

SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTOR'S BROWN ACT TRAINING MEETING  
3:30 pm Tuesday, January 21<sup>st</sup>, 2025  
11570 School Street, Redding, CA 96001  
AGENDA

1. Approve Agenda PA 1

2. 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 to public comments. By law, the Board of Directors cannot decide on matters not on the agenda. The Board will customarily refer these matters to the General Manager's 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.

3. New Business:

Board of Directors Brown Act training presented by the  
District's legal counsel John Kenny

**Discussion/Possible Action**

4. Oral Communications:

These Comments 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.

4-1 Board Members:

4-2 Staff Members:

5. 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, 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 before 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  
6:00 pm Tuesday, January 21st, 2025  
11570 School Street, Redding, CA 96001  
AGENDA

1. Pledge of Allegiance

2. Approve Agenda pgs 2-3

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 to public comments. By law, the Board of Directors cannot decide 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

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown before the Board votes on the motion to adopt.

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

4-1 SCSD Financial Report pg 4

4-2 SCSD Monthly Bank Transactions pgs 5-6

4-3 SCSD Budget vs Actual pgs 7-10

4-4 December 17<sup>th</sup>, 2024, meeting minutes pg 11-14

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

5. Correspondence:

6. General Business:

6-1 General Manager Report pg 15

7. Old Business:

7-1 Add board members as check signers on all of  
Shasta CSD Tri Counties and Umpqua bank accounts.

**Discussion/Possible Action**

**8. New Business:**

8-1 Shasta CSD budget revisions 2024/2025 pgs 16-19

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, 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 before 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 - Water Department  
Financial Report for December 2024

	Tri Counties Bank		Umpqua
	935 General	970 Money Mult.	839 State Reimb.
<b>Beginning Cash</b>	\$ 52,331.02	\$ 1,938,285.59	\$ 60,511.01
Voided Checks - Prior Period	263.83		
Reconciling Adjustments			
<b>Revenue</b>			
Customer Payments	28,675.95	51,549.80	
Bad Debt Recovery		1,085.46	
Hydrant Water Sales			
Property Tax Disbursements			
Capacity Expansion Fee			
Grants		44,535.00	
Scrap Metal			
Asset Disposal			
Vendor Refunds			
Interest		5,274.20	0.52
<b>Total Revenue</b>	\$ 28,675.95	\$ 102,444.46	\$ 0.52
<b>Transfers</b>			
Transfers In - Water	80,000.00		
Transfers Out - Water		(80,000.00)	
Transfer to SFD			
<b>Total Transfers</b>	\$ 80,000.00	\$ (80,000.00)	\$ -
<b>Disbursements</b>			
Bills Paid	(73,899.63)		
Payroll	(33,174.04)		
Revolving Fund Loan Payment			
USDA Loan Payment			
Customer NSF Returns			
Bank Fees	(101.69)		
<b>Total Disbursements</b>	\$ (107,175.36)	\$ -	\$ -
<b>Ending Cash</b>	\$ 54,095.44	\$ 1,960,730.05	\$ 60,511.53

