



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, October 20, 2021

Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.

Administration Building

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

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. 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)).

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.

1. CONSENT ITEMS:

- A. Approval of Minutes: Special Meeting September 22, 2021
- B. Ratification of Disbursements: September 1 through 30, 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. Authorize donation of PD Vehicle # 1 (PC Bullington)
- 3. Authorize purchase of BME Type 3 Fire Engine (FC Pappas)
- 4. ISO Analysis (GM/FC Pappas)
- 5. Adoption of Debt Management Policy (GM)
- 6. Update on IT (GM)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Special Meeting is scheduled to be held on November 10, 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/88970151950?pwd=QnpvMnd4SGVIUTFtZ21xdDhxUUc1QT09>

Meeting ID: 889 7015 1950

Passcode: 980083

One tap mobile

+16699006833,,88970151950#,,,,*980083# US (San Jose)

+12532158782,,88970151950#,,,,*980083# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC) Meeting ID: 889 7015 1950

Passcode: 980083

Find your local number: <https://us02web.zoom.us/j/88970151950?pwd=QnpvMnd4SGVIUTFtZ21xdDhxUUc1QT09>

Join Zoom Meeting Open Session

<https://us02web.zoom.us/j/82470821406?pwd=T0E4WFdESjNxZDFuSTBDNGVQTlp0Zz09>

Meeting ID: 824 7082 1406

Passcode: 494815

One tap mobile

+16699006833,,82470821406#,,,,*494815# US (San Jose)

+12532158782,,82470821406#,,,,*494815# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 824 7082 1406

Passcode: 494815

Find your local number: <https://us02web.zoom.us/j/82470821406?pwd=T0E4WFdESjNxZDFuSTBDNGVQTlp0Zz09>



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, September 22, 2021
Closed Session 12:00 p.m.
Open Session by Teleconference: 1:00 p.m.

MINUTES

CALL TO ORDER AND ROLL CALL: 12:01 P.M.

LSCSD Board Roll Call: Beck absent Cupp__√__ MacIntosh absent Mitchell__√__ Thompson__√__
Also present: GM Moser. There were no people in the audience.

ADJOURN TO CLOSED SESSION: 12:02 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)).

President Mitchell adjourned closed session at 12:44 P.M.

RETURN TO OPEN SESSION: 1:00 P.M.

LSCSD Board Roll Call: Beck__√__ Cupp__√__ MacIntosh absent Mitchell__√__ Thompson__√__

Also present: GM Moser, AP DeBon, AOA Phonepaseuth. There were approximately 3 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 August 18, 2021 and Special Meeting September 1, 2021
- B. Ratification of Disbursements: August 1 through August 31, 2021
- C. Budget Comparison: FY 2020/21
- D. 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 Beck, Cupp, Mitchell and Thompson
Noes: None
Absent: MacIntosh

DISCUSSION / REPORTS / ACTION ITEMS:

2. Adopt Resolution *-21 to authorize the GM to be an authorized signer for the Rural Fire Capacity Grant for LSF
- Motion by Dir. Cupp, second by Dir. Thompson, to adopt Resolution *-21 authorizing the GM to be an authorized signer for the Rural Fire Capacity Grant for LSF**

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

3. Approval of renewal contract for FC Steven Pappas

Motion by Dir. Thompson, second by Dir. Cupp, to renew the contract for FC Steven Pappas.

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

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

4. Move November Board meeting to November 10, 2021

Motion Dir. Beck, second by Dir. Thompson, to move the November 17, 2021 Board meeting to November 10, 2021.

Ayes: Directors Beck, Cupp, Mitchell and Thompson

Noes: None

Absent: MacIntosh

5. Curtailment order WR 2021-0082-DWR - Discussed.

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 1:41 P.M. The next LSCSD Regular Board Meeting to be held on October 20, 2021, 1:00 p.m. at the Administration Building.

Approval Date: October 20, 2021

Paula Mitchell, President

ATTEST:

Robert Moser, General Manager/Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of September 1 thru September 30,2021 for a total of: " \$ 337,232.29

Each check has been signed by two directors with documentation attached to each check.

Submitted for September 2021	\$ 337,232.29
------------------------------	---------------

Expenses - Regular Checks Mechanics Bank Account	\$ 144,006.61
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 193,225.68
<u>Subtotal</u>	<u>\$ 337,232.29</u>
<u>Total CSD Expenses</u>	<u>\$ 337,232.29</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expenses	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
9/1/2021	1330	PACIFIC POWER	20,064.36	20,064.36		681.42	5,570.95	13,439.99	178.65	-	193.35	-
9/6/2021	1325	FIRST NATIONAL BANK-SP	1,359.80	1,359.80		-	-	-	-	-	1,359.80	-
1326	FIRST NATIONAL BANK-AD	535.48	535.48	535.48		506.64	-	-	28.84	-	-	-
1328	FIRST NATIONAL BANK-WB	444.36	444.36	444.36		-	-	-	313.28	131.08	-	-
1329	FIRST NATIONAL BANK-RV	351.40	351.40	351.40		-	175.70	175.70	-	-	-	-
9/9/2021	24976	Payroll Checks (Live Checks)-MR	1,947.08		1,947.08	-	1,947.08	-	-	-	-	-
24977	Payroll Checks (Live Checks)-MW	927.30	927.30	927.30		-	-	-	-	-	-	927.30
505617	EDD EFT	1,417.33	1,417.33	1,417.33		409.70	582.05	-	127.27	228.30	43.52	26.49
505618	EFTPS EFT	3,654.16	3,654.16	3,654.16		894.52	1,623.05	-	314.22	557.25	149.79	115.33
505619	CalPERS Pep Fire EFT	829.26	829.26	829.26		-	-	-	-	-	-	-
505620	CalPERS Classic EFT	2,036.74	2,036.74	2,036.74		405.21	1,631.53	-	-	-	-	-
505621	CalPERS PEPPA EFT	1,231.36	1,231.36	1,231.36		761.44	469.92	-	-	-	-	-
505622	CalPERS Ctc Safety EFT	1,003.13	1,003.13	1,003.13		-	-	-	1,003.13	-	-	-
505623	CalPERS Pep Safety EFT	516.63	516.63	516.63		-	-	-	-	516.63	-	-
505624	CalPERS 457 Plan	660.00	660.00	660.00		50.00	390.00	-	200.00	-	20.00	-
505625	MB EFT - Payroll Checks (Direct Deposits)	21,404.17	21,404.17	21,404.17		6,596.23	7,786.59	-	2,838.91	2,515.05	1,667.39	-
24978	Payroll Checks (Live Checks)-BB	2,982.59	2,982.59	2,982.59		-	-	-	-	-	2,982.59	-
24979	Payroll Checks (Live Checks)-DL	4,632.35	4,632.35	4,632.35		-	-	-	-	-	4,632.35	-
24980	Payroll Checks (Live Checks)-PP	2,628.19	2,628.19	2,628.19		-	-	-	-	-	2,628.19	-
24981	Payroll Checks (Live Checks)-CS	722.51	722.51	722.51		-	-	-	-	-	722.51	-
24982	Payroll Checks (Live Checks)-TW	3,588.75	3,588.75	3,588.75		-	-	-	-	-	3,588.75	-
24983	Payroll Checks (Live Checks)-KW	4,632.35	4,632.35	4,632.35		-	-	-	-	-	4,632.35	-
24984	Payroll Checks (Live Checks)-MW	3,597.64	3,597.64	3,597.64		-	-	-	-	-	3,597.64	-
505630	EDD EFT	3,629.13	3,629.13	3,629.13		-	-	-	-	-	3,629.13	-
505631	EFTPS EFT	7,998.86	7,998.86	7,998.86		-	-	-	-	-	7,998.86	-
505632	MB EFT - Payroll Checks (Direct Deposits)	12,456.54	12,456.54	12,456.54		-	-	-	-	-	12,456.54	-
1320	QUILL	261.58	261.58	261.58		194.57	-	-	16.45	-	50.56	-
1321	US BANK EQUIPMENT FINANCE	115.58	115.58	115.58		-	-	-	-	115.58	-	-
1322	VERIZON WIRELESS	38.01	38.01	38.01		-	-	-	-	-	38.01	-
1323	XIO, INC	482.00	482.00	482.00		-	-	482.00	-	-	-	-
24985	BLACK BUTTE AUTO	250.00	250.00	250.00		-	-	-	250.00	-	-	-
24986	CAL ORE TELEPHONE	433.43	433.43	433.43		192.21	67.22	67.21	85.43	-	21.36	-
24987	FISHERS SISKIYOU BACKHOE	51.46	51.46	51.46		51.46	-	-	-	-	-	-
24988	GATEHOUSE MEDIA, INC	55.00	55.00	55.00		55.00	-	-	-	-	-	-
24989	HECTOR RAMERIEZ JAIME	449.95	449.95	449.95		-	224.98	224.97	-	-	-	-
24990	LSCSD UTILITIES	2,006.14	2,006.14	2,006.14		1,503.23	-	-	121.60	-	381.31	-
24991	MTN. SHASTA IT SERVICES	2,200.00	2,200.00	2,200.00		660.00	330.00	330.00	440.00	220.00	220.00	-
24992	MUNICIPAL EMERGENCY SERVICES	709.02	709.02	709.02		709.02	-	-	-	-	-	-
24993	NAPA AUTO PARTS	831.19	831.19	831.19		-	-	-	-	-	-	831.19
24994	NORCO INC	91.76	91.76	91.76		-	13.28	67.04	-	19.33	-	-
24995	PRENTICE LONG, PC	3,817.50	3,817.50	3,817.50		1,470.00	-	-	1,385.00	-	91.76	-
24997	SHASTA VALLEY TIRE SERVICE	1,599.24	1,599.24	1,599.24		-	-	-	-	-	962.50	-
24998	SISKIYOU DISPOSAL	325.00	325.00	325.00		112.50	56.25	56.25	25.00	-	75.00	-
24999	SOLANOS INC	123.94	123.94	123.94		-	61.97	61.97	-	-	-	-
25000	STEVE PAPPAS	52.15	52.15	52.15		-	-	-	-	-	52.15	-
25001	US BANK	309.80	309.80	309.80		-	-	-	37.81	-	271.99	-
25002	WEED PRESS	39.00	39.00	39.00		39.00	-	-	-	-	-	-

