



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, April 21, 2021

Closed Session: 12:00 p.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: 12:00 p.m.

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

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

A. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: Legal Counsel

RETURN TO OPEN SESSION:

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 raising their hand. 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 3/17/2021, Special Meeting 4/13/2021
 - B. Ratification of Disbursements: March 1 through March 31, 2021
 - C. Budget Comparison: FY 2020/21
 - D. LAIF and Accounts Receivables Aging Analysis: FY 20/21 YTD
 - E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

DISCUSSION / REPORTS / ACTION ITEMS:

2. CalPERS Contract Amendment Fire Department (GM)
3. CPA contract (GM)
4. California Draught (GM)
5. Fire Department Apparatus Bay (FC)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on May 19, 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/89656738287?pwd=bzVtOVZRMElzZ010aU9iZzdyWVhIZz09>

Meeting ID: 896 5673 8287

Passcode: 320011

One tap mobile

+12532158782,,89656738287#,,,,*320011# US (Tacoma)

+13462487799,,89656738287#,,,,*320011# US (Houston)

Dial by your location

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 896 5673 8287

Passcode: 320011

Find your local number: <https://us02web.zoom.us/j/89656738287>

Join Zoom Meeting Open Session

<https://us02web.zoom.us/j/85818890115?pwd=dnE3Nzh2a3FBMmpJQTlwOEFRM2Vadz09>

Meeting ID: 858 1889 0115

Passcode: 753493

One tap mobile

+12532158782,,85818890115#,,,,*753493# US (Tacoma)

+13462487799,,85818890115#,,,,*753493# US (Houston)

Dial by your location

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 858 1889 0115

Passcode: 753493

Find your local number: <https://us02web.zoom.us/j/85818890115>



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, March 17, 2021
 Closed Session 12:30 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: 12:32 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 received.

ADJOURN TO CLOSED SESSION: 12:33 p.m.

CLOSED SESSION:

- A. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: General Manager
- B. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b). Number of Cases: 1 (Polly Johnson v. LSPD)

RETURN TO OPEN SESSION: 1:01 p.m.

Directors present at open session: Beck √ Cupp √ MacIntosh √ Mitchell √ Thompson √

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

REPORT ON CLOSED SESSION: Direction given to staff

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None received.

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

1. A. Approval of Minutes: Regular Meeting February 17, 2021
- B. Ratification of Disbursements 2/01 through 02/28/2021
- C. Budget Comparison: FY 2020/21
- D. LAIF Transfer from Mechanics Bank
- E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

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

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

DISCUSSION / REPORTS / ACTION ITEMS:

2. Consideration of Amendments to FY 20/21 Operating Budget.

Motion by Dir. Cupp, second by Dir. MacIntosh, to approve the Amendments to FY 20/21 Operating Budget.

Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson (Director Beck is precluded from participating in this matter as it relates to District employees.)

Noes: None

Absent: None

3. Resolution of Intent to Amend contract with CalPERS regarding the Fire Department (GM Moser)

Motion by Dir. Thompson, second by Dir. MacIntosh, to approve the Resolution of Intent to Amend the contract with CalPERS regarding the Fire Department and to rescind, in its entirety, Resolution 2-21.

Ayes: Directors Cupp, MacIntosh, Mitchell and Thompson (Director Beck is precluded from participating in this matter as it relates to District employees.)

Noes: None

Absent: None

4. Resolution authorizing entering into an agreement with the State Water Resources Control Board for funding the construction of the Wastewater Improvement Project. (GM Moser)

Motion by Dir. Cupp, second by Dir. Thompson, to approve the Resolution authorizing the entering into an agreement with the State Water Resources Control Board for funding of the construction of the Wastewater Improvement Project.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

5. Resolution authorizing the reimbursement of the Wastewater Improvement Project construction expenditures from the State Water Resources Control Board.

Motion by Dir. Thompson, second by Dir. MacIntosh, to approve the Resolution authorizing the reimbursement of the Wastewater Improvement Project construction expenditures from the State Water Resources Control Board.

Ayes: Directors Beck, Cupp, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 2:15 p.m. The next LSCSD Regular Board Meeting to be held on April 21, 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

Regular Meeting
 Wednesday, April 13, 2021
 Open Session by Teleconference: 9:00 a.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: 09:01 a.m.

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

Also present: GM Moser and FC Pappas, There were zero people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None received.

1. Fire Department – purchase of metal building for apparatus bay.

Motion by Dir. Cupp, second by Dir. Thompson, to approve Fire Chief Pappas' purchase of a metal building based on current quotes.

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

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 10:16 a.m. The next LSCSD Regular Board Meeting to be held on April 21, 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 Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SAFER
3/5/2021	1220	FNBO-RM	110.34	110.34		14.99	47.67	47.68	-	-	-	-
	1221	FNBO-SP	698.26	698.26		-	-	-	-	-	698.26	-
	1222	FNBO-RV	426.35	426.35		-	298.15	128.20	-	-	-	-
	1223	FNBO-WB	201.77	201.77		-	-	-	-	201.77	-	-
	1224	FNBO-AD	482.28	482.28		420.00	-	-	-	55.98	6.30	-
	1225	PITNEY BOWES	500.00	500.00		500.00	-	-	-	-	-	-
3/11/2021	1226	QUILL CORP	206.32	206.32		206.32	-	-	-	-	-	-
	1227	CA STATE BOARD OF EQUALIZATION	1,385.00	1,385.00		-	15.63	15.63	-	-	1,353.74	-
	1228	VERIZON	40.62	40.62		-	-	-	-	-	40.62	-
	24622	ADAM PALM	9.68	9.68		-	-	-	-	-	9.68	-
	24623	ALANNA DEBON	110.43	110.43		110.43	-	-	-	-	-	-
	24624	BINNACLE LIGHT, LLC	293.73	293.73		-	-	293.73	-	-	-	-
	24625	CAL ORE TELEPHONE	433.43	433.43		192.21	67.21	67.22	85.43	-	21.36	-
	24626	CALIFORNIA RURAL WATER ASSOC.	816.00	816.00		-	-	816.00	-	-	-	-
	24627	CONSOLIDATED ELECTRICAL DIST.	1,989.55	1,989.55		-	1,989.55	-	-	-	-	-
	24628	COWLEY D&L INC	30.46	30.46		-	-	30.46	-	-	-	-
	24629	DENNIS OR LETTIE OKUBO	265.85	265.85		-	265.85	-	-	-	-	-
	24630	DON R. ERICKSON OIL, INC.	1,657.18	1,657.18		344.64	97.71	97.71	-	447.08	670.04	-
	24631	DREW CONSULTING INC.	15,247.25	15,247.25		15,247.25	-	-	-	-	-	-
	24632	DUNSMUIR ROD & GUN CLUB	90.00	90.00		-	-	-	90.00	-	-	-
	24633	FISCHER'S SISKIYOU BACKHOE	51.46	51.46		51.46	-	-	-	-	-	-
	24634	KEITH CHOISEN	251.00	251.00		-	-	251.00	-	-	-	-
	24635	KELLIE POWER	400.00	400.00		400.00	-	-	-	-	-	-
	24636	KRYSTIAN SALDIVAR	57.61	57.61		-	-	-	-	-	57.61	-
	24637	LSCSD UTILITIES	150.29	150.29		64.88	-	-	34.46	50.95	-	-
	24638	VOID	-	-		-	-	-	-	-	-	-
	24639	MT.SHASTA IT SERVICES INC	4,400.00	4,400.00		1,320.00	660.00	660.00	880.00	440.00	440.00	-
	24640	MTN AIR HEATING, COOLING	683.10	683.10		683.10	-	-	-	-	-	-
	24641	MUNICIPAL EMERGENCY SERVICES	9,191.46	9,191.46		-	-	-	-	-	8,836.97	354.49
	24642	N.C.G.T SECURITY FUND	14,460.00	14,460.00		2,395.50	2,657.61	2,263.89	2,947.00	1,716.00	1,716.00	764.00
	24643	NORCO INC.	9.80	9.80		-	-	-	-	-	9.80	-
	24644	PRENTICE LONG, PC	717.50	717.50		647.50	-	-	-	-	70.00	-
	24645	RF ENTERPRISES INC.	950.00	950.00		522.50	-	-	213.75	-	213.75	-
	24646	SHASTA AUTO SUPPLY	322.99	322.99		-	94.57	50.60	-	177.82	-	-
	24647	SHN CONSULTING ENGINEERS	18,068.99	18,068.99		-	-	18,068.99	-	-	-	-
	24648	SISKIYOU DISPOSAL	325.00	325.00		112.50	56.25	56.25	50.00	-	50.00	-
	24649	SWRCB	60.00	60.00		-	-	60.00	-	-	-	-
	24650	THE SIGN DUDE	1,288.84	1,288.84		-	-	-	-	1,288.84	-	-
	24651	TURNERS CARPETS ECT.	376.00	376.00		-	-	-	-	-	376.00	-
	24652	WESTERN BUSINESS PRODUCTS	167.26	167.26		167.26	-	-	-	-	-	-
	24653	XIO, INC.	382.00	382.00		-	-	382.00	-	-	-	-
	505285	EDD EFT	538.46		538.46	-	538.46	-	-	-	-	-
	505286	EFTPS EFT	1,283.66		1,283.66	-	1,283.66	-	-	-	-	-
	505287	MB EFT - Payroll Checks (Direct Deposits)	4,404.88		4,404.88	-	4,404.88	-	-	-	-	-
	24654	Payroll Checks (Live Checks)-MR	1,920.04		1,920.04	-	1,920.04	-	-	-	-	-
	24655	Payroll Checks (Live Checks)-JB	325.45		325.45	-	-	-	-	-	325.45	-
	24656	Payroll Checks (Live Checks)-HS	536.56		536.56	-	-	-	-	-	536.56	-
	24657	Payroll Checks (Live Checks)-MW	1,510.21		1,510.21	-	-	-	-	-	-	1,510.21

