

SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING
5:30pm Tuesday, June 18th, 2024
11570 School Street, Redding, CA 96001
AGENDA

1. Pledge of Allegiance

2. Approve Agenda pgs 1-3

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 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 May 21st, 2024, meeting minutes pgs 4-7

Financial Reports for May 1st through May 31st, 2024

- 4-2 SCSD Financial Report pg 8
- 4-3 SCSD Monthly Bank Transactions pgs 9-10
- 4-4 SCSD Budget vs Actual pgs 11-14
- 4-5 SFD Financial Report pg 15
- 4-6 SFD Monthly Bank Transactions pg 16
- 4-7 SFD Budget vs Actual pgs 17-19

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

5. Correspondence:

6. General Business:

- 6-1 General Manager Report pg 20
- 6-2 SFD Incident Report pg 21

7. Old Business:

7-1 COLA (cost of living adjustment)
Increase. **pgs 22**

Discussion/Possible Action

7-2 Shasta Fire Department's request for Shasta CSD to
share the cost for boundary description of Shasta
Fire Protection District being done by VESTRA.
pgs 23-35

Discussion/Possible Action

8. New Business:

8-1 Director Jane Heinan's request to move approval of
monthly meeting minutes from consent calendar to
another location on the agenda.

Discussion/Possible Action

8-2 Discuss possibly having direct charges placed/collected
on the 2024/25 current secured property tax roll.
pgs 36-40

Discussion/Possible Action

8-3 2023/2024 Budget revision for Shasta Water Department **pgs 41-44**

Discussion/Possible Action

8-4 2023/2024 Budget revision for Shasta Fire Department **pgs 45-46**

Discussion/Possible Action

8-5 2024/2025 Draft budget for Shasta Water Department **pgs 47-50**

Discussion

8-6 Federal compliance policies **pgs 51-83**

Discussion/Possible Action

8-7 2024/2025 SDRMA Workers Comp Invoice payment
Allocation **pg 84**

Discussion/Possible Action

8-8 Resolution 2024-2, Shasta CSD to accept the office
Project as substantially complete **pgs 85-87**

Discussion/Possible Action

9. Closed Session:

Close the open session:

Open the closed session:

9-1 " Closed Session.(Gov. Code 54957)

Public Employee Evaluation

Title: District Manager"

Close the closed session:

Open the open session;

Report on closed session:

10. 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.

10-1 Board Members:

10-2 Staff Members:

11. 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, May 21st, 2024
11570 School Street, Redding, CA 96001
DRAFT MINUTES

Board Members Present: Director Jane Heinan, Director Jo Ann Vayo, Director Randall Smith.

Board Members Absent: President Valerie Coon, Vice President David Cross.

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

It was the consensus of the board to have Director Jane Heinan chair the meeting in the absence of both President Valerie Coon and Vice President David Cross.

Director Jane Heinan called the meeting to order at **6:01 PM**.

1. Pledge of Allegiance Was led by Director Jo Ann Vayo.

2. Approve Agenda Director Jo Ann Vayo made the motion to approve the May 21st, 2024, agenda. Director Randall Smith seconds the motion. The motion passed.

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.

A member from the public explained that there was road erosion up on Brunswick Drive and wanted clarification if it was a district or neighborhood problem. General Manager Chris Koeper explained that the erosion was not caused by any of the district lines but was caused by runoff.

The same public member also wanted to know how long ago the new roof was put on the fire hall because they did not hook the swamp cooler back up when they were done. She wanted to know if it was still under warranty to have them come back out and do it. General Manager Chris Koeper suggested calling them and checking.

Initials _____ Initials _____

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 April 16th, 2024, meeting minutes

Financial Reports for April 1st through April 30th, 2024

4-2 SCSD Financial Report

4-3 SCSD Monthly Bank Transactions

4-4 SCSD Budget vs Actual

4-5 SFD Financial Report

4-6 SFD Monthly Bank Transactions

4-7 SFD Budget vs Actual

RECOMMENDATION: Approval and adoption of all items on the Consent Calendar. Director Jane Heinan stated that agenda did not correspond with minutes in the board packet. General Manager Chris Koeper explained that the minutes in the board packet are from last month's board meeting and correlate with last month's agenda and would not match the agenda in the current board packet. Director Jane Heinan asked that we change the agenda to make it less confusing. The consensus of the board was to put it on next month's agenda for the whole board to review and decide. Director Jo Ann Vayo made the motion to approve and adopt the consent calendar. Director Randall Smith seconds the motion. The motion passed.

5. Correspondence:

5-1 Letter from Shasta County Auditor-controller regarding Property tax direct charges for 2024/2024.

Secretary to the board Shawna Staup explained that in order to have direct charges placed and collected on the 2024/25 secured property tax roll for delinquent accounts a resolution would need to be created using correct government codes and adopted by the board of directors. She suggested that if this is something the board wished to move forward with, the policy committee should meet and that the district might also want to get legal advice. It was the consensus of the board that this item be placed on next month's meeting agenda as an action item and to find out how many other districts use direct charges and if they feel that it is worth their staff's time.

6. General Business:

6-1 General Manager Report

- Water consumption for April 2024 was 23 acre-feet compared to 21 acre-feet last April.
- Update on new office project:
 - We are waiting for a reimbursement in the amount of \$1.3 million and the General Manager will be submitting a reimbursement request to USDA.

Initials_____ Initials_____

- All of the District's bank accounts are fully insured.
- We should be getting the approval for the lead line inventory grant soon.
- We received the ARPA grant approval to replace four pressure reducing valves.
- We are having our water tanks inspected in June.
- Shasta Fire Protection District information
 - Boundary description is an item for discussion later on the agenda.
 - Deed transfer-a quit claim deed needs to be done with a description of the property and taken to the recorder's office.
 - Vehicle transfers-the General Manager and Interim Fire Chief went to the DMV and a tax use clearance is needed that has already been requested before we can transfer the two vehicles that are in the District's name.

6-2 SFD Incident Report

There were six in-district medical calls, two out of district medical calls, three traffic accidents, two smoke checks and one fire call out of district with a WT56 response, for a total of fourteen calls in April 2024.

7. Old Business: None.

8. New Business:

8-1 Shasta County Clerk/Registrar of Voters, November 5, 2024, general election required documents: Incumbent list, Fact Sheet, Resolution calling the election to the Election's office due by July 3, 2024.

Secretary to the Board Shawna Staup explained that the incumbent list, fact sheet and resolution needs to be returned to Shasta County Clerk/Elections department by July 3rd. The candidate nomination period runs from July 15, 2024, through August 9, 2024, and anyone wishing to apply for candidacy can contact their office and make an appointment to fill out their candidacy paperwork. Director Jo Ann Vayo made the motion to accept and adopt resolution 2024-1 ordering board of directors' election; consolidation of election; and specifications of the election order with candidate statement to be paid by the candidate. Director Randall Smith seconds the motion. The motion passed.

8-2 Discussion of possible future COLA (cost of living adjustment) Increase.

General Manager Chris Koeper explained that up until July of last year we were the only district that did not give cola increases and he would like to use the Consumer Price Index (CPI) which was 3.4% for 2023. It was the consensus of the board to put this agenda item on next month's agenda.

8-3 Shasta Fire Department request for Shasta CSD to share the cost for boundary description of Shasta Fire Protection District being done by VESTRA.

Initials_____ Initials_____

There was concern from the board about the legality of using water funds to pay for fire department expenses. General Manager Chris Koeper said that he had spoken with the district's legal counsel and was advised that we should not. Item tabled to next month.

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: None.

9-2 Staff Members: None.

10. Adjourn: 7:07 PM.

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Board President

Secretary to the Board

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

| | Tri Counties Bank | | Umpqua |
|-----------------------------------|-------------------|----------------|--------------|
| | 935 | 970 | 839 |
| | General | Money Mult. | State Reimb. |
| <i>Beginning Cash</i> | \$ 57,358.47 | \$ 669,953.57 | \$ 60,507.47 |
| Voided Checks - Prior Period | | | |
| Reconciling Adjustments | | | |
| <i>Revenue</i> | | | |
| Customer Payments | 23,579.02 | 50,091.45 | |
| Hydrant Water Sales | | | |
| Property Tax Disbursements | 141,817.00 | | |
| Strike Team Revenue | | | |
| Capacity Expansion Fee | | | |
| Grants | | | |
| SFD Reimbursements | | 3,632.32 | |
| Asset Disposal | | | |
| Vendor Refunds | | | |
| Interest | | 1,690.20 | 0.51 |
| <i>Total Revenue</i> | \$ 165,396.02 | \$ 55,413.97 | \$ 0.51 |
| <i>Transfers</i> | | | |
| Transfers In - Water | 40,000.00 | | |
| Transfers Out - Water | | (40,000.00) | |
| Transfer to SFD | | | |
| <i>Total Transfers</i> | \$ 40,000.00 | \$ (40,000.00) | \$ - |
| <i>Disbursements</i> | | | |
| Bills Paid | (47,091.41) | | |
| Payroll | (30,268.97) | | |
| Revolving Fund Loan Payment | | | |
| USDA Loan Payment | | | |
| Customer NSF Returns | | | |
| Bank Fees | (105.86) | | |
| <i>Total Disbursements</i> | \$ (77,466.24) | \$ - | \$ - |
| <i>Ending Cash</i> | \$ 185,288.25 | \$ 685,367.54 | \$ 60,507.98 |

