



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, July 20, 2022

Open Session: 1:00 p.m.

Administration Building via Zoom Teleconference
16320 Everhart Drive, Weed, California 96094 • (530) 938-3281

CALL TO ORDER:

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

PLEDGE OF ALLEGIANCE:

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

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

1. CONSENT ITEMS:

- A. Approval of Minutes: June 15, 2022
- B. Ratification of Disbursements: June 1-30, 2022
- C. Budget Comparison: FY 2021/22
- D. Res 1-22 authorizing Remote Teleconference Meetings
- E. Accounts Receivable Aging
- F. Department Written Reports
 - 1. Fire Department
 - 2. Police Department
 - 3. Sewer Department
 - 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

- 2. 2021 Audit (Mr. Bain)
- 3. CPA Agreement (GM Moser)
- 4. Evacuation Notifications (PC Bullinnton)
- 5. 2022 Tax Roll Public Hearing (GM Moser)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on August 17, 2022 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/88099379107?pwd=OXQ1MUpxQi9HWHB0RjJSdkJLYkVwZz09>

Meeting ID: 880 9937 9107

Passcode: 284863

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Passcode: 284863

Find your local number: <https://us02web.zoom.us/j/88099379107>



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
Wednesday, June 15, 2022
Open Session by Teleconference: 1:00 p.m.

UNAPPROVED MINUTES

CALL TO ORDER AND ROLL CALL: 1:00PM

LSCSD Board Roll Call: Beck absent Cupp √ MacIntosh √ Mitchell √ Thompson √

Also present: GM Moser, AP DeBon, AOA Phonepaseuth, PC Bullington, AFC/R&RC Cardenas. There were approximately 1 person in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None received.

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

1. A. Approval of Minutes: Regular Meeting May 18, 2022
- B. Ratification of Disbursements: May 1-31, 2022
- C. Budget Comparison: FY 2021/22
- D. Res 1-22 authorizing Remote Teleconference Meetings
- E. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

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

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

DISCUSSION / REPORTS / ACTION ITEMS:

2. Discussion on water restrictions from the State – Discussion only.
3. Ordinance 2-14 – Direction given to staff.
4. Evacuation Planning – Discussion only.

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Mitchell adjourned the meeting at 2:22PM. The next LSCSD Regular Board Meeting to be held on July 20, 2022, 1:00 p.m. at the Administration Building.

Approval Date: July 20, 2022

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 June 1 to June 30,2022 for a total of: " \$ 460,283.32

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

Submitted for June 2022	\$ 460,283.32
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Expenses - Regular Checks Mechanics Bank Account	\$ 319,863.18
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 140,420.14
<u>Subtotal</u>	<u>\$ 460,283.32</u>
<u>Total CSD Expenses</u>	<u>\$ 460,283.32</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10	15	20	25	26	30	31
						General	Sewer	Water	Police	COPS Grant	Fire	SAFER
6/2/2022	25406	Payroll Checks (Live Checks)-MR	1,949.58		1,949.58	-	1,949.58	-	-	-	-	-
	25407	Payroll Checks (Live Checks)-RK	47.90		47.90	-	-	-	-	-	47.90	-
	506132	EDD EFT	1,628.63		1,628.63	392.07	578.13	-	331.74	137.17	127.52	62.00
	506133	EFTPS EFT	3,758.06		3,758.06	866.16	1,649.93	-	453.96	365.00	211.17	211.84
	506134	CalPERS Pep Fire EFT	986.26		986.26	-	-	-	-	-	505.13	481.13
	506135	CalPERS Classic EFT	2,058.52		2,058.52	405.21	1,653.31	-	-	-	-	-
	506136	CalPERS PEPRA EFT	1,296.75		1,296.75	799.30	497.45	-	-	-	-	-
	506137	CalPERS Clc Safety EFT	1,076.25		1,076.25	-	-	-	1,076.25	-	-	-
	506138	CalPERS Pep Safety EFT	1,566.00		1,566.00	-	-	-	1,025.95	540.05	-	-
	506139	CalPERS 457 Plan	740.00		740.00	-	540.00	-	200.00	-	-	-
	506140	MB EFT - Payroll Checks (Direct Deposits)	26,323.07		26,323.07	6,457.37	7,957.98	-	6,745.46	2,012.95	1,647.48	1,501.83
	1447	FIRST NATIONAL BANK OMAHA-RV	459.06	459.06		29.22	201.84	169.55	29.22	-	29.23	-
	1464	FIRST NATIONAL BANK OMAHA-RM	774.68	774.68		735.22	-	39.46	-	-	-	-
	1465	FIRST NATIONAL BANK OMAHA-SP	318.14	318.14		-	-	-	-	-	318.14	-
	1466	FIRST NATIONAL BANK OMAHA-AD	513.25	513.25		513.25	-	-	-	-	-	-
	1467	FIRST NATIONAL BANK OMAHA-WB	2,199.84	2,199.84		-	-	-	1,374.52	825.32	-	-
	1468	Quill Corp	326.56	326.56		109.57	-	-	-	-	216.99	-
	1469	Williams Scotsman	593.14	593.14		-	296.57	296.57	-	-	-	-
	1470	XIO, Inc	482.00	482.00		-	-	482.00	-	-	-	-
	25408	Alanna DeBon	188.77	188.77		188.77	-	-	-	-	-	-
	25409	Bruce and Elena Pettit	1,328.66	1,328.66		-	-	1,328.66	-	-	-	-
	25410	Corpro Waterworks	2,420.00	2,420.00		-	-	2,420.00	-	-	-	-
	25411	Drew Consulting Inc.	19,236.00	19,236.00		18,858.00	-	-	-	-	378.00	-
	25412	Harvest Printing	249.89	249.89		-	-	249.89	-	-	-	-
	25413	Kellie Power	400.00	400.00		400.00	-	-	-	-	-	-
	25414	Lexipol LLC	771.52	771.52		-	-	-	771.52	-	-	-
	25415	Mt.Shasta Hospitalist	20.00	20.00		-	-	-	20.00	-	-	-
	25416	Office Technologies, Inc	45.20	45.20		-	-	-	45.20	-	-	-
	25417	Premier Oil Change	65.93	65.93		-	-	-	65.93	-	-	-
	25418	Siskiyou Co. Tax Collector	90.80	90.80		90.80	-	-	-	-	-	-
	25419	Siskiyou Technoloy Consultant	2,508.00	2,508.00		2,508.00	-	-	-	-	-	-
	25420	Solano's Inc.	498.39	498.39		554.27	30.21	8.67	-	-	(94.76)	-
	25421	The Radar Shop	271.50	271.50		-	-	-	-	271.50	-	-
	25422	Tyler Technologies, Inc.	6,537.59	6,537.59		6,537.59	-	-	-	-	-	-
	25423	US Bank	115.11	115.11		-	-	-	115.11	-	-	-
	25424	Woods Pest Control	292.00	292.00		85.00	61.00	61.00	42.50	-	42.50	-
	25425	Yreka Motor	120.50	120.50		-	-	-	120.50	-	-	-

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10	15	20	25	26	30	31
						General	Sewer	Water	Police	COPS Grant	Fire	SAFER
6/3/2022	1471	Pacific Power	10,195.30	10,195.30		(1,398.19)	2,709.12	8,685.20	75.17	-	124.00	-
6/13/2022	1472	Verizon Wireless	38.01	38.01		-	-	-	-	-	38.01	-
6/16/2022	1473	AT&T	164.44	164.44		-	82.22	82.22	-	-	-	-
	1474	Quill Corp	577.67	577.67		561.64	-	16.03	-	-	-	-
	1475	US Bank Equipment Finance	109.87	109.87		-	-	-	-	-	109.87	-
	1476	US Cellular	565.59	565.59		-	-	-	-	565.59	-	-
	1478	Dell Computer	845.89	845.89		-	422.95	422.94	-	-	-	-
	25426	Burton Fire Inc.	1,200.00	1,200.00		-	-	-	-	-	1,200.00	-
	25427	Cal Ore Telephone Co	697.83	697.83		192.21	63.25	63.26	357.75	-	21.36	-
	25428	California Police Chiefs Asso.	200.00	200.00		-	-	-	200.00	-	-	-
	25429	City of Medford	1,205.08	1,205.08		-	-	-	-	-	1,205.08	-
	25430	Day Management Corp.	6,828.34	6,828.34		-	-	-	6,828.34	-	-	-
	25431	Don R. Erickson Oil, Inc.	6,884.56	6,884.56		1,118.17	900.60	900.60	2,151.70	-	1,813.49	-
	25432	Golden State Risk Management	155,131.00	155,131.00		155,131.00	-	-	-	-	-	-
	25433	Hue & Cry	41.42	41.42		41.42	-	-	-	-	-	-
	25434	L.N. Curtis and Sons	1,632.23	1,632.23		-	-	-	-	1,632.23	-	-
	25435	Larry Bain	11,700.00	11,700.00		-	2,925.00	2,925.00	2,925.00	-	2,925.00	-
	25436	N.C.G.T. Security Fund	24,490.00	24,490.00		4,390.50	2,556.09	2,177.41	10,296.00	-	4,306.00	764.00
	25437	NAPA Auto Parts	71.57	71.57		-	15.04	-	-	-	56.53	-
	25438	Norco Inc.	440.60	440.60		-	-	-	-	-	440.60	-
	25439	Prentice Long, PC	560.00	560.00		367.50	-	-	192.50	-	-	-
	25440	SHN Consulting Engineer	4,879.24	4,879.24		-	-	4,879.24	-	-	-	-
	25441	Tim Louie Construction	1,150.05	1,150.05		-	-	-	-	-	1,150.05	-
	25442	US Postal Services	301.04	301.04		301.04	-	-	-	-	-	-
	25443	Western Business Products	60.10	60.10		60.10	-	-	-	-	-	-
	506142	EDD EFT	895.01	895.01		-	895.01	-	-	-	-	-
	506143	EFTPS EFT	2,328.80	2,328.80		-	2,328.80	-	-	-	-	-
	506144	MB EFT - Payroll Checks (Direct Deposits)	6,140.80	6,140.80		-	6,140.80	-	-	-	-	-
	25444	Payroll Checks (Live Checks)-MR	1,763.27	1,763.27		-	1,763.27	-	-	-	-	-
	25445	Payroll Checks (Live Checks)-DL	542.91	542.91		-	-	-	-	-	542.91	-
	25446	UNION DUES	699.72	699.72		249.00	261.00	-	124.48	65.24	-	-
	506163	EDD EFT	1,738.56	1,738.56		386.31	574.14	-	307.95	134.24	273.92	62.00
	506164	EFTPS EFT	4,148.25	4,148.25		875.10	1,620.39	-	447.52	358.02	635.38	211.84
	506165	CalPERS Pep Fire EFT	986.26	986.26		-	-	-	-	-	505.13	481.13
	506166	CalPERS Classic EFT	2,058.52	2,058.52		405.21	1,653.31	-	-	-	-	-
	506167	CalPERS PEPR EFT	1,307.42	1,307.42		809.97	497.45	-	-	-	-	-
	506168	CalPERS Clc Safety EFT	1,076.25	1,076.25		-	-	-	1,076.25	-	-	-
	506169	CalPERS Pep Safety EFT	1,540.07	1,540.07		-	-	-	540.05	1,000.02	-	-
	506170	CalPERS 457 Plan	740.00	740.00		-	540.00	-	200.00	-	-	-
	506171	MB EFT - Payroll Checks (Direct Deposits)	27,943.24	27,943.24		6,503.55	8,017.34	-	6,617.31	1,994.45	3,308.76	1,501.83

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
 ACCOUNTS PAYABLE - MECHANICS BANK

