



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 20, 2023

District Fiscal Officer
Volcano Community Services District
P.O. Box 72
Volcano, CA 95689-0072

SUBJECT: 2022-23 Special District Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2022-23 Special District Financial Transactions Report (FTR). Government Code (GC) section 53891 requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP), if this data is available.

The FTR is due to SCO by January 31, 2024. Reporting instructions, including COVID-19 reporting guidance, and information for the 2022-23 Special District FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Volcano Community Services District
Password: Ab#12050303500

The 2022-23 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special District FTR.

BCUs that meet the requirements to be a Special District, as defined in GC section 12463(d)(2), must separately prepare and submit the Special District FTR to SCO.

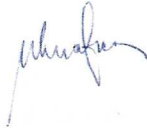
District Fiscal Officer
November 20, 2023
Page 2

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required — or there is reason to believe that a report is false, incomplete, or incorrect — SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. Please email an electronic copy to SDsupport@sco.ca.gov.

If you have any questions, please contact the Special District Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017.

Sincerely,



Edward Serafica
Supervisor
Special District Reporting Unit

Enclosure

Top Ten Reporting Issues for Special District Financial Transactions Report

1. A Special District that has no financial transactions during the year must file the Cover Page form and the General Information form of the Special District Financial Transactions Report (FTR), stating “No Activity” on the Cover Page form. A Special District that has no financial transactions but has outstanding debt taken out in the Special District’s name must report the debt and any debt payments on the appropriate Debt and Statement of Revenues, Expenditures, and Changes in Fund Balances forms.
2. The activity type must reflect the services the Special District provides. Select the type of governmental/enterprise activity for which this report is being prepared.
3. Major variances require footnotes. If there is an overall reporting change, add an explanation in the Comments form. Access the footnote panel by double-clicking on the field in which the balance was reported. Invalid footnotes will be questioned by staff upon review of the FTR. Simply noting “Correct,” “Confirmed OK,” or “increase/decrease” is not acceptable. Please indicate what caused the variance (e.g., New Assembly Bill 1234 law enforcement grant).
4. The Other fields on the revenue and expenditure forms are for items that do not apply to a hard-coded field elsewhere on the form. Please review all of the fields on the forms before reporting an item as Other. A footnote is required for those entries.
5. Include a footnote to explain the reason for a prior period adjustment exceeding 20% of the Fund Balance/Net Position, Beginning of Period.
6. Report residual equity transfers and transfers of capital assets as Transfer In and Transfer Out. Include a footnote to explain why and where a transfer was made.
7. The Appropriations Limit Information form must be completed by all special districts that receive property taxes and are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement. If the Special District is exempt from having an appropriation, note that in the General Comment form. Failure to report your Appropriations Limit might affect your mandated cost reimbursement.

8. If the Special District has any debt reported on the debt forms, the activity reported on the debt form must match the activity on the governmental/enterprise form (i.e., Fire Protection activity reported on the governmental form must have Fire Protection selected as the activity type on the debt form). All debt reported must have Principal and Interest (P&I) payments. If there are no P&I payments, include footnotes to explain why there are no current-year payments.
 - Long-Term Debt
 - Principal Amount Issued During Fiscal Year
 - Report the total amount of principal issued during the fiscal year on the appropriate Long-Term Debt form.
 - Use a separate form for each debt issued.
 - For Governmental Activities, the principal amount issued must also be reflected on the Governmental Activity's Revenues, Expenditures, and Change in Fund Balance form, on a Long-Term Debt Proceeds line.
 - Principal Amount Matured During Fiscal Year
 - Report the amount of principal paid during the fiscal year on the Long-Term Debt form. Do not include the current portion of principal amounts that are payable in the following fiscal year or the interest payment during the fiscal year.
 - For Governmental Activities, the principal payments reported must also be reflected on the Governmental Activity's Revenues, Expenditures, and Changes in Fund Balance form on the Retirement of Long-Term Debt line.
 - Interest Payment During the Fiscal Year
 - Report the amount of interest paid during the fiscal year on the Long-Term Debt Form.
 - Report interest payments on the Interest on Long-Term Debt/Interest Expense line of the Revenues, Expenditures, and Changes in Fund Balance form of the governmental or enterprise activity related to the debt.
 - Other Long-Term Debt
 - Do not include liability type debts that have no P&I payments [e.g. Compensated Absences and Other Post-Employment Benefits] or interfund loans (e.g., copiers, vehicles, etc.) on the Long-Term Debt forms as Other Long-Term Debt.
9. Improvement District, Special Assessment, Mello-Roos, and Marks-Roos Bonds
 - Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and Marks-Roos bonds and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should not be reported elsewhere in the FTR, but on the Long-Term Debt form only. Unless the debt is backed fully by the faith and credit of the government or fully or partly backed by some other type of the general government commitment.

