



McCloud Community Services District

220 West Minnesota Avenue P.O. Box 640

McCloud, California 96057

Phone (530) 964-2017 Fax (530) 964-3175 e-mail mcsd@ci.mccloudcsd.ca.us

REGULAR MEETING OF THE BOARD OF DIRECTORS

MCSD Hosted Virtual Zoom Meeting

January 24, 2022, at 6:00 PM

AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

Meeting Information:

McCloud CSD Board Meeting

Monday, January 24th, 2022, at 6:00 PM

Please join our meeting from your computer, tablet or smartphone.

You can also dial in using your phone.

Topic: 012422 MCSD Regular Board Meeting

Time: Jan 24, 2022 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/93131193704?pwd=MGttZFpMUWdTZUFPQ2RvalhoVW5Fdz09>

Meeting ID: 931 3119 3704

Passcode: 103161

One tap mobile

+16699006833,,93131193704#,,,,*103161# US (San Jose)

+12532158782,,93131193704#,,,,*103161# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 931 3119 3704

Passcode: 103161

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

1. Call to Order and Roll Call

2. Authorize a Virtual Zoom/Teleconference Meeting

Action: Pass a Motion by Majority vote under Gov. Code, § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C)

2. Pledge of Allegiance

3. Approval of Minutes: Discussion/action regarding approval of the minutes of the Regular Meeting of December 13, 2021

4. Announcement of Events:

5. Communications:

6. Reports:

- A. General Manager
- B. Finance Officer
- C. Fire Chief
- D. Directors
- E. Committees

7. Consent Agenda:

- A. Approval of Expenses in the amount of \$105,590.96
- B. Approval of Expenses in the amount of \$47,360.93

8. Old Business: None

9. New Business:

- A. **Discussion/possible action** regarding the first reading of MCSD Policy 1060-Misc.Fee Schedule (2022 rate changes only)
- B. **Discussion/possible action** regarding The Staff Report for Ordinance Amending Ordinance 27 Rules and Regulations Relating to Water Service.
- C. **Discussion/possible action** regarding the first reading of MCSD Ordinance No. 29, amending MCSD Ordinance 27
- D. **Discussion/possible action** regarding first reading of MCSD Ordinance No. 27 with changes and amendments.
- E. **Discussion/possible action** regarding the GASB 75 Actuaries

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11 Adjourn

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS December 13, 2021

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. Four Directors (Richey, Rorke, Young, Zanni) were present, M. Hanson was absent. Also present were General Manager Amos McAbier, Fire Chief Charlie Miller, Finance Officer Mike Quinn and District Secretary Andrea Mills.

1. Call to Order

2. Pledge of Allegiance.

3. Approval of Minutes:

A. Discussion/action regarding approval of the amended minutes of the Regular Meeting of October 25, 2021

R. Zanni made a motion to approve the amended Minutes of the Regular Meeting of October 25, 2021; seconded by M. Rorke. Motion passed with 3 ayes (Richey, Zanni, Rorke), one abstain (Young), one absent (Hanson)

B. Discussion/action regarding approval of the minutes of the Regular Meeting of November 8, 2021

R. Zanni made a motion to approve the minutes of the Regular Meeting of November 8, 2021; seconded by C. Young. Motion passed with 3 ayes (Zanni, Young, Richey), one abstain (Rorke) and one absent (Hanson)

4. Announcement of Events:

Shareen Strauss announced the holiday events on Saturdays in December. (Please visit the McCloud Chamber for full schedule)

Catherine Young announced that MCSD will be following Governor Newsom's mandate to wear face coverings indoors at all times beginning December 15, 2021. This includes MCSD Board Meetings and office.

5. Communications:

None

6. Annual Organizational Meeting

A. Election of a President and Vice President of the Board of Directors.

M. Rorke made a motion to elect Catherine Young as President and Mick Hanson as Vice President of the Board of Directors; seconded by C. Richey. Motion passed with 4 ayes (Rorke, Zanni, Richey, Young), one absent (Hanson)

B. Appointment of a Secretary of the Board.

C. Young made a motion to appoint Andrea Mills as Secretary of the Board; seconded by M. Rorke. Motion passed with 4 ayes (Rorke, Zanni, Richey, Young), one absent (Hanson)

C. Appointment of a Treasurer.

Amos McAbier was appointed Treasurer

D. Establishment of committees, committee schedules and assignment of committee members.

Finance and Audit- R. Zanni and M. Hanson

Public Works- M. Rorke and C. Young

Safety- C. Richey and C Young

Policy Review- M. Rorke and M. Hanson

OMCP- R. Zanni and C. Young

Fire Department- C. Richey and R. Zanni

Water Ad Hoc- M. Hanson and R. Zanni

Committee Chairs and meeting times will be determined by the new members at next meeting.

E. Designation of a LOLA representative.

Mike Quinn is the designated LOLA representative

F. Designation of a back-up representative for IRWMP meeting attendance.

Amos McAbier is designated as primary representative, and Richie Fesler will be secondary

6. Reports:

A. General Manager Verbal update on Mud Creek and Grant funding for water Infrastructure Replacements / Upgrades.

Amos McAbier reported that the Mud Creek infrastructure protection has finished. There are now high banks on both sides to keep the flow where it should be. He is also waiting on grant funding determinations to see if MCSD will be getting financial help for the creek, springs and waterline projects.

Amos later added that there was a water main break on Sunday the 12th. It was a previously unmarked/unknown main but has since been recorded, repaired and marked.

B. Finance Officer

Mike Quinn reported that the audit is almost complete with the last of the paperwork submitted this week. Actuarial reports will be discussed at the next Board Meeting

C. Fire Chief

See written report in support documents

D. Directors

None

E. Committees

Finance and Audit committee met and discussed the actuarial reports.

OMCP committee met and has a tentative date for installing the sewer line and leach line.

Safety committee met and discussed PPE and water testing.

1. Appointment of Interview Committee for Fire Dept. Recruitment and Retention Officer
R. Zanni, C. Young, GM McAbier and Nate Girard will be the interview committee

7. Consent Agenda:

A. Approval of Expenses in the amount of \$5,801.35

C. Young made a motion to approve the amount of \$5,01.35; seconded by C. Richey. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

B. Approval of Expenses in the amount of \$21,756.14

C. Young made a motion to approve the amount of \$21,576.14; seconded by M. Rorke. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

C. Approval of Expenses in the amount of \$633,542.68

C. Young made a motion to approve the amount of \$633,542.68; seconded by C. Richey. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

D. Approval of Expenses in the amount of \$8,216.05

C. Richey made a motion to approve the amount of \$8,216.05; seconded by C. Young. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

8. Old Business:

A. Discussion/possible action Regarding Staff report and verbiage related portions of Ordinance 27 Proposed revisions concerning Water Bottling and or Beverage Companies.

M. Rorke mad a motion to approve the Staff report and verbiage related portions of Ordinance 27 Proposed revisions concerning Water Bottling and or Beverage Companies with a limit of 5,000 gallons per year; seconded by C. Richey. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

B. Discussion/possible action Regarding installation cost of previously grant funded fire department extractor for the estimated amount of \$1,800.00

Tabled

9. New Business:

A. Discussion/possible action regarding Five Star Bank Line of Credit for Fire Department Wages.

R. Zanni made a motion to approve the Five Star Bank Line of Credit for Fire Department Wildland Fire Wages; seconded by C. Richey. Motion passed with 3 ayes (Young, Richey, Zanni), one nay (Rorke) and one absent (Hanson)

B. Discussion/possible action regarding the Fire Department Purchase of a Type 3 Engine at an Auction for \$110.00. (verbal, Chief Miller)

C. Richey made a motion to approve the purchase of a Type 3 Engine at an Auction for \$110.00; seconded by R. Zanni. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

C. Discussion/possible action regarding the cancellation of the December 27, 2021, Board Meeting.

C. Young made a motion to cancel the December 27, 2021, Board Meeting; seconded by M. Rorke. Motion passed with 4 ayes (Young, Richey, Zanni, Rorke), one absent (Hanson)

- 10. Public Comment:** This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

None

11. Adjourn open session at 8:50 PM

12. Convene a Closed Session: Pursuant to California Government Code §54957.6 - Public Employee Performance Evaluation: General Manager.

13. Reconvene open session and announce any action taken.

At 9:50 PM, No action was taken.

14. Adjourn at 9:50 PM

Catherine Young/President of the Board

Andrea Mills/Secretary of the Board

MCSO BOARD OF DIRECTORS
General Manager's Report
January 24, 2022

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 6 A

Mud Creek: The Mud creek channel is excavated in the area that had allowed the last mudflow in October 2021 to endanger the Lower Elks springhouse and the pipeline containing both elk springs. We had two excavators working to complete digging out the channel to contain future mud flows and keep them in the original flow area. The channel is approximately a quarter mile long and 20 feet wide in the bottom and sloped up to 35 feet wide at the top of grade and on average 12 feet deep. We used the material that was excavated to armor the west side of the channel to give some added protection. We completed it in the end of December a few days before the snow started. We are still waiting to hear if the Lower elk springs grant budget scope and schedule can be modified to also include the mud creek excavation expense. We are also still looking for alternate sources of funding to cover that expense so we aren't dependent on the lower Elks grant funding to cover it and have to find additional funding to compete the Lower Elk Springs Project since it would be left deficient in the funding to complete it. I will update you as soon as we have more information on this.

Grants update: In early November I had submitted a \$4.2 Million grant proposal through the Small Communities Drought Relief grant funding opportunity to replace the pipeline from upper Elk to Lower Elk spring including the mud creek crossing that is at risk of being damaged or destroyed with mud flows. We received news from that agency that they determined our project was not eligible because in their opinion it wasn't directly related to drought, our engineers and I spelled out the direct relation to drought clearly and I also asked how they determined that and have not gotten a response.

I also just submitted another grant for the same project and amount through the Urban Multi Benefit Drought Relief funding opportunity, we received notice that the grant proposal package was complete and qualified as an eligible project based on their criteria and that it was being sent up to the next part of their process where they will decide if it is a chosen project to be funded or not. We also have an opportunity to submit a grant through Cal OES that I will be working on as well this grant would be a much smaller scope and probably only include the mud creek crossing.

MCSO BOARD OF DIRECTORS
Finance Officer's Report
January 24, 2022

AGENDA SUPPORTING DOCUMENT
Agenda Item No. 6 B

- A. The Mud Creek restoration costs were \$108,516.04. \$106,088 was allocated by the Board**

Mud Creek Restoration Report

Budgeted Amount

	Through 9/30/2021	Through 1/13/2022	Total
	\$ 30,000.00	\$ 76,088.00	\$ 106,088.00
Payroll Expense	\$ 4,014.00	\$ 12,048.93	\$ 16,062.93
Contracted Services	\$ 5,900.00	\$ 14,750.00	\$ 20,650.00
Rental Expense	\$ 15,868.00	\$ 42,655.00	\$ 58,523.00
Insurance	\$ -	\$ 1,520.11	\$ 1,520.11
Fuel, equipment expense	\$ 1,813.00	\$ 9,947.00	\$ 11,760.00
Total Expense	\$ 27,595.00	\$ 80,921.04	\$ 108,516.04
Remaining Budget	\$ 2,405.00	\$ (4,833.04)	\$ (2,428.04)

5002 Mud Creek Restoration

		----- Current Year -----			
Account Object	Description	Current Month	Current YTD	Budget	Variance
		%			
Expenses					
401100	Salaries		11,344.54		-11,344.54
	110 Regular		2,821.99		-2,821.99
	120 Overtime		878.33		-878.33
	210 Social Security		205.41		-205.41
	220 Medicare		812.66		-812.66
	230 PERS				
	Total Account		16,062.93		-16,062.93
402000	Other Costs		1,520.11		-1,520.11
	310 Insurance		78,992.64		-78,992.64
	392 Professional Services		180.08		-180.08
	400 Supplies				
	Total Account		80,692.83		-80,692.83
403000	Supplies/Maintenance/Hardware		11,630.53		-11,630.53
	420 Diesel		129.02		-129.02
	520 Equipment Maintenance				
	Total Account		11,759.55		-11,759.55
	Total Expenses	0.00	108,515.31	0.00	-108,515.31
	Net Income from Operations		-108,515.31		
	Net Income	0.00	-108,515.31		

Mud Creek Restoration Report

Budgeted Amount

Through 9/30/2021

Through 1/10/2022

Through 9/30/2021

Through 1/10/2022

Projection 12/15/2021

Total

	Through 9/30/2021	Through 1/10/2022	Through 1/10/2022	Projection 12/15/2021	Total
	\$ 30,000.00	\$ 76,088.00			\$ 106,088.00
Payroll Expense	\$ 4,014.00	\$ 12,048.93		\$ -	\$ 16,062.93
					\$ -
Contracted Services	\$ 5,900.00	\$ 14,750.00		\$ -	\$ 20,650.00
Rental Expense	\$ 15,868.00	\$ 42,655.00		\$ -	\$ 58,523.00
Fuel, equipment expense	\$ 1,813.00	\$ 9,947.00		\$ -	\$ 11,760.00
Total Expense	\$ 27,595.00	\$ 79,400.93		\$ -	\$ 106,995.93
Remaining Budget	\$ 2,405.00	\$ (3,312.93)		\$ -	\$ (907.93)

Expenses

Mud Creek Restoration Report

	Through 9/30/2021	Through 12/21/2021	Projection 12/15/2021	Total
Budgeted Amount	\$ 30,000.00	\$ 76,088.00		\$ 106,088.00
Expenses				
Payroll Expense	\$ 4,014.00	\$ 12,048.93	\$ -	\$ 16,062.93
Contracted Services	\$ 5,900.00	\$ 14,750.00	\$ -	\$ 20,650.00
Rental Expense	\$ 15,868.00	\$ 33,057.00	\$ -	\$ 48,925.00
Fuel, equipment expense	\$ 1,813.00	\$ 6,095.47	\$ -	\$ 7,908.47
Total Expense	\$ 27,595.00	\$ 65,951.40	\$ -	\$ 93,546.40
Remaining Budget	\$ 2,405.00	\$ 10,136.60	\$ -	\$ 12,541.60

MCCLOUD COMMUNITY SERVICES DISTRICT

01/10/22

14:35:54

Detail Query

For the Accounting Periods: 7 / 21 - 1 / 22

Funds 5002-5002

Fund/ Account / Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
JV 993 4	Mud Creek Rest PR 10/24 Adj		10/21	29.38	
PR 211100 65	Employer Contributions		11/21	50.25	
PR 211101 58	Employer Contributions		11/21	47.81	
PR 211102 58	Employer Contributions		11/21	17.32	
PR 211200 59	Employer Contributions		12/21	10.26	
	Object Total:			205.41	
230 PERS					
PR 210801 67	Employer Contributions		8/21	135.06	
PR 210900 62	Employer Contributions		9/21	99.82	
PR 210901 66	Employer Contributions		9/21	37.34	
PR 211100 66	Employer Contributions		11/21	251.77	
PR 211101 59	Employer Contributions		11/21	259.66	
PR 211200 60	Employer Contributions		12/21	29.01	
	Object Total:			812.66	
	Account Total:			16,062.93	
402000 Other Costs					
392 Professional Services					
CL 10294 1	138749 Eq Op Svc-clear Elk/Mud Creek	DEAN ADAMS	9/21	5,900.00	
CL 10332 1	129368 Excavator 8/16-9/4/21	I-5 RENTALS	9/21	15,867.59	
CL 10456 1	3556 Mud Creek excavator operation	DEAN ADAMS	11/21	4,900.00	
CL 10457 1	725164 Mud Creek restoration excavato	Bryan Bechthold	11/21	2,800.00	
CL 10476 1	Mud Creek Excavating Contract	DEAN ADAMS	12/21	3,300.00	
CL 10484 1	130279 Excavator CAT336 11/2-11/30/21	I-5 RENTALS	12/21	18,300.00	
CL 10484 2	130432 ExcavatorCAT336f11/16-12/14/21	I-5 RENTALS	12/21	14,757.00	
CL 10499 1	Mud Creek Excavator Operator	Bryan Bechthold	12/21	3,750.00	
CL 10536 1	130279A ExcavatorCAT336-11/30-12/13/21	I-5 RENTALS	12/21	6,600.00	
CL 10536 2	130279A Excavator CAT3366 Pickup 12/20	I-5 RENTALS	12/21	600.00	
CL 10536 3	130279A ExcavatorCAT336 R&M	I-5 RENTALS	12/21	1,040.40	
CL 10536 4	130432A ExcavatorCAT336F Pickup 12/20	I-5 RENTALS	12/21	600.00	
CL 10536 5	130432A ExcavatorCAT336F R&M	I-5 RENTALS	12/21	577.65	
	Object Total:			78,992.64	
400 Supplies					
CL 10492 1	Amazon Batteries-Walkie Talkie-Mud C	FIRST BANKCARD - DIRECTORS	11/21	180.08	
	Object Total:			180.08	
	Account Total:			79,172.72	

MCCLOUD COMMUNITY SERVICES DISTRICT

Detail Query

For the Accounting Periods: 7 / 21 - 1 / 22

01/10/22

14:35:54

Funds 5002-5002

Fund/ Account / Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit
403000	Supplies/Maintenance/Hardware				
420	Diesel				
CL_10263_1	Dyed Diesel 71 @ \$3.219	DON R ERICKSON OIL	8/21	245.56	
CL_10279_1	Dyed Diesel 70gal @ \$3.29	DON R ERICKSON OIL	8/21	242.10	
CL_10279_2	Dyed Diesel 185gal@ \$3.29	DON R ERICKSON OIL	8/21	639.84	
CL_10308_1	2.5gal DEF for Rented CAT	NAPA AUTO PARTS	8/21	17.18	
CL_10326_3	Reginato's DEF-CAT336 Mud Crk Proj	FIRST BANKCARD - DIRECTORS	8/21	10.02	
CL_10319_1	Dyed Diesel 175 gal @ \$3.199	DON R ERICKSON OIL	9/21	601.50	
CL_10402_2	Dyed Diesel 130 @ \$3.399 Dist	DON R ERICKSON OIL	10/21	474.71	
CL_10423_1	DEF for Mud Creek Excavator	NAPA AUTO PARTS	11/21	26.85	
CL_10440_1	Dyed Diesel 200 @ \$3.59 Dist	DON R ERICKSON OIL	11/21	771.30	
CL_10440_2	Dyed Diesel 205 @ \$3.59 Dist	DON R ERICKSON OIL	11/21	790.59	
CL_10440_3	Dyed Diesel 94 @ \$3.59 Dist	DON R ERICKSON OIL	11/21	362.51	
CL_10460_5	Excavator 11/22/21 Mud Creek	CROSS PETROLEUM	11/21	189.29	
CL_10460_6	Excavator 11/22/21 Mud Creek	CROSS PETROLEUM	11/21	191.28	
CL_10465_1	(2) 2.5 Boxes DEF for Excavato	NAPA AUTO PARTS	11/21	26.85	
CL_10465_3	(10) Cartridges Grease-Excavat	NAPA AUTO PARTS	11/21	85.90	
CL_10471_1	Dyed Diesel 249 @ \$3.59	DON R ERICKSON OIL	11/21	960.26	
CL_10478_1	Dyed Diesel 380 @ \$3.59	DON R ERICKSON OIL	11/21	1,465.45	
CL_10492_2	Reginato's Diesel Fuel for Mud Creek Exca	FIRST BANKCARD - DIRECTORS	11/21	300.00	
CL_10485_14	Excavator 12/7/21 Mud Creek	CROSS PETROLEUM	12/21	364.03	
CL_10485_17	Excavator 12/13/21 Mud Creek	CROSS PETROLEUM	12/21	314.23	
CL_10540_1	Dyed Diesel 227.9 @ \$3.49	DON R ERICKSON OIL	12/21	854.45	
CL_10540_2	Dyed Diesel 213 @ \$3.49	DON R ERICKSON OIL	12/21	840.76	
CL_10540_3	Dyed Diesel 495 @ \$3.49	DON R ERICKSON OIL	12/21	1,855.87	
	Object Total:			11,630.53	
520	Equipment Maintenance				
CL_10303_2	ID-4206 Grease for Mud Creek Equipmnt	BAXTER AUTO PARTS	8/21	57.10	
CL_10424_1	15674-5898 Grease for Mudcreek Excavator	BAXTER AUTO PARTS	11/21	71.92	
	Object Total:			129.02	
	Account Total:			11,759.55	
	Fund Total:			184,958.34	184,958.34
	Grand Total:			184,958.34	184,958.34

5002 Mud Creek Restoration

		----- Current Year -----			
Account Object	Description	Current Month	Current YTD	Budget	Variance
%					
Expenses					
401100	Salaries		11,344.54		-11,344.54
	110 Regular		2,821.99		-2,821.99
	120 Overtime		878.33		-878.33
	210 Social Security		205.41		-205.41
	220 Medicare		812.66		-812.66
	230 PERS				
	Total Account		16,062.93		-16,062.93
Other Costs					
402000	Professional Services		78,992.64		-78,992.64
	400 Supplies		180.08		-180.08
	Total Account		79,172.72		-79,172.72
Supplies/Maintenance/Hardware					
403000	Diesel		11,630.53		-11,630.53
	520 Equipment Maintenance		129.02		-129.02
	Total Account		11,759.55		-11,759.55
	Total Expenses	0.00	106,995.20	0.00	-106,995.20
	Net Income from Operations		-106,995.20		
	Net Income	0.00	-106,995.20		

Mud Creek Restoration Report

	Through 9/30/2021	Est Through 11/30/2021	Projection 12/15/2021	Total
Budgeted Amount	\$ 30,000.00	\$ 87,788.00		\$ 117,788.00
Expenses				
Payroll Expense	\$ 4,014.00	\$ 11,258.00	\$ 2,500.00	\$ 17,772.00
				\$ -
Contracted Services	\$ 5,900.00	\$ 7,700.00	\$ 4,000.00	\$ 17,600.00
Rental Expense	\$ 15,868.00	\$ 25,700.00	\$ 16,400.00	\$ 57,968.00
Fuel, equipment expense	\$ 1,813.00	\$ 5,498.00	\$ 3,800.00	\$ 11,111.00
Total Expense	\$ 27,595.00	\$ 50,156.00	\$ 26,700.00	\$ 104,451.00
Remaining Budget	\$ 2,405.00	\$ 37,632.00	\$ 53,400.00	\$ 13,337.00

16700
1637

5002 Mud Creek Restoration

Account Object	Description	Current Year			Variance	%
		Current Month	Current YTD	Budget		
Expenses						
401100	Salaries		10,636.95		-10,636.95	
	110 Regular		2,821.99		-2,821.99	
	120 Overtime		834.46		-834.46	
	210 Social Security		195.15		-195.15	
	220 Medicare		783.65		-783.65	
	230 PERS		15,272.20		-15,272.20	
	Total Account					
402000	Other Costs		29,467.59		-29,467.59	
	392 Professional Services		29,467.59		-29,467.59	
	Total Account					
403000	Supplies/Maintenance/Hardware		5,635.74		-5,635.74	
	420 Diesel		129.02		-129.02	
	520 Equipment Maintenance		5,764.76		-5,764.76	
	Total Account					
	Total Expenses	0.00	50,504.55	0.00	-50,504.55	
	Net Income from Operations		-50,504.55			
	Net Income	0.00	-50,504.55			

Sum 40200392

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
5002 Mud Creek Restoration						
402000 Other Costs						
392 Professional Services						
CL 10294 1 138749	Eq Op Svc-clear Elk/Mud	DEAN ADAMS	9/21	5,900.00		
CL 10332 1 129368	Excavator 8/16-9/4/21	I-5 RENTALS	9/21	15,867.59		
CL 10456 1 3556	Mud Creek excavator ope	DEAN ADAMS	11/21	4,900.00		
CL 10457 1 725164	Mud Creek restoration ex	Bryan Bechthold	11/21	2,800.00		
	Object Total:			29,467.59		29,467.59 DB
	Account Total:			29,467.59		29,467.59 DB
	Fund Total:			29,467.59	0.00	
	Grand Total:			29,467.59	0.00	



Remit To:

I-5 Rentals Inc
8443 Commercial Way
Redding, CA 96002

Invoice

Continued	Invoice#
Fri 12/10/2021	130432

Customer #: 3717

MCCLOUD COMMUNITY SERVICES DIST
P.O. BOX 640

MC CLOUD, CA 96057

Job Descr: 336 EXC W/60" BKT

PO #: .
Job No: MCCLOUD
Date Out Tue 11/16/2021

Terms	Aging Date
On Account	Fri 12/10/2021

Fold Here

Fold Here

Ordered By: RICHIE FESLER 964-2920
Salesman: Richard Pierce richardp@i5rentals.com

Qty	Key	Items Rented	Ser#	Status	Rental Period	Price
1	EX-336-05	EXCAVATOR - CAT 336F	CAT0336FHRKB01217	Returned	Tue 11/16/2021 to Tue 12/14/2021	\$13,200.00
		Meter Out: 4512.2 1day \$1,600.00 1week \$4,900.00 4weeks \$14,700.00 RENTAL PERIOD = 1 MONTH; DISCOUNTED RATE \$13,200/M				
1	BU-60E-18	BUCKET - 60" EXCAVATOR 336 -DB Link	DB Link 106771 Rocklanc	Returned	Tue 11/16/2021 to Tue 12/14/2021	\$0.00

Qty	Key	Items Sold	Ser#	Status	Each	Price
1	TRUCKING	TRUCKING		Pulled	\$600.00	\$600.00

Delivery Tue 11/16/2021 9:00AM

RICHIE FESLER 530-925-5283
MCCLOUD / MT. SHASTA FOREST SUB.
WIDOW SPRINGS / MT SHASTA DR
MCCLOUD

INS EXP: 07/01/2022

Current On Account
Please pay from this invoice.