**Shasta Water Department  
BANK TRANSACTION  
12/1/2024 - 12/31/2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
131110 - Tric General Fund 935							
Bill Pmt -Check	12/01/2024	16781	Hue & Cry, Inc.	December 2024 fire/burglary alarm monitoring		178.00	52,594.85
Bill Pmt -Check	12/01/2024	EFT	Anthem Blue Cross	December 2024 employee health insurance		6,551.13	52,416.85
Bill Pmt -Check	12/01/2024	EFT	Humana	December 2024 employee dental & vision		809.46	45,866.72
Deposit	12/01/2024			Batch # 10318-10323 CC	788.50		45,056.26
Bill Pmt -Check	12/02/2024	EFT	California State Disbursement Unit	Employee Garnishment		349.00	45,844.76
Bill Pmt -Check	12/02/2024	16807	Badger Meter	November 2024 mbl hosting		66.43	45,495.76
Bill Pmt -Check	12/02/2024	EFT	TASC (Optilife)	Employee Supplemental Insurance December 2024		910.00	45,429.33
Bill Pmt -Check	12/02/2024	16808	Wells Fargo Bank, N.A.	December 2024 copier lease inv 5032240403		116.20	44,519.33
Bill Pmt -Check	12/02/2024	EFT	Elan Cardmember Services	adode & scada subscription, answering service, pens, director a...		338.29	44,403.13
Bill Pmt -Check	12/02/2024	16809	Charles W. Pillon	progress invoice #1 2023/2024 audit		2,712.50	44,064.84
Deposit	12/02/2024			Batch # 10324-10334 CC	2,180.08		41,352.34
Bill Pmt -Check	12/03/2024	EFT	AT&T	November 2024 office internet		107.00	43,532.42
Bill Pmt -Check	12/03/2024			Batch # 10335-10341 CC	1,114.88		43,425.42
Bill Pmt -Check	12/04/2024	16810	CASSIDY'S AUTO LUBE	truck oil change		55.06	44,540.30
Paycheck	12/05/2024	16803	Hunt, Joshua E	Batch # 10343-13045 CC	517.66		45,002.90
Paycheck	12/05/2024	16804	Koeper, Chris D	pay period 11/16/2024 - 11/30/2024		2,334.49	42,668.41
Paycheck	12/05/2024	16805	Staup, Shawna P	pay period 11/16/2024 - 11/30/2024		3,598.85	39,069.56
Paycheck	12/05/2024	16806	Steele, Justin B.	pay period 11/16/2024 - 11/30/2024		2,080.41	36,989.15
Liability Check	12/05/2024			Created by Payroll Service & payroll taxes on 11/27/2024		2,910.54	34,078.61
Bill Pmt -Check	12/05/2024	16811	Ed Staub & Sons	fuel November 2024 2nd half		516.23	28,516.77
Bill Pmt -Check	12/05/2024	16812	US Bureau of Reclamation	November 2024 adjustment & February 2024 estimate		642.85	28,000.54
Bill Pmt -Check	12/05/2024	16813	Amazing Army's Cleaning	November 2024 office cleaning		27,082.69	27,082.69
Deposit	12/05/2024			Batch # 10346-13047 CC	149.71		27,232.40
Bill Pmt -Check	12/06/2024	EFT	California Public Employees Retirement	November 2024		4,631.30	22,601.10
Check	12/06/2024	16814	CUSTOMER REFUNDS	deposit refund & overpayment refund for closed account 1174		456.65	22,144.45
Check	12/06/2024	16815	CUSTOMER REFUNDS	deposit refund for closed account 1064		181.44	21,963.01
Bill Pmt -Check	12/06/2024	16816	AT&T Mobility	December 2024 office phone		27.99	21,935.02
Deposit	12/06/2024			Batch # 10348-13051, 10353-10354 CC	581.55		22,516.57
Deposit	12/07/2024			Batch # 10355-10358 CC	360.54		22,877.11
Deposit	12/07/2024			Batch # 10359 CC	390.59		23,267.70
Bill Pmt -Check	12/08/2024	16817	verizon	November 2024 data		61.62	23,206.08
Deposit	12/09/2024			Batch # 10360-10362 CC	298.10		23,504.18
Deposit	12/10/2024			Batch # 10364-10368 CC	1,247.66		24,751.84
Deposit	12/11/2024			Batch # 10369-10372 CC	517.16		25,269.00
Bill Pmt -Check	12/12/2024	16818	Waste Management	December 2024 office trash		34.93	25,234.07
Check	12/12/2024			Batch # 10373-10375 CC	446.24		25,680.31
Bill Pmt -Check	12/12/2024	16819	PG&E	Service Charge		101.69	25,578.62
Bill Pmt -Check	12/13/2024	16820	PG&E	November 2024 office electric		569.58	25,009.04
Bill Pmt -Check	12/13/2024	16821	Charles Schwab & Co.	December 2024 pumps electric		1,580.42	23,428.62
Bill Pmt -Check	12/13/2024	EFT	California State Disbursement Unit	December 2024		350.00	23,078.62
Bill Pmt -Check	12/13/2024	16822	Hue & Cry, Inc.	Employee Garnishment		349.00	22,729.62
Transfer	12/13/2024			January 2025 fire/burglary alarm monitoring		178.00	22,551.62
Bill Pmt -Check	12/13/2024	16827	PACE Civil Engineering, Inc.	Funds Transfer	40,000.00		62,551.62
Bill Pmt -Check	12/13/2024	16828	Government Payments	November 2024 office final design, Isl inventory & general engine...		4,455.00	58,096.62
Deposit	12/13/2024			payment returned for insufficient funds acct # 572	446.28		57,650.34
Bill Pmt -Check	12/13/2024	16829	Carrel's Office Machines	AU113024A property taxes	553.82		56,204.16
Check	12/13/2024	16830	CUSTOMER REFUNDS	November 2024 copier fees		75.09	56,129.07
Deposit	12/13/2024			refund for overpayment on acct 1147	206.78		58,110.52
Deposit	12/14/2024			Batch # 10376-10377 CC	80.76		58,317.30
Bill Pmt -Check	12/16/2024	16831	Costco - Membership	Batch # 10379 CC		130.00	58,398.06
Deposit	12/16/2024			Costco membership 0001182884324	243.94		58,512.00
Deposit	12/17/2024			Batch # 10380-10382 CC	14,135.35		72,647.35
Deposit	12/17/2024			Batch # 10383 ACH	187.55		72,834.90

