



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, June 16, 2021

Closed Session: 11:00 a.m. / Open Session: 1:00 p.m.

Administration Building

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

NOTICE OF TEMPORARY PROCEDURES FOR BOARD MEETINGS

Pursuant to California Governor Gavin Newsom's Executive Order N-29-20 issued March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Lake Shastina Community Service District will be holding its meeting via teleconference and encourages the community to participate in the meeting to the same extent as if they were present.

How to participate appears at the end of this agenda.

CALL TO ORDER:

LSCSD Board Roll Call: Directors: Beck _____ Cupp _____ MacIntosh _____ Mitchell _____ Thompson _____

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Conference with labor negotiators - Pursuant to Government Code Section 54957.6 Agency Negotiators: Robert Moser, General Manager; Employee Organization: Teamsters Local 137
- B. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: General Manager
- C. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b).
- D. Conference with labor negotiators - Pursuant to Government Code Section 54957.6 District Counsel Unrepresented employee: General Manager

RETURN TO OPEN SESSION:

LSCSD Board Roll Call: Directors: Beck _____ Cupp _____ MacIntosh _____ Mitchell _____ Thompson _____

PLEDGE OF ALLEGIANCE:

REPORT ON CLOSED SESSION:

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction.

Those who wish to speak on a matter that does not appear on the agenda, may do so during this Public Comment period. Each individual comment will be limited to three minutes. The Public Comment portion of the meeting will be limited to thirty minutes (total time). If needed, time limits may be extended with concurrence of the Board. No person may speak twice to the same item. The Board may ask questions but may not act during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

Those who wish to speak on an item on the agenda, may do so by completing a Speaker's Card identifying the item(s) and return it to the Board Secretary. All above guidelines apply.

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

1. Consent Items

- A. Approval of Minutes: Regular Meeting May 19, 2021
- B. Ratification of Disbursements: May 1 through May 31, 2021
- C. Budget Comparison: FY 2020/21
- D. Department Written Reports
 - 1. Fire Department

2. Police Department
3. Sewer Department
4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. Audit RFP for fiscal year end 2022 (GM)
3. Move Regular September 15th meeting to September 22nd (Pres Mitchell)
4. Reopening California on June 15, 2021 (GM)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on July 21, 2021 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.

Join Zoom Meeting Closed Session

<https://us02web.zoom.us/j/86523723774?pwd=YVhNKzJ2NEU2NWZGaFpzeDBBZDRHQ09>

Meeting ID: 865 2372 3774

Passcode: 717030

One tap mobile

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Join Zoom Meeting Open Session

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Meeting ID: 856 8168 1922

Passcode: 664241

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Passcode: 664241

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LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, May 19, 2021
 Closed Session 12:00 p.m.
 Open Session by Teleconference: 1:00 p.m.
UNAPPROVED MINUTES

NOTICE OF TEMPORARY PROCEDURES FOR BOARD MEETINGS

Pursuant to California Governor Gavin Newsom's Executive Order N-29-20 issued March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Lake Shastina Community Service District will be holding its meeting via teleconference and encourages the community to participate in the meeting to the same extent as if they were present.

CALL TO ORDER AND ROLL CALL: 12:06 p.m.

LSCSD Board Roll Call: Beck absent Cupp ✓ MacIntosh ✓ Mitchell ✓ Thompson ✓
 Also present: GM Moser, and District Counsel Margaret Long. There were no people in the audience.

PUBLIC COMMENTS: None.

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Conference with labor negotiators - Pursuant to Government Code Section 54957.6 Agency Negotiators: Robert Moser, General Manager; Employee Organization: Teamsters Local 137
- B. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b). Number of Cases: 1 (Polly Johnson v. LSPD)

ADJOURN: To open session to reconvene after open session.

RETURN TO OPEN SESSION: 1:07 p.m.

LSCSD Board Roll Call: Beck ✓ Cupp ✓ MacIntosh ✓ Mitchell ✓ Thompson ✓

Also present: GM Moser, AP DeBon, AOA Phonepaseuth, PC Bullington, FC Pappas, and District Counsel Long. There were approximately 2 people in the audience.

REPORT ON CLOSED SESSION: To be reconvened at the end of the open session.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None.

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)

1. A. Approval of Minutes: Regular Meeting April 21, 2021 and Special Meeting May 06, 2021
- B. Ratification of Disbursements: April 1 through April 30, 2021
- C. Budget Comparison: FY 2020/21
- D. Accounts Receivables Aging Analysis: FY 2020/21
- E. LAIF Quarterly Report
- F. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

Motion by Dir. Thompson, second by Dir. MacIntosh, to approve Consent Calendar.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None

DISCUSSION / REPORTS / ACTION ITEMS:

2. Audit and Financial Statements for year ended June 30, 2020: CPA presentation and acceptance of audit (GM/CPA Bain)

Motion by Dir. Cupp, second by Dir. Thompson, to approve CPA audit and financial statements for year ended June 30, 2020, as presented by CPA Bain.

**Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson
Noes: Beck
Absent: None**

- 3. Siskiyou County Water Users Association information only (Richard Marshall) **Direction given to staff.**
- 4. Police CSO position (Chief Bullington)

Motion Dir. Cupp, second by Dir. Thompson, to approve CSO part-time position, under 20 hours a week, with the pay rate of \$20.00 an hour.

**Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None**

Director Beck is precluded from participating in this matter as it relates to District employees.

- 5. Purchase of new financial accounting software (GM)

Motion by Dir. Cupp, second by Dir. MacIntosh, to approve the General Manager to enter into contract with Caselle for Hosted Financial Software.

**Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None
Abstained: Beck**

- 6. Prepayment of current Sewer loan with City National Bank (GM)

Motion by Dir. MacIntosh, second by Dir. Cupp, to approve the General Manager to pay off the loan early with timing to be left at the discretion of the General Manager.

**Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None**

- 7. California Drought information only (GM) **Direction given to staff.**

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell reconvened the closed session portion of the meeting at 2:51 p.m.

ADJOURN CLOSED SESSION: 3:04 p.m.

REPORT ON CLOSED SESSION: Direction given to staff.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the open session portion of the meeting at 3:05 p.m. The next LSCSD Regular Board Meeting to be held on June 16, 2021, 1:00 p.m. at the Administration Building, access may possibly be thru ZOOM meeting.

