



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, March 17, 2021

Closed Session: 12:30 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: 12:30 p.m.

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

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

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

RETURN TO OPEN SESSION: 1:00 p.m.

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 February 17, 2021
- B. Ratification of Disbursements: February 1 thru February 28, 2021
- C. Budget Comparison: FY 2020/21
- D. Funds Transferred to LAIF
- E. Department Written Reports
 - 1. Fire Department
 - 2. Police Department
 - 3. Sewer Department
 - 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. Consideration of Amendments to FY 2019/20 Operating Budget. (GM Moser/AP DeBon)
3. Resolution of Intent to Amend contract with CalPERS regarding the Fire Department (GM Moser)
4. Resolution authorizing entering into an agreement with the State Water Resources Control Board for funding the construction of the Wastewater Improvement Project. (GM Moser)
5. Resolution authorizing the reimbursement of the Wastewater Improvement Project construction expenditures from the State Water Resources Control Board. (GM Moser)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

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

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

Join Zoom Meeting Closed Session

<https://us02web.zoom.us/j/82942111228?pwd=U2hxT1IFL3JaaJOUGRodlliNVZVZz09>

Meeting ID: 829 4211 1228
 Passcode: 867423
 One tap mobile
 +16699006833,,82942111228#,,,,*867423# US (San Jose)
 +12532158782,,82942111228#,,,,*867423# US (Tacoma)

Dial by your location
 +1 669 900 6833 US (San Jose)
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 +1 929 205 6099 US (New York)
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Join Zoom Meeting Open Session

<https://us02web.zoom.us/j/86049501808?pwd=dEdOTEVTVXZ3Q3pPcFc4VTh3SWNNZz09>

Meeting ID: 860 4950 1808
 Passcode: 536187
 One tap mobile
 +16699006833,,86049501808#,,,,*536187# US (San Jose)
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LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, 2/17/21, 2020
 Closed Session 12:00 p.m.
 Open Session by Teleconference: 1:00 p.m.
UNAPPROVED MINUTES

NOTICE OF TEMPORARY PROCEDURES FOR BOARD MEETINGS

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

CALL TO ORDER AND ROLL CALL: 12:01 p.m.

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

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code Section 54956.9(b).
 Also present for Item A. GSRMA Attorney Derek Haynes
- B. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: General Manager
 Also present for Item B. PR Clerk DeBon

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

Directors present at open session: Beck √ Cupp √ MacIntosh √ Mitchell √ Thompson √
 Also present: GM Moser, AP DeBon, PC Bullington, FC Pappas, and DC Long. There were approximate 3 people in the audience.

REPORT ON CLOSED SESSION: Direction given to staff

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None received.

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

1. A. Approval of Minutes: Regular Meeting 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

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

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

DISCUSSION / REPORTS / ACTION ITEMS:

2. Goals for 2021 (GM Moser)

Direction given

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

Motion by Dir. Cupp, second by Dir. MacIntosh, to approve the Resolution of Intention to Approve an Amendment to the contract between the Board of Administration California Public Employees' Retirement System and the Lake Shastina Community Service District Board of Directors

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

4. Budget Committee Meeting – Verbal (Dir Cupp)

5. Police Department New Vehicle Purchase/Future Planning (Chief Bullington)

Motion by Dir. Thompson, second by Dir. MacIntosh, to approve up to \$47,000.00 for the purchase of a new patrol vehicle and all equipment.

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

6. Police Department Disposal of Used Vehicles (Chief Bullington)

Motion by Dir. Cupp, second by Dir. Thompson, to authorize the Police Chief to sell these two vehicles by auction and place the proceeds into an account for future vehicle replacement.

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

STAFF COMMENTS: None.

BOARD MEMBER COMMENTS: None.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 2:08 p.m. The next LSCSD Regular Board Meeting to be held on 3/17/21, 1:00 p.m. at the Administration Building, access may possibly be thru ZOOM meeting.

Approval Date: _____

Paula Mitchell, President

ATTEST:

Robert Moser, Secretary

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

1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of February 1 thru February 28,2021 for a total of: " \$ 164,269.47

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

Submitted for February 2021	\$ 164,269.47
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Expenses - Regular Checks Mechanics Bank Account	\$ 85,474.81
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 78,794.66
<u>Subtotal</u>	<u>\$ 164,269.47</u>

<u>Total CSD Expenses</u>	<u>\$ 164,269.47</u>
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Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire	31 SAFER
2/11/2021	24570	Payroll Checks (Live Checks)-MF	260.87		260.87	-	-	-	-	-	260.87	-
	24571	Payroll Checks (Live Checks)-PP	291.06		291.06	-	-	-	-	-	291.06	-
	505234	EDD EFT	40.32		40.32	-	-	-	-	-	40.32	-
	505235	EFTPS EFT	2.47		2.47	-	-	-	-	-	2.47	-
	24572	Payroll Checks (Live Checks)-MR	1,920.05		1,920.05	-	1,920.05	-	-	-	-	-
	24573	Payroll Checks (Live Checks)-LM	39.87		39.87	-	-	-	-	-	39.87	-
	24574	Payroll Checks (Live Checks)-AP	99.69		99.69	-	-	-	-	-	99.69	-
	24575	Payroll Checks (Live Checks)-HS	351.70		351.70	-	-	-	-	-	351.70	-
	24576	Payroll Checks (Live Checks)-MW	1,510.21		1,510.21	-	-	-	-	-	-	1,510.21
	505248	EDD EFT	2,288.44		2,288.44	734.95	535.03	-	343.83	257.69	221.70	195.24
	505249	EFTPS EFT	4,060.60		4,060.60	808.90	1,172.13	-	696.74	346.77	552.09	483.97
	505250	American Funds EFT	126.92		126.92	-	-	-	-	-	126.92	-
	505251	CalPERS Classic EFT	1,937.93		1,937.93	400.59	1,537.34	-	-	-	-	-
	505252	CalPERS PEPRA EFT	732.56		732.56	732.56	-	-	-	-	-	-
	505253	CalPERS Ctc Safety EFT	1,000.59		1,000.59	-	-	-	1,000.59	-	-	-
	505254	CalPERS Pep Safety EFT	1,003.20		1,003.20	-	-	-	495.14	508.06	-	-
	505255	CalPERS 457 Plan	669.21		669.21	125.00	240.00	-	200.00	104.21	-	-
	505256	MB EFT - Payroll Checks (Direct Deposits)	19,613.83		19,613.83	6,555.89	4,869.44	-	4,024.61	2,239.02	1,924.87	-
	1212	US CELLULAR	134.67	134.67		-	-	-	-	-	134.67	-
	1213	US BANK EQUIPMENT FINANCE	275.03	275.03		-	-	-	-	-	275.03	-
	1214	VERIZON WIRELESS	40.62	40.62		-	-	-	-	-	40.62	-
	24577	CAL ORE TELEPHONE	433.43	433.43		192.21	67.22	67.21	85.43	-	21.38	-
	24578	COMPASS LAW GROUP PS INC.	1,050.00	1,050.00		1,050.00	-	-	-	-	-	-
	24579	DON R. ERICKSON OIL	4,927.34	4,927.34		1,251.59	431.85	431.85	-	1,462.92	1,349.13	-
	24580	FERGUSON WATERWORKS	418.41	418.41		-	209.20	209.21	-	-	-	-
	24581	GOLD NUGGET PRINTING	550.34	550.34		-	-	-	-	-	550.34	-
	24582	LEE OTSUKI PROFIT SHARING PLAN	799.42	799.42		-	-	799.42	-	-	-	-
	24583	LES SCHWAB TIRE CENTER	670.25	670.25		-	-	-	-	-	670.25	-
	24584	LSCSD UTILITIES	150.73	150.73		65.02	-	-	34.60	-	51.11	-
	24585	MICHAEL OR MARGIE MICHELON	180.00	180.00		-	-	180.00	-	-	-	-
	24586	MOUNTAIN FITNESS	612.00	612.00		-	-	-	612.00	-	-	-
	24587	MOUNTAIN VALLEY HEALTH CENTER	270.00	270.00		-	-	-	-	270.00	-	-
	24588	MT. SHASTA AREA NEWSPAPER	147.40	147.40		-	73.70	73.70	-	-	-	-
	24589	N.C.G.T. SECURITY FUND	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
	24590	NORCO, INC.	10.85	10.85		-	-	-	-	-	10.85	-
	24591	PRENTICE LONG, PC	2,712.50	2,712.50		2,712.50	-	-	-	-	-	-
	24592	RANDALL J. MAGLIANO	799.42	799.42		-	-	799.42	-	-	-	-
	24593	SHASTA AUTO SUPPLY	355.54	355.54		-	13.38	13.38	-	-	328.78	-
	24594	SISKIYOU DISPOSAL	325.00	325.00		112.50	56.25	56.25	50.00	-	50.00	-
	24595	SOLANO'S INC.	96.14	96.14		-	16.76	16.77	-	-	62.61	-
	24596	SUDS CITY AUTO SPA	22.00	22.00		-	-	-	-	-	22.00	-
	24597	TYREKA MOTORS	1,060.09	1,060.09		-	-	-	-	1,060.09	-	-
2/25/2021	1215	AT&T	114.45	114.45		-	57.23	57.22	-	-	-	-
	1216	PACIFIC POWER	11,095.32	11,095.32		1,423.65	3,902.27	5,304.02	180.28	-	195.10	-
	1217	QUILL CORP	436.36	436.36		372.04	-	-	-	-	64.32	-
	1218	UTILITY TELEPHONE	560.05	560.05		336.02	-	-	-	168.02	56.01	-
	1219	WILLIAMS SCOTSMAN	495.13	495.13		-	247.56	247.57	-	-	-	-
	24598	BINDER LIFT INC	636.55	636.55		-	-	-	-	-	636.55	-
	24599	CABITTO'S SMALL ENGINE REPAIR	45.00	45.00		-	-	-	-	-	45.00	-
	24600	CITY OF MEDFORD	25,324.37	25,324.37		-	-	-	-	-	25,324.37	-
	24601	VOID				-	-	-	-	-	-	-
	24602	KELLIE POWER	400.00	400.00		400.00	-	-	-	-	-	-
	24603	RF ENTERPRISES INC.	1,445.08	1,445.08		263.75	-	-	451.25	139.41	590.67	-
	24604	SHN CONSULTING ENGINEERS	10,588.35	10,588.35		-	623.75	9,964.60	-	-	-	-
	24605	SISKIYOU CO.COMM. DEVELOPMENT	229.00	229.00		-	114.50	114.50	-	-	-	-
	24606	SISKIYOU CO. TAX COLLECTOR	63.00	63.00		63.00	-	-	-	-	-	-
	24607	STEVE PAPPAS	360.32	360.32		-	-	-	-	-	360.32	-
	24608	WESTERN BUSINESS PRODUCTS	51.88	51.88		51.88	-	-	-	-	-	-
	24609	XIQ, INC	382.00	382.00		-	-	382.00	-	-	-	-
	24610	HARVEST PRINTING	336.77	336.77		-	-	-	-	336.77	-	-
	24611	HUE & CRY	38.00	38.00		38.00	-	-	-	-	-	-
	505258	EDD EFT	69.06		69.06	-	-	-	-	-	69.06	-
	505259	EFTPS EFT	130.41		130.41	-	-	-	-	-	130.41	-
	505260	MB EFT - Payroll Checks (Direct Deposits)	1,658.68		1,658.68	-	-	-	-	-	1,658.68	-
	24612	Payroll Checks (Live Checks)-MR	2,102.86		2,102.86	-	2,102.86	-	-	-	-	-
	24613	Payroll Checks (Live Checks)-JB	317.78		317.78	-	-	-	-	-	317.78	-
	24614	Payroll Checks (Live Checks)-MF	1,797.42		1,797.42	-	-	-	-	-	1,797.42	-
	24615	Payroll Checks (Live Checks)-JH	112.86		112.86	-	-	-	-	-	112.86	-
	24616	Payroll Checks (Live Checks)-LM	66.46		66.46	-	-	-	-	-	66.46	-
	24617	Payroll Checks (Live Checks)-AP	199.38		199.38	-	-	-	-	-	199.38	-
	24618	Payroll Checks (Live Checks)-KS	66.46		66.46	-	-	-	-	-	66.46	-
	24619	Payroll Checks (Live Checks)-HS	721.53		721.53	-	-	-	-	-	721.53	-
	24620	Payroll Checks (Live Checks)-MW	1,447.39		1,447.39	-	-	-	-	-	(62.82)	1,510.21
	24621	UNION DUES	499.48		499.48	230.00	147.00	-	60.24	62.24	-	-
	505274	EDD EFT	2,184.63		2,184.63	706.45	416.55	-	298.21	128.14	485.88	149.42
	505275	EFTPS EFT	4,881.92		4,881.92	1,026.56	1,202.68	-	772.14	272.72	1,138.65	489.18
	505276	American Funds EFT	126.92		126.92	-	-	-	-	-	126.92	-
	505277	CalPERS Classic EFT	1,937.93		1,937.93	400.59	1,537.34	-	-	-	-	-
	505278	CalPERS PEPRA EFT	659.94		659.94	659.94	-	-	-	-	-	-
	505279	CalPERS Ctc Safety EFT	1,000.59		1,000.59	-	-	-	1,000.59	-	-	-
	505280	CalPERS Pep Safety EFT	1,003.20		1,003.20	-	-	-	495.14	508.06	-	-
	505281	AFLAC	258.04		258.04	33.12	224.92	-	-	-	-	-
	505282	CalPERS 457 Plan	660.04		660.04	125.00	240.00	-	200.00	95.04	-	-
	505283	MB EFT - Payroll Checks (Direct Deposits)	20,942.16		20,942.16	7,523.67	4,888.23	-	4,362.72	2,045.00	2,122.54	-
			164,269.47	85,474.81	78,794.66	33,252.87	29,504.85	20,981.01	18,310.51	15,230.60	41,907.40	5,082.23