Shasta Water Department BANK TRANSACTIONS

5/1/2024 - 5/31/2024

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|-------------------------------|------------|-------|---|--|-----------|-----------|-----------|
| 13110 - Tric General Fund 935 | | | | | | | |
| Bill Pmt -Check | 05/01/2024 | EFT | California State Disbursement Unit | Employee Garnishment | | 349.00 | 47,594.97 |
| Bill Pmt -Check | 05/01/2024 | EFT | Humana | Employee dental/vision ins May 2024 | | 773.19 | 47,245.97 |
| Bill Pmt -Check | 05/01/2024 | EFT | Anthem Blue Cross | May 2024 employee health insurance | | 5,349.22 | 46,472.78 |
| Bill Pmt -Check | 05/01/2024 | 16499 | Wells Fargo Bank, N.A. | May 2024 copier lease | | 116.20 | 41,123.56 |
| Bill Pmt -Check | 05/01/2024 | 16500 | Ferguson DBA Groeniger & Co. | 2bit macro coup, fire hydrant extender | | 2,875.66 | 41,007.36 |
| Bill Pmt -Check | 05/01/2024 | 16501 | David Cross | April 2024 | | 100.00 | 38,131.70 |
| Bill Pmt -Check | 05/01/2024 | 16502 | Jane Heinan | April 2024 | | 100.00 | 38,031.70 |
| Bill Pmt -Check | 05/01/2024 | 16503 | Jo Ann Vayo | April 2024 and committee meeting | | 150.00 | 37,931.70 |
| Bill Pmt -Check | 05/01/2024 | 16504 | Randall Smith | April 2024 and committee meeting | | 150.00 | 37,781.70 |
| Bill Pmt -Check | 05/01/2024 | 16505 | Valerie Coon | April 2024 | | 100.00 | 37,631.70 |
| Check | 05/01/2024 | 16506 | CUSTOMER REFUNDS | deposit refund for closed acct # 1326 | | 135.60 | 37,531.70 |
| Deposit | 05/01/2024 | | | Batch # 9448-9450 CC | 497.39 | | 37,396.10 |
| Bill Pmt -Check | 05/01/2024 | EFT | California Public Employee's Retirement | Batch # 9448-9450 CC | | 37,893.49 | 37,893.49 |
| Bill Pmt -Check | 05/01/2024 | 16507 | Badger Meter | April 2024 Employer Code 0858 | | 4,605.81 | 33,287.68 |
| Bill Pmt -Check | 05/01/2024 | 16508 | Charles W. Pilon | audit services, attend board meeting, CalPERS, custodial credit r... | | 66.43 | 33,221.25 |
| Bill Pmt -Check | 05/02/2024 | EFT | AT&T | April 2024 new office internet | | 646.08 | 32,575.17 |
| Bill Pmt -Check | 05/02/2024 | 16509 | Ed Staub & Sons | April 2024 fuel 2nd half | | 107.00 | 32,468.17 |
| Deposit | 05/02/2024 | | | Batch # 9451-9462 CC | 1,238.62 | | 31,482.13 |
| Paycheck | 05/03/2024 | 16494 | Hunt, Joshua E | Pay period 4/16/2024-4/30/2024 | | 2,158.26 | 32,720.75 |
| Paycheck | 05/03/2024 | 16498 | Koeper, Chris D | Pay period 4/16/2024-4/30/2024 | | 3,261.33 | 30,562.49 |
| Paycheck | 05/03/2024 | 16496 | Staup, Shawna P | Pay period 4/16/2024-4/30/2024 | | 2,114.22 | 27,301.16 |
| Paycheck | 05/03/2024 | 16497 | Steele, Justin B. | Pay period 4/16/2024-4/30/2024 | | 2,747.93 | 25,186.94 |
| Liability Check | 05/03/2024 | | QuickBooks Payroll Service | Created by Payroll Service & payroll taxes on 05/01/2024 | | 4,876.60 | 22,439.01 |
| Deposit | 05/03/2024 | | | Batch # 9463-9468 CC | 688.94 | | 17,562.41 |
| Deposit | 05/04/2024 | | | Batch # 9469-9470 CC | 212.19 | | 18,251.35 |
| Deposit | 05/05/2024 | | | Batch # 9471-9472 CC | 484.59 | | 18,463.54 |
| Bill Pmt -Check | 05/06/2024 | 16510 | Hardware Express | led pen light, head lamp, electrical adapter smart straw, gloves dr... | | 478.98 | 18,948.13 |
| Deposit | 05/07/2024 | | | Batch # 9473-9476, 9478 CC | 815.94 | | 19,285.09 |
| Bill Pmt -Check | 05/07/2024 | 16511 | Carrel's Office Machines | April 2024 copier fees | | 63.55 | 19,221.54 |
| Bill Pmt -Check | 05/07/2024 | 16512 | Kenny & Norine | fire hall deed legal advise | | 107.25 | 19,114.29 |
| Bill Pmt -Check | 05/07/2024 | 16513 | Les Schwab | trailer tire replacement | | 130.42 | 18,983.87 |
| Bill Pmt -Check | 05/07/2024 | EFT | TASC (Optlife) | Employee Supplemental Insurance May 2024 | | 910.00 | 18,073.87 |
| Bill Pmt -Check | 05/07/2024 | 16514 | Hue & Cry, Inc. | June 2024 fire alarm/spinkler & burglar monitoring | | 178.00 | 17,895.87 |
| Bill Pmt -Check | 05/07/2024 | 16515 | Dylan Bennett | weed eating/yard maintenance | | 100.00 | 17,795.87 |
| Bill Pmt -Check | 05/07/2024 | 16516 | Quadrant Leasing USA, Inc. | Mail sorter lease May, June, July 2024 | | 1,964.62 | 15,831.25 |
| Bill Pmt -Check | 05/07/2024 | 16517 | PG&E | March & April 2024 office electric | | 773.52 | 15,057.73 |
| Deposit | 05/07/2024 | | | Batch # 9480-9485 CC | 556.65 | | 15,614.38 |
| Bill Pmt -Check | 05/08/2024 | 16518 | PG&E | April 2024 pumps | | 1,407.93 | 14,206.45 |
| Bill Pmt -Check | 05/08/2024 | 16519 | CASSIDY'S AUTO LUBE | u13 oil change | | 90.38 | 14,116.07 |
| Bill Pmt -Check | 05/08/2024 | 16520 | US Bureau of Reclamation | May 2024 | | 1,062.10 | 13,053.97 |
| Deposit | 05/09/2024 | | | Batch # 9486 CC | 160.23 | | 13,214.20 |
| Bill Pmt -Check | 05/10/2024 | 16521 | verizon | Batch # 9487-9490 CC | 939.67 | | 14,153.87 |
| Bill Pmt -Check | 05/10/2024 | 16522 | Computer Logistics Corporation | April 2024 data & cell phones | | 217.65 | 13,936.22 |
| Bill Pmt -Check | 05/10/2024 | 16523 | Waste Management | IT support setting up in new office | | 371.25 | 13,564.97 |
| Bill Pmt -Check | 05/10/2024 | 16524 | Computer Logistics Corporation | May 2024 office trash | | 33.32 | 13,531.65 |
| Transfer | 05/10/2024 | | | IT support setting up new office | | 660.00 | 12,871.65 |
| Bill Pmt -Check | 05/10/2024 | EFT | AT&T Mobility | Funds Transfer | 40,000.00 | | 52,871.65 |
| Deposit | 05/10/2024 | | | May 2024 office cellular phone | | 27.75 | 52,843.90 |
| Deposit | 05/12/2024 | | | Batch # 9492 CC | 300.00 | | 53,143.90 |
| Check | 05/12/2024 | | | Batch # 9493 CC | 100.00 | | 53,243.90 |
| Check | 05/13/2024 | | | Service Charge | | 105.86 | 53,138.04 |
| Check | 05/13/2024 | 16526 | CUSTOMER REFUNDS | deposit refund for acct # 1400 | | 128.38 | 53,009.66 |
| Deposit | 05/13/2024 | | | Batch # 9494-9495 CC | 181.85 | | 53,191.51 |
| Deposit | 05/14/2024 | | | Batch # 9496-9498, 9500-9501 CC | 865.90 | | 54,057.41 |
| Deposit | 05/15/2024 | | | Batch # 9502 CC | 128.81 | | 54,186.22 |

Shasta Water Department BANK TRANSACTIONS

5/1/2024 - 5/31/2024

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|-------------------------------------|------------|-------|------------------------------------|--|------------|-----------|------------|
| Deposit | 05/15/2024 | | | AU043124A | | | 196,003.22 |
| Bill Pmt -Check | 05/16/2024 | EFT | California State Disbursement Unit | Employee Garnishment | 141,817.00 | 349.00 | 195,654.22 |
| Deposit | 05/16/2024 | | | Batch # 9503-9404 CC | 153.70 | | 195,807.92 |
| Bill Pmt -Check | 05/16/2024 | 16531 | CASSIDY'S AUTO LUBE | u11 oil change | | 75.40 | 195,732.52 |
| Bill Pmt -Check | 05/16/2024 | 16532 | Thatcher Company of California | chlorine | | 7,808.22 | 187,924.30 |
| Deposit | 05/17/2024 | | | Batch # 9506 CC | 67.24 | | 187,991.54 |
| Deposit | 05/18/2024 | | | Batch # 9507 CC | 62.75 | | 188,054.29 |
| Deposit | 05/19/2024 | | | Batch # 9508 CC | 65.11 | | 188,119.40 |
| Paycheck | 05/20/2024 | 16527 | Hunt, Joshua E | pay period 5/1/2024 - 5/15/2024 | | 2,118.23 | 186,001.17 |
| Paycheck | 05/20/2024 | 16528 | Koeper, Chris D | pay period 5/1/2024 - 5/15/2024 | | 3,465.97 | 182,535.20 |
| Paycheck | 05/20/2024 | 16529 | Staup, Shawna P | pay period 5/1/2024 - 5/15/2024 | | 2,114.20 | 180,421.00 |
| Paycheck | 05/20/2024 | 16530 | Steele, Justin B. | pay period 5/1/2024 - 5/15/2024 | | 2,567.06 | 177,853.94 |
| Liability Check | 05/20/2024 | | QuickBooks Payroll Service | Created by Payroll Service & Payroll taxes on 05/16/2024 | | 4,845.17 | 173,008.77 |
| Deposit | 05/20/2024 | | | Batch # 9509-9515 CC | 1,007.59 | | 174,016.36 |
| Deposit | 05/21/2024 | | | Batch # 9516 ACH | 11,209.32 | | 185,225.68 |
| Bill Pmt -Check | 05/21/2024 | 16533 | Dave Wallace, CPA | policy preparation | | 506.25 | 184,719.43 |
| Deposit | 05/21/2024 | | | Batch # 9516, 9518, 9519 CC | 212.19 | | 184,931.62 |
| Deposit | 05/22/2024 | | | Batch # 9520- 9524 CC | 428.88 | | 185,360.50 |
| Deposit | 05/23/2024 | | | Batch # 9525- 9529 CC | 422.50 | | 185,783.00 |
| Bill Pmt -Check | 05/23/2024 | 16534 | SCP | chem chlor | | 47.66 | 185,735.34 |
| Bill Pmt -Check | 05/24/2024 | EFT | Quadient Finance USA, Inc | April 2024 postage | | 1,000.00 | 184,735.34 |
| Deposit | 05/24/2024 | | | Batch # 9530-9531, 9533-9536 CC | 557.32 | | 185,292.66 |
| General Journal | 05/25/2024 | 1291 | | returned payment for frozen account | | 119.46 | 185,173.20 |
| Deposit | 05/26/2024 | | | Batch # 9537-9539 CC | 214.26 | | 185,387.46 |
| Deposit | 05/27/2024 | | | Batch # 9540 CC | 95.32 | | 185,482.78 |
| Bill Pmt -Check | 05/28/2024 | EFT | TASC (Optilife) | Batch # 9541-9542 CC | 132.86 | | 185,615.64 |
| Bill Pmt -Check | 05/28/2024 | 16535 | Ed Staub & Sons | Employee HRA Health Acct | | 163.50 | 185,452.14 |
| Deposit | 05/28/2024 | | | Fuel May 2024 1st half | | 614.88 | 184,837.26 |
| Bill Pmt -Check | 05/29/2024 | 16536 | Pace Analytical Services LLC | Batch # 9543-9545, 9547-9550 CC | 978.44 | | 185,815.70 |
| Bill Pmt -Check | 05/29/2024 | 16537 | Charles Schwab & Co. | consumer confidence report & drinking water monitoring | | 429.08 | 185,386.62 |
| Bill Pmt -Check | 05/29/2024 | 16538 | Hardware Express | May 2024 | | 325.00 | 185,061.62 |
| Deposit | 05/29/2024 | | | magnetic tape, bucket mop & accs, garden hose adapter | | 278.16 | 184,783.46 |
| Bill Pmt -Check | 05/30/2024 | 16539 | Badger Meter | Batch # 9551-9554 CC | 321.14 | | 185,104.60 |
| Deposit | 05/30/2024 | | | May 2024 mbl hosting | | 66.43 | 185,038.17 |
| Bill Pmt -Check | 05/30/2024 | EFT | California State Disbursement Unit | Batch # 9555-9557 CC | 300.39 | | 185,338.56 |
| Deposit | 05/31/2024 | | | Employee Garnishment | | 349.00 | 184,989.56 |
| Deposit | 05/31/2024 | | | Batch # 9558-9561 CC | 298.69 | | 185,288.25 |
| Total 13110 - TriC General Fund 935 | | | | | 205,515.48 | 67,822.20 | 185,288.25 |
| TOTAL | | | | | 205,515.48 | 67,822.20 | 185,288.25 |

Shasta Community Services District

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|---|-----------------|-----------|----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 41000 · Water Sales | | | |
| 41100 · Water Sales - Res. & Comm. | 882,970.76 | 1,045,000 | -162,029.24 |
| 41150 · Hydrant Water Sales | 197.50 | 500 | -302.50 |
| 41200 · Water Sales/Pumping | 7,875.59 | 8,000 | -124.41 |
| 41400 · ACID Water Reservation | 0.00 | 10,000 | -10,000.00 |
| 41800 · Late Fees | 22,960.78 | 28,000 | -5,039.22 |
| 42230 · Service Connection Fee/Meters | 0.00 | 16,000 | -16,000.00 |
| Total 41000 · Water Sales | 914,004.63 | 1,107,500 | -193,495.37 |
| 42000 · Special Service Fees | 2,753.75 | 3,500 | -746.25 |
| 42160 · Property Tax Revenue - SCSD | 34,734.36 | 35,000 | -265.64 |
| 42220 · Scrap Metal | 139.20 | 0 | 139.20 |
| 44000 · Interest Revenue | | | |
| 44100 · TriC Interest | 18,826.63 | 20,000 | -1,173.37 |
| 44500 · Umpqua Interest | 9.56 | 20 | -10.44 |
| Total 44000 · Interest Revenue | 18,836.19 | 20,020 | -1,183.81 |
| 47000 · Copies, Faxes, Document Request | 0.00 | 10 | -10.00 |
| 47300 · SFD Reimbursement | 5,176.41 | 5,000 | 176.41 |
| 47500 · Insurance Reimbursement | 1,745.15 | 1,750 | -4.85 |
| 48200 · Miscellaneous Revenue | 1,000.00 | 0 | 1,000.00 |
| Total Income | 978,389.69 | 1,172,780 | -194,390.31 |
| Gross Profit | 978,389.69 | 1,172,780 | -194,390.31 |
| Expense | | | |
| 50500 · Bad Debt Expense | 10,418.60 | 10,000 | 418.60 |
| 51000 · Water Service Expenses | | | |
| 51010 · Bureau of Reclamation | 7,692.98 | 15,000 | -7,307.02 |
| 51012 · Other Water Purchases/Deficit | 25,000.00 | 0 | 25,000.00 |
| 51014 · ACID Water | 0.00 | 7,000 | -7,000.00 |
| 51018 · Water Testing Expense | 6,026.64 | 6,500 | -473.36 |
| Total 51000 · Water Service Expenses | 38,719.62 | 28,500 | 10,219.62 |
| 51020 · Pumping Expense | | | |
| 51021 · Middle Brunswick - PGE 573 #1 | 1,015.05 | 1,500 | -484.95 |
| 51022 · Benson - PGE 937 #6 | 875.58 | 1,500 | -624.42 |
| 51023 · Bandana Tr. - PGE 337 #7 | 1,493.06 | 2,000 | -506.94 |
| 51024 · Highland Cir - PGE 355 #3 | 107.95 | 150 | -42.05 |
| 51025 · Highland Circle - PGE 013 #5 | 2,030.28 | 1,800 | 230.28 |
| 51026 · Record Heights - PGE 206 #4 | 2,686.25 | 3,200 | -513.75 |
| 51027 · Lower Brunswick - PGE 936 #2 | 2,766.68 | 3,300 | -533.32 |
| 51028 · Keswick WTP - 956 #9 | 774.08 | 1,000 | -225.92 |
| Total 51020 · Pumping Expense | 11,748.93 | 14,450 | -2,701.07 |
| 51030 · Water Treatment Expense | | | |
| 51031 · W.T. Chemicals | 25,479.11 | 25,500 | -20.89 |
| 51032 · W.T. Filter Plant PGE 254 #8 | 3,361.94 | 3,800 | -438.06 |