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	10	15	20	25	26	30	31
						General	Sewer	Water	Police	COPS Grant	Fire	SAFER
6/30/2022	1479	FIRST NATIONAL BANK OMAHA-RV	298.92	298.92		-	149.46	149.46	-	-	-	-
	1480	FIRST NATIONAL BANK OMAHA-SP	857.98	857.98		-	-	-	-	-	537.36	320.62
	1481	FIRST NATIONAL BANK OMAHA-WB	794.10	794.10		-	-	-	96.00	553.60	144.50	-
	1482	FIRST NATIONAL BANK OMAHA-RM	30.99	30.99		30.99	-	-	-	-	-	-
	1483	FIRST NATIONAL BANK OMAHA-AD	794.20	794.20		705.39	-	88.81	-	-	-	-
	1484	Pacific Power	13,382.39	13,382.39		534.73	3,422.14	9,253.37	64.50	-	107.65	-
	1486	Pitney Bowes	202.70	202.70		202.70	-	-	-	-	-	-
	1487	Williams Scotsman	593.14	593.14		-	296.57	296.57	-	-	-	-
	25447	American Door Company, Inc.	27,905.00	27,905.00		-	-	-	-	-	27,905.00	-
	25448	Gregory Frost	94.12	94.12		-	13.50	14.99	41.25	-	24.38	-
	25449	Kellie Power	400.00	400.00		400.00	-	-	-	-	-	-
	25450	Office Technologies, Inc.	45.12	45.12		-	-	-	45.12	-	-	-
	25451	Pace Analytical Services LLC	153.60	153.60		-	-	153.60	-	-	-	-
	25452	Shasta Valley Chainsaw	51.70	51.70		-	25.85	25.85	-	-	-	-
	25453	Shasta Valley Tire Services	238.57	238.57		-	-	-	208.57	-	30.00	-
	25454	Siskiyou Technogoy Consultant	2,508.00	2,508.00		2,508.00	-	-	-	-	-	-
	25455	Suburban Propane	10.00	10.00		-	-	-	5.00	-	5.00	-
	25456	Timothy Bamett	121.60	121.60		-	-	121.60	-	-	-	-
	25457	US Postal Services	503.20	503.20		-	-	503.20	-	-	-	-
	25458	Payroll Checks (Live Checks)-MR	1,944.47	1,944.47		-	1,944.47	-	-	-	-	-
	25459	Payroll Checks (Live Checks)-DL	398.13	398.13		-	-	-	-	-	398.13	-
	506189	EDD EFT	1,733.42	1,733.42		366.99	566.97	-	368.39	181.36	187.71	62.00
	506190	EFTPS EFT	4,176.33	4,176.33		824.44	1,614.03	-	508.29	462.21	555.52	211.84
	506191	CalPERS Pep Fire EFT	986.26	986.26		-	-	-	-	-	505.13	481.13
	506192	CalPERS Classic EFT	2,058.52	2,058.52		405.21	1,653.31	-	-	-	-	-
	506193	CalPERS PEPRA EFT	1,307.42	1,307.42		809.97	497.45	-	-	-	-	-
	506194	CalPERS Clc Safety EFT	1,076.25	1,076.25		-	-	-	1,076.25	-	-	-
	506195	CalPERS Pep Safety EFT	1,597.56	1,597.56		-	-	-	1,025.95	571.61	-	-
	506196	AFLAC EFT	183.18	183.18		-	183.18	-	-	-	-	-
	506197	CalPERS 457 Plan	740.00	740.00		-	540.00	-	200.00	-	-	-
	506198	MB EFT - Payroll Checks (Direct Deposits)	28,878.50	28,878.50		6,501.11	7,937.15	-	7,446.91	2,298.63	3,192.87	1,501.83
			460,283.32	319,863.18	140,420.14	222,813.86	68,225.86	35,815.15	55,844.11	13,969.19	55,760.13	7,855.02

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MONTH 2022 Detailed Budget Comparison 2021/2022 YTD

For the Period: 7/1/2021 to 6/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	7/6/2022 % Bud
Fund: 10 - LSCSD General Fund						
Revenues						
Dept: 00						
4055.000 Misc Operational Income	120.00	120.00	326.80	0.00	-206.80	272.3
4056.000 Misc-Non Operating Income	100.00	100.00	66.00	0.00	34.00	66.0
4070.000 Antenna Lease Revenue	25,200.00	25,200.00	25,417.46	2,106.38	-217.46	100.9
5050.000 Transfer Fees	4,500.00	4,500.00	5,220.00	480.00	-720.00	116.0
5080.000 Interest Earned-OPS	50.00	50.00	6.18	0.00	43.82	12.4
5081.000 Interest Earned-RSV	1,000.00	1,000.00	127.98	0.00	872.02	12.8
Dept: 22 Medical Clinic						
4053.000 Medical Clinic Revenue	60,264.00	60,264.00	55,242.00	5,022.00	5,022.00	91.7
Dept: 23 Green Waste Site						
4055.000 Misc Operational Income	5,000.00	5,000.00	3,175.00	0.00	1,825.00	63.5
Revenues	96,234.00	96,234.00	89,581.42	7,608.38	6,652.58	93.1%
Expenditures						
Dept: 01 General Admin						
7002.000 Admin Overhead Alloc	-462,530.00	-462,530.00	0.00	0.00	-462,530.00	0.0
7010.000 Capital Improvement	44,000.00	44,000.00	0.00	0.00	44,000.00	0.0
Less Reimbursement due from LAIF Savings	-44,000.00	-44,000.00	0.00	0.00	-44,000.00	0.0
7020.000 IT Contract Services/Server	990.00	990.00	990.00	0.00	0.00	100.0
7026.000 Contract Services	66,500.00	66,500.00	48,487.58	1,517.21	18,012.42	72.9
7033.000 Licenses, Permits, Fees	4,500.00	4,500.00	3,867.52	541.97	632.48	85.9
7034.000 Dues & Subscriptions	8,000.00	8,000.00	5,123.50	0.00	2,876.50	64.0
7035.000 Advertising	500.00	500.00	290.00	0.00	210.00	58.0
7040.000 Insurance (Liability)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7041.000 Legal	10,000.00	10,000.00	7,062.50	0.00	2,937.50	70.6
7050.100 Off Exp-Supplies	3,500.00	3,500.00	4,501.80	249.76	-1,001.80	128.6
7050.200 Off Exp-Postage	6,000.00	6,000.00	5,096.62	701.32	903.38	84.9
7050.400 Off Exp-Maint	1,000.00	1,000.00	897.69	101.35	102.31	89.8
7062.000 Repair & Maintenance	200.00	200.00	1,164.58	0.00	-964.58	582.3
7063.000 Fuel	600.00	600.00	528.66	0.00	71.34	88.1
7064.000 Materials/Supplies/Small Tools	15,000.00	15,000.00	11,212.69	630.11	3,787.31	74.8
7065.000 Vehicle Repair/Maintenance	100.00	100.00	54.67	16.00	45.33	54.7
7101.000 Property Taxes	126.00	126.00	153.80	90.80	-27.80	122.1
7105.000 Utilities - CSD	3,500.00	3,500.00	3,123.73	0.00	376.27	89.2
7105.100 Util-Telephone	4,010.00	4,010.00	1,619.68	0.00	2,390.32	40.4
7105.200 Util-Electric	4,000.00	4,000.00	3,972.94	-637.79	27.06	99.3
7105.400 Utilities-Propane	100.00	100.00	87.50	0.00	12.50	87.5
7105.600 Utility - Internet	2,000.00	2,000.00	1,537.68	128.14	462.32	76.9
7501.000 Payroll Expense	271,200.00	271,200.00	249,212.93	34,055.54	21,987.07	91.9
7513.000 Payroll-TAXES	6,000.00	6,000.00	4,726.98	500.07	1,273.02	78.8
7514.000 Payroll-Benefits	50,000.00	50,000.00	53,691.25	431.66	-3,691.25	107.4
7516.200 Pension Cost (CalPERS)	23,500.00	23,500.00	19,750.11	2,567.76	3,749.89	84.0
7516.400 CalPERS Fees	400.00	400.00	350.00	0.00	50.00	87.5
7516.500 CalPERS UAL Expense	44,881.56	44,881.56	44,881.56	0.00	0.00	100.0
7518.000 Workers Comp	23,000.00	23,000.00	20,358.14	2,497.97	2,641.86	88.5
7530.000 Payroll Reimbursement	-59,588.00	-59,588.00	0.00	0.00	-59,588.00	0.0
7550.000 Travel & Training	5,000.00	5,000.00	2,555.88	92.93	2,444.12	51.1
7551.000 Meals	200.00	200.00	125.83	43.50	74.17	62.9
Dept: 22 Medical Clinic						
7026.000 Contract Services	3,000.00	3,000.00	2,490.00	0.00	510.00	83.0
7040.000 Insurance (Liability)	800.00	800.00	0.00	0.00	800.00	0.0
7062.000 Repair & Maintenance	50.00	50.00	24.75	0.00	25.25	49.5
7063.000 Fuel	50.00	50.00	0.18	0.00	49.82	0.4
7080.000 Interest Expense	1,000.00	1,000.00	699.39	0.00	300.61	69.9
7084.000 Loan Principle Expense	36,500.00	36,500.00	43,300.61	0.00	-6,800.61	118.6
7501.000 Payroll Expense	1,000.00	1,000.00	1,023.20	153.75	-23.20	102.3
7513.000 Payroll-TAXES	50.00	50.00	20.44	2.23	29.56	40.9
7516.200 Pension Cost (CalPERS)	150.00	150.00	81.10	11.72	68.90	54.1
7518.000 Workers Comp	270.00	270.00	87.99	13.22	182.01	32.6
Dept: 23 Green Waste Site						
7026.000 Contract Services	300.00	300.00	1,535.14	0.00	-1,235.14	511.7
7063.000 Fuel	50.00	50.00	0.00	0.00	50.00	0.0
7064.000 Materials/Supplies/Small Tools	100.00	100.00	0.00	0.00	100.00	0.0
7501.000 Payroll Expense	700.00	700.00	849.52	210.00	-149.52	121.4
7513.000 Payroll-TAXES	100.00	100.00	100.10	24.68	-0.10	100.1
7516.200 Pension Cost (CalPERS)	50.00	50.00	0.72	0.00	49.28	1.4
7518.000 Workers Comp	50.00	50.00	72.97	18.04	-22.97	145.9
Expenditures	77,909.56	77,909.56	545,711.93	43,961.94	-467,802.37	700.4%

For the Period: 7/1/2021 to 6/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 15 - LSCSD Sewer Dept						
Revenues						
Dept: 00						
4001.000 Assessments & Revenue	0.00	0.00	-34.84	0.00	34.84	0.0
4001.100 Assmt/Revenue-Residential	686,033.00	686,033.00	517,612.76	927.47	168,420.24	75.5
4001.200 Assmt/Revenue-Standby	66,000.00	66,000.00	65,064.85	-6.00	935.15	98.6
4001.300 Assmt/Revenue-Commercial	20,000.00	20,000.00	15,689.57	0.00	4,330.43	78.3
4003.000 Late Payment Revenue	6,000.00	6,000.00	9,567.81	2,586.52	-3,567.81	159.5
5004.000 Sewer Hook Up Fee	44,000.00	44,000.00	36,242.50	0.00	7,757.50	82.4
5040.000 Gain on Sale of Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
5081.000 Interest Earned-RSV	500.00	500.00	550.38	0.00	-50.38	110.1
Dept: 36 Planning Grant						
5075.000 Grant Income	1,223.00	1,223.00	1,223.00	0.00	0.00	100.0
Revenues	826,256.00	826,256.00	645,896.03	3,517.99	180,359.97	78.2%
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	2,925.00	2,925.00	0.00	100.0
7002.000 Admin Overhead Alloc	148,010.00	148,010.00	0.00	0.00	148,010.00	0.0
7010.000 Capital Improvement	257,000.00	257,000.00	84,334.77	0.00	172,665.23	32.8
Less Reimbursement due from LAIF Savings	-257,000.00	-257,000.00	-84,334.77	0.00	-172,665.23	-32.8
7020.000 IT Contract Services/Server	990.00	990.00	990.00	0.00	0.00	100.0
7026.000 Contract Services	14,000.00	14,000.00	2,710.68	61.00	11,289.32	19.4
7033.000 Licenses, Permits, Fees	12,000.00	12,000.00	11,152.10	0.00	847.90	92.9
7034.000 Dues & Subscriptions	400.00	400.00	119.97	0.00	280.03	30.0
7035.000 Advertising	200.00	200.00	50.40	0.00	149.60	25.2
7040.000 Insurance (Liability)	14,000.00	14,000.00	0.00	0.00	14,000.00	0.0
7041.000 Legal	500.00	500.00	175.00	0.00	325.00	35.0
7050.100 Off Exp-Supplies	200.00	200.00	0.00	0.00	200.00	0.0
7050.200 Off Exp-Postage	50.00	50.00	1.20	0.00	48.80	2.4
7055.000 Safety Equipment	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7061.000 Rental Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7062.000 Repair & Maintenance	20,000.00	20,000.00	1,405.27	76.90	18,594.73	7.0
7063.000 Fuel	5,000.00	5,000.00	8,286.32	49.12	-3,286.32	165.7
7064.000 Materials/Supplies/Small Tools	11,000.00	11,000.00	9,917.54	691.91	1,082.46	90.2
7065.000 Vehicle Repair/Maintenance	10,000.00	10,000.00	6,400.32	0.00	3,599.68	64.0
7100.000 Lease/Rent Expense	4,000.00	4,000.00	3,073.90	378.38	926.10	76.8
7105.100 Util-Telephone	1,000.00	1,000.00	860.64	82.22	139.36	86.1
7105.200 Util-Electric	50,000.00	50,000.00	47,756.02	6,131.26	2,243.98	95.5
7105.300 Util-Waste	800.00	800.00	450.00	0.00	350.00	56.3
7105.600 Utility - Internet	1,000.00	1,000.00	837.15	63.25	162.85	83.7
7501.000 Payroll Expense	208,002.00	208,002.00	151,492.13	18,594.93	56,509.87	72.8
7513.000 Payroll-TAXES	5,000.00	5,000.00	3,297.37	269.60	1,702.63	65.9
7514.000 Payroll-Benefits	60,000.00	60,000.00	37,275.39	0.00	22,724.61	62.1
7516.200 Pension Cost (CalPERS)	17,500.00	17,500.00	14,183.88	1,511.68	3,316.12	81.1
7516.400 CalPERS Fees	200.00	200.00	175.00	0.00	25.00	87.5
7516.500 CalPERS UAL Expense	19,116.22	19,116.22	19,116.22	0.00	0.00	100.0
7516.600 Pension Plan Fees (MPPP)	-723.87	-723.87	-723.87	0.00	0.00	100.0
7518.000 Workers Comp	17,500.00	17,500.00	12,877.90	1,388.41	4,622.10	73.6
7550.000 Travel & Training	500.00	500.00	0.00	0.00	500.00	0.0
7551.000 Meals	200.00	200.00	56.48	0.00	143.52	28.2
7552.000 Employee Physical Exams-Shots	1,500.00	1,500.00	956.95	0.00	543.05	63.8
7555.000 Personal Protective Equip PPE	1,000.00	1,000.00	1,162.73	12.38	-162.73	116.3
7556.000 Uniforms	2,000.00	2,000.00	944.35	0.00	1,055.65	47.2
Dept: 36 Planning Grants						
7026.000 Contract Services	550.00	550.00	524.17	0.00	25.83	95.3
7513.000 Payroll-TAXES	50.00	50.00	10.68	0.00	39.32	21.4
7516.200 Pension Cost (CalPERS)	100.00	100.00	47.91	0.00	52.09	47.9
7518.000 Workers Comp	100.00	100.00	51.62	0.00	48.38	51.6
7530.000 Payroll Reimbursement	200.00	200.00	79.05	0.00	120.95	39.5
Expenditures	631,869.35	631,869.35	338,639.47	32,236.04	293,229.88	53.6%

