities and payment of the Special Tax Bonds. Funds totaling \$533 were held at Computershare in various accounts related to the Lease Revenue Bonds issued in 2015 for the purpose of funding the construction of a new administration building.

Negative Cash Balance

At June 30, 2025, the Internal Service Fund had a reported negative cash balance of \$426,425. This is not due to an overdraft of a bank account; however, is the result of the allocation between funds that all share one US Bank account, which is not overdrawn.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

B. INVESTMENTS

Authorized Deposits/Investments

Under provisions of the District’s investment policy, and in accordance with Section 53601 of the California Government Code, The District may invest in the following types of investments:

<u>Authorized Investment Type</u>	<u>Investment Rating (S&P)</u>	<u>Maximum % of Portfolio</u>	<u>Limit Per Issuer</u>	<u>Maximum Maturity</u>
US Treasury bills, notes and bonds	AAA	70	None	5 Years
Government Agencies Securities	AAA	70	50%	5 Years
Local Agency Investment Fund (LAIF)	N/A	50	None	3 Years
Bonds, notes or other indebtedness of the State of California	AA	10	None	5 Years
Bankers Acceptances	N/A	20	10%	180 days
Commercial Paper	A1	15	10%	270 days
	Top 25% of peer group			
Time Deposits		20	\$500,000	2 Years
Repurchase Agreements	N/A	20	10%	N/A
Corporate Obligations	A	30	10%	5 Years
Mutual Funds	AAA	15	10%	3 Years
Other Government Sponsored Pools	AAAf	20	10%	3 Years

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The mutual funds are considered short term.

As of June 30, 2025, The District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		
		<u><1 yrs</u>	<u>1-3 yrs</u>	<u>>3yrs</u>
Corporate Notes	\$ 12,834,305	\$ 3,391,545	\$ 6,325,545	\$ 3,117,215
US Treasury	2,460,344	1,354,535	926,011	179,798
	<u>\$ 15,294,649</u>	<u>\$ 4,746,080</u>	<u>\$ 7,251,556</u>	<u>\$ 3,297,013</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Credit Risk

The District’s investment philosophy sets the tone for its policies, practices, procedures and objectives that control the investment function. The investment of funds will be guided by the primary goals of safety, liquidity, diversification, and reasonable market rate of return. The investment function will have additional goals of: assuring ongoing compliance with Federal, State, and local laws governing the investment of funds kept by the District, maintaining reserves for long term projects and contingencies, and establishing quality standards and limits to the type of investments made and with which institutions investments are placed. Goals will be carried out in the context of the “Prudent Investment Rule” which states that “investments shall be made with judgment and care under circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

<u>Credit Rating (S&P)</u>	<u>Corporate Notes</u>	<u>US Treasury</u>	<u>Totals</u>
NR	\$ 25,258	\$ -	\$ 25,258
AA+	99,272	2,457,384	2,556,656
AA-	128,876	-	128,876
AA	198,851	-	198,851
A+	1,287,007	-	1,287,007
A	961,679	-	961,679
A-	2,286,282	-	2,286,282
BBB+	4,161,615	-	4,161,615
BBB	3,372,988	-	3,372,988
BBB-	312,477	-	312,477
Totals	\$ 12,834,305	\$ 2,457,384	\$ 15,291,689

Concentration of Credit Risk

The District places limits on the amount it may invest in anyone issuer. At June 30, 2025, the District had no concentration of credit risk.

There were no investments in securities of any one issuer consisting of 5% or more of total investments.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Investment Fund Valuation

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at June 30, 2025:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 2,457,384	\$ -	\$ -	\$ 2,457,384
Corporate Notes	-	12,834,305	-	12,834,305
Total	<u>\$ 2,457,384</u>	<u>\$ 12,834,305</u>	<u>\$ -</u>	<u>\$ 15,291,689</u>

3. PROPERTY AND EQUIPMENT

Capital assets activity for the year ended June 30, 2025, was as follows:

Governmental Activities:

	Balance <u>June 30, 2024</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2025</u>
Not subject to depreciation				
Land	\$ 7,598,216	\$ -	\$ -	\$ 7,598,216
Construction In Progress				
General Fund	793,775	2,206,887	-	3,000,662
Total Not subject to Depreciation	8,391,991	2,206,887	-	10,598,878
Subject to Depreciation				
Buildings and Improvements	21,374,625	-	-	21,374,625
Equipment	1,674,212	16,312	-	1,690,524
Vehicles and Equipment	3,494,980	448,549	-	3,943,529
Software	78,587	-	-	78,587
Total depreciable	26,622,404	464,861	-	27,087,265
Less accumulated depreciation	(9,834,186)	(623,692)	-	(10,457,878)
Total capital assets, net	<u>\$ 25,180,209</u>	<u>\$ 2,048,056</u>	<u>\$ -</u>	<u>\$ 27,228,265</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Business-Type Activities:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Not subject to depreciation				
Land	\$ 748,907	\$ -	\$ -	\$ 748,907
Construction In Progress	6,610	2,553	-	9,163
Total Not subject to Depreciation	755,517	2,553	-	758,070
Subject to Depreciation				
Buildings and Improvements	22,955,503	141,779	-	23,097,282
Equipment	1,608,177	326,865	-	1,935,042
Vehicles and Equipment	949,333	-	-	949,333
Software	258,370	-	-	258,370
Water /Sewer System	53,186,650	97,937	-	53,284,587
Total depreciable	78,958,033	566,581	-	79,524,614
Less accumulated depreciation	(31,863,013)	(1,363,553)	-	(33,226,566)
Total capital assets, net	<u>\$ 47,850,537</u>	<u>\$ (794,419)</u>	<u>\$ -</u>	<u>\$ 47,056,118</u>

4. INTERFUND TRANSACTIONS

As of June 30, 2025, the interfund receivable and payable balances were as follows:

	Interfund Receivables	Interfund Payables
Enterprise Funds:		
Northstar Water Fund	\$ -	\$ 152,077
Martis Valley Water Fund	-	47,983
Sewer Fund	217,549	-
Solid Waste Fund	-	17,489
Enterprise Funds Total	217,549	217,549
Government/Enterprise Funds:		
General Fund*	\$ -	\$ -
Sewer Fund	1,722	-
Internal Service Fund*	-	1,722
Interfund receivable/payable**	(2,316,849)	2,316,849
Due from/(to) other funds	<u>\$ (2,318,571)</u>	<u>\$ 2,318,571</u>

*Due to/from these funds of \$210,621 have been eliminated as they are combined on the Gov't Wide Financial Statements

**Interfund receivable/payable as described below is netted out on the Statement of Net Position

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Interfund Receivable/Payable

In January 2020, the Board of Directors approved a loan from the Enterprise Fund to the General Fund in the amount of up to \$2,321,577 for the purpose of funding the District's CalPERS Safety Unfunded Accrued Liability. The loan carries an annual fluctuating interest rate and is to be paid off in 13 years with the final payment being due in 2034.

In July 2022, the Board of Directors approved a loan from the Enterprise Fund to the General Fund in the amount of up to \$2,351,077 for the purpose of funding the 2022 Road Reconstruction Project. The loan carries an annual fluctuating interest rate and is to be paid off in 8 years with the final payment being due in 2029.

The annual requirements of the General Fund to pay the Enterprise Fund as of June 30, 2025, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 260,234	\$ 91,135	\$ 351,369
2027	270,471	80,899	351,370
2028	281,110	70,260	351,370
2029	292,168	59,202	351,370
2030	303,660	47,709	351,370
2031-2035	909,206	110,052	1,019,258
2036	-	-	-
	<u>\$ 2,316,849</u>	<u>\$ 459,257</u>	<u>\$ 2,776,107</u>

Interfund Transfers

There were no interfund transfers between funds.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

5. EMPLOYEE RETIREMENT PLAN

A. PLAN DESCRIPTION

Northstar Community Services District participates in the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

The Plan's provisions and benefits in effect at June 30, 2025, are summarized as follows:

	<u>Miscellaneous</u>	
	Prior to	On or after
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.70%	2.00%
Required employee contribution rates	8.000%	6.250%
Required employer contribution rates	17.420%	7.870%
	<u>Safety</u>	
	Prior to	On or after
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	3.0%	3.0%
Required employee contribution rates	9.000%	12.000%
Required employer contribution rates	27.110%	13.540%
Required employer contribution rates (Second Tier)	27.320%	13.760%

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Deferred Outflows/Inflows of Resources

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Northstar Community Services District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2025, the contributions recognized as part of pension expense for the Plan were:

	Miscellaneous	Safety
Contributions -employer	\$ 622,917	\$ 669,894

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, Northstar Community Services District reported net pension liabilities for its proportionate share of the net pension liability of the Plans’ of:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 1,882,534
Safety	3,266,201
Total Net Pension Liability	\$ 5,148,735
Funds Held in CEPPT Trust	5,201,614
Net Pension Liability/(Asset)	\$ (52,879)

Northstar Community Services District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. Northstar Community Services District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for the Plan as of June 30, 2025 and 2024 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2023	0.035300%	0.040400%
Proportion - June 30, 2024	0.039900%	0.045530%
Change - Increase (Decrease)	0.00460%	0.00513%

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the District recognized pension expense of \$2,144,541 for Miscellaneous and Safety. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,292,811	\$ -
Difference between projected and actual experience	429,313	15,018
Difference in actual vs. projected contributions	13,180	458,934
Change in employer's proportion	935,785	-
Changes in assumptions	128,857	-
Net differences between projected and actual earnings on plan investments	266,250	-
Total	\$ 3,066,196	\$ 473,952

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Period Ended	Miscellaneous	Safety	Total
June 30			
2026	\$ 348,348	\$ 362,749	\$ 711,097
2027	292,298	367,397	659,695
2028	18,011	1,785	19,796
2029	(37,139)	(54,016)	(91,155)
2030	-	-	-
Thereafter	-	-	-
	\$ 621,518	\$ 677,915	\$ 1,299,433

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions for both plans:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	6.90%
Inflation	2.75%	2.75%
Payroll Growth Rate	3.00%	3.00%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	6.80%	6.80%
Mortality	Based on the 2010 CalPERS Experience Study for the period from 1997 to 2007	Based on the 2010 CalPERS Experience Study for the period from 1997 to 2007

(1) Net of pension plan investment expenses, including inflation

All other actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Discount Rate - The discount rate used to measure the total pension liability was 6.90% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 6.90 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 6.80% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed 10 basis points. An investment return excluding administrative expenses would have been 6.90%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

In the December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short term (first 11 years) and the long-term (60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 (1,2)
Global Equity - cap-weighted	30.0%	4.45%
Global Equity - non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management Study

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District’s proportionate share of the net pension liability of each risk pool as of the measurement date, calculated using the discount rate, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage point higher than the current rate.

As of June 30, 2025, the discount rate comparison was the following:

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Safety	\$ 4,292,376	\$ 1,882,534	\$ (101,121)
Miscellaneous	6,962,949	3,266,201	242,782
Total Pension Liability	\$ 11,255,325	\$ 5,148,735	\$ 141,661

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS Miscellaneous and Safety financial reports.

Payable to the Pension Plan

As of June 30, 2025, the District had no outstanding required contributions to the pension plans.

6. GENERAL LONG-TERM DEBT

Lease Revenue Bonds

In 2015, the District issued Lease Revenue Bonds in the amount of \$4,655,000 for the purpose of funding the construction of a new administration building. The current interest and yield vary, ranging from 2.0% to 4.0%. The bonds are scheduled to mature through August 2045.

The District’s outstanding lease revenue bonded debt as of June 30, 2025 is as follows:

Amount of Original Issue	Outstanding July 1, 2024	Issued	Redeemed Current Year	Outstanding June 30, 2025
\$ 4,655,000	\$ 3,745,000	\$ -	\$ 120,000	\$ 3,625,000

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

The annual requirements to amortize the current interest bonds payable, outstanding as of June 30, 2025, are as follows:

Year Ended June 30	Principal	Interest	Total
2026	\$ 125,000	\$ 140,300	\$ 265,300
2027	130,000	135,300	265,300
2028	135,000	131,238	266,238
2029	140,000	126,850	266,850
2030	145,000	122,125	267,125
2031-2035	800,000	526,663	1,326,663
2036-2040	970,000	355,400	1,325,400
2041-2045	1,180,000	145,200	1,325,200
	<u>\$ 3,625,000</u>	<u>\$ 1,683,075</u>	<u>\$ 5,308,075</u>

A schedule of changes in long-term liabilities for the year ended June 30, 2025 is shown below:

Governmental Activities

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025	Due Within One Year
Net OPEB Liability	\$ 2,709,291	\$ 481,721	\$ -	\$ 3,191,012	\$ -
Retiree Termination Benefits	60,400	-	23,575	36,825	15,000
Net Pension Liability/(Asset)	689,749	-	742,628	(52,879)	-
Compensated Absences	1,677,593	-	236,820	1,440,773	1,440,773
Lease Revenue Bonds	3,745,000	-	120,000	3,625,000	125,000
	<u>\$ 8,882,033</u>	<u>\$ 481,721</u>	<u>\$ 1,123,023</u>	<u>\$ 8,240,731</u>	<u>\$ 1,580,773</u>

7. DEBT WITHOUT GOVERNMENT COMMITMENT

During 2005 and 2006, bonded debt was issued by a special assessment district known as Community Facilities District #1 (CFD) to finance infrastructure improvements and facilities within the District's boundaries. The District has no legal responsibility with respect to the payment of the debt and the proceeds will be used for various projects in the County of Placer and Northstar Community Services District. Therefore, the District has not recorded it as a liability. The debt is to be repaid from a special tax levied on properties within the CFD. The District is responsible for a portion of the construction and improvements financed by the special assessment district. Therefore, the related capital projects fund is reflected in the District's financial statements. The District also acts as the CFD's agent with respect to the receipts, disbursements and balances. These amounts are reported as agency fund transactions. The following includes information related to the outstanding debt as of June 30, 2025.

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

In December 2005, the Northstar Community Services District Community Facilities District No. 1 issued Special Tax Bonds, Series 2005 in the amount of \$56,125,000, with interest rates ranging from 3.80% to 5.55%.

In December 2006, the Northstar Community Services District Community Facilities District No. 1 issued Special Tax Bonds, Series 2006 in the amount of \$58,590,000, with interest rates ranging from 3.90% to 5.00%.

In July 2014, the District issued Special Tax Refunding bonds to refund a portion of CFD No. 1 Special Tax Bonds, Series 2005 and Series 2006, fund a deposit to the parity reserve fund for the Bonds and pay the costs of issuance. Interest on the bonds is payable every September 1 and March 1 beginning on September 1, 2014. Principal on the bonds will be payable on September 1 beginning on September 1, 2015. The bonds will currently refund \$21,140,000 of the 2005 and 2006 Special Tax Bonds. The bonds created a deferred loss on refunding in the amount of \$1,820,000. The bonds carry interest rates of 4.00% and 5.00% and will fully mature on September 1, 2026.

At June 30, 2025, the outstanding bonds consisted of the following:

Outstanding July 1, 2024	Issued	Redeemed Current Year	Outstanding June 30, 2025
\$ 43,625,000	\$ -	\$ 1,900,000	\$ 41,725,000
42,415,000	-	-	42,415,000
5,480,000	-	1,660,000	3,820,000
\$ 91,520,000	\$ -	\$ 3,560,000	\$ 87,960,000

The annual requirements to pay the bonds outstanding as of June 30, 2025 are as follows:

Year Ended June 30	Principal	Interest	Total
2026	\$ 3,915,000	\$ 2,497,113	\$ 6,412,113
2027	4,290,000	2,291,958	6,581,958
2028	4,690,000	4,187,880	8,877,880
2029	5,110,000	3,942,108	9,052,108
2030	5,560,000	3,674,300	9,234,300
2031-2035	35,600,000	13,423,840	49,023,840
2035-2039	28,795,000	3,032,908	31,827,908
	\$ 87,960,000	\$ 33,050,105	\$ 121,010,105

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

8. OTHER POSTEMPLOYMENT BENEFITS

A. PLAN DESCRIPTION

Northstar Community Services District participates in the California Public Employees' Retirement System (CalPERS), an agent multiple-employer defined benefit healthcare plan as permitted under the Public Employees Medical and Hospital and Care Act (PEMHCA). The District is required to contribute minimum employer contributions incurred by the CalPERS medical program for the retiree's lifetime or until coverage is discontinued. In fiscal year 2024/25, minimum employer contributions were \$157 through December 31, 2024 and \$158 through June 30, 2025 per month per retiree.

B. FUNDING POLICY

The District's Board of Directors is only funding the plan on a pay-as-you-go basis. The Board will review the funding requirements and policy annually.

Employees covered by benefit terms. At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitles to but not yet receiving benefit payments	10
Active employees	42
	<u>62</u>

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Salary Increases	3.00%
Investment rate of return	3.93%
Healthcare cost trend rates	6.5% in 2027 grading down to 3.9% by 2075
Inflation	2.50%
Retirement Age	From 50 to 75
Mortality	CalPERS 2021 study Experience
Mortality Improvement	MacLeod Watts 2022 Scale Generational

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

Discount rate. The discount rate used to measure the total OPEB liability was 3.93 percent. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the actuarially determined contribution rates. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2024	\$ 2,709,291	\$ -	\$ 2,709,291
Changes for the year:			
Service cost	129,427	-	129,427
Interest	108,418	-	108,418
Plan Experience and actual experience	418,606	-	-
Contributions - employer	-	59,947	(59,947)
Net investment income	-	-	-
Benefit payments	(59,947)	(59,947)	-
Assumption changes	(114,783)	-	(114,783)
Net changes	481,721	-	481,721
Balances at June 30, 2025	<u>\$ 3,191,012</u>	<u>\$ -</u>	<u>\$ 3,191,012</u>

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
Net OPEB liability (asset)	\$ 3,670,147	\$ 3,191,012	\$ 2,797,437

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	1% Decrease	(Current Rate)	1% Increase
Net OPEB liability (asset)	\$ 2,712,476	\$ 3,191,012	\$ 3,798,043

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of \$221,991. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 930,349	\$ 261,047
Changes of assumptions	269,631	735,211
Deferred contributions	64,335	-
Total	\$ 1,264,315	\$ 996,258

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	Total Deferred Outflows/(Inflows) of Resources
2026	\$ (14,112)
2027	(12,694)
2028	33,922
2029	41,896
2030	43,238
Thereafter	111,472
Total	\$ 203,722

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

9. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund	Capital Projects Fund	Building Fund	Totals
Restricted				
Capital projects	\$ -	\$ 1,722,591	\$ 534	\$ 1,723,125
Funds held in CEPPT	5,201,614	-	-	5,201,614
Total restricted	<u>5,201,614</u>	<u>1,722,591</u>	<u>534</u>	<u>6,924,739</u>
Committed:				
Fire	1,799,540	-	-	1,799,540
Fuels Management	58,000	-	-	58,000
Snow	265,291	-	-	265,291
Roads	3,811	-	-	3,811
Total committed	<u>2,126,642</u>	<u>-</u>	<u>-</u>	<u>2,126,642</u>
Unassigned	(1,259,690)	-	-	(1,259,690)
Total Fund Balances	<u>\$ 6,068,566</u>	<u>\$ 1,722,591</u>	<u>\$ 534</u>	<u>\$ 7,791,691</u>

10. RISK MANAGEMENT

The District is a member of two jointly governed organizations, which provide coverage for various potential losses. For workers' compensation losses, property, general and auto liability and auto physical damage the District is a member of Special Districts Risk Management Authority (SDRMA). For property, general and auto liability and auto physical damage, the District's fire department is a member of Fire Agencies Insurance Risk Authority (FAIRA).

SDRMA and FAIRA are governed by Boards consisting of representatives from member agencies. The Board controls the operations, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the Board. Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint powers authority. Full financial statements are available separately from the respective agencies. Condensed information for SDRMA and FAIRA are as follows:

NORTHSTAR COMMUNITY SERVICES DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2025

	<u>SDRMA</u> <u>6/30/2024*</u>	<u>FAIRA</u> <u>6/30/2024*</u>
Total Assets	\$ 162,354,367	\$ 5,019,287
Deferred Outflows of Resources	\$ 1,620,957	\$ -
Total Liabilities	\$ 78,404,034	\$ 3,980,607
Deferred Inflows of Resources	\$ 384,924	\$ -
Net Position	\$ 85,186,366	\$ 1,038,680
Total Revenues	\$ 117,816,189	\$ 13,303,768
Total Expenses	\$ 104,151,026	\$ 14,330,247
Change in Net Position	\$ 13,665,163	\$ (1,026,479)

*Latest audited financials available

11. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2025 through April 1, 2026, the date the financial statements were issued. Management is not aware of any subsequent events other than the issuance of refunding bonds described below that would require recognition or disclosure in the accompanying financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

NORTHSTAR COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL – GENERAL FUND**

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUE				
Taxes and assessments	\$ 7,814,500	\$ 7,814,500	\$ 7,829,147	\$ 14,647
Fees and other non-tax revenue	318,800	318,800	936,717	617,917
Interest	150,610	150,610	357,414	206,804
Fire mitigation fees	-	-	19,544	19,544
Reimbursable/Grant revenues	9,458,337	9,458,337	4,353,043	(5,105,294)
Other	285,290	285,290	294,809	9,519
Total revenue	<u>18,027,537</u>	<u>18,027,537</u>	<u>13,790,674</u>	<u>(4,236,863)</u>
EXPENDITURES				
General government	137,335	137,335	118,436	18,899
Public safety	19,241,850	19,285,050	10,036,722	9,248,328
Streets	3,281,323	3,281,323	2,270,053	1,011,270
Trails	2,937,133	2,937,133	1,468,768	1,468,365
Total expenditures	<u>25,597,641</u>	<u>25,640,841</u>	<u>13,893,979</u>	<u>11,746,862</u>
Excess (deficiency) of revenues over (under) expenditures	(7,570,104)	(7,613,304)	(103,305)	7,509,999
OTHER FINANCING USES				
Other financing uses	-	-	(100,985)	(100,985)
NET CHANGES IN FUND BALANCES	<u>(7,570,104)</u>	<u>(7,613,304)</u>	<u>(204,290)</u>	<u>7,509,999</u>
FUND BALANCE, beginning of year	<u>6,272,856</u>	<u>6,272,856</u>	<u>6,272,856</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ (1,297,248)</u>	<u>\$ (1,340,448)</u>	<u>\$ 6,068,566</u>	<u>\$ 7,509,999</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

Fiscal Year Ending June 30	2018	2019	2020	2021	2022	2023	2024	2025
Measurement Date:	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Total OPEB liability								
Service cost	\$ 153,724	\$ 135,794	\$ 107,058	\$ 126,041	\$ 133,310	\$ 158,734	\$ 130,960	\$ 129,427
Interest	62,829	75,068	62,830	64,400	53,065	48,933	99,735	108,418
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(526,609)	-	(177,392)	-	758,788	-	418,606
Changes of assumptions	(215,180)	(5,202)	154,485	122,780	216,214	(734,726)	(66,570)	(114,783)
Benefit payments, including refunds of member contributions	<u>(24,654)</u>	<u>(28,392)</u>	<u>(18,224)</u>	<u>(24,767)</u>	<u>(44,616)</u>	<u>(46,014)</u>	<u>(53,423)</u>	<u>(59,947)</u>
Net change in total OPEB liability	<u>(23,281)</u>	<u>(349,341)</u>	<u>306,149</u>	<u>111,062</u>	<u>357,973</u>	<u>185,715</u>	<u>110,702</u>	<u>481,721</u>
Total OPEB liability - beginning	<u>2,010,312</u>	<u>1,987,031</u>	<u>1,637,690</u>	<u>1,943,839</u>	<u>2,054,901</u>	<u>2,412,874</u>	<u>2,598,589</u>	<u>2,709,291</u>
Total OPEB liability - ending (a)	<u>\$1,987,031</u>	<u>\$ 1,637,690</u>	<u>\$ 1,943,839</u>	<u>\$ 2,054,901</u>	<u>\$ 2,412,874</u>	<u>\$ 2,598,589</u>	<u>\$ 2,709,291</u>	<u>\$3,191,012</u>
Plan fiduciary net position								
Contributions - employer	\$ 24,654	\$ 28,392	\$ 18,224	\$ 24,767	\$ 44,616	\$ 46,014	\$ 53,423	\$ 59,947
Net investment income	-	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(24,654)	(28,392)	(18,224)	(24,767)	(44,616)	(46,014)	(53,423)	(59,947)
Net change in plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's net OPEB liability - ending (a) - (b)	<u>\$1,987,031</u>	<u>\$ 1,637,690</u>	<u>\$ 1,943,839</u>	<u>\$ 2,054,901</u>	<u>\$ 2,412,874</u>	<u>\$ 2,598,589</u>	<u>\$ 2,709,291</u>	<u>\$3,191,012</u>
Covered-employee payroll	\$4,009,729	\$ 4,368,968	\$ 4,674,484	\$ 4,310,987	\$ 4,588,985	\$ 4,965,619	\$ 5,542,058	\$5,485,858
District's net OPEB liability as a percentage of covered-employee payroll	49.6%	37.5%	41.6%	47.7%	52.6%	52.3%	48.9%	58.2%

See accompanying notes to required supplementary information.

NORTHSTAR COMMUNITY SERVICES DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2025

Miscellaneous	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	(1)
Proportion of the net pension liability	0.068837%	0.051880%	0.064690%	0.057590%	0.057866%	0.028320%	-0.021760%	0.038340%	0.039900%	0.038920%	
Proportionate share of the net pension liability	\$ 1,888,527	\$ 2,247,126	\$ 2,270,104	\$ 2,166,197	\$ 2,317,250	\$ 1,127,248	\$ (538,244)	\$ 1,651,988	\$ 1,994,937	\$ 1,882,534	
Covered-employee payroll (2)	\$ 1,429,177	\$ 1,963,610	\$ 1,501,123	\$ 2,265,137	\$ 2,046,319	\$ 2,269,795	\$ 2,467,099	\$ 2,783,646	\$ 3,038,327	\$ 3,039,018	
Proportionate share of the net pension liability as percentage of covered-employee payroll	132.14%	114.44%	151.23%	95.63%	113.24%	49.66%	-21.82%	59.35%	65.66%	61.95%	
Plans fiduciary net position as a percentage of the total pension liability	79.89%	79.89%	75.39%	77.69%	77.73%	77.70%	90.49%	78.18%	78.18%	89.46%	
Proportionate share of aggregate employer contributions (3)	\$ 443,802	\$ 324,538	\$ 324,538	\$ 487,911	\$ 543,987	\$ 597,486	\$ 560,339	\$ 617,347	\$ 524,615	\$ 622,917	

Safety	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	(1)
Proportion of the net pension liability	0.052768%	0.062570%	0.054110%	0.054890%	0.060606%	0.026720%	-0.028400%	0.035300%	0.045530%	0.045530%	
Proportionate share of the net pension liability	\$ 2,174,274	\$ 2,802,632	\$ 3,279,883	\$ 3,319,969	\$ 3,783,349	\$ 1,886,605	\$ (763,656)	\$ 2,776,271	\$ 3,266,201	\$ 3,266,201	
Covered-employee payroll (2)	\$ 1,633,321	\$ 1,666,981	\$ 1,710,712	\$ 2,403,297	\$ 2,293,671	\$ 2,642,402	\$ 2,924,636	\$ 2,943,365	\$ 2,607,992	\$ 2,759,603	
Proportionate share of the net pension liability as percentage of covered-employee payroll	133.12%	168.13%	191.73%	138.14%	164.95%	71.40%	-26.11%	94.32%	125.24%	118.36%	
Plans fiduciary net position as a percentage of the total pension liability	77.28%	77.28%	71.74%	73.39%	73.37%	73.11%	86.61%	75.53%	75.53%	87.93%	
Proportionate share of aggregate employer contributions (3)	\$ 624,730	\$ 403,835	\$ 403,835	\$ 577,330	\$ 584,483	\$ 640,774	\$ 663,578	\$ 659,676	\$ 652,697	\$ 669,894	

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Covered-employee payroll represented above is based on pensionable earnings provided by the employer.

