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## LAKE SHASTINA COMMUNITY SERVICES DISTRICT

### AGENDA

Wednesday, February 17, 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. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b).
- B. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: General Manager

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 completing a Speaker's Card identifying the item(s) and return it to the Board Secretary. All above guidelines apply.*

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

1. Consent Items
  - A. Approval of Minutes: Regular Meeting January 20, 2021
  - B. Ratification of Disbursements: January 1 through January 31, 2021
  - C. Budget Comparison: FY 2020/21
  - D. LAIF Quarterly Report
  - E. Department Written Reports
    1. Fire Department
    2. Police Department
    3. Sewer Department
    4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. Goals for 2021(GM Moser)
3. Consideration of adoption of Resolution of Intention to approve an amendment to contract between CalPERS and LSCSD to not exclude the Fire Dept. and add to the current Safety Contract. (GM Moser)
4. Budget Committee Meeting – Verbal (Dir. Cupp)
5. PD New Vehicle Purchase/Future Planning (Chief Bullington)
6. Disposition of Police Vehicles (Chief Bullington)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on March 17, 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/84907581542?pwd=b0U3QjA3WVpybzRxN01ZTlE0d3NtUT09>

Meeting ID: 849 0758 1542

Passcode: 756245

One tap mobile

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Find your local number: <https://us02web.zoom.us/j/84907581542?pwd=b0U3QjA3WVpybzRxN01ZTlE0d3NtUT09>

**Join Zoom Meeting Open Session**

<https://us02web.zoom.us/j/82053949835?pwd=ZlRwYU5FWWhGTzFqQWp6ZGVOUWZzUT09>

Meeting ID: 820 5394 9835

Passcode: 298630

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Passcode: 298630

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*Roll*

## LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting  
 Wednesday, January 20, 2021  
 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: 1:00 p.m.

LSCSD Board Roll Call: Beck X Cupp X MacIntosh X Mitchell X Thompson X  
 Also present: GM Moser, AP DeBon, OAA Bouvier, PC Bullington, FC Pappas and District Counsel Margaret Long.  
 There were approximately 2 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: Comments received

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

1. A. Approval of Minutes: Regular Meeting December 16, 2020
- B. Ratification of Disbursements: December 1 through December 31, 2020
- C. Accounts Receivables Aging Analysis: FY 2020/21 YTD
- D. Budget Comparison: FY 2020/21
- E. Department Written Reports
  1. Fire Department – Removed from Consent Calendar, per Dir. Cupp's request.
  2. Police Department – Removed from Consent Calendar, per Dir. Cupp's request.
  3. Sewer Department
  4. Water Department

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

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

- 1.E.1. Fire Department Report Discussed.
- 1.E.2. Police Department Report Discussed.

**Motion by Dir. Thompson, second by Dir. Cupp, to approve both Fire Department Report and Police Department Report.**

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

DISCUSSION / REPORTS / ACTION ITEMS:

2. Annual Appointments to committees (Pres Mitchell)

**Mitchell as president made appointments to the following committees:  
 Standing committee Budget: Directors Cupp, MacIntosh and GM Moser.**

**Ad Hoc Committee for Revising the Policy and Procedure Manual (estimated time: 1 year): Directors Mitchell, Thompson, and GM Moser.**

3. Budget Committee (Dir. Cupp)

4. Goals and Objectives (GM Moser)

**Direction given to staff.**

5. Disposition of Police Vehicles (Chief Bullington)

**Tabled**

6. Authorize Fire Department to purchase 12 SCBAs (Chief Pappas)

**Motion by Dir. Cupp, second by Dir. Thompson, authorizing the purchase of 12 SCBAs.**

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

7. Resolution for Treasurer's Appointment and Rescinding Resolution 6-16

**Motion by Dir. Cupp, second by Dir. Beck, to approve by resolution the General Manager may be appointed the District's Treasurer and rescinding Resolution 6-16.**

- 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 2:06 p.m. The next LSCSD Regular Board Meeting to be held on 2/17/2021, 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

Ros 

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

1B

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Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of January 1 thru January 31,2021 for a total of: " \$ 170,142.76

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

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Submitted for January 2021	\$ 170,142.76
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Expenses - Regular Checks Mechanics Bank Account	\$ 92,083.37
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 78,059.39
<u>Subtotal</u>	<u>\$ 170,142.76</u>
<u>Total CSD Expenses</u>	<u>\$ 170,142.76</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT  
ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
1/12/2021	1191	PACIFIC POWER	11,784.10	11,784.10		1,455.20	4,365.27	5,563.09	193.29	-	207.25	-
1/14/2021	1192	QUILL CORP	625.90	625.90		427.55	24.66	24.66	-	149.03	-	-
	1193	US CELLULAR	134.31	134.31		-	-	-	-	134.31	-	-
	1194	US BANK EQUIPMENT FINANCE	275.03	275.03		-	-	-	-	275.03	-	-
	1195	FNBO-RV	787.19	787.19		-	712.69	74.50	-	-	14.27	-
	1196	FNBO-AD	804.12	804.12		693.56	64.59	31.70	-	-	-	-
	1197	FNBO-WB	283.09	283.09		-	-	-	-	283.09	-	-
	1198	FNBO-SP	812.23	812.23		-	-	-	-	(291.45)	-	-
	1199	FNBO-RM	100.99	100.99		119.72	136.36	136.36	-	-	-	-
	1200	PACIFIC POWER	11,900.29	11,900.29		1,709.95	3,872.39	5,894.30	204.65	-	219.00	-
	1201	AT&T	113.98	113.98		-	56.99	56.99	-	-	-	-
	1204	QUILL CORP	954.36	954.36		718.52	-	-	-	235.84	-	-
	1205	WILLIAMS SCOTSMAN INC.	495.30	495.30		-	247.65	247.65	-	-	-	-
	1206	UTILITY TELEPHONE	560.57	560.57		336.34	-	-	-	168.17	56.06	-
	1207	FNBO-AD	561.89	561.89		539.15	-	-	-	16.79	5.95	-
	1208	FNBO-SP	360.14	360.14		-	-	-	-	360.14	-	-
	1209	FNBO-WB	208.00	208.00		14.99	96.50	96.51	-	-	-	-
	1210	FNBO-RM	156.04	156.04		-	78.02	78.02	-	-	-	-
	1211	FNBO-RV	101.00	101.00		93.50	-	-	-	7.50	-	-
	24522	ALAINA DEBON	395.00	395.00		-	-	-	-	-	-	395.00
	24523	BELITO COMMUNICATIONS INC.	433.43	433.43		192.21	67.21	67.22	85.43	-	21.36	-
	24524	CAL ORE TELEPHONE CO	77.19	77.19		77.19	-	-	-	-	-	-
	24525	FISCHER'S SISKIYOU BACKHOE	586.66	586.66		586.66	-	-	-	-	-	-
	24526	HARVEST PRINTING	38.00	38.00		38.00	-	-	-	-	-	-
	24527	HUE & CRY	400.00	400.00		400.00	-	-	-	-	-	-
	24528	KELLIE POWER	168.73	168.73		-	-	-	-	-	168.73	-
	24529	LAKE SHASTINA GOLF RESORT	257.11	257.11		173.15	-	-	33.73	-	50.23	-
	24530	LSCSD UTILITIES	26.69	26.69		-	26.69	-	-	-	-	-
	24531	MEEK'S LUMBER & HARDWARE	2,200.00	2,200.00		660.00	330.00	330.00	440.00	220.00	220.00	-
	24532	MT. SHASTA IT SERVICES INC.	16,922.00	16,922.00		4,857.50	2,657.61	2,263.89	2,947.00	1,716.00	1,716.00	764.00
	24533	N.C.G.T. SECURITY FUND	10.85	10.85		-	-	-	-	-	-	-
	24534	NORCO INC.	1,697.50	1,697.50		1,400.00	-	-	-	-	297.50	-
	24535	PRENTICE LONG, PC	314.24	314.24		-	60.90	89.59	-	98.65	65.10	-
	24536	SHASTA AUTO SUPPLY	124.36	124.36		-	62.18	62.18	-	-	-	-
	24537	SHASTA VALLEY CHAINSAW	1,167.53	1,167.53		-	64.92	64.92	-	1,037.69	-	-
	24538	SHASTA VALLEY TIRE SERVICE	39.11	39.11		-	-	-	-	-	39.11	-
	24539	SILVERADO AVONICS INC	325.00	325.00		112.50	56.25	56.25	50.00	-	50.00	-
	24540	SISKIYOU DISPOSAL	29.81	29.81		-	24.06	5.75	-	-	-	-
	24541	SOLANO'S INC.	60.00	60.00		-	60.00	-	-	-	-	-
	24542	STATE WATER RESOURCES CONTROL	2,957.24	2,957.24		-	-	2,957.24	-	-	-	-
	24543	SWROB ACCOUNTING OFFICE	207.39	207.39		207.39	-	-	-	-	-	-
	24544	WESTERN BUSINESS PRODUCTS	382.00	382.00		-	-	382.00	-	-	-	-
	24545	XIO, INC										