For the Period: 7/1/2021 to 6/30/2022

	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	268,062.17	1,354.08	76,937.83	77.7
4001.200 Assmt/Revenue-Standby	102,200.00	102,200.00	101,520.90	-3.34	679.10	99.3
4001.300 Assmt/Revenue-Commercial	13,000.00	13,000.00	9,692.53	0.00	3,307.47	74.6
4003.000 Late Payment Revenue	6,000.00	6,000.00	8,697.19	1,522.40	-2,697.19	145.0
4056.000 Misc-Non Operating Income	1,500.00	1,500.00	513.94	513.94	-513.94	0.0
4075.000 Water Capacity Expansion Fee	2,500.00	2,500.00	1,280.00	0.00	220.00	85.3
5006.000 Water Hook Up Fee	2,500.00	2,500.00	1,060.00	0.00	1,440.00	42.4
5040.000 Gain on Sale of Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.0
5081.000 Interest Earned-RSV	1,000.00	1,000.00	1,171.58	0.00	-171.58	117.2
Dept: 22 Medical Clinic						
4054.000 Loan Principle Revenue	36,500.00	36,500.00	43,300.61	0.00	-6,800.61	118.6
5081.000 Interest Earned-RSV	9,000.00	9,000.00	699.39	0.00	8,300.61	7.8
Dept: 36 Planning Grant						
5075.000 Grant Income	85,000.00	85,000.00	133,786.16	0.00	-48,786.16	157.4
Revenues	606,700.00	606,700.00	569,784.47	3,387.08	34,415.53	93.9%
Expenditures						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	2,925.00	2,925.00	0.00	100.0
7002.000 Admin Overhead Alloc	166,511.00	166,511.00	0.00	0.00	166,511.00	0.0
7010.000 Capital Improvement	105,000.00	105,000.00	84,334.78	0.00	20,665.22	80.3
Less Reimbursement due from LAIF Savings	-105,000.00	-105,000.00	-84,334.78	0.00	-20,665.22	-80.3
7020.000 IT Contract Services/Server	990.00	990.00	990.00	0.00	0.00	100.0
7026.000 Contract Services	20,000.00	20,000.00	13,853.28	696.60	6,146.72	69.3
7033.000 Licenses, Permits, Fees	3,500.00	3,500.00	3,394.84	0.00	105.16	97.0
7034.000 Dues & Subscriptions	1,124.00	1,124.00	570.73	0.00	553.27	50.8
7035.000 Advertising	200.00	200.00	50.40	0.00	149.60	25.2
7040.000 Insurance (Liability)	20,000.00	20,000.00	0.00	0.00	20,000.00	0.0
7041.000 Legal	500.00	500.00	175.00	0.00	325.00	35.0
7050.100 Off Exp-Supplies	200.00	200.00	354.73	354.73	-154.73	177.4
7050.200 Off Exp-Postage	50.00	50.00	505.00	503.20	-455.00	1010.0
7055.000 Safety Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.0
7062.000 Repair & Maintenance	13,000.00	13,000.00	625.86	166.21	12,374.14	4.8
7063.000 Fuel	5,500.00	5,500.00	8,345.76	49.11	-2,845.76	151.7
7064.000 Materials/Supplies/Small Tools	10,000.00	10,000.00	9,746.43	670.36	253.57	97.5
7065.000 Vehicle Repair/Maintenance	7,000.00	7,000.00	6,104.91	0.00	895.09	87.2
7100.000 Lease/Rent Expense	3,000.00	3,000.00	3,073.92	378.38	-73.92	102.5
7105.100 Util-Telephone	700.00	700.00	860.69	82.22	-160.69	123.0
7105.200 Util-Electric	85,000.00	85,000.00	91,768.65	17,938.57	-6,768.65	108.0
7105.300 Util-Waste	675.00	675.00	508.25	0.00	168.75	75.0
7105.600 Utility - Internet	840.00	840.00	780.90	63.26	59.10	93.0
7501.000 Payroll Expense	135,000.00	135,000.00	128,672.39	17,013.21	6,327.61	95.3
7513.000 Payroll-TAXES	2,700.00	2,700.00	2,819.15	246.72	-119.15	104.4
7514.000 Payroll-Benefits	39,000.00	39,000.00	31,753.11	0.00	7,246.89	81.4
7516.200 Pension Cost (CalPERS)	15,000.00	15,000.00	11,796.98	1,322.28	3,203.02	78.6
7516.400 CalPERS Fees	200.00	200.00	175.00	0.00	25.00	87.5
7516.500 CalPERS UAL Expense	19,116.22	19,116.22	19,116.22	0.00	0.00	100.0
7516.600 Pension Plan Fees (MPPP)	-723.88	-723.88	-723.88	0.00	0.00	100.0
7518.000 Workers Comp	15,000.00	15,000.00	10,984.10	1,253.61	4,015.90	73.2
7550.000 Travel & Training	800.00	800.00	70.20	0.00	729.80	8.8
7551.000 Meals	250.00	250.00	175.90	39.46	74.10	70.4
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	60.52	12.39	939.48	6.1
7556.000 Uniforms	2,600.00	2,600.00	944.33	0.00	1,655.67	36.3
Dept: 36 Planning Grants						
7026.000 Contract Services	60,000.00	60,000.00	81,809.81	0.00	-21,809.81	136.3
7501.000 Payroll Expense	200.00	200.00	49.86	0.00	150.14	24.9
7513.000 Payroll-TAXES	25.00	25.00	1.24	0.00	23.76	5.0
7516.200 Pension Cost (CalPERS)	25.00	25.00	7.04	0.00	17.96	28.2
7518.000 Workers Comp	25.00	25.00	7.33	0.00	17.67	29.3
7530.000 Payroll Reimbursement	150.00	150.00	35.80	0.00	114.20	23.9
Expenditures	633,182.34	633,182.34	432,387.45	43,715.31	200,794.89	68.3%

For the Period: 7/1/2021 to 6/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 25 - LSCSD Police Department						
Revenues						
4001.100 Assmt/Revenue-Residential	138,710.00	138,710.00	139,067.43	-7.78	-357.43	100.3
4001.200 Assmt/Revenue-Standby	279,840.00	279,840.00	278,744.84	-9.17	1,095.16	99.6
4001.300 Assmt/Revenue-Commercial	3,410.00	3,410.00	1,540.00	0.00	1,870.00	45.2
4003.000 Late Payment Revenue	10,000.00	10,000.00	12,069.94	2,310.83	-2,069.94	120.7
4056.000 Misc-Non Operating Income	3,629.00	3,629.00	3,171.11	0.00	457.89	87.4
5040.000 Gain on Sale of Equipment	3,000.00	3,000.00	500.00	0.00	2,500.00	16.7
5054.000 Animal Control Fees - Other	300.00	300.00	0.00	0.00	300.00	0.0
5055.000 Animal License Fee	3,500.00	3,500.00	3,420.00	100.00	80.00	97.7
5056.000 Warrant	1,000.00	1,000.00	744.95	-2.67	255.05	74.5
5061.000 Donations	200.00	200.00	1,000.00	0.00	-800.00	500.0
5075.000 Grant Income	272.06	272.06	272.06	0.00	0.00	100.0
5081.000 Interest Earned-RSV	3,000.00	3,000.00	731.43	0.00	2,268.57	24.4
Revenues	446,861.06	446,861.06	441,261.76	2,391.21	5,599.30	98.7%

Expenditures						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	2,925.00	2,925.00	0.00	100.0
7002.000 Admin Overhead Alloc	78,630.00	78,630.00	0.00	0.00	78,630.00	0.0
7010.000 Capital Improvement	89,000.00	89,000.00	90,734.26	6,828.34	-1,734.26	101.9
Less Reimbursement due from LAIF Savings	-89,000.00	-89,000.00	-90,734.26	-6,828.34	1,734.26	-101.9
7020.000 IT Contract Services/Server	1,320.00	1,320.00	1,320.00	0.00	0.00	100.0
7026.000 Contract Services	4,000.00	4,000.00	3,839.84	108.70	160.16	96.0
7033.000 Licenses, Permits, Fees	1,500.00	1,500.00	964.20	0.00	535.80	64.3
7034.000 Dues & Subscriptions	6,093.00	6,093.00	6,191.00	0.00	-98.00	101.6
7035.000 Advertising	2,300.00	2,300.00	1,037.30	0.00	1,262.70	45.1
7040.000 Insurance (Liability)	7,500.00	7,500.00	0.00	0.00	7,500.00	0.0
7041.000 Legal	5,000.00	5,000.00	5,419.43	0.00	-419.43	108.4
7050.100 Off Exp-Supplies	1,500.00	1,500.00	419.82	0.00	1,080.18	28.0
7050.200 Off Exp-Postage	150.00	150.00	0.00	0.00	150.00	0.0
7050.400 Off Exp-Maint	2,000.00	2,000.00	0.00	0.00	2,000.00	0.0
7062.000 Repair & Maintenance	500.00	500.00	146.00	0.00	354.00	29.2
7063.000 Fuel	1,000.00	1,000.00	7,610.95	115.11	-6,610.95	761.1
7064.000 Materials/Supplies/Small Tools	5,500.00	5,500.00	3,697.35	157.80	1,802.65	67.2
7065.000 Vehicle Repair/Maintenance	3,000.00	3,000.00	3,377.80	208.57	-377.80	112.6
7105.000 Utilities - CSD	2,000.00	2,000.00	839.88	0.00	1,160.12	42.0
7105.100 Util-Telephone	500.00	500.00	407.63	0.00	92.37	81.5
7105.200 Util-Electric	1,400.00	1,400.00	1,376.87	139.67	23.13	98.3
7105.300 Util-Waste	300.00	300.00	250.00	0.00	50.00	83.3
7105.400 Utilities-Propane	1,000.00	1,000.00	648.81	0.00	351.19	64.9
7105.600 Utility - Internet	3,053.00	3,053.00	2,536.05	357.75	516.95	83.1
7204.000 Events	101.06	101.06	101.06	0.00	0.00	100.0
7501.000 Payroll Expense	195,600.00	195,600.00	162,725.14	26,872.53	32,874.86	83.2
7513.000 Payroll-TAXES	3,000.00	3,000.00	3,357.07	389.67	-357.07	111.9
7514.000 Payroll-Benefits	36,000.00	36,000.00	36,521.00	3,432.00	-521.00	101.4
7516.200 Pension Cost (CalPERS)	16,000.00	16,000.00	16,532.58	2,813.48	-532.58	103.3
7516.400 CalPERS Fees	350.00	350.00	350.00	0.00	0.00	100.0
7516.600 Pension Plan Fees (MPPP)	-1,352.75	-1,352.75	-1,352.75	0.00	0.00	100.0
7518.000 Workers Comp	12,000.00	12,000.00	14,047.73	2,244.46	-2,047.73	117.1
7550.000 Travel & Training	3,000.00	3,000.00	6,046.29	1,210.06	-3,046.29	201.5
7551.000 Meals	500.00	500.00	1,257.24	164.46	-757.24	251.4
7552.000 Employee Physical Exams-Shots	1,200.00	1,200.00	1,328.00	116.00	-128.00	110.7
7555.000 Personal Protective Equip PPE	8,000.00	8,000.00	5,380.00	0.00	2,620.00	67.3
7556.000 Uniforms	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Expenditures	408,569.31	408,569.31	289,301.29	41,255.26	119,268.02	70.8%