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

1B

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
	25003	WESTERN BUSINESS PRODUCTS	76.01	76.01		76.01	-	-	-	-	-	-
	25004	WORLD TELECOM & SURVEILLANCE	62.50	62.50		62.50	-	-	-	-	-	-
	25005	YREKA MOTORS	115.50	115.50		-	-	-	115.50	-	-	-

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
9/16/2021	25006	EMPIRE STEEL BUILDING	65,167.95	65,167.95							65,167.95	
9/20/2021	1327	FIRST NATIONAL BANK-RM	7,584.54	7,584.54		155.44	906.17	986.14			5,536.79	
9/23/2021	25007	Payroll Checks (Live Checks)-BB	3,306.06	3,306.06							3,306.06	
25008	Payroll Checks (Live Checks)-DL	7,036.19	7,036.19								7,036.19	
25009	Payroll Checks (Live Checks)-PP	4,104.76	4,104.76								4,104.76	
25010	Payroll Checks (Live Checks)-AR	604.50	604.50								604.50	
25011	Payroll Checks (Live Checks)-TW	2,040.87	2,040.87								2,040.87	
25012	Payroll Checks (Live Checks)-KW	6,998.69	6,998.69								6,998.69	
25013	Payroll Checks (Live Checks)-MW	860.49	860.49								860.49	
505637	EDD EFT	6,534.58	6,534.58								6,534.58	
505638	EFTPS EFT	16,679.95	16,679.95								16,679.95	
505639	MB EFT - Payroll Checks (Direct Deposits)	25,834.99	25,834.99								25,834.99	
25014	Payroll Checks (Live Checks)-MR	1,761.00	1,761.00				1,761.00					1,434.63
25015	Payroll Checks (Live Checks)-MW	1,434.63	1,434.63									1,434.63
25016	UNION DUES	552.24	552.24			238.00	251.00			63.24		
505651	EDD EFT	1,480.84	1,480.84			461.34	569.22		127.74	237.63	20.92	63.99
505652	EFTPS EFT	3,750.30	3,750.30			1,006.73	1,583.29		315.36	577.58	55.39	211.95
505653	CalPERS Pep Fire EFT	811.27	811.27								331.07	480.20
505654	CalPERS Classic EFT	2,036.74	2,036.74			405.21	1,631.53					
505655	CalPERS PEPR EFT	1,231.36	1,231.36			761.44	469.92					
505656	CalPERS Clc Safety EFT	1,003.13	1,003.13						1,003.13			
505657	CalPERS Pep Safety EFT	516.63	516.63							516.63		
505658	AFLAC EFT	258.04	258.04			33.12	224.92					
505659	CalPERS 457 Plan	660.00	660.00			50.00	390.00		200.00		20.00	
505660	MB EFT - Payroll Checks (Direct Deposits)	21,232.35	21,232.35			6,912.98	7,795.50		2,876.87	2,568.22	1,078.78	
1324	AT&T	140.85	140.85				70.42	70.43				
1331	QUILL	269.66	269.66			269.66						
1332	PITNEY BOWES INC	202.70	202.70			202.70						
1333	US CELLULAR	134.67	134.67							134.67		
1334	XIO, INC	482.00	482.00					482.00				
1337	UTILITY TELEPHONE	559.76	559.76			334.50				167.25	58.01	
25017	ALANNA DEBON	211.68	211.68			197.13			4.70		9.85	
25018	ALEXANDER A TOUNIAN	900.00	900.00								900.00	
25019	ASSOCIATED PENSION CONSULTANT	585.00	585.00			585.00						
25020	BASIC LAB	1,108.60	1,108.60				447.00	661.60				
25021	CORAL LUQUIN	300.00	300.00						300.00			
25022	DON R. ERICKSON OIL, INC	4,153.57	4,153.57			523.49	586.15	586.15		761.66	1,696.12	
25023	FERGUSON WATERWORKS	1,951.75	1,951.75					1,951.75				
25024	HUE & CRY	38.00	38.00			38.00						
25025	KELLIE POWER	300.00	300.00			300.00						
25026	LEXPOL LLC	2,570.88	2,570.88						2,570.88			
25027	MT.SHASTA AREA NEWSPAPER	237.30	237.30						237.30			
25028	N.C.G.T. SECURITY FUND	19,159.00	19,159.00			4,390.50	3,996.81	3,404.69	4,887.00		1,716.00	764.00
25029	SHASTA FOREST PRODUCTS INC	26.94	26.94					26.94				
25030	SUBURBAN PROPANE	378.95	378.95						94.74		284.21	
25031	SUDS CITY AUTO SPA	22.00	22.00							22.00		
25032	WOODS PEST CONTROL	170.00	170.00			85.00			42.50		42.50	

