

SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING  
6:00pm Tuesday, April 16th, 2024  
11570 School Street, Redding, CA 96001  
AGENDA

1. Pledge of Allegiance

2. Approve Agenda pgs 1-2

3. Public Comment Period

This time is set aside for members of the public to address the District on matters not on the agenda and matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open for public comments. By law, the Board of Directors cannot make decisions on matters not on the agenda. The Board will customarily refer these matters to the General Managers Office. Each speaker is allocated three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

4. Consent Calendar

Matters listed under the Consent Calendar are considered by the Board to be routine and will be enacted by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown prior to the time the Board votes on the motion to adopt.

4-1 March 19<sup>th</sup>, 2024, meeting minutes pgs 3-6

**Financial Reports for March 1<sup>st</sup> through March 31<sup>st</sup>, 2024**

- 4-2 SCSD Financial Report pg 7
- 4-3 SCSD Monthly Bank Transactions pgs 8-9
- 4-4 SCSD Budget vs Actual pgs 10-13
- 4-5 SFD Financial Report pg 14
- 4-6 SFD Monthly Bank Transactions pg 15
- 4-7 SFD Budget vs Actual pgs 16-18

**RECOMMENDATION: Approval and adoption of all items on the Consent Calendar.**

5. Correspondence:

5-1 California Rural Water Association annual meeting notice, Board of directors nominating form for seat number 3 and 4 up for election and delegate designation form. pgs 19-23

6. General Business:

- 6-1 General Manager Report pgs 24-25
- 6-2 SFD Incident Report pg 26

**7. Old Business:**

**8. New Business:**

- |  |                            |
|--|----------------------------|
| 8-1 Review and possible payoff of Shasta CSD's CalPERS Unfunded accrued liability <i>pgs 27-34</i> | Discussion/Possible Action |
| 8-2 Shasta CSD audit for the year ended June 30, 2023 <i>pgs 35-75</i>                             | Discussion/Possible Action |
| 8-3 Policy committee update <i>pgs 76-78</i>   | Discussion/Possible Action |
| 8-4 Board to discuss and possibly set date for an open house of the District's new office          | Discussion/Possible Action |

**9. Oral Communications:**

These Comment sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

9-1 Board Members:

9-2 Staff Members:

**10. Adjourn:**

In compliance with the Americans with Disabilities Act, the Shasta Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, in order for that person to participate in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520 Shasta, CA 96087 48 hours prior to the meeting. Accommodations may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act

SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS MEETING  
6:00pm Tuesday, March 19th, 2024  
11570 School Street, Redding, CA 96001  
DRAFT MINUTES

**Board Members Present:** President Valerie Coon, Vice President David Cross, Director Randall Smith, Director Jane Heinan, Director Jo Ann Vayo.

**Staff Members Present:** General Manager Chris Koeper, Interim Fire Chief Eric Ohde, Secretary to the Board Shawna Staup.

President Valerie Coon called the meeting to order at **6:00 PM**.

**1. Pledge of Allegiance** Was led by President Valerie Coon.

**2. Approve Agenda** Director Jo Ann Vayo made the motion to approve the March 19<sup>th</sup>, 2024, agenda. Director Jane Heinan seconds the motion. The motion passes unanimously.

**3. Public Comment Period**

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No public comment.

**4. Consent Calendar**

Matters listed under the Consent Calendar are considered by the Board to be routine and will be enacted by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown prior to the time the Board votes on the motion to adopt.

4-1 February 20<sup>th</sup> , 2024, meeting minutes

4-2 February 23<sup>rd</sup>, 2024, special meeting minutes

**Financial Reports for February 1<sup>st</sup> through February 29<sup>th</sup> , 2024**

4-3 SCSD Financial Report

4-4 SCSD Monthly Bank Transactions

Initials \_\_\_\_\_ Initials \_\_\_\_\_

- 4-5 SCSB Budget vs Actual
- 4-6 SFD Financial Report
- 4-7 SFD Monthly Bank Transactions
- 4-8 SFD Budget vs Actual

**RECOMMENDATION: Approval and adoption of all items on the Consent Calendar.** President Valerie Coon made the motion to approve and adopt the consent calendar. Director Jo Ann Vayo seconds the motion. The motion passes unanimously.

**5. Correspondence:** None.

**6. General Business:**

**6-1 General Manager Report**

- Water consumption in February 2024 was 18-acre-feet compared to 17-acre feet in March 2023.
- Update on the new office project:
  - We moved in the first week in March and have ordered a few things to finish furnishing the office.
  - We have to raise the fire hydrant in front of the office.
  - We are still waiting for the state amendment to complete our reimbursements.
  - We met with the new project coordinator for USDA on Friday, and everything went well.
- We finished the mainline flushing.
- We have a new scope of work for the lead line inventory, since the district has less the 1500 connections, we will only have to inspect 20%.
- Our auditor is coming out tomorrow to finish the fieldwork.
- We finished the annual backflow testing on customer backflow devices on customer wells.
- We will be doing the annual filter inspections this month.
- We will be upgrading to the TU5300sc turbidimeters at the treatment plant because our current turbidimeters are 25 years old and the company does not make parts for them any longer.
- General Manager Chris Koeper spoke with Morgan Stanely, and we cannot set up an account with them because we are a government municipality.

**6-2 SFD Incident Report**

Shasta Fire Department had six in-district medical calls, two for which they were unavailable. Three traffic accidents, one in the district and two out of district. One fatal structure fire in-district and one hazmat condition for smell of gas. One fire out of district with water tender fifty-six response for a total of twelve calls for February 2024.

Initials \_\_\_\_\_ Initials \_\_\_\_\_

**7. Old Business:**

**7-1** Discuss and possible decision on what to do with the metal ramp/steps outside the office once Shasta CSD moves to new office.

President Valerie Coon stated that the auction of the stairs and wheelchair ramp closed and there were no bids. Secretary to the board Shawna Staup stated that Mr. Kaufman called and asked that his previous bid of \$2000 be redacted. Director Jane Heinan made the motion to relinquish the metal stairs and wheelchair ramp for the old office to the existing building owner/landlord for a \$1000. Director Randall Smith seconds the motion. The motion passes unanimously.

**8. New Business:**

**8-1** Customer requesting the Board of Director’s to erase his water bill due to leak

After discussion it was the board’s consensus to follow the district’s policy and not waive any of the customer’s bill but offer to revise the current payment plan and to notify the customer by mail.

**9. Oral Communications:**

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**9-1 Board Members:** Director Jo Ann Vayo wanted to let the Community know that PG&E was holding a meeting at Shasta Elementary School tomorrow evening if anyone was interested in attending.

Vice President David Cross thought that if we were going to hold an open house for the new office that we should do it relatively soon. Director Jane Heinan stated that it was discussed at the last meeting, and she wanted to make sure that all the directors would be able to at the open house. Secretary to the Board Shawna Staup stated that she spoke with legal counsel and they all could attend.

**9-2 Staff Members:** General Manager Chris Koeper stated that he was not at the special meeting last month when the district’s surplus policy was rescinded and thought that the policy committee should meet to work on a new policy. It was the board consensus that the committee meet and bring a new policy to the board on next month’s agenda.

Interim Fire Chief Eric Ohde gave an update on Shasta Fire Protection District: He stated that they are currently at a standstill due to the Board of Equalization requiring a map and a current legal description of the district. They have been in touch with Vestra’s survey engineer, and they are going to contact the Board of equalization, but they are still waiting to hear back from them.