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SAFER
	505298	EDD EFT	1,353.91		1,353.91	365.28	391.23	-	270.57	135.27	115.55	76.01
	505299	EFTPS EFT	4,008.43		4,008.43	771.29	1,139.13	-	711.92	290.06	612.06	483.97
	505300	American Funds EFT	126.92		126.92	-	-	-	-	-	126.92	-
	505301	CalPERS Classic EFT	1,937.93		1,937.93	400.59	1,537.34	-	-	-	-	-
	505302	CalPERS PEPRA EFT	524.14		524.14	524.14	-	-	-	-	-	-
	505303	CalPERS Clc Safety EFT	1,000.59		1,000.59	-	-	-	1,000.59	-	-	-
	505304	CalPERS Pep Safety EFT	1,003.20		1,003.20	-	-	-	495.14	508.06	-	-
	505305	CalPERS 457 Plan	737.19		737.19	50.00	390.00	-	200.00	97.19	-	-
	505306	MB EFT - Payroll Checks (Direct Deposits)	18,391.66		18,391.66	5,362.70	4,767.79	-	4,345.07	2,090.92	1,825.18	-
3/25/2021	1229	AT&T	114.45	114.45		-	57.22	57.23	-	-	-	-
	1230	PACIFIC POWER	10,951.68	10,951.68		1,324.27	4,232.07	5,030.00	175.26	-	190.08	-
	1231	QUILL CORP	47.17	47.17		47.17	-	-	-	-	-	-
	1232	UTILITY TELEPHONE	561.06	561.06		336.62	-	-	-	168.32	56.12	-
	1233	US CELLULAR	134.67	134.67		-	-	-	-	134.67	-	-
	1234	WILLIAMS SCOTSMAN INC	495.13	495.13		-	247.57	247.56	-	-	-	-
	24658	ASSOCIATED PENSION CONSULTANTS	1,200.00	1,200.00		(275.00)	105.36	105.35	842.86	210.71	210.72	-
	24659	CITY NATIONAL BANK	30,512.72	30,512.72		-	30,512.72	-	-	-	-	-
	24660	CROSS CONNECTIONS EMERGENCY	11,204.28	11,204.28		-	-	-	-	-	11,204.28	-
	24661	HUE & CRY	38.00	38.00		38.00	-	-	-	-	-	-
	24662	MT.SHASTA AREA NEWSPAPER	286.42	286.42		132.86	76.78	76.78	-	-	-	-
	24663	NORTH VALLEY EAC	50.00	50.00		50.00	-	-	-	-	-	-
	24664	SOLANO'S INC	1,298.69	1,298.69		-	14.86	46.69	-	5.39	1,231.75	-
	24665	SUBURBAN PROPANE	1,033.17	1,033.17		-	-	-	399.34	-	633.83	-
	24666	VISUAL LABS, INC.	5,880.00	5,880.00		-	-	-	-	5,880.00	-	-
	24667	WOODS PEST CONTROL	166.00	166.00		83.00	-	-	41.50	-	41.50	-
	24668	Payroll Checks (Live Checks)-MR	1,878.48	1,878.48		-	1,878.48	-	-	-	-	-
	24669	Payroll Checks (Live Checks)-BB	39.87	39.87		-	-	-	-	-	39.87	-
	24670	Payroll Checks (Live Checks)-HS	305.70	305.70		-	-	-	-	-	305.70	-
	24671	Payroll Checks (Live Checks)-MW	1,510.21	1,510.21		-	-	-	-	-	-	1,510.21
	24672	VOID	-	-		-	-	-	-	-	-	-
	24673	VOID	-	-		-	-	-	-	-	-	-
	24674	UNION DUES	454.45	454.45		185.00	147.00	-	60.24	62.21	-	-
	505316	EDD EFT	1,263.32	1,263.32		340.70	388.67	-	252.44	138.11	67.39	76.01
	505317	EFTPS EFT	3,820.82	3,820.82		732.17	1,132.39	-	671.72	296.36	504.21	483.97
	505318	American Funds EFT	126.92	126.92		-	-	-	-	-	126.92	-
	505319	CalPERS Classic EFT	1,937.93	1,937.93		400.59	1,537.34	-	-	-	-	-
	505320	CalPERS PEPRA EFT	524.14	524.14		524.14	-	-	-	-	-	-
	505321	CalPERS Clc Safety EFT	1,000.59	1,000.59		-	-	-	1,000.59	-	-	-
	505322	CalPERS Pep Safety EFT	1,003.20	1,003.20		-	-	-	495.14	508.06	-	-
	505323	AFLAC	258.04	258.04		33.12	224.92	-	-	-	-	-
	505324	CalPERS 457 Plan	737.97	737.97		50.00	390.00	-	200.00	97.97	-	-
	505325	MB EFT - Payroll Checks (Direct Deposits)	18,163.71	18,163.71		5,224.58	4,806.86	-	4,239.58	2,107.38	1,785.31	-
			213,909.82	141,281.24	72,628.58	40,101.76	68,374.97	28,852.97	19,702.60	17,109.12	34,509.53	5,258.87

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

per

March 2021 Detailed Budget Comparison 2020/2021 YTD

For the Period: 7/1/2020 to 3/31/2021	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	3/29/2021 % 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	17,910.63	2,043.87	6,528.16	73.3
5050.000 Transfer Fees	4,000.00	4,000.00	4,030.00	430.00	-30.00	100.8
5080.000 Interest Earned-OPS	100.00	100.00	4.84	0.00	95.16	4.8
5081.000 Interest Earned-RSV	1,000.00	1,000.00	406.28	-29.65	593.72	40.6
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	40,176.00	0.00	20,088.00	66.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	2,828.50	110.00	2,171.50	56.6
Revenues	95,302.79	96,514.79	66,853.48	2,554.22	29,661.31	69.3%
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-401,280.86	-447,779.41	0.00	0.00	-447,779.41	0.0
7010.000 Capital Improvement	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	2,970.00	330.00	990.00	75.0
7026.000 Contract Services	20,000.00	20,000.00	19,190.43	521.75	809.57	96.0
7033.000 Licenses, Permits, Fees	2,500.00	2,500.00	2,617.65	0.00	-117.65	104.7
7034.000 Dues & Subscriptions	8,000.00	8,000.00	3,778.48	25.00	4,221.52	47.2
7035.000 Advertising	700.00	1,000.00	1,021.66	132.86	-21.66	102.2
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	34,483.53	0.00	15,516.47	89.0
7050.100 Off Exp-Supplies	5,000.00	3,500.00	2,977.76	23.59	522.24	85.1
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	557.51	0.00	6,942.49	7.4
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	7,985.88	0.00	-485.88	106.5
7065.000 Vehicle Repair/Maintenance	600.00	500.00	0.00	0.00	500.00	0.0
7101.000 Property Taxes	126.00	126.00	126.00	0.00	0.00	100.0
7105.000 Utilities - CSD	2,000.00	3,500.00	2,855.83	32.44	644.17	81.6
7105.100 Util-Telephone	2,000.00	1,500.00	1,504.74	168.31	-4.74	100.3
7105.200 Util-Electric	4,000.00	2,000.00	2,655.39	404.23	-855.39	132.8
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	1,153.26	128.14	346.74	76.9
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	185,667.29	16,833.11	67,992.91	73.2
7513.000 Payroll-TAXES	5,734.21	5,958.57	5,830.29	253.43	128.28	97.8
7514.000 Payroll-Benefits	66,621.18	66,621.18	43,255.18	2,827.16	23,366.00	64.9
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	15,061.84	1,308.87	6,170.98	70.9
7516.500 CalPERS UAL Expense	400.00	400.00	364.00	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	4,293.18	1,265.09	17,181.04	20.0
7530.100 PR Reimbursement Admin	-66,092.14	-66,092.14	-26,047.79	0.00	-40,044.35	39.4
7550.000 Travel & Training	5,000.00	1,000.00	389.06	50.31	610.94	38.9
7551.000 Meals	600.00	300.00	0.00	0.00	300.00	0.0
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	517.68	55.62	2,482.32	17.3
7513.000 Payroll-TAXES	400.00	400.00	8.33	0.81	391.67	2.1
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	46.01	5.41	603.99	7.1
7518.000 Workers Comp	300.00	300.00	8.62	4.78	291.38	2.9
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	209.08	0.00	640.92	24.6
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	611.10	174.60	1,088.90	35.9
7513.000 Payroll-TAXES	250.00	250.00	81.99	24.20	168.01	32.8
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	45.00	15.00	105.00	30.0
Expenditures	126,055.50	114,268.64	387,632.50	24,584.71	-280,427.86	339.2%

