



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

SPECIAL MEETING OF THE BOARD OF DIRECTORS

SCOUT HALL - 405 E. COLOMBERO DRIVE

August 31st 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.

1. Call to Order

2. **Public Comment:** This time is provided to receive information from the public regarding issues that **do** appear on the agenda.

3. Consent Agenda:

- A. Approval of expenses in the amount of \$154,925.83.

4. Reports:

- A. General Manager/Finance Officer: Verbal discussion of the Upper to Lower Elk Creek Project.

5. Old Business:

- A. **Discussion/possible action** regarding appointing District Project Engineer/Construction Manager to represent the District on Upper to Lower Elk Creek Project.
- B. **Discussion/possible action** regarding the percentage of money set aside from the Fire Department's Strike Team money for equipment replacement.
- C. **Discussion/possible action** regarding movement of funds from operating account to reserves account with pending audit designation.

6. New Business:

- A. **Discussion/possible action** regarding Fourth (4th) Quarter Financials.
- B. **Discussion/possible action** regarding Cal Fire 2022 Rural Fire Capacity Grant possibility.
- C. **Discussion/possible action** regarding Stipend Program for Ambulance Staffing.
- D. **Discussion/possible action** regarding the first reading of the 2022-2023 Budget.

7. Adjourn.

MCSD Mission Statement

McCloud Community Services District will strive to provide the full range of municipal services, at a reasonable cost applied consistently to all customers, while maintaining a healthy infrastructure and environmental integrity.

08/30/22
13:43:57

MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 8/22

Page: 1 of 6
Report ID: AP100V

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11005		10 BAXTER AUTO PARTS	316.36						
		Backhoe fitting; Oil & fuel filters for Garbage Trucks							
		1567413120 08/12/22 Backhoe Fitting	2.50*			1050	403000	530	101000
		1567413120 08/12/22 Backhoe Fitting	2.50*			1090	403000	530	101000
		1567413120 08/12/22 Backhoe Fitting	2.50*			2000	403000	530	101000
		1567413120 08/12/22 Backhoe Fitting	2.48*			3000	403000	530	101000
		1567413476 08/25/22 Oil & Fuel Filters-Garbage	306.38*			1090	403000	530	101000
		Total for Vendor:	316.36						
10998		1140 Daniel Fay	67.95						
		Reimburse Supplies for CFAA Assignments							
		Walmart 08/23/22 RadioSupplies-CFAA Assignment	67.95*		3768	1041	403000	400	101000
		Total for Vendor:	67.95						
10996		1149 Darrell (Charlie) Miller	1.44						
		Reimburse for Shipping OES Docs							
		USPO 08/19/22 Reimburse-Shipping-OES Docs	1.44*		3766	1041	403000	411	101000
10997		1149 Darrell (Charlie) Miller	1,490.00						
		OES Travel Expense Reimbursements							
		Reimb.Log 08/23/22 OES Minto Lakes Fire, Fairb	1,490.00*		3767	1041	403000	340	101000
11000		1149 Darrell (Charlie) Miller	187.83						
		Reimburse for Chainsaw Supplies purchased at Valley Ace Hardware, and for Central Heat and Air Filters for Station Purchased at Costco							
		ValAceHdwr 08/04/22 Reimb-Shainsaw Swupplies	150.30*		8/4/22	1040	402000	400	101000
		COSTCO 08/04/22 Reimb-Sta 17 Air Filters	37.53*		8/4/22	1040	402000	400	101000
		Total for Vendor:	1,679.27						
		*** Claim from another period (7/22) ****							
11009		460 DEPT. OF JUSTICE	49.00						
		July Figerprint Apps							
		598917 08/04/22 July Fingerprint Apps	49.00*			1040	402000	345	101000
		Total for Vendor:	49.00						