(3) The plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The plan's proportionate share of aggregate contributions is based on the plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

NORTHSTAR COMMUNITY SERVICES DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2025

Miscellaneous	Fiscal Year ⁽¹⁾									
	2015-16	2016-17	2017-18	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Actuarially Determined Contribution ⁽²⁾	\$ 289,450	\$ 539,707	\$ 261,047	\$ 291,561	\$ 352,887	\$ 490,242	\$ 537,465	\$ 684,357	\$ 589,523	\$ 609,806
Contributions in relation to the actuarially determined contributions ⁽²⁾	(443,802)	(324,538)	(324,538)	(487,911)	(543,987)	(597,486)	(597,486)	(560,339)	(617,347)	(524,615)
Contribution deficiency (excess)	<u>\$ (154,352)</u>	<u>\$ 215,169</u>	<u>\$ (63,491)</u>	<u>\$ (196,350)</u>	<u>\$ (191,100)</u>	<u>\$ (107,244)</u>	<u>\$ (60,021)</u>	<u>\$ 124,018</u>	<u>\$ (27,824)</u>	<u>\$ 85,191</u>
Covered-employee payroll ^(3,4)	\$ 1,429,177	\$ 1,509,457	\$ 1,501,123	\$ 2,265,137	\$ 2,046,319	\$ 2,269,795	\$ 2,467,099	\$ 2,783,646	\$ 3,038,327	\$ 3,039,018
Contributions as a percentage of covered-employee payroll ⁽³⁾	20.25%	35.76%	17.39%	12.87%	17.24%	21.60%	21.79%	24.58%	19.40%	20.07%

Safety	Fiscal Year ⁽¹⁾									
	2015-16	2016-17	2017-18	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Actuarially Determined Contribution ⁽²⁾	\$ 424,982	\$ 598,928	\$ 334,414	\$ 463,101	\$ 573,567	\$ 871,604	\$ 1,128,270	\$ 1,331,064	\$ 828,048	\$ 878,883
Contributions in relation to the actuarially determined contributions ⁽²⁾	(624,730)	(403,835)	(403,835)	(577,330)	(584,483)	(640,774)	(640,774)	(663,578)	(659,676)	(652,697)
Contribution deficiency (excess)	<u>\$ (199,748)</u>	<u>\$ 195,093</u>	<u>\$ (69,421)</u>	<u>\$ (114,229)</u>	<u>\$ (10,916)</u>	<u>\$ 230,830</u>	<u>\$ 487,496</u>	<u>\$ 667,486</u>	<u>\$ 168,372</u>	<u>\$ 226,186</u>
Covered-employee payroll ^(3,4)	\$ 1,633,321	\$ 1,666,981	\$ 1,710,712	\$ 2,403,297	\$ 2,293,671	\$ 2,642,402	\$ 2,924,636	\$ 2,943,365	\$ 2,607,992	\$ 2,759,603
Contributions as a percentage of covered-employee payroll ⁽³⁾	26.02%	35.93%	19.55%	19.27%	25.01%	32.99%	38.58%	45.22%	31.75%	31.85%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

⁽³⁾ Covered-employee payroll represented above is based on pensionable earnings provided by the employer.

⁽⁴⁾ Payroll from prior year was assumed to increase by the 3.00 percent

NORTHSTAR COMMUNITY SERVICES DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

PURPOSE OF SCHEDULES

A - Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

The District employs budget control by account codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Directors to provide for revised priorities. Expenditures cannot legally exceed appropriations by object level, which is a category of account codes such as salaries and benefits or charges for services. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information. The budgeting is done on the cash basis which is another comprehensive basis of accounting.

B - Schedule of Changes in the Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. However, since this is the eighth year of implementation, only eight years are currently available.

Changes in assumptions: Discount rate increased from 3.86% to 3.93%

C - Schedule of Proportionate Share of the Net Pension Liability

There were no changes to the assumptions of the plan

D - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

**SUPPLEMENTARY
INFORMATION**

NORTHSTAR COMMUNITY SERVICES DISTRICT

COMBINING STATEMENT OF NET POSITION – PROPRIETARY – ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

<u>ASSETS</u>	<u>Northstar Water</u>	<u>Martis Valley Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Total</u>
Current assets:					
Cash and cash equivalents	\$ 4,126,423	\$ 3,525,661	\$ 5,725,086	\$ (192,243)	\$ 13,184,927
Accounts receivable	358,855	554,210	134,447	1,140	1,048,652
Due from general fund, current portion	-	-	260,234	-	260,234
Due from other governments	-	-	119,082	35,657	154,739
Due from other funds	-	-	219,271	-	219,271
Investments	3,949,755	4,484,221	4,600,841	-	13,034,817
Prepaid expenses	45,353	-	49,443	-	94,796
Total current assets	<u>8,480,386</u>	<u>8,564,092</u>	<u>11,108,404</u>	<u>(155,446)</u>	<u>27,997,436</u>
Noncurrent assets:					
Due from general fund, net of current portion	-	-	2,056,615	-	2,056,615
Property, land and equipment	32,948,711	34,976,936	11,644,033	713,004	80,282,684
Less: accumulated depreciation	<u>(14,533,078)</u>	<u>(10,325,701)</u>	<u>(8,226,852)</u>	<u>(140,935)</u>	<u>(33,226,566)</u>
Total noncurrent assets	<u>18,415,633</u>	<u>24,651,235</u>	<u>5,473,796</u>	<u>572,069</u>	<u>49,112,733</u>
Total assets	<u>26,896,019</u>	<u>33,215,327</u>	<u>16,582,200</u>	<u>416,623</u>	<u>77,110,169</u>
 <u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	194,823	61,543	175,976	206	432,548
Accrued wages and related items	10,620	11,126	4,666	464	26,876
Unearned revenue	-	3,000	-	-	3,000
Due to other funds	152,077	47,983	-	17,489	217,549
Total current liabilities	<u>357,520</u>	<u>123,652</u>	<u>180,642</u>	<u>18,159</u>	<u>679,973</u>
Total liabilities	<u>357,520</u>	<u>123,652</u>	<u>180,642</u>	<u>18,159</u>	<u>679,973</u>
 <u>NET POSITION</u>					
Net investment in capital assets	18,415,633	24,651,235	3,417,181	572,069	47,056,118
Restricted for capital projects	5,089,991	6,642,766	5,415,992	50,240	17,198,989
Unrestricted	3,032,875	1,797,674	7,568,385	(223,845)	12,175,089
Total net position	<u>\$ 26,538,499</u>	<u>\$ 33,091,675</u>	<u>\$ 16,401,558</u>	<u>\$ 398,464</u>	<u>\$ 76,430,196</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – PROPRIETARY – ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

OPERATING REVENUE	Northstar Water	Martis Valley Water	Sewer	Solid Waste	Total
Service charges	\$ 2,761,523	\$ 2,356,397	\$ 3,460,860	\$ 736,125	\$ 9,314,905
Other	2,142	17,338	113,643	-	133,123
Total operating revenue	<u>2,763,665</u>	<u>2,373,735</u>	<u>3,574,503</u>	<u>736,125</u>	<u>9,448,028</u>
OPERATING EXPENSES					
Wages	327,268	198,725	93,767	24,662	644,422
Employee benefits	2,781	3,395	25,265	290	31,731
Insurance	68,040	49,860	12,920	-	130,820
Maintenance	65,131	51,210	20,014	24	136,379
Purchased services	-	-	1,427,881	-	1,427,881
Professional services	33,257	24,248	1,597	496,605	555,707
Utilities	190,429	261,294	9,055	879	461,657
Internal service fund reimbursement	1,384,987	993,128	1,095,133	246,355	3,719,603
Communications	302	3,554	2,573	456	6,885
Dues and memberships	60	60	-	-	120
Office and shop expense	441,349	17,975	3,927	74	463,325
Miscellaneous	113,066	151,232	33,651	17,570	315,519
Depreciation	597,729	612,749	139,375	13,703	1,363,556
Total operating expenses	<u>3,224,399</u>	<u>2,367,430</u>	<u>2,865,158</u>	<u>800,618</u>	<u>9,257,605</u>
Operating income (loss)	(460,734)	6,305	709,345	(64,493)	190,423
NONOPERATING REVENUE (EXPENSE)					
Interest revenue	220,950	247,077	240,293	1,030	709,350
Total nonoperating revenue (expense)	<u>220,950</u>	<u>247,077</u>	<u>240,293</u>	<u>1,030</u>	<u>709,350</u>
Income (loss) before capital contributions	(239,784)	253,382	949,638	(63,463)	899,773
CAPITAL CONTRIBUTIONS					
	-	20,890	-	-	20,890
CHANGE IN NET POSITION					
	(239,785)	274,272	949,638	(63,463)	920,662
NET POSITION, beginning					
	26,778,284	32,817,403	15,451,920	461,927	75,509,534
NET POSITION, end of year					
	<u>\$ 26,538,499</u>	<u>\$ 33,091,675</u>	<u>\$ 16,401,558</u>	<u>\$ 398,464</u>	<u>\$ 76,430,196</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT

COMBINING STATEMENT OF CASH FLOWS – PROPRIETARY – ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Nothstar Water	Martis Valley Water	Sewer	Solid Waste	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 2,726,472	\$ 2,350,520	\$ 3,566,804	\$ 732,962	\$ 9,376,758
Payments for services and supplies	(2,170,838)	(1,564,531)	(2,434,692)	(777,532)	(6,947,593)
Payments of employee salaries	(329,326)	(193,601)	(95,392)	(24,394)	(642,713)
Payments of employee benefits	(2,781)	(3,395)	(25,265)	(290)	(31,731)
Interfund reimbursements	(641,190)	(370,782)	(695,271)	(59,595)	(1,766,838)
Net cash provided (used) by operating activities	<u>(417,663)</u>	<u>218,211</u>	<u>316,184</u>	<u>(128,849)</u>	<u>(12,117)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(224,569)	(99,421)	(176,294)	(66,437)	(566,721)
Net cash provided (used) by capital and related financing activities	<u>(224,569)</u>	<u>(99,421)</u>	<u>(176,294)</u>	<u>(66,437)</u>	<u>(566,721)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Sale (purchase) of investments	(159,735)	(193,049)	(886,518)	-	(1,239,302)
Interest received	177,411	144,702	186,766	1,030	509,909
Net cash provided (used) by investing activities	<u>17,676</u>	<u>(27,457)</u>	<u>(699,752)</u>	<u>1,030</u>	<u>(708,503)</u>
NET INCREASE (DECREASE) IN CASH	(624,556)	91,333	(559,862)	(194,256)	(1,287,341)
CASH AND CASH EQUIVALENTS, beginning of year	4,750,979	3,434,328	6,284,948	2,013	14,472,268
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 4,126,423</u>	<u>\$ 3,525,661</u>	<u>\$ 5,725,086</u>	<u>\$ (192,243)</u>	<u>\$ 13,184,927</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (460,734)	\$ 6,305	\$ 709,345	\$ (64,493)	\$ 190,423
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	597,729	612,749	139,375	13,703	1,363,556
(Increase) decrease in:					
Accounts receivable	(37,193)	(25,176)	30,762	(2)	(31,609)
Due from other governments	-	-	(7,346)	(3,161)	(10,507)
Prepaid expenses	-	-	-	-	-
Increase (decrease) in:					
Accounts payable	125,783	(11,970)	172,059	(15,569)	270,303
Accrued wages	(2,058)	5,124	(1,625)	268	1,709
Deferred revenue	-	1,961	-	-	1,961
Due to/from	(641,190)	(370,782)	(726,386)	(59,595)	(1,797,953)
Net cash provided (used) by operating activities	<u>\$ (417,663)</u>	<u>\$ 218,211</u>	<u>\$ 316,184</u>	<u>\$ (128,849)</u>	<u>\$ (12,117)</u>
Supplemental Disclosures					
Noncash Investing and Financing Activities					
Increase (decrease) in Fair Market Value of Investments	<u>\$ 45,512</u>	<u>\$ 49,229</u>	<u>\$ 48,890</u>	<u>\$ -</u>	<u>\$ 143,631</u>

NORTHSTAR COMMUNITY SERVICES DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

<u>ASSETS</u>	Balance <u>June 30, 2024</u>	Receipts <u> </u>	Disbursements <u> </u>	Balance <u>June 30, 2025</u>
Cash and cash equivalents				
Series 2005 Bonds	\$ 2,021,103	\$ 1,617,162	\$ 1,900,000	\$ 1,738,265
Series 2006 Bonds	711,283	29,670	-	740,953
2014 Refunding Bonds	41,067	1,661,713	1,660,000	42,780
Total assets	<u>\$ 2,773,453</u>	<u>3,308,545</u>	<u>\$ 3,560,000</u>	<u>\$ 2,521,998</u>
<u>LIABILITIES</u>				
Due to others	<u>\$ 2,773,453</u>	<u>\$ 3,308,545</u>	<u>\$ 3,560,000</u>	<u>\$ 2,521,998</u>



N·C·S·D

Northstar Community Services District
Northstar Fire Department
910 Northstar Drive, Truckee, CA 96161
P: 530.562.1212 • F: 530.562.0702 • www.northstarscd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

Fire Chief

Jason Gibeaut

Agency Funding Agreement – Truckee Tahoe Airport District and Northstar Community Services District / Northstar Fire Department

DATE: May 20, 2026

TO: District Board Members

FROM: Joe Barron, Forester #2984, Fuels Management Department

SUBJECT: Approval of Funding Agreement with the Truckee Tahoe Airport District

BACKGROUND

The Fuels Management Department is requesting approval to enter into a funding agreement with the Truckee Tahoe Airport District (TTAD) for an awarded grant in the amount of \$400,000.

DISCUSSION

The Northstar Fire Department Fuels Management Department has been awarded \$400,000 in TTAD wildfire mitigation funding to support a forest fuels reduction operation within the District's jurisdiction. The funding will be utilized to implement wildfire mitigation treatments within the Porcupine Hill project area located in the northwestern portion of the Wildfire Prevention Zone (WPZ).

The proposed project encompasses approximately 181 acres of forest fuels reduction treatment. The Department is requesting approval to enter into the agreement and proceed with project implementation.

FISCAL / RESOURCE IMPACT

The agreement provides \$400,000 in funding for forest fuels reduction work totaling approximately 181 acres. The TTAD funding will subsidize Measure U project costs associated with wildfire mitigation activities. No matching contribution is required from the District.

RECOMMENDATION

Approve the funding agreement with the Truckee Tahoe Airport District to complete approximately 181 acres of forest fuels reduction work within the Porcupine Hill project area.

ATTACHMENT

Attachment A – Project Area Map depicting the Porcupine Hill treatment area.

DATE PREPARED: May 20, 2026

AGENCY FUNDING AGREEMENT
TRUCKEE TAHOE AIRPORT DISTRICT
AND
NORTHSTAR COMMUNITY SERVICE DISTRICT

This Agency Funding Agreement is made by and between the Truckee Tahoe Airport District ("TTAD"), a California airport district, and Northstar Community Services District ("NCSA"), a California community service district, including Northstar Fire Department, in support of wildfire mitigation efforts. TTAD and NCSA are collectively referred to herein as the "Parties" and individually as a "Party."

RECITALS

A. TTAD wishes to provide funding to reduce the risk and severity of wildfire within TTAD. The TTAD Board of Directors has determined that funding wildfire mitigation projects furthers a public purpose of TTAD for a number of reasons, including that TTAD is a directly affected landowner, wildfire does not respect property boundaries all mitigation projects protect TTAD property, and wildfires have significant regional impacts including threats to the public health and safety, property damage, smoke, loss of tourism visitors and others regardless of their location that affect airport operations and safety.

B. NCSA is a California community services district providing services within the Truckee Tahoe Airport District's service area. The Board of Directors of the NCSA is in support of NCSA's Project, as defined below and which serves a common constituency. Northstar Community Service District is assisting in this effort by developing this project identified in Attachment A, through its Community Wildfire Protection Plan (CWPP) process.

C. NCSA requested TTAD funding for the Project in the amount of \$400,000 to treat approximately 181-acres of a project area identified as Porcupine Hill located in the northwest portion of the Wildfire Prevention Zone (WPZ). The forest fuels reduction project, as outlined in the NCSA, Northstar Fire Department, CWPP and Attachment A.

D. The TTAD Board of Directors has determined that funding the Project furthers a public purpose of TTAD for the reasons set forth above.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

TERMS

1. All of the above recitals are true and correct and incorporated into the Terms.
2. TTAD shall pay to NCSA the sum of \$400,000 (TTAD Funds), to be paid in the ordinary course of TTAD's procedures for processing payments, after this Agreement has been signed by both Parties.

3. NCS D shall utilize the TTAD Funds only towards the Project as described in more detail in the attached Attachment A, incorporated by this reference. Any funds not utilized by NCS D for the above-identified Project within 18 months of the date of execution of this Agreement shall be immediately returned to TTAD, unless extension for utilization is otherwise approved.

4. NCS D shall comply with all requirements and representations submitted to TTAD for the Project and as directed by TTAD, including but not limited to:

- a. NCS D shall recognize TTAD throughout its marketing and promotional materials for this funding. This recognition shall be substantially similar to the recognition provided to other program donors of similar size; the term of this recognition shall be the term of the report requirement set forth in this Section, with the exception of permanent signage.
- b. Specifically, TTAD will be recognized as indicated by NCS D in their Project Funding Request and as documented in the attached Attachment B – Plan for TTAD Recognition, incorporated by this reference.
- c. Notwithstanding the use of the word “Partnership” in the referenced application, neither that application nor this Agreement nor any other dealings involving the Parties hereto is intended to establish a partnership or other business entity between the Parties.

5. NCS D shall indemnify, defend with counsel appointed by TTAD, and hold TTAD and TTAD’s officers, directors, employees, agents, and volunteers harmless from any and all claims, losses, causes of actions, liabilities, and other matters (including attorney's fees, costs, and other reasonable and necessary expenses) asserted that, in whole or in part, arise out of, relate to, result from, or are incident to (1) the negligence (active or passive, ordinary or gross), recklessness, or willful misconduct of NCS D or its officers, directors, employees, agents, and volunteers, (2) the breach of this Agreement by NCS D, (3) any challenge to the funding of this Project by TTAD, including any challenge that the Project does not further a public purpose of TTAD, (4) the Project or the TTAD Funds, or (5) any of the activities contemplated by NCS D under this Agreement.

6. NCS D shall complete a final project evaluation report no later than one year and one month after the effective date of this Agreement. The evaluation report will address the Measures of Success as outlined in the attached Attachment C - Project Success Measures and Metrics, incorporated by this reference. NCS D further agrees to provide a progress report to the TTAD Board of Directors at a regular board meeting should the board make such a request. Said report shall include, but not be limited to, an accounting of the funds utilized to date, and an update on the general use and functions of the Project and related activities.

7. Either Party may terminate this Agreement for cause with written notice. Without limiting the foregoing, if an event of default occurs, TTAD may do the following:

- a. Declare that the amounts paid by TTAD to be repaid immediately, with interest, which shall be equal to the Local Agency Investment Fund quarterly apportionment rate in effect at the time of the default;
- b. Terminate any obligation to make future payments to NCS D;
- c. Terminate this Agreement; and
- d. Proceed with legal action that it deems necessary to protect its interests.

8. NCS D shall comply with all applicable requirements of the California Environmental Quality Act related to the Project.

9. NCS D and its contractor shall obtain and maintain reasonable commercial general liability and employer's liability/worker's compensation insurance. TTAD shall be an additional insured on such policies. All NCS D policies shall be primary. NCS D may meet its obligation under this section with equivalent self-insurance.

10. During regular business hours, TTAD and its authorized representatives shall have the right to inspect and to make copies of any books, records, or reports of either party pertaining to this Agreement. NCS D shall maintain and make available at all times for such inspection, accurate records of all its costs, disbursements, and receipts with respect to its activities under this Agreement. Failure or refusal by NCS D to comply with this provision shall be considered a breach of this Agreement, and TTAD may withhold disbursements NCS D, terminate this Agreement, or take any action or enforce any remedy to protect its interests.

11. NCS D shall ensure all permits, licenses, and approvals required for performing their obligations under this Agreement are obtained, and shall comply with all applicable federal, state, and local laws, rules, and regulations, guidelines, including the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C., 12101 et seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA and other applicable law.

12. NCS D shall retain all records that are relevant to this Agreement for a period of five years after completion of the Project.

13. If the Project is considered to be public works for purposes of prevailing wages under California law, then when such improvements are constructed, or were constructed, they shall be, or shall have been, constructed in compliance with the prevailing wage law pursuant to Labor Code §1720 et seq. and implementing regulations of the Department of Industrial Relations and shall comply with the other applicable provisions of the prevailing wage law, including, without limitation, the payment of prevailing wages in the construction of such improvements, as those wages are determined pursuant to the prevailing wage law. TTAD makes no representations or warranties as to whether the Project is considered to be a public work for purposes of prevailing wages under California law. Should NCS D fail to pay, fail to cause to be paid, or fail to have paid or caused to have been paid, prevailing wages, or to have complied with the aforementioned

prevailing wage laws as to the Project, and it is alleged, contended, or determined that it should have paid prevailing wages, or otherwise fail to comply with the prevailing wage law, NCSD shall indemnify, defend, and hold harmless to the fullest extent permitted by law, TTAD from and against any and all claims, liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature arising out of or in connection with the failure to pay prevailing wages or comply with the prevailing wage law. This indemnification obligation shall include the payment of any fines assessed by the California Department of Industrial Relations against the City for such violation, including all staff costs and attorney's fee relating to such fines. This indemnification obligation shall survive the termination of this Agreement.

14. This Agreement is the full and complete agreement of the Parties and no prior discussion, agreement, or representation, whether written or oral, may be used to define or interpret this Agreement. It may be modified, amended, or cancelled only by written agreement signed by both Parties.: If any provision of this Agreement is held invalid or unenforceable by a court of competent jurisdiction, all other provisions of this Agreement shall be construed to remain fully valid, enforceable, and binding on the parties.

15. In the event of any litigation between the Parties hereto, the prevailing party shall be entitled to an award of reasonable attorney's fees and court costs. To the furthest extent permitted by law, any such litigation shall be heard in the Truckee Branch of the Superior Court of California for the County of Nevada.

16. This Agreement is the result of the mutual negotiations between the Parties and this Agreement shall not be construed in favor of or against either Party, regardless of the drafting Party.

17. This Agreement shall not be interpreted or construed to create an association, joint venture, agency relationship, or partnership between the Parties or to impose any partnership obligation or partnership liability upon either Party. Neither Party shall have any right, power, or authority to enter into any agreement or undertaking for, or act on behalf of, or to act as or be an agent or representative of, or to otherwise bind, the other Party.

18. A Party shall not assign, sublet, or transfer this Agreement or any rights or interest in this Agreement without the written consent of TTAD, which may be withheld for any reason.

TRUCKEE TAHOE AIRPORT DISTRICT, BY:

10356 Truckee Airport Rd., CA 96161

Dated: _____

Robb Etnyre, General Manager

Northstar Community Service District, BY:

May 20th, 2026
Placer County, California

Dated: _____

Jason Gibeaut, Fire Chief, NFD, NCSD

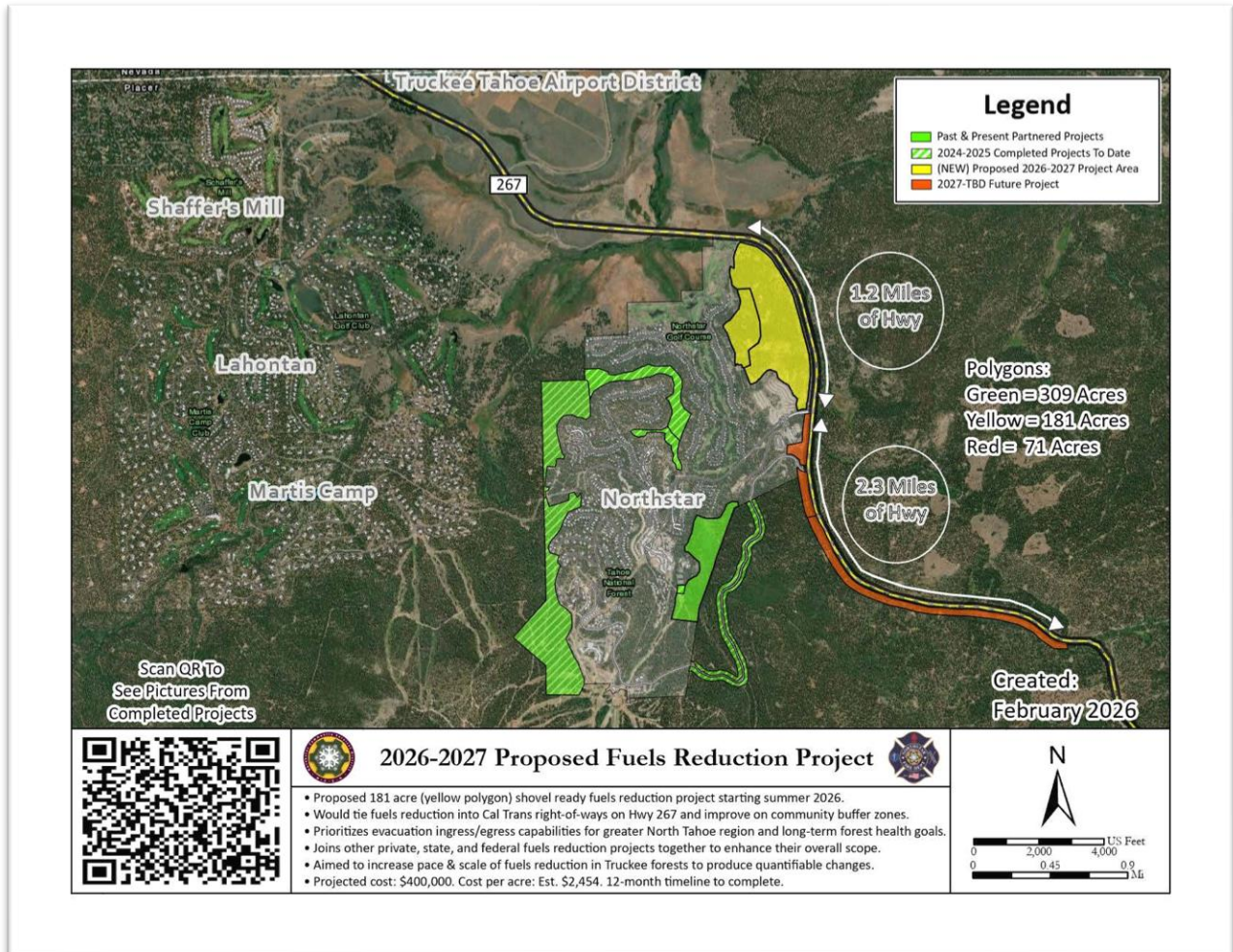
APPROVED AS TO FORM

Dated: _____

AGENCY FUNDING AGREEMENT

TRUCKEE TAHOE AIRPORT DISTRICT & NORTHSTAR COMMUNITY SERVICE DISTRICT

Attachment A – Project Map



AGENCY FUNDING AGREEMENT

TRUCKEE TAHOE AIRPORT DISTRICT & NORTHSTAR COMMUNITY SERVICE DISTRICT

Attachment B – Plan for TTAD Recognition

- NCSO will acknowledge the support of TTAD via press release/social media/imagery
- TTAD logo and declaration “Major funding provided in part by the Truckee Tahoe Airport District” on NCSO’s website where applicable, newsletters, social media, and at public meetings.
- Incidents involving the use of equipment funded through TTAD that gain media attention are also opportunities to recognize TTAD.