Initials \_\_\_\_\_ Initials \_\_\_\_\_

10. Adjourn: 7:07 PM.

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Board President

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Secretary to the Board

Shasta Community Services District - Water Department  
Financial Report for March 2024

	Tri Counties Bank		Umpqua
	935 General	970 Money Mult.	839 State Reimb.
<b>Beginning Cash</b>	\$ 44,960.05	\$ 1,128,345.19	\$ 60,506.46
Voided Checks - Prior Period			
Reconciling Adjustments			
<b>Revenue</b>			
Customer Payments	24,343.83	45,496.13	
Hydrant Water Sales			
Property Tax Disbursements			
Strike Team Revenue			
Capacity Expansion Fee			
Grants			
SFD Reimbursements		4,037.05	
Vendor Refunds			
Interest		1,876.75	0.51
<b>Total Revenue</b>	\$ 24,343.83	\$ 51,409.93	\$ 0.51
<b>Transfers</b>			
Transfers In - Water	60,000.00		
Transfers Out - Water		(60,000.00)	
Transfer to SFD			
<b>Total Transfers</b>	\$ 60,000.00	\$ (60,000.00)	\$ -
<b>Disbursements</b>			
Bills Paid	(46,103.94)		
Payroll	(29,165.20)		
Revolving Fund Loan Payment			
USDA Loan Payment			
Customer NSF Returns			
Bank Fees	(114.34)		
<b>Total Disbursements</b>	\$ (75,383.48)	\$ -	\$ -
<b>Ending Cash</b>	\$ 53,920.40	\$ 1,119,755.12	\$ 60,506.97

**Shasta Water Department**  
**BANK TRANSACTIONS**  
 3/1/2024 - 3/31/2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>13110 - Tric General Fund 935</b>							
Bill Pmt -Check	03/01/2024	EFT	California State Disbursement Unit	Employee Garnishment		349.00	44,960.05
Bill Pmt -Check	03/01/2024	16408	Com-pair services	March 2024 office internet		50.00	44,611.05
Bill Pmt -Check	03/01/2024	16409	Pace Analytical Services LLC	drinking water monitoring		179.08	44,381.97
Bill Pmt -Check	03/01/2024	16410	Charles Schwab & Co.	Employee health retirement		325.00	44,056.97
Bill Pmt -Check	03/01/2024	16411	Wells Fargo Bank, N.A.	March 2024 copier lease		116.20	43,940.77
Bill Pmt -Check	03/01/2024	EFT	Anthem Blue Cross	March 2024 employee health insurance		5,349.22	38,591.55
Bill Pmt -Check	03/01/2024	EFT	Humana	Employee dental/vision ins March 2024		773.19	37,818.36
Bill Pmt -Check	03/01/2024	16412	Jane Heinan	February 2024 & special meeting		200.00	37,618.36
Bill Pmt -Check	03/01/2024	16413	Jo Ann Vayo	February 2024 & special meeting		200.00	37,418.36
Bill Pmt -Check	03/01/2024	16414	Randall Smith	February 2024 & special meeting		200.00	37,218.36
Bill Pmt -Check	03/01/2024	16415	Valerie Coon	February 2024 & special meeting		200.00	37,018.36
Bill Pmt -Check	03/01/2024	EFT	AT&T	February 2024 new office internet		107.00	36,911.36
Deposit	03/01/2024			Batch # 9202-9209, 9211-9212 CC	1,187.01		38,098.37
Deposit	03/02/2024			Batch # 9213-9215 CC	302.29		38,400.66
Deposit	03/03/2024			Batch # 9216-9219 CC	416.99		38,817.65
Deposit	03/04/2024			Batch # 9220 CC	297.40		39,115.05
Paycheck	03/05/2024	16404	Hunt, Joshua E	Pay period 2/16/2024 - 2/29/2024		2,061.21	37,053.84
Paycheck	03/05/2024	16405	Koeper, Chris D	Pay period 2/16/2024 - 2/29/2024		3,144.23	33,909.61
Paycheck	03/05/2024	16406	Staup, Shawna P	Pay period 2/16/2024 - 2/29/2024		1,948.82	31,960.79
Paycheck	03/05/2024	16407	Steele, Justin B.	Pay period 2/16/2024 - 2/29/2024		2,600.87	29,359.92
Liability Check	03/05/2024		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 03/01/2024		4,541.33	24,818.59
Deposit	03/05/2024			Batch # 9221-9223 CC	232.80		25,051.39
Deposit	03/06/2024			Batch # 9224-9228 CC	861.89		25,913.28
Bill Pmt -Check	03/08/2024	EFT	TASC (Optilife)	Employee Supplemental Insurance		910.00	25,003.28
Bill Pmt -Check	03/08/2024	16416	Badger Meter	service agreement for mobile license 2/24-1/25 & mbl hosting Fe...		966.43	24,036.85
Bill Pmt -Check	03/08/2024	16417	Carrel's Office Machines	February 2024 copier fees		68.11	23,968.74
Bill Pmt -Check	03/08/2024	16418	verizon	February 2024 cell phones & equipment charges & data		315.62	23,653.12
Bill Pmt -Check	03/08/2024	16419	PG&E	February 2024 pumps & office electric		1,768.14	21,884.98
Bill Pmt -Check	03/08/2024	EFT	Elan Cardmember Services	utility pump, hose, paper, folders, engraved desk signs, road bas...		2,285.96	19,599.02
Bill Pmt -Check	03/08/2024	16420	California Safety	March 2024 office alarm		55.00	19,544.02
Bill Pmt -Check	03/08/2024	16421	CASSIDY'S AUTO LUBE	Truck U11 oil change		53.97	19,490.05
Bill Pmt -Check	03/08/2024	16422	Com-pair services	March 2024 office internet		50.00	19,440.05
Bill Pmt -Check	03/08/2024	16423	Hue & Cry, Inc.	March 2024 burglary alarm monitoring		40.00	19,400.05
Bill Pmt -Check	03/08/2024	16424	Ed Staub & Sons	Fuel February 2024 2nd half		450.54	18,949.51
Bill Pmt -Check	03/08/2024	16425	Kenny & Norine	legal advise re: sale of ramp & steps		58.50	18,891.01
Check	03/08/2024	16426	CUSTOMER REFUNDS	customer deposit refund acct # 1430		137.25	18,753.76
Bill Pmt -Check	03/08/2024	16427	PACE Civil Engineering, Inc.	programming professional fees & lead service line inventory fund...		1,145.00	17,608.76
Bill Pmt -Check	03/08/2024	16428	PACE Civil Engineering, Inc.	February 2024 office building final design		8,707.75	8,901.01
Bill Pmt -Check	03/08/2024	16429	AT&T Mobility	March 2024 office cellular		27.91	8,873.10
Transfer	03/08/2024			Funds Transfer	30,000.00		38,873.10
Deposit	03/08/2024			Batch # 9231-9239 CC	1,297.44		40,170.54
Deposit	03/09/2024			Batch # 9240-9241 CC	218.41		40,388.95
Deposit	03/10/2024			Batch # 9242 CC	89.47		40,478.42
Deposit	03/11/2024			Batch # 9243-9244 CC	210.92		40,689.34
Bill Pmt -Check	03/12/2024	EFT	California Public Employee's Retirement	February 2024		4,490.70	36,198.64
Bill Pmt -Check	03/12/2024	16430	Charles W. Pillon	FY 2022-23 audit services Jan- Feb 2024		2,200.00	33,998.64
Deposit	03/12/2024			Batch # 9245-9247, 9249-9251 CC	795.72		34,794.36
Deposit	03/13/2024			Batch # 9252-9259 CC	885.01		35,679.37
Deposit	03/14/2024			Batch # 9260-9282 CC	284.83		35,944.20
Bill Pmt -Check	03/15/2024	EFT	California State Disbursement Unit	Employee Garnishment		349.00	35,595.20
Transfer	03/15/2024			Funds Transfer	30,000.00		65,595.20
Bill Pmt -Check	03/15/2024	16435	US Bureau of Reclamation	March 2024		1,065.09	64,530.11
Deposit	03/15/2024			Batch # 9263 CC	248.22		64,778.33
Deposit	03/16/2024			Batch # 9265 CC	131.92		64,910.25
Deposit	03/18/2024			Batch # 9266 ACH	10,778.92		75,689.17