**Shasta Water Department  
BANK TRANSACTION  
12/1/2024 - 12/31/2024**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	12/18/2024	16832	verizon	November 2024 cell phones		156.21	72,678.69
Bill Pmt -Check	12/18/2024	16833	State Water Resources Control Board	2008CX102 loan payment		28,627.32	44,051.37
Deposit	12/18/2024			Batch # 10386-10387 CC	186.38		44,237.75
Deposit	12/19/2024			Batch # 10388-10394 CC	981.68		45,219.43
General Journal	12/19/2024	1332		returned payment acct 1462 for closed acct		65.45	45,153.98
General Journal	12/19/2024	1333		pay period 12/1/2024 - 12/15/2024		275.07	44,878.91
Paycheck	12/20/2024	16823	Hunt, Joshua E	returned payment for insufficient funds acct 1448		2,174.68	42,704.23
Paycheck	12/20/2024	16824	Koeper, Chris D	pay period 12/1/2024 - 12/15/2024		3,812.24	38,891.99
Paycheck	12/20/2024	16825	Staup, Shawna P	pay period 12/1/2024 - 12/15/2024		2,019.66	36,872.33
Paycheck	12/20/2024	16826	Steele, Justin B.	pay period 12/1/2024 - 12/15/2024		3,120.25	33,752.08
Liability Check	12/20/2024			Created by Payroll Service & payroll taxes on 12/13/2024		5,561.08	28,191.00
Check	12/20/2024	16834	CUSTOMER REFUNDS	closed acct 9906092 refund for overpayment		26.43	28,164.57
Bill Pmt -Check	12/20/2024	16835	Usalco Modesto Plant LLC	polymer drum		877.05	27,287.52
Bill Pmt -Check	12/20/2024	16836	Ed Staub & Sons	fuel December 2024 1st half		415.53	26,871.99
Deposit	12/20/2024			Batch # 10396-10401 CC	1,248.92		28,120.91
Deposit	12/21/2024			Batch # 10402-10404 CC	349.60		28,470.51
Deposit	12/22/2024			Batch # 10405-10408 CC	439.06		28,909.57
Deposit	12/23/2024			Batch # 10409-10410 CC	151.45		29,061.02
Deposit	12/24/2024			Batch # 10411-10416 CC	545.91		29,606.93
Deposit	12/25/2024			Batch # 10417 CC	65.75		29,672.68
Bill Pmt -Check	12/26/2024	16793	Computer Logistics Corporation	IT services		82.50	29,590.18
Deposit	12/26/2024			Batch # 10418-10420 CC	281.38		29,871.56
Bill Pmt -Check	12/26/2024	EFT	TASC (Optilife)	2025 HRA renewal fee		115.38	29,756.18
Bill Pmt -Check	12/27/2024	16837	Hardware Express	tire plug kit, gloves, spade, shovel		94.34	29,661.84
Bill Pmt -Check	12/27/2024	16838	Ryan Process, Inc.	duratrac piston & probe, chemtrac choline analyzer		3,779.28	25,882.56
Bill Pmt -Check	12/27/2024	16839	State Water Resources Control Board	water system annual fees 7/1/2024-6/30/2025 system number 451...		3,512.44	22,370.12
Deposit	12/27/2024			Batch 10421, 10423-10428 CC	560.06		22,930.18
Deposit	12/28/2024			Batch 10429 CC	430.42		23,360.60
Transfer	12/30/2024			Funds Transfer	40,000.00		63,360.60
Bill Pmt -Check	12/30/2024	16840	David Cross	December 2024		100.00	63,260.60
Bill Pmt -Check	12/30/2024	16841	Jo Ann Vayo	December 2024		100.00	63,160.60
Bill Pmt -Check	12/30/2024	16842	Randall Smith	December 2024		100.00	63,060.60
Bill Pmt -Check	12/30/2024	16843	Valerie Coon	December 2024		100.00	62,960.60
Bill Pmt -Check	12/30/2024	16844	Badger Meter	December 2024 mbl hosting & annual license		426.43	62,534.17
Bill Pmt -Check	12/30/2024	16845	SCP	chem chlor		95.32	62,438.85
Bill Pmt -Check	12/30/2024	16846	PACE Civil Engineering, Inc.	December 2024 Lead Service Line inventory		9,118.50	53,320.35
Check	12/30/2024	16847	CUSTOMER REFUNDS	deposit refund for closed acct 1554		70.52	53,249.83
Deposit	12/30/2024			Batch 10430-10431 CC	363.44		53,613.27
Deposit	12/31/2024			Batch 10432-10436 CC	482.17		54,095.44
Total 13110 - TrIC General Fund 935					110,087.09	108,586.50	54,095.44
<b>TOTAL</b>					<b>110,087.09</b>	<b>108,586.50</b>	<b>54,095.44</b>

