



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, August 19, 2020
Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.
Administration Building
16320 Everhart Drive, Weed, California 96094 • (530) 938-3281

NOTICE OF TEMPORARY PROCEDURES FOR BOARD MEETINGS

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

CALL TO ORDER: 12:00 p.m.

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

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

A. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: General Manager

RETURN TO OPEN SESSION:

PLEDGE OF ALLEGIANCE:

REPORT ON CLOSED SESSION:

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

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

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

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

1. Consent Items
 - A. Approval of Minutes: Regular Meeting July 15, 2020
 - B. Ratification of Disbursements: July 1 through July 31, 2020
 - C. Budget Comparison: FY 2020/21
 - D. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

2. Consideration of adoption of resolution accepting Volunteer Fire Assistance Program Grant Funding of \$9,815.00, with LSCSD Fire Department match of \$9,815.00 (FC Pappas)
3. Consideration of agreement with Drew Consulting Inc. to perform accounting services providing support for the preparation of the fiscal year-end financial audit functions. (GM Moser)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on September 16, 2020 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

<https://us02web.zoom.us/j/81312460109?pwd=OC94VTRiYlhrTHZKYXg5STNROFlIQ09>

Meeting ID: 813 1246 0109

Passcode: 981282

One tap mobile

+13462487799,,81312460109#,,,,,0#,,981282# US (Houston)

+16699006833,,81312460109#,,,,,0#,,981282# US (San Jose)

Dial by your location

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Germantown)

Meeting ID: 813 1246 0109

Passcode: 981282

Find your local number: <https://us02web.zoom.us/j/81312460109?pwd=OC94VTRiYlhrTHZKYXg5STNROFlIQ09>



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
Wednesday, July 15, 2020
Closed Session 12:30 p.m.
Open Session by Teleconference: 1:30 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: 12:30 p.m.
LSCSD Board Roll Call: Beck Cupp MacIntosh Mitchell Thompson
Also present: GM Moser, and District Counsel Margaret Long. There were no people in the audience.

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)

With no objections by the Board, Pres. Mitchell adjourned Closed Session at 1:16 p.m.

RETURN TO OPEN SESSION: 1:30 p.m.
Also present: GM Moser, AP DeBon, APC Bullington, FC Pappas, and District Counsel Long (until 2:10 p.m.). There were approximately 4 people in the audience.

REPORT ON CLOSED SESSION: Direction given to staff

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: Director Beck requested the meeting be recorded

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

1. A. Approval of Minutes: Regular Meeting June 17, 2020
- B. Ratification of Disbursements: June 1 through June 30, 2020
- C. Budget Comparison: FY 2019/20
- D. Accounts Receivables Aging Analysis: FY 2019/20
- E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

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

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

DISCUSSION / REPORTS: ACTION ITEMS:

2. Director Training: Attending the Special District Leadership Academy (Pres. Mitchell)

Motion by Dir. Thompson, second by Dir. MacIntosh, to allow any board member who wishes to attend the online Special District Leadership Academy to do so.

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

- 3. Resolution 5-20 approving a measure for a Fire Department Special Tax be submitted to the voters - to be consolidated on the 2020 November General Election (Pres. Mitchell)

Motion by Dir. Cupp, second Dir. MacIntosh, to approve Resolution 5-20 to submit to the voters a measure for a Fire Department Special Tax for improved properties increase to \$80 and unimproved properties increase to \$65 annually - to be consolidated on the 2020 November General Election. Resolution 5-20 thereby rescinds Resolution 1-20

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

- 4. Public Hearing on the matter of the Addendum Resolution 4-20 Adopting an Addendum to the Final Mitigated Negative Declaration, Monitoring and Reporting program for the wastewater Improvement Project SWRCB Project no. C-06-8306-110

Pres. Mitchell opened the Public Hearing at 2:11 p.m. There were no comments from the audience. Pres. Mitchell closed the Public Hearing at 2:12 p.m. The Board discussed.

Motion by Dir. Thompson, second by Dir. Cupp, to approve Resolution 4-20 adopting an addendum to the final mitigated negative declaration and the mitigation monitoring and reporting program for the wastewater improvement project State water resources control board project NO. C-06-8303-110.

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

- 5. Public Hearing: Delinquent Charges [Government Code §61115(b)] to be sent to 2020 Tax Roll: to hear and consider all objections or protests to CSD's Impending Delinquency Report of taxes, assessment and other charges levied for the fiscal year 2019-2020, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115(b) and shall direct the General Manager to file with the Siskiyou County Auditor/Tax Collector a copy of the final report, on or before August 10, 2020. (Pres. Mitchell)

Pres. Mitchell opened the Public Hearing at 2:16 p.m. There were no comments from the audience. Pres. Mitchell closed the Public Hearing at 2:17 p.m. The Board discussed.

Motion by Dir. Cupp, second by Dir. Thompson to declare said delinquencies tax-defaulted pursuant to Government Code §61115(b) and direct the General Manager to file the final report with the Siskiyou County Auditor on or before August 10, 2020.

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

- 6. LOLA Dinner attendee reimbursements – reminder of reimbursement policy. All board members are allowed to attend. Only a board member's expenses are reimbursed. No reimbursement for a guest attendee. (Pres. Mitchell)

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 2:40 p.m. The next LSCSD Regular Board Meeting to be held on August 19, 2020, 1:00 p.m. at the Administration Building, access may possibly be thru ZOOM meeting.

Approval Date: _____

 Paula Mitchell, President

ATTEST:

 Robert Moser, General Manager/Secretary

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 July 1 thru July 31, 2020, for a total of: " \$ 603,149.63