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

December 2020 Detailed Budget Comparison 2020/2021 YTD

For the Period: 7/1/2020 to 2/28/2021	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	3/11/2021 % Bud
Fund: 10 - LSCSD General Fund						
Revenues						
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	15,866.76	2,043.87	8,572.03	64.9
5050.000 Transfer Fees	4,000.00	4,000.00	3,600.00	220.00	400.00	90.0
5080.000 Interest Earned-OPS	100.00	100.00	4.84	0.00	95.16	4.8
5081.000 Interest Earned-RSV	1,000.00	1,000.00	486.89	0.00	513.11	48.7
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	40,176.00	5,022.00	20,088.00	66.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	2,718.50	615.00	2,281.50	54.4
Revenues	95,302.79	95,302.79	64,350.22	7,900.87	30,952.57	67.5%
Expenditures						
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	0.00	5,690.00	28.9
7026.000 Contract Services	20,000.00	20,000.00	3,079.88	337.75	16,920.12	15.4
7033.000 Licenses, Permits, Fees	2,500.00	2,500.00	2,667.66	0.00	-167.66	106.7
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	33,836.03	0.00	-18,836.03	225.6
7050.100 Off Exp-Supplies	5,000.00	5,000.00	2,651.01	186.02	2,148.99	57.0
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	532.55	0.00	6,967.45	7.1
7062.000 Repair & Maintenance	600.00	600.00	130.78	13.13	469.22	21.8
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	7,985.88	0.00	-4,985.88	266.2
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	126.00	63.00	0.00	100.0
7105.000 Utilities - CSD	2,000.00	2,000.00	2,823.39	32.51	-823.39	141.2
7105.100 Util-Telephone	2,000.00	2,000.00	1,336.43	168.01	663.57	66.8
7105.200 Util-Electric	4,000.00	4,000.00	2,251.16	427.35	1,748.84	56.3
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	1,025.12	128.14	524.88	66.1
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	168,834.18	19,679.70	69,352.42	70.9
7513.000 Payroll-TAXES	5,734.21	5,734.21	5,576.86	779.88	157.35	97.3
7514.000 Payroll-Benefits	66,621.18	66,621.18	40,428.02	5,289.16	26,193.16	60.7
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	13,752.97	1,523.64	7,849.74	63.7
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	3,028.09	1,558.91	27,421.91	9.9
7530.100 PR Reimbursement Admin	-66,092.14	-66,092.14	-26,047.79	0.00	-40,044.35	39.4
7550.000 Travel & Training	5,000.00	5,000.00	338.75	0.00	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	0.00	6,622.95	26.4
7084.000 Loan Principle Expense	36,500.49	36,500.49	30,622.95	0.00	5,877.54	83.9
7501.000 Payroll Expense	3,000.00	3,000.00	462.06	44.66	2,537.94	15.4
7513.000 Payroll-TAXES	400.00	400.00	7.52	1.47	392.48	1.9
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	40.60	4.27	609.40	6.2
7518.000 Workers Comp	300.00	300.00	3.84	3.84	296.16	1.3
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	436.50	174.60	1,263.50	25.7
7513.000 Payroll-TAXES	250.00	250.00	57.79	24.20	192.21	23.1
7514.000 Payroll-Benefits	500.00	500.00	0.00	0.00	500.00	0.0
7516.200 Pension Cost (CalPERS)	600.00	600.00	0.00	0.00	600.00	0.0
7518.000 Workers Comp	150.00	150.00	30.00	15.00	120.00	20.0
Expenditures	126,055.50	126,055.50	346,351.92	30,455.24	-227,360.42	274.8%

For the Period: 7/1/2020 to 2/28/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 15 - LSCSD Sewer Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	554,618.40	554,618.40	320,489.04	0.00	234,129.36	57.8
4001.200 Assmt/Revenue-Standby	65,232.00	65,232.00	65,175.00	0.00	57.00	99.9
4001.300 Assmt/Revenue-Commercial	14,000.00	14,000.00	7,651.83	569.44	6,348.17	54.7
4003.000 Late Payment Revenue	3,000.00	3,000.00	3,837.53	1.55	-837.53	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	50,739.50	14,497.00	-50,739.50	0.0
5081.000 Interest Earned-RSV	1,154.73	1,154.73	1,106.50	0.00	48.23	95.8
Dept: 36 Planning Grant						
5075.000 Grant Income	22,000.00	22,000.00	1,038.00	0.00	20,962.00	4.7
Revenues	683,005.13	683,005.13	450,037.40	15,087.99	232,967.73	65.9%
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	128,409.88	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	0.00	1,650.00	58.3
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	9,459.46	80.45	-759.46	108.7
7034.000 Dues & Subscriptions	500.00	500.00	189.75	0.00	310.25	38.0
7035.000 Advertising	100.00	100.00	589.04	0.00	-489.04	589.0
7040.000 Insurance (Liability)	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	100.00	100.00	115.22	0.00	-15.22	115.2
7050.200 Off Exp-Postage	250.00	250.00	0.00	0.00	250.00	0.0
7055.000 Safety Equipment	1,000.00	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	18,654.83	0.00	10,345.17	64.3
7063.000 Fuel	7,500.00	7,500.00	2,859.57	0.00	4,640.43	38.1
7064.000 Materials/Supplies/Small Tools	8,500.00	8,500.00	2,462.07	0.00	6,037.93	29.0
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	2,992.24	0.00	7.76	99.7
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	1,720.40	247.56	39.60	97.8
7105.100 Util-Telephone	500.00	500.00	444.64	57.23	55.36	88.9
7105.200 Util-Electric	50,000.00	50,000.00	28,651.08	3,902.27	21,348.92	57.3
7105.300 Util-Waste	510.00	510.00	393.75	0.00	116.25	77.2
7105.600 Utility - Internet	700.00	700.00	522.88	67.22	177.12	74.7
7501.000 Payroll Expense	145,000.00	145,000.00	85,228.87	8,343.43	59,771.13	58.8
7513.000 Payroll-TAXES	13,000.00	13,000.00	2,184.34	218.56	10,815.66	16.8
7514.000 Payroll-Benefits	30,000.00	30,000.00	24,011.91	2,657.61	5,988.09	80.0
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	7,812.16	795.85	7,187.84	52.1
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	1,476.38	709.78	11,523.62	11.4
7550.000 Travel & Training	500.00	500.00	81.99	0.00	418.01	16.4
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	16.99	0.00	983.01	1.7
7556.000 Uniforms	1,200.00	1,200.00	338.82	0.00	861.18	28.2
Dept: 36 Planning Grants						
7026.000 Contract Services	20,000.00	20,000.00	12,688.57	0.00	7,311.43	63.4
7530.000 Payroll Reimbursement	2,000.00	2,000.00	434.89	42.91	1,650.01	19.6
Expenditures	601,669.25	601,669.25	258,861.30	17,122.87	342,892.85	43.0%

For the Period: 7/1/2020 to 2/28/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 20 - LSCSD Water Dept						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	345,000.00	345,000.00	204,631.15	0.00	140,368.85	59.3
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	102,244.32	0.00	-44.32	100.0
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	7,856.43	1,647.85	5,143.57	60.4
4003.000 Late Payment Revenue	8,000.00	8,000.00	3,526.67	1.07	4,473.33	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	1,600.00	640.00	-100.00	106.7
5006.000 Water Hook Up Fee	1,000.00	1,000.00	1,325.00	530.00	-325.00	132.5
5081.000 Interest Earned-RSV	6,000.00	6,000.00	2,356.60	0.00	3,643.40	39.3
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	30,622.95	0.00	5,877.05	83.9
5081.000 Interest Earned-RSV	9,000.00	9,000.00	2,377.05	0.00	6,622.95	26.4
Revenues	524,200.00	524,200.00	356,540.17	2,818.92	167,659.83	68.0%
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	0.00	1,890.00	55.0
7026.000 Contract Services	20,000.00	20,000.00	9,380.80	382.00	10,619.20	46.9
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	3,107.22	81.86	-107.22	103.6
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	599.06	0.00	-449.06	399.4
7040.000 Insurance (Liability)	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7041.000 Legal	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7050.100 Off Exp-Supplies	500.00	500.00	150.54	0.00	349.46	30.1
7050.200 Off Exp-Postage	500.00	500.00	0.00	0.00	500.00	0.0
7055.000 Safety Equipment	1,000.00	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	2,862.31	0.00	4,637.69	38.2
7064.000 Materials/Supplies/Small Tools	20,000.00	20,000.00	4,224.55	0.00	15,775.45	21.1
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	2,966.49	0.00	33.51	98.9
7100.000 Lease/Rent Expense	1,760.00	1,760.00	1,720.40	247.57	39.60	97.8
7105.100 Util-Telephone	500.00	500.00	444.66	57.22	55.34	88.9
7105.200 Util-Electric	70,000.00	70,000.00	61,896.25	5,304.02	8,103.75	88.4
7105.300 Util-Waste	510.00	510.00	393.75	0.00	116.25	77.2
7105.600 Utility - Internet	700.00	700.00	522.89	67.21	177.11	74.7
7501.000 Payroll Expense	95,000.00	95,000.00	66,843.28	5,765.25	28,156.72	70.4
7513.000 Payroll-TAXES	8,000.00	8,000.00	1,593.37	113.37	6,406.63	19.9
7514.000 Payroll-Benefits	15,000.00	15,000.00	20,454.59	2,263.89	-5,454.59	136.4
7516.200 Pension Cost (CalPERS)	9,000.00	9,000.00	6,070.90	561.76	2,929.10	67.5
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	962.78	481.70	7,037.22	12.0
7550.000 Travel & Training	0.00	0.00	-181.82	0.00	181.82	0.0
7530.000 Payroll Reimbursement	500.00	500.00	82.00	0.00	418.00	16.4
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	16.99	0.00	983.01	1.7
7556.000 Uniforms	1,200.00	1,200.00	338.85	0.00	861.15	28.2
Dept: 36 Planning Grants						
7026.000 Contract Services	0.00	0.00	11,524.60	0.00	-11,524.60	0.0
7501.000 Payroll Expense	0.00	0.00	92.25	92.25	-92.25	0.0
7513.000 Payroll-TAXES	0.00	0.00	5.44	2.14	-5.44	0.0
7514.000 Payroll-Benefits	0.00	0.00	13.70	10.10	-13.70	0.0
7516.200 Pension Cost (CalPERS)	0.00	0.00	12.86	9.16	-12.86	0.0
7530.000 Payroll Reimbursement	0.00	0.00	319.14	14.32	-319.14	0.0
Expenditures	477,338.58	477,338.58	214,636.38	15,453.82	262,702.20	45.0%