For the Period: 7/1/2020 to 3/31/2021

Fund: 15 - LSCSD Sewer Dept**Revenues**

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
4001.100 Assmt/Revenue-Residential	554,618.40	554,618.40	320,489.04	0.00	234,129.36	57.8
4001.200 Assmt/Revenue-Standby	65,232.00	65,232.00	65,175.00	0.00	57.00	99.9
4001.300 Assmt/Revenue-Commercial	14,000.00	14,000.00	8,268.15	616.32	5,731.85	59.1
4003.000 Late Payment Revenue	3,000.00	4,500.00	6,636.41	2,798.88	-2,136.41	147.5
4056.000 Misc-Non Operating Income	2,000.00	500.00	0.00	0.00	500.00	0.0
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	1,300.00	0.00	0.00	1,000.00	0.0
5040.000 Gain on Sale of Equipment	0.00	0.00	65,236.50	14,497.00	-65,236.50	0.0
5081.000 Interest Earned-RSV	1,154.73	1,154.73	1,106.50	0.00	48.23	95.8

Dept: 36 Planning Grant

5075.000 Grant Income	22,000.00	22,000.00	1,038.00	0.00	20,962.00	4.7
-----------------------	-----------	-----------	----------	------	-----------	-----

Revenues	683,005.13	700,005.13	467,949.60	17,912.20	232,055.53	66.8%
-----------------	-------------------	-------------------	-------------------	------------------	-------------------	--------------

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	128,409.88	143,289.41	0.00	0.00	143,289.41	0.0
7010.000 Capital Improvement	140,000.00	210,000.00	69,341.97	0.00	140,658.03	33.0
Less Reimbursement due from LAIF Savings	-140,000.00	-210,000.00	-69,341.97	0.00	-140,658.03	-33.0
7020.000 IT Contract Services/Server	3,960.00	3,960.00	2,970.00	330.00	990.00	75.0
7026.000 Contract Services	15,000.00	15,000.00	1,760.00	0.00	13,240.00	11.7
7033.000 Licenses, Permits, Fees	8,700.00	10,000.00	9,470.26	10.80	629.74	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	675.82	76.78	324.18	67.6
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	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	100.00	100.00	115.22	0.00	-15.22	115.2
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	49.98	0.00	2,950.02	1.7
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	20,215.84	0.00	8,784.16	69.7
7063.000 Fuel	7,500.00	7,500.00	2,957.28	0.00	4,542.72	39.4
7064.000 Materials/Supplies/Small Tools	8,500.00	6,000.00	3,123.73	0.00	2,876.27	52.1
7065.000 Vehicle Repair/Maintenance	3,000.00	5,000.00	3,036.20	0.00	1,963.80	60.7
7080.000 Interest Expense	16,163.94	16,163.94	16,163.94	7,753.20	0.00	100.0
7085.000 Municipal Finance Principle	44,861.50	44,861.50	44,861.50	22,759.52	0.00	100.0
7100.000 Lease/Rent Expense	1,760.00	2,500.00	1,967.97	247.57	532.03	78.7
7105.100 Util-Telephone	500.00	650.00	501.86	57.22	148.14	77.2
7105.200 Util-Electric	50,000.00	50,000.00	32,883.15	4,232.07	17,116.85	65.8
7105.300 Util-Waste	510.00	510.00	450.00	0.00	60.00	88.2
7105.600 Utility - Internet	700.00	700.00	590.09	67.21	109.91	84.3
7501.000 Payroll Expense	145,000.00	145,000.00	95,104.32	9,875.45	49,895.68	65.6
7513.000 Payroll-TAXES	13,000.00	13,000.00	2,327.54	143.20	10,672.46	17.9
7514.000 Payroll-Benefits	30,000.00	30,000.00	26,669.52	2,667.61	3,330.48	88.9
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	8,626.78	814.62	6,373.22	57.5
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	145.98	0.00	56.02	72.3
7518.000 Workers Comp	13,000.00	13,000.00	2,184.38	708.00	10,815.62	16.8
7550.000 Travel & Training	500.00	500.00	81.99	0.00	418.01	16.4
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
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	467.01	0.00	732.99	38.9

Dept: 36 Planning Grants

7026.000 Contract Services	20,000.00	20,000.00	12,688.57	0.00	7,311.43	63.4
7530.000 Payroll Reimbursement	2,000.00	2,000.00	451.88	16.99	2,045.12	22.6

Expenditures	601,669.25	620,888.78	311,645.66	49,750.24	309,740.12	50.2%
---------------------	-------------------	-------------------	-------------------	------------------	-------------------	--------------

For the Period: 7/1/2020 to 3/31/2021

Fund: 20 - LSCSD Water Dept

Revenues

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
4001.100 Assmt/Revenue-Residential	345,000.00	345,000.00	204,257.73	-373.42	140,742.27	59.2
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	102,244.32	0.00	-44.32	100.0
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	8,531.85	675.42	4,468.15	65.6
4003.000 Late Payment Revenue	8,000.00	8,000.00	6,216.69	2,690.02	1,783.31	77.7
4056.000 Misc-Non Operating Income	2,000.00	0.00	0.00	0.00	0.00	0.0
4076.000 Water Capacity Expansion Fee	1,500.00	1,500.00	2,240.00	640.00	-740.00	149.3
5006.000 Water Hook Up Fee	1,000.00	1,000.00	1,855.00	530.00	-855.00	185.5
5081.000 Interest Earned-RSV	6,000.00	6,000.00	2,437.21	29.65	3,562.79	40.6
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	11,787.00	-9,787.00	589.4

Revenues	524,200.00	522,200.00	360,782.80	4,191.67	161,417.20	69.1%
-----------------	-------------------	-------------------	-------------------	-----------------	-------------------	--------------