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

	Jul - Dec 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
41000 · Water Sales			
41100 · Water Sales - Res. & Comm.	584,538.73	1,050,000.00	-465,461.27
41150 · Hydrant Water Sales	115.78	500.00	-384.22
41200 · Water Sales/Pumping	4,582.07	8,700.00	-4,117.93
41800 · Late Fees	7,157.42	25,000.00	-17,842.58
42230 · Service Connection Fee/Meters	0.00	16,000.00	-16,000.00
<b>Total 41000 · Water Sales</b>	<b>596,394.00</b>	<b>1,100,200.00</b>	<b>-503,806.00</b>
42000 · Special Service Fees	1,609.00	3,500.00	-1,891.00
42160 · Property Tax Revenue - SCSD	3,088.06	37,000.00	-33,911.94
42220 · Scrap Metal	469.00	0.00	469.00
44000 · Interest Revenue			
44100 · TriC Interest	28,254.14	25,000.00	3,254.14
44500 · Umpqua Interest	3.05	20.00	-16.95
<b>Total 44000 · Interest Revenue</b>	<b>28,257.19</b>	<b>25,020.00</b>	<b>3,237.19</b>
45000 · Bad Debt Recovery	1,085.46	0.00	1,085.46
47000 · Copies, Faxes, Document Request	0.00	10.00	-10.00
47300 · SFD Reimbursement	3,567.85	500.00	3,067.85
<b>Total Income</b>	<b>634,470.56</b>	<b>1,166,230.00</b>	<b>-531,759.44</b>
Gross Profit	634,470.56	1,166,230.00	-531,759.44
Expense			
50500 · Bad Debt Expense	9,511.76	2,000.00	7,511.76
51000 · Water Service Expenses			
51010 · Bureau of Reclamation	14,974.39	13,500.00	1,474.39
51012 · Other Water Purchases/Deficit	0.00	0.00	0.00
51018 · Water Testing Expense	2,227.52	7,500.00	-5,272.48
<b>Total 51000 · Water Service Expenses</b>	<b>17,201.91</b>	<b>21,000.00</b>	<b>-3,798.09</b>
51020 · Pumping Expense			
51021 · Middle Brunswick - PGE 573 #1	524.98	1,200.00	-675.02
51022 · Benson - PGE 937 #6	640.61	1,000.00	-359.39
51023 · Bandana Tr. - PGE 337 #7	993.67	1,700.00	-706.33
51024 · Highland Cir - PGE 355 #3	61.24	150.00	-88.76
51025 · Highland Circle - PGE 013 #5	1,252.02	2,300.00	-1,047.98
51026 · Record Heights - PGE 206 #4	2,386.07	3,000.00	-613.93
51027 · Lower Brunswick - PGE 936 #2	2,841.18	3,100.00	-258.82
51028 · Keswick WTP - 956 #9	464.85	900.00	-435.15
<b>Total 51020 · Pumping Expense</b>	<b>9,164.62</b>	<b>13,350.00</b>	<b>-4,185.38</b>
51030 · Water Treatment Expense			
51031 · W.T. Chemicals	16,909.00	28,000.00	-11,091.00
51032 · W.T. Filter Plant PGE 254 #8	2,592.44	3,700.00	-1,107.56
51033 · W.T. Plant Repair/Maint.	3,779.28	1,000.00	2,779.28
51034 · Backwash Sludge Disposal	0.00	2,400.00	-2,400.00
51035 · W.T. Security/Telephone	369.72	850.00	-480.28

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

	Jul - Dec 24	Budget	\$ Over Budget
<b>Total 51030 · Water Treatment Expense</b>	23,650.44	35,950.00	-12,299.56
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	10,652.64	30,000.00	-19,347.36
51070 · Minor Equipment Expense	0.00	1,000.00	-1,000.00
51082 · Maintenance/Misc.Equipment	0.00	2,000.00	-2,000.00
51083 · Meters - New & Replacements	5,515.79	2,000.00	3,515.79
51084 · Pump & Tank Level Telemetry	176.13	1,500.00	-1,323.87
<b>Total 51039 · Transmission/Distribution</b>	16,344.56	36,500.00	-20,155.44
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	2,003.34	2,500.00	-496.66
51098 · U11 Ford Ranger 2011	1,338.26	1,000.00	338.26
51099 · U12 Ford F350 2016	0.00	1,000.00	-1,000.00
51100 · U13 Ford F-150 2018	0.00	1,500.00	-1,500.00
51101 · U14 Ford F-150 2021	0.00	500.00	-500.00
<b>Total 51090 · Vehicle Maintenance</b>	3,341.60	6,500.00	-3,158.40
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	1,077.85	200.00	877.85
51092 · Gas & Oil Ford 150 Truck #13	1,332.37	3,500.00	-2,167.63
51093.1 · Gas & Oil 2021 F-150 Truck #14	2,718.76	5,000.00	-2,281.24
51093.2 · Gas & Oil - Backhoe	545.60	500.00	45.60
51093.8 · Gas & Oil 2011 Ford Truck #11	2,221.04	5,000.00	-2,778.96
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500.00	-728.55
<b>Total 51093 · Gas &amp; Oil Expense</b>	8,667.07	15,700.00	-7,032.93
<b>52000 · Training</b>			
52001 · Training Course Fees	0.00	1,650.00	-1,650.00
52002 · Travel	0.00	500.00	-500.00
52003 · Lodging	0.00	1,500.00	-1,500.00
52004 · Meals	0.00	500.00	-500.00
<b>Total 52000 · Training</b>	0.00	4,150.00	-4,150.00
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	59,496.25	129,810.00	-70,313.75
<b>Total 55011 · Manager Salary</b>	59,496.25	129,810.00	-70,313.75
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	28,084.00	68,723.00	-40,639.00
55012.3 · Maintenance Hourly/Vacation	1,371.16		
55012.4 · Maintenance/Hourly/Sick	1,653.55		
55012.5 · Maintenance/Hourly/Holiday	1,585.92		
55012.6 · Maintenance/OT	4,948.09	7,000.00	-2,051.91
55012.7 · Maintenance 2 / Lead Operator	37,128.85	82,597.00	-45,468.15
<b>Total 55012 · Maintenance/Hourly</b>	74,771.57	158,320.00	-83,548.43
<b>55013 · Office/Hourly</b>			
55013.1 · Office/Hourly-FD Reimburse	-17,939.61	-3,000.00	-14,939.61
55013.2 · Office Hour/ Vacation	1,569.40		