Approval Date: _____

Paula Mitchell, President

ATTEST:

Robert Moser, General Manager/Secretary

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Cr #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
5/6/2021	24725	Payroll Checks (Live Checks)-MFR	2,016.43	40.63	2,016.43	-	2,016.43	-	-	-	-	-
	24726	Payroll Checks (Live Checks)-JB	162.47	109.87	162.47	-	-	-	-	-	162.47	-
	24727	Payroll Checks (Live Checks)-HS	162.47	565.24	162.47	-	-	-	-	-	162.47	-
	24728	Payroll Checks (Live Checks)-HW	1,506.36	495.13	1,506.36	-	-	-	-	-	1,506.36	-
	505377	EDD EFT	1,496.29	2,063.57	1,496.29	318.03	469.72	-	217.27	333.29	76.20	81.78
	505378	EFTPS EFT	4,115.72	1,144.45	4,115.72	650.97	1,214.86	-	548.98	716.09	500.85	483.97
	505379	American Funds EFT	126.92	500.00	126.92	-	-	-	-	-	126.92	-
	505380	CalPERS Classic EFT	1,937.93	1,568.00	1,937.93	400.59	1,537.34	-	-	-	-	-
	505381	CalPERS PEPPA EFT	617.90	435.02	617.90	524.14	93.76	-	-	-	-	-
	505382	CalPERS Cig Safety EFT	1,000.59	200.00	1,000.59	-	-	-	1,000.59	-	-	-
	505383	CalPERS Pop Safety EFT	1,038.41	542.31	1,038.41	-	-	-	504.94	533.47	-	-
	505384	CalPERS 457 Plan	789.30	542.31	789.30	50.00	390.00	-	200.00	149.30	-	-
	505385	MB EFT - Payroll Checks (Direct Deposits)	19,287.07	19,287.07	19,287.07	4,894.75	5,449.81	-	3,998.01	3,163.42	1,781.08	-
	1249	VERIZON WIRELESS	40.63	40.63	-	-	-	-	-	-	40.63	-
	1250	US BANK EQUIPMENT FINANCE	109.87	109.87	-	-	-	-	-	-	109.87	-
	1251	UTILITY TELEPHONE	565.24	565.24	338.14	-	-	-	-	-	169.57	56.53
	1252	WILLIAMS SCOTSMAN	495.13	495.13	-	-	247.56	247.57	-	-	-	-
	1253	FIRST NATIONAL BANK-RV	115.00	115.00	-	-	57.50	57.50	-	-	-	-
	1254	FIRST NATIONAL BANK-SP	818.77	818.77	-	-	-	138.02	-	-	818.77	-
	1255	FIRST NATIONAL BANK-RM	2,063.57	2,063.57	1,787.54	-	138.01	138.02	-	-	-	-
	1256	FIRST NATIONAL BANK-AD	1,009.53	1,009.53	506.79	-	10.00	10.00	-	349.20	-	133.54
	1257	FIRST NATIONAL BANK-WB	1,144.45	1,144.45	-	-	-	-	-	-	1,144.45	-
	1259	PITNEY BOWES	500.00	500.00	500.00	-	-	-	-	-	-	-
	24729	ADVANTAGE TIRE	1,568.00	1,568.00	-	-	-	-	-	-	1,568.00	-
	24730	CAL ORE TELEPHONE	435.02	435.02	192.21	-	68.01	68.01	85.43	-	21.36	-
	24731	CALIFORNIA POLICE CHIEF'S ASSOC.	200.00	200.00	-	-	-	-	200.00	-	-	-
	24732	CONSOLIDATED ELECTRICAL DIST.	542.31	542.31	-	-	542.31	-	-	-	-	-
	24733	DREW CONSULTING	11,198.75	11,198.75	11,198.75	-	-	-	-	-	-	-
	24734	FERGUSON WATERWORKS	948.65	948.65	-	-	948.65	-	-	-	-	-
	24735	KELLIE POWER	400.00	400.00	400.00	-	-	-	-	-	-	-
	24736	LARRY BAIN	11,200.00	11,200.00	11,200.00	-	2,800.00	2,800.00	2,800.00	-	2,800.00	-
	24737	MT SHASTA IT SERVICES	2,200.00	2,200.00	2,200.00	680.00	330.00	330.00	440.00	220.00	220.00	-
	24738	SHASTA AUTO SUPPLY	25.33	25.33	-	-	-	-	-	25.33	-	-
	24739	SISKIYOU DISPOSAL	325.00	325.00	325.00	112.50	56.25	56.25	50.00	-	50.00	-
	24740	STEVE PAPPAS	37.23	37.23	-	-	-	-	-	-	37.23	-
	24741	USA BLUE BOOK	890.54	890.54	-	-	890.54	-	-	-	-	-
	24742	WESTERN BUSINESS PRODUCTS	202.86	202.86	202.86	-	-	-	-	-	-	-
	24743	WILL BULLINGTON	84.76	84.76	-	-	-	-	-	-	84.76	-
	24744	WORLD TELECOM & SURVEILLANCE	500.00	500.00	500.00	-	-	-	-	-	-	-
	24745	XO, INC.	382.00	382.00	382.00	-	382.00	-	-	-	-	-