AGENCY FUNDING AGREEMENT

TRUCKEE TAHOE AIRPORT DISTRICT & NORTHSTAR COMMUNITY SERVICE DISTRICT

Attachment C - Project Success Measures and Metrics

Metric 1: Square miles protected / Acres (primary)

Metric 1 Projected: 181-Acres

Metric 2: Wildland/Vegetation Management / Fuels Reduction Beyond 300' Buffer Zone

Metric 2 Projected: NCSF Fuels Treatment Project – Northwestern part of the Wildfire Prevention Zone (WPZ). 181-acres treated acres as forest fuels reduction acres. Priorities 1, 3,4 and 6 of the NFD CWPP.

Metric 4: Monitoring of project areas

Metric 4 Projected: Annual report utilizing software reporting tools used to establish project priorities for the NCSF NFD CWPP



N • C • S • D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarscd.org

Board of Directors

John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager

Mike Geary, PE

NORTHSTAR COMMUNITY SERVICES DISTRICT

FY 2026-27 Draft Budget Presentation

DATE: May 20, 2026

TO: District Board Members

FROM: Cheryl Plexico, Director of Finance and Accounting

SUBJECT: FY 2026-27 Draft Budget Presentation – For Information Only

BACKGROUND: The discussion section below provides preliminary information regarding Draft 01 of the FY 2026-27 Budget. This is a working document. Resolutions to adopt the budget and appropriations will be put before the board with the final budget at the June board meeting.

DISCUSSION: FY 2026-27 Draft Budget includes a number of estimates that will be updated prior to the final budget being presented to the board. Some estimates that may change include:

- COLA - 3%
- Property Tax increase - 3.49%
- Measure E & U increase - 1.75%
- Liberty Utility increase of approximately 30%

Consistent with prior years, the draft budget presentation includes a number of charts, as well as the source financial reports, most of which are placed at the end after the charts. Total revenue currently budgeted is \$25,718,565 and total expenses are currently budgeted at \$27,375,280. The excess of budgeted expenses over revenues primarily relates to the Wood Energy Facility. We are seeking additional grant funding and anticipate internal borrowing to meet the expenses required to wrap up the Wood Energy Facility project.

Points of interest for Enterprise Funds:

- Fund 110 - Northstar Water System (NWS): Budgeted \$100K deficit
 - Revenue budgeted based on prior year consumption which showed a decrease of approximately 4M gallons. The golf course pumping is budgeted at 50% of historic average use, and the related revenue is down 37% or \$88K from FY2025 actual expense.
 - Power (Liberty Utilities) projected to jump 35% or \$60K over FY 2025 actual expense.
 - State regulated water quality testing has increased significantly (forever chemicals now mandated). Cost increase of 100%, \$15K, over FY 2026 budgeted expenses.
 - Facility fire suppression system 5yr certification and antifreeze changeout is estimated to be a \$12K expense for NWS.
 - The expected budget shortage won't likely be as large as budgeted. Liberty rate increases require CPUC approval and may not be approved as high as projected. Additionally, power costs were budgeted based on prior use, so if the golf course use is reduced, power consumption will also be reduced.
 - Possible 218 Rate Study: Rates are currently set through FY 2029. With the trend of projected expenses exceeding revenues, it may be desirable to expedite the next rate study. However, this fund has operating reserves that can absorb small deficits.

- Fund 120 - Martis Valley Water System (MVWS): Budgeted \$2K deficit, showing revenue is in line with expenses
 - MVWS consumption increased by approximately 26M gallons when compared to the prior year - budgeted at 100% of prior year's consumption.
 - Power (Liberty Utilities) projected to jump 37%, \$96K, over FY 2025 actual expense.
 - State regulated water quality testing has increased significantly (forever chemicals now mandated). Cost increase of 100%, \$10K, over FY 2026 budgeted expense.

- Fund 210 - Sewer: Budgeted \$23K deficit
 - TTSA and TSD Fees projected to jump 22%, \$313,350 over FY 2025 actual expense.
 - Siphon Main Pigging budgeted: \$80K
 - Possible 218 Rate Study: Rates are currently set through FY 2029. Pigging is performed every six years, is very expensive but is accounted for as an "operational" expense and not a "capital" expense. In this fund, annual revenues typically exceed expenses. TTSA and TSD rates continue to rise

rapidly, putting strain on the sewer fund but this fund’s operating reserves can currently absorb this budget deficit.

- Fund 310 - Solid Waste: Budgeted \$75K surplus
 - TTSD service fees up 10%, \$47K, over FY 2025 actual expense
 - Rates are currently set through FY 2029 and anticipated these increases so the solid waste budget continues to balance despite rising disposal costs.

Property and Parcel Tax: As discussed above, percent increases will be updated with April tax rolls and the April CPI.

The current property tax allocation, based on a modified 4-year average of expenditures balanced with management expectations of current year needs and overall equity among funds is shown below.

<u>Fire</u>	<u>Fire Motor Pool</u>	<u>Fuels Mgt</u>	<u>Snow</u>	<u>Snow Motor Pool</u>	<u>Roads</u>	<u>Trails</u>
Fund 610	Fund 617	Fund 620	Fund 710	Fund 717	Fund 720	Fund 810
81.4%	1.5%	0.0%	5.4%	2.6%	4.3%	4.9%

Restricted Revenue represents the capital component of user fees and investment earnings on capital reserve funds.

Reimbursable & Grant Revenue: The Wood Energy grant and income tax credit revenue appears in the capital expenditure section.

Salaries & Benefits items to note:

- COLA percentage not yet available but to be finalized prior to Final Budget. Projected 3% but could be anywhere between 1.5-4.5%.
- Administrative, Fire, and Operations departments all expect a budget decrease in salary, wages and benefit budgets in FY2026-27 due to a reduction in staff.
- Property & Liability Insurance estimate currently suggests a minimal decrease from FY2025-26.
- Worker’s Compensation insurance estimates a 100K increase over FY2025-26.
- Health insurance premiums anticipate a 12% increase based on year over year average. Actual rates are not finalized until after the District’s budget is adopted.

Capital Expenditures by Fund:

- Fund 329 – Wood Energy Capital Expenditures: Budgeted deficit of \$3.8M. We are seeking additional grant funding and anticipate internal borrowing to meet the expenses required to wrap up the Wood Energy Facility project.
- Fund 613/619 – Fire Capital Reserve/Expenditures: Fire is budgeting for \$1.4M in capital purchases and this includes an engine and a utility vehicle. DPW Martin and Chief Gibeaut are reviewing financing alternatives for the engine.

FISCAL IMPACTS/COSTS: Budget Only

ATTACHMENTS: FY 2026-27 Draft Budget Presentation

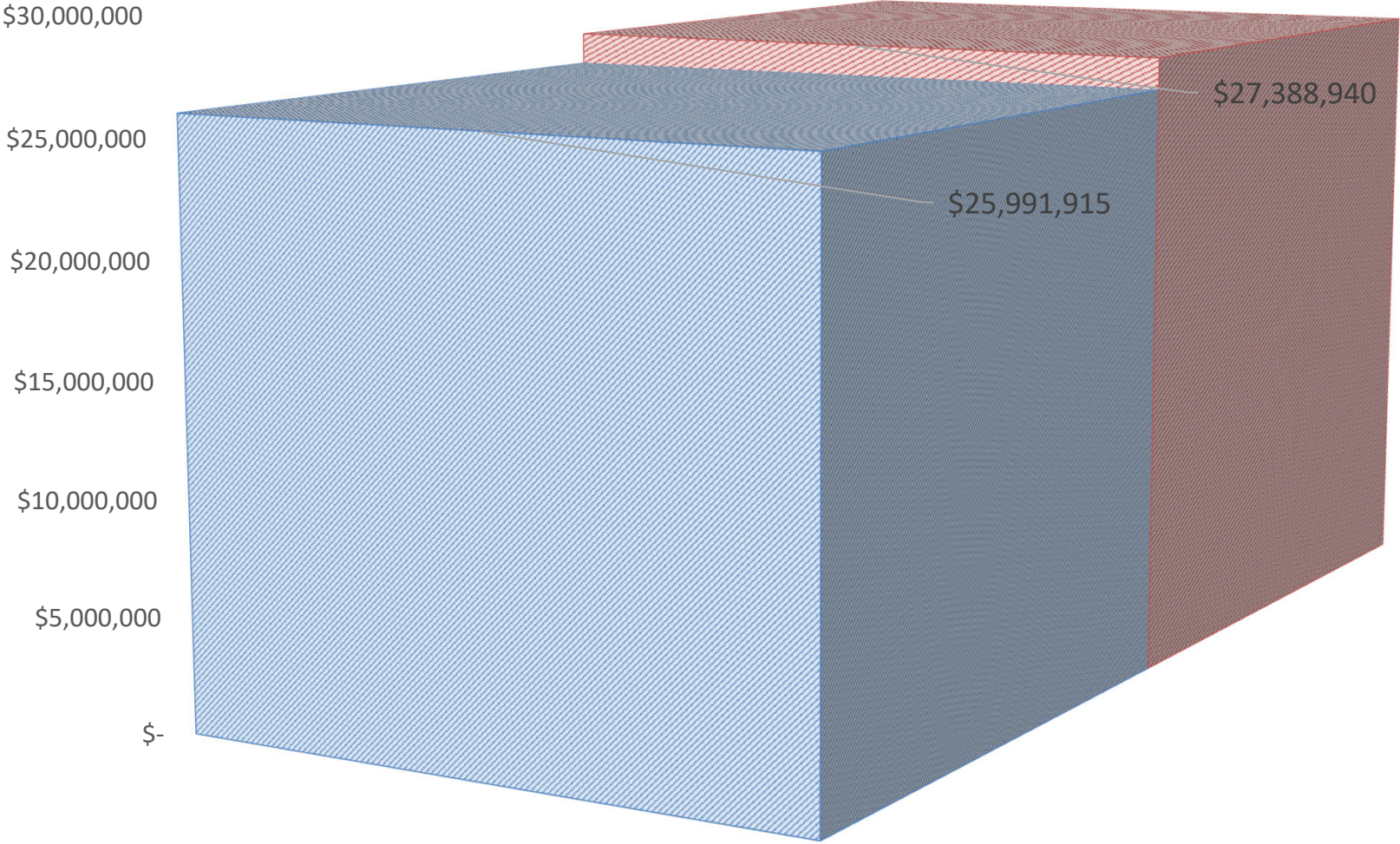
DATE PREPARED: May 4, 2026



**Northstar Community Services District
FY 2026-27 Draft Budget Presentation
Presented for Board Review: May 20, 2026**

DISTRICT-WIDE REVENUES VS. EXPENSES

Revenue Total Expense Total



All Funds by Fund Type

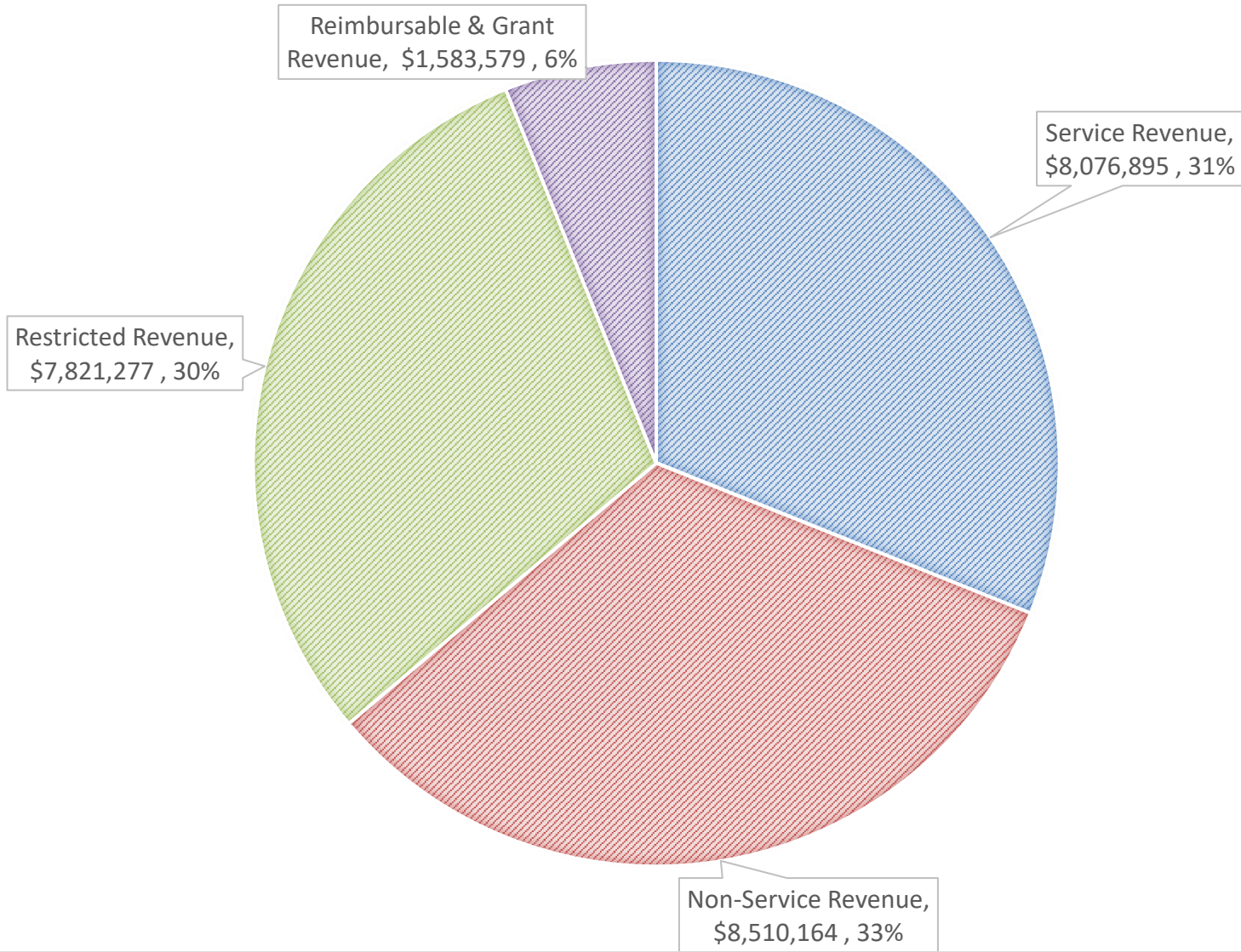
Fund 010 - Fund 995

Sort Level	Description	Internal Service Funds 010-059	Enterprise Funds 110-395	Governmental Funds 500-895	District Eliminations Fund 995	Total Requested
Revenue	Revenue					
R01	Service Revenue	\$ 4,572,272	\$ 7,605,295	\$ 752,763	\$ (4,853,435)	\$ 8,076,895
R02	Non-Service Revenue	2,810	85,473	8,505,644	(83,763)	8,510,164
R03	Restricted Revenue	273,046	7,406,059	141,868	(273,046)	7,547,927
R04	Reimbursable/Grant Revenue	251,867	2,500	1,329,212	-	1,583,579
Revenue	Revenue	\$ 5,099,995	\$ 15,099,327	\$ 10,729,487	\$ (5,210,244)	\$ 25,718,565
Expense	Expense					
E02	Salaries & Wages	\$ 2,034,685	\$ 569,963	\$ 2,954,726	\$ -	\$ 5,559,374
E03	Benefits & Deductions	1,495,297	7,789	1,729,638	-	3,232,724
E04	Professional/Outside Services	130,210	628,480	289,317	-	1,048,007
E05	Utilities	161,788	654,396	78,133	-	894,317
E06	General Supplies	105,546	86,100	243,281	-	434,927
E07	Repairs & Maintenance	60,500	212,200	162,557	-	435,257
E08	Other Operating Expenses	927,508	2,115,393	190,378	-	3,233,279
E09	Non-operating Expenses	22,904	-	469,637	(328,475)	164,066
E10	Intradistrict Allocations	-	3,602,265	1,524,216	(5,126,481)	-
E11	Reimbursable Expense	93,057	2,000	1,184,712	-	1,279,769
E12	Transfers	-	-	(0)	-	(0)
E13	Capital	68,500	7,914,000	1,747,500	-	9,730,000
E14	Depreciation	-	1,363,560	-	-	1,363,560
Expense	Expense	\$ 5,099,995	\$ 17,156,146	\$ 10,574,095	\$ (5,454,956)	\$ 27,375,280
Revenue Total		\$ 5,099,995	\$ 15,099,327	\$ 10,729,487	\$ (5,210,244)	\$ 25,718,565
Expense Total		5,099,995	17,156,146	10,574,095	(5,454,956)	27,375,280
Grand Total		\$ -	\$ (2,056,819)	\$ 155,392	\$ 244,712	\$ (1,656,715)
Grand Total (from above)		\$ -	\$ (2,056,819)	\$ 155,392	\$ 244,712	\$ (1,656,715)
Add back depreciation		-	1,363,560	-	-	1,363,560
Change in Net Position / Contribution to (use of) Reserves		\$ -	\$ (693,259)	\$ 155,392	\$ 244,712	\$ (293,155)

* The budget anticipates utilizing Internal Borrowing and additional external grant funding to overcome the decrease in Net Position shown for Enterprise Funds attributable to the Wood Energy Facility.

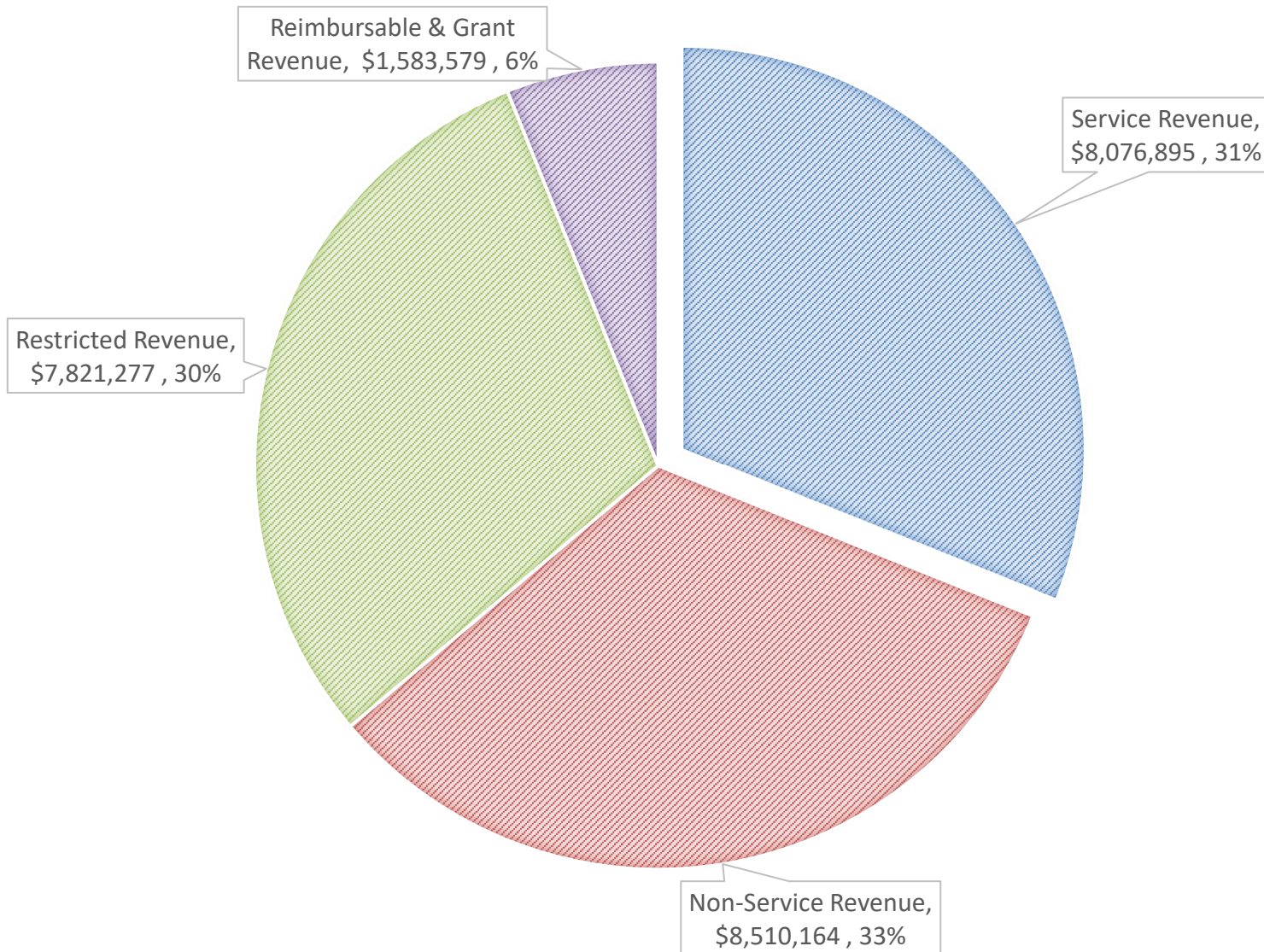
ALL REVENUE

■ Service Revenue ■ Non-Service Revenue ■ Restricted Revenue ■ Reimbursable & Grant Revenue

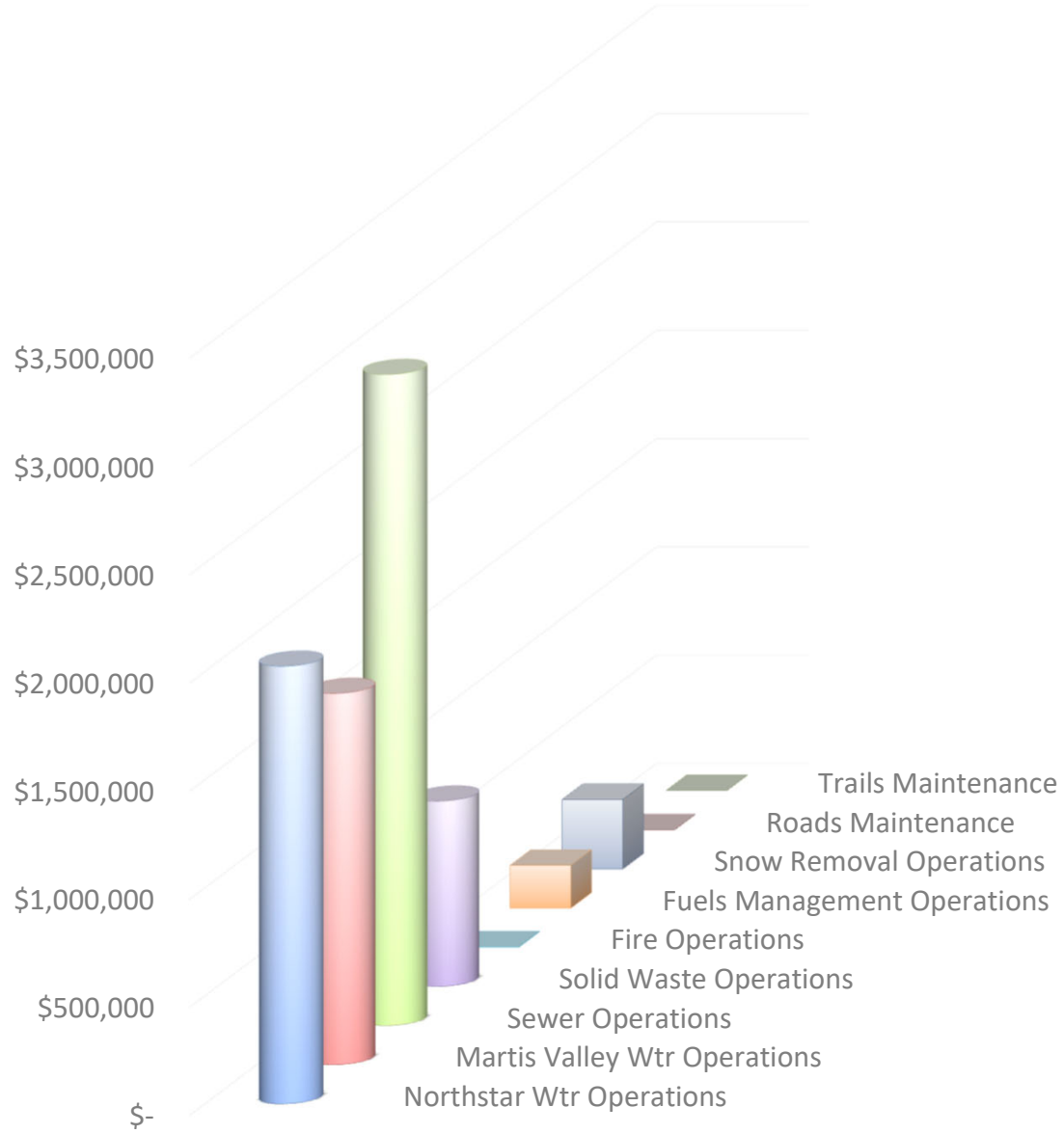


SERVICE REVENUE COMPONENT

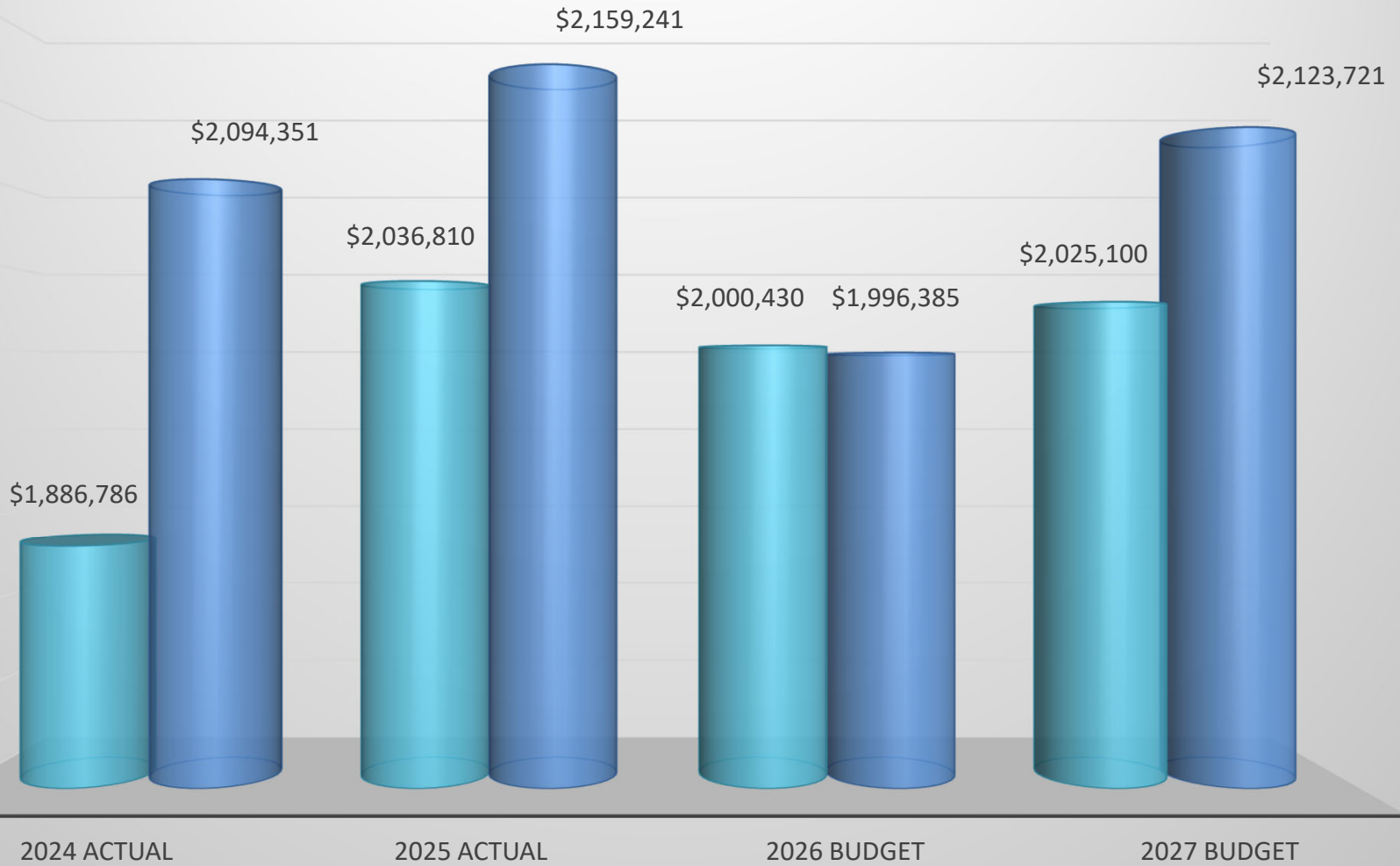
■ Service Revenue ■ Non-Service Revenue ■ Restricted Revenue ■ Reimbursable & Grant Revenue



