

**CLEAR CREEK
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2020**

ROBERT W. JOHNSON
Certified Public Accountant

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Robert W. Johnson
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Clear Creek Community
Services District
Westwood, California

Report on the Financial Statements

We have audited the accompanying financial statements of Clear Creek Community Services District, as of and for the year ended June 30, 2020, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the enterprise activities and governmental activities of Clear Creek Community Services District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other-Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Clear Creek Community Services District. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
October 28, 2020

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2020

	Governmental Fund Fire		Statement of Net Position	Enterprise Fund Water		Total
ASSETS	General Fund	Adjustments				
Current assets:						
Cash and investments (Note 3)	\$ 77,895	\$ -	\$ 77,895	\$ 89,738	\$ 167,633	
Accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,523</u>	<u>2,523</u>	
Total current assets	<u>77,895</u>	<u>-</u>	<u>77,895</u>	<u>92,261</u>	<u>170,156</u>	
Capital assets, at cost (Note 4):						
	-	153,719	153,719	248,768	402,487	
Less accumulated depreciation	<u>-</u>	<u>110,015</u>	<u>110,015</u>	<u>148,477</u>	<u>258,492</u>	
	<u>-</u>	<u>43,704</u>	<u>43,704</u>	<u>100,291</u>	<u>143,995</u>	
	<u>\$ 77,895</u>	<u>\$ 43,704</u>	<u>\$ 121,599</u>	<u>\$ 192,552</u>	<u>\$ 314,151</u>	

See notes to financial statements

LIABILITIES	Governmental Fund Fire			Enterprise Fund Water	Total
	General Fund	Adjustments	Statement of Net Position		
Current liabilities:					
Accounts payable	\$ 601	\$ -	\$ 601	\$ 2,761	\$ 3,362
Customer prepayments	-	-	-	3,467	3,467
Advance – grant funds	-	-	-	-	-
Total current liabilities	<u>601</u>	<u>-</u>	<u>601</u>	<u>6,228</u>	<u>6,829</u>
Fund balance/net position					
Fund balances (Note 5):					
Restricted	-	-	-		
Committed	-	-	-		
Unassigned	<u>77,294</u>	<u>(77,294)</u>	<u>-</u>		
Total fund balances	<u>77,294</u>	<u>(77,294)</u>	<u>-</u>		
Total liabilities and fund balances	<u>\$ 77,895</u>				
Net position (Note 5):					
Net investment in capital assets		43,704	43,704	100,291	143,995
Restricted		-	-	-	-
Unrestricted		<u>77,294</u>	<u>77,294</u>	<u>86,033</u>	<u>163,327</u>
Total net position		<u>120,998</u>	<u>120,998</u>	<u>186,324</u>	<u>307,322</u>
		<u>\$ 43,704</u>	<u>\$ 121,599</u>	<u>\$ 192,552</u>	<u>\$ 314,151</u>

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
for the year ended June 30, 2020

<u>Functions/Programs</u>	<u>Program Revenues</u>		
Primary government:	<u>Expenses</u>	<u>Charges for Services</u>	<u>Grants and Contributions</u>
Governmental activities:			
Fire	\$ <u>443,159</u>	\$ <u>6,440</u>	\$ <u>408,314</u>
Total governmental activities	<u>443,159</u>	<u>6,440</u>	<u>408,314</u>
Business-type activities:			
Water	<u>75,223</u>	<u>71,293</u>	<u>-</u>
Total business-type activities	<u>75,223</u>	<u>71,293</u>	<u>-</u>
Total primary government	<u>\$ 518,382</u>	<u>\$ 77,733</u>	<u>\$ 408,314</u>

General revenues:
Property taxes
Interest income
Special tax
Donations

Total general revenues

Changes in net position

Net position – beginning

Net position – ending

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government		
Governmental Activities	Business-type Activities	Total
\$(28,405)		\$(28,405)
(28,405)		(28,405)
-	\$(3,930)	(3,930)
-	(3,930)	(3,930)
(28,405)	(3,930)	(32,335)
19,641	-	19,641
1,172	1,679	2,851
22,983	-	22,983
100	-	100
<u>43,896</u>	<u>1,679</u>	<u>45,575</u>
15,491	(2,251)	13,240
<u>105,507</u>	<u>188,575</u>	<u>294,082</u>
<u>\$ 120,998</u>	<u>\$ 186,324</u>	<u>\$ 307,322</u>

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUND
for the year ended June 30, 2020

Operating revenues:		
Water fees		\$ 71,248
Other		<u>45</u>
Total operating revenues		71,293
Operating expenses:		
Salaries and benefits	\$ 38,497	
Professional services	2,275	
Special department expense	600	
Maintenance and supplies	13,900	
Insurance	3,478	
Office and rent	3,549	
Transportation	386	
Utilities and communication	5,417	
Memberships	626	
Depreciation	<u>6,495</u>	
Total operating expenses		<u>75,223</u>
Operating income (loss)		(3,930)
Non-operating revenues (expenses):		
Interest income		<u>1,679</u>
Income (loss) before contributions		(2,251)
Capital contributions		<u>-</u>
Changes in net position		(2,251)
Total position:		
Beginning		<u>188,575</u>
Ending		\$ <u>186,324</u>