Rental and Sales:				7.25% Sales Tax 17:
\$13,800.00				\$957.00
Total Amount:	\$14,757.00	Total Paid	\$0.00	Total Due
				\$14,757.00

530-226-8081

530-226-8083



Remit To:

I-5 Rentals Inc
8443 Commercial Way
Redding, CA 96002

Invoice

Continued	Invoice#
Fri 12/10/2021	130279

Customer #: 3717

MCCLOUD COMMUNITY SERVICES DIST
P.O. BOX 640

MC CLOUD, CA 96057

Job Descr: 336 EXCAVATOR, 60" BKT & THUMB

PO #: .
Job No: MUD CREEK
Date Out Tue 11/ 2/2021

Terms	Aging Date
On Account	Fri 12/10/2021

Fold Here

Fold Here

Ordered By: AMOS MCABIER 530-598-5028
Salesman: Richard Pierce richardp@i5rentals.com

Qty	Key	Items Rented	Ser#	Status	Rental Period	Price
1	EX-349-01	EXCAVATOR - CAT 349EL	CAT0349ELTFG00414	Returned	Tue 11/ 2/2021 to Fri 11/12/2021	\$0.00
		Meter Out: 7392.8 Equipment exchanged on 11/12/2021 for EX-336-11	Meter In: 7415.8 Total hours on meter: 23.0			
1	BU-72E-09	BUCKET-72" EX 349 TOOTH TB LINK	TB Link 133717 Rocklanc	Returned	Tue 11/ 2/2021 to Mon 11/15/2021	\$0.00
1	EX-336-11	EXCAVATOR - CAT 336	CAT00336EYBN00526	Billed To	Tue 11/ 2/2021 to Tue 11/30/2021	\$13,200.00
		Meter Out: 2425.6 1day \$1,600.00 1week \$4,900.00 4weeks \$14,700.00 DISCOUNTED RATE \$13,200/MONTH				
1	BU-60E-17	BUCKET - 60" EXC 336F D Link	"D"Link 133716 Rocklanc	Billed To	Tue 11/ 2/2021 to Tue 11/30/2021	\$0.00

Qty	Key	Items	Ser#	Status	Each	Price
2	TRUCKING	DEL AND P/U 349 EXCAVATOR		Sold	\$1,950.00	\$3,900.00
1	OUTSIDE VENDOR	REPLACE CRACKED FRONT WINDOW, 349 EXCAVATOR		Pulled	\$243.00	\$243.00

Delivery Tue 11/ 2/2021 8:00AM

RICHIE FELSER 530-925-5283
MCCLOUD
N. END HAUL RD
MCCLOUD
DEL MON ANYTIME OR TUES 7:AM
INS EXP: 07/01/2022

Current On Account
Please pay from this invoice.

Rental and Sales:					7.25% Sales Tax 17:
\$17,343.00					\$957.00
Total Amount:	\$18,300.00		Total Paid	\$0.00	Total Due \$18,300.00

530-226-8081

530-226-8083

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

Member Information

Total Department members including Auxiliary: 28		New Members: 0
Total Firefighters: 12	Active: 7	Inactive: 5
Total Auxiliary: 15	Active: 6	Inactive: 7
Total Paramedics: 2	Active: 2	Inactive: 0
Total EMT's: 3	Active: 3	Inactive: 0
Members Resigned: 1	Members Terminated: 0	Members on Leave of Absence: 2
Explorers: 4	Active: 4	Inactive: 0

PERSONNEL	COUNT	PERCENTAGE
<u>Borden, Jack</u>	2	5.88 %
<u>Dewitt, Joe</u>	1	2.94 %
<u>Fay, Dan P</u>	13	38.24 %
<u>French, Bruce D</u>	9	26.47 %
<u>Gray, Jessie</u>	2	5.88 %
<u>Lewis, James</u>	4	11.76 %
<u>Lukenbill, Joel</u>	4	11.76 %
<u>Masciola, Bob</u>	2	5.88 %
<u>Masciola, Nathan</u>	15	44.12 %
<u>Memmer, Jettus</u>	8	23.53 %
<u>Miller, Cindy Ann</u>	10	29.41 %
<u>Miller, Darrell "Charlie"</u>	25	73.53 %
<u>Oliver, Scott</u>	4	11.76 %
<u>Prouty, Sean</u>	3	8.82 %
<u>Roseberry, Ulliana</u>	1	2.94 %
<u>Thomsen, Kirk S</u>	3	8.82 %
<u>Vogus, Trenton</u>	19	55.88 %
Sum of Individual Responses	125	
Total Incidents for Date Range	34	

Volunteer notes: A very busy month of training for our volunteers. Several attended Pump Operator training in Cottonwood.

Explorer notes: Jaden Quiring turned 18 this month. Jaden will be continuing on as a Volunteer Firefighter as soon as he can get a live scan and physical until that time, he will be an Explorer. Explorer soda/Water fundraiser continues.

PERSONNEL	COUNT	PERCENTAGE
<u>Girard, Parker</u>	4	11.76 %
<u>Quiring, Jaden H</u>	1	2.94 %
Sum of Individual Responses	5	
Total Incidents for Date Range	34	

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

CHIEF 1700

Darrell "Charlie" Miller (EMT-P) Engine Operator

ASST. CHIEF/OPERATIONS 1701

Trenton Vogus (Firefighter/EMT) Engine Operator

ASST. CHIEF/EMS DIRECTOR 1702

Kirk Thomsen (Firefighter/EMT -P) Engine Operator

DIV. CHIEF/TRAINING OFFICER 1705

Nate Girard (Firefighter/EMT) Engine Operator

FIRE CAPTAIN 1706

Stephen Richardson

FIRE LIEUTENANT 1708

Ben Garcia (Auxiliary/Engine Driver)

RESCUE/EMS LIEUTENANT 1709

Terry Borden

FIRE FIGHTER'S / EMT'S

Jack Borden (FF/EMT-1)

Engine Driver

Mike Worthington (FF/EMT-1)

Engine Operator

Cindy Miller (FF/EMT-1)

Engine Driver Trainee

Jettus Memmer (FF/EMR)

Engine Operator

Nathan Masciola (FF/1st Responder)

Engine Operator

Joe Dewitt (FF/EMR)

Engine Operator

Auxiliary/Non-Firefighters, Drivers & Support Staff

Peter Tolosano
(Battalion Chief 1710)

Donna Sager
(Battalion Chief 1711)

Amos McAbier (Wildland FF)
(Engine Driver)

Dan Fay (Wildland FF)
(Ambulance/Engine Operator)

Jessie Gray (Wildland FF)
(Ambulance Driver)

Richie Fesler
(Engine Driver)

Ulianna Roseberry
(Ambulance & Engine Driver)
Trainee)

Bob Masciola
(Ambulance Driver)

Jerry Glynn
(Engine Driver)

Bruce French
(Ambulance Driver)

Sandy Borden
(EMT 1)

Scott Oliver
(Engine Driver Trainee)

Shift Firefighters

Mike Mullet
(Fire Captain)

CJ Palmer
(Dunsmuir FD)

Sean Prouty
(Paramedic & Engine Operator)

Joel Lukenbill
(Rope Rescue Technician)

Explorers

Parker Girard

Jaden Quiring

Merlin Huddleston

Travis Seaton

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

INCIDENT TYPE	# INCIDENTS
300 - Rescue, EMS incident, other	2
320 - Emergency medical service, other	4
321 - EMS call, excluding vehicle accident with injury	13
324 - Motor vehicle accident with no injuries.	1
550 - Public service assistance, other	1
553 - Public service	2
554 - Assist invalid	3
611 - Dispatched & cancelled en route	1
622 - No incident found on arrival at dispatch address	2
700 - False alarm or false call, other	1
730 - System malfunction, other	1
733 - Smoke detector activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	2
Total Incidents	34

Total Calls for service this calendar year: 301

Total Z.I.B. Calls this month: 0

Total ZIB Contract Calls this Fiscal Year: 1

Fire Calls

Total Fires: 0 Structure: 0 Vegetation: 0 Vehicle Fires: 0 Nuisance: 0

In Town: 0 Mutual Aid/Auto Aid: 0 Z.I.B. Area: 0

Fire Notes: Nothing of interest to report.

Medical Calls

Total Medical Calls: 20 (includes traffic collisions) Traffic Collisions: 1 Non-Injury: 1

Transported by Medic 17: 13 Paramedic Intercept: 0

Transported by MSAS: 4 Non-Transport: 2 BLS: 11 ALS: 6

In Town: 18 Mutual Aid/Auto Aid: 0 Z.I.B. Area: 2

Medical Notes: Nothing of interest to report.

Miscellaneous Calls

Total Miscellaneous Calls: 14

HAZMAT: 0 Lift Assist: 3 Public Assist (other): 6

Rescue Calls: 0 Smoke Check: 1 Alarm Sounding: 4 Gas Leak: 0

In Town: 14 Mutual Aid/Auto Aid: 0 Z.I.B. Area: 0

Miscellaneous call notes: Again, no calls were missed this month. We are working with the resident to decrease the amount of Public assist calls for oxygen bottle assistance.

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

Station/Apparatus

Station 17-Fire Hall: Good condition. Roll up doors on the steel engine bay have been problematic. We have been able to solve issues in house to now. We need to begin setting aside monies to improve door openers as the current ones are very outdated per both garage door companies that have worked on them in the past.

Unit 1700 (Chevy Tahoe): Used by 3 members to attend Pump Operator class in Redding. Light bar is out of service with an unknown issue. We are attempting to repair it in house.

Unit 1701 (White Chevy Tahoe): Used for 2 members to attend Pump Operator class in Redding. Nothing mechanical to report.

Utility 17 (Dodge Ram Pickup): Nothing to report.

Squad 1740: Good condition, nothing to report.

Medic 17: Good condition. Studded snow tires installed (in house).

Engine 1711: Good condition. Nothing to report.

Engine 1712: Good condition. Nothing to report.

Engine 1715: Good condition. Stored in Shasta Forest Estates.

Engine 1776: MCSD Board voted to allow MCSD donation. State OES donated a Radio.

Fire Department Drills

#1 Fire: (Thursday 6-10 pm)

Date: 11/04/2021 Topic: Structure Fire Initial Attack size up and radio reports.

#2 Fire: (Thursday 6-10 pm)

Date: 11/11/2021 Topic: 2.5" Ground Monitor and handline usage.

Bus. Mtg: (Thursday 6-10 pm)

Date: 11/18/2021 Business Covered: Business meeting cancelled. Driver Operator Engine inspections.

#3 Fire: (Thursday 6-10 pm)

Date: 11/25/2021 Topic: Cancelled due to Thanksgiving.

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

Training Notes: 4 members attended Driver Operator 1B class in the Redding area.

Community Involvement: The department staffed every department vehicle for the arrival of Santa “parade” and downtown tree lighting event. The event was attended by well over 100 people as well as enjoyed by town residents at their homes. The newspaper was on hand to write a story. During the 24+ hour electrical outage, the department assisted County OES with deliveries of indoor safe propane heaters to residents without an alternative heating source. The fire department administration is also working with County OES and the local faith community to plan for cold, heat and other natural or man-made disaster emergency and humanitarian response. The weekend before Christmas we were asked by Calfire and the County Fire Wardens Office to deliver Toys for Tots to McCloud recipients. We also delivered Giving Tree food boxes to McCloud recipients. Jerry Glynn drove Engine 1712 around town with Santa and his helpers judging the McCloud Chamber of Commerce Christmas light contest.

Ordinance 28 Issues: None this month.

Billing: Billing for all possible revenue continues.

CSA 4/ZIB Billing: 1st quarter bill sent. **Total Fiscal Year Payments Received:** \$0

CSA 3 Stipend/equipment purchases **Total CSA 3 Fiscal Year Received:** \$

EF Recovery: No billable calls this month.

Billed (FY 20/21): \$3,232.10 **Received (FY 20/21):** \$1404.75

EF Recovery Accounts Receivable: \$1827.35 - \$89.54 for denied claim= \$1737.81

Calfire: \$0.

USFS: \$0.

CA Office of Emergency Services/CA Fire Assistance Agreement (CFAA): Several invoices have been returned to CA OES for payment. OES Chief Titus advises that payments from last year’s wildfire responses should be coming soon.

Medical Billing:

November Wittman Enterprises Billing Report (Wittman Reports run 1 month behind)

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

INVOICE 2111028

TO: McCloud Community Service District
FROM: Wittman Enterprises, LLC
DATE: December 15, 2021
FOR: Billing Services Performed in November 2021

Gross Collections	\$	9,616.79
Less Refunds	\$	-
Net Collections	\$	9,616.79
Fee Based on 8% of Net Collections	\$	769.34

CURRENT MONTH BALANCE:	\$	769.34
Prior month (October) balance:	\$	638.55
TOTAL AMOUNT:	\$	1,407.89

Fiscal Year 20/21 Whitman Enterprises Billing Report

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	COLL ADJ	NET PAYMENTS	BAD DEBT WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
JULY '21	\$ 23,780.75	\$ 9,805.84	\$ 76.07	\$ -	\$ 13,898.84	\$ 8,110.94	\$ -	\$ -	\$ 8,110.94	\$ -	\$ -	\$ 63,493.75
AUGUST '21	\$ 35,496.35	\$ 21,863.66	\$ 10,031.91	\$ -	\$ 3,600.78	\$ 13,484.85	\$ -	\$ -	\$ 13,484.85	\$ -	\$ 6.15	\$ 53,615.83
SEPTEMBER '21	\$ 28,923.66	\$ 12,423.89	\$ 2,161.33	\$ -	\$ 14,338.44	\$ 10,063.53	\$ -	\$ -	\$ 10,063.53	\$ -	\$ -	\$ 57,890.74
OCTOBER '21	\$ 21,265.55	\$ 14,457.06	\$ 7,221.40	\$ -	\$ (412.91)	\$ 8,448.29	\$ 466.45	\$ -	\$ 7,981.84	\$ -	\$ (324.81)	\$ 49,171.18
NOVEMBER '21	\$ 11,298.60	\$ 580.07	\$ 7,704.39	\$ -	\$ 3,014.14	\$ 9,616.79	\$ -	\$ -	\$ 9,616.79	\$ -	\$ -	\$ 42,568.53
DECEMBER '21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JANUARY '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEBRUARY '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARCH '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
APRIL '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAY '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUNE '22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YEAR TO DATE												
TOTALS	\$ 120,764.91	\$ 59,130.52	\$ 27,195.10	\$ -	\$ 34,439.29	\$ 49,724.40	\$ 466.45	\$ -	\$ 49,257.95	\$ -	\$ (318.66)	

Average Net Charges (Fiscal year to date): \$6,887.85

Average Net Payments/Revenue (Fiscal Year to Date): \$9,851.59

Outstanding Accounts Receivable as of November 30, 2021: \$42,568.53

General department message:

McCloud Fire Department Monthly Fire Chiefs Report

Report Month: **December**

Year: **2021**

The holiday season is upon us. November was a much-needed break as far as emergency calls were concerned. However, a great amount of training was attended outside of normal trainings.

Medic 17 was staffed ALS with the exception of when Chief 1700 was out of town attending training. No calls were unattended. Mount Shasta Ambulance was needed to transport 1 time this month as no Paramedic was available during those calls (Chief 1700 away at training).

Several members attended the Driver Operator 1A hosted by the Cottonwood Fire Department. This class teaches members how to inspect fire apparatus and tests their driving ability on an emergency driving course. This 40-hour class is mandatory for drivers to be able to test at the CA DMV to receive their CA Class C- Fire Apparatus Driver Exemption. This license allows a holder to drive any piece of fire apparatus that the department owns. After licensing, the trainee drivers will still have to complete a task book to become qualified by the department to drive on emergency responses.

You may notice that we are responding a fire engine to all calls. This will allow our drivers to practice their driving skills and become better acquainted with the Type I fire engines.

Sean Prouty was offered and accepted the FEMA Grant Recruitment and Retention Coordinator/Paramedic position. He will begin working on January 1, 2021.

Submitted By: *Darrell Miller* Darrell "Charlie" Miller

Date: 12/31/2021

* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
10474	1605S	277 CROSS PETROLEUM		379.71								
		Kerosene Heating Oil - Scout Hall (20% General, 80% Parks) + Library										
1	1477450-IN	12/04/21 Scout Hall 1 76.7 @ \$3.245		53.44			1010		403000	440		101000
2	1477450-IN	12/04/21 Scout Hall 76.7 @ \$3.245		213.75			1070		403000	440		101000
3	1477451-IN	12/04/21 Library 32.3 @ \$3.245		112.52			1080		403000	440		101000
10475	1603S	10 BAXTER AUTO PARTS		87.83								
		Cleaner/Degreaser, Glass Cleaner, Light Bulbs for Engine 1711										
1	15674-6682	12/07/21 Cleaner/Degreaser. Glass C		32.06		725044	1040		403000	530		101000
2	15674-6783	12/10/21 Light Bulb for 1711		55.77		725045	1040		403000	530		101000
10476	1606S	1187 DEAN ADAMS		3,300.00								
		Mud Creek Excavating Contractor 66hrs @ \$50/ea										
1	12/14/21	Mud Creek Excavating Contractr		3,300.00		3560	5002		402000	392		101000
10477	1612S	316 GEOSERV		25,485.00								
		Lower Elk Springhouse Replacement Project										
1	596 12/01/21	Task #6 Soil Investigation		6,600.00		3568	5003		402000	392		101000
2	596 12/01/21	Task #7 CEQA Docs & Environmen		13,685.00		3568	5003		402000	392		101000
3	596 12/01/21	Task #8 Design & Engineering		5,200.00		3568	5003		402000	392		101000
10478	1608S	42 DON R ERICKSON OIL		1,465.45								
		Fuel for Mud Creek Excavator 380 @ \$3.59										
1	179372	11/22/21 Dyed Diesel 380 @ \$359		1,465.45			5002		403000	420		101000
10479	1602S	1174 BARTKIEWICZ, KRONICK & SHANAHAN		1,060.00								
		Legal Services for November										
1	8922.0001	12/07/21 Legal Services for November		290.00			1040		402000	390		101000
2	8922.0001	12/07/21 Legal Services for November		145.00			3000		402000	390		101000
3	8922.0001	12/07/21 Legal Services for November		625.00			1010		402000	390		101000
10480	1614S	449 KEVIN SHEARER, DDS		99.00								
		Deceomber Employee Dental										
1	Dec2021	12/09/21 Dec Employee Dental		9.90			1040		401300	270		101000
2	Dec2021	12/09/21 Dec Employee Dental		1.98			1050		401300	270		101000
3	Dec2021	12/09/21 Dec Employee Dental		4.95			1070		401300	270		101000
4	Dec2021	12/09/21 Dec Employee Dental		0.99			1080		401300	270		101000
5	Dec2021	12/09/21 Dec Employee Dental		9.90			1090		401300	270		101000
6	Dec2021	12/09/21 Dec Employee Dental		26.73			2000		401300	270		101000
7	Dec2021	12/09/21 Dec Employee Dental		44.55			3000		401300	270		101000

* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10481	1616S	342 RAY MORGAN COMPANY		126.25			1010 403000	410	101000
		(Final) Canon Usage 8/26-9/?/21							
1	3548103	12/13/21 Color Copies 8/26-9/?/21		126.25					
10482	1618S	1151 SWRCB Accounting Office		21,160.00					
		Annual Sewer Permit Fee 7/1/21-6/30/22 Squaw Valley							
		Facility ID 5A470102002							
		Annual Water Permit Fee 7/1/21-6/30/22 Facility ID 5SS010832							
1	WD-0192865	12/08/21 Ann'l Swr Prmt 7/1/21-6/30		17,834.00		3558	2000 405000	710	101000
2	WD-0191505	12/08/21 Ann'l Wtr Prmt 7/1/21-6/30		3,326.00		3557	3000 405000	710	101000
10484	1613S	243 I-5 RENTALS		33,057.00					
		Two Excavator Rentals - Mud Creek							
1	130279	12/10/21 Excavator CAT336 11/2-11/30/21		18,300.00		3559	5002 402000	392	101000
2	130432	12/10/21 ExcavatorCAT336f11/16-12/14/21		14,757.00		3559	5002 402000	392	101000
10485	1605S	277 CROSS PETROLEUM		2,167.01					
		Vehicle Fuel 12/1-15/21							
1	CL16009	12/15/21 Fire Rthoe11 12/01/21 126, 83		48.19			1040 403000	430	101000
2	CL16009	12/15/21 Fire Fuel Tank 12/02/21		9.79			1040 403000	430	101000
3	CL16009	12/15/21 Fire Rthoe11 12/02/21 126, 92		46.26			1040 403000	430	101000
4	CL16009	12/15/21 Fire Rthoe11 12/14/21 127, 14		62.30			1040 403000	430	101000
5	CL16009	12/15/21 Fire Rthoe11 12/14/21 127, 30		52.99			1040 403000	430	101000
6	CL16009	12/15/21 Fire Rthoe11 12/15/21 127, 38		39.35			1040 403000	430	101000
7	CL16009	12/15/21 Fire Wtahoe 12/2/21 131, 500mi		77.28			1040 403000	430	101000
8	CL16009	12/15/21 Fire Wtahoe 12/3/21 XmasParad		43.73			1040 403000	430	101000
9	CL16009	12/15/21 Fire Wtahoe 12/10/21 131, 837m		53.90			1040 403000	430	101000
10	CL16009	12/15/21 Fire Wtahoe 12/13/21		61.16			1040 403000	430	101000
11	CL16009	12/15/21 Fire Wtahoe 12/14/21		48.29			1040 403000	430	101000
12	CL16009	12/15/21 Fire Wtahoe 12/15/21 Cottonwo		26.48			1040 403000	430	101000
13	CL16009	12/15/21 Svc Truck 12/3/21 67, 483mi		147.43			1010 403000	430	101000
14	CL16009	12/01/52 Excavator 12/7/21 Mud Creek		364.03			5002 403000	420	101000
15	CL16009	12/15/21 Silver Trk 12/9/21 3, 906mi		63.30			1010 403000	430	101000
16	CL16009	12/15/21 Flat bed 12/9/21 4, 531mi		74.44			1010 403000	420	101000
17	CL16009	12/15/21 Excavator 12/13/21 Mud Creek		314.23			5002 403000	420	101000
18	CL16009	12/15/21 Flat bed 12/15/21 4, 616 mi		106.16			1010 403000	420	101000
19	CL16009	12/15/21 Rear Loader 12/10/21 17, 330mi		107.96			1090 403000	420	101000
20	CL16009	12/15/21 Side Loader 12/7/1 20, 236mi		90.59			1090 403000	420	101000
21	CL16009	12/15/21 Side Loader 12/14/21 20, 883		90.80			1090 403000	420	101000
22	CL16009	12/15/21 Fire Medic 17 12/1/21 107, 471		49.72			1040 403000	430	101000
23	CL16009	12/15/21 Fire Medic 17 12/2/21 107, 605		53.02			1040 403000	430	101000
24	CL16009	12/15/21 Fire Medic 17 12/10/21 107, 70		64.70			1040 403000	430	101000
25	CL16009	12/15/21 Fire Medic 17 12/04/21		70.91			1040 403000	430	101000

* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund	Org Acct	Object	Proj	Cash Account
10486	1617S	318 SKINNER ROADSIDE TRUCK REPAIR		791.21							
1		Brake Repairs Eng 1711									
1	59193	11/11/21 Brake Repairs Eng 1711		791.21		3891	1040	403000	530		101000
10487	1601S	1 ACE HARDWARE		42.99							
1	548169	12/16/21 Poly Snow Shovel		42.99		3570	1040	403000	400		101000
10488	1607S	460 DEPT. OF JUSTICE		96.00							
1		November Fingerprint Apps									
2	551634	12/03/21 November 2021 Fingerprint Apps		32.00			1080	402000	345		101000
2	551634	12/03/21 November 2021 Fingerprint Apps		64.00			1010	402000	345		101000
10489	1615S	126 PACIFIC POWER - 007 4 STREET		1,373.35							
1	001 7	12/03/21 Nov Street Lights		1,373.35			1060	403000	450		101000
10490	1611S	69 FIRST BANKCARD - FIRE DEPT		1,735.17							
1		Nov Credit Card Activity									
2	HaborFrt	11/07/21 4 Ton Jack		225.21		11-221	1040	403000	520		101000
3	Solano's	11/10/21 Plumbing Parts for Washer &		60.62		725014	1040	403000	510		101000
4	Ace Hdwr	11/11/21 Plumbing Parts for Building		17.18		3577	1040	403000	510		101000
5	Amazon	11/12/21 Ambulance Gurney Battery		40.74		3574	1040	402000	394		101000
6	Solano's	11/13/21 Winterizing Building Mainten		42.71		3780	1040	403000	510		101000
7	Amazon	11/15/21 Backup Light for M17 Vehicle		23.16		3573	1040	403000	530		101000
8	Amazon	11/15/21 Air Chuck for Tires		10.18		3572	1040	403000	530		101000
9	Regional	11/16/21 Driver Op Class for 3 Person		754.50		3571	1040	402000	350		101000
10	GovDeals	11/18/21 Lockout/Tagout Kit		122.08		30-111	1040	403000	400		101000
11	Regional	11/18/21 Driver Operator IB (Pump)cla		251.50		725072	1040	402000	350		101000
12	BoundTree	11/18/21 Sodium Bicarb-Ambulance Sup		37.08		3576	1040	402000	394		101000
13	Bound Tree	11/18/21 Sodium Bicarb-Ambulance Su		18.55		3575	1040	402000	394		101000
13	Chevron	28 Gal Diesel		131.66		725101	1040	403000	420		101000
10491	1619S	165 USDA FOREST SERVICE		714.77							
1		Annual Special Use Water Line Permit									
1	BF051461ac	12/01/21 Line Permit 1/1/22-12/31/		714.77		3562	3000	405000	710		101000
10492	1609S	71 FIRST BANKCARD - DIRECTORS 2		480.08							
1		November Credit Card Activity									
2	Amazon	11/08/21 Batteries-Walkie Talkie-Mud C		180.08			5002	402000	400		101000
2	Reginato's	11/10/21 Diesel Fuel for Mud Creek		300.00		3500	5002	403000	420		101000

* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10493	1610S	70 FIRST BANKCARD - DISTRICT CARD		510.30					
		November Credit Card Activity							
1		11/07/21 Enplan (IT Services)		29.00			1010 402000	396	101000
2		11/25/21 Microsoft (IT Services)		200.00			1010 402000	396	101000
3		12/01/21 USPO-Stamps for Office	3566	174.00			1010 403000	411	101000
4		Amazon 12/06/21 (2) Air Purifiers		182.30			1010 403000	400	101000
9900		10/02/17 NCTI-Online Credit		-75.00			1040 403000	350	101000
		CI 86							
10496	1622S	117 VYVE - MCSD		312.24					
		Dec Phone & Internet Service							
1		Dec2021 12/02/21 Dec Phone & Internet Service		312.24			1010 402000	320	101000
10497	1620S	255 VERIZON WIRELESS - MCSD		402.65					
		Nov Phone Service							
1		9894115687 12/01/21 November Call Phone Servic		203.77			1010 402000	320	101000
2		9894115687 12/01/21 PWS, ON CALL, GM PHONE		99.06			1010 402000	320	101000
3		9894115687 12/01/21 Fire Chief, Ambulance		99.82			1040 402000	320	101000
10498	1621S	116 VYVE - FIRE		95.45					
		Dec Phone & Internet Service							
1		Dec2021 12/02/21 Dec Phone & Internet Service		95.45			1040 402000	320	101000
10499	1604S	1200 Bryan Bechthold		3,750.00					
		Mud Creek Excavator Operator 75 @ \$50/hr							
1		12/17/21 Mud Creek Excavator Operator	3561	3,750.00			5002 402000	392	101000
10500	1630S	1136 Jack Borden		140.00					
		Points 9-30-21							
1		09/30/21 FD Points 9-21		140.00			1040 402000	380	101000
10501	1640S	1150 TERRY BORDEN		50.00					
		FD Points 9-21							
1		09/30/21 FD Points -9-21		50.00			1040 402000	380	101000
10502	1633S	1173 JOE DeWITT		120.00					
		FD Points 9-21							
1		09/30/21 FD Points 9-21		120.00			1040 402000	380	101000

* ... Over spent expenditure

Claim Line #	Check	Invoice #	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10503	1628S	1140	Daniel Fay	380.00					
	FD Points 9-30								
1	09/30/21	FD Points 9-21		380.00			1040 402000	380	101000
10504	1626S	1185	Bruce French	80.00					
	FD Points								
1	09/30/21	FD Points 9-21		80.00			1040 402000	380	101000
10505	1624S	1158	Benjamin Garcia	20.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-21		20.00			1040 402000	380	101000
10506	1636S	1159	Nate Girard	289.75					
	FD Points 09-21								
1	09/30/21	FD Points 9-30		289.75			1040 402000	380	101000
10507	1631S	1121	Jessie Gray	60.00					
	For Jeff Gray FD points								
1	09/30/21	FD Points 9-30		60.00			1040 402000	380	101000
10508	1631S	1121	Jessie Gray	230.00					
	Jessie Gray FD Points 9-30-21								
1	09/30/21	FD Points 9-30		230.00			1040 402000	380	101000
10509	1638S	1182	Steve Marques	127.90					
	FD Points								
1	09/30/21	FD Points 9-30		127.90			1040 402000	380	101000
10510	1625S	1132	Bob Masciola	230.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30		230.00			1040 402000	380	101000
10511	1623S	1201	Amos McAbier	20.00					
	FD Points 09-30-21								
1	09/30/21	FD Points 9-30		20.00			1040 402000	380	101000
10512	1632S	1202	Jettus Memmer	270.00					
	FD Points 09-30-21								
1	09/30/21	FD Points 9-30		270.00			1040 402000	380	101000

* ... Over spent expenditure

Claim Line #	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10514	1637S	1203 Nathan Masciola		130.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		130.00			1040 402000	380	101000
10515	1627S	1135 Cindy Miller		350.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		350.00			1040 402000	380	101000
10517	1639S	1160 Steve Richardson		30.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		30.00			1040 402000	380	101000
10518	1642S	1177 ULIANNA ROSEBERRY		40.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		40.00			1040 402000	380	101000
10519	1629S	1170 Donna Sager		20.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		20.00			1040 402000	380	101000
10520	1634S	1131 Kirk Thomsen		70.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		70.00			1040 402000	380	101000
10521	1641S	1161 Trent Vogus		251.85					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		251.85			1040 402000	380	101000
10522	1635S	1163 Mike Worthington		90.00					
	FD Points 9-30-21								
1	09/30/21	FD Points 9-30-21		90.00			1040 402000	380	101000
10523	1643S	1204 Actuarial Retirement Consulting		2,750.00					
	GASB 75 Reports 2020-2021								
1	11/26 11/24/21	GASB 75 Reports 2020-2021		2,750.00		3580	1010 402000	391	101000
10524	1645S	1205 ESO Solutions Inc.		1,150.00					
	NFIRS and Rover Enroute Reporting Annual contract								
1	ES0-67394 12/02/21	NFIRS/Rover Enroute Reporti		1,150.00			1040 402000	392	101000
									Total: 105,590.96

** This report runs by Claim Posted Date, which is a system generated field that always shows the date on which the Claim was actually posted in the system. If a Claim was cancelled and re-posted, the posted date will show as of the date it was re-posted. **

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* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10554		1207 Alameda County Fire Department		300.00					
		Wildland fire class					1040 402000	350	101000
		01/10/22 Wildland Fire Class		300.00*					
3872									
		Total for Vendor:		300.00					
		*** Claim from another period (12/21) ****							
10571		1174 BARTKIEWICZ, KRONICK & SHANAHAN		4,462.50					
		Legal Services for December					1010 402000	390	101000
		8922.0001 01/12/22 Legal Services for December		4,462.50*					
		Total for Vendor:		4,462.50					
		*** Claim from another period (12/21) ****							
10531		11 BLACK BUTTE TRANSFER STATION		2,797.36					
		Dec 2021 Dump Fees					1090 405000	710	101000
		Dec2021 12/31/21 Dec 2021 Dump Fees		2,797.36*					
		Total for Vendor:		2,797.36					
		*** Claim from another period (12/21) ****							
10527		13 BLUE STAR GAS		1,517.51*					
		Propane - Firehouse 409 Tucci					1040 403000	440	101000
		1288793 12/14/21 Propane-Fire House 407.2 @\$3.		1,123.94*			1040 403000	440	101000
		1293860 12/28/21 Propane-Fire House 300.8 @\$3.		2,641.45					
		Total for Vendor:		2,641.45					
		*** Claim from another period (12/21) ****							
10544		15 BROOKS COMPLETE AUTO REPAIR INC.		85.50					
		Backhoe Tire Repair					1010 403000	530	101000
		96151 12/09/21 Flat Repair-Backhoe Tire Tube		52.00*			1010 403000	530	101000
		96368 12/30/21 Flat Repair-Backhoe-Patch/Plug		33.50*					
		Total for Vendor:		85.50					
		*** Claim from another period (12/21) ****							
10529		277 CROSS PETROLEUM		1,253.22					
		Dec 16-31 Vehicle Fuel					1040 403000	430	101000
		CL16368 12/31/21 Fire-ChvTahoe 12/17/21 127,61		82.86*			1040 403000	420	101000
		CL16368 12/31/21 Fire 12/23/21 9,480mi		136.54*			1040 403000	430	101000
		CL16368 12/31/21 Fire 12/30/21 Veh#11		45.16*			1040 403000	430	101000
		CL16368 12/31/21 Fire W/Tahoe 12/17/21		81.52*			1040 403000	430	101000
		CL16368 12/31/21 Fire W/Tahoe 12/22/21 132,619		45.99*			1040 403000	430	101000
		CL16368 12/31/21 Fire W/Tahoe 12/28/21 132,672		32.80*			1040 403000	430	101000

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 * ... Over spent expenditure

Claim/Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
CL16368	12/31/21	Flat Bed 12/17/21 4,672	103.15*			1010		403000	420		101000
CL16368	12/31/21	Rear Loader 12/30/21 17,443mi	175.83*			1090		403000	420		101000
CL16368	12/31/21	Side Loader 12/21/21 20,412mi	92.90*			1090		403000	420		101000
CL16368	12/31/21	Side Loader 12/29/21 20,502	89.39*			1090		403000	420		101000
CL16368	12/31/21	Fire Engine 1712 12/23/21	43.06*			1040		403000	420		101000
CL16368	12/31/21	Fire Rtahoe 12/22/21	89.60*			1040		403000	430		101000
CL16368	12/31/21	Fire Rtahoe 12/31/21	56.19*			1040		403000	430		101000
CL16368	12/31/21	Fire Medic 17 12/18/21	118.18*			1040		403000	420		101000
CL16368	12/31/21	Fire Medic 17 12/26/21	60.05*			1040		403000	420		101000
10563		277 CROSS PETROLEUM	694.40								
		Vehicle Fuel 1/1-1/15/22									
CL16969	01/15/22	Fire Rtahoe 1/5/22 127,802mi	36.41*			1040		403000	430		101000
CL16969	01/15/22	Fire Wtahoe 1/7/22 132,799mi	56.87*			1040		403000	430		101000
CL16969	01/15/22	Flat Bed 1/3/22 4,750mi	118.05*			1010		403000	420		101000
CL16969	01/15/22	Service Truck 1/3/22 80,904mi	88.31*			1010		403000	430		101000
CL16969	01/15/22	Side Loader 1/4/22 20,590mi	100.97*			1090		403000	420		101000
CL16969	01/15/22	Fire Eng 1712 1/12/22 22,042	57.05*			1040		403000	420		101000
CL16969	01/15/22	Fire Command 1700 1/14/22	80.19*			1040		403000	430		101000
CL16969	01/15/22	Fire Medic 17 1/4/22	40.10*			1040		403000	420		101000
CL16969	01/15/22	Fire Medic 17 1/8/22	51.96*			1040		403000	420		101000
CL16969	01/15/22	Fire Squad 1740 1/5/22 9,523m	64.49*			1040		403000	420		101000
		Total for Vendor:	1,947.62								
		*** Claim from another period (12/21) ****									
		60.00									
10526		1149 Darrell (Charlie) Miller									
Reimb		Smog Fee for Whit Tahoe									
		SisMuffler 12/22/21 Reimb-Smog Fee for White T	60.00*			1040		403000	530		101000
		Total for Vendor:	60.00								
		*** Claim from another period (12/21) ****									
		32.00									
10564		460 DEPT. OF JUSTICE									
December		Fingerprint Apps									
		557140 01/06/22 December 2021 Fingerprint Apps	32.00*			1010		402000	345		101000
		Total for Vendor:	32.00								

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* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10540	FUEL FOR MUD CREEK EXCAVATORS	42 DON R ERICKSON OIL		3,551.08	****				
	182351 12/17/21 Dyed Diesel 227.9 @ \$3.49			854.45*		3565	5002 403000	420	101000
	179653 12/10/21 Dyed Diesel 213 @ \$3.49			840.76*		3565	5002 403000	420	101000
	179586 12/07/21 Dyed Diesel 495 @ \$3.49			1,855.87*		3565	5002 403000	420	101000
10550	Dyed Diesel-Office Heat	42 DON R ERICKSON OIL		571.47	****				
	182744 12/24/21 Dyed Diesel 53 @ \$3.41			194.15*			1010 403000	420	101000
	182489 12/30/21 Dyed Diesel 103 @ \$3.41			377.32*			1010 403000	420	101000
10570	Dyed Diesel-Office Heat	42 DON R ERICKSON OIL		604.46					
	185338 01/08/22 165 @ \$3.41 Office Heat			604.46*			1010 403000	420	101000
	Total for Vendor:			4,727.01	****				
10565	December Credit Card Activity	70 FIRST BANKCARD - DISTRICT CARD		850.36	****				
	12/07/21 USPO-Prsnlized Stmpd Envelopes			354.95*			1010 403000	411	101000
	12/09/21 Enplan (IT Service)			29.00*			1010 402000	396	101000
	12/09/21 CSD-Labor Law Poster			27.06*			1010 402000	330	101000
	12/10/21 Reginatos-Water Samples to Rdg			51.88*			3000 403000	430	101000
	12/17/21 Adobe Services Monthly			67.96*			1010 403000	412	101000
	12/21/21 Microsoft (IT Service)			200.00*			1010 402000	396	101000
	12/31/21 Reginatos-Water Samples to Rdg			44.51*			3000 403000	430	101000
	10/02/17 Rvrs NCTI-OnlineCredit-ck#1610			75.00			1040 403000	350	101000
	Total for Vendor:			850.36	****				
10568	December Credit Card Activity	69 FIRST BANKCARD - FIRE DEPT		1,771.21	****				
	PostHaste 12/09/21 Lock Out/Tag Out Kit-Shippi			51.97*		725041	1040 403000	411	101000
	WestMark 12/10/21 Uniform Supplies			372.61*			1040 402000	360	101000
	RegionalTr 12/13/21 Training Supplies			251.50*			1040 402000	345	101000
	Facebk 12/13/21 Facebook Supplies			23.94*			1040 402000	345	101000
	Amazon 12/29/21 Propane Shop Heater			542.75*			1040 403000	510	101000
	UniformWhs 12/31/21 Uniform Shirts			418.38*			1040 402000	360	101000

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Claim/	Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
			GW-SACTO 01/04/22	GW-Sacto Supplies	14.67*		1040	403000		400		101000
			HomeDepot 01/04/22	Station Supplies	95.39*		1040	403000		400		101000
			Total for Vendor: 1,771.21			3781						
			*** Claim from another period (12/21) ****									
10536			243 I-5 RENTALS		9,418.05							
			Two Excavator Rentals - Mud Creek									
			130279A 12/22/21	ExcavatorCAT336-11/30-12/13/2	6,600.00*		5002	402000		392		101000
			130279A 12/22/21	Excavator CAT3366 Pickup 12/2	600.00*		5002	402000		392		101000
			130279A 12/22/21	ExcavatorCAT336 R&M	1,040.40*		5002	402000		392		101000
			130432A 12/22/21	ExcavatorCAT336F Pickup 12/20	600.00*		5002	402000		392		101000
			130432A 12/22/21	ExcavatorCAT336F R&M	577.65*		5002	402000		392		101000
			Total for Vendor: 9,418.05									
			*** Claim from another period (12/21) ****									
10542			396 JW WOOD		97.30							
			60' Drain Pipe for Court House				1075	403000		510		101000
			287364461 12/15/21	60' Drain Pipe	97.30*							
			Total for Vendor: 97.30									
			*** Claim from another period (12/21) ****									
10545			449 KEVIN SHEARER, DDS		145.00							
			Dec Employee Dental									
			Dec2021 12/30/21	Dec Employee Dental	14.50*		1040	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	2.90*		1050	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	7.25*		1070	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	1.45*		1080	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	14.50*		1090	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	39.15*		2000	401300		270		101000
			Dec2021 12/30/21	Dec Employee Dental	65.25*		3000	401300		270		101000
			Total for Vendor: 145.00									
10569			1084 KRM Services		425.00							
			2022 Annual Membership & Fee - Drug Testing for Drivers				1010	402000		392		101000
			3819 01/03/22	2022 Annual Membership & Fees	425.00*							
			Total for Vendor: 425.00									

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* ... Over spent expenditure

Claim/	Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
10539			443 LAWRENCE & ASSOCIATES WASTEWATER POND CONSULTING - WORK PERFORMED NOV 2021 28296 12/16/21 3 QTR POND CONSULTING 28296 12/16/21 4 QTR POND CONSULTING Total for Vendor: 4,496.46 *** Claim from another period (11/21) ****	4,496.46								
10528			416 MT SHASTA IT SERVICES Dec IT Services INV-0179 01/01/22 Dec IT Services Total for Vendor: 800.00 *** Claim from another period (12/21) ****	800.00			1010		402000	396		101000
10533			141 NAPA AUTO PARTS Vehicle Hydraulic Oil 823756 12/14/21 Backhoe Hydraulic Oil 824278 12/23/21 2 Deicer Spray Cans 824278 12/23/21 Hydraulic Oil 823405 12/09/21 Shop: Gloves, Grease, Cleaners Total for Vendor: 440.83 *** Claim from another period (12/21) ****	440.83			1050		403000	520		101000
10537			120 PACIFIC POWER - 001 7 FIRE Power 0017 12/17/21 SHOP-AREA LIGHT 0017 12/17/21 LIBRARY-AREA LIGHT 0017 12/17/21 SHOP 0017 12/17/21 DIST OFFICE 0017 12/17/21 FIRE 0017 12/17/21 FIRE-AMBULANCE STORAGE 0017 12/17/21 LIBRARY Total for Vendor: 505.93 *** Claim from another period (12/21) ****	505.93			1010		403000	450		101000
10538			124 PACIFIC POWER - 005 8 PARK POWER 0058 12/17/21 SCOUT HALL AREA LIGHT 0058 12/17/21 SCOUT HALL AREA LIGHT 0058 12/17/21 HOO HOO FIELD LIGHTS 0058 12/17/21 HOO HOO GAZEBO LIGHTS Total for Vendor: 102.30 *** Claim from another period (12/21) ****	102.30			1070		403000	450		101000

MCCLOUD COMMUNITY SERVICES DISTRICT
 Claim Approval List
 For the Accounting Period: 1/22

5 Star Bank
 * ... Over spent expenditure

Claim/	Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
	0058	12/17/21	SCOUT HALL	41.54*			1070	403000		450		101000
	0058	12/17/21	SCOUT HALL	10.39*			1010	403000		450		101000
			Total for Vendor:	102.30								
			*** Claim from another period (12/21) ****									
10553		126	PACIFIC POWER - 007 4 STREET	1,380.95								
	Dec Street Lights											
	007 4	01/05/22	Dec Street Lights	1,380.95*			1060	403000		450		101000
			Total for Vendor:	1,380.95								
			*** Claim from another period (12/21) ****									
10532		140	SDRMA	3,842.81								
	Property/Liability Insurance: newly-acquired Fire Vehicles; Mud Creek Excavators											
	71227	12/31/21	newly-Acquired Fire Vehicles i	2,322.70*			1040	402000		310		101000
	71322	01/05/22	Insur-Mud Creek Excavsters	1,520.11*			5002	402000		310		101000
			Total for Vendor:	3,842.81								
10530		1206	SEAN A. PROUTY	117.00								
	Auto Extraction Course @ COS											
	C.O.S.	01/02/22	Reimb. C.O.S. Auto-Extract'n C	117.00*		3783	1040	402000		350		101000
			Total for Vendor:	117.00								
			*** Claim from another period (12/21) ****									
10552		151	SISKIYOU FIRE EQUIPMENT	941.78								
	Annual Fire Extinguisher Service-McCloud Fire Department											
	20049	12/29/21	Ann'l Fire Dept Extingshr SVC	941.78*			1040	402000		365		101000
			Total for Vendor:	941.78								
			*** Claim from another period (12/21) ****									
10525		169	SOLANOS HOME IMPROVEMENT CNTR	324.07								
	Elec & Plumbing Supplies for Old Court House; Red Paint for Snow Poles; Sq. Ft. Shovels for Office and Scout Hall											
	753347	12/15/21	Plumbing Repair Supply-Ct Hse	174.17*			1075	403000		510		101000
	753348	12/15/21	4x4 Flixible Coubling-Ct Hse	10.79*			1075	403000		510		101000
	246538	12/15/21	4" MPT Plug-Ct Hse	5.82*			1075	403000		510		101000
	753358	12/15/21	Supply Return/Credit-Ct Hse	-78.62*			1075	403000		510		101000
	289748	12/29/21	Red Paint-Snow Poles	173.66*			3000	403000		400		101000
	289803	12/30/21	Sq Pt Shovel-Scout Hall	19.12*			1070	403000		400		101000
	289803	12/30/21	Sq Pt Shovel-Dist Office	19.13*			1010	403000		400		101000
			Total for Vendor:	324.07								

5 Star Bank
 * ... Over spent expenditure

Claim/	Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10534	Office Supplies	156	STAPLES	251.39	****		1010 403000	410	101000
	2976728461	12/03/21	Copy Paper, Elec. Stapler,	251.39*					
			Total for Vendor:	251.39	****				
10541	Water	1151	SWRCB Accounting Office	2,001.40	****		3000 405000	710	101000
	SM1035940	12/22/21	7/1/21-6/30/22			3579			
			Water Fees	2,001.40*					
			Total for Vendor:	2,001.40	****				
10535	12/14-1/14/22 (new) Copier Lease	345	US BANK EQUIPMENT FINANCE	494.86	****		1010 403000	410	101000
	460765324	12/20/21	11/14-12/14/21 Copier Lease	427.41*			1010 403000	410	101000
	460765324	12/20/21	SDRMA INDEMNIFIED PROP DAMA	0.00*			1010 403000	410	101000
	460765324	12/20/21	11/14-12/14/21 overage char	67.45*			1010 403000	410	101000
			Total for Vendor:	494.86	****				
10551	Dec Call Phone Service	255	VERIZON WIRELESS - MCSD	415.39	****		1010 402000	320	101000
	9896356143	01/01/22	December Call Phone Servic	218.16*			1010 402000	320	101000
	9896356143	01/01/22	PWS, ON CALL, GM PHONE	98.13*			1040 402000	320	101000
	9896356143	01/01/22	FIRE CHIEF, AMBULANCE	99.10*					
			Total for Vendor:	415.39	****				
10546	Dec Phone & Internet Service	1143	VYVE - BD8SCOUT HALL	140.30	****		1020 402000	320	101000
	Dec2021 12/02/21	Dec Phone & Internet Service		140.30*					
			Total for Vendor:	140.30					
10548	Jan 2022 Phone & Internet Service	116	VYVE - FIRE	95.45			1040 402000	320	101000
	Jan2022 01/03/22	Jan 2022 Phone & Internet		95.45*					
			Total for Vendor:	95.45					

5 Star Bank
* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
10549		117 VYVE - MCSD		312.24					
		Jan 2022 Phone & Internet Service							
		Jan2022 01/08/22 Jan 2022 Phone & Internet		312.24*			1010 402000	320	101000
		Total for Vendor:		312.24					
		*** Claim from another period (11/21) ****		769.34					
10566		170 WITTMAN ENTERPRISES, LLC							
		Nov Ambulance Billing							
		2112028 01/14/22 November Ambulance Billing		769.34*			1040 402000	394	101000
		*** Claim from another period (12/21) ****		168.07					
10567		170 WITTMAN ENTERPRISES, LLC							
		December Ambulance Billing							
		2112028 01/14/22 December Ambulance Billing		168.07*			1040 402000	394	101000
		Total for Vendor:		937.41					
		# of Claims		37					
		Total:		47,360.93					

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$9,725.27
1020 DIRECTORS	
101000 Operating Cash	\$140.30
1040 FIRE	
101000 Operating Cash	\$10,783.62
1050 ALLEYS	
101000 Operating Cash	\$196.16
1060 LIGHTS	
101000 Operating Cash	\$1,380.95
1070 PARKS	
101000 Operating Cash	\$114.68
1075 Park - Old McCloud Courthouse Project	
101000 Operating Cash	\$209.46
1080 LIBRARY	
101000 Operating Cash	\$90.49
1090 REFUSE	
101000 Operating Cash	\$3,358.45
2000 SEWER	
101000 Operating Cash	\$4,535.61
3000 WATER	
101000 Operating Cash	\$2,336.70
5002 Mud Creek Restoration	
101000 Operating Cash	\$14,489.24
Total:	\$47,360.93

01/19/22
10:24:50

MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval Signature Page
For the Accounting Period: 1 / 22

Page: 10 of 10
Report ID: AP100A

The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson

Reviewed by: _____

Claims Total: \$47,360.93

Signature #2 _____

Signature #4 _____

Signature #3 _____

Signature #5 _____

McCLOUD COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

POLICY TITLE: POLICY Miscellaneous Fee Schedule
NUMBER: 1060
ADOPTED: January 27, 2003
REVIEWED: 01/13/15; 06/09/15; 09/13/16; 10/11/16; 08/08/17; 06/13/19; 07/11/19; 12/10/19
REVISED: 09/22/14; 02/23/15; 07/13/15; 10/10/16, 11/14/16, 09/11/17; 07/08/19; 08/12/19; 01/27/20; 03/23/20; 05/11/20; 02/22/21, 03/22/21

1060.10 The Board of Directors of the McCloud Community Services District shall, in conjunction with adoption of the annual budget and, as needed from time to time, adopt this Miscellaneous Fee Schedule in accordance with law and Board Policy 1010.

MCS D Labor Charges

All District Staff \$42.00/Hour During Business Hours, Per Person, 15 Min Increments
\$63.00/Hour After-Hours Business Rate, Per Person, Min. 2 hrs.

MCS D Equipment Charges

Backhoe \$75.00/Hour
Dump Truck with or without Plow \$150.00/Hour
Front Loader \$180.00/Hour
RT-12 Trencher \$100.00/Hour
RT- 45 Trencher \$150.00/Hour
Directional Drill Machine \$5,000.00/Day
Sewer Vac & Trailer \$140.00/Hour

All equipment is rented with MCS D personnel and will incur additional staff costs.

Monthly Service Charges

Alleys \$ 7.40/Household Equivalent
Streetlights \$ 2.70/Household Equivalent
Water \$ ~~54.50~~ 56.50/Household Equivalent
Sewer \$ ~~51.00~~ 54.00/Household Equivalent
Refuse \$ ~~32.00~~ 33.00/Household Equivalent
Monthly dumpster rates (multiplier)
2 yards twice a week pick up \$~~345.60~~ 356.40(10.80 HE)
2 yards once a week pick up \$~~172.80~~ 178.20(5.4 HE)
1.5 yard twice a week pick up \$~~259.20~~ 267.30(8.10 HE)
1.5 yard once a week pick up \$~~129.60~~ 133.65(4.05 HE)
1 yard twice a week pick up \$~~172.80~~ 178.20(5.4 HE)
1 yard once a week pick up \$ ~~86.40~~ 89.10(2.7 HE)

New Services

Water Service Connection Fee	\$5,000/Household Equivalent
Water Service Fee	Based on line size (Ordinance 27)
Water Service New Service Installation	At Cost of Materials, Labor, Equipment Used
Standard Residential Sewer Connection Fee	\$4,950/Household Equivalent
Non-Residential Sewer Connection Fee	\$4,950/Household Equivalent Based on fixture count user classifications (Ordinance 15)

Contingent Assessments

The rate will be calculated by the District's bond administrator upon creation of each new lot.