Service Revenue Detail



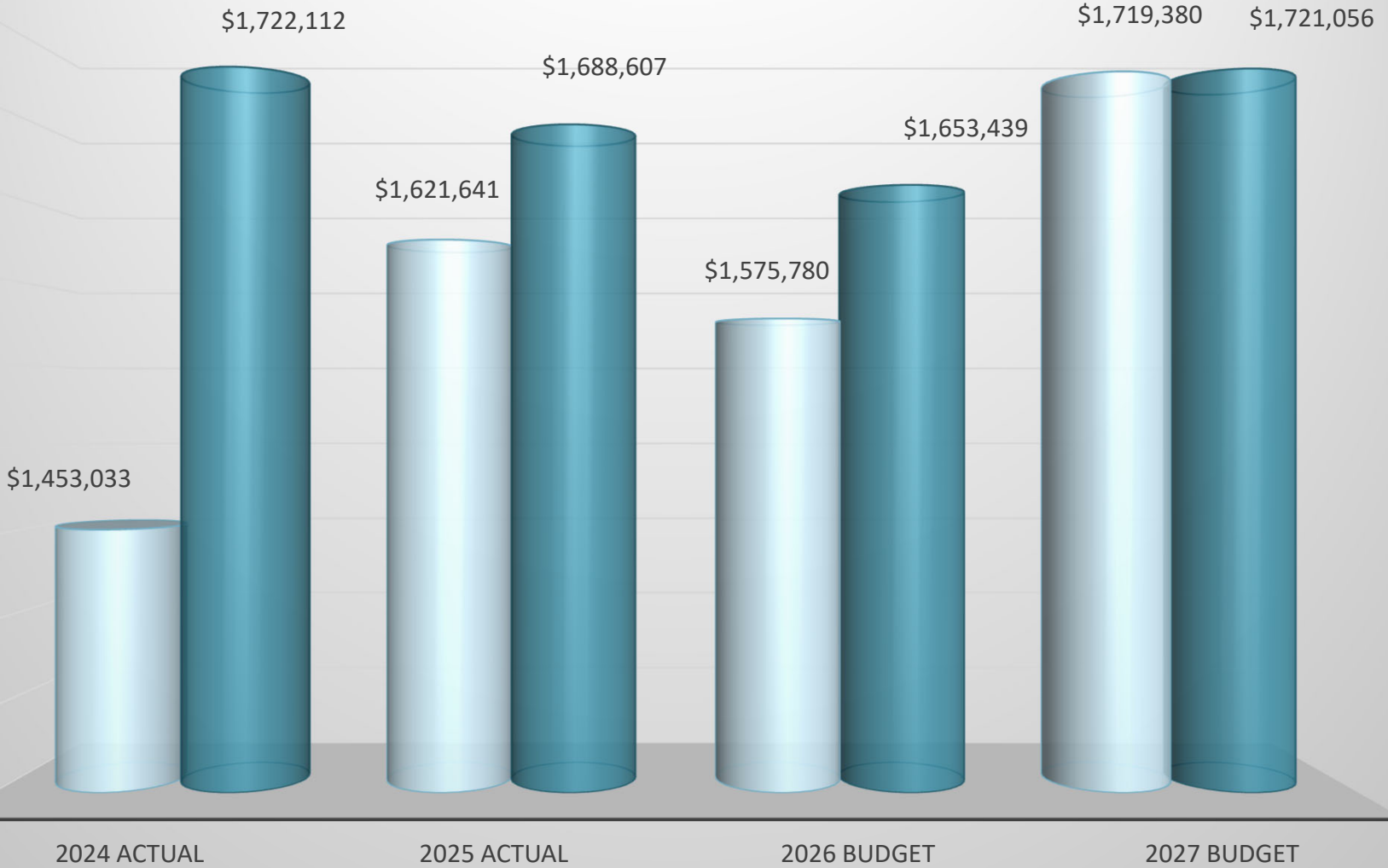
Northstar Water System Revenue vs. Expense Operations



■ Revenue Total

■ Expense Total (Less Depreciation)

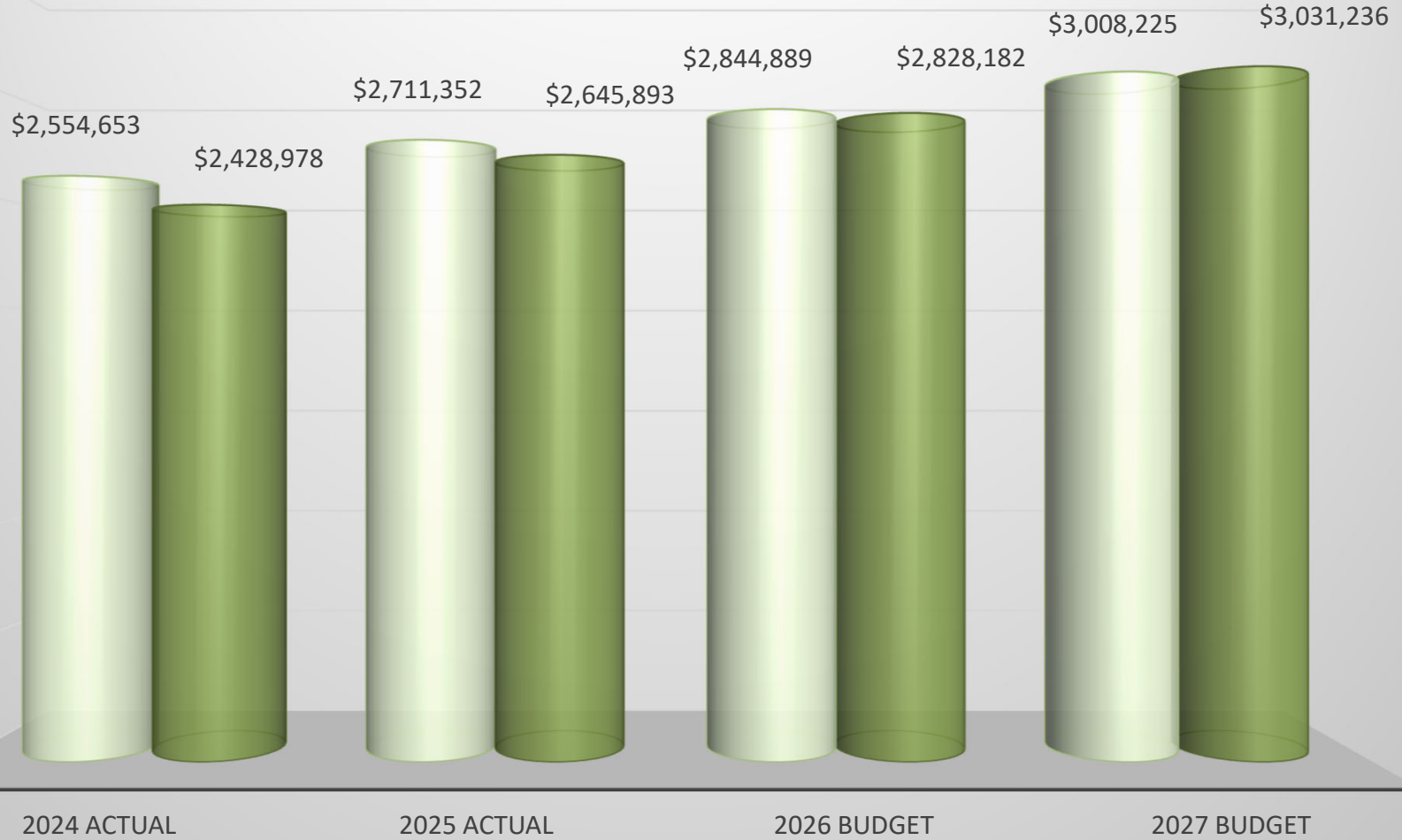
Martis Valley Water System Revenue vs. Expense Operations



Revenue Total

Expense Total (Less Depreciation)

Sewer Revenue vs. Expense Operations



Revenue Total

Expense Total (Less Depreciation)

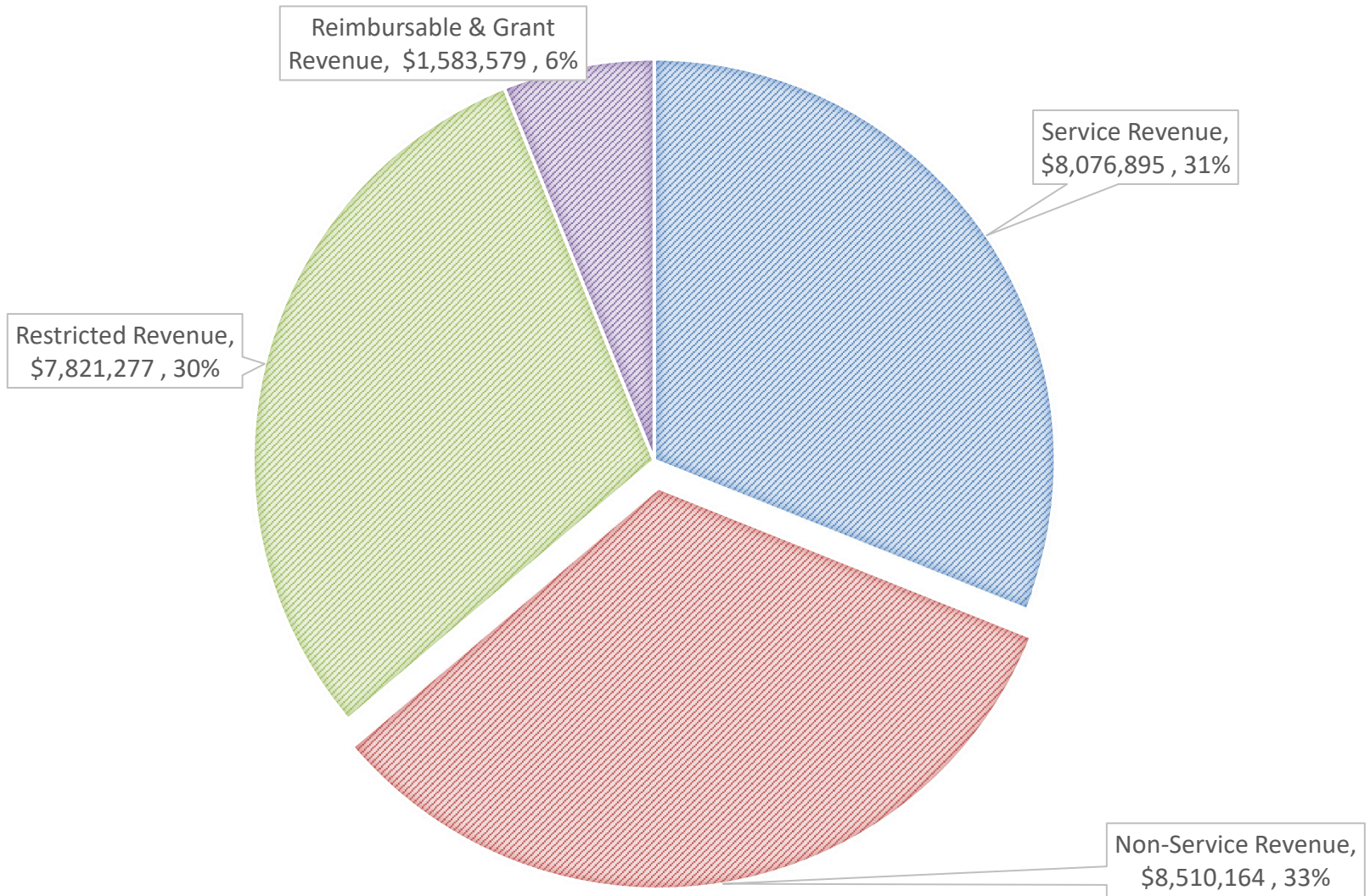
Solid Waste Revenue vs. Expense Operations



Revenue Total Expense Total (Less Depreciation)

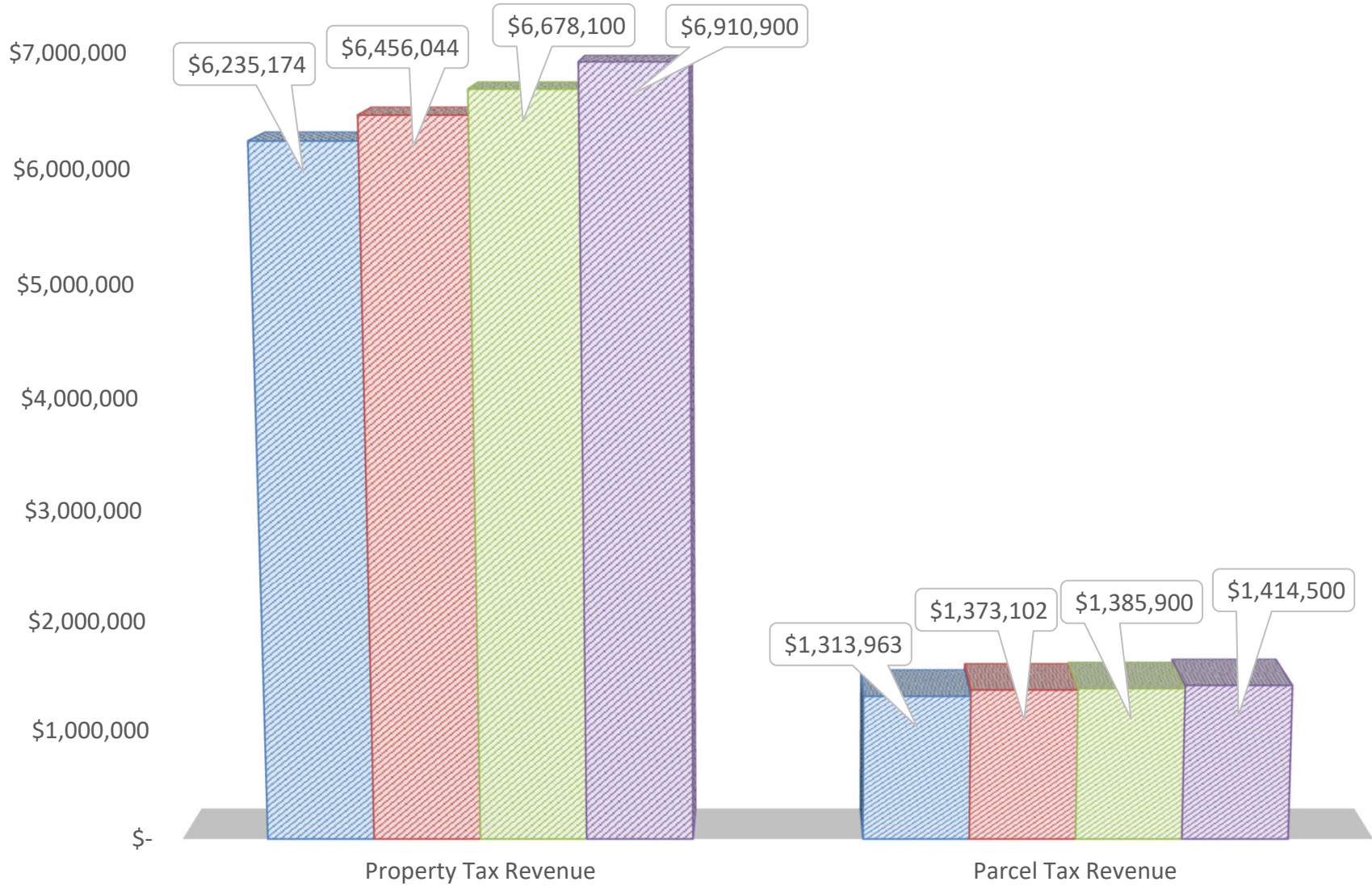
NON-OPERATING REVENUE COMPONENT

■ Service Revenue ■ Non-Service Revenue ■ Restricted Revenue ■ Reimbursable & Grant Revenue

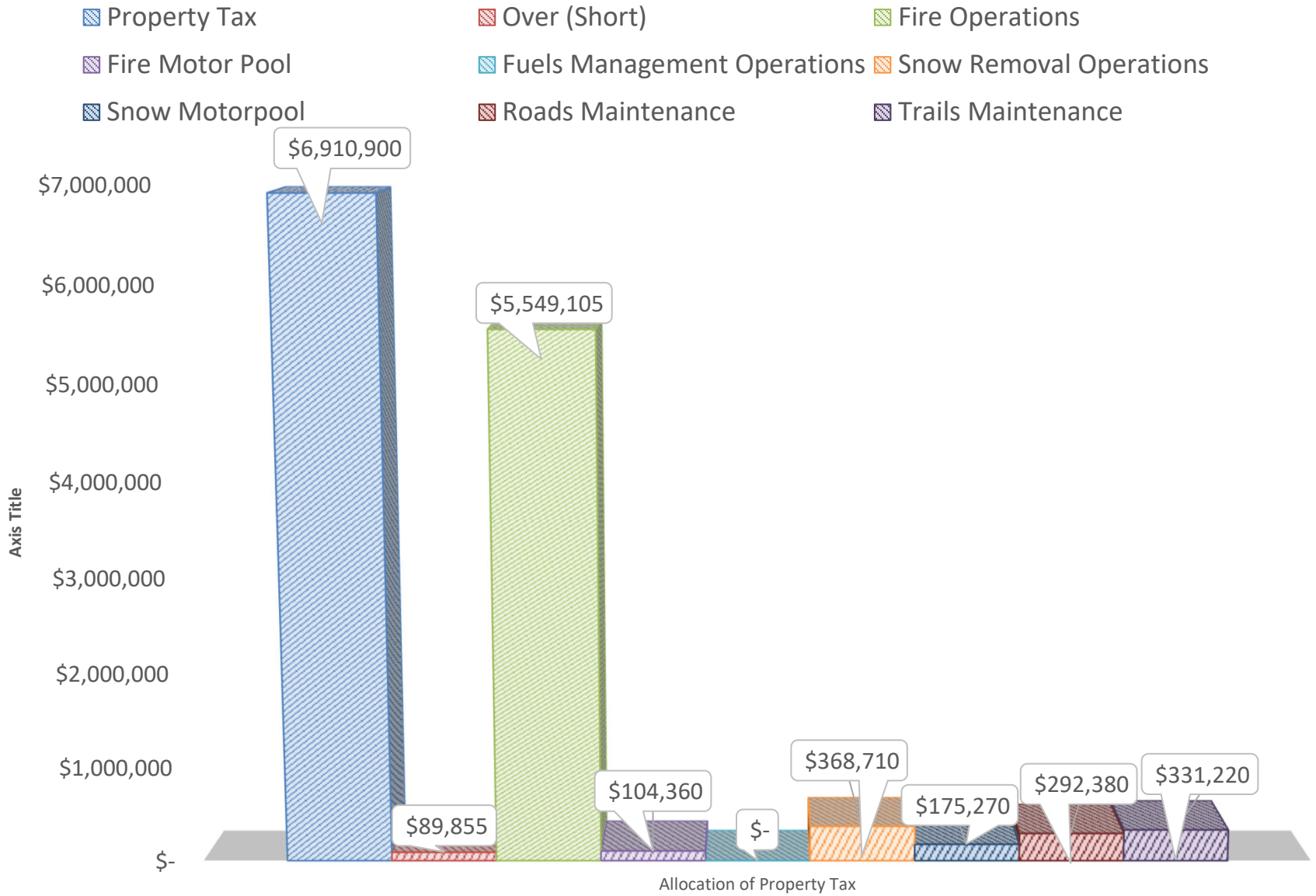


PROPERTY AND PARCEL TAX HISTORY

2024 Actual 2025 Actual 2026 Budget 2027 Budget

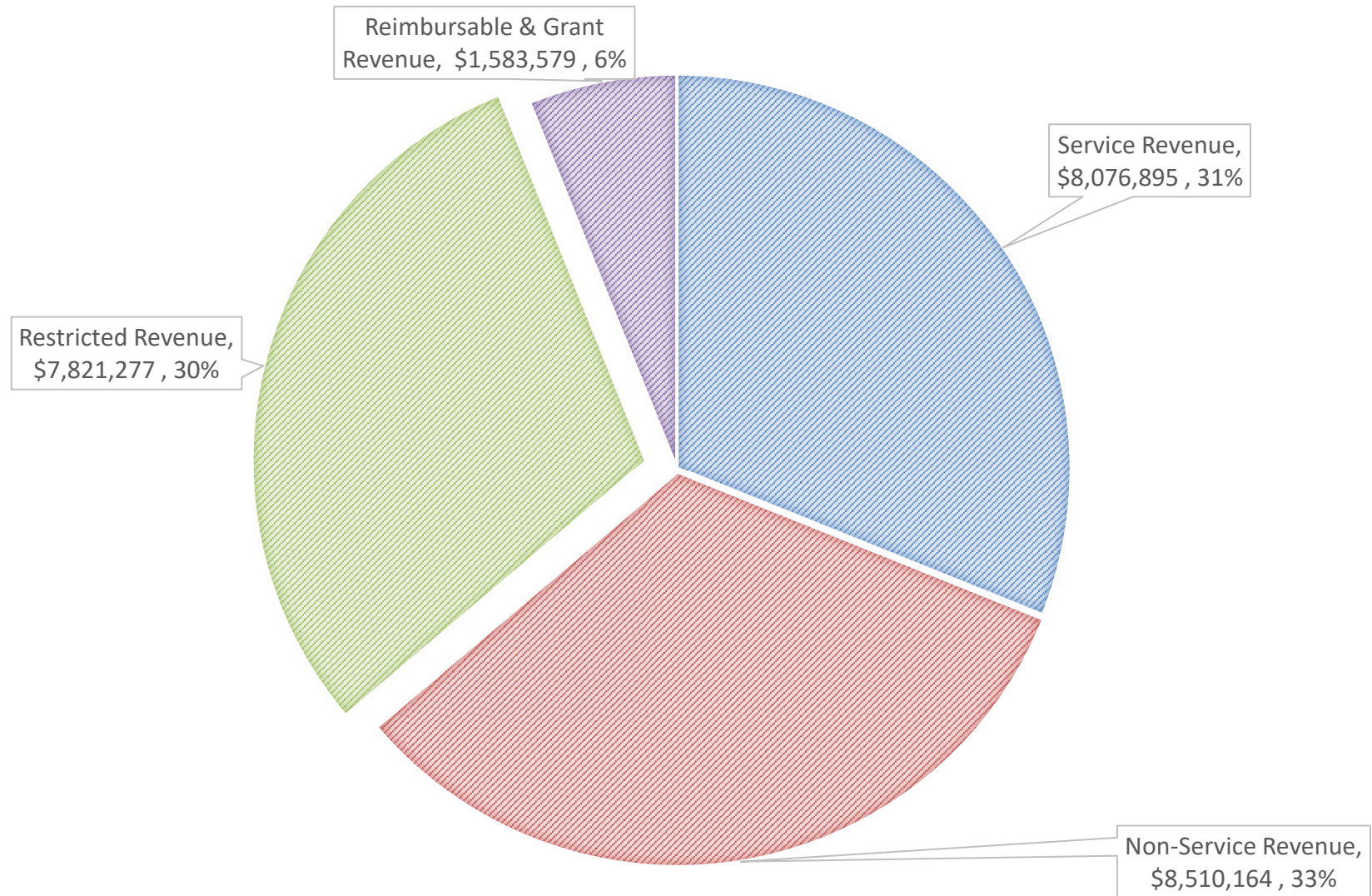


PROPERTY AND PARCEL TAX ALLOCATION

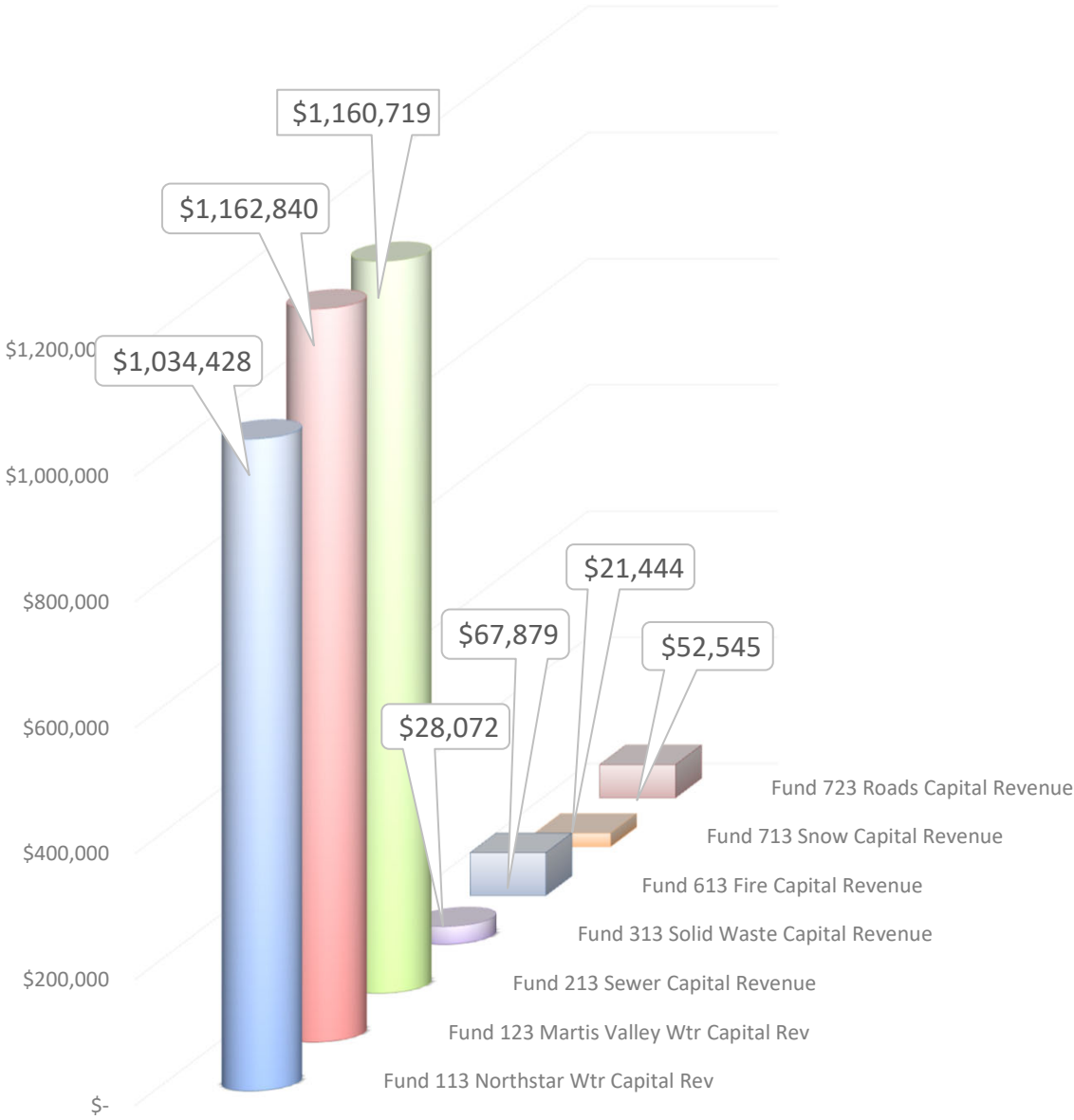


RESTRICTED REVENUE COMPONENT

■ Service Revenue ■ Non-Service Revenue ■ Restricted Revenue ■ Reimbursable & Grant Revenue