For the Period: 7/1/2020 to 2/28/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 25 - LSCSD Police Department						
Revenues						
4001.100 Assmt/Revenue-Residential	137,940.00	137,940.00	103,487.09	0.00	34,452.91	75.0
4001.200 Assmt/Revenue-Standby	280,720.00	280,720.00	280,619.00	0.00	101.00	100.0
4001.300 Assmt/Revenue-Commercial	3,520.00	3,520.00	3,025.00	0.00	495.00	85.9
4003.000 Late Payment Revenue	10,000.00	10,000.00	5,790.20	-8.21	4,209.80	57.9
4056.000 Misc-Non Operating Income	7,000.00	7,000.00	75.00	0.00	6,925.00	1.1
5040.000 Gain on Sale of Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
5054.000 Animal Control Fees - Other	300.00	300.00	0.00	0.00	300.00	0.0
5055.000 Animal License Fee	4,500.00	4,500.00	2,830.00	670.00	1,670.00	62.9
5056.000 Warrant	700.00	700.00	4,106.28	87.00	-3,406.28	586.6
5062.000 Event/Donations	200.00	200.00	0.00	0.00	200.00	0.0
5075.000 Grant Income	870.00	870.00	0.00	0.00	870.00	0.0
5081.000 Interest Earned-RSV	6,000.00	6,000.00	1,091.11	0.00	4,908.89	18.2
Revenues	454,750.00	454,750.00	401,023.68	748.79	53,726.32	88.2%

Expenditures						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	68,217.75	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	0.00	2,200.00	58.3
7026.000 Contract Services	4,000.00	4,000.00	642.25	451.25	3,357.75	16.1
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	89.79	48.87	1,410.21	6.0
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	1,268.48	34.60	-368.49	140.9
7105.200 Util-Electric	2,500.00	2,500.00	125.76	180.28	2,374.24	5.0
7105.300 Util-Waste	480.00	480.00	350.00	0.00	130.00	72.9
7105.400 Utilities-Propane	2,500.00	2,500.00	728.44	0.00	1,771.56	29.1
7105.600 Utility - Internet	1,025.00	1,025.00	683.44	85.43	341.56	66.7
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	118,911.55	12,484.32	59,710.35	66.6
7513.000 Payroll-TAXES	4,169.52	4,169.52	2,936.45	260.17	1,233.07	70.4
7514.000 Payroll-Benefits	58,194.60	58,194.60	26,175.00	2,947.00	32,019.60	45.0
7516.200 Pension Cost (CalPERS)	18,725.18	18,725.18	10,972.66	1,270.26	7,752.52	58.6
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	2,135.91	1,065.47	13,567.67	13.6
7552.000 Employee Physical Exams-Shots	400.00	400.00	0.00	0.00	400.00	0.0
Expenditures	383,167.53	383,167.53	171,437.45	18,827.65	211,730.08	44.7%

For the Period: 7/1/2020 to 2/28/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 26 - COPS Grant						
Revenues						
5075.000 Grant Income	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0
Revenues	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0%

Expenditures						
7020.000 IT Contract Services/Server	2,640.00	2,640.00	1,540.00	0.00	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	1,435.42	887.11	64.58	95.7
7050.200 Off Exp-Postage	400.00	400.00	33.10	0.00	366.90	8.3
7050.400 Off Exp-Maint	2,000.00	2,000.00	1,687.09	275.03	312.91	84.4
7051.000 Public Safety Supplies	5,000.00	5,000.00	38.58	0.00	4,961.42	0.8
7051.100 Mandatory Safety	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	1,500.00	1,500.00	139.41	139.41	1,360.59	9.3
7063.000 Fuel	10,000.00	10,000.00	6,249.79	0.00	3,750.21	62.5
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	5,396.74	0.00	2,603.26	67.5
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	5,415.00	0.00	4,585.00	54.2
7105.100 Util-Telephone	5,000.00	5,000.00	2,381.70	302.69	2,618.30	47.6
7501.000 Payroll Expense	77,312.25	77,312.25	55,493.00	7,708.49	21,819.25	71.8
7513.000 Payroll-TAXES	1,555.03	1,555.03	1,411.17	208.63	143.86	90.7
7514.000 Payroll-Benefits	21,193.20	21,193.20	15,240.00	1,716.00	5,953.20	71.9
7516.200 Pension Cost (CalPERS)	6,932.10	6,932.10	4,547.88	507.98	2,384.22	65.6
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	984.01	505.41	5,603.77	14.9
7550.000 Travel & Training	3,000.00	3,000.00	114.44	0.00	2,885.56	3.8
7551.000 Meals	1,000.00	1,000.00	115.27	0.00	884.73	11.5
7552.000 Employee Physical Exams-Shots	300.00	300.00	270.00	0.00	30.00	90.0
7555.000 Personal Protective Equip PPE	5,500.00	5,500.00	1,318.96	0.00	4,181.04	24.0
7556.000 Uniforms	4,000.00	4,000.00	425.51	0.00	3,574.49	10.6
Expenditures	182,520.36	182,520.36	108,208.44	12,250.75	74,311.92	59.3%

For the Period: 7/1/2020 to 2/28/2021

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 30 - LSCSD Fire Department

Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 00						
4001.100 Assmt/Revenue-Residential	50,160.00	50,160.00	66,914.72	0.00	-16,754.72	133.4
4001.200 Assmt/Revenue-Standby	63,750.00	63,750.00	142,402.82	0.00	-78,652.82	223.4
4001.300 Assmt/Revenue-Commercial	1,100.00	1,100.00	1,835.00	0.00	-735.00	166.8
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,413.28	2.97	1,086.72	56.5
4055.000 Misc Operational Income	2,000.00	2,000.00	1,960.61	0.00	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	790.00	316.00	-158.00	125.0
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
Dept: 34 Fire Fuels Removal						
4055.000 Misc Operational Income	70,000.00	70,000.00	35,500.00	5,625.00	34,500.00	50.7
5026.000 Fines/Violations	30,000.00	30,000.00	0.00	0.00	30,000.00	0.0
Dept: 45 Mutual Aid Strike Team						
4080.000 Strike Team Rev Payroll Reimb	155,000.00	155,000.00	609,225.37	514,386.62	-454,225.37	393.0
4081.000 Strike Team Rev Engine Reimb	15,000.00	15,000.00	268,092.94	189,979.19	-253,092.94	1787.3
4082.000 Strike Team Rev Admin OH Reimb	34,000.00	34,000.00	120,902.92	93,230.52	-86,902.92	355.6
4085.000 Emerg Resp Reimb Travel/Meals	1,000.00	1,000.00	3,232.15	3,232.15	-2,232.15	323.2
Revenues	462,657.00	462,657.00	1,257,861.78	806,772.45	-795,204.78	271.9%

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	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	0.00	1,100.00	58.3
7026.000 Contract Services	1,500.00	1,500.00	534.25	451.25	968.75	35.6
7033.000 Licenses, Permits, Fees	50.00	50.00	43.72	22.06	6.28	87.4
7034.000 Dues & Subscriptions	2,000.00	2,000.00	641.99	612.00	1,358.01	32.1
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	820.78	64.32	179.22	82.1
7050.200 Off Exp-Postage	100.00	100.00	40.89	0.00	59.11	40.9
7051.000 Public Safety Supplies	1,500.00	1,500.00	914.21	636.55	585.79	60.9
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	139.42	139.42	860.58	13.9
7063.000 Fuel	12,000.00	12,000.00	8,803.94	0.00	3,196.06	73.4
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	2,375.09	0.00	624.91	79.2
7065.000 Vehicle Repair/Maintenance	15,000.00	15,000.00	55,468.30	25,324.37	-40,468.30	369.8
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	1,384.00	51.11	-184.00	115.3
7105.100 Util-Telephone	2,000.00	2,000.00	720.31	56.01	1,279.69	36.0
7105.200 Util-Electric	2,500.00	2,500.00	229.08	195.10	2,270.92	9.2
7105.300 Util-Waste	480.00	480.00	350.00	0.00	130.00	72.9
7105.400 Utilities-Propane	1,200.00	1,200.00	748.34	0.00	451.66	62.4
7105.600 Utility - Internet	260.00	260.00	170.88	21.36	89.12	65.7
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	41,529.48	4,261.51	26,699.75	60.9
7513.000 Payroll-TAXES	6,592.84	6,592.84	3,907.88	510.97	2,684.96	59.3
7514.000 Payroll-Benefits	21,193.20	21,193.20	15,240.00	1,716.00	5,953.20	71.9
7516.100 Pension Cost (MPPP)	3,300.00	3,300.00	1,932.33	263.32	1,367.67	58.6
7516.200 Pension Cost (CalPERS)	550.00	550.00	311.83	2.97	238.17	56.7
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	-940.02	366.48	13,489.50	-7.5
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7549.100 VFF Payroll Taxes	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7550.000 Travel & Training	500.00	500.00	1,028.95	0.00	-528.95	205.8
7551.000 Meals	500.00	500.00	334.54	0.00	165.46	66.9
7552.000 Employee Physical Exams-Shots	600.00	600.00	281.50	0.00	318.50	46.9
7556.000 Uniforms	2,000.00	2,000.00	513.01	0.00	1,486.99	25.7
Dept: 34 Fire Fuels Removal						
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	885.09	405.32	2,114.91	29.5
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	23,858.33	2,400.78	21,141.67	53.0
7513.000 Payroll-TAXES	6,000.00	6,000.00	2,342.73	325.17	3,657.27	39.0
7518.000 Workers Comp	4,000.00	4,000.00	760.49	206.48	3,239.51	19.0
Dept: 45 Mutual Aid Strike Team						
7063.000 Fuel	300.00	300.00	0.00	0.00	300.00	0.0
7501.000 Payroll Expense	115,927.00	115,927.00	418,654.72	2,892.00	-302,727.72	361.1
7516.100 Pension Cost (MPPP)	4,926.00	4,926.00	3,959.25	175.65	966.75	80.4
7513.000 Payroll-TAXES	0.00	0.00	-9.48	-9.48	9.48	0.0
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
Expenditures	478,437.03	478,437.03	598,344.91	41,090.72	-119,907.88	125.1%

Grand Total Net Effect: -92,209.33 -92,209.33 693,288.92 698,127.97 -785,498.25

2021-2 LSCSD Detail Budget Comparison.xls



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

To: Lake Shastina CSD Board
From: Robert Moser, General Manager
Meeting
Date: March 17, 2021
Subject: LAIF Transfer

On March 11, 2021, \$625,000 was transferred from the operating checking account into the LAIF account by the Police, Fire, and Sewer Departments.

Details will appear on the next quarterly LAIF report.



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of February, the Lake Shastina Fire Department responded to a total of 36 calls for service. These calls included:

- 27 Medical Aids
- 3 Public Assists
- 4 Debris piles burning
- 1 Wildland Fire
- 1 Traffic Collision

Monthly News:

We have been working hard at collecting bids from numerous contractors from all over the state on the new engine bay. It has been difficult getting responses from these contractors, but I am hopeful we should have some final numbers by next board meeting.

We expect to have our SCBA's delivered next week. A representative of Scott SCBA will be putting on a training for the department to get us up to date on how the new SCBAs function and differ from our old ones.

I plan to write a grant for new radios. Last year we received 2 handheld and 2 vehicle radios through grant funding. I will attempt to receive two more vehicle radios and 5 handheld this year through the Rural Fire Capacity program.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

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

POLICE ACTIVITY: LSPD HAD 113 CALLS FOR SERVICE IN FEBRUARY

SUMMARY:

MISDEMEANOR ARRESTS: 4

FELONY ARRESTS: 2

TRAFFIC WARNINGS: 8

TRAFFIC CITATIONS: 3

ANIMAL CONTROL CITES: 0

ANIMAL RELATED: 7

PARKING CITES: 0

HOUSE WATCH: 420+-

MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 89

NOTABLE ACTIVITY:

2/5/21 30 YEAR OLD LAKE SHASTINA RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL.

2/13/21 OFFICER RESPONDED TO THE REPORT OF A SUBJECT THAT ATTACKED HIS ELDERLY PARENTS AND THREATENED TO KILL THEM. A 30 YEAR LAKE SHASTINA RESIDENT WAS ARRESTED FOR FELONY CHARGES OF ASSAULT WITH A DEADLY WEAPON, RESTRAINING ORDER VIOLATION, DESTROYING A PHONE WHILE CALLING 911, ELDER ABUSE AND RESISTING ARREST.

2/15/21 41 YEAR OLD MT. SHASTA RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL.

2/15/21 28 YEAR OLD WEED RESIDENT ARRESTED FOR FELONY TERRORIST THREATS, VANDALISM AND RESISTING ARREST WHEN A OFFICER RESPONDED TO A SUBJECT ATTACKING A LOCAL RESIDENT.