**Shasta Water Department  
BANK TRANSACTIONS**

3/1/2024 - 3/31/2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	03/18/2024			Batch # 9267 CC	131.34		75,820.51
Bill Pmt -Check	03/19/2024	16436	CASSIDY'S AUTO LUBE	U14 oil change		76.55	75,743.96
Bill Pmt -Check	03/19/2024	16437	Ed Staub & Sons	Fuel March 2023 1st half		426.44	75,317.52
Deposit	03/19/2024			Batch # 9268-9269 CC	573.36		75,890.88
Paycheck	03/20/2024	16431	Hunt, Joshua E	Pay period 3/1/2024 - 3/15/2024		2,078.22	73,812.66
Paycheck	03/20/2024	16432	Koeper, Chris D	Pay period 3/1/2024 - 3/31/2024		3,144.23	70,668.43
Paycheck	03/20/2024	16433	Staup, Shawna P	Pay period 3/1/2024 - 3/15/2024		2,110.53	68,557.90
Paycheck	03/20/2024	16434	Steele, Justin B.	Pay period 3/1/2024 - 3/15/2024		2,895.78	65,662.12
Liability Check	03/20/2024		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 03/15/2024		4,639.98	61,022.14
Deposit	03/20/2024			Batch # 9270-9274 CC	480.23		61,502.37
Deposit	03/21/2024			Batch # 9275-9277 CC	384.89		61,887.26
Deposit	03/22/2024			Batch # 9278-9283, 9285-9289 CC	1,363.32		63,250.58
Deposit	03/23/2024			Batch # 9290 CC	73.54		63,324.12
Deposit	03/24/2024			Batch # 9291-9293 CC	232.83		63,556.95
Bill Pmt -Check	03/25/2024	16438	Quadrant Finance USA, Inc	Feb 2024 postage		1,000.00	62,556.95
Bill Pmt -Check	03/25/2024	16439	SLC-Sunshine Ladies Cleaning	old office cleaning		372.60	62,184.35
Bill Pmt -Check	03/25/2024	16440	Central Valley Project Water Association	general operations dues for 2024		750.00	61,434.35
Bill Pmt -Check	03/25/2024	16441	Hardware Express	storage shelves, trash cans, push broom, dry wall repair tools		959.36	60,474.99
Bill Pmt -Check	03/25/2024	16442	HACH Company	2 way fl 1/4" fbg shut-off valve		240.24	60,234.75
Bill Pmt -Check	03/25/2024	16443	Charles Schwab & Co.	Employee health retirement		325.00	59,909.75
Deposit	03/25/2024			Batch # 9294-9303 CC	936.99		60,846.74
Deposit	03/26/2024			Batch # 9305-9308 CC	363.96		61,210.70
Deposit	03/27/2024			Batch # 9309-9313 CC	595.19		61,805.89
Check	03/28/2024	16444	CUSTOMER REFUNDS	deposit refund for closed acct # 1547		168.63	61,637.26
Bill Pmt -Check	03/28/2024	16461	PG&E	March 2024 old office electric		80.87	61,556.39
Deposit	03/28/2024			Batch # 9314-9316 CC	401.06		61,957.45
Deposit	03/29/2024			Batch # 9317-9320 CC	340.06		62,297.51
Deposit	03/30/2024			Batch # 9321-9324 CC	688.11		62,985.62
Bill Pmt -Check	03/31/2024	EFT	California State Disbursement Unit	Employee Garnishment		349.00	62,636.62
Bill Pmt -Check	03/31/2024	16451	HACH Company	filter plant turbidimeters		8,161.59	54,445.03
Deposit	03/31/2024			Batch # 9325-9327 CC	231.15		54,676.18
Total 13110 · Tric General Fund 935					84,985.27	75,269.14	54,676.18
<b>TOTAL</b>					<b>84,985.27</b>	<b>75,269.14</b>	<b>54,676.18</b>

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Water Sales</b>			
41100 · Water Sales - Res. & Comm.	721,116.95	1,045,000.00	-323,883.05
41150 · Hydrant Water Sales	197.50	500.00	-302.50
41200 · Water Sales/Pumping	6,390.13	8,000.00	-1,609.87
41400 · ACID Water Reservation	0.00	10,000.00	-10,000.00
41800 · Late Fees	19,970.63	28,000.00	-8,029.37
42230 · Service Connection Fee/Meters	0.00	16,000.00	-16,000.00
<b>Total 41000 · Water Sales</b>	<b>747,675.21</b>	<b>1,107,500.00</b>	<b>-359,824.79</b>
42000 · Special Service Fees	2,270.75	3,500.00	-1,229.25
42160 · Property Tax Revenue - SCSD	20,552.66	35,000.00	-14,447.34
<b>44000 · Interest Revenue</b>			
44100 · TriC Interest	15,654.40	20,000.00	-4,345.60
44500 · Umpqua Interest	8.55	20.00	-11.45
<b>Total 44000 · Interest Revenue</b>	<b>15,662.95</b>	<b>20,020.00</b>	<b>-4,357.05</b>
47000 · Copies, Faxes, Document Request	0.00	10.00	-10.00
47300 · SFD Reimbursement	4,326.28	5,000.00	-673.72
47500 · Insurance Reimbursement	1,745.15	1,750.00	-4.85
<b>Total Income</b>	<b>792,233.00</b>	<b>1,172,780.00</b>	<b>-380,547.00</b>
<b>Gross Profit</b>	<b>792,233.00</b>	<b>1,172,780.00</b>	<b>-380,547.00</b>
<b>Expense</b>			
50500 · Bad Debt Expense	0.00	10,000.00	-10,000.00
<b>51000 · Water Service Expenses</b>			
51010 · Bureau of Reclamation	6,239.58	15,000.00	-8,760.42
51014 · ACID Water	0.00	7,000.00	-7,000.00
51018 · Water Testing Expense	4,672.36	6,500.00	-1,827.64
<b>Total 51000 · Water Service Expenses</b>	<b>10,911.94</b>	<b>28,500.00</b>	<b>-17,588.06</b>
<b>51020 · Pumping Expense</b>			
51021 · Middle Brunswick - PGE 573 #1	815.86	1,500.00	-684.14
51022 · Benson - PGE 937 #6	676.42	1,500.00	-823.58
51023 · Bandana Tr. - PGE 337 #7	1,221.48	2,000.00	-778.52
51024 · Highland Cir - PGE 355 #3	66.60	150.00	-83.40
51025 · Highland Circle - PGE 013 #5	1,663.77	1,800.00	-136.23
51026 · Record Heights - PGE 206 #4	2,173.50	3,200.00	-1,026.50
51027 · Lower Brunswick - PGE 936 #2	2,211.65	3,300.00	-1,088.35
51028 · Keswick WTP - 956 #9	602.23	1,000.00	-397.77
<b>Total 51020 · Pumping Expense</b>	<b>9,431.51</b>	<b>14,450.00</b>	<b>-5,018.49</b>
<b>51030 · Water Treatment Expense</b>			
51031 · W.T. Chemicals	17,575.57	25,500.00	-7,924.43
51032 · W.T. Filter Plant PGE 254 #8	2,565.02	3,800.00	-1,234.98
51033 · W.T. Plant Repair/Maint.	240.24	7,000.00	-6,759.76
51034 · Backwash Sludge Disposal	2,275.00	2,300.00	-25.00
51035 · W.T. Security/Telephone	546.60	1,000.00	-453.40