Additional and Bulk Refuse Collection

Bear Proof Can Pick Up	\$15.00 15.44 per month	Additional fee
Dumped Over Trash Pick-up	\$42.00	Additional fee During Business Hours
Dumped Over Trash Pick-up	\$126.00	Additional fee After Hours

Special Bulk Refuse Collections	Household Materials	
	Base Rate*	Additional Collection
1 Yard Dumpster	\$74.84 77.22	\$23.23 24.09
1.5 Yard Dumpster	\$86.46 89.10	\$34.84 35.97
2 Yard Dumpster	\$98.07 100.98	\$46.45 47.85
Dumpster rentals are for a Maximum of 14 Days . Rentals that extend beyond 14 days will be charged the standard monthly dumpster for once a week or twice a week pick up. All dumpster rentals are subject to the Dumpster Rental Agreement (Attachment A)		
*Base Rate includes dumpster delivery and final collection. Prepayment required.		
Additional Refuse Tags (33-gallon bags, 50 pound maximum) (District Customers Only) Extra refuse bag fee \$4.00		

Miscellaneous Charges

Water Turn On/Off (Business Hours)	\$10.00 first 30 Minutes, labor business rate after 30 minutes
Water Turn On/Off (After-Business Hours)	\$126.00 2 Hour Minimum, Labor OT rate after 2 hours
Service Reconnection Fee (After Lock-Off)	\$60.00

During Business Hours	
Per SB998 Sec.116914 Re-Connect Fee After Hrs.	\$150.00
Pole Mounted Cable Fees	\$35.00/Month
Agricultural Water	\$0.0002/gallon
Fire Hydrant Meter Deposit	\$1,200.00
Fire Hydrant Meter Water Usage (potable)	\$0.05 per gallon
Non-potable water	\$1.00 per 1,000 gallons
MCS D Non-Rate Payer Green Waste	\$8.00 per cubic yard
MCS D Non-Resident Fire Suppression Water Rate	\$200.00 per month
Vacation Rental Inspection	\$42.00
Stand-By Fee (per 2014 Water Rate Study)	\$142 annually/ \$11.83 billed monthly
Water Connection Inspection Fee	\$42 per hour per Ordinance 23
County Requested Inspection Fee (new building permits, inspections)	\$42 per hour - Charged to owner

Special Taxes

Fire/Ambulance	See Resolution 05, 2008
Park	\$56.06/Per Parcel
Library	\$8.06/Per Parcel
	Plus, County administration fees

Office Fees

Photocopies/Fax/Scan/public records request e-mails per page	\$0.25 Letter-One Side, \$0.35 Both sides \$0.30 Legal/One Side, \$0.40 Both Sides add \$0.10/page for color
Lamination	\$0.95/Letter size page
Returned Check/ACH Fee	\$25.00
Lost key fee	\$150.00
	\$110.00 padlock
Flash Drive	\$15.00

Delinquent Accounts

Penalty for Late Payment	10% One Time
Interest	0.5% Per Month (6% APR)

Employee/Director Reimbursements

Mileage	Per Current IRS Reimbursement Rate
Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$35.00
Lodging	up to \$275.00/night with receipts
Parking	up to \$30.00/day with receipts
Tolls	As required

**STAFF REPORT FOR ORDINANCE AMENDING ORDINANCE NO. 27
RULES AND REGULATIONS RELATING TO WATER SERVICE**

1. Recommendation

- 1.1. At the meeting on ____, 2022, introduce and take related actions concerning an Ordinance Amending Ordinance No. 27 Rules and Regulations Relating to Water Service.
- 1.2. At the meeting on ____, 2022, consider adopting the Ordinance and a related resolution determining that the action is exempt from review under the California Environmental Quality Act (“CEQA”).

2. Background

In response to recurring interest by Beverage Manufacturers in obtaining water service from the District, District staff and legal counsel have developed the draft Ordinance as a framework for how these proposed uses could be served in the future.¹

3. Discussion

The relevant background is set forth in the draft Ordinance. In summary, the District’s current water system, rules for water service, and domestic use rates do not appropriately address Beverage Manufacturers and Beverage Bottling Uses. In particular, the District’s existing flat rates for domestic water service would be problematic if applied to high-capacity users like Beverage Manufacturers and could pose an unreasonable danger to the District’s water system, finances, and existing users.

The District is authorized to define distinct classes of users and fix rates for service to those classes. However, it is not practicable for the District to fix new water rates for potential Beverage Bottling Uses. First, the District does not currently have a reasonable basis for determining the impacts any given Beverage Manufacturer would have on the District’s water system because this class of user has not historically been served by the District. Second, a generally-applicable water rate is not practicable because operations and water service requirements between Beverage Manufacturers will vary greatly. Third, there is an unreasonable danger that Beverage Bottling Uses would not bear all costs associated with their use because water rates are very difficult for the District to revise in light of changed circumstances or incorrect assumptions.

When it is not practicable for the District to fix generally-applicable water rates for a given user class, the District may establish water rates by agreement. (See *Louisiana-Pacific Corp. v. Humboldt Bay Mun. Water Dist.* (1982) 137 Cal.App.3d 152 (holding municipal water district may set rates by contract under Water Code sections 71590, 71592, and 716161); see also Gov. Code, § 61100, subd. (a) (providing community services districts supply water under the laws applicable to municipal water districts).) Consistent with this authority, the proposed Ordinance would do the following:

¹ As used in this staff report, the terms “Beverage Manufacturer” and “Beverage Bottling Use” have the meanings defined in section 2 of the draft Ordinance.

- A. Make findings to support the District’s determination that it is not practicable to set generally-applicable rates for Beverage Bottling Uses.
- B. Declare that the sale of limited District water supplies to users within the District for use within the District is the superior use of those supplies. The sale of surplus water for Beverage Bottling Uses and export outside the District is a subordinate use of District water supplies
- C. Amend the District’s Ordinance No. 27, Rules and Regulations Relating to Water Service, to define Beverage Manufacturers as a separate and distinct class of potential users of District supplies. Because of the unique circumstances surrounding Beverage Bottling Uses, water service for these uses would be subject to the following conditions:
 - i. The availability of surplus water above the amounts necessary to meet the reasonable needs of regular water service customers for beneficial uses within the District;
 - ii. Compliance with all rules applicable to water service by the District, to the extent not inconsistent with the Ordinance;
 - iii. Compliance with CEQA; and,
 - iv. Execution of one or more written agreements approved by the Beverage Manufacturer and the District’s Board of Directors that set forth the water rates, charges, and other terms applicable to the service.

The first condition in subsection C, the availability of surplus water to serve the proposed Beverage Manufacturer, would need to be determined by the District based on the availability of District water supplies and the reasonable needs of regular water service customers. The District would make this determination at the time that the District considers approving service to the Beverage Manufacturer. If surplus water is not available, then this condition would not be met and the District would not authorize service to the Beverage Manufacturer.

These rules for service would apply to Beverage Manufacturers whose operations are in the District’s service area and outside the District’s service area. *There is an express exemption for small beverage operations in the District that may otherwise be considered to be Beverage Manufacturers but produce less than 5,000 5000 gallons per year for sale. ~~outside of the District’s service area.~~* Other existing laws and rules would potentially apply for Beverage Manufacturers whose operations are outside the District’s service area.

Should it become practicable in the future to fix generally-applicable water rates for Beverage Bottling Uses, the District would have the option of repealing the Ordinance and adopting such rates in compliance with all applicable laws.

ORDINANCE NO. 29

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MCCLLOUD COMMUNITY SERVICES DISTRICT AMENDING ORDINANCE NO. 27 RULES AND REGULATIONS RELATING TO WATER SERVICE

The Board of Directors of the McCloud Community Services District ordains as follows.

SECTION 1 PURPOSE AND POLICY

The Board of Directors of the McCloud Community Services District finds and declares:

- 1.1. The purpose of this Ordinance is to amend the District's Rules and Regulations Relating to Water Service (Ordinance No. 27) to regulate potential water service to Beverage Manufacturers. As used in this section, the terms "Beverage Manufacturer" and "Beverage Bottling Use" have the meanings defined in section 2 of this Ordinance.
- 1.2. The District operates a small water system that serves limited beneficial uses. The District's water system was originally constructed around the 1880's and updated in the 1920's and 1950's. Since the closure of the lumber mill in 2002, the primary purpose of the District's water system has been to supply drinking water supplies to the McCloud community and limited irrigation uses around the community. The District water system has limited capacity to serve new water demands without the construction of significant new facilities that must be funded by new users.
- 1.3. The District has adequate source capacity for existing users, but conditions in the McCloud River watershed are subject to drought and climate change impacts that may require future users to preserve water supplies for the benefit of existing users and public trust resources.
- 1.4. There has been recurring interest by Beverage Manufacturers in receiving water service from the District. Beverage Manufacturers are not an existing class of District water system users. The new water system facilities required to serve Beverage Manufacturers and the potentially significant increased burden on District water supplies presented by Beverage Bottling Uses could have unknown impacts on the District's water system, finances, existing users, and public trust resources.
- 1.5. The District's current water system, rules for water service, and domestic use rates do not address Beverage Manufacturers and Beverage Bottling Uses. The District's current flat rate schedule for domestic uses was never intended to be applied to high-capacity users like Beverage Manufacturers.
- 1.6. Allowing high-capacity users like Beverage Manufacturers to receive District water service under the current flat rate schedule would pose an unreasonable danger to the District's water system, finances, and existing users, and would fail to ensure that the costs associated with serving Beverage Bottling Uses are borne only by

Beverage Manufacturers as required by Article XIII D, section 6, of the California Constitution.

- 1.7. The sale of water to users within the District for use within the District is declared to be the superior use of the District's limited water supplies. The sale of surplus water supplies for bottling and export outside the District is declared to be a subordinate use of the District's limited water supplies.
- 1.8. Beverage Manufacturers are a separate and distinct class of potential users of District supplies from all existing classes of users. Because of the risks of Beverage Bottling Uses, the District has determined it is not practicable for the District to fix standard rates for potential water sales to Beverage Manufacturers. This Ordinance authorizes the potential sale of surplus District water supplies to Beverage Manufacturers consistent with the express terms of this Ordinance, including that these users are only to be served upon such rates, charges, and other terms as are agreed between the District and the Beverage Manufacturer in a written agreement approved by the District Board of Directors.

SECTION 2 AUTHORITY

This Ordinance is adopted under the authority provided by Government Code sections 61060, subdivisions (a), (b), and (h), 61100, subdivision (a), and Water Code sections subdivision (a), 71611, 71612, 71613, 71614, and 71616.

SECTION 3 AMENDMENT OF ORDINANCE NO. 27

Ordinance No. 27 is amended as follows:

- 3.1. Section 1.02 "Definitions" is amended to add the following definitions and then renumbered to place the section's definitions into alphabetical order:

“Beverage” means any of the following products if those products are in liquid, ready-to-drink form, and are intended for human consumption: beer and other malt beverages; wine and distilled spirit coolers; carbonated water, including soda and carbonated mineral water; noncarbonated water, including noncarbonated mineral water; carbonated soft drinks; noncarbonated soft drinks and “sport” drinks; coffee and tea drinks; carbonated fruit drinks; or vegetable juice in beverage containers of 16 ounces or less.

“Beverage Container” means an individual, separate bottle, can, jar, carton, or other receptacle, however denominated, in which a Beverage is sold, and which is constructed of metal, glass, or plastic, or other material, or any combination of these materials, but does not include cups or other similar open or loosely sealed receptacles.

"Beverage Manufacturer" has the meaning provided in Public Resources Code section 14506 as of May 1, 2021. Notwithstanding anything to the contrary in this ordinance, the following shall not be considered to be a Beverage Manufacturer: brewers producing less than ~~50,000~~ 5,000 gallons of Beverage for sale ~~outside of the District's service area in a 12-month period.~~ ~~Has the meaning provided in Public Resources Code section 14506 as of may 1, 2021.~~

"Beverage Bottling Uses" - The provision of Extraordinary Water Service to a Beverage Manufacturer.

"Extraordinary Water Service" - Water service and facilities provided for extraordinary purposes not historically served by the District on a permanent basis and the water available thereto.

3.2. Section 4.01.2 is added as follows:

Notwithstanding anything in this Ordinance to the contrary, Beverage Manufacturers are a separate and distinct class of water users from the users identified in Section 4.01. Service for Beverage Bottling Uses is subject to Section 4.05.

3.3. Section 4.05 "Service to Beverage Manufacturers" is added as follows:

4.05 Service to Beverage Manufacturers

Water service to a Beverage Manufacturer for Beverage Bottling Uses shall be subject to all of the following conditions:

- a. The availability of surplus water above the amounts necessary to meet the reasonable needs of Regular Water Service customers for beneficial uses within the District;
- b. Compliance with all rules applicable to water service by the District, to the extent not inconsistent with this section;
- c. Compliance with the California Environmental Quality Act; and,
- d. Execution of one or more written agreements approved by the Beverage Manufacturer and the District's Board of Directors that set forth the water rates, charges, and other terms applicable to the service.

3.4. Except as expressly amended by this ordinance, all other provisions of Ordinance No. 27 remain unchanged and in full force and effect.

SECTION 4 SEVERABILITY

If any provision, paragraph, word, section or article of this Ordinance is invalidated, the remaining provisions, paragraphs, words, and sections shall not be affected and shall continue in full force and effect.

SECTION 5 INCONSISTENCY

To the extent that the terms and provisions of this Ordinance may be inconsistent or in conflict with the terms or provisions of any prior District ordinances, resolutions, rules or regulations governing the same subject, the terms of this Ordinance shall prevail with respect to the subject matter thereof, and such inconsistent or conflicting provisions of prior ordinances, resolutions, rules or regulations are hereby repealed.

MCSO Ordinance No. 29- An Ordinance amending Ordinance No. 27- Rules and Regulations related to Water Service

SECTION 6 EFFECTIVE DATE

This Ordinance is effective 30 days after **XXX**, 2022.

SECTION 7 PUBLICATION AND POSTING

Within 15 days after this Ordinance's passage, it shall be published once, with the names of the members voting for and against the Ordinance, in a newspaper published in Siskiyou County.

Passed and adopted at a meeting of the Board of Directors of McCloud Community Services District on this ____ day of ___, 2022, at McCloud, California by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Chair, Board of Directors
McCloud Community Services District

Attest:

Secretary, Board of Directors McCloud
Community Services District

McCLOUD COMMUNITY SERVICES DISTRICT

ORDINANCE NO. 27

AN ORDINANCE AMENDING ORDINANCE NO. 23

RULES AND REGULATIONS RELATING TO WATER SERVICE

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CHAPTER 1

GENERAL PROVISIONS

1.01 Purpose and Policy

This Water Service Ordinance sets uniform requirements for design, methods of construction, operation and maintenance of both public and private water supply, storage and distribution facilities and water service connections served by the water system of the McCloud Community Services District (hereinafter referred to as "District"). Uniform application of this ordinance to all customers served by the District water system shall enable the District to comply with the water quality requirements set by the Environmental Protection Agency (EPA) and the California Department of Health Services and such other state and/or national standards of performance which may apply. This Ordinance also provides for the setting of user charges and fees for the equitable distribution of cost to all users, and the issuance of permits to certain users.

The District Standard Specifications and Details, including other documents referenced therein, are hereby made a part of this ordinance. The Standard Specifications and Details are dynamic documents revised periodically to reflect changing regulations, design and construction methods, materials and test/inspection procedures. Revisions to the Standard Specifications and Details will not require this ordinance to be modified.

The purpose of this Ordinance is to amend certain provisions of the District's Water Ordinance No. 23 as follows: (1) to provide for a uniform Service Line Size Water Rate Structure; and (2) to clarify certain water use regulations specified in Section 2 of the Ordinance; and (3) to add clarified bonding requirements for water system improvements and extensions required of applicants for water service as a condition of receiving service as specified in Section 3 of the Ordinance; and (4) to clarify the requirements for providing water service at the parcels to be annexed into the District as specified in Section 3 of the Ordinance; and (5) to provide new language regarding classification of users based on service line size, and computation of monthly service charges and connection fees based on Household Equivalents related to service line size as specified in Section 4 of the Ordinance; and (6) to clarify the enforcement remedies available to the District to recover delinquent service charges and fees as specified in Section 5 of the Ordinance; and (7) to provide for specified grounds for discontinuance of water service for conduct which violates the provisions of this ordinance as specified in Section 6 of this Ordinance; and (8) to specify those criminal penalties which attach to actions which violate the provisions of this Ordinance as specified in Section 7 of this Ordinance; and (9) adding a new Exhibit A to the Ordinance Which Details the Number of household Equivalents commensurate with each service line size as the basis for computing monthly water service charges.

It is the intent of the Board of Directors in adopting these amendments to Ordinance No. 23 that all the terms and conditions specified in the District's Water Ordinance No. 23 shall remain in full force and effect except for those specific provisions detailed above which are amended by this Ordinance No. 27. The Board of Directors also intends that the provisions contained in this ordinance pertaining to the Discontinuance of Water Service (Chapter 6) supersede and/or replace those defined in Ordinance No. 13.

1.02 Definitions

For the purpose of this Ordinance, the terms used herein are defined as follows:

1. “Annexed Area” - Consists of areas annexed to but not part of the original boundaries of the District.
2. “Applicant” - The person(s) making application for Water service whom shall be the owner of the premises to be served.
3. *“Beverage” ~~has the meaning provided in Public Resources Code section 14504 as of May 1, 2021.~~ means any of the following products if those products are in liquid, ready-to-drink form, and are intended for human consumption: beer and other malt beverages; wine and distilled spirit coolers; carbonated water, including soda and carbonated mineral water; noncarbonated water, including noncarbonated mineral water; carbonated soft drinks; noncarbonated soft drinks and “sport” drinks; coffee and tea drinks; carbonated fruit drinks; or vegetable juice in beverage containers of 16 ounces or less.*
4. *“Beverage Container” ~~has the meaning provided in Public Resources Code section 14505 as of May 1, 2021.~~ means an individual, separate bottle, can, jar, carton, or other receptacle, however denominated, in which a Beverage is sold, and which is constructed of metal, glass, or plastic, or other material, or any combination of these materials, but does not include cups or other similar open or loosely sealed receptacles.*
5. *“Beverage Manufacturer” ~~has the meaning provided in Public Resources Code section 14506 as of May 1, 2021.~~ has the meaning provided in Public Resources Code section 14506 as of May 1, 2021. Notwithstanding anything to the contrary in this ordinance, the following shall not be considered to be a Beverage Manufacturer: brewers producing less than ~~50,000~~ 5,000 gallons of Beverage for sale ~~outside of the Districts service area in a 12-month period.~~ ~~has the meaning provided in Public Resources Code section 14506 as of May 1, 2021.~~*
6. *“Beverage Bottling Uses” – The provision of Extraordinary Water Service to a Beverage Manufacturer.*
7. “Board” - The Board of Directors of the McCloud Community Services District.
8. “Building” - Any structure containing water piping and/or plumbing fixtures.
9. “Building Water” - The private water plumbing from within a structure to a point three (3) feet beyond the foundation.
10. “Chronically” - Continuing, of long duration.
11. “Commercial Service Connection” - Any non-domestic and non-industrial service including a domestic service which contains a commercial business in addition to or part of a residence.

12. "Community Housing Project" - Includes the following: A condominium project as defined in Section 1351 of the Civil Code, containing two or more condominiums, as defined above; a community apartment project, as defined in Section 11004 of the Business and Professions Code, containing two or more rights of exclusive occupancy; a stock cooperative, as defined in Section 11003.2 of the Business and Professions Code, containing two or more rights of exclusive occupancy; a planned development, as defined in Section 11003 of the Business and Professions Code, containing two or more separately owned lots, parcels, or areas; and a Mobile Home Park as defined in Section 18214 of the Health and Safety Code, containing two or more rights of exclusive occupancy.
13. "Community Water" - A water system, treatment or distribution facility owned or operated by the District.
14. "Connection" - The point at which the customer's water plumbing and the District's system and/or equipment intersects.
15. "Connection/Capacity Fee" - The connection/capacity fee is a one-time charge paid when a new connection is made to the District Water System. The fee is based on the capital cost of capacity and represents a reimbursement to the District's ratepayers for providing available capacity to future users of the water system. By paying this fee new customers have participated equally with existing rate payers in sharing the capital cost of water system capacity.
16. "Contractor" - An individual, firm, corporation, partnership or association duly licensed as by the State of California to perform the type of work to be done.
17. "Cost" - Labor, materials transportation, supervision, engineering, inspection and all other necessary overhead expenses.
18. "County" - The County of Siskiyou.
19. "Cross Connection" - Any physical connection between the piping system from the District and that of any other water supply that is not approved as safe and potable for human consumption, whereby water from the unapproved source may be forced or drawn into the District distribution mains.
20. "Customer" - The property owner/s and/or tenant of the property owner per SB998.
21. "Distribution Mains" - Water lines which are part of the Community Water System.
22. "District" - McCloud Community Services District, Board of Directors or persons authorized by the Board of Directors to implement and enforce this Ordinance.
23. "District Engineer" - A Registered Civil Engineer contracted by the District.
24. "District Inspector" - The inspector acting for the District which may be the General Manager, the District Engineer or other authorized representative.

25. "Dwelling Unit" - A suite of rooms which is occupied or intended to be occupied by one family and containing kitchen facilities for at least sixty (60) days of the year.
26. "Domestic" - See "Residential Service Connection".
27. "Equivalent Dwelling Unit" (EDU) - One single family residential household.
28. *"Extraordinary Water Service" – Water service and facilities provided for extraordinary purposes not historically served by the District on a permanent basis and the water available thereto.*
29. "Household Equivalent" (HE) - A unit of measure which identifies the capacity to meet the estimated demand of a typical single-family residence based on the estimated volume of water used, usually peak flow in gallons per minute.
30. "Manager" - The Manager of the District, or his/her designated representative.
31. "Owner" - The person/s in whose name/s the legal title to the property appears recorded by deed or as executor, administrator, guardian or trustee of the owner.
32. "Permit" - A written authorization issued by the District for the installation of any water system facilities or building.
33. "Person" - Any individual, partnership, firm, association, corporation, or public agency, including the State of California and the United States of America.
34. "Premises" - A lot or parcel of real property, including any improvements thereon, under common ownership. Multifamily dwellings and office buildings may be classified as single premises.
35. "Fire Protection System" - Water service and facilities for installing sprinkler systems, hydrants, hose reels and other facilities installed on private property for fire protection and the water available thereto.
36. "Industrial Service Connection" - Industrial water use includes but is not limited to water used for such purposes as fabricating, processing, washing, diluting, cooling, or transporting a product; incorporating water into a product; or for sanitation needs within a manufacturing facility.
37. "Private Water Service" - That portion of the privately owned water distribution system beginning at a point three (3) feet outside the foundation wall of any building or structure and running to the property line ending at the angle meter stop in the service box or other connection point to the District's water system.
38. "Public water system" means a system for the provision of water for human consumption through pipes or other constructed conveyances that has 15 or more service connections or regularly serves at least 25 individuals daily at least 60 days out of the year. A public water system includes the following:

(1) Any collection, treatment, storage, and distribution facilities under control of the operator of the system that are used primarily in connection with the system.

(2) Any collection or pretreatment storage facilities not under the control of the operator that are used primarily in connection with the system.

(3) Any water system that treats water on behalf of one or more public water systems for the purpose of rendering it safe for human consumption.

39. "Public Fire Protection System" - The service and facilities of the entire water supply, storage, and distribution system of the District, including the fire hydrants affixed thereto, and the water available for fire protection.

40. "Public Water Service" - That portion of the District's Water distribution system beginning at the angle meter stop or other connection point and extending to the water main.

41. "Regular Water Service" - Water service and facilities provided for normal domestic and commercial purposes on a permanent basis and the water available thereto.

42. "Renter" - Non-title holder of the deed.

43. "Residential Service Connection" - means water service to a residential connection that includes single-family residences, multifamily residences, mobile homes, including, but not limited to, mobile homes in mobile home parks, or farmworker housing.

44. "Service Charge" - The monthly fee paid by a Customer for water service to reimburse the District for the Customer's proportionate share of the District's costs of operation, maintenance, replacement, debt service, capital recovery, administration and reserves of the District's water system.

45. "Shall" and "Will" - As used in this document shall both mean a mandatory or obligatory act or requirement.

46. "Shared Water Connection" - A secondary water service connection installed in the original McCloud water system from the District water main to the first valve serving the outside water hose bib(s) or faucets of a single parcel and/or two adjoining parcels.

47. "Subdivision" - Any division of land for the purpose of development, sale, lease or financing.

48. "Temporary Water Service" - Water service and facilities rendered for construction work and other uses of limited duration and the water available thereto.

49. "Urban and Community Water System" - Means a public water system that supplies water to more than 200 service connections.

50. "User" - The property owner, or his tenants, agents, employees, contractors, licensees, or permittees using water on the premises.

CHAPTER 2

REGULATIONS

2.01 Supply to Separate Structures

2.01.1 Each house, structure, dwelling unit, or dwelling unit within a community housing project, for which application for water service is hereafter made, shall have a separate service connection, including a separate meter. However, upon written request, the Manager may waive this requirement as it applies to individual dwelling units within a community housing project, commercial or industrial service connections if special or unusual circumstances exist which, at the discretion of the Manager, warrant such a waiver. RVs and travel trailers will be billed the monthly water fee in addition to the properties standard monthly fee if they are occupied and using water after thirty (30) days.

2.01.2 No user of water supplied by the District shall supply water to adjacent parcels through that user's service connection.

2.01.3 Should the owner of a single property subsequently subdivide such parcel, then the portion of that parcel not directly connected with the District's water system through a separate service connection must be connected with the District's public water system through a separate service connection, for which additional connection charges are payable. It shall be unlawful and a violation of this ordinance for such owner to continue to use or maintain an existing service connection to the District's public water system for the purpose of providing an indirect connection to provide water to an additional parcel through an existing service connection for which no separate application has been filed. Any such indirect connections in existence prior to the adoption of this provision of this ordinance shall be abandoned by the customer upon issuance of a written order from the District. Any failure by an owner or customer to comply with such order from the District shall be enforceable by discontinuance of service pursuant to Section 6 of this Ordinance.

2.01.4 Multiple service connections for a single parcel with a single owner are allowed at the request of the property owner under the following conditions:

1. A master meter is installed at the property line.
Property owner will be responsible for payment for water usage reflected on the master meter.

2.02 Shared Water Connections

2.02.1 No new shared water connections shall be installed and all existing shared water connections shall be abandoned by the District upon installation of a new or replacement water

service meter box or at such other time as determined necessary by the District to maintain efficient operation of the water system.

2.02.2 All private water plumbing connected to such abandoned shared water connections shall be connected to the private water service at the discretion and expense of the customer.