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
			337,232.29	144,006.61	193,225.68	32,380.90	41,613.50	23,074.83	20,141.31	9,352.10	205,514.45	5,155.20

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

September 2021 Detailed Budget Comparison 2021/2022 YTD

For the Period: 7/1/2021 to 9/30/2021	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	10/12/2021 % Bud
Fund: 10 - LSCSD General Fund						
Revenues						
Dept: 00						
4055.000 Misc Operational Income	50.00	50.00	0.00	0.00	50.00	0.0
4070.000 Antenna Lease Revenue	25,200.00	25,200.00	6,195.92	2,089.38	19,004.08	24.6
5050.000 Transfer Fees	4,500.00	4,500.00	1,020.00	440.00	3,480.00	22.7
5080.000 Interest Earned-OPS	50.00	50.00	0.00	0.00	50.00	0.0
5081.000 Interest Earned-RSV	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	20,088.00	10,044.00	40,176.00	33.3
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
Revenues	96,064.00	96,064.00	27,303.92	12,573.38	68,760.08	28.4%
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-462,530.00	-462,530.00	0.00	0.00	-462,530.00	0.0
7010.000 Capital Improvement	44,000.00	44,000.00	0.00	0.00	44,000.00	0.0
Less Reimbursement due from LAIF Savings	-44,000.00	-44,000.00	0.00	0.00	-44,000.00	0.0
7020.000 IT Contract Services/Server	3,960.00	3,960.00	990.00	330.00	2,970.00	25.0
7026.000 Contract Services	66,500.00	66,500.00	3,100.91	211.50	63,399.09	4.7
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	1,175.43	950.44	1,824.57	39.2
7034.000 Dues & Subscriptions	8,000.00	8,000.00	47.00	47.00	7,953.00	0.6
7035.000 Advertising	500.00	500.00	290.00	0.00	210.00	58.0
7040.000 Insurance (Liability)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7041.000 Legal	20,000.00	20,000.00	3,247.50	87.50	16,752.50	16.2
7050.100 Off Exp-Supplies	3,500.00	3,500.00	562.04	186.98	2,937.96	16.1
7050.200 Off Exp-Postage	6,000.00	6,000.00	655.08	655.08	5,344.92	10.9
7050.400 Off Exp-Maint	900.00	900.00	196.81	127.90	703.19	21.9
7062.000 Repair & Maintenance	200.00	200.00	50.89	0.00	149.11	25.4
7063.000 Fuel	50.00	50.00	43.00	0.00	7.00	86.0
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	53.61	53.61	4,946.39	1.1
7101.000 Property Taxes	128.00	128.00	0.00	0.00	128.00	0.0
7105.000 Utilities - CSD	3,500.00	3,500.00	1,838.30	761.62	1,661.70	62.5
7105.100 Util-Telephone	2,000.00	2,000.00	504.29	167.25	1,495.71	25.2
7105.200 Util-Electric	4,000.00	4,000.00	349.74	0.00	3,650.26	8.7
7105.400 Utilities-Propane	100.00	100.00	87.50	0.00	12.50	87.5
7105.600 Utility - Internet	2,000.00	2,000.00	384.42	128.14	1,615.58	19.2
7501.000 Payroll Expense	272,000.00	272,000.00	54,866.87	7,566.48	217,333.13	20.1
7513.000 Payroll-TAXES	6,000.00	6,000.00	645.01	112.83	5,354.99	10.8
7514.000 Payroll-Benefits	50,000.00	50,000.00	14,250.65	4,606.33	35,749.35	28.5
7516.200 Pension Cost (CalPERS)	23,500.00	23,500.00	4,585.75	637.96	18,914.25	19.5
7516.400 CalPERS Fees	400.00	400.00	350.00	0.00	50.00	87.5
7516.500 CalPERS UAL Expense	46,426.00	46,426.00	44,881.56	0.00	1,544.44	96.7
7518.000 Workers Comp	23,000.00	23,000.00	3,977.91	529.12	19,022.09	17.3
7530.100 PR Reimbursement Admin	-59,742.00	-59,742.00	0.00	0.00	-59,742.00	0.0
7550.000 Travel & Training	3,600.00	3,600.00	1,198.56	93.56	2,401.44	33.3
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
Dept: 22 Medical Clinic						
7026.000 Contract Services	1,000.00	1,000.00	2,490.00	0.00	-1,490.00	249.0
7040.000 Insurance (Liability)	800.00	800.00	0.00	0.00	800.00	0.0
7062.000 Repair & Maintenance	50.00	50.00	0.00	0.00	50.00	0.0
7063.000 Fuel	50.00	50.00	0.18	0.00	49.82	0.4
7080.000 Interest Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	0.0
7084.000 Loan Principle Expense	36,500.00	36,500.00	0.00	0.00	36,500.00	0.0
7501.000 Payroll Expense	1,000.00	1,000.00	343.05	40.80	656.95	34.3
7513.000 Payroll-TAXES	50.00	50.00	7.87	0.59	42.13	15.7
7516.200 Pension Cost (CalPERS)	150.00	150.00	26.18	2.72	123.82	17.5
7518.000 Workers Comp	50.00	50.00	29.49	3.51	20.51	59.0
Medical Building Reserves						
Dept: 23 Green Waste Site						
7026.000 Contract Services	300.00	300.00	51.46	0.00	248.54	17.2
7063.000 Fuel	50.00	50.00	0.00	0.00	50.00	0.0
7064.000 Materials/Supplies/Small Tools	100.00	100.00	0.00	0.00	100.00	0.0
7501.000 Payroll Expense	700.00	700.00	0.00	0.00	700.00	0.0
7513.000 Payroll-TAXES	100.00	100.00	0.00	0.00	100.00	0.0
7516.200 Pension Cost (CalPERS)	50.00	50.00	0.00	0.00	50.00	0.0
7518.000 Workers Comp	50.00	50.00	0.00	0.00	50.00	0.0
Expenditures	77,990.00	77,990.00	141,081.06	17,290.92	-63,091.06	180.9%

For the Period: 7/1/2021 to 9/30/2021

Fund: 15 - LSCSD Sewer Dept

Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00						
4001.100 Assmt/Revenue-Residential	686,033.00	686,033.00	158,068.21	34.84	527,964.79	23.0
4001.200 Assmt/Revenue-Standby	65,088.00	65,088.00	32,436.00	54.00	32,652.00	49.8
4001.300 Assmt/Revenue-Commercial	9,026.00	9,026.00	9,166.46	3,384.62	-140.46	101.6
4003.000 Late Payment Revenue	6,000.00	6,000.00	1,758.00	1,811.20	4,242.00	29.3
5004.000 Sewer Hook Up Fee	44,000.00	44,000.00	0.00	0.00	44,000.00	0.0
5040.000 Gain on Sale of Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
5081.000 Interest Earned-RSV	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
Revenues	814,647.00	814,647.00	201,428.67	5,284.66	613,218.33	24.7%