10. We cannot grant extensions to submit reports. If you are unable to submit your report, please contact the Special District Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017. Audited financial statements can also be submitted electronically to the same email address. You must submit the signed Cover Page.

Population

Less than 500

County

(All)

Regulating Agency

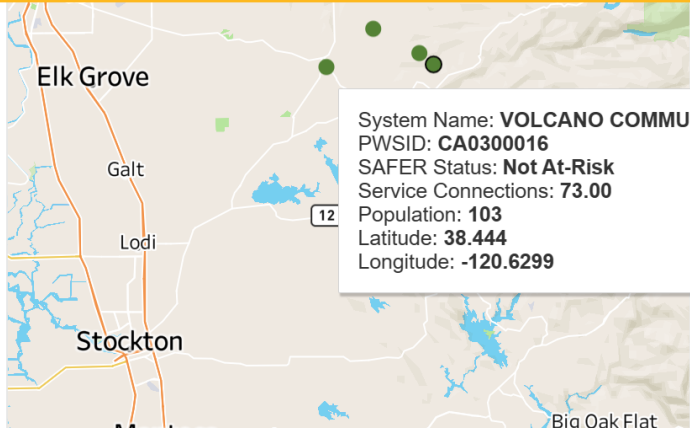
(Multiple values)

Service Area Econ...

(All)

Receiving Funding?

(All)



Accessibility

Affordability

Technical



OFFICE OF
AUDITOR – CONTROLLER

TACY ONETO ROUEN, Auditor-Controller

County Administration Center
810 Court Street · Jackson, CA 95642-2132
Telephone: (209) 223-6357
Fax: (209) 223-6721

DIRECT ASSESSMENT INFORMATION SHEET

This letter provides information regarding and documentation required to add Direct Assessments to the 2022-23 tax bills.

Required Format for Parcel List:

EXCEL FILE TO INCLUDE -NO EXCEPTION

- Column 1 – Fee Parcel Number (APN) – all 12 digits
- Column 2 – Direct assessment amount **(MUST BE EQUALLY DIVISIBLE BY 2)**
- Column 3 – Tax Code number - 5 digits - assigned by Auditor’s Office
- Column 4 – Agency ID (optional)

Example: 018-300-002-000 1098.48 76000
 018300002000 1098.48 76000

Cost Recovery Charge Amounts:

Per parcel, per assessment	\$2.00
Correction fee, per parcel, per fiscal year	\$25.00
New assessment one-time set-up fee	\$250.00

Documentation required:

- Signed AGREEMENT FOR DIRECT ASSESSMENT SERVICES
- Completed and Signed DIRECT ASSESSMENT INFORMATION SHEET
- Completed and Signed ANNUAL CERTIFICATION OF DIRECT ASSESSMENT
- COPY OF **RESOLUTION, ORDINANCE OR ELECTION APPROVING ASSESSMENT**
- PARCEL LIST IN REQUIRED FORMAT, described above

Due Date: On or before **August 10, 2022** (CA Code 26911)

Questions: Call (209) 223-6356 or email kmgonzalez@amadorgov.org

Volcano Community Services District

Agency Name

President

Title Of Authorized Person

Nancy M Bailey

Signature of Authorized Person

8-10-22

Date



OFFICE OF
AUDITOR – CONTROLLER

TACY ONETO ROUEN, Auditor-Controller

County Administration Center

810 Court Street · Jackson, CA 95642-2132

Telephone: (209) 223-6357

Fax: (209) 223-6721

ANNUAL CERTIFICATION OF DIRECT ASSESSMENT

DUE DATE: **AUGUST 10, 2022**

AGENCY Volcano Community Services Dist CODE 67900

AUDITOR Contact Info For Auditor's office use only	TAXPAYER Contact Info For Tax Bill purposes
Contact Name	Contact Name
Contact Phone #/Extension	Contact Phone #/Extension
Contact Email	Contact Email

I, the undersigned authorized individual, have reviewed the Direct Assessment List that has been provided to the County of Amador Auditor-Controller's Office and certify that all Direct Assessments on this list are lawful and correct and have been approved by the Agency and are to be enrolled on the 2022-23 Secured Property Tax Roll.