For the Period: 7/1/2021 to 6/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 26 - COPS Grant						
Revenues						
5075.000 Grant Income	162,000.00	162,000.00	161,284.82	1,707.99	715.18	99.6
Revenues	162,000.00	162,000.00	161,284.82	1,707.99	715.18	99.6%

Expenditures						
7020.000 IT Contract Services/Server	660.00	660.00	660.00	0.00	0.00	100.0
7033.000 Licenses, Permits, Fees	1,050.00	1,050.00	1,020.50	0.00	29.50	97.2
7050.100 Off Exp-Supplies	1,500.00	1,500.00	1,380.15	120.22	119.85	92.0
7050.200 Off Exp-Postage	200.00	200.00	165.54	32.79	34.46	82.8
7050.400 Off Exp-Maint	1,000.00	1,000.00	663.88	0.00	336.12	66.4
7051.000 Public Safety Supplies	500.00	500.00	1,429.22	584.52	-929.22	285.8
7051.100 Mandatory Safety Equipment	1,000.00	1,000.00	1,889.63	1,632.23	-889.63	189.0
7062.000 Repair & Maintenance	1,000.00	1,000.00	341.62	271.50	658.38	34.2
7063.000 Fuel	6,460.00	6,460.00	6,652.63	0.00	-192.63	103.0
7064.000 Materials/Supplies/Small Tools	2,500.00	2,500.00	2,185.82	9.52	314.18	87.4
7065.000 Vehicle Repair/Maintenance	6,000.00	6,000.00	6,545.12	107.30	-545.12	109.1
7105.100 Util-Telephone	4,000.00	4,000.00	5,132.38	565.59	-1,132.38	128.3
7501.000 Payroll Expense	89,030.00	89,030.00	90,321.93	9,001.90	-1,291.93	101.5
7513.000 Payroll-TAXES	2,500.00	2,500.00	1,662.26	130.52	837.74	66.5
7514.000 Payroll-Benefits	19,000.00	19,000.00	13,728.00	0.00	5,272.00	72.3
7516.200 Pension Cost (CalPERS)	10,000.00	10,000.00	6,820.84	828.56	3,179.16	68.2
7516.600 Pension Plan Fees (MPPP)	100.00	100.00	75.00	0.00	25.00	75.0
7518.000 Workers Comp	7,000.00	7,000.00	7,402.19	762.41	-402.19	105.7
7550.000 Travel & Training	2,000.00	2,000.00	1,724.97	0.00	275.03	86.2
7551.000 Meals	500.00	500.00	675.29	246.96	-175.29	135.1
7552.000 Employee Physical Exams-Shots	1,000.00	1,000.00	1,463.55	271.40	-463.55	146.4
7555.000 Personal Protective Equip PPE	2,500.00	2,500.00	42.37	0.00	2,457.63	1.7
7556.000 Uniforms	2,500.00	2,500.00	2,295.82	39.00	204.18	91.8
Expenditures	161,340.00	161,340.00	153,618.71	14,604.42	7,721.29	95.2%

For the Period: 7/1/2021 to 6/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	UnencBal	% Bud
Fund: 30 - LSCSD Fire Department						
Revenues						
Dept: 00						
4001.100 Assmt/Revenue-Residential	100,835.00	100,835.00	101,319.63	85.03	-484.63	100.5
4001.200 Assmt/Revenue-Standby	165,360.00	165,360.00	164,848.15	-5.42	511.85	99.7
4001.300 Assmt/Revenue-Commercial	2,315.00	2,315.00	1,052.50	0.00	1,262.50	45.5
4003.000 Late Payment Revenue	5,000.00	5,000.00	5,508.57	735.95	-508.57	110.2
4055.000 Misc Operational Income	2,000.00	2,000.00	1,390.20	0.00	609.80	69.5
4056.000 Misc-Non Operating Income	15.00	15.00	15.00	0.00	0.00	100.0
4076.000 Fire Suppression Expansion Fee	632.00	632.00	632.00	0.00	0.00	100.0
5040.000 Gain on Sale of Equipment	15,000.00	15,000.00	10,000.00	0.00	5,000.00	66.7
5056.000 Warrant	4,000.00	4,000.00	5,569.22	-1.14	-1,569.22	139.2
5061.000 Donations	5,650.00	5,650.00	5,849.75	0.00	-199.75	103.5
5062.000 Event/Donations	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
5075.000 Grant Income	9,355.00	9,355.00	0.00	0.00	9,355.00	0.0
5081.000 Interest Earned-RSV	1,200.00	1,200.00	138.92	0.00	1,061.08	11.6
Dept: 34 Fire Fuels Removal						
4055.000 Misc Operational Income	28,125.00	28,125.00	12,325.00	3,380.00	15,800.00	43.8
Dept: 45 Mutual Aid Strike Team						
4080.000 Strike Team Rev Payroll Reimb	400,000.00	400,000.00	777,249.92	0.00	-377,249.92	194.3
4081.000 Strike Team Rev Engine Reimb	100,000.00	100,000.00	272,596.21	0.00	-172,596.21	272.6
4082.000 Strike Team Rev Admin OH Reimb	100,000.00	100,000.00	292,457.82	0.00	-192,457.82	292.5
4085.000 Emerg Resp Reimb Travel/Meals	3,000.00	3,000.00	0.00	0.00	3,000.00	0.0
Revenues	947,487.00	947,487.00	1,650,952.89	4,194.42	-703,465.89	174.2%
Expenditures						
Dept: 01 General Admin						
7001.000 Accounting Audit/Review	2,925.00	2,925.00	2,925.00	2,925.00	0.00	100.0
7002.000 Admin Overhead Alloc	69,380.00	69,380.00	0.00	0.00	69,380.00	0.0
7010.000 Capital Improvement	400,000.00	400,000.00	313,428.90	29,055.05	86,571.10	78.4
Less Reimbursement due from LAIF Savings	-400,000.00	-400,000.00	-313,428.90	-29,055.05	-86,571.10	-78.4
7020.000 IT Contract Services/Server	660.00	660.00	660.00	0.00	0.00	100.0
7026.000 Contract Services	5,000.00	5,000.00	5,111.57	42.50	-111.57	102.2
7033.000 Licenses, Permits, Fees	100.00	100.00	116.42	0.00	-16.42	116.4
7034.000 Dues & Subscriptions	500.00	500.00	624.38	0.00	-124.38	124.9
7035.000 Advertising	150.00	150.00	397.80	0.00	-247.80	265.2
7040.000 Insurance (Liability)	10,000.00	10,000.00	0.00	0.00	10,000.00	0.0
7041.000 Legal	2,000.00	2,000.00	1,592.50	0.00	407.50	79.6
7050.100 Off Exp-Supplies	1,500.00	1,500.00	1,258.62	391.55	241.38	83.9
7050.200 Off Exp-Postage	100.00	100.00	43.06	2.65	56.94	43.1
7050.400 Off Exp-Maint	580.00	580.00	773.96	109.87	-193.96	133.4
7051.000 Public Safety Supplies	3,000.00	3,000.00	2,613.54	101.74	386.46	87.1
7051.100 Mandatory Safety Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.0
7062.000 Repair & Maintenance	500.00	500.00	98.43	0.00	401.57	19.7
7063.000 Fuel	12,500.00	12,500.00	16,779.81	0.00	-4,279.81	134.2
7064.000 Materials/Supplies/Small Tools	5,000.00	5,000.00	5,182.87	255.31	-182.87	103.7
7065.000 Vehicle Repair/Maintenance	50,000.00	50,000.00	54,102.14	2,342.31	-4,102.14	108.2
7075.000 VFA Grant Equipment	18,710.00	18,710.00	19,877.92	0.00	-1,167.92	106.2
7105.000 Utilities - CSD	2,000.00	2,000.00	1,797.27	0.00	202.73	89.9
7105.100 Util-Telephone	2,000.00	2,000.00	1,746.28	38.01	253.72	87.3
7105.200 Util-Electric	2,000.00	2,000.00	2,408.55	231.65	-408.55	120.4
7105.300 Util-Waste	900.00	900.00	674.09	0.00	225.91	74.9
7105.400 Utilities-Propane	3,000.00	3,000.00	1,936.43	0.00	1,063.57	64.5
7105.600 Utility - Internet	260.00	260.00	256.32	21.36	3.68	98.6
7204.000 Events	300.00	300.00	232.08	0.00	67.92	77.4
7501.000 Payroll Expense	64,662.00	64,662.00	67,074.54	6,160.29	-2,412.54	103.7
7513.000 Payroll-TAXES	9,000.00	9,000.00	2,836.67	260.84	6,163.33	31.5
7514.000 Payroll-Benefits	20,500.00	20,500.00	20,171.00	1,295.00	329.00	98.4
7516.200 Pension Cost (CalPERS)	7,000.00	7,000.00	7,591.79	762.60	-591.79	108.5
7516.600 Pension Plan Fees (MPPP)	-1,447.75	-1,447.75	-1,447.75	0.00	0.00	100.0
7518.000 Workers Comp	5,000.00	5,000.00	5,642.07	529.77	-642.07	112.8
7550.000 Travel & Training	600.00	600.00	319.99	25.74	280.01	53.3
7551.000 Meals	500.00	500.00	513.43	144.50	-13.43	102.7
7552.000 Employee Physical Exams-Shots	600.00	600.00	267.00	0.00	333.00	44.5
7556.000 Uniforms	1,000.00	1,000.00	461.47	0.00	538.53	46.1
Dept: 34 Fire Fuels Removal						
7026.000 Contract Services	150.00	150.00	0.00	0.00	150.00	0.0
7034.000 Dues & Subscriptions	50.00	50.00	0.00	0.00	50.00	0.0
7062.000 Repair & Maintenance	1,425.00	1,425.00	1,468.34	323.44	-43.34	103.0
7064.000 Materials/Supplies/Small Tools	500.00	500.00	187.49	83.44	312.51	37.5
7501.000 Payroll Expense	15,000.00	15,000.00	19,094.10	4,961.25	-4,094.10	127.3
7513.000 Payroll-TAXES	1,500.00	1,500.00	1,918.88	582.94	-418.88	127.9
7518.000 Workers Comp	2,000.00	2,000.00	1,642.13	426.68	357.87	82.1
Dept: 45 Mutual Aid Strike Team						
7065.000 Vehicle Repair/Maintenance	0.00	0.00	1,146.86	0.00	-1,146.86	0.0
7501.000 Payroll Expense	350,000.00	350,000.00	525,444.55	0.00	-175,444.55	150.1
7513.000 Payroll-TAXES	20,000.00	20,000.00	7,000.99	0.00	12,999.01	35.0
7518.000 Workers Comp	30,000.00	30,000.00	24,310.15	0.00	5,689.85	81.0
7550.000 Travel & Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
7551.000 Meals	1,500.00	1,500.00	0.00	0.00	1,500.00	0.0
Expenditures	729,104.25	729,104.25	806,852.74	22,018.44	-77,748.49	110.7%
Grand Total Net Effect:	443,563.25	443,563.25	992,249.80	-174,984.34	-551,186.55	



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 1-22

A RESOLUTION OF THE LAKE SHASTINA COMMUNITY SERVICE DISTRICT AS A RESULT OF A LOCAL EMERGENCY AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Lake Shastina Community Service District is committed to preserving and nurturing public access and participation in meetings of the Board; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, on March 4, 2020, the Governor proclaimed pursuant to his authority under the California Emergency Services Act, California Government Code section 8625, that a state of emergency exists with regard to a novel coronavirus (a disease now known as COVID-19); and

WHEREAS, on June 4, 2021, the Governor clarified that the "reopening" of California on June 15, 2021 did not include any change to the proclaimed state of emergency or the powers exercised thereunder; and

WHEREAS, as of the date of this Resolution, neither the Governor nor the Legislature have exercised their respective powers pursuant to California Government Code section 8629 to lift the state of emergency either by proclamation or by concurrent resolution in the state Legislature; and

WHEREAS, the continued local rates of transmission of the virus and variants causing COVID-19 are such that meeting in person would present imminent risks to the health or safety of attendees of public meetings;

NOW, THEREFORE, THE LAKE SHASTINA COMMUNITY SERVICE DISTRICT HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the County, and social distancing orders are currently in place and needed to protect the health and safety of the citizens.