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
	24546	Payroll Checks (Live Checks)-MR	1,836.81	1,836.81								
	24547	Payroll Checks (Live Checks)-HS	292.41	292.41							292.41	
	24548	Payroll Checks (Live Checks)-KW	192.73	192.73							192.73	
	24549	Payroll Checks (Live Checks)-MW	1,510.21	1,510.21								1,510.21
	505198	EDD EFT	3,418.41	3,418.41	1,023.13		1,016.27		665.46	280.31	238.00	195.24
	505199	EFTPS EFT	4,177.65	4,177.65	984.59		1,185.18		705.97	241.09	576.85	483.97
	505200	American Funds EFT	126.92	126.92							126.92	
	505201	CalPERS Classic EFT	1,937.93	1,937.93	400.59		1,537.34					
	505202	CalPERS PEPPRA EFT	791.50	791.50	732.56		58.94		1,000.59			
	505203	CalPERS Cdc Safety EFT	1,000.59	1,000.59					470.43	508.06		
	505204	CalPERS Pep Safety EFT	978.49	978.49					200.00	91.13		
	505205	CalPERS 457 Plan	756.13	756.13	125.09		340.00		4,457.44	1,960.60	2,077.44	
	505206	MB EFT - Payroll Checks (Direct Deposits)	20,760.20	20,760.20	7,063.94		5,200.78					
	505208	EDD EFT	97.22	97.22			97.22					
	505209	EFTPS EFT	95.22	95.22			95.22					
	505210	MB EFT - Payroll Checks (Direct Deposits)	1,131.66	1,131.66			1,131.66					
1/28/2021	24550-24554	Payroll Checks (Live Checks)-VOID										
	24555	Payroll Checks (Live Checks)-MR	2,082.57	2,082.57			2,082.57					
	24556	Payroll Checks (Live Checks)-LM	39.87	39.87							39.87	
	24557	Payroll Checks (Live Checks)-AP	139.56	139.56							139.56	
	24558	Payroll Checks (Live Checks)-HS	623.63	623.63							623.63	
	24559	Payroll Checks (Live Checks)-MW	1,510.10	1,510.10								1,510.10
	24560	STATE OF CALIFORNIA	171.84	171.84							171.84	
	24561	UNION DUES	524.48	524.48	230.00		172.00		60.24	62.24		
	505224	EDD EFT	3,341.41	3,341.41	1,027.86		845.28		659.05	300.92	313.06	195.24
	505225	EFTPS EFT	4,317.75	4,317.75	853.77		1,209.56		706.30	273.95	790.80	483.97
	505226	American Funds EFT	126.92	126.92							126.92	
	505227	CalPERS Classic EFT	1,937.93	1,937.93	400.59		1,537.34					
	505228	CalPERS PEPPRA EFT	732.56	732.56	732.56							
	505229	CalPERS Cdc Safety EFT	1,000.59	1,000.59					1,000.59			
	505230	CalPERS Pep Safety EFT	990.52	990.52					495.14	495.38		
	505231	AFLAC	294.44	294.44	33.12		261.32					
	505232	CalPERS 457 Plan	659.95	659.95	125.00		240.00		200.00	94.95		
	505233	MB EFT - Payroll Checks (Direct Deposits)	20,461.19	20,461.19	6,717.95		4,945.93		4,330.31	2,047.31	2,419.69	
	24562	CITY OF MEDFORD	9,230.42	9,230.42							9,230.42	
	24563	DON R. ERICKSON OIL, INC.	2,412.06	2,412.06	463.05		239.61			636.92	832.87	
	24564	HUE & CRY	38.00	38.00	38.00							
	24565	N.C.G.T. SECURITY FUND	16,922.00	16,922.00	4,857.50		2,657.61		2,947.00	1,716.00	1,716.00	764.00
	24566	SHN CONSULTING ENGINEERS &	1,560.00	1,560.00				1,560.00				
	24567	SISKIYOU COUNTY	61.00	61.00						61.00		
	24568	SUBURBAN PROPANE-1638	841.39	841.39					420.69		420.70	
	24569	WORLD TELECOM & SURVEILLANCE	538.25	538.25	538.25							
			170,142.76	170,142.76	41,160.54		39,755.58	22,546.32	22,273.31	13,180.05	24,763.30	6,463.66

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT**

**December 2020 Detailed Budget Comparison 2020/2021 YTD**

For the Period: 7/1/2020 to 1/31/2021	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	2/12/2021 % Bud
<b>Fund: 10 - LSCSD General Fund</b>						
<b>Revenues</b>						
Dept: 00						
4055.000 Misc Operational Income	500.00	500.00	35.90	0.00	464.10	7.2
4056.000 Misc-Non Operating Income	0.00	0.00	1,461.33	0.00	-1,461.33	0.0
4070.000 Antenna Lease Revenue	24,438.79	24,438.79	13,822.89	2,506.46	10,615.90	56.6
5050.000 Transfer Fees	4,000.00	4,000.00	3,380.00	300.00	620.00	84.5
5080.000 Interest Earned-OPS	100.00	100.00	2.57	0.00	97.43	2.6
5081.000 Interest Earned-RSV	1,000.00	1,000.00	486.89	168.11	513.11	48.7
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	35,154.00	5,022.00	25,110.00	58.3
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	2,103.50	180.00	2,896.50	42.1
<b>Revenues</b>	<b>95,302.79</b>	<b>95,302.79</b>	<b>56,447.08</b>	<b>8,176.57</b>	<b>38,855.71</b>	<b>59.2%</b>
<b>Expenditures</b>						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-401,280.86	-401,280.86	0.00	0.00	-401,280.86	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	8,000.00	2,310.00	330.00	5,690.00	28.9
7026.000 Contract Services	20,000.00	20,000.00	2,742.13	507.13	17,257.87	13.7
7033.000 Licenses, Permits, Fees	2,500.00	2,500.00	2,322.97	0.00	177.03	92.9
7034.000 Dues & Subscriptions	8,000.00	8,000.00	3,753.48	0.00	4,246.52	46.9
7035.000 Advertising	700.00	700.00	888.80	0.00	-188.80	127.0
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	15,000.00	30,073.53	0.00	-15,073.53	200.5
7050.100 Off Exp-Supplies	5,000.00	5,000.00	2,640.04	119.04	2,359.96	52.8
7050.200 Off Exp-Postage	5,500.00	5,500.00	0.00	0.00	5,500.00	0.0
7050.400 Off Exp-Maint	7,500.00	7,500.00	506.61	0.00	6,993.39	6.8
7062.000 Repair & Maintenance	600.00	600.00	117.65	0.00	482.35	19.6
7063.000 Fuel	300.00	300.00	11.87	0.00	288.13	4.0
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	7,916.63	449.34	-4,916.63	263.9
7065.000 Vehicle Repair/Maintenance	600.00	600.00	0.00	0.00	600.00	0.0
7101.000 Property Taxes	126.00	126.00	63.00	0.00	63.00	50.0
7105.000 Utilities - CSD	2,000.00	2,000.00	2,790.88	86.57	-790.88	139.5
7105.100 Util-Telephone	2,000.00	2,000.00	1,168.42	168.17	831.58	58.4
7105.200 Util-Electric	4,000.00	4,000.00	1,823.81	506.75	2,176.19	45.6
7105.400 Utilities-Propane	500.00	500.00	87.50	0.00	412.50	17.5
7105.600 Utility - Internet	1,550.00	1,550.00	896.98	128.14	653.02	57.9
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	238,186.60	238,186.60	140,319.74	20,188.84	97,866.86	58.9
7513.000 Payroll-TAXES	5,734.21	5,734.21	4,142.85	1,539.21	1,591.36	72.2
7514.000 Payroll-Benefits	66,621.18	66,621.18	34,923.03	10,146.66	31,698.15	52.4
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	21,602.71	11,495.93	1,611.83	10,106.78	53.2
7516.500 CalPERS UAL Expense	400.00	400.00	364.00	0.00	36.00	91.0
7518.000 Workers Comp	40,440.60	40,440.60	39,840.12	0.00	600.48	98.5
7530.000 Payroll Reimbursement	30,450.00	30,450.00	734.59	734.59	29,715.41	2.4
7530.100 PR Reimbursement Admin	-66,092.14	-66,092.14	-25,967.75	0.00	-40,124.39	39.3
7550.000 Travel & Training	5,000.00	5,000.00	338.75	58.61	4,661.25	6.8
7551.000 Meals	600.00	600.00	0.00	0.00	600.00	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	496.60	6,622.95	26.4
7084.000 Loan Principle Expense	36,500.49	36,500.49	30,622.95	10,503.40	5,877.54	83.9
7501.000 Payroll Expense	3,000.00	3,000.00	417.40	0.00	2,582.60	13.9
7513.000 Payroll-TAXES	400.00	400.00	6.05	0.00	393.95	1.5
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	36.33	0.00	613.67	5.6
7518.000 Workers Comp	300.00	300.00	0.00	0.00	300.00	0.0
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	157.62	0.00	692.38	18.5
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	174.60	87.30	1,525.40	10.3
7513.000 Payroll-TAXES	250.00	250.00	21.49	12.10	228.51	8.6
7514.000 Payroll-Benefits	500.00	500.00	0.00	0.00	500.00	0.0
7516.200 Pension Cost (CalPERS)	800.00	800.00	0.00	0.00	800.00	0.0
7518.000 Workers Comp	150.00	150.00	7.50	7.50	142.50	5.0
<b>Expenditures</b>	<b>126,055.50</b>	<b>126,055.50</b>	<b>300,469.80</b>	<b>47,681.78</b>	<b>-181,478.30</b>	<b>238.4%</b>



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

**Fund: 15 - LSCSD Sewer Dept**

## Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnancBal	% Bud
<b>Dept: 00</b>						
4001.100 Assmt/Revenue-Residential	554,618.40	554,618.40	323,634.29	157,301.79	230,984.11	58.4
4001.200 Assmt/Revenue-Standby	65,232.00	65,232.00	65,175.00	32,577.00	57.00	99.9
4001.300 Assmt/Revenue-Commercial	14,000.00	14,000.00	3,917.14	576.00	10,082.86	28.0
4003.000 Late Payment Revenue	3,000.00	3,000.00	3,835.98	-0.59	-835.98	127.9
4056.000 Misc-Non Operating Income	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
5004.000 Sewer Hook Up Fee	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
5005.000 Sewer Payment Contracts	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
5040.000 Gain on Sale of Equipment	0.00	0.00	36,242.50	0.00	-36,242.50	0.0
5081.000 Interest Earned-RSV	1,154.73	1,154.73	1,106.50	407.02	48.23	95.8
<b>Dept: 36 Planning Grant</b>						
5075.000 Grant Income	22,000.00	22,000.00	1,038.00	0.00	20,962.00	4.7
<b>Revenues</b>	<b>683,005.13</b>	<b>683,005.13</b>	<b>434,949.41</b>	<b>190,861.22</b>	<b>248,055.72</b>	<b>63.7%</b>

## Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnancBal	% Bud
<b>Dept: 01 General Admin</b>						
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	128,409.88	0.00	0.00	128,409.88	0.0
7010.000 Capital Improvement	140,000.00	140,000.00	69,341.97	0.00	70,658.03	49.5
Less Reimbursement due from LAIF Savings	-140,000.00	-140,000.00	-69,341.97	0.00	-70,658.03	-49.5
7020.000 IT Contract Services/Server	3,960.00	3,960.00	2,310.00	330.00	1,980.00	50.0
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	8,700.00	9,379.01	60.00	-609.44	107.0
7034.000 Dues & Subscriptions	500.00	500.00	189.75	0.00	310.25	38.0
7035.000 Advertising	100.00	100.00	525.34	0.00	-425.34	525.3
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	91.68	0.00	32.98	67.0
7060.200 Off Exp-Postage	250.00	250.00	0.00	0.00	250.00	0.0
7055.000 Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
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	18,396.41	0.00	10,603.59	63.4
7063.000 Fuel	7,500.00	7,500.00	2,188.11	0.00	5,311.89	29.2
7064.000 Materials/Supplies/Small Tools	8,500.00	8,500.00	1,431.14	0.00	7,068.86	16.8
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	2,894.96	64.92	105.04	96.5
7080.000 Interest Expense	16,163.94	16,163.94	8,410.74	0.00	7,753.20	52.0
7085.000 Municipal Finance Principle	44,861.50	44,861.50	22,101.98	0.00	22,759.52	49.3
7100.000 Lease/Rent Expense	1,760.00	1,760.00	1,225.19	443.85	534.81	69.6
7105.100 Util-Telephone	500.00	500.00	330.42	56.25	169.58	66.1
7105.200 Util-Electric	50,000.00	50,000.00	16,489.61	0.00	33,510.39	33.0
7105.300 Util-Waste	510.00	510.00	281.25	0.00	228.75	55.1
7105.600 Utility - Internet	700.00	700.00	388.45	64.89	311.55	55.5
7501.000 Payroll Expense	145,000.00	145,000.00	62,542.09	14,213.90	82,457.91	43.1
7513.000 Payroll-TAXES	13,000.00	13,000.00	906.73	206.05	12,093.27	7.0
7514.000 Payroll-Benefits	30,000.00	30,000.00	16,039.08	0.00	13,960.92	53.5
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	5,776.95	1,333.54	9,223.05	38.5
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	40.62	0.00	161.38	20.1
7518.000 Workers Comp	13,000.00	13,000.00	0.00	0.00	13,000.00	0.0
7550.000 Travel & Training	500.00	500.00	7.49	0.00	492.51	1.5
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	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	338.82	125.00	861.18	28.2
<b>Dept: 36 Planning Grants</b>						
7026.000 Contract Services	20,000.00	20,000.00	12,064.82	0.00	7,935.18	60.3
7530.000 Payroll Reimbursement	2,000.00	2,000.00	302.71	89.27	1,732.63	14.3
<b>Expenditures</b>	<b>601,669.25</b>	<b>601,669.25</b>	<b>207,311.46</b>	<b>16,987.67</b>	<b>394,817.36</b>	<b>34.5%</b>

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

**Fund: 20 - LSCSD Water Dept**

## Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Dept: 00</b>						
4001.100 Assmt/Revenue-Residential	345,000.00	345,000.00	206,980.16	85,904.48	138,019.84	60.0
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	102,244.32	51,033.32	-44.32	100.0
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	3,859.57	1,012.36	9,140.43	29.7
4003.000 Late Payment Revenue	8,000.00	8,000.00	3,525.60	-0.64	4,474.40	44.1
4056.000 Misc-Non Operating Income	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
4075.000 Water Capacity Expansion Fee	1,500.00	1,500.00	960.00	0.00	540.00	64.0
5006.000 Water Hook Up Fee	1,000.00	1,000.00	795.00	0.00	205.00	79.5
5081.000 Interest Earned-RSV	6,000.00	6,000.00	2,356.60	877.87	3,643.40	39.3
<b>Dept: 22 Medical Clinic</b>						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	30,622.95	10,503.40	5,877.05	83.9
5081.000 Interest Earned-RSV	9,000.00	9,000.00	2,377.05	496.60	6,622.95	26.4
<b>Revenues</b>	<b>524,200.00</b>	<b>524,200.00</b>	<b>353,721.25</b>	<b>149,827.39</b>	<b>170,478.75</b>	<b>67.5%</b>

## 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	145,919.11	0.00	0.00	145,919.11	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	4,200.00	2,310.00	330.00	1,890.00	55.0
7026.000 Contract Services	20,000.00	20,000.00	8,998.80	382.00	11,001.20	45.0
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	3,025.36	2,957.24	-25.36	100.8
7034.000 Dues & Subscriptions	1,300.00	1,300.00	189.75	0.00	1,110.25	14.6
7035.000 Advertising	150.00	150.00	525.36	0.00	-375.36	350.2
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	126.99	0.00	373.01	25.4
7050.200 Off Exp-Postage	500.00	500.00	0.00	0.00	500.00	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	20,000.00	20,000.00	2,302.41	0.00	17,697.59	11.5
7063.000 Fuel	7,500.00	7,500.00	2,430.46	0.00	5,069.54	32.4
7064.000 Materials/Supplies/Small Tools	20,000.00	20,000.00	3,870.08	0.00	16,129.92	19.4
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	2,947.61	0.00	52.39	98.3
7100.000 Lease/Rent Expense	1,760.00	1,760.00	1,472.83	247.65	287.17	83.7
7105.100 Util-Telephone	500.00	500.00	387.44	56.99	112.56	77.5
7105.200 Util-Electric	70,000.00	70,000.00	56,592.23	5,894.30	13,407.77	80.8
7105.300 Util-Waste	510.00	510.00	337.50	0.00	172.50	66.2
7105.600 Utility - Internet	700.00	700.00	455.68	67.22	244.32	65.1
7501.000 Payroll Expense	95,000.00	95,000.00	57,567.46	6,693.38	37,432.54	60.6
7513.000 Payroll-TAXES	8,000.00	8,000.00	1,230.58	492.91	6,769.42	15.4
7514.000 Payroll-Benefits	15,000.00	15,000.00	18,190.70	4,527.78	-3,190.70	121.3
7516.200 Pension Cost (CalPERS)	9,000.00	9,000.00	5,233.22	577.53	3,766.78	58.1
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	40.60	0.00	161.40	20.1
7518.000 Workers Comp	8,000.00	8,000.00	240.54	240.54	7,759.46	3.0
7550.000 Travel & Training	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	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	338.85	0.00	861.15	28.2
<b>Dept: 36 Planning Grants</b>						
7026.000 Contract Services	0.00	0.00	1,560.00	0.00	-1,560.00	0.0
7530.000 Payroll Reimbursement	0.00	0.00	26.78	26.78	-26.78	0.0
<b>Expenditures</b>	<b>477,338.58</b>	<b>477,338.58</b>	<b>183,859.00</b>	<b>22,494.32</b>	<b>293,479.58</b>	<b>38.5%</b>

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

**Fund: 25 - LSCSD Police Department**

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Revenues</b>						
4001.100 Assmt/Revenue-Residential	137,940.00	137,940.00	103,487.09	34,489.59	34,452.91	75.0
4001.200 Assmt/Revenue-Standby	280,720.00	280,720.00	280,619.00	140,176.50	101.00	100.0
4001.300 Assmt/Revenue-Commercial	3,520.00	3,520.00	3,025.00	1,485.00	495.00	85.9
4003.000 Late Payment Revenue	10,000.00	10,000.00	5,798.41	-1.87	4,201.59	58.0
4056.000 Misc-Non Operating Income	7,000.00	7,000.00	75.00	0.00	6,925.00	1.1
5054.000 Animal Control Fees - Other	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
5055.000 Animal License Fee	300.00	300.00	0.00	0.00	300.00	0.0
5056.000 Warrant	4,500.00	4,500.00	2,160.00	1,850.00	2,340.00	48.0
5061.000 Donations	700.00	700.00	4,019.28	84.58	-3,319.28	574.2
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	401.36	4,908.89	18.2
<b>Revenues</b>	<b>454,750.00</b>	<b>454,750.00</b>	<b>400,274.89</b>	<b>178,485.16</b>	<b>54,475.11</b>	<b>88.0%</b>

<b>Expenditures</b>						
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	68,217.75	0.00	0.00	68,217.75	0.0
7020.000 IT Contract Services/Server	5,280.00	5,280.00	3,080.00	440.00	2,200.00	58.3
7026.000 Contract Services	4,000.00	4,000.00	191.00	0.00	3,809.00	4.8
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	40.92	0.00	1,459.08	2.7
7034.000 Dues & Subscriptions	4,000.00	4,000.00	2,884.00	0.00	1,116.00	72.1
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	5,500.00	372.50	0.00	5,127.50	6.8
7105.000 Utilities - CSD	900.00	900.00	1,233.89	33.73	-333.89	137.1
7105.200 Util-Electric	2,500.00	2,500.00	-54.52	204.65	2,554.52	-2.2
7105.300 Util-Waste	480.00	480.00	300.00	0.00	180.00	62.5
7105.400 Utilities-Propane	2,500.00	2,500.00	728.44	420.89	1,771.56	29.1
7105.600 Utility - Internet	1,025.00	1,025.00	598.01	85.43	426.99	58.3
7204.000 Events	250.00	250.00	0.00	0.00	250.00	0.0
7501.000 Payroll Expense	178,621.90	178,621.90	100,120.61	12,725.50	78,501.29	56.1
7513.000 Payroll-TAXES	4,169.52	4,169.52	2,193.83	973.51	1,975.69	52.6
7514.000 Payroll-Benefits	58,194.60	58,194.60	23,228.00	5,894.00	34,966.60	39.9
7516.200 Pension Cost (CalPERS)	18,725.18	18,725.18	9,069.96	1,252.51	9,655.22	48.4
7516.600 Pension Plan Fees (MPPP)	200.00	200.00	81.21	0.00	118.79	40.6
7518.000 Workers Comp	15,703.58	15,703.58	535.22	535.22	15,168.36	3.4
7552.000 Employee Physical Exams-Shots	400.00	400.00	0.00	0.00	400.00	0.0
<b>Expenditures</b>	<b>383,167.53</b>	<b>383,167.53</b>	<b>144,603.07</b>	<b>22,565.24</b>	<b>238,564.46</b>	<b>37.7%</b>