Expenditures

7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	145,919.11	161,200.58	0.00	0.00	161,200.58	0.0
7010.000 Capital Improvement	70,000.00	70,000.00	69,341.96	69,341.96	658.04	99.1
Less Reimbursement due from LAIF Savings	-70,000.00	-70,000.00	-69,341.96	-69,341.96	-658.04	-99.1
7020.000 IT Contract Services/Server	4,200.00	3,960.00	2,970.00	330.00	990.00	75.0
7026.000 Contract Services	20,000.00	20,000.00	9,762.80	382.00	10,237.20	48.8
7033.000 Licenses, Permits, Fees	3,000.00	3,200.00	3,167.22	60.00	32.78	99.0
7034.000 Dues & Subscriptions	1,300.00	500.00	393.75	204.00	106.25	78.8
7035.000 Advertising	150.00	1,000.00	675.84	76.78	324.16	67.6
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	0.00	0.00	2,000.00	0.0
7050.100 Off Exp-Supplies	500.00	500.00	150.54	0.00	349.46	30.1
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	0.00	0.00	3,000.00	0.0
7062.000 Repair & Maintenance	20,000.00	10,000.00	2,334.23	0.00	7,665.77	23.3
7063.000 Fuel	7,500.00	7,500.00	2,960.02	0.00	4,539.98	39.5
7064.000 Materials/Supplies/Small Tools	20,000.00	30,000.00	4,368.16	0.00	25,631.84	14.6
7065.000 Vehicle Repair/Maintenance	3,000.00	5,000.00	2,866.49	0.00	2,033.51	59.3
7100.000 Lease/Rent Expense	1,760.00	1,760.00	1,867.96	247.56	-207.96	111.8
7105.100 Util-Telephone	500.00	500.00	501.89	67.23	-1.89	100.4
7105.200 Util-Electric	70,000.00	70,000.00	66,926.25	5,030.00	3,073.75	95.6
7105.300 Util-Waste	510.00	510.00	450.00	0.00	60.00	88.2
7105.600 Utility - Internet	700.00	700.00	590.11	67.22	109.89	84.3
7501.000 Payroll Expense	95,000.00	95,000.00	73,674.08	6,830.80	21,325.92	77.6
7513.000 Payroll-TAXES	8,000.00	8,000.00	1,692.42	99.05	6,307.58	21.2
7514.000 Payroll-Benefits	15,000.00	15,000.00	22,718.48	2,263.89	-7,718.48	151.5
7516.200 Pension Cost (CalPERS)	9,000.00	9,000.00	6,593.57	522.67	2,406.43	73.3
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	145.95	0.00	56.05	72.3
7518.000 Workers Comp	8,000.00	8,000.00	1,412.91	450.13	6,587.09	17.7
7550.000 Travel & Training	0.00	0.00	-181.82	0.00	181.82	0.0
7530.000 Payroll Reimbursement	500.00	500.00	82.00	0.00	418.00	16.4
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
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	467.05	0.00	732.95	38.9
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	1,560.00	29,593.59	0.00	-28,033.59	1897.0
7501.000 Payroll Expense	0.00	0.00	184.50	92.25	-184.50	0.0
7513.000 Payroll-TAXES	0.00	0.00	7.50	2.06	-7.50	0.0
7514.000 Payroll-Benefits	0.00	0.00	26.60	12.90	-26.60	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	25.10	12.24	-25.10	0.0
7530.000 Payroll Reimbursement	0.00	440.00	369.26	50.12	70.74	83.9

Expenditures	477,338.58	496,630.05	250,389.21	16,790.90	248,240.84	50.4%
---------------------	-------------------	-------------------	-------------------	------------------	-------------------	--------------

For the Period: 7/1/2020 to 3/31/2021

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	103,487.09	0.00	34,452.91	75.0
4001.200 Assmt/Revenue-Standby	280,720.00	280,720.00	280,619.00	0.00	101.00	100.0
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	11,431.09	5,640.89	-1,431.09	114.3
4056.000 Misc-Non Operating Income	7,000.00	7,000.00	95.00	20.00	6,905.00	1.4
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	2,900.00	70.00	1,600.00	64.4
5056.000 Warrant	700.00	700.00	4,422.41	316.13	-3,722.41	631.8
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	1,091.11	0.00	4,908.89	18.2
Revenues	454,750.00	454,750.00	407,070.70	6,047.02	47,679.30	89.5%

Expenditures						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	68,217.75	76,122.50	0.00	0.00	76,122.50	0.0
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	3,960.00	440.00	1,320.00	75.0
7026.000 Contract Services	4,000.00	1,000.00	897.50	255.25	102.50	89.8
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	94.59	4.80	1,405.41	6.3
7034.000 Dues & Subscriptions	4,000.00	4,000.00	3,511.00	15.00	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	372.50	0.00	2,627.50	12.4
7105.000 Utilities - CSD	900.00	3,000.00	1,302.95	34.46	1,697.05	43.4
7105.200 Util-Electric	2,500.00	1,500.00	301.02	175.26	1,198.98	20.1
7105.300 Util-Waste	480.00	500.00	400.00	0.00	100.00	80.0
7105.400 Utilities-Propane	2,500.00	1,000.00	1,127.78	399.34	-127.78	112.8
7105.600 Utility - Internet	1,025.00	1,025.00	768.87	85.43	256.13	75.0
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	131,467.03	12,555.48	57,034.87	69.7
7513.000 Payroll-TAXES	4,169.52	4,312.78	3,118.50	182.05	1,194.28	72.3
7514.000 Payroll-Benefits	58,194.60	36,964.00	29,122.00	2,947.00	7,842.00	78.8
7516.200 Pension Cost (CalPERS)	18,725.18	17,843.40	12,243.12	1,270.46	5,600.28	68.6
7516.600 Pension Plan Fees (MPPP)	200.00	200.00	924.07	0.00	-724.07	462.0
7518.000 Workers Comp	15,703.58	15,703.58	3,205.46	1,069.55	12,498.12	20.4
7562.000 Employee Physical Exams-Shots	400.00	400.00	0.00	0.00	400.00	0.0
Expenditures	383,167.53	372,953.16	192,816.39	19,434.08	180,136.77	51.7%

For the Period: 7/1/2020 to 3/31/2021

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	130,219.35	130,219.35	9,780.65	93.0
Revenues	140,000.00	140,000.00	130,219.35	130,219.35	9,780.65	93.0%

Expenditures						
7020.000 IT Contract Services/Server	2,640.00	2,640.00	1,980.00	220.00	660.00	75.0
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	1,567.32	0.00	432.68	78.4
7050.200 Off Exp-Postage	400.00	400.00	37.70	0.00	362.30	9.4
7050.400 Off Exp-Maint	2,000.00	2,000.00	1,687.09	0.00	312.91	84.4
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	6,696.87	0.00	3,303.13	67.0
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	5,402.13	0.00	2,597.87	67.5
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	6,935.31	0.00	3,064.69	69.4
7105.100 Util-Telephone	5,000.00	5,000.00	2,684.69	302.99	2,315.31	53.7
7501.000 Payroll Expense	77,312.25	77,312.25	61,233.40	5,740.40	16,078.85	79.2
7513.000 Payroll-TAXES	1,555.03	1,555.03	1,494.41	83.24	60.62	96.1
7514.000 Payroll-Benefits	21,193.20	21,193.20	16,956.00	1,716.00	4,237.20	80.0
7516.200 Pension Cost (CalPERS)	6,932.10	6,932.10	5,055.86	507.98	1,876.24	72.9
7516.600 Pension Plan Fees (MPPP)	600.00	600.00	291.92	0.00	308.08	48.7
7518.000 Workers Comp	6,587.78	6,587.78	1,477.69	493.68	5,110.09	22.4
7550.000 Travel & Training	3,000.00	1,500.00	114.44	0.00	1,885.56	7.6
7551.000 Meals	1,000.00	500.00	182.87	0.00	317.13	36.6
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	5,880.00	-1,698.96	130.9
7556.000 Uniforms	4,000.00	4,000.00	425.51	0.00	3,574.49	10.6
Expenditures	182,520.36	181,520.36	125,760.32	14,944.29	55,760.04	69.3%