Section 3. Remote Teleconference Meetings. The staff and legislative bodies of Lake Shastina Community Service District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

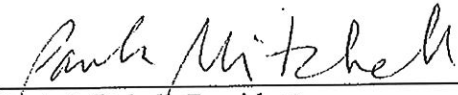
Section 4. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of thirty (30) days from adoption of the Resolution or such time the Board of Directors adopts a subsequent Resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the Lake Shastina Community Service District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

I hereby certify that the forgoing is a full, true and correct copy of Resolution No. 1-22 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 16th day of March 2022, by the following vote:

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

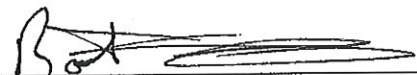
NOES:

ABSENT:



Paula Mitchell, President

ATTEST:



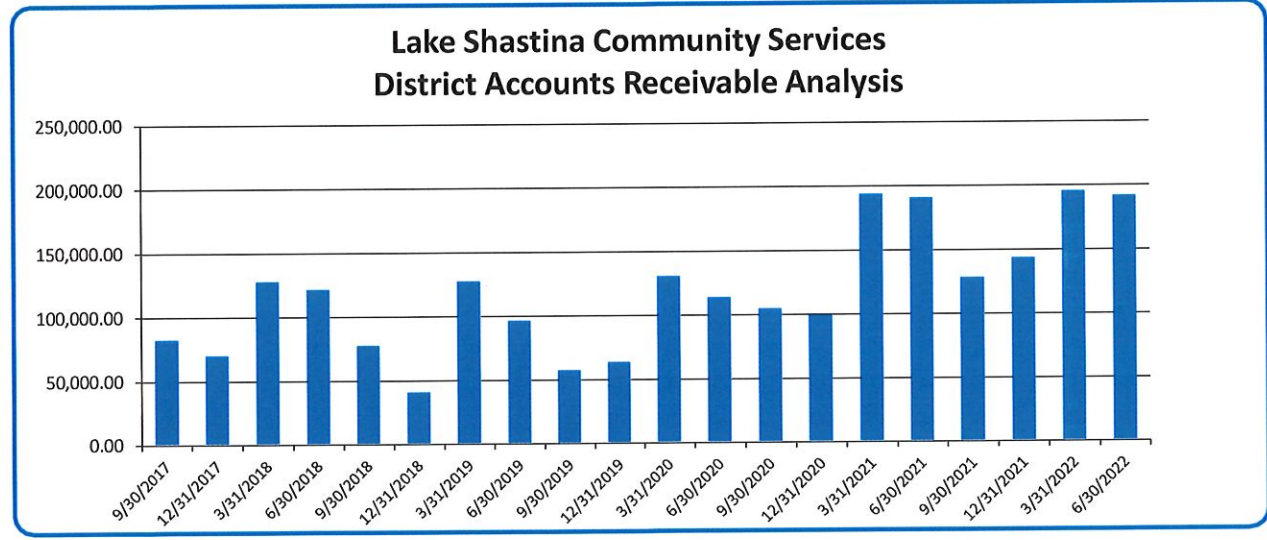
Robert Moser, Secretary

Lake Shastina Community Services District Quarterly

Accounts Receivable Analysis 2017/2022 YTD
September 30, 2017 thru June 30, 2022

Date	0-30 Days	30-60 Days	60-90 Days	>90 Days	Balance
9/30/2017	9,927.46	731.59	335.68	71,124.61	82,119.34
12/31/2017	245.76	2,007.73	240.05	67,129.23	69,622.77
3/31/2018	665.99	9,083.79	65,631.73	52,348.93	127,730.44
6/30/2018	3,005.61	216.94	1,998.22	116,055.47	121,276.24
9/30/2018	9,562.53	925.75	321.90	66,249.63	77,059.81
12/31/2018	-17,681.74	1,511.41	1,104.39	55,381.43	40,315.49
3/31/2019	8,503.57	447.48	68,411.14	49,976.97	127,339.16
6/30/2019	-22,603.12	613.48	0.02	118,199.06	96,209.44
9/30/2019	-13,662.58	283.50	102.99	70,362.42	57,086.33
12/31/2019	733.74	1,991.51	1,783.42	59,001.58	63,510.25
3/31/2020	4,423.17	1,058.47	70,367.06	54,699.62	130,548.32
6/30/2020	212.76	103.42	82.70	113,292.67	113,691.55
9/30/2020	5,602.51	602.24	91,453.52	6,884.68	104,542.95
12/31/2020	0.00	4,505.62	709.96	94,431.72	99,647.30
3/31/2021	403.12	15,141.34	104,256.86	70,851.19	193,652.41
6/30/2021	6,556.53	98.31	98.88	183,839.48	190,593.20
9/30/2021	6,709.98	1,085.30	134.31	120,455.23	128,384.82
12/31/2021	5,241.95	640.18	470.13	137,078.35	143,430.61
3/31/2022	13,243.07	3,256.87	-	178,962.21	195,462.21
6/30/2022	8,772.82	206.18	27,352.69	155,326.45	191,658.14

Note: 1) Part of this report includes accounts that have been prepaid. 2) Police, Fire, Sewer and Water have been combined.





Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of June 2022, Lake Shastina Fire Department responded to a total of 30 calls for service. These calls included:

- 19 Medical Aids
- 4 Public Assists
- 2 Traffic Collisions
- 1 Smoke check
- 2 Residential Fire
- 2 Wildland Fires

Monthly News:

LSFD was a part of an OES strike team working the Rices incident. Engine 8331 was staffed by a captain and 2 Firefighters on a weeklong assignment. The Lake Shastina Fire Department remained staffed during 8331s deployment.



LAKE SHASTINA POLICE DEPARTMENT

William N. Bullington

Chief of Police

16309 Everhart Dr., Weed, CA 96094

(530) 938-2226

TO: LSCSD Board of Directors

FROM: Will Bullington, Chief of Police

SUBJECT: June 2022 Police Monthly Board Report

POLICE ACTIVITY: LSPD had 70 calls for service in June.

SUMMARY:

Misdemeanor Arrests: 3

Felony Arrests: 0

Traffic Warnings: 26

Traffic Citations: 0

Animal Control Cites: 0

Animal Related Calls: 10

Parking Cites: 2

House Watch: 140+-

Misc. Police Calls (Non-Criminal): 59

NOTABLE ACTIVITY:

06/09/2022- 39-year-old Moreno Valley man arrested for outstanding warrants, possession of 270 grams of marijuana and possession of 2 pounds of ecstasy, after a short pursuit.

06/20/2022- Police were called to a dog that was possibly hit by a car. Investigation found a car with two occupants in the area. The subjects had the dog tied up outside while they smoked meth around Cottonwood Drive. The dog was believed to have been drug by the car for approximately 100 yards before falling out of the collar. The two men did not realize the dog was gone until they got into Weed and returned to find the dog. The two men were charged with possession of meth, meth pipes and one had an outstanding warrant for his arrest. The dog was taken to the vet and treated for injuries to its lip and feet. The dog was kept in protective custody and then adopted out to a new owner through the Siskiyou Humane Society. The owner of the dog is being charged with felony animal cruelty. They are a 54-year-old Mt. Shasta resident and a 39-year-old Weed resident.

Officer Michael Yates was promoted to police sergeant. Mike has been a great asset to the LSPD and our community. Mike will be attending supervisors' school and other trainings.



Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: July 20, 2022
Subject: Board Report June, 2022

Notable Activity:

- We are continuing with weed abatement at the WWTP and getting rid of some of the scrap metal.
- Also we have been sorting rocks to line pond #2 and get some more training on the backhoe for Tim and Jamie.
- We cleared obstructions in the check valves in B-107 and B-109.
- The crew set up the bypass at B-100 during a power outage.

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Lake Shastina Water Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: July 20, 2022
Subject: Board Report – June, 2022

Notable Activity:

- We spent four days reading water meters. Station B-50's #1 pump motor was removed for repair and reinstalled. At the same station we also had a power problem.
- The FIU at Well #3 failed, so we had to run it manually for a week as needed.
- There was a water branch on Hogan Dr. that we had to replace.
- We did 20 U.S.A's.

Lake Shastina Community Services District

Management Report

June 30, 2021

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To the Board of Directors
Lake Shastina Community Services District
Weed, California 96094

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Lake Shastina Community Services District as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated June 3, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lake Shastina Community Service District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lake Shastina Community Services District internal control. Accordingly, we do not express an opinion on the effectiveness of Lake Shastina Community Services District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We consider findings FS 2021-001 and FS 2021-002 in the following schedule of findings to be deficiencies in internal control that we considered a material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding FS 2021-003 in the following schedule of findings to be a significant deficiency in the District's internal control:

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The Lake Shastina Community Service District's separate written response to the significant deficiencies identified in our audit and any follow up for subsequent year corrections has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we do not express an opinion on the responses.

This report is intended solely for the information and use of management, the Board of Directors, the Siskiyou County Auditor Controller's Office, and the California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Larry Bain". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Larry Bain, CPA,
An Accounting Corporation
June 3, 2022

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS
JUNE 30, 2021**

Deemed to be Significant Deficiencies and Material Weaknesses

FS 2021-001: During our audit we proposed journal entries for the following material misstatements: Record \$15,703 deferred revenue for the OES Preposition billing received more than 90 days after fiscal year end, trued up/reduced \$22,899 workers compensation payable in the general fund and trued up/increased workers comp payable \$13,273 in other funds, recorded \$48,668 accrued payroll for work performed in June 2021 and paid in July 2021, wrote off \$42,500 abatement fines that are consider uncollectible. The district is working with a CPA to assist with year-end close and we noted an improvement in fiscal year closeout in comparison to prior audits.

Recommendation: We recommend the district continue to work with the CPA on year-end close and to review all accounts at fiscal year-end to verify that they are supported by underlying documentation and complete.

District Response: The District is working alongside a contracted CPA firm to continue improvements made in the FY2021 audit, for the FY2022 audit.

FS 2021-002: During our testing of strike teams we noted the District was underpaying the strike team members. The time and one half hourly rate received from Cal Fire for firefighters was \$49.58 and for the captain was \$54.17, however the District paid the firefighters \$38 per hour and paid the captain \$42 per hour resulting in an underpayment to the firefighters of \$11.58 per hour and an underpayment to the captain of \$12.17 per hour. Based on two strike team incidents tested we noted the district received \$143,663 for salary reimbursements from Cal Fire and paid out \$110,566 for an underpayment of \$33,097. It is acceptable for a District to pay less than the reimbursed rate when the District incurs additional cost for backfilling positions when district firefighter's are on strike teams, however we did not observe and the District could not document that backfill costs were incurred for the strike team incidents tested. We have noted this condition in prior audits.

We noted that the district adopted a strike team pay and station coverage policy on July 14, 2021 after the audit year tested.

Recommendation: The District should review the amount that was reimbursed for strike team members versus the amount paid out. If it determined that additional wages are owed to strike team members then the District should take action to reimburse those wages. It is our understanding that the District should not make a profit on the strike team member wage reimbursements from Cal Fire OES incidents.

District Response: During FY2022, the District entered into contract with a CPA firm whose Public Safety consultant, with knowledge and expertise specific to Cal Fire OES "Strike Team" billing needs and processes, sought to 1) support the District with overall training to current processes for the 2022 Fire Season, and 2) support the District in the development of revised policies and procedures specific to this area of compliance for the 2022 Fire Season. Through coordinated efforts between the CPA firm and District, contracted legal counsel, several changes to processes and contractual needs were implemented prior to the start of the 2022 Fire Season, to ensure a consistent and compliant approach by the District moving forward in FY2023.

