



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, October 21, 2026

Closed Session: 12:30 p.m. / Open Session: 1:00 p.m.

Administration Building

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

Teleconference location: President Cupp will participate by teleconference from 12935 Creek Park Dr, Poway CA 92604. This location is open to the public, and members of the public may attend and address the Board from this location in the same manner as at the District office.

CALL TO ORDER:

LSCSD Roll Call: Chandler ____ Cupp ____ Mitchell ____ Tucker ____ Uttech ____

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

ADJOURN TO CLOSED SESSION:

CLOSED SESSION: Public Employment Appointment – General Manager (Gov. Code § 54957)

RETURN TO OPEN SESSION:

LSCSD Roll Call: Chandler ____ Cupp ____ Mitchell ____ Tucker ____ Uttech ____

PLEDGE OF ALLEGIANCE:

REPORT ON CLOSED SESSION:

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

Those who wish to speak, on matters within the jurisdiction of the District, may do so during this Public Comment period. State your name, and address your comments to the Board. Each individual will be limited to three minutes. The Public Comment portion of the meeting will be limited to thirty minutes (total time). If needed, time limits may be extended with concurrence of the Board. No person may speak twice during the Public Comment period. The Board may ask questions but may not discuss or take action during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

1. CONSENT ITEMS:

- A. A. Approval of Minutes: Regular Meeting September 16, 2026
- B. B. Ratification of Disbursements: September 1 to 30, 2026
- C. Budget Comparison: FY 2026/27
- D. AR Aging Report
- E. Department Written Reports
 - 1. Fire Department
 - 2. Police Department
 - 3. Sewer Department
 - 4. Water Department

DISCUSSION / REPORTS: ACTION ITEMS:

- 2. Manager's Report (GM)
- 3. RFP for Contract Controller Services

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

ADJOURNMENT: The next LSCSD Regular Meeting is scheduled to be held on November 18, 2026 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
Wednesday, September 16, 2026
Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.
UNAPPROVED MINUTES

CALL TO ORDER AND ROLL CALL: 12:00 PM

LSCSD Board Roll Call: Chandler ✓ Cupp ✓ Mitchell ✓ Tucker absent Uttech absent
District Counsel Long called via telephone by Board President Carol.

PUBLIC COMMENTS: None

1. Designation of Agency Representatives for Labor Negotiations (Gov. Code § 54957.6(a)(1))
Unrepresented Employee: General Manager

Motion by Dir. Mitchell, second by Dir. Chandler to establish GM hiring committee, consisting of President Cupp, Director Chandler, CSD Counsel Long and General Manager Thompson.

Ayes: Directors Chandler, Cupp, Mitchell

Noes: None

Absent: Uttech, Tucker

ADJOURNED TO CLOSED SESSION: 12:03 P.M.

CLOSED SESSION:

- A. Public Employment Appointment – General Manager (Gov. Code 54957)
- B. Conference with Labor Negotiators (Gov. Code 54957)

ADJOURN CLOSED SESSION: 12:51 p.m.

RETURN TO OPEN SESSION: 1:02 p.m.

LSCSD Board Roll Call: Chandler ✓ Cupp ✓ Mitchell ✓ Tucker absent Uttech absent

Also present: GM Thompson, FC Pappas, PC Erickson, Ofc Sadler and AA Tera Smith. There were approximately 9 people in the audience.

REPORT ON CLOSED SESSION: Direction given to staff.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: No public Comments.

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

1. A. Approval of Minutes: Regular Meeting July 15, 2026; Special Meeting September 1, 2026
- B. Ratification of Disbursements: July 1-31, 2026; August 1-31, 2026
- C. Budget Comparison: FY 2026/2027
- D. Department Written Reports
 1. Fire Department
 2. Police Department
 3. Sewer Department
 4. Water Department

Motion by Dir. Chandler, second by Dir. Mitchell, to approve Consent Calendar.

Ayes: Directors Chandler, Cupp, Mitchell

Noes: None

Absent: Uttech, Tucker

DISCUSSION / REPORTS / ACTION ITEMS:

2. Manager's Report (GM) Discussed.

3. General Manager Recruitment

A. Discussion and action to approve salary range for the General Manager position

Motion by Dir. Chandler, second by Dir. Mitchell, to approve salary range of 135,000 to 150,000 for incoming General Manager.

Ayes: Directors Chandler, Cupp, Mitchell

Noes: None

Absent: Uttech, Tucker

4. RFP for Water Tank Refurbishment

Motion by Dir. Mitchell, second by Dir. Chandler, authorize the General Manager to issue a RFP for water infrastructure repair and maintenance.

Ayes: Directors Chandler, Cupp, Mitchell

Noes: None

Absent: Uttech, Tucker

5. RFP for Fire and Police Vehicle Replacement

Motion by Dir. Mitchell, second by Dir. Chandler, authorize the General Manager to purchase one fire command vehicle and one police patrol vehicle in a total amount not to exceed \$120,000 from the FY 2026-27 budget.

Ayes: Directors Chandler, Cupp, Mitchell

Noes: None

Absent: Uttech, Tucker

STAFF COMMENTS: No comments.

BOARD MEMBER COMMENTS: Comments received.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 2:22 PM. The next LSCSD Regular Board Meeting to be held on October 21, 2026 1:00 p.m. at the Administration Building.

Approval Date: September 16, 2026

Carol Cupp, President

ATTEST:

Richard Thompson, General Manager/Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS – September 2026

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of September 1-30, 2026, for a total of: \$278,074	
Each check has been signed by two directors with documentation attached to each check.	

Expenses - Regular Checks Mechanics Bank Account	\$ 89,135
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$188,939
Total CSD Expenses	\$278,074

Check Register- September 2026

Payee or Description	Date	Amount
PACIFIC POWER	09/02/2026	27,216.84
FIRST NATIONAL BANK OMAHA	09/03/2026	6,648.42
FIRST NATIONAL BANK OMAHA	09/03/2026	921.33
FIRST NATIONAL BANK OMAHA	09/03/2026	628.83
FIRST NATIONAL BANK OMAHA	09/03/2026	2,164.97
NAPA AUTO PARTS	09/17/2026	125.69
PITNEY BOWES INC	09/17/2026	500.00
T Mobile	09/17/2026	545.76
T Mobile	09/17/2026	240.75
FIRST NATIONAL BANK OMAHA	09/30/2026	112.50
N.C.G. T. Security Fund	09/02/2026	14,558.00
Teamsters Local 137 Union	09/16/2026	566.72
CAL ORE Communications	09/17/2026	31.85
DMG North	09/21/2026	7,338.05
N.C.G. T. Security Fund	09/30/2026	16,703.00
CITY OF MEDFORD	09/03/2026	65.05
DEEPWOODS EMBROIDERY & DESIGN	09/03/2026	415.94
DREW CONSULTING INC.	09/03/2026	9,200.00
JONES CARPET CLEANING & JANITORIAL	09/03/2026	701.48
LSCSD	09/03/2026	95.00
PACE ANAYLTICAL SERVICES LLC	09/03/2026	165.20
SISKIYOU DISPOSAL	09/03/2026	435.00
SOLANO'S INC.	09/03/2026	223.56
USA Today Media Corp.	09/03/2026	285.00
Waterworth	09/03/2026	5,900.00
ALLSTAR FIRE EQUIPMENT	09/17/2026	5,849.82
CAL ORE Communications	09/17/2026	373.95
CASCADE FIRE EQUIPMENT	09/17/2026	357.88
CASELLE, INC	09/17/2026	1,500.00
DKF Solutions Group	09/17/2026	3,999.00
DON R. ERICKSON OIL, INC.	09/17/2026	5,722.71
HUE & CRY	09/17/2026	44.42
LEXIPOL LLC	09/17/2026	3,551.84
NORCO INC.	09/17/2026	13.33
OFFICE TECHNOLOGIES, INC.	09/17/2026	62.45
PACE ANAYLTICAL SERVICES LLC	09/17/2026	1,623.00
Pappas, Nathan	09/17/2026	369.60
SHASTA VALLEY TIRE SERVICE	09/17/2026	221.38
SISKIYOU TECHNOLOGY CONSULTANT	09/17/2026	368.46
VILLA, RODNEY	09/17/2026	714.29
WESTERN BUSINESS PRODUCTS	09/17/2026	82.26
WOODS PEST CONTROL	09/17/2026	319.00
DIRECT DEPOSIT TOTAL	09/03/2026	34,364.79
DIRECT DEPOSIT TOTAL	09/17/2026	60,131.65
CalPERS	09/02/2026	8,228.58
Child Support	09/02/2026	77.30
Employment Development Department	09/02/2026	2,064.37
IRS	09/02/2026	4,856.39
CalPERS	09/16/2026	8,243.70
Child Support	09/16/2026	77.30
Employment Development Department	09/16/2026	6,635.17
IRS	09/16/2026	17,061.34
CalPERS	09/30/2026	8,243.69
Child Support	09/30/2026	77.30
Employment Development Department	09/30/2026	1,878.65
IRS	09/30/2026	5,171.46
		<u>278,074.02</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Expenditures against budget by fund, for the 2 months ending August 31, 2026