2.03 Water Waste

No user shall knowingly permit leaks or waste of water. Where water is wastefully or negligently used on a customer's premises the District may discontinue the service pursuant to the provisions in Section 6 of this Ordinance if such conditions are not corrected within five (5) days after giving the customer written notice.

2.04 Responsibility for Equipment on Customer Premises

2.04.1 The customer is responsible for installation, ownership, maintenance and repair of all water delivery devices, valves, regulators, fixtures and piping from the building water system to the point of connection to the public water service. The customer shall be liable for all damages which may result from failure to do so.

2.04.2 All distribution mains installed by the District on private property for the purpose of rendering water service shall remain the property of the District and may be maintained, repaired, or replaced by the District without consent or interference of the owner or occupant of the property. The property owner shall use reasonable care in the protection of the facilities. No payment shall be made by the District for placing or maintaining said facilities on private property within utility easements. No persons shall place or permit the placement of any object in a manner which will interfere with the free access to the public water system, a water service box or will interfere with the reading of a meter.

2.05 Community Housing Water Connections

Whenever, in the District's opinion, a connection serving a Community Housing Project is consuming water quantities in excess of the amounts approved in the owner's service application or that should normally be used within the Community Housing Project, whether from water waste, leakage or other causes, then such excessive water use shall be remedied, controlled and eliminated by the community water entity upon demand of the District, and for that purpose, the District may take any steps reasonably designed in its opinion to pay for, remedy, control and eliminate such excess water use from the District water system, including but not limited to:

- a. Imposition of a surcharge, including progressive surcharges, on such excessive use.
- b. Requirement of the entity to conduct a water leak audit or other study to determine the causes, and to adopt and implement a plan to remedy or eliminate such excess usage.
- c. Require the submission of a new service application and installation of a

larger service line and meter size at the expense of the customer, including payment of the increased connection charge amount associated with such larger service line, less the connection charge previously paid by the owner.

- d. Termination of service.

2.06 Changes in Customer's Equipment

Customers making any material changes in the size, character, or extent of the equipment or operations utilizing water service, or whose change in operations results in a large increase in the use of water, shall notify the District not less than five (5) working days prior to commencement of any work, additions or modifications to buildings or premises, or changes to the type of business or occupancy, which would affect the volume of water used on the premises and, if necessary, amend their application to provide for installation of a larger service line and/or meter pursuant to Chapter 5 of this Ordinance. If a larger service connection is ordered by the District, the Owner will be required to install a larger service connection as required by the District within the time period specified by the District and will be required to pay any applicable additional connection capacity charges associated with such larger service connection as a condition of receiving water service.

2.07 Water Conservation Devices Required

All applicants for new water service connections shall be required to install ultra-low flow toilets and shower heads in residential, commercial and/or industrial buildings pursuant to California law.

2.08 Cross Connections

The customers shall comply with state and federal laws governing the separation of dual water systems or installations of backflow protective devices to protect the public water supply from the danger of cross-connections. Detailed rules and regulations for backflow prevention have been mandated by the state and adopted by a separate District ordinance. The District may at any time require any user to install, at the user's expense, a backflow prevention device in the user's private water service, where such water service may be subject or exposed to backpressure or backflow of non-potable water. Water backflow devices shall be of a type approved by the District, installed per District specifications at the user's expense and maintained continuously in satisfactory and effective operation at the user's expense and to the satisfaction of the District.

2.09 Relief Valves

To protect the customer's plumbing system, a suitable pressure relief valve must be installed and maintained by the customer, at the customer's expense. When check valves or other backflow devices are used, the relief valve shall be installed between the check valves and the water heater.

2.10 Pressure Regulators

A pressure regulator is required in each private water service line, to be installed, paid for and maintained by the customer. The regulator shall be installed per District specifications and should be installed in the location where the main water supply line enters the building and should be insulated to prevent freeze damage. This requirement may be waived by the District Manager in writing if the property is situated in a low-pressure zone.

2.11 Access

District personnel shall have a right of access to any premises that are served water from the District's water system, to determine whether there is compliance or non-compliance with this ordinance. Owners or occupants of such premises shall allow the District personnel or its representative ready access at all reasonable times to all parts of the premises for the purpose of inspection or sampling related to maintenance of water quality, in the event of water related emergencies, or in the performance of any of their duties related thereto. District personnel shall further have a right of access to go upon any premises on which a water line is located that is serving more than one parcel or building for the purpose of inspection of the water line and to shut off, terminate, repair or reconnect water service, or for any other purpose related to the operation of the water system. The District shall have the right to install and maintain on the user's property and within the public right-of way such devices as are necessary to conduct sampling or metering operations. Where a user has security measures in force which would require proper identification and clearance before entry into their premises, the user shall make necessary arrangements with their security guards, so that upon presentation of suitable identification, personnel from the District will be permitted to enter without delay for the purpose of performing their specific responsibilities. The District shall provide advance notice to the owner or occupant for all required inspections not related to emergency maintenance of the water system or ensuring water quality.

2.12 Obstruction of Hydrant or Meter Box

No person shall place trash, dirt, building materials, vehicles or other objects or obstructions on water service boxes or around or adjacent to District fire hydrants and no person shall allow the facilities to become obstructed or obscured by vines, trees, shrubs or other plants in any manner so as to make the location difficult to determine, or in any way interfere with or render difficult free access to or use of the District water service boxes or fire hydrants.

2.13 Pressure Conditions

All applicants for service connections or water service shall be required to accept such conditions of pressure and service as are provided by the distribution system at the location of the proposed service connection and to hold the District harmless for any damages arising out of low pressure or high-pressure water service conditions or from any interruptions in service.

2.14 Interruptions in Service

The District shall not be liable for damage which may result from an interruption in service

from a cause beyond the control of the District. In addition, as a condition precedent to water service, the District reserves the right to make temporary shutdowns without liability in order to make improvements or repairs. Whenever possible, all customers affected will be notified prior to making such shutdowns. The District will not be liable for interruption, shortage, pressure increase or loss, insufficiency of supply, or for any loss or damage occasioned thereby, if caused by accident, act of God, fire, strikes, riots, war, or any other cause not within its control.

2.15 Tampering with District Property

2.15.1 No person other than those designated and authorized by the District, shall open any water valve covers or tamper with such covers in any manner, operate any District owned water valves, hydrants, standpipes or other appurtenances.

2.15.2 No person other than those designated and authorized by the District, shall enter any District facilities, such as any water storage tank, chlorinator site or spring enclosures.

2.15.3 No person shall maliciously, willfully or negligently break, damage, destroy, deface any structure, appurtenance or equipment which is a part of the District's water system. No person without previous written authorization from the District shall uncover, make any connection with, opening into, use, alter, or disturb any public water main, service or appurtenance thereof.

2.16 Drilling Wells

Other than the District, no person shall drill for water within the boundaries of the District if water service is available through the District's system as defined in Chapter 8 herein. If the District water service is unavailable to serve the subject parcel/s, the applicant must first obtain written approval from the District and obtain a permit from the Siskiyou County Department of Public Health.

2.17 Ground Wire Attachments

All persons are forbidden to attach any ground wire or wires to any plumbing which is or may be connected to a service connection or main belonging to the District unless such private plumbing is adequately connected to an effective driven ground installation on the premises. The District will hold the customer liable for any damage to its property occasioned by such ground wire attachments.

2.18 Damage Through Leaking Pipes and Fixtures

When turning on the water supply as requested, and the house or property is vacant, the District will endeavor to ascertain if water is running on the inside of the building. If such is found to be the case, the water will be left shut off at the angle meter stop on the inlet side of the water service box. The District's jurisdiction and responsibility ends at the discharge of the water service box. The District will in no case be liable for damages occasioned by water running from open or faulty fixtures, or from broken or damaged pipes beyond the meter.

2.19 Damage to Meters

The District reserves the right to set and maintain meters on service connections. The customer shall be held liable, however, for any damage to the meter, service box and fittings due to negligence or carelessness and, in particular, for damage caused by hot water or steam from the premises.

2.20 Fire Hydrants

2.20.1 Use of Fire Hydrants. Fire hydrants are for use by organized fire protection agencies and by District staff. Other parties desiring to use fire hydrants for any purpose must first obtain written permission from the District and payment of the applicable fees and deposits established in Policy 1060, Miscellaneous Fee Schedule, prior to use. The hydrant shall be operated in accordance with the instructions provided by the District. It is specifically prohibited to operate the valve of any fire hydrant other than by the use of a spanner wrench designed for this purpose. Tampering with any fire hydrant or the unauthorized use of water from such hydrants is strictly forbidden.

2.20.2 Moving of Fire Hydrants. When a fire hydrant has been installed as approved by the District in the location specified by the District or other agency, the District has fulfilled its obligation. If a property owner or other party desires a change in the size, type or location of the hydrant, he/she shall bear all costs of such changes, without refund. Any changes in the location of a fire hydrant must be approved by the District.

2.20.3 Unauthorized Use of Fire Hydrants. It shall be a violation of this ordinance for any person, other than organized fire protection agencies, to make any connection to a fire hydrant without written permission from the District and payment of the applicable fees and deposits. Any such unauthorized connection shall be immediately disconnected upon discovery thereof, and no further connection by said person shall be permitted until all applicable deposits, fees and penalties assessed under authority of this ordinance have been paid.

2.21 Fire Protection Service

2.21.1 Payment of Cost. An applicant for a new fire protection service shall pay the total actual costs of installation of the service from the distribution main to the customer's property line, including the cost of a detector check meter or other suitable and equivalent device, valve, and meter box. The service line and appurtenances from the distribution main to the discharge of the detector check meter shall become the property of the District.

2.21.2 No Connection to Other System. There shall be no connection between the fire protection system and any other water distribution system on the premises.

2.21.3 Use. There shall be no water used through the fire protection service except to extinguish fires and for testing the firefighting equipment.

2.21.4 Consumption through Detector Check Meter. Any consumption recorded on the meter for fire protection shall constitute a violation of this ordinance, except that no violation shall be charged for water used to extinguish fires where such fires have been reported to a duly authorized fire protection agency.

2.21.5 Monthly Rates. The monthly rates for fire protection shall be established in Policy 1060, Miscellaneous Fee Schedule.

2.21.6 Rules. The following rules shall apply to fire service connections:

- a. Valve. When a fire service connection is installed, the valve governing same will be placed and sealed and remain so until a written order is received from the owner of the premises to have the water turned on.
- b. Meter. If a meter was not previously installed, and if water is used through a fire service connection for any other purpose than extinguishing of fires, the District shall have the right to place a meter on the fire service connection at the owner's expense or shut off the entire water supply to such premises.
- c. Additional Service. The district shall have the right to take a domestic, commercial, or industrial service connection from the fire service connection at the curb to supply the same premises as those to which the fire service connection belongs. The District shall also have the right to determine the proportion of the installation costs properly chargeable to each service connection, if such segregation of costs shall become necessary.
- d. Check Valve. The District reserves the right to install on all fire service connections a detector check meter of a type approved by the National Board of Fire Underwriters, at the expense of the owner of the property.

CHAPTER 3

EXTENSION OF FACILITIES, CONNECTION, AND WATER SYSTEM CONSTRUCTION REQUIREMENTS

3.01 Extension or Improvement of Facilities, Main Extension and Development Agreement Required

When water service is requested for property within the District which does not abut an adequate water distribution main, an extension or improvement of the District's system shall be required. Such facilities may include, but not be limited to, water mains, water storage tanks, valves, fire hydrants, public water services, service meter boxes, pressure regulating valves and booster stations. Minimum standards for the design and construction of water facilities within the District shall be in accordance with the applicable provisions of District ordinances, master plans, rules and regulations and with the District Standard Specifications and Standard Details heretofore or hereafter adopted by the District, copies of which are on file in the District office. The District or the District Engineer may permit modifications or may require higher standards where unusual conditions are encountered.

3.01.1 Application for Extension or Improvement of Facilities, Main Extension. An extension or improvement of District facilities shall be initiated by completing an application and depositing an application fee. The application must be signed by the property owner, and shall become null and void under the following conditions:

- a. The application shall become void ninety (90) days following date of issue unless a recordable extension or Development Agreement has been signed by both the District and the applicant pursuant to Board Policy.
- b. The application and Development Agreement shall both be void and terminated eighteen (18) months after execution of the Development Agreement unless construction has been completed and accepted in writing by the District. Extensions of time may be granted upon request by the applicant and approval in writing by the District.

3.01.2 Project Approval.

- a. Design documents accompanying extension or improvement applications shall be reviewed by the District in accordance with District Policy 6040, Project Approval. If further information or redesign is required by the District, the applicant shall furnish such additional material or information before such application shall be considered further. All such designs shall be certified and stamped by an engineer registered to practice in the State of

California and all design and material specifications shall be in accordance with standard specifications approved by the District. Upon District approval, the design shall be incorporated into a development agreement pursuant to District Policy 6050, Development Agreements. The development agreement shall meet the terms and conditions required by the District.

- b. No actual construction or fieldwork shall begin until the agreement has been signed by all parties.

3.01.3 Installation and Ownership of Extension of Facilities. The applicant shall have the facilities constructed and installed by an experienced, competent contractor approved by the District at the applicant's sole expense. The District reserves the right to construct, with its own personnel or by contract, at cost to the applicant, taps or connections to existing pipes and any other complex or difficult construction which may be crucial to proper operation and function of District facilities, in the opinion of the District. Upon completion, final inspection and acceptance in writing by the District, the newly constructed water facilities shall be dedicated in writing to the District and thereafter, upon written acceptance by District, owned and operated by the District as part of its water system. All fire hydrants installed on the District water system shall be constructed to District specifications and dedicated to the District upon completion of installation and written acceptance by the District. All such water system facilities shall be installed in easements or rights of way dedicated to and accepted by the District.

3.01.4 Inspection of Public Waterworks. All public water system construction shall be inspected by personnel of the District during construction. In making a connection to a water main, no physical alterations of the District's facilities shall commence until an inspector is present.

3.01.5 Sizing of Facilities. The size of water facilities required to be constructed by the applicant under a development agreement will be determined by the District based upon the water system capacity required to serve the proposed development, plus additional capacity required to be served through the same facilities to serve potential development beyond the boundaries of the applicant's project. Water facilities that may be required to be oversized include, but are not limited to, water mains, pumping stations and water storage facilities.

3.01.6 Deposits and Payment of Costs.

- a. The Applicant shall pay the District's actual costs including, but not limited to:
 - i. Engineering analysis, designs, plan review, preparation of environmental impact documents, legal consultation and review, hearings, review or preparation of improvement plans, construction inspection, as-built drawings, project management and usual overhead expenses allocated to such work.
- b. The Applicant shall initially deposit with the District cash in the amount of the District's estimate of such engineering review, inspection, legal, environmental and project administrative costs prior to improvement plan review/approval and performance of additional work. Such costs will be deducted by the District from the deposit as incurred periodically (usually monthly). The applicant shall maintain a positive account balance at all times. Failure to do so may result in automatic suspension of the application process and approval and acceptance of the facilities being constructed. Should

District costs exceed the amount of the Applicant's initial deposit, Applicant shall deposit additional amounts with the District upon request to cover estimated additional District costs.

- i. Upon completion of the work, if the amount deposited with the District is less than actual costs, the difference shall be paid to the District prior to acceptance of the water facilities by District.
- ii. Any amount deposited in excess of actual cost will be refunded to the applicant following acceptance of the water facilities by District.

3.01.7 As-Built Drawings and Proof of Service Certification.

- a. Upon completion and final inspection by the District, Applicant shall submit a complete set of as-built drawings of the water facilities acceptable to the District.
- b. After all conditions for acceptance of the water facilities have been met, the District will issue written certification of proof of service to the County Building Department.

3.01.8 Project Bonding and First Year Warranty Responsibility.

- a. Prior to commencement of construction of any of the infrastructure improvements to be constructed by the applicant under a Development Agreement, applicant or its contractor shall furnish bonds covering the faithful performance of the construction or installation activities required under the agreement, and the payment of all obligations arising hereunder as specifically required in this ordinance.
- b. The premiums for the bonds shall be paid by applicant or its contractor.
- c. The applicant shall deliver the required bonds to the District not later than the date of commencement of the work for each phase of work.
- d. The Applicant will be required to provide two separate bonds in the name of the District in the amount of 100% of the estimated costs of the construction of all water main extensions and related improvements, using prevailing wage rates. The first bond shall be a Performance Bond issued by a surety company admitted to do business in the State of California as an insurer, maintained during the entire life of the Development Agreement at the expense of Applicant, and shall guarantee the faithful performance of all aspects of the work of improvements specified in the Development Agreement. The second bond shall be the payment bond required by Division 4, Part 6, Title 3, Chapter 5 of the Civil Code of California, issued by a surety company admitted to do business in the State of California as an insurer, shall be in the amount of 100% of the estimated cost of the improvements at prevailing wage rates, and shall guarantee the payment of wages and materials, supplies, or equipment used by all contractors and subcontractors in the performance of the work specified in the Agreement. Prior to commencing work the applicant or the applicant's contractor shall furnish a certification from either the California Department of Insurance and/or the Siskiyou County Clerk evidencing the status of any and all sureties issuing the bonds required pursuant to this Ordinance. Both applicant and contractor will be required to certify and represented that said sureties are authorized to do business in the State of California and that the bonds fully comply with the requirements of Civil Code sections 3247 and

3248.

- e. Failure by the applicant to pay for any damage caused to District facilities by the construction of such water system improvements by applicant or applicant's contractor after being notified of such damages by District and having received an invoice from District for the amount of such damages will result in District refusal to accept the improvements as constructed by applicant and District refusal to approve connection to the District's Water System.
- f. The applicant, or the applicant's contractor, shall submit as the required one (1) year warranty surety on the construction of the improvements, a bond, (in form acceptable to the District), certificate of deposit, or irrevocable letter of credit, in an amount not less than twenty-five (25%) of the actual construction costs of the facilities.

3.01.9 Documentation of Project. Costs for projects involving District reimbursement or reimbursement by other users, the applicant shall provide the District with copies of all invoices for materials, equipment, employed labor and District costs for construction of the project marked "PAID" and signed by the applicant or his authorized agent.

3.01.10 Cost Reimbursed by the District.

- a. Reimbursement of reasonable costs to an applicant for extension of permanent facilities required to be larger than those needed by the applicant may be made pursuant to the District reimbursement policies outlined in the following section.
- b. The District will collect and disperse funds for partial reimbursement of oversized facilities constructed by others through execution of a formal reimbursement agreement under the conditions set forth below.
 - i. The District shall be under no obligation to make any reimbursement payment whatsoever, except as outlined in this section. All questions as to the meaning of any portion of this section shall be as interpreted by the District.
 - ii. Proposed facilities must be constructed in accordance with plans and specifications approved by the District. The District may require that the facilities have sufficient capacity not only to serve the applicants' area of development, but other potential development areas beyond, or in addition to the applicant's development areas.
 - iii. Any applicant who requires service through facilities or improvements constructed by others pursuant to a reimbursement agreement and who did not contribute to the cost of construction shall pay a pro rata reimbursement fee to District in addition to all other required charges prior to service being provided by District. An administration charge of ten (10) percent shall be added to the reimbursement fee, to compensate District for administration of the reimbursement contract. An area of benefit which identifies parcels having access to and receiving service from the constructed facilities shall be determined in the sole discretion of the District and a map of the area shall be attached as Exhibit A to the reimbursement agreement. The District shall make an estimate of future use within the area of benefit based upon knowledge and investigation of those

same factors by which sizing of the constructed facilities was determined. This total projected future use, calculated as Household Equivalents, per AWWA Exhibit B assigned to the mapped area of benefit plus the verified cost of the project constitute those factors by which a contractually obligated reimbursement fee shall be calculated according to the following formula:

Rf = Reimbursement Fee.

Cp = Cost of project as determined in paragraph 3.01.9

Tc = Total capacity of facility expressed in Household Equivalents as determined solely by District.

HE = Number of Household Equivalents required by Applicant's parcel(s) or subdivision thereof per AWWA Exhibit B.

Where $Rf = (Cp \div Tc) \times HE$

iv. Each year, the District will disperse any collected reimbursement funds, less the administrative fee, to the applicant who constructed the facilities without interest. Applicant shall keep the District informed of any change of applicant's mailing address.

v. All obligations for reimbursement of any excess capacity costs expire ten (10) years following the date of transfer of title to District of the reimbursable facilities. In no event shall reimbursement payments exceed total project construction costs less capacity used by the original applicant/builder of the project.

vi. The Applicant's rights to reimbursement funds shall not be transferable or assignable without the express written consent of the District.

vii. Applicant shall be solely responsible for providing District with a current contact address and phone number during the reimbursement period. District shall have no responsibility to make reimbursement to applicants who cannot be contacted at the address and/or phone number provided by the Applicant. Under such circumstances, reimbursement amounts collected shall be retained by the District.

3.01.11 Environmental Impact Report Charge. Unless all such environmental processing has been done by the County or another agency, the District may determine that an environmental impact study or report is required for a proposed extension facility necessary to serve an applicant's land. The applicant shall be responsible for the costs of preparing such a study and/or report, including associated costs incurred by the District for overhead, preparation, legal consultation and review and hearings.

3.02 Building Water System and Service Connections, No Improvement of Facilities or Main Extension Required

3.02.1 Application Required. An application is required pursuant to Section 5.01.1 of this ordinance prior to uncovering, making any connection with, opening into, using, altering, or disturbing any public water system, service meter box or appurtenance thereof.

3.02.2 Normal determination of service line and meter size. The District Standard

Specifications and Details list the maximum flow rate, in feet per second, allowable through any water service connection. The District's normal single family residential service line size shall be ¾ inch, to accommodate a 5/8 X ¾ inch meter. For all non single family residential uses, the minimum required service line and meter size shall be determined by the District based on information provided by the applicant regarding the estimated maximum water consumption requirements through the service connection, calculated in accordance with current American Waterworks Association (AWWA) water service and meter sizing standards (Exhibit B). The customer may request a service line and meter larger than the normal and shall agree to pay all connection, capacity and service charges associated therewith.

3.02.3 Connection Requirements. Construction and inspection of building water systems and private water services shall be in accordance with the District Standard Specifications and Standard Details.

3.03 Inspection of Service Connection and Private Water Service

3.03.1 Inspection of Public Service Installation. In areas where no public water service is installed serving the applicant's property, a service connection and public water service shall be installed by a licensed competent contractor approved by the District and under the supervision and inspection of the District pursuant to the provisions of Section 3.01 of this Ordinance, or by District personnel at the expense of the applicant. The District shall physically inspect all such service connections during construction. In making a connection to a water main, no physical alterations of the District's facilities shall commence until an inspector is present. All materials and work on the service connection shall comply with the latest District Standard Specifications and Details. Any installation not approved by the District shall be redone or replaced at the expense of the applicant.

3.03.2. Inspection of Private Water Service Installation. The private water service shall be inspected by the District from a point within three (3) feet of the structure or foundation to the point of connection to the public water service. No backfill shall be placed over any portion of the service connection or private lateral until the work has been inspected. Any excavation on public rights of way shall be done only after permission has been received from the authority having jurisdiction thereof. Any installation not approved by the District shall be redone or replaced at the expense of the applicant.

3.03.3 Inspection Fees. The inspection fee for all water connections is detailed in Policy 1060, Miscellaneous Fee Schedule of Board Policy. An additional inspection fee may be charged if the work is not ready for inspection or requires additional inspections due to non-compliance with District Standard Specifications and Details. The additional fee, if charged, will be calculated on a time and materials basis, at the rate shown in the Miscellaneous Fee Schedule.

3.03.4 Required Advance Notice. The applicant must notify the District at least twenty-four (24) hours in advance of making the service connection to the public water service or any other work requiring inspection by the District.

3.03.5 Normal Working Hours. Service connections installed on the public water system must be made during normal working hours of the District and a District inspector must be present. The applicant may be required to disconnect and reconnect the service connection for inspection purposes, if the District is not notified as required herein. All inspections of private water services will be completed during normal working hours of the District unless otherwise arranged and paid for by the applicant.

3.03.6. Maintenance of Building Water System and Private Water Service. Building water systems and private water services shall be maintained by the owner of the property

served. If a District serviceman is sent out at the customer's request, and it is determined that the customer's water system is at fault, a charge will be made in accordance with the fee established in Policy 1060, Miscellaneous Fee Schedule.

3.04 Service Outside the District Boundaries

District water service may be provided outside the boundaries of the District subject to the following terms and conditions:

3.04.1. The applicant may annex their property into the District boundaries in accordance with District policy, but must get prior written approval from the District, a resolution of the Board of Directors approving the annexation and any related Annexation Agreement, and approval of the Siskiyou County LAFCO before receiving water from the District. The applicant must have a fully executed Annexation Agreement or an Out of Area Service Agreement Application (Exhibit B) approved by the Board of Directors in place with the District before receiving water from the District.

3.04.2. Any Water System improvements required to provide water to the annexed property, including but not limited to main extensions, service connections, water storage facilities, pumping stations, valves, booster stations, pressure regulating valves and fire hydrants shall be installed at the sole cost of the Applicant and shall be at no cost to the District. The applicant shall pay the total construction cost of all such improvements, and, if additional right-of-way acquisition is required in order to construct line extensions to the point of connection, the applicant shall pay the entire cost of all such right-of-way acquisitions. All of the provisions of Section 3.01 of this Ordinance shall apply to installation of water system improvements by an applicant to property to be annexed into the District.

3.04.3. The applicant shall comply with all provisions of this ordinance, including, but not limited to, construction standards, improvement of existing facilities, payment of connection/capacity fees, payment of all applicable assessments, monthly fees and charges.

3.05 Approval of Plans for Water System Construction

3.05.1 Approval of Plans and Specifications Required. No person other than employees of the District or persons contracting to do work for the District, shall construct or cause to be constructed, or alter or cause to be altered, any public water main or service without first obtaining approval of water system construction plans from the District. The applicant shall submit to the District for approval, construction plans and such specifications and other details as required to describe fully the proposed water system facility. Plans and specifications are also required to be submitted for all commercial or industrial water systems. Such plans and specifications shall have been prepared under the supervision of and shall be signed by an engineer registered in the State of California and must be approved by the District prior to construction.

- a. An approval of plans for water system construction shall expire one (1) year after date of approval unless construction has been initiated.