FS 2021-003: As of June 30, 2021 we noted the Cops Grant fund had a negative fund balance of \$116,955 and a due to other fund liability of \$91,168. We have noted this condition in past audits.

Recommendation: Because the Cops Grant fund operates with a restricted allocation each year, any shortage should be made up from the Police department fund. We recommend the District review the activity in the Cops Grant fund and resolve the due to other fund liability and the negative fund balance.

District Response: The District is working alongside a contracted CPA firm to review and refine this area of operation and accountability to ensure compliance moving forward in FY2022.

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

June 3, 2022

To the Board of Directors
Lake Shastina Community Services District

We have audited the financial statements of the governmental-type and business-type activities of Lake Shastina Community Services District for the year ended June 30, 2021, and have issued our report thereon dated June 3, 2022. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 12, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit beginning March 30, 2022 after the January 17, 2022 previously communicated in the letter dated May 12, 2021, to give the District additional time to prepare for the audit. The report issuance was also delayed as a result.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Lake Shastina Community Services District are described in Note 1 to the financial statements. The application of existing policies was not changed during the 2021 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There was one prior period adjustment to write off the \$23,250 payable in the Fire fund, based on review and consultation with the District outside CPA.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Estimates for allocating administrative assets, liabilities, revenues and expenses are allocated to each fund based on percentages that are determined by management and the governing board of the District.

Deferred outflows of resources-pensions, deferred inflows of resources-pensions and net pension liability are reported based on actuarially determined calculations.

Difficulties Encountered in performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All material misstatements were corrected by management.

Disagreements with Management

For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 3, 2022.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Observations

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We also discussed other observations including:

We discussed that the District should consider hiring and cross training the accounting/billing clerk's replacement. The current employee had previously announced and then postponed retirement, and we feel the remaining staff and outside consultant may not be able to fully take over the duties of this critical position.

This information is intended solely for the use of the Board of Directors and management of Lake Shastina Community Services District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Larry Bain". The signature is fluid and cursive, with a large initial "L" and a long, sweeping underline.

Larry Bain, CPA,
An Accounting Corporation



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 \$150 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 \$50,000 for the fiscal year ended June 30, 2023.

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, 2022 and terminating on the earliest of:

- The date Contractor completes the services required by this Agreement;
- June 30th, 2023; 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 professional accounting services to Lake Shastina Community Services District (Client) as follows:

- Support, as directed by Client, day-to-day accounting, compliance and system needs as directed by the Client.
- Assist, as directed by Client, in the development of internal control policy and procedure improvements as required by the outcomes of the external year end audit for the year ended June 30th, 2021 and cited in Management Letter related thereto.
- Assist, as directed by Client, in the research, review, testing and implementation of a new accounting system for the Client.
- Assist, as directed by Client, in the preparation, policies and procedures related to year-end close for the year ended June 30th, 2023.
- Assist, as directed by Client, in the preparation of the year-end financial audit and items related thereto, for the year ended June 30th, 2022.
- Assist, as directed by Client, in the administration and financial management of grant agreements as directed by the Client, through contract termination date of June 30th, 2023.
- Assist, as directed by Client, in the development of the annual California Governor's Office of Emergency Services (CalOES) Indirect Cost Rate submission for the year ended June 30th, 2023.

EXHIBIT B BUDGET

This Agreement shall not exceed \$50,000, based on approximate costs as outlined below:

- Direct Labor:
 - \$150 hourly rate per hours worked
- Travel Expenses:
 - \$75 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

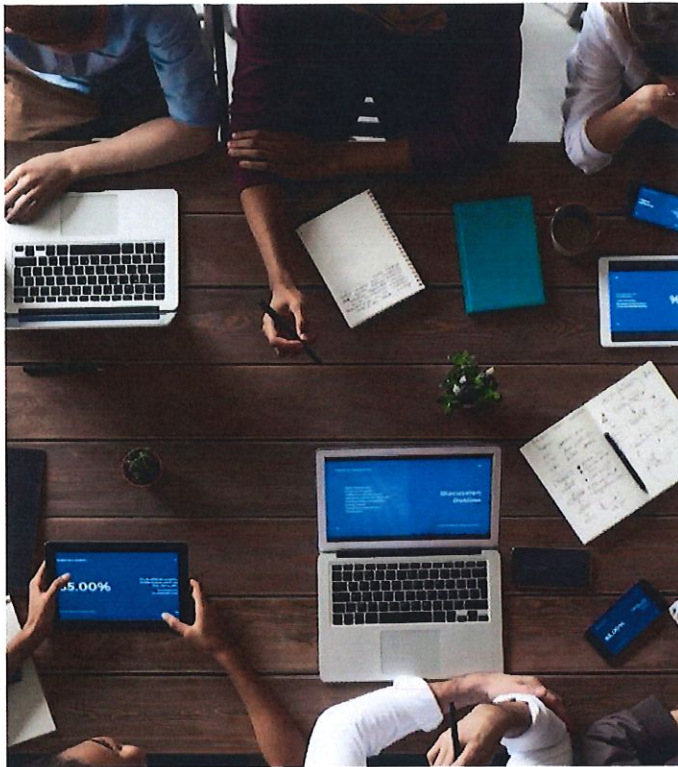
The following provides for anticipated breakdown to costs:

Details	Variable	Hourly Rate	General Fund	Fire Dept	Water Dept / Sewer Dept	Grand Total
General Accounting Items:						
GASB 87 (Leases) Implementation	40.00	\$ 150.00	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00
Daily Reporting and Transaction Processing Troubleshoot	60.00	\$ 150.00	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00
Policy and procedure improvement items	16.00	\$ 150.00	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00
Monthly High Level Bank Rec Overview	18.00	\$ 150.00	\$ 2,700.00	\$ -	\$ -	\$ 2,700.00
						\$ 20,100.00
Audit Prep/Year End Close Related Items:						
Audit Preparation Services - Quarterly/Year End Testing/Procedures	58.00	\$ 150.00	\$ 8,700.00	\$ -	\$ -	\$ 8,700.00
Year End Close Support Services	16.00	\$ 150.00	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00
	74.00					\$ 11,100.00
Water/Sewer Dept Specific Items:						
High Level Quarterly Grant Compliance Items	8.00	\$ 150.00	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
						\$ 1,200.00
Fire Dept Specific Items:						
CalOES IDC Rate Development	8.00	\$ 150.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
Strike Team Fire Procedures/Analysis	24.00	\$ 150.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00
Quarterly Grant Compliance Items	32.00	\$ 150.00	\$ -	\$ 4,800.00	\$ -	\$ 4,800.00
						\$ 9,600.00
Accounting System Items:						
New Accounting System Research, Design, Implementation Support Services	40.00	\$ 150.00	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
						\$ 6,000.00
Travel Costs						
Three Nights, Four Day On Site Visit - Assumed 2 Visits	2.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
						\$ 2,000.00
Total Anticipated Budget per Fund/District***:			\$ 33,200.00	\$ 9,600.00	\$ 7,200.00	\$ 50,000.00

This contract shall terminate on June 30, 2023.

Lake Shastina Community Services District

Accounting Support Engagement
By Drew Consulting Inc.





Section 1: Firm and Lead Partner Overview

Our firm partners with small businesses, NGO’s, Special Districts and government agencies to improve their bottom line over the short and long-term. We work alongside our clients’ team to build strong accounting and compliance systems by providing, including but not limited to, “Full Cycle Financial” and Business Advisory Services through a “Contract Controller/CFO” engagement platform. Through strategic planning efforts, we are able to meet both your current financial goals and strengthen long-term sustainability.

As a full-service company with a diverse background, we work on a 1-to-1 basis with clients to provide specialized services and ensure that we meet each of their specific needs. The services we offer include but are not limited to; business advisory services, financial compliance, accounting and system development, and grant administration and compliance.

Together, let us help the team of Lake Shastina Community Services District (the “District”) better it’s financial legacy.

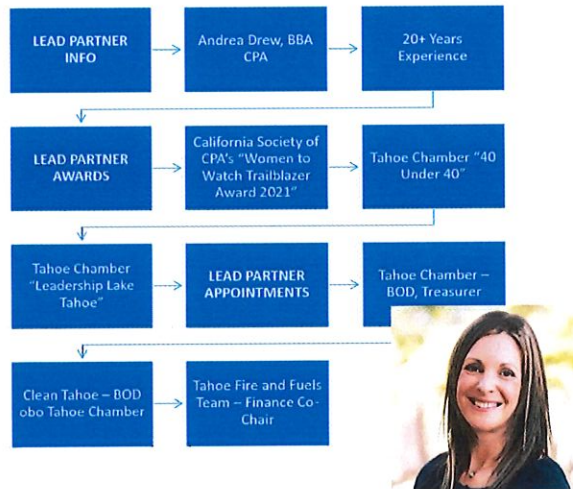
Firm and Lead Partner Information Overview

FIRM INFORMATION

Drew Consulting Inc.
1679 Zapotec Drive, SLT, CA 96150
(530) 318-8204
www.drew-consulting.com

FIRM ACCREDITATION

Small Business (CA) #2014328
Better Business Bureau



Lead Partner - Biography Overview

Our lead partner, Andrea Drew, holds 20+ years diverse experience in providing business advisory, assurance and compliance services to a wide array of clients in the private sector (refuse and recycling, water utility, manufacturing, hospitality, and real estate), public sector (mining and technology SEC and TSX-V reporting), government (local state and special district), and not-for-profit organizations (recreation, environmental and commerce).

Andrea began her career working for a prestigious Chartered Accounting firm in Vancouver, BC, as a Summer Intern in her first year of tertiary education. Over the next 10+ years, Andrea enjoyed working



on engagements ranging from bookkeeping, to accounting software system design and implementation, tax return development, tax litigation assignments, budget and forecasting, and compilation through audit attest assignments, with emphasis on publicly traded entities (SEC and TSX-V). As a result, Andrea worked with clients in a variety of industries including government, childcare, water utility, natural resource exploration and development, manufacturing, hospitality, fashion, real estate, and refuse and recycling.

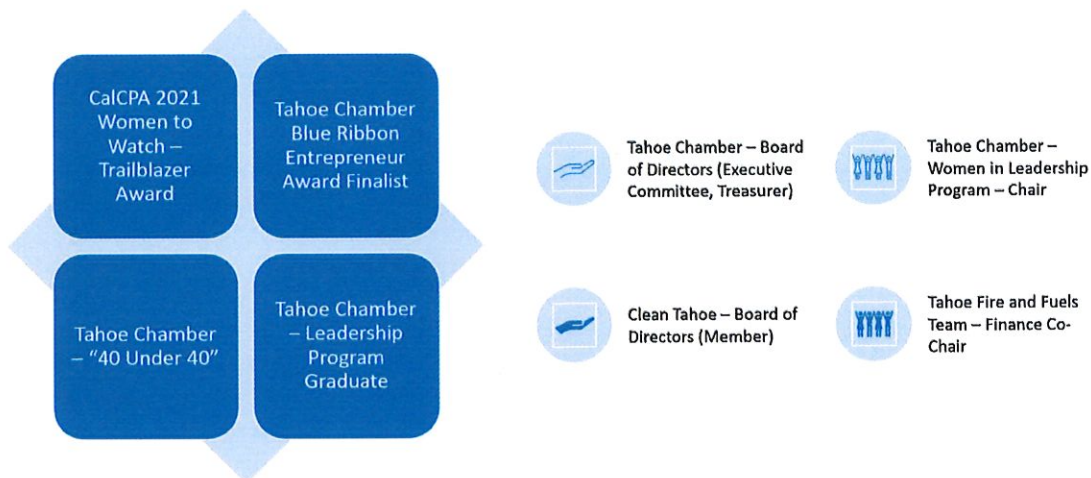
After moving to the United States, Andrea worked five+ years with an influential Environmental Agency in the capacity of Finance Manager for the “Lake Tahoe Aquatic Invasive Species Program”, seeing to the effective management of +\$13-million of federal, state and private funding awards. Her time there provided Andrea with invaluable experience in understanding the complexities and nuances of governmental accounting and grant compliance.

With this unique background, Andrea launched Drew Consulting Inc., a California small business certified, boutique accounting and business advisory firm, to proactively support the growth of its valued business partners.

Andrea looks forward to bringing this value to your team, organization and community you serve.