16.7% of the fiscal year has elapsed. Source: Caselle budget-to-actual report, run 10/13/2026 09:07AM.

Fund	Spent YTD	Expenditure budget	Budget remaining	% Spent	Pace	Revenue YTD	Revenue budget	% Rev
General	\$118,334.96	\$514,065.00	\$395,730.04	23.0%	+6.4	\$87,972.89	\$514,064.92	17.1%
Sewer	\$142,452.86	\$900,439.00	\$757,986.14	15.8%	-0.8	\$2,738.36	\$927,269.00	0.3%
Water	\$182,037.45	\$1,572,164.00	\$1,390,126.55	11.6%	-5.1	\$4,370.78	\$1,016,117.50	0.4%
Police	\$172,716.57	\$723,337.00	\$550,620.43	23.9%	+7.2	\$533.56	\$539,679.00	0.1%
Fire	\$215,256.33	\$503,016.34	\$287,760.01	42.8%	+26.1	\$5,523.66	\$410,961.00	1.3%
SAFER Grant	\$17,867.10	\$108,135.00	\$90,267.90	16.5%	-0.1	\$0.00	\$108,135.00	0.0%
<i>Less: internal overhead allocation</i>	<i>(\$26,593.78)</i>	<i>(\$374,456.00)</i>	<i>(\$347,862.22)</i>	<i>-7.1%</i>		<i>(\$26,593.78)</i>	<i>(\$374,456.00)</i>	<i>-7.1%</i>
All funds	\$822,071.49	\$3,946,700.34	\$3,124,628.85	20.8%	+4.2	\$74,545.47	\$3,141,770.42	2.4%

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

General fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
10-00-4003.000	LATE PAYMENT REVENUE	\$48,908.60	\$48,858.94	\$60,000.00	\$11,141.06	81.4%
10-00-4055.000	MISC OPERATIONAL INCOME	\$25.00	\$50.00	\$1,000.00	\$950.00	5.0%
10-00-4056.000	MISC-NON OPERATING INCOME	\$0.00	\$0.00	\$107.00	\$107.00	0.0%
10-00-4070.000	ANTENNA LEASE REVENUE	\$938.19	\$1,467.34	\$11,000.00	\$9,532.66	13.3%
10-00-5050.000	TRANSFER FEES	\$160.00	\$339.54	\$2,200.00	\$1,860.46	15.4%
10-00-5080.000	INTEREST EARNED-OPS	\$3.07	\$7.61	\$100.00	\$92.39	7.6%
10-00-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$2,100.00	\$2,100.00	0.0%
TOTAL SOURCE 00		\$50,034.86	\$50,723.43	\$76,507.00	\$25,783.57	66.3%
Source 22						
10-22-4053.000	MEDICAL CLINIC REVENUE	\$5,327.84	\$10,655.68	\$62,071.92	\$51,416.24	17.2%
TOTAL SOURCE 22		\$5,327.84	\$10,655.68	\$62,071.92	\$51,416.24	17.2%
Source 23						
10-23-4055.000	MISC OPERATIONAL INCOME	\$0.00	\$0.00	\$1,030.00	\$1,030.00	0.0%
TOTAL SOURCE 23		\$0.00	\$0.00	\$1,030.00	\$1,030.00	0.0%
TOTAL FUND REVENUE		\$55,362.70	\$61,379.11	\$139,608.92	\$78,229.81	44.0%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
10-01-7003.000	BAD DEBT	\$388.37	\$515.54	\$143.00	(\$372.54)	360.5%
10-01-7010.000	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$35,000.00	\$35,000.00	0.0%
10-01-7020.000	IT CONTRACT SERVICES/SERVER	\$1,402.90	\$3,085.98	\$48,000.00	\$44,914.02	6.4%
10-01-7025.000	ACCOUNTING-NONAUDIT	\$1,500.00	\$3,000.00	\$73,000.00	\$70,000.00	4.1%
10-01-7026.000	CONTRACT SERVICES	\$1,252.46	\$4,788.40	\$5,900.00	\$1,111.60	81.2%
10-01-7033.000	LICENSES, PERMITS, FEES	\$88.11	\$88.11	\$10,000.00	\$9,911.89	0.9%
10-01-7034.000	DUES & SUBSCRIPTIONS	\$6,735.21	\$9,448.20	\$22,400.00	\$12,951.80	42.2%
10-01-7035.000	ADVERTISING	\$0.00	\$0.00	\$400.00	\$400.00	0.0%
10-01-7040.000	INSURANCE (LIABILITY)	\$0.00	\$5,234.00	\$5,234.00	\$0.00	0.0%
10-01-7041.000	LEGAL	\$0.00	\$5,025.00	\$5,000.00	(\$25.00)	100.5%
10-01-7050.100	OFF EXP-SUPPLIES	\$57.96	\$1,372.54	\$4,800.00	\$3,427.46	28.6%
10-01-7050.200	OFF EXP-POSTAGE	\$0.00	\$2,337.66	\$7,600.00	\$5,262.34	30.8%
10-01-7050.400	OFF EXP-MAINT	\$49.00	\$301.74	\$841.00	\$539.26	35.9%
10-01-7055.000	SAFETY EQUIPMENT	\$0.00	\$0.00	\$794.00	\$794.00	0.0%
10-01-7062.000	REPAIR & MAINTENANCE	\$302.76	\$377.22	\$6,600.00	\$6,222.78	5.7%
10-01-7063.000	FUEL	\$0.00	\$0.00	\$228.00	\$228.00	0.0%
10-01-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$2,265.69	\$2,265.69	\$7,500.00	\$5,234.31	30.2%
10-01-7065.000	VEHICLE REPAIR/MAINTENANCE	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
10-01-7101.000	PROPERTY TAXES	\$0.00	\$0.00	\$151.00	\$151.00	0.0%
10-01-7105.000	UTILITIES - CSD	\$47.50	\$47.50	\$114.00	\$66.50	41.7%