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

	Jul - Dec 24	Budget	\$ Over Budget
55013.3 · Office/Hourly/Sick	2,230.20		
55013.4 · Office Hourly	26,332.88	68,723.00	-42,390.12
55013.5 · Office/Hourly/Holiday	1,585.92		
55013.6 · Office Hourly Overtime	545.16	1,500.00	-954.84
<b>Total 55013 · Office/Hourly</b>	<b>14,323.95</b>	<b>67,223.00</b>	<b>-52,899.05</b>
55014 · On Call Time	11,478.35	25,000.00	-13,521.65
55010 · Payroll Expenses - Other	867.85	2,800.00	-1,932.15
<b>Total 55010 · Payroll Expenses</b>	<b>160,937.97</b>	<b>383,153.00</b>	<b>-222,215.03</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	50,093.22	100,000.00	-49,906.78
55035 · Retiree Health Insurance	2,100.00	4,200.00	-2,100.00
55040 · Workers Compensation Insurance	6,415.00	9,500.00	-3,085.00
55055 · CALPERS	29,281.00	60,000.00	-30,719.00
<b>Total 55029 · Employee Benefits</b>	<b>87,889.22</b>	<b>173,700.00</b>	<b>-85,810.78</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	2,780.16	5,500.00	-2,719.84
55063 · Employer Social Security Exp	11,887.59	24,000.00	-12,112.41
55070 · State Unemployment Insurance	0.00	1,736.00	-1,736.00
<b>Total 55060 · Payroll Tax Expense</b>	<b>14,667.75</b>	<b>31,236.00</b>	<b>-16,568.25</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	890.00	2,200.00	-1,310.00
55121 · Office/Cellular Telephone	1,093.65	2,000.00	-906.35
55125 · Office/Security Expense	1,246.00	2,200.00	-954.00
55131 · Office/PGE 761	4,690.74	8,000.00	-3,309.26
55132 · Office/Telephone	702.61	1,500.00	-797.39
55133 · Office/Supplies	3,481.25	3,000.00	481.25
55134 · Office/Postage	3,038.72	7,000.00	-3,961.28
55135 · Office/Equipment Expense	1,034.24	3,500.00	-2,465.76
55137 · Office/Employee Background Chec	0.00	200.00	-200.00
55138 · Office/Propane	0.00	3,000.00	-3,000.00
55139 · Office/Building Maintenance	2,229.58	1,000.00	1,229.58
55141 · Office/Safety	0.00	1,000.00	-1,000.00
55142 · Employee Pre-emp. Physical	0.00	200.00	-200.00
<b>Total 55130 · Office Expense</b>	<b>18,406.79</b>	<b>34,800.00</b>	<b>-16,393.21</b>
55140 · Advertising Expense	1,392.22		
55145 · Banking Fees	679.94	1,500.00	-820.06
55150 · Insurance - Liability & E&O	69,074.98	76,000.00	-6,925.02
<b>55160 · Professional Services</b>			
55162 · Legal Services	1,716.77	2,500.00	-783.23
55163 · Engineering Services	72,070.75	10,000.00	62,070.75
55164 · Auditing Services	1,627.50	11,000.00	-9,372.50
55165 · Professional Services Misc.	37,124.44	1,000.00	36,124.44
<b>Total 55160 · Professional Services</b>	<b>112,539.46</b>	<b>24,500.00</b>	<b>88,039.46</b>
55170 · Directors Compensation	2,800.00	6,500.00	-3,700.00

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

	Jul - Dec 24	Budget	\$ Over Budget
55180 · Dues/Permit Fees	21,297.74	14,000.00	7,297.74
55182 · maintenance contracts/support	0.00	1,200.00	-1,200.00
60000 · Interest	814.07	12,000.00	-11,185.93
<b>Total Expense</b>	<b>578,382.10</b>	<b>893,739.00</b>	<b>-315,356.90</b>
<b>Net Ordinary Income</b>	<b>56,088.46</b>	<b>272,491.00</b>	<b>-216,402.54</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
72000 · SRF Grant Reimbursement	17,035.25	300,000.00	-282,964.75
72100 · USDA Grant	0.00	0.00	0.00
<b>Total Other Income</b>	<b>17,035.25</b>	<b>300,000.00</b>	<b>-282,964.75</b>
<b>Net Other Income</b>	<b>17,035.25</b>	<b>300,000.00</b>	<b>-282,964.75</b>
<b>Net Income</b>	<b>73,123.71</b>	<b>572,491.00</b>	<b>-499,367.29</b>

SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS' MEETING  
6:00 pm Tuesday, December 17th, 2024  
11570 School Street, Redding, CA 96001  
DRAFT MINUTES

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

**Board Members Absent:** Director Chris Hunter.

**Staff Members Present:** General Manager Chris Koeper, 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 Randall Smith motioned to approve the December 17, 2024, agenda. Director Jo Ann Vayo seconded the motion. The motion passed unanimously.

**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 to public comments. By law, the Board of Directors cannot decide on matters not on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is given three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the authority of the District.

None.

**4. Consent Calendar:**

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the subject unless a worthy cause is shown before the Board votes on the motion to adopt.