Lead Partner - Sample Achievements

Andrea’s on-going commitment to her community, is evidenced through various honorary roles served and awards received, a sample showcased below.





Section 2: Firm Qualifications

Our qualifications and achievements to date, are in-keeping with our Mission: To provide our clients' exceptional financial and business advisory services while maintaining the highest levels of integrity and professionalism. We look forward to bringing similar success stories, highlighted below, through our engagement with the Lake Shastina Community Services District.

Sample Portfolio



Accounting and Compliance System Redevelopment

Redeveloped a public safety organizations' accounting and compliance system from a DOS, paper-based system to Quickbooks', paperless system; increased the organizations' indirect cost rate income generation by over 17%; assisted in the implementation and management of a new grant program; and streamlined internal audit processes that sought to minimize external audit entries to three high level GASB reporting items.



Grant Administration and Compliance System

Developed an electronic accounting and compliance system to manage the accounting and grant compliance, administration, and reporting of over \$5 million in a California Energy Commission (CEC) funded project. Provided interfacing and compliance oversight to over 17 partner organizations in the Western United States.



Designed a "Cash Flow and P&L Toolkit"

Designed a "Cash Flow and P&L Toolkit" for a non-profit organization to utilize in annual budgeting processes as well as strengthen management and Board of Directors financial decision making over a current budget or fiscal period.



Indirect Cost Rate Proposal for a Special District

Developed an Indirect Cost Rate proposal for a Special District, providing for an increase to Admin Income revenue generation of over 10% in the prospective fiscal year.

Further examples to engagement success stories, can also be found on our website, www.drew-consulting.com.

Sample Valued Relationships



LAKE TAHOE BICYCLE COALITION





LAKE SHASTINA COMMUNITY SERVICES DISTRICT

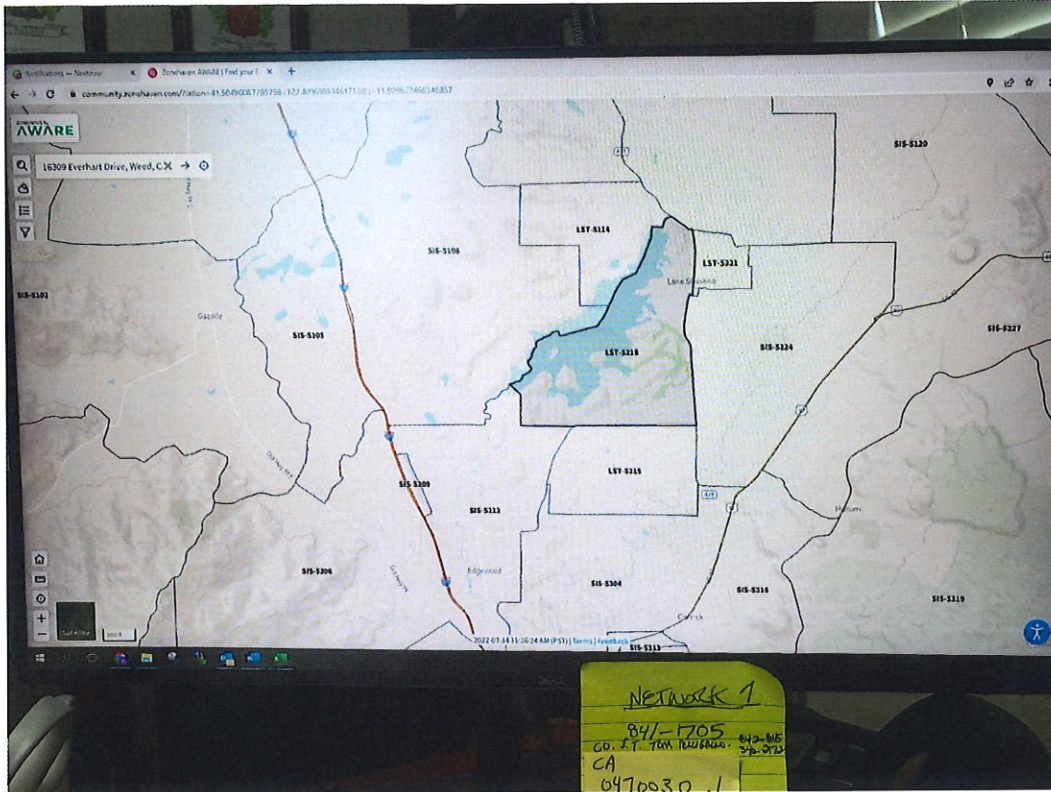
TO: LSCSD BOARD OF DIRECTORS
MEETING DATE: July 20, 2022
FROM: Will Bullington, Chief of Police
SUBJECT: Evacuation Notifications, Code Red and Zone Haven

BACKGROUND:

Code red has been and will continue to be the notification program for pre-evacuation, evacuation, and repopulation notifications. A link is found on our CSD website to go to code red and sign up for these notifications. Two test messages were done in June. Persons should have received two different notifications based on how they signed up for them: text, phone call, or e-mail. (Or all three).

Zone Haven is a program utilized by emergency services to notify dispatch centers of areas to be notified. It is also used for planning and predicting fire behavior. There is an element of Zone Haven where a person can find out what is going on in their area. Here is the link that will take you to the Lake Shastina area:

<https://community.zonehaven.com/?latlon=41.50490087795788,-122.40969853461712&z=11.909527468346857>.



This is the Zone Haven “aware” element of the programs. We currently have for zones in the Lake Shastina area designated as LST-5114, LST-5221, LST-5218 and LST-5215. These zones may be split by the incident commander for certain reasons such as only part of a zone needs evacuating, only part has power so only part should repopulate, etc. These lines are easily drawn by emergency personnel following roads.

Other items that may be shown on the maps on Zone Haven “aware” might be evacuation locations, large animal shelter locations, check points, etc.

We will be completing training with OES with our police and fire departments on July 20th before the CSD meeting.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD Board of Directors
FROM: Robert Moser, General Manager
DATE: July 20, 2022
RE: 2022 Tax Roll

Public Hearing: Delinquent Charges (Government Code §61115 (b) to be sent to the Siskiyou County Auditor to be included on the 2022 Tax Roll.

1. Public Hearing: 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 2021-2022, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115(b) and shall direct the General Manager to file with the county auditor a copy of the final report, on or before August 10, 2022.

Motion 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, 2022.

Encl: Report of Delinquent Charges, Notice of Public Hearing

Tax Roll 2022

APN Number	CSD Turn Over Amount	APN Number	CSD Turn Over Amount
106-460-140	317.28	106-230-130	275.17
106-470-140	289.25	106-230-170	275.17
106-490-040	29.62	106-230-200	288.53
106-460-080	291.64	106-230-230	275.17
106-470-010	275.17	106-230-240	275.23
106-470-020	275.17	106-230-310	275.17
106-470-030	275.17	106-230-320	275.17
106-470-050	275.17	106-230-330	275.17
106-470-060	276.92	106-240-020	290.42
106-470-070	275.17	106-240-150	275.23
106-470-080	275.17	106-240-160	915.54
106-480-320	275.17	106-240-180	275.23
106-480-090	275.17	106-240-260	275.17
106-480-100	275.17	106-240-330	275.17
106-480-110	275.17	106-250-110	275.17
106-480-120	275.17	106-250-040	15.61
106-480-130	275.17	106-220-110	288.53
106-480-140	275.17	107-080-020	166.50
106-480-260	275.17	107-060-240	142.20
106-480-270	275.17	107-070-060	142.20
106-480-280	275.17	107-070-270	275.17
106-480-290	275.17	107-010-160	231.88
106-490-050	275.17	107-010-260	275.23
106-490-060	275.17	107-020-160	275.23
106-490-070	275.17	107-020-180	142.20
106-490-080	275.17	107-030-450	41.23
108-100-220	280.44	107-040-120	275.23
108-120-170	530.04	107-050-030	275.23
108-090-470	292.06	107-050-170	275.17
108-210-010	316.74	107-050-290	275.17
108-200-500	291.17	107-050-280	89.93
108-250-170	284.07	107-050-260	286.65
108-240-120	285.12	107-050-250	275.23
108-110-260	28.72	107-050-190	142.20
108-110-020	275.17	107-040-230	275.17
108-090-400	275.23	107-040-510	275.07
108-090-360	275.17	107-030-100	83.53
108-090-350	61.83	107-030-080	275.23
108-090-010	275.23	107-030-010	129.27
108-090-020	275.23	107-020-110	288.93
108-090-280	156.54	107-020-100	275.17
108-090-240	275.17	107-120-400	292.82
108-090-230	275.23	107-120-370	287.12
108-090-140	275.23	107-120-350	275.17
108-090-130	275.23	107-120-300	275.23
108-100-100	275.17	107-110-180	275.17
108-100-160	275.17	107-110-150	293.90
108-100-180	275.17	107-100-160	288.53
108-100-210	288.53	107-110-240	142.70
108-100-270	275.17	107-110-260	275.17
108-100-530	34.31	107-110-320	15.68
108-100-330	275.17	107-110-330	275.23
108-100-420	275.17	107-110-360	275.17
108-100-450	275.23	107-110-370	275.17
108-120-020	275.23	107-110-400	166.50
108-120-080	275.17	107-110-420	275.23
108-120-110	275.17	107-110-470	275.23
108-120-240	275.17	107-090-270	186.57
108-120-440	917.44	107-110-690	275.23
108-120-450	275.17	107-110-660	275.23

108-120-470	275.17	107-110-650	275.23
108-130-420	275.17	107-110-580	94.12
108-130-400	275.17	107-110-570	275.17
108-130-350	275.17	107-110-520	275.17
108-130-340	275.17	107-110-510	166.50
108-130-220	235.76	107-110-500	275.17
108-130-210	235.72	107-100-330	275.23
108-150-130	235.72	107-210-120	142.20
108-150-170	235.72	107-220-390	275.17
108-150-200	275.17	107-220-160	275.17
108-150-270	275.17	107-230-330	288.53
108-130-450	174.50	107-230-260	275.17
108-140-040	61.83	107-230-120	29.45
108-140-160	285.93	107-250-200	290.61
108-140-200	288.53	107-250-220	286.18
108-150-300	276.92	107-260-020	163.47
108-150-340	275.23	107-260-100	288.42
108-150-360	275.17	107-260-200	275.17
108-150-090	247.16	107-260-230	275.17
108-150-080	235.72	107-260-240	275.17
108-150-070	281.71	107-260-250	275.17
108-150-060	281.71	107-270-180	275.17
108-150-040	281.71	107-270-150	275.23
108-130-190	235.72	107-210-230	287.52
108-130-130	275.17	107-210-190	179.52
108-160-200	275.17	107-190-280	326.63
108-160-180	275.17	107-210-080	275.23
108-160-170	275.17	107-350-130	179.22
108-160-160	142.20	107-360-260	142.20
108-160-140	275.17	107-360-190	288.53
108-160-130	275.17	107-360-140	275.17
108-170-180	275.17	107-360-060	274.60
108-170-190	275.23	107-360-380	275.17
108-170-230	147.87	107-360-400	275.17
108-170-310	275.23	107-360-420	275.95
108-170-370	275.17	107-350-300	128.01
108-170-430	142.20	107-360-350	290.28
108-170-470	275.23	107-350-160	711.44
108-180-480	288.53	107-420-090	285.34
108-180-490	275.23	107-420-080	275.17
108-180-500	306.08	107-420-070	275.23
108-180-530	294.14	107-420-010	275.17
108-190-010	867.31	107-410-160	33.31
108-190-190	275.17	107-410-120	282.16
108-210-210	275.23	107-410-060	288.53
108-230-200	275.23	107-410-030	156.54
108-230-190	275.23	107-400-130	275.17
108-240-010	275.17	107-400-150	275.17
108-240-040	275.17	107-400-160	115.97
108-240-070	325.77	107-400-170	275.17
108-240-110	275.23	107-400-180	275.17
108-240-130	275.23	107-390-210	142.20
108-240-140	275.23	107-380-240	296.72
108-250-210	288.53	107-390-010	275.23
108-250-070	288.53	107-390-030	276.07
108-250-060	288.53	107-390-050	276.07
108-230-110	142.20	107-400-070	288.53
108-230-060	288.53	107-400-080	275.17
108-200-480	275.17	107-390-060	275.17
108-200-390	142.20	107-390-070	275.17
108-200-340	142.20	107-390-150	275.17
108-200-290	288.53	107-390-160	288.53
108-200-110	275.17	107-380-160	275.17
108-200-080	125.85	107-380-180	275.23

