



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

REGULAR MEETING

Wednesday, December 20, 2017 – 1:00 p.m.

Administration Building

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

CALL TO ORDER:

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

PUBLIC COMMENTS ON CLOSED SESSION:

ADJOURN TO CLOSED SESSION:

CLOSED SESSION I:

I.A. Labor Negotiations: terms of General Manager contract (Gov. Code Section 54957.6(a))

I.B. Labor Negotiations: terms of Police Chief contract (Gov. Code Section 54957.6(a))

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, whether or not on the agenda for this meeting. Each individual comment will be limited to three minutes. The public comment portion of the meeting will be limited to thirty minutes (total time). For items that are on this agenda, speakers may request that their comments be heard instead at the time the item appears on the agenda prior to the Board addressing the agenda 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.

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. A. Approval of Minutes: Regular Meeting November 15, 2017 and Special Meeting November 29, 2017
- B. Ratification of Disbursements: November 1 through November 30, 2017
- C. Budget Comparison: FY 2017/2018
- D. Approval of Resolution *-17, repealing and rescinding Resolution 4-09 regarding CalPERS Employer Pick Up

DEPARTMENT REPORTS / UPDATES: NO ACTION ITEMS:

2. Fire Department Monthly Report (FC Pappas)
3. Police Department Monthly Report (PC Wilson)
4. Sewer Department Monthly Report (PWS Moser)
5. Water Department Monthly Report (PWS Moser)

COMMITTEE REPORTS:

6. APPROVED COMMITTEE MINUTES / REPORTS / VERBAL UPDATES, if applicable:

- A. Budget / Finance Committee (FY 2017/18)
- B. Fire Department Advisory Committee
- C. Grant Oversight Committee
- D. Police Advisory Committee
- E. Policy Committee

DISCUSSION / REPORTS: ACTION ITEMS:

7. Resolution *-17 for Amendment of Trustees for LSCSD Money Purchase Pension Plan (AGM Wilson)
8. Review/Update and Prioritize District Goals (Pres. Cupp)
9. Consideration of General Manager Employment Agreement (Pres. Cupp)
10. Consideration of Police Chief Employment Agreement (Pres. Cupp)
11. Election of Officers for 2018 Calendar Year
 - A. President
 - B. Vice President
 - C. Secretary/Treasurer

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

PUBLIC COMMENTS ON CLOSED SESSION:

ADJOURN TO CLOSED SESSION:

CLOSED SESSION II:

II.A. Personnel (Gov. Code Section 54957) Consider Public Employee Performance Evaluation:

Acting General Manager

II.B. Conference with Legal Counsel - Existing Litigation (Gov. Code Section 54956.9) Moller v. LSCSD et. al.

RETURN TO OPEN SESSION:

REPORT ON CLOSED SESSION:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on January 17, 2018, 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.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, November 15, 2017, 1:00 p.m.
 Administration Building
 16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER AND ROLL CALL: 1:00 p.m.

LSCSD Board Roll Call: Cupp ☒ Lewis ☒ MacIntosh ☒ Mitchell ☒ Thompson ☒

Also present: AGM/PC Wilson, PWS Moser, SAC Nelle, FC Pappas and District Counsel Margaret Long.

There were approximately 20 people in the audience.

PLEDGE OF ALLEGIANCE: Dir. Mitchell led the Pledge of Allegiance.

PUBLIC COMMENTS: Comments received.

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

1. A. Approval of Minutes: Regular Meeting September 20, 2017 and Special Meeting October 11, 2017
- B. Ratification of Disbursements: September 1 through September 30, 2017
- C. Budget Comparison / Variance Report: FY 2017/18
- D. Accounts Receivables Aging Analysis: FY 2017/18
- E. Approval of County required amendments to COPS Grant Budgets FY 2016/17 and FY 2017/18

Motion by Dir. Mitchell second Dir. Thompson to approve Consent Calendar.

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

Noes: None

Absent: None

DEPARTMENT REPORTS

2. Fire Department Monthly Report: FC Pappas reported.
3. Police Department Monthly Report: PC Wilson reported.
4. Sewer Department Monthly Report: PWS Moser reported.
5. Water Department Monthly Report: PWS Moser reported.

COMMITTEE REPORTS:

6. President to re-establish Policy Committee to be an ad-hoc committee (two Board Members only)

APPROVED COMMITTEE MINUTES / REPORTS / VERBAL UPDATES, if applicable:

- A. Budget / Finance Committee (FY 2017/18): Next meeting will be in January 2018.
- B. Fire Department Advisory Committee: A meeting will be scheduled.
- C. General Manager Recruitment Committee: Update given.
- D. Grant Oversight Committee: Committee has not met.
- E. Police Advisory Committee: Nothing to report.
- F. Policy Committee: Pres. Cupp appointed Dir. Lewis and Dir. Thompson to be the ad hoc Policy Committee.

DISCUSSION / REPORTS: ACTION ITEMS:

7. Acceptance of Agreement for Representation from Prentice, Long & Epperson, PC: AGM Wilson reported.

Motion by Dir. Thompson second Dir. MacIntosh to authorize the General Manager to enter into an Agreement for Representation with Prentice, Long & Epperson.

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

Noes: None

Absent: None

8. Consideration of proposals regarding Supervisory Control and Data Acquisition (SCADA) System: AGM Wilson reported. The Board discussed.

Motion by Dir. Mitchell second Dir. Thompson to authorize the General to accept the SCADA proposal from XIO and move forward with its implementation; District counsel to review contract.

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

Noes: None

Absent: None

9. Consideration of authorization to sell surplus Fire Engine 3113: AGM Wilson reported. The Board discussed.

Motion by Dir. Mitchell second Dir. MacIntosh to authorize the Fire Chief to sell Fire Engine 3113 through public auction, utilizing BidCal Auctions and place the proceeds from that auction into restricted funds LAIF account for future fire engine replacement.

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

Noes: None

Absent: None

10. Consideration of authorization to sell surplus Fire Department Vehicle 3150: AGM Wilson reported. The Board discussed.

Motion by Dir. MacIntosh second Dir. Lewis to authorize the Fire Chief to sell Vehicle 3150 to the City of Fort Jones and place the proceeds from sale into restricted funds LAIF account for future fire engine replacement; sale price of \$5,000.

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

Noes: None

Absent: None

11. Consideration of authorization to separate LSCSD and LSPOA property: AGM Wilson reported. The Board discussed.

Motion by Dir. Thompson second Dir. Lewis to authorize the General Manager to release liability and transfer title of equipment Item Number 23 to the LSPOA in exchange for Items Number 70, 80, 94 and 132.

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

Noes: None

Absent: None

12. Approval of 5% out-of-class pay for Police Chief: SAC Nelle reported.

Motion by Dir. Mitchell second Dir. Cupp to approve the temporary out-of-class assignment at a 5% increase of the current salary for Police Chief Michael Wilson; effective as of August 24, 2017 (General Fund will be charged for hours worked at the rate of \$37.86 per hour plus other employer costs).

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

Noes: None

Absent: None

13. Consideration of Resolution 11-17 regarding dog license fees: AGM Wilson reported. The Board discussed.

Motion by Dir. Lewis second Dir. Mitchell to adopt Resolution 11-17 reducing dog license fees.

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

Noes: None

Absent: None

14. Consideration of salary survey for Police Clerk/Community Services Officer position: AGM Wilson reported. Pres. Cupp gave direction to staff to complete a salary survey for the Police Clerk / CSO position and bring the results of that survey back to the Board for consideration of wage adjustments.

15. Consideration of Resolution 12-17 regarding Acting General Manager's position: Counsel Long reported.

Motion by Dir. Mitchell second Dir. Lewis to adopt Resolution 12-17 regarding Michael Wilson's Acting General Manager position.