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Cr #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SATER
5/20/2021	24746	Payroll Checks (Live Checks)-MR	1,975.96		1,975.96	-	1,975.96	-	-	-	-	-
	24747	Payroll Checks (Live Checks)-JA	39.79		39.79	-	-	-	-	-	39.79	-
	24748	Payroll Checks (Live Checks)-BB	39.79		39.79	-	-	-	-	-	39.79	-
	24749	Payroll Checks (Live Checks)-LM	39.79		39.79	-	-	-	-	-	39.79	-
	24750	Payroll Checks (Live Checks)-KS	39.79		39.79	-	-	-	-	-	39.79	-
	24751	Payroll Checks (Live Checks)-MW	1,434.63		1,434.63	-	-	-	-	-	-	1,434.63
	24752	UNION DUES	533.48		533.48	210.00	197.00	-	61.24	65.24	-	-
	505398	EDD EFT	1,522.16		1,522.16	438.75	535.96	-	279.37	155.57	47.29	65.22
	505399	EFTPS EFT	3,513.65		3,513.65	773.18	1,317.98	-	703.08	321.87	185.59	211.95
	505400	CAIPERS Dep Fire EFT	1,007.60		1,007.60	-	-	-	-	-	-	479.37
	505401	CAIPERS Classic EFT	1,937.93		1,937.93	-	1,537.34	-	-	-	-	-
	505402	CAIPERS PEPPA EFT	864.30		864.30	631.31	232.99	-	-	-	-	-
	505403	CAIPERS Cdc Safety EFT	1,000.59		1,000.59	-	-	-	1,000.59	-	-	-
	505404	CAIPERS Pep Safety EFT	1,038.41		1,038.41	-	-	-	504.94	533.47	-	-
	505405	AFAC	258.04		258.04	33.12	224.92	-	-	-	-	-
	505406	CAIPERS 457 Plan	741.47		741.47	50.00	390.00	-	200.00	101.47	-	-
	505407	MB EFT - Payroll Checks (Direct Deposits)	20,083.53		20,083.53	5,913.14	6,112.63	-	4,168.23	2,165.19	1,724.34	-
	1258	AT&T	131.29	131.29	-	-	65.64	65.65	-	-	-	-
	1260	QUILL CORP	198.35	198.35	198.35	-	-	-	-	-	-	-
	1261	US CELLULAR	134.79	134.79	-	-	-	-	-	134.79	-	-
	1262	DELL COMPUTER	458.49	458.49	458.49	-	-	-	-	-	-	-
	24753	BADGER METER	4,252.85	4,252.85	-	-	-	4,252.85	-	-	-	-
	24754	BASIC LAB	153.60	153.60	-	-	-	153.60	-	-	-	-
	24755	DON R. ERICKSON OIL	3,231.32	3,231.32	553.03	385.79	385.79	-	-	918.34	988.37	-
	24756	ENVIRO CHIPPER INDUSTRIES	241.99	241.99	-	-	-	-	-	-	241.99	-
	24757	FISCHER'S SISKIYOU BACKHOE	25.73	25.73	-	-	-	-	-	-	-	-
	24758	HUE & GRV	38.00	38.00	38.00	-	-	-	-	-	-	-
	24759	LOGAN MCMAMARA	22.51	22.51	-	-	-	-	-	-	22.51	-
	24760	LSCSD UTILITIES	669.82	669.82	-	669.82	-	-	-	-	-	-
	24761	N.C.G.T. SECURITY FUND	14,123.00	14,123.00	4,390.50	3,482.73	2,986.77	2,947.00	(2,144.00)	1,716.00	764.00	-
	24762	NORCO INC	92.62	92.62	-	-	-	-	-	-	92.62	-
	24763	PERSONNEL PREFERENCE	91.50	91.50	-	45.75	45.75	-	-	-	-	-
	24764	PRENTICE LONG, PC	1,540.00	1,540.00	717.50	148.75	148.75	252.50	-	-	262.50	-
	24765	SHARON LANG	14.00	14.00	14.00	-	-	-	-	-	-	-
	24766	SHASTA VALLEY TIRE SERVICE	1,081.45	1,081.45	-	540.72	540.73	-	-	-	-	-
	24767	SKINNERS ROADSIDE TRUCK REPAIR	2,706.97	2,706.97	-	-	-	-	-	-	2,706.97	-
	24768	SOLANOS	99.10	99.10	-	49.54	49.56	-	-	-	-	-
	24769	XIO, INC.	382.00	382.00	-	382.00	-	-	-	-	-	-
			138,020.79	67,692.02	70,328.77	38,753.78	35,268.45	12,316.80	20,172.17	9,250.69	17,049.22	5,209.68

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

May 2021 Detailed Budget Comparison 2020/2021 YTD

For the Period: 7/1/2020 to 5/31/2021	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	6/9/2021 % Bud
Fund: 10 - LSCSD General Fund						
Revenues						
Dept: 00						
4055.000 Misc Operational Income	500.00	250.00	35.90	0.00	214.10	14.4
4056.000 Misc-Non Operating Income	0.00	1,462.00	1,461.33	0.00	0.67	100.0
4070.000 Antenna Lease Revenue	24,438.79	24,438.79	22,017.17	479.26	2,421.62	90.1
5050.000 Transfer Fees	4,000.00	4,000.00	5,200.00	560.00	-1,200.00	130.0
5060.000 Interest Earned-OPS	100.00	100.00	4.84	0.00	95.16	4.8
5061.000 Interest Earned-RSV	1,000.00	1,000.00	482.37	0.00	517.63	48.2
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	55,242.00	5,022.00	5,022.00	91.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	4,910.50	540.00	89.50	98.2
Revenues	95,302.79	96,514.79	89,354.11	6,601.26	7,160.68	92.6%
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-401,280.86	-447,779.41	-94,188.31	0.00	-353,591.10	21.0
7010.000 Capital Improvement	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
Less Reimbursement due from LAIF Savings	-10,000.00	-10,000.00	0.00	0.00	-10,000.00	0.0
7020.000 IT Contract Services/Server	8,000.00	3,960.00	3,630.00	330.00	330.00	91.7
7026.000 Contract Services	20,000.00	20,000.00	30,971.66	219.00	-10,971.66	154.9
7033.000 Licenses, Permits, Fees	2,500.00	2,500.00	3,059.63	224.99	-559.63	122.4
7034.000 Dues & Subscriptions	8,000.00	8,000.00	3,778.48	0.00	4,221.52	47.2
7035.000 Advertising	700.00	1,000.00	1,089.10	67.44	-89.10	108.9
7040.000 Insurance (Liability)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7041.000 Legal	15,000.00	50,000.00	36,058.53	0.00	13,941.47	72.1
7050.100 Off Exp-Supplies	5,000.00	3,500.00	3,178.15	9.67	321.85	90.8
7050.200 Off Exp-Postage	5,500.00	5,500.00	0.00	0.00	5,500.00	0.0
7050.400 Off Exp-Maint	7,500.00	7,500.00	689.37	0.00	6,810.63	9.2
7062.000 Repair & Maintenance	600.00	600.00	130.78	0.00	469.22	21.8
7063.000 Fuel	300.00	250.00	11.87	0.00	238.13	4.7
7064.000 Materials/Supplies/Small Tools	3,000.00	7,500.00	8,295.83	0.00	-795.83	110.6
7065.000 Vehicle Repair/Maintenance	600.00	500.00	0.00	0.00	500.00	0.0
7101.000 Property Taxes	128.00	126.00	126.00	0.00	0.00	100.0
7105.000 Utilities - CSD	2,000.00	3,500.00	3,675.44	669.82	-175.44	105.0
7105.100 Util-Telephone	2,000.00	1,500.00	1,674.31	0.00	-174.31	111.6
7105.200 Util-Electric	4,000.00	2,000.00	2,993.02	0.00	-993.02	149.7
7105.400 Utilities-Propane	500.00	250.00	87.50	0.00	162.50	35.0
7105.600 Utility - Internet	1,550.00	1,500.00	1,409.54	128.14	90.46	94.0
7204.000 Events	500.00	250.00	0.00	0.00	250.00	0.0
7501.000 Payroll Expense	238,186.60	253,660.20	208,027.16	15,943.04	45,633.04	82.0
7513.000 Payroll-TAXES	5,734.21	5,958.57	5,709.42	290.78	249.15	95.8
7514.000 Payroll-Benefits	66,621.18	66,621.18	51,919.67	4,822.16	14,701.51	77.9
7516.200 Pension Cost (CalPERS)	20,902.71	20,902.71	0.00	0.00	20,902.71	0.0
7516.400 CalPERS Fees	21,602.71	21,232.82	17,065.77	1,400.09	4,167.05	80.4
7516.500 CalPERS UAL Expense	400.00	400.00	384.00	0.00	36.00	91.0
7518.000 Workers Comp	40,440.60	40,540.00	39,840.12	0.00	699.88	98.3
7530.000 Payroll Reimbursement	30,450.00	21,474.22	6,184.89	1,344.66	15,269.53	28.8
7530.100 PR Reimbursement Admin	-66,092.14	-66,092.14	-29,109.93	0.00	-36,982.21	44.0
7550.000 Travel & Training	5,000.00	1,000.00	2,168.61	1,779.55	-1,168.61	216.9
7551.000 Meals	600.00	300.00	35.94	0.00	264.06	12.0
Dept: 22 Medical Clinic						
7026.000 Contract Services	1,000.00	1,000.00	280.00	0.00	720.00	28.0
7040.000 Insurance (Liability)	800.00	800.00	0.00	0.00	800.00	0.0
7062.000 Repair & Maintenance	1,000.00	1,000.00	39.44	0.00	960.56	3.9
7063.000 Fuel	50.00	50.00	23.81	0.00	26.19	47.6
7080.000 Interest Expense	9,000.00	9,000.00	2,377.05	0.00	6,622.95	26.4
7084.000 Loan Principle Expense	36,500.49	36,500.49	30,622.95	0.00	5,877.54	83.9
7501.000 Payroll Expense	3,000.00	3,000.00	769.01	162.02	2,230.99	25.6
7513.000 Payroll-TAXES	400.00	400.00	13.19	3.47	386.81	3.3
7514.000 Payroll-Benefits	350.00	350.00	0.00	0.00	350.00	0.0
7516.200 Pension Cost (CalPERS)	650.00	650.00	68.65	14.38	581.35	10.6
7518.000 Workers Comp	300.00	300.00	30.21	13.92	269.79	10.1
Medical Building Reserves	7,064.00	7,064.00	0.00	0.00	0.00	0.0
Dept: 23 Green Waste Site						
7026.000 Contract Services	850.00	850.00	260.54	0.00	589.46	30.7
7063.000 Fuel	500.00	500.00	0.00	0.00	500.00	0.0
7064.000 Materials/Supplies/Small Tools	450.00	450.00	0.00	0.00	450.00	0.0
7501.000 Payroll Expense	1,700.00	1,700.00	829.35	218.25	870.65	48.8
7513.000 Payroll-TAXES	250.00	250.00	109.32	28.13	140.68	43.7
7514.000 Payroll-Benefits	500.00	500.00	0.00	0.00	500.00	0.0
7516.200 Pension Cost (CalPERS)	600.00	600.00	0.00	0.00	600.00	0.0
7518.000 Workers Comp	150.00	150.00	63.75	18.75	86.25	42.5
Expenditures	116,055.50	104,268.64	344,363.62	27,688.26	-247,158.98	385.3%