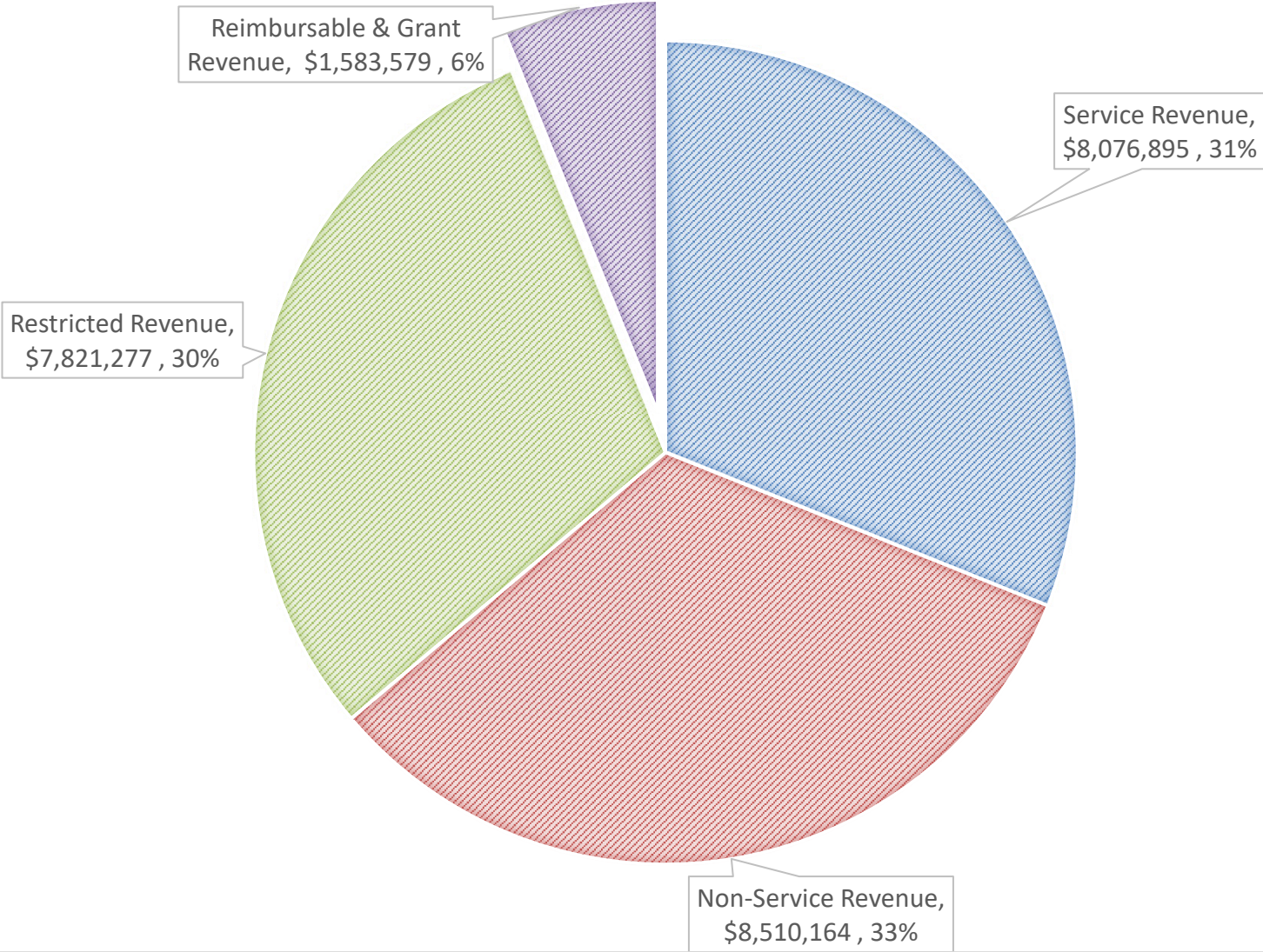


Restricted Revenue Detail

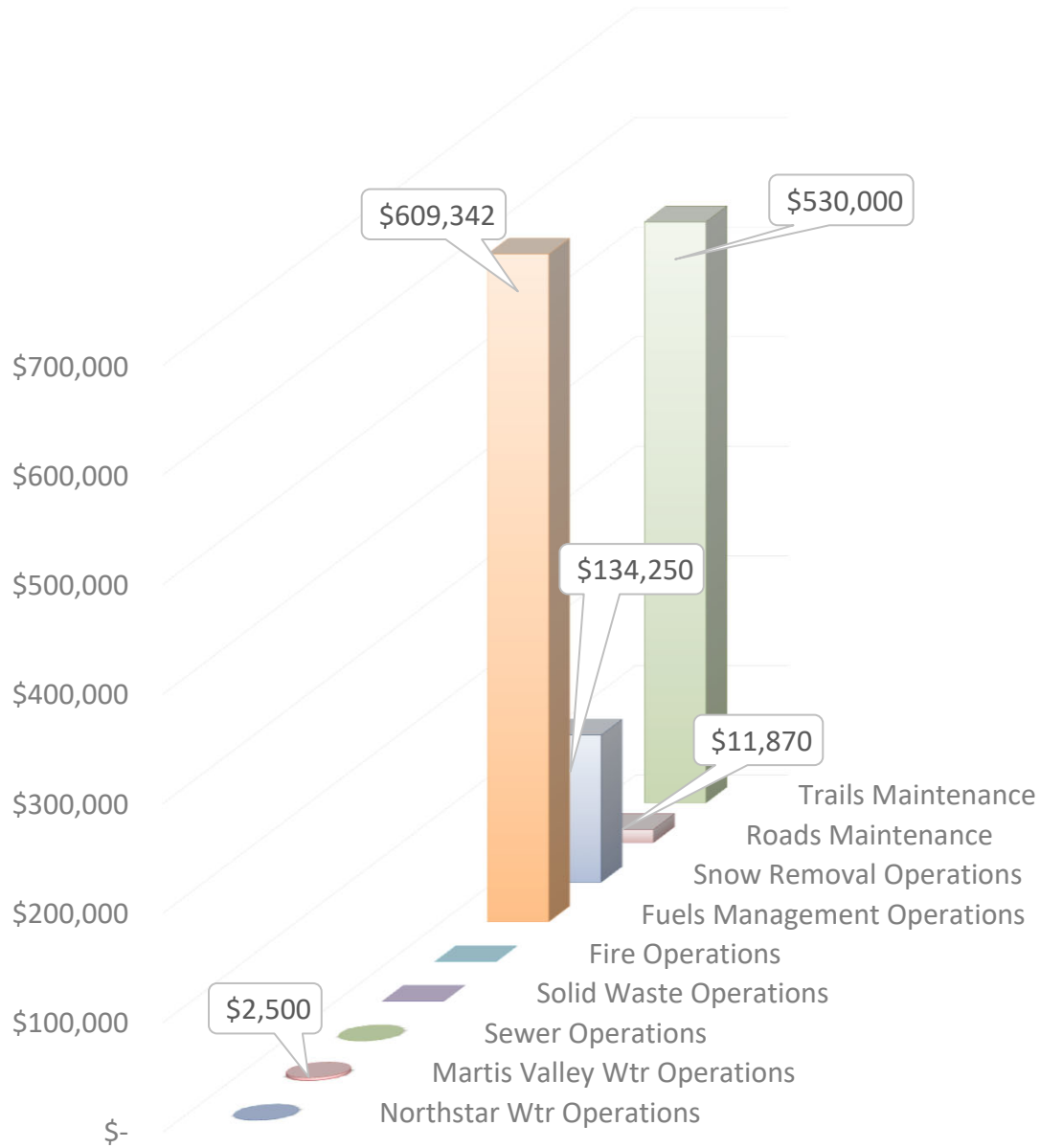


REIMBURSABLE/GRANT REVENUE COMPONENT

■ Service Revenue ■ Non-Service Revenue ■ Restricted Revenue ■ Reimbursable & Grant Revenue

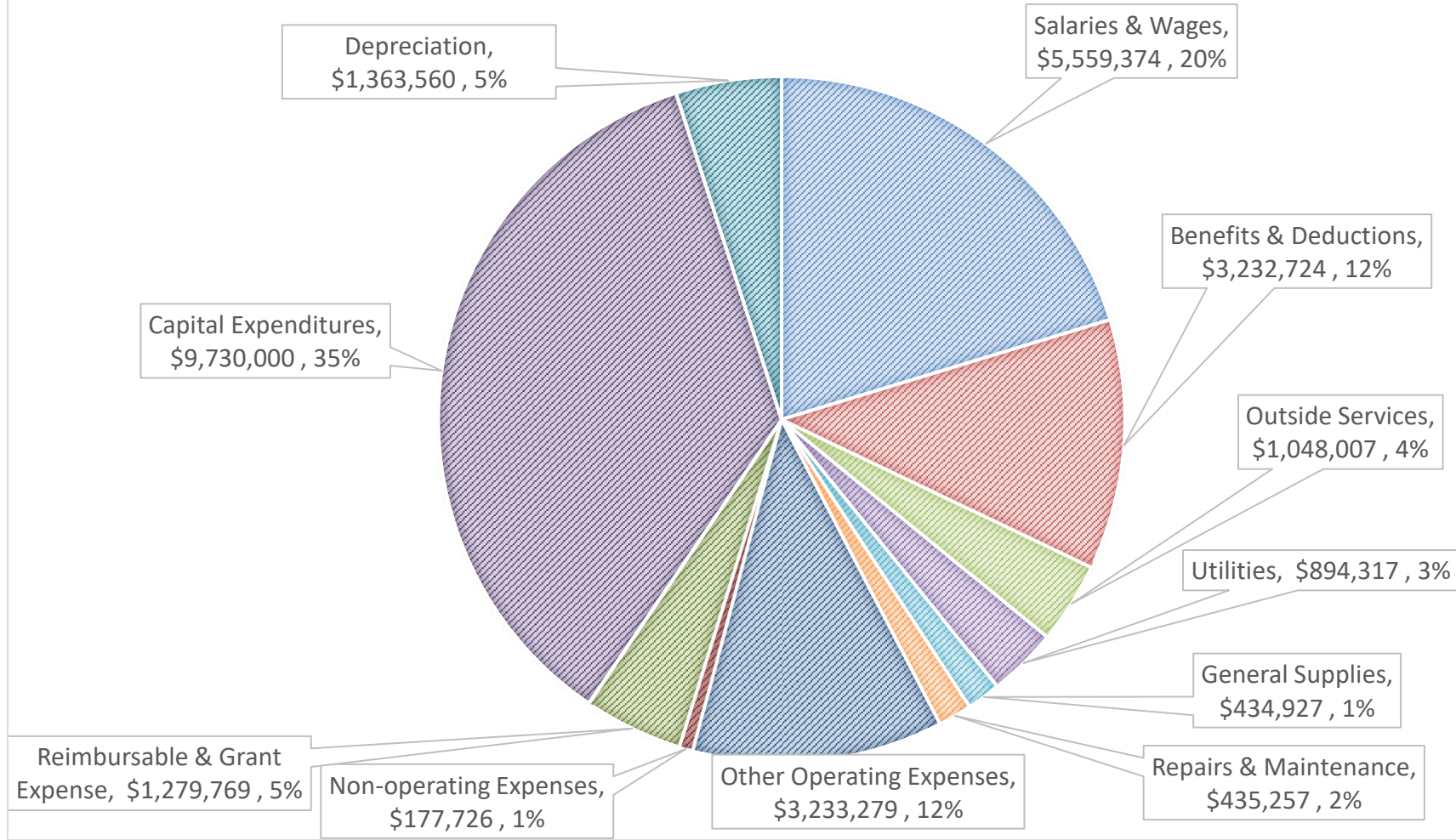


Reimbursable & Grant Revenue Detail



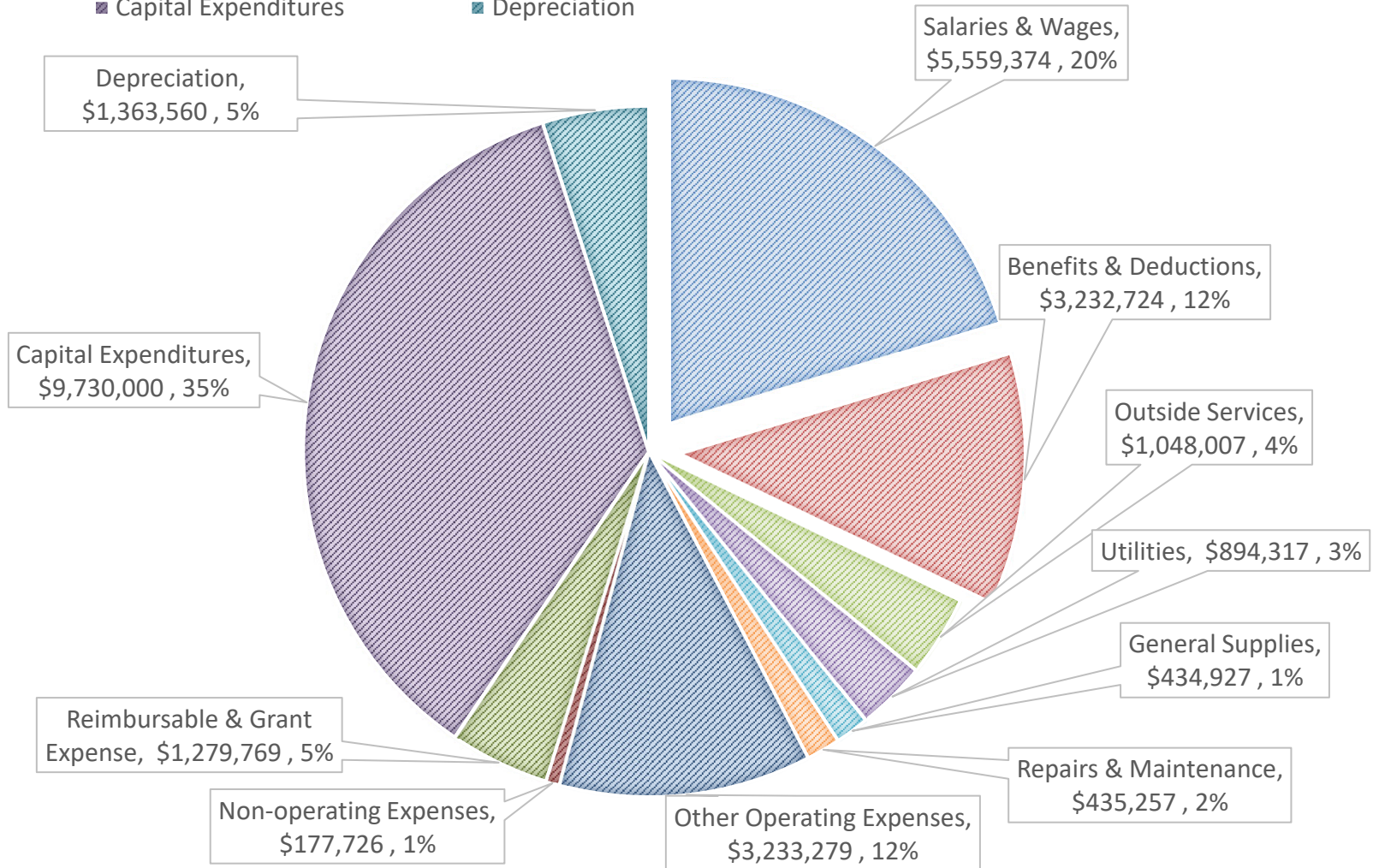
DISTRICT-WIDE EXPENSES

- Salaries & Wages
- Utilities
- Other Operating Expenses
- Capital Expenditures
- Benefits & Deductions
- General Supplies
- Non-operating Expenses
- Depreciation
- Outside Services
- Repairs & Maintenance
- Reimbursable & Grant Expense

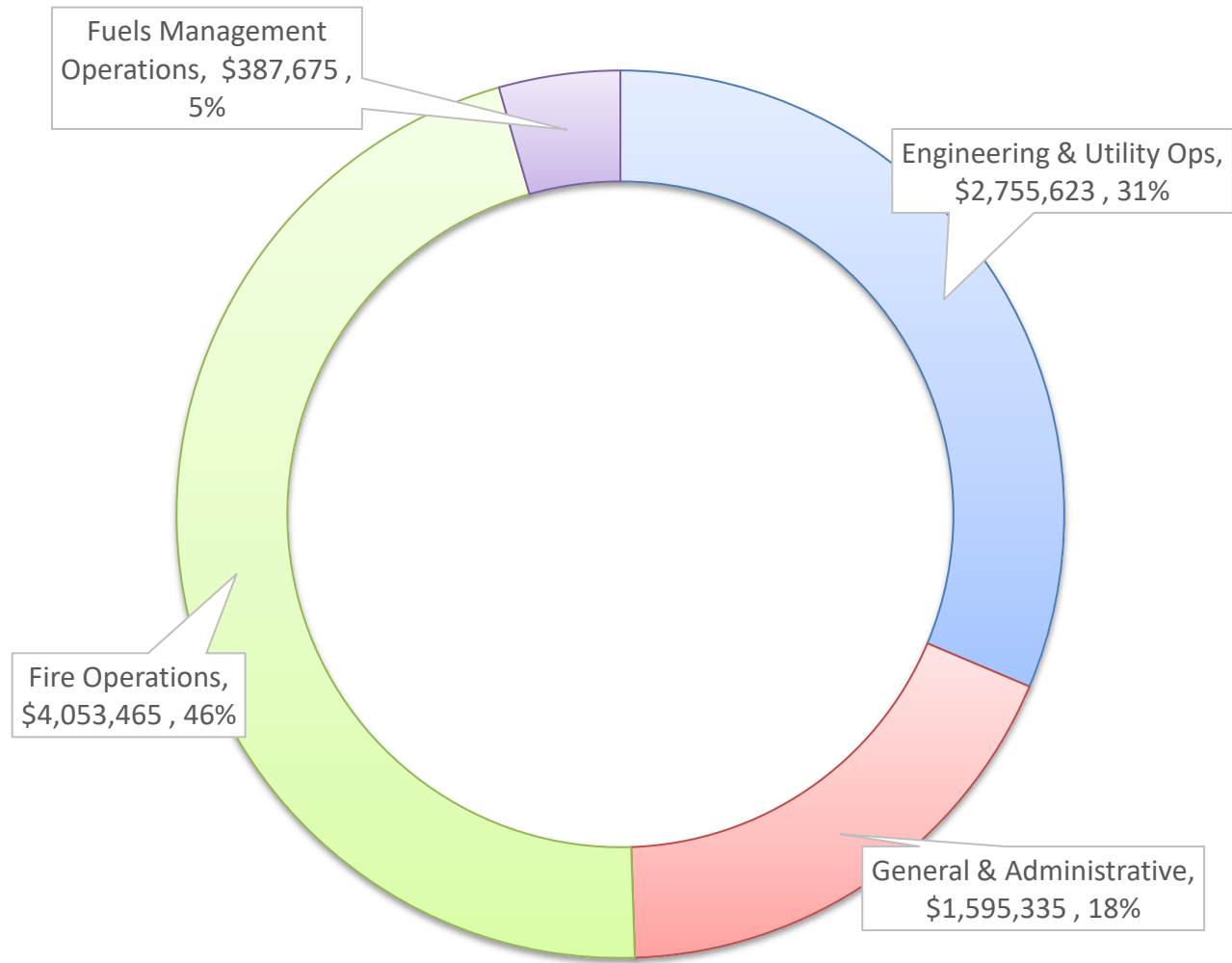


SALARIES & BENEFITS COMPONENT

- Salaries & Wages
- Utilities
- Other Operating Expenses
- Capital Expenditures
- Benefits & Deductions
- General Supplies
- Non-operating Expenses
- Depreciation
- Outside Services
- Repairs & Maintenance
- Reimbursable & Grant Expense



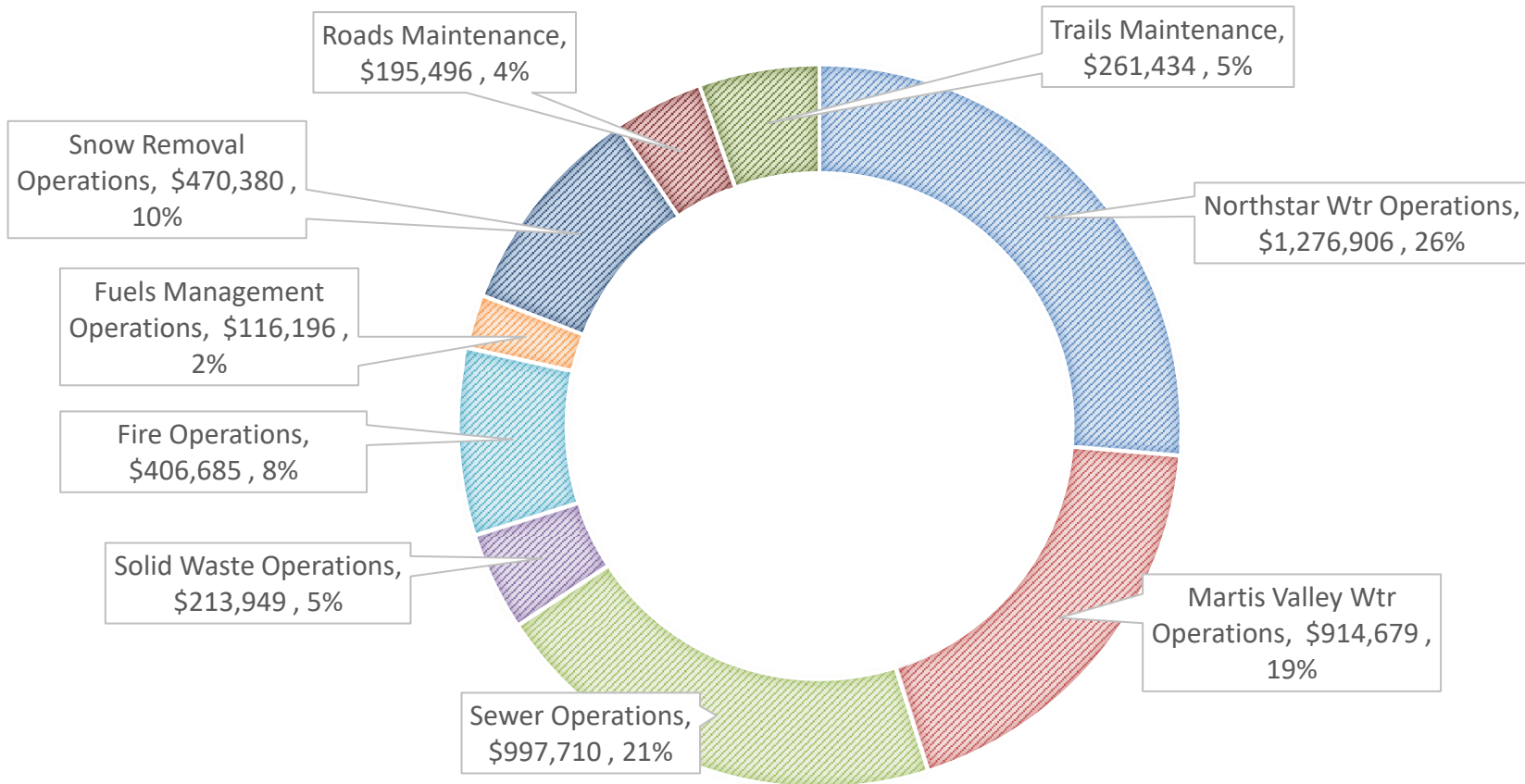
Salaries & Wages + Benefits & Deductions Totals by Division (Employee Group)



■ Engineering & Utility Ops ■ General & Administrative ■ Fire Operations ■ Fuels Management Operations

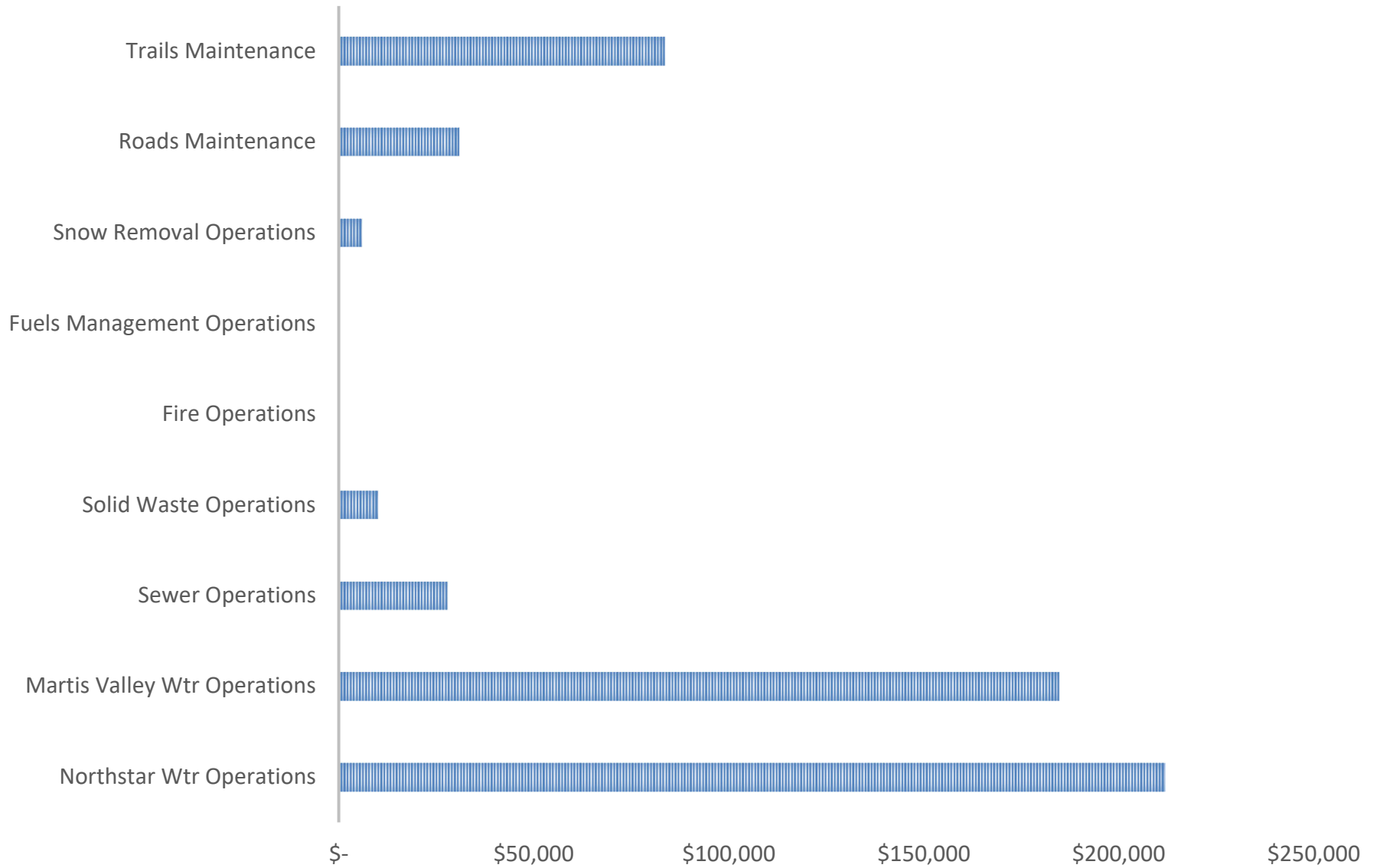
ALLOCATION OF INDIRECT LABOR AKA INSTRADISTRICT ALLOCATIONS (UTILITY OPS, ENGINEERING, AND ADMINISTRATION)

- Northstar Wtr Operations
 - Solid Waste Operations
 - Snow Removal Operations
- Martis Valley Wtr Operations
 - Fire Operations
 - Roads Maintenance
- Sewer Operations
 - Fuels Management Operations
 - Trails Maintenance