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
<b>Total 51030 · Water Treatment Expense</b>	23,202.43	39,600.00	-16,397.57
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	12,766.49	30,000.00	-17,233.51
51070 · Minor Equipment Expense	0.00	1,000.00	-1,000.00
51082 · Maintenance/Misc.Equipment	1,739.10	3,500.00	-1,760.90
51083 · Meters - New & Replacements	1,819.41	1,000.00	819.41
51084 · Pump & Tank Level Telemetry	248.14	2,000.00	-1,751.86
<b>Total 51039 · Transmission/Distribution</b>	16,573.14	37,500.00	-20,926.86
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	496.16	5,000.00	-4,503.84
51098 · U11 Ford Ranger 2011	0.00	1,000.00	-1,000.00
51099 · U12 Ford F350 2016	0.00	1,000.00	-1,000.00
51100 · U13 Ford F-150 2018	557.73	1,500.00	-942.27
51101 · U14 Ford F-150 2021	351.27	500.00	-148.73
<b>Total 51090 · Vehicle Maintenance</b>	1,405.16	9,000.00	-7,594.84
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	100.84	650.00	-549.16
51092 · Gas & Oil Ford 150 Truck #13	2,282.37	3,500.00	-1,217.63
51093.1 · Gas & Oil 2021 F-150 Truck #14	3,863.60	5,000.00	-1,136.40
51093.2 · Gas & Oil - Backhoe	400.92	700.00	-299.08
51093.8 · Gas & Oil 2011 Ford Truck #11	3,353.32	4,000.00	-646.68
51093.9 · Gas & Oil 2016 Ford 350 #12	822.88	1,300.00	-477.12
<b>Total 51093 · Gas &amp; Oil Expense</b>	10,823.93	15,150.00	-4,326.07
<b>52000 · Training</b>			
52001 · Training Course Fees	1,605.00	1,650.00	-45.00
52002 · Travel	0.00	500.00	-500.00
52003 · Lodging	1,268.12	1,300.00	-31.88
52004 · Meals	17.38	500.00	-482.62
<b>Total 52000 · Training</b>	2,890.50	3,950.00	-1,059.50
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	81,033.39	114,400.00	-33,366.61
<b>Total 55011 · Manager Salary</b>	81,033.39	114,400.00	-33,366.61
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	39,049.92	62,400.00	-23,350.08
55012.3 · Maintenance Hourly/Vacation	349.44		
55012.4 · Maintenance/Hourly/Sick	2,950.92		
55012.5 · Maintenance/Hourly/Holiday	2,795.52		
55012.6 · Maintenance/OT	4,931.09	7,000.00	-2,068.91
55012.7 · Maintenance 2 / Lead Operator	49,315.00	72,800.00	-23,485.00
<b>Total 55012 · Maintenance/Hourly</b>	99,391.89	142,200.00	-42,808.11
<b>55013 · Office/Hourly</b>			
55013.1 · Office/Hourly-FD Reimburse	-25,632.07	-35,000.00	9,367.93
55013.2 · Office Hour/ Vacation	495.04		

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
55013.3 · Office/Hourly/Sick	931.84		
55013.4 · Office Hourly	38,380.16	62,400.00	-24,019.84
55013.5 · Office/Hourly/Holiday	2,795.52		
55013.6 · Office Hourly Overtime	797.16	1,350.00	-552.84
<b>Total 55013 · Office/Hourly</b>	<b>17,767.65</b>	<b>28,750.00</b>	<b>-10,982.35</b>
55014 · On Call Time	14,990.06	21,000.00	-6,009.94
55010 · Payroll Expenses - Other	2,112.40	2,800.00	-687.60
<b>Total 55010 · Payroll Expenses</b>	<b>215,295.39</b>	<b>309,150.00</b>	<b>-93,854.61</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	58,538.45	75,000.00	-16,461.55
55035 · Retiree Health Insurance	2,925.00	3,900.00	-975.00
55040 · Workers Compensation Insurance	4,839.22	5,000.00	-160.78
55055 · CALPERS	41,456.90	55,000.00	-13,543.10
<b>Total 55029 · Employee Benefits</b>	<b>107,759.57</b>	<b>138,900.00</b>	<b>-31,140.43</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	3,463.24	5,000.00	-1,536.76
55063 · Employer Social Security Exp	14,808.33	21,000.00	-6,191.67
55070 · State Unemployment Insurance	1,736.00	2,000.00	-264.00
<b>Total 55060 · Payroll Tax Expense</b>	<b>20,007.57</b>	<b>28,000.00</b>	<b>-7,992.43</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	1,384.00	2,500.00	-1,116.00
55121 · Office/Cellular Telephone	1,501.79	2,000.00	-498.21
55125 · Office/Security Expense	628.00	750.00	-122.00
55131 · Office/PGE 761	1,845.52	3,000.00	-1,154.48
55132 · Office/Telephone	850.65	800.00	50.65
55133 · Office/Supplies	3,302.99	5,000.00	-1,697.01
55134 · Office/Postage	11,511.89	15,500.00	-3,988.11
55135 · Office/Equipment Expense	2,142.17	5,000.00	-2,857.83
55136 · Office/Rent Expense	18,900.00	12,600.00	6,300.00
55137 · Office/Employee Background Chec	0.00	200.00	-200.00
55138 · Office/Propane	2,607.54	2,300.00	307.54
55139 · Office/Building Maintenance	631.80	1,000.00	-368.20
55141 · Office/Safety	1,081.00	1,500.00	-419.00
55142 · Emplpyoee Pre-emp. Physical	0.00	200.00	-200.00
<b>Total 55130 · Office Expense</b>	<b>46,387.35</b>	<b>52,350.00</b>	<b>-5,962.65</b>
55145 · Banking Fees	888.89	1,500.00	-611.11
55150 · Insurance - Liability & E&O	53,207.89	53,500.00	-292.11
<b>55160 · Professional Services</b>			
55162 · Legal Services	1,431.18	6,500.00	-5,068.82
55163 · Engineering Services	5,816.00	6,500.00	-684.00
55164 · Auditing Services	8,734.12	11,000.00	-2,265.88
<b>Total 55160 · Professional Services</b>	<b>15,981.30</b>	<b>24,000.00</b>	<b>-8,018.70</b>
55170 · Directors Compensation	5,100.00	6,500.00	-1,400.00
55180 · Dues/Permit Fees	11,625.05	17,000.00	-5,374.95

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
55182 · maintenance contracts/support	1,106.80	2,000.00	-893.20
60000 · Interest	9,247.64	9,500.00	-252.36
<b>Total Expense</b>	<b>561,846.06</b>	<b>800,550.00</b>	<b>-238,703.94</b>
<b>Net Ordinary Income</b>	<b>230,386.94</b>	<b>372,230.00</b>	<b>-141,843.06</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
72000 · SRF Grant Reimbursement	1,906,700.71	3,300,000.00	-1,393,299.29
72100 · USDA Grant	0.00	515,000.00	-515,000.00
<b>Total Other Income</b>	<b>1,906,700.71</b>	<b>3,815,000.00</b>	<b>-1,908,299.29</b>
<b>Net Other Income</b>	<b>1,906,700.71</b>	<b>3,815,000.00</b>	<b>-1,908,299.29</b>
<b>Net Income</b>	<b>2,137,087.65</b>	<b>4,187,230.00</b>	<b>-2,050,142.35</b>

Shasta Community Services District - Fire Department  
Financial Report for March 2024