2/16/21 OFFICER RESPONDED TO A DISPUTE BETWEEN RENTAL TENANTS. EVERYONE PLACED EVERYONE UNDER CITIZEN'S ARREST FOR ASSAULT, BATTERY AND FILING A FALSE POLICE REPORT.

2/25/21 OFFICER RESPONDED TO ASSIST SCSO IN MT. SHASTA VISTA FOR A MALE SUSPECT CHASING A VICTIM AND FIRING ROUNDS AT HIM. CHP, SCSO AND LSPD CHECKED THE AREA AND ONE CHP OFFICER LOCATED THE MALE SUSPECT AND GOT INTO A STRUGGLE WHERE THE SUSPECT TRIED TO TAKE THE OFFICER'S RIFLE. THE OFFICER WAS ABLE TO TAKE THE RIFLE AND THE SUSPECT FLED. SUSPECT WAS IDENTIFIED AND IS BELIEVED TO BE IN THE BURNEY, CA AREA. THERE IS A WARRANT FOR HIS ARREST.

ALL VEHICLES HAVE ACTIVE DASH CAMS THAT USE A CELL PHONE FOR RECORDING, UPLOADING AND TRACKING THE UNIT THROUGH GPS. THIS SAME SYSTEM IS ALSO BEING USED FOR BODY CAMERAS.

Lake Shastina Sewer Department

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

98% sewer on Hogan Dr, this is in preparation for a new home construction.
Full inventory of the sewer department for the audit was conducted.
Wastewater quarterly samples were completed during the month.
Added riprap at the treatment facility to reenforce the walls from wind and waves.

mu

Lake Shastina Water Department

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

98% water completed on Hogan Dr for a new home construction.

Complete inventory conducted for the audit of the water.

Replaced the packing in B-53 on Palmer Dr in Pump #1.

Replaced the Xlo module at tank #4 and installed a battery back up as well.

Replaced a check valve on Black Bear Rd.

Conducted monthly samples for the water system.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2020-2021

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Item 2

Original Budget Approved: 6/17/2020
Proposed Amendments: 3/17/2021

	GENERAL	SEWER	WATER	POLICE	COPS	FIRE	Strike Team	SAFER	TOTAL All Funds
REVENUES									
4001.1 - Assmt/Revenue - Residential		554,618	345,000	137,940		150,960			1,188,518
4001.2 - Assmt/Revenue - Standby		65,232	102,200	280,720		162,180			610,332
4001.3 - Assmt/Revenue - Commercial		14,000	13,000	3,520		4,000			34,520
4003.0 - Late Payment Revenue		4,500	8,000	10,000		2,500			25,000
4055.0 - Misc. Operational Income	250					2,500			2,750
4056.0 - Misc. Non-Op. Income	1,462	500		7,000					8,962
4070.0 - Antenna Lease Revenue	24,439	37,000							61,439
4075.0 - Water Capacity Expansion Fee			1,500						1,500
4076.0 - Fire Suppression Expansion Fee						632			632
5006.0 - Water Hookup Fee			1,000						1,000
5040.0 - Gain on Sale of Equipment				3,000		15,000			18,000
5050.0 - Transfer Fees	4,000								4,000
5054.0 - Animal Control Fee - Other				300					300
5055.0 - Animal License Fee				4,500					4,500
5056.0 - Warrant				700		500			1,200
5062.0 - Events/Donations				200		5,100			5,300
5075.0 - Grant Revenue				870	140,000	9,815		95,914	246,599
5080.0 - Interest earned - Ops	100								100
5081.0 - Interest Eamed - Rsv (Savings)	1,000	1,155	6,000	6,000		1,200			15,355
Dept. 22 - Medical Clinic - General Fund Sub Dept.									-
4053.0 - Medical Clinic Revenue	60,264								60,264
4054.0 - Loan Principle Revenue			36,500						36,500
5081.0 - Interest Eamed - Rsv (Savings)			9,000						9,000
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.									-
4055.0 - Misc. Operational Income	5,000								5,000
Dept. 34 - Fire Fuels Removal Sub Dept.									-
4055.0 - Misc. Operational Income						45,000			45,000
5028.0 - Fines/Violations						15,000			15,000
Dept. 36 - Plannig Grants - Sewer & Water Fund Sub Dept.									-
5075.0 - Grant Revenue		22,000	2,000						24,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									-
4080.0 - Strike Team Revenues Payroll Reimb							530,000		530,000
4081.0 - Strike Team Revenues Engine Reimb							190,000		190,000
4082.0 - Strike Team Revenues Admin OH Reimb							113,000		113,000
4085.0 Emerg Resp Reimb Travel/Meals							3,200		3,200
TOTAL INCOME 2019-2020 projected	96,515	699,005	524,200	454,750	140,000	414,387	836,200	95,914	3,260,971
EXPENSES									
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800			11,200
7002.0 - Admin Overhead Allocation	(447,779)	143,289	161,201	76,123		67,167			(0)
7010.0 - Capital Improvement/Reserve Exp.	10,000	210,000	70,000	47,000		101,000			438,000
7020.0 - IT Contract Services/Server	3,960	3,960	3,960	5,280	2,640	2,640			22,440
7026.0 - Contract Services	15,000	15,000	20,000	1,000		1,000			52,000
7033.0 - Licenses, Permits & Fees	2,500	10,000	3,200	1,500	4,000	50			21,250
7034.0 - Dues & Subscriptions	8,000	250	500	4,000		2,000			14,750
7035.0 - Advertising	1,000	1,000	1,000	700				1,500	5,200
7040.0 - Insurance (property & liability)	1,000	14,000	20,000	7,500		10,000			52,500
7041.0 - Legal	50,000	1,000	2,000	3,000		1,000			57,000
7050.1 - Office Exp Supplies	3,500	100	500		2,000	1,000			7,100
7050.2 - Office Exp Postage	5,500	250	500		400	100			6,750
7050.4 - Office Exp Maintenance	7,500				2,000				9,500
7051.0 - Public Safety Supplies					5,000	1,500			6,500
7051.1 - Mandatory Safety Equipment					5,000	10,000			15,000
7055.0 - Safety Equipment		3,000	3,000						6,000
7061.0 - Rental equipment		500							500
7062.0 - Repair & Maintenance	600	29,000	10,000		1,500	1,000			42,100
7063.0 - Fuel	250	7,500	7,500		10,000	12,000			37,250
7064.0 - Materials, Supplies & Small Tools	7,500	6,000	30,000		8,000	4,000			55,500
7065.0 - Vehicle Repair/Maintenance	500	5,000	5,000		10,000	40,000			60,500
7075.0 - VFA Grant Equipment						19,630			19,630
7080.0 - Interest Expense (Sewer Pond Loan)		16,164							16,164
7085.0 - Municipal Finance (Principle)		44,862							44,862
7100.0 - Lease/Rent Expense		2,500	1,760						4,260
7101.0 - Property Taxes	126								126
7105.0 - Utilities - CSD	3,500			3,000		3,000			9,500
7105.1 - Utilities - Telephone	1,500	650	500		5,000	1,000			8,650
7105.2 - Utilities - Electric	2,000	50,000	70,000	1,500		1,000			124,500
7105.3 - Utilities - Waste		510	510	500		550			2,070
7105.4 - Utilities - Propane	250			1,000		1,200			2,450
7105.6 - Utilities - Internet	1,500	700	700	1,025		250			4,185
7204.0 - Events	250			100					350
7245.0 - Election						1,800			1,800
7501.0 - Payroll Expense	248,660	145,000	95,000	183,502	77,312	68,229		46,154	863,857
7513.0 - Payroll Taxes	5,559	13,000	8,000	3,983	1,555	6,593		3,965	42,634
7514.0 - Payroll Benefits	63,470	30,000	15,000	35,364	21,193	21,193		12,363	198,583
7516.1 - Pension (MPPP)						3,300			3,300
7516.2 - Pension (CalPERS)	21,233	15,000	9,000	16,343	6,932	550			69,058
7516.3 - Pension (CalPERS EE Share)									-
7516.4 - CalPERS Fees	400	200	200						800
7516.5 - CalPERS UAL Expense	39,840	21,152	13,297						74,289
7516.6 - Pension Plan Fees (MPPP)		202	202	100	600	150			1,254
7518.0 - Workers Comp	21,474	13,000	8,000	16,340	6,588	12,249		3,933	81,585
7501.0 - Payroll Expense-PW	5,000			5,000		3,000			13,000
7513.0 - Payroll Taxes-PW	400			350		300			1,050
7514.0 - Payroll Benefits-PW	700			600		400			1,700
7516.2 - Pension (CalPERS)-PW	700			1,500		550			2,750
7518.0 - Workers Comp-PW	450			350		300			1,100
7530.1 - Payroll Reimbursement (Admin)	(66,092)								(66,092)
7549.0 - Volunteer FF Stipend						14,000			14,000
7549.1 - VFF Payroll Taxes						3,000			3,000
7550.0 - Travel & Training	1,000	500	500		1,500	1,100		4,500	9,100
7551.0 - Meals	300	500	500		500	500		1,500	3,800
7552.0 - Employee Physical Exams/Shots		100	100	400	300	600		17,500	19,000
7555.0 - Personal Protective Equipment (PPE)		1,000	1,000		5,500			4,500	12,000
7556.0 - Uniforms		1,200	1,200		4,000	2,000			8,400

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2020-2021**

Original Budget Approved: 6/17/2020
Proposed Amendments: 3/17/2021

	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	Strike Team	SAFER	TOTAL All Funds
EXPENSES (Continued)									
Dept. 22 - Medical Clinic - General Fund Sub Dept.									-
7026.0 - Contract Services	1,000								1,000
7040.0 - Insurance (Property/Liability)-Med Clinic	800								800
7062.0 - Repair & Maintenance (Med Clinic)	1,000								1,000
7063.0 - Fuel	50								50
7080.0 - Interest Expense (Med Bldg)	9,000								9,000
7084.0 - Loan Principle Expense	36,500								36,500
7501.0 - Payroll Expense	3,000								3,000
7513.0 - Payroll Taxes	400								400
7514.0 - Payroll Benefits	350								350
7516.2 - Pension (CalPERS)	650								650
7518.0 - Workers Comp	300								300
Medical Clinic Reserves	7,214								7,214
Dept. 23 - Green Waste Site - General Fund Sub Dept.									-
7026.0 - Contract Services	850								850
7063.0 - Fuel	500								500
7064.0 - Materials, Supplies & Small Tools	450								450
7501.0 - Payroll Expense	1,700								1,700
7513.0 - Payroll Taxes	250								250
7514.0 - Payroll Benefits	500								500
7516.2 - Pension (CalPERS)	600								600
7518.0 - Workers Comp	150								150
Dept. 34 - Fire Fuels Removal Sub Dept.									-
7050.2 - Office Exp Postage						300			300
7034.0 - Dues & Subscriptions						50			50
7050.2 - Office Exp Postage						100			100
7062.0 - Repair & Maintenance						1,000			1,000
7064.0 - Materials, Supplies & Small Tools						1,000			1,000
7501.0 - Payroll Expense						45,000			45,000
7513.0 - Payroll Taxes						6,000			6,000
7518.0 - Workers Comp						4,000			4,000
Dept. 36 - Plannig Grants - Sewer & Water Fund Sub Dept.									-
7026.0 - Contract Services		20,000	1,560.00						21,560
7041.0 - Legal									-
7530.0 - Payroll Reimbursement (PG)		2,000	440						2,440
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.									-
7063.0 - Fuel									-
7501.0 - Payroll Expense							450,000		450,000
7513.0 - Payroll Taxes							34,420		34,420
7518.0 - Workers Comp							45,580		45,580
7550.0 - Travel & Training							1,600		1,600
7551.0 - Meals							1,600		1,600
COPS Grant Shortfall (to Dept 25 Police)				40,520					40,520
TOTAL EXPENSE 2019-2020 projected	86,515	830,889	568,630	460,360	181,520	481,162	533,200	95,914	3,238,190
Reimbursement for Cap. Exp. from Reserves	10,000	210,000	70,000	47,000		101,000			438,000
Net Expense	96,515	78,116	25,570	41,390	(41,520)	34,226	303,000	(0)	537,296
Sewer Pond principle applied to Liability paydown		44,862	36,500						81,362
NET PROFIT (LOSS) 2020-2021 projected	-	122,978	62,070	41,390	(41,520)	34,226	303,000	(0)	522,143