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
10-01-7105.100	UTIL-TELEPHONE	\$131.05	\$196.58	\$900.00	\$703.42	21.8%
10-01-7105.200	UTIL-ELECTRIC	\$625.06	\$907.40	\$8,000.00	\$7,092.60	11.3%
10-01-7105.300	UTIL-WASTE	\$145.00	\$217.50	\$600.00	\$382.50	36.3%
10-01-7105.400	UTILITIES-PROPANE	\$71.25	\$81.25	\$200.00	\$118.75	40.6%
10-01-7105.600	UTILITY - INTERNET	\$109.50	\$219.00	\$1,400.00	\$1,181.00	15.6%
10-01-7501.000	PAYROLL EXPENSE	\$18,728.82	\$30,972.81	\$160,000.00	\$129,027.19	19.4%
10-01-7513.000	PAYROLL-TAXES	\$271.58	\$449.12	\$3,000.00	\$2,550.88	15.0%
10-01-7514.000	PAYROLL-BENEFITS	\$1,742.00	\$3,484.00	\$21,600.00	\$18,116.00	16.1%
10-01-7516.200	PENSION COST (CALPERS)	\$4,273.14	\$5,236.77	\$14,000.00	\$8,763.23	37.4%
10-01-7516.400	CALPERS FEES	\$0.00	\$0.00	\$600.00	\$600.00	0.0%
10-01-7516.500	CALPERS UAL EXPENSE	\$0.00	\$0.00	\$570.00	\$570.00	0.0%
10-01-7518.000	WORKERS COMP	\$1,578.24	\$14,795.69	\$12,186.00	(\$2,609.69)	121.4%
10-01-7550.000	TRAVEL & TRAINING	\$0.00	\$2,173.41	\$5,000.00	\$2,826.59	43.5%
10-01-7551.000	MEALS	\$0.00	\$152.85	\$772.00	\$619.15	19.8%
10-01-7600.000	FRAUDULENT CHARGES	\$21,550.00	\$21,550.00	\$0.00	(\$21,550.00)	0.0%
TOTAL DEPARTMENT 01, GROSS		\$63,315.60	\$118,323.96	\$463,033.00	\$344,709.04	25.6%
Department 22						
10-22-7026.000	CONTRACT SERVICES	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
10-22-7062.000	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
10-22-7080.000	INTEREST EXPENSE	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
10-22-7084.000	LOAN PRINCIPLE EXPENSE	\$0.00	\$0.00	\$42,647.00	\$42,647.00	0.0%
10-22-7501.000	PAYROLL EXPENSE	\$0.00	\$0.00	\$215.00	\$215.00	0.0%
10-22-7513.000	PAYROLL-TAXES	\$0.00	\$0.00	\$31.00	\$31.00	0.0%
10-22-7514.000	PAYROLL-BENEFITS	\$0.00	\$0.00	\$82.00	\$82.00	0.0%
10-22-7516.200	PENSION COST (CALPERS)	\$0.00	\$0.00	\$31.00	\$31.00	0.0%
10-22-7518.000	WORKERS COMP	\$0.00	\$11.00	\$11.00	\$0.00	0.0%
TOTAL DEPARTMENT 22		\$0.00	\$11.00	\$51,032.00	\$51,021.00	0.0%
TOTAL FUND EXPENDITURES, GROSS		\$63,315.60	\$118,334.96	\$514,065.00	\$395,730.04	23.0%
<i>LESS ADMIN OVERHEAD RECOVERY (10-01-7002.000)</i>		<i>(\$26,593.78)</i>	<i>(\$26,593.78)</i>	<i>(\$374,456.00)</i>	<i>(\$347,862.22)</i>	<i>-7.1%</i>
TOTAL FUND EXPENDITURES, NET		\$36,721.82	\$91,741.18	\$139,609.00	\$47,867.82	

EXPENDITURES AGAINST BUDGET	Spent YTD	Budget	Remaining	% Spent	Pace
	\$118,334.96	\$514,065.00	\$395,730.04	23.0%	+6.4

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Sewer fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
15-00-4001.100	ASSMT/REVENUE-RESIDENTIAL	\$0.00	(\$8.55)	\$800,000.00	\$800,008.55	0.0%
15-00-4001.200	ASSMT/REVENUE-STANDBY	(\$22.83)	\$852.69	\$66,250.00	\$65,397.31	1.3%
15-00-4001.300	ASSMT/REVENUE-COMMERCIAL	\$908.35	\$1,894.22	\$10,000.00	\$8,105.78	18.9%
15-00-4056.000	MISC-NON OPERATING INCOME	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
15-00-5004.000	SEWER HOOK UP FEE	\$0.00	\$0.00	\$38,019.00	\$38,019.00	0.0%
15-00-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$11,000.00	\$11,000.00	0.0%
TOTAL SOURCE 00		\$885.52	\$2,738.36	\$927,269.00	\$924,530.64	0.3%
TOTAL FUND REVENUE		\$885.52	\$2,738.36	\$927,269.00	\$924,530.64	0.3%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
15-01-7001.000	ACCOUNTING AUDIT/REVIEW	\$0.00	\$0.00	\$5,025.00	\$5,025.00	0.0%
15-01-7002.000	ADMIN OVERHEAD ALLOC	\$8,510.01	\$8,510.01	\$119,826.00	\$111,315.99	7.1%
15-01-7003.000	BAD DEBT	\$126.00	\$144.00	\$804.00	\$660.00	17.9%
15-01-7010.000	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$200,000.00	\$200,000.00	0.0%
15-01-7026.000	CONTRACT SERVICES	\$6.30	\$1,670.30	\$19,260.00	\$17,589.70	8.7%
15-01-7033.000	LICENSES, PERMITS, FEES	\$0.00	\$161.38	\$9,750.00	\$9,588.62	1.7%
15-01-7034.000	DUES & SUBSCRIPTIONS	\$18.33	\$18.33	\$779.00	\$760.67	2.4%
15-01-7040.000	INSURANCE (LIABILITY)	\$0.00	\$40,568.00	\$40,568.00	\$0.00	0.0%
15-01-7041.000	LEGAL	\$0.00	\$0.00	\$258.00	\$258.00	0.0%
15-01-7050.100	OFF EXP-SUPPLIES	\$0.00	\$0.00	\$52.00	\$52.00	0.0%
15-01-7050.200	OFF EXP-POSTAGE	\$39.98	\$39.98	\$103.00	\$63.02	38.8%
15-01-7055.000	SAFETY EQUIPMENT	\$0.00	\$0.00	\$1,545.00	\$1,545.00	0.0%
15-01-7062.000	REPAIR & MAINTENANCE	\$230.48	\$5,505.31	\$18,400.00	\$12,894.69	29.9%
15-01-7063.000	FUEL	\$904.37	\$2,419.92	\$13,342.00	\$10,922.08	18.1%
15-01-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$318.61	\$1,021.84	\$24,944.00	\$23,922.16	4.1%
15-01-7065.000	VEHICLE REPAIR/MAINTENANCE	\$544.44	\$1,043.92	\$3,300.00	\$2,256.08	31.6%
15-01-7105.100	UTIL-TELEPHONE	\$382.58	\$573.87	\$1,352.00	\$778.13	42.5%
15-01-7105.200	UTIL-ELECTRIC	\$11,040.90	\$16,667.01	\$93,961.00	\$77,293.99	17.7%
15-01-7105.300	UTIL-WASTE	\$72.50	\$108.75	\$773.00	\$664.25	14.1%
15-01-7105.600	UTILITY - INTERNET	\$27.47	\$54.94	\$546.00	\$491.06	10.1%
15-01-7501.000	PAYROLL EXPENSE	\$21,366.99	\$35,095.07	\$200,000.00	\$164,904.93	17.6%
15-01-7513.000	PAYROLL-TAXES	\$309.81	\$772.33	\$4,300.00	\$3,527.67	18.0%
15-01-7514.000	PAYROLL-BENEFITS	\$2,471.22	\$4,399.72	\$33,000.00	\$28,600.28	13.3%
15-01-7516.200	PENSION COST (CALPERS)	\$4,748.75	\$6,043.60	\$17,884.00	\$11,840.40	33.8%
15-01-7516.400	CALPERS FEES	\$0.00	\$0.00	\$192.00	\$192.00	0.0%
15-01-7516.500	CALPERS UAL EXPENSE	\$0.00	\$571.28	\$65,171.00	\$64,599.72	0.9%
15-01-7518.000	WORKERS COMP	\$1,768.25	\$14,046.36	\$11,134.00	(\$2,912.36)	126.2%