For the Period: 7/1/2020 to 3/31/2021

Fund: 30 - LSCSD Fire Department

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
Dept: 00						
4001.100 Assm/Revenue-Residential	50,160.00	150,960.00	66,914.72	0.00	84,045.28	44.3
4001.200 Assm/Revenue-Standby	63,750.00	162,180.00	142,402.82	0.00	19,777.18	87.8
4001.300 Assm/Revenue-Commercial	1,100.00	4,000.00	1,835.00	0.00	2,165.00	45.9
4003.000 Late Payment Revenue	2,500.00	2,500.00	5,346.33	3,933.05	-2,846.33	213.9
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	316.00	-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	491.97	0.00	8.03	98.4
5062.000 Event/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	0.00	0.00	9,815.00	0.0
5081.000 Interest Earned-RSV	1,200.00	1,200.00	0.00	0.00	1,200.00	0.0
Dept: 34 Fire Fuels Removal						
4055.000 Misc Operational Income	70,000.00	45,000.00	36,750.00	1,250.00	8,250.00	81.7
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	609,225.37	0.00	-79,225.37	114.9
4081.000 Strike Team Rev Engine Reimb	15,000.00	190,000.00	268,092.94	0.00	-78,092.94	141.1
4082.000 Strike Team Rev Admin OH Reimb	34,000.00	113,000.00	120,902.92	0.00	-7,902.92	107.0
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	1,263,360.83	5,499.05	-12,773.83	101.0%
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	80,192.28	67,166.91	0.00	0.00	67,166.91	0.0
7010.000 Capital Improvement	0.00	101,000.00	0.00	0.00	101,000.00	0.0
Less Reimbursement due from LAIF Savings	0.00	-101,000.00	0.00	0.00	-101,000.00	0.0
7020.000 IT Contract Services/Server	2,640.00	2,640.00	1,980.00	220.00	660.00	75.0
7026.000 Contract Services	1,500.00	1,000.00	951.43	255.25	48.57	95.1
7033.000 Licenses, Permits, Fees	50.00	50.00	58.12	14.40	-8.12	116.2
7034.000 Dues & Subscriptions	2,000.00	2,000.00	246.18	0.00	1,753.82	12.3
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	455.00	0.00	545.00	45.5
7050.100 Off Exp-Supplies	1,000.00	1,000.00	871.80	9.68	128.20	87.2
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	924.01	0.00	575.99	61.6
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	376.00	484.58	51.5
7063.000 Fuel	12,000.00	12,000.00	9,473.98	0.00	2,526.02	78.9
7064.000 Materials/Supplies/Small Tools	3,000.00	4,000.00	2,486.27	57.61	1,513.73	62.2
7065.000 Vehicle Repair/Maintenance	15,000.00	40,000.00	56,048.10	0.00	-16,048.10	140.1
7075.000 VFA Grant Equipment	19,630.00	19,630.00	19,593.94	8,836.97	36.06	99.8
7105.600 Utilities - CSD	1,200.00	3,000.00	1,434.95	50.95	1,565.05	47.8
7105.100 Util-Telephone	2,000.00	1,000.00	817.05	56.12	182.95	81.7
7105.200 Util-Electric	2,500.00	1,000.00	419.16	190.08	580.84	41.9
7105.300 Util-Waste	480.00	550.00	400.00	0.00	150.00	72.7
7105.400 Utilities-Propane	1,200.00	1,200.00	1,382.17	633.83	-182.17	115.2
7105.600 Utility - Internet	260.00	260.00	192.24	21.36	67.76	73.9
7245.000 Election	600.00	1,800.00	1,786.96	0.00	13.04	99.3
7501.000 Payroll Expense	68,229.23	68,229.23	44,109.15	2,579.67	24,120.08	64.6
7513.000 Payroll-TAXES	6,592.84	6,592.84	4,133.49	225.61	2,459.35	62.7
7514.000 Payroll-Benefits	21,193.20	21,193.20	16,956.00	1,716.00	4,237.20	80.0
7516.100 Pension Cost (MPPP)	3,300.00	3,300.00	2,186.17	253.84	1,113.83	66.2
7516.200 Pension Cost (CalPERS)	550.00	550.00	330.51	18.68	219.49	60.1
7516.600 Pension Plan Fees (MPPP)	300.00	300.00	291.93	0.00	8.07	97.3
7518.000 Workers Comp	12,549.48	12,549.48	-558.99	381.03	13,108.47	-4.5
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7549.100 VFF Payroll Taxes	3,000.00	3,000.00	0.00	0.00	3,000.00	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	334.54	0.00	165.46	66.9
7552.000 Employee Physical Exams-Shots	600.00	600.00	281.50	0.00	318.50	46.9
7556.000 Uniforms	2,000.00	2,000.00	598.99	0.00	1,401.01	29.9
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	1,107.35	0.00	-1,107.35	110.7
7064.000 Materials/Supplies/Small Tools	3,000.00	1,000.00	1,636.75	0.00	-636.75	163.7
7501.000 Payroll Expense	45,000.00	45,000.00	25,065.99	1,207.66	19,934.01	55.7
7513.000 Payroll-TAXES	6,000.00	6,000.00	2,509.99	167.26	3,490.01	41.8
7518.000 Workers Comp	4,000.00	4,000.00	864.36	103.87	3,135.64	21.6
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	629,682.48	17,375.87	278,979.18	69.3%
Grand Total Net Effect:	-92,259.33	48,198.27	671,413.27	35,330.42	-623,215.00	

QUARTERLY REPORT TO THE BOARD

Meeting Date: 11/18/20

January 2021-March 2021

Transaction activity: January 2021

Board Resolution 3-15 on 4/18/2015 for \$500,000 owed from General Fund to Water Fund for Clinic building, transfer was made in LAIF for payment of \$11,000 which includes interest posted quarterly. January 2021 payment posted on 1/15/2021. Amounts and ending balance shown below:

	Beginning Balance 1/1/2021	Interfund LAIF transfer posted 1/15/2021	1/31/2021	% of total
10 General	87,711.02	(11,000.00)	76,711.02	6.530%
15 Sewer	257,856.70		257,856.70	21.949%
20 Water	574,933.60	11,000.00	585,933.60	49.876%
25 Police	254,271.71		254,271.71	21.644%
30 Fire	-		-	0.000%
26 COPS	-		-	0.000%
	1,174,773.03	-	1,174,773.03	100.000%

Transaction activity: February 2021

NO ACTIVITY

	2/1/2021	2/28/2021	% of total
10 General	76,711.02	76,711.02	6.530%
15 Sewer	257,856.70	257,856.70	21.949%
20 Water	585,933.60	585,933.60	49.876%
25 Police	254,271.71	254,271.71	21.644%
30 Fire	-	-	0.000%
26 COPS	-	-	0.000%
	1,174,773.03	1,174,773.03	100.000%

Transaction activity: March 2021

\$625,000 from LSCSD Mechanics Bank checking account of \$100,000 for the Police Dept, \$225,000 for Sewer, and \$300,000 for Fire Dept covered reimbursed for strike team payroll, plus a little, and FD repaid General Fund for same. Amounts and ending balance shown below:

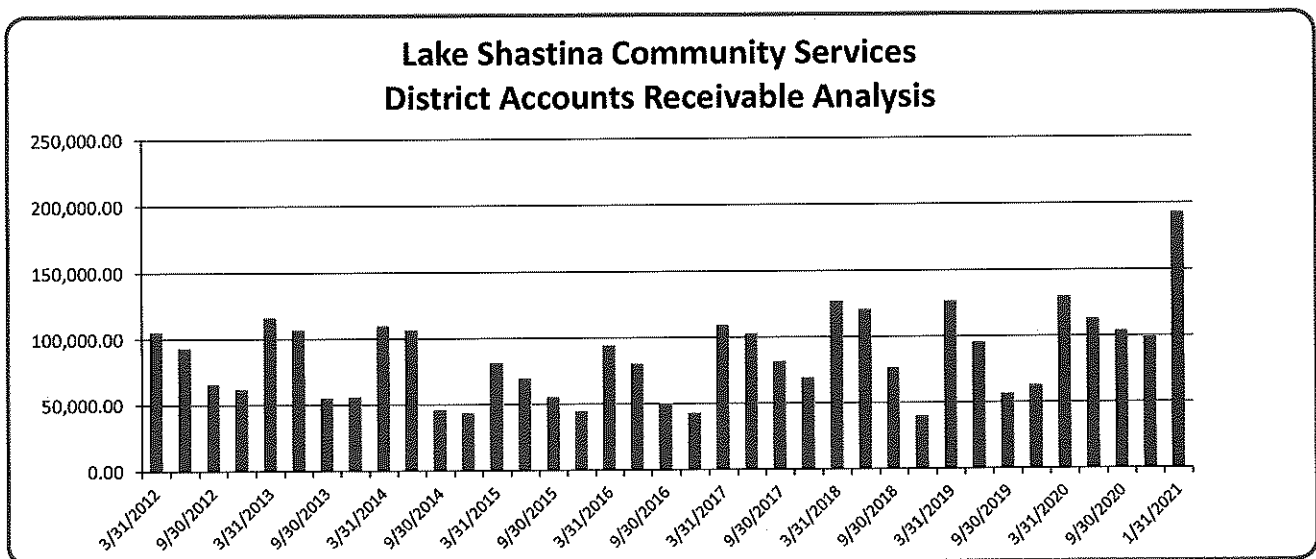
	3/1/2021	Transfer to LAIF posted on 3/12/2021	3/31/2021	% of total
10 General	76,711.02	18,707.76	95,418.78	5.302%
15 Sewer	257,856.70	225,000.00	482,856.70	26.829%
20 Water	585,933.60		585,933.60	32.556%
25 Police	254,271.71	100,000.00	354,271.71	19.684%
30 Fire	-	281,292.24	281,292.24	15.629%
26 COPS	-		-	0.000%
	1,174,773.03	625,000.00	1,799,773.03	100.000%