**Financial Reports for November 1<sup>st</sup> through November 30<sup>th</sup>, 2024**

- 4-1 SCSD Financial Report
- 4-2 SCSD Monthly Bank Transactions
- 4-3 SCSD Budget vs Actual

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

#### 4-4 SFPD Financial Report

Director Jo Ann Vayo asked why the fire department's financials were in the board packet. General Manager Chris Koeper explained that they have not gotten to the point where they can pay their bills yet and asked us to help and thought they should be in the board packet, but this should be the last month. Director Jo Ann Vayo said that she thought the fire board had created a resolution that did not allow us to pay their bills. General Manager Chris Koeper explained that their credit cards became past due, and we were asked to pay them because one was three months behind. We were unaware of any charges on the card because the statements were not coming to the district. Vice President David Cross asked if the county had gotten the property tax amounts squared away. Secretary to the board Shawna Staup explained that she had emailed Debbie at the county and that they were still working on it and would let us know when it was finished and apologized for the delay.

#### 4-5 SFPD Monthly Bank Transactions

Director Jo Ann Vayo said that on November 6<sup>th</sup> the fire department contacted our attorney John Kenny for a worker comp insurance issue. Secretary to the board Shawna Staup explained that when she received the invoice, she contacted John Kenny's office and let them know that we were two separate entities and gave them the fire department's billing information.

#### 4-6 November 19<sup>th</sup>, 2024, meeting minutes

**RECOMMENDATION: Approval and adoption of all items on the Consent Calendar.** Director Jo Ann Vayo motioned to approve and adopt the consent calendar. Director Randall Smith seconded the motion. The motion passed unanimously.

5. **Correspondence:** None.

#### 6. **General Business:**

##### 6-1 General Manager Report

- Water consumption in November was 26 acre-feet compared to 25 acre-feet in November 2023.
- We have started the transition to gWorks billing software. We still need to complete training before the transition is completed but we have to switch because our current software will not have customer support as of the first of the year.
- We are in the middle of our 2023/2024 audit. Our auditor came out on Thursday for fieldwork. Once he is finished with this audit, he will start the fieldwork for the fire department's portion for this year so we will know exactly what the cost will be.

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

- The PRV replacement project will start later this month and should be completed in January.
- The required Brown Act training. General Manager Chris Koeper suggested January for the training if it worked for all the directors.
- We've had a few turbidity spikes at the treatment plant that caused it to shut down last month. We've done a filter backwash each time and that brought the turbidity readings back to normal. We figured out today that it is a valve opening and closing on its own on the recycled backwash water so the coagulant to filter the turbidity was not keeping up.
- A customer with 5 inactive accounts is claiming that she should have 7.

**7. Old Business:**

**7-1** Shasta CSD board to determine how much of the \$20,000 due to the fire department to hold back for worker's comp and audits.

General Manager Chris Koeper said that we were waiting for the outcome of a worker's comp claim, which has been completed and there should not be any more exposure to the district. General Manager Chris Koeper's recommendation is to have the auditor do the fire department's part of this year's audit, so we know exactly what the cost will be, then give the fire department a check for the remaining money. It was the consensus of the board to move forward with General Manager Chris Koeper's recommendation.

**8. New Business:**

**8-1** Remove previous board member Jane Heinan as a check signer from all Shasta CSD Tri-Counties and Umpqua bank accounts.

Director Jo Ann Vayo motioned to remove Jane Heinan as a check signer from all Shasta Community Services District Tri-Counties and Umpqua bank accounts. Director Randall Smith seconded the motion. The motion passed unanimously.

**8-2** Add board members as check signers on all Shasta CSD Tri-Counties and Umpqua bank accounts.

It was the consensus of the board to wait until Director Chris Hunter was available at next month's meeting to decide if he would like to be a check signer along with the other board members. No action was taken, and the item was tabled for next month's meeting.

**8-3** Possible re-election of officers after General election per district policy.

Director Jo Ann Vayo motioned to leave the officers the way they are now with Valerie Coon as President and David Cross as Vice President. Vice President David Cross seconded the motion. The motion passed unanimously.

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

**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:** Director Randall Smith wanted to invite everyone for cake and egg nog after the meeting to celebrate Jane Heinan's service on the board. Vice President David Cross wanted to wish everyone Happy Holidays.

**9-2 Staff Members:** General Manager Chris Koeper wanted to confirm that the brown act training would work for everyone at the January 21<sup>st</sup> meeting at 4:00 PM. The board members will check their schedules and get back to Chris.

**10. Adjourn: 6:26 PM**

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, for that person to take part in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520 Shasta, CA 96087 48 hours before 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