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
15-01-7550.000	TRAVEL & TRAINING	\$1,999.50	\$1,999.50	\$10,000.00	\$8,000.50	20.0%
15-01-7551.000	MEALS	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
15-01-7552.000	EMPLOYEE PHYSICAL EXAMS-SHOTS	\$0.00	\$0.00	\$250.00	\$250.00	0.0%
15-01-7555.000	PERSONAL PROTECTIVE EQUIP PPE	\$537.39	\$537.39	\$2,599.00	\$2,061.61	20.7%
15-01-7556.000	UNIFORMS	\$480.05	\$480.05	\$806.00	\$325.95	59.6%
TOTAL DEPARTMENT 01		\$55,903.93	\$142,452.86	\$900,439.00	\$757,986.14	15.8%
TOTAL FUND EXPENDITURES		\$55,903.93	\$142,452.86	\$900,439.00	\$757,986.14	15.8%

EXPENDITURES AGAINST BUDGET	Spent YTD	Budget	Remaining	% Spent	Pace
	\$142,452.86	\$900,439.00	\$757,986.14	15.8%	-0.8

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Water fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
20-00-4001.100	ASSMT/REVENUE-RESIDENTIAL	\$0.00	\$918.12	\$775,000.00	\$774,081.88	0.1%
20-00-4001.200	ASSMT/REVENUE-STANDBY	(\$24.26)	(\$26.46)	\$101,000.00	\$101,026.46	0.0%
20-00-4001.300	ASSMT/REVENUE-COMMERCIAL	\$1,704.97	\$3,579.12	\$15,616.50	\$12,037.38	22.9%
20-00-4003.000	LATE PAYMENT REVENUE	\$0.00	(\$100.00)	\$5,880.00	\$5,980.00	-1.7%
20-00-4056.000	MISC-NON OPERATING INCOME	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
20-00-4075.000	WATER CAPACITY EXPANSION FEE	\$0.00	\$0.00	\$3,484.00	\$3,484.00	0.0%
20-00-5006.000	WATER HOOK UP FEE	\$0.00	\$0.00	\$1,562.00	\$1,562.00	0.0%
20-00-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$13,104.00	\$13,104.00	0.0%
TOTAL SOURCE 00		\$1,680.71	\$4,370.78	\$917,446.50	\$913,075.72	0.5%
Source 22						
20-22-4054.000	LOAN PRINCIPLE REVENUE	\$0.00	\$0.00	\$45,755.00	\$45,755.00	0.0%
20-22-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$2,470.00	\$2,470.00	0.0%
TOTAL SOURCE 22		\$0.00	\$0.00	\$48,225.00	\$48,225.00	0.0%
Source 36						
20-36-4051.000	ACCOUNTS RECEIVABLE	\$0.00	\$0.00	\$1.00	\$1.00	0.0%
20-36-4055.000	MISC OPERATIONAL INCOME	\$0.00	\$0.00	\$445.00	\$445.00	0.0%
20-36-5061.000	DONATIONS	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%
TOTAL SOURCE 36		\$0.00	\$0.00	\$50,446.00	\$50,446.00	0.0%
TOTAL FUND REVENUE		\$1,680.71	\$4,370.78	\$1,016,117.50	\$1,011,746.72	0.4%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
20-01-7001.000	ACCOUNTING AUDIT/REVIEW	\$0.00	\$0.00	\$6,300.00	\$6,300.00	0.0%
20-01-7002.000	ADMIN OVERHEAD ALLOC	\$9,573.77	\$9,573.77	\$134,804.00	\$125,230.23	7.1%
20-01-7003.000	BAD DEBT	\$160.00	\$220.00	\$262.00	\$42.00	84.0%
20-01-7010.000	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$740,000.00	\$740,000.00	0.0%
20-01-7026.000	CONTRACT SERVICES	\$456.90	\$1,025.10	\$37,041.00	\$36,015.90	2.8%
20-01-7033.000	LICENSES, PERMITS, FEES	\$0.00	\$166.26	\$20,600.00	\$20,433.74	0.8%
20-01-7034.000	DUES & SUBSCRIPTIONS	\$18.32	\$18.32	\$1,426.00	\$1,407.68	1.3%
20-01-7035.000	ADVERTISING	\$0.00	\$0.00	\$205.00	\$205.00	0.0%
20-01-7040.000	INSURANCE (LIABILITY)	\$0.00	\$45,800.00	\$45,800.00	\$0.00	0.0%
20-01-7041.000	LEGAL	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
20-01-7050.100	OFF EXP-SUPPLIES	\$0.00	\$0.00	\$21.00	\$21.00	0.0%
20-01-7050.200	OFF EXP-POSTAGE	\$39.98	\$793.33	\$750.00	(\$43.33)	105.8%
20-01-7055.000	SAFETY EQUIPMENT	\$0.00	\$0.00	\$772.00	\$772.00	0.0%
20-01-7062.000	REPAIR & MAINTENANCE	\$7,691.86	\$7,745.19	\$43,500.00	\$35,754.81	17.8%
20-01-7063.000	FUEL	\$904.37	\$2,419.92	\$13,342.00	\$10,922.08	18.1%
20-01-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$972.41	\$1,632.92	\$19,603.00	\$17,970.08	8.3%