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

Submitted for July 2020	\$ 603,149.63
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Expenses - Regular Checks Mechanics Bank Account	\$ 448,384.47
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 154,765.16
<u>Subtotal</u>	<u>\$ 603,149.63</u>
<u>Total CSD Expenses</u>	<u>\$ 603,149.63</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
7/1/2020	1082	PACIFIC POWER	15,128.21	15,128.21		679.14	4,732.64	9,412.37	145.08	158.98	-	-
	1100	PITNEY BOWES INC	500.00	500.00		500.00	-	-	-	-	-	-
7/2/2020	24149	Payroll Checks (Live Checks)-MR	1,818.18		1,818.18	-	1,818.18	-	-	-	-	-
	24150	Payroll Checks (Live Checks)-WR	1,434.17		1,434.17	-	1,434.17	-	-	-	-	-
	24152	Payroll Checks (Live Checks)-NM	774.48		774.48	-	-	-	-	-	774.48	-
	24153	Payroll Checks (Live Checks)-MW	1,507.34		1,507.34	-	-	-	-	-	-	1,507.34
	504812	EDD EFT	1,260.20		1,260.20	269.41	477.81	-	235.85	71.17	205.16	-
	504813	EFTPS EFT	4,257.74		4,257.74	625.44	1,430.88	-	633.73	98.04	1,469.65	-
	504814	American Funds EFT	126.92		126.92	-	-	-	-	-	126.92	-
	504815	CalPERS Classic EFT	1,770.60		1,770.60	355.88	1,414.72	-	-	-	-	-
	504816	CalPERS PEPRA EFT	1,346.95		1,346.95	945.46	401.49	-	-	-	-	-
	504817	CalPERS Clc Safety EFT	954.18		954.18	-	-	-	954.18	-	-	-
	504818	CalPERS Pep Safety EFT	942.73		942.73	-	-	-	465.36	477.37	-	-
	504819	CalPERS 457 Plan	659.49		659.49	25.00	340.00	-	200.00	94.49	-	-
	504820	MB EFT - Payroll Checks (Direct Deposits)	19,704.36		19,704.36	4,559.61	5,751.03	-	4,087.44	2,283.70	3,022.58	-
	1083	CalPERS Financial & Acct Svc	225.60	225.60		112.80	56.40	56.40	-	-	-	-
	1084	CalPERS Financial & Acct Svc	244.80	244.80		122.40	61.20	61.20	-	-	-	-
	1085	First Nil Bank-AD	548.71	548.71		548.71	-	-	-	-	-	-
	1086	First Nil Bank-SP	560.43	560.43		-	-	-	-	-	560.43	-
	1112	First Nil Bank-RV	506.27	506.27		-	434.72	71.55	-	-	-	-
	1087	First Nil Bank-WB	981.57	981.57		77.16	-	-	-	875.09	28.32	-
	1088	PITNEY BOWES INC	202.80	202.80		202.80	-	-	-	-	-	-
	1091	QUILL CORP	141.09	141.09		141.09	-	-	-	-	-	-
	1092	UTILITY TELEPHONE	546.14	546.14		327.88	-	-	-	163.84	54.62	-
	1093	VERIZON WIRELESS	42.78	42.78		-	-	-	-	42.78	-	-
	1094	WILLIAMS SCOTSMAN INC.	293.17	293.17		-	146.58	146.59	-	-	-	-
	1095	US BANK EQUIPMENT FINANCE	205.61	205.61		-	-	-	-	205.61	-	-
	24153	ALANNA DEBON	71.53	71.53		64.27	-	-	-	7.26	-	-
	24154	BURTONS FIRE INC.	310.00	310.00		-	-	-	-	-	310.00	-
	24155	CAPITAL RESEARCH & MANAGEMENT	193.94	193.94		-	24.24	24.25	48.49	48.48	48.48	-
	24156	DREW CONSULTING INC.	6,705.73	6,705.73		6,051.98	-	-	-	653.75	-	-
	24157	GOLDEN STATE RISK MANAGEMENT	120,826.86	120,826.86		120,826.86	-	-	-	-	-	-
	24158	GRAINGER	123.09	123.09		-	-	123.09	-	-	-	-
	24159	HUE & CRY	38.00	38.00		38.00	-	-	-	-	-	-
	24160	KRISTINE ANN DUNCAN	349.14	349.14		-	-	-	-	-	349.14	-
	24161	LAKE SHASTINA GOLF RESORT	59.34	59.34		-	-	-	-	-	59.34	-
	24162	MUNICIPAL EMERGENCY SERVICES	981.34	981.34		-	-	-	-	-	-	-
	24163	N.C.G.T. SECURITY FUND	15,720.00	15,720.00		3,143.50	3,010.23	2,564.27	2,889.00	1,682.00	1,682.00	749.00
	24164	PAUL EVANS	3,800.00	3,800.00		-	-	-	-	3,800.00	-	-
	24165	SHASTA AUTO SUPPLY	56.20	56.20		-	4.46	4.45	-	-	47.29	-
	24166	SHASTA VALLEY TIRE SERVICE	749.42	749.42		-	-	-	-	749.42	-	-
	24167	SISKIYOU COUNTY	1,236.66	1,236.66		-	-	-	-	1,236.66	-	-
	24168	SOLANO'S INC.	197.82	197.82		141.14	22.78	26.02	-	3.94	3.94	-
	24169	SUBURBAN PROPANE-1638	10.00	10.00		-	-	-	5.00	-	5.00	-
	24170	WESTERN BUSINESS PRODUCTS	116.94	116.94		116.94	-	-	-	-	-	-
	24171	XIO, INC	382.00	382.00		-	-	382.00	-	-	-	-

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
7/10/2020	24049	Payroll Checks (Live Checks)-WR	1,600.23		1,600.23			1,600.23				
	504821	EDD EFT	80.90		80.90			80.90				
	504822	EFTPS EFT	300.44		300.44			300.44				
7/14/2020	1099	STATE OF CA EDD	0.08	0.08							0.08	
7/16/2020	24172	Payroll Checks (Live Checks)-MR	1,868.20		1,868.20			1,868.20				
	24173	Payroll Checks (Live Checks)-NIM	808.14		808.14						808.14	
	24174	Payroll Checks (Live Checks)-MW	1,507.34		1,507.34							
	24050	UNION DUES	533.48		533.48	175.00	236.00		60.24	62.24		
	504835	EDD EFT	1,281.83		1,281.83	269.37	431.22		270.78	91.68	218.78	
	504836	EFTPS EFT	4,224.38		4,224.38	625.87	1,231.85		714.02	147.21	1,505.43	
	504837	American Funds EFT	126.92		126.92						126.92	
	504838	CalPERS Classic EFT	1,893.17		1,893.17	379.86	1,513.31					
	504839	CalPERS PEPR EFT	928.03		928.03	497.01	431.02					
	504840	CalPERS Clc Safety EFT	1,000.59		1,000.59				1,000.59			
	504841	CalPERS Pep Safety EFT	975.05		975.05				470.43	504.62		
	504842	CalPERS 457 Plan	671.74		671.74	25.00	340.00		200.00	106.74		
	504843	MB EFT - Payroll Checks (Direct Deposits)	20,369.82		20,369.82	4,579.83	5,918.07		4,189.79	2,592.06	3,090.07	
	1096	AT&T	99.76	99.76			49.88	49.88				
	1097	CALPERS FINANCIAL & ACCT SVC	72,399.00	72,399.00		39,095.46	20,315.16	12,988.38				
	1098	CALPERS FINANCIAL & ACCT SVC	1,379.00	1,379.00		744.66	386.95	247.39				
	1101	QUILL CORP	24.66	24.66		24.66						
	1102	US CELLULAR	132.75	132.75						132.75		
	24175	CAL ORE TELEPHONE CO	428.19	428.19		192.21	64.60	64.59	85.43		21.36	
	24176	DON R. ERICKSON OIL, INC.	4,261.31	4,261.31		502.29	746.55	746.55		805.29	1,460.63	
	24177	FERGUSON WATERWORKS	5,162.26	5,162.26			1,759.31	3,402.95				
	24178	FISCHER'S SISKIYOU BACKHOE	25.00	25.00		25.00						
	24179	HUE & CRY	38.00	38.00		38.00						
	24180	ISSAC MAIZE	126.00	126.00							126.00	
	24181	BASIC LAB	134.40	134.40				134.40				
	24182	KEVIN BERRY	89.00	89.00								89.00
	24183	KEVIN WILLIAMS	89.00	89.00								89.00
	24184	LSCSD UTILITIES	979.81	979.81		715.06			124.13		140.62	
	24185	MT. SHASTA IT SERVICES INC.	2,200.00	2,200.00		660.00	330.00	330.00	440.00	220.00	220.00	
	24186	N.C.G.T. SECURITY FUND	14,971.00	14,971.00		3,143.50	2,605.77	2,219.73	2,889.00	1,682.00	1,682.00	749.00
	24187	SHANE KIEFFER	37.00	37.00							37.00	
	24188	SHASTA VALLEY TIRE SERVICE	18.92	18.92			9.46	9.46				
	24189	SISKIYOU DISPOSAL	250.00	250.00		85.00	42.50	42.50	40.00		40.00	
	24190	STEVE PAPPAS	24.95	24.95							24.95	
	24191	SUDS CITY AUTO SPA	22.00	22.00						22.00		
	24192	US POSTAL SERVICES	1,668.50	1,668.50		1,668.50						