1 Number of Records \$ 345.62 Total Dollar Amount

President
Title of Authorized Person Certifying this Form

Nancy M Bailey
Signature of Authorized Person Certifying this Form

8-10-22
Date

VOLCANO COMMUNITY SERVICES DISTRICT
PO BOX 72
VOLCANO, CA 95689-0072

RESOLUTION 2022-07
TRANSFER DELIQUENT BALANCES TO AMADOR COUNTY FOR
COLLECTION

WHEREAS, The VCSD adopted ordinance no ²⁰¹⁵⁻⁰¹~~2022-07~~ The ordinance adopted the policy to transfer any outstanding balance for water services, from the previous calendar year, to Amador County for collection, through the property tax system. The District will follow the county timing and protocol for the transfer of the outstanding balance. Any cost to the District for this method of collection will be transferred to the property owner.

WHEREAS, there are customer balances owing for charges incurred from 2021.

NOW THEREFORE, BE IT RESOLVED AND ORDERED, the VCSD treasurer will follow through with sending those 2021 balances to the county for collection in accordance to Ordinance 2015-01.

The foregoing resolution was duly passed and adopted by the Volcano Services District, at a regular/special meeting hereof held on the 9th day of June, by the following vote:

ADOPTED this ^{WB} 9th day of ~~June~~ ^{WB} 2022 *4th day of August 2022*

AYES: 5

NOES:

ABSENT:

ABSTAINED:

Nancy M Bailey, President

~~Sharon Owens~~

~~Secretary~~

Volcano Community Services District

AGREEMENT FOR DIRECT ASSESSMENT SERVICES

AGENCY Name: Volcano Community Services District
Tax Codes: 67900

This Agreement for Direct Assessments ("Agreement") is made and entered into this 4th day of August, 20 22, by and between the County of Amador through its Auditor-Controller's Office ("County") and Volcano Community Services District ("Agency") to provide the service of placement of Direct Assessments on the Property Tax Roll and to distribute those collected to Agency.

WHEREAS, Agency is a city or district located in the County of Amador, and as such, desires to be the recipient of certain services involving Direct Assessments from County; and

WHEREAS, Agency and County wish to enter into an agreement whereby the services to be provided, the conditions under which the services are to be provided, and the compensation, if any, to County for services provided shall be stipulated and binding upon the parties who do so agree; and

WHEREAS, services to Agency may include providing roll information, collecting and distributing Direct Assessment amounts and maintenance of Agency funds in County Treasury; and

WHEREAS, the Government Code provides that County may charge the cost providing said services within certain limits;

NOW, THEREFORE, the parties hereto agree as follows:

I. DEFINITIONS FOR PURPOSES OF THIS AGREEMENT

The terms hereinafter set forth have the following definitions:

"Direct Assessment" or "Direct Assessments" means special tax, direct charge, special assessments to be levied in each fiscal year within the Agency tax rate area pursuant to the rate and method as defined by the district per California taxation codes.

"Tax Code" means the unique 5-digit number assigned by the County specifically to Agency.

II. DIRECT ASSESSMENT SERVICES AND FEES

A. Direct Assessment Services

County will provide services that include placing direct assessments on the Property Tax Roll and distributing those collected to Agency at the same time and in the same manner as Amador County property taxes are collected and distributed.

XIII. GOVERNING LAWS AND VENUE

This Agreement shall be deemed to be made under, and shall be governed by and construed in accordance with, the laws of the State of California. Any action brought to enforce the terms or provisions of this Agreement shall have venue in the County of Amador, State of California.

XIV. TERM OF AGREEMENT

This Agreement constitutes the entire agreement between County and Agency pertaining to the collection of Direct Assessments and accounting services by County. All prior agreements, whether oral or written, between County and Agency pertaining to the services for collection and distribution of Direct Assessments are hereby terminated effective immediately upon full execution of this Agreement.

The term of this Agreement shall be from the date set forth in the first paragraph of this Agreement and continue through June 30, 2023, unless otherwise terminated. In the last six months of the final year of this Agreement the parties may enter into a new agreement for future services.