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS – ENTERPRISE FUND
for the year ended June 30, 2020

Cash flows from operating activities:	
Receipts from customers	\$ 71,296
Payments to suppliers	(31,064)
Payment to employees	<u>(36,273)</u>
Net cash provided by operating activities	3,959
Cash flows from investing activities:	
Interest income	<u>1,679</u>
Net increase in cash and cash equivalents	5,638
Cash at beginning of year	<u>84,100</u>
Cash at end of year	<u>\$ 89,738</u>

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS – ENTERPRISE FUND, continued
for the year ended June 30, 2020

Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating loss		\$(3,930)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	\$ 6,495	
Changes in operating assets and liabilities:		
Receivables	3	
Accounts payable	1,028	
Advance payments	<u>363</u>	
		<u>7,889</u>
Net cash provided by operating activities		\$ <u>3,959</u>

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FIRE DEPARTMENT
for the year ended June 30, 2020

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$ 38,438	\$ -	\$ 38,438
Support services	-	-	-
Capital outlay	-	-	-
Depreciation	-	4,358	4,358
Grant costs	<u>400,363</u>	<u>-</u>	<u>400,363</u>
Total program expenditures/ expenses	<u>438,801</u>	<u>4,358</u>	<u>443,159</u>
Program revenues:			
Charges for services	<u>6,440</u>	<u>-</u>	<u>6,440</u>
General revenues:			
Property taxes	19,641	-	19,641
Special tax	22,983	-	22,983
Interest	1,172	-	1,172
Grants	408,314	-	408,314
Donations	<u>100</u>	<u>-</u>	<u>100</u>
	<u>452,210</u>	<u>-</u>	<u>452,210</u>
Excess revenues (expenditures)/ changes in net position	19,849	(4,358)	15,491
Beginning fund balances/ net position	<u>57,445</u>	<u>48,062</u>	<u>105,507</u>
Ending fund balances/ net position	<u>\$ 77,294</u>	<u>\$ 43,704</u>	<u>\$ 120,998</u>

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FIRE DEPARTMENT
for the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Property taxes	\$ 18,600	\$ 19,641	\$ 1,041
Special tax	20,000	22,983	2,983
Interest	900	1,172	272
Strike team	-	842	842
Grants	5,500	408,314	402,814
Contract work	-	5,598	5,598
Donations	-	100	100
	<u>45,000</u>	<u>458,650</u>	<u>413,650</u>
Expenditures:			
Salaries and wages	15,000	16,623	(1,623)
Benefits	1,200	-	1,200
Insurance	7,000	2,188	4,812
Clothing	1,500	-	1,500
Office expenses	100	106	(6)
Communications	1,300	1,248	52
Repairs and maintenance - equipment	1,500	1,968	(468)
- County vehicles	2,000	668	1,332
- buildings	1,000	8,039	(7,039)
Memberships	300	377	(77)
Travel	250	161	89
Utilities	4,000	3,714	286
Publications	150	28	122
Special dept. expense & professional	2,300	3,318	(1,018)
Training	500	-	500
Grant costs	-	400,363	(400,363)

(continued)

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
BUDGET AND ACTUAL
FIRE DEPARTMENT
for the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable) <u>Variance</u>
Capital outlay - equipment	\$ 6,500	\$ -	\$ 6,500
- bldgs.	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>45,600</u>	<u>438,801</u>	<u>(393,201)</u>
Excess of revenues (expenditures)	\$(<u>600</u>)	\$ <u>19,849</u>	\$ <u>20,449</u>

See notes to financial statements

CLEAR CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2020

1. Organization:

Clear Creek Community Services District (the "District") was formed in 1968 and provides water and fire protection services to residents of the District. The District's financial and administrative functions are governed by a five member Board of Directors elected by the voting population within the District. The District's mission is to provide safe, affordable and reliable drinking water and responsive fire service.

2. Summary of Significant Accounting Policies:

The basic financial statements of Clear Creek Community Services District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered 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. Government 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 two funds in these financial statements are grouped as follows:

Enterprise Funds

The Enterprise Fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

CLEAR CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Governmental Fund

The governmental fund is used to account for all financial resources of the fire department. This fund is also used to establish accounting control and accountability for fixed assets of the aforementioned activity.

Fixed Assets

Fixed assets are stated at cost or estimated historical cost.

Depreciation of those assets is computed by the use of the straight-line method over the estimated useful lives.

Maintenance, repairs and renewals of a minor nature are charged to expense as incurred. Major repairs or renewals and betterments which extend the useful life are capitalized. Upon sale or retirement, cost and accumulated depreciation are eliminated from the accounts and any gain or loss on disposal is included in the statement of income and changes in retained earnings.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All government funds are accounted for using the current financial resources measurement focus. Under this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) as changes in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period they become measurable and available. The District considers revenues as available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues considered susceptible to accrual include property taxes, interest and certain other intergovernmental revenues. Expenditures are recognized in the accounting period in which the liability is incurred.