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire	SAFER
7/30/2020	24193	Payroll Checks (Live Checks)-PP	5,344.39		5,344.39						5,344.39	
	24194	Payroll Checks (Live Checks)-KW	4,529.47		4,529.47						4,529.47	
	24195	Payroll Checks (Live Checks)-MW	5,665.93		5,665.93						5,665.93	
	504847	EDD EFT	5,250.13		5,250.13						5,250.13	
	504848	EFTPS EFT	8,777.40		8,777.40						8,777.40	
	504849	MB EFT - Payroll Checks (Direct Deposits)	14,483.20		14,483.20						14,483.20	
	1103	QUILL CORP	7.40	7.40		7.40						
	1104	UTILITY TELEPHONE	555.60	555.60		333.36				165.68		
	1105	WILLIAMS SCOTSMAN INC.	293.17	293.17			146.59	146.58				
	1106	PACIFIC POWER	16,422.64	16,422.64		561.91	4,487.29	11,073.61	142.73		157.10	
	1107	First NH Bank-RV	128.81	128.81			64.41					
	1108	First NH Bank-WB	972.29	972.29						972.29		
	1109	First NH Bank-AD	809.13	809.13		691.46				101.30	16.37	
	1110	First NH Bank-SP	487.06	487.06							487.06	
	24196	ALANNA DEBON	140.68	140.68		140.68						
	24197	GOLD NUGGET PRINTING	82.45	82.45						82.45		
	24198	KELLIE POWER	400.00	400.00		400.00						
	24199	MICHAEL OR DENISE MCWILLIAMS	77.60	77.60			77.60					
	24200	MOUNTAIN FITNESS	612.00	612.00					612.00			
	24201	PRENTICE LONG, PC	787.50	787.50		437.50			70.00		280.00	
	24202	ROBERT MOSER	122.00	122.00		122.00						
	24203	SHN CONSULTING ENGINEERS &	5,431.49	5,431.49								
	24204	SUBURBAN PROPANE-1638	175.00	175.00		175.00						
	24205	US BANK	92.03	92.03						92.03		
	24207	WILL JOHNSON ELECTRIC	5,321.91	5,321.91		337.00	950.65	950.65	376.25	394.65	2,312.71	
	24208	WOODS PEST CONTROL	166.00	166.00		83.00			41.50		41.50	
	24209	Payroll Checks (Live Checks)-MR	1,786.96		1,786.96							
	24210	Payroll Checks (Live Checks)-JB	553.50		553.50						553.50	
	24211	Payroll Checks (Live Checks)-MF	212.66		212.66						212.66	
	24212	Payroll Checks (Live Checks)-JH	192.73		192.73						192.73	
	24213	Payroll Checks (Live Checks)-NM	892.33		892.33						892.33	
	24214	Payroll Checks (Live Checks)-KW	448.41		448.41						448.41	
	504863	EDD EFT	1,282.97		1,282.97	290.48			272.67	50.24	198.80	
	504864	EFTPS EFT	3,895.92		3,895.92	642.02			722.31	69.00	1,135.48	
	504865	American Funds EFT	126.92		126.92						126.92	
	504866	CalPERS Classic EFT	1,914.82		1,914.82	381.57	1,533.25					
	504867	CalPERS PEPPRA EFT	720.98		720.98	499.23	221.75					
	504868	CalPERS Ctc Safety EFT	1,000.59		1,000.59				1,000.59			
	504869	CalPERS Pep Safety EFT	1,003.20		1,003.20				495.14	508.06		
	504870	AFLAC	496.26		496.26	49.68	446.58					
	504871	CalPERS 457 Plan	647.85		647.85	25.00	340.00		200.00	82.85		
	504872	MB EFT - Payroll Checks (Direct Deposits)	20,810.94		20,810.94	4,880.10	6,610.14		4,769.78	1,957.54	2,593.38	
7/31/2020	24215	CORNING FORD	138,683.93	138,683.93			69,341.97	69,341.96				
			603,149.63	448,384.47	154,765.16	406,757.88	302,264.28	237,225.20	57,702.62	46,994.52	144,010.72	11,344.04
			138,683.93	138,683.93		203,378.94	151,132.14	118,612.60	28,851.31	23,497.26	72,005.36	5,672.02

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

July 2020 Detailed Budget Comparison 2020/2021 YTD

For the Period: 7/1/2020 to 7/31/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	8/6/2020 % Bud
Fund: 10 - LSCSD General Fund						
Revenues						
Dept: 00						
4055.000 Misc Operational income	500.00	500.00	0.00	0.00	500.00	0.0
4056.000 Misc-Non Operating Income	0.00	0.00	1,461.33	1,461.33	-1,461.33	0.0
4070.000 Antenna Lease Revenue	24,438.79	24,438.79	2,001.55	2,001.55	22,437.24	8.2
5050.000 Transfer Fees	4,000.00	4,000.00	460.00	460.00	3,540.00	11.5
5080.000 Interest Earned-OPS	100.00	100.00	0.00	0.00	100.00	0.0
5081.000 Interest Earned-RSV	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	0.00	0.00	60,264.00	0.0
Dept: 23 Green Waste Site						
4055.000 Misc Operational income	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
Revenues	95,302.79	95,302.79	3,922.88	3,922.88	91,379.91	4.1%
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	330.00	330.00	7,670.00	4.1
7026.000 Contract Services	20,000.00	20,000.00	279.50	279.50	19,720.50	1.4
7033.000 Licenses, Permits, Fees	2,500.00	2,500.00	260.00	260.00	2,240.00	10.4
7034.000 Dues & Subscriptions	8,000.00	8,000.00	0.00	0.00	8,000.00	0.0
7035.000 Advertising	700.00	700.00	0.00	0.00	700.00	0.0
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	0.00	0.00	15,000.00	0.0
7050.100 Off Exp-Supplies	5,000.00	5,000.00	28.64	28.64	4,971.36	0.6
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	0.00	0.00	7,500.00	0.0
7062.000 Repair & Maintenance	600.00	600.00	0.00	0.00	600.00	0.0
7063.000 Fuel	300.00	300.00	0.00	0.00	300.00	0.0
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
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	0.00	0.00	126.00	0.0
7105.000 Utilities - CSD	2,000.00	2,000.00	357.53	357.53	1,642.47	17.9
7105.100 Util-Telephone	2,000.00	2,000.00	166.68	166.68	1,833.32	8.3
7105.200 Util-Electric	4,000.00	4,000.00	64.79	64.79	3,935.21	1.6
7105.400 Utilities-Propane	500.00	500.00	87.50	87.50	412.50	17.5
7105.600 Utility - Internet	1,550.00	1,550.00	128.14	128.14	1,421.86	8.3
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	24,291.79	24,291.79	213,894.81	10.2
7513.000 Payroll-TAXES	5,734.21	5,734.21	359.48	359.48	5,374.73	6.3
7514.000 Payroll-Benefits	66,621.18	66,621.18	6,710.34	6,710.34	59,910.84	10.1
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	2,337.94	2,337.94	19,264.77	10.8
7516.500 CalPERS UAL Expense	400.00	400.00	0.00	0.00	400.00	0.0
7518.000 Workers Comp	40,440.60	40,440.60	39,840.12	39,840.12	600.48	98.5
7530.000 Payroll Reimbursement	30,450.00	30,450.00	0.00	0.00	30,450.00	0.0
7530.100 PR Reimbursement Admin	-66,092.14	-66,092.14	0.00	0.00	-66,092.14	0.0
7550.000 Travel & Training	5,000.00	5,000.00	163.94	163.94	4,836.06	3.3
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	0.00	0.00	1,000.00	0.0
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	0.00	0.00	1,000.00	0.0
7063.000 Fuel	50.00	50.00	0.00	0.00	50.00	0.0
7080.000 Interest Expense	9,000.00	9,000.00	0.00	0.00	9,000.00	0.0
7084.000 Loan Principle Expense	36,500.49	36,500.49	0.00	0.00	36,500.49	0.0
7501.000 Payroll Expense	3,000.00	3,000.00	149.17	0.00	2,850.83	5.0
7513.000 Payroll-TAXES	400.00	400.00	2.17	0.00	397.83	0.5
7514.000 Payroll-Benefits	350.00	350.00	0.00	0.00	350.00	0.0
7516.200 Pension Cost (CalPERS)	650.00	650.00	11.42	0.00	638.58	1.8
7518.000 Workers Comp	300.00	300.00	0.00	0.00	300.00	0.0
Medical Building Reserves	7,064.00	7,064.00	0.00	0.00	7,064.00	0.0
Dept: 23 Green Waste Site						
7026.000 Contract Services	850.00	850.00	0.00	0.00	850.00	0.0
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	0.00	0.00	1,700.00	0.0
7513.000 Payroll-TAXES	250.00	250.00	0.00	0.00	250.00	0.0
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	0.00	0.00	150.00	0.0
Expenditures	126,055.50	126,055.50	75,569.15	75,406.39	50,486.35	59.9%