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

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|--|-----------------|---------|----------------|
| 51033 · W.T. Plant Repair/Maint. | 240.24 | 7,000 | -6,759.76 |
| 51034 · Backwash Sludge Disposal | 2,275.00 | 2,300 | -25.00 |
| 51035 · W.T. Security/Telephone | 608.22 | 1,000 | -391.78 |
| Total 51030 · Water Treatment Expense | 31,964.51 | 39,600 | -7,635.49 |
| 51039 · Transmission/Distribution | | | |
| 51040 · Transmission/Distribution-Gen | 18,661.58 | 30,000 | -11,338.42 |
| 51070 · Minor Equipment Expense | 0.00 | 1,000 | -1,000.00 |
| 51082 · Maintenance/Misc.Equipment | 1,739.10 | 3,500 | -1,760.90 |
| 51083 · Meters - New & Replacements | 1,952.27 | 1,000 | 952.27 |
| 51084 · Pump & Tank Level Telemetry | 874.51 | 2,000 | -1,125.49 |
| Total 51039 · Transmission/Distribution | 23,227.46 | 37,500 | -14,272.54 |
| 51090 · Vehicle Maintenance | | | |
| 51094 · Backhoe/Trailer/Generator | 757.20 | 5,000 | -4,242.80 |
| 51098 · U11 Ford Ranger 2011 | 0.00 | 1,000 | -1,000.00 |
| 51099 · U12 Ford F350 2016 | 0.00 | 1,000 | -1,000.00 |
| 51100 · U13 Ford F-150 2018 | 557.73 | 1,500 | -942.27 |
| 51101 · U14 Ford F-150 2021 | 351.27 | 500 | -148.73 |
| Total 51090 · Vehicle Maintenance | 1,666.20 | 9,000 | -7,333.80 |
| 51093 · Gas & Oil Expense | | | |
| 51091 · Gas & Oil - Generator | 100.84 | 650 | -549.16 |
| 51092 · Gas & Oil Ford 150 Truck #13 | 2,825.59 | 3,500 | -674.41 |
| 51093.1 · Gas & Oil 2021 F-150 Truck #14 | 4,433.62 | 5,000 | -566.38 |
| 51093.2 · Gas & Oil - Backhoe | 451.14 | 700 | -248.86 |
| 51093.8 · Gas & Oil 2011 Ford Truck #11 | 4,158.94 | 4,000 | 158.94 |
| 51093.9 · Gas & Oil 2016 Ford 350 #12 | 1,251.75 | 1,300 | -48.25 |
| Total 51093 · Gas & Oil Expense | 13,221.88 | 15,150 | -1,928.12 |
| 52000 · Training | | | |
| 52001 · Training Course Fees | 1,605.00 | 1,650 | -45.00 |
| 52002 · Travel | 0.00 | 500 | -500.00 |
| 52003 · Lodging | 1,268.12 | 1,300 | -31.88 |
| 52004 · Meals | 17.38 | 500 | -482.62 |
| Total 52000 · Training | 2,890.50 | 3,950 | -1,059.50 |
| 55010 · Payroll Expenses | | | |
| 55011 · Manager Salary | | | |
| 55011.0 · Manager/Salary | 100,100.07 | 114,400 | -14,299.93 |
| Total 55011 · Manager Salary | 100,100.07 | 114,400 | -14,299.93 |
| 55012 · Maintenance/Hourly | | | |
| 55012.2 · Maintenance/Hourly | 48,834.24 | 62,400 | -13,565.76 |
| 55012.3 · Maintenance Hourly/Vacation | 524.16 | | |
| 55012.4 · Maintenance/Hourly/Sick | 4,181.66 | | |
| 55012.5 · Maintenance/Hourly/Holiday | 2,795.52 | | |
| 55012.6 · Maintenance/OT | 5,867.06 | 7,000 | -1,132.94 |
| 55012.7 · Maintenance 2 / Lead Operator | 60,182.50 | 72,800 | -12,617.50 |
| Total 55012 · Maintenance/Hourly | 122,385.14 | 142,200 | -19,814.86 |

Shasta Community Services District

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|--|-------------------|----------------|-------------------|
| 55013 · Office/Hourly | | | |
| 55013.1 · Office/Hourly-FD Reimburse | -31,954.43 | -35,000 | 3,045.57 |
| 55013.2 · Office Hourl/ Vacation | 495.04 | | |
| 55013.3 · Office/Hourly/Sick | 1,652.56 | | |
| 55013.4 · Office Hourly | 47,676.72 | 62,400 | -14,723.28 |
| 55013.5 · Office/Hourly/Holiday | 2,795.52 | | |
| 55013.6 · Office Hourly Overtime | 1,146.60 | 1,350 | -203.40 |
| Total 55013 · Office/Hourly | 21,812.01 | 28,750 | -6,937.99 |
| 55014 · On Call Time | 18,572.85 | 21,000 | -2,427.15 |
| 55010 · Payroll Expenses - Other | 2,515.66 | 2,800 | -284.34 |
| Total 55010 · Payroll Expenses | 265,385.73 | 309,150 | -43,764.27 |
| 55029 · Employee Benefits | | | |
| 55030 · Employee Health/Life Insurance | 72,766.77 | 75,000 | -2,233.23 |
| 55035 · Retiree Health Insurance | 3,575.00 | 3,900 | -325.00 |
| 55040 · Workers Compensation Insurance | 6,473.63 | 5,000 | 1,473.63 |
| 55055 · CALPERS | 50,783.60 | 55,000 | -4,216.40 |
| Total 55029 · Employee Benefits | 133,599.00 | 138,900 | -5,301.00 |
| 55060 · Payroll Tax Expense | | | |
| 55062 · Employer Medicare Expense | 4,275.38 | 5,000 | -724.62 |
| 55063 · Employer Social Security Exp | 18,280.91 | 21,000 | -2,719.09 |
| 55070 · State Unemployment Insurance | 1,736.00 | 2,000 | -264.00 |
| Total 55060 · Payroll Tax Expense | 24,292.29 | 28,000 | -3,707.71 |
| 55130 · Office Expense | | | |
| 55110 · Answering Service Expense | 1,735.00 | 2,500 | -765.00 |
| 55121 · Office/Cellular Telephone | 1,657.82 | 2,000 | -342.18 |
| 55125 · Office/Security Expense | 1,335.00 | 750 | 585.00 |
| 55131 · Office/PGE 761 | 3,133.70 | 3,000 | 133.70 |
| 55132 · Office/Telephone | 1,120.15 | 800 | 320.15 |
| 55133 · Office/Supplies | 14,672.12 | 5,000 | 9,672.12 |
| 55134 · Office/Postage | 6,466.89 | 15,500 | -9,033.11 |
| 55135 · Office/Equipment Expense | 2,438.12 | 5,000 | -2,561.88 |
| 55136 · Office/Rent Expense | 18,900.00 | 12,600 | 6,300.00 |
| 55137 · Office/Employee Background Chec | 0.00 | 200 | -200.00 |
| 55138 · Office/Propane | 2,607.54 | 2,300 | 307.54 |
| 55139 · Office/Building Maintenance | 904.24 | 1,000 | -95.76 |
| 55141 · Office/Safety | 1,081.00 | 1,500 | -419.00 |
| 55142 · Employee Pre-emp. Physical | 0.00 | 200 | -200.00 |
| Total 55130 · Office Expense | 56,051.58 | 52,350 | 3,701.58 |
| 55145 · Banking Fees | 1,109.01 | 1,500 | -390.99 |
| 55150 · Insurance - Liability & E&O | 53,001.97 | 53,500 | -498.03 |
| 55160 · Professional Services | | | |
| 55162 · Legal Services | 1,538.43 | 6,500 | -4,961.57 |
| 55163 · Engineering Services | 8,411.00 | 6,500 | 1,911.00 |
| 55164 · Auditing Services | 9,380.20 | 11,000 | -1,619.80 |

Shasta Community Services District

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|---------------------------------------|-----------------|-----------|----------------|
| 55165 · Professional Services Misc. | 1,537.50 | 0 | 1,537.50 |
| Total 55160 · Professional Services | 20,867.13 | 24,000 | -3,132.87 |
| 55170 · Directors Compensation | 5,700.00 | 6,500 | -800.00 |
| 55180 · Dues/Permit Fees | 13,250.05 | 17,000 | -3,749.95 |
| 55182 · maintenance contracts/support | 1,106.80 | 2,000 | -893.20 |
| 55189 · Finance Charges/Late Fees | 98.23 | 0 | 98.23 |
| 60000 · Interest | 11,212.48 | 9,500 | 1,712.48 |
| Total Expense | 719,531.97 | 800,550 | -81,018.03 |
| Net Ordinary Income | 258,857.72 | 372,230 | -113,372.28 |
| Other Income/Expense | | | |
| Other Income | | | |
| 72000 · SRF Grant Reimbursement | 1,906,700.71 | 3,300,000 | -1,393,299.29 |
| 72100 · USDA Grant | 0.00 | 515,000 | -515,000.00 |
| Total Other Income | 1,906,700.71 | 3,815,000 | -1,908,299.29 |
| Net Other Income | 1,906,700.71 | 3,815,000 | -1,908,299.29 |
| Net Income | 2,165,558.43 | 4,187,230 | -2,021,671.57 |

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

| | Umpqua | |
|-----------------------------------|----------------|------------------|
| | 256 General | 591 Volunteer |
| <i>Beginning Cash</i> | \$ 26,188.78 | \$ 1,291.98 |
| Voided Checks - Prior Period | | |
| Reconciling Adjustments | | |
| <i>Revenue</i> | | |
| Donations | | |
| Interest | 0.2 | |
| <i>Total Receipts</i> | \$ 0.20 | \$ - |
| <i>Transfers</i> | | |
| Transfer from SCSD | | |
| <i>Total Transfers</i> | \$ - | \$ - |
| <i>Disbursements</i> | | |
| Bills Payable | (4,309.70) | |
| Reimburse Water Department | (3,632.32) | |
| Employee Per Diems | | |
| <i>Total Disbursements</i> | \$ (7,942.02) | \$ - |
| <i>Ending Cash</i> | \$ 18,246.96 | \$ 1,291.98 |

11:49 AM

06/04/24

Accrual Basis

Shasta Fire Department
BANK TRANSACTIONS

5/1/2024 - 5/31/2024

| Type | Date | Num | Name | Memo | Amount | Balance |
|-----------------------------------|------------|-------|---|---|-----------|-----------|
| 13169 · Columbia Bank - 256 | | | | | | |
| Bill Pmt-Check | 05/02/2024 | 12205 | Charles W. Pillon | audit services, attend board meeting, CalPERS | -430.72 | 26,188.78 |
| Bill Pmt-Check | 05/02/2024 | EFT | California Public Employees' Retirement | April 2024 | -443.50 | 25,758.06 |
| Bill Pmt-Check | 05/02/2024 | EFT | First Bankcard 1741-ss0245 | c, aa, aaa batteries, | -236.48 | 25,314.56 |
| Bill Pmt-Check | 05/06/2024 | 12206 | SCSD | April 2024 reimbursement | -3,632.32 | 25,078.08 |
| Bill Pmt-Check | 05/07/2024 | 12207 | Ed Staub & Sons | April 2024 1st & 2nd half | -335.80 | 21,445.76 |
| Bill Pmt-Check | 05/07/2024 | 12208 | Kenny & Norine | fire hall deed legal advise | -107.25 | 21,109.96 |
| Bill Pmt-Check | 05/10/2024 | 12209 | PG&E | April 2024 fire hall electric | -248.88 | 21,002.71 |
| Bill Pmt-Check | 05/10/2024 | 12210 | Waste Management Anderson Cottonwood Disp | May 2024 fire hall trash | -33.32 | 20,753.83 |
| Bill Pmt-Check | 05/10/2024 | EFT | AT & T | May 2024 phone & internet | -166.30 | 20,720.51 |
| Bill Pmt-Check | 05/24/2024 | 12211 | Ed Staub & Sons | May 2024 1st half | -143.45 | 20,554.21 |
| Bill Pmt-Check | 05/24/2024 | 12212 | VESTRA Resources, Inc | SFPD boundary description | -2,164.00 | 20,410.76 |
| Deposit | 05/31/2024 | | | Interest | 0.20 | 18,246.76 |
| Total 13169 · Columbia Bank - 256 | | | | | -7,941.82 | 18,246.96 |
| TOTAL | | | | | -7,941.82 | 18,246.96 |