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

Noes: None

Absent: None

16. Direction to staff regarding Annual Christmas Tree Lighting Event: Board discussion. AGM Wilson will oversee event. Lorene Miller, Karla Chandler and Pres. Cupp volunteered to help with event. Direction to staff to advertise on green boards, website, radio, newspaper and Next Door.

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 3:57 p.m.

The next LSCSD Regular Board Meeting on Wednesday, December 20, 2017, 1:00 p.m. at the Administration Building.

Approval Date: _____

Carol Cupp, President

ATTEST:

Mike Wilson, Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
 Wednesday, November 29, 2017, 10:00 a.m.
 Administration Building
 16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER AND ROLL CALL: 10:00 a.m.

LSCSD Board Roll Call: Cupp ☒ Lewis ☒ MacIntosh ☒ Mitchell ☒ Thompson ☒

Also present: AGM/PC Wilson, PWS Moser, SAC Nelle and District Counsel Margaret Long conferenced in at 10:15 a.m. There was 1 person in the audience.

PLEDGE OF ALLEGIANCE: AGM Wilson led the Pledge of Allegiance.

PUBLIC COMMENTS: None

DISCUSSION / ACTION ITEMS:

1. Acceptance of Water Planning Grant: California State Water Resources Control Board, Agreement No. D17-02038 Project No. 4710013-001P: AGM Wilson reported. The Board discussed.

Motion by Dir. Mitchell second Dir. Lewis to authorize the General Manager to accept Lake Shastina Drinking Water Rehabilitation and Upgrade Project Grant PROJECT NO. 4710013-001P-AGREEMENT NO. D17-02038, direct the General Manager to sign the Funding Agreement, direct General Counsel to review General Counsel Legal Opinion Letter, and direct Staff to immediately conduct an RFP for consultation services from a professional engineering firm to complete the scope of work for this project.

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

Noes: None

Absent: None

ADJOURN TO CLOSED SESSION: 10:18 a.m.

CLOSED SESSION: Also present: District Counsel Long via teleconference.

2. Personnel (Gov. Code § 54957): interviews for consideration of appointment for the position of General Manager.
3. Conference with Labor Negotiator, District Counsel Long (Gov. Code § 54957.6): terms of General Manager contract.

With no objections by the Board, Pres. Cupp adjourned Closed Session at 12:59 p.m.

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

Also present: AGM/PC Wilson, SAC Nelle, AA Charvez and District Counsel Long via teleconference. No one was present in the audience.

REPORT ON CLOSED SESSION: Pres. Cupp reported the following action was taken in Closed Session:

Motion by Dir. Thompson second Dir. MacIntosh to authorize District Counsel Long to proceed with contract negotiations with Mike Wilson for the position of General Manager; with the intent for Mike Wilson to be General Manager and Police Chief.

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

Noes: None

Absent: None

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 1:05 p.m.

The next LSCSD Regular Board Meeting on Wednesday, December 20, 2017, 1:00 p.m. at the Administration Building.

Approval Date: _____

 Carol Cupp, President

ATTEST:

 Mike Wilson, 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 November 1 thru November 30, 2017 for a total of: " \$ 230,604.02

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

Submitted for November 2017	\$ 230,604.02
-----------------------------	---------------

Expenses - Regular Checks SVB Account	\$ 171,370.92
Expenses - Payroll & Liability Checks SVB Account	\$ 59,233.10
<u>Subtotal</u>	<u>\$ 230,604.02</u>
<u>Total CSD Expenses</u>	<u>\$ 230,604.02</u>

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire
11/1/2017	JE #69270	Bank Fees	29.10	29.10		29.10					
11/2/2017	627	Pacific Power	813.56	813.56				813.56			
11/2/2017	629	First Ntl. Bank-DN	698.01	698.01		158.80	2.00	2.00	531.21		4.00
11/2/2017	630	First Ntl. Bank-SP	1,658.79	1,658.79		27.98					1,630.81
11/2/2017	631	First Ntl. Bank-MW	1,157.33	1,157.33		43.58			1,113.75		
11/2/2017	632	First Ntl. Bank-RM	760.25	760.25			380.12	380.13			
11/2/2017	22182	Alanna DeBon	140.71	140.71		140.71					
11/2/2017	22183	Axon Enterprise, Inc.	1,206.81	1,206.81					1,206.81		
11/2/2017	22184	Cantel of Medford Inc	1,942.50	1,942.50			971.25	971.25			
11/2/2017	22185	Computer Logistics	96.00	96.00		96.00					
11/2/2017	22186	Cross Petroleum	889.67	889.67			444.83	444.84			
11/2/2017	22187	Intoximeters, Inc.	319.26	319.26					319.26		
11/2/2017	22188	Kay Jay Services	878.00	878.00			878.00				
11/2/2017	22189	Kellie Power	465.00	465.00		400.00			32.50		32.50
11/2/2017	22190	Mike's Auto Compete	581.89	581.89					581.89		
11/2/2017	22191	Miller's Jackets	520.74	520.74							520.74
11/2/2017	22192	Quill Corp	189.74	189.74		135.04	27.35	27.35			
11/2/2017	22193	Shasta Auto Supply	61.43	61.43			9.27	14.90			37.26
11/2/2017	22194	Siskiyou Laser Products	15.62	15.62		15.62					
11/2/2017	22195	Check continues to 22196									
11/2/2017	22196	Solano's	231.30	231.30		37.87	73.51	100.22	13.34		6.36
11/9/2017	22197	Payroll Checks (Live Checks)	1,370.69		1,370.69		1,370.69				
11/9/2017	503154	EDD EFT	934.80		934.80	314.60	219.47		341.58	41.02	18.13
11/9/2017	503155	EFTPS EFT	4,380.82		4,380.82	1,136.71	876.08		1,880.71	295.46	191.86
11/9/2017	503156	American Funds EFT	474.45		474.45				383.78	90.67	
11/9/2017	503157	CalPERS EFT	1,905.35		1,905.35	1,057.28	848.07				
11/9/2017	503158	CalPERS 457 EFT	932.35		932.35	530.00	208.62		135.79	57.94	
11/9/2017	503159	SVB EFT - Payroll Checks (Direct Deposits)	18,315.70		18,315.70	5,926.11	3,104.53		6,485.73	1,659.39	1,139.94
11/9/2017	JE #68978	Transfer to LAIF	98,000.00	98,000.00		27,000.00	36,000.00	5,000.00	30,000.00		
11/9/2017	JE #68979	Wire transfer fee	30.00	30.00		30.00					
11/15/2017	22198	Rusty Owens	514.04	514.04					514.04		
11/17/2017	635	Verizon Wireless	359.36	359.36					267.95		91.41
11/17/2017	636	Williams Scotsman	293.58	293.58			146.79	146.79			
11/20/2017	633	AT&T	92.77	92.77			46.38	46.39			
11/20/2017	634	Pacific Power	12,505.46	12,505.46		1,189.21	4,147.68	6,679.68	178.66		310.23
11/20/2017	637	US Bank Equipment Finance	166.44	166.44					166.44		
11/20/2017	22199	Associated Pension Consultants	1,410.00	1,410.00			91.79	91.79	1,226.42		
11/20/2017	22200	AT&T	197.64	197.64				197.64			
11/20/2017	22201	Consolidated Electrical District	34.32	34.32			34.32				
11/20/2017	22202	CSDA	5,562.00	5,562.00		5,562.00					
11/20/2017	22203	CSPCA	40.00	40.00					40.00		
11/20/2017	22204	Debbie Nelle	310.38	310.38		310.38					
11/20/2017	22205	Don Erickson Oil	2,853.07	2,853.07		869.21	489.52	345.97	764.20		384.17