Lake Shastina Community Services District
Quarterly

Accounts Receivable Analysis 2012/2021 YTD
March 31, 2012 thru March 31, 2021

Date	0-30 Days	30-60 Days	60-90 Days	>90 Days	Balance	Balance of Tax Rolls Receivable	Total Tax Rolls & A/R
3/31/2012	7,516.60	1,118.76	62.89	97,012.76	105,711.01		
6/30/2012	2,148.52	321.90	160.10	90,977.93	93,608.45		
9/30/2012	7,203.09	288.50	16.50	58,859.23	66,367.32	196,649.49	263,016.81
12/31/2012	2,236.28	148.34	111.26	59,728.50	62,224.38		
3/31/2013	8,240.48	282.06	53,663.99	54,515.14	116,701.67		
6/30/2013	3,047.85	56.00	521.55	103,570.95	107,196.35		
9/30/2013	6,493.34	20.00	31.50	48,871.39	55,416.23	248,515.30	303,931.53
12/31/2013	2,653.17	92.58	33.30	53,340.80	56,119.85		
3/31/2014	8,360.90	65.99	52,413.07	49,243.31	110,083.27		
6/30/2014	3,156.77	30.00	317.76	103,631.03	107,135.56		
9/30/2014	5,475.68	1,131.57	0.77	39,772.05	46,380.07	245,334.21	291,714.28
12/31/2014	854.19	1,010.20	50.00	41,956.34	43,870.73		
3/31/2015	6,457.83	841.30	40,425.31	34,158.64	81,883.08		
6/30/2015	2,036.06	50.00	632.03	67,320.96	70,039.05		
9/30/2015	7,481.65	15.00	163.00	48,095.75	55,755.40	249,946.12	305,701.52
12/31/2015	928.60	1,504.10	429.37	42,257.93	45,120.00		
3/31/2016	419.41	7,981.59	103.78	86,213.68	94,718.46		
6/30/2016	2,371.53	67.41	237.21	78,228.48	80,904.63		
9/30/2016	7,400.59	183.89	31.09	42,908.53	50,524.10	302,614.41	353,138.51
12/31/2016	1,054.74	729.49	0.00	41,547.90	43,332.13		
3/31/2017	9,490.48	470.19	64,303.28	35,641.63	109,905.58		
6/30/2017	2,705.90	206.46	59.94	100,580.03	103,552.33		
9/30/2017	9,927.46	731.59	335.68	71,124.61	82,119.34	343,676.42	425,795.76
12/31/2017	245.76	2,007.73	240.05	67,129.23	69,622.77		
3/31/2018	665.99	9,083.79	65,631.73	52,348.93	127,730.44		
6/30/2018	3,005.61	216.94	1,998.22	116,055.47	121,276.24		
9/30/2018	9,562.53	925.75	321.90	66,249.63	77,059.81	385,577.80	462,637.61
12/31/2018	-17,681.74	1,511.41	1,104.39	55,381.43	40,315.49		
3/31/2019	8,503.57	447.48	68,411.14	49,976.97	127,339.16		
6/30/2019	-22,603.12	613.48	0.02	118,199.06	96,209.44		
9/30/2019	-13,662.58	283.50	102.99	70,362.42	57,086.33	437,214.99	494,301.32
12/31/2019	733.74	1,991.51	1,783.42	59,001.58	63,510.25		
3/31/2020	4,423.17	1,058.47	70,367.06	54,699.62	130,548.32		
6/30/2020	212.76	103.42	82.70	113,292.67	113,691.55		
9/30/2020	5,602.51	602.24	91,453.52	6,884.68	104,542.95	460,298.26	564,841.21
12/31/2020	0.00	4,505.62	709.96	94,431.72	99,647.30		
1/31/2021	403.12	15,141.34	107,256.86	70,851.09	193,652.41		

Note: 1) Part of this report includes accounts that have been prepaid. 2) Police, Fire, Sewer and Water have been combined.



2



Lake Shastina Fire Department Board Report

March 2021

For March 2021, Lake Shastina Fire responded to a total of 53 calls of service, including:

- 32 medical emergencies
- 6 public assists
- 3 traffic collisions
- 2 vehicle fires
- 2 checks on control burns
- 1 grass fire
- 1 hazardous condition call/power line down
- 1 commercial fire alarm call

- The burn site has seen a good amount of activity from the public every 1st and 3rd Saturday. LSFDF burned the piles back in February, and they have already been built up again. We've received a lot of positive feedback from the community, expressing appreciation for keeping the site open on a consistent schedule and having a place locally to take pine needles and branches.

We will be keeping the burn site open until fire season is declared.

- LSFDF received the new SCBA packs and have outfitted the engines with them. We also received new SCBA masks with thermal imaging cameras built into the mask. With this, firefighters will be able to see any heat signatures in a building, which is crucial when visibility is compromised in most structure fires. Finding heat signatures quickly, will allow firefighters to extinguish flames and prevent the fire from further spreading through a building.
- With wildland season approaching, LSFDF will be hosting RT-130 training for all volunteers for the month of April. RT-130 is the national training standard for wildland fire safety and is required for volunteers to go on strike teams. By hosting this training, all volunteers will receive training on fighting wildland fires safely, covering topics like deploying a fire shelter, placing and using hose lays, understanding how fire travels through different fuels, and taking weather readings.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS

FROM: Will Bullington, Chief of Police

MEETING DATE: April 21, 2021

SUBJECT: **March 2021 Police Monthly Board Report**

POLICE ACTIVITY: LSPD HAD 150 CALLS FOR SERVICE IN MARCH

SUMMARY:

MISDEMEANOR ARRESTS: 4

FELONY ARRESTS: 2

TRAFFIC WARNINGS: 15

TRAFFIC CITATIONS: 5

ANIMAL CONTROL CITES: 0

ANIMAL RELATED: 12

PARKING CITES: 2

HOUSE WATCH: 420+-

MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 109

NOTABLE ACTIVITY:

3-11-21 OFFICER RESPONDED TO THE REPORT OF A PERSON "SQUATTING" ON A HOUSE WERE THE OWNER'S WERE GONE. SUBJECT IN A VAN REFUSED TO LEAVE OR GET OUT OF THE VAN. A 38 YEAR OLD COSTA MESA, CA RESIDENT WAS ARRESTED FOR TRESPASSING AND RESISTING ARREST.

3-11-21 OFFICER RESPONDED TO A DOMESTIC DISPUTE BETWEEN BOYFRIEND AND GIRLFRIEND. MALE HAD LEFT THE AREA. CHARGES FILED WITH THE DA.

3-17-21 A LAKE SHASTINA RESIDENT REPORTED THE THEFT OF A CAR HAULER TRAILER. DISTICTIVE INFORMATION BESIDES THE LICENSE PLATE WERE GIVEN. A FEW HOURS LATER AN OFFICER SPOTTED THE STOLEN TRAILER A FEW MILES AWAY, STILL IN LAKE

SHASTINA. A 29 YEAR OLD LAKE SHASTINA RESIDENT WAS ARRESTED FOR AUTO THEFT AND FALSE DISPLAY OF PLATES.

3-20-21 A 34 YEAR OLD LAKE SHASTINA RESIDENT WAS ARRESTED FOR DOMESTIC VIOLENCE WITH INJURY AND VIOLATION OF PROBATION.

3-24-21 LSFDP PERSONNEL REPORT AN ERADIC DRIVER LEAVING THE MEDICAL CLINIC. A 41 YEAR OLD MT. SHASTA RESIDENT WAS ARRESTED FOR DRIVING WHILE UNDER THE INFLUENCE.

3-26-21 49 YEAR OLD WEED RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL AND POSSESSION OF 2.3 POUNDS OF MARIJUANA.

3-27-21 18 YEAR OLD PASCO, WA RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL.

WE HAVE OUR NEW RECORDS AND REPORT WRITING SYSTEM ONLINE. THE SYSTEM IS BOTH COMPUTER AIDED DISPATCH FOR FUTURE DISPATCHING AND COMPLIANT WITH THE NEW STATE MANDATE FOR REPORTING RACE AND GENDER OF ALL DETENTIONS AND ARRESTS.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: April 21, 2021
Subject: Board Report –March 2021 (Sewer)

Removed root intrusion and rebuilt the WYE on Snead.

Prepped B-109 for a complete rebuild. Contractor was here 2 weeks ago and completed this project. B-109 on Lakeshore has had a complete overhaul at this time.

Wastewater samples taken and sent into the lab for analysis.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: April 21, 2021
Subject: Board Report – March 2021 (Water)

Quarterly meter reads were done in preparation for billing.

Conducted a tour with SHN Engineering. This was for them to gather information to continue work on the water planning grant.

7 USA digs were marked this month. This is an increase from the past several months.

Tim is a new hire for the Public Works department and will start April 27th.

**BOARD OF DIRECTORS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT**

**RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT**

No. 6-21

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Lake Shastina Community Services District entered into a contract effective on June 22, 2002 providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this _____ day of _____, _____.