	Umpqua	
	256 General	591 Volunteer
<b><i>Beginning Cash</i></b>	\$ 26,200.60	\$ 1,291.98
Voided Checks - Prior Period Reconciling Adjustments		
<b><i>Revenue</i></b>		
Donations		
Interest	0.2	
<b><i>Total Receipts</i></b>	<b>\$ 0.20</b>	<b>\$ -</b>
<b><i>Transfers</i></b>		
Transfer from SCSD		
<b><i>Total Transfers</i></b>	<b>\$ -</b>	<b>\$ -</b>
<b><i>Disbursements</i></b>		
Bills Payable	(1,449.45)	
Reimburse Water Department	(4,037.05)	
Employee Per Diems	(1,820.00)	
<b><i>Total Disbursements</i></b>	<b>\$ (7,306.50)</b>	<b>\$ -</b>
<b><i>Ending Cash</i></b>	<b>\$ 18,894.30</b>	<b>\$ 1,291.98</b>

**Shasta Fire Department**  
**BANK TRANSACATIONS**  
 3/1/2024 - 3/31/2024

9:32 AM  
 04/09/24  
 Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>13169 - Columbia Bank - 256</b>						
Bill Pmt -Check	03/08/2024	12189	PG&E	February 2024 electric	-404.46	26,200.60
Bill Pmt -Check	03/08/2024	12190	Ed Staub & Sons	Fuel February 2024 2nd half	-111.04	25,796.14
Bill Pmt -Check	03/08/2024	EFT	First Bankcard 1741-ss0245	push pins, legal writing pads, 3 meals, alerting subscript...	-288.33	25,685.10
Bill Pmt -Check	03/12/2024	EFT	California Public Employees' Retirement	February 2024	-443.50	25,396.77
Bill Pmt -Check	03/12/2024	12191	SCSD	February 2024 reimbursement	-4,037.05	24,953.27
Bill Pmt -Check	03/12/2024	12192	Waste Management/Anderson Cottonwood Disp	March 2024 fire hall trash	-33.32	20,916.22
Bill Pmt -Check	03/14/2024	12193	AT & T	March 2024 fire hall phone/internet	-168.80	20,882.90
Bill Pmt -Check	03/14/2024	12194	Chris Adams	Per diem 7/1/23-12/31/23 3 call, 16 trainings	-190.00	20,524.10
Bill Pmt -Check	03/14/2024	12195	Chris Varnum	Per diem 7/1/23-12/31/23 54 call, 20 trainings	-740.00	19,784.10
Bill Pmt -Check	03/14/2024	12196	Eric Ohde	Per diem 7/1/23-12/31/23 3 call, 16 trainings	-190.00	19,594.10
Bill Pmt -Check	03/14/2024	12197	John Whitmer	Per diem 7/1/23-12/31/23 18 call, 5 trainings	-230.00	19,364.10
Bill Pmt -Check	03/14/2024	12198	Marcus Pereira	Per diem 7/1/23-12/31/23 23 call, 17 trainings	-400.00	18,964.10
Bill Pmt -Check	03/14/2024	12199	Travis Hill	Per diem 7/1/23-12/31/23 0 call, 7 trainings	-70.00	18,894.10
Total 13169 - Columbia Bank - 256					-7,306.50	18,894.10
<b>TOTAL</b>					<b>-7,306.50</b>	<b>18,894.10</b>

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## Shasta Fire Department Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
44000 · Interest Revenue			
44700 · Interest - Umpqua	2.14	10.00	-7.86
<b>Total 44000 · Interest Revenue</b>	<b>2.14</b>	<b>10.00</b>	<b>-7.86</b>
45000 · Property Tax Revenue			
45100 · Shasta County Taxes	184,973.94	311,060.00	-126,086.06
<b>Total 45000 · Property Tax Revenue</b>	<b>184,973.94</b>	<b>311,060.00</b>	<b>-126,086.06</b>
<b>Total Income</b>	<b>184,976.08</b>	<b>311,070.00</b>	<b>-126,093.92</b>
<b>Gross Profit</b>			
	184,976.08	311,070.00	-126,093.92
<b>Expense</b>			
59275 · SCSD Reimbursement	4,733.82	6,000.00	-1,266.18
59450 · Volunteer Fund Expenses	890.67	1,500.00	-609.33
59080 · Gas/Oil/Diesel/Expense			
59088 · Station Fuel/Equipment	0.00	153.00	-153.00
59087 · 2009 Ford F150 SuperCb C56/R256	870.98	1,000.00	-129.02
59086 · Water Tender WT56	608.81	1,000.00	-391.19
59085 · 2000 Ford rescue R56	112.61	1,530.00	-1,417.39
59084 · Engine E56	145.35	510.00	-364.65
59083 · 2006 International E556	0.00	510.00	-510.00
59082 · 2011 F150 UT56	98.37	510.00	-411.63
59081 · 2000 Freightliner E256	130.09	510.00	-379.91
<b>Total 59080 · Gas/Oil/Diesel/Expense</b>	<b>1,966.21</b>	<b>5,723.00</b>	<b>-3,756.79</b>
59000 · Office Expense			
59016 · Office Equipment	3,100.00	510.00	2,590.00
59010 · PG&E	2,359.05	3,000.00	-640.95
59015 · Office Supplies	4,240.95	510.00	3,730.95
59020 · Telephone Expense	1,376.15	1,652.40	-276.25
59021 · Telephone - Cellular	0.00	0.00	0.00
59025 · Propane	1.00	500.00	-499.00
59026 · Waste & Garbage Disposal	299.88	408.00	-108.12
<b>Total 59000 · Office Expense</b>	<b>11,377.03</b>	<b>6,580.40</b>	<b>4,796.63</b>
59030 · Building Maintenance	0.00	3,060.00	-3,060.00
59040 · Vehicle Maintenance			
59058 · 2000 Freightliner E-256	0.00	1,020.00	-1,020.00
59056 · 2011 F150 UT56	0.00	510.00	-510.00
59079 · 2006 International E556	0.00	1,020.00	-1,020.00
59041 · Engine E56	0.00	1,020.00	-1,020.00
59049 · 2000 Ford Rescue R56	0.00	510.00	-510.00
59054 · Water Tender - New 05/06 WT56	3,790.84	5,000.00	-1,209.16
59055 · C56 - 2009 Ford F150 Supercab	0.00	510.00	-510.00
<b>Total 59040 · Vehicle Maintenance</b>	<b>3,790.84</b>	<b>9,590.00</b>	<b>-5,799.16</b>
59060 · Repairs/Replace Equipment			
59050 · Tools/Minor Equipment	3.89	10.00	-6.11