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
20-01-7065.000	VEHICLE REPAIR/MAINTENANCE	\$409.13	\$908.61	\$3,300.00	\$2,391.39	27.5%
20-01-7105.100	UTIL-TELEPHONE	\$382.58	\$573.87	\$1,352.00	\$778.13	42.5%
20-01-7105.200	UTIL-ELECTRIC	\$36,276.61	\$50,789.70	\$172,944.00	\$122,154.30	29.4%
20-01-7105.300	UTIL-WASTE	\$72.50	\$108.75	\$778.00	\$669.25	14.0%
20-01-7105.600	UTILITY - INTERNET	\$27.48	\$54.96	\$989.00	\$934.04	5.6%
20-01-7501.000	PAYROLL EXPENSE	\$21,040.74	\$32,528.76	\$192,813.00	\$160,284.24	16.9%
20-01-7513.000	PAYROLL-TAXES	\$305.09	\$1,088.00	\$4,000.00	\$2,912.00	27.2%
20-01-7514.000	PAYROLL-BENEFITS	\$2,177.78	\$4,898.28	\$27,600.00	\$22,701.72	17.8%
20-01-7516.200	PENSION COST (CALPERS)	\$4,458.06	\$5,534.30	\$15,036.00	\$9,501.70	36.8%
20-01-7516.400	CALPERS FEES	\$0.00	\$0.00	\$120.00	\$120.00	0.0%
20-01-7516.500	CALPERS UAL EXPENSE	\$0.00	\$571.28	\$65,171.00	\$64,599.72	0.9%
20-01-7518.000	WORKERS COMP	\$1,740.24	\$12,638.88	\$9,760.00	(\$2,878.88)	129.5%
20-01-7550.000	TRAVEL & TRAINING	\$1,999.50	\$1,999.50	\$10,000.00	\$8,000.50	20.0%
20-01-7551.000	MEALS	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
20-01-7552.000	EMPLOYEE PHYSICAL EXAMS-SHOTS	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
20-01-7555.000	PERSONAL PROTECTIVE EQUIP PPE	\$467.69	\$467.69	\$1,100.00	\$632.31	42.5%
20-01-7556.000	UNIFORMS	\$480.06	\$480.06	\$1,545.00	\$1,064.94	31.1%
TOTAL DEPARTMENT 01		\$89,655.07	\$182,037.45	\$1,572,164.00	\$1,390,126.55	11.6%
TOTAL FUND EXPENDITURES		\$89,655.07	\$182,037.45	\$1,572,164.00	\$1,390,126.55	11.6%

EXPENDITURES AGAINST BUDGET	Spent YTD	Budget	Remaining	% Spent	Pace
	\$182,037.45	\$1,572,164.00	\$1,390,126.55	11.6%	-5.1

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Police fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
25-00-4001.100	ASSMT/REVENUE-RESIDENTIAL	\$0.00	(\$0.64)	\$140,000.00	\$140,000.64	0.0%
25-00-4001.200	ASSMT/REVENUE-STANDBY	(\$69.71)	(\$75.90)	\$280,000.00	\$280,075.90	0.0%
25-00-4001.300	ASSMT/REVENUE-COMMERCIAL	\$0.00	\$0.00	\$3,100.00	\$3,100.00	0.0%
25-00-4056.000	MISC-NON OPERATING INCOME	\$30.00	\$40.00	\$579.00	\$539.00	6.9%
25-00-5041.000	POST REIMBURSEMENT	\$0.00	\$0.00	\$800.00	\$800.00	0.0%
25-00-5045.000	SLESF	\$28.28	\$28.28	\$100,000.00	\$99,971.72	0.0%
25-00-5055.000	ANIMAL LICENSE FEE	\$0.00	\$10.00	\$2,000.00	\$1,990.00	0.5%
25-00-5056.000	WARRANT	\$204.02	\$431.82	\$3,200.00	\$2,768.18	13.5%
25-00-5061.000	DONATIONS	\$0.00	\$100.00	\$3,500.00	\$3,400.00	2.9%
25-00-5075.000	GRANT INCOME	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
25-00-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$5,500.00	\$5,500.00	0.0%
TOTAL SOURCE 00		\$192.59	\$533.56	\$539,679.00	\$539,145.44	0.1%
TOTAL FUND REVENUE		\$192.59	\$533.56	\$539,679.00	\$539,145.44	0.1%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
25-01-7001.000	ACCOUNTING AUDIT/REVIEW	\$0.00	\$0.00	\$5,025.00	\$5,025.00	0.0%
25-01-7002.000	ADMIN OVERHEAD ALLOC	\$4,520.94	\$4,520.94	\$63,658.00	\$59,137.06	7.1%
25-01-7003.000	BAD DEBT	\$440.00	\$605.00	\$132.00	(\$473.00)	458.3%
25-01-7010.000	CAPITAL IMPROVEMENT	\$2,823.55	\$2,823.55	\$80,000.00	\$77,176.45	3.5%
25-01-7026.000	CONTRACT SERVICES	\$7,035.34	\$21,125.55	\$22,420.00	\$1,294.45	94.2%
25-01-7033.000	LICENSES, PERMITS, FEES	\$138.52	\$168.58	\$100.00	(\$68.58)	168.6%
25-01-7034.000	DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
25-01-7040.000	INSURANCE (LIABILITY)	\$0.00	\$21,062.00	\$21,062.00	\$0.00	0.0%
25-01-7041.000	LEGAL	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
25-01-7050.200	OFF EXP-POSTAGE	\$0.00	\$0.00	\$772.00	\$772.00	0.0%
25-01-7051.000	PUBLIC SAFETY SUPPLIES	\$0.00	\$0.00	\$1,648.00	\$1,648.00	0.0%
25-01-7051.100	PUBLIC SAFETY EQUIPMENT	\$280.66	\$656.66	\$4,500.00	\$3,843.34	14.6%
25-01-7062.000	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$723.00	\$723.00	0.0%
25-01-7063.000	FUEL	\$1,086.37	\$2,340.10	\$12,000.00	\$9,659.90	19.5%
25-01-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$136.46	\$136.46	\$1,400.00	\$1,263.54	9.8%
25-01-7065.000	VEHICLE REPAIR/MAINTENANCE	\$1,687.40	\$1,819.14	\$5,000.00	\$3,180.86	36.4%
25-01-7076.000	GRANT EXPENDITURES	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
25-01-7105.100	UTIL-TELEPHONE	\$447.52	\$671.28	\$3,172.00	\$2,500.72	21.2%
25-01-7105.200	UTIL-ELECTRIC	\$573.45	\$747.89	\$3,379.00	\$2,631.11	22.1%
25-01-7105.300	UTIL-WASTE	\$145.00	\$217.50	\$996.00	\$778.50	21.8%
25-01-7105.400	UTILITIES-PROPANE	\$32.50	\$1,015.81	\$1,100.00	\$84.19	92.4%
25-01-7105.600	UTILITY - INTERNET	\$81.70	\$163.40	\$1,374.00	\$1,210.60	11.9%

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
25-01-7204.000	EVENTS	\$0.00	\$0.00	\$412.00	\$412.00	0.0%
25-01-7501.000	PAYROLL EXPENSE	\$40,720.97	\$67,626.53	\$342,642.00	\$275,015.47	19.7%
25-01-7513.000	PAYROLL-TAXES	\$590.45	\$980.59	\$7,700.00	\$6,719.41	12.7%
25-01-7514.000	PAYROLL-BENEFITS	\$6,832.00	\$13,664.00	\$84,444.00	\$70,780.00	16.2%
25-01-7516.200	PENSION COST (CALPERS)	\$6,767.64	\$9,513.56	\$32,960.00	\$23,446.44	28.9%
25-01-7516.500	CALPERS UAL EXPENSE	\$0.00	\$0.00	\$1,298.00	\$1,298.00	0.0%
25-01-7518.000	WORKERS COMP	\$2,500.04	\$19,514.86	\$15,210.00	(\$4,304.86)	128.3%
25-01-7550.000	TRAVEL & TRAINING	\$2,570.12	\$2,570.12	\$1,500.00	(\$1,070.12)	171.3%
25-01-7551.000	MEALS	\$563.97	\$563.97	\$300.00	(\$263.97)	188.0%
25-01-7552.000	EMPLOYEE PHYSICAL EXAMS-SHOTS	\$0.00	\$0.00	\$308.00	\$308.00	0.0%
25-01-7556.000	UNIFORMS	\$209.08	\$209.08	\$2,087.00	\$1,877.92	10.0%
TOTAL DEPARTMENT 01		\$80,183.68	\$172,716.57	\$723,337.00	\$550,620.43	23.9%
TOTAL FUND EXPENDITURES		\$80,183.68	\$172,716.57	\$723,337.00	\$550,620.43	23.9%