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - SCOTT VALLEY BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10 General	15 Sewer	20 Water	25 Police	26 COPS Grant	30 Fire
11/20/2017	22206	Donald Woods- Northwood Backflow Service	1,308.00	1,308.00				1,308.00			
11/20/2017	22207	Edgewood Custom Interiors	50.00	50.00		50.00					
11/20/2017	22208	Ferguson Waterworks	2,860.18	2,860.18			1,774.97	1,085.21			
11/20/2017	22209	LSCSD Utilities	404.95	404.95		267.16			60.64		77.15
11/20/2017	22210	LSPOA	600.00	600.00		600.00					
11/20/2017	22211	Morgan Barr	80.61	80.61						80.61	
11/20/2017	22212	Mountain Air	1,224.96	1,224.96		1,224.96					
11/20/2017	22213	Municipal Emergency Services	5,958.28	5,958.28							5,958.28
11/20/2017	22214	N.C.G.T. Security Fund	13,105.00	13,105.00		4,326.00	1,960.00		3,627.00	1,596.00	1,596.00
11/20/2017	22215	Personnel Preference	35.00	35.00		35.00					
11/20/2017	22216	Premier Oil Change	56.43	56.43					56.43		
11/20/2017	22217	Quill Corp	488.73	488.73		414.06			74.67		
11/20/2017	22218	Sherilyn Hunting	277.58	277.58		277.58					
11/20/2017	22219	Siskiyou Co. Tax Collector	126.00	126.00		126.00					
11/20/2017	22220	Siskiyou Disposal	250.00	250.00		85.00	42.50	42.50	40.00		40.00
11/20/2017	22221	Steve Pappas	1,236.50	1,236.50							1,236.50
11/20/2017	22222	Western Business Products	187.71	187.71		187.71					
11/22/2017	22224	Payroll Checks (Live Checks)	1,548.25		1,548.25		1,548.25				
11/22/2017	22225	Union Dues	558.72		558.72	221.00	171.00		116.48	50.24	
11/22/2017	503172	EDD EFT	857.56		857.56	294.26	200.21		252.68	82.05	28.36
11/22/2017	503173	EFTPS EFT	4,822.74		4,822.74	1,077.26	843.89		2,174.37	484.86	242.36
11/22/2017	503174	American Funds EFT	395.20		395.20				313.60	81.60	
11/22/2017	503175	CalPERS EFT	1,905.35		1,905.35	1,057.28	848.07				
11/22/2017	503176	CalPERS 457 EFT	957.15		957.15	530.00	208.62		135.79	82.74	
11/22/2017	503177	SVB EFT - Payroll Checks (Direct Deposits)	19,873.97		19,873.97	5,770.47	2,923.37		7,451.56	2,294.11	1,434.46
11/30/2017	638	Utility Telephone	548.23	548.23		328.94			164.47		54.82
11/30/2017	639	First Ntl Bank-DN	1,823.34	1,823.34		1,063.01	2.00	2.00	742.14		14.19
11/30/2017	640	First Ntl Bank-RM	478.85	478.85			243.90	234.95			
11/30/2017	641	First Ntl Bank-MW	360.05	360.05		47.33	77.85		234.87		
11/30/2017	642	First Ntl Bank-SP	801.24	801.24							801.24
11/30/2017	22226	AWWA	420.00	420.00				420.00			
11/30/2017	22227	Basic Lab	128.00	128.00				128.00			
11/30/2017	22228	California Peace Officers Association	25.00	25.00						25.00	
11/30/2017	22229	California State Fire Training	40.00	40.00					40.00		
11/30/2017	22230	Casacade Glass Co.	752.10	752.10		752.10					
11/30/2017	22231	Computer Logistics	89.81	89.81					89.81		
11/30/2017	22232	Hue & Cry	38.00	38.00		38.00					
11/30/2017	22233	Kellie Power	373.00	373.00		308.00			32.50		32.50
11/30/2017	22234	Mary Ann Garcia	87.50	87.50		87.50					
11/30/2017	22235	Personnel Preference	56.00	56.00					56.00		
11/30/2017	22236	Shasta Valley Tire	1,413.74	1,413.74			706.87	706.87			
11/30/2017	22237	Siskiyou Daily News	325.76	325.76		233.23	46.26	46.27			
11/30/2017	22238	Weed Press	325.60	325.60		325.60					
11/30/2017	JE #69272	Returned item fee	10.00	10.00		10.00					
			230,604.02	171,370.92	59,233.10	64,747.65	61,968.03	19,236.31	61,847.07	6,921.69	15,883.27

LAKE SHASTINA COMMUNITY SERVICES DISTRICT**1C****November 2017 Detailed Budget Comparison 2017/2018 YTD**

For the Period: 7/1/2017 to 11/30/2017						12/15/2017
	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 10 - LSCSD General Fund						
Dept: 00						
4055.000 Misc Operational Income	500.00	500.00	259.00	0.00	241.00	51.8
4070.000 Antenna Lease Revenue	22,655.00	22,655.00	11,858.09	5,745.57	10,796.91	52.3
5050.000 Transfer Fees	3,000.00	3,000.00	1,720.00	280.00	1,280.00	57.3
5080.000 Interest Earned-OPS	200.00	200.00	76.72	11.99	123.28	38.4
5081.000 Interest Earned-RSV	750.00	750.00	412.68	0.00	337.32	55.0
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	25,110.00	5,022.00	35,154.00	41.7
Revenues	87,369.00	87,369.00	39,436.49	11,059.56	47,932.51	45.1
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-380,259.00	-365,981.56	-190,575.00	-26,820.19	-175,406.56	52.1
7010.000 Capital Improvement	0.00	6,750.00	0.00	0.00	6,750.00	0.0
Less Reimbursement due from LAIF Savings	0.00	-6,750.00	0.00	0.00	-6,750.00	0.0
7026.000 Contract Services	106,200.00	42,500.00	26,246.68	835.56	16,253.32	61.8
7032.000 Filing Fees	250.00	250.00	0.00	0.00	250.00	0.0
7033.000 Licenses, Permits, Fees	3,000.00	3,000.00	1,026.53	191.50	1,973.47	34.2
7034.000 Dues & Subscriptions	5,100.00	5,100.00	5,745.00	5,701.00	-645.00	112.6
7035.000 Advertising	500.00	2,000.00	1,274.51	934.33	725.49	63.7
7040.000 Insurance (Liability)	600.00	479.00	478.61	0.00	0.39	99.9
7041.000 Legal	35,000.00	35,000.00	5,874.00	3,220.00	29,126.00	16.8
7041.001 Special Legat - Moller	25,000.00	25,000.00	3,158.28	0.00	21,841.72	12.6
7050.100 Off Exp-Supplies	5,000.00	5,000.00	1,731.56	436.09	3,268.44	34.6
7050.200 Off Exp-Postage	6,000.00	6,000.00	2,326.06	0.00	3,673.94	38.8
7050.400 Off Exp-Maint	4,800.00	4,800.00	4,009.16	0.00	790.84	83.5
7062.000 Repair & Maintenance	3,500.00	3,500.00	702.39	612.48	2,797.61	20.1
7064.000 Materials/Supplies/Small Tools	500.00	500.00	117.42	17.86	382.58	23.5
7101.000 Property Taxes	140.00	140.00	126.00	126.00	14.00	90.0
7105.000 Utilities - CSD	1,000.00	1,000.00	561.84	26.86	438.16	56.2
7105.100 Util-Telephone	2,300.00	2,300.00	787.55	164.47	1,512.45	34.2
7105.200 Util-Electric	4,200.00	4,200.00	1,768.36	418.87	2,431.64	42.1
7105.400 Utilities-Propane	500.00	500.00	87.50	0.00	412.50	17.5
7204.000 Events	500.00	500.00	409.70	0.00	90.30	81.9
7501.000 Payroll Expense	206,874.51	206,874.51	85,429.31	16,274.35	121,445.20	41.3
7513.000 Payroll-TAXES	5,169.68	5,169.68	1,846.33	500.32	3,323.35	35.7
7514.000 Payroll-Benefits	53,469.36	53,469.36	26,667.00	4,326.00	26,802.36	49.9
7516.200 Pension Cost (CalPERS)	16,202.04	16,202.04	6,453.47	1,140.30	9,748.57	39.8
7516.500 CalPERS UAL Expense	30,800.95	28,191.00	27,213.92	0.00	977.08	96.5
7518.000 Workers Comp	2,265.49	17,869.00	17,869.00	0.00	0.00	100.0
7530.100 PR Reimbursement Admin	-113,508.30	-78,508.30	-22,894.15	-1,809.88	-55,614.15	29.2
7550.000 Travel & Training	1,500.00	1,500.00	444.32	373.49	1,055.68	29.6
7551.000 Meals	500.00	500.00	238.11	88.42	261.89	47.6
Dept: 22 Medical Clinic						
7026.000 Contract Services	0.00	1,000.00	1,260.92	350.92	-260.92	126.1
7040.000 Insurance (Liability)	600.00	650.00	650.00	0.00	0.00	100.0
7062.000 Repair & Maintenance	5,000.00	4,000.00	2,667.61	0.00	1,332.39	66.7
7080.000 Interest Expense	2,500.00	4,175.00	2,256.85	0.00	1,918.15	54.1
7084.000 Loan Principle Expense	41,500.00	39,825.00	19,743.15	0.00	20,081.85	49.6
Medical Building Reserves	8,164.27	8,164.27	3,401.80	0.00	4,762.47	41.7
7530.000 Payroll Reimbursement	2,500.00	2,500.00	332.70	71.54	2,167.30	13.3
Expenditures	87,369.00	87,369.00	39,436.49	7,180.29	47,932.51	45.1