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

	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	174,390.83	174,390.83	380,227.57	31.4
4001.200 Assmt/Revenue-Standby	65,232.00	65,232.00	0.00	0.00	65,232.00	0.0
4001.300 Assmt/Revenue-Commercial	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
4003.000 Late Payment Revenue	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
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	7,248.50	7,248.50	-7,248.50	0.0
5081.000 Interest Earned-RSV	1,154.73	1,154.73	0.00	0.00	1,154.73	0.0
Dept: 36 Planning Grant						
5075.000 Grant Income	22,000.00	22,000.00	0.00	0.00	22,000.00	0.0
Revenues	683,005.13	683,005.13	181,639.33	181,639.33	501,365.80	26.6%

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	70,000.00	70,000.00	69,341.97	69,341.97	-69,341.97	0.0
Less Reimbursement due from LAIF Savings	-70,000.00	-70,000.00	-69,341.97	-69,341.97	69,341.97	0.0
7020.000 IT Contract Services/Server	3,960.00	3,960.00	330.00	330.00	3,630.00	8.3
7026.000 Contract Services	15,000.00	15,000.00	0.00	0.00	15,000.00	0.0
7033.000 Licenses, Permits, Fees	8,700.00	8,700.00	0.00	0.00	8,700.00	0.0
7034.000 Dues & Subscriptions	500.00	500.00	0.00	0.00	500.00	0.0
7035.000 Advertising	100.00	100.00	0.00	0.00	100.00	0.0
7040.000 Insurance (Liability)	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	100.00	100.00	0.00	0.00	100.00	0.0
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	0.00	0.00	29,000.00	0.0
7063.000 Fuel	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
7064.000 Materials/Supplies/Small Tools	8,500.00	8,500.00	0.00	0.00	8,500.00	0.0
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7080.000 Interest Expense	16,163.94	16,163.94	0.00	0.00	16,163.94	0.0
7085.000 Municipal Finance Principle	44,861.50	44,861.50	0.00	0.00	44,861.50	0.0
7100.000 Lease/Rent Expense	1,760.00	1,760.00	146.59	146.59	1,613.41	8.3
7105.100 Util-Telephone	500.00	500.00	49.88	49.88	450.12	10.0
7105.200 Util-Electric	50,000.00	50,000.00	1,350.00	1,350.00	48,650.00	2.7
7105.300 Util-Waste	510.00	510.00	0.00	0.00	510.00	0.0
7105.600 Utility - Internet	700.00	700.00	64.60	64.60	635.40	9.2
7501.000 Payroll Expense	145,000.00	145,000.00	16,583.22	16,583.22	128,416.78	11.4
7513.000 Payroll-TAXES	13,000.00	13,000.00	240.43	240.43	12,759.57	1.8
7514.000 Payroll-Benefits	30,000.00	30,000.00	5,616.00	5,616.00	24,384.00	18.7
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	1,432.38	1,432.38	13,567.62	9.5
7516.400 CalPERS Fees	200.00	200.00	0.00	0.00	200.00	0.0
7516.500 CalPERS UAL Expense	21,151.93	21,151.93	20,702.11	20,702.11	449.82	97.9
7516.600 Pension Plan Fees (MPPP)	202.00	202.00	0.00	0.00	202.00	0.0
7518.000 Workers Comp	13,000.00	13,000.00	0.00	0.00	13,000.00	0.0
7530.000 Payroll Reimbursement	500.00	500.00	0.00	0.00	500.00	0.0
7550.000 Travel & Training	500.00	500.00	0.00	0.00	500.00	0.0
7551.000 Meals	100.00	100.00	0.00	0.00	100.00	0.0
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7555.000 Personal Protective Equip PPE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.0
7556.000 Uniforms	0.00	0.00	0.00	0.00	0.00	0.0
Dept: 36 Planning Grants						
7026.000 Contract Services	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7530.000 Payroll Reimbursement	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
Expenditures	601,669.25	601,669.25	46,515.21	46,515.21	555,154.04	7.7%