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11002		1247 North State Land Surveying	8,415.00						
		Field and Office work for LES Pipeline replacement							
		07/20/22 NSLS Preliminary Research	110.00			5005 101630			101000
		07/29/22 NSLS Easement Research	275.00			5005 101630			101000
		08/01/22 NSLS Field Prep	165.00			5005 101630			101000
		08/02/22 NSLS Field Work	1,980.00			5005 101630			101000
		08/05/22 NSLS Easement Mapping	880.00			5005 101630			101000
		08/06/22 NSLS Mapping & Field Prep	165.00			5005 101630			101000
		08/08/22 NSLS Field Work	2,640.00			5005 101630			101000
		08/08/22 NSLS Data Download	110.00			5005 101630			101000
		08/09/22 NSLS Easement Mapping	440.00			5005 101630			101000
		08/09/22 NSLS Field Work	1,650.00			5005 101630			101000
		Total for Vendor:	8,415.00						
		*** Claim from another period (7/22) ****							
10936		1239 PACE SUPPLY CORP	216.88						
		Park Sprinklers Maintenance Parts - Unions, Compression Couplings, FIP TEE							
		287899648 07/27/22 Park Sprinkler Unions & Cou	221.31*		JAMES	1070 403000	520		101000
		287899648 07/27/22 Discount offered by 9/10/22	-4.43*			1070 403000	520		101000
10941		1239 PACE SUPPLY CORP	33,013.49						
		(161) 24" X 40.2' water Pipe - Upper to Lower Elk Springs Project							
		287932843. 08/15/22 (161) 24" x 40.2' Water Pi	33,687.23		3764	5005 101630			101000
		287932843. 08/15/22 Disc if Rec'd by 9/10/22	-673.74		3764	5005 101630			101000
10995		1239 PACE SUPPLY CORP	22,250.38						
		Gaskets., Couplings, Sleeves assumed for use on Upper to Lower Elk Creek Project							
		287932843. 08/18/22 Gaskets, Sleeves for ElkCr	22,704.47		PENDING	5005 101630			101000
		287932843. 08/18/22 Less Discount-Paid by 9/10	-454.09		PENDING	5005 101630			101000
11004		1239 PACE SUPPLY CORP	31,349.25						
		12TJ PC350 Ductile Iron Pipe							
		32843.2 08/16/22 PC 350 Ductile Iron Pipe	31,989.03			5005 101630			101000
		32843.2 08/16/22 Discount offer-Paid by 9/10/2	-639.78			5005 101630			101000
		Total for Vendor:	86,830.00						

08/30/22
13:43:57

MCCLOUD COMMUNITY SERVICES DISTRICT
Fund Summary for Claims
For the Accounting Period: 8/22

Page: 5 of 6
Report ID: AP110

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$1,117.29
1040 FIRE	
101000 Operating Cash	\$869.82
1041 FIRE - FSLA	
101000 Operating Cash	\$1,559.39
1050 ALLEYS	
101000 Operating Cash	\$40.70
1070 PARKS	
101000 Operating Cash	\$371.38
1080 LIBRARY	
101000 Operating Cash	\$78.58
1090 REFUSE	
101000 Operating Cash	\$347.08
2000 SEWER	
101000 Operating Cash	\$40.70
3000 WATER	
101000 Operating Cash	\$40.68
5004 Safer Grant	
101000 Operating Cash	\$107.00
5005 Upper to Lower Elk Springs Project	
101000 Operating Cash	\$150,353.21
Total:	\$154,925.83



AGREEMENT FOR CONSTRUCTION MANAGEMENT SERVICES

Project Name: Upper Elk to Lower Elk Pipeline Mud Creek Pipeline Crossing Emergency Repair Project

Project No: 210815

Agreement Date: August 15, 2022

CLIENT INFORMATION

Name: Michael Quinn, Finance Officer
McCloud Community Services District (MCSD)
220 W. Minnesota Ave.
McCloud, CA 96057
Email Address: chelsea@travois.com

CONSTRUCTION MANAGER INFORMATION

Name: James Fitzgerald
GeoServ, Inc.
2731 Fryer Way
Mt. Shasta, CA 96067
Email Address: ml@geoscienceserv.com



Agreement for Construction Management Services

This Agreement (Contract) is made between both GeoServ, Inc. and McCloud Community Services District (MCSD) (Client) to provide construction management services. The Client authorizes GeoServ, Inc. to provide these services on a not to exceed cost basis as previously discussed with the client. The estimated fee for the Scope of Work on fixed fee basis is not to exceed \$50,000.00 without written consent from client. The Construction Manager will be invoiced at \$125.00 per hour. All work within the Scope of this agreement will be provided on an hourly basis billed associated with the emergency repair of the Upper Elk Spring Mud Creek Pipeline Crossing.