---

Board President

---

Secretary to the Board



## Shasta Community Services District 2024 / 2025 Revised Budget

	2024 / 2025 Budget Jul - Dec 24	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Water Sales</b>			
41100 · Water Sales - Res. & Comm.	584,538.73	1,050,000.00	1,100,000.00
41150 · Hydrant Water Sales	115.78	500.00	500.00
41200 · Water Sales/Pumping	4,582.07	8,700.00	9,000.00
41800 · Late Fees	7,157.42	25,000.00	15,000.00
42230 · Service Connection Fee/Meters	0.00	16,000.00	16,000.00
<b>Total 41000 · Water Sales</b>	<b>596,394.00</b>	<b>1,100,200.00</b>	<b>1,140,500.00</b>
<b>42000 · Special Service Fees</b>	<b>1,609.00</b>	<b>3,500.00</b>	<b>3,500.00</b>
42160 · Property Tax Revenue - SCSD	3,088.06	37,000.00	37,000.00
42220 · Scrap Metal	469.00	0.00	469.00
<b>44000 · Interest Revenue</b>			
44100 · TriC Interest	28,254.14	25,000.00	50,000.00
44500 · Umpqua Interest	3.05	20.00	20.00
<b>Total 44000 · Interest Revenue</b>	<b>28,257.19</b>	<b>25,020.00</b>	<b>50,020.00</b>
<b>45000 · Bad Debt Recovery</b>	<b>1,085.46</b>	<b>0.00</b>	<b>2,000.00</b>
<b>47000 · Copies, Faxes, Document Request</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>47300 · SFD Reimbursement</b>	<b>3,567.85</b>	<b>500.00</b>	<b>3,600.00</b>
<b>Total Income</b>	<b>634,470.56</b>	<b>1,166,230.00</b>	<b>1,237,099.00</b>
<b>Gross Profit</b>	<b>634,470.56</b>	<b>1,166,230.00</b>	<b>1,237,099.00</b>
<b>Expense</b>			
<b>50500 · Bad Debt Expense</b>	<b>9,511.76</b>	<b>2,000.00</b>	<b>10,000.00</b>
<b>51000 · Water Service Expenses</b>			
51010 · Bureau of Reclamation	14,974.39	13,500.00	22,000.00
51012 · Other Water Purchases/Deficit	0.00	0.00	0.00
51018 · Water Testing Expense	2,227.52	7,500.00	5,000.00
<b>Total 51000 · Water Service Expenses</b>	<b>17,201.91</b>	<b>21,000.00</b>	<b>27,000.00</b>
<b>51020 · Pumping Expense</b>			
51021 · Middle Brunswick - PGE 573 #1	524.98	1,200.00	1,200.00
51022 · Benson - PGE 937 #6	640.61	1,000.00	1,300.00
51023 · Bandana Tr. - PGE 337 #7	993.67	1,700.00	2,000.00
51024 · Highland Cir - PGE 355 #3	61.24	150.00	150.00
51025 · Highland Circle - PGE 013 #5	1,252.02	2,300.00	2,300.00
51026 · Record Heights - PGE 206 #4	2,386.07	3,000.00	5,000.00
51027 · Lower Brunswick - PGE 936 #2	2,841.18	3,100.00	5,900.00
51028 · Keswick WTP - 956 #9	464.85	900.00	900.00
<b>Total 51020 · Pumping Expense</b>	<b>9,164.62</b>	<b>13,350.00</b>	<b>18,750.00</b>
<b>51030 · Water Treatment Expense</b>			
51031 · W.T. Chemicals	16,909.00	28,000.00	28,000.00
51032 · W.T. Filter Plant PGE 254 #8	2,592.44	3,700.00	5,000.00
51033 · W.T. Plant Repair/Maint.	3,779.28	1,000.00	6,000.00
51034 · Backwash Sludge Disposal	0.00	2,400.00	2,400.00



## Shasta Community Services District 2024 / 2025 Revised Budget

	Jul - Dec 24	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
51035 · W.T. Security/Telephone	369.72	850.00	800.00
<b>Total 51030 · Water Treatment Expense</b>	<b>23,650.44</b>	<b>35,950.00</b>	<b>42,200.00</b>
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	10,652.64	30,000.00	25,000.00
51070 · Minor Equipment Expense	0.00	1,000.00	1,000.00
51082 · Maintenance/Misc.Equipment	0.00	2,000.00	2,000.00
51083 · Meters - New & Replacements	5,515.79	2,000.00	5,600.00
51084 · Pump & Tank Level Telemetry	176.13	1,500.00	4,000.00
<b>Total 51039 · Transmission/Distribution</b>	<b>16,344.56</b>	<b>36,500.00</b>	<b>37,600.00</b>
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	2,003.34	2,500.00	2,010.00
51098 · U11 Ford Ranger 2011	1,338.26	1,000.00	1,350.00
51099 · U12 Ford F350 2016	0.00	1,000.00	500.00
51100 · U13 Ford F-150 2018	0.00	1,500.00	500.00
51101 · U14 Ford F-150 2021	0.00	500.00	500.00
<b>Total 51090 · Vehicle Maintenance</b>	<b>3,341.60</b>	<b>6,500.00</b>	<b>4,860.00</b>
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	1,077.85	200.00	1,100.00
51092 · Gas & Oil Ford 150 Truck #13	1,332.37	3,500.00	2,700.00
51093.1 · Gas & Oil 2021 F-150 Truck #14	2,718.76	5,000.00	5,000.00
51093.2 · Gas & Oil - Backhoe	545.60	500.00	650.00
51093.8 · Gas & Oil 2011 Ford Truck #11	2,221.04	5,000.00	5,000.00
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500.00	1,500.00
<b>Total 51093 · Gas &amp; Oil Expense</b>	<b>8,667.07</b>	<b>15,700.00</b>	<b>15,950.00</b>
<b>52000 · Training</b>			
52001 · Training Course Fees	0.00	1,650.00	0.00
52002 · Travel	0.00	500.00	0.00
52003 · Lodging	0.00	1,500.00	0.00
52004 · Meals	0.00	500.00	0.00
<b>Total 52000 · Training</b>	<b>0.00</b>	<b>4,150.00</b>	<b>0.00</b>
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	59,496.25	129,810.00	129,810.00
<b>Total 55011 · Manager Salary</b>	<b>59,496.25</b>	<b>129,810.00</b>	<b>129,810.00</b>
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	28,084.00	68,723.00	68,723.00
55012.3 · Maintenance Hourly/Vacation	1,371.16		
55012.4 · Maintenance/Hourly/Sick	1,653.55		
55012.5 · Maintenance/Hourly/Holiday	1,585.92		
55012.6 · Maintenance/OT	4,948.09	7,000.00	10,000.00
55012.7 · Maintenance 2 / Lead Operator	37,128.85	82,597.00	82,597.00
<b>Total 55012 · Maintenance/Hourly</b>	<b>74,771.57</b>	<b>158,320.00</b>	<b>161,320.00</b>
<b>55013 · Office/Hourly</b>			