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

	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	144,232.73	144,232.73	200,767.27	41.8
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	0.00	0.00	102,200.00	0.0
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	0.00	0.00	-13,000.00	0.0
4003.000 Late Payment Revenue	8,000.00	8,000.00	0.00	0.00	8,000.00	0.0
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	320.00	320.00	1,180.00	21.3
5006.000 Water Hook Up Fee	1,000.00	1,000.00	265.00	265.00	735.00	26.5
5081.000 Interest Earned-RSV	6,000.00	6,000.00	0.00	0.00	6,000.00	0.0
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	0.00	0.00	36,500.00	0.0
5081.000 Interest Earned-RSV	9,000.00	9,000.00	0.00	0.00	9,000.00	0.0
Revenues	524,200.00	524,200.00	144,817.73	144,817.73	379,382.27	27.6%
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	330.00	330.00	3,870.00	7.9
7026.000 Contract Services	20,000.00	20,000.00	516.40	516.40	19,483.60	2.6
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7034.000 Dues & Subscriptions	1,300.00	1,300.00	0.00	0.00	1,300.00	0.0
7035.000 Advertising	150.00	150.00	0.00	0.00	150.00	0.0
7040.000 Insurance (Liability)	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7041.000 Legal	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7050.100 Off Exp-Supplies	500.00	500.00	0.00	0.00	500.00	0.0
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	0.00	0.00	20,000.00	0.0
7063.000 Fuel	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
7064.000 Materials/Supplies/Small Tools	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7100.000 Lease/Rent Expense	1,760.00	1,760.00	146.58	146.58	1,613.42	8.3
7105.100 Util-Telephone	500.00	500.00	49.88	49.88	450.12	10.0
7105.200 Util-Electric	70,000.00	70,000.00	3,323.53	3,323.53	66,676.47	4.7
7105.300 Util-Waste	510.00	510.00	0.00	0.00	510.00	0.0
7105.600 Utility - Internet	700.00	700.00	64.59	64.59	635.41	9.2
7501.000 Payroll Expense	95,000.00	95,000.00	12,411.90	12,411.90	82,588.10	13.1
7513.000 Payroll-TAXES	8,000.00	8,000.00	179.95	179.95	7,820.05	2.2
7514.000 Payroll-Benefits	15,000.00	15,000.00	4,784.00	4,784.00	10,216.00	31.9
7516.200 Pension Cost (CalPERS)	9,000.00	9,000.00	1,065.19	1,065.19	7,934.81	11.8
7516.400 CalPERS Fees	200.00	200.00	0.00	0.00	200.00	0.0
7516.500 CalPERS UAL Expense	13,297.47	13,297.47	13,235.77	13,235.77	61.70	99.5
7516.600 Pension Plan Fees (MPPP)	202.00	202.00	0.00	0.00	202.00	0.0
7518.000 Workers Comp	8,000.00	8,000.00	0.00	0.00	8,000.00	0.0
7550.000 Travel & Training	500.00	500.00	0.00	0.00	500.00	0.0
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	100.00	100.00	0.00	0.00	100.00	0.0
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	0.00	0.00	1,200.00	0.0
Expenditures	477,338.58	477,338.58	36,107.79	36,107.79	441,230.79	7.6%

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

Fund: 25 - LSCSD Police Department

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
4001.100 Assmt/Revenue-Residential	137,940.00	137,940.00	176,409.87	176,409.87	-38,469.87	127.9
4001.200 Assmt/Revenue-Standby	280,720.00	280,720.00	0.00	0.00	280,720.00	0.0
4001.300 Assmt/Revenue-Commercial	3,520.00	3,520.00	0.00	0.00	3,520.00	0.0
4003.000 Late Payment Revenue	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
4056.000 Misc-Non Operating Income	7,000.00	7,000.00	25.00	25.00	6,975.00	0.4
5054.000 Animal Control Fees - Other	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
5055.000 Animal License Fee	300.00	300.00	0.00	0.00	300.00	0.0
5056.000 Warrant	4,500.00	4,500.00	110.00	110.00	4,390.00	2.4
5061.000 Donations	700.00	700.00	43.20	43.20	656.80	6.2
5062.000 Event/Donations	200.00	200.00	0.00	0.00	200.00	0.0
5075.000 Grant Income	870.00	870.00	0.00	0.00	870.00	0.0
5081.000 Interest Earned-RSV	6,000.00	6,000.00	0.00	0.00	6,000.00	0.0
Revenues	454,750.00	454,750.00	176,588.07	176,588.07	278,161.93	38.8%

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	440.00	440.00	4,840.00	8.3
7026.000 Contract Services	4,000.00	4,000.00	41.50	41.50	3,958.50	1.0
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7034.000 Dues & Subscriptions	4,000.00	4,000.00	612.00	612.00	3,388.00	15.3
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	0.00	0.00	5,500.00	0.0
7105.000 Utilities - CSD	900.00	900.00	124.13	124.13	775.87	13.8
7105.200 Util-Electric	2,500.00	2,500.00	42.82	42.82	2,457.18	1.7
7105.300 Util-Waste	480.00	480.00	0.00	0.00	480.00	0.0
7105.400 Utilities-Propane	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
7105.600 Utility - Internet	1,025.00	1,025.00	85.43	85.43	939.57	8.3
7204.000 Events	250.00	250.00	0.00	0.00	250.00	0.0
7501.000 Payroll Expense	178,621.90	178,621.90	18,975.53	18,975.53	159,646.37	10.6
7513.000 Payroll-TAXES	4,169.52	4,169.52	275.16	275.16	3,894.36	6.6
7514.000 Payroll-Benefits	58,194.60	58,194.60	5,778.00	5,778.00	52,416.60	9.9
7516.200 Pension Cost (CalPERS)	18,725.18	18,725.18	1,883.75	1,883.75	16,841.43	10.1
7516.600 Pension Plan Fees (MPPP)	200.00	200.00	0.00	0.00	200.00	0.0
7518.000 Workers Comp	15,703.58	15,703.58	0.00	0.00	15,703.58	0.0
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	28,258.32	28,258.32	354,909.21	7.4%

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

Fund: 26 - COPS Grant

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Revenues						
5075.000 Grant Income	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0
Revenues	140,000.00	140,000.00	0.00	0.00	140,000.00	0.0%

Expenditures						
7020.000 IT Contract Services/Server	2,640.00	2,640.00	220.00	220.00	2,420.00	8.3
7033.000 Licenses, Permits, Fees	3,500.00	3,500.00	0.00	0.00	3,500.00	0.0
7050.100 Off Exp-Supplies	1,500.00	1,500.00	122.00	122.00	1,378.00	8.1
7050.200 Off Exp-Postage	400.00	400.00	5.80	5.80	394.20	1.5
7050.400 Off Exp-Maint	2,000.00	2,000.00	137.07	137.07	1,862.93	6.9
7051.000 Public Safety Supplies	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7051.100 Mandatory Safety Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7063.000 Fuel	10,000.00	10,000.00	47.07	47.07	9,952.93	0.5
7064.000 Materials/Supplies/Small Tools	8,000.00	8,000.00	0.00	0.00	8,000.00	0.0
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	-15.27	-15.27	10,015.27	-0.2
7105.100 Util-Telephone	5,000.00	5,000.00	276.54	276.54	4,723.46	5.5
7501.000 Payroll Expense	77,312.25	77,312.25	8,322.02	8,322.02	68,990.23	10.8
7513.000 Payroll-TAXES	1,555.03	1,555.03	120.67	120.67	1,434.36	7.8
7514.000 Payroll-Benefits	21,193.20	21,193.20	3,364.00	3,364.00	17,829.20	15.9
7516.200 Pension Cost (CalPERS)	6,932.10	6,932.10	754.32	754.32	6,177.78	10.9
7516.600 Pension Plan Fees (MPPP)	600.00	600.00	0.00	0.00	600.00	0.0
7518.000 Workers Comp	6,587.78	6,587.78	0.00	0.00	6,587.78	0.0
7550.000 Travel & Training	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7551.000 Meals	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7555.000 Personal Protective Equip PPE	5,500.00	5,500.00	0.00	0.00	5,500.00	0.0
7556.000 Uniforms	4,000.00	4,000.00	0.00	0.00	4,000.00	0.0
Expenditures	182,520.36	182,520.36	13,354.22	13,354.22	169,166.14	7.3%