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 15- LSCSD Sewer Dept

Revenues

Dept: 00

4001.100 Assmt/Revenue-Residential	473,198.40	473,198.40	237,028.35	-67.65	236,170.05	50.1
4001.200 Assmt/Revenue-Standby	66,080.00	66,060.00	32,928.00	0.00	33,132.00	49.8
4001.300 Assmt/Revenue-Commercial	4,939.00	4,939.00	3,936.78	704.52	1,002.22	79.7
4003.000 Late Payment Revenue	2,800.00	2,800.00	1,805.49	4.91	994.51	64.5
5004.000 Sewer Hook Up Fee	21,746.00	21,746.00	15,939.37	7,248.50	5,806.63	73.3
5005.000 Sewer Payment Contracts	252.00	252.00	126.00	0.00	126.00	50.0
5081.000 Interest Earned-RSV	2,800.00	2,800.00	1,054.85	0.00	1,745.15	37.7

Dept: 23 Green Waste Site

4055.000 Misc Operational Income	3,000.00	3,000.00	1,449.00	360.00	1,551.00	48.3
----------------------------------	----------	----------	----------	--------	----------	------

Revenues	574,795.40	574,795.40	294,267.84	8,250.28	280,527.56	51.2
-----------------	-------------------	-------------------	-------------------	-----------------	-------------------	-------------

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	4,375.00	4,375.00	0.00	0.00	4,375.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	80,041.53	11,264.48	73,670.73	52.1
7010.000 Capital Improvement	218,000.00	227,000.00	13,916.48	0.00	213,083.52	6.1
Less Reimbursement due from LAIF Savings	-218,000.00	-227,000.00	-13,916.48	0.00	-213,083.52	-6.1
7026.000 Contract Services	20,000.00	20,000.00	1,430.00	0.00	18,570.00	7.2
7033.000 Licenses, Permits, Fees	8,000.00	8,000.00	530.52	142.05	7,469.48	6.6
7034.000 Dues & Subscriptions	500.00	500.00	77.80	0.00	422.20	15.6
7040.000 Insurance (Liability)	19,800.00	13,261.00	13,261.21	0.00	-0.21	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	400.00	400.00	86.49	27.35	313.51	21.6
7050.200 Off Exp-Postage	100.00	100.00	0.00	0.00	100.00	0.0
7061.000 Rental Equipment	500.00	500.00	0.00	0.00	500.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	2,906.11	921.29	17,093.89	14.5
7063.000 Fuel	5,000.00	5,000.00	2,648.31	282.30	2,351.69	53.0
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	3,284.07	1,288.13	1,715.93	65.7
7065.000 Vehicle Repair/Maintenance	5,000.00	5,000.00	1,496.38	645.79	3,503.62	29.9
7080.000 Interest Expense	23,399.88	23,399.88	11,975.68	0.00	11,424.20	51.2
7085.000 Municipal Finance Principle	37,625.56	37,625.56	18,537.04	0.00	19,088.52	49.3
7100.000 Lease/Rent Expense	1,775.00	1,775.00	733.95	146.79	1,041.05	41.3
7105.100 Util-Telephone	490.00	490.00	196.49	46.38	293.51	40.1
7105.200 Util-Electric	52,000.00	52,000.00	25,731.71	4,147.68	26,268.29	49.5
7105.300 Util-Waste	510.00	510.00	212.50	42.50	297.50	41.7
7501.000 Payroll Expense	176,896.95	176,896.95	78,429.53	12,269.93	98,467.42	44.3
7513.000 Payroll-TAXES	4,301.01	4,301.01	1,137.22	177.92	3,163.79	26.4
7514.000 Payroll-Benefits	63,678.72	63,678.72	27,720.00	1,960.00	35,958.72	43.5
7516.200 Pension Cost (CalPERS)	13,804.73	13,804.73	8,535.82	923.02	5,268.91	61.8
7516.500 CalPERS UAL Expense	21,404.05	24,014.30	23,190.08	0.00	824.22	96.6
7518.000 Workers Comp	23,298.94	15,339.00	15,339.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	-112,792.14	-112,792.14	-56,973.40	-10,852.23	-55,818.74	50.5
7550.000 Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7551.000 Meals	400.00	400.00	122.11	77.85	277.89	30.5
7552.000 Employee Physical Exams-Shots	500.00	500.00	0.00	0.00	500.00	0.0
7556.000 Uniforms	1,200.00	1,200.00	690.28	103.98	509.72	57.5

Dept: 23 Green Waste Site

7063.000 Fuel	200.00	200.00	0.00	0.00	200.00	0.0
7064.000 Materials/Supplies/Small Tools	200.00	200.00	0.00	0.00	200.00	0.0
7530.000 Payroll Reimbursement	5,000.00	5,000.00	442.96	49.22	4,557.04	8.9

Dept: 36 Planning Grants

7530.000 Payroll Reimbursement	0.00	0.00	402.00	402.00	-402.00	0.0
--------------------------------	------	------	--------	--------	---------	-----

Expenditures	564,776.48	546,891.27	262,185.39	24,066.43	284,705.88	47.9
---------------------	-------------------	-------------------	-------------------	------------------	-------------------	-------------

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 20 - LSCSD Water Dept

Revenues

Dept: 00

4001.100 Assmt/Revenue-Residential	332,911.56	332,911.56	190,519.40	88.01	142,392.16	57.2
4001.200 Assmt/Revenue-Standby	103,920.00	103,920.00	51,746.66	0.00	52,173.34	49.8
4001.300 Assmt/Revenue-Commercial	14,293.24	14,293.24	8,249.84	1,621.62	6,043.40	57.7
4003.000 Late Payment Revenue	9,000.00	9,000.00	2,852.64	51.21	6,147.36	31.7
4075.000 Water Capacity Expansion Fee	960.00	960.00	0.00	0.00	960.00	0.0
5006.000 Water Hook Up Fee	795.00	795.00	0.00	0.00	795.00	0.0
5081.000 Interest Earned-RSV	13,100.00	8,925.00	2,675.16	0.00	6,249.84	30.0