## Shasta Community Services District 2024 / 2025 Revised Budget

	Jul - Dec 24	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
55013.1 · Office/Hourly-FD Reimburse	-17,939.61	-3,000.00	-18,000.00
55013.2 · Office Hourl/ Vacation	1,569.40		
55013.3 · Office/Hourly/Sick	2,230.20		
55013.4 · Office Hourly	26,332.88	68,723.00	68,723.00
55013.5 · Office/Hourly/Holiday	1,585.92		
55013.6 · Office Hourly Overtime	545.16	1,500.00	1,200.00
<b>Total 55013 · Office/Hourly</b>	<b>14,323.95</b>	<b>67,223.00</b>	<b>51,923.00</b>
55014 · On Call Time	11,478.35	25,000.00	25,000.00
55010 · Payroll Expenses - Other	867.85	2,800.00	1,750.00
<b>Total 55010 · Payroll Expenses</b>	<b>160,937.97</b>	<b>383,153.00</b>	<b>369,803.00</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	50,093.22	100,000.00	100,000.00
55035 · Retiree Health Insurance	2,100.00	4,200.00	4,200.00
55040 · Workers Compensation Insurance	6,415.00	9,500.00	9,500.00
55055 · CALPERS	29,281.00	60,000.00	60,000.00
<b>Total 55029 · Employee Benefits</b>	<b>87,889.22</b>	<b>173,700.00</b>	<b>173,700.00</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	2,780.16	5,500.00	5,500.00
55063 · Employer Social Security Exp	11,887.59	24,000.00	24,000.00
55070 · State Unemployment Insurance	0.00	1,736.00	1,736.00
<b>Total 55060 · Payroll Tax Expense</b>	<b>14,667.75</b>	<b>31,236.00</b>	<b>31,236.00</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	890.00	2,200.00	2,000.00
55121 · Office/Cellular Telephone	1,093.65	2,000.00	2,200.00
55125 · Office/Security Expense	1,246.00	2,200.00	2,500.00
55131 · Office/PGE 761	4,690.74	8,000.00	9,400.00
55132 · Office/Telephone	702.61	1,500.00	1,500.00
55133 · Office/Supplies	3,481.25	3,000.00	4,000.00
55134 · Office/Postage	3,038.72	7,000.00	6,500.00
55135 · Office/Equipment Expense	1,034.24	3,500.00	2,500.00
55137 · Office/Employee Background Chec	0.00	200.00	0.00
55138 · Office/Propane	0.00	3,000.00	0.00
55139 · Office/Building Maintenance	2,229.58	1,000.00	4,600.00
55141 · Office/Safety	0.00	1,000.00	1,000.00
55142 · Employee Pre-emp. Physical	0.00	200.00	0.00
<b>Total 55130 · Office Expense</b>	<b>18,406.79</b>	<b>34,800.00</b>	<b>36,200.00</b>
55140 · Advertising Expense	1,392.22	0.00	1,400.00
55145 · Banking Fees	679.94	1,500.00	1,500.00
55150 · Insurance - Liability & E&O	69,074.98	76,000.00	70,000.00
<b>55160 · Professional Services</b>			
55162 · Legal Services	1,716.77	2,500.00	2,500.00
55163 · Engineering Services	72,070.75	10,000.00	85,000.00
55164 · Auditing Services	1,627.50	11,000.00	11,000.00

## Shasta Community Services District 2024 / 2025 Revised Budget

	Jul - Dec 24	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
55165 · Professional Services Misc.	37,124.44	1,000.00	37,200.00
<b>Total 55160 · Professional Services</b>	<b>112,539.46</b>	<b>24,500.00</b>	<b>135,700.00</b>
55170 · Directors Compensation	2,800.00	6,500.00	6,500.00
55180 · Dues/Permit Fees	21,297.74	14,000.00	24,000.00
55182 · maintenance contracts/support	0.00	1,200.00	1,200.00
60000 · Interest	814.07	12,000.00	12,000.00
<b>Total Expense</b>	<b>578,382.10</b>	<b>893,739.00</b>	<b>1,019,599.00</b>
<b>Net Ordinary Income</b>	<b>56,088.46</b>	<b>272,491.00</b>	<b>217,500.00</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
72000 · SRF Grant Reimbursement	17,035.25	300,000.00	300,000.00
72100 · USDA Grant	0.00	0.00	0.00
<b>Total Other Income</b>	<b>17,035.25</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Net Other Income</b>	<b>17,035.25</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Net Income</b>	<b>73,123.71</b>	<b>572,491.00</b>	<b>517,500.00</b>