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

**Fund: 26 - COPS Grant**

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
<b>Revenues</b>						
5075.000 Grant Income	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0
<b>Revenues</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>140,000.00</b>	<b>0.0%</b>
<b>Expenditures</b>						
7020.000 IT Contract Services/Server	2,640.00	2,640.00	1,540.00	220.00	1,100.00	58.3
7033.000 Licenses, Permits, Fees	3,500.00	3,500.00	3,890.16	0.00	-390.16	111.1
7050.100 Off Exp-Supplies	1,500.00	1,500.00	502.26	0.00	997.74	33.5
7050.200 Off Exp-Postage	400.00	400.00	20.80	0.00	379.20	5.2
7050.400 Off Exp-Maint	2,000.00	2,000.00	1,412.06	275.03	587.94	70.6
7051.000 Public Safety Supplies	5,000.00	5,000.00	38.58	0.00	4,961.42	0.8
7051.100 Mandatory Safety Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7063.000 Fuel	10,000.00	10,000.00	4,669.99	0.00	5,330.01	46.7
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	5,365.00	235.84	2,635.00	67.1
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	3,572.44	0.00	6,427.56	35.7
7105.100 Util-Telephone	5,000.00	5,000.00	2,119.58	302.48	2,880.42	42.4
7501.000 Payroll Expense	77,312.25	77,312.25	45,001.99	5,437.72	32,310.26	58.2
7513.000 Payroll-TAXES	1,555.03	1,555.03	989.67	415.99	565.36	63.6
7514.000 Payroll-Benefits	21,193.20	21,193.20	13,524.00	3,432.00	7,669.20	63.8
7516.200 Pension Cost (CalPERS)	6,932.10	6,932.10	3,792.26	501.63	3,139.84	64.7
7516.600 Pension Plan Fees (MPPP)	600.00	600.00	81.21	0.00	518.79	13.5
7518.000 Workers Comp	6,587.78	6,587.78	239.30	239.30	6,348.48	3.6
7550.000 Travel & Training	3,000.00	3,000.00	114.44	7.50	2,885.56	3.8
7551.000 Meals	1,000.00	1,000.00	74.78	0.00	925.22	7.5
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7555.000 Personal Protective Equip PPE	5,500.00	5,500.00	1,318.96	0.00	4,181.04	24.0
7556.000 Uniforms	4,000.00	4,000.00	386.26	0.00	3,613.74	9.7
<b>Expenditures</b>	<b>182,520.36</b>	<b>182,520.36</b>	<b>88,653.74</b>	<b>11,067.49</b>	<b>93,866.62</b>	<b>48.6%</b>

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

**Fund: 30 - LSCSD Fire Department**

## Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR.MTH	UnencBal	% Bud
<b>Dept: 00</b>						
4001.100 Assmt/Revenue-Residential	50,160.00	50,160.00	66,914.72	41,835.97	-16,754.72	133.4
4001.200 Assmt/Revenue-Standby	63,750.00	63,750.00	142,402.82	110,480.32	-78,652.82	223.4
4001.300 Assmt/Revenue-Commercial	1,100.00	1,100.00	1,835.00	1,360.00	-735.00	166.8
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,410.31	-0.42	1,089.69	56.4
4055.000 Misc Operational Income	2,000.00	2,000.00	1,960.61	641.88	39.39	98.0
4056.000 Misc-Non Operating Income	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
4076.000 Fire Suppression Expansion Fee	632.00	632.00	474.00	0.00	158.00	75.0
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	5,000.00	491.97	0.00	4,508.03	9.8
5062.000 Event/Donations	5,000.00	5,000.00	5,100.00	0.00	-100.00	102.0
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
<b>Dept: 34 Fire Fuels Removal</b>						
4055.000 Misc Operational Income	70,000.00	70,000.00	29,875.00	5,250.00	40,125.00	42.7
5026.000 Fines/Violations	30,000.00	30,000.00	0.00	0.00	30,000.00	0.0
<b>Dept: 45 Mutual Aid Strike Team</b>						
4080.000 Strike Team Rev Payroll Reimb	155,000.00	155,000.00	94,838.75	13,380.12	60,161.25	81.2
4081.000 Strike Team Rev Engine Reimb	15,000.00	15,000.00	78,113.75	11,195.25	-63,113.75	520.8
4082.000 Strike Team Rev Admin OH Reimb	34,000.00	34,000.00	27,672.40	3,932.05	6,327.60	81.4
4085.000 Emerg Resp Reimb Travel/Meals	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
<b>Revenues</b>	<b>462,657.00</b>	<b>462,657.00</b>	<b>451,089.33</b>	<b>188,065.17</b>	<b>11,567.67</b>	<b>97.5%</b>

## Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR.MTH	UnencBal	% Bud
<b>Dept: 01 General Admin</b>						
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	60,192.28	60,192.28	0.00	0.00	60,192.28	0.0
7020.000 IT Contract Services/Server	2,640.00	2,640.00	1,540.00	220.00	1,100.00	58.3
7026.000 Contract Services	1,500.00	1,500.00	83.00	0.00	1,417.00	5.5
7033.000 Licenses, Permits, Fees	50.00	50.00	21.66	0.00	28.34	43.3
7034.000 Dues & Subscriptions	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7035.000 Advertising	200.00	200.00	0.00	0.00	200.00	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	385.00	0.00	615.00	38.5
7050.100 Off Exp-Supplies	1,000.00	1,000.00	739.60	0.00	260.40	74.0
7050.200 Off Exp-Postage	100.00	100.00	34.94	0.00	65.06	34.9
7051.000 Public Safety Supplies	1,500.00	1,500.00	266.81	0.00	1,233.19	17.8
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	0.00	0.00	1,000.00	0.0
7063.000 Fuel	12,000.00	12,000.00	7,454.81	0.00	4,545.19	62.1
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	1,946.36	0.00	1,053.64	64.9
7065.000 Vehicle Repair/Maintenance	15,000.00	15,000.00	29,815.15	0.00	-14,815.15	198.8
7075.000 VFA Grant Equipment	19,630.00	19,630.00	0.00	0.00	19,630.00	0.0
7105.000 Utilities - CSD	1,200.00	1,200.00	1,332.89	50.23	-132.89	111.1
7105.100 Util-Telephone	2,000.00	2,000.00	583.11	56.06	1,416.89	29.2
7105.200 Util-Electric	2,500.00	2,500.00	33.98	219.00	2,466.02	1.4
7105.300 Util-Waste	480.00	480.00	300.00	0.00	180.00	62.5
7105.400 Utilities-Propane	1,200.00	1,200.00	728.46	420.70	471.54	60.7
7105.600 Utility - Internet	260.00	260.00	149.52	21.36	110.48	57.5
7245.000 Election	600.00	600.00	1,786.96	0.00	-1,186.96	297.8
7501.000 Payroll Expense	68,229.23	68,229.23	36,273.59	4,230.76	31,955.64	53.2
7513.000 Payroll-TAXES	6,592.84	6,592.84	3,103.94	585.94	3,488.90	47.1
7514.000 Payroll-Benefits	21,193.20	21,193.20	13,624.00	3,432.00	7,669.20	63.8
7516.100 Pension Cost (MPPP)	3,300.00	3,300.00	1,542.09	253.84	1,757.91	46.7
7516.200 Pension Cost (CalPERS)	550.00	550.00	308.86	0.00	241.14	56.2
7516.600 Pension Plan Fees (MPPP)	300.00	300.00	81.21	0.00	218.79	27.1
7518.000 Workers Comp	12,549.48	12,549.48	-1,488.42	181.92	14,037.90	-11.9
7549.000 Volunteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7549.100 VFF Payroll Taxes	3,000.00	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	348.95	0.00	1,651.05	17.4
<b>Dept: 34 Fire Fuels Removal</b>						
7026.000 Contract Services	100.00	100.00	275.00	0.00	-175.00	275.0
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	3,000.00	434.80	0.00	2,565.20	14.5
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	458.57	0.00	2,541.43	15.3
7501.000 Payroll Expense	45,000.00	45,000.00	19,704.26	2,604.47	25,295.74	43.8
7513.000 Payroll-TAXES	6,000.00	6,000.00	1,774.73	360.73	4,225.27	29.6
7518.000 Workers Comp	4,000.00	4,000.00	464.53	89.48	3,535.47	11.6
<b>Dept: 45 Mutual Aid Strike Team</b>						
7063.000 Fuel	300.00	300.00	0.00	0.00	300.00	0.0
7501.000 Payroll Expense	115,927.09	115,927.09	415,762.72	0.00	-299,835.72	358.6
7513.000 Payroll-TAXES	4,926.00	4,926.00	3,783.80	0.00	1,142.40	76.8
7518.000 Workers Comp	9,867.00	9,867.00	3,771.05	0.00	6,095.95	38.2
7550.000 Travel & Training	500.00	500.00	1,705.35	0.00	-1,205.35	341.1
7551.000 Meals	500.00	500.00	335.95	0.00	164.05	67.2
<b>Expenditures</b>	<b>478,437.03</b>	<b>478,437.03</b>	<b>551,042.01</b>	<b>12,726.49</b>	<b>-72,604.98</b>	<b>115.2%</b>

**Grand Total Net Effect:**

-26,009.33	-26,009.33	-264,859.29	-253,747.25	238,849.96
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QUARTERLY REPORT TO THE BOARD

Meeting Date: 11/18/20

October 2020 - December 2020

<b>LAIF ACCOUNT</b>		<b>Interest Effective</b>	<b>Interest total</b>	<b>Current Rate</b>
<b>Fund Balance Acct # 0015</b>		<b>12/30/2020</b>	<b>1,854.36</b>	<b>0.840%</b>
	<b>Balance</b>	<b>Calculation of</b>	<b>Interest</b>	<b>Ending</b>
	<b>12/31/20</b>	<b>Interest</b>	<b>Earned on</b>	<b>Balance at</b>
	<b>(after</b>	<b>(% of total)</b>	<b>12/31/20</b>	<b>12/31/20</b>
	<b>transaction</b>			
10 General	106,331.29	9.066%	168.11	106,499.40
15 Sewer	257,449.68	21.949%	407.02	257,856.71
20 Water	555,267.32	47.341%	877.87	556,145.19
25 Police	253,870.35	21.644%	401.36	254,271.72
30 Fire	(0.00)	0.000%	(0.00)	(0.00)
26 COPS	-	0.000%	-	-
	<b>1,172,918.65</b>	<b>100.000%</b>	<b>1,854.36</b>	<b>1,174,773.01</b>

<b>Transaction activity: October 2020</b>				
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. October 2020 payment posted on 10/15/2020. Amounts and ending balance shown below:				
	<b>Beginning</b>	<b>Interfund LAIF</b>		
	<b>Balance</b>	<b>transfer posted</b>		
	<b>10/1/2020</b>	<b>10/15/2020</b>	<b>10/31/2020</b>	<b>% of total</b>
10 General	117,331.29	(11,000.00)	106,331.29	9.066%
15 Sewer	257,449.68		257,449.68	21.949%
20 Water	544,267.32	11,000.00	555,267.32	47.341%
25 Police	253,870.35		253,870.35	21.644%
30 Fire	(0.00)		(0.00)	0.000%
26 COPS	-		-	0.000%
	<b>1,172,918.65</b>	<b>-</b>	<b>1,172,918.65</b>	<b>100.000%</b>

<b>Transaction activity: November 2020</b>	NO ACTIVITY
<b>Transaction activity: December 2020</b>	NO ACTIVITY



## Lake Shastina Fire Department

16309 Everhart Drive  
Weed CA 96094

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### Lake Shastina Fire Board Report

January 2021

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For January 2021, Lake Shastina Fire responded to a total of 33 calls of service, including:

- 22 medical emergencies
- 6 public assists
- 3 traffic collisions
- 1 commercial vehicle fire
- 1 structure fire

LSFD has spent the past month putting the first phase of Chief Pappas's plan for Measure J into place. New SCBAs have been ordered. The department has been talking to contractors about the placement and construction of an additional engine bay.