108-180-470	125.85	107-380-200	275.17
108-200-060	275.17	107-370-030	142.20
108-200-030	275.23	107-370-060	15.61
108-180-360	275.17	107-140-260	235.72
108-180-300	275.17	107-140-220	92.06
108-180-230	142.70	107-140-170	121.81
108-180-100	275.17	107-140-120	235.72
108-180-090	288.53	107-140-110	235.72
108-180-050	15.66	107-160-070	247.56
108-180-030	371.13	107-130-320	235.72
108-180-010	142.20	107-130-280	235.72
108-170-030	275.23	107-130-020	235.76
108-170-070	275.23	107-150-050	56.90
108-170-140	166.50	107-150-080	287.19
108-160-050	275.23	107-150-120	235.72
108-160-020	275.17	107-150-170	283.08
108-220-260	288.53	107-150-200	29.61
108-220-330	288.53	107-150-310	235.72
108-220-340	275.17	107-150-330	235.72
108-010-380	1,766.51	107-170-040	28.59
108-030-530	120.18	107-180-030	235.72
108-030-220	121.41	107-180-110	235.72
108-080-400	136.35	107-180-190	289.15
108-080-070	109.64	107-180-240	247.16
106-100-130	285.05	107-170-150	235.72
106-100-040	282.86	107-170-160	287.73
106-100-260	107.63	107-170-190	235.76
106-250-020	28.65	107-170-350	40.90
106-270-230	124.81	107-430-170	122.86
106-270-180	206.54	107-430-180	247.16
106-270-040	282.20	107-430-190	152.10
106-260-360	50.00	107-430-240	235.72
106-290-480	283.67	107-440-320	235.72
106-300-370	289.79	107-450-470	235.72
106-300-290	28.95	107-450-530	247.16
106-330-200	695.12	107-460-270	121.81
106-330-120	28.28	107-460-410	235.76
106-310-260	282.27	107-460-440	235.72
106-290-530	289.29	107-460-470	235.72
106-060-210	325.84	107-470-420	371.88
106-040-250	288.52	107-470-380	235.72
106-020-480	289.95	107-470-370	153.71
106-400-220	717.68	107-470-320	235.72
106-410-200	321.86	107-470-250	121.81
106-430-360	283.12	107-470-240	235.72
107-010-050	314.32	107-470-230	235.72
106-420-330	242.84	107-470-220	235.72
106-420-100	28.29	107-470-190	235.72
106-380-110	155.67	107-470-010	199.60
106-410-050	107.78	107-460-200	287.45
106-420-210	30.50	107-460-210	235.72
107-090-470	380.29	107-460-240	235.76
106-430-150	62.33	107-450-400	235.72
107-050-220	293.56	107-450-390	235.76
107-050-070	283.32	107-450-340	235.72
107-060-230	322.07	107-450-320	265.62
107-060-100	229.43	107-460-530	235.72
107-230-030	434.11	107-460-130	235.72
107-240-320	283.31	107-450-200	235.72
107-320-060	2,251.77	107-440-290	235.72
107-320-140	327.52	107-440-280	235.72
107-330-010	134.90	107-440-270	235.72
107-340-410	1,032.32	107-440-170	235.76
107-300-070	101.29	107-440-020	290.71

107-370-140	319.02	107-460-030	121.81
107-360-180	28.16	107-460-050	235.72
107-210-110	317.31	107-280-010	235.72
107-200-220	289.62	107-280-050	235.76
107-200-070	343.18	107-290-380	235.72
107-450-240	110.89	107-290-350	952.78
107-170-360	32.31	107-290-330	235.76
107-470-080	291.27	107-290-240	322.88
107-470-060	119.78	107-290-180	247.16
107-450-020	28.74	107-290-170	302.27
107-260-260	1,083.87	107-290-110	282.96
107-150-100	28.81	107-290-010	235.72
106-050-250	275.23	107-300-200	122.89
106-050-240	142.20	107-300-260	235.76
106-050-210	275.23	107-300-270	286.55
106-050-110	275.17	107-300-030	294.08
106-040-150	288.53	107-300-050	290.60
106-040-370	275.17	107-310-220	152.10
106-040-350	275.17	107-310-240	235.72
106-040-290	275.17	107-310-070	235.72
106-030-080	275.17	107-310-200	152.10
106-060-070	365.66	107-300-340	235.72
106-010-430	142.20	107-320-070	235.72
106-010-500	275.17	107-330-020	235.76
106-010-480	142.20	107-330-060	235.72
106-010-010	275.23	107-330-220	235.72
106-010-120	275.23	107-320-200	235.72
106-010-140	288.53	107-320-240	235.76
106-010-160	288.53	107-340-500	235.76
106-020-110	306.08	107-330-310	109.06
106-020-400	15.61	107-330-300	134.09
106-020-360	1,283.39	108-060-150	235.72
106-020-380	275.17	108-070-310	235.72
106-020-180	275.17	108-070-330	121.81
106-020-280	275.17	108-070-350	247.16
106-020-080	275.17	108-080-030	235.72
106-020-070	275.17	108-080-080	235.72
106-020-060	275.17	108-080-090	80.50
106-020-050	275.17	108-080-110	235.72
106-020-040	321.42	108-080-150	235.76
106-020-030	321.44	108-080-250	235.72
106-020-020	275.17	108-080-260	235.72
106-120-020	275.17	108-080-430	108.02
106-070-010	275.17	108-080-360	235.72
106-070-060	275.23	108-080-370	121.81
106-080-260	275.17	108-030-250	247.16
106-100-200	275.17	108-030-260	121.28
106-100-221	142.20	108-030-210	235.72
106-100-240	275.23	108-070-160	235.72
106-100-270	276.07	108-060-320	235.76
106-120-100	275.17	108-060-290	235.76
106-120-140	275.17	108-070-050	145.92
106-080-320	274.60	108-070-070	247.16
106-080-340	275.17	108-070-110	235.72
106-080-350	275.17	108-030-110	235.72
106-080-360	275.17	108-030-050	124.74
106-090-040	156.54	108-050-410	235.72
106-110-050	275.17	108-050-470	121.81
106-090-080	275.23	108-050-510	317.58
106-090-160	293.69	108-050-520	235.72
106-090-200	275.17	108-050-240	235.72
106-110-130	275.17	108-050-250	247.85
106-110-150	275.17	108-050-320	235.72
106-110-170	275.17	108-050-330	235.72

106-110-190	275.23	108-050-130	235.72
106-110-220	288.53	108-050-140	235.72
106-110-230	288.53	108-050-020	235.72
106-110-240	275.23	108-050-060	235.76
106-110-260	275.23	108-020-100	235.72
106-090-250	275.17	108-020-090	235.72
106-110-310	275.17	108-010-220	289.86
106-150-050	275.17	108-010-210	297.66
106-150-060	275.17	108-010-200	289.95
106-150-080	275.23	108-010-150	283.08
106-150-090	275.36	108-010-140	235.72
106-160-120	275.23	108-010-110	261.06
106-160-160	85.55	108-010-070	235.76
106-160-170	85.55	108-040-120	235.72
106-160-070	275.23	108-040-100	247.16
106-150-100	275.17	108-040-090	235.76
106-140-060	275.17	108-040-080	235.72
106-140-090	275.17	108-060-040	15.61
106-140-100	275.17	108-300-540	235.57
106-140-110	275.17	108-300-500	235.72
106-140-140	142.20	108-310-140	247.16
106-160-020	276.07	108-310-240	235.76
106-160-040	166.50	108-300-270	235.76
106-180-210	275.17	108-290-240	251.95
106-180-230	21.28	108-300-020	235.72
106-200-230	275.17	108-300-030	235.76
106-210-170	275.17	108-300-060	121.81
106-210-130	275.17	108-300-100	235.76
106-200-141	275.17	108-300-110	235.72
106-200-080	142.20	108-300-120	235.72
106-200-100	275.17	108-300-140	152.10
106-200-070	275.17	108-300-200	261.06
106-200-050	275.17	108-320-040	235.72
106-200-040	275.17	108-320-030	235.72
106-180-150	142.20	108-270-380	235.72
106-180-080	275.17	108-270-370	235.72
106-180-070	275.17	108-270-350	235.76
106-150-200	156.53	108-270-280	235.72
106-170-160	142.20	108-270-270	235.72
106-170-130	297.22	108-260-350	152.10
106-190-130	275.17	108-260-340	134.09
106-190-140	143.46	108-260-330	235.72
106-170-300	29.18	108-260-320	235.72
106-180-020	275.17	108-290-170	235.72
106-190-060	275.17	108-290-060	296.18
106-190-070	142.20	108-290-110	235.72
106-150-140	275.17	108-290-120	235.72
106-250-010	287.30	108-260-280	235.72
106-250-120	275.17	108-270-110	247.16
106-250-180	275.17	108-270-200	235.72
106-250-190	275.23	108-270-210	261.06
106-250-260	275.17	108-270-220	235.72
106-280-370	275.17	108-270-250	121.81
106-280-390	275.17	108-320-130	235.72
106-280-460	275.17	108-320-300	119.30
106-300-240	275.17	108-320-270	235.76
106-330-150	275.17	108-320-260	235.72
106-330-130	29.21	108-320-250	235.72
106-330-050	275.17	108-280-330	236.40
106-310-110	275.17	108-280-310	235.76
106-400-170	716.46	108-280-220	235.72
106-410-180	142.20	108-320-480	235.72
106-410-190	275.23	108-280-150	235.72
106-430-220	275.23	108-280-090	235.72

106-410-100	275.17	108-280-050	235.76
106-410-040	288.53	108-270-070	235.76
106-410-020	275.17	108-270-020	214.96
106-410-010	275.23	108-260-010	275.17
106-430-020	166.50	107-220-060	287.81
106-430-180	275.17	020-071-210	49.50
106-430-110	275.17	109-090-170	1,200.70
106-420-220	275.17	020-520-200	128.61
106-420-070	28.70	106-290-460	275.17
106-370-030	275.17	106-290-410	275.17
106-370-090	275.17	106-290-390	142.20
106-390-060	275.23	106-290-300	275.17
106-390-040	15.45	106-290-350	275.23
106-380-150	275.17	106-280-120	275.17
106-380-160	275.17	106-280-130	275.23
106-380-190	275.23	106-280-170	275.17
106-380-230	288.53	106-280-050	275.17
106-420-110	275.23	106-280-070	275.17
106-420-130	275.17	106-270-360	275.17
106-420-170	266.12	106-270-330	275.17
106-400-110	22.67	106-270-520	275.17
106-400-030	275.17	106-270-280	275.23
106-400-020	275.17	106-270-540	275.23
106-350-200	28.69	106-270-530	288.48
106-340-020	124.44	106-230-590	651.94
106-290-040	142.20	106-230-500	307.71
106-260-080	268.59	106-230-490	275.17
106-260-340	275.17	106-230-480	275.17
106-290-120	275.23	106-230-050	275.17
106-290-110	287.96	106-230-070	275.17
106-290-160	277.36	106-230-110	275.17
106-310-210	275.23		
106-310-230	288.53		
106-310-240	275.17		
106-300-190	275.17		
106-300-200	275.17		
106-320-310	275.17		
106-300-140	1,294.13		
106-300-150	275.17		
106-300-170	275.17		
106-280-300	275.17		
106-280-190	283.93		
106-280-200	275.17		
106-280-210	275.17		

Total \$181,826.10

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Lake Shastina Community Services District Board will hold a Public Hearing at the regularly scheduled meeting on July 20, 2022, at 1:00 p.m. by Virtual Zoom Meeting, 16320 Everhart Drive, Weed, CA 96094.

The purpose of the Public Hearing is for IMPENDING DELINQUENCY REPORTING TO THE TAX COLLECTOR, SISKIYOU COUNTY at which time the Board of Directors shall hear and consider any objections or protests to the report of taxes, assessment and other charges levied for the fiscal year 2021-2022, being delinquent, shall be declared tax-defaulted pursuant to Government Code §61115 (b) on or before August 10, 2022.

The owner may avoid DELINQUENT AMOUNT BEING TAX ROLLED TO THE SISKIYOU COUNTY TAX COLLECTOR through payment of all unpaid amounts prior to the date when the tax collector obtains the DELINQUENT TAX REPORT.

Information concerning the initiation of an installment plan of delinquent amounts will be furnished upon request, by Robert Moser, General Manager of the Lake Shastina Community Services District at 16320 Everhart Drive, Weed, CA 96094, or telephone 530-938-3281. The right to an installment payment plan terminates on July 13, 2022 and after that date the entire balance due must be paid in full to prevent the delinquent amounts being tax rolled to the tax collector.