Presiding Officer

Attest:

Clerk/Secretary



California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
Lake Shastina Community Services District

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective June 22, 2002, and witnessed June 26, 2002, and as amended effective August 26, 2019 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 13 are hereby stricken from said contract as executed effective August 26, 2019, and hereby replaced by the following paragraphs numbered 1 through 14 inclusive:
 1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members, age 62 for new local miscellaneous members and age 57 for local safety members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after June 22, 2002 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Local Fire Fighters (herein referred to as local safety members);
 - b. Local Police Officers (herein referred to as local safety members);
 - c. Employees other than local safety members (herein referred to as local miscellaneous members).

5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

- a. **MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994 or to a term of office not consecutive with a term held on June 30, 1994 are excluded pursuant to Government Code Section 20322).**
6. The percentage of final compensation to be provided for classic local miscellaneous members for each year of credited prior service is 0% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).
 7. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
 8. The percentage of final compensation to be provided for local police members for each year of credited prior service is 0% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
 9. The percentage of final compensation to be provided for local fire members for each year of credited prior service is 0% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 7522.25(c) of said Retirement Law (2.5% at age 57 Full).
 10. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 21031 (Public Service Credit for Limited Prior Service) for local miscellaneous members only.

- b. Section 20938 (Limit Prior Service to Members Employed on Contract Date) for local safety members only.
 - c. Section 20996 (Military Service Credit as Prior Service) for local safety members only.
 - d. Section 21622 (\$600 Retired Death Benefit) for local safety members only.
11. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.
12. Public Agency shall also contribute to said Retirement System as follows:
- a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members and local safety members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
13. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

14. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
LAKE SHASTINA COMMUNITY
SERVICES DISTRICT

BY _____
ARNITA PAIGE, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER
Paula Mitchell, President

Witness Date

Attest:

Clerk
Robert Moser



Independent Contractor Agreement

This Agreement is made between Lake Shastina Community Services District ("Client"), with a principal place of business at 16320 Everhart Drive, Weed, CA 96094, and Drew Consulting Inc. ("Contractor"), with a principal place of business at 1679 Zapotec Drive, South Lake Tahoe, CA 96150.

1. Services to Be Performed

Contractor agrees to perform accounting services to support the Client in preparing for annual year-end financial audit functions.

2. Payment

In consideration for the services to be performed by Contractor, as outlined in Exhibit B of this Agreement, Client agrees to pay Contractor at the rate of \$150 per hour of time for the services performed under this Agreement according to the terms of payment set forth below.

Unless otherwise agreed upon in writing by Client, Client's maximum liability for all services performed during the term of this Agreement will not exceed \$45,000 for the fiscal year ended June 30, 2022.

3. Terms of Payment

Contractor will invoice Client no more frequently than on a monthly basis for all work performed during the preceding invoice period. Invoices will be submitted on Contractor's letterhead specifying an invoice number, the dates covered in the invoice, the time expended, and the work performed (in summary).

Client will pay Contractor the amount due within 30 days after receiving Contractor's invoice.

A finance charge of 1.25% per month will be assessed on invoices not paid within thirty days from the date of the invoice. This is an Annual Percentage Rate of 15%. Client agrees to pay reasonable attorney fees and collection costs Contractor incurs related to the collection of fees for services performed under the terms of this Agreement.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due, in excess of 45 days, Contractor will stop all work until Client's account is brought current or withdraw from this Agreement.

4. Expenses

Client will reimburse Contractor for the following expenses, outlined in Exhibit B of this Agreement, that are directly attributable to work performed under this Agreement:

- Hotel Accommodation per GSA Allowable Rates;
- Meals and Incidentals per GSA Allowable Rates; and
- Mileage per IRS Allowable Rates

Contractor will submit an itemized statement of Contractor's expenses. Client will pay Contractor within 30 days after receipt of each statement.

5. Materials

Contractor will furnish all materials, equipment, and supplies used to provide the services required by this Agreement.

6. Independent Contractor Status

Contractor is an Independent Contractor, and neither Contractor nor Contractor's employees or Contract personnel are, or will be deemed, Client's employees. In its capacity as an Independent Contractor, Contractor agrees and represents, and Client agrees, as follows:

- Contractor has the right to perform services for others during the term of this Agreement subject to noncompetition set out in this Agreement, if any;
- Contractor has the sole right to control and direct the means, manner, and method by which the services required by this Agreement will be performed;
- Contractor has the right to perform the services required by this Agreement at any place or location and at such times as Contractor may determine;
- Contractor will furnish all equipment and materials used to provide the services required by this Agreement, except to the extent that the Contractor's work must be performed on or with Client's computer or existing software;
- The services required by this Agreement will be performed by Contractor or Contractor's employees or contract personnel, and Client will not be required to hire, supervise, or pay any assistants to help Contractor;
- Neither Contractor nor Contractor's employees or contract personnel will receive any training from Client in the professional skills necessary to perform the services required by this Agreement;
- Neither Contractor nor Contractor's employees or contract personnel will be required by Client to devote full time to the performance of the services required by this Agreement; and
- Client will not withhold from Contractor's compensation any amount that would normally be withheld from an employee's pay.

7. Business Permits, Certificates, and Licenses

Contractor has complied with all federal, state, and local laws requiring business permits, certificates, and licenses required to carry out the services performed under this Agreement.

8. Professional Obligations

Contractor will perform all services under this Agreement in accordance with generally accepted accounting practices and principles. This Agreement is subject to the laws, rules, and regulations governing the accounting profession imposed by government authorities or professional associations of which Contractor is a member.

9. Professional Liability

Client will not provide any insurance coverage of any kind for Contractor or Contractor's employees or contract personnel.

Contractor will obtain professional liability insurance coverage for malpractice or errors or omissions committed by Contractor or Contractor's employees or contract personnel during the term of this Agreement. The policy will provide for coverage of at least \$250,000 for each occurrence and \$1,000,000 annual aggregate. Before commencing any work, Contractor will provide Client with proof of this insurance.

10. Limitation of Liability

Contractor's liability to Client and/or anyone claiming by, through or under Client, shall not exceed \$25,000 for claims arising from (i) professional acts, errors or omissions. Contractor's liability for all other claims for loss or injury shall not exceed \$25,000. The Client hereby forever releases Contractor and its officers, principals, employees and agents from any liability for losses or damages sustained and incurred by the Client in excess of such amount.

As used in this Paragraph, the term liability or liable means liability of any kind, whether in contract (including breach of warranty), in tort (including negligence) in strict liability, for indemnity or otherwise, for any and all injuries, claims, losses, expenses or damages, administrative sanctions, penalties or fines imposed (including attorney's fees) whatsoever arising out of or in any way related to Contractor's Services from any cause or causes whatsoever. The provisions of this Paragraph shall survive the completion of the Agreement or the expiration, cancellation or termination of this Agreement.

Contractor shall not be liable for any claims of loss of profits or any other indirect, special, incidental or consequential damages of any nature whatsoever.

11. Indemnification

Subject to the Limitation of Liability paragraph above, Contractor shall indemnify, defend and hold harmless Client, its officers, agents, and employees from any and all claims, suits, losses, damages, costs (including reasonable attorney's fees) and demands, pure economic damages, administrative fees, penalties and fines imposed, connected therewith, on account of personal injury, including death, or property damage, sustained by any person or entity not a party to this Agreement between Contractor and Client and arising out of the performance of such Agreement to the extent such injury, death or damage is caused by the negligence or willful misconduct of Contractor or its subcontractors or their respective employees, officers and agents. Contractor's duty to defend is defined as the reimbursement of reasonable attorney's fees to the extent of Contractor's actual determined negligence.

Client shall indemnify, defend and hold harmless Contractor, its officers, agents, and employees from any and all claims, suits, losses, damages, costs (including reasonable attorney's fees) and demands, pure economic damages, administrative fees, penalties and fines imposed, and demands, including reasonable attorney's fees connected therewith, on account of personal injury, including death, or property damage, sustained by any person or entity not a party to this Agreement between Contractor and Client and arising out of the performance of such Agreement to the extent such injury, death or damage is caused by the negligence or willful misconduct of Client or its contractors or their respective employees, officers and agents.

Client agrees to the full extent permitted by law, to indemnify, defend, and hold harmless Contractor, its officers, directors, shareholders, employees, affiliates, and subsidiaries and their successors from and against any and all claims, demands, losses, penalties, fines and causes of action of every kind and character (including reasonable attorney fees) arising from or relating to Pre-existing Conditions.

11. Indemnification (Continued)

The provisions of this paragraph shall survive the completion of the Project or the expiration, cancellation or termination of this Agreement between Contractor and Client.