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0.0
7002.000 Admin Overhead Alloc	148,010.00	148,010.00	0.00	0.00	148,010.00	0.0
7010.000 Capital Improvement	257,000.00	257,000.00	66,159.21	0.00	190,840.79	25.7
Less Reimbursement due from LAIF Savings	-257,000.00	-257,000.00	-66,159.21	0.00	-190,840.79	-25.7
7020.000 IT Contract Services/Server	3,960.00	3,960.00	990.00	330.00	2,970.00	25.0
7026.000 Contract Services	14,000.00	14,000.00	1,380.80	61.00	12,619.20	9.9
7033.000 Licenses, Permits, Fees	12,000.00	12,000.00	30.45	0.00	11,969.55	0.3
7034.000 Dues & Subscriptions	400.00	400.00	119.97	44.67	280.03	30.0
7035.000 Advertising	200.00	200.00	0.00	0.00	200.00	0.0
7040.000 Insurance (Liability)	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7041.000 Legal	500.00	500.00	122.50	122.50	377.50	24.5
7050.100 Off Exp-Supplies	200.00	200.00	0.00	0.00	200.00	0.0
7050.200 Off Exp-Postage	50.00	50.00	0.00	0.00	50.00	0.0
7055.000 Safety Equipment	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7061.000 Rental Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	390.05	0.00	19,609.95	2.0
7063.000 Fuel	5,000.00	5,000.00	1,128.46	0.00	3,871.54	22.6
7064.000 Materials/Supplies/Small Tools	6,000.00	6,000.00	5,194.22	920.90	805.78	86.6
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	2,348.11	110.88	2,651.89	47.0
7080.000 Interest Expense	7,076.00	7,076.00	0.00	0.00	7,076.00	0.0
7085.000 Municipal Finance Principle	23,437.00	23,437.00	0.00	0.00	23,437.00	0.0
7100.000 Lease/Rent Expense	3,000.00	3,000.00	503.07	0.00	2,496.93	16.8
7105.100 Util-Telephone	700.00	700.00	201.34	70.42	498.66	28.8
7105.200 Util-Electric	40,000.00	40,000.00	7,087.54	0.00	32,912.46	17.7
7105.300 Util-Waste	675.00	675.00	112.50	56.25	562.50	16.7
7105.600 Utility - Internet	840.00	840.00	257.89	67.22	582.11	30.7
7501.000 Payroll Expense	205,000.00	205,000.00	30,110.67	4,730.89	174,889.33	14.7
7513.000 Payroll-TAXES	4,500.00	4,500.00	525.37	68.59	3,974.63	11.7
7514.000 Payroll-Benefits	55,000.00	55,000.00	11,990.43	3,996.81	43,009.57	21.8
7516.200 Pension Cost (CalPERS)	17,500.00	17,500.00	2,801.25	446.40	14,698.75	16.0
7516.400 CalPERS Fees	200.00	200.00	175.00	0.00	25.00	87.5
7516.500 CalPERS UAL Expense	24,124.00	24,124.00	19,116.22	0.00	5,007.78	79.2
7516.600 Pension Plan Fees (MPPP)	0.00	0.00	-723.87	-723.87	723.87	0.0
7518.000 Workers Comp	17,500.00	17,500.00	2,342.80	373.41	15,157.20	13.4
7550.000 Travel & Training	500.00	500.00	0.00	0.00	500.00	0.0
7551.000 Meals	200.00	200.00	0.00	0.00	200.00	0.0
7552.000 Employee Physical Exams-Shots	200.00	200.00	189.99	0.00	10.01	95.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	2,000.00	2,000.00	538.48	100.00	1,461.52	26.9
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	0.00	212.67	54.39	-212.67	0.0
7513.000 Payroll-TAXES	0.00	0.00	4.21	0.79	-4.21	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	23.98	4.13	-23.98	0.0
7518.000 Workers Comp	0.00	0.00	25.10	4.68	-25.10	0.0
7530.000 Payroll Reimbursement	0.00	0.00	79.05	0.00	-79.05	0.0
Expenditures	638,697.00	638,697.00	87,278.25	10,840.36	551,418.75	13.7%

For the Period: 7/1/2021 to 9/30/2021

Fund: 20 - LSCSD Water Dept

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	345,000.00	345,000.00	93,124.02	18.50	251,875.98	27.0
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	50,746.00	6.00	51,454.00	49.7
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	4,421.10	1,550.41	8,578.90	34.0
4003.000 Late Payment Revenue	8,000.00	8,000.00	1,534.75	1,552.29	8,465.25	19.2
4056.000 Misc-Non Operating Income	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
4075.000 Water Capacity Expansion Fee	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
5006.000 Water Hook Up Fee	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
5081.000 Interest Earned-RSV	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	0.00	0.00	36,500.00	0.0
5081.000 Interest Earned-RSV	9,000.00	9,000.00	0.00	0.00	9,000.00	0.0
Dept: 36 Planning Grant						
5075.000 Grant Income	50,000.00	50,000.00	0.00	0.00	50,000.00	0.0
Revenues	523,200.00	573,200.00	149,825.87	3,125.20	423,374.13	26.1%
Expenditures						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0.0
7002.000 Admin Overhead Alloc	166,511.00	166,511.00	0.00	0.00	166,511.00	0.0
7010.000 Capital Improvement	105,000.00	105,000.00	66,159.21	0.00	38,840.79	63.0
Less Reimbursement due from LAIF Savings	-105,000.00	-105,000.00	-66,159.21	0.00	-38,840.79	-63.0
7020.000 IT Contract Services/Server	3,960.00	3,960.00	990.00	330.00	2,970.00	25.0
7026.000 Contract Services	20,000.00	20,000.00	7,008.20	1,178.60	12,991.80	35.0
7033.000 Licenses, Permits, Fees	3,500.00	3,500.00	38.98	0.00	3,461.02	1.1
7034.000 Dues & Subscriptions	1,200.00	1,200.00	119.98	44.98	1,080.02	10.0
7035.000 Advertising	200.00	200.00	0.00	0.00	200.00	0.0
7040.000 Insurance (Liability)	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7041.000 Legal	500.00	500.00	0.00	0.00	377.50	24.5
7050.100 Off Exp-Supplies	200.00	200.00	0.00	0.00	200.00	0.0
7050.200 Off Exp-Postage	50.00	50.00	0.00	0.00	50.00	0.0
7055.000 Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7062.000 Repair & Maintenance	15,000.00	15,000.00	13.29	13.29	14,986.71	0.3
7063.000 Fuel	5,500.00	5,500.00	542.31	542.31	4,957.69	20.5
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	509.14	509.14	7,490.86	42.3
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	2,226.12	2,226.12	2,773.88	46.7
7100.000 Lease/Rent Expense	3,000.00	3,000.00	503.07	503.07	2,496.93	16.8
7105.100 Util-Telephone	700.00	700.00	130.92	130.92	569.08	28.8
7105.200 Util-Electric	85,000.00	85,000.00	3,637.57	3,637.57	81,362.43	20.1
7105.300 Util-Waste	675.00	675.00	112.50	112.50	562.50	25.0
7105.600 Utility - Internet	840.00	840.00	201.65	201.65	638.35	24.0
7501.000 Payroll Expense	135,000.00	135,000.00	32,417.01	32,417.01	102,582.99	24.0
7513.000 Payroll-TAXES	2,700.00	2,700.00	677.36	677.36	2,022.64	25.1
7514.000 Payroll-Benefits	36,000.00	36,000.00	6,809.38	6,809.38	29,190.62	28.4
7516.200 Pension Cost (CalPERS)	12,500.00	12,500.00	2,866.43	2,866.43	9,633.57	22.9
7516.400 CalPERS Fees	200.00	200.00	175.00	175.00	25.00	87.5
7516.500 CalPERS UAL Expense	15,424.00	15,424.00	19,116.22	19,116.22	-3,692.22	123.9
7516.600 Pension Plan Fees (MPPP)	0.00	0.00	-723.88	-723.88	723.88	0.0
7518.000 Workers Comp	11,500.00	11,500.00	2,535.45	2,535.45	8,964.55	22.0
7550.000 Travel & Training	800.00	800.00	0.00	0.00	800.00	0.0
7551.000 Meals	200.00	200.00	0.00	0.00	120.00	40.0
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	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	2,000.00	2,000.00	438.47	438.47	1,561.53	26.9
Dept: 36 Planning Grants						
7026.000 Contract Services	40,000.00	40,000.00	6,208.75	0.00	33,791.25	15.5
7513.000 Payroll-TAXES	0.00	0.00	0.52	0.00	-0.52	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	3.26	0.00	-3.26	0.0
7518.000 Workers Comp	0.00	0.00	3.08	0.00	-3.08	0.0
7530.000 Payroll Reimbursement	1,000.00	1,000.00	35.80	0.00	964.20	3.6
Expenditures	602,185.00	602,185.00	86,596.58	73,741.59	494,717.98	14.4%