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Shasta Fire Department

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|---|-----------------|------------|----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 44000 · Interest Revenue | | | |
| 44700 · Interest - Umpqua | 2.56 | 10.00 | -7.44 |
| Total 44000 · Interest Revenue | 2.56 | 10.00 | -7.44 |
| 45000 · Property Tax Revenue | | | |
| 45100 · Shasta County Taxes | 312,609.24 | 311,060.00 | 1,549.24 |
| Total 45000 · Property Tax Revenue | 312,609.24 | 311,060.00 | 1,549.24 |
| Total Income | 312,611.80 | 311,070.00 | 1,541.80 |
| Gross Profit | 312,611.80 | 311,070.00 | 1,541.80 |
| Expense | | | |
| 59275 · SCSD Reimbursement | 5,176.41 | 6,000.00 | -823.59 |
| 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 | 979.55 | 1,000.00 | -20.45 |
| 59086 · Water Tender WT56 | 689.05 | 1,000.00 | -310.95 |
| 59085 · 2000 Ford rescue R56 | 112.61 | 1,530.00 | -1,417.39 |
| 59084 · Engine E56 | 206.25 | 510.00 | -303.75 |
| 59083 · 2006 International E556 | 0.00 | 510.00 | -510.00 |
| 59082 · 2011 F150 UT56 | 264.70 | 510.00 | -245.30 |
| 59081 · 2000 Freightliner E256 | 193.30 | 510.00 | -316.70 |
| Total 59080 · Gas/Oil/Diesel/Expense | 2,445.46 | 5,723.00 | -3,277.54 |
| 59000 · Office Expense | | | |
| 59016 · Office Equipment | 3,100.00 | 510.00 | 2,590.00 |
| 59010 · PG&E | 2,607.93 | 3,000.00 | -392.07 |
| 59015 · Office Supplies | 4,459.17 | 510.00 | 3,949.17 |
| 59020 · Telephone Expense | 1,698.76 | 1,652.00 | 46.76 |
| 59021 · Telephone - Cellular | 0.00 | 0.00 | 0.00 |
| 59025 · Propane | 1.00 | 500.00 | -499.00 |
| 59026 · Waste & Garbage Disposal | 478.88 | 408.00 | 70.88 |
| Total 59000 · Office Expense | 12,345.74 | 6,580.00 | 5,765.74 |
| 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 | 18.26 | 510.00 | -491.74 |
| 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 |
| Total 59040 · Vehicle Maintenance | 3,809.10 | 9,590.00 | -5,780.90 |
| 59060 · Repairs/Replace Equipment | | | |
| 59050 · Tools/Minor Equipment | 3.89 | 10.00 | -6.11 |

Shasta Fire Department

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|---|-----------------|------------|----------------|
| 59061 · R/R Equipment | 753.12 | 2,000.00 | -1,246.88 |
| 59062 · R/R Clothing | 2,382.62 | 1,878.00 | 504.62 |
| 59064 · R/R Radios | 0.00 | 173.00 | -173.00 |
| 59066 · R/R Upgrade SCBA | 0.00 | 2,030.00 | -2,030.00 |
| Total 59060 · Repairs/Replace Equipment | 3,139.63 | 6,091.00 | -2,951.37 |
| 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 | 2,000.00 | -79.50 |
| 59140 · Lafco Fees | 1,205.30 | 1,210.00 | -4.70 |
| Total 59130 · Memberships/Dues | 3,125.80 | 3,210.00 | -84.20 |
| 59205 · Professional Expenses | | | |
| 59210 · Audit Expense | 5,586.80 | 6,000.00 | -413.20 |
| 59220 · Legal Expense | 1,741.50 | 2,000.00 | -258.50 |
| 59205 · Professional Expenses - Other | 2,284.00 | 500.00 | 1,784.00 |
| Total 59205 · Professional Expenses | 9,612.30 | 8,500.00 | 1,112.30 |
| 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 · SCSD Office Hourly/W/PR Burden | 31,954.43 | 40,000.00 | -8,045.57 |
| 59375 · Payroll Expense/Other | 0.00 | 0.00 | 0.00 |
| Total 59300 · Payroll Expenses | 36,089.60 | 44,200.00 | -8,110.40 |
| 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 | 99,781.30 | 6,050.00 | 93,731.30 |
| 59345 · Health Insurance | 4,761.72 | 4,800.00 | -38.28 |
| 59200 · Workers Compensation | 14,122.68 | 16,200.00 | -2,077.32 |
| Total 59305 · Employee Benefits | 119,238.42 | 27,630.00 | 91,608.42 |
| 59400 · Liab/Fire/Auto Insurance | 8,919.00 | 8,500.00 | 419.00 |
| 59600 · Interest Expense | 17.71 | 18.00 | -0.29 |
| Total Expense | 207,528.90 | 140,852.00 | 66,676.90 |
| Net Ordinary Income | 105,082.90 | 170,218.00 | -65,135.10 |
| Net Income | 105,082.90 | 170,218.00 | -65,135.10 |
| Cash in Bank | 19,538.94 | | |
| Reserve Account | 633,843.38 | | |

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

| | Jul 23 - May 24 | Budget | \$ Over Budget |
|----------------|-----------------|--------|----------------|
| Total Reserves | 653,382.32 | | |

General Manager Report

June 2024

- Water consumption for May:

This Year – 41 Acre Feet
Last Year – 34 Acre Feet

- Update on the new office project
 - We are still waiting for \$1.3 million reimbursement.
 - The board acceptance of substantial completion is the final item needed for the USDA reimbursement.
 - Lamb Construction had to come out and fix the asphalt around the vault in the parking lot.

- The water tanks have been inspected and everything went well.

- Shasta Fire Protection District information
 - Boundary Description
 - Deed transfer is done
 - Vehicle transfers are almost done

| May 2024 | | Shasta Fire Department Responses | | |
|----------|------------------|----------------------------------|-----------------------|-----------------|
| 5/1 | Structure Fire | Centerville | WT56 | SFD, CF |
| 5/2 | Medical | Walker Terrace | diabetic | no SFD, CF |
| 5/5 | Vehicle Acc | WNP on 299W | cancelled | SFD, CF, WNP |
| 5/6 | Vehicle Acc | 299@Lower Spring | 3 car collision | SFD, CF |
| 5/7 | Vehicle Acc | 299 Buckhorn | unknown | no SFD, CF |
| 5/7 | Vehicle Acc | WNP | unknown | no SFD, CF, WNP |
| 5/9 | Medical | Red Bluff Rd | back pain | no SFD, CF |
| 5/10 | Medical | WNP | mental health standby | no SFD, CF, WNP |
| 5/11 | Medical | WNP | kid over embankment | SFD, CF, WNP |
| 5/12 | Medical | WNP | mental health issue | no SFD, CF, WNP |
| 5/14 | Medical | Rock Cr Rd | cancelled enroute | SFD, CF |
| 5/16 | Medical | WNP | male fall | SFD, CF, WNP |
| 5/22 | Veg Fire | Keswick Dam Rd | cancelled | SFD, CF |
| 5/25 | Vehicle Acc | WNP | cancelled at scene | SFD, CF, WNP |
| 5/26 | Medical | WNP Brandy Cr beach | OD | no SFD, CF, WNP |
| 5/29 | Fire, electrical | Rock Cr Rd | sparking power lines | no SFD, CF |

Shasta Fire Dept. Responses:

| | | |
|----------------------------|----|--------------------------------------|
| Medical In-district | 3 | |
| Medical Out of District | 5 | |
| Traffic Accidents In/Dist | 1 | |
| Traffic Accidents Out/Dist | 4 | WNP and Buckhorn |
| Fire In-District | 1 | |
| Fire Out of District | 2 | WT to Centerville & veg fire Keswick |
| Total Incidents | 16 | for May 2024 7 no SFD response |

2024 - 24 COLA Worksheet
Social Security Proposed, CPI, and N. California Comparisons

| Agency | # of Contact | # of Employees | 2021-22 | 2022-23 | 2023-24 | Proposed 2024-25 | Notes |
|---|--------------|----------------|---------|--------------------------|---------|------------------|---|
| Social Security - Proposed | n/a | | 8.70% | 3.20% | 3.20% | 2.60% | |
| CPI (March to March Comparison) | n/a | | 3.00% | 8.54% | 4.98% | 3.47% | |
| Centerville - Water Only | 1280 | 5 FT + 1 PT | 1.75% | 4.93% | 8.15% | 4.217% | |
| Clear Creek CSD - Water Only | 2400 | 11 | 2.00% | 2.00% | 4.00% | 4.00% | Guaranteed 2% - Max 4%, Expects 4% his yr |
| Bella Vista - Water Only - Union MOU | 6400 | 27 | 2.00% | 2.00% | 2.00% | ? | MOU in neogations |
| Humbolt CSD - Water & Sewer | 7800 | 26 | 1.70% | 8.00% | 8.00% | ? | |
| Garberville SD - Water & Sewer | 500 | 4 FT + 2 PT | | | | ? | |
| City of Anderson - Water & Sewer - Union MOU | | | 2.00% | 2.00% | 3.00% | 3.00% | Prop. 218 in Process/Rate Study |
| City of Redding - Water & Sewer - Union MOU | | | 2.00% | 2.00% | 5.00% | 5.00% | |
| Shasta Lake City - Water & Sewer - Union MOU | | | 3.00% | 2.00% | 2.00% | ? | MOU in Progress for 2024-25 |
| Fall River Mills - Water & Sewer | 482 | 4 | | Wage adjust across board | 3.00% | 3.00% | |
| Burney Water District - Water & Sewer - Union MOU | 1300 | 7 | | 6.00% | 3.00% | 3.00% | |
| City of Red Bluff - Water Only | 4000 | 6 | 3.00% | 3.00% | 3.00% | 3.00% | Prop. 218 in Progress (\$385k) Water & (\$1.7ml) Sewer Losses last year |
| Shasta CSD - Water Only | 950 | 4 | | | 4.00% | ? | |
| Cottonwood Water District - Water Only | 1200 | 3 | | Wage adjust across board | 4.00% | ? | Based on PERS Cola |
| Weaverville CDS Water Only | 1650 | 4 FT + 2 PT | 3.00% | 5.00% | 7.00% | 3.50% | |
| Rio Alto Water District - Water & Sewer | 1420 | 7 | 2.00% | 3.00% | 5.00% | 3.50% | |
| Total Colas: | | | 34.15% | 51.67% | 69.33% | 38.29% | |
| Average Annual: | | | 2.8458% | 3.9748% | 4.3331% | 3.4806% | |



5300 Aviation Drive | Redding, CA 96002
Phone 530.223.2585 | Fax 530.223.1145
info@vestra.com | www.vestra.com

GIS, Environmental, & Engineering Services

April 25, 2024

92420

Shasta Fire Protection District
Attn: Eric Ohde, Fire Chief
P.O. Box 297
Shasta, CA 96087

Re: Copy of fully executed Services Agreement

Dear Chief Ohde:

Enclosed is a copy of the fully executed Services Agreement for the Boundary Description.

Please call me at (530) 223-2585 if you have any questions.

Sincerely,

VESTRA Resources, Inc.

A handwritten signature in cursive script that reads "Connie".

Connie Ebinger
Administration

Enclosure

SERVICES AGREEMENT

Engineering and Surveying Services



This Agreement is made and effective this 11th day of April 2024, by and between VESTRA RESOURCES, INC., hereinafter referred to as "VESTRA," a corporation doing business in the State of California with principal offices at 5300 Aviation Drive, Redding, CA 96002; and Shasta Fire Protection District, with a primary location at 10644 High Street, Shasta, CA 96087, hereinafter referred to as "Client."

The parties agree as follows with respect to work to be performed by VESTRA for Client:

1. AGREEMENT

- a. This Engineering Services Agreement [hereinafter "Agreement"] together with all contract documents and all exhibits hereinafter referenced, attached and incorporated shall constitute the Agreement for professional services between the parties.
- b. This Agreement is for the Scope of Work to be performed by VESTRA on the Shasta Fire Protection District Jurisdictional Boundary, hereinafter referred to as "Project."
- c. No changes to this Agreement by Client or VESTRA shall be enforceable unless the change is in writing, duly executed by the authorized representatives of Client and VESTRA. The authorized representative of the Shasta Fire Protection District is Eric Ohde, Fire Chief, and the authorized representative of VESTRA is Susan Goodwin, P.E.

2. PROFESSIONAL SERVICES/SCOPE OF WORK

- a. VESTRA shall perform work in compliance with the contract documents in accordance with the Scope of Work (Exhibit "A"); the Cost Estimate (Exhibit "B"); and VESTRA's Effective Rate Schedule (Exhibit "C"), as defined and described below:

1. **Exhibit "A"** Scope of Work, constitutes the work to be performed for Client.
2. **Exhibit "B"** Cost Estimate, includes an estimate for budgetary purposes only. The Cost Estimates are for those costs, fees and expenses which are presently known or reasonably foreseeable at the time of execution of this Agreement. The estimated costs do not include work and/or services required due to changes, alterations and/or modifications to the Project and/or the Project's requirements by the Client, any governmental agency or any other third party. The governmental requirements are those which were in existence and known to the parties at the time of execution of this Agreement.
3. **Exhibit "C"** Effective Rate Schedule, is VESTRA's standard billing rates effective as of the execution of this Agreement. In the event VESTRA'S rate schedule changes, due to any increase of costs such as the granting of wage increases and/or other employee benefits to field or office employees due to the terms of any labor agreement, or increase in the cost of living, during the lifetime of this Agreement, a percentage increase shall be applied to all remaining fees and charges to reflect the increased costs.