CLEAR CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the period earned and expenses are recognized in the period incurred. Under this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) as changes in net total assets.

The District distinguishes operating revenues and expenses from non-operating items. Operating revenues result from providing goods and services in connection with ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are nonoperating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead; other expenses are nonoperating.

Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased, are considered to be cash equivalents.

Cash and Investments

The District maintains cash balances with the Treasurer of Lassen County in an interest-bearing pooled investment account. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are secured by federal depository insurance.

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis.

CLEAR CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Property Taxes

The District receives property taxes from Lassen County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

CLEAR CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

3. Cash and Investments:

The District had the following unrestricted cash balances at June 30, 2020:

	<u>Fire</u>	<u>Water</u>
Cash with County	\$ 69,875	\$ 89,738
Bank – checking	(1) 4,307	-
– savings	(1) <u>3,713</u>	<u>-</u>
	<u>\$ 77,895</u>	<u>\$ 89,738</u>

(1) Fire grant

CLEAR CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

4. Capital Assets:

Changes in enterprise capital assets for the year ended June 30, 2020 are as follows:

<u>Water</u>	<u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>6/30/2020</u>
Equipment & system improvements	\$ <u>248,768</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>248,768</u>

Changes in governmental capital assets for the year ended June 30, 2020 are as follows:

<u>Fire</u>	<u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Transfers/</u> <u>Disposals</u>	<u>Balance</u> <u>6/30/2020</u>
Building & equipment	\$ <u>153,719</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>153,719</u>

CLEAR CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

5. Net Position/Fund Balance:

Net position at June 30, 2020 is analyzed as follows:

	<u>Governmental Fund</u>	<u>Enterprise Fund</u>	<u>Total</u>
Net investment in capital assets	\$ 43,704	\$ 100,291	\$ 143,995
Unrestricted:			
Undesignated	<u>77,294</u>	<u>86,033</u>	<u>163,327</u>
Total net position	<u>\$ 120,998</u>	<u>\$ 186,324</u>	<u>\$ 307,322</u>
General fund (Fire):			
Total fund balances consists of:			
Restricted:	\$ -		\$ -
Unassigned:	<u>77,294</u>		<u>77,294</u>
	<u>\$ 77,294</u>		<u>\$ 77,294</u>

CLEAR CREEK COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

6. Risk of Loss:

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

7. Subsequent Events:

Management has evaluated subsequent events through October 28, 2020, the date these June 30, 2020 financial statements were available to be issued.

8. Fire Prevention Grant:

On August 3, 2018 the District was awarded a CALFIRE California Climate Investment (CCI) Fire Prevention (FP) Grant in the amount of \$448,048. The purpose of the grant is to remove large volumes of dead and dying trees that pose a threat to community infrastructure in the event of a wildland fire. In addition, a fuel break will be constructed, through mastication treatments along the road that provides access to Mountain Meadows Reservoir.

On October 4, 2018 the District signed a Cooperative Agreement with the Lassen County Fire Safe Council, Inc. (LCFSC) for the purpose of LCFSC providing project management for the aforementioned fire prevention grant. Services to be provided include project management, project services procurement, project contracting and monitoring and other tasks that are acceptable to both the District and LCFSC.

CLEAR CREEK COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

8. Fire Prevention Grant, continued:

LCFSC will be compensated for all activities carried out by LCFSC under this AGREEMENT and GRANT in the amounts specified in GRANT Budget, or any amendments thereto. Fees for these services will be advanced to LCFSC as they are received by the District from CAL FIRE advances. LCFSC shall also receive 75% of the Indirect Cost fees received by the District from CAL FIRE in the amount specified in the GRANT budget, or any amendments thereto. These Indirect Cost fees will be advanced to LCFSC as they are received by the District from CAL FIRE. LCFSC payments made from the CAL FIRE advances to the District shall be paid to LCFSC upon invoice by LCFSC and within 5 days of their receipt from CAL FIRE by the District.

At June 30, 2020 the grant status is as follows:

<u>Grantor/ Agreement #</u>	<u>Total Grant</u>	<u>Earned Through 6/30/20</u>	<u>Carryover to 6/30/20</u>
CAL FIRE #5GG17153	<u>\$448,048</u>	<u>\$448,048</u>	<u>\$ -</u>

SUPPLEMENTAL DATA

CLEAR CREEK COMMUNITY SERVICES DISTRICT
PRINCIPAL OFFICIALS
June 30, 2020

Board of Directors:

Catharine Hunter	Chair
Burt Cooper	Vice Chair
Judy Cooper	
Rod Twain	
Jessica Greene	

Operations:

Nicolette Moroney	General Manager/Bookkeeper
John Hunter	Fire Chief
John Hackett	Water Master