Dept: 22 Medical Clinic

4054.000 Loan Principle Revenue	39,824.81	39,824.81	19,743.15	0.00	20,081.66	49.6
5081.000 Interest Earned-RSV	0.00	4,175.00	2,256.85	0.00	1,918.15	54.1

Revenues	514,804.61	514,804.61	278,043.70	1,760.84	236,760.91	54.0
-----------------	-------------------	-------------------	-------------------	-----------------	-------------------	-------------

Expenditures

7001.000 Accounting Audit/Review	4,125.00	4,125.00	0.00	0.00	4,125.00	0.0
7002.000 Admin Overhead Alloc	159,708.78	153,712.26	80,041.49	11,264.47	73,670.77	52.1
7010.000 Capital Improvement	244,000.00	244,000.00	0.00	0.00	244,000.00	0.0
Less Reimbursement due from LAIF Savings	-244,000.00	-244,000.00	0.00	0.00	-244,000.00	0.0
7026.000 Contract Services	16,100.00	16,100.00	6,284.17	1,436.00	9,815.83	39.0
7033.000 Licenses, Permits, Fees	6,000.00	6,000.00	530.52	142.06	5,469.48	8.8
7034.000 Dues & Subscriptions	1,300.00	1,300.00	760.30	420.00	539.70	58.5
7040.000 Insurance (Liability)	21,650.00	16,242.00	16,241.94	0.00	0.06	100.0
7041.000 Legal	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7050.100 Off Exp-Supplies	650.00	650.00	86.51	27.35	563.49	13.3
7050.200 Off Exp-Postage	800.00	800.00	37.26	0.00	762.74	4.7
7062.000 Repair & Maintenance	45,000.00	45,000.00	4,279.37	2,621.35	40,720.63	9.5
7063.000 Fuel	5,000.00	5,000.00	2,112.97	282.30	2,887.03	42.3
7064.000 Materials/Supplies/Small Tools	4,000.00	4,000.00	4,461.93	1,298.16	-461.93	111.5
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	1,361.98	645.83	1,638.02	45.4
7100.000 Lease/Rent Expense	1,775.00	1,775.00	733.95	146.79	1,041.05	41.3
7105.100 Util-Telephone	2,900.00	2,900.00	1,184.68	244.03	1,715.32	40.9
7105.200 Util-Electric	97,000.00	97,000.00	52,198.33	7,493.24	44,801.67	53.8
7105.300 Util-Waste	510.00	510.00	212.50	42.50	297.50	41.7
7530.000 Payroll Reimbursement	112,792.14	112,792.14	56,248.42	10,555.57	56,543.72	49.9
7550.000 Travel & Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7551.000 Meals	350.00	350.00	44.27	0.00	305.73	12.6
7556.000 Uniforms	1,200.00	1,200.00	690.29	103.97	509.71	57.5

Expenditures	490,860.92	479,456.40	227,510.88	36,723.62	251,945.52	47.5
---------------------	-------------------	-------------------	-------------------	------------------	-------------------	-------------

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 25 - LSCSD Police Department

Revenues

4001.100 Assmt/Revenue-Residential	136,070.00	136,070.00	68,420.00	0.00	67,650.00	50.3
4001.200 Assmt/Revenue-Standby	285,560.00	285,560.00	142,138.32	0.00	143,421.68	49.8
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	1,705.00	0.00	1,705.00	50.0
4003.000 Late Payment Revenue	5,700.00	5,700.00	4,479.56	14.46	1,220.44	78.6
4056.000 Misc-Non Operating Income	3,200.00	3,200.00	185.00	40.00	3,015.00	5.8
5040.000 Gain on Sale of Equipment	0.00	3,500.00	3,534.25	0.00	-34.25	101.0
5054.000 Animal Control Fees - Other	300.00	300.00	125.00	25.00	175.00	41.7
5055.000 Animal License Fee	4,200.00	4,200.00	1,365.00	50.00	2,835.00	32.5
5056.000 Warrant	1,500.00	1,500.00	328.82	95.82	1,171.18	21.9
5062.000 Event Donations	500.00	500.00	0.00	0.00	500.00	0.0
5081.000 Interest Earned-RSV	625.00	625.00	717.66	0.00	-92.66	114.8

Revenues	441,065.00	444,565.00	222,998.61	225.28	221,566.39	50.2
-----------------	-------------------	-------------------	-------------------	---------------	-------------------	-------------

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 25 - LSCSD Police Department

Expenditures

Dept: 00

7001.000 Accounting Audit/Review	3,125.00	3,125.00	0.00	0.00	3,125.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	15,245.99	2,145.62	14,032.53	52.1
7010.000 Capital Improvement	35,500.00	35,500.00	10,726.00	0.00	24,774.00	30.2
Less Reimbursement due from LAIF Savings	-35,500.00	-35,500.00	-10,726.00	0.00	-24,774.00	-30.2
7026.000 Contract Services	3,000.00	3,000.00	2,648.95	461.45	351.05	88.3
7033.000 Licenses, Permits, Fees	1,600.00	1,600.00	1,506.96	1,275.22	93.04	94.2
7034.000 Dues & Subscriptions	2,600.00	2,600.00	2,589.00	80.00	11.00	99.6
7035.000 Advertising	500.00	500.00	0.00	0.00	500.00	0.0
7040.000 Insurance (Liability)	10,000.00	2,979.00	2,978.95	0.00	0.05	100.0
7041.000 Legal	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7050.100 Off Exp-Supplies	1,000.00	1,000.00	155.82	95.56	844.18	15.6
7050.200 Off Exp-Postage	400.00	400.00	32.86	0.00	367.14	8.2
7050.400 Off Exp-Maint	1,850.00	1,850.00	1,079.15	166.44	770.85	58.3
7062.000 Repair & Maintenance	1,300.00	1,300.00	25.98	0.00	1,274.02	2.0
7063.000 Fuel	7,500.00	7,500.00	4,289.92	721.55	3,210.08	57.2
7064.000 Materials/Supplies/Small Tools	2,000.00	2,000.00	3,411.50	1,656.02	-1,411.50	170.6
7065.000 Vehicle Repair/Maintenance	4,000.00	4,000.00	4,382.86	2,715.06	-382.86	109.6
7067.000 Vehicle Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7105.000 Utilities - CSD	600.00	600.00	256.65	27.60	343.35	42.8
7105.100 Util-Telephone	5,000.00	5,000.00	2,036.70	432.42	2,963.30	40.7
7105.200 Util-Electric	2,860.00	2,860.00	865.62	178.66	1,994.38	30.3
7105.300 Util-Waste	480.00	480.00	200.00	40.00	280.00	41.7
7105.400 Utilities-Propane	1,000.00	1,000.00	339.87	0.00	660.13	34.0
7204.000 Events	500.00	500.00	59.36	59.36	440.64	11.9
7501.000 Payroll Expense	210,974.00	210,974.00	129,053.91	17,499.74	81,920.09	61.2
7513.000 Payroll-TAXES	17,584.73	17,584.73	10,306.76	1,474.95	7,277.97	58.6
7514.000 Payroll-Benefits	73,344.24	73,344.24	25,434.00	3,627.00	47,910.24	34.7
7516.100 Pension Cost (EJ)	11,537.04	11,537.04	4,366.81	697.38	7,170.23	37.9
7518.000 Workers Comp	14,642.26	18,594.00	18,594.00	0.00	0.00	100.0
7530.000 Payroll Reimbursement	1,200.00	-33,800.00	-7,517.40	-380.72	-26,282.60	22.2
7550.000 Travel & Training	6,000.00	6,000.00	1,959.24	947.00	4,040.76	32.7
7551.000 Meals	1,000.00	1,000.00	383.34	269.00	616.66	38.3
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	901.00	0.00	99.00	90.1
7556.000 Uniforms	3,000.00	3,000.00	2,136.16	949.79	863.84	71.2
Dept: 40 Animal Control						
7064.000 Materials/Supplies/Small Tools	0.00	0.00	66.69	66.69	-66.69	0.0