- b. Changes in Scope of Work: VESTRA'S designated representative is authorized to agree, in writing, to the scope of work additions or changes under this Agreement. No changes or modifications shall be made to the terms of this Agreement unless by a properly executed modification signed by all parties.

- c. Extra Work: Client agrees that if Client requests, either verbally or in writing, services not specified in the Scope of Work described in this Agreement, Client will pay for all such additional work as extra services, in accordance with VESTRA'S billing rates as specified in Exhibit "C." Modifications, additions, or amendments to this Agreement for extra work shall be in writing and signed by both Client and VESTRA as soon as reasonably possible.

- d. Use of Subconsultants: Client agrees that VESTRA may, from time to time, in the performance of the work under this Agreement, retain and/or utilize the services of Subconsultant(s) to perform professional or other services. Client agrees to the use of such Subconsultants as may be determined by VESTRA.

3. COOPERATION, CONSULTATION, AND COMMENCEMENT OF WORK

Client agrees to cooperate with VESTRA in VESTRA's performance of services, under this Agreement and to be available to consult with VESTRA as reasonably necessary. The work shall be commenced upon execution of the Agreement unless a different time frame is agreed upon by the parties.

VESTRA Initials _____

Client Initials _____

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4. INDEPENDENT CONTRACTOR

VESTRA is, and at all times will be, an independent contractor. Nothing in this Agreement shall be deemed to create an employee/employer, principal/agent, or joint venture relationship. Neither party has the authority to enter into any contracts or otherwise act on behalf of the other party.

5. COMPENSATION

a. Estimated Cost of Services: VESTRA has provided a Scope of Work, Exhibit "A," for professional services to be performed by VESTRA pursuant to this Agreement. VESTRA has estimated the cost of performing the services, for budgetary purposes only, to be approximately **\$6,500.00**. The estimate is made on the basis of VESTRA'S experience and qualifications and represents VESTRA'S best judgment as a professional generally familiar with the industry. However, such estimates are only estimates and shall not constitute representations, warranties or guarantees of the quantities of the subject of the estimate. VESTRA has no control over costs associated with changes in regulatory requirements, unknown site constraints and/or other work which may be required during the term of this Agreement. For any additional work not covered in the Scope of Work, Client agrees to compensate VESTRA on a time and material basis as shown in the Rate Schedule attached as Exhibit "C."

b. Invoicing and Payments: VESTRA will submit invoices to Client on a monthly basis. Each invoice shall be detailed as to the work performed and the person and billing rate of the person who performed the work. Client shall pay all invoices within 30 calendar days after receipt of invoice. It shall be presumed that any invoice is received within five (5) days of mailing. Client agrees that all invoices from VESTRA are correct and binding on Client unless Client, within ten (10) days from the date receipt of the invoice, notifies VESTRA in writing of alleged inaccuracies, discrepancies or errors in billing.

c. Non Receipt of Payment: In the event of non receipt of monies due, Client agrees that VESTRA shall have the right to (1) accrue interest on the outstanding balance calculated at 1.75% per month (21% per annum); (2) consider the failure to timely pay invoices as a material breach of the Agreement and stop all work on client's Project(s) and (3) withhold VESTRA's work product (including without limitation all final plans and specifications, drawings, cost estimates, reports, electronic data, or other documents prepared by VESTRA for use in connection with the Project for which the plans and specifications, including electronic data, and other documents have been prepared, until such time as full payment is made to VESTRA.

d. Waiver of Damages Due to Delay: Client agrees to waive all claims as against VESTRA for direct and consequential damages for delay in completing Client's work should VESTRA stop work as a result of Client's failure timely to pay for services.

e. Collection Costs: Client shall reimburse VESTRA for any costs, expenses and fees, including but not limited to court costs and attorney's fees, expert or consultant fees, which may be actually incurred by VESTRA in collecting or in efforts to collect, all sums due VESTRA.

6. TIME TO COMPLETE PROFESSIONAL SERVICES

a. Reasonable Time to Complete: VESTRA shall provide and complete all professional services in a reasonable and timely manner. The completion date is anticipated to be 30 days for the date of the contract.

b. Force Majeure: VESTRA is not responsible for delay caused by activities or factors beyond VESTRA's reasonable control, including but not limited to, delays by reason of strikes, lockouts, work slowdowns or stoppages, accidents, acts of God, failure of Client to timely furnish information or approve or disapprove of VESTRA's services or instruments of service promptly, or faulty performance by Client or others including any Governmental Agency. When such delays beyond VESTRA's reasonable control occurs, Client agrees VESTRA shall not be responsible for damages nor shall VESTRA be deemed to be in default of this Agreement. Client agrees that, to the extent such delays cause VESTRA to perform extra work, such extra work shall be paid for by Client as extra services as provided by Paragraph 5.

7. TERMINATION OF AGREEMENT

Either party may terminate this Agreement by giving 30 days written notice to the other party. In the event of such termination, VESTRA shall be entitled to compensation for services rendered and direct non-salary expenses incurred to the date of termination at the rate set forth herein, with or without cause. In the event of early termination, Client agrees to release VESTRA from all liability for services performed.

VESTRA Initials _____

Client Initials _____



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8. OWNERSHIP AND USE OF MATERIALS

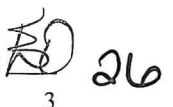
- a. Materials Provided by Client: Any materials provided by Client to VESTRA shall remain under the ownership of Client and shall be returned by VESTRA to Client at a reasonable time upon request by Client.
- b. Materials Developed by VESTRA: Materials created by VESTRA for Client, including reports, plans, specifications, field data notes and other documents, including all documents on electronic media, prepared by VESTRA shall remain the property of VESTRA.
- c. Limitations on Use of Plans and Data: Upon written request and payment of all costs involved, including payment by Client for all services provided or expenses for materials produced by VESTRA, Client is entitled to a copy of all final plans and specifications for use in connection with the Project for which the plans and specifications have been prepared. Client acknowledges that its right to utilize final plans and specifications and the services of VESTRA provided pursuant to this Agreement will continue only so long as Client is not in default, pursuant to the terms and conditions of this Agreement, and Client has performed all its obligations under this Agreement. Client agrees not to use or permit any other person to use plans, specifications, drawings, cost estimates, reports or other documents prepared by VESTRA which plans, specifications, drawings, cost estimates, reports or other documents are not final and are not signed and stamped or sealed by VESTRA. Client shall be responsible for any such use of *non-final* plans, specifications, drawings, cost estimates, reports or other documents not signed and stamped or sealed by VESTRA. Client hereby waives any claim for liability against VESTRA for such use, and further agrees to defend, indemnify and hold harmless VESTRA for such use, as set forth in paragraph 8(e), below. Client further agrees that *final* plans, specifications, drawings, cost estimates, reports or documents may not be changed or used on a different project without express written authorization or approval by VESTRA.
- d. Use of Electronic Data: Client agrees not to reuse any electronic files, in whole or in part, for any purpose or project other than the Project that is the subject of this Agreement. Client agrees not to transfer electronic files to others without prior written consent of VESTRA. Client further agrees to waive all claims against VESTRA resulting in any way from any unauthorized changes or reuse of said files for any other project by anyone other than VESTRA.
- e. Indemnification and Waiver: Client agrees, to the fullest extent permitted by law, to defend, indemnify and hold VESTRA, its officers, directors, employees, agents and Subconsultants harmless against all damages, liabilities or costs, including attorneys' fees, expert or consultant fees and other costs actually incurred by VESTRA, arising from any changes made by anyone other than VESTRA or from any reuse of the electronic files without the prior written consent of VESTRA. In the event that any changes are requested and made to plans and specifications by Client or any other third party, without the express written consent of VESTRA, Client hereby agrees that any and all liability of VESTRA is waived by Client and Client assumes full responsibility for such changes and agrees to defend, indemnify, and hold VESTRA, its officers, directors, employees, agents and Subconsultants harmless as set forth herein.

9. CONDITIONS FOR PERFORMANCE OF WORK

- a. Access Rights and/or Authorization: Client agrees to provide reasonable right of entry to VESTRA and necessary subcontractors in order to perform VESTRA's work for client. Any permits, licenses, and/or authorizations for access, or other purpose, whether permanent or temporary, necessary for the prosecution of the work shall be the responsibility of the Client.
- b. Record Owner of Property: Client agrees to provide VESTRA with the current name and address of the record owner of the property upon which the Project is to be located and the work performed. Client agrees to notify and provide the record owner of the property with the nature and extent of the work to be performed by VESTRA and if necessary obtain written authorization by the owner for VESTRA to perform the work on the property.
- c. Reasonable Precautions in Performing Work: While VESTRA will take all reasonable precautions to minimize any damage to property, it is understood by Client that in the normal course of work some damage may occur, the correction of which is not part of this Agreement unless otherwise agreed to, in writing, by the parties at the time of contracting. In the execution of work, VESTRA will take all reasonable precautions to avoid damage to surface and subsurface structures and/or utilities. Client agrees, to the fullest extent permitted by law, to defend, indemnify, and hold VESTRA, its officers, directors, employees, agents and Subconsultants, harmless for any damages, liabilities or costs pertaining to subsurface structures and/or utilities that are not called to VESTRA's attention and are not currently shown on plans furnished by Client and/or Client's agents, or otherwise identified by Client and/or Client's agents.

VESTRA Initials _____

Client Initials



d. Cost of Operations: Any opinion of the capital, construction, or operating costs of the facilities or operation related to the Scope of Work and prepared by VESTRA represents VESTRA's judgment as a professional and is supplied for the general guidance of the Client. Because VESTRA has no control over the cost of labor, material, or equipment, nor over the competitive bidding or market conditions, VESTRA does not guarantee the accuracy of such opinions as compared to contractor bids or actual costs to the Client.

10. QUALITY OF SERVICES PROVIDED

Services performed by VESTRA shall be performed by professionals in a manner consistent with that level of skill and care ordinarily produced by members of the profession currently practicing in the Redding area. VESTRA makes no warranty, express or implied, as to its findings, recommendations, plans, specifications, or professional advice except that the services were performed pursuant to generally accepted standards of professional practice in effect at the time of performance.

11. LIMITATION OF LIABILITY

a. LIMITATION OF LIABILITY BASED UPON AMOUNT PAID OR FIXED COSTS: CLIENT AGREES THAT IN NO EVENT SHALL VESTRA'S TOTAL CUMULATIVE LIABILITY TO CLIENT AND/OR CLIENT'S CONSTRUCTION CONTRACTORS AND/OR SUB CONTRACTORS ARISING OUT OF OR RELATED TO THIS AGREEMENT, FOR ALL CAUSES OF ACTION OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, CONTRACT, TORT (INCLUDING ORDINARY OR PROFESSIONAL NEGLIGENCE), STRICT LIABILITY, BREACH OF WARRANTY, MISREPRESENTATION, OR OTHERWISE, EXCEED THE TOTAL SUM OF \$50,000 OR THE AMOUNTS ACTUALLY PAID TO VESTRA BY CLIENT, WHICHEVER IS LESS. VESTRA'S LIABILITY FOR ANY AND ALL CLAIMS AND/OR CLAIM EXPENSES ARISING OUT OF THIS AGREEMENT, FOR ANY CAUSE, IS LIMITED TO TWO (2) YEARS AFTER SUBSTANTIAL COMPLETION OF THE WORK.

b. Waiver of Consequential Damages: Notwithstanding any other provision of this Agreement and to the fullest extent permitted by law, neither the Client or VESTRA, their respective officers, directors, partners, employees, attorneys, contractors or Subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other incidental, indirect or consequential damage that either part may have incurred from any cause or action.

c. No Liability to Third Parties: VESTRA assumes and accepts no responsibility and/or liability for actual, incidental and/or any other damage(s) resulting from Client's use of any product, work and/or services performed by VESTRA, including any third party claims.

12. CLIENT AND AGENCY DOCUMENTS

VESTRA makes no representation or warranty as to the information contained in any documents, drawings, plans specifications and reports supplied by Client. VESTRA is not obligated nor required to verify or inquire as to the accuracy or validity of the information and documents supplied by Client. Client assumes full and complete responsibility for any and all information contained within said documents. Upon written request to VESTRA, VESTRA will verify the validity and/or accuracy of the information contained in said documents; however, said work is outside the Scope of Work provided in Exhibit "A." Further, no warranty is made as to the accuracy of any information provided by Client and/or Clients agents. Client agrees to defend, indemnify, and hold VESTRA, its officers, directors, employees, agents, and Subconsultants harmless for any and all damages, liabilities, or costs pertaining to in any inaccuracy or invalidity of the information and documents supplied by Client, including attorney's fees, expert or consultant fees and other costs actually incurred by VESTRA arising or resulting therefrom.

13. CONFIDENTIALITY

VESTRA understands that all information provided by client may be confidential information of client. VESTRA agrees not to disclose directly or indirectly any such material except as required in the course of engineering services performed by VESTRA for client under this Agreement.

In accepting and utilizing any drawings, reports and data on any form of electronic media generated and furnished by VESTRA, Client covenants and agrees that all such electronic files are instruments of service of VESTRA, which shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights, trade secrets and proprietary information protections.