Notes:
Administrative Overhead Allocation Calculation for this budget period: Sewer 32%, Water 36%, Police 17%, Fire 15%.
Worker's Comp includes the Board coverage.
2019-2020 Audit - L Bain CPA \$11,200

- Payroll for 2020-2021 includes:**
- Anticipated current staffing level Step increases
 - 2.3% COLA for Teamsters Union member employees
 - CalPERS Miscellaneous Plan ER costs increase .804% for Classic members and 0.747% for PEPRA members per Actuarial
 - CalPERS Safety Plan ER costs increase 0.01% for Classic members and 0.01% for PEPRA members per Actuarial

Capital Improvements/Expenditures:

As of
12/31/2020

General Fund:		Current Balance in LAIF Reserves:	\$ 137,872
Capital Improvements from Reserves-	\$ 10,000	Building Upgrades	\$ 10,000
Sewer Department:		Current Balance in LAIF Reserves:	\$ 286,699
Capital Improvements from Reserves-	\$ 210,000	Sewer Lift Station B-106 Upgrade/Refit/Refurbishment	\$ 70,000
		Boom Lift Truck 50/50 with water	\$ 70,000
		Sewer Station B109	\$ 70,000
Water Department:		Current Balance in LAIF Reserves:	\$ 609,248
Capital Improvements from Reserves-	\$ 70,000	Boom Lift Truck 50/50 with water	\$ 70,000
Police Department:		Current Balance in LAIF Reserves:	\$ 252,297
Capital Improvements from Reserves-	\$ -		\$ -
Fire Department:		Current Balance in LAIF Reserves:	\$ 204,543
Capital Improvements from Reserves-	\$ -		\$ -

Lake Shastina Community Services Dist.
 FY 2020-2021 Budget Worksheet - General Fund
 With comparative data 17/18, 18/19, 19/20, 20/21 Budget and YTD Actual

Amendment Draft 3/2021

Fund: 10 - LSCSD General Fund		Approved 6/17/20	12/31/2020	
	2019-2020 YTD Actuals	2020-2021 Approved Budget	2020-2021 Amended Budget	Notes
Revenues				
4055.000 Misc Operational Income	1,160	500	250	
4056.000 Misc-Non Operating Income	1,501		1,462	Copies, fax, FRA copies, mfg room G.S.R.M.A. Safety reimbursement
4070.000 Antenna Lease Revenue	19,884	24,439	24,439	Cal Ore exp. 9/27/22, US Cellular exp. 9/1/23 & Digital Path exp. 4/1/21
5050.000 Transfer Fees	2,840	4,000	4,000	
5062.000 Event Donations				
5080.000 Interest Earned-OPS	21	100	100	
5081.000 Interest Earned-RSV	994	1,000	1,000	
Dept: 22 Medical Clinic				
4053.000 Medical Clinic Revenue	45,198	60,264	60,264	\$6022 per month, Dignity Health lease expires 1/31/2025
Dept: 23 Green Waste Site				
4055.000 Misc Operational Income	6,355	5,000	5,000	\$5000 regular
Total Ops Revenues	77,932	95,303	96,515	
3101.000 Reserves-Unrestricted (Savings)				Not using this GL
Total Revenues	77,932	95,303	96,515	
Expenditures				
Update OH Alloc after all other adjustments entered				
7002.000 Admin Overhead Alloc	(289,046)	(401,281)	(447,779)	Amendment approved S-32%, W-36%, P-17%, F-15% OH Alloc does not include any deficit for GWS
7004.000 Contingency				
7010.000 Capital Improvement		10,000	10,000	Building upgrades
7020.000 IT Contract Services/Server	3,300	8,000	3,960	IT Svc contract \$3960/annually
7026.000 Contract Services	5,868	20,000	15,000	CPA, Janitor, Alarm, Pest Control, Generator svc (share w/POA)
7032.000 Filing Fees	0			
7033.000 Licenses, Permits, Fees	1,844	2,500	2,500	Bank fees, Office 365
7034.000 Dues & Subscriptions	7,518	8,000	8,000	2021 CSDA dues \$7253 increases 1/1/2021, Juniper Maint
7035.000 Advertising	56	700	1,000	Possible new position
7040.000 Insurance (Property/Liability)	794	1,000	1,000	Per new rates with GSRMA adjust to actual
7041.000 Legal	12,822	15,000	50,000	
7045.000 Insurance Claims				
7050.100 Office Exp - Supplies	4,341	5,000	3,500	Shared w/LSPOA
7050.200 Office Exp - Postage	4,967	5,500	5,500	
7050.400 Office Exp - Maintenance	7,088	7,500	7,500	FB \$5967.62 20/21 CSD, Printer/Plotter Bowes sh w/LSPOA
7062.000 Repair & Maintenance	380	600	600	Shared w/LSPOA
7063.000 Fuel	107	300	250	
7064.000 Materials/Supplies/Small Tools	3,712	3,000	7,500	New desks (100% CSD)
7065.000 Vehicle Repair/Maintenance	160	600	500	
7101.000 Property Taxes	126	126	126	
7105.000 Utilities (CSD)	1,868	2,000	3,500	Shared w/LSPOA
7105.100 Utilities - Telephone	1,473	2,000	1,500	Shared w/LSPOA
7105.200 Utilities - Electric	3,226	4,000	2,000	Shared w/LSPOA
7105.400 Utilities - Propane	88	500	250	Shared w/LSPOA
7105.600 Utilities - Internet	1,281	1,550	1,500	Shared w/LSPOA
7204.000 Events	488	500	250	
7245.000 Election	0	0	0	No Election 2020
7501.000 Payroll Expense	236,960	233,167	248,660	Includes 50% GM and unfilled possible position
7513.000 Payroll-Taxes	6,628	5,334	5,559	Includes 50% GM and unfilled possible position
7514.000 Payroll - Benefits	57,967	65,921	63,470	Includes 50% GM and unfilled possible position
7516.200 Pension (CalPERS)	20,330	20,903	21,233	Includes 50% GM and unfilled possible position
7501.000 Payroll Expense		5,000	5,000	New GL per CPA for PW
7513.000 Payroll-Taxes		400	400	New GL per CPA for PW
7514.000 Payroll - Benefits		700	700	New GL per CPA for PW
7516.500 Pension (CalPERS UAL)		700	700	New GL per CPA for PW
7518.000 Workers Comp		450	450	New GL per CPA for PW
7516.400 CalPERS Fees	364	400	400	Previously posted to Fees GL 7033.000
7516.500 Pension (CalPERS UAL)	35,858	40,441	39,840	54% \$73778 (per Actuarial)
7518.000 Workers Comp	26,135	30,000	21,474	
7530.100 P/R Reimbursement	(53,892)	(68,092)	(68,092)	LSPOA Reimb for AA, AOA, AR, AP/PR, SAC
7550.000 Travel & Training	7,766	5,000	1,000	
7551.000 Meals	949	600	300	
Sub Total General Admin Expenditures	117,679	40,038	21,250	
Dept: 22 Medical Clinic				
7026.000 Contract Services	400	1,000	1,000	
7040.000 Insurance (Property/Liability)-Med Clinic	779	800	800	
7062.000 Repair and Maintenance	991	1,000	1,000	
7063.000 Fuel	15	50	50	
7080.000 Interest Expense (Med Bldg)	8,518	9,000	9,000	Adjust to account for higher interest rates. To match Water Revenues
7084.000 Loan Principle Expense	35,482	36,500	36,500	\$35482 applied to principle paydown in 19/20 FY
7501.000 Payroll Expense		3,000	3,000	New GL per CPA includes Admin and PW
7513.000 Payroll-Taxes		400	400	New GL per CPA includes Admin and PW
7514.000 Payroll - Benefits		350	350	New GL per CPA includes Admin and PW
7516.500 Pension (CalPERS UAL)		650	650	New GL per CPA includes Admin and PW
7518.000 Workers Comp		300	300	New GL per CPA includes Admin and PW
Medical Clinic Reserves	9,285	7,214	7,214	19/20 \$4485 Available - To Reserves
Sub Total Dept: 22 Medical Clinic Expenses	60,264	60,264	60,264	
Dept: 23 Green Waste Site				New department added per CPA and Board
7026.000 Contract Services	9,133	850	850	
7063.000 Fuel	692	500	500	
7064.000 Materials/Supplies/Small Tools	3,815	450	450	
7501.000 Payroll Expense		1,700	1,700	New GL per CPA includes Admin and PW and FD
7513.000 Payroll-Taxes		250	250	New GL per CPA includes Admin and PW and FD
7514.000 Payroll - Benefits		500	500	New GL per CPA includes Admin and PW and FD
7516.500 Pension (CalPERS UAL)		600	600	New GL per CPA includes Admin and PW and FD
7518.000 Workers Comp		150	150	New GL per CPA includes Admin and PW and FD
7530.00 P/R Reimbursement	11,868	0	0	Old GL. Using payroll GLs for the reclassification for PW & FD work
Sub Total Dept: 23 Green Waste Site	25,108	5,000	5,000	
Total Expenditures	203,052	105,303	86,515	
Reimbursement from LAIF Savings		(10,000.00)	10,000.00	To enter Capital Imp Expense above
Profit / Loss	(125,120)	0.00	(0.00)	Potential Green Waste Site/Clinic Deficit (from Reserves or loan)

2020/2021 Assumptions:
 Administrative Overhead Allocation Calculation for 2020/2021:
 Sewer 32%, Water 36%, Police 17%, Fire 15% - Approved by Board 11/19/18
 Worker's Comp Includes the Board coverage.
 Payroll for 2020/2021 includes:
 • Anticipated current staffing level Step increases
 • Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
 • Medical Insurance costs are increased 2% from 2020 for Teamstars Plan
 • Rates with 2.3% COLA increase for 2020/2021 (Union members only)
 • LSPOA 25% Payroll reimbursement for SAC, AA, AR, AP/PR, AOA
 • Clinic expense/deficit no longer allocated to other funds per CPA Auditor

2020/2021 Capital Expenditures from LAIF Savings:	
Building Upgrades	10,000
Total:	\$ 10,000

Current balance in LAIF (after xfer in March): \$ 137,872
 Amount to transfer from LAIF for Expenditures already completed.
 Net Balance in LAIF Savings: \$ 137,872
 Note: Reserves assigned to Clinic future repairs \$ 26,915

Notes for reference:

Assigned to Clinic	15/16	5,000
	16/17	16,264
	17/18	5,651
	18/19	13,783
(est - final btd at tye)	19/20	7,444
(est - final btd at tye)	20/21	7,214

Lake Shastina Community Services District
 FY 2020/2021 Budget Worksheet - Sewer Fund
 With comparative data 17/18, 18/19, 19/20 YTD Budget and YTD Actual
 Amendment Draft 3/2021