For the Period: 7/1/2021 to 9/30/2021

Fund: 25 - LSCSD Police Department

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
4001.100 Assmt/Revenue-Residential	138,710.00	138,710.00	35,016.76	0.00	103,693.24	25.2
4001.200 Assmt/Revenue-Standby	279,840.00	279,840.00	139,536.50	166.50	140,303.50	49.9
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	1,540.00	0.00	1,870.00	45.2
4003.000 Late Payment Revenue	10,000.00	10,000.00	2,387.89	2,399.22	7,612.11	23.9
4066.000 Msc-Non Operating Income	3,000.00	3,000.00	20.00	0.00	2,980.00	0.7
5040.000 Gain on Sale of Equipment	3,000.00	3,000.00	500.00	500.00	2,500.00	16.7
5054.000 Animal Control Fees - Other	300.00	300.00	0.00	0.00	300.00	0.0
5055.000 Animal License Fee	3,500.00	3,500.00	370.00	160.00	3,130.00	10.6
5058.000 Warrant	1,000.00	1,000.00	45.90	28.43	954.10	4.6
5082.000 Event/Donations	200.00	200.00	0.00	0.00	200.00	0.0
5081.000 Interest Earned-RSV	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Revenues	445,960.00	445,960.00	179,417.05	3,254.15	266,542.95	40.2%

Expenditures						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0.0
7002.000 Admin Overhead Alloc	78,630.00	78,630.00	0.00	0.00	78,630.00	0.0
7010.000 Capital Improvement	32,000.00	32,000.00	0.00	0.00	32,000.00	0.0
Less Reimbursement due from LAIF Savings	-32,000.00	-32,000.00	0.00	0.00	-32,000.00	0.0
7020.000 IT Contract Services/Server	5,280.00	5,280.00	1,320.00	0.00	3,960.00	25.0
7026.000 Contract Services	4,000.00	4,000.00	685.00	0.00	3,315.00	17.1
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	86.92	0.00	1,413.08	5.8
7034.000 Dues & Subscriptions	4,000.00	4,000.00	5,583.00	0.00	-1,583.00	139.6
7035.000 Advertising	800.00	800.00	745.30	0.00	54.70	93.2
7040.000 Insurance (Liability)	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
7041.000 Legal	2,000.00	2,000.00	3,669.43	0.00	-1,669.43	183.5
7050.100 Off Exp-Supplies	1,500.00	1,500.00	192.22	0.00	1,307.78	12.8
7050.200 Off Exp-Postage	150.00	150.00	0.00	0.00	150.00	0.0
7050.400 Off Exp-Maint	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	500.00	500.00	0.00	0.00	500.00	0.0
7063.000 Fuel	3,840.00	3,840.00	37.81	0.00	3,802.19	1.0
7064.000 Materials/Supplies/Small Tools	5,500.00	5,500.00	1,928.16	0.00	3,571.84	35.1
7065.000 Vehicle Repair/Maintenance	8,000.00	8,000.00	600.59	0.00	7,399.41	7.5
7105.000 Utilities - CSD	500.00	500.00	565.29	0.00	-65.29	113.1
7105.100 Util-Telephone	1,000.00	1,000.00	55.95	0.00	944.05	5.6
7105.200 Util-Electric	1,125.00	1,125.00	224.23	0.00	900.77	19.9
7105.300 Util-Waste	300.00	300.00	100.00	0.00	200.00	33.3
7105.400 Utilities-Propane	1,000.00	1,000.00	94.74	0.00	905.26	9.5
7105.600 Utility - Internet	1,025.00	1,025.00	256.29	0.00	768.71	25.0
7204.000 Events	0.00	0.00	101.06	0.00	-101.06	0.0
7501.000 Payroll Expense	186,000.00	188,000.00	36,087.90	0.00	149,912.10	19.4
7513.000 Payroll-TAXES	7,000.00	7,000.00	525.26	0.00	6,474.74	7.5
7514.000 Payroll-Benefits	36,000.00	36,000.00	10,781.00	0.00	25,219.00	29.9
7516.200 Pension Cost (CalPERS)	16,000.00	16,000.00	3,381.53	0.00	12,618.47	21.1
7516.400 CalPERS Fees	0.00	0.00	350.00	0.00	-350.00	0.0
7516.600 Pension Plan Fees (MPPP)	500.00	500.00	-1,352.75	0.00	1,852.75	-270.6
7518.000 Workers Comp	12,000.00	12,000.00	3,057.95	0.00	8,942.05	25.5
7550.000 Travel & Training	2,000.00	2,000.00	99.94	0.00	1,900.06	5.0
7551.000 Meals	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7555.000 Personal Protective Equip PPE	8,000.00	8,000.00	0.00	0.00	8,000.00	0.0
7556.000 Uniforms	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Expenditures	407,575.00	407,575.00	69,176.82	0.00	338,398.18	17.0%

For the Period: 7/1/2021 to 9/30/2021

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	0.00	0.00	140,000.00	0.0
Revenues	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0%

Expenditures						
7020.000 IT Contract Services/Server	2,840.00	2,840.00	660.00	220.00	1,980.00	25.0
7033.000 Licenses, Permits, Fees	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	500.00	500.00	34.31	0.00	465.69	6.9
7050.200 Off Exp-Postage	50.00	50.00	0.00	0.00	50.00	0.0
7050.400 Off Exp-Maint	500.00	500.00	318.28	115.58	181.72	63.7
7051.000 Public Safety Supplies	500.00	500.00	77.43	77.43	422.57	15.5
7051.100 Mandatory Safety Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	500.00	500.00	0.00	0.00	500.00	0.0
7063.000 Fuel	1,710.00	1,710.00	1,725.75	0.00	-15.75	100.9
7064.000 Materials/Supplies/Small Tools	500.00	500.00	0.00	0.00	500.00	0.0
7065.000 Vehicle Repair/Maintenance	1,000.00	1,000.00	94.98	75.65	905.02	9.5
7105.100 Util-Telephone	1,000.00	1,000.00	718.87	301.92	281.13	71.9
7501.000 Payroll Expense	80,000.00	90,000.00	21,856.54	3,636.98	68,143.46	24.3
7513.000 Payroll-TAXES	1,700.00	1,700.00	316.93	52.74	1,383.07	18.6
7514.000 Payroll-Benefits	21,000.00	21,000.00	0.00	0.00	21,000.00	0.0
7516.200 Pension Cost (CalPERS)	7,000.00	7,000.00	1,325.60	259.13	5,674.40	18.9
7516.600 Pension Plan Fees (MPPP)	100.00	100.00	75.00	0.00	25.00	75.0
7518.000 Workers Comp	5,000.00	5,000.00	1,221.64	286.13	3,778.36	24.4
7550.000 Travel & Training	2,000.00	2,000.00	-599.76	0.00	2,599.76	-30.0
7551.000 Meals	500.00	500.00	-522.00	0.00	1,022.00	-104.4
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
Expenditures	140,000.00	140,000.00	27,303.57	5,025.56	112,696.43	19.5%