3.06 Plan Approval and Permits Not Transferable

Approval of plans for water system construction and connections to water mains are not transferable from one person to another person or from one location to another location.

3.07 Meters and Metered Service Connections

3.07.1 Installations. All new water service connections installed or activated after January 1, 1992 shall be metered pursuant to California Government Code Section 520 et. seq. In addition, all existing customers whose water rate structure was previously determined by their use of the premises and who were converted pursuant to Section 4.01 of this Ordinance to the AWWA (Exhibit B) Service Line Size Water Rate Structure by those amendments to this Ordinance effective December 26, 2018 shall have a District standard water service box and meter installed according to California State mandate as a condition of continued water service by the District. The service connection and water service box, whether located on public property or on an easement within private property, is the property of the District and the District reserves the right to repair, replace and maintain it, including but not limited to removing it upon discontinuance of service.

3.07.2 Service Connections and Charges. The District will furnish and install a water service of the size determined appropriate by the District pursuant to Section 3.02.2 of this ordinance and at such location as approved by District. The service will be installed from the water distribution main to within 2 feet of the property line which may abut the street, on other thoroughfares, or on District rights-of-way or easements. Connection/capacity fees and miscellaneous water service installation charges for new services are payable in advance of the service being connected and activated.

3.07.3 Meter Installations. Only District employees or approved contractors are permitted to install a service connection from the District's main to the customer's premises. Meters on new service connections will be installed at the customer property line or within the District easement, and shall be owned by the District and installed and removed at its expense after payment of the charges established therefore. No rent or other charge will be paid by the District for a meter or other facilities, including housing and connections, located on a customer's premises. All meters will be sealed by the District at the time of installation, and no seal shall be altered or broken except by District employees.

3.07.4 Change in Location of Meters. Meters moved for the convenience of the customer will be relocated at the customer's expense. Meters moved to protect the District's property will be moved at District expense unless improvements made by the customer have caused the need for relocation. If the lateral distance which the customer desires to have the meter moved exceeds eight (8) feet, the customer may be required to pay for and install a new service at the desired location.

3.07.5 Angle Meter Stop. Every service connection installed shall be equipped with an angle meter stop for exclusive use by the District. If the stop is damaged by the customer, replacement shall be at the customer's expense.

3.08 Temporary Water Service Connections

3.08.1 Duration of Service. Temporary service connections shall be disconnected within six (6) months of installation unless an extension of time is granted in writing by the District.

3.08.2 Deposit. The applicant shall deposit in advance the estimated cost of installing and removing the equipment required to furnish said service exclusive of the cost of re-usable material. Upon discontinuance of service, the actual cost shall be determined, and an adjustment made as an additional charge, refund or credit. If service is supplied through a fire hydrant, the applicant shall pay, in advance, the applicable deposits and Fire Hydrant Rental Fee detailed in Policy 1060, Miscellaneous Fee Schedule and pay for water used at the per

gallon rate once the meter is returned.

3.08.3 Rates. The rates for temporary service shall be based on the costs incurred by the District in providing the temporary water service to the applicant. In addition, the costs of installation of temporary service connections shall be billed by the District to the property owner/customer on a time and materials basis.

3.08.4 Installation and Operation. All facilities necessary for temporary service to the customer connection shall be installed by the District and shall be operated in accordance with its instructions.

3.08.5 Responsibility for Meters and Installation. The customer shall be responsible for damage to the meter and valve or to any other rented equipment of the District which are involved in furnishing the temporary service from the time they are installed until they are removed, or until 48 hours' notice in writing has been given to the District that the customer is no longer in need of the temporary meter or meters and the installation. If the meter or other equipment are found damaged, the cost of making repairs shall be paid by the applicant for such temporary service.

CHAPTER 4

CLASSIFICATION OF USERS, CHARGES AND FEES

4.01 Classification of Users

The District hereby acknowledges user classifications (adopted March 8, 2004) existing prior to adoption of this ordinance, attached hereto as Exhibit A. Each user listed in Exhibit A has been assigned Household Equivalents according to the typical quantities of water volume used by type of occupancy, business or activity conducted on their property. The District hereby established a Service Line Size Water Rate Structure to be applied to all new construction initiated March 8, 2004 previous to this ordinance (refer to Exhibit B AWWA Standards).. The Service Line Size Water Rate Structure shall also apply to all existing customers at such time as there are additions or modifications to buildings or premises, changes to the type of business or occupancy which require the installation of a larger sized water service line than serving the property at the time of adoption of this ordinance. The purpose of the Service Line Size Water Rate Structure is to facilitate compliance with Article XIID of the California Constitution, to facilitate the regulation of water use, to provide an effective means of source water capacity estimations and to provide a basis for the establishment and levying of charges for services on an equitable basis to all users.

4.01.1 The Service Line Size Water Rate Structure shall apply to all existing properties which, upon submission of a new water service application pursuant to section 5.03 of this ordinance or receipt of a building permit application from Siskiyou County, are required to install a larger sized water service line in accordance with District standards.

4.01.2 Notwithstanding anything in this Ordinance to the contrary, Beverage Manufacturers are a separate and distinct class of water users from the users identified in Section 4.01. Service for Beverage Bottling Uses is subject to Section 4.05.

4.02 Connection and Service Charges and Fees

The District has established a schedule of service charges and other fees as detailed in Policy 1060, Miscellaneous Fee Schedule of Board Policy to charge customers for water service and to reimburse the District to for the costs incurred by the District in providing such water service, to insure an equitable recovery from customers of the District's cost of providing such service, to pay debt service, and to provide the capital reserve funds needed to provide for replacement and expansion of District water facilities. The District modifies Policy 1060, Miscellaneous Fee Schedule from time to time and such changes shall not require amendment of this Ordinance.

4.02.1 Basis of Monthly Service Charges, Existing: The basis for the allocation of the cost of providing water service to existing customers shall be the household equivalent level for the business or occupancy listed in Exhibit A of this ordinance multiplied by the base monthly water Household Equivalent Charge as set forth in Board Policy 1060, Miscellaneous Fee Schedule.

4.02.2 Basis of Monthly Service Charges, Service Line Size Water Rate Structure. The basis for the allocation of the cost of providing water service to all customers is the Service Line Size Water Rate Structure which assigns a number of Household Equivalents commensurate with the size of the service line installed on each Customer's premises pursuant to the AWWA Household Equivalency Table attached as Exhibit B of this ordinance,

multiplied by the base monthly water Household Equivalent Charge as set forth in Policy 1060, Miscellaneous Fee Schedule. The minimum size of service line and meter shall be determined by the District pursuant to Section 3.02.2 of this Ordinance.

4.02.3 Basis and Calculation of Total Connection/Capacity Fee. The Connection/Capacity Fee is based on the capital cost of capacity and represents a reimbursement to the District's rate payers for providing available capacity to future users of the water system. By paying this fee new customers have participated equally with existing rate payers in sharing the capital cost of water system capacity. The basis for computation of the Connection/Capacity Fee is the number of Household Equivalents assigned to the service line size of a Customer's premises as specified in Exhibit B of this ordinance multiplied by the Connection/Capacity Fee for a single Household Equivalent detailed in Board Policy 1060, Miscellaneous Fee Schedule. The Connection/Capacity Fee for a single Household Equivalent is computed based on an analysis of the capital cost of capacity of the District's Water System, as updated from time to time.

4.02.3.1 In addition to the Connection/Capacity Fee detailed in 4.02.2, the Applicant whose property is not served by a previously installed public water service and water service box will be charged the actual cost of labor and materials used in installing the public water service, service box, meter and related appurtenances to District standards.

4.02.3.2 In addition to the Connection/Capacity Fee detailed in 4.02.2, the Applicant whose property is served by a previously installed public water service and meter box will be charged the actual cost of labor and materials used in installing the meter and related appurtenances to District standards.

4.02.3.3 In the event that a Customer submit a service application for an increased water service connection size, or a change in use in the property requires the District to install an increased service line size, the Customer's Household Equivalent level shall be increased to reflect the larger service line size. Thereafter such Customer will be required to pay the difference between the Connection/Capacity Fee associated with the larger service line size to be installed, less the Connection/Capacity Fee previously paid for the existing service line size on such premises. In addition, the applicant shall be charged the actual cost of labor and materials incurred by the District in installing the larger meter and related appurtenances to District standards.

Likewise, should a Customer submit a service application for a decreased water service connection size, or a change in use in the property requires the District to install a reduced service line size, the Customer's Household Equivalent level shall be reduced to reflect the smaller service line size. No refunds of previously paid Connection/Capacity Fees will be made by District in the event of decreased water service connection size, since the Customer has previously used the capacity for which such fee was paid. In addition, the applicant shall be charged the actual cost of labor and materials incurred by the District in installing the smaller meter and related appurtenances to District standards.

4.02.4 If a customer wants an additional water service connection installed on their property they will be required to pay the Connection/Capacity Fee for the additional service line size installed.

4.03 Other Charges and Fees

4.03.1 Metered Services.

4.03.1.1 Meter Reading. Meters may be read for District recordkeeping and/or billing purposes.

4.03.2 The District may, at any time, establish a schedule of charges and fees to pay for the costs of other services provided to ensure an equitable recovery of the District's cost of providing water service. Such fees and charges, if adopted, are detailed in Policy 1060, Miscellaneous Fee Schedule of Board Policy and may include, among others:

- a. Application Fees. The cost of administration, engineering, inspection or other related or required costs to process permit application.
- b. Appeal Fees. The cost of administration, engineering, legal or other related costs to process appeals.
- c. Fees for backflow valve testing and backflow/cross-connection program administration.

4.04 Standby Assessments

Standby Assessments are levied to permit the District to recover the cost of maintaining water system capacity in a readiness-to-serve status for the benefit of unimproved parcels of land.

4.04.1 The Standby charges shall be levied on each parcel located in a subdivision approved by the County of Siskiyou until such time as each such parcel is physically connected to the District's Water System. The current amount of the Standby Charge is detailed in Policy 1060, Miscellaneous Fee Schedule.

4.05 Service to Beverage Manufacturers

Water service to a Beverage Manufacturer for Beverage Bottling Uses shall be subject to all of the following conditions:

- a. *The availability of surplus water above the amounts necessary to meet the reasonable needs of Regular Water Service customers for beneficial uses within the District;*
- b. *Compliance with all rules applicable to water service by the District, to the extent not inconsistent with this section;*
- c. *Compliance with the California Environmental Quality Act; and,*
- d. *Execution of one or more written agreements approved by the Beverage Manufacturer and the District's Board of Directors that set forth the water rates, charges, and other terms applicable to the service.*

CHAPTER 5

BILLING POLICY, ADMINISTRATION, COLLECTION AND DISPUTES

5.01 Service Connections

5.01.1 Application for Service. Each person applying for a service connection must complete an application in a manner and on a form prescribed by the District prior to making connection. Such application shall signify the customer's willingness and intention to comply with this and other ordinances or regulations relating to water service. The applicant shall submit a copy of the plot plan required by the Siskiyou County Building Department or other plans and specifications, and proposed water consumption estimations as required by the District.

5.01.2. Payment of Connection and Capacity Fees. The District shall determine the amount of service Connection and Capacity Fees payable in accordance with the provisions of this ordinance using rates in effect at the time of physical connection of the property owner/customer's premises to the District's Water System.

- a. All such fees must be paid before a service connection will be allowed.
- b. Regular service charges shall commence ninety (90) days from the date of application for the water service connection or the date of inspection and approval of the water service connection, whichever occurs first. A time extension request may be filed with the District if conditions beyond the control of the applicant prohibit timely completion of the connection to the water system.
- c. If water service has not commenced within six (6) months of application for service, water service charges shall nevertheless commence and be payable after the expiration of such six (6) month period.

5.02 Unauthorized Service Connections

Construction of a service connection prior to making application and paying all charges in accordance with this ordinance is not permitted. Any person doing so is guilty of a misdemeanor pursuant to Section 7.01 of this Ordinance. An unauthorized water connection, when discovered by the District, will require payment in an amount equal to the avoided user charges in effect during the period of time since such unauthorized service connection was made, plus an amount of liquidated damages in the same amount of the avoided user charges during the period of time the unauthorized service connection was in effect, plus payment of applicable connection/capacity fees, service call charges and administrative charges incurred in the enforcement of this section. Such unauthorized connections will be disconnected by District until full payment of all avoided user charges and liquidated damages required by this ordinance are deposited with the District.

5.03 Change of Use

Customers shall notify the District not less than five (5) working days prior to commencement of any work, additions or modifications to buildings or premises, or changes to the type of business or occupancy, which would affect the volume of water used on the premises and result

in the need for a larger or smaller water service line pursuant to AWWA standards. The District will assist the customer in determining if a different size water service line is required. A new water service application is required to modify the size of any water service line.

- a. If the change in service line size results in a higher or lower Household Equivalent level, then a commensurate change shall be made in the monthly service charge for the account. Lowering or raising of the monthly service charge shall commence upon the date of District installation of the modified service line size serving the premises.
- b. If the change of service line size results in a higher Household Equivalent assignment, then additional capacity/connection fees shall be paid by Customer for the additional capacity accessed through the installation of a larger service line size. A change of service to a smaller line size will not result in a refund of connection/capacity fees paid in the past for the initial larger service connection. Additional capacity/connection fees, if required, are due and payable at the time of filing of the new service application.
- c. Failure to report a change of use which results in water usage through the water service connection in excess of the AWWA service line capacity standard, when discovered by the District, shall require payment by Customer equal to the avoided user charges in effect during the period of time between the last recorded inspection by the District of the Customer's water connection and the date of discovery of the unauthorized change in use by the District, plus an identical amount of avoided user charges which will be assessed as liquidated damages. In addition, payment by Customer of an additional capacity/connection fee in effect at the time of discovery for the additional line size required to service the Customer's property will be required as a condition of future water service. Service call charges and administrative charges incurred in the enforcement of this section shall become due and payable immediately upon discovery by the District. From and after the date of discovery, the amount of such avoided user charges and liquidated damages, together with any additional connection/capacity charges payable pursuant to this section shall be added to and become a part of the regular service charge and billing owed by the customer. Failure by the Customer to pay such service charges, additional connection/capacity fees and liquidated damages when due will result in discontinuance of service pursuant to Section 6 of this Ordinance.
- d. Premises with unauthorized changes in usage may be disconnected by District until such payments and any applicable penalties and interest required by this ordinance are deposited with the District by Customer.
- e. Notwithstanding the provisions of this section, the Board of Directors shall have the right to waive or reduce the penalties and provisions herein in public session at a regularly scheduled Board meeting upon recommendation of the District General Manager or upon appeal by the Customer.

5.04 Liability for Payment and Security Deposits

5.04.1 Person Liable for Charges and Fees. The property owner shall in all cases be liable for charges and fees for services rendered to the premises.

5.04.2 Security Deposits. A security deposit equal to three (3) months user charges may be required if a customer has been chronically delinquent in the payment of charges and/or fees in any of the prior twelve (12) months. Deposits will be held without interest. Deposits may be refunded only after all charges and fees have been paid and such deposits may be applied to any unpaid charges or fees upon termination of service. Deposits may be held for up to (12) twelve months.

5.04.3 Returned Checks/Payments. A per occurrence charge shall be paid for each check or ACH payments tendered as a payment to the District that is not honored by the bank, in addition to any fees charged to the District by its bank. The current charge for checks/*ACH* payments returned due to insufficient funds is detailed in Board Policy 1060, Miscellaneous Fee Schedule.

5.04.4 Miscellaneous Charges. There may be other charges levied to provide services or service associated cost reimbursement to the District which are not specified in this ordinance. When such additional fees or charges are from time to time approved by the Board of Directors and detailed in Board Policy 1060 Miscellaneous Fee Schedule, property owner/customers are liable for prompt payment of all such charges, and any delinquency in the payment of such charges shall be subject to all of the District remedies specified in Section 5.06 of this Ordinance.

5.05 Service or User Charges

5.05.1 Billing Interval. Charges for water service are due and payable upon receipt of the monthly invoice and shall become delinquent if unpaid by the twenty fifth day of the month following the date of the invoice.

5.06 Collection of Delinquent Accounts

5.06.1 Penalties for Delinquent Payment. If an account has not been paid in full on or by the twenty-fifth day of the month following the date of the invoice, such account shall be considered delinquent, and a penalty assessed in the amount of 10% of the amount due. Thereafter in the amount of 1% per month of the total delinquent balance plus the basic 10% penalty for each month beyond the date of the Second Notice will be issued and penalties shall be applied to the account remains delinquent. All delinquent amounts and penalties shall continue to bear interest at the rate of 1.5% per month until paid.

5.06.2 Collection by Recordation of Lien Against Property. The Board of Directors may recover any water service charges, penalties and interest which are delinquent for a period of 60 days by recording in the office of the County Recorder of Siskiyou County a Notice of Lien for unpaid delinquent charges, penalties, interest, lien administration charges and applicable Recorder's fees. Said Notice of Lien shall declare the amount of the delinquent charges, penalties, interest, and related charges due, and the name and last address of the person liable for such delinquent charges, penalties and interest. Pursuant to Government Code section 61115 (c) from the time of recordation of such Notice of Lien, the amount of such delinquent water service charges, penalties, interest, lien administration charges and applicable Recorder's fees shall constitute a lien against the lot or parcel of land against which the charge is imposed and all other property within Siskiyou County owned by the property owner of the parcel upon which the water service charges are delinquent. The District will record a Notice of Release or Discharge of Lien upon the payment by the property owner of all delinquent charges, penalties, interest, lien administration charges and applicable Recorder's fees within 30 days of receipt of

payment for all such amounts due.

5.06.3 Collection by Suit or Other Legal Action. The Board of Directors is further authorized to institute and prosecute in the name of the District appropriate legal action for the collection of delinquent water charges, penalties, interest, lien administration charges and Recorder's fees against the property owner of the parcel upon which the water service charges were levied. By application for and receipt of water services, all property owners/customers agree to be responsible for reimbursement to the District of all attorneys' fees and other legal costs incurred by the District in collecting any delinquent water service charges, penalties, interest and related costs from the property owner/customer through such legal action. In the event the District recovers a court judgment ordering the property owner/customer to pay all delinquent debt service charges, penalties, interest, and related costs, together with attorney's fees and legal costs, and the property owner/customer fails to pay such judgment, the District will amend its Notice of Lien recorded pursuant to section 5.06.2 of this Ordinance to include the amount of attorney's fees and legal costs ordered by the court to be reimbursed by the property owner/customer to the District.

5.06.4 Discontinuation of Service. Water service may be disconnected for nonpayment of water service bills in the time and manner specified in Section 6 of this Ordinance.

5.06.5 Collection of Delinquent Charges on Tax Roll. For any water charges which have been delinquent for sixty (60) days, the District shall provide that any delinquent charges, penalties and interest may be collected on the property tax roll in the same manner as property taxes. On or about June 1 of each year, the General Manager shall prepare and file a written report with the District Board of Directors that describes each parcel of real property and the amount of delinquent charges, penalties and interest for each affected parcel for the year pursuant to Government Code Section 61115(b). The General Manager shall give notice of the filing of the report and of the time and place for a public hearing before the Board of Directors by publishing a notice of hearing pursuant to Section 6066 in a newspaper of general circulation, and by mailing the notice to the property owner of each affected parcel. At the public hearing, the Board of Directors shall hear and consider any objections or protests to the report. At the conclusion of the public hearing the Board of Directors may adopt or revise the delinquent charges, penalties, and interest, and determine to collect such delinquent charges, penalties and interest upon the County Property Tax Roll for each affected parcel of property for the ensuing fiscal year. The Board of Directors shall make its determination on each affected parcel by resolution and its determination shall be final.

On or before August 10 of each year following such determination by resolution of the Board of Directors, the General Manager shall thereafter file with the County Auditor a copy of the report filed with the Board of Directors and the resolution adopted by the Board of Directors at such public hearing, and request that the delinquent charges, penalties and interest be added to and collected with property tax on each affected parcel of property described in the written report and resolution at the same time and in the same manner as property taxes are collected by the County Auditor. Government Code section 61115(b) directs the County auditor to place such delinquent charges, penalties, and interest on the tax bills for each affected parcel of real property listed in the District report and resolution and collect the charges and penalties in the same manner as property taxes for the fiscal year in which such District report and resolution are filed with the County Auditor.

5.06.6 Alternative Method of Collection. If the bill is not paid when due, water service may be discontinued pursuant to Section 6 of this Ordinance. In addition, the rates for water

service may be collected on the same bill with the rates for other services provided by the District. Failure to timely pay applicable rates for water service provided by the District to the Customer may also result in the discontinuance of any and all services such as sewer services and refuse collection services provided by the District pursuant to the provisions of Government Code section 61115(a)(3).

5.06.7 Remedies are Cumulative. Each and all of the remedies for the collection and enforcement of delinquent water service rates, penalties, interest, and related charges listed in this section 5.06 are cumulative and the District may pursue any or all of such remedies alternatively or consecutively as authorized by Government Code section 61115 (e).

5.06.8 Refund of Credit Balance. If the rate payer pays their monthly fees in advance and subsequently no longer maintains ownership of the property in McCloud Community Services District, then a full refund check of the credit balance will be issued to the prior owner/estate.

CHAPTER 6

DISCONTINUANCE OF SERVICE

6.01 Discontinuance of Service for Delinquent Bills

Service may be discontinued for nonpayment of bills as soon as they become delinquent as specified herein. Monthly bills are generated the last business day of the month (i.e., January fees post to an account on January 31 for services provided in January). Current charges are due and payable upon receipt of the invoice and are considered delinquent if not received by 5:00 p.m. the 25th of the following month. If the 25th falls on a weekend or holiday, payment must be received by 5:00 p.m. the next regular business day. If payment is not received by the 25th of the month (or next regular business day if the 25th falls on a holiday or weekend), a Second Notice will be issued, and penalties shall be applied to the account. The Second Notice payment must be received within fifteen (15) days after the date of mailing of the Second Notice to the customer or owner. If full payment is not received within 15 days of the day of mailing, a Disconnect Notice will be issued. Payment of the Disconnect Notice must be received within ten (10) days after the date of mailing. If payment is not received by the end of the business hours on the due date, service shall be scheduled for disconnection within 48 hours. However, services will not be discontinued on a Friday, weekend, holiday, or day preceding a holiday.

The failure of the District to send, or any person to receive such notice shall not affect the District's power to discontinue services pursuant to this ordinance. Reconnection will be made by District only upon complete payment of all delinquent service charges and penalties, interest, reimbursement to District of its actual costs of disconnecting and reconnecting District's water system to the premises, payment of all applicable disconnection and reconnection fees specified in this Ordinance per policy 3425 - Customer Water Shut Off.

6.02 Charges a Debt

Failure to receive a bill does not relieve the customer or property owner of liability for payment of the water service charges specified in said bill. Any amount due shall be deemed a debt to the District, and any person, firm or corporation failing, neglecting or refusing to pay said indebtedness shall be liable to an action in the name of the District in any court of competent jurisdiction for the amount thereof. In addition such debt is subject to the collection procedures consisting of a lien on the property of the customer or owner and collection of the delinquent amounts on the property tax rolls as specified in Section 5.06 of this ordinance.

6.03 Reconnection Charge

A current reconnection charge plus all fees, charges and penalties specified in section 6.1 will be assessed and collected prior to renewing service following a discontinuance per Policy 1060 - Miscellaneous Fee Schedule for charges.

6.04 Unsafe Apparatus

Water Service may be refused or discontinued on any premises where apparatus or appliances are in use which might endanger or disturb the service to other customers.

6.05 Cross-Connection

Water service may be refused or discontinued to any premises where there exists a cross-connection in violation of state or federal laws or this ordinance. This section shall agree and conform to Section 1.02, Subsection 15 of this Ordinance.

6.06 Fraud or Abuse

Service may be discontinued or removed, including the removal of unapproved connections or unauthorized facilities, and penalties imposed, if necessary, to protect the District against fraud or abuse.

- a. Fraud or abuse is the act of any person to commit, authorize, solicit, aid, abet or attempt any of the following acts:
 1. Divert or cause to be diverted water service by any means.
 2. Make or cause to be made any connection or reconnection to the District's water system without the authorization or consent of the District. As used in this section "water system" means all property owned by the District for the transmission, collection, storage or treatment of water.
 3. Tampering with or otherwise interfere with any water meter or other water flow measurement device so as to prevent the accurate measurement of water use.
 4. Use or receive the benefit of water from the District with knowledge or reason to believe that the use or receipt of such water is unauthorized by the District.
 5. Tampering with any property owned or used by the District to provide water service.
 6. Providing water through a service connection to another premises or parcel of property that does not have its own service connection, or for which an application for service connection has not been filed with the District.
- b. A violation exists if, on premises owned or controlled by the Customer or any person using or receiving the direct benefit of the water service, there is either of the following:
 1. Any instrument, apparatus or device designed to be used to obtain service without paying the full lawful charge therefor.
 2. Any meter that is altered, tampered with, or bypassed so as to cause no measurement or inaccurate measurement of water service.
 3. Any person who is determined by District staff to have committed fraud or abuse as defined herein shall be billed by the District for the damage to the property owned or used by the District to provide service, the actual cost to remove and reinstall District facilities, for loss of water, plus a penalty of \$300 per infraction. A separate

infraction will be found for each day such fraud or abuse is determined by District to have continued.

- c. Upon approval by the Board of Directors, the District may bring a civil action pursuant to Section 1882.1 of the California Civil Code to recover up to three times the actual damages suffered by the District, plus its costs of suit and reasonable attorneys' fees, for each violation of the provisions of this section.
- d. The remedies set forth in this section shall be in addition to all other remedies, civil and criminal, available to the District for violation of the provisions of this section or for any ordinance, resolution, rule or regulation of the District, or any provision of Federal, State, or local law.

6.07 Non-Compliance With Regulations

Service may be discontinued for non-compliance with this or any other ordinance or regulation relating to the water service. The Customer will be notified of the District's intention to discontinue service for noncompliance, with an explanation of the violation or infraction committed. There will be a reasonable opportunity given to comply before actions to discontinue water service will be taken by the District. However, no such notice to afford an opportunity to comply need be given to a Customer in those instances in which the noncompliance may cause conditions dangerous or detrimental to public health, safety and welfare, or are in violation of state law. These violations include, but are not limited to, trespass, assault, water theft, cross connection deficiencies, and water system or facility damage.