VESTRA Initials _____

Client Initials

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14. ASSIGNMENT

This Agreement may not be assigned by either party without the written consent of each party, except VESTRA may assign a claim for monies due under this contract to a collection agency or other similar entity.

15. NOTICES

Notices pursuant to this Agreement may be personally delivered or placed in the United States Mail addressed as follows:

Susan Goodwin, P.E. No. C61687
Vice President, Engineering Services
VESTRA Resources Inc.
5300 Aviation Drive
Redding, CA 96002

Shasta Fire Protection District
Attn: Eric Ohde, Fire Chief
P.O. Box 297
Shasta, CA 96087
530-949-4200

16. DISPUTE RESOLUTION

a. Mediation: Any controversy or claim arising out or in any way related to this Agreement shall be subject to mediation as a condition precedent to arbitration or other equitable or legal proceedings by either party. Mediation fees, if any, shall be divided equally among the parties involved. If any party commences any legal action without first attempting to resolve the matter through mediation or refuses to mediate after a request has been made, then that party shall not be entitled to recover attorney fees, even if they would otherwise be available to that party in any such action.

b. Arbitration: The parties agree to submit any dispute arising under this Agreement to binding arbitration to be conducted pursuant to the Rules for Civil Arbitration provided in the California Code of Civil Procedure Section 1280 et seq. If either party refuses to arbitrate, after a demand is made, the other party may unilaterally select one arbitrator and proceed with the arbitration. The selected arbitrator may hear and determine the dispute upon the evidence produced notwithstanding the failure of a party to appear. The parties agree that the prevailing party in any action whether by arbitration or other shall be entitled to recover all reasonable costs incurred, including staff time, court costs, reasonable and necessary attorney's fees and expert expenses and all related costs.

c. Exclusions: The above provisions shall not preclude or limit VESTRA's right to (1) file an action for collection of fees if the amount in dispute is within the jurisdiction of the small claims court and/or (2) record, perfect or enforce applicable mechanic's liens, design professional liens, or stop notice remedies.

17. LITIGATION SERVICES

In the event VESTRA, including its agents, officers, directors, employees or representatives, are required by subpoena, subpoena duces tecum, or other process of law, to respond to or attend legal proceedings (i.e. arbitration, mediation, deposition, trial, hearing, responding to subpoenas duces tecum, or similar or related activities), to include reasonable preparation time, consultation with VESTRA's legal counsel as may be necessary to respond to such activities, Client shall be responsible for and hereby agrees to compensate VESTRA for all costs associated therewith, including without limitation attorney's fees and costs actually incurred by VESTRA in response to such subpoena or other process of law. Client further agrees to compensate VESTRA personnel for their time spent in such activities at its customary rate as set forth herein. Notwithstanding the foregoing, Client may retain VESTRA for expert or consultant litigation support under terms and conditions to be determined in a separate Services Agreement for such services.

18. MISCELLANEOUS PROVISIONS

a. The Agreement shall be governed by the law of the state of California. Any action or claim against VESTRA on any basis whatsoever including without limitation all causes of action of any kind, including without further limitation contract, tort (including ordinary or professional negligence), strict liability, breach of warranty, misrepresentation, or otherwise must be filed within two (2) years after substantial completion of the work as defined in paragraph 11(a), above.

b. This agreement shall be binding upon the heirs, executors, administrators, successors and assigns of Client and VESTRA.

c. This Agreement contains the entire agreement between the parties and supersedes all prior or contemporaneous written or oral communications, negotiations and/or representations.

VESTRA Initials _____ Client Initials _____


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- d. Each party or person executing this Agreement represents that the execution of this Agreement has been duly authorized by the party on whose behalf the person is executing the Agreement, and that such person is authorized to execute the Agreement on behalf of such party.
- e. If any provision of this Agreement is determined to be illegal or unenforceable for any reason, the same shall be severed from the Agreement and the remainder of the Agreement shall be given full force and effect.
- f. VESTRA's or Client's waiver of any term, condition or covenant shall not constitute the waiver of any other term, condition, or covenant.
- g. VESTRA shall be entitled to immediately, and without notice, suspend the performance of any and all of its obligations under this Agreement if Client files a voluntary petition seeking relief under the United States Bankruptcy Code or if there is an involuntary bankruptcy petition filed against Client in the United States Bankruptcy Court. If the suspension of performance of VESTRA's obligation pursuant to this Agreement continues for a period in excess of ninety (90) days, VESTRA shall have the right to terminate all services pursuant to this Agreement.
- h. If the scope of services includes assistance in applying for governmental permits or approvals, VESTRA's assistance shall not constitute a representation, warranty, or guarantee that such permits or approvals will be acted upon favorably by any governmental agency.
- i. Upon VESTRA's request, Client shall execute and deliver, or cause to be executed and delivered, such additional information, documents, or money to pay governmental fees and charges which are necessary for VESTRA to perform services pursuant to the terms of this agreement.
- j. If the scope of services to be provided by VESTRA pursuant to the terms of this agreement includes an American Land Title Association (hereinafter, "ALTA") survey, Client agrees that VESTRA may sign one of the ALTA survey statements shown on the most recent "Minimum Standard Detail Requirements for ALTA/ACSM [defined herein as American Congress on Surveying and Mapping] Land Title Surveys" as adopted by the American Land Title Association and National Society for Professional Surveyors. In the event VESTRA is required to sign a statement or certificate which differs from the ALTA survey statements contained in the above listed document, Client hereby agrees, to the fullest extent permitted by law, to defend, indemnify and hold VESTRA, its officers, directors, employees, agents and Subconsultants harmless for any and all damages, liabilities or costs pertaining to any statement which differs from those statements contained in the above listed document(s).
- k. If the scope of services to be provided by VESTRA pursuant to the terms of this agreement includes the preparation of grading plans but excludes construction staking services, Client acknowledges that such staking services normally include coordinating civil engineering services and the preparation of record drawings based upon information provided by others, and Client will be required to retain such services from another consultant or pay VESTRA pursuant to this agreement for such services as extra services in accordance with VESTRA's rates included in Exhibit C. Client hereby agrees, to the fullest extent permitted by law, to defend, indemnify, and hold VESTRA, its officers, directors, employees, agents, and Subconsultants harmless from all damages, liabilities or costs including attorney's fees, expert or consultant fees, and other costs actually incurred by VESTRA, arising from or related to Client's use of other consultant(s) for construction staking services.
- l. Unless the scope of services to be provided by VESTRA expressly includes VESTRA's assistance in determinations regarding the application of prevailing wages, Client and VESTRA acknowledge that it is Client's exclusive responsibility to determine whether the Project, which is the subject of this agreement, is a "public work" as defined in California Labor Code Section 1720, or whether prevailing wage rates are to be paid to certain workers in connection with the Project, or determine the rate of prevailing wages to be paid certain workers. VESTRA will develop its schedule of labor rates in reliance on the determination of Client. In the event of a dispute regarding whether the Project is a "public work", whether prevailing wages are to be paid, or the amount of prevailing wages to be paid to individual workers, Client agrees to pay VESTRA for any and all additional costs and expenses (including additional wages, penalties & interest) incurred by VESTRA and further agrees, to the extent permitted by law, to defend, indemnify and hold VESTRA, its officers, directors, employees and Subconsultants harmless from all damages, liabilities or costs, including reasonable attorney's fees, expert or consultant fees, and other costs actually incurred by VESTRA, arising from or related to the Client's determinations regarding the application of or payment of prevailing wages.
- m. If the scope of services in this agreement does not include construction phase services for this project, Client acknowledges such construction phase services will be provided by the Client or by others and Client assumes

VESTRA Initials _____

Client Initials EB

all responsibility for interpretation of the contract documents and for construction observation and supervision and waives any claim against VESTRA that may in any way be connected thereto. In addition, Client agrees, to the fullest extent permitted by law, to defend, indemnify and hold VESTRA, its officers, directors, employees and Subconsultants harmless from any loss, claim, or cost, including reasonable attorneys fees and costs of defense, arising or resulting from the performance of such services by other persons or entities and from any and all claims arising from the modification, clarification, interpretation, adjustments or changes made to the contract documents to reflect field or other conditions, except for claims arising from the sole negligence or willful misconduct of VESTRA.

n. If VESTRA, pursuant to this agreement, produces plans, specifications or other documents and/or performs field services, and such plans, specifications, or other documents and/or field services are required by any governmental agency, and such governmental agency changes its ordinances, codes, policies, procedures or requirements after the date of this agreement, any additional office or field services thereby required shall be paid for by Client as extra services in accordance with VESTRA's rates included in Exhibit C.

o. In the event that any staking or record monuments are destroyed, damaged or disturbed by an act of God or the conduct of parties other than VESTRA, the cost of re-staking shall be paid for by Client as extra services in accordance with VESTRA's rates included in Exhibit C.

p. Client acknowledges that the design services performed pursuant to this agreement are based upon field and other conditions existing at the time these services were performed. Client further acknowledges that field and other conditions may change by the time project construction occurs and clarifications, adjustments, modifications and other changes may be necessary to reflect changed field or other conditions. Such clarifications, adjustments, modifications, and other changes shall be paid for by Client as extra services in accordance with VESTRA's rates included in Exhibit C.

q. Client shall pay the costs of all checking and inspection fees, zoning and annexation application fees, assessment fees, soils or geotechnical engineering fees, soils or geotechnical testing fees, and all other fees, permits, bond premiums, applicable taxes on professional services, title company charges, blueprints and reproductions, and all other similar charges not specifically covered by the terms of this agreement.

r. Client acknowledges and agrees that if VESTRA provides surveying services, which services require the filing of a Record of Survey in accordance with Business and Professions Code Section 8762, or a Corner Record pursuant to Business and Professions Code Section 8773, all of the costs of preparation, examination and filing for the Record of Survey or Corner Record will be paid by Client as extra services in accordance with VESTRA's rates included in Exhibit C., unless such item is included in the scope of services of this agreement.

s. If the scope of services requires VESTRA to estimate quantities, such estimates are made on the basis of VESTRA's experience and qualifications and represent VESTRA's best judgment as a professional generally familiar with the industry. However, such estimates are only estimates and shall not constitute representations, warranties or guarantees of the quantities of the subject of the estimate. If the scope of services requires VESTRA to provide its opinion of probable construction costs, such opinion is to be made on the basis of VESTRA's experience and qualifications and represents VESTRA's best judgment as to the probable construction costs. However, since VESTRA has no control over costs or the price of labor, equipment, or materials, or over the contractor's method of pricing, such opinions of probable construction costs do not constitute representations, warranties or guarantees of the accuracy of such opinions, as compared to bid or actual costs.

t. Estimates of land areas provided under this agreement are not intended to be, nor should they be considered to be precise. The estimate will be performed pursuant to generally accepted standards of professional practice in effect at the time of performance.

u. Client agrees that in accordance with generally accepted construction practices, the construction contractor and construction subcontractors will be required to assume sole and complete responsibility for job site conditions during the course of construction of the Project, including safety of all persons and property, and that this requirement shall apply continuously and not be limited to normal working hours. Neither the professional activities of VESTRA nor the presence of VESTRA or its employees or Subconsultants at a construction site shall relieve the contractor and its subcontractors of their obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending or coordinating all portions of the work of construction in accordance with the contract documents and applicable health and safety requirements of any regulatory agency or of state law.

VESTRA Initials _____

Client Initials



v. Client agrees to require its contractor/subcontractors to review plans, specifications and documents prepared by VESTRA prior to commencement of construction-phase work. If the contractor and/or subcontractors determine there are conflicts, errors, omissions, code violations, improper uses of materials, or other deficiencies in the plans, specifications and documents prepared by VESTRA, contractors and subcontractors shall notify Client so those deficiencies may be corrected by VESTRA prior to the commencement of construction-phase work.

w. If during the construction phase of the Project Client discovers or becomes aware of changed field or other conditions which necessitate clarification, modification, or other changes to the plans, specifications, estimates, or other documents prepared by VESTRA, Client agrees to notify VESTRA and retain VESTRA to prepare the necessary changes or modifications before construction activities proceed. Further, Client agrees to require a provision in its construction contracts for the Project which requires the contractor to promptly notify Client of any changed field or other conditions so that Client may in turn notify VESTRA pursuant to the provisions of this paragraph. Any extra work performed by VESTRA pursuant to this paragraph shall be paid for as extra services in accordance with VESTRA's rates included as Exhibit C.

x. Formation and execution of this Agreement shall be deemed to have occurred within the County of Shasta, California.

y. This Agreement is a negotiated document and shall be deemed to have been drafted jointly by the parties, and no rule of construction, or interpretation shall apply against any particular party based on a contention that the Agreement was drafted by one of the parties, including but not limited to, California Civil Code § 1654, the provisions of which are hereby waived. This Agreement shall be construed and interpreted in a neutral manner.

z. In the event that any party to this Agreement commences any type of litigation based upon performance, non-performance or breach of the terms or conditions of this Agreement, including any civil action, arbitration or other formal or informal complaint process, the prevailing party shall be entitled to recover all costs and expenses associated with the proceeding(s), including attorney's fees, or consultant/expert fees from the non-prevailing party or parties in said proceeding(s).

The parties agree to these terms and indicate their agreement by signing below as follows:

VESTRA Resources Inc.