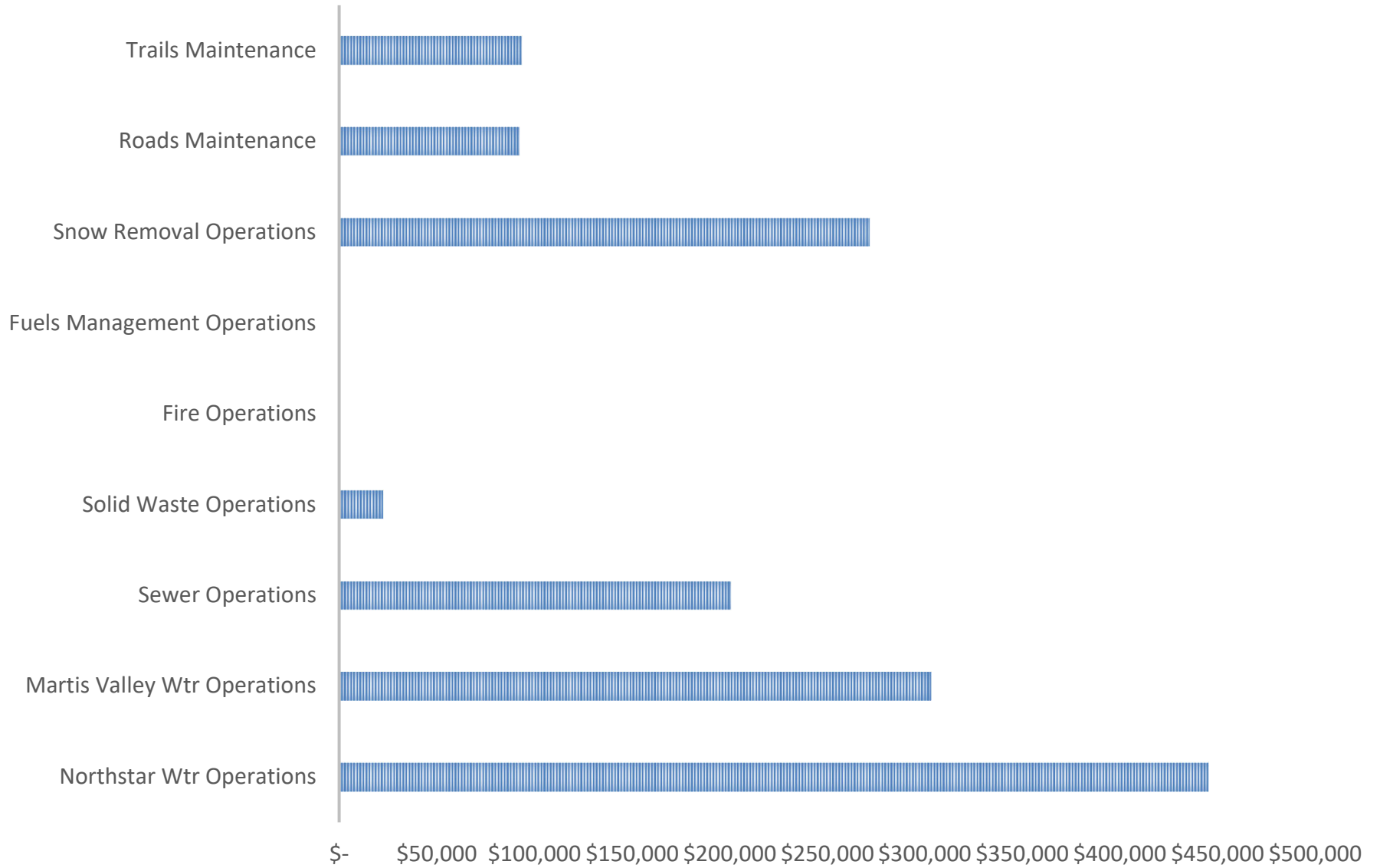


ENGINEERING

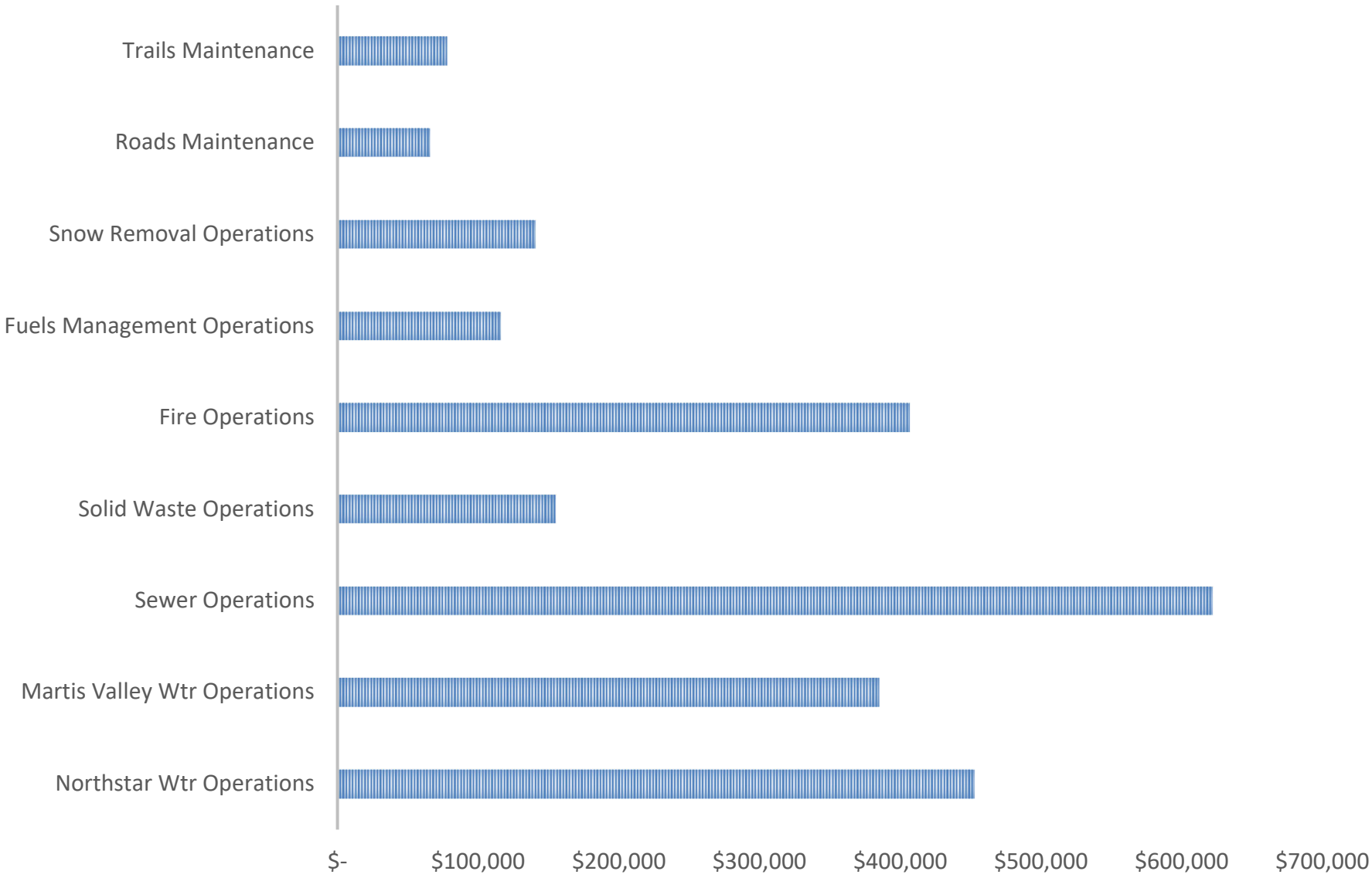
ALLOCATION INDIRECT LABOR



UTILITY OPERATIONS ALLOCATION OF INDIRECT LABOR

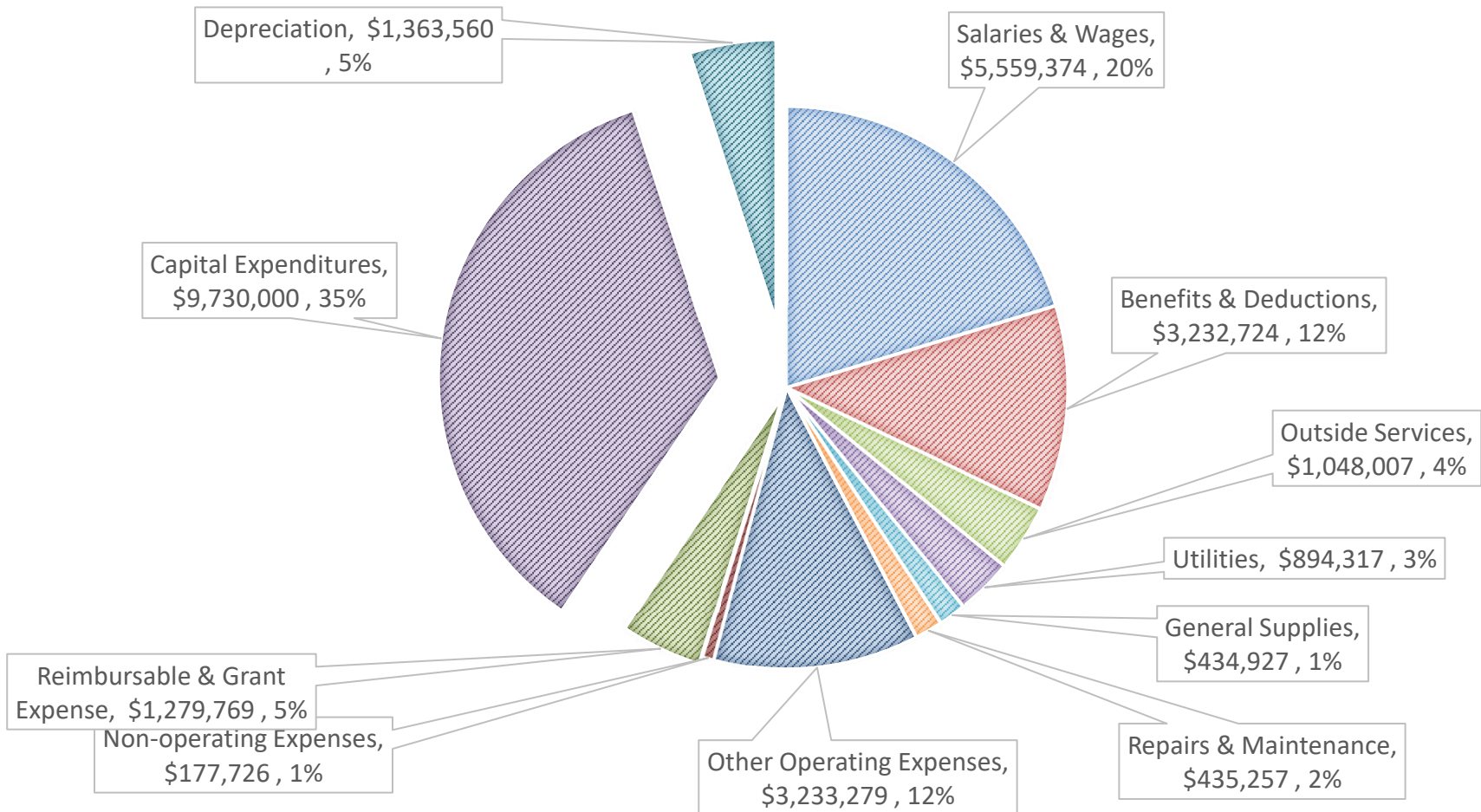


ADMINISTRATIVE ALLOCATION OF INDIRECT LABOR



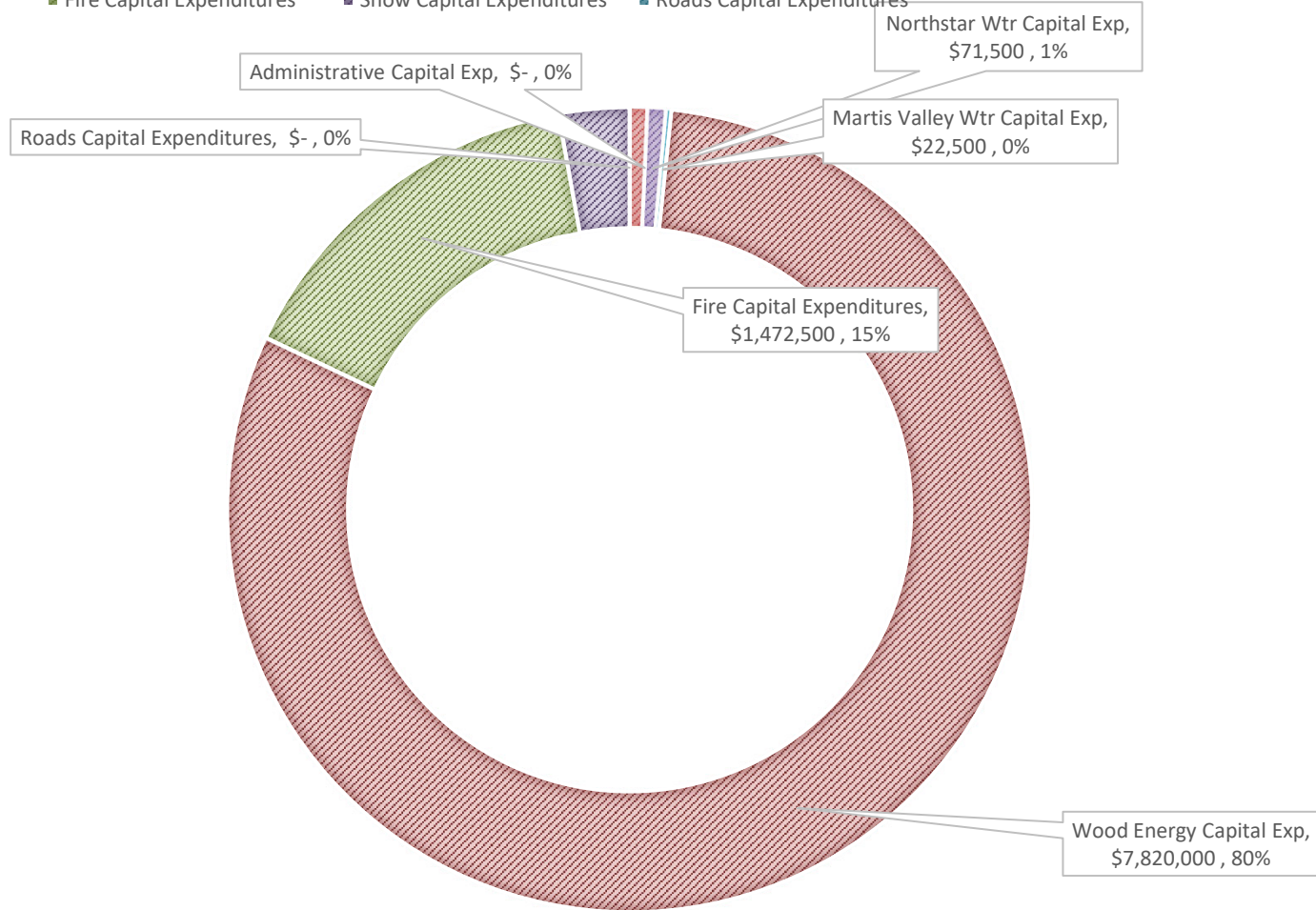
CAPITAL EXPENDITURES COMPONENT

- Salaries & Wages
- Utilities
- Other Operating Expenses
- Capital Expenditures
- Benefits & Deductions
- General Supplies
- Non-operating Expenses
- Depreciation
- Outside Services
- Repairs & Maintenance
- Reimbursable & Grant Expense



CAPITAL EXPENDITURES BY FUND

- EGR & Utility Ops Capital Exp ■ Fleet Capital Expenditures ■ Administrative Capital Exp ■ Northstar Wtr Capital Exp
- Martis Valley Wtr Capital Exp ■ Sewer Capital Expenditures ■ Solid Waste Capital Exp ■ Wood Energy Capital Exp
- Fire Capital Expenditures ■ Snow Capital Expenditures ■ Roads Capital Expenditures



All Internal Service Funds

Fund 010 - Fund 050

Sort Level	Description	Engineering & Utility Operations Fund 010 Requested	Engineering & Utility Ops Capital Exp Fund 019 Requested	Fleet Operations & Maintenance Fund 020 Requested	Fleet Capital Expenditures Fund 029 Requested	General & Administrative Operations Fund 050 Requested	General & Administrative Capital Expenditures Fund 059 Requested	Total Requested
Revenue	Revenue							
R01	Service Revenue	\$ 1,983,395	\$ -	\$ 168,133	\$ -	\$ 2,420,744	\$ -	\$ 4,572,272
R02	Non-Service Revenue	-	-	-	-	2,810	-	2,810
R03	Restricted Revenue	-	-	-	68,500	204,546	-	273,046
R04	Reimbursable Revenue	133,207	-	9,850	-	108,810	-	251,867
Revenue	Revenue	\$ 2,116,602	\$ -	\$ 177,983	\$ 68,500	\$ 2,736,910	\$ -	\$ 5,099,995
Expense	Expense							
E02	Salaries & Wages	\$ 951,369	\$ -	\$ 58,216	\$ -	\$ 1,025,100	\$ -	\$ 2,034,685
E03	Benefits & Deductions	924,658	-	404	-	570,235	-	1,495,297
E04	Professional/Outside Services	21,150	-	1,750	-	107,310	-	130,210
E05	Utilities	69,759	-	500	-	91,529	-	161,788
E06	General Supplies	56,990	-	42,260	-	6,296	-	105,546
E07	Repairs & Maintenance	2,500	-	31,500	-	26,500	-	60,500
E08	Other Operating Expenses	53,383	-	43,353	-	830,772	-	927,508
E09	Non-operating Expenses	3,936	-	-	-	18,968	-	22,904
E11	Reimbursable Expense	32,857	-	-	-	60,200	-	93,057
E12	Transfers	-	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	68,500	-	-	68,500
Expense	Expense	\$ 2,116,602	\$ -	\$ 177,983	\$ 68,500	\$ 2,736,910	\$ -	\$ 5,099,995
Revenue Total		\$ 2,116,602	\$ -	\$ 177,983	\$ 68,500	\$ 2,736,910	\$ -	\$ 5,099,995
Expense Total		2,116,602	-	177,983	68,500	2,736,910	-	5,099,995
Grand Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

All Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr	Northstar	Martis Valley	Martis Valley	Sewer	Sewer Capital	Solid Waste	Solid Waste	Wood Energy	Wood Energy	Total
		Operations	Water Capital	Wtr	Water Capital	Operations	Combined	Operations	Capital	Facility	Facility Capital	
		Fund 110	Funds 113 119	Fund 120	Funds 123 129	Fund 210	Funds 213 219	Fund 310	Funds 313 319	Fund 320	Funds 323 329	Requested
		Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested	Requested
Revenue	Revenue											
R01	Service Revenue	\$ 2,023,390	\$ -	\$ 1,716,880	\$ -	\$ 3,008,225	\$ -	\$ 856,800	\$ -	\$ -	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	83,763	-	-	-	-	85,473
R03	Restricted Revenue	-	1,034,428	-	1,162,840	-	1,160,719	-	28,072	-	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	2,500	-	-	-	-	-	-	-	2,500
Revenue	Revenue	\$ 2,025,100	\$ 1,034,428	\$ 1,719,380	\$ 1,162,840	\$ 3,008,225	\$ 1,244,482	\$ 856,800	\$ 28,072	\$ -	\$ 4,020,000	\$ 15,099,327
Expense	Expense											
E02	Salaries & Wages	\$ 271,114	\$ -	\$ 205,035	\$ -	\$ 82,117	\$ -	\$ 11,697	\$ -	\$ -	\$ -	\$ 569,963
E03	Benefits & Deductions	2,763	-	1,516	-	2,804	-	706	-	-	-	7,789
E04	Professional/Outside Services	51,250	-	33,050	-	-	-	544,180	-	-	-	628,480
E05	Utilities	252,193	-	378,605	-	21,974	-	1,624	-	-	-	654,396
E06	General Supplies	62,800	-	21,000	-	2,250	-	50	-	-	-	86,100
E07	Repairs & Maintenance	55,000	-	34,000	-	123,000	-	200	-	-	-	212,200
E08	Other Operating Expenses	151,695	5,734	131,171	10,036	1,801,381	6,576	8,570	230	-	-	2,115,393
E09	Non-operating Expenses	-	-	-	-	-	-	-	-	-	-	-
E10	Intradistrict Allocations	1,276,906	66,736	914,679	53,828	997,710	76,402	213,949	2,055	-	-	3,602,265
E11	Reimbursable Expense	-	-	2,000	-	-	-	-	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-	-	-	-	-	-
E13	Capital Expenditures	-	71,500	-	22,500	-	-	-	-	-	7,820,000	7,914,000
E14	Depreciation	597,730	-	612,750	-	139,380	-	13,700	-	-	-	1,363,560
Expense	Expense	\$ 2,721,451	\$ 143,970	\$ 2,333,806	\$ 86,364	\$ 3,170,616	\$ 82,978	\$ 794,676	\$ 2,285	\$ -	\$ 7,820,000	\$ 17,156,146
Revenue Total		\$ 2,025,100	\$ 1,034,428	\$ 1,719,380	\$ 1,162,840	\$ 3,008,225	\$ 1,244,482	\$ 856,800	\$ 28,072	\$ -	\$ 4,020,000	\$ 15,099,327
Expense Total		2,721,451	143,970	2,333,806	86,364	3,170,616	82,978	794,676	2,285	-	7,820,000	17,156,146
Grand Total		\$ (696,351)	\$ 890,458	\$ (614,426)	\$ 1,076,476	\$ (162,391)	\$ 1,161,504	\$ 62,124	\$ 25,787	\$ -	\$ (3,800,000)	\$ (2,056,819)
Grand Total (from above)		\$ (696,351)	\$ 890,458	\$ (614,426)	\$ 1,076,476	\$ (162,391)	\$ 1,161,504	\$ 62,124	\$ 25,787	\$ -	\$ (3,800,000)	\$ (2,056,819)
Add back depreciation		597,730	-	612,750	-	139,380	-	13,700	-	-	-	1,363,560
Change in Net Position - Increase / (Decrease)		\$ (98,621)	\$ 890,458	\$ (1,676)	\$ 1,076,476	\$ (23,011)	\$ 1,161,504	\$ 75,824	\$ 25,787	\$ -	\$ (3,800,000)	\$ (693,259)

* The budget anticipates a use of Operating Reserves to overcome any Operating decrease in Net Position and Internal Borrowing to overcome the Capital decrease in Net Position attributable to the Wood Energy Facility.

Unrestricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar Wtr Operations Fund 110 Requested	Martis Valley Wtr Operations Fund 120 Requested	Sewer Operations Fund 210 Requested	Solid Waste Operations Fund 310 Requested	Wood Energy Facility Operations Fund 320 Requested	Total Requested
Revenue	Revenue						
R01	Service Revenue	\$ 2,023,390	\$ 1,716,880	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,605,295
R02	Non-Service Revenue	1,710	-	-	-	-	1,710
R03	Restricted Revenue	-	-	-	-	-	-
R04	Reimbursable Revenue	-	2,500	-	-	-	2,500
Revenue	Revenue	\$ 2,025,100	\$ 1,719,380	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,609,505
Expense	Expense						
E02	Salaries & Wages	\$ 271,114	\$ 205,035	\$ 82,117	\$ 11,697	\$ -	\$ 569,963
E03	Benefits & Deductions	2,763	1,516	2,804	706	-	7,789
E04	Professional/Outside Services	51,250	33,050	-	544,180	-	628,480
E05	Utilities	252,193	378,605	21,974	1,624	-	654,396
E06	General Supplies	62,800	21,000	2,250	50	-	86,100
E07	Repairs & Maintenance	55,000	34,000	123,000	200	-	212,200
E08	Other Operating Expenses	151,695	131,171	1,801,381	8,570	-	2,092,817
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	1,276,906	914,679	997,710	213,949	-	3,403,244
E11	Reimbursable Expense	-	2,000	-	-	-	2,000
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	-	-	-	-	-	-
E14	Depreciation	597,730	612,750	139,380	13,700	-	1,363,560
Expense	Expense	\$ 2,721,451	\$ 2,333,806	\$ 3,170,616	\$ 794,676	\$ -	\$ 9,020,549
Revenue Total		\$ 2,025,100	\$ 1,719,380	\$ 3,008,225	\$ 856,800	\$ -	\$ 7,609,505
Expense Total		2,721,451	2,333,806	3,170,616	794,676	-	9,020,549
Grand Total		\$ (696,351)	\$ (614,426)	\$ (162,391)	\$ 62,124	\$ -	\$ (1,411,044)
Grand Total (from above)		\$ (696,351)	\$ (614,426)	\$ (162,391)	\$ 62,124	\$ -	\$ (1,411,044)
Add back depreciation		597,730	612,750	139,380	13,700	-	1,363,560
Change in Net Position - Increase / (Decrease)		\$ (98,621)	\$ (1,676)	\$ (23,011)	\$ 75,824	\$ -	\$ (47,484)

* The budget anticipates a use of Operating Reserves to overcome any decrease in Net Position

Restricted Enterprise Funds

Fund 110 - Fund 395

Sort Level	Description	Northstar	Martis Valley	Sewer Capital	Solid Waste	Wood Energy	Total
		Water Capital Combined	Water Capital Combined	Combined	Capital Combined	Facility Capital Combined	
		Funds 113 119 Requested	Funds 123 129 Requested	Funds 213 219 Requested	Funds 313 319 Requested	Funds 323 329 Requested	Requested
Revenue							
R01	Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R02	Non-Service Revenue	-	-	83,763	-	-	83,763
R03	Restricted Revenue	1,034,428	1,162,840	1,160,719	28,072	4,020,000	7,406,059
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	Revenue	\$ 1,034,428	\$ 1,162,840	\$ 1,244,482	\$ 28,072	\$ 4,020,000	\$ 7,489,822
Expense							
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	5,734	10,036	6,576	230	-	22,576
E09	Non-operating Expenses	-	-	-	-	-	-
E10	Intradistrict Allocations	66,736	53,828	76,402	2,055	-	199,021
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	-	-	-	-	-	-
E13	Capital Expenditures	71,500	22,500	-	-	7,820,000	7,914,000
E14	Depreciation	-	-	-	-	-	-
Expense	Expense	\$ 143,970	\$ 86,364	\$ 82,978	\$ 2,285	\$ 7,820,000	\$ 8,135,597
Revenue Total		\$ 1,034,428	\$ 1,162,840	\$ 1,244,482	\$ 28,072	\$ 4,020,000	\$ 7,489,822
Expense Total		143,970	86,364	82,978	2,285	7,820,000	8,135,597
Grand Total		\$ 890,458	\$ 1,076,476	\$ 1,161,504	\$ 25,787	\$ (3,800,000)	\$ (645,775)
Grand Total (from above)		\$ 890,458	\$ 1,076,476	\$ 1,161,504	\$ 25,787	\$ (3,800,000)	\$ (645,775)
Add back depreciation		-	-	-	-	-	-
Change in Net Position - Increase / (Decrease)		\$ 890,458	\$ 1,076,476	\$ 1,161,504	\$ 25,787	\$ (3,800,000)	\$ (645,775)

* The budget anticipates a utilizing Internal Borrowing to overcome the decrease in Net Position attributable to the Wood Energy Facility.

All Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund	Fire Operations & Fire Motor Pool	Fire Capital Combined	Fuels Management Operations	Fuels Management Capital Combined	Snow Ops & Snow Motor Pool	Snow Capital Combined	Roads Maintenance	Roads Capital Combined	Trails Maintenance	Trails Capital Combined	General Fund Eliminations	Total Requested
		Fund 500 Requested	Funds 610 617 Requested	Funds 613 619 Requested	Fund 620 Requested	Funds 623 629 Requested	Funds 710 717 Requested	Funds 713 719 Requested	Fund 720 Requested	Funds 723 729 Requested	Fund 810 Requested	Funds 813 819 Requested	Fund 895 Requested	
Revenue	Revenue													
R01	Service Revenue	\$ -	\$ 2,200	\$ -	\$ 197,800	\$ -	\$ 321,383	\$ 152,980	\$ -	\$ 78,400	\$ -	\$ -	\$ -	\$ 752,763
R02	Non-Service Revenue	8,369,260	5,680,319	-	504,999	-	595,840	-	292,380	953,026	331,220	-	(8,221,400)	8,505,644
R03	Restricted Revenue	-	-	67,879	-	-	-	21,444	-	52,545	-	-	-	141,868
R04	Reimbursable Revenue	-	-	-	609,342	-	178,000	-	11,870	-	530,000	-	-	1,329,212
Revenue	Revenue	\$ 8,369,260	\$ 5,682,519	\$ 67,879	\$ 1,312,141	\$ -	\$ 1,095,223	\$ 174,424	\$ 304,250	\$ 1,083,971	\$ 861,220	\$ -	\$ (8,221,400)	\$ 10,729,487
Expense	Expense													
E02	Salaries & Wages	\$ -	\$ 2,469,210	\$ -	\$ 255,710	\$ -	\$ 114,492	\$ -	\$ 46,827	\$ -	\$ 68,487	\$ -	\$ -	\$ 2,954,726
E03	Benefits & Deductions	-	1,584,255	-	131,965	-	8,901	-	1,713	-	2,804	-	-	1,729,638
E04	Professional/Outside Services	-	119,640	-	169,477	-	-	-	-	-	200	-	-	289,317
E05	Utilities	-	68,417	-	3,750	-	-	-	5,966	-	-	-	-	78,133
E06	General Supplies	-	69,481	-	5,850	-	150,750	-	15,200	-	2,000	-	-	243,281
E07	Repairs & Maintenance	-	90,537	-	3,300	-	62,720	-	-	-	6,000	-	-	162,557
E08	Other Operating Expenses	-	171,703	-	10,325	-	4,850	-	3,500	-	-	-	-	190,378
E09	Non-operating Expenses	121,145	198,242	-	-	-	-	-	-	150,250	-	-	-	469,637
E10	Intradistrict Allocations	8,248,115	406,685	44,570	116,196	-	470,380	-	195,496	2,740	261,434	-	(8,221,400)	1,524,216
E11	Reimbursable Expense	-	-	-	609,342	-	74,870	-	500	-	500,000	-	-	1,184,712
E12	Transfers	-	247,248	(247,248)	5,323	(5,323)	185,039	(185,039)	11,705	(11,705)	10,967	(10,967)	-	(0)
E13	Capital Expenditures	-	-	1,472,500	-	-	-	275,000	-	-	-	-	-	1,747,500
Expense	Expense	\$ 8,369,260	\$ 5,425,418	\$ 1,269,822	\$ 1,311,238	\$ (5,323)	\$ 1,072,002	\$ 89,961	\$ 280,907	\$ 141,285	\$ 851,892	\$ (10,967)	\$ (8,221,400)	\$ 10,574,095
Revenue Total		\$ 8,369,260	\$ 5,682,519	\$ 67,879	\$ 1,312,141	\$ -	\$ 1,095,223	\$ 174,424	\$ 304,250	\$ 1,083,971	\$ 861,220	\$ -	\$ (8,221,400)	\$ 10,729,487
Expense Total		8,369,260	5,425,418	1,269,822	1,311,238	(5,323)	1,072,002	89,961	280,907	141,285	851,892	(10,967)	(8,221,400)	10,574,095
Grand Total		\$ -	\$ 257,101	\$ (1,201,943)	\$ 903	\$ 5,323	\$ 23,221	\$ 84,463	\$ 23,343	\$ 942,686	\$ 9,328	\$ 10,967	\$ -	\$ 155,392

* The budget anticipates a use of Capital Reserves (as shown in the Capital Reserve Fund Balances on the last page of the budget document) to overcome the Capital deficit shown for Fire Capital Combined.

Unrestricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	General Fund	Fire Operations & Fire Motor Pool	Fuels Management Operations	Snow Ops & Snow Motor Pool	Roads Maintenance	Trails Maintenance	Total Requested
		Fund 500 Requested	Funds 610 617 Requested	Fund 620 Requested	Funds 710 717 Requested	Fund 720 Requested	Fund 810 Requested	
Revenue	Revenue							
R01	Service Revenue	\$ -	\$ 2,200	\$ 197,800	\$ 321,383	\$ -	\$ -	\$ 521,383
R02	Non-Service Revenue	8,369,260	5,680,319	504,999	595,840	292,380	331,220	15,774,018
R03	Restricted Revenue	-	-	-	-	-	-	-
R04	Reimbursable Revenue	-	-	609,342	178,000	11,870	530,000	1,329,212
Revenue	Revenue	\$ 8,369,260	\$ 5,682,519	\$ 1,312,141	\$ 1,095,223	\$ 304,250	\$ 861,220	\$ 17,624,613
Expense	Expense							
E02	Salaries & Wages	\$ -	\$ 2,469,210	\$ 255,710	\$ 114,492	\$ 46,827	\$ 68,487	\$ 2,954,726
E03	Benefits & Deductions	-	1,584,255	131,965	8,901	1,713	2,804	1,729,638
E04	Professional/Outside Services	-	119,640	169,477	-	-	200	289,317
E05	Utilities	-	68,417	3,750	-	5,966	-	78,133
E06	General Supplies	-	69,481	5,850	150,750	15,200	2,000	243,281
E07	Repairs & Maintenance	-	90,537	3,300	62,720	-	6,000	162,557
E08	Other Operating Expenses	-	171,703	10,325	4,850	3,500	-	190,378
E09	Non-operating Expenses	121,145	198,242	-	-	-	-	319,387
E10	Intradistrict Allocations	8,248,115	406,685	116,196	470,380	195,496	261,434	9,698,306
E11	Reimbursable Expense	-	-	609,342	74,870	500	500,000	1,184,712
E12	Transfers	-	247,248	5,323	185,039	11,705	10,967	460,281
E13	Capital Expenditures	-	-	-	-	-	-	-
Expense	Expense	\$ 8,369,260	\$ 5,425,418	\$ 1,311,238	\$ 1,072,002	\$ 280,907	\$ 851,892	\$ 17,310,717
Revenue Total		\$ 8,369,260	\$ 5,682,519	\$ 1,312,141	\$ 1,095,223	\$ 304,250	\$ 861,220	\$ 17,624,613
Expense Total		8,369,260	5,425,418	1,311,238	1,072,002	280,907	851,892	17,310,717
Grand Total		\$ -	\$ 257,101	\$ 903	\$ 23,221	\$ 23,343	\$ 9,328	\$ 313,896

Restricted Governmental Funds

Fund 500 - Fund 895

Sort Level	Description	Fuels					Total Requested
		Fire Capital Combined	Management Capital Combined	Snow Capital Combined	Roads Capital Combined	Trails Capital Combined	
		Funds 613 619 Requested	Funds 623 629 Requested	Funds 713 719 Requested	Funds 723 729 Requested	Funds 813 819 Requested	
Revenue	Revenue						
R01	Service Revenue	\$ -	\$ -	\$ 152,980	\$ 78,400	\$ -	\$ 231,380
R02	Non-Service Revenue	-	-	-	953,026	-	953,026
R03	Restricted Revenue	67,879	-	21,444	52,545	-	141,868
R04	Reimbursable Revenue	-	-	-	-	-	-
Revenue	Revenue	\$ 67,879	\$ -	\$ 174,424	\$ 1,083,971	\$ -	\$ 1,326,274
Expense	Expense						
E02	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03	Benefits & Deductions	-	-	-	-	-	-
E04	Professional/Outside Services	-	-	-	-	-	-
E05	Utilities	-	-	-	-	-	-
E06	General Supplies	-	-	-	-	-	-
E07	Repairs & Maintenance	-	-	-	-	-	-
E08	Other Operating Expenses	-	-	-	-	-	-
E09	Non-operating Expenses	-	-	-	150,250	-	150,250
E10	Intradistrict Allocations	44,570	-	-	2,740	-	47,310
E11	Reimbursable Expense	-	-	-	-	-	-
E12	Transfers	(247,248)	(5,323)	(185,039)	(11,705)	(10,967)	(460,281)
E13	Capital Expenditures	1,472,500	-	275,000	-	-	1,747,500
Expense	Expense	\$ 1,269,822	\$ (5,323)	\$ 89,961	\$ 141,285	\$ (10,967)	\$ 1,484,779
Revenue Total		\$ 67,879	\$ -	\$ 174,424	\$ 1,083,971	\$ -	\$ 1,326,274
Expense Total		1,269,822	(5,323)	89,961	141,285	(10,967)	1,484,779
Grand Total		\$ (1,201,943)	\$ 5,323	\$ 84,463	\$ 942,686	\$ 10,967	\$ (158,505)

* The budget anticipates a use of Capital Reserves to overcome the Capital deficit shown for Fire Capital Combined.

Fiscal Year 2026-27 Reimbursable & Grant Projects

Fund 010	Engineering & Utility Ops		Revenue	Expense
Dept 90	Reimbursables/Grants			
	Project Name	Project Number		
	Trimont Reimbursable	R27-TRI	\$ 32,857	\$ 32,857
			<u>\$ 32,857</u>	<u>\$ 32,857</u>

Fund 050	General & Administrative		Revenue	Expense
Dept 90	Reimbursables/Grants			
	Project Name	Project Number		
	CFD Funded Admin	R27-CFD	\$ 60,200	\$ 60,200
			<u>\$ 60,200</u>	<u>\$ 60,200</u>

Fund 120	Martis Valley Wtr Operations		Revenue	Expense
Dept 90	Reimbursables/Grants			
	Project Name	Project Number		
	Schaffer's Mill Golf Maint	R23-001	\$ 2,500	\$ 2,000
			<u>\$ 2,500</u>	<u>\$ 2,000</u>

Fund 620	Fuels Management Operations		Revenue	Expense
Dept 90	Reimbursables/Grants			
	Project Name	Project Number		
	Vail Measure U Share FY2027-28	G27-XXX	\$ 63,987	\$ 63,987
	TTAD Fuels Reduction Project	G27-XXX	400,000	400,000
	NEU Phase II_2023 CalFire CCI	G24-001	145,355	145,355
			<u>\$ 609,342</u>	<u>\$ 609,342</u>

Fund 810	Trails Maintenance		Revenue	Expense
Dept 90	Reimbursables/Grants			
	Project Name	Project Number		
	MVT Segment 4 - Reallocated TOT and/or Coun	G27-XXX	\$ 530,000	\$ 500,000
			<u>\$ 530,000</u>	<u>\$ 500,000</u>

Total Fiscal Year 2026-27 Reimbursable & Grant Projects	\$ 1,234,899	\$ 1,204,399
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Fiscal Year 2026-27 Capital Purchases & Projects

Fund 029 Dept 94	Fleet Capital Expenditures Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Utility Vehicle (P8) Replacement	C27-XXX	\$ -	\$ 68,500
			<u>\$ -</u>	<u>\$ 68,500</u>

Fund 119 Dept 94	Northstar Wtr Capital Exp Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Meter Purchases - FY2027	C27-MTR	\$ -	\$ 6,500
			<u>\$ -</u>	<u>\$ 6,500</u>

Fund 119 Dept 96	Northstar Wtr Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Northstar Drive Booster Pump Station and Tank	C27-XXX	\$ -	\$ 50,000
	Tank D Roof Repair	C27-XXX	-	15,000
			<u>\$ -</u>	<u>\$ 65,000</u>

Fund 129 Dept 94	Martis Valley Wtr Capital Exp Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Meter Purchases - FY2027	C27-MTR	\$ -	\$ 22,500
			<u>\$ -</u>	<u>\$ 22,500</u>

Fund 329 Dept 96	Wood Energy Capital Exp Capital Projects		Revenue	Expense
	Project Name	Project Number		
	Wood Energy (non-Grant Exp)	C23-009	\$ -	\$ 3,800,000
	WEF Interpretive Displays_CTA	C24-017	20,000	20,000
	WEF Building_SNC Wildfire	C25-011	1,000,000	1,000,000
	WEF General_Investment Tax Cr	C26-002	3,000,000	3,000,000
			<u>\$ 4,020,000</u>	<u>\$ 7,820,000</u>

Fund 619	Fire Capital Expenditures			
Dept 94	Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Utility Vehicle	C27-XXX	\$ -	\$ 100,000
	Engine - Type 1	C27-XXX	-	1,350,000
	2024 FEMA AFG - SCBAs	C27-XXX	-	14,000
	Two handheld Bendix King Radios	C27-XXX	-	8,500
			<u>\$ -</u>	<u>\$ 1,472,500</u>

Fund 719	Snow Capital Expenditures			
Dept 94	Capital Purchases		Revenue	Expense
	Project Name	Project Number		
	Load Mounted Blower (B2) Replacement	C27-XXX	\$ -	\$ 275,000
			<u>\$ -</u>	<u>\$ 275,000</u>

Total Fiscal Year 2026-27 Capital Purchases & Projects			\$ 4,042,500	\$ 9,730,000
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Fiscal Year 2026-27 Operating Projects

Fund 620	Fuels Management Operations		Revenue	Expense
Dept 92	Operating Projects			
	Project Name	Project Number		
	Trimont Cost Share_NCSD	O27-004	\$ -	\$ 63,987
	Measure U, Beyond 300' Zone (WPZ)	O27-XXX	-	105,490
	Choose a Project Number to Begin		-	-
			<u>\$ -</u>	<u>\$ 169,477</u>
Total Fiscal Year 2026-27 Operating Projects			\$ -	\$ 169,477



N·C·S·D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
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Board of Directors
John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager
Mike Geary, PE

AGENDA ITEM #8

Director Reports

There is no written report for this agenda item.



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General Manager
Mike Geary, PE

General Manager's Report

DATE: May 20, 2026
TO: District Board Members
FROM: Mike Geary, General Manager
SUBJECT: General Manager's Report – For Information Only

BACKGROUND: The discussion section below provides information from the District's management on current projects and activities that are not the subject of a separate report. This report is prepared to provide new information and recent progress only.

DISCUSSION: The General Manager participated in the following meetings in the last two months:

- Direct Reports – weekly with Fire Chief, Accounting Manager, Board Secretary / HRA, and Director of Public Works.
- Measure U - Forester Barron, Forestry Assistant Cooper, Chief Gibeaut, DPW Martin.
- PCWA Quarterly East Slope Meeting – PCWA staff, PCWA Director for District 5 Josh Alpine, local water district representatives, DPW Martin.
- Measure U Citizens Oversight Committee Annual Meeting
- Wood Energy Facility – funding request with Sierra Nevada Conservancy
- Monthly Board Meeting Prep – HRA Zangara, DPW Martin, AM Plexico, Chief Gibeaut.
- Five-Year Strategic Plan – consultant and DPW Martin.
- T-TSA Monthly General Managers Meeting.
- Director Radanovich.

ATTACHMENTS: N/A

DATE PREPARED: May 13, 2026



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Candace Roeder

General Manager

Mike Geary, PE

Fire Chief

Jason Gibeaut

DATE: May 20th, 2026
TO: District Board Members
FROM: Jason Gibeaut, Fire Chief
SUBJECT: Fire Chief's Report – For Information Only

BACKGROUND:

The section below provides information from the Fire Department on its current projects that are not the subject of a separate report. This report is formatted to provide new information and recent progress only.

OPERATIONS:

- Completion of 2nd draft budget for FY2027.
- Continue to research all viable means of additional revenue or cost-savings for NFD in preparation for sharing before the Board of Directors.
- Draft a policy addressing "Call Backs" – procedures on how to order correctly and have staff compensated fairly.
- Research lithium-ion battery fires (strategy/tactics, do's/dont's, etc...) in anticipation of attending a class and drafting Department procedures and policies for firefighters to follow/adhere to.
- Attended LTRFCA meeting in S. Lake Tahoe to discuss issues affecting those fire departments within the Northern NV and Truckee/Tahoe region.
- Bi-monthly meetings with Fuels Management to discuss upcoming season's required work.
- Continue to retrofit C-300 vehicle.
- E-32 brake issue has been fixed and back in service as first out apparatus. E-31 air leak must still be fixed.
- Attached is a report reflecting the number and types of calls NFD was dispatched over the last month.

PREVENTION:

- Defensible space inspection requests are being handled with the help of Fuels Management taking the lead.
- Annual Fire & Life Safety Inspections continue – focusing primarily on state-mandated occupancies.
- Meeting with the Ritz Carlton Hotel to discuss the recent structure fire and those measures that can be pursued by the hotel to reduce the risks and hazards.
- Preparing for the upcoming Eastern Placer Fire Prevention Officer's meeting to be hosted by NFD to discuss fire code, local prevention measures and enforcement within the greater region.
- With the changing "season", NFD has seen an increase in plans review submittals and inspections for development (tenant improvements, new residential construction, deck remodels, etc...)
- Working on updating the fee schedule to be brought before the Board for review/approval in either June or July of this year.
- Clean-up and re-organize fire prevention files on NFD's shared drive for everyone to be able to access.
- Collaboration with IT Manager, Steve Goates, to make changes to defensible space inspection software to meet our Department's needs/demands.

FUELS MANAGEMENT

- **Revegetation Pilot Project:** Monitoring of two revegetation test plots is ongoing. It remains too early to evaluate long-term success or species diversity. FY 2027 funding includes additional test plots.
- **FY 2027 RFP Development:** The FY 2027 Fuels Management RFP is nearing completion and will undergo NCSA administrative review prior to publication. The final package will include coordinated RFPs funded through Measure U, Truckee Tahoe Airport District, and CAL FIRE.
- **Forest Fuels Reduction Operations:** Two crews are actively performing forest fuels reduction work by way of the following grants:
 - Truckee Tahoe Airport District
 - CAL FIRE Wildfire Prevention projects
- **Measure U:** The annual Measure U Oversight Committee meeting was held on May 5. Project information has been updated, and a site walk is planned for July 15.
- **Defensible Space:** Fuels Management is coordinating with the IT Department to improve defensible space inspections, streamline scheduling, and enhance public access to resources and information.

Respectfully Submitted,
Jason Gibeaut
Northstar Fire Chief

Filter statement

Filters **Incident onset** 4/16/26 to 5/20/26 | **Incident status** Locked

Incident Types (NERIS)

Count of Incidents

Count of Incidents

11

Count of Exposures 0

Count of Medical Incide...

Count of EMS Calls

2

Percent of EMS Calls 18.18%

Count of Fire Incidents (...)

Count of Fire Calls

0

Percent of Fire Calls 0%

Count of Other Incidents...

Count of Other Calls

9

Percent of Other Calls 81.82%

Mutual Aid Given or Rec...

Aid Given

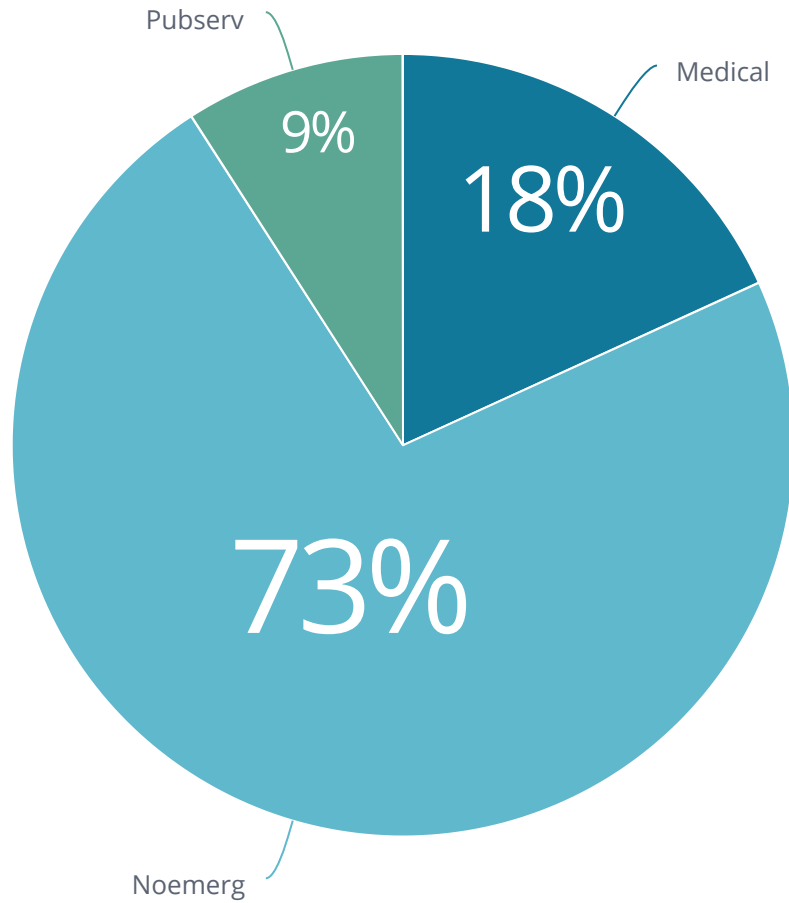
2

Aid Received 2

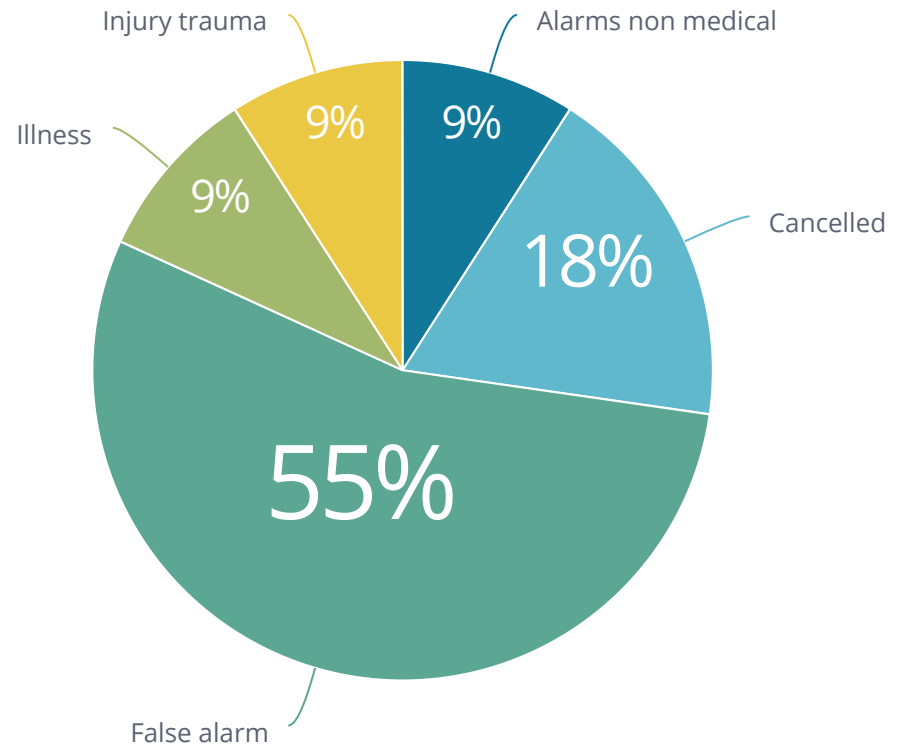
Filter statement

Filters **Incident onset** 4/16/26 to 5/20/26 | **Incident status** Locked

Primary Incident Type by Category



Primary Incident Types by Subcategory



Filter statement

Filters **Incident onset** 4/16/26 to 5/20/26 | **Incident status** Locked

Count of Fire Incidents

Filter statement

Filters **Incident onset** 4/16/26 to 5/20/26 | **Incident status** Locked

Primary Incident Types (by month)

Primary Incident Type	Incidents		
	04/2026	05/2026	Grand Total
Accidental alarm		2	
Cancelled	2		
Cardiac arrest		1	
Fall	1		
Fire / smoke alarm	1		
Malfunctioning alarm	1	3	
Grand Total	5	6	

Additional Incident Types (by month)



N · C · S · D

Northstar Community Services District
900 Northstar Drive, Truckee, CA 96161
P: 530.562.0747 • F: 530.562.1505 • www.northstarsd.org

Board of Directors
John Radanovich, President
Warren "Chip" Brown
Nancy Ives
Marilyn Forni
Candace Roeder

General Manager
Mike Geary, PE

Public Works Report

DATE: May 20, 2026
TO: Board of Directors
FROM: Eric Martin, Director of Public Works
SUBJECT: Public Works Report – For Information Only

BACKGROUND: The updates below provide information on the District's public works services, projects, and programs that are not the subject of a separate report. This report is formatted to provide new information and recent progress only.

DISCUSSION:

- **Martis Valley Trail Segment 3F** – Placer County will be hosting a ribbon cutting ceremony on June 3rd at 11:30.
- **Wood Energy Facility:**
 - Funding:
 - A grant application for \$1M in funding was submitted under the US Forest Service Community Wood Energy Grant Program. Awards are anticipated to be released in June.
 - A grant application is being prepared for the CalFire Wood Products and Bioenergy Grant Program. The application is due May 20, and awards are anticipated to be released in Q3 2026.
 - Congressional earmark funding is being researched with the assistance of PCWA.
 - Inquires for potential funding have been made with the North Tahoe Community Alliance, Tahoe Mountain Resorts Foundation, Tahoe Truckee Community Foundation, Sierra Nevada Conservancy, and the Tahoe Fund.
 - Staff met to review the project Pro Forma to model various loan and revenue scenarios.
 - Project Delivery: Staff continues to research alternative project delivery options as a traditional design, bid, build approach may not be the most economical or efficient way to deliver a project of this scale and complexity. Contractor input during redesign is important to ensure changes provide tangible cost reducing benefit.
 - Construction Manager/General Contractor (CM/GC) – CM/GC is implemented as a two-phase collaborative delivery process where the owner keeps its designer, hires the contractor early, and later negotiates a Guaranteed Maximum Price (GMP) before construction begins. Legal authority must first be demonstrated to

pursue this strategy. Contractor procurement is performed under a Request for Qualifications (RFQ) process. An agreement for preconstruction services is first executed in which the contractor will perform real time pricing, constructability review, value engineering, schedule development and risk identification. After these steps, a Guaranteed Maximum Price (GMP) negotiation is to take place. If the GMP is acceptable, a construction services agreement is then executed.

- Progressive Design Build (PDB) – PDB is similar to CM/GC with a key difference: the contractor would assume design services so the District would be unable to keep our current design consultant. Redesigning with a new design team would take valuable time and add costs. A benefit to PDB is that legal authority is straight forward.
- **Strategic Plan** – GM Geary and DPW Martin met with Glen Price Group representative Maggie Steakley to further strategic plan preparation efforts. Management staff met internally to review survey results. The board workshop has been scheduled for June 5, 2026. Staff has begun work on the work plan portion of the Strategic Plan.
- **Budget Preparation** – Staff populated workbooks for the 2nd draft of the FY 2026-27 budget. A meeting was held with management staff to review the draft budget.
- **GM Geary and DPW Martin attended the PCWA District 5 Water Agency Stakeholder Meeting.**

UTILITIES UPDATE:

- Operators Chris Raymer, Chris Bott and SUSW Teto Contardi replaced 267 lift station sewer pump #1.
- Operations received the new F550 dump truck.
- Operations department finished valve exercising in Lahontan and are starting valve exercising on the Northstar side, starting in Beaver Pond then working into Martis Landing.
- Liberty has pulled the wire from the transformer to the switch gear and SUSW Travis Dwyer is coordinating with EV Range to get the chargers installed.
- Operations department installed all 4 Bollard bars on the MVT 3F segment.
- Operations department began spring trail maintenance on the TMT.