6.08 Use of Water Without Application

Service may be discontinued in all cases in which a person is determined by District to have used water from the District's water system without having made application to the District therefore, or without having a separate service connection installed by District to provide water to that person's premises, or without having paid all applicable connection charges and service and meter installation charges.

6.09 Upon Vacating Premises

If a tenant of a property is desiring to discontinue service should so notify the district two (2) days prior to vacating the premises. When discontinuance of service is ordered by a tenant, the owner of the property shall be liable for charges whether or not any water is used.

CHAPTER 7

ENFORCEMENT

7.01 Penalty for Violations of Ordinance

Any violation of this Ordinance shall be a misdemeanor and shall be punishable by imprisonment in the County Jail for a period not to exceed 6 months, or by fine, not exceeding \$1000, or by both. Every day of violation of this Ordinance continues shall constitute a separate offense. The attorney of the District, upon order of the District's Board of Directors, shall request the District Attorney of Siskiyou County to file an action in the Superior Court to confirm that the provisions of this Ordinance have been violated, to find that a misdemeanor and/or Civil offense has occurred, and to impose such penalties, fines, and reimbursement to the District of its attorney's fees and legal costs as provided by law and the provisions of this Ordinance. Any property owner/customer found to be violating any provision of this or any other ordinance, rule, or regulation of the District, shall be served by the District with written notice stating the nature of the violation and, if applicable, providing a reasonable time limit for the satisfactory correction thereof. The offender shall, within the period of time stated in such notice, permanently cease all violations.

7.01.1 Discontinuation of Service for Violation.

- a. As a means of enforcement of the provisions of this ordinance, or any other rule or regulation of the District, the District shall have the right to assess all such penalties as may be permitted by law and/or discontinue water service or any other utility services provided by the District to the property owner/customer as detailed in Section 6 of this Ordinance. However, no such notice to afford an opportunity to comply need to be given to a property owner/customer in those instances in which the noncompliance may cause conditions dangerous or detrimental to public health, safety and welfare, or are in violation of state law. These violations include, but are not limited to, trespass, assault, water theft, cross connections and water system facility damaged.
- b. Water service and any other discontinued utility services shall not be supplied to such property owner/customer until he or she shall have complied with the ordinance provision, rule, regulation, rate or charge order which has been violated to the satisfaction of the District. Reconnection shall be made only upon prior payment of charges, penalties and interest due, plus the disconnection and/or reconnection fee as detailed in the Policy 1060, Miscellaneous Fee Schedule and possible payment of a security deposit in the discretion of the District.

7.01.2 Relief on Application. When any property owner/customer is of the opinion that any provision of this Ordinance is unjust or inequitable as applied to his premises due to special circumstances, such property owner/customer may make written application to the Board of Directors, stating the special circumstances, citing the provision complained of, and requesting suspension or modification of such provisions as applied to the premises of such property owner/customer. If such application be approved, the Board may, by resolution, suspend or modify the provision complained of, as applied to such premises, to be effective as of the date of the application and continuing during the period of the special circumstances cited.

7.01.3 Relief on Own Motion. The Board of Directors may, on its own motion, find that, by reason of special circumstances, any provision of this ordinance should be suspended or modified as applied to particular premises, and may, by resolution, order such suspension or modification for such premises during the period of such special circumstances.

7.01.4 Board Rulings Final. All rulings of the Board of Directors on relief or from or suspension of provisions of this ordinance with respect to a particular ordinance provision shall be final and not subject to appeal.

7.02 Falsifying of Information

Any person who knowingly makes any false statement or representation to District personnel, or submits a false record, report, plan or other document with the District, or who falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required under this ordinance, is guilty of a violation of this Ordinance and subject to the enforcement penalties provided in section 5.06 hereof including misdemeanor criminal proceedings, disconnection of water and other utility services, payment of all applicable District fees and charges, and reimbursement of all attorney's fees and legal costs incurred by the District arising out of such conduct.

CHAPTER 8

ABATEMENT

8.01 Abatement

Habitation of premises which have been disconnected from the District's water system or have never been connected to such system, constitutes a public nuisance and the District may take whatever steps are necessary to abate the nuisance including legal action. In such event, and as a condition of connection or re-connection, there shall be paid to the District reasonable attorney's fees and costs of suit arising in said action.

8.02 Damage to Facilities

When misuse of the public or a private water system causes an obstruction, damage, or any other impairment to District facilities, the District may assess a charge against the property owner/customer for the work required to clean or repair the facility and add such charge to the property owner/customer's water service charges. If such charges become delinquent, the District shall be entitled to utilize all remedies for collection of such delinquent charges specified in section 5.06 of this Ordinance.

CHAPTER 9

MANDATORY HOOK-UP AND ABATEMENT OF PUBLIC NUISANCE

9.01 Mandatory Connection to Water System

From and after the effective date of this Ordinance, except as hereinafter provided, every building in which plumbing fixtures are installed and every premises having water piping thereon shall be connected to the public water, if available.

9.02 Availability of Public System

9.02.1 Public Water Available. The public water shall be considered as available when such public water is located within one thousand feet (1000) from the property boundary on which development exists, is proposed to occur, the proposed building or exterior piping facility.

9.02.2 Public Water Not Available. When no public water, intended to serve any lot or premises, is available as described in 9.02.1 above, water piping from any building or works proposed thereon shall be connected to an approved private well under the jurisdiction of the Siskiyou County Public Health Department.

9.02.3 Subdivisions. Within the limits prescribed by Section 9.02.1 above, the rearrangement or subdivision into smaller parcels of a lot to which public water is available shall not be deemed cause to permit construction of a private well system, and all plumbing or water piping systems on any such smaller parcel or parcels shall connect to the public water.

9.03 Mandatory Connection to New or Renovated Public Water System

9.03.1 Time Limits. Subject to the provisions of Section 9.02.1, all buildings containing plumbing fixtures shall connect to the public water within two (2) years of completion of any water system renovation project serving such properties. Owners of all housing, buildings, or properties situated within the District and served by such water system renovation project are hereby required, at their expense, to install suitable plumbing and to connect such facilities directly with the public water in accordance with the provisions of this ordinance.

9.03.2 Connection Required in Advance of Time Limits. The District may require that the connection to the new water system be completed in advance of the two year time limit described in 9.03.1 above in the event that connection of the majority of properties in a geographic area are completed, chronic failure of the original system is encountered in the area or the alignment of the original water system causes connection difficulty for properties in the area and must be prematurely abandoned.

9.03.3 Notification to Proceed with Connection. The District shall notify all owners by mail of the date of completion of water system renovation or extension project serving their property. Such notice shall state the date of completion of the water system renovation project and the deadline for connection to the new system in compliance with this ordinance. Failure to receive such notice shall not relieve any owner of the obligation to comply with connection requirements or any other provision of this ordinance.

9.04 Mandatory Connection to the Water System by District at Owner’s Expense

If an owner fails to comply with the connection requirements of Section 9.03 above, District personnel shall report that fact and the evidence in support thereof to the Board of Directors. The Board of Directors may give written notice to the owner and occupants of such dwelling or building that the Board of Directors will, not less than ten (10) days after the giving of such notice, hold a public hearing for the purpose of issuing a Mandatory Connection Order. Notice of such hearing shall be given by mailing to the address of the owner as shown on the County Assessment roll, and to the occupants by hand delivery to an adult person residing on the premises, or by posting at the entry or other conspicuous place on the premises. Any person interested may appear at said hearing and be heard on the matter. If the Board of Directors finds, at the conclusion of said hearing that such connection has not been completed in compliance with this ordinance, the Board of Directors may order the owner of said premises to connect such dwelling, together with all toilets, sinks and other plumbing therein, to the District Water system, within a time to be specified by the Board of Directors. Upon the failure to do so, the Board of Directors shall order that said work be done, by the District’s own forces or by another person contracting with the District therefore. The District shall thereupon have a lien upon said property for all applicable connection and/or capacity fees and charges for construction and installation, and the District, shall thereafter have a lien upon said property for the work done and materials furnished, and such work and materials furnished shall be held to have been done and furnished at the insistence of the owner, and any persons claiming or having any interest in said real estate.

9.05 Enforcement of Lien

The liens provided for herein may be enforced in the same manner as those provided for in Title 15 (commencing with Section 3082), Part 4, Division 3 of the Civil Code, or in the alternative collected as provided in Section 5.06 herein, or by law for the collection of unpaid and delinquent charges.

9.06 Placing Forced-Connection Costs on County Tax Rolls

Alternatively to the enforcement of the lien as provided in Section 9.05 above, the Board of Directors may in such cases declare that the amount of the costs of such work and the administrative expenses incurred by the District, together with connection charges and other applicable charges, be transmitted to the County Assessor and Tax Collector, whereupon it shall be the duty of such officers to add the amount of the assessment to the next regular bill for taxes levied against the lot or parcel of land, pursuant to the provisions of Section 5.06 herein.

9.07 Lien on Property When Owner Requests Connection

Any owner may request the District to construct all necessary pipes and plumbing to connect his property to the District’s water system. If the District does such work or has such work done, the District or the person doing such work at the request of the Board of Directors shall have a like lien upon the property.

CHAPTER 10

SEVERABILITY

If any provision of this ordinance or the application to any person or circumstances is held invalid, the remainder of the ordinance or the application of such provisions to other persons or other circumstances shall not be affected.

CHAPTER 11

EFFECTIVE DATE

This ordinance shall take effect and be in full force from and after 30 days after the date of its final passage if, before the expiration of fifteen (15) days after its final passage, (1) the text of this Ordinance as adopted by the Board of Directors is published one time in a newspaper of general circulation throughout the District; and (2) the text of this Ordinance shall be posted by the secretary in three (3) public places and for not less than thirty (30) days within the McCloud Community Services District.

A summary of said Ordinance was published in the Mt. Shasta Herald, a newspaper of local circulation on **date** and posted on **date** in three (3) locations throughout the community. The ordinance was then presented for a second reading and final adoption at the regular meeting of the Board of Directors of the McCloud Community Services District on **date** and at said meeting, Director **name** moved the adoption of said Ordinance, which motion was seconded by Director **name** and upon roll call was carried by the following vote:

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSENT: DIRECTORS:

Catherine Young/President of the Board

Andrea Mills/Secretary of the Board

**McCloud Community Services District
Classification of Existing Users**

Exhibit A, is used as a reference and is subject to change. To see most current classification of existing users refer to Policy 3040 - Classification of Users.

Customer	Address	Current HE Unit Factor	Existing User Classification
Single Family Residential		1	
Multi-family Residential		1	Per Dwelling Unit
Reginato's Mini-Mart	116 Broadway	1.5	Mini-Market, No Public Restroom, Deli No Seating Refrigeration w/Water
McCloud Market	117 Broadway	2	Food Market, No Public Restroom Refrigeration w/Water
DeBon Building	Broadway/Minnesota	2.5	Medical Clinic, 1 MD w/2 public restrooms Restaurant w/restrooms Gym w/1 restroom
TJR Industries, LLC	220 Broadway	1	Auto Repair Shop
American Legion	232 Broadway	1.5	Meeting Hall Area Commercial Kitchen Tavern, Cardroom, Etc. w/restrooms
Presbyterian Church	428 California	.5	Church, Kitchen Occasional Use
Franklin Storage	116 Campus Way	1	Warehouse
McCloud High School	133 Campus Way	3	School – No Cafeteria
Frontier Communications	228 E. Colombero Dr.	1	Office Building
Squaw Valley MoHo Park	616 E. Colombero Dr.	28.5	28 Mobile Home Spaces 2 RV Spaces
Ferraris Storage	Squaw Valley Road	1	Warehouse
Calvary Church	110 W. Colombero Dr.	.5	Church w/kitchen serving occasional public meals
St. Joseph's Church	213 W. Colombero Dr.	1.5	Church, Kitchen Occasional Use Residence
Stoneybrook Inn	309 W. Colombero Dr.	6	2 Kitchen Suite Rooms 1 Manager's Apartment 3 Apartments 13 Motel/B&B Units

Ordinance 27 Exhibit A, Page 2

Customer	Address	Current HE Unit Factor	Existing User Classification
McCloud Guest House	604 W. Colombero Dr.	2.3	4 B&B Rooms Apartment
Taylor Storage	130 E. Colombero Dr.	0	Warehouse, No office or Restrooms
McCloud Elementary	332 Hamilton Way	4	School-With Cafeteria
Dance Country RV Park	480 Highway 89	8.5	RV Park w/106 Watered Spaces, Laundry Facilities, Showers
Squaw Valley Riding Club	729 Hill	2	Meeting Hall w/Kitchen
McCloud River Inn	325 Lawndale Court	4	5 B&B Rooms 1 Manager's Apt Large office space (Olympic) Gift Shop
Joanie's B&B	417 Lawndale Court	1	4 B&B Rooms Manager's Apartment
Century House Hospital	433 Lawndale Court	6	1 DDS Office w/RR 1 Professional office shared RR 11 Lodging rooms 6 RR total 5 Apartments
Mother McCloud	237 Main Street	11	Restaurant General and Candy Store Clothing/Craft Store Coffee/Esspresso 1 Apartment Real Estate, Art Gallery Hearst Offices with Restroom
Ebbe Building	301 Main Street	1	Realtor Chamber Office Retail Store

Ordinance 27 Exhibit A, Page 3

Customer	Address	Current HE Unit Factor	Existing User Classification
Brown Dog Building	304 Main Street	1	Retail Store
Heart of the Earth	312 Main Street	1	Jewelry Sales
Heritage Junction	320 Main Street	1	Museum
McCloud Post Office	324 Main Street	1	Office Building
McCloud Healthcare Bldg.	328 Main Street	1	Office Building
McCloud Hotel	410 Main Street	6.4	17 B&B Rooms Restaurant 1 Residence 1 Mgr's Residence Conference Center
Axe & Rose	416 Main Street	2	Restaurant Bar/Dance Hall
Wieder Building	105 E. Minnesota Ave.	1	Office, Retail, Warehouse
First Baptist Church	121 Water Street	.5	Church
Anderson Building	124 W. Minnesota Ave.	1	McCloud Healthcare Admin
Dance Hall	104 Pine Street	2.5	Residence Dance Hall, Kitchen
Clearwater Cafe	209 Quincy	1	Retail Sales/Commercial Kitchen with Restrooms
Goeden Barn	110 Squaw Valley Road	3	1 Apt Warehouse
Chevron Station	117 Squaw Valley Road	1.5	Service Station w/Restrooms
McCloud River Car Wash	125 Squaw Valley Road	3	4 Stall Carwash
McCloud River Lodge	140 Squaw Valley Road	4.5	Restaurant Mgr's Apt 5 Motel Rooms Bar w/RR
Timber Inn Motel	153 Squaw Valley Road	2.7	1 Residence 6 Motel Rooms
McCloud Golf Club	1001 Squaw Valley Road	2.2	Restaurant, Pro-Shop, Club House
CDF	1509 Squaw Valley Road	3	Offices, Living Quarters, kitchen
McCloud Railway	701/801 Industrial Way	3	Office, Warehouse, Shop
Hitchcock Shop	Haul Road	2	Office, Industrial
USFS	529 Forest Road	12	Offices, Residences, Warehouse
Vassallo Barn	112 Squaw Valley Road	1	Warehouse, Apartments

Exhibit B
McCloud Community Services District
Ordinance 27
Service Line Size Water Rate Structure
American Water Works Association

Basis for Monthly Service Charges and Connection Fees	AWWA Rated Capacity (GPM)	HE Unit Factor
¾ inch service	30	1
1 inch service	50	2
1 ½ inch service	100	3.5
2 inch service	160	5.5
3 inch service	320	11
4 inch service	500	17
6 inch service	1000	33.5
8 inch service	1600	53.5

Exhibit C
McCloud Community Services District
Ordinance 27
Siskiyou Local Agency Formation Commission
Out of Area Service Agreement Application

**Siskiyou Local Agency Formation Commission
Out of Area Service Agreement Application**

1. Name and Address of Applicant (must be public agency):

2. Contact Name and Title _____

Telephone: _____ E-mail Address: _____

FAX _____

3. Application Initiated By:

Agency Name: _____

Resolution No.: _____ Date Adopted: _____

Submit 1 copy of Resolution of Application and 2 copies of proposed out of area service agreement with application.

4. Property Owner and Location of Property to Be Served (List additional owners/properties on separate sheet if necessary)

Name of Property Owner/s: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Assessor Parcel Number/s: _____

Name of Property Owner/s: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Assessor Parcel Number/s: _____

5. Type of Service to Be Provided

Check one or more: Water _____ Sewer _____ Police _____ Fire _____ Garbage _____

Other/s: _____

6. Description of Property to Be Served

6a. Is parcel to be served WITHIN your current Sphere of Influence (SOI)? Yes _____ No _____

6b. If Yes, provide (a) general description of property location in relationship to current city/district boundary line and (b) attach a project area map showing parcel/s, district and SOI boundaries.

Description: _____

6c. If No, provide (a) description of property location in relationship to the SOI boundary, (b) identify other agencies with jurisdiction over area in which property is located, and (c) attach a project area map showing parcel(s), SOI boundary of agency requesting service, and SOI boundaries of other agency's that may provide service.

Description: _____

Other Agencies that could provide service: _____

6d. How is the property currently being used?

Residential _____ Commercial _____ Agriculture _____ Vacant/Undeveloped X
Church, school, other public use _____ Industrial _____ Habitat, Recreation _____

6e. What is the current zoning designation? _____

County General Plan constraints? _____

Provide the following land use maps with legends for the project site and immediately adjacent parcels, and clearly identify the project site; County General Plan; City General Plan; County Zoning; and City Prezoning if applicable; and Community/Specific Plan if applicable.

6f. Are there any development or building applications on file that would authorize a different or higher density on the subject property or adjacent properties? Yes _____ No _____

If Yes, explain and attach a list of projects and application processing numbers.

6g. Is property inhabited? Yes _____ No _____ If Yes, how many residents? _____

6h. Provide the number of existing dwelling units/buildings on the property.

Single family _____ Multi-Family _____ Commercial/Industrial _____
Square footage for commercial/industrial _____

6i. Are there other service contracts/agreements currently in effect to serve this parcel or adjoining parcels? Yes _____ No _____

If Yes, (a) explain and (b) attach one copies of other agreements or contracts.

6j. Adjacent Land Uses.

	Existing Land Uses	City General Plan	City Prezoning
North			
South			
East			
West			

7. Environmental Review This application is subject to the requirements of the California Environmental Quality Act (CEQA). If CEQA review has already been undertaken by another agency, please provide two copies of the environmental documentation including the Notice of Exemption or Notice of Determination and proof of payment of applicable California Department of Fish and Wildlife fees.

7a. Lead Agency. _____

7b. Responsible Agencies. _____

7c. Type of action taken:

Exemption _____ Negative Declaration _____ Environmental Impact Report _____

7d. Date of Certification/Adoption: _____

8. Contract Service Issues

8a. Explain how services are to be extended, what the anticipated cost of service extension will be, and how the costs will be financed?

8b. Will the provision of services be growth inducing? Explain.

8c. Does the proposed service provider have existing capacity to serve the project site?

Yes _____ No _____

8d. Will existing customers continue to receive the same or higher level of service if this project is approved?

Yes _____ No _____

8e. Will the same level of service be provided to the project site as other customers receive?

Yes _____ No _____

9. Justification for Out of Area Service Agreement (must check one box below)

Pursuant to Government Code Section 56133, this application is submitted (you must check one)

To address a threat to public health or safety (answer question 9a);

In anticipation of a later change of organization (answer question 9b)

9a. Public Health or Safety Condition

i. Please summarize the nature, extent and duration of the public health or safety emergency (attach additional page(s) if needed) and attach a copy of certification from appropriate Public Health Officials and any additional information verifying existence of emergency situation.

ii. What alternatives have been explored to mitigate emergency situation in lieu of executing out of agency service agreement?

iii. Is Interim Emergency Approval (expedited review) requested? Yes _____ No _____

9b. Other Special Circumstances

What are other special conditions or unique circumstances that justify use of an out of area service agreement in lieu of filing for annexation? Respond to following (use extra sheet of paper if necessary):

Has annexation been considered? Yes _____ No _____

Why was it found infeasible?

What barriers need to be overcome before filing an annexation application?

How long would the annexation be anticipated to take? _____

Is there a contractual obligation? _____

Explanation: _____

10. Public Notice, Disclosure, and Other Requirements

10a. Provide an 8 ½" X 11" map indicating the project site.

10b. Provide any other comments or justifications regarding the proposal from any affected local agency, landowner or resident.

10c. Enclose all pertinent staff reports, environmental review documents, and supporting documentation related to this proposal. Note any changes in the approved project that are not reflected in these materials.

11. Certification

I hereby certify that the above information and accompanying documents are true and correct to the best of my knowledge. I hereby agree to pay all required filing and processing fees as may be needed to complete this application. Further, I understand that LAFCo will not be process an incomplete application.

Name of Applicant's Authorized Representative

Signature of Applicant's Authorized Representative

Date

**McCloud Community Service District
GASB 75 June 30, 2020 Valuation and June 30, 2021 Disclosure Summary**

GASB Overview

Governmental Accounting Standards Board (GASB) Statement No. 75 requires:

- a. Actuarial valuation of other postemployment benefits (OPEB) liabilities once every two years.
- b. Annual disclosures and required supplementary information for each fiscal year end.

District Valuation Results

Changes since the prior valuation (page 2)

The changes from June 30, 2018 to June 30, 2020 are as follows:

Total OPEB Liability, as of June 30, 2018, at 3.53%	\$2,780,220
Total OPEB Liability, as of June 30, 2020, at 6.35%	\$1,646,750

The District opened an irrevocable OPEB trust with CERBT in the 2018/19 fiscal year. By establishing an irrevocable trust and contributing the ADC annually, the District is able to utilize the expected long-term rate of return as the discount rate under GASB 75.

Actuarially Determined Contribution (page 5)

The ADC is a recommended annual contribution that includes a portion of the unfunded accrued liability, the current year liability, and interest.

Actuarially Determined Contribution (2020-21)	\$125,279
Actuarially Determined Contribution (2021-22)	\$129,351

District Disclosure Results

Discount Rate	6.35%
Reporting Date	June 30, 2021
Measurement Date	June 30, 2020

Total OPEB Liability	
Beginning of measurement period (June 30, 2019)	\$2,069,461
End of measurement period (June 30, 2020)	\$1,646,750

Plan Fiduciary Net Position	
Beginning of measurement period (June 30, 2019)	\$109,627
End of measurement period (June 30, 2020)	\$216,128

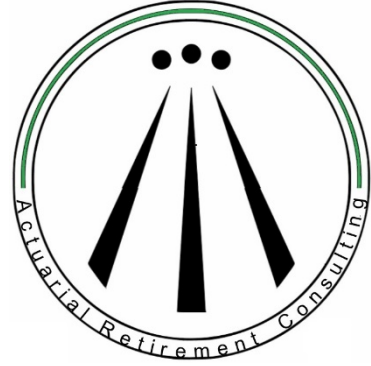
Net OPEB Liability	
Beginning of measurement period (June 30, 2019)	\$1,959,834
End of measurement period (June 30, 2020)	\$1,430,622

Funded Percent	
Beginning of measurement period (June 30, 2019)	5.30%
End of measurement period (June 30, 2020)	13.12%

CERBT Trust Balance

The District's CERBT OPEB trust balance increased from \$216,128 to \$382,404 as of June 30, 2021. The District made a contribution of \$116,643 and experienced investment gains of \$49,725, a return rate of approximately 18%.





November 29, 2021

Michael Quinn
Finance Officer
McCloud Community Service District
PO Box 640
McCloud, CA 96057

Re: June 30, 2020 GASB 75 Valuation for the McCloud Community Service District

Dear Mr. Quinn:

This report sets forth the results of our GASB 75 actuarial valuation of the McCloud Community Service District (District)'s other postemployment benefits (OPEB) plan as of June 30, 2020. Governmental Accounting Standards Board (GASB) Statement No. 75 requires an actuarial valuation of OPEB liabilities at least once every two years. This report may be compared with the valuation performed by MacLeod Watts as of June 30, 2018, to see how the liabilities have changed since the last valuation.

Under GASB 75, actuarial valuations may be rolled forward, up to a reporting date of 30 months and 1 day following the valuation date, to produce note disclosures and required supplementary information for each fiscal year end. Separate GASB 75 disclosure reports will be provided annually.

The results set forth in this report are based on census, benefit provisions, employee agreements, premiums, contributions, and trust documents, if applicable, provided by the District. Certain assumptions were made regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. A complete list of the actuarial assumptions used in this valuation, as well as a glossary of terms, can be found at the end of the report.

We appreciate the opportunity to work on this report with the District. We are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,


Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

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Executive Summary

This report presents the results of the District's June 30, 2020 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated June 30, 2018 and the total OPEB liability at 3.53% was \$2,780,220. The District's current June 30, 2020 valuation has a discount rate of 6.35% and a total OPEB liability of \$1,646,750.

This valuation includes benefits for 13 retirees and 8 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of June 30, 2020 is:

Discount rate	6.35%
Total OPEB liability	\$1,646,750
Plan fiduciary net position	\$216,128
Net OPEB liability	<u>\$1,430,622</u>

Plan fiduciary net position as a percentage of the total OPEB liability	13.12 %
---	---------

The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$1,414,618 and an implicit subsidy liability equal to \$232,132.

The results of this actuarial valuation are intended to be used for the District's June 30, 2021 and June 30, 2022 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2022. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.



Changes Since the Prior Valuation

The District's most recent prior valuation was completed as of June 30, 2018 and the total OPEB liability, at 3.53%, was \$2,780,220. The District's June 30, 2020 total OPEB liability, at 6.35%, is \$1,646,750.

Several factors can cause the total OPEB liability to change over time. Liabilities often increase as employees accrue more service and get closer to receiving benefits. Liabilities can decrease as benefits are paid out. Other factors include changes in the plan census (including actual versus expected termination, retirement, and mortality), changes in healthcare costs, and changes (updates) to the actuarial assumptions and methodology for the current valuation.