For the Period: 7/1/2020 to 5/31/2021

Fund: 15 - LSCSD Sewer Dept

Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00						
4001.100 Assml/Revenue-Residential	554,618.40	554,618.40	471,908.14	0.00	82,710.26	85.1
4001.200 Assml/Revenue-Standby	65,232.00	65,232.00	65,123.90	-12.10	108.10	99.8
4001.300 Assml/Revenue-Commercial	14,000.00	14,000.00	16,164.70	1,257.70	-2,164.70	115.5
4003.000 Late Payment Revenue	3,000.00	4,500.00	6,621.06	-14.89	-2,121.06	147.1
4056.000 Misc-Non Operating Income	2,000.00	500.00	33.93	33.93	466.07	6.8
5004.000 Sewer Hook Up Fee	20,000.00	37,000.00	0.00	0.00	37,000.00	0.0
5005.000 Sewer Payment Contracts	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
5040.000 Gain on Sale of Equipment	0.00	0.00	65,236.50	0.00	-65,236.50	0.0
5081.000 Interest Earned-RSV	1,154.73	1,154.73	1,491.55	0.00	-336.82	129.2
Dept: 36 Planning Grant						
5075.000 Grant Income	22,000.00	22,000.00	23,855.00	22,817.00	-1,855.00	108.4
Revenues	683,005.13	700,005.13	650,434.78	24,081.64	49,570.35	92.9%

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	2,800.00	2,800.00	0.00	100.0
7002.000 Admin Overhead Alloc	128,409.88	143,289.41	30,140.26	0.00	113,149.15	21.0
7010.000 Capital Improvement	140,000.00	210,000.00	99,745.29	0.00	110,254.71	47.5
Less Reimbursement due from LAIF Savings	-140,000.00	-210,000.00	-99,745.29	0.00	-110,254.71	-47.5
7020.000 IT Contract Services/Server	3,960.00	3,960.00	3,630.00	330.00	330.00	91.7
7026.000 Contract Services	15,000.00	15,000.00	7,592.27	45.75	7,407.73	50.6
7033.000 Licenses, Permits, Fees	8,700.00	10,000.00	9,472.76	0.00	527.24	94.7
7034.000 Dues & Subscriptions	500.00	250.00	189.75	0.00	60.25	75.9
7035.000 Advertising	100.00	1,000.00	740.82	65.00	259.18	74.1
7040.000 Insurance (Liability)	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7041.000 Legal	1,000.00	1,000.00	358.75	0.00	641.25	35.9
7050.100 Off Exp-Supplies	100.00	100.00	139.34	0.00	-39.34	139.3
7050.200 Off Exp-Postage	250.00	250.00	0.00	0.00	250.00	0.0
7055.000 Safety Equipment	1,000.00	3,000.00	73.40	0.00	2,926.60	2.4
7061.000 Rental Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	29,000.00	29,000.00	20,852.77	0.00	8,147.23	71.9
7063.000 Fuel	7,500.00	7,500.00	3,818.08	0.00	3,681.92	50.9
7064.000 Materials/Supplies/Small Tools	8,500.00	6,000.00	4,367.24	83.01	1,632.76	72.8
7065.000 Vehicle Repair/Maintenance	3,000.00	5,000.00	3,740.93	540.72	1,259.07	74.8
7080.000 Interest Expense	16,163.94	16,163.94	16,163.94	0.00	0.00	100.0
7085.000 Municipal Finance Principle	44,861.50	44,861.50	44,861.50	0.00	0.00	100.0
7100.000 Lease/Rent Expense	1,760.00	2,500.00	2,215.53	247.56	284.47	88.6
7105.100 Util-Telephone	500.00	650.00	624.83	65.64	25.17	96.1
7105.200 Util-Electric	50,000.00	50,000.00	37,973.04	0.00	12,026.96	75.9
7105.300 Util-Waste	510.00	510.00	562.50	0.00	-52.50	110.3
7105.600 Utility - Internet	700.00	700.00	726.11	68.01	-26.11	103.7
7501.000 Payroll Expense	145,000.00	145,000.00	111,760.39	8,344.22	33,249.61	77.1
7513.000 Payroll-TAXES	13,000.00	13,000.00	2,313.19	154.47	10,686.81	17.8
7514.000 Payroll-Benefits	30,000.00	30,000.00	32,809.86	3,482.73	-2,809.86	109.4
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	9,843.72	780.03	5,156.28	65.6
7516.400 CalPERS Fees	200.00	200.00	196.00	0.00	4.00	98.0
7516.500 CalPERS UAL Expense	21,151.93	21,151.93	20,702.11	0.00	449.82	97.9
7516.600 Pension Plan Fees (MPPP)	202.00	202.00	170.41	0.00	31.59	84.4
7518.000 Workers Comp	13,000.00	13,000.00	3,281.74	710.08	9,718.26	25.2
7550.000 Travel & Training	500.00	500.00	139.49	57.50	360.51	27.9
7551.000 Meals	500.00	500.00	21.27	0.00	478.73	4.3
7552.000 Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	907.53	0.00	92.47	90.8
7556.000 Uniforms	1,200.00	1,200.00	515.00	0.00	685.00	42.9
Dept: 36 Planning Grants						
7026.000 Contract Services	20,000.00	20,000.00	12,688.57	0.00	7,311.43	63.4
7513.000 Payroll-TAXES	0.00	0.00	6.70	0.00	-6.70	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	10.28	0.00	-10.28	0.0
7518.000 Workers Comp	0.00	0.00	10.47	0.00	-10.47	0.0
7530.000 Payroll Reimbursement	2,000.00	2,000.00	335.16	0.00	1,664.84	16.8
Expenditures	601,669.25	620,888.78	386,745.71	17,774.72	234,143.07	62.3%