Expenditures	426,017.99	386,806.53	227,790.65	35,205.79	159,015.88	58.9
---------------------	-------------------	-------------------	-------------------	------------------	-------------------	-------------

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 26 - COPS Grant

Revenues

5075.000 Grant Income	100,000.00	139,416.41	59,718.96	59,718.96	79,697.45	42.8
Revenues	100,000.00	139,416.41	59,718.96	59,718.96	79,697.45	42.8

Expenditures

7501.000 Payroll Expense	48,329.85	48,329.85	22,029.39	4,689.10	26,300.46	45.6
7513.000 Payroll-TAXES	4,131.23	4,131.23	1,685.27	358.71	2,445.96	40.8
7514.000 Payroll-Benefits	19,726.56	19,726.56	9,576.00	1,596.00	10,150.56	48.5
7516.100 Pension Cost (EJ)	2,354.98	2,354.98	920.19	172.27	1,434.79	39.1
7518.000 Workers Comp	4,538.17	4,156.00	4,156.00	0.00	0.00	100.0
7550.000 Travel & Training	4,000.00	4,000.00	25.00	25.00	3,975.00	0.6
7551.000 Meals	500.00	500.00	0.00	0.00	500.00	0.0
7552.000 Employee Physical Exams-Shots	300.00	300.00	0.00	0.00	300.00	0.0
7556.000 Uniforms	500.00	500.00	362.33	80.61	137.67	72.5
Expenditures	84,380.79	83,998.62	38,754.18	6,921.69	45,244.44	46.1

For the Period: 7/1/2017 to 11/30/2017

Original Bud.

Amended Bud.

YTD Actual

CURR MTH

UnencBal

% Bud

Fund: 30 - LSCSD Fire Department

Revenues

Dept: 00

4001.100 Assmt/Revenue-Residential	49,480.00	49,480.00	12,442.50	0.00	37,037.50	25.1
4001.200 Assmt/Revenue-Standby	64,900.00	64,900.00	32,304.16	0.00	32,595.84	49.8
4001.300 Assmt/Revenue-Commercial	1,060.00	1,060.00	12,960.00	0.00	-11,900.00	1222.6
4003.000 Late Payment Revenue	2,500.00	2,500.00	1,126.07	33.03	1,373.93	45.0
4076.000 Fire Suppression Expansion Fee	316.00	316.00	0.00	0.00	316.00	0.0
5040.000 Gain on Sale of Equipment	25,000.00	25,000.00	9,987.71	5,000.00	15,012.29	40.0
5056.000 Warrant	5,000.00	5,000.00	542.59	0.00	4,457.41	10.9
5062.000 Event Donations	1,000.00	5,000.00	5,099.00	24.00	-99.00	102.0
5075.000 Grant Income	7,500.00	17,500.00	0.00	0.00	17,500.00	0.0
5081.000 Interest Earned-RSV	400.00	400.00	229.28	0.00	170.72	57.3

Dept: 45 Mutual Aid Strike Team

4080.000 Strike Team Revenues	70,382.00	80,000.00	52,031.23	4,042.37	27,968.77	65.0
-------------------------------	-----------	-----------	-----------	----------	-----------	------

Revenues	227,538.00	251,156.00	126,722.54	9,099.40	124,433.46	50.5
-----------------	-------------------	-------------------	-------------------	-----------------	-------------------	-------------

Expenditures

Dept: 01 General Admin

7001.000 Accounting Audit/Review	875.00	875.00	0.00	0.00	875.00	0.0
7002.000 Admin Overhead Alloc	30,420.72	29,278.52	15,245.99	2,145.62	14,032.53	52.1
7010.000 Capital Improvement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Less Reimbursement due from LAIF Savings	-3,000.00	-3,000.00	0.00	0.00	-3,000.00	0.0
7026.000 Contract Services	2,000.00	2,000.00	1,039.62	89.12	960.38	52.0
7033.000 Licenses, Permits, Fees	350.00	350.00	20.00	8.00	330.00	5.7
7034.000 Dues & Subscriptions	925.00	925.00	0.00	0.00	925.00	0.0
7040.000 Insurance (Liability)	8,250.00	5,687.00	5,687.24	0.00	-0.24	100.0
7041.000 Legal	1,000.00	1,000.00	100.00	0.00	900.00	10.0
7050.100 Off Exp-Supplies	650.00	650.00	124.28	65.87	525.72	19.1
7050.200 Off Exp-Postage	100.00	100.00	47.47	0.00	52.53	47.5
7051.000 Public Safety Supplies	500.00	500.00	0.00	0.00	500.00	0.0
7051.100 Mandatory Safety Equipment	4,000.00	4,000.00	6,813.91	8.89	-2,813.91	170.3
7062.000 Repair & Maintenance	2,000.00	2,000.00	326.21	326.21	1,673.79	16.3
7063.000 Fuel	5,000.00	5,000.00	2,581.29	764.96	2,418.71	51.6
7064.000 Materials/Supplies/Small Tools	2,500.00	2,500.00	475.46	3.76	2,024.54	19.0
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	9,214.69	5,930.47	785.31	92.1
7075.000 VFA Grant Equipment	15,000.00	15,000.00	14,309.44	9,215.12	690.56	95.4
7105.000 Utilities - CSD	850.00	850.00	339.16	44.10	510.84	39.9
7105.100 Util-Telephone	2,600.00	2,600.00	719.25	146.23	1,880.75	27.7
7105.200 Util-Electric	3,300.00	3,300.00	1,476.99	310.23	1,823.01	44.8
7105.300 Util-Waste	480.00	480.00	200.00	40.00	280.00	41.7
7105.400 Utilities-Propane	1,000.00	1,000.00	339.88	0.00	660.12	34.0
7204.000 Events	500.00	500.00	0.00	0.00	500.00	0.0
7501.000 Payroll Expense	33,660.00	33,660.00	13,837.50	2,838.00	19,822.50	41.1
7513.000 Payroll-TAXES	2,865.77	2,865.77	-4,823.89	217.11	7,689.66	-168.3
7514.000 Payroll-Benefits	19,726.56	19,726.56	9,576.00	1,596.00	10,150.56	48.5
7516.100 Pension Cost (EJ)	2,059.20	2,059.20	0.00	0.00	2,059.20	0.0
7518.000 Workers Comp	12,785.80	9,366.00	9,365.68	0.00	0.32	100.0
7530.000 Payroll Reimbursement	500.00	500.00	0.00	0.00	500.00	0.0
7549.000 Vounteer FF Stipend	14,000.00	14,000.00	5,328.00	5,328.00	8,672.00	38.1
7550.000 Travel & Training	2,000.00	2,000.00	270.34	79.99	1,729.66	13.5
7551.000 Meals	1,500.00	1,500.00	191.22	70.86	1,308.78	12.7
7552.000 Employee Physical Exams-Shots	600.00	600.00	0.00	0.00	600.00	0.0
7556.000 Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0

Dept: 45 Mutual Aid Strike Team

7501.000 Payroll Expense	33,669.50	37,000.00	61,454.25	0.00	-24,454.25	166.1
7513.000 Payroll-TAXES	3,673.22	4,200.00	10,058.68	0.00	-5,858.68	239.5
7518.000 Workers Comp	4,055.65	3,200.00	5,285.07	0.00	-2,085.07	165.2

Expenditures	224,396.42	220,273.05	169,603.73	29,228.54	50,669.32	77.0
---------------------	-------------------	-------------------	-------------------	------------------	------------------	-------------

Grand Total Net Effect:	67,770.41	207,311.55	55,906.82	-49,212.04	151,404.73
--------------------------------	------------------	-------------------	------------------	-------------------	-------------------



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

1D

MEMORANDUM

TO: LSCSD Board of Directors

FROM: Debbie Nelle, Senior Accounting Clerk

DATE: December 15, 2017

RE: CalPERS Employer Pick-up requirement

Per CalPERS Circular Letter number 200-049-08, the employee contributions to CalPERS are made by the employer (LSCSD) as pre-tax contributions. LSCSD previously approved Resolution 1-03 as required by CalPERS in 2003 to comply with Internal Revenue Code section 414(h)(2) as adopted by CalPERS in 1985. Due to some confusion of the 2003 LSCSD Resolution, the LSCSD Board adopted a new Resolution 4-09 in 2009 to repeal the original Resolution 1-03.