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

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	44,926.91	44,926.91	6,233.09	89.6
4001.200 Assmt/Revenue-Standby	63,750.00	63,750.00	0.00	0.00	63,750.00	0.0
4001.300 Assmt/Revenue-Commercial	1,100.00	1,100.00	0.00	0.00	1,100.00	0.0
4003.000 Late Payment Revenue	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
4055.000 Misc Operational Income	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
4056.000 Misc-Non Operating Income	1,500.00	1,500.00	215.05	215.05	1,284.95	14.3
4076.000 Fire Suppression Expansion Fee	632.00	632.00	158.00	158.00	474.00	25.0
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	248.48	248.48	4,751.52	5.0
5062.000 Evenl/Donations	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
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	0.00	0.00	70,000.00	0.0
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	0.00	0.00	155,000.00	0.0
4081.000 Strike Team Rev Engine Reimb	15,000.00	15,000.00	0.00	0.00	15,000.00	0.0
4082.000 Strike Team Rev Admin OH Reimb	34,000.00	34,000.00	0.00	0.00	34,000.00	0.0
4085.000 Emerg Resp Reimb Travel/Meals	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
Revenues	462,657.00	462,657.00	45,548.44	45,548.44	417,108.56	9.8%

Expenditures

Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,800.00	2,800.00	0.00	0.00	2,800.00	0.0
7002.000 Admin Overhead Alloc	60,192.28	60,192.28	0.00	0.00	60,192.28	0.0
7010.000 Capital Improvement	2,640.00	2,640.00	220.00	220.00	2,420.00	8.3
7020.000 IT Contract Services/Server	1,500.00	1,500.00	41.50	41.50	1,458.50	2.8
7026.000 Contract Services	50.00	50.00	0.00	0.00	50.00	0.0
7033.000 Licenses, Permits, Fees	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7034.000 Dues & Subscriptions	200.00	200.00	0.00	0.00	200.00	0.0
7035.000 Advertising	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7040.000 Insurance (Liability)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7041.000 Legal	1,000.00	1,000.00	69.22	69.22	930.78	6.9
7060.100 Off Exp-Supplies	100.00	100.00	0.00	0.00	100.00	0.0
7050.200 Off Exp-Postage	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7061.000 Public Safety Supplies	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7062.000 Repair & Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7063.000 Fuel	12,000.00	12,000.00	0.00	0.00	12,000.00	0.0
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	88.16	88.16	2,911.84	2.9
7065.000 Vehicle Repair/Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	0.0
7075.000 VFA Grant Equipment	19,630.00	19,630.00	0.00	0.00	19,630.00	0.0
7076.000 Grant Expenditures	1,200.00	1,200.00	140.62	140.62	1,059.38	11.7
7105.000 Utilities - CSD	2,000.00	2,000.00	55.56	55.56	1,944.44	2.8
7105.100 Util-Telephone	2,500.00	2,500.00	47.28	47.28	2,452.72	1.9
7105.200 Util-Electric	480.00	480.00	0.00	0.00	480.00	0.0
7105.300 Util-Waste	1,200.00	1,200.00	0.00	0.00	1,200.00	0.0
7105.400 Utilities-Propane	260.00	260.00	21.36	21.36	238.64	8.2
7105.600 Utility - Internet	600.00	600.00	0.00	0.00	600.00	0.0
7501.000 Payroll Expense	71,229.23	71,229.23	6,439.69	6,439.69	64,789.54	9.0
7513.000 Payroll-TAXES	6,892.84	6,892.84	486.82	486.82	6,406.02	7.1
7514.000 Payroll-Benefits	21,593.20	21,593.20	3,364.00	3,364.00	18,229.20	15.6
7516.100 Pension Cost (MPPP)	3,300.00	3,300.00	380.76	380.76	2,919.24	11.5
7516.200 Pension Cost (CalPERS)	550.00	550.00	5.63	5.63	544.37	1.0
7516.600 Pension Plan Fees (MPPP)	300.00	300.00	0.00	0.00	300.00	0.0
7518.000 Workers Comp	12,549.48	12,549.48	0.00	0.00	12,549.48	0.0
7549.000 Volunteer FF Stipend	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7549.100 VFF Payroll Taxes	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7550.000 Travel & Training	500.00	500.00	163.00	163.00	337.00	32.6
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
Dept: 34 Fire Fuels Removal						
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	21.65	21.65	2,978.35	0.7
7064.000 Materials/Supplies/Small Tools	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
7501.000 Payroll Expense	45,000.00	45,000.00	6,809.41	6,809.41	38,190.59	15.1
7513.000 Payroll-TAXES	6,000.00	6,000.00	641.31	641.31	5,358.69	10.7
7518.000 Workers Comp	4,000.00	4,000.00	0.00	0.00	4,000.00	0.0
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	44,255.91	44,255.91	71,671.09	38.2
7513.000 Payroll-TAXES	4,926.00	4,926.00	1,709.17	1,709.17	3,216.83	34.7
7518.000 Workers Comp	9,867.00	9,867.00	0.00	0.00	9,867.00	0.0
7550.000 Travel & Training	500.00	500.00	0.00	0.00	500.00	0.0
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
Expenditures	481,987.03	481,987.03	64,961.05	64,961.05	417,025.98	13.5%

Grand Total Net Effect:	-95,759.33	-95,759.33	149,066.78	149,066.78	-244,826.11	
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Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

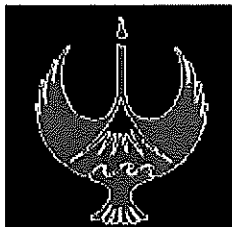
July was an extremely busy month for LSFD, responding to a total of 49 calls for service. These calls included:

- 10 Wildland Fires (all over the place, multiple fires in District)
- 4 Traffic Collisions (2 in District)
- 1 Electrical Hazmat (Big Springs Rd)
- 1 Commercial Fire Alarm (City of Weed)
- 1 Illegal Camp Fire (in District)
- 2 Illegal Fireworks (in District)
- 15 Medical Emergencies (2 Covid-19 Positive in District)
- 1 Structure Fire (out of District)
- 14 Public Assists

LSFD resources responded to 3 Major Wildland Fires in the north state, the Badger Fire, the Hog Fire, and the Gold Fire. While LSFD resources were away fighting fires our station remained fully staffed with equipment and volunteer personnel. We are proud to have kept our response streak and responded to 100% of all calls for service during the month of July. This is pretty incredible since LSFD is 90% Volunteer based.

5 LSFD personnel were tested in July for Covid-19 after confirmed exposures from positive patients. Fortunately, all 5 came back with no sign of the virus.

Lake Shastina Fire is proud to announce that we were awarded the Lake Shastina Community citizen of the year award from the LS Property Owners Association. The hard work and dedication of our volunteers, fuel abatement crew, and staff put in during 2019 did not go unnoticed and we are very grateful for that. Thank you to all who put our department in the running for this award.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS
FROM: Will Bullington, Chief of Police
MEETING DATE: August 19, 2020
SUBJECT: July 2020 Police Monthly Board Report
POLICE ACTIVITY: LSPD HAD 185 CALLS FOR SERVICE IN JULY

SUMMARY:

MISDEMEANOR ARRESTS: 10
FELONY ARRESTS: 2
TRAFFIC WARNINGS: 25
TRAFFIC CITATIONS: 6
ANIMAL CONTROL CITES: 1
ANIMAL RELATED: 17
PARKING CITES: 3
HOUSE WATCH: 420
MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 122

NOTABLE ACTIVITY:

7-2-20 39 YEAR OLD VISALIA RESIDENT ARRESTED FOR D.U.I. AND CHILD ENDANGERMENT AFTER A CITIZEN CALLED IN AN INTOXICATED DRIVER.

7-8-20 OFFICER RESPONDED TO DOMESTIC DISPUTE. CHARGES BEING FILED AGAINST THE SUSPECT FOR MISDEMEANOR DOMESTIC BATTERY.