For the Period: 7/1/2020 to 5/31/2021

Fund: 20 - LSCSD Water Dept

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
Dept: 00						
4001.100 Assml/Revenue-Residential	345,000.00	345,000.00	272,252.52	686.56	72,747.48	78.9
4001.200 Assml/Revenue-Standby	102,200.00	102,200.00	102,187.49	-13.47	12.51	100.0
4001.300 Assml/Revenue-Commercial	13,000.00	13,000.00	13,620.65	873.73	-620.65	104.8
4003.000 Late Payment Revenue	8,000.00	8,000.00	6,209.74	-6.47	1,790.26	77.8
4056.000 Misc-Non Operating Income	2,000.00	0.00	33.92	33.92	-33.92	0.0
4075.000 Water Capacity Expansion Fee	1,500.00	1,500.00	2,240.00	0.00	-740.00	149.3
5006.000 Water Hook Up Fee	1,000.00	1,000.00	12,308.48	556.41	-11,308.48	1238.8
5081.000 Interest Earned-RSV	6,000.00	6,000.00	2,904.45	0.00	3,095.55	48.4
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	30,622.95	0.00	5,877.05	83.9
5081.000 Interest Earned-RSV	9,000.00	9,000.00	2,377.05	0.00	6,622.95	26.4
Dept: 36 Planning Grant						
5075.000 Grant Income	0.00	2,000.00	11,787.00	0.00	-9,787.00	589.4
Revenues	524,200.00	524,200.00	456,544.25	2,130.68	67,655.75	87.1%
Expenditures						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	2,800.00	2,800.00	0.00	100.0
7002.000 Admin Overhead Alloc	145,919.11	161,200.58	33,907.79	0.00	127,292.79	21.0
7010.000 Capital Improvement	70,000.00	70,000.00	69,341.96	0.00	658.04	99.1
Less Reimbursement due from LAIF Savings	-70,000.00	-70,000.00	-69,341.96	0.00	-658.04	-99.1
7020.000 IT Contract Services/Server	4,200.00	3,960.00	3,630.00	330.00	330.00	91.7
7026.000 Contract Services	20,000.00	20,000.00	11,962.70	983.35	8,037.30	59.8
7033.000 Licenses, Permits, Fees	3,000.00	3,200.00	3,167.22	0.00	32.78	99.0
7034.000 Dues & Subscriptions	1,300.00	500.00	393.75	0.00	106.25	78.8
7035.000 Advertising	150.00	1,000.00	740.84	65.00	259.16	74.1
7040.000 Insurance (Liability)	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7041.000 Legal	2,000.00	2,000.00	358.75	0.00	1,641.25	17.9
7050.100 Off Exp-Supplies	500.00	500.00	174.67	0.00	325.33	34.9
7050.200 Off Exp-Postage	500.00	500.00	0.00	0.00	500.00	0.0
7055.000 Safety Equipment	1,000.00	3,000.00	23.43	0.00	2,976.57	0.8
7062.000 Repair & Maintenance	20,000.00	10,000.00	1,444.75	0.00	8,555.25	14.4
7063.000 Fuel	7,500.00	7,500.00	3,791.23	0.00	3,708.77	50.5
7064.000 Materials/Supplies/Small Tools	20,000.00	30,000.00	9,416.29	4,335.87	20,583.71	31.4
7065.000 Vehicle Repair/Maintenance	3,000.00	5,000.00	3,507.22	540.73	1,492.78	70.1
7100.000 Lease/Rent Expense	1,760.00	1,760.00	2,215.53	247.57	-455.53	125.9
7105.100 Util-Telephone	500.00	500.00	624.86	65.65	-124.86	125.0
7105.200 Util-Electric	70,000.00	70,000.00	72,437.72	0.00	-2,437.72	103.5
7105.300 Util-Waste	510.00	510.00	562.59	0.00	-62.50	110.3
7105.600 Utility - Internet	700.00	700.00	726.13	68.01	-26.13	103.7
7501.000 Payroll Expense	95,000.00	95,000.00	83,388.79	7,806.10	11,611.21	87.8
7513.000 Payroll-TAXES	8,000.00	8,000.00	1,710.48	183.79	6,289.52	21.4
7514.000 Payroll-Benefits	15,000.00	15,000.00	27,949.14	2,966.77	-12,949.14	186.3
7516.200 Pension Cost (CalPERS)	9,000.00	9,000.00	7,549.41	719.12	1,450.59	83.9
7516.400 CalPERS Fees	200.00	200.00	140.00	0.00	60.00	70.0
7516.500 CalPERS UAL Expense	13,297.47	13,297.47	13,235.77	0.00	61.70	99.5
7516.600 Pension Plan Fees (MPPP)	202.00	202.00	170.38	0.00	31.62	84.3
7518.000 Workers Comp	8,000.00	8,000.00	2,280.43	647.37	5,719.57	28.5
7530.000 Payroll Reimbursement	0.00	0.00	-181.82	0.00	181.82	0.0
7550.000 Travel & Training	500.00	500.00	139.50	57.50	360.50	27.9
7551.000 Meals	500.00	500.00	21.27	0.00	478.73	4.3
7552.000 Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	16.99	0.00	983.01	1.7
7556.000 Uniforms	1,200.00	1,200.00	515.05	0.00	684.95	42.9
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	1,560.00	47,851.28	0.00	-46,291.28	3067.4
7501.000 Payroll Expense	0.00	0.00	184.50	0.00	-184.50	0.0
7513.000 Payroll-TAXES	0.00	0.00	5.85	0.00	-5.85	0.0
7514.000 Payroll-Benefits	0.00	0.00	24.80	0.00	-24.80	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	23.25	0.00	-23.25	0.0
7530.000 Payroll Reimbursement	0.00	440.00	347.78	0.00	92.22	79.0
Expenditures	477,338.58	498,630.05	337,258.23	21,796.83	161,371.82	67.6%