12. Communication

In connection with this engagement, Contractor may communicate with Client or others' via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, Contractor cannot guarantee or warrant that emails from Contractor will be properly delivered and read only by the addressee. Therefore, Contractor specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by Contractor in connection with the performance of this engagement. In that regard, Client agrees that Contractor shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

13. Term of Agreement

The Contractor desires to perform and assume responsibility and obligations for the services and provision of products, as herein described on the terms and conditions set forth herein, the work beginning July 1st, 2021 and terminating on the earliest of:

- The date Contractor completes the services required by this Agreement;
- June 30th, 2022; or
- The date a party terminates the Agreement as provided below.

14. Terminating the Agreement

Each party has the right to terminate this Agreement if the other party has materially breached any obligation herein and such breach remains uncured for a period of 30 days after notice is sent to the other party.

If at any time after commencement of the services required by this Agreement, Client in its sole reasonable judgement, determines that such services are inadequate, unsatisfactory, no longer needed, or substantially not conforming to the descriptions, warranties, or representations contained in this Agreement, Client may terminate this Agreement upon 30 days' written notice to Contractor.

15. Confidential Information

Contractor acknowledges that within the course of providing services, it will be necessary for Client to disclose certain confidential information to Contractor in order for Contractor to perform duties under this Agreement. Contractor acknowledges that any disclosure to any third party or misuse of this confidential information would irreparably harm Client. Accordingly, Contractor will not use or disclose to others without Client's written consent Client's confidential information, except when necessary to perform the services under this Agreement.

15. Confidential Information (Continued)

Confidential information includes, but is not limited to:

- The written, printed, graphic, or electronically recorded materials furnished by Client for use by Contractor;
- Client's business or marketing plans or strategies, customer lists, operating procedures, trade secrets, design formulas, know-how and processes, computer programs and inventories, discoveries, and improvements of any kind;
- Any tangible information produced by Contractor for Client under this Agreement that provides Client with a business advantage over competitors and is unknown by Client's competitors;
- Any written or tangible information stamped "Confidential", "Proprietary", or with a similar legend; and
- Any written or tangible information not marked with a confidentiality legend, or information disclosed orally to Contractor, that is treated as confidential when disclosed and later summarized sufficiently for identification purposes in a written memorandum marked "confidential" and delivered to Contractor within 30 days after the disclosure.

Contractor will not be restricted in the use of any material that is publicly available, already in Contractor's possession prior to commencement of Contractor's provision of services to Client, known to Contractor without restriction, or rightfully obtained by Contractor from sources other than Client.

Contractor's obligations regarding confidential information extend to information belonging to customers and suppliers of Client about which Contractor may have gained knowledge as a result of Contractor's services to Client.

Contractor will not disclose to Client information or material that is a trade secret of any third party. The provisions of this clause will survive any termination of this Agreement.

16. Third Party Reliance Upon Reports

All Contractor work products are prepared solely for use by Client and shall not be provided to any other person or entity without Contractor's written consent. Client shall indemnify Contractor from and against any and all claims, liability, damages, actions or proceedings brought by any person or entity claiming to rely upon information or opinions contained in reports or other work products provided to such person or entity, published, disclosed or referred to without Contractor's written consent.

17. Resolving Disputes

If a dispute arises under this Agreement, the parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in South Lake Tahoe, California. Any costs and fees other than attorney fees associated with the mediation will be shared equally by the parties. If the dispute is not resolved within 30 days after it is referred to the mediator, it will be settled by binding arbitration by an arbitrator to be mutually selected. Judgement on the arbitration may be entered in any court that has jurisdiction over the matter.

18. Attorney Fees

The prevailing party shall have the right to collect from the other party its reasonable costs and disbursements and attorney fees incurred in enforcing this Agreement.

19. Entire Agreement

This is the entire agreement between the parties. It replaces and supersedes any and all oral agreements between the parties, as well as any prior writings. This Agreement may not be amended except in writing as provided for in this Agreement.

20. Successors

This agreement binds and benefits the respective successors, inheritors, assigns, and personal representatives of the parties, except to the extent of any contrary provision in the Agreement.

21. Waiver

The failure to exercise any right provided in this Agreement shall not be a waiver of prior or subsequent rights.

22. Governing Law

This Agreement will be governed by and construed in accordance with the laws of the State of California.

23. Severability

If any court determines that any provision of this Agreement is invalid or unenforceable, any invalidity or unenforceability will affect only that provision and will not make any other provision of this Agreement invalid or unenforceable and shall be modified, amended, or limited only to the extent necessary to render it valid and enforceable.

24. Attached Papers and Exhibits

Any attached sheet or document shall be regarded as fully contained in this Agreement.

25. Notices

All notices must be in writing. A notice may be delivered to a party at the address that follows a party's signature or to a new address that a party designates in writing. A notice may be delivered: in person, by certified mail, or by overnight courier.

26. No Partnership

This Agreement does not create a partnership relationship. Contractor does not have authority to enter into contracts on Client's behalf.

27. Assignment and Delegation

Contractor may not assign or subcontract any rights or delegate any of its duties under this Agreement without Client's prior written approval.

28. Counterparts

This Agreement may be signed by the parties in different counterparts and the signature pages combined will create a document binding on all parties.

MY SIGNATURE BELOW INDICATES THAT I HAVE READ AND UNDERSTOOD THIS AGREEMENT.

Client:

Robert Moser – General Manager
Lake Shastina Community Services District

Contractor:

Andrea Drew – Owner
Drew Consulting Inc.

**EXHIBIT A
SCOPE OF WORK**

Drew Consulting Inc. (Contractor) agrees to perform professional accounting services to Lake Shastina Community Services District (Client) as follows:

- Support day-to-day accounting, compliance and system needs as directed by the Client.
- Assist in the development of internal control policy and procedure improvements as required by the outcomes of the external year end audit for the year ended June 30th, 2020 and cited in Management Letter related thereto.
- Assist in the research, review, testing and implementation of a new accounting system for the Client.
- Assist in the preparation, policies and procedures related to year-end close for the year ended June 30th, 2022.
- Assist in the preparation of the year-end financial audit and items related thereto, for the year ended June 30th, 2021.
- Assist in the administration and financial management of grant agreements as directed by the Client, through contract termination date of June 30th, 2022.
- Assist in the development of the annual California Governor's Office of Emergency Services (CalOES) Indirect Cost Rate submission for the year ended June 30th, 2022.

**EXHIBIT B
BUDGET**

This Agreement shall not exceed \$45,000, based on costs as outlined below:

- Direct Labor:
 - \$150 hourly rate per hours worked
- Travel Expenses:
 - \$75 hourly rate per hours travelled
 - IRS reimbursement rate for mileage to and from Client location
 - GSA reimbursement rate for hotel accommodation and incidental costs while on location with Client

The following provides for anticipated breakdown to costs:

Details	Variable	Hourly Rate	General Fund	Fire Dept	Water Dept / Sewer Dept	Grand Total
General Accounting Items:						
Daily Reporting and Transaction Processing Troubleshoot	60.00	\$ 150.00	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00
Policy and procedure improvement Items	16.00	\$ 150.00	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00
Monthly High Level Bank Rec Overview	18.00	\$ 150.00	\$ 2,700.00	\$ -	\$ -	\$ 2,700.00
						\$ 14,100.00
Audit Prep/Year End Close Related Items:						
Audit Preparation Services - Quarterly/Year End Testing/Procedures	58.00	\$ 150.00	\$ 8,700.00	\$ -	\$ -	\$ 8,700.00
Year End Close Support Services	16.00	\$ 150.00	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00
	74.00					\$ 11,100.00
Water/Sewer Dept Specific Items:						
High Level Quarterly Grant Compliance Items	8.00	\$ 150.00	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
						\$ 1,200.00
Fire Dept Specific Items:						
CalOES IDC Rate Development	8.00	\$ 150.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
Strike Team Fire Procedures/Analysis	24.00	\$ 150.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00
Quarterly Grant Compliance Items	32.00	\$ 150.00	\$ -	\$ 4,800.00	\$ -	\$ 4,800.00
						\$ 9,600.00
Accounting System Items:						
New Accounting System Research, Design, implementation Support Services	40.00	\$ 150.00	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
						\$ 6,000.00
Travel Costs						
Two Nights, Three Day On Site Visit - Assumed 3 Visits	3.00	\$ 1,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
						\$ 3,000.00
Total Anticipated Budget per Fund/District***:			\$ 28,200.00	\$ 9,600.00	\$ 7,200.00	\$ 45,000.00

This contract shall terminate on June 30, 2022.

Items 4 & 5

VERBAL ONLY