For the Period: 7/1/2021 to 9/30/2021

Fund: 30 - LSCSD Fire Department

Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00						
4001.100 Assmt/Revenue-Residential	100,835.00	100,835.00	25,467.17	0.00	75,367.83	25.3
4001.200 Assmt/Revenue-Standby	165,380.00	165,380.00	82,452.50	97.50	82,907.50	49.9
4001.300 Assmt/Revenue-Commercial	2,315.00	2,315.00	1,052.50	0.00	1,262.50	45.5
4003.000 Late Payment Revenue	5,000.00	5,000.00	1,198.80	1,191.54	3,801.20	24.0
4055.000 Misc Operational Income	2,000.00	2,000.00	817.56	0.00	1,182.44	40.9
4076.000 Fire Suppression Expansion Fee	632.00	632.00	0.00	0.00	632.00	0.0
5040.000 Gain on Sale of Equipment	15,000.00	15,000.00	10,000.00	0.00	5,000.00	66.7
5056.000 Warrant	2,000.00	2,000.00	372.85	0.00	1,627.35	18.6
5061.000 Donations	0.00	0.00	5,000.00	5,000.00	-5,000.00	0.0
5062.000 Event/Donations	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
5075.000 Grant Income	9,355.00	9,355.00	0.00	0.00	9,355.00	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	28,125.00	28,125.00	1,000.00	0.00	27,125.00	3.6
Dept: 45 Mutual Aid Strike Team						
4080.000 Strike Team Rev Payroll Reimb	400,000.00	400,000.00	0.00	0.00	400,000.00	0.0
4081.000 Strike Team Rev Engine Reimb	100,000.00	100,000.00	0.00	0.00	100,000.00	0.0
4082.000 Strike Team Rev Admin OH Reimb	100,000.00	100,000.00	0.00	0.00	100,000.00	0.0
4085.000 Emerg Resp Reimb Travel/Meals	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Revenues	939,822.00	939,822.00	127,361.18	6,289.04	812,460.82	13.6%

Expenditures

Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	0.00	0.00	2,925.00	0.0
7002.000 Admin Overhead Alloc	69,380.00	69,380.00	0.00	0.00	69,380.00	0.0
7040.000 Capital Improvement	400,000.00	400,000.00	66,067.95	66,067.95	333,932.05	16.5
Less Reimbursement due from LAIF Savings	-400,000.00	-400,000.00	-66,067.95	-66,067.95	-333,932.05	-16.5
7020.000 IT Contract Services/Server	2,640.00	2,640.00	660.00	220.00	1,980.00	25.0
7026.000 Contract Services	2,000.00	2,000.00	400.00	42.50	1,600.00	20.0
7033.000 Licenses, Permits, Fees	100.00	100.00	31.63	0.00	68.37	31.6
7034.000 Dues & Subscriptions	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7040.000 Insurance (Liability)	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7041.000 Legal	1,900.00	1,000.00	1,242.50	52.50	-242.50	124.3
7050.100 Off Exp-Supplies	1,500.00	1,500.00	334.75	133.13	1,165.25	22.3
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7051.000 Public Safety Supplies	1,500.00	1,500.00	183.52	0.00	1,316.48	12.2
7051.100 Mandatory Safety Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7063.000 Fuel	12,500.00	12,500.00	2,940.04	87.38	9,559.96	23.5
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	1,526.65	27.27	3,473.35	30.5
7065.000 Vehicle Repair/Maintenance	40,000.00	40,000.00	30,267.38	5,609.95	9,732.64	75.7
7075.000 VFA Grant Equipment	18,710.00	18,710.00	0.00	0.00	18,710.00	0.0
7105.000 Utilities - CSD	1,500.00	1,500.00	858.01	381.31	641.99	57.2
7105.100 Util-Telephone	525.00	525.00	384.85	134.03	140.15	73.3
7105.200 Util-Electric	3,375.00	3,375.00	243.14	0.00	3,131.86	7.2
7105.300 Util-Waste	900.00	900.00	200.00	75.00	700.00	22.2
7105.400 Utilities-Propane	3,000.00	3,000.00	284.21	284.21	2,715.79	9.5
7105.600 Utility - Internet	260.00	260.00	64.08	21.36	195.92	24.6
7501.000 Payroll Expense	52,000.00	52,000.00	23,803.50	2,176.58	28,196.50	45.8
7513.000 Payroll-TAXES	5,000.00	5,000.00	1,305.83	31.56	3,694.17	26.1
7514.000 Payroll-Benefits	21,000.00	21,000.00	5,148.00	1,716.00	15,852.00	24.5
7516.200 Pension Cost (CalPERS)	7,000.00	7,000.00	1,606.98	268.00	5,393.02	23.0
7516.600 Pension Plan Fees (MPPP)	300.00	300.00	-1,447.75	-1,447.75	1,747.75	-482.6
7518.000 Workers Comp	5,000.00	5,000.00	1,375.97	187.18	3,624.03	27.5
7549.000 Vounteer FF Stipend	12,000.00	12,000.00	0.00	0.00	12,000.00	0.0
7549.100 VFF Payroll Taxes	4,000.00	4,000.00	0.00	0.00	4,000.00	0.0
7550.000 Travel & Training	2,000.00	2,000.00	9.85	9.85	1,990.15	0.5
7551.000 Meals	500.00	500.00	15.38	7.69	484.62	3.1
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	442.98	0.00	557.02	44.3
Dept: 34 Fire Fuels Removal						
7026.000 Contract Services	150.00	150.00	0.00	0.00	150.00	0.0
7034.000 Dues & Subscriptions	50.00	50.00	0.00	0.00	50.00	0.0
7062.000 Repair & Maintenance	1,425.00	1,425.00	73.67	64.55	1,351.33	5.2
7064.000 Materials/Supplies/Small Tools	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7501.000 Payroll Expense	22,000.00	22,000.00	2,495.34	0.00	19,504.66	11.3
7513.000 Payroll-TAXES	1,500.00	1,500.00	309.24	0.00	1,190.76	20.6
7518.000 Workers Comp	2,000.00	2,000.00	214.60	0.00	1,785.40	10.7
Dept: 45 Mutual Aid Strike Team						
7501.000 Payroll Expense	350,000.00	350,000.00	281,516.55	46,728.00	68,483.45	80.4
7513.000 Payroll-TAXES	20,000.00	20,000.00	4,710.38	140.91	15,289.62	23.6
7518.000 Workers Comp	30,000.00	30,000.00	4,018.60	4,018.60	25,981.40	13.4
7550.000 Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7551.000 Meals	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
Expenditures	726,440.00	726,440.00	365,219.86	60,969.81	361,220.14	50.3%

Grand Total Net Effect: **366,806.00** **416,806.00** **-91,319.45** **-137,341.81** **528,995.89**



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of September Lake Shastina Fire Department responded to a total of 29 calls for service. These calls included:

- 21 Medical Aids
- 4 Public Assists
- 1 Vehicle Fire
- 1 Traffic Collisions
- 1 Wildland Fire
- 1 Residential Fire

Monthly News:

ISO documents were mailed in and an updated. Our new ISO actually improved to a 3/3x! The Lake Shastina Community has never seen an ISO rating this low. Our updated equipment, continuous sleeper program and paid staffing certainly helped. It may be worth contacting your insurance company to have them update the ISO rating for your home. There is a chance your rates may drop.