The changes from June 30, 2018 to June 30, 2020 are as follows:

Total OPEB Liability as of June 30, 2018	<u>\$2,780,220</u>
Changes due to plan experience	
Passage of time	125,279
Cumulative changes including terminations, retirements, and mortality experience different than expected, healthcare premiums different than expected, and a change in actuary	(312,796)
Changes due to assumptions or other inputs	
Change in trend rate - update to assumed future medical trend	(438,076)
Change in discount rate – 3.53% to 6.35%	<u>(507,877)</u>
Total OPEB Liability as of June 30, 2020	<u><u>\$1,646,750</u></u>



Results

Discount Rate

GASB 75 requires a discount rate that reflects the long-term expected rate of return on OPEB plan investments (if any) and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

To determine the discount rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments are compared in each future period.

At June 30, 2020, the District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used is 6.35%, equal to the long-term expected rate of return.

Liability Measurements

The present value of projected benefit payments for the District’s current and future retirees is \$2,120,907 as of June 30, 2020. If the District were to place this amount in a fund earning interest at the rate of 6.35% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits to the current closed group of employees covered by benefit terms.

When the present value of projected benefit payments is allocated into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the total OPEB liability is \$1,646,750 as of June 30, 2020. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay.

The service cost is the portion of the present value of all benefits expected to be paid that are attributed to the current valuation year.

These liability measurements could be visually represented as follows:

Present value of projected benefit payments		
Total OPEB liability	Service Cost	Future service costs



**McCloud Community Service District
GASB 75 Actuarial Valuation
as of June 30, 2020**

Results (cont.)

Valuation Results

Valuation date	June 30, 2020
Discount rate	6.35%
Employees covered by benefit terms	
Actives	8
Retirees	13
Total	<u>21</u>
Present value of projected benefit payments	
Actives	\$646,280
Retirees	1,474,627
Total	<u>\$2,120,907</u>
Total OPEB liability (actuarial accrued liability)	
Actives	\$172,123
Retirees	1,474,627
Total	<u>\$1,646,750</u>
OPEB plan fiduciary net position	<u>\$216,128</u>
Net OPEB liability (unfunded actuarial accrued liability)	<u>\$1,430,622</u>
Service Cost (beginning of year)	\$44,699

Sensitivity of the net OPEB liability

The change in net OPEB liability, if the District used a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.35%)	Discount Rate (6.35%)	1% Increase (7.35%)
Net OPEB liability (asset)	<u>\$1,583,892</u>	<u>\$1,430,622</u>	<u>\$1,299,604</u>

The change in net OPEB liability, if the District used healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 2.50% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 3.50% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 4.50% Medicare)
Net OPEB liability (asset)	<u>\$1,294,471</u>	<u>\$1,430,622</u>	<u>\$1,591,312</u>



Actuarially Determined Contribution

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. The components of the actuarially determined contribution are an amortization of the net OPEB liability, using a 30-year amortization as a level percentage of pay, the service cost at the beginning of the year, and the interest amount to the end of the year.

Discount Rate	<u>6.35%</u>
Actuarially Determined Contribution (2020-21)	
Amortization of Net OPEB Liability	\$73,100
Service Cost (beginning of year)	44,699
Interest	<u>7,480</u>
Total	<u>\$125,279</u>
Actuarially Determined Contribution (2021-22)	
Amortization of Net OPEB Liability	75,476
Service Cost (beginning of year)	46,152
Interest	<u>7,723</u>
Total	<u>\$129,351</u>



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Projected Benefits

The following projection of future benefit payments shows expected explicit subsidy and implicit subsidy amounts separately.

An implicit subsidy is valued when claims costs for retirees are expected to be higher than the premium charged, due to a pooled environment. If an employer provides retired employees with the option to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately.

Year Beginning	Explicit Subsidy (pay-as-you-go)	Implicit Subsidy	Total
2020	\$113,099	\$27,648	\$140,747
2021	116,352	33,255	149,607
2022	119,504	39,479	158,983
2023	121,330	21,770	143,100
2024	124,511	25,439	149,950
2025	118,718	30,064	148,782
2026	111,410	19,921	131,331
2027	113,516	23,328	136,844
2028	118,998	27,217	146,215
2029	122,657	14,306	136,963
2030	111,751	16,630	128,381
2031	99,082	70	99,152
2032	98,359	190	98,549
2033	98,043	455	98,498
2034	97,827	955	98,782
2035	97,530	1,782	99,312
2036	97,974	3,163	101,137
2037	99,735	5,518	105,253
2038	102,970	9,164	112,134
2039	106,371	14,545	120,916
2040	111,893	22,361	134,254
2041	118,795	32,818	151,613
2042	120,395	22,844	143,239
2043	128,783	33,585	162,368
2044	138,877	47,331	186,208
2045	142,763	63,773	206,536
2046	153,779	37,770	191,549
2047	149,672	52,072	201,744
2048	160,417	69,270	229,687
2049	170,760	3,733	174,493
2050	129,477	6,007	135,484
2055	112,704	27,001	139,705
2060	91,211	0	91,211
2065	85,071	0	85,071
2070	74,621	0	74,621
2075	56,427	0	56,427



**McCloud Community Service District
GASB 75 Actuarial Valuation
as of June 30, 2020**

Fiscal Year End Disclosure Report Tie In

The schedule of changes in the net OPEB liability shown below is consistent with the District's June 30, 2021 disclosure report. The District uses a lookback measurement period. For the reporting fiscal year ending June 30, 2021, the measurement period is for fiscal year ending June 30, 2020.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2019	\$2,069,461	\$109,627	\$1,959,834
Changes for the year:			
Service cost	58,146		58,146
Interest	127,813		127,813
Changes of benefit terms	0		0
Difference between expected and actual experience	(159,040)		(159,040)
Changes in assumptions or other inputs	(281,894)		(281,894)
Contributions – employer		265,736	(265,736)
Net investment income		8,588	(8,588)
Benefit payments	(167,736)	(167,736)	0
Administrative expenses		(87)	87
Net changes	(422,711)	106,501	(529,212)
Balances at June 30, 2020	\$1,646,750	\$216,128	\$1,430,622



Actuarial Certification

The results presented in this report are based on our actuarial valuation of the OPEB plan of the McCloud Community Service District (District) as of June 30, 2020. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:



Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary



Plan Provisions

Plan Description

The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided

The District joined PEMHCA in 1986 under the unequal contribution method in which District contributions for retirees would phase in over 20 years until they become 100% equal with the active employee contribution. Since the District's contract with PEMHCA originated in 1986, the retiree medical benefit is now equal to the medical benefit paid to active employees.

Eligibility

Employees hired before 1/1/2013, who have attained age 50 and completed at least 5 years of CalPERS service, are eligible upon retirement directly from the District. Employees hired on or after 1/1/2013, who have attained age 52 and completed at least 5 years CalPERS service, are eligible upon retirement directly from the District.

Benefit

Employees hired before 2/1/2018 receive 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.

Employees hired on or after 2/1/2018 will receive the minimum of:

- (1) 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.
- (2) CalPERS 100/90 formula with vesting. The monthly 100/90 formula caps, in 2020, are \$767 for single coverage, \$1,461 for two party coverage, and \$1,868 for family coverage. The vesting formula starts at 50% after 10 years of service and increases 5% per year to 100% after 20 years of service.

The District provides benefits to any eligible surviving dependents.

The following monthly premium rates and caps were in effect as of June 30, 2020:

<u>Coverage</u>	<u>PERS Choice Region 1</u>	<u>PERS Care Region 1</u>	<u>PERS Choice Out of State</u>	<u>100/90 Caps</u>
Single	\$861.18	\$1,133.14	\$709.66	\$767.00
2 Party	1,722.36	2,266.28	1,419.32	1,461.00
Family	2,239.07	2,946.16	1,845.12	1,868.00



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Census Data

The following table shows the age distribution of retirees included in the valuation:

Age	Total
Under 55	1
55-59	2
60-64	1
65-69	1
70-74	4
75-79	1
80-84	1
85+	2
All Ages	13

Average Age: 70.9

The following table shows the age and service distribution of active employees included in the valuation:

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	1
30-34	0	0	0	0	0	0	0	0	0
35-39	2	1	0	0	0	0	0	0	3
40-44	1	0	0	0	0	0	0	0	1
45-49	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0
55-59	1	0	0	0	0	0	0	0	1
60-64	0	0	0	0	0	0	0	0	0
65+	1	1	0	0	0	0	0	0	2
All Ages	6	2	0	0	0	0	0	0	8

Average Age: 46.4

Average Service: 3.0



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	June 30, 2020
Actuarial Cost Method:	Entry Age, Level Percent of Pay
Discount Rate:	6.35%
Salary Increases:	3.25%
Inflation Rate:	2.75%
Withdrawal:	Termination rates for public agency miscellaneous employees in the most recent CalPERS experience study (1997-2015).
Pre-retirement Mortality:	CalPERS pre-retirement mortality miscellaneous and schools (1997-2015)
Postretirement Mortality:	CalPERS post-retirement mortality miscellaneous and schools (1997-2015)
Retirement:	Retirement rates for public agency miscellaneous employees in the most recent CalPERS experience study (1997-2015), varying by date of hire as follows:
Hired before 1/1/2013:	2% at age 60
Hired on or after 1/1/2013:	2% at age 62
Medical Claim Cost:	Annual Per Retiree or Spouse

<u>Age</u>	<u>Medical</u>
50	\$11,328
55	14,532
60	18,312
64	22,116
65	4,164
70	3,996
75	4,260

Medical Trend:	Sample Rates:												
	<table border="0"> <thead> <tr> <th style="text-align: center;"><u>Year</u></th> <th style="text-align: center;"><u>Pre-Medicare</u></th> <th style="text-align: center;"><u>Medicare</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2020 - 2049</td> <td style="text-align: center;">5.20%</td> <td style="text-align: center;">3.50%</td> </tr> <tr> <td style="text-align: center;">2050 – 2064</td> <td style="text-align: center;">5.00%</td> <td style="text-align: center;">3.50%</td> </tr> <tr> <td style="text-align: center;">2065 +</td> <td style="text-align: center;">4.00%</td> <td style="text-align: center;">3.50%</td> </tr> </tbody> </table>	<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	2020 - 2049	5.20%	3.50%	2050 – 2064	5.00%	3.50%	2065 +	4.00%	3.50%
<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>											
2020 - 2049	5.20%	3.50%											
2050 – 2064	5.00%	3.50%											
2065 +	4.00%	3.50%											

Increase in District-paid Cap:	Assumed to follow medical trend in all future years
Increase in 100/90 Caps:	Assumed to follow medical trend in all future years



**McCloud Community Service District
GASB 75 Actuarial Valuation
as of June 30, 2020**

Assumptions (cont.)

Percent Electing Coverage: Varies by date of hire as follows:

Hired before 1/1/2013: 100%

Hired on or after 1/1/2013: Varies by years of service as follows:

<u>Service Years</u>	<u>Election Percent</u>
< 10	0%
10	75%
11	80%
12	85%
13	90%
14	95%
15 +	100%

Spouse Coverage:

Future retirees: 60%

Current retirees: Actual dependent data used.

Female spouses are assumed to be three years younger than male spouses.



Glossary

The following definitions are a selection of terms used throughout the report. A more extensive list of terms can be found in the glossary section of Statement No. 75 of the Governmental Accounting Standards Board. The definitions are intended to provide clarity in relation to how they are used in GASB 75. They are organized in the order they appear in this report.

Other postemployment benefits (OPEB)

Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

Actuarial present value of projected benefit payments

Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

Total OPEB liability

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

Service costs

The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

Actuarially determined contribution

A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

Projected benefit payments

All benefits (including refunds of employee contributions) estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Healthcare cost trend rates

The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.





November 29, 2021

Michael Quinn
Finance Officer
McCloud Community Service District
PO Box 640
McCloud, CA 96057

Re: June 30, 2021 GASB 75 Disclosure for the McCloud Community Service District

Dear Mr. Quinn:

This report provides the note disclosures and required supplementary information for the McCloud Community Service District (District)'s other postemployment benefits (OPEB) plan for the reporting period ending June 30, 2021.

Governmental Accounting Standards Board (GASB) Statement No. 75 allows for a roll forward of results from the prior actuarial valuation date to a reporting date no more than 30 months and 1 day following. If significant changes occur between the valuation date and the measurement date, consideration should be given to whether a new actuarial valuation is needed. The District provided changes since the June 30, 2020 actuarial valuation and it was determined that a new actuarial valuation was not needed for this measurement period. The results set forth in this report are established from the District's June 30, 2020 valuation and are based on the same census, benefit provisions, and assumptions. The District provided contributions, payroll, and any applicable asset information for the measurement period ending June 30, 2020.

We appreciate the opportunity to work on this report with the District and are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,


Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

General Information about the OPEB Plan

Plan Description

The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided

The District joined PEMHCA in 1986 under the unequal contribution method in which District contributions for retirees would phase in over 20 years until they become 100% equal with the active employee contribution. Since the District's contract with PEMHCA originated in 1986, the retiree medical benefit is now equal to the medical benefit paid to active employees.

Eligibility

Employees hired before 1/1/2013, who have attained age 50 and completed at least 5 years of CalPERS service, are eligible upon retirement directly from the District. Employees hired on or after 1/1/2013, who have attained age 52 and completed at least 5 years CalPERS service, are eligible upon retirement directly from the District.

Benefit

Employees hired before 2/1/2018 receive 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.

Employees hired on or after 2/1/2018 will receive the minimum of:

- (1) 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.
- (2) CalPERS 100/90 formula with vesting. The monthly 100/90 formula caps, in 2020, are \$767 for single coverage, \$1,461 for two party coverage, and \$1,868 for family coverage. The vesting formula starts at 50% after 10 years of service and increases 5% per year to 100% after 20 years of service.

The District provides benefits to any eligible surviving dependents.

Employees Covered by Benefit Terms

Retirees or beneficiaries receiving benefit payments as of June 30, 2020	13
Active eligible employees as of June 30, 2020	8

Contributions

The District contributed \$98,000 into the California Employers' Retiree Benefit Trust (CERBT) for the fiscal year ended June 30, 2020. The District pays retiree benefits from sources outside the irrevocable OPEB trust.



Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.75 percent
Salary increases	3.25 percent
Discount rate	6.35 percent
Investment rate of return	6.35 percent, net of OPEB plan investment expense
Healthcare cost trend rate	5.20 percent for 2020 through 2049; 5.00 percent for 2050 through 2064; and 4.00 percent for 2065 and later years

Mortality rates were based on the most recent experience study for CalPERS members (1997-2015).

The actuarial assumptions used in the June 30, 2020 valuation were based on a review of plan experience during the period June 30, 2018 to June 30, 2020.

Discount Rate

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.



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Discount Rate (Cont.)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Global ex-U.S. Equity	40%	5.5%
U.S. Fixed	43%	1.5%
TIPS	5%	1.2%
Real Estate	8%	3.7%
Commodities	4%	0.6%



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Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2019	\$2,069,461	\$109,627	\$1,959,834
Changes for the year:			
Service cost	58,146		58,146
Interest	127,813		127,813
Changes of benefit terms	0		0
Difference between expected and actual experience	(159,040)		(159,040)
Changes in assumptions or other inputs	(281,894)		(281,894)
Contributions – employer		265,736	(265,736)
Net investment income		8,588	(8,588)
Benefit payments	(167,736)	(167,736)	0
Administrative expenses		(87)	87
Net changes	(422,711)	106,501	(529,212)
Balances at June 30, 2020	\$1,646,750	\$216,128	\$1,430,622

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.35%)	Discount Rate (6.35%)	1% Increase (7.35%)
Net OPEB liability (asset)	1,583,892	1,430,622	1,299,604

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 2.50% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 3.50% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 4.50% Medicare)
Net OPEB liability (asset)	1,294,471	1,430,622	1,591,312



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OPEB Plan Experience

Reporting period July 1, 2020 to June 30, 2021
 Measurement period July 1, 2019 to June 30, 2020

Benefit Payments and Contributions

	<u>Benefit Payments</u>
Benefits paid from the trust	0
Benefits paid outside of trust	143,014
Implicit benefits paid	24,722
Total benefit payments	<u>\$167,736</u>

	<u>Contributions</u>
Contributions to the trust - employer	98,000
Contributions - benefits paid outside of trust	143,014
Contributions – implicit benefits paid	24,722
Total contributions	<u>\$265,736</u>

Investment Rate of Return

The District's policy regarding the allocation of the plan's invested assets is established and may be amended by District management. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the District has selected is CERBT Strategy 2. The asset allocation ranges for this objective are listed below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Range</u>	<u>Benchmark</u>
Global Equity	40%	± 5%	MSCI All Country World Index IMI (net)
Fixed Income	43%	± 5%	Bloomberg Barclays Long Liability Index
Treasury Inflation Protected Securities (TIPS)	5%	± 3%	Bloomberg Barclays US TIPS Index, Series L
Real Estate Investment Trusts	8%	± 5%	FTSE EPRA/NAREIT Developed Liquid Index (net)
Commodities	4%	± 3%	S&P GSCI Total Return Index
Cash	0%	± 2%	91 Day Treasury Bill

For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was 5.43 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.



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OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

Annual OPEB Expense

The annual OPEB expense is the sum of the change in Net OPEB Liability, the change in deferred outflows, and the change in deferred inflows, reduced by the employer contributions.

Net OPEB liability at beginning of measurement period (a)	\$1,959,834
Net OPEB liability at end of measurement period (b)	\$1,430,622
Change in net OPEB liability (b)-(a)	(529,212)
Change in deferred outflows	(1,212)
Change in deferred inflows	120,664
Employer contributions	265,736
Net OPEB expense from June 30, 2019 to June 30, 2020	<u>\$(144,024)</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the reporting year ending June 30, 2021, the District recognized deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	0	129,588
Changes in assumptions or other inputs	0	498,309
Differences between projected and actual return investments	1,212	0
Total	<u>\$1,212</u>	<u>\$627,897</u>

The District has a lookback measurement date. For the reporting year ending June 30, 2021, the District uses a measurement year ending June 30, 2020. The deferred resources listed above do not include any District contributions made after the measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Reporting Fiscal Year Ending June 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2022	303	(280,495)	(280,192)
2023	303	(148,744)	(148,441)
2024	303	(84,344)	(84,041)
2025	303	(81,655)	(81,352)
2026	0	(32,659)	(32,659)
2027	0	0	0
2028	0	0	0
2029	0	0	0
2030	0	0	0
2031	0	0	0



McCloud Community Service District
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Schedule of Deferred Outflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2017	Difference between expected and actual experience	0	0.0	0	0
2017	Changes in assumptions or other inputs	0	0.0	0	0
2017	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2018	Difference between expected and actual experience	0	0.0	0	0
2018	Changes in assumptions or other inputs	0	0.0	0	0
2018	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	0	0.0	0	0
2019	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on OPEB plan investments	1,515	5.0	303	1,212
	Total			Total	\$1,212



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Schedule of Deferred Inflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2017	Difference between expected and actual experience	0	0.0	0	0
2017	Changes in assumptions or other inputs	0	0.0	0	0
2017	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2018	Difference between expected and actual experience	0	0.0	0	0
2018	Changes in assumptions or other inputs	266,200	4.4	61,195	21,420
2018	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	738,374	4.4	169,741	229,151
2019	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	33,405	4.4	7,679	18,047
2020	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	159,040	5.4	29,452	129,588
2021	Changes in assumptions or other inputs	281,894	5.4	52,203	229,691
2021	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
	Total			Total	\$627,897



McCloud Community Service District
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 for the Reporting Year Ended June 30, 2021

Schedules of Required Supplementary Information

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

	2021 6.35%	2020 6.25%	2019 6.10%	2018 3.53%
Reporting fiscal year ending				
Discount rate				
Total OPEB liability				
Service cost	58,146	61,121	102,897	116,926
Interest	127,813	124,481	96,813	84,000
Changes of benefit terms	0	0	0	0
Differences between expected and actual experience	(159,040)	0	0	0
Change of assumptions	(281,894)	(33,405)	(738,374)	(266,200)
Benefit payments	(167,736)	(124,581)	(118,332)	(132,660)
Net change in total OPEB liability	(422,711)	27,616	(656,996)	(197,934)
Total OPEB liability – beginning	2,069,461	2,041,845	2,698,841	2,896,775
Total OPEB liability – ending (a)	\$1,646,750	\$2,069,461	\$2,041,845	\$2,698,841
Plan fiduciary net position				
Contributions - employer	265,736	234,208	118,332	132,660
Net investment income	8,588	0	0	0
Benefit payments	(167,736)	(124,581)	(118,332)	(132,660)
Administrative expense	(87)	0	0	0
Net change in plan fiduciary net position	106,501	109,627	0	0
Plan fiduciary net position - beginning	109,627	0	0	0
Plan fiduciary net position – ending (b)	\$216,128	\$109,627	\$0	\$0
District's net OPEB liability – ending (a) – (b)	\$1,430,622	\$1,959,834	\$2,041,845	\$2,698,841
Plan fiduciary net position as a percentage of the total OPEB liability	13.12%	5.30%	0.00%	0.00%
Covered-employee payroll	361,762	324,131	287,916	266,233
District's net OPEB liability as a percentage of covered-employee payroll	395.46%	604.64%	709.18%	1006.16%



**McCloud Community Service District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2021**

Schedule of District Contributions

	2021	2020
Reporting fiscal year ending		
Actuarially determined contribution	125,279	244,167
Contributions in relation to the actuarially determined contribution	265,736	241,136
Contribution deficiency (excess)	<u>\$(140,457)</u>	<u>\$3,031</u>
Covered-employee payroll	361,762	
Contributions as a percentage of covered-employee payroll	73.46%	

Notes to Schedule

Valuation date	June 30, 2020
Reporting period	July 1, 2020 to June 30, 2021
Measurement period	July 1, 2019 to June 30, 2020
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.75 percent
Healthcare cost trend rates	5.20 percent for 2020 through 2045; 5.00 percent for 2050 through 2064; and 4.00 percent for 2065 and later years
Salary increases	3.25 percent
Investment rate of return	6.35 percent, net of OPEB plan investment expense
Retirement age	Based on the most recent experience study for CalPERS members (1997-2015).
Mortality	Based on the most recent experience study for CalPERS members (1997-2015).



**McCloud Community Service District
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Actuarial Certification

The results presented in this disclosure are based on the District's June 30, 2020 valuation. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:



Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary



OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by MacLeod Watts, Inc.	
Valuation Date	6/30/2018
Measurement Date	6/30/2017
Total OPEB Liability (TOL)	\$2,064,012
Valuation Assets	\$0
Net OPEB Liability (NOL)	\$2,064,012
Funded Status	0%
Actuarially Determined Contribution (ADC)	\$247,541
CERBT Asset Allocation Strategy	Strategy 2
Discount Rate	6.00%

CERBT Account Summary

As of December 31, 2021	Strategy 2
Initial contribution (06/28/2019)	\$71,512
Additional contributions	\$252,758
Disbursements	\$0
CERBT expenses	(\$556)
Investment earnings	\$72,855
Total assets	\$396,568
Annualized net rate of return (06/28/2019-12/31/2021 = 2.51 years)	11.63%

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$0	\$0	\$0	\$0	\$0
2012-13	\$0	\$0	\$0	\$0	\$0
2013-14	\$0	\$0	\$0	\$0	\$0
2014-15	\$0	\$0	\$0	\$0	\$0
2015-16	\$0	\$0	\$0	\$0	\$0
2016-17	\$0	\$0	\$0	\$0	\$0
2017-18	\$0	\$0	\$0	\$0	\$0
2018-19	\$109,627	\$0	\$0	\$0	\$109,627
2019-20	\$98,000	\$0	\$8,663	(\$153)	\$216,137
2020-21	\$116,643	\$0	\$58,496	(\$389)	\$382,377
as of 12/31/2021	\$324,270	\$0	\$72,855	(\$556)	\$396,568

CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended November 30, 2021

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$14,257,799,070	-1.84%	-1.29%	1.42%	14.35%	13.45%	10.99%	9.26%	6.20%
Benchmark		-1.87%	-1.34%	1.34%	14.14%	13.17%	10.65%	8.92%	5.79%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,934,821,232	-1.30%	-0.94%	1.52%	10.63%	12.03%	9.46%	7.90%	8.24%
Benchmark		-1.32%	-0.97%	1.46%	10.45%	11.82%	9.14%	7.57%	7.95%
CERBT Strategy 3 (Inception January 1, 2012)	\$851,347,899	-0.79%	-0.45%	1.84%	8.10%	10.54%	7.86%	-	6.51%
Benchmark		-0.80%	-0.47%	1.81%	7.98%	10.37%	7.61%	-	6.21%
CERBT Total	\$17,043,968,201								
CEPPT Strategy 1 (Inception October 1, 2019)	\$43,108,251	-1.07%	-1.16%	0.98%	9.28%	-	-	-	10.17%
Benchmark		-1.10%	-1.22%	0.93%	9.16%	-	-	-	10.15%
CEPPT Strategy 2 (Inception January 1, 2020)	\$21,181,911	-0.31%	-0.83%	0.79%	4.02%	-	-	-	6.01%
Benchmark		-0.32%	-0.85%	0.77%	3.86%	-	-	-	5.86%
CEPPT Total	\$64,290,162								

CERBT Expected Rates of Return & Risk

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	7.59%	7.01%	6.22%
Risk	11.83%	9.24%	7.28%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index	59% ±5%	40% ±5%	22% ±5%
Fixed Income	Barclays Capital Long Liability Index (CERBT)	25% ±5%	43% ±5%	49% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index	8% ±5%	8% ±5%	8% ±5%
Treasury Inflation Protected Securities (TIPS)	Barclays Capital Global Real: US TIPS Index	5% ±3%	5% ±3%	16% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	4% ±3%	5% ±3%
Cash	3-Month Treasury Bill	0% +2%	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points

606 Prefunding Program Employers

591 CERBT and 58 CEPPT

- State of California
- 154 Cities or Towns
- 10 Counties
- 79 School Employers
- 31 Courts
- 331 Special Districts and other Public Agencies
 - (100 Water, 36 Sanitation, 33 Fire, 25 Transportation)

Financial Reporting

- CERBT is the Plan
 - Provides audited and compliant GASB 74 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in February each year

FNP Fiscal Year	Availability
2015-16	Available at https://www.calpers.ca.gov/cerbt
2016-17	
2017-18	
2018-19	
2019-20	
2020-21	January 2022