LSFD had one residential structure fire in the District this past month. Lake Shastina resources were first at scene and performed the initial attack on the fire. With the assistance of Weed City Fire, CalFire, and Mayten Fire, resources were able to catch the fire and limit the spread, saving the structure.

Fire Academy 42 has started at College of the Siskiyous. The fire cadets have been working with COVID-19 policies to be in person and present for the academy on the COS fire ground. Lake Shastina has five active members going through this academy, with the addition of several cadets looking to become involved with the department.



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ITEM 1E.2

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS  
FROM: Will Bullington, Chief of Police  
MEETING DATE: February 17, 2021  
SUBJECT: **January 2021 Police Monthly Board Report**

**POLICE ACTIVITY:** LSPD HAD 132 CALLS FOR SERVICE IN JANUARY

**SUMMARY:**

MISDEMEANOR ARRESTS: 7

FELONY ARRESTS: 2

TRAFFIC WARNINGS: 4

TRAFFIC CITATIONS: 7

ANIMAL CONTROL CITES: 0

ANIMAL RELATED: 14

PARKING CITES: 1

HOUSE WATCH: 420+-

MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 97

**NOTABLE ACTIVITY:**

1/1/21-48 YEAR OLD ANDERSON, CA SUBJECT ARRESTED FOR DRIVING WITHOUT A DL.

1/2/21-48 YEAR OLD WEED, CA RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL AND WARRANTS.

1/3/21-WHILE INVESTIGATING A RECKLESS DRIVER THAT HAD CRASHED ON TONY LEMA DRIVE, A 35 YEAR OLD WATSONVILLE, CA RESIDENT WAS ARRESTED FOR D.U.I.

1/7/21-DURING A TRAFFIC STOP A SUBJECT GAVE AN OFFICER A FALSE NAME AND RESISTED ARREST. THE SUBJECT RAN AND DUE TO OTHER PASSENGERS IN THE VEHICLE THE OFFICER WAITED FOR BACK UP. A 37 YEAR OLD MORENO VALLEY, CA SUBJECT WAS IDENTIFIED AND A WARRANT FOR HIS ARREST IS BEING REQUESTED.

1/16/21-22 YEAR OLD WEED, CA RESIDENT ARRESTED FOR DRIVING WITHOUT A DL.

1/16/21-36 YEAR OLD LAKE SHASTINA, CA RESIDENT ARRESTED FOR D.U.I.

1/15/21-34 YEAR OLD LAKE SHASTINA, CA RESIDENT ARRESTED FOR FELONY CHILD ENDANGERMENT AFTER AN INVESTIGATION INTO THROWING A ROCK AT A WINDSHIELD WHILE HER CHILD WAS INSIDE.

1/18/21-30 YEAR OLD LAKE SHASTINA, CA RESIDENT WAS ARRESTED FOR VIOLATING A RESTRAINING ORDER, VANDALISM AND BEING UNDER THE INFLUENCE OF A CONTROLLED SUBSTANCE.

1/18/21-22 YEAR OLD WEED, CA RESIDENT ARRESTED FOR MISDEMEANOR WARRANTS.

1/31/21-ELDERLY LAKE SHASTINA RESIDENT REPORTED AS MISSING. LATER LOCATED BY CHP NEAR THE GRASS VALLEY REST AREA AND TRANSPORTED HOME BY A LSPD OFFICER.

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Item 1.E.3

## Lake Shastina Sewer Department

To: Lake Shastina CSD Board  
From: Robert Moser, Public Works Supervisor  
Meeting Date: February 17, 2021  
Subject: Board Report –January 2021 (Sewer)

98% sewer on Unit 5-2, this is in preparation for a new home construction.

Performed cleaning and maintenance on the sewer aerators within the district.

Crews had to pull pump #2 at B-115 on Brookside Road in Rancho Hills. Pump #2 had a large clog that was preventing it from pumping efficiently.

Located a sewer WYE for lot 68 Unit 5-3. We used this WYE to remove a fairly large root intrusion that was discovered.

B-109 on Lake Shore Drive has a bad pump. This station had new pumps put in over 10 years ago which was before we started rebuilding the stations. These pumps have a capacitor start in the motor filled with oil. The only way to replace these is to send the motor in. Further, this wet well is made of metal and there is a lot of rust within this wet well. We are having a liner made and have ordered new pumps for this station.





Item 1.E.4

## Lake Shastina Water Department

To: Lake Shastina CSD Board  
From: Robert Moser, Public Works Supervisor  
Meeting Date: February 17, 2021  
Subject: Board Report – January 2021 (Water)

98% water completed in unit 5-2 for a new home construction.

Crews aided in getting the bills stuffed and mailed out.

Removed the Christmas lights and due to high winds this year, we will need to replace several strands for next year.

SHN engineering has started some preliminary work on the water planning grant. We will continue this process for some time to come and provide updates as they are available.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS  
MEETING DATE: January 20, 2021  
FROM: GM Moser  
SUBJECT: Goals and Objectives 2021

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**Administration:**

New billing, AP/GL Software  
Employee Cross Training  
Insurance Contract  
Union Negotiations

**Fire:**

New Bay

**Water/Sewer:**

Grants

**Police:**

Equipment Needs  
Evidence clean-up



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Item 3

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**TO:** LSCSD BOARD OF DIRECTORS  
**MEETING DATE:** February 17, 2021  
**FROM:** Robert Moser, General Manager  
**SUBJECT:** Consideration of Resolution regarding CalPERS for Fire

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**BACKGROUND:**

The previous General Manager and staff have been working on this for well over two years now. It has come to the past Boards in previous years and was never considered a viable option due to the Classic designation that CalPERS once used. Since 2013 and the introduction of PEPR, this has now become an option for Board consideration. The Fire department is the only department in the Money Purchase Plan, in which continues to have fees for all past and present participants. If we can get the Fire department into CalPERS, then we can close the MPPP account, to stop the continuing fees for all past and present participants. The costs for the LSCSD to move the Fire department to CalPERS from the Money Purchase Plan would be .27% more. The projected Unfunded Accrued Liability for the Fire category is 0% until 2027.

**Recommendation:**

- A. By Motion approve the Resolution of Intention to approve an Amendment to contract between the Board of Administration California Public Employee's Retirement System and the Board of Directors Lake Shastina Community Services District.



**LAKE SHASTINA COMMUNITY SERVICES DISTRICT**

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RESOLUTION \_\_\_\_-21

**RESOLUTION OF INTENTION  
TO APPROVE AN AMENDMENT TO CONTRACT  
BETWEEN THE BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND THE  
BOARD OF DIRECTORS  
LAKE SHASTINA COMMUNITY SERVICES DISTRICT**

**WHEREAS**, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

**WHEREAS**, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

**WHEREAS**, the following is a statement of the proposed change:

To provide for a new fire category with Section 7522.25(d) (2.5% @ 57 Full formula) and Section 21574 (Fourth Level of 1959 Survivor Benefits) with 0% prior service.

**NOW, THEREFORE, BE IT RESOLVED** that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

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I hereby certify that the forgoing is a full, true and correct copy of Resolution \_\_\_\_-21 duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 17<sup>th</sup> day of February 2021, by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
Paula Mitchell, President

ATTEST:

\_\_\_\_\_  
Robert Moser, Secretary



## EXHIBIT

California  
Public Employees' Retirement System

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# AMENDMENT TO CONTRACT

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

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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.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

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).

PLEASE DO NOT SIGN "EXHIBIT ONLY"

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.

PLEASE DO NOT SIGN "EXHIBIT 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

Witness Date \_\_\_\_\_

Attest: \_\_\_\_\_

\_\_\_\_\_  
Clerk

PLEASE DO NOT SIGN "EXHIBIT ONLY"



California Public Employees' Retirement System  
Financial Office | Pension Contracts and Prefunding Programs Division  
P.O. Box 942703, Sacramento, CA 94229-2703  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | [www.calpers.ca.gov](http://www.calpers.ca.gov)

---

December 16, 2020

CalPERS ID #5921251632

Ms. Alanna DeBon  
Payroll/AP Clerk  
Lake Shastina Community Services District  
16320 Everhart Dr.  
Weed, CA 96094

Dear Ms. DeBon:

Thank you for contacting CalPERS regarding your retirement contract. Provided in my|CalPERS you will find the Resolution of Intention and Exhibit Amendment to Contract to provide for a new fire member category with Section 7522.25(c) (2.5% @ 57 Full formula), Section 20938 (Limit Prior Service to Members Employed on Contract Date), Section 20996 (Military Service Credit as Prior Service), Section 21622 (\$600 Retired Death Benefit) and Section 21574 (Fourth Level of 1959 Survivor Benefits) with 0% prior service.

Also provided are the following documents:

1. Certification of Governing Body's Action, Form CON-12.
2. Certification of Compliance with Government Code Section 7507, Form CON-12AA.
3. Employee Ballot.
4. Certification of Employee Election, Form CON-15N.
5. Fourth Level of 1959 Survivor Benefits Ballot, Form CON-24c.
6. 1959 Survivor Benefits Certification of Employee Election, Form CON-18.
7. Instruction sheet for submission of Resolution of Intention documents and required certifications into my|CalPERS.

After the governing body has adopted the enclosed Resolution of Intention declaring its intention to amend the contract, an election is required to permit the employees proposed to be included in this system to express by secret ballot their approval or disapproval of the retirement proposal, pursuant to Government Code Section 20469. A ballot for the employees' election is enclosed. The results of the election are to be certified on the enclosed Form CON-15N, Certification of Employee Election. The contract amendment shall not be approved if a majority of the affected members vote to disapprove the proposed plan.

The employer normal cost rate for local safety members is estimated to be 12.427%.

Estimate the new safety payroll for the next twelve months and multiply by 12.427% to calculate the estimated total cost. As your contract reads, the employer rate is subject to change with future amendments and/or experience and other factors.