For the Period: 7/1/2020 to 5/31/2021

Fund: 25 - LSCSD Police Department

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
4001.100 Assmt/Revenue-Residential	137,940.00	137,940.00	138,164.59	0.00	-224.59	100.2
4001.200 Assmt/Revenue-Standby	280,720.00	280,720.00	280,499.53	-36.97	220.47	99.9
4001.300 Assmt/Revenue-Commercial	3,520.00	3,520.00	3,025.00	0.00	495.00	85.9
4003.000 Late Payment Revenue	10,000.00	10,000.00	11,425.34	-4.29	-1,425.34	114.3
4056.000 Misc-Non Operating Income	7,000.00	7,000.00	105.00	10.00	6,895.00	1.5
5040.000 Gain on Sale of Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
5054.000 Animal Control Fees - Other	300.00	300.00	0.00	0.00	300.00	0.0
5055.000 Animal License Fee	4,500.00	4,500.00	3,185.00	125.00	1,315.00	70.8
5056.000 Warrant	700.00	700.00	4,522.76	21.53	-3,822.76	646.1
5061.000 Donations	0.00	0.00	1,000.00	1,000.00	-1,000.00	0.0
5062.000 Event/Donations	200.00	200.00	0.00	0.00	200.00	0.0
5075.000 Grant Income	870.00	870.00	0.00	0.00	870.00	0.0
5081.000 Interest Earned-RSV	6,000.00	6,000.00	1,373.62	0.00	4,626.38	22.9
Revenues	454,750.00	454,750.00	443,300.84	1,115.27	11,449.16	97.5%

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Expenditures						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	2,800.00	2,800.00	0.00	100.0
7002.000 Admin Overhead Alloc	68,217.75	76,122.50	16,012.01	0.00	60,110.49	21.0
7010.000 Capital Improvement	0.00	47,000.00	0.00	0.00	47,000.00	0.0
Less Reimbursement due from LAIF Savings	0.00	-47,000.00	0.00	0.00	-47,000.00	0.0
7020.000 IT Contract Services/Server	5,280.00	5,280.00	4,840.00	440.00	440.00	91.7
7026.000 Contract Services	4,000.00	1,000.00	897.50	0.00	102.50	89.8
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	94.59	0.00	1,405.41	6.3
7034.000 Dues & Subscriptions	4,000.00	4,000.00	3,511.00	0.00	489.00	87.8
7035.000 Advertising	700.00	700.00	0.00	0.00	700.00	0.0
7040.000 Insurance (Liability)	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
7041.000 Legal	5,500.00	3,000.00	1,192.50	0.00	1,807.50	39.8
7105.000 Utilities - CSD	900.00	3,000.00	1,302.95	0.00	1,697.05	43.4
7105.200 Util-Electric	2,500.00	1,500.00	446.11	0.00	1,053.89	29.7
7105.300 Util-Waste	480.00	500.00	500.00	0.00	0.00	100.0
7105.400 Utilities-Propane	2,500.00	1,000.00	1,127.78	0.00	-127.78	112.8
7105.600 Utility - Internet	1,025.00	1,025.00	939.73	85.43	85.27	91.7
7204.000 Events	250.00	100.00	0.00	0.00	100.00	0.0
7501.000 Payroll Expense	178,621.90	188,501.90	149,602.87	11,987.60	38,899.03	79.4
7513.000 Payroll-TAXES	4,189.52	4,312.78	3,005.55	176.46	1,307.23	69.7
7514.000 Payroll-Benefits	58,194.60	36,964.00	35,016.00	2,947.00	1,948.00	94.7
7516.200 Pension Cost (CalPERS)	18,725.18	17,843.40	14,160.91	1,278.95	3,682.49	79.4
7516.600 Pension Plan Fees (MPPP)	200.00	200.00	972.94	0.00	-772.94	486.5
7518.000 Workers Comp	15,703.58	15,703.58	4,768.18	1,030.93	10,935.40	30.4
7552.000 Employee Physical Exams-Shots	400.00	400.00	0.00	0.00	400.00	0.0
Expenditures	383,167.53	372,953.16	241,190.62	20,746.37	131,762.54	64.7%

For the Period: 7/1/2020 to 5/31/2021

Fund: 26 - COPS Grant

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
5075.000 Grant Income	140,000.00	140,000.00	154,787.95	24,568.60	-14,787.95	110.6
Revenues	140,000.00	140,000.00	154,787.95	24,568.60	-14,787.95	110.6%
Expenditures						
7020.000 IT Contract Services/Server	2,640.00	2,640.00	2,420.00	220.00	220.00	91.7
7033.000 Licenses, Permits, Fees	3,500.00	4,000.00	3,890.16	0.00	109.84	97.3
7050.100 Off Exp-Supplies	1,500.00	2,000.00	1,681.62	0.00	318.38	84.1
7050.200 Off Exp-Postage	400.00	400.00	42.50	4.80	357.50	10.6
7050.400 Off Exp-Maint	2,000.00	2,000.00	2,287.51	0.00	-287.51	114.4
7051.000 Public Safety Supplies	5,000.00	5,000.00	38.58	0.00	4,961.42	0.8
7051.100 Mandatory Safety	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	1,500.00	1,500.00	139.41	0.00	1,360.59	9.3
7063.000 Fuel	10,000.00	10,000.00	8,714.27	0.00	1,285.73	87.1
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	6,474.97	0.00	2,525.03	68.4
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	7,854.95	344.92	2,145.05	78.5
7105.100 Util-Telephone	5,000.00	5,000.00	3,123.72	134.79	1,876.28	62.5
7501.000 Payroll Expense	77,312.25	77,312.25	72,675.66	7,594.45	4,636.59	94.0
7513.000 Payroll-TAXES	1,555.03	1,555.03	1,494.80	110.49	60.23	96.1
7514.000 Payroll-Benefits	21,193.20	21,193.20	16,528.00	-2,144.00	4,665.20	78.0
7516.200 Pension Cost (CalPERS)	6,932.10	6,932.10	5,862.37	533.44	1,069.73	84.6
7516.600 Pension Plan Fees (MPPP)	600.00	600.00	340.79	0.00	259.21	56.8
7518.000 Workers Comp	6,587.78	6,587.78	2,416.67	622.91	4,171.11	36.7
7550.000 Travel & Training	3,000.00	1,500.00	988.60	874.16	511.40	65.9
7551.000 Meals	1,000.00	500.00	243.66	-49.11	256.34	48.7
7552.000 Employee Physical Exams-Shots	300.00	300.00	270.00	0.00	30.00	90.0
7555.000 Personal Protective Equip PPE	5,500.00	5,500.00	7,198.96	0.00	-1,698.96	130.9
7556.000 Uniforms	4,000.00	4,000.00	823.15	403.64	3,176.85	20.7
Expenditures	182,520.36	181,520.36	144,516.35	8,650.49	37,004.01	79.6%