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## Shasta Fire Department Profit & Loss Budget vs. Actual July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget
59061 · R/R Equipment	753.12	2,000.00	-1,246.88
59062 · R/R Clothing	2,382.62	1,877.75	504.87
59064 · R/R Radios	0.00	172.55	-172.55
59066 · R/R Upgrade SCBA	0.00	2,030.00	-2,030.00
<b>Total 59060 · Repairs/Replace Equipment</b>	<b>3,139.63</b>	<b>6,090.30</b>	<b>-2,950.67</b>
59070 · General Supplies	514.52	250.00	264.52
59090 · Training/Travel Expense	200.00	1,500.00	-1,300.00
59091 · Meals	39.54	500.00	-460.46
59095 · Firefighter Health Screen/RIOH	145.00	0.00	145.00
59100 · Per Diem Expense	1,820.00	8,000.00	-6,180.00
59130 · Memberships/Dues			
59131 · Dues/Membership	1,920.50	1,210.00	710.50
59140 · Lafco Fees	1,205.30	1,000.00	205.30
<b>Total 59130 · Memberships/Dues</b>	<b>3,125.80</b>	<b>2,210.00</b>	<b>915.80</b>
59205 · Professional Expenses			
59210 · Audit Expense	5,156.08	6,000.00	-843.92
59220 · Legal Expense	1,634.25	2,000.00	-365.75
59205 · Professional Expenses - Other	120.00	500.00	-380.00
<b>Total 59205 · Professional Expenses</b>	<b>6,910.33</b>	<b>8,500.00</b>	<b>-1,589.67</b>
59300 · Payroll Expenses			
59356 · W/C wages	0.00	0.00	0.00
59318 · Overtime Pay	0.00	0.00	0.00
59372 · Vacation Expense	4,135.17	4,200.00	-64.83
59319 · Shift Pay	0.00	0.00	0.00
59310 · Chief Salary	0.00	0.00	0.00
59360 · SCSO Office Hourly/W/PR Burden	28,764.70	40,000.00	-11,235.30
59375 · Payroll Expense/Other	0.00	0.00	0.00
<b>Total 59300 · Payroll Expenses</b>	<b>32,899.87</b>	<b>44,200.00</b>	<b>-11,300.13</b>
59305 · Employee Benefits			
59330 · Social Security FICA	256.38	260.00	-3.62
59340 · Social Security - Medicare	59.96	60.00	-0.04
59350 · SUI	256.38	260.00	-3.62
59355 · Pension Contributions	4,341.50	6,050.00	-1,708.50
59345 · Health Insurance	4,761.72	4,800.00	-38.28
59200 · Workers Compensation	14,122.68	16,200.00	-2,077.32
<b>Total 59305 · Employee Benefits</b>	<b>23,798.62</b>	<b>27,630.00</b>	<b>-3,831.38</b>
59400 · Liab/Fire/Auto Insurance	8,919.00	9,000.00	-81.00
59600 · Interest Expense	17.71	18.00	-0.29
59700 · Tax Administration	0.00	0.00	0.00
<b>Total Expense</b>	<b>104,288.59</b>	<b>140,351.70</b>	<b>-36,063.11</b>
<b>Net Ordinary Income</b>	<b>80,687.49</b>	<b>170,718.30</b>	<b>-90,030.81</b>
<b>Net Income</b>	<b>80,687.49</b>	<b>170,718.30</b>	<b>-90,030.81</b>

Shasta Fire Department  
Profit & Loss Budget vs. Actual  
July 2023 through March 2024

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Cash in Bank	20,186.28		
Reserve Account	592,550.41		
Total Reserves	<u>612,736.69</u>		



April 5, 2024

# ANNUAL MEETING NOTICE

Dear CRWA Member:

The California Rural Water Association (CRWA) 2024 Annual Business Meeting will be held from **5:00 – 5:30 p.m.** on **Tuesday April 23, 2024**, in the **Garden 1** meeting room on the conference room floor of the **Harvey’s Casino and Resort, So. Lake Tahoe**. All members are encouraged to attend.

There are two (2) seats up for election this year:

SEAT	INCUMBENT	STATUS	TERM ENDING
Seat 3	Debra Sedwick	Seeking reelection	2028
Seat 4	Mark Brannigan	Not seeking reelection	2028

CRWA’s mission is to represent and serve rural water and wastewater systems in California. We are *your* association and we welcome your input! We look forward to having your agency represented at the Annual Meeting.

If you have any questions regarding the meeting, please don’t hesitate to contact Ruby Brungess at the CRWA Headquarters by either phone, 800.833.0322, or email, [rbrungess@calruralwater.org](mailto:rbrungess@calruralwater.org).

We hope to see you on April 23<sup>rd</sup>!

Most Sincerely,

Bill Massey  
Board President

(4) Encl.



Item	Directive
I. <b>Call to Order</b>	
II. <b>Establish a Quorum</b>	
III. <b>Reading of the Annual Meeting Notice</b>	Information
IV. <b>Reading and Approval of the Minutes</b>	Action
a. Annual Meeting Minutes April 25, 2023	
V. <b>Presentation of Reports</b>	Action
a. 2023 Financial Report (unaudited)	
VI. <b>Election of Directors</b>	Action
a. Seat 3 – Currently held by Debra Sedwick who is seeking reelection term ending in 2028.	
b. Seat 2 – Currently held by Mark Brannigan who is not seeking reelection term ending in 2028.	
VII. <b>New Business</b>	Information
VIII. <b>Adjournment</b>	



## Two (2) Terms Expiring in 2024

The California Rural Water Association (CRWA) Board of Directors is the governing body responsible for all policy decisions effecting CRWA's member services and legislative programs. Its functions are crucial to the operation of the Association and to the representation of the common interests of all California's rural water/wastewater systems before the state and federal governments and regulatory agencies.

Serving on the Board requires interest in the issues confronting water/wastewater systems statewide and a strong commitment to representing their interests. In addition, it means traveling to all quarterly Board meetings, annual trip to Washington, DC, and other National Rural Water Association events. CRWA reimburses directors for all related travel expenses as outlined in Board policy.

CRWA has recognized significant growth over the last several years and remains committed to expanding our membership base and member services. The CRWA Board of Directors is responsible for guiding that future.

### Nominations/Election

Candidates must be affiliated with a member agency in good standing with CRWA. Directors are nominated and elected at large. Candidates must come from a member agency serving a population of 10,000 or less. Nominations can be mailed or faxed, and will also be taken from the floor of the Annual Meeting prior to the vote. Voting will take place at the Annual Meeting. Each member system will receive one (1) ballot. Please fill out and return the Delegate Designation Form authorizing an employee or director to vote on behalf of your agency prior to the Annual Meeting.

If you have any questions, please call Ruby Brungess at (800) 833-0322.

### Terms Expiring in 2024

SEAT	INCUMBENT	STATUS	TERM ENDING
Seat 3	Debra Sedwick	Seeking reelection	2028
Seat 4	Mark Brannigan	Not seeking reelection	2028



## BOARD OF DIRECTORS NOMINATING FORM

Name of Candidate: \_\_\_\_\_

System: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Population Served by System: \_\_\_\_\_

Nominated by (optional): \_\_\_\_\_

Please return this form by fax, email, or mail to:

CRWA  
Attn: Ruby Brungess  
1234 North Market Blvd.  
Sacramento, CA 95834  
(800) 833-0322 / (916) 553-4904 fax  
rbrungess@calruralwater.org

In order to be PRINTED on ballot, this form must be returned by April 19, 2024.



## DELEGATE DESIGNATION FORM

I, \_\_\_\_\_ (name), am authorized to represent \_\_\_\_\_ (name of agency) at the California Rural Water Association (CRWA) April 23<sup>rd</sup>, 2024 Annual Business Meeting. The agency listed above is a CRWA member in good standing. I am the sole representative of the agency and have authority to vote on its behalf. I am an employee, director, or designated third-party of the agency.

\_\_\_\_\_  
*Signature of Delegate*

\_\_\_\_\_  
*Title of Delegate*

\_\_\_\_\_  
*Date*

This form must be received in the CRWA offices by April 19<sup>th</sup>, 2024.