For the Fourth Level of 1959 Survivor Benefits, the initial employer cost to join the 1959 Survivor program is the payment of the pool's annual employer normal cost, \$5.60 per covered member per month (subject to annual change), for a period of five years. Agencies will be billed annually and the normal cost will be recalculated each year. After the first five years, the employer is required to pay the net premium for the Fourth Level pool, which will vary from year to year due to investment returns and experiences by the pool. In addition, members covered by the 1959 Survivor Benefits contribute \$2.00 per month.

Effective January 1, 2009 Government Code Section 7507 requires the following:

- **Future annual costs** of the proposed contract amendment be made public at a public meeting at least two weeks prior to the adoption of the final Resolution.
- An actuary be present at the public meeting to provide information if future costs exceed  $\frac{1}{2}$  of 1% of the future annual costs of existing benefits.
- A local public agency's chief executive officer acknowledge in writing that he or she understands the current and future cost of the retirement benefit as determined by the actuary.
- Expansion of the definition of the term "future annual costs" to include "normal cost and any change in accrued liability".
- Adoption of the retirement benefit increase or change cannot be placed on the consent calendar.

The agency is to certify compliance on the enclosed Certification of Compliance with Government Code Section 7507, Form CON-12AA.

The local fire member contribution rate will be 12.5% of reportable earnings as of the effective date of this amendment to contract.

After your governing body has adopted the Resolution of Intention, the next procedure with respect to the 1959 Survivor Benefits is to allow each current employee, proposed to be included in this system, to make an individual election. Members in employment on the effective date of the amendment may elect whether to be covered. Participation is required of all future entrants into membership. The supervision of this election and the details of its conduct are under the control and direction of your agency.

A ballot, Form CON-24c, including the summary of benefits is to be distributed to all eligible employees to complete and sign. The original ballots must be returned to this office along with a listing, in duplicate, of the employees, their Social Security numbers and category (miscellaneous, fire, police, etc.) wherein the employees are grouped according to those: 1) who elected coverage; 2) who did not elect coverage; and 3) who did not return the ballot. Employees who do not return the ballot within the prescribed time limitation thereby elect not to be covered. The list should confirm the results of the election, which are certified on the enclosed Form CON-18, 1959 Survivor Benefits Certification of Employee Election. Any employees hired after the election or employed prior to or on the effective date of the amendment must also be given the opportunity to elect coverage.

In summary, the following documents must be submitted through my|CalPERS before we can forward the actual contract and final documents necessary to complete the proposed amendment. **DO NOT HOLD THESE DOCUMENTS PENDING ADOPTION OF THE FINAL RESOLUTION.**

1. Resolution of Intention, certified copy.
2. Certification of Governing Body's Action, Form CON-12.
3. Certification of Compliance with Government Code Section 7507, Form CON-12AA.
4. Certification of Employee Election, Form CON-15N.
5. Fourth Level of 1959 Survivor Benefits Ballot, Form CON-24c.
6. 1959 Survivor Benefits Certification of Employee Election, Form CON-18.
7. Summary listing of employees for 1959 Survivor Benefits.

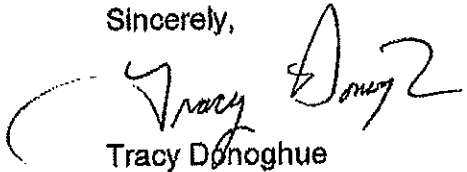
If your agency adopts the Resolution of Intention on January 20, 2021, the earliest date the final Resolution may be adopted is February 9, 2021. There must be a 20 day period between the adoption of the Resolution of Intention and the adoption of the final Resolution pursuant to Government Code Section 20471. There are no exceptions to this law.

The effective date of this amendment cannot be earlier than the first day of a payroll period following the effective date of the final Resolution.

**Please do not retype the Amendment to Contract and/or agreement documents. Only documents provided by this office will be accepted. If you have any questions regarding any documents, please contact this office prior to presenting to your governing body for adoption. Another contract amendment cannot be started until this amendment is completed or cancelled.**

We are here to assist you. If you have any questions or would like additional information, please visit our website [www.calpers.ca.gov](http://www.calpers.ca.gov), or you may contact us toll free at **888 CalPERS** or (888-225-7377).

Sincerely,

A handwritten signature in black ink that reads "Tracy Donoghue". The signature is written in a cursive style with a large, sweeping initial "T" and "D".

Tracy Donoghue  
Employer Representative  
Public Agency Contract Services

Enclosures

## Instructions for Uploading Documents in

### my|CalPERS

1. Scan all required documents individually.
2. Save documents to your computer.
3. Log into my|CalPERS.
4. Click on the "Profile" tab.
5. Click on the "Retirement Contract" tab.
6. In the Contract Event Summary Box, click on the blue link that says "Amendment" with the status showing "Amendment in Progress".
7. Scroll down to the "Documents" Box.
8. You will need to click on each of the corresponding blue links that say "Provide Document", hit the browse button, locate the saved document on your computer and upload.
9. Once all the documents have been uploaded into the links, scroll down to "Available Actions" box and click the button to "Submit Initial Contract Amendment Documents".
10. Click the "Submit" button.

**\*\*Special Note:** Please save this instruction sheet for submitting the Amendment to Contract "**final**" documents packet.



California Public Employees' Retirement System  
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**1959 SURVIVOR BENEFITS  
 CERTIFICATION OF EMPLOYEE ELECTION**

I hereby certify the following local fire employees of the Lake Shastina Community Services District were given an opportunity to elect to be subject to Government Code Section 21574, Fourth Level of 1959 Survivor Benefits, as described in the Resolution of Intention adopted by said Agency's governing body on \_\_\_\_\_, \_\_\_\_\_:

Number of employees eligible to elect coverage	Number employees electing to be covered	Number of employees electing <u>not</u> to be covered
_____	_____	_____

The attached list identifies the names and Social Security numbers of the CalPERS members eligible to elect such coverage and indicates the choices made.

\_\_\_\_\_  
 Clerk or Secretary

\_\_\_\_\_  
 Date

**RESOLUTION OF INTENTION  
TO APPROVE AN AMENDMENT TO CONTRACT  
BETWEEN THE  
BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND THE  
BOARD OF DIRECTORS  
LAKE SHASTINA COMMUNITY SERVICES DISTRICT**

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide for a new fire member category with Section 7522.25(c) (2.5% @ 57 Full formula), Section 20938 (Limit Prior Service to Members Employed on Contract Date), Section 20996 (Military Service Credit as Prior Service), Section 21622 (\$600 Retired Death Benefit) and Section 21574 (Fourth Level of 1959 Survivor Benefits) with 0% prior service.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: \_\_\_\_\_  
Presiding Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date adopted and approved





**New Category  
Actuarial Valuation  
as of November 30, 2020**

**For the  
Proposed PEPRSA Safety Fire Plan of the  
Lake Shastina Community Services District,  
2.5% @ 57 PEPRSA Safety Formula with  
3-year Final Average Compensation and  
0% Prior Service**

CalPERS New Category Actuarial Valuation - November 30, 2020  
Proposed PEPR Safety Fire Plan of the Lake Shastina Community Services District  
CalPERS ID: 5921251632

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**Section 1 – Plan Specific Information**

**Section 2 – Risk Pool Actuarial Valuation Information**

## Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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# **Plan Specific Information for the Proposed PEPR Safety Fire Plan of the Lake Shastina Community Services District**

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## Actuarial Certification

This report was prepared in order to provide the employer with information about the cost of benefits and the contributions required in order to assist in the decision as to whether or not to contract for the benefits.


Use of this report for other purposes is inappropriate.

Section 2 of this report is based on the member and financial data as of June 30, 2019 provided by employers participating in the Safety Pool to which the proposed plan will belong and the benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuaries have certified that, in their opinion, the valuation of the risk pool that will contain your PEPRA Safety Fire Plan has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool of the June 30, 2019 valuation date and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my actuarial opinion that the proposed employer contribution as of November 30, 2020 has been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries, and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



NATHAN JENSEN, ASA, MAAA  
Associate Pension Actuary, CalPERS

## **Highlights and Executive Summary**

- **Introduction**
- **Purpose of Section 1**
- **Required Employer Contributions**
- **Plan's Funded Status**
- **Projected Employer Contributions**
- **Subsequent Events**

## Introduction

This report presents the results of the November 30, 2020 new category actuarial valuation of the PEPRA Safety Fire Plan of the Lake Shastina Community Services District. This actuarial valuation sets the required employer contributions for Fiscal Years 2020-21 and 2021-22.

## Purpose of Section 1

This Section 1 report for the PEPRA Safety Fire Plan of the Lake Shastina Community Services District of the California Public Employees' Retirement System (CalPERS) was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of November 30, 2020;
- Determine the minimum required employer contribution for this plan for the fiscal years July 1, 2020 through June 30, 2021 and July 1, 2021 through June 30, 2022; and
- Provide actuarial information as of November 30, 2020 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is required.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

### Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the recommendations of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0% and 8.0%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

## Required Employer Contributions

	Fiscal Year
<b>Required Employer Contributions</b>	<b>2021-22</b>
<b>Employer Normal Cost Rate</b>	<b>12.47%</b>
<i>Plus, Either</i>	
<b>1) Monthly Employer Dollar UAL Payment</b>	<b>\$0</b>
<i>Or</i>	
<b>2) Annual UAL Prepayment Option*</b>	<b>\$0</b>
<i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i>	
<i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i>	
<i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i>	

	Fiscal Year 2020-21	Fiscal Year 2021-22
<b>Development of Normal Cost as a Percentage of Payroll<sup>1</sup></b>		
Base Total Normal Cost for Formula	24.927%	24.970%
Surcharge for Class 1 Benefits <sup>2</sup>		
None	<u>0.000%</u>	<u>0.000%</u>
Plan's Total Normal Cost	24.927%	24.97%
Plan's Employee Contribution Rate	<u>12.500%</u>	<u>12.50%</u>
Employer Normal Cost Rate	12.427%	12.47%
Projected Payroll for the Contribution Fiscal Year <sup>3</sup>	\$104,000	\$106,860
<b>Estimated Employer Contributions Based on Projected Payroll</b>		
Plan's Estimated Employer Normal Cost <sup>4</sup>	TBD	\$13,325
Plan's Payment on Amortization Bases	<u>0</u>	<u>0</u>
Estimated Total Employer Contribution	TBD	\$13,325

<sup>1</sup> The Monthly Employer Dollar UAL Payment will be charged beginning the July following the contract date. As such, the FY 2021-22 Monthly UAL payment of \$0 assumes a contract date during FY 2020-21. This payment is only to pay for prior service

<sup>2</sup> Appendix C of Section 2 contains the list of class 1 benefits with their corresponding surcharges.