Shasta Fire Protection District

By Susan Goodwin Date: 4/13/2024
Susan Goodwin, P.E. C61687
Vice President, Engineering Services

By Eric Ohde Date: 4/12/2024
Eric Ohde
Fire Chief

By Eugene Parham Date: 4/25/24
Eugene Parham, P.E. 19828
Surveying Services

Exhibit "A"

**SCOPE OF WORK/SERVICES NOT INCLUDED
ENGINEERING & SURVEYING SERVICES
SHASTA FIRE PROTECTION DISTRICT JURISDICTIONAL BOUNDARY**

SCOPE OF WORK

Task 1 Shasta Fire Protection District Jurisdictional Boundary

VESTRA will provide office work necessary to provide a written geographic description of the project area as well as map and supporting documents. The completed description and map shall meet the requirements for the *Statement of Boundary Change* submission to the State Board of Equalization Change of Jurisdictional Boundary. The map produced with the description shall measure 24 inches by 36 inches. The date of completion is anticipated to be 30 days from execution of the contract.

SERVICES NOT INCLUDED

The "Scope of Work" as defined above does not cover the following services. For most Projects, these services can be added to the Agreement as extra work as provided in Paragraph 4, for additional fees if required. Subsequent modifications, additions, or amendments to this Agreement shall be in writing and signed by both Client and VESTRA.

Services, Costs, and/or Fees Not Included

1. Architectural design, structural design, geotechnical services, soils report, interior design services (finishes), tenant improvement plans, electrical design, mechanical design, plumbing design, landscape design, special inspection services, material testing services, fire, sprinkler design, wastewater design, California Environmental Quality Act (CEQA), shop drawings, fire and burglar alarm design, any specialty design for equipment, project specifications book, construction administration services, nor health department approvals.
2. Offsite road improvements, offsite utility design, encroachment permit drawings, or other items not specifically listed above for offsite improvements.
3. Plan check fees; permit fees, filing fees, and other processing fees.
4. Any and all work dealing with hazardous material, air quality issues, and water quality issues.
5. Title 24 energy calculations, Americans with Disabilities Act (ADA) compliance or project specifications.
6. The preparation and processing of drawings and documents for environmental impact reports, CEQA/National Environmental Policy Act (NEPA) related materials, mitigated negative declarations, Letter of Map Revision (LOMAR) studies, and/or assessment districts.
7. The design of storm water or sanitary sewer pumping facilities.

Miscellaneous Provisions Relating to Work to be Performed

1. All additional services requested by the Client, the Client's consultants, or the contractor not described in the Scope of Work will be billed on a time and expense basis as provided in Paragraph 5 of the Agreement.
2. Any of the above items or items not specifically included in the Scope of Work and detailed above can be added to the Scope of Work for additional fees or billed on a time and expense basis as provided in Paragraph 5 of the Agreement.
3. VESTRA makes no representations concerning soils or geological conditions unless specifically included in writing in the Scope of Work or by amendments to this Agreement. VESTRA shall not be responsible for any liability that may arise out of performing or the failure to perform soils or geological surveys, subsurface soils or geological tests or general soils or geological testing.
4. In the event (1) Client agrees to, authorizes, or permits changes in the plans, specifications, electronic data, or other documents or information prepared or provided by VESTRA, which changes are not consented to in writing by VESTRA, or (2) Client agrees to, authorizes or permits construction of unauthorized changes in the plans, specifications or documents prepared by VESTRA, which changes are not consented to in writing by VESTRA, or (3) Client does not follow recommendations prepared by VESTRA pursuant to this Agreement, which changed recommendations are not consented to in writing by VESTRA, Client acknowledges and agrees to defend, indemnify and hold harmless VESTRA from all liability arising from the foregoing, and further agrees to defend, indemnify and hold harmless VESTRA, its officers, directors, agents, employees and subconsultants from and against all claims, liabilities, demands, damages or costs, including attorneys' fees, expert or consultant fees or costs actually incurred and arising from the foregoing.

Exhibit "B"
COST ESTIMATE
ENGINEERING & SURVEYING SERVICES
SHASTA FIRE PROTECTION DISTRICT JURISDICTIONAL BOUNDARY

COST ESTIMATE

The estimated cost for the work included in Exhibit "A" is \$6,500.00.

Work will be performed on a time-and-materials basis at the rates shown on the 2024 VESTRA Rate Schedule (Exhibit "C").

Exhibit "C"
2024 VESTRA RATE SCHEDULE

| Staff Classification | Per Hour |
|--|---------------------|
| Environmental Services | |
| Environmental Technician | \$85.00 - \$95.00 |
| Environmental Scientist | \$110.00 - \$130.00 |
| Regulatory Compliance Specialist | \$110.00 - \$130.00 |
| Environmental GIS Analyst | \$110.00 - \$130.00 |
| Environmental GIS Specialist | \$125.00 - \$155.00 |
| Associate Geologist | \$110.00 - \$130.00 |
| Associate Hydrologist | \$110.00 - \$130.00 |
| Regulatory Biologist | \$105.00 - \$120.00 |
| Senior Biologist | \$120.00 - \$150.00 |
| Senior Environmental Scientist | \$105.00 - \$150.00 |
| Senior Regulatory Compliance Specialist | \$140.00 - \$180.00 |
| Professional Geologist | \$140.00 - \$200.00 |
| Professional Hydrologist | \$140.00 - \$200.00 |
| Project Manager | \$140.00 - \$190.00 |
| Senior Project Manager | \$165.00 - \$230.00 |
| Senior Consultant | \$165.00 - \$230.00 |
| Principal Consultant | \$165.00 - \$230.00 |
| Engineering Services | |
| Engineering Technician | \$55.00 - \$100.00 |
| Associate Engineer | \$105.00 - \$150.00 |
| Professional Land Surveyor | \$150.00 - \$180.00 |
| Senior Engineer | \$160.00 - \$230.00 |
| Survey Crew | \$190.00 - \$230.00 |
| GPS Survey | \$190.00 |
| Administration | |
| Admin Clerk/ Document Production Technician | \$40.00 - \$65.00 |
| Admin Supervisor I/ Document Production Supervisor | \$75.00 - \$100.00 |
| Equipment Classification Rates | |
| Small Format Color Printer – Color Copies | \$1.00/copy |
| Small Format Color Printer – Black & White | \$0.50/copy |
| Small Format Black & White Printer | \$0.15/copy |
| Per Diem/Travel Expenses* | |
| Vehicle Mileage* | \$0.67 - \$0.77 |

* **Travel Expenses:** Billed as direct reimbursement plus 15% or the Federal Per Diem rate as required by contract.

Overtime: Days exceeding 8 hours will result in higher bill-out rates not to exceed the ranges for the above categories.

Subcontractors: Billed as direct reimbursement plus 15%.

Terms: Due and Payable upon Receipt; 1 ¼% per month (21% per annum) finance charge will be added to any balance 30 days past due.



SHASTA COUNTY

OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238
Redding, California 96001
Phone (530) 225-5771

NOLDA SHORT
AUDITOR-CONTROLLER

RICHARD VIETHEER
ASST. AUDITOR-CONTROLLER

May 16, 2024

To Special Districts and government agencies:

Subject: Property Tax Direct Charges 2024/2025

If your district is planning to place direct charges on the property tax roll, the following documents will need to be completed and received by our office **no later than August 10th**.

- *Direct Charge Cover Sheet (Attached)*
- *Direct Charge Agreement (Attached)*
- *Electronic File (See attached instructions)*
- *District Resolution and California Code allowing the charge to be placed on the tax roll*

If you have any questions, feel free to contact the Shasta County Auditor-Controller's Property Tax Department at AuditorPropertyTax@shastacounty.gov or by calling our office at (530)225-5199.

Sincerely,

Nolda Short
Auditor-Controller

DIRECT CHARGE COVER SHEET

DATE: _____

TO: Shasta County Auditor-Controller Property Tax
1450 Court St #238
Redding, CA 96001
AuditorPropertyTax@shastacounty.gov

FROM: Agency _____
Contact Person _____
Phone Number _____
Address _____

(Above information will be posted on County Website as contact person for district)

Personnel authorized to make changes to Direct Charges:

Check items included:

- | | | |
|-------|----|--|
| _____ | 1. | Resolution(s) stating compliance with applicable codes |
| _____ | 2. | Direct Charge Agreement |
| _____ | 3. | Parcel Listing/Electronic File |

Tax Code List

| <u>Tax Code</u> | <u>Direct Charge</u> | <u>Parcel Count</u> | <u>Total \$ to bill</u> |
|-----------------|----------------------|---------------------|-------------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Attach additional sheets if necessary

DIRECT CHARGE AGREEMENT

_____ hereinafter referred to as "Agency",
(Entity Name)
certifies the following:

We have read the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, and believe that all of the taxes, assessments, levies and fees included in this submission of direct charges to the Shasta County Auditor-Controller for inclusion on the secured property tax roll are in compliance with the law.

In addition, the Agency agrees that it is the responsibility of the Agency to determine the validity and accuracy of the billed amount. The Auditor-Controller's Office is not responsible for the integrity or the computation of the billed amount. The Agency shall be solely liable and responsible and will defend and hold Shasta County harmless from any liability, legal fees or other costs as a result of claims, refunds and related interest due filed by taxpayers against any taxes, assessments, levies and fees placed on the roll for the Agency by Shasta County; and the Agency agrees to respond to taxpayer inquiries in a timely and efficient manner.

The Auditor-Controller's Office requires the Agency to provide written confirmation of the total amount to be billed for each Tax Code. The Agency's confirmed direct charges will be placed on the property tax roll at the time that the tax roll is extended, which is mid-September for the secured tax roll.

The Agency agrees to the following fees:

| | |
|--|--|
| <i>New Direct Charge Set-Up:</i> | <i>\$89.00 per tax code</i> |
| <i>Annual Maintenance Charge:</i> | <i>\$0.22 per parcel/per tax code</i> |
| <i>First File Import:</i> | <i>\$99.00 per file uploaded</i> |
| <i>Each additional necessary File Import:</i> | <i>\$107.00 per file uploaded</i> |
| <i>Parcel correction (Prior to extension)</i> | <i>\$20.00 per corrected parcel</i> |
| <i>Roll Correction (After Extension)</i> | <i>\$25.00 per correction/per parcel</i> |

The Agency acknowledges that:

- When an adjustment to a submitted direct charge file is necessary prior to the extension of the tax roll, the correction will be made in the file and the entire file re-imported. The Agency will be charged per the schedule above with the next Auditor billing of direct charge fees.
- When a correction is necessary after the extension of the tax roll, the Agency will be charged \$25 per correction/per parcel with the next Auditor billing of direct charge fees.

- The Shasta County Tax Collector's Office does not issue bills to Exempt Government Agencies for any parcel in which the total liability will be less than \$20.00. The Auditor-Controller's Office will notify the Agency of any parcels not being billed for this reason.
- If a previous change in ownership requires a tax bill to be moved to the unsecured roll, any direct charge on the tax bill will not be included in the Agency's buyout of unpaid tax.
- Due to the difficulty in procuring property tax payments from Federal and State public agencies, and the inability of the Tax Collector to include the property in a tax sale, when legally permissible, Shasta County reserves the right to remove Federal and State parcels from direct charge billings.

Agency Officer

Date

Instructions for Electronic Direct Charge file

Each file must contain the assessment number, dollar amount (divisible by 2), and the tax code.

The file must be in text format. The two formats most commonly used are:

Tab Delimited - Fields are separated by tabs.

Example: 012010012000 (Tab) 114.00 (Tab) 61500

Comma Delimited - Fields are separated by commas.