EXPENDITURES AGAINST BUDGET	Spent YTD	Budget	Remaining	% Spent	Pace
	\$172,716.57	\$723,337.00	\$550,620.43	23.9%	+7.2

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Fire fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
30-00-4001.100	ASSMT/REVENUE-RESIDENTIAL	\$0.00	(\$0.46)	\$100,000.00	\$100,000.46	0.0%
30-00-4001.200	ASSMT/REVENUE-STANDBY	(\$41.20)	(\$44.78)	\$165,000.00	\$165,044.78	0.0%
30-00-4001.300	ASSMT/REVENUE-COMMERCIAL	\$0.00	\$0.00	\$1,440.00	\$1,440.00	0.0%
30-00-5040.000	GAIN ON SALE OF EQUIPMENT	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.0%
30-00-5056.000	WARRANT	\$5.09	\$84.77	\$6,676.00	\$6,591.23	1.3%
30-00-5061.000	DONATIONS	\$0.00	\$0.00	\$75,000.00	\$75,000.00	0.0%
30-00-5075.000	GRANT INCOME	\$0.00	\$0.00	\$33,845.00	\$33,845.00	0.0%
30-00-5081.000	INTEREST EARNED-RSV	\$0.00	\$0.00	\$7,000.00	\$7,000.00	0.0%
TOTAL SOURCE 00		(\$36.11)	\$39.53	\$403,961.00	\$403,921.47	0.0%
Source 34						
30-34-4055.000	MISC OPERATIONAL INCOME	\$0.00	\$0.00	\$7,000.00	\$7,000.00	0.0%
TOTAL SOURCE 34		\$0.00	\$0.00	\$7,000.00	\$7,000.00	0.0%
Source 45						
30-45-4080.000	STRIKE TEAM REV PAYROLL REIMB	\$1,890.12	\$2,578.56	\$0.00	(\$2,578.56)	0.0%
30-45-4081.000	STRIKE TEAM REV ENGINE REIMB	\$1,384.72	\$1,566.04	\$0.00	(\$1,566.04)	0.0%
30-45-4082.000	STRIKE TEAM REV ADMIN OH REIMB	\$933.45	\$1,337.90	\$0.00	(\$1,337.90)	0.0%
30-45-4085.000	EMERG RESP REIMB TRAVEL/MEALS	(\$369.60)	\$1.63	\$0.00	(\$1.63)	0.0%
TOTAL SOURCE 45		\$3,838.69	\$5,484.13	\$0.00	(\$5,484.13)	N/M
TOTAL FUND REVENUE		\$3,802.58	\$5,523.66	\$410,961.00	\$405,437.34	1.3%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
30-01-7001.000	ACCOUNTING AUDIT/REVIEW	\$0.00	\$0.00	\$5,025.00	\$5,025.00	0.0%
30-01-7002.000	ADMIN OVERHEAD ALLOC	\$3,989.06	\$3,989.06	\$56,168.00	\$52,178.94	7.1%
30-01-7003.000	BAD DEBT	\$260.00	\$357.50	\$96.00	(\$261.50)	372.4%
30-01-7010.000	CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$150,000.00	\$150,000.00	0.0%
30-01-7026.000	CONTRACT SERVICES	\$0.00	\$0.00	\$9,804.00	\$9,804.00	0.0%
30-01-7033.000	LICENSES, PERMITS, FEES	\$0.00	\$23.58	\$1,030.00	\$1,006.42	2.3%
30-01-7034.000	DUES & SUBSCRIPTIONS	\$363.80	\$393.80	\$309.00	(\$84.80)	127.4%
30-01-7035.000	ADVERTISING	\$0.00	\$0.00	\$52.00	\$52.00	0.0%
30-01-7040.000	INSURANCE (LIABILITY)	\$0.00	\$18,321.00	\$18,321.00	\$0.00	0.0%
30-01-7041.000	LEGAL	\$0.00	\$800.00	\$155.00	(\$645.00)	516.1%
30-01-7050.100	OFF EXP-SUPPLIES	\$0.00	\$0.00	\$32.00	\$32.00	0.0%
30-01-7050.200	OFF EXP-POSTAGE	\$46.96	\$46.96	\$103.00	\$56.04	45.6%
30-01-7051.000	PUBLIC SAFETY SUPPLIES	\$87.64	\$113.87	\$1,500.00	\$1,386.13	7.6%
30-01-7051.100	PUBLIC SAFETY EQUIPMENT	\$0.00	\$0.00	\$1,159.00	\$1,159.00	0.0%
30-01-7061.000	RENTAL EQUIPMENT	\$0.00	\$0.00	\$66.00	\$66.00	0.0%
30-01-7062.000	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$3,900.00	\$3,900.00	0.0%