Please return this form by fax, email, or mail to:

CRWA  
Attn: Ruby Brungess  
1234 North Market Blvd.  
Sacramento, CA 95834  
(888) 833-0322 / (916) 553-4904 fax  
rbrungess@calruralwater.org





- Shasta Fire Protection District information
  - Boundary Description
  - Deed Transfer
  - Vehicle Transfers

## March 2024 Shasta Fire Department Responses

3/2	Medical	2nd Street	heart issues	SFD, CF
3/4	Medical	Highland Circle	vision issues	no SFD, CF
3/4	Smoke Check	299 @Victoria	unfounded	SFD, CF
3/15	Medical	Walker Terrace	Male fall victim	SFD, CF
3/18	Medical	Shurtleff Alley	Blood poisoning	SFD, CF
3/18	Smoke Check	Maverick Drive	warming fire	SFD, CF
3/20	Vehicle Fire	French Gulch	WT-56 cancelled	no SFD, CF
3/24	Vehicle Accident	Buckhorn	Ejected driver	SFD, CF
3/26	Medical	Walker Terrace	general illness	no SFD, CF
3/31	Medical	Chateau Terrace	stroke	no SFD, CF

### Summary of March 2024 Shasta Fire Dept. Responses:

Medical In-district	6	3 SFD responses, 3 unavailable
Traffic Accidents	1	1 on Buckhorn over embank
Fire In-District	2	2 smoke checks
Fire Out of District	<u>1</u>	<u>1 vehicle fire, WT56 to French Gulch</u>
Total Incidents	10	



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April 2, 2024

CalPERS ID: 6611539671  
Employer Name: SHASTA COMMUNITY SERVICES DISTRICT  
Rate Plan: MISCELLANEOUS PLAN [937]

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2024-25 employer contribution requirement following your lump sum payment is shown below.

**If you are aware of others interested in this information (e.g., payroll staff, county court employees, port districts), please inform them.**

The information is based on the most recent annual valuation and assumes payment by *April 18, 2024* and no further contractual or financing changes taking effect before June 30, 2024. The Unfunded Accrued Liability (UAL) will be eliminated by a lump sum payment in the amount of **\$220,371**.

**There will be no change to your FY 2023-24 contributions.**

Valuation as of June 30, 2022	Pre-Payment	Post-Payment
Projected 6/30/2024 Total Unfunded Liability	\$223,290	
Payment on April 18, 2024	\$220,371	
<b>Revised 6/30/2024 Total Unfunded Liability</b>		<b>\$0</b>
FY 2024-25 Employer Contributions		
Base Total Normal Cost for Formula	17.08%	17.08%
Surcharges for Class 1 Benefit		
None	0.00%	0.00%
Phase out of Normal Cost Difference	<u>0.00%</u>	<u>0.00%</u>
Plan's Total Normal Cost	17.08%	17.08%
Formula's Expected Employee Contribution Rate	<u>6.93%</u>	<u>6.93%</u>
Employer Normal Cost Rate	10.15%	10.15%
Employer Unfunded Liability Payment	\$14,124	\$0

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

	Fiscal Year
Required Employer Contribution	2024-25
Employer Normal Cost Rate	10.15%
<i>Plus</i>	
Required Payment on Amortization Bases	
<i>Paid either as</i>	
1) Monthly Payment	\$0.00
<i>Or</i>	
2) Annual Prepayment Option*	\$0
<p><i>The total minimum required employer contribution is the <b>sum</b> of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) <b>plus</b> the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i></p>	

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by April 18, 2024. A copy should be sent to us.

If you have questions, please call 888 CalPERS (or 888-225-7377).



Shelly Chu, ASA, MAAA  
Senior Actuary, CalPERS

# Schedule of Amortization Bases

Reason for Base	Date Est.	Ramp Level 2024-25	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/22	Expected Payment 2022-23	Balance 6/30/23	Expected Payment 2023-24	Balance 6/30/24	Minimum Required Payment 2024-25
FRESH START	06/30/15	No Ramp	No Ramp	2.80%	23	34,794	2,249	34,836	36,001	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/16	100%	Up/Down	2.80%	24	(8,200)	(543)	(8,196)	(8,470)	0	0
INVESTMENT (GAIN)/LOSS	06/30/16	100%	Up/Down	2.80%	24	80,452	5,330	80,414	83,103	0	0
ASSUMPTION CHANGE	06/30/16	100%	Up/Down	2.80%	14	20,335	1,937	19,716	20,375	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/17	100%	Up/Down	2.80%	25	(1,054)	(55)	(1,069)	(1,104)	0	0
INVESTMENT (GAIN)/LOSS	06/30/17	100%	Up/Down	2.80%	25	(22,478)	(1,178)	(22,789)	(23,551)	0	0
ASSUMPTION CHANGE	06/30/17	100%	Up/Down	2.80%	15	15,122	1,115	14,998	15,500	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/18	100%	Up/Down	2.80%	26	3,363	132	3,455	3,570	0	0
INVESTMENT (GAIN)/LOSS	06/30/18	100%	Up/Down	2.80%	26	(7,440)	(293)	(7,643)	(7,899)	0	0
ASSUMPTION CHANGE	06/30/18	100%	Up/Down	2.80%	16	25,256	1,378	25,549	26,403	0	0
METHOD CHANGE	06/30/18	100%	Up/Down	2.80%	16	6,620	361	6,697	6,921	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/19	No Ramp	No Ramp	0.00%	17	3,358	315	3,261	3,370	0	0
INVESTMENT (GAIN)/LOSS	06/30/19	80%	Up Only	0.00%	17	3,751	157	3,844	3,973	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/20	No Ramp	No Ramp	0.00%	18	2,794	255	2,720	2,811	0	0
INVESTMENT (GAIN)/LOSS	06/30/20	60%	Up Only	0.00%	18	16,620	364	17,374	17,955	0	0
RISK MITIGATION OFFSET	06/30/21	No Ramp	No Ramp	0.00%	0	(24,283)	0	(25,934)	(26,801)	0	0
RISK MITIGATION	06/30/21	No Ramp	No Ramp	0.00%	0	23,270	(1,047)	25,934	26,801	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/21	No Ramp	No Ramp	0.00%	19	(3,772)	0	(4,028)	(4,163)	0	0
NET INVESTMENT (GAIN)	06/30/21	40%	Up Only	0.00%	19	(84,083)	0	(89,801)	(92,804)	0	0
ASSUMPTION CHANGE	06/30/21	No Ramp	No Ramp	0.00%	19	3,746	(1,030)	5,065	5,234	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/22	No Ramp	No Ramp	0.00%	20	13,151	0	14,045	14,515	0	0
INVESTMENT (GAIN)/LOSS	06/30/22	20%	Up Only	0.00%	20	113,225	0	120,924	124,968	0	0
<b>TOTAL</b>						<b>214,547</b>	<b>9,447</b>	<b>219,372</b>	<b>226,708</b>	<b>0</b>	<b>0</b>

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.

## Additional UAL Payment Request

Please complete and return this form by either mail or e-mail.

<b>Mail</b>	CalPERS – FRAS Cash and Payments Processing Unit P.O. Box 942703 Sacramento, CA 94229-2703
<b>E-mail</b>	FCSD_public_agency_wires@calpers.ca.gov

Payment may be made by EFT or wire transfer.

Payments may be made by Electronic Funds Transfer (EFT) through myCalPERS or by wire transfer through the State Treasurer's Office. Contact a CalPERS actuary before making a payment.

**EFT through myCalPERS:** Email FCSD\_public\_agency\_wires@calpers.ca.gov at least two business days prior to the payment date. A receivable in the amount of the payment will be established. Once notified that the receivable has been established, sign in to myCalPERS and submit payment via EFT.

**Wire transfer:** Email FCSD\_public\_agency\_wires@calpers.ca.gov on the day of the payment to ensure timely crediting to the correct rate plan. Any individual wire over \$5,000,000 requires 72-hour notice.

Visit **Managing the Unfunded Accrued Liability** for payment instructions which are located on our website [www.calpers.ca.gov](http://www.calpers.ca.gov) under the **Employers** tab and **Actuarial Resources** section. CalPERS will never request agencies wire funds for additional payments. An election for additional payments must come from the agency before a receivable is created.