LSFD has continued to support the state with wildfires. In September E-3112, 3119, 3118 assisted with the Antelope Fire, The River Complex, The Fawn Fire, The KNP complex, and The Windy Fire. Engine 3112 and 3118 are now in Santa Barbara assisting with the Alisal Fire.



LAKE SHASTINA POLICE DEPARTMENT

William N. Bullington

Chief of Police

16309 Everhart Dr., Weed, CA 96094

(530) 938-2226

TO: LSCSD Board of Directors

FROM: Will Bullington, Chief of Police

SUBJECT: September 2021 Police Monthly Board Report

POLICE ACTIVITY: LSPD had 52 calls for service in September.

SUMMARY:

Misdemeanor Arrests: 5

Felony Arrests: 0

Traffic Warnings: 15

Traffic Citations: 7

Animal Control Cites: 1

Animal Related Calls: 8

Parking Cites: 1

House Watch: 420+-

Misc. Police Calls (Non-Criminal): 26

NOTABLE ACTIVITY:

9-10-21 30-year-old Medford, OR resident arrested for D.U.I.

9-10-21 28-year-old Mexican National arrested for no DL.

9-10-21 44-year-old Eugene, OR resident arrested for outstanding warrants.

9-18-21 33-year-old Yreka, CA resident arrested for D.U.I.

9-25-21 33-year-old Weed, CA resident arrested for meth, pipe, possession of open container of MJ, and addict driving a motor vehicle.

We are still working on trying to hire an Officer. We are currently working lots of on-call hours on days off with two of us.

I attended critical incident command classes in Redding; these classes covered barricaded suspects, pursuits, and shootings. The class, hotel, meals, and mileage were paid for by the state.

CSA 3 for first responders gave us three automatic external defibrillators or A.E.D. "plus" for professional first responders. I requested these since our current ones are over 7 years old and outdated. They are worth approximately \$1,700.00 each. Both Officer Yates and I are trained on these as a first responder and an EMT.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: October 20, 2021
Subject: Board Report September 2021

Notable Activity:

We continued training the employees on the heavy equipment in safety and operation, involving a few hours of stick time.

We mowed around the ponds and serviced the evaporation systems.

Debris was removed from the check valves in B-101 and B-105.

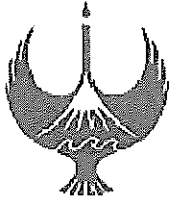
While we were doing a USA on Black Bear Ct, we found a large root intrusion and had to excavate the end of the line to remove it.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: RODNEY VILLA: Maintenance Leadman
Meeting Date: October 20, 2021
Subject: Board Report – September 2021

Notable Activity:

- We did water meter reads the week of the 13th. While we did that, we also insulated any water boxes that needed it and changed any meters that were old or faulty, (seven of them).
- The four routine water samples were taken to Basic lab in Redding.
- We did maintenance on truck #18, including changing the water pump and new tires.
- Well soundings are done twice a week.
- Employees are getting training on how to do USA's, six so far.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
MEETING DATE: October 20, 2021
FROM: Will Bullington, Chief of Police
SUBJECT: Authorization to donate a vehicle

BACKGROUND:

The past police chief purchased three vehicles from Marysville Police Dept. for \$5,500.00. One of those vehicles is showing its age. It no longer has air conditioning and has over 150,000 miles.

The vehicle is described as follows:

1. Vehicle #1, 2006 Ford Crown Victoria.

I recommend donating the vehicle to the College of the Siskiyous police academy. They have skid pans that fit this year of Ford Crown Victoria and are in need of more vehicles. We will not have to take out anything in the vehicle. COS will put a police academy decal over the LSPD one. We will have to pay for a smog certificate.

FINDINGS:

This will reduce our current fleet and save on insurance. The vehicle would cost way more than it is worth for an air conditioning repair/replacement.

RECOMMENDATION:

By motion, authorize the Police Chief to donate PD unit #1 to the COS police academy after it passes smog check.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: Lake Shastina Community Services District Board
FROM: Steven Pappas, Fire Chief
DATE: October 13, 2021
SUBJECT: Request authorization to purchase BME Type 3 Fire Engine

SUMMARY:

The Lake Shastina Fire Department currently owns two Type 3 fire engines, a 1997 International Navstar and a 2001 Westmark. Type 3 fire engines are used to fight wildland fires, respond to strike team assignments and local medical emergencies. The popularity of this style of engine has grown immensely due to its versatility and ability to respond to all hazard situations.

With Lake Shastina Fire Departments continued support in strike team assignments our currently owned Type 3 fire engines have seen a lot of wear and tear and use over the past 5 years. When these engines were purchased, they were decommissioned from the City of Fremont and the City of Brea for being beyond the NFPA recommended age for fire apparatus.

BME is currently on a 16–18 month delivery time frame on new apparatus. There is no down payment on the engine, and nothing will be owed until we take delivery.

LSFD will be able to pay in full for the purchase of this new engine using funds recovered from strike team assignments during the 2021 fire season. If LSFD is to continue its support of strike team assignments, it is imperative that we begin looking at the purchase of new equipment. Additionally, the cost of vehicle repair/maintenance will be greatly reduced. This budget line item is currently LSFD's highest expense because of our old equipment constantly needing repairs.

Once LSFD takes ownership of the new vehicle we would then sell one of our currently owned decommissioned Type 3 Fire Engines. In their current state and market, it is projected that the value is around \$50,000 each.

LSFD has done fair market research and taken bids on multiple manufacturers of Type 3 Fire Engines. It has been determined that BME who now holds the state contract is able to provide us with the best product at a much lower price than its competitors.

RECOMMENDATIONS:

Authorize the Fire Chief to purchase a new Type 3 Fire Engine from BME

OPTIONS:

- The board may choose to direct staff purchase the engine
- The board may choose to direct staff not to purchase the engine



October 13, 2021

Re: Lake Shastina Fire Department; Type 3, Model 34 Tag-on

On behalf of Boise Mobile Equipment, Inc., I am pleased to present this preliminary price quote for the Type 3, Model 34 CalFIRE Tag-on engine under State Contract No. 1-17-23-21B Supp. 11.