Fund: 15 - LSCSD Sewer Fund	Approved 5/20/20	Approved 6/17/20	1/31/2021	Notes
	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget	
Revenues				
4001.100 Assmt/Revenue-Residential	535,334	554,618	554,618	1,086 X \$510.40 & 9 x \$36.00
4001.200 Assmt/Revenue-Standby	65,484	65,232	65,232	1812 x \$36.00
4001.300 Assmt/Revenue-Commercial	14,000	14,000	14,000	Based on usage & type of hook up
4003.000 Late Payment Revenue	2,800	3,000	4,500	
4055.000 Misc Operational Income	-	-	-	Green waste site - use Dept. 23 now
4056.000 Misc-Non Operating Income	2,500	2,000	500	GSRMA Safety Incentive
5004.000 Sewer Hook Up Fee	15,000	20,000	37,000	
5005.000 Sewer Payment Contracts	252	1,000	-	
5040.000 Gain on Sale of Equipment	4,500	-	-	
5081.000 Interest Earned-RSV (Savings)	1,800	1,155	1,155	LAIIF Interest rates increasing monthly
Dept: 36 Planning Grants				New Sub Department to track Waste Water Grant Revenues/Expenses
5075.000 Grant Income	26,985	22,000	22,000	
Total Revenues	668,455	683,005	699,005	
Expenditures				
7001.000 Accounting Audit/Review	2,800	2,800	2,800	25% Sewer. Per agreement for 15/16, 16/17 & 17/18.
7002.000 Admin Overhead Alloc	153,504	128,410	143,289	Approved 32% - Derived from General Fund
7003.000 Bad Debt	-	-	-	
7004.000 Contingency	-	-	-	
7005.000 Depreciation	-	-	-	
7010.000 Capital Improvement/LAIF Sav. Exp.	70,000	140,000	210,000	Capital Expenditures from LAIF Savings
7020.000 IT Contract Services/Server	4,200	3,960	3,960	New GL Mt. Shasta IT
7026.000 Contract Services	18,000	15,000	15,000	Basic Lab for State Testing Requirements (every 3 yrs add \$13K - next is 20/21/22)
7032.000 Filing Fees	-	-	-	
7033.000 Licenses, Permits, Fees	8,700	8,700	10,000	SWRCB Fees
7034.000 Dues & Subscriptions	500	500	250	USA & CA Rural Water Assoc
7035.000 Advertising	250	100	1,000	
7040.000 Insurance (Liability)	14,000	14,000	14,000	Per new rates with GSRMA 3 yrs no increase to 19/20
7041.000 Legal	1,400	1,000	1,000	
7045.000 Insurance Claims	-	-	-	
7050.100 Off Exp-Supplies	100	100	100	Shared w/Water
7050.200 Off Exp-Postage	100	250	250	
7050.400 Off Exp-Maint	-	-	-	
7055.000 Safety Equipment	1,000	1,000	3,000	Shoring Trench
7061.000 Rental Equipment	500	500	500	
7062.000 Repair & Maintenance	29,000	29,000	29,000	
7063.000 Fuel	7,500	7,500	7,500	
7064.000 Materials/Supplies/Small Tools	8,500	8,500	6,000	
7065.000 Vehicle Repair/Maintenance	3,000	3,000	5,000	
7080.000 Interest Expense (Sewer Pond Loan)	18,719	16,164	16,164	Loan payoff 4/21/26
7085.000 Municipal Finance (Principle)	42,307	44,862	44,862	Loan payoff 4/21/26
7100.000 Lease/Rent Expense	1,775	1,760	2,500	Williams Scottsman lease expires 10/30/2020 - Shared w/Water
7105.100 Util-Telephone	490	500	850	Shared w/Water
7105.200 Util-Electric	52,000	50,000	50,000	PW Yard Shared w/POA & Water
7105.300 Util-Waste	510	510	510	Shared w/POA & Water
7105.600 Utilities-Internet	750	700	700	
7501.000 Payroll Expense	171,024	145,000	145,000	
7513.000 Payroll-TAXES	3,807	13,000	13,000	
7514.000 Payroll-Benefits	35,941	30,000	30,000	
7516.200 Pension (CalPERS)	12,457	15,000	15,000	
7516.400 CalPERS Fees	200	200	200	Previously posted to Fees GL 7033.000
7516.500 CalPERS UAL Expense	18,755	21,152	21,152	46% of \$74890 UAL total to PW for 19/20. 61.4% of this to Sewer
7516.600 Pension Plan Fees (MPPP)	202	202	202	
7518.000 Workers Comp	14,573	13,000	13,000	Per new rates with GSRMA adjust to actual
7530.000 Payroll Reimb to Sewer Dept	(45,000)	-	-	Old GL. Using payroll GLs for the reclassification for PW work
7550.000 Travel & Training	500	500	500	
7551.000 Meals	500	500	500	
7552.000 Employee Physical Exams-Shots	100	100	100	
7555.000 Personal Protective Equipment (PPE)	1,000	1,000	1,000	New GL
7556.000 Uniforms	1,200	1,200	1,200	Add a safety equipment GL - Shared w/Water
Dept: 36 Planning Grants				New Sub Department to track Waste Water Grant Revenues/Expenses
7026.000 Contract Services	24,756	20,000	20,000	Remainder from 19/20 TBD
7041.000 Legal	-	-	-	Remainder from 19/20 TBD
7530.000 Payroll Reimbursement	1,866	2,000	2,000	Remainder from 19/20 TBD
Total Expenditures	661,488	741,669	830,889	
Reimbursement from LAIF Savings	70,000	140,000	210,000	
Profit / Loss	56,967	81,336	78,116	
Sewer Pond principle applied to Liability paydown	42,307	44,862	44,862	
NET:	99,274	126,197	122,978	

Assumptions:

- Admin Overhead Allocation is based on calculation of 32%
- 2020/2021 Audit - L. Bain, CPA \$11,200
- Payroll for 2020/2021 includes:
 - Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
 - Medical insurance costs are increased 2% from 2020 for Teamsters Plan per notice
 - Rates with 2.3% COLA increase for 2020/2021 (Union members only)
 - Current staff includes PW Director and 4 Full time Maintenance Workers

2020/2021 Capital Expenditures from LAIF Savings:

Sewer Lift Station B-106 Upgrade/Reft/Refurbishment	\$	70,000
Boom Lift Truck 50/50 with water	\$	70,000
Sewer Station B109	\$	70,000
Total:	\$	210,000

Current Balance in LAIF: \$ 256,699
 Amount to transfer from LAIF for Expenditures already completed.
Net Balance in LAIF Savings: \$ 256,699

Lake Shastina Community Services District
 FY 2020-2021 Budget Worksheet - Water Fund
 With comparative data 17/18, 18/19, 19/20, 20/21 Budget and YTD Actual

Amendment Draft 3/2021

Fund: 20 - LSCSD Water Fund	Approved 5/20/20	Approved 6/17/20	1/31/2021	
Revenues	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget	Notes
4001.100 Assmt/Revenue-Residential	344,538	345,000	345,000	\$198 X 1262 = \$246,124 + 167,908,187 gal yrfy use x .00052 = \$87,312.78 plus other 1" meters \$40 X 2555
4001.200 Assmt/Revenue-Standby	102,780	102,200	102,200	
4001.300 Assmt/Revenue-Commercial	14,136	13,000	13,000	Base charge \$5,287.60 + 11,246,502 yrfy use x .00052 = \$5,848.18
4003.000 Late Payment Revenue	9,000	8,000	8,000	
4056.000 Misc-Non Operating Income	2,000	2,000	-	GSRMA Safety Incentive
4075.000 Water Capacity Expansion Fee	1,920	1,500	1,500	6 new hookups
5006.000 Water Hook Up Fee	1,590	1,000	1,000	6 new hookups
5040.000 Gain on Sale of Equipment	-	-	-	
5081.000 Interest Earned-RSV (Savings)	13,500	6,000	6,000	LAIF Interest rates increasing monthly
Dept: 36 Planning Grants				
5075.000 Grant Income		-	2,000	New sub dept to track Water planning grant Revenues/Expenses
Dept: 22 Medical Clinic				
4054.000 Loan Principle Revenue	35,482	36,500	36,500	Paid from General fund
5081.000 Interest Earned-RSV (Savings)	10,000	9,000	9,000	Paid from General fund
Total Revenues	534,926	524,200	524,200	
Expenditures				
7001.000 Accounting Audit/Review	2,800	2,800	2,800	25% Water. Per agreement for 15/16, 16/17 & 17/18.
7002.000 Admin Overhead Alloc	172,692	145,919	161,201	Approved 35% - Derived from General Fund
7003.000 Bad Debt	-	-	-	
7004.000 Contingency	-	-	-	
7005.000 Depreciation	-	-	-	
7010.000 Capital Improvement/LAIF Sav. Exp.	160,000	70,000	70,000	Capital Expenditures from LAIF Savings
7020.000 IT Contract Services/Server	4,200	4,200	3,960	New GL
7026.000 Contract Services	24,000	20,000	20,000	Basic Lab for state testing, new well testing & engineering, new SCADA Service, Hydrant install
7032.000 Filing Fees	-	-	-	
7033.000 Licenses, Permits, Fees	3,500	3,000	3,200	SWRCB Fees
7034.000 Dues & Subscriptions	1,300	1,300	500	
7035.000 Advertising	250	150	1,000	
7040.000 Insurance (Liability)	20,500	20,000	20,000	Per new rates with GSRMA adjust to actual
7041.000 Legal	2,000	2,000	2,000	
7050.100 Off Exp-Supplies	100	500	500	
7050.200 Off Exp-Postage	800	500	500	Mailing Consumer Confidence Report
7050.400 Off Exp-Maint	-	-	-	
7055.000 Safety Equipment	200	1,000	3,000	Shoring/Trenching
7062.000 Repair & Maintenance	22,000	20,000	10,000	
7063.000 Fuel	6,500	7,500	7,500	
7064.000 Materials/Supplies/Small Tools	25,000	20,000	30,000	10 new meters
7065.000 Vehicle Repair/Maintenance	1,500	3,000	5,000	Sewer is \$5000
7100.000 Lease/Rent Expense	1,775	1,760	1,760	Williams Scotsman lease expires 10/30/2020 - Shared w/Sewer
7101.000 Property Taxes	-	-	-	
7105.000 Util-CSD	-	-	-	
7105.100 Util-Telephone	1,000	500	500	Shared w/Sewer
7105.200 Util-Electric	97,000	70,000	70,000	May increase with new well(s), Well #4 refurbish may decrease
7105.300 Util-Waste	510	510	510	Shop Shared w/LSPOA & Sewer
7105.400 Util-Propane	-	-	-	
7105.600 Utilities - Internet	750	700	700	Shared w/ Sewer
7204.000 Events	-	-	-	
7245.000 Election	-	-	-	
7501.000 Payroll Expense	110,494	95,000	95,000	
7513.000 Payroll-TAXES	2,409	8,000	8,000	
7514.000 Payroll-Benefits	32,973	15,000	15,000	
7516.200 Pension (CalPERS)	8,982	9,000	9,000	
7518.000 Workers Comp	9,161	8,000	8,000	
7516.400 CalPERS Fees	200	200	200	Previously posted to Fees GL 7033.000
7516.500 CalPERS UAL Expense	25,832	13,297	13,297	46% of \$74880 UAL total to PW for 18/20, 38.6% of this to Water
7516.600 Pension Plan Fees (MPPP)	202	202	202	New GL
7530.000 Payroll Reimb to Sewer Dept	-	-	-	Old GL... Using payroll GLs for the reclassification for PW work
7530.100 Payroll Reimb Admin	-	-	-	
7550.000 Travel & Training	1,000	500	500	Shared w/ Sewer
7551.000 Meals	250	500	500	Shared w/ Sewer
7552.000 Employee Physical Exams-Shots	86	100	100	Shared w/ Sewer
7555.000 Personal Protective Equipment (PPE)	1,500	1,000	1,000	Shared w/ Sewer
7556.000 Uniforms	1,200	1,200	1,200	Shared w/ Sewer
Dept: 36 Planning Grants				New Sub Department to track Grant Expenditures
7026.000 Contract Services		-	1,560	New GL
7041.000 Legal		-	-	New GL
7530.000 Payroll Reimbursement		-	440	New GL
Total Expenditures	751,606	547,339	568,630	
Reimbursement from LAIF Savings	160,000	70,000	70,000	
Profit / Loss	(56,680)	46,862	25,570	
Clinic Loan principle applied to Liability paydown	35,482	36,500	36,500	
NET:	(21,198)	83,362	62,071	

Assumptions:

- Admin Overhead Allocation is based on calculation of 36%
- 2019/2020 Audit - L. Bain, CPA \$11,200
- Payroll for 2020/2021 includes:
 - Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
 - Medical insurance costs are increased 2% from 2020 for Teamsters Plan per notice
 - Rates with 2.3% COLA increase for 2020/2021 (Union members only)
 - Current staff includes PW Director and 4 Full time Maintenance Workers

2020/2021 Capital Expenditures from LAIF Savings:

Boom Lift Truck 50/50 with Sewer	\$	70,000
Total:	\$	70,000

Current Balance in LAIF: \$ 609,248
 Amount to transfer from LAIF for Expenditures already completed, \$ -

Net Balance in LAIF Savings: \$ 679,248

Lake Shastina Community Services Dist.
 FY 2020/2021 Budget Worksheet - Police D
 With comparative data 17/18, 18/19, 19/20, 20/21 Budget and YTD Actual