<sup>3</sup> Payroll from the prior year is assumed to increase by the 2.75% payroll growth assumption.

<sup>4</sup> The Plan's Estimated Employer Normal Cost for FY 2020-21 will depend on the number of applicable payroll reporting periods during the Fiscal Year. The FY 2021-22 amount assumes payments made for the entire Fiscal Year.



## Plan's Funded Status

	November 30, 2020
1. Present Value of Projected Benefits (PVB)	\$471,616
2. Entry Age Normal Accrued Liability (AL)	0
3. Plan's Market Value of Assets (MVA)	0
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	0
5. Funded Ratio [(3) / (2)]	0.0%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

## Projected Employer Contributions

The table below shows projected employer contributions (before cost sharing) for the next six fiscal years. Projected results reflect the adopted changes to the discount rate described in Appendix A, "Statement of Actuarial Data, Methods and Assumptions" of the Section 2 report. The projections also assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
		2021-22	2022-23	2023-24	2024-25	2025-26
Normal Cost %	12.47%	12.5%	12.5%	12.5%	12.5%	12.5%
UAL Payment	\$0	\$0	\$0	\$0	\$0	\$0

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years where there is a large increase in UAL the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

## Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of November 30, 2020. Changes in the value of assets subsequent to that date are not reflected. Investment returns below the assumed rate of return will increase the required contribution, while investment returns above the assumed rate of return will decrease the required contribution.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2020. Any subsequent changes or actions are not reflected.

## **Assets and Liabilities**

- **Development of the Plan's UAL**
- **Schedule of Plan's Amortization Bases**
- **Amortization Schedule and Alternatives**

**Development of the Plan's UAL**

1. Plan's Accrued Liability:	\$	0
2. Plan's Market Value Assets:	\$	0
3. Plan's Unfunded Accrued Liability: (1) - (2)	\$	0

### Schedule of Plan's Amortization Bases

The schedule of the plan's amortization bases is below.

- The assets, liabilities, and funded status of the plan are measured as of the date the new category is adopted: November 30, 2020.
- The required employer contributions determined by the valuation are for Fiscal Year 2021-22.

Reason for Base	Date Established	Ramp Up/Down 2021-22	Escalation Rate	Amortization Period	Balance 6/30/19	Payment 2019-20	Balance 11/30/20	Payment 2020-21	Amounts for Fiscal 2021-22	
									Balance 6/30/21	Scheduled Payment for 2021-22
FRESH START	06/30/19	No Ramp	0.000%	N/A	N/A	N/A	\$0	\$0	\$0	\$0
<b>TOTAL</b>					N/A	N/A	\$0	\$0	\$0	\$0

If the total Unfunded Liability is negative (i.e., plan has a surplus), the scheduled payment is \$0, because the minimum required contribution under PEPRA must be at least equal to the normal cost.

## Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule.

The Current Amortization Schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy.

## Amortization Schedule and Alternatives

Date	Current Amortization Schedule		Alternate Schedules			
	Balance	Payment	N/A Year Amortization		N/A Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2021	N/A	N/A	N/A	N/A	N/A	N/A
6/30/2022						
6/30/2023						
6/30/2024						
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6/30/2027						
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6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
<b>Totals</b>		N/A		N/A		N/A
<b>Interest Paid</b>		N/A		N/A		N/A
<b>Estimated Savings</b>				N/A		N/A

## **Risk Analysis**

- **Future Investment Return Scenarios**
- **Discount Rate Sensitivity**
- **Mortality Rate Sensitivity**
- **Maturity Measures**
- **Hypothetical Termination Liability**



## Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2019-20, 2020-21, 2021-22 and 2022-23). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

For fiscal years 2019-20, 2020-21, 2021-22, and 2022-23, each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are 1.0%, 4.0%, 7.0%, 9.0% and 12.0%.

These alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four-year period ending June 30, 2023. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced five thousand stochastic outcomes for this period based on the most recently completed Asset Liability Management process. We then selected annual returns that approximate the 5<sup>th</sup>, 25<sup>th</sup>, 50<sup>th</sup>, 75<sup>th</sup>, and 95<sup>th</sup> percentiles for these outcomes. For example, of all the 4-year outcomes generated in the stochastic analysis, approximately 25% of them had an average annual return of 4.0% or less.

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.0% or greater than 12.0% over this four-year period, the possibility of a single investment return less than 1.0% or greater than 12.0% in any given year is much greater.

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
<b>1.0%</b>				
Normal Cost	12.5%	12.5%	12.5%	12.5%
<b>4.0%</b>				
Normal Cost	12.5%	12.5%	12.5%	12.5%
<b>7.0%</b>				
Normal Cost	12.5%	12.5%	12.5%	12.5%
<b>9.0%</b>				
Normal Cost	12.5%	12.8%	13.2%	13.1%
<b>12.0%</b>				
Normal Cost	12.5%	12.8%	13.2%	13.1%

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

Provided above are the plan's projected Normal Cost rates under the outlined scenarios. Because the plan does not currently have assets, investment gains and losses over the next few years will have minimal impact on the plan's UAL contribution. Should your agency decide to contract, assets will begin to accumulate. A typical mature CalPERS plan has assets equal to 10 to 20 times annual payroll and required UAL contributions vary significantly from year to year due to investment returns above or below the assumed rate of return. Future estimates will emerge in the annual valuation reports as the plan begins to accumulate assets.

## Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.50% and 2.50%, respectively. Changing either the price Inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of November 30, 2020 assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 7.0% as well as alternate discount rates of 6.0% and 8.0%. The rates of 6.0% and 8.0% were selected since they illustrate the impact of a 1.0% increase or decrease to the 7.0% assumption.

### Sensitivity to the Real Rate of Return Assumption

As of November 30, 2020	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
<b>Discount Rate</b>	<b>6.0%</b>	<b>7.0%</b>	<b>8.0%</b>
Inflation	2.5%	2.5%	2.5%
<b>Real Rate of Return</b>	<b>3.5%</b>	<b>4.5%</b>	<b>5.5%</b>
a) Total Normal Cost	32.22%	24.97%	19.54%
b) Accrued Liability	\$0	\$0	\$0
c) Market Value of Assets	\$0	\$0	\$0
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$0	\$0	\$0
e) Funded Status	0.0%	0.0%	0.0%

### Sensitivity to the Price Inflation Assumption

As of November 30, 2020	1% Lower Inflation Rate	Current Assumptions	1% Higher Inflation Rate
<b>Discount Rate</b>	<b>6.0%</b>	<b>7.0%</b>	<b>8.0%</b>
<b>Inflation</b>	<b>1.5%</b>	<b>2.5%</b>	<b>3.5%</b>
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	26.89%	24.97%	22.87%
b) Accrued Liability	\$0	\$0	\$0
c) Market Value of Assets	\$0	\$0	\$0
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$0	\$0	\$0
e) Funded Status	0.0%	0.0%	0.0%

## Mortality Rate Sensitivity

The following table looks at the change in the plan costs and funded ratio as of November 30, 2020 under two different longevity scenarios, namely assuming post-retirement rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017. This type of analysis highlights the impact on the plan of improving or worsening mortality over the long-term.

As of November 30, 2020	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	25.31%	24.97%	24.66%
b) Accrued Liability	\$0	\$0	\$0
c) Market Value of Assets	\$0	\$0	\$0
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$0	\$0	\$0
e) Funded Status	0.0%	0.0%	0.0%

## Maturity Measures

As pension plans mature they become much more sensitive to risks than plans that are less mature. Understanding plan maturity and how it affects the ability of a pension plan to tolerate risk is important in understanding how the plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio starts increasing. A mature plan will often have a ratio above 0.60 to 0.65. For both CalPERS and other retirement systems in the United States, these ratios have been steadily increasing in recent years.

<b>Ratio of Retiree Accrued Liability to Total Accrued Liability</b>	<b>November 30, 2020</b>
1. Retired Accrued Liability	0
2. Total Accrued Liability	0
3. Ratio of Retiree AL to Total AL [(1) / (2)]	0.00

Another way to look at the maturity level of CalPERS and its plans is to look at the ratio of actives to retirees. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures, and members retire, the ratio starts declining. A mature plan will often have a ratio near or below one. The average support ratio for CalPERS public agency plans is 1.25.

<b>Support Ratio</b>	<b>November 30, 2020</b>
1. Number of Actives	2
2. Number of Retirees	0
3. Support Ratio [(1) / (2)]	N/A

Actuarial calculations are based on a number of assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

**Asset Volatility Ratio (AVR)**

Plans that have higher asset-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an asset-to-payroll ratio of 4. Shown below is the asset volatility ratio, a measure of the plan's current contribution volatility. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

**Liability Volatility Ratio (LVR)**

Plans that have higher liability-to-payroll ratios experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with a liability-to-payroll ratio of 8 is expected to have twice the contribution volatility of a plan with a liability-to-payroll ratio of 4. The liability volatility ratio is also shown in the table below. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The asset volatility ratio, described above, will tend to move closer to the liability volatility ratio as the plan matures.

<b>Contribution Volatility</b>	<b>November 30, 2020</b>	
1. Market Value of Assets	\$	0
2. Payroll		104,000
3. Asset Volatility Ratio (AVR) [(1) / (2)]		0.0
4. Accrued Liability	\$	0
5. Liability Volatility Ratio (LVR) [(4) / (2)]		0.0

## Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of November 30, 2020. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while funding risk is limited. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 2-year period centered around the June 30, 2019 valuation date.

Market Value of Assets (MVA)	Hypothetical Termination Liability <sup>1,2</sup> @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability <sup>1,2</sup> @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$0	\$0	0.0%	\$0	\$0	0.0%	\$0

<sup>1</sup> The hypothetical liabilities calculated above include a 5% mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A of the Section 2 report.

<sup>2</sup> The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 2.91% on June 30, 2019, and was 2.83% on January 31, 2020.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

This information is intended to give the employer an estimate of the cost to terminate the plan. However, once a plan enters into contract with CalPERS, a plan is prohibited from terminating in the first five years.

## Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	<b>November 30, 2020</b>
Reported Payroll	\$ 104,000
Projected Payroll for Contribution Purposes	\$ 106,860
Number of Members	
Active	2
Transferred	0
Separated	0
Retired	0

## List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- None

### Plan's Major Benefit Options

Shown below is a summary of your agency's proposed major optional benefits. A description of principal standard and optional plan provisions can be found in Appendix B of Section 2.