Boise Mobile Equipment hereby quotes a preliminary price of **\$345,182.20 (THREE-HUNDRED FORTY-FIVE THOUSAND, ONE-HUNDRED EIGHTY-TWO dollars and TWENTY cents).**

This price is based on and includes the following:

CalFIRE Apparatus Contract Price Breakdown

Type 3 apparatus (Specification #4210-3819 R3, dated August 17, 2021)	\$304,259.53
CalFIRE radio wiring package (Specification #4210-3819_BQ R1 Section 2)	\$2,678.48
	<hr/>
	\$306,938.01

Customer Modifications

Kussmaul charger w/auto eject & display	\$2,024.28
Wire built-in block heater	\$166.50
Installation of customer-supplied JMG 150R radios (2)	\$1,1110.00
Tomar light package upgrade	\$2,675.00
Right-side air chuck	\$200.00
AP-00-011249 center console	\$0.00
HO Bostrom Sierra 100 vinyl air-ride seats, reclining w/inside armrests - 2 Front	\$2,200.00
Custom striping & lettering package - TBD	TBD
[CHASSIS MODIFICATION] Two-tone paint on cab	\$1,235.00
20' Ladder	\$830.00
	<hr/>
	\$10,440.78

Subtotal

Adjusted Apparatus Price	\$317,378.79
No. of Apparatus Requested	1
	<hr/>
Total Subject to Sales Tax	\$317,378.79

Estimated Sales Tax @ 9.5% **\$23,803.41**

Non-Taxable Items

Final Inspection in Boise @ \$2,000 per person (2 persons)	\$4,000.00
VIN Verification & CA exempt registration	INCLUDED
Customer to accept apparatus in Boise, ID	\$0.00
	<hr/>
	\$4,000.00

Grand Total

\$345,182.20

Boise Mobile Equipment is noted for durable product features, proven construction techniques, and high-quality craftsmanship. As a truly custom builder, we look forward to meeting your requirements to the highest level possible.

I appreciate your consideration of our firm's products and look forward to meeting with you to answer any remaining questions or concerns that you may have.

Best regards,

Mike Surber
Fire Apparatus Sales
mike@bmeffire.com
C: (559) 816-4211



1000 Bishops Gate Blv, Ste 300
Mt. Laurel, NJ 08054-5404

11.800.444.4554 Opt.2
11.800.777.3929

September 27, 2021

Mr. Robert Moser, Manager
Lake Shastina CSD
16320 Everhart Dr
Weed, California, 96094

RE: Lake Shastina Csd, Siskiyou County, California (N)
Public Protection Classification: 03/3X
Effective Date: January 01, 2022

Dear Mr. Robert Moser,

We wish to thank you and Chief Steven Pappas for your cooperation during our recent Public Protection Classification (PPC) survey. ISO has completed its analysis of the structural fire suppression delivery system provided in your community. The resulting classification is indicated above.

If you would like to know more about your community's PPC classification, or if you would like to learn about the potential effect of proposed changes to your fire suppression delivery system, please call us at the phone number listed below.

ISO's Public Protection Classification Program (PPC) plays an important role in the underwriting process at insurance companies. In fact, most U.S. insurers – including the largest ones – use PPC Information as part of their decision-making when deciding what business to write, coverage's to offer or prices to charge for personal or commercial property insurance.

Each insurance company independently determines the premiums it charges its policyholders. The way an insurer uses ISO's information on public fire protection may depend on several things – the company's fire-loss experience, ratemaking methodology, underwriting guidelines, and its marketing strategy.

Through ongoing research and loss experience analysis, we identified additional differentiation in fire loss experience within our PPC program, which resulted in the revised classifications. We based the differing fire loss experience on the fire suppression capabilities of each community. The new classifications will improve the predictive value for insurers while benefiting both commercial and residential property owners. We've published the new classifications as "X" and "Y" – formerly the "9" and "8B" portion of the split classification, respectively. For example:

- A community currently graded as a split 6/9 classification will now be a split 6/6X classification; with the "6X" denoting what was formerly classified as "9."
- Similarly, a community currently graded as a split 6/8B classification will now be a split 6/6Y classification, the "6Y" denoting what was formerly classified as "8B."

- Communities graded with single "9" or "8B" classifications will remain intact.
- Properties over 5 road miles from a recognized fire station would receive a class 10.

PPC is important to communities and fire departments as well. Communities whose PPC improves may get lower insurance prices. PPC also provides fire departments with a valuable benchmark, and is used by many departments as a valuable tool when planning, budgeting and justifying fire protection improvements.

ISO appreciates the high level of cooperation extended by local officials during the entire PPC survey process. The community protection baseline information gathered by ISO is an essential foundation upon which determination of the relative level of fire protection is made using the Fire Suppression Rating Schedule.

The classification is a direct result of the information gathered, and is dependent on the resource levels devoted to fire protection in existence at the time of survey. Material changes in those resources that occur after the survey is completed may affect the classification. Although ISO maintains a pro-active process to keep baseline information as current as possible, in the event of changes please call us at 1-800-444-4554, option 2 to expedite the update activity.

ISO is the leading supplier of data and analytics for the property/casualty insurance industry. Most insurers use PPC classifications for underwriting and calculating premiums for residential, commercial and industrial properties. The PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program. It is not for purposes of determining compliance with any state or local law, nor is it for making loss prevention or life safety recommendations.

If you have any questions about your classification, please let us know.

Sincerely,

Alex Shubert

Alex Shubert
Manager -National Processing Center

cc: Mr. Rodney Villa, Water Operator, Lake Shastina Community Services District
Chief Steven Pappas, Chief, Lake Shastina Fire Department
Chief Jason Stone, Chief Dispatcher, Cal Fire Siskiyou ECC
Mr. Rick Andresen, Communications Manager, Siskiyou County Sheriffs Department

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

DEBT MANAGEMENT POLICY

This Debt Management Policy (the “Debt Policy”) of the Lake Shastina Community Services District (the “District”) was approved by the Board of Directors of the District (the “Board”) on [____], 2021. The Debt Policy may be amended by the Board as it deems appropriate from time to time in the prudent management of the debt of the District. This Debt Policy shall also apply to any improvement districts formed by the District.

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the District and is intended to comply with Government Code Section 8855, effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the District's effort to allocate limited resources to provide the highest quality of service to the public. The District understands that poor debt management can have ripple effects that hurt other areas of the District. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the District for its residents and businesses.

1. FINDINGS

Unless waived by the District, this Debt Policy shall govern all debt undertaken by the District. The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District's sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District's credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.
- Ensure that the District's debt is consistent with the District's planning goals and objectives, and capital improvement program or budget, as applicable.
- Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

2. POLICIES

A. Purposes for Which Debt May Be Issued

The District will consider the use of debt financing for capital improvement projects (“CIP”) primarily when the project’s useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this section’s focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below.

- i. Long-Term Debt. To the extent permitted by law, long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the District.
 - (a) Long-term debt financings are appropriate when the following conditions exist:
 - When the project to be financed will provide benefit to constituents over multiple years.
 - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
 - (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.
 - (c) The District may use long-term debt financings subject to the following conditions:
 - The project to be financed has been or will be approved by the Board.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not cause the District to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
 - The District estimates that sufficient income or revenues will be available to service the debt through its maturity.
 - The District determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
 - The District considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources.

(d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve District objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) or negative savings will be considered on a case-by-case basis and are subject to Board approval.

ii. Short-Term Debt. To the extent permitted by law, short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

To the extent permitted by law, other types of short-term borrowings, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Board determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

B. Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the District to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include but, are not limited to: street improvements, libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.
- Lease-Backed Debt/Certificates of Participation (COP): Issuance of lease-backed debt is a commonly used form of debt that allows a District to finance projects where the debt service is secured via a lease, lease/purchase agreement or installment agreement.

The District may from time to time find that other forms of debt, to the extent permitted by law, would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the District will only issue debt that carries a fixed interest rate.

C. Relationship of Debt to Capital Improvement Program and Budget

The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes. The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The District is committed to financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions in the District's annual operating budget.

It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12;
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues;
- any required reporting to be filed with the California Debt and Investment Advisory Commission (CDIAC); and
- the District's investment policies as they relate to the investment of bond proceeds.

The General Manager or designee can recommend future changes to the Debt Management Policy as deemed necessary.

rw

VERBAL ONLY