Amendment Draft 3/2021

Fund: 25 - LSCSD Police Department	Approved 5/20/20	Approved 6/17/20	12/31/2020	Notes
	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget	
Revenues				
4001.100 Assmt/Revenue-Residential	137,755	137,940	137,940	1254 X \$110/yr
4001.200 Assmt/Revenue-Standby	282,260	280,720	280,720	2552 x \$110/yr
4001.300 Assmt/Revenue-Commercial	3,520	3,520	3,520	32 x \$110/yr
4003.000 Late Payment Revenue	10,000	10,000	10,000	
4056.000 Misc-Non Operating Income	6,500	7,000	7,000	Prop 30 Funds \$3000+/-, Parking fines, report copies, address signs, Safety reimbursement
4080.000 Emerg Resp Payroll Reimb		0	0	
4085.000 Emerg Resp Reimb Travel/Meals		0	0	
5040.000 Gain on Sale of Equipment		3,000	3,000	Sell Patrol car
5054.000 Animal Control Fee - Other	300	300	300	Impound & other fees from licensing
5055.000 Animal License Fee	4,800	4,500	4,500	Update annually
5056.000 Warrant	1,500	700	700	
5062.000 Donations	100	200	200	Previously Event Donations
5075.000 Grant Income	0	870	870	Vests
5081.000 Interest Earned-RSV (Savings)	5,700	6,000	6,000	Higher interest rates on LAIF
Total Ops Revenues	452,435	454,750	454,750	
3101.000 Reserves-Unrestricted (Savings)				Remove this line
Total Revenues	452,435	454,750	454,750	
Expenditures				
7001.000 Accounting Audit/Review	2,800	2,800	2,800	25% of \$11,200 per agreement for FY 16/17, FY 17/18 TBD.
7002.000 Admin Overhead Alloc	81,549	68,218	76,123	Approved 17% - Derived from General Fund
7003.000 Bad Debt	0	0	0	
7010.000 Capital Improvement/LAIF Sav. Exp.	0	0	47,000	LAIF Savings Expenditures
7020.000 IT Contract Services/Server	6,000	5,280	5,280	MLShasta IT Services
7028.000 Contract Services	5,000	4,000	1,000	Past control, Mtn. Air, Services
7032.000 Filing Fees	0	0	0	
7033.000 Licenses, Permits, Fees	0	1,500	1,500	Annual Report Program License, Office 365 fees
7034.000 Dues & Subscriptions	4,000	4,000	4,000	Critical Reach, Lexipol, Penal Code, CA Police Chief Assoc.
7035.000 Advertising	830	700	700	Advertising for unfilled positions
7040.000 Insurance (Liability)	7,366	7,500	7,500	Per new rates with GSRMA adjust to actual
7041.000 Legal	12,000	5,500	3,000	
7050.100 Office Expense-Supplies	0	0	2,000	
7050.200 Office Expense-Postage	0	0	0	
7050.400 Office Expense- Maintenance	0	0	0	
7061.000 Rental Equipment	0	0	0	
7062.000 Repair & Maintenance	0	0	0	
7063.000 Fuel	0	0	0	
7064.000 Materials/Supplies/Small Tools	0	0	0	
7065.000 Vehicle Repair/Maintenance	0	0	0	
7101.000 Property Taxes	0	0	0	
7105.000 Utilities (CSD)	1,000	900	3,000	Split with Fire
7105.100 Utilities - Telephone	700	0	0	
7105.200 Utilities - Electric	3,000	2,500	1,500	Split with Fire
7105.300 Utilities - Waste	480	480	500	Split with Fire
7105.400 Utilities - Propane	3,000	2,500	1,000	Split with Fire
7105.600 Utilities - Internet	1,025	1,025	1,025	New Fiber line and Cal-Ore internet service - split with Fire (est. \$150/mo)
7204.000 Events	0	250	100	Events?
7245.000 Election	0	0	0	
7501.000 Payroll Expense	105,992	173,622	183,602	On call rate at Minimum Wage - increase to \$13 per hr 1/1/21
7513.000 Payroll-TAXES	3,378	3,820	3,963	
7514.000 Payroll-Benefits	17,793	57,595	35,364	
7516.200 Pension (CalPERS)	7,488	17,225	16,343	Beginning 8/28/19
7516.400 CalPERS Fees	500	0	0	
7516.500 Pension (CalPERS UAL)	0	0	0	
7516.600 Pension Plan Fees (MPPP)	1,409	200	100	
7518.000 Workers Comp	15,855	15,354	16,340	This will adjust at year end to actual
7501.000 Payroll Expense		5,000	5,000	New GL per CPA includes PW
7513.000 Payroll-Taxes		350	350	New GL per CPA includes PW
7514.000 Payroll - Benefits		600	600	New GL per CPA includes PW
7516.500 Pension (CalPERS UAL)		1,500	1,500	New GL per CPA includes PW
7518.000 Workers Comp		350	350	New GL per CPA includes PW
7530.100 Payroll Reimbursement Admin	0	0	0	
7550.000 Travel & Training	0	0	0	
7551.000 Meals	0	0	0	
7552.000 Employee Physical Exams-Shots	400	400	400	
7555.000 Personal Protective Equipment (PPE)	0	0	0	
7556.000 Uniforms	0	0	0	
Cops Short fall	48,926	42,520	41,520	Anticipated \$30,000 (may be higher) 19/20 Growth Allocation (lowest from past)
Total Expenditures	337,538	425,688	463,360	
Reimbursement from LAIF Savings			47,000	
Profit / Loss	114,897	29,062	38,390	

2019/2020 Assumptions:

- Admin Overhead Allocation is based on calculation of 17%
- 2020/2021 Audit - L Bain, CPA \$11,200
- The Cops Grant should be fully utilized.
- Payroll for 2020/2021 includes:
 - Anticipated current staffing level Step Increases
 - Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
 - Medical Insurance costs are increased 2% from 2020 for Teamsters Plan
 - New Minimum Wage Increases implemented for On Call hours effective 1/1/2021 (\$13/hr)
 - Rates with 2.3% COLA increase for 2020/2021 (Union members only)
 - Equipment and supplies costs in COPS Budget as allowed

Police Payroll Includes:

- Full time Chief
- 1 Police Officers - 1 Full time @ 40 hours, 1 Police Clerk @ 20 hours (beginning by 3/23/2020)

COPS Grant Payroll Includes:

- 1 Police Officer - Full time (40 hours)

2020/2021 Capital Expenditures from LAIF Savings:

New Truck w/equipment	\$	47,000
Total:	\$	47,000

Current balance in LAIF (after xfer in March): \$ 252,297

Amount to transfer from LAIF for \$ -

Expenditures already completed.

Net Balance in LAIF Savings: \$ 252,297

Lake Shastina Community Services Dist.
FY 2020/2021 Budget Worksheet - COPS
With comparative data 17/18, 18/19, 19/20, 20/21 Budget and YTD Actual

Amendment Draft 3/2021

Fund: 26 - LSCSD COPS	Approved 5/20/20	Approved 6/17/20	12/31/2020
Revenues	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget
5075.000 Grant Income	155,948	140,000	140,000
Total Ops Revenues	155,948	140,000	140,000
Surplus Revenue from prior years	0	0	0
Total Revenues	155,948	140,000	140,000
Expenditures			
7010.000 Capital Improvement	0	0	0
7020.000 IT Contract Services/Server	2,640	2,640	2,640
7033.000 Licenses, Permits, Fees	8,000	3,500	4,000
7050.100 Office Expense-Supplies	1,300	1,500	2,000
7050.200 Office Expense-Postage	400	400	400
7050.400 Office Expense-Maintenance	2,000	2,000	2,000
7051.000 Public Safety Supplies	8,300	5,000	5,000
7051.100 Mandatory Safety Equipment	1,740	5,000	5,000
7062.000 Repair & Maintenance	1,600	1,500	1,500
7063.000 Fuel	10,500	10,000	10,000
7064.000 Materials/Supplies/Small Tools	11,400	8,000	8,000
7065.000 Vehicle Repair/Maintenance	10,000	10,000	10,000
7105.100 Utilities - Telephone	5,150	5,000	5,000
7501.000 Payroll Expense	85,357	77,312	77,312
7513.000 Payroll-TAXES	5,931	1,555	1,555
7514.000 Payroll-Benefits	20,979	21,193	21,193
7516.100 Pension (MPPP)	400	0	0
7516.200 Pension (CP)	6,450	6,932	6,932
7516.400 CalPERS Fees	250	0	0
7516.600 Pension Plan Fees (MPPP)	604	600	600
7518.000 Workers Comp	7,273	6,588	6,588
7550.000 Travel & Training	5,000	3,000	1,500
7551.000 Meals	1,000	1,000	500
7552.000 Employee Physicals	300	300	300
7555.000 Personal Protective Equipment (PPE)	4,500	5,500	5,500
7556.000 Uniforms	3,800	4,000	4,000
Total Expenditures	204,874	182,520	181,520
Reserve reimbursement (Police Reserves)			
Net Profit / Loss	(48,926)	(42,520)	(41,520)
Anticipated Surplus Revenue			
Profit/Loss	-48,926	-42,520	-41,520

2020/2021 Assumptions:

Any Shortfall to be made up by LSCSD Police Department Fund 25.

Payroll for 2020/2021 includes:

- Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
- Medical Insurance costs are increased 2% from 2020 for Teamsters Plan per notice
- New Minimum Wage Increases implemented for On Call hours effective 1/1/2021 (\$13/hr)
- Rates with 2.3% COLA increase for 2020/2021 (Union members only)
- Equipment and supplies costs in COPS Budget as allowed

Lake Shastina Community Services District
 FY 2020/2021 Budget Worksheet - Fire Department
 With comparative data 17/18, 18/19, 19/20