Current staff has researched the CalPERS requirements and has found that the LSCSD should rescind Resolution 4-09 in favor of keeping Resolution 1-03 in effect since its adoption in 2003. This will stay in compliance with IRC government codes and ensure the pre-tax status of contributions made to CalPERS by the employer on behalf of employees.

Attached are copies of the CalPERS Circular Letter and the previous adopted LSCSD Resolutions for reference.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

DRAFT RESOLUTION 13-17

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT RESCINDING RESOLUTION 4-09, REGARDING DISTRICT POLICY ON CAL-PERS EMPLOYER PICK-UP.

WHEREAS, the Board of Directors of the Lake Shastina Community Services District previously adopted Resolution 4-09, rescinding Resolution 1-03, regarding District policy of making employee contributions to the Public Employees Retirement System on behalf of its employees; and

WHEREAS, the Board of Directors of the Lake Shastina Community Services District has determined that Resolution 1-03 should not have been rescinding and needs to remain active.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby repeals and revokes Resolution 4-09 retroactive to November 18, 2009 (that date it was adopted), and

BE IT RESOLVED that Resolution 1-03 regarding District policy of making employee contributions to the Public Employees Retirement System on behalf of its employees; remains in effect from the initial date of adoption January 15, 2003.

I hereby certify that the forgoing is a full, true and correct copy of Resolution *-17 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 20th day of December, 2017, by the following vote:

AYES:
NOES:
ABSENT:

ATTEST:

Carol Cupp, President

Mike Wilson, Secretary



P.O. Box 942709
Sacramento, CA 94229-2709
888 CalPERS (or 888-225-7377)
Telecommunications Device for the Deaf
No Voice (916) 795-3240
www.calpers.ca.gov

Date: October 3, 2008
Reference No.:
Circular Letter No.: 200-049-08
Distribution: VI, XII, XVI
Special:

Circular Letter

**TO: PUBLIC AGENCIES, COUNTY SUPERINTENDENT OF SCHOOLS,
SCHOOL DISTRICTS**

**SUBJECT: EMPLOYER "PICK-UP" - REVENUE RULING 2006-43
DECEMBER 31, 2008 DEADLINE FOR ACTION**

ATTENTION: FINANCE DIRECTORS, HUMAN RESOURCE DIRECTORS

This Circular Letter is being sent to advise employers of Revenue Ruling 2006-43 concerning the pick-up of employee contributions to California Public Employees Retirement System (CalPERS), and of actions that an employer may be required to take before December 31, 2008 to ensure compliance with pick-up requirements.

BACKGROUND AND PURPOSE

Internal Revenue Code (IRC) Section 414(h)(2) allows public agencies and school employers to designate required employee contributions as being "picked-up" by the employer and treated as employer contributions for tax purposes. The effect of a pick-up is to defer tax on employee contribution amounts until the member retires and receives retirement benefits, or separates from employment and takes a refund of contributions. Absent the 414(h)(2) provision applicable to governmental plans, employee contributions to a defined benefit pension plan qualified under Section 401(a) would automatically be after-tax contributions (e.g. taxable income to the employee at the time the contribution was made).

Since the early 1980s, CalPERS has taken steps to ensure that contracting agency and school employers have adopted and submitted to CalPERS appropriate written evidence of pick-ups prior to reporting tax-deferred member contributions to CalPERS. This Circular Letter is being sent as a reminder of the federal tax reporting requirements, to encourage each contracting agency and school employer who reports tax-deferred member contributions to review their documents and, if necessary, adopt conforming documentation prior to the deadline set by Revenue Ruling 2006-43. To view the ruling, [visit CalPERS online](#).

REVENUE RULING 2006-43

Revenue Ruling 2006-43 provides, in general, that an employee contribution will not be treated as "picked-up" under IRC 414(h)(2) unless:

- (1) The employer specifies that the contributions, although designated as employee contributions, are being paid by the employer (this action must be memorialized in writing), and
- (2) The employer does not permit participating employees to opt out of the pick-up or to receive the contributed amounts directly instead of having them paid by the employer to the plan.

Revenue Ruling 2006-43 allows employers who do not have written evidence of a pick-up, but their actions show that they intended to establish and carry out a pick-up, to be treated as meeting the requirements of 414(h)(2) for past pre-tax contributions if the employer takes formal action in writing prior to December 31, 2008 with respect to future picked-up contributions. If formal action is not taken prior to December 31, 2008, only contributions taken after the written documentation is in place may be treated as picked-up.

WRITTEN DOCUMENTATION

Many of you offer a pick-up of employee contributions under a resolution approved by the IRS in a private letter ruling issued to CalPERS on December 6, 1985, (PLR 8609084). If your agency has adopted the approved resolution to implement 414(h)(2) pick-ups, you may continue to rely on that ruling and need not adopt a new resolution. This approved form, which is Sample E---Resolution for Employer Pick-up can be viewed at [CalPERS online](#). If you have not previously sent a copy of the resolution to us, or if you did not complete Sample E, but have other written documentation, please send a copy of your document or resolution to us immediately.

After 1985, CalPERS provided additional pick-up resolutions for adoption by contracting agencies that distinguishes whether the pick-up was to be actually paid by the employer or by the employee. When an employer pays the employee contributions, it is referred to as Employer Paid Member Contributions (EPMC). The employer may also report the value of EPMC as special compensation. Contracting agencies that adopted any of these resolutions were requested to submit the resolutions to CalPERS. Samples of Resolutions A through D can be viewed at [CalPERS online](#). You may continue to rely on these resolutions but you should review them and validate that the resolution covers all of the employees whose contributions are reported as tax-deferred. If you have not previously sent a copy of the resolution to us, please do so immediately.

CALPERS NEW BUSINESS ENVIRONMENT

CalPERS is in the process of building and installing a new business reporting system. One of the design features will enhance CalPERS ability to maintain accurate and up to date information about contracting agency and school employer pick-ups. As a way of ensuring that our system will accurately record your agency's pick-up provision, CalPERS requires all affected agencies to provide a copy of their existing or future pick-up resolutions or other written documentation. This will ensure ongoing compliance with federal tax reporting requirements. The new system will validate that you have documentation on file with CalPERS before accepting tax-deferred member contributions. If documentation is not on file, your records will be rejected and will be held until the appropriate documentation is received.

CONCLUSION

If you are submitting tax-deferred contributions on behalf of your members, we request that you review your files for documentary evidence authorizing such employer pick-up of employee contributions. If you do not have evidence, please take steps to have your governing board adopt an appropriate resolution prior to December 31, 2008.

Please send a copy of your pick-up documentation to:

CalPERS
Employer Services Division
Compensation Review Unit
P.O. Box 942709
Sacramento CA 94229-2709

If you have any questions, please call the Employer Contact Center at **888 CalPERS** or **(888 225-7377)**.

Lori McGartland, Chief
Employer Services Division

Visit the CalPERS website at www.calpers.ca.gov (2008 Circular Letters) for more information on the following:

- 1 - Revenue Ruling 2006-43
- 2 - Sample Resolution E
- 3 - Sample Resolutions A - D



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the month of November LSFD responded to a total of 26 calls. This includes

- 20 Medical Aids
- 2 Wildland Fires
- 1 Residential Structure Fire
- 3 Public Assists

Notable 911 calls for the month include 2 unresponsive patients, 2 heart attacks, 1 choking victim, 1 meth overdose and 1 broken arm. Both wildland fires were escaped control burns and the residential structure fire was suppressed quickly with only minor damage to the home.