Benefit Provision	Benefit Group	
	Fire	
Benefit Formula	2.5% @ 57	
Social Security Coverage	No	
Full/Modified	Full	
Employee Contribution Rate	12.50%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	Standard	
Pre-Retirement Death Benefits		
Optional Settlement 2W	Yes	
1959 Survivor Benefit Level	Level 4	
Special	Yes	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$600	
Survivor Allowance (PRSA)	No	
COLA	2%	

\* 1959 Survivor Benefit is provided by a separate program and will be billed separately.

## PEPRA Member Contribution Rates

The California Public Employees' Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for "new" employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), "new members ... shall have an initial contribution rate of at least 50% of the normal cost rate." The normal cost rate is dependent on the plan of retirement benefits, actuarial assumptions and demographics of the risk pool, particularly members' entry age. Should the total normal cost rate change by more than 1% from the base total normal cost rate, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2020, based on 50% of the total normal cost rate as of the June 30, 2018 valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2020			
		Total Normal Cost	Member Rate	Total Normal Cost	Change	Change Needed	Member Rate
TBD	PEPRA Safety Fire Plan	23.919%	12.000%	24.927%	1.008%	Yes	12.500%

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2021, based on 50% of the total normal cost rate as of the June 30, 2019 valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2021			
		Total Normal Cost	Member Rate	Total Normal Cost	Change	Change Needed	Member Rate
TBD	PEPRA Safety Fire Plan	24.927%	12.500%	24.97%	0.043%	No	12.50%



## Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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**Section 2 may be found on the CalPERS website  
([www.calpers.ca.gov](http://www.calpers.ca.gov)) in the Forms and  
Publications section**



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Item 4

# VERBAL Budget Committee

No documents for this item.



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Item 5

*LAKE SHASTINA COMMUNITY SERVICES DISTRICT*

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**TO:** LSCSD BUDGET COMMITTEE  
**MEETING DATE:** Feb. 3, 2021  
**FROM:** Will Bullington, Chief of Police  
**SUBJECT:** Police Budget Strategic Planning Overview

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Planning for future purchases for the police department in equipment and vehicles, done in stages over some years, will benefit the department and community. Almost all the purchases may be considered essential from the standpoint of employee safety and being able to complete the department's mission.

**BACKGROUND:**

Much of the past purchases have been made on a "we need it now" basis, versus planning ahead for the known expiration and/or retiring of an item. LSPOA uses a reserve study that is created by experts that can give you a target date and approximate replacement cost of an item of equipment. This type of information is very useful for the purposes of creating budgets. The science behind deciding the amounts and dates of course, is not exact. How a piece of equipment is treated, maintained, amount of use, etc., can greatly change this information.

The quality of the item is also essential to its longevity. I have seen this in both the purchase of vehicles to the purchase of a uniform shirt. Often times, you get what you pay for. A cheap brand of police uniform shirt may only cost you \$30.00, but only last one year and then begin to fade and fray. You may spend \$75.00 on a high-quality shirt and it last three or four years. It holds its color, the pockets don't rip and the shirt is much more cost effective than buying three \$30.00 shirts in that same amount of time.

One of the largest costs to our budget is vehicle maintenance. First and foremost, I am a firm believer in regular vehicle maintenance for both safety and the longevity of the equipment. We have gone through the entire fleet of six vehicles and documented all fluids being changed, vehicles checked for safety and being detailed. We did inherit a few problem vehicles that I believe have reached that point of taking them out of our inventory.

In late 2020 we replaced three computer stations and monitors. The monitors alone were donated to the P.D. from admin. after the fire and have outlived their usefulness. Our new report writing and evidence logging software was not compatible with our older computers and the new computers with the old monitors.

Our copier lease was up last year and I decided the current copier is in fine shape with very few problems. By stopping payments on a new copier and other items, we have been able to predict a greater amount of money being left over to put into savings for future purchases.

### **MISC. EQUIPMENT:**

#### Approximate replacement cycle in years:

Ballistic vests-4 years	Cost each: \$1,000.00
Uniforms-2 years	Cost each: \$125.00 pants and shirts*
Boots-2 years	Cost each: \$200.00
Holsters, gun belts, radio cases, etc. 5 years.	Cost each: \$300.00*

\*This would be a complete set of pant and shirt and all the duty belt items minus a pistol.

NOTE: With three officers we bought one new vest for a new officer last year and two officers vests are due this budget cycle. We will be able to be reimbursed for one of those vests from a US DOJ grant I received.

#### Replacement Amounts for the next few years:

2020-2021:

1. Uniforms: \$250.00, two sets.
2. Boots: \$200.00, one set.
3. Vests: \$1,850.00 (two to be ordered and already priced out).

2021-2022:

1. Radios: new State requirements for encrypted police radio traffic will require us to upgrade both our unit radios and handheld radios. The brunt of the costs of overall upgrade will be done by the county in the repeaters, but we will need to purchase new radios. The costs associated with the radios will vary on manufacturers from \$2,000.00 to \$4,000.00 per car. The cost of the handheld radios around \$600.00 each.

### **VEHICLES:**

PD#1-2006 Ford Crown Vic. Has 150,000 miles on it. \$2,975.00 in maintenance since 2019.

PD#2-2008 Dodge Charger. Has 74,000 miles on it. \$1,914.00 in maintenance since 2018.

PD#4-2010 Ford Expedition. Has 160,000 miles on it. \$7,951.00 in maintenance since 2013.

PD#5-2011 Ford Expedition. Has 104,000 miles on it. \$4,289.00 in maintenance since 2013.

PD#8-2004 Ford Expedition. Has 155,000 miles on it. \$2,033.00 in maintenance since 2014.

PD#10-2010 Dodge Charger. Has 70,000 miles on it. \$600.00 in maintenance since 2018.

PD#10 will replace PD #1 at a very low cost of \$1,427.00 in police decals. The vehicles average approximately 10,000 miles a year. If you were to plan to replace a unit at 100K miles, we would need a new car approximately every 10 years. We have gone around that on the two newer Ford Expeditions that were purchased new in 2011. For planning purchases, I would look at a new car this year to replace PD#4 (as you can see both vehicles being replaced are very high in miles for a police safety vehicle). I would also look at a new vehicle to replace PD #8 in three years.

As you can see, we have spent approximately \$19,762.00 in maintenance on vehicles since 2013, no records go back to 2011 when the vehicles were purchased.

#### **OPINIONS AND CONCLUSIONS:**

This document is a very good start for future planning for the police budget for the next few years. Other items of consideration (not knowing at this time what the life cycle will be) are computers, a copier, and of course building upgrades and maintenance.

If you have any questions for me please contact me.



## **LAKE SHASTINA POLICE DEPARTMENT**

*William N. Bullington*

*Chief of Police*

**16309 Everhart Dr., Weed, CA 96094**

**(530) 938-2226**

February 9, 2021

TO: CSD Board

FROM: Will, Bullington, Chief of Police

RE: Request to Purchase a New Police Vehicle, Item #5

LSPD has not purchased a new vehicle for almost 10 years. We have diligently maintained the vehicles that we are currently driving. Chief Mike Wilson purchased used vehicles from the Marysville P.D. and we have kept the best of those vehicles at a very low cost and managed over the past few years to put more money into our savings. We are proposing to keep one 2011 Ford Expedition with the lowest miles. We will be coming to the board to either sell to the police academy or auction the other Ford Expedition and one Ford Crown Victoria.

We are outfitting one of the unmarked 2008 Dodge Chargers from Marysville P.D. that has only 74K miles. We were able to get a cage and rifle/shotgun rack for free from the Tulare P.D., along with a light bar and siren control for a new vehicle. The work will be done in house by a police dept. employee that has experience doing this work.

We are requesting to buy a 2021 Dodge Ram 1500 4x4 pickup. We received the following bids for this vehicle:

11/12/2020 Hoblit Dodge out of Sacramento- 2021 Big Horn, black 4x4, eco diesel, crew cab, tow hitch \$54,800 plus fees- At the dealership ready upon purchase.

11/12/2020 Dave Smith out of Idaho- 2021 Tradesman, black 4x4, eco diesel, crew cab, tow hitch \$44,415 plus fees- 12 week estimated upon ordering.

11/13/20 SJ Denham out of Mt. Shasta- 2021 Tradesman, black 4x4, eco diesel, crew cab, tow hitch \$37,356.79 with taxes and fees. 10-week estimation upon ordering.

We are requesting to purchase this vehicle from SJ Denham in Mt. Shasta, the out the door cost with taxes and fees is \$37,356.79. We estimate it will cost another \$7,000.00 in equipment to outfit the vehicle for patrol. This

includes emergency lighting, push bumper, decals, etc. The labor to install these items in this vehicle will also be done in house to save money.

The pickup being used as a patrol vehicle is consistent with other agencies in the county such as Etna P.D., Weed, P.D. and the Sheriff's Dept. We and other agencies are using SUVs for patrol and actually the SUVs are on a truck chassis and the truck bed is covered. The RAM 1500 Eco Diesel is reported to get around 30 mpg while our current Expeditions get around 12 mpg, which will be a big savings in our fuel bill per month.

We are projecting to receive approximately \$21,000 in asset forfeiture monies from drug busts this year.

This request will also include a LAIF transfer to cover the cost of the vehicle purchase.

The Board has the following options:

1. Approve up to \$47,000.00 to purchase a new patrol vehicle with all equipment.
2. Deny this request.
3. Any amendments to the above request.

Below is an idea what the vehicle will look like when completed. The graphics will be the same as what is currently on our two Dodge Chargers.







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Item 6

*LAKE SHASTINA COMMUNITY SERVICES DISTRICT*

**TO:** LSCSD BOARD OF DIRECTORS  
**MEETING DATE:** February 17, 2021  
**FROM:** Will Bullington, Chief of Police  
**SUBJECT:** Authorization to sell two police vehicles

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**BACKGROUND:**

The past police chief purchased three vehicles from Marysville Police Dept. for \$5,500.00. We also have two Ford Expeditions that were purchased in 2010. One of the Expeditions has high mileage and is showing its age. We also have one of the Marysville P.D. cars that has high miles and has needed a lot of work.

These two vehicles are described as follows:

1. Vehicle #4, 2010 Ford Expedition.
2. Vehicle #1, 2006 Ford Crown Victoria.

I recommend selling both vehicles at auction.

By selling these two vehicles, the District would be able to recuperate some funds that can be used for future vehicle replacement.

**FINDINGS:**

Sale of these two vehicles will reduce our current fleet and put some money aside for future purchases.

**RECOMMENDATION:**

By motion, authorize the Police Chief to sell these two vehicles by auction and place the proceeds into an account for future vehicle replacement.