Employer Name: SHASTA COMMUNITY SERVICES DISTRICT  
 CalPERS ID: 6611539671  
 Member Group or Plan: MISCELLANEOUS PLAN  
 Rate Plan ID: 937

Amount: **\$220,371**

Purpose:	UAL Payoff
Base(s) to which payment is applied:	N/A

In recognition of our payment please revise our required employer contribution effective July 1, 2024:

Name and Title (Please Print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

**E-mail Address:** \_\_\_\_\_



**California Public Employees' Retirement System  
Actuarial Office**

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April 2, 2024

CalPERS ID: 6611539671  
 Employer Name: SHASTA COMMUNITY SERVICES DISTRICT  
 Rate Plan: PEPRA MISCELLANEOUS PLAN [27437]

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2024-25 employer contribution requirement following your lump sum payment is shown below.

**If you are aware of others interested in this information (e.g., payroll staff, county court employees, port districts), please inform them.**

The information is based on the most recent annual valuation and assumes payment by *April 18, 2024* and no further contractual or financing changes taking effect before June 30, 2024. The Unfunded Accrued Liability (UAL) will be eliminated by a lump sum payment in the amount of **\$16,011**.

**There will be no change to your FY 2023-24 contributions.**

Valuation as of June 30, 2022	Pre-Payment	Post-Payment
Projected 6/30/2024 Total Unfunded Liability	\$16,223	
Payment on April 18, 2024	\$16,011	
<b>Revised 6/30/2024 Total Unfunded Liability</b>		<b>\$0</b>
FY 2024-25 Employer Contributions		
Base Total Normal Cost for Formula	15.62%	15.62%
Surcharges for Class 1 Benefit		
None	0.00%	0.00%
Phase out of Normal Cost Difference	0.00%	0.00%
Plan's Total Normal Cost	15.62%	15.62%
Formula's Expected Employee Contribution Rate	<u>7.75%</u>	<u>7.75%</u>
Employer Normal Cost Rate	7.87%	7.87%
Employer Unfunded Liability Payment	\$493	\$0

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

	Fiscal Year
Required Employer Contribution	2024-25
Employer Normal Cost Rate	7.87%
<i>Plus</i>	
Required Payment on Amortization Bases	
<i>Paid either as</i>	
1) Monthly Payment	\$0.00
<i>Or</i>	
2) Annual Prepayment Option*	\$0
<p><i>The total minimum required employer contribution is the <b>sum</b> of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) <b>plus</b> the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i></p>	

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by April 18, 2024. A copy should be sent to us.

If you have questions, please call 888 CalPERS (or 888-225-7377).



Shelly Chu, ASA, MAAA  
Senior Actuary, CalPERS



# Schedule of Amortization Bases

Reason for Base	Date Est.	Ramp Level 2024-25	Ramp Shape	Escalation Rate	Amort Period	Balance 6/30/22	Expected Payment 2022-23	Balance 6/30/23	Expected Payment 2023-24	Balance 6/30/24	Minimum Required Payment 2024-25
PARTIAL FRESH START	06/30/22	20%	Up Only	0.00%	20	10,815	(1,603)	13,207	13,649	0	0
NON-INVESTMENT (GAIN)/LOSS	06/30/22	No Ramp		0.00%	20	1,857	0	1,983	2,049	0	0
<b>TOTAL</b>						<b>12,672</b>	<b>(1,603)</b>	<b>15,190</b>	<b>15,698</b>	<b>0</b>	<b>0</b>

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.

## Additional UAL Payment Request

Please complete and return this form by either mail or e-mail.

<b>Mail</b>	CalPERS – FRAS Cash and Payments Processing Unit P.O. Box 942703 Sacramento, CA 94229-2703
<b>E-mail</b>	FCSD_public_agency_wires@calpers.ca.gov

Payment may be made by EFT or wire transfer.

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**Wire transfer:** Email FCSD\_public\_agency\_wires@calpers.ca.gov on the day of the payment to ensure timely crediting to the correct rate plan. Any individual wire over \$5,000,000 requires 72-hour notice.

Visit **Managing the Unfunded Accrued Liability** for payment instructions which are located on our website [www.calpers.ca.gov](http://www.calpers.ca.gov) under the **Employers** tab and **Actuarial Resources** section. CalPERS will never request agencies wire funds for additional payments. An election for additional payments must come from the agency before a receivable is created.

Employer Name: SHASTA COMMUNITY SERVICES DISTRICT  
 CalPERS ID: 6611539671  
 Member Group or Plan: PEPRA MISCELLANEOUS PLAN  
 Rate Plan ID: 27437

Amount: **\$16,011**

Purpose:	UAL Payoff
Base(s) to which payment is applied:	N/A

In recognition of our payment please revise our required employer contribution effective July 1, 2024:

Name and Title (Please Print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

**E-mail Address:** \_\_\_\_\_

## Charles W. Pillon, C.P.A.

CERTIFIED PUBLIC ACCOUNTANT

4685 Pleasant Hills Dr

Anderson, CA 96007

Telephone (530) 949-4177

Email: [charlie@charlespilloncpa.com](mailto:charlie@charlespilloncpa.com)

### Communication with Those Charged with Governance at the Conclusion of the Audit

March 28, 2024

Board of Directors and General Manager  
Shasta Community Services District  
PO Box 2520  
Shasta, CA 96087

I have audited the financial statements of the governmental activities, the business-type activities and each major fund of Shasta Community Services District (the District) for the year ended June 30, 2023. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated July 5, 2021, as well as an update to this information in my planning communication letter to you dated February 4, 2024. Professional standards also require that I communicate to you the following information related to my audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during FY22-23. I noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. I have evaluated all identified related parties, accounting for related party transactions, if any, and accounting for significant unusual transactions, if any, and required disclosures, and found no further disclosures to you are required.

##### *Impact of Recently Issued Accounting Standards - Effective in Future Fiscal Years*

As noted in Footnote 11 to the financial statements, the GASB recently issued two new standards for the District to consider, Statement No. 101, *Compensated Absences*, and Statement No. 102, *Certain Risk Disclosures*, both effective for FY24-25.

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 estimates affecting the governmental activities and each major fund's financial statements were:

Management's estimate of the allowance for doubtful accounts from trade accounts (i.e. water) is based on historical utility service revenues, historical loss levels, and an analysis of the collectability of individual accounts. I evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the useful lives of capital assets is based on experience with the length of usefulness of previously purchased capital assets. I evaluated the key factors and assumptions used to develop the useful lives, as described in Note 1 to the financial statements, in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates and assumptions required to be used under GASB Statement No. 68, as amended by No. 71, for the calculation of the District's Net Pension Liability, Pension Expense and related Deferred Outflows and Inflows, as well as the allocation to the two major funds of the District, was based on the outside actuarial valuations. The allocation to the two major funds was based on the funds' contributions to CalPERS taken as a percentage of the whole. I evaluated the key factors and assumptions used to develop the year-end balances and adjustments in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allocation of certain employee's salaries and benefits between governmental and enterprise funds. I evaluated the key factors and assumptions used to develop the allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

I encountered no significant difficulties in dealing with management in performing and completing my audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

#### *Management Representations*

I have requested certain representations from management that are included in the management representation letter dated March 28, 2024.

#### *Management Consultations 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 District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

In my separate report dated March 28, 2024, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, I noted no material weaknesses or significant deficiencies that are required to be reported to the District, although material weaknesses can exist and not be detected.

Also, during my audit, I noted certain matters involving internal control over financial reporting and its operation, and I made recommendations verbally to management during the course of the audit.

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

#### Other Matters

I applied certain limited procedures to the budgetary comparison schedule and GASB 68 required schedules, which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

(Continued)

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Shasta 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 "Charles W. Pillon, CPA". The signature is stylized and includes the letters "CPA" at the end.

Charles W. Pillon, CPA

**SHASTA COMMUNITY SERVICES DISTRICT**  
**BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**SHASTA COMMUNITY SERVICES DISTRICT  
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