We are excited to welcome 2 new volunteer firefighters as well as the return of Lieutenant Talon Baldwin to LSFD. FF Calo and FF Williams have shown strong dedication to the department early on. We are currently providing all the basic training to both firefighters so that they can join us on all 911 calls. LSFD's current roster includes 21 active members.

Lake Shastina Police Department

Inter-Office Memo

Lake Shastina C.S.D. Board Report

November, 2017

The Lake Shastina Police Department responded to approximately 95 calls during the month of November which include the following:

Regular Police Calls:

DV Disturbance – 1	Custody Dispute – 3	Search Warrant– 1
290 Reg - 3	Suspicious Circ – 1	Suspicious Veh – 1
Pub Asst– 1	Alarm Burg – 2	Vin Verification – 1
Info to Citizen – 5	Camp Ground Ck – 8	FI – 1
Welfare Check – 1	House Watches – 15	Case FU – 1
AOD PW – 1	AOD SCSO – 4	AOD CHP – 2
Medical Aid - 7		

Traffic:

Traffic Warning - 11	Traffic Citation – 6	Veh. Tow – 2
Bus Stop Patrol – 2	Traffic Hazard – 1	Stolen Recovery – 1

Animal Calls:

Dogs at Large – 5	Barking Dog – 1	Found - 1
Aggressive – 1	Dead Animal PU – 1	Wildlife – 1
Dog Bite – 1	Missing Dog – 1	FU - 1

Notable Activity:

On evening of 11/25/17 Officer Barr noticed two trucks parked with their hoods up, facing each other on the North roadway edge of Short Cut Road.

Officer Barr contacted the occupants of the vehicles and subsequently ran the license plate numbers. Officer Barr was alerted one of the vehicles a 2005 Ford F150 was reported stolen out of Shasta County. Officer Barr arrested the driver of the stolen vehicle 32 year old Candice Wade out of Montague. Subsequent to the arrest, Officer Barr conducted a search and located methamphetamine and hypodermic syringes. Wade was booked into Siskiyou County Jail on felony charges of auto theft and misdemeanor drug charges.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: December 20, 2017
Subject: Board Report – November 2017 (Sewer)

The Lake Shastina Public Works Department (PW) conducted approximately 200 station checks and daily sewer pond readings and reporting for the month of November.

Sewer Line locate on Rockwood Rd for a failed septic.

Report of a sewer line problem on Sherwood Rd, this turned out to be the customers issue.

B-107 on south Rainbow Dr has debris in the pump. We investigated the issue and there is more than just debris. We believe this is a complete failure on this pump. At this time, we are down to 1 pump in this station and are working on getting an estimate for repairs. This is in the budget of expenses to be fixed this fiscal year.

On 12/06/2017 we conducted interviews and made an offer to 2 individuals for employment. 1 of the offers has been accepted, we are waiting on the other, which I believe will be accepted.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: December 20, 2017
Subject: Board Report – November 2017 (Water)

The Lake Shastina Public Works Department (PW) conducted approximately 68 booster station checks and 54 well checks for the month of November.

Water Service repair on Stonecrest Dr in Rancho Hills.

Worked on the meter support for the replacement of well #4 meter.

Continued work on A/R (air release) flushing and replacement. Had Cal Valve out to repair high pressure dump valve in well #9. While they were here they serviced the valve in well #4, and checked the altitude valves.

We are having an issue with the VFD drive in well #4. At this time, we believe it is a bad signal on the proprietary phone lines that control the well coming on and off. We have a call in to the phone company to come out and look at the problem.

Decorated the tree outside with lights for the tree lighting.

VERBAL COMMITTEE UPDATES – IF APPLICABLE

No documents for this item.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

7.

MEMORANDUM

TO: LSCSD Board of Directors

FROM: Debbie Nelle, Senior Accounting Clerk

DATE: December 13, 2017

RE: Amendment of Trustees for LSCSD Money Purchase Pension Plan (MPPP)

This is to consider the amendment of the qualified retirement plan for the benefit of the employees of Lake Shastina Community Services District. The LSCSD Money Purchase Pension Plan and Trust requires approval of Trustees to transact the business of the plan. This retirement plan is for the benefit of the Police Department employees. The current Trustees are Barbara Thomsson and Carol Cupp. A Resolution is necessary to make amendments to the retirement plan. This amendment will remove current Trustee Barbara Thomsson. The Resolution will also appoint a new Trustee as approved by the Board. All named Trustees are required to approve and sign for any transactions involving the LSCSD Money Purchase Pension Plan.

Recommend to remove Barbara as Trustee, and approve addition of 1 (or more) new Trustees to the MPPP to replace previous Trustee. This will make a total of 2 to 3 Trustees. This amendment will be effective in 30 days, January 19, 2018. Upon approval of the Trustee changes, notices will be sent to participating employees and former Trustees.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

DRAFT RESOLUTION ____-17

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT UPDATING TRUSTEES OF THE DISTRICT MONEY PURCHASE PENSION PLAN AND TRUST.

WHEREAS, the Board of Directors deem it to be in the best interest of this entity to change the Trustees of Lake Shastina Community Services District Money Purchase Pension Plan and Trust.

NOW, THEREFORE, BE IT RESOLVED that effective January 19, 2018, Carol Cupp and _____ be appointed as Trustee of Lake Shastina Community Services District Money Purchase Pension Plan; and

FURTHER RESOLVED, that Barbara Thomsson be removed as Original Trustee of said Trust.

I hereby certify that the forgoing is a full, true and correct copy of Resolution ____-17 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 20th day of December, 2017, by the following vote:

AYES:
NOES:
ABSENT:

Carol Cupp, President

ATTEST:

Mike Wilson, Secretary

February 28, 2017 Special Meeting

Agenda Discussion Item: Establish and Prioritize Goals for the District

SEWER:

1. Upgrade all 20 sewer lift stations.
2. Finish design and build headworks and drying bed.
3. Purchase back-up generator and make ready for use.
4. Reduce energy costs through solar projects.

WATER:

1. Upgrade existing water system.
2. Continue new water well development (south side).
3. Inspect water tanks; repair as needed.
4. Purchase back-up generator and make ready for use.
5. Inspect all fire hydrants; replace as needed.
6. Reduce energy costs through solar energy projects.
7. Investigate the need to expand water testing.

FIRE:

1. Create multi-year Fire Department.
Development Plan:
 - personnel development
 - building addition
 - equipment
 - funding
2. Develop ambulance/medical emergency services.

POLICE:

1. Staff up Police Department, based upon advisory committee report.
2. Upgrade Police vehicles.

GENERAL:

1. Develop and implement a fully functional Burn Site.
2. Create a Green Waste Ordinance
3. Investigate recouping County tax dollars.
4. Investigate the use of Cal Vets for assistance with Burn Site.
5. Develop recycling plan for Lake Shastina.

This item is being addressed in Closed Session.

There is no document available for the Open Session Board Packet.

This item is being addressed in Closed Session.

There is no document available for the Open Session Board Packet.

VERBAL

Election of Officers for 2018 Calendar Year: (Effective December 21, 2017)

1. President
2. Vice President
3. Secretary / Treasurer / Clerk

INFORMATION:

Board Policy and Procedure Manual / Handbook

5010.5 Annual Organizational Meeting. The Board of Directors shall hold an annual organizational meeting at its regular meeting in December. At this meeting the Board will elect a President, Vice President and Clerk from among its members to serve during the coming calendar year, and will appoint the General Manager as the Board's Secretary and District's Treasurer.