7-9-20 26 YEAR OLD LAKE SHASTINA RESIDENT ARRESTED FOR FELONY DOMESTIC VIOLENCE.

7-11-20 26 YEAR OLD WEED RESIDENT ARRESTED FOR DRIVING ON A SUSPENDED DL.

7-15-20 24 YEAR OLD COOS BAY, ORE. RESIDENT ARRESTED FOR DRIVING WITH NO DL.

7-16-20 45 YEAR OLD LAKE SHASTINA RESIDENT ARRESTED FOR 4 MISDEMEANOR WARRANTS AND DRIVING ON A SUSPENDED DL.

7-17-20 36 YEAR OLD WEED RESIDENT WAS ARRESTED FOR D.U.I. AND POSSESSION OF A METH. PIPE.

7-18-20 OFFICER RESPONDED TO A REPORTED DISTURBANCE. 39 YEAR OLD LAKE SHASTINA RESIDENT WAS ARRESTED FOR OUTSTANDING MISDEMEANOR AND FELONY WARRANTS. CHARGES BEING FILED AGAINST BOTH PARTIES FOR DOMESTIC BATTERY.

7-18-20 OFFICER OBSERVED A VEHICLE DRIVING ERRATICALLY AND MADE AN ENFORCEMENT STOP. DURING THE ENCOUNTER THE OFFICER OBSERVED MULTIPLE CRIMINAL INDICATORS OF ILLEGAL DRUGS. A PROBABLE CAUSE SEARCH WAS CONDUCTED AND 4.5 POUNDS OF MARIJUANA WERE SEIZED ALONG WITH A LARGE AMOUNT OF CASH. THREE TENNESSEE SUSPECTS, AGES 28, 28 AND 39 WERE ARRESTED FOR POSSESSION AND TRANSPORTATION (BELIEVED TO HAVE BEEN PICKED UP LOCALLY AND GOING TO BE DRIVEN BACK TO TENNESSEE) OF MARIJUANA FOR SALES.

7-20-20 NON-INJURY TRAFFIC COLLISION ON BROOK LANE. VEHICLE INTO TREE.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: August 19, 2020
Subject: Board Report –July 2020 (Sewer)

Mowed the sewer ponds.

Continued to shore up the pond side walls.

Greased and serviced the Apexes.

Replaced a faulty pump at B-102 which is in Spearpoint.

PW took delivery of its new service truck. This truck will enable the crew to pull pumps in a safe and efficient manner. It will also allow for us to do more of our own work and not have to subcontract out as much.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: August 19, 2020
Subject: Board Report – July 2020 (Water)

Buffalo commercial water hookup 98%.

Water lateral leak on Wild Fox in Rancho Hills. PW was notified of the leak late in the evening. They turned off water and repaired 1st thing in the morning.

Customer had low water pressure, tested and found faulty check valves.

I have received the contract from the state for the Water Planning grant. I sent it back as they need to fix the name on the contract. When I receive this back I will sign and send it off. SHN is ready for this project to get underway and will be able to start immediately.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

**BEFORE THE BOARD OF DIRECTORS OF THE
LAKE SHASTINA COMMUNITY SERVICES DISTRICT
COUNTY OF SISKIYOU, STATE OF CALIFORNIA**

IN THE MATTER OF:

Resolution Number: 6-20

Approving the Department of Forestry and Fire Protection Agreement #7FG20061 for services from the date of last signatory on page 6 of the Agreement to June 30, 2021 under the Volunteer Fire Assistance Program of the Cooperative Forestry Assistance Act of 1978.

BE IT RESOLVED by the Board of Directors of the Lake Shastina Community Services District, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 6 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Assistance Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2020-21 up to and no more than the amount of \$9,815.00.

BE IT FURTHER RESOLVED that Robert Moser, General Manager/Secretary of said Board be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Lake Shastina Community Service District Fire Department.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, at a regular meeting thereof, held on the 19th day of August 2020, by the following vote:

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

NAYS: None

ABSENT: None

Signature, Board of Directors Member

Paula Mitchell, President

Signature, Board of Directors Member

Carol Cupp, Vice President

ATTEST:

I Robert Moser, Clerk of the Lake Shastina Community Services District, County of Siskiyou California do hereby certify that this is a true and correct copy of the original Resolution Number 6-20.

WITNESS MY HAND OR THE SEAL OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT, on this 20th day of August 2020.

**OFFICIAL SEAL
OR NOTARY CERTIFICATION**

Signature

Robert Moser, General Manager/Secretary
Lake Shastina Community Services District

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

	Type	Item	Quantity	Unit Cost	Item Total
1.	Communications	KNG P150 GMD Radio	2	\$ 2,500.00	\$ 5,000.00
2.	Communications	KNG M150 Mobile Radio	2	\$ 2,800.00	\$ 5,600.00
3.	Equipment - Wildland	Timberline Hose Clamp	10	\$ 200.00	\$ 2,000.00
4.	Safety - Wildland	Nomex Yellow Pant	20	\$ 165.00	\$ 3,300.00
5.	Safety - Wildland	Nomex Blue Pant Dual	20	\$ 165.00	\$ 3,300.00
6.	Safety - Wildland	Bullard Wildland Helmet	5	\$ 50.00	\$ 250.00
7.	Safety - Wildland	Chainsaw Chaps	4	\$ 45.00	\$ 180.00
8.					\$ 0.00
9.					\$ 0.00
10.					\$ 0.00
11.					\$ 0.00
12.					\$ 0.00
13.					\$ 0.00
14.					\$ 0.00
15.					\$ 0.00
16.					\$ 0.00
17.					\$ 0.00
18.					\$ 0.00
19.					\$ 0.00
20.					\$ 0.00
21.					\$ 0.00
22.					\$ 0.00

F. CAL FIRE USE ONLY (Formula-Driven)

Project Total Cost: \$ 19,630.00

G. Additional Information. 1. Briefly describe the area to be served: fire protection system, water system, equipment, facilities, staffing, hazards, etc. and purpose of proposed project. 2. How will the request(s) maintain or bring your organization into compliance with NFPA 1977? (Limited to space below)

Lake Shastina Fire protects 72 square miles which includes the Lake Shastina Community Services District (CSD), Big Springs California, as well as agricultural and farm land. The CSD is covered by a hydrant and water tank system where hydrants are located every 500' and water tanks which two of these are 300,000 gallon, one is 250,000 gallon and one is 500,000 gallon. We are a department consisting of a full time Fire Chief, Captain, and 21 volunteers.

The Department hosts 3 wildland engines and 1 type 1. During the summer months LSFD often has one or two of its engines as part of strike teams on campaign wildland fires throughout the state.

Lake Shastina Fire has tried multiple times to raise its tax income which has remained the same since 1991. Both measures failed miserably. This has left our department in desperate times with a budget far too small to equip us with our bare needs.

In this request we plan to equip our wildland engines that go out of county on strike teams with radios similar to the Cal Fire engines. Our engines currently have old Kenwood radios that are unfamiliar with new firefighters. The remaining items will bring us to NFPA 1977 compliance for PPE.

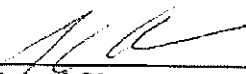
In addition to the original request(s), Applicants may list alternative projects for excess or unused funds, which the State will review during the initial application process. The State will determine which of the Applicant's projects are eligible for funding if excess or unused funds become available. Upon advance written approval by the State, the applicant may use additional/excess funding up to the contract maximum amount to purchase State approved items in listed order of priority on their application.