For the Period: 7/1/2020 to 5/31/2021

Fund: 30 - LSCSD Fire Department**Revenues**

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00						
4001.100 Asmtl/Revenue-Residential	50,160.00	150,960.00	92,139.21	0.00	58,820.79	61.0
4001.200 Asmtl/Revenue-Standby	63,750.00	162,180.00	142,332.18	-21.89	19,847.82	87.8
4001.300 Asmtl/Revenue-Commercial	1,100.00	4,800.00	1,835.00	0.00	2,165.00	45.9
4003.000 Late Payment Revenue	2,500.00	2,500.00	5,342.33	-3.88	-2,842.33	213.7
4055.000 Misc Operational Income	2,000.00	2,500.00	1,960.61	0.00	539.39	78.4
4056.000 Misc-Non Operating Income	1,500.00	0.00	0.00	0.00	0.00	0.0
4076.000 Fire Suppression Expansion Fee	632.00	632.00	1,106.00	0.00	-474.00	175.0
5040.000 Gain on Sale of Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.0
5056.000 Warrant	5,000.00	500.00	2,454.00	98.68	-1,954.00	490.8
5062.000 Evenl/Donations	5,000.00	5,100.00	5,100.00	0.00	0.00	100.0
5075.000 Grant Income	9,815.00	9,815.00	9,815.00	9,815.00	0.00	100.0
5081.000 Interest Earned-RSV	1,200.00	1,200.00	224.31	0.00	975.69	18.7
Dept: 34 Fire Fuels Removal						
4055.000 Misc Operational Income	70,000.00	45,000.00	39,250.00	0.00	5,750.00	87.2
5026.000 Fines/Violations	30,000.00	15,000.00	0.00	0.00	15,000.00	0.0
Dept: 45 Mutual Aid Strike Team						
4080.000 Strike Team Rev Payroll Reimb	155,000.00	530,000.00	542,661.79	0.00	-12,661.79	102.4
4081.000 Strike Team Rev Engine Reimb	15,000.00	190,000.00	213,191.94	0.00	-23,191.94	112.2
4082.000 Strike Team Rev Admin OH Reimb	34,000.00	113,000.00	101,468.58	0.00	11,531.42	89.8
4085.000 Emerg Resp Reimb Travel/Meals	1,000.00	3,200.00	3,232.15	0.00	-32.15	101.0
Revenues	462,657.00	1,250,587.00	1,162,113.10	9,888.01	88,473.90	92.9%

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	2,800.00	2,800.00	0.00	100.0
7002.000 Admin Overhead Alloc	60,192.28	67,166.91	14,128.25	0.00	53,038.66	21.0
7010.000 Capital Improvement	0.00	101,000.00	120,967.72	0.00	-19,967.72	119.8
Less Reimbursement due from LAIF Savings	0.00	-101,000.00	-120,967.72	0.00	19,967.72	-119.8
7020.000 IT Contract Services/Server	2,640.00	2,640.00	2,420.00	220.00	220.00	91.7
7026.000 Contract Services	1,500.00	1,000.00	1,476.43	0.00	-476.43	147.6
7033.000 Licenses, Permits, Fees	50.00	50.00	136.12	39.00	-86.12	272.2
7034.000 Dues & Subscriptions	2,000.00	2,000.00	535.98	0.00	1,464.02	26.8
7035.000 Advertising	200.00	0.00	0.00	0.00	0.00	0.0
7040.000 Insurance (Liability)	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7041.000 Legal	1,000.00	1,000.00	997.60	0.00	2.50	99.8
7050.100 Off Exp-Supplies	1,000.00	1,000.00	985.25	0.00	14.75	98.5
7050.200 Off Exp-Postage	100.00	100.00	47.19	0.00	52.81	47.2
7051.000 Public Safety Supplies	1,500.00	1,500.00	2,042.77	609.27	-542.77	136.2
7051.100 Mandatory Safety Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7062.000 Repair & Maintenance	1,000.00	1,000.00	515.42	0.00	484.58	51.5
7063.000 Fuel	12,000.00	12,000.00	12,026.50	0.00	-26.50	100.2
7064.000 Materials/Supplies/Small Tools	3,000.00	4,000.00	4,423.85	74.00	-423.85	110.6
7065.000 Vehicle Repair/Maintenance	15,000.00	40,000.00	63,500.57	98.50	-23,500.57	158.8
7075.000 VFA Grant Equipment	19,630.00	19,630.00	19,593.94	0.00	36.06	99.8
7105.000 Utilities - CSD	1,200.00	3,000.00	1,434.95	0.00	1,565.05	47.8
7105.100 Util-Telephone	2,000.00	1,000.00	954.83	0.00	45.17	95.5
7105.200 Util-Electric	2,500.00	1,000.00	578.77	0.00	421.23	57.9
7105.300 Util-Waste	486.00	550.00	500.00	0.00	50.00	90.9
7105.400 Utilities-Propane	1,200.00	1,200.00	1,404.68	22.51	-204.68	117.1
7105.600 Utility - Internet	260.00	250.00	234.96	21.36	25.04	90.4
7245.000 Election	600.00	1,800.00	1,786.96	0.00	13.04	99.3
7501.000 Payroll Expense	68,228.23	68,229.23	50,644.45	4,281.54	17,584.78	74.2
7513.000 Payroll-TAXES	6,592.84	6,592.84	4,367.65	197.10	2,225.19	66.2
7514.000 Payroll-Benefits	21,193.20	21,193.20	20,388.00	1,716.00	805.20	96.2
7516.100 Pension Cost (MPPP)	3,300.00	3,300.00	2,440.01	126.92	859.99	73.9
7516.200 Pension Cost (CalPERS)	550.00	550.00	611.07	267.13	-61.07	111.1
7516.600 Pension Plan Fees (MPPP)	300.00	300.00	340.80	0.00	-40.80	113.6
7518.000 Workers Comp	12,549.48	12,549.48	3.03	368.20	12,546.45	0.0
7549.000 Volunteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7549.100 VFF Payroll Taxes	3,600.00	3,600.00	0.00	0.00	3,600.00	0.0
7550.000 Travel & Training	500.00	500.00	1,028.95	0.00	-528.95	205.8
7551.000 Meals	500.00	500.00	389.59	0.00	110.41	77.9
7552.000 Employee Physical Exams-Shots	600.00	600.00	281.50	1.00	318.50	46.9
7556.000 Uniforms	2,000.00	2,000.00	786.97	0.00	1,213.03	39.3
Dept: 34 Fire Fuels Removal						
7026.000 Contract Services	100.00	300.00	275.00	0.00	25.00	91.7
7034.000 Dues & Subscriptions	50.00	50.00	29.99	0.00	20.01	60.0
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7062.000 Repair & Maintenance	3,000.00	1,000.00	1,349.34	0.00	-349.34	134.9
7064.000 Materials/Supplies/Small Tools	3,000.00	1,000.00	1,638.76	0.00	-638.76	163.7
7501.000 Payroll Expense	45,000.00	45,000.00	24,673.14	356.48	20,326.86	54.8
7513.000 Payroll-TAXES	6,000.00	6,000.00	2,443.33	46.16	3,556.67	40.7
7518.000 Workers Comp	4,000.00	4,000.00	891.88	30.66	3,108.12	22.3
Dept: 45 Mutual Aid Strike Team						
7063.000 Fuel	300.00	0.00	0.00	0.00	0.00	0.0
7501.000 Payroll Expense	115,927.00	450,000.00	418,654.72	0.00	31,345.28	93.0
7516.100 Pension Cost (MPPP)	4,926.00	34,420.00	3,959.25	0.00	30,460.75	11.5
7513.000 Payroll-TAXES	0.00	0.00	-9.48	0.00	9.48	0.0
7518.000 Workers Comp	9,867.00	45,580.00	3,771.05	0.00	41,808.95	8.3
7550.000 Travel & Training	500.00	1,600.00	1,705.35	0.00	-105.35	106.6
7551.000 Meals	500.00	1,600.00	335.95	0.00	1,264.05	21.0
Expenditures	478,437.03	908,661.66	673,523.21	11,272.83	235,138.45	74.1%