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
30-01-7063.000	FUEL	\$2,187.27	\$3,964.36	\$14,900.00	\$10,935.64	26.6%
30-01-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$373.30	\$768.91	\$10,000.00	\$9,231.09	7.7%
30-01-7065.000	VEHICLE REPAIR/MAINTENANCE	\$3,763.45	\$33,639.80	\$20,000.00	(\$13,639.80)	168.2%
30-01-7076.000	GRANT EXPENDITURES	\$13,943.87	\$13,943.87	\$38,663.00	\$24,719.13	36.1%
30-01-7105.100	UTIL-TELEPHONE	\$229.29	\$343.93	\$738.00	\$394.07	46.6%
30-01-7105.200	UTIL-ELECTRIC	\$1,720.33	\$2,243.65	\$9,000.00	\$6,756.35	24.9%
30-01-7105.300	UTIL-WASTE	\$145.00	\$217.50	\$900.00	\$682.50	24.2%
30-01-7105.400	UTILITIES-PROPANE	\$0.00	\$0.00	\$51.50	\$51.50	0.0%
30-01-7105.600	UTILITY - INTERNET	\$50.00	\$100.00	\$600.00	\$500.00	16.7%
30-01-7204.000	EVENTS	\$0.00	\$0.00	\$103.00	\$103.00	0.0%
30-01-7501.000	PAYROLL EXPENSE	\$8,654.40	\$14,368.14	\$90,000.00	\$75,631.86	16.0%
30-01-7513.000	PAYROLL-TAXES	\$125.49	\$208.34	\$4,800.00	\$4,591.66	4.3%
30-01-7514.000	PAYROLL-BENEFITS	\$1,987.00	\$3,974.00	\$24,600.00	\$20,626.00	16.2%
30-01-7516.200	PENSION COST (CALPERS)	\$1,164.03	\$1,932.53	\$9,892.84	\$7,960.31	19.5%
30-01-7516.400	CALPERS FEES	\$0.00	\$0.00	\$136.00	\$136.00	0.0%
30-01-7516.500	CALPERS UAL EXPENSE	\$0.00	\$0.00	\$1,615.00	\$1,615.00	0.0%
30-01-7518.000	WORKERS COMP	\$744.27	\$7,468.65	\$6,233.00	(\$1,235.65)	119.8%
30-01-7550.000	TRAVEL & TRAINING	\$21.95	\$21.95	\$1,545.00	\$1,523.05	1.4%
30-01-7551.000	MEALS	\$0.00	\$0.00	\$258.00	\$258.00	0.0%
30-01-7552.000	EMPLOYEE PHYSICAL EXAMS-SHOTS	\$0.00	\$0.00	\$515.00	\$515.00	0.0%
30-01-7556.000	UNIFORMS	\$110.99	\$304.04	\$4,200.00	\$3,895.96	7.2%
TOTAL DEPARTMENT 01		\$39,968.10	\$107,545.44	\$486,470.34	\$378,924.90	22.1%
Department 34						
30-34-7026.000	CONTRACT SERVICES	\$0.00	\$0.00	\$1,159.00	\$1,159.00	0.0%
30-34-7034.000	DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$233.00	\$233.00	0.0%
30-34-7062.000	REPAIR & MAINTENANCE	\$0.00	\$141.75	\$1,159.00	\$1,017.25	12.2%
30-34-7064.000	MATERIALS/SUPPLIES/SMALL TOOLS	\$0.00	\$0.00	\$316.00	\$316.00	0.0%
30-34-7501.000	PAYROLL EXPENSE	\$0.00	\$1,810.00	\$12,875.00	\$11,065.00	14.1%
30-34-7513.000	PAYROLL-TAXES	\$0.00	\$248.98	\$515.00	\$266.02	48.4%
30-34-7518.000	WORKERS COMP	\$0.00	\$155.66	\$0.00	(\$155.66)	0.0%
30-34-7556.000	UNIFORMS	\$0.00	\$0.00	\$289.00	\$289.00	0.0%
TOTAL DEPARTMENT 34		\$0.00	\$2,356.39	\$16,546.00	\$14,189.61	14.2%
Department 45						
30-45-7063.000	FUEL	\$179.60	\$179.60	\$0.00	(\$179.60)	0.0%
30-45-7501.000	PAYROLL EXPENSE	\$72,092.50	\$93,732.50	\$0.00	(\$93,732.50)	0.0%
30-45-7513.000	PAYROLL-TAXES	\$2,727.39	\$4,021.86	\$0.00	(\$4,021.86)	0.0%
30-45-7518.000	WORKERS COMP	\$5,559.50	\$7,420.54	\$0.00	(\$7,420.54)	0.0%
TOTAL DEPARTMENT 45		\$80,558.99	\$105,354.50	\$0.00	(\$105,354.50)	N/M
TOTAL FUND EXPENDITURES		\$120,527.09	\$215,256.33	\$503,016.34	\$287,760.01	42.8%
EXPENDITURES AGAINST BUDGET		Spent YTD	Budget	Remaining	% Spent	Pace
		\$215,256.33	\$503,016.34	\$287,760.01	42.8%	+26.1

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

SAFER Grant fund, budget to actual, for the 2 months ending August 31, 2026

Prepared for board presentation from the Caselle budget-to-actual report.

Revenues

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Source 00						
31-00-5075.000	GRANT INCOME	\$0.00	\$0.00	\$108,135.00	\$108,135.00	0.0%
TOTAL SOURCE 00		\$0.00	\$0.00	\$108,135.00	\$108,135.00	0.0%
TOTAL FUND REVENUE		\$0.00	\$0.00	\$108,135.00	\$108,135.00	0.0%

Expenditures

Account code	Description	Period actual	YTD actual	Budget	Unexpended	Pcnt
Department 01						
31-01-7026.000	CONTRACT SERVICES	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
31-01-7035.000	ADVERTISING	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
31-01-7501.000	PAYROLL EXPENSE	\$5,384.62	\$8,990.40	\$50,000.00	\$41,009.60	18.0%
31-01-7513.000	PAYROLL-TAXES	\$78.07	\$130.35	\$1,500.00	\$1,369.65	8.7%
31-01-7514.000	PAYROLL-BENEFITS	\$1,493.00	\$3,480.00	\$24,600.00	\$21,120.00	14.2%
31-01-7516.200	PENSION COST (CALPERS)	\$724.22	\$1,209.19	\$6,615.00	\$5,405.81	18.3%
31-01-7518.000	WORKERS COMP	\$463.07	\$4,057.16	\$3,284.00	(\$773.16)	123.5%
31-01-7550.200	TRAINING - INSTRUCTOR	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
31-01-7555.000	PERSONAL PROTECTIVE EQUIP PPE	\$0.00	\$0.00	\$19,636.00	\$19,636.00	0.0%
TOTAL DEPARTMENT 01		\$8,142.98	\$17,867.10	\$108,135.00	\$90,267.90	16.5%
TOTAL FUND EXPENDITURES		\$8,142.98	\$17,867.10	\$108,135.00	\$90,267.90	16.5%

EXPENDITURES AGAINST BUDGET	Spent YTD	Budget	Remaining	% Spent	Pace
	\$17,867.10	\$108,135.00	\$90,267.90	16.5%	-0.1

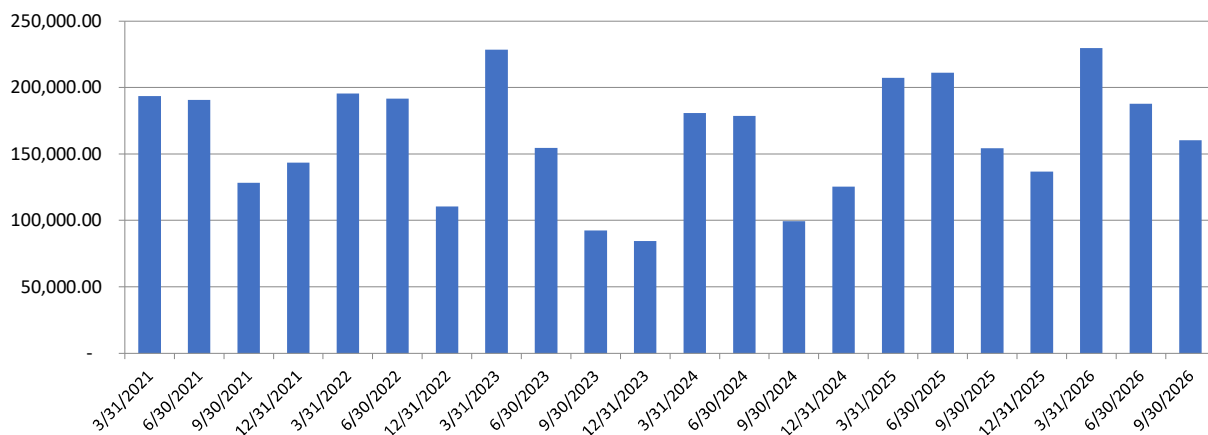
Lake Shastina Community Services District **Quarterly**

Accounts Receivable Analysis 2026/2027 YTD
July 1, 2026 through September 30, 2026