Example: 012010012000,114.00,61500

Field order is: - *Assessment* (must be 12 digits, include preceding zeros **no dashes**)
 - *Amount* (Numbers and decimal only, **No \$ signs, No commas**)
 - *Tax Code* (5-digit code assigned by our office for direct charge)

Please note: Amounts to be billed for each parcel must have an **EVEN** number of cents, as the amount will be billed in 2 installments. ODD cents will error out and cause the file to not upload.

| File | Edit | Format | View | Help |
|--------------|--------|--------|------|------|
| 075030009000 | 197.04 | 83002 | | |
| 075060006000 | 321.36 | 83002 | | |
| 075060007000 | 321.36 | 83002 | | |
| 075040002000 | 120.42 | 83002 | | |
| 075040003000 | 116.54 | 83002 | | |
| 075040004000 | 188.88 | 83002 | | |
| 075040009000 | 244.20 | 83002 | | |
| 075040005000 | 127.74 | 83002 | | |
| 075040007000 | 366.70 | 83002 | | |
| 075080002000 | 241.10 | 83002 | | |
| 075050003000 | 116.54 | 83002 | | |
| 075050002000 | 131.82 | 83002 | | |
| 075050004000 | 229.30 | 83002 | | |
| 075050005000 | 216.42 | 83002 | | |
| 075050006000 | 116.12 | 83002 | | |
| 075050007000 | 253.08 | 83002 | | |
| 075050011000 | 117.74 | 83002 | | |
| 075050012000 | 197.34 | 83002 | | |

Do not include:

- Duplicate assessment numbers for the same tax code
- Records with a 0 amount to be billed
- Any periods, commas, dashes, headers, footers, totals, etc.
- Sub totals

Shasta Community Services District Revised Budget

Ordinary Income/Expense

| | Jul 23 - May 24 | 2023 / 2024 Current Budget | 2023 / 2024 Revised Budget |
|---|-----------------|-------------------------------|-------------------------------|
| Income | | | |
| 41000 · Water Sales | | | |
| 41100 · Water Sales - Res. & Comm. | 882,970.76 | 1,045,000 | 1,000,000 |
| 41150 · Hydrant Water Sales | 197.50 | 500 | 500 |
| 41200 · Water Sales/Pumping | 7,875.59 | 8,000 | 8,500 |
| 41400 · ACID Water Reservation | 0.00 | 10,000 | 0 |
| 41800 · Late Fees | 22,960.78 | 28,000 | 24,500 |
| 42230 · Service Connection Fee/Meters | 0.00 | 16,000 | 0 |
| Total 41000 · Water Sales | 914,004.63 | 1,107,500 | 1,033,500 |
| 42000 · Special Service Fees | 2,753.75 | 3,500 | 3,500 |
| 42160 · Property Tax Revenue - SCSD | 34,734.36 | 35,000 | 35,000 |
| 42220 · Scrap Metal | 139.20 | 0 | 140 |
| 44000 · Interest Revenue | | | |
| 44100 · TriC Interest | 18,826.63 | 20,000 | 20,000 |
| 44500 · Umpqua Interest | 9.56 | 20 | 20 |
| Total 44000 · Interest Revenue | 18,836.19 | 20,020 | 20,020 |
| 47000 · Copies, Faxes, Document Request | 0.00 | 10 | 10 |
| 47300 · SFD Reimbursement | 5,176.41 | 5,000 | 5,500 |
| 47500 · Insurance Reimbursement | 1,745.15 | 1,750 | 1,750 |
| 48200 · Miscellaneous Revenue | 1,000.00 | 0 | 1,000 |
| Total Income | 978,389.69 | 1,172,780 | 1,100,420 |
| Gross Profit | 978,389.69 | 1,172,780 | 1,100,420 |
| Expense | | | |
| 50500 · Bad Debt Expense | 10,418.60 | 10,000 | 10,500 |
| 51000 · Water Service Expenses | | | |
| 51010 · Bureau of Reclamation | 7,692.98 | 15,000 | 8,500 |
| 51012 · Other Water Purchases/Deficit | 25,000.00 | 0 | 25,000 |
| 51014 · ACID Water | 0.00 | 7,000 | 0 |
| 51018 · Water Testing Expense | 6,026.64 | 6,500 | 6,500 |
| Total 51000 · Water Service Expenses | 38,719.62 | 28,500 | 40,000 |
| 51020 · Pumping Expense | | | |
| 51021 · Middle Brunswick - PGE 573 #1 | 1,015.05 | 1,500 | 1,200 |
| 51022 · Benson - PGE 937 #6 | 875.58 | 1,500 | 1,000 |
| 51023 · Bandana Tr. - PGE 337 #7 | 1,493.06 | 2,000 | 2,000 |
| 51024 · Highland Cir - PGE 355 #3 | 107.95 | 150 | 150 |
| 51025 · Highland Circle - PGE 013 #5 | 2,030.28 | 1,800 | 2,200 |
| 51026 · Record Heights - PGE 206 #4 | 2,686.25 | 3,200 | 3,200 |
| 51027 · Lower Brunswick - PGE 936 #2 | 2,766.68 | 3,300 | 3,300 |
| 51028 · Keswick WTP - 956 #9 | 774.08 | 1,000 | 1,000 |
| Total 51020 · Pumping Expense | 11,748.93 | 14,450 | 14,050 |
| 51030 · Water Treatment Expense | | | |
| 51031 · W.T. Chemicals | 25,479.11 | 25,500 | 25,500 |

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Shasta Community Services District

Revised Budget

| | Jul 23 - May 24 | 2023 / 2024 Current Budget | 2023 / 2024 Revised Budget |
|--|-------------------|-------------------------------|-------------------------------|
| 51032 · W.T. Filter Plant PGE 254 #8 | 3,361.94 | 3,800 | 3,800 |
| 51033 · W.T. Plant Repair/Maint. | 240.24 | 7,000 | 1,000 |
| 51034 · Backwash Sludge Disposal | 2,275.00 | 2,300 | 2,300 |
| 51035 · W.T. Security/Telephone | 608.22 | 1,000 | 1,000 |
| Total 51030 · Water Treatment Expense | 31,964.51 | 39,600 | 33,600 |
| 51039 · Transmission/Distribution | | | |
| 51040 · Transmission/Distribution-Gen | 18,661.58 | 30,000 | 30,000 |
| 51070 · Minor Equipment Expense | 0.00 | 1,000 | 1,000 |
| 51082 · Maintenance/Misc.Equipment | 1,739.10 | 3,500 | 3,500 |
| 51083 · Meters - New & Replacements | 1,952.27 | 1,000 | 2,000 |
| 51084 · Pump & Tank Level Telemetry | 874.51 | 2,000 | 2,000 |
| Total 51039 · Transmission/Distribution | 23,227.46 | 37,500 | 38,500 |
| 51090 · Vehicle Maintenance | | | |
| 51094 · Backhoe/Trailer/Generator | 757.20 | 5,000 | 2,500 |
| 51098 · U11 Ford Ranger 2011 | 0.00 | 1,000 | 1,000 |
| 51099 · U12 Ford F350 2016 | 0.00 | 1,000 | 1,000 |
| 51100 · U13 Ford F-150 2018 | 557.73 | 1,500 | 1,500 |
| 51101 · U14 Ford F-150 2021 | 351.27 | 500 | 500 |
| Total 51090 · Vehicle Maintenance | 1,666.20 | 9,000 | 6,500 |
| 51093 · Gas & Oil Expense | | | |
| 51091 · Gas & Oil - Generator | 100.84 | 650 | 110 |
| 51092 · Gas & Oil Ford 150 Truck #13 | 2,825.59 | 3,500 | 3,500 |
| 51093.1 · Gas & Oil 2021 F-150 Truck #14 | 4,433.62 | 5,000 | 5,000 |
| 51093.2 · Gas & Oil - Backhoe | 451.14 | 700 | 700 |
| 51093.8 · Gas & Oil 2011 Ford Truck #11 | 4,158.94 | 4,000 | 4,500 |
| 51093.9 · Gas & Oil 2016 Ford 350 #12 | 1,251.75 | 1,300 | 1,500 |
| Total 51093 · Gas & Oil Expense | 13,221.88 | 15,150 | 15,310 |
| 52000 · Training | | | |
| 52001 · Training Course Fees | 1,605.00 | 1,650 | 1,650 |
| 52002 · Travel | 0.00 | 500 | 500 |
| 52003 · Lodging | 1,268.12 | 1,300 | 1,300 |
| 52004 · Meals | 17.38 | 500 | 500 |
| Total 52000 · Training | 2,890.50 | 3,950 | 3,950 |
| 55010 · Payroll Expenses | | | |
| 55011 · Manager Salary | | | |
| 55011.0 · Manager/Salary | 100,100.07 | 114,400 | 114,400 |
| Total 55011 · Manager Salary | 100,100.07 | 114,400 | 114,400 |
| 55012 · Maintenance/Hourly | | | |
| 55012.2 · Maintenance/Hourly | 48,834.24 | 62,400 | 62,400 |
| 55012.3 · Maintenance Hourly/Vacation | 524.16 | | |
| 55012.4 · Maintenance/Hourly/Sick | 4,181.66 | | |
| 55012.5 · Maintenance/Hourly/Holiday | 2,795.52 | | |
| 55012.6 · Maintenance/OT | 5,867.06 | 7,000 | 7,000 |

Shasta Community Services District Revised Budget

| | Jul 23 - May 24 | 2023 / 2024 Current Budget | 2023 / 2024 Revised Budget |
|---|-----------------|-------------------------------|-------------------------------|
| 55012.7 · Maintenance 2 / Lead Operator | 60,182.50 | 72,800 | 72,800 |
| Total 55012 · Maintenance/Hourly | 122,385.14 | 142,200 | 142,200 |
| 55013 · Office/Hourly | | | |
| 55013.1 · Office/Hourly-FD Reimburse | -31,954.43 | -35,000 | -35,000 |
| 55013.2 · Office Hourl/ Vacation | 495.04 | | |
| 55013.3 · Office/Hourly/Sick | 1,652.56 | | |
| 55013.4 · Office Hourly | 47,676.72 | 62,400 | 62,400 |
| 55013.5 · Office/Hourly/Holiday | 2,795.52 | | |
| 55013.6 · Office Hourly Overtime | 1,146.60 | 1,350 | 1,350 |
| Total 55013 · Office/Hourly | 21,812.01 | 28,750 | 28,750 |
| 55014 · On Call Time | 18,572.85 | 21,000 | 21,000 |
| 55010 · Payroll Expenses - Other | 2,515.66 | 2,800 | 2,800 |
| Total 55010 · Payroll Expenses | 265,385.73 | 309,150 | 309,150 |
| 55029 · Employee Benefits | | | |
| 55030 · Employee Health/Life Insurance | 72,766.77 | 75,000 | 80,000 |
| 55035 · Retiree Health Insurance | 3,575.00 | 3,900 | 3,900 |
| 55040 · Workers Compensation Insurance | 6,473.63 | 5,000 | 6,500 |
| 55055 · CALPERS | 50,783.60 | 55,000 | 55,000 |
| Total 55029 · Employee Benefits | 133,599.00 | 138,900 | 145,400 |
| 55060 · Payroll Tax Expense | | | |
| 55062 · Employer Medicare Expense | 4,275.38 | 5,000 | 5,000 |
| 55063 · Employer Social Security Exp | 18,280.91 | 21,000 | 21,000 |
| 55070 · State Unemployment Insurance | 1,736.00 | 2,000 | 1,800 |
| Total 55060 · Payroll Tax Expense | 24,292.29 | 28,000 | 27,800 |
| 55130 · Office Expense | | | |
| 55110 · Answering Service Expense | 1,735.00 | 2,500 | 2,000 |
| 55121 · Office/Cellular Telephone | 1,657.82 | 2,000 | 2,000 |
| 55125 · Office/Security Expense | 1,335.00 | 750 | 1,335 |
| 55131 · Office/PGE 761 | 3,133.70 | 3,000 | 4,000 |
| 55132 · Office/Telephone | 1,120.15 | 800 | 1,500 |
| 55133 · Office/Supplies | 14,672.12 | 5,000 | 16,000 |
| 55134 · Office/Postage | 6,466.89 | 15,500 | 7,500 |
| 55135 · Office/Equipment Expense | 2,438.12 | 5,000 | 3,000 |
| 55136 · Office/Rent Expense | 18,900.00 | 12,600 | 18,900 |
| 55137 · Office/Employee Background Chec | 0.00 | 200 | 200 |
| 55138 · Office/Propane | 2,607.54 | 2,300 | 2,610 |
| 55139 · Office/Building Maintenance | 904.24 | 1,000 | 1,000 |
| 55141 · Office/Safety | 1,081.00 | 1,500 | 2,000 |
| 55142 · Emplpyoyee Pre-emp. Physical | 0.00 | 200 | 200 |
| Total 55130 · Office Expense | 56,051.58 | 52,350 | 62,245 |
| 55145 · Banking Fees | 1,109.01 | 1,500 | 1,500 |
| 55150 · Insurance - Liability & E&O | 53,001.97 | 53,500 | 55,000 |
| 55160 · Professional Services | | | |

Shasta Community Services District Revised Budget

| | | 2023 / 2024 | 2023 / 2024 |
|--|---------------------|------------------|------------------|
| | Jul 23 - May 24 | Current Budget | Revised Budget |
| 55162 · Legal Services | 1,538.43 | 6,500 | 2,500 |
| 55163 · Engineering Services | 8,411.00 | 6,500 | 10,000 |
| 55164 · Auditing Services | 9,380.20 | 11,000 | 9,500 |
| 55165 · Professional Services Misc. | 1,537.50 | 0 | 1,550 |
| Total 55160 · Professional Services | 20,867.13 | 24,000 | 23,550 |
| 55170 · Directors Compensation | 5,700.00 | 6,500 | 6,500 |
| 55180 · Dues/Permit Fees | 13,250.05 | 17,000 | 14,000 |
| 55182 · maintenance contracts/support | 1,106.80 | 2,000 | 1,200 |
| 55189 · Finance Charges/Late Fees | 98.23 | 0 | 100 |
| 60000 · Interest | 11,212.48 | 9,500 | 12,000 |
| Total Expense | 719,531.97 | 800,550 | 820,855 |
| Net Ordinary Income | 258,857.72 | 372,230 | 279,565 |
| Other Income/Expense | | | |
| Other Income | | | |
| 72000 · SRF Grant Reimbursement | 1,906,700.71 | 3,300,000 | 3,300,000 |
| 72100 · USDA Grant | 0.00 | 515,000 | 515,000 |
| Total Other Income | 1,906,700.71 | 3,815,000 | 3,815,000 |
| Net Other Income | 1,906,700.71 | 3,815,000 | 3,815,000 |
| Net Income | 2,165,558.43 | 4,187,230 | 4,094,565 |