Grand Total Net Effect:	-92,259.33	48,198.27	538,882.32	-39,544.04	-490,684.05	
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Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

May 2021

For the Month of May, Lake Shastina Fire Department responded to a total of 39 calls for service. These calls included:

- 19 Medical Aids
- 12 Public Assists
- 1 Vehicle Fire
- 2 Residential Fire Alarms
- 1 Traffic Collisions
- 2 Wildland Fire
- 1 Residential Fire
- 1 Commercial Fire alarm

Monthly News:

The ISO audit has been complete. Our ISO Rating remained the same at 4/4x.

Fuel abatement has begun again. The crew of four will have three guys working each day. Right now, the focus is on the north end of the district near Silver Spur and Lake Shore Drive. The crew will work their way south, down Lake Shore Drive. Other focus points this summer will be Stag Mountain Road, Harborview Drive, and Indian Island Court.

In preparation of the delivery of the new building, excavation of the site has begun. The plans have also been submitted to the county building department. Delivery of the building is still projected to be in August.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
FROM: Will Bullington, Chief of Police
MEETING DATE: June 16, 2021
SUBJECT: **May 2021 Police Monthly Board Report**

POLICE ACTIVITY: LSPD HAD 104 CALLS FOR SERVICE IN MAY

SUMMARY:

MISDEMEANOR ARRESTS: 8
FELONY ARRESTS: 0
TRAFFIC WARNINGS: 14
TRAFFIC CITATIONS: 9
ANIMAL CONTROL CITES: 1
ANIMAL RELATED: 7
PARKING CITES: 1
HOUSE WATCH: 420+-
MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 53

NOTABLE ACTIVITY:

- 5-8-21 42 YEAR OLD OROVILLE, CA ARRESTED FOR CULTIVATION OF MARIJUANA AND POSSESSION OF COCAINE. 1/8 OF AN OZ. OF COCAINE AND 200 MARIJUANA PLANTS WERE SEIZED.
- 5-9-21 POLICE WERE DISPATCHED TO A DISTURBANCE IN LAKE SHASTINA. A 33 YEAR OLD LAKE SHASTINA RESIDENT WAS ARRESTED ON THREE MISDEMEANOR WARRANTS.
- 5-13-21 FIRST DOG BARKING CITATION WRITTEN AFTER THREE SEPARATE COMPLAINTS ABOUT THE SAME DOG.
- 5-21-21 49 YEAR OLD SACRAMENTO, CA RESIDENT ARRESTED FOR POSSESSION OF MARIJUANA FOR SALE AND TRANSPORTATION OF MARIJUANA FOR SALE. 124.5 POUNDS OF MARIJUANA WAS SEIZED ALONG WITH \$900.00 CASH.
- 5-21-21 OFFICER WAS CALLED TO A SUBJECT TAKING WATER OUT OF LAKE SHASTINA. DURING TRAFFIC STOP A 60 YEAR OLD MONTEREY PARK, CA RESIDENT WAS ARRESTED FOR DRIVING WITHOUT A LICENSE AND THE VEHICLE WITH 350 GALLONS WAS TOWED.
- 5-22-21 52 YEAR OLD PASADENA SUBJECT ARRESTED FOR DRIVING WITHOUT A DL.
- 5-22-21 54 YEAR OLD SACRAMENTO RESIDENT WAS ARRESTED FOR DRIVING WITHOUT A DL.
- 5-28-21 31 YEAR OLD ARIZONA RESIDENT ARRESTED FOR DRIVING WITHOUT A DL.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: June 16, 2021

Subject: Board Report – May 2021: Sewer

Collected WWTP quarterly samples.

Mowed around the ponds.

Upgraded the electrical (frequency drives) in B-100.

Removed debris from #2 pump in B-104.

Lake Shastina Water Department

To: Lake Shastina CSD Board

From: RODNEY VILLA, Maintenance Leadman

Meeting Date: June 16, 2021

Subject: Board Report – May 2021: Water

Repaired water lateral leak on Duck walk and another on Brown Deer.

Collected monthly water samples.

We began maintenance on 305 fire hydrants and should be done by mid-June.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

May 12, 2021

To The Board of Directors and Robert Moser, General Manager
Lake Shastina Community Services District
16320 Everhart Dr.
Weed, CA 96094

We are pleased to confirm our understanding of the services we are to provide Lake Shastina Community Services District for the fiscal year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Shastina Community Services District as of and for the fiscal year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lake Shastina Community Services District's 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. As part of our engagement, we will apply certain limited procedures to Lake Shastina Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension Trend Information
- 3) Budget to Actual Schedules

The following other information will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- Management letter covering observations made during the course of the audit

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Lake Shastina Community Services District's financial statements. Our report will be addressed to the Board of Directors of Lake Shastina Community Services District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lake Shastina Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Lake Shastina Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Larry Bain, CPA, An Accounting Corporation and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Larry Bain, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to perform our year end fieldwork starting January 17, 2022, and issue our report no later than April, 2022. Larry Bain, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) will not exceed the following amount:

Lake Shastina Community Services District Financial Statements	\$11,700
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Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Lake Shastina Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Larry Bain, CPA
An Accounting Corporation

RESPONSE:

This letter correctly sets forth the understanding of Lake Shastina Community Services District.

Management signature: _____ Governance signature: _____

Title: _____ Title: _____

Date: _____ Date: _____

VERBAL ONLY

VERBAL ONLY