Either party may terminate this Agreement for convenience and without cause upon providing thirty (30) day written notice to the other party on or before March 1 of any year during the term of this Agreement.

County of Amador, Auditor-Controller

By: Tacy Oneto Rouen
Tacy Oneto Rouen, Auditor-Controller

Date: 8/24/22

Volcano Community Services Dist
Agency Name
By: Nancy M Bailey
Printed Name: Nancy M Bailey
Title: President
Date: 8-25-22

APPROVED AS TO FORM FOR COUNTY:

AMADOR COUNTY COUNSEL

By _____



OFFICE OF
AUDITOR – CONTROLLER

TACY ONETO ROUEN, Auditor-Controller

County Administration Center
810 Court Street · Jackson, CA 95642-2132
Telephone: (209) 223-6357
Fax: (209) 223-6721

DIRECT ASSESSMENT INFORMATION SHEET

This letter provides information regarding and documentation required to add Direct Assessments to the 2020-21 tax bills.

Required Format for Parcel List:

EXCEL FILE TO INCLUDE -NO EXCEPTION

- Column 1 – Fee Parcel Number (APN) – all 12 digits
- Column 2 – Direct assessment amount (**MUST BE EQUALLY DIVISIBLE BY 2**)
- Column 3 – Tax Code number - 5 digits - assigned by Auditor's Office
- Column 4 – Agency ID (optional)

Example: 018-300-002-000 1098.48 76000
 018300002000 1098.48 76000

Cost Recovery Charge Amounts:

Per parcel, per assessment	\$2.00
Correction fee, per parcel, per fiscal year	\$25.00
New assessment one-time set-up fee	\$250.00

Documentation required:

- Signed AGREEMENT FOR DIRECT ASSESSMENT SERVICES
- Completed and Signed DIRECT ASSESSMENT INFORMATION SHEET
- Completed and Signed ANNUAL CERTIFICATION OF DIRECT ASSESSMENT
- COPY OF RESOLUTION, ORDINANCE OR ELECTION APPROVING ASSESSMENT
- PARCEL LIST IN REQUIRED FORMAT, described above

Due Date: On or before **August 10, 2020** (CA Code 26911)

Questions: Call (209) 223-6362 or email spowrozek@amadorgov.org

Volcano Community Services District
Agency Name

General Manager
Title Of Authorized Person

[Signature]
Signature of Authorized Person

8/14/20
Date



OFFICE OF
AUDITOR – CONTROLLER

TACY ONETO ROUEN, Auditor-Controller

County Administration Center

810 Court Street · Jackson, CA 95642-2132

Telephone: (209) 223-6357

Fax: (209) 223-6721

6790

ANNUAL CERTIFICATION OF DIRECT ASSESSMENT

DUE DATE: AUGUST 10, 2020

AGENCY Volcano Community Services District TAX CODE 67900

AUDITOR Contact Info For Auditor's office use only	TAXPAYER Contact Info For Tax Bill purposes
Contact Name	Contact Name
Contact Phone #/Extension	Contact Phone #/Extension
Contact Email	Contact Email

I, the undersigned authorized individual, have reviewed the Direct Assessment List that has been provided to the County of Amador Auditor-Controller's Office and certify that all Direct Assessments on this list are lawful and correct and have been approved by the Agency and are to be enrolled on the 2020-21 Secured Property Tax Roll.

1 113.69
Number of Records Total Dollar Amount

General Manager
Title of Authorized Person Certifying this Form

Shwer
Signature of Authorized Person Certifying this Form

8/14/2020
Date

*last year
775-771-8768*

VOLCANO COMMUNITY SERVICES DISTRICT
PO BOX 72
VOLCANO, CA 95689-0072

RESOLUTION 2020-01
TRANSFER DELIQUENT BALANCES TO AMADOR COUNTY FOR
COLLECTION

WHEREAS, The VCSD adopted ordinance no 2015-01 The ordinance adopted the policy to transfer any outstanding balance for water services, from the previous calendar year, to Amador County for collection, through the property tax system. The District will follow the county timing and protocol for the transfer of the outstanding balance. Any cost to the District for this method of collection will be transferred to the property owner.

WHEREAS, there are customer balances owing for charges incurred from 2019.

NOW THEREFORE, BE IT RESOLVED AND ORDERED, the VCSD treasurer will follow through with sending those 2019 balances to the county for collection in accordance with Ordinance 2015-01.