Date	0-30 Days	30-60 Days	60-90 Days	>90 Days	Balance
3/31/2021	403.12	15,141.34	104,256.86	70,851.19	193,652.41
6/30/2021	6,556.53	98.31	98.88	183,839.48	190,593.20
9/30/2021	6,709.98	1,085.30	134.31	120,455.23	128,384.82
12/31/2021	5,241.95	640.18	470.13	137,078.35	143,430.61
3/31/2022	13,243.07	3,256.87	-	178,962.21	195,462.21
6/30/2022	8,772.82	206.18	27,352.69	155,326.45	191,658.14
12/31/2022	6,044.48	603.61	641.50	103,556.93	110,546.52
3/31/2023	2,456.02	825.47	147,549.93	77,659.91	228,491.33
6/30/2023	(35,821.78)	73.50	30,986.64	159,219.25	154,457.61
9/30/2023	(35,956.16)	1,154.88	126,394.75	865.63	92,459.10
12/31/2023	(37,456.20)	50.21	15,350.65	106,554.10	84,498.76
3/31/2024	(15,096.86)	2,483.56	102,820.55	90,663.97	180,871.22
6/30/2024	(32,144.14)	290.86	20,436.26	190,076.94	178,659.92
9/30/2024	(29,095.31)	36.50	120,361.51	8,132.75	99,435.45
12/31/2024	(31,450.20)	44.15	53,863.59	102,874.62	125,332.16
3/31/2025	(30,050.07)	247.00	132,064.63	104,950.23	207,211.79
6/30/2025	(34,507.52)	60.00	51,232.08	194,513.81	211,298.37
9/30/2025	10,259.04	407.55	125,444.12	18,238.16	154,348.87
12/31/2025	(32,890.06)	6,281.29	12,918.34	150,504.88	136,814.45
3/31/2026	(33,876.80)	31,064.98	99,656.62	133,013.94	229,858.74
6/30/2026	(19,775.22)	74.71	364.38	207,153.08	187,816.95
9/30/2026	16,275.98	1,551.43	132,767.14	9,724.41	160,318.96

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

Lake Shastina Community Services District Accounts Receivable Analysis





Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of September Lake Shastina Fire Department responded to a total of 38 calls of service. These calls included:

- 2 Public Assists
- 2 Traffic Collisions
- 2 Vehicle Fires
- 4 Structure Fires
- 24 Medical Aids

LSFD News:

September appears to be the end of our wildland fire season. Fortunately 2026 was rather slow especially locally. Although we did have numerous strike team assignments, none of them reached 14 days in length meaning the fires were handled fairly quickly.

As our season winds down we have begun our annual structural fire training. College of the Siskiyous hosted a Fire Control 3 class where numerous LSFD personnel instructed and participated in this structural firefighting course. We will also focus on our required annual courses which include CPR, blood Bourne pathogen, sexual harassment and others.

The fall and winter season is also when we begin our annual vehicle maintenance and repairs. Currently E-3119 is in Sacramento to get a pump issue addressed.



LAKE SHASTINA POLICE DEPARTMENT

Jon T. Erickson

Chief of Police

16309 Everhart Dr., Weed, CA 96094

(530) 938-2226

TO: LSCSD Board of Directors

FROM: Chief Erickson

SUBJECT: September 2026 Police Monthly Board Report

POLICE ACTIVITY: LSPD had 98 calls for service in September.

SUMMARY:

Reports Taken: 5

Misdemeanor Arrests: 0

Felony Arrests: 0

Traffic Warnings: 1

Traffic Citations: 0

Animal Related Calls: 4

Misc. Police Calls(Non-Criminal): 88

NOTABLE ACTIVITY:

9/1/2026- Vandalism reported at golf course bathrooms. (front 9)

9/23/2026- Subject placed on a 5150 W&I hold.

9/30/2026- Possible burglary reported in Rancho Hills.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: RODNEY VILLA, Maintenance Leadman
Meeting Date: October 21, 2026
Subject: Board Report for September 2026

We went down into B-101 to remove debris from the pumps.

There were three USAs done at the South end.

We are still sorting rocks for the dike repair between pond #2 and #3. And repairing the dike as we go.

Duck weed has been a problem this year so, we have removed as much as we can.

Jaime has only eighty-seven hours left of OIT to become a certified wwtpo.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: RODNEY VILLA: Public Works Supervisor
Meeting Date: October 21, 2026
Subject: Board Report for September 2026

We delivered the four routine water samples to Pace Lab in Redding along with the Lead and Copper samples.

TAK requested fifteen underground facility locates. We also had 3 others for private residences.

Water meter reads took a week to finish.

Well #4 had a communication issue that we resolved.

Fire hydrant maintenance and flushing have been completed.

General Manager's Report

Verbal Only



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

To: Board of Directors
From: Rick Thompson, General Manager
Meeting: October 21, 2026
Subject: Authorization to issue a request for proposals for contract financial controller services

Recommendation

Authorize the General Manager to issue a request for proposals (RFP) for contract financial controller services by direct invitation to qualified firms, and to return to the Board with a recommendation for award.

Background

The District has no finance director, controller, or accountant on staff. Two contractors perform accounting work today:

- Caselle GL Services (\$18,000 per year) performs monthly bank reconciliations, reconciles subsystems to the general ledger, prepares correcting journal entries for District approval, and closes each month in Caselle.
- Drew Consulting (FY 2026-27 not-to-exceed \$55,000) prepares the annual audit package and the CalOES indirect cost rate submission.

Both contracts cover defined tasks. Neither makes anyone responsible for the District's overall financial management. That work has fallen to the General Manager.

Discussion

Staff compared the two contracts against the District's reporting and compliance obligations. The following functions are not assigned to either contractor:

Function	Current status
Monthly fund-level financial reports to the Board, reviewed by an accountant	Prepared by the General Manager from system reports
Review of the bookkeeper's monthly work before it is approved	No accounting review
Budget development, mid-year review, and multi-year forecast	General Manager
Capital asset records, depreciation, and capital project accounting	Unassigned
Year-end close and GASB adjusting entries (pension, OPEB, compensated absences, leases, software subscriptions)	Unassigned
Grant financial management (SAFER, SLESF, strike team reimbursements)	No current contract. Drew Consulting has been assisting

Function	Current status
Quarterly investment report to the Board (Gov. Code 53646), reserve and investment policies	General Manager
Compliance calendar for state, payroll tax, and information return filings	General Manager and staff
Internal control review	No current assignment

A contract controller would own these functions on a fractional basis, report to the General Manager, and review Caselle's monthly work before it reaches the Board. The General Manager would keep approval authority over journal entries, disbursements, and Board reports. Services would be performed remotely, with travel only at the District's written request.

The following would not change:

- Caselle continues its bookkeeping contract.
- Drew Consulting continues audit preparation and the indirect cost rate submission.
- The independent auditor continues the audit and the State Controller's Financial Transactions Report.

The RFP will ask for a fixed monthly retainer for recurring work and hourly rates for project work, a term through June 30, 2029 with two one-year options, and a lead who is a CPA with California local government finance experience. Proposals will be scored on qualifications, approach, staffing, references, and cost.

Fiscal impact

Issuing the RFP has no cost. The contract cost will be known when proposals are received. Time estimates are 20 to 30 hours in the first month and 10 to 20 hours per month after that, at rates of \$150 to \$185 per hour. On that basis, the first twelve months would cost about \$19,500 to \$46,250, and each full year after that about \$18,000 to \$44,400. With services starting January 1, the cost for the remainder of FY 2026-27 would be about \$10,500 to \$24,050, which the current budget does not include. Staff will bring a budget amendment with the award recommendation. The cost would be charged to General Fund account 10-01-7025 (Accounting, Non-Audit) and distributed to the service funds through the existing overhead allocation.

Alternatives

1. Recruit an in-house finance director. Salary and benefits for a full-time position would exceed the cost of a fractional contract for the hours the District needs.

Proposed motion

I move that the Board authorize the General Manager to issue a request for proposals for contract chief financial officer services by direct invitation to qualified firms, and to return to the Board with a recommendation for award.