MONTHLY WATER DATA TABLE:

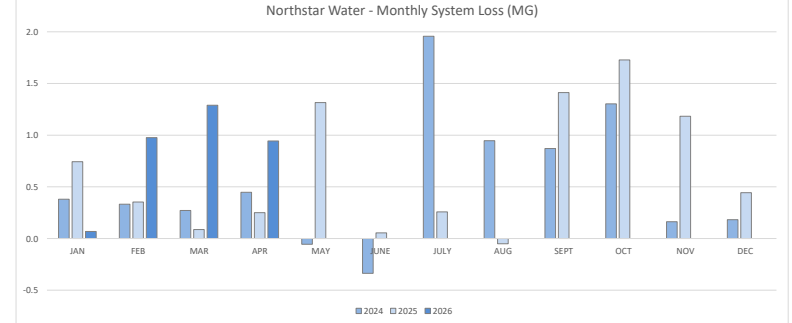
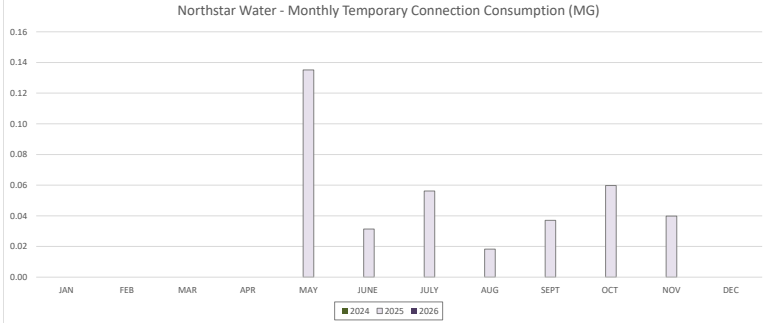
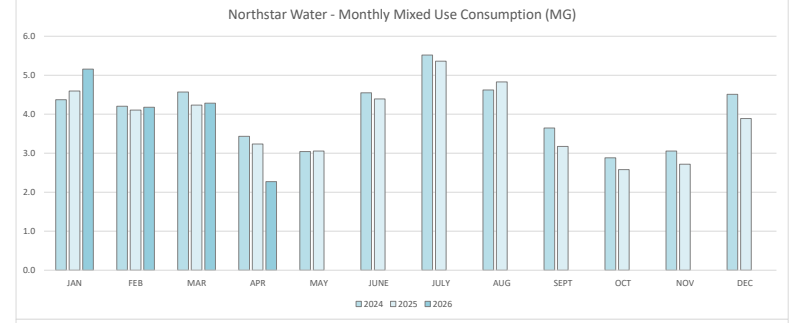
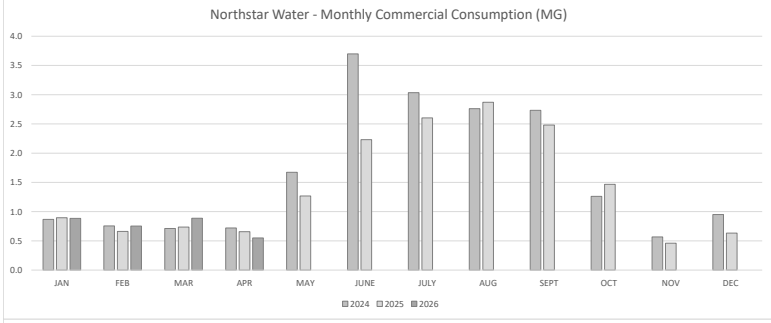
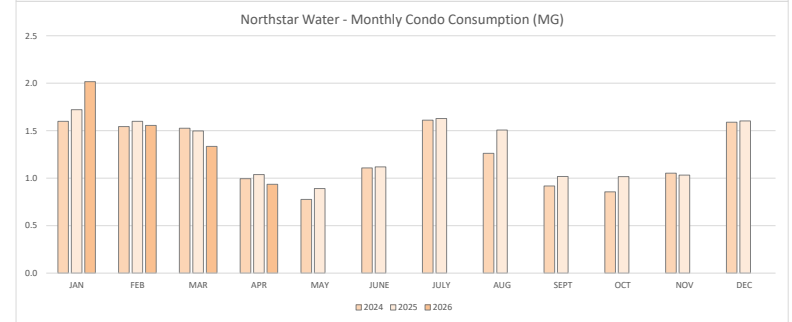
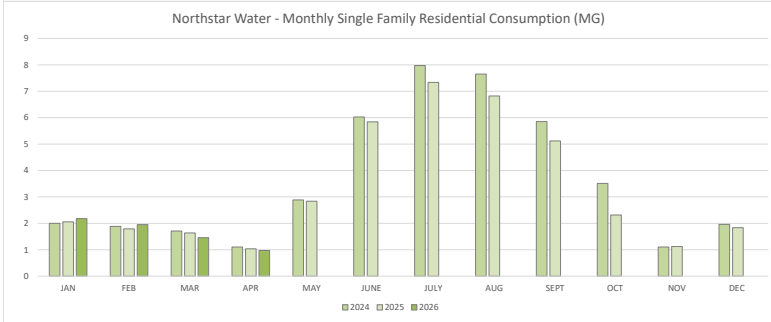
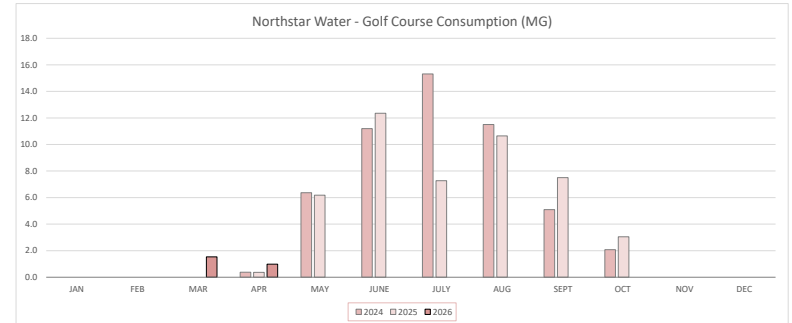
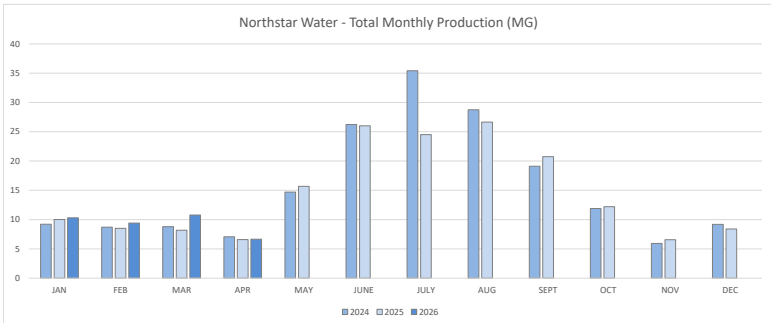
NWS Production and Pumping Data			
	Apr. 2024	Apr. 2025	Apr. 2026
WTP Production	6.64 MG	6.58 MG	6.00 MG
TH1 Production	0.44 MG	0.00 MG	0.24 MG
TH2 Production	0.00 MG	0.00 MG	0.65 MG
TH1 Static Level / Pumping Level	0.0' / 18.6'	0.0' / n/a	0.0' / 15.7'
TH2 Static Level / Pumping Level	25.1' / n/a	25.8' / n/a	22.2' / 98.6'
Northstar Drive BPS	0.15 MG	0.00 MG	0.28 MG
Spring Collection & Storage Data			
Reservoir A Volume (180 AF Capacity)	185 AF (100%)	185 AF (100%)	185 AF (100%)
Reservoir A Elevation (Max = 6,985')	6,985.0'	6,985.0'	6,985.0'
Big Springs	700 GPM	685 GPM	520 GPM
Sawmill Flat	No Report	No Report	48 GPM
Maximum Storage in Tanks = 3.6 MG	2.4 MG	2.1 MG	2.2 MG

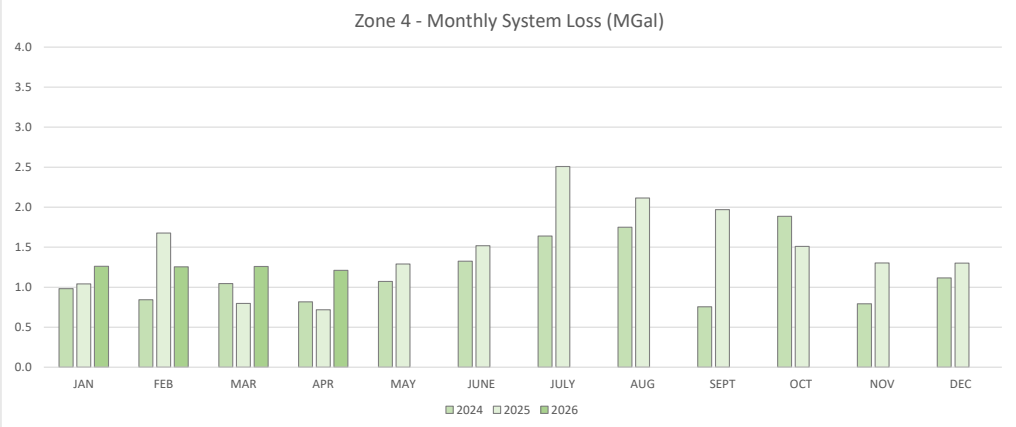
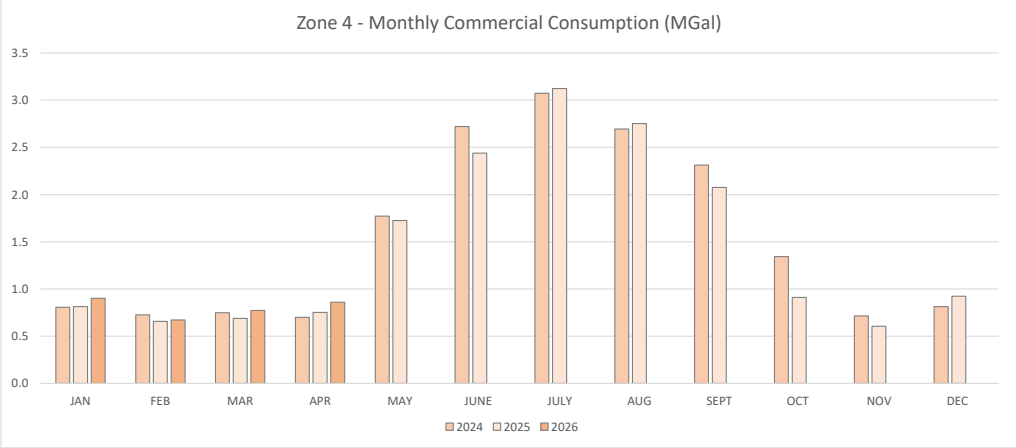
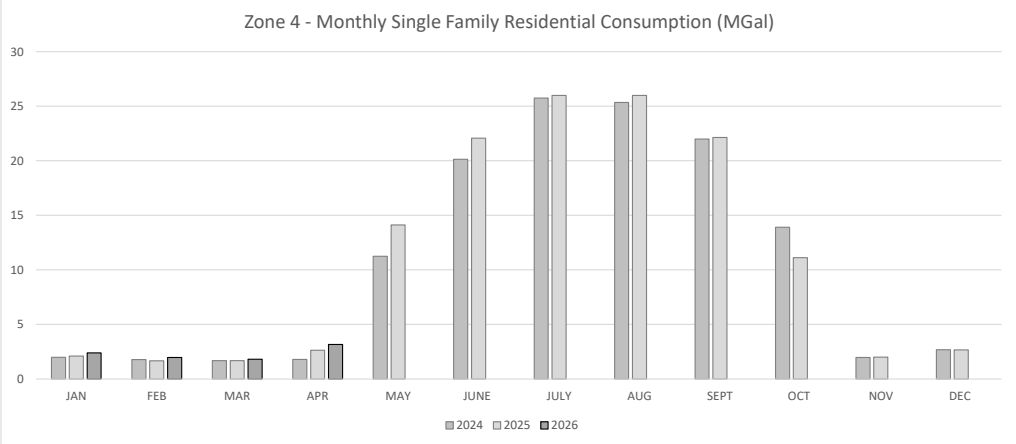
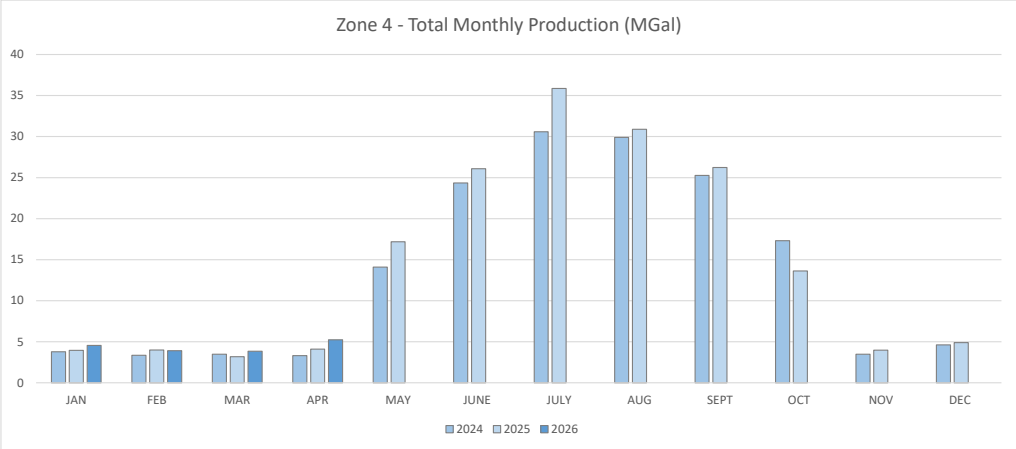
MVWS Production and Pumping Data			
	Apr. 2024	Apr. 2025	Apr. 2026
Well 1 Production	0.00 MG	2.12 MG	4.68 MG
Well 2 Production	2.80 MG	0.61 MG	0.00 MG
Well 3 Production	0.51 MG	1.38 MG	0.56 MG
Well 1 Static Level / Pumping Level	82.9' / n/a	85.0' / 119.4'	91.4' / 130.9'
Well 2 Static Level / Pumping Level	79.7' / 144.7'	79.0' / 134.3'	88.4' / n/a
Well 3 Static Level / Pumping Level	230.3' / 308.4'	242.2' / 324.8'	237.4' / 314.3'

DATE PREPARED: May 8, 2026

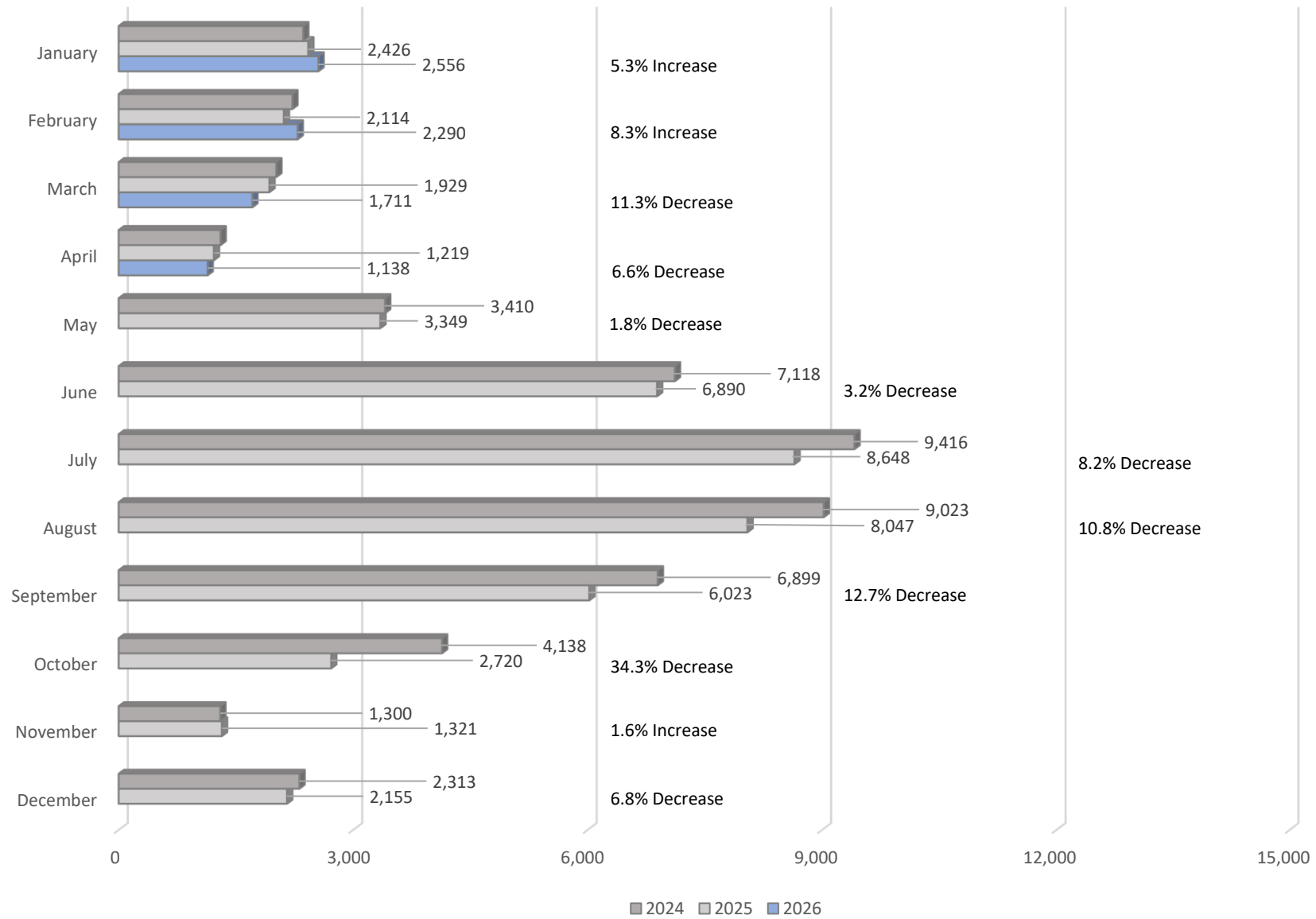
ATTACHMENTS:

1. Water System Production and Consumption Trends

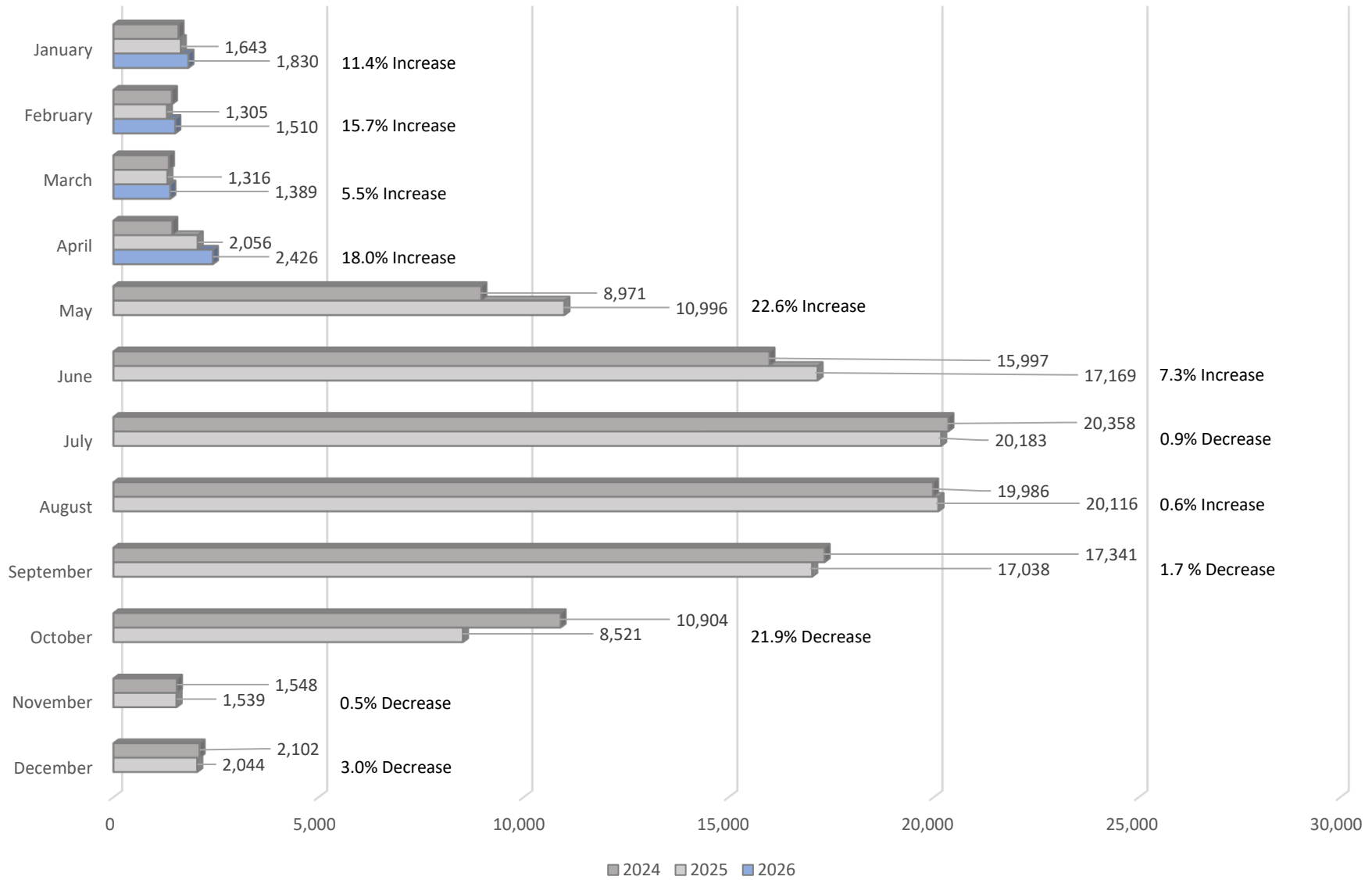




Northstar Water System Average SFR Monthly Consumption (Gallons)



Zone 4 Water System Average SFR Monthly Consumption (Gallons)





N·C·S·D
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Board of Directors
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Candace Roeder

General Manager
Mike Geary, PE

Administrative Report

DATE: May 20, 2026
TO: Board of Directors
FROM: Julie Zangara, Human Resources & Administrative Manager/Secretary of the Board
SUBJECT: Administrative Report – For Information Only

BACKGROUND: The discussion section below provides information from the District's administrative department on current projects and activities that are not the subject of a separate report. The report is prepared to provide new information and recent progress only.

DISCUSSION: The Finance and Administration department has the following updates to report to the Board:

- The Town of Truckee is hosting in-person Ethics training for Board members and staff on Thursday, July 16 from 1:00 PM – 3:00 PM. Please let SotB Zangara know if you would like to attend to meet your Ethics training requirement if you have not this year. The Town would like a head count prior to the training.
- The 2026 Reno Aces Baseball Game has been scheduled for Friday, August 7 at 6:35 P.M. The District will be in a different area for this year's game.
- DFA Plexico and HRAM Zangara met with managers to review the draft budget
- Judy Friedman was appointed to the LAFCO Special District Representative seat for another term
- HRAM Zangara and GM Geary will be conducting interviews for the Administrative Specialist

ATTACHMENTS: None

DATE PREPARED: May 8, 2026

Calendar for NCS D 2026

JANUARY	FEBRUARY	MARCH
	<ul style="list-style-type: none"> • 1st & 2nd Quarter Financial Reporting • Ethics Training 	<ul style="list-style-type: none"> • File Form 700 by April 1 • FY 2025 Audit Report • Budget Draft 1 • WEF – Award of Bid
APRIL	MAY	JUNE
<ul style="list-style-type: none"> • Budget - Draft 2 • Harassment Training 	<ul style="list-style-type: none"> • Budget – Draft 3 • 3rd Quarter Financial Reporting • MUOC Annual Report • Election Services Resolution 	<ul style="list-style-type: none"> • Approve FY2025/2026 Budget • Resolutions for user fees on tax rolls • Reserve Schedule A & B • Resolution to place delinquent Water charges on the Tax Roll • June 3 - Ribbon Cutting Ceremony for Martis Valley Trail
JULY	AUGUST	SEPTEMBER
<ul style="list-style-type: none"> • Budget needs to be in place • Finance Training • ACES Game - TBD 		<ul style="list-style-type: none"> • 4th Quarter Financial Reporting • Establishment of Fee Schedules - NFD
OCTOBER	NOVEMBER	DECEMBER
	<ul style="list-style-type: none"> • 1st Quarter Financial Reporting • Measure U Annual Fiscal Report 	<ul style="list-style-type: none"> • Nomination of Board Officers for 2026 • FY 2025-26 external audit presentation • District Holiday Party – TBA

***Tentative**

NCSD Acronym Listing

Acronym	Definition
ACOE	Army Corps of Engineers
ACWA	Association of California Water Agencies
ADP	Additional Discretionary Payment
AMR	Automatic Meter Reading
AWWA	American Water Works Association
BMP	Best Management Practices
BMS	Business Management System
BPS	Booster Pump System
CalPERS	California Public Employees' Retirement System
CAMCO	Condominium Association Management Company
CEPPT	California Employers' Pension Prefunding Trust
CC&Rs	Covenants, Conditions and Restrictions
CEQA	California Environmental Quality Act
CFD	Community Facilities District (Mello-Roos)
CIP	Capital Improvement Plan
CMMS	Computerized Maintenance Management System
COLA	Cost of Living Adjustment
CSA	County Service Area
CSDA	California Special Districts Association
CPUC	California Public Utilities Commission
CWPP	Community Wildfire Protection Plan
CY	Current Year or Calendar Year
DE	District Engineer
DFA	Director of Finance & Administration
DIP	Debtor in Possession
EDU	Equivalent Dwelling Unit
EVA	Emergency Vehicle Access
EWP	East West Partners
FASB	Financial Accounting Standards Board
FOG	Fats, Oil, and Grease
FSE	Food Service Establishment
FY	Fiscal Year
FYE	Fiscal Year End
GAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GPM	Gallons per Minute
GWMP	Groundwater Management Plan
HHC	Highlands Hotel Company
HRA	Health Reimbursement Arrangement or Human Resources Administrator
HVR	Highlands View Road
IT	Information Technology
JPA	Joint Powers Authority
LAFCo	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
Lahontan	Lahontan Regional Water Quality Control Board

NCSD Acronym Listing

MCL	Maximum Contaminant Level
MOU	Memorandum of Understanding
MSR	Municipal Services Review
MVWS	Martis Valley Water System (aka ZONE 4)
NCSD	Northstar Community Services District
NWS	Northstar Water System
NEPA	National Environmental Policy Act
NLTRA	North Lake Tahoe Resort Association
NMMA	Northstar Mountain Master Association
NMP	Northstar Mountain Properties
NPOA	Northstar Property Owners Association
NTCA	North Tahoe Community Alliance
NTPUD	North Tahoe Public Utility District
O&M	Operations and Maintenance
OVPSD	Olympic Valley Public Service District
OPEB	Other Post-Employment Benefits
PCMP	Pension Cost management Policy
PCWA	Placer County Water Agency
PEPRA	Public Employees' Pension Reform Act
PERF	Public Employees' Retirement Fund
POUs	Public Owned Utilities
PRD	Permanent Road Division
RFP	Request for Proposal
RMA	Rate and Method of Apportionment
SAS	Statement on Auditing Standards
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus (Air Tanks)
SEP	Supplemental Environmental Project
SOW	Scope of Work
SSMP	Sewer System Management Plan
TCPUD	Tahoe City Public Utility District
TDPUD	Truckee Donner Public Utility District
TLC	Trimont Land Company
TOT	Transient Occupancy Tax
TROA	Truckee River Operating Agreement
TSD	Truckee Sanitary District
TTSA	Tahoe Truckee Sanitation Agency
TTSD	Tahoe Truckee Sierra Disposal
UOM	Utility Operations Manager
UAL	Unfunded Accrued Liability
VE	Value Engineering
VTM	Vesting Tentative Map
WEF	Wood Energy Facility
WTP	Water Treatment Plant
WUI	Wildland Urban Interface
ZONE4	PCWA nomenclature for Martis Camp, Schaffer's Mill, Lahontan, and adjacent communities

NCSD Acronym Listing