The foregoing resolution was duly passed and adopted by the Volcano Services District, at a regular meeting hereof held on the 4th day of June, by the following vote:

ADOPTED this 4th day of June 2020

AYES: 4

NOES: 0

ABSENT: 1

ABSTAINED: 0


Sharon Owens

Secretary

Volcano Community Services District



Stacy Powrozek <spowrozek@amadorgov.org>

Re: Direct Assessment (Direct Charges) Information for Secured Tax Roll 2020-21

1 message

Sharon Owens <sharonowens5@gmail.com>
To: Stacy Powrozek <spowrozek@amadorgov.org>

Fri, Aug 14, 2020 at 11:38 AM

Hello
Thank you for the extra time.
I hope this is everything.
Let me know if you need something else.
Have a super weekend.
Sharon Owens
Volcano Community Services District
775-771-8768

On Wed, Aug 12, 2020 at 2:24 PM Stacy Powrozek <spowrozek@amadorgov.org> wrote:
Hi Sharon. By the end of the week is okay. Yes, it's some crazy times. Thank you.

On Wed, Aug 12, 2020 at 2:20 PM Sharon Owens <sharonowens5@gmail.com> wrote:
Shoot! I totally blanked on this, I have one, small balance. Its all of the new paperwork that sent me over the edge when I tried to get it done last week. I am a school counselor for my day job and my life is not my own these days. I am in Reno and we have kids showing up on Monday and they have different arrangements, so super nuts.
Let me know if it is too late, I will send it tonight.
Thanks so much!
Sharon

On Wed, Aug 12, 2020 at 8:41 AM Stacy Powrozek <spowrozek@amadorgov.org> wrote:
Good Morning Sharon. The submission deadline for direct charges (assessments) to be added on to the tax roll was Monday. Since I've not received anything I'm guessing no assessments will be added this year, is this correct?

Sincerely,

Stacy Powrozek

Amador County Auditor's Office

810 Court Street

Jackson, CA 95642

Phone: (209) 223-6362

Fax: (209) 223-6721

spowrozek@amadorgov.org

----- Forwarded message -----

From: **Stacy Powrozek** <spowrozek@amadorgov.org>
Date: Thu, May 7, 2020 at 2:32 PM
Subject: Direct Assessment (Direct Charges) Information for Secured Tax Roll 2020-21
To:

Good Afternoon. Attached is the **Direct Assessment Information Sheet, Annual Certification of Direct Assessment**, and new this year is the **Agreement for Direct Assessment Services**. All required documentation must be received before assessments will be added to the Secured Tax Roll for 2020-21. I've attached last year's contact list for reference. If you have any questions please let me know. Thank you.

Sincerely,
Stacy Powrozek
Amador County Auditor's Office
810 Court Street
Jackson, CA 95642
Phone: (209) 223-6362

6790

Stacy Powrozek <spowrozek@amadorgov.org>



Re: Direct Assessment (Direct Charges) Information for Secured Tax Roll 2020-21

1 message

Sharon Owens <sharonowens5@gmail.com>

To: Stacy Powrozek <spowrozek@amadorgov.org>

Mon, Aug 24, 2020 at 10:17 AM

Oh no, I hadn't see this, sorry. Here it is.
Thanks so much!
Sharon

On Mon, Aug 24, 2020 at 9:30 AM Stacy Powrozek <spowrozek@amadorgov.org> wrote:

Good Morning Sharon. I just wanted to make sure you had received my email below from the 17th. If you have questions just let me know. If all information is not received the parcel will not be added on to the tax roll.

Sincerely,
Stacy

On Mon, Aug 17, 2020 at 8:43 AM Stacy Powrozek <spowrozek@amadorgov.org> wrote:

Good Morning Sharon. A couple of things are still needed to add this parcel onto the tax roll. Per the Information Sheet a copy of a resolution approving is needed and a phone number is not listed for taxpayer contact, last year we had 775-771-8768. Please provide by August 28th. Thank you.

Documentation required:

- Signed AGREEMENT FOR DIRECT ASSESSMENT SERVICES
- Completed and Signed DIRECT ASSESSMENT INFORMATION SHEET
- Completed and Signed ANNUAL CERTIFICATION OF DIRECT ASSESSMENT
- COPY OF RESOLUTION, ORDINANCE OR ELECTION APPROVING ASSESSMENT
- PARCEL LIST IN REQUIRED FORMAT, described above