Deviations from the original application are considered an amendment and require prior approval before the amended expenditures can be made.

The funds will be only for those projects accomplished and/or items purchased between Agreement Approval Date and June 30, 2021. The Recipient agrees to provide CAL FIRE with itemized documentation of the Agreement project expenditures and bill CAL FIRE as soon as the project is complete, but no later than September 1, 2021.

The Recipient gives CAL FIRE or any authorized representative access to examine all records, books, papers, or documents relating to the Agreement. The Recipient shall hold harmless CAL FIRE and its employees for any liability or injury suffered through the use of property or equipment acquired under this Agreement. The applicant certifies that to the best of the applicant's knowledge and belief, the data in this application is true.

I certify that the above and attached information is true and correct:


Original Signature Required: Grantee's Authorized Representative

3-31-2020
Date Signed

Printed Name: Steven Pappas

Title: Owner

Executed on: 03/31/2020

at

Weed

Date

City

Organization Name: Lake Shastina Fire Department



Independent Contractor Agreement

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

1. Services to Be Performed

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

2. Payment

In consideration for the services to be performed by Contractor, as outlined in Exhibit B of this Agreement, Client agrees to pay Contractor at the rate of \$125 per hour of time for the services performed under this Agreement according to the terms of payment set forth below.

Unless otherwise agreed upon in writing by Client, Client's maximum liability for all services performed during the term of this Agreement will not exceed \$20,000 for the fiscal year ended June 30, 2021.

3. Terms of Payment

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

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

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

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

Drew Consulting Inc.

p: 530-318-8204 | e: adrew@drew-consulting.com

w: www.drew-consulting.com

a: 1679 Zapotec Drive, South Lake Tahoe, CA 96150

4. Expenses

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

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

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

5. Materials

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

6. Independent Contractor Status

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

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

7. Business Permits, Certificates, and Licenses

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

8. Professional Obligations

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

9. Professional Liability

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

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

10. Limitation of Liability

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

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

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

11. Indemnification

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

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

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

11. Indemnification (Continued)

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

12. Communication

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

13. Term of Agreement

The Contractor desires to perform and assume responsibility and obligations for the services and provision of products, as herein described on the terms and conditions set forth herein, the work beginning July 1st, 2020 and terminating on the earliest of:

- The date Contractor completes the services required by this Agreement;
- June 30th, 2021; or
- The date a party terminates the Agreement as provided below.

14. Terminating the Agreement

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

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

15. Confidential Information

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

15. Confidential Information (Continued)

Confidential information includes, but is not limited to:

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

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

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

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

16. Third Party Reliance Upon Reports

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

17. Resolving Disputes

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

18. Attorney Fees

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

19. Entire Agreement

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

20. Successors

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

21. Waiver

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

22. Governing Law

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

23. Severability

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

24. Attached Papers and Exhibits

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

25. Notices

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

26. No Partnership

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

27. Assignment and Delegation

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

28. Counterparts

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

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

Client:

Robert Moser – General Manager
Lake Shastina Community Services District

Contractor:

Andrea Drew – Owner
Drew Consulting Inc.

EXHIBIT A SCOPE OF WORK

Drew Consulting Inc. (Contractor) agrees to perform off-site and on-site accounting services to Lake Shastina Community Services District (Client), to support the Client in the preparation of year-end financial audit functions.

Services to this function will include testing and analysis of the following areas of the Client's accounting records:

- Cash and Investment Accounts:
 - High level review of monthly reconciliations.
 - Adjustments for incorrect transactions, unusual items, stale items, and discrepancies to account balances.
- Receivable Accounts:
 - High level review of monthly transactions and year-end cutoff.
 - Policy review to ensure consistent treatment to areas such as Allowances for Doubtful Accounts.
 - Adjustments for unusual items, incorrect transactions, and true-up/down for year-end cutoff.
- Prepaid Expense Accounts:
 - Development of annual reconciliation workpapers to ensure correct release of realized expense items and final year-end Prepaid balances.
- Property, Plant and Equipment (PPE) Accounts:
 - Development of annual continuity schedule to ensure correct calculation of previous year PPE items depreciation expense.
 - Detailed review of PPE and relevant expense accounts (supplies, repairs and maintenance, software and hardware, etc) to ensure capitalizable transactions correctly captured and resultant depreciation costs captured in financial statements.
 - Detailed review of insurance related documents and sale orders to ensure correct treatment of PPE items lost, displaced or sold during the fiscal year.
- Liability Accounts:
 - High level review of monthly transactions and year-end cutoff.
 - Adjustments for unusual items, incorrect transactions, and true-up/down for year-end cutoff.
- Revenue and Expense Accounts:
 - Detailed review of revenue and expense accounts for unusual, unallowable items.
 - Detailed review of admin and overhead calculations to ensure correct allocations across funds.
 - Policy review to ensure consistent and OMB-compliant treatment of grant agreements.
 - High level review of quarterly grant reimbursement packages and reconciliation to general ledger to ensure no discrepancies or incorrect transactions.
 - Adjustments for unusual items, incorrect transactions, and true-up/down for year-end balances.

Contractor will also support the Client's Fire District in the development of the CalOES annual Indirect Cost Rate for utilization on strike team assignments.

**EXHIBIT B
BUDGET**

This Agreement shall not exceed \$20,000, based on costs as outlined below:

- Direct Labor:
 - \$125 hourly rate per hours worked
- Travel Expenses:
 - \$62.50 hourly rate per hours travelled
 - IRS reimbursement rate for mileage to and from Client location
 - GSA reimbursement rate for hotel accommodation and incidental costs while on location with Client

Assumptions to cost breakdown are as follows:

Details	Base Unit	Variable # Units	Rate	\$-Value	Total Cost
Audit Preparation Services:					
Cash and Investments	1.00	8.00	125.00	1,000.00	
Receivables	1.00	8.00	125.00	1,000.00	
Prepaid Expense	1.00	5.00	125.00	625.00	
Capital Assets	1.00	8.00	125.00	1,000.00	
Liabilities	1.00	16.00	125.00	2,000.00	
Fund Balance - Rollover from FY19	1.00	1.00	125.00	125.00	
Admin and Overhead Allocation	1.00	8.00	125.00	1,000.00	
Revenues - Non Grant	1.00	16.00	125.00	2,000.00	
Revenues - Grant	1.00	4.00	125.00	500.00	
Expenses - Non Grant	1.00	16.00	125.00	2,000.00	
Expenses - Grant	1.00	8.00	125.00	1,000.00	
Audit Preparation Services:				12,250.00	12,250.00
CalOES IDC Rate Development Services:					
IDC Rate Worksheet Development	1.00	8.00	125.00	1,000.00	
CalOES IDC Rate Development Services:				1,000.00	1,000.00
Additional Client Requested Support:					
<i>Services Required Per Client Written Request</i>	5.00	8.00	125.00	5,000.00	
CalOES IDC Rate Development Services:				5,000.00	5,000.00
Travel Related Costs:					
Travel Time	5.36	2.00	62.50	670.00	
Mileage Reimbursement	285.00	2.00	0.58	330.60	
Accommodation - GSA Rate	4.00	1.00	109.44	437.76	
Meals - GSA Rate	3.00	1.00	55.00	165.00	
Travel Related Costs:				1,603.36	1,603.36
					19,853.36
Agreement Not to Exceed Amount:					20,000.00

This contract shall terminate on June 30, 2021.