Amendment Draft 3/2021

Fund: 30 - LSCSD Fire Department	Approved 5/20/20	Approved 6/17/20	1/31/2021	Notes
	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget	
Revenues				
4001.100 Assmt/Revenue-Residential	50,133	50,160	150,960	1256 x \$40 & \$60 est. 1/14/2020
4001.200 Assmt/Revenue-Standby	64,150	63,750	162,180	2547 x \$25 & \$32.50 est. 1/14/2020
4001.300 Assmt/Revenue-Commercial	1,100	1,100	4,000	11 x \$25 and 20 x \$40 est. 1/14/2020
4003.000 Late Payment Revenue	2,500	2,500	2,500	
4055.000 Misc Operational Income	2,444	2,000	2,500	Response recovery reimbursements
4056.000 Misc-Non Operating Income	2,000	1,500	0	GSRMA Safety Incentive
4076.000 Fire Suppression Expansion Fee	948	632	632	est 4 new homes - \$158 each
5040.000 Gain on Sale of Equipment	0	15,000	15,000	2021 Soil engine #3111
5056.000 Warrant (Stsq Co Discr Funds)	5,200	5,000	500	
5062.000 Donations	5,360	5,000	5,100	
5075.000 Grant Income	22,601	9,815	9,815	2021 - VFA Grant \$8615 (\$0/50 match)
5081.000 Interest Earned-RSV (Savings)	1,271	1,200	1,200	LAIF Interest rates increasing monthly
Dept. 34 - Fire Fuels Removal				
4055.000 Misc Operating Income	61,275	70,000	45,000	New Department for Fire Ordinance
5026.000 Fines/Violations	40,245	30,000	15,000	New GL for Fire Ordinance violation fines
Total Revenues	488,777	462,657	414,387	
Expenditures				
7001.000 Accounting Audit/Review	2,800	2,800	2,800	25% (was 7%) Fire, Per agreement for 15/16, 16/17 & 17/18
7002.000 Admin Overhead Alloc	71,910	60,192	67,187	Approved 15% amendment - Derived from General Fund
7010.000 Capital Improvement/LAIF Sav. Exp.	17,495	0	101,000	Capital Expenditures from LAIF Savings
7020.000 IT Contract Services/Server	3,000	2,640	2,640	New GL
7026.000 Contract Services	2,133	1,500	1,000	Mtn Air, Pest control, Oxygen
7033.000 Licenses, Permits, Fees	200	50	50	
7034.000 Dues & Subscriptions	1,573	2,000	2,000	CSFA, CFDA & Firetools Annual support/Dues - pre paid applied from 1920
7035.000 Advertising	1,145	200	0	Volunteer brochures-moved to SAPER grant budget
7040.000 Insurance (Liability)	10,747	10,000	10,000	Per new rates with GSRMA adjust to actual
7041.000 Legal	2,096	1,000	1,000	
7050.100 Office Expense-Supplies	1,000	1,000	1,000	
7050.200 Office Expense-Postage	100	100	100	
7050.400 Office Expense-Maintenance	0	0	0	
7051.000 Public Safety Supplies	1,000	1,500	1,500	
7051.100 Mandatory Safety Equipment	0	10,000	10,000	SCBA Purchases
7061.000 Rental Equipment	0			
7062.000 Repair & Maintenance	2,000	1,000	1,000	
7063.000 Fuel	13,000	12,000	12,000	Used more fuel for FFR
7064.000 Materials/Supplies/Small Tools	3,000	3,000	4,000	
7065.000 Vehicle Repair/Maintenance	15,000	15,000	40,000	
7075.000 VFA Grant Equipment	14,357	19,630	19,630	VFA Grant Expenses (50/50 match)
7076.000 Grant Expenditures	15,136	0	0	
7101.000 Property Taxes	0	0	0	
7105.000 Utilities (CSD)	1,200	1,200	3,000	Split with Police & Boat House
7105.100 Utilities-Telephone	2,000	2,000	1,000	
7105.200 Utilities-Electric	3,300	2,500	1,000	Split with Police & Boat House
7105.300 Utilities-Waste	480	480	550	Split with Police
7105.400 Utilities-Propane	1,239	1,200	1,200	Split with Police
7105.600 Utilities-Internet	260	260	260	New Fiber line and Cal-Ore internet service (est. \$22/mo)
7204.000 Events	0	0	0	
7245.000 Election	0	600	1,800	
7501.000 Payroll Expense	60,000	68,229	68,229	Chief 40 hour salary and stipends
7513.000 Payroll-Taxes	4,175	6,593	6,593	
7514.000 Payroll-Benefits	20,082	21,193	21,193	Increase 2% 1/1/2021
7516.100 Pension (MPPP)	2,957	3,300	3,300	
7516.200 Pension (CalPERS)	0	0	550	
7516.500 Pension (CalPERS UAL)	0	0	0	
7516.600 Pension Plan Fees (MPPP)	329	300	150	
7518.000 Workers Comp	14,980	12,249	12,249	New rates with GSRMA will adjust at year end to actual (Includes Volunteer FFA)
7501.000 Payroll Expense		3,000	3,000	New GL per CPA includes PW
7513.000 Payroll-Taxes		300	300	New GL per CPA includes PW
7514.000 Payroll - Benefits		400	400	New GL per CPA includes PW
7516.500 Pension (CalPERS UAL)		550	550	New GL per CPA includes PW
7518.000 Workers Comp		300	300	New GL per CPA includes PW
7530.000 Payroll Services Billed	6,000	0	0	Old GL.. Using payroll GLs for the reclassification for PW work
7530.100 Payroll Services Billed	0	0	0	
7549.000 Volunteer FF Stipend PR Expense	12,000	14,000	14,000	Run through payroll beginning 2018
7549.100 VFF Payroll-Taxes	2,500	3,000	3,000	
7550.000 Travel & Training	200	500	1,100	Did not travel as expected
7551.000 Meals	700	500	500	
7552.000 Physical Exams/Shots	300	600	600	Fit Test, Med Exam/shots
7556.000 Uniforms	1,000	2,000	2,000	
7557.000 Employee Licensing & Certs	0	0	0	Need this GL??
Dept. 34 - Fire Fuels Removal				
7026.000 Contract Services	200	100	300	
7034.000 Dues & Subscriptions	200	100	50	
7050.200 Office Expense-Postage	200	100	100	
7061.000 Rental Equipment	0	0	0	
7062.000 Repair & Maintenance	3,500	3,000	1,000	Lots of work for FFR, so more repairs to chainsaws
7064.000 Materials/Supplies/Small Tools	3,000	3,000	1,000	Needed more chainsaws and supplies for FFR
7501.000 Payroll Expense	43,350	45,000	45,000	More than expected work for FFR
7513.000 Payroll-TAXES	5,485	6,000	6,000	More than expected work for FFR
7518.000 Workers Comp	2,800	4,000	4,000	More than expected work for FFR
Reimbursement from LAIF Savings	17,495		101,000	
Profit / Loss	(20,178)	(19,530)	34,226	

2020/2021 Assumptions:

- Admin Overhead Allocation is based on calculation of 15%
- 2019/2020 Audit - L. Bain, CPA \$11,200
- Payroll for 2020/2021 includes:
 - Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
 - Medical insurance costs are increased 2% from 2020 for Teamsters Plan

Fire Payroll Includes:

- Full Time Chief salary less strike team hours, max 14 days
- 336 hours for Fire Chief Strike Team (14 days)
- Part time Fire Fighters for Fire Fuels Removal using 3200 total hrs
- Part time Fire Fighters for Strike Team assignments using 3800 total hrs

2020/2021 Capital Expenditures from LAIF Savings:	
12 SCBA	101,000
Total:	\$ 101,000

Current Balance in LAIF as of March: \$ 204,543

Amount to transfer to/from LAIF for Expenditures and/or Receipts -

Net Balance in LAIF Savings: \$ 204,543

NOTE:

Assigned Reserves - Fire Equipment \$ 129,028

Lake Shastina Community Services District
 FY 2020/2021 Budget Worksheet - Fire De
 With comparative data 17/18, 18/19, 19/20

Amendment Draft 3/2021

Fund: 30-45 - LSCSD Strike Team		Approved 5/20/20	Approved 6/17/20	1/31/2021	
		2019-2020	2020-2021	2020-2021	Notes
		Amended Budget	Approved Budget	Amended Budget	
Revenues					
Dept. 45 - Mutual Aid Strike Team					New Sub Dept. to track Mutual Aid Strike Team revenues
4080.000	Strike Team Revenues Payroll Reimb	179,615	155,000	530,000	Mutual Aid Fire Reimbursements
4081.000	Strike Team Revenue Engine Reimb	14,705	15,000	190,000	Used the OES engine
4082.000	Strike Team Revenue Admin OH Reimb	35,240	34,000	113,000	
4085.000	Emerg Resp Reimb Travel/Meals	3,154	1,000	3,200	
Total Revenues		488,777	462,657	836,200	
Expenditures					
Dept. 45 - Mutual Aid Strike Team					Sub Dept. to track Mutual Aid Strike Team costs
7063.000	Fuel	100	300	0	
7501.000	Payroll Expense	139,197	115,927	450,000	
7513.000	Payroll-TAXES	2,370	4,926	34,420	
7518.000	Workers Comp	11,681	9,867	45,580	This will adjust at year end to actual
7550.000	Travel & Training	1,928	500	1,600	
7551.000	Meals	1,045	500	1,600	
Total Expenditures		526,450	482,187	533,200	
Reimbursement from LAIF Savings		17,495			
Profit / Loss		(20,178)	(19,530)	303,000	

Lake Shastina Community Services Dist.
 FY 2020/2021 Budget Worksheet

Amendment Draft 3/2021

Fund: 31 - LSCSD SAFER Grant	Approved 5/20/20	Approved 6/17/20	1/31/2021	Notes
	2019-2020 Amended Budget	2020-2021 Approved Budget	2020-2021 Amended Budget	
Revenues				
5075.000 Grant Income	41,369	95,914	95,914	
Total Ops Revenues	41,369	95,914	95,914	
Total Revenues	41,369	95,914	95,914	
Expenditures				
7026.000 Contract Services	890	0	0	Media Marketing
7035.000 Advertising	970	1,500	1,500	Print Marketing
7501.000 Payroll Expense	28,846	46,154	46,154	
7513.000 Payroll-TAXES	2,676	3,965	3,965	
7514.000 Payroll-Benefits	5,236	12,363	12,363	
7518.000 Workers Comp	2,458	3,933	3,933	
7550.000 Travel & Training	292	4,500	4,500	Basic FF Training
7550.200 Training - Instructor	0	1,500	1,500	Instructor/Train-the-Trainer Training
7555.000 Personal Protective Equipment (PPE)	0	17,500	17,500	10 Full Set - Structural PPE
7555.100 Personal Protective Equipment (W/L)	0	4,500	4,500	10 Full Set - Wildland PPE
Total Expenditures	41,369	95,914	95,914	
Profit/Loss	0	0	0	

2020/2021 Assumptions:

Payroll for 2020/2021 includes:

- Worker's Comp EMOD rates for 2020/2021 with GSRMA not expected to change
- Medical insurance costs are increased 5% from 2020 for Teamsters Plan per notice
- Equipment, training and advertising costs in SAFER Budget as allowed/required for first 12 months



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

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 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.

Now, therefore, be it resolved; the Board of Directors hereby rescinds Resolution 2-21 in its entirety.

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 17th day of March 2021, by the following vote:

AYES:
NOES:
ABSENT:

Paula Mitchell, President

ATTEST:

Robert Moser, Secretary

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

Motion:

to approve the Resolution authorizing the general manager to execute a financial assistance for construction agreement with the State Water Resources Control Board



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LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION _____-21

A RESOLUTION OF THE GOVERNING BOARD OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT AUTHORIZING THE GENERAL MANAGER TO EXECUTE A FINANCIAL ASSISTANCE FOR CONSTRUCTION AGREEMENT WITH THE STATE WATER RESOURCES CONTROL BOARD

WHEREAS, the State Water Resources Control Board has made available grant funds for the construction of Small Community Wastewater Improvement Projects through the CWSRF, and

WHEREAS, the Lake Shastina Community Services District has been declared a Small Disadvantaged Community for the purposes of such funding, and

WHEREAS, the Lake Shastina Community Services District's Wastewater System is in need of improvements, and

WHEREAS, the Lake Shastina Community Services District wishes to apply for funding for the construction of the Wastewater Improvement Project, it is therefore,

RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT, AS FOLLOWS:

The General Manager (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the Lake Shastina Community Services District (District), a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the construction of the Wastewater Improvement Projects.

This Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

The Authorized Representative, or his/her designee, is designated to represent the District in carrying out the District's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the District and compliance with applicable state and federal laws.

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Board of Directors of the Lake Shastina Community Services District held on March 17, 2021.

- AYES: Directors
- NOES: None
- ABSENT: None
- ABSTAIN: None

Paula Mitchell, President of the Board

ATTEST:

Robert Moser, Secretary of the Board

Item 5. Resolution authorizing the reimbursement of the Wastewater Improvement Project construction expenditures from the State Water Resources Control Board for. (GM Moser)

Motion:

to approve the Resolution authorizing the reimbursement of the Wastewater Project construction expenditures from the State Water Resources Control Board



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION ___ - 21

**A RESOLUTION OF THE GOVERNING BOARD OF THE LAKE SHASTINA
COMMUNITY SERVICES DISTRICT FOR THE REIMBURSEMENT OF THE
WASTEWATER PROJECT EXPENDITURES FROM THE STATE WATER
RESOURCES CONTROL BOARD**

WHEREAS, the Lake Shastina Community Services District (the "District") desires to finance the costs of the Lake Shastina Community Services District constructing and/or reconstructing certain public facilities and improvements relating to its wastewater system, including certain treatment facilities, pipelines and other infrastructure (the "Project"); and

WHEREAS, the District intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board); and

WHEREAS, the State Water Board may fund the Project Funds with proceeds from the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the "Obligations"), and

WHEREAS, prior to either the issuance of the Obligations or the approval by the State Water Board of the Project Funds the District desires to incur certain capital expenditures (the "Expenditures") with respect to the Project from available moneys of the District; and

WHEREAS, the District has determined that those moneys to be advanced on and after the date hereof to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the District for the Expenditures from the proceeds of the Obligations.

NOW, THEREFORE, THE DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

SECTION 1. The District hereby states its intention and reasonably expects to reimburse Expenditures paid prior to the issuance of the Obligations or the approval by the State Water Board of the Project Funds.

SECTION 2. The reasonably expected maximum principal amount of the Project Funds is \$6,000,000.00

SECTION 3. This resolution is being adopted no later than 60 days after the date on which the District will expend moneys for the construction portion of the Project costs to be reimbursed with Project Funds.

SECTION 4. Each District expenditure will be of a type properly chargeable to a capital account under general federal income tax principles.

SECTION 5. To the best of our knowledge, this District is not aware of the previous adoption of official intents by the District that have been made as a matter of course for the purpose of reimbursing expenditures and for which tax-exempt obligations have not been issued.

SECTION 6. This resolution is adopted as official intent of the District in order to comply with Treasury Regulation §1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of Project costs.

SECTION 7. All the recitals in this Resolution are true and correct and this District so finds, determines, and represents.

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Board of Directors of the Lake Shastina Community Services District held on the 17th of March 2021.

AYES: Directors
NOES: None
ABSENT: None
ABSTAIN: None

Paula Mitchell, President of the Board

ATTEST:

Robert Moser, Secretary of the Board