This Agreement will expire on August 15, 2026.

This Agreement for Construction Management Services represents an addendum to the existing agreement between the parties, and it is an addendum to the prior agreements and understandings, and may be changed only by written amendment executed by both parties.

The McCloud Community Service District (MCSD) is replacing 6,300 linear feet of the collection and delivery system from the Upper Elk Spring (UES) to Lower Elk Spring (LES), including the UES water pipeline crossing of Mud Creek to secure and protect the domestic water supply of McCloud, Siskiyou County, California. The pipe will be 12-inch ductile iron pipe and buried at a minimum of three feet deep. The pipeline will be buried under Mud Creek at 30 feet to 35 feet below ground surface. This Project will maintain the present water supply at approximately 1,624 acre feet a year for the next 50 to 100 years; the water supply source will be protected from future mudflows, wildland fires, coliform contamination, and other drought related impacts. Given the recent debris flow activity of Mud Creek and damage to the pipeline where it crosses Mud Creek, this project has been declared an emergency by Siskiyou County. The replacement and reconstruction of the pipeline infrastructure meets the conditions for California Environmental Quality Act (CEQA) 15269. EMERGENCY PROJECTS (Statutory Exemption) (Section 8550 of the Government Code).

The California State Water Resources Control Board, Division of Drinking Water recommended that the UES to LES be upgraded to modern standards (Schlumpberger Consulting Engineers, Inc. 2009). This recommendation was made because the pipeline must regularly be taken off-line due to debris flows from Mud Creek and the potential water contamination. Due to spring water contamination, public health violations have been issued and as a result, replacement of the existing pipeline with a new pipeline is warranted.

The proposed project will occur within the existing footprint of the facility and not substantially change the purpose or capacity of the structure; the springs would continue to provide a domestic water supply to McCloud. The existing pipeline would be demolished and removed and replaced with a new 12-inch ductile iron pipeline. The pipeline would be buried under Mud Creek to prevent future damage from debris flows. A brief description of the project is outlined below.

1. Replace the existing 10-inch welded steel pipe from UES to LES with a new 12-inch ductile iron pipe.
2. Install debris flow structures on the south-west side of Mud Creek to divert debris flow runout away from the LES Springhouse to protect the house from debris flows (Figure 1). The debris rock structures will be approximately 180 feet long by 20 wide by 10 tall and constructed of rip-rap rock that is installed in a keyway below grade. The diversion channels will be approximately 40 feet wide and 10 feet deep.
3. Construct an underground stream-pipeline crossing across Mud Creek that includes excavating a 25 feet to 30 feet trench, burying the new 12-inch waterline inside a 24-inch steel casing across the channel (Figure 2). The casing pipe will be 160 feet long and fully span the underside of Mud Creek. The trench will be backfill the trench with native on-site rock material. There will be 23 cubic yards of imported fill within the Ordinary High Water Mark width (i.e., about 50 feet wide) at 30 feet to 35 feet below ground surface. The fill includes the 24-inch steel casing, concrete, and rip-rap according to the Project Drawings.



The scope of the Construction Management Services include:

1. The Construction Manager shall provide full-time on-site construction management staff.
2. Construction Manager shall provide other services as are reasonable and necessary to assist the MCSD in the maintenance of the project budget and schedule.
3. The Construction Manager shall provide a full-time Project Construction Manager on site to act as Construction Manager's representative with the authority to commit resources of the firm to monitor, manage and administer all phases of the project activities and to help achieve the completion of all construction. Construction Manager shall provide all necessary qualified personnel to perform Construction Manager services under this Agreement. Construction Manager shall provide the names of all personnel to the MCSD for prior approval. Key personnel to be assigned to the work by the Construction Manager for the term of this Agreement are shown under 2.1.1. No key personnel shall be assigned to or from the Project without prior written approval of the MCSD. If the Construction Manager's personnel fail to perform to the MCSD's satisfaction, the MCSD may, upon written notice of fifteen (15) calendar days, cause the Construction Manager to remove such person(s) from the project and replace them with another staff personnel acceptable to the MCSD.
4. As part of the Construction Manager's scope of services, it shall carry out all duties and responsibilities listed herein. Construction Manager shall not have authority to: a) authorize a change in Contract cost, scope, or Contract time; b) issue Notices of Completion; c) issue contracts; and d) approve pay requests. The Construction Manager shall make findings and recommendations associated with such effort, or any effort requested by the MCSD to carry out the duties listed herein. Construction Manager will coordinate all communications on the Project of or relating to the Project, including communications between the Contractor(s), Project Engineer, and MCSD, and their agents, and will alert the MCSD of any irregularities or inconsistencies in such communications.
5. Construction Manager shall abide by all regulations imposed by authorities having jurisdiction over the Project.
6. Construction Manager shall assist MCSD and Project Engineer in fulfilling the requirements of the authorities and funding agencies whose interests bear on the design, cost, and construction of the Project.
7. To the extent required by MCSD, Construction Manager shall consult with authorized employees, agents, and representatives of MCSD relative to the design and construction of the Project.
8. Construction Manager shall promptly report to MCSD any non-conformity or potential problems with MCSD's Project objectives of quality construction, timely completion, and economy, with MCSD's Project Program, Construction Budget, and Project Schedule.
9. Construction Manager shall consult with MCSD, Project Engineer, and others, as approved by MCSD, in order to analyze, evaluate, and make recommendations regarding elements of the Project site, including Contractor access, storage, site offices, Project site limit lines, coordination with existing or proposed utility systems, and the effect of construction on adjacent properties.
10. Construction Manager shall confirm that the Project Drawings are consistent with the MCSD's General Conditions tailored for the Project.
11. Construction Manager shall check for coordination of the documents in terms of consistency and conformity each part with all other parts.
12. Construction Manager shall schedule and conduct a final constructability review on the 100% Construction Documents.



By MUTUAL CONSENT, the parties hereto have accepted, made, and executed this Agreement upon the terms and conditions stated above. This Agreement must be signed by the Client.

Client: Michael Quinn, Finance Officer, MCSD

Signed:

Date Signed: 8/15/2022

GeoServ, Inc.

By:

Marsha Lack, CEO

P.O. Box 831

Mount Shasta, CA 96067



AGREEMENT PROVISIONS

AGREEMENT TO PROCEED - Signing this form shall be construed as Agreement by client for GeoServ, Inc. to proceed with the work.

INVOICING – GeoServ, Inc. will submit invoices to client for payment not more than once each month.

PROFESSIONAL STANDARDS – GeoServ, Inc. shall be responsible for the professional and technical soundness, accuracy, and adequacy of work and materials furnished under this Agreement, to the level of competency presently maintained by other practicing professionals.

CHANGES IN SCOPE OF WORK – Client agrees that if it requests incidental or additional services not specified by the written proposal, it will pay GeoServ, Inc. for such services based upon GeoServ, Inc.'s customary hourly or unit price rates for said testing, inspection, and engineering. In the event that changes are made to the plans and specifications for the project or Client modifies or alters the scope of its work, GeoServ, Inc. shall be entitled to additional compensation to the extent that the change increases GeoServ, Inc.'s testing, inspection, or engineering services, or the duration of GeoServ, Inc.'s performance.

TIME – Client agrees that time is of the essence in connection with GeoServ, Inc.'s services, and that an extension or delay to GeoServ, Inc.'s performance duration shall result in increased costs to GeoServ, Inc. Client further agrees that any GeoServ, Inc. extended performance duration or delay beyond that specified by the written proposal, and if none is specified by the proposal, by the initial approved construction schedule, shall justify additional compensation to GeoServ, Inc. Said additional compensation shall be based upon GeoServ, Inc.'s customary hourly, daily, or monthly rates or unit prices for its testing, inspection, and/or engineering services.

5. PROJECT DELAY – GeoServ, Inc. is not responsible for project delay or damages resulting therefrom caused in whole or part by the activities of Client, contractor, or its subcontractors, or governmental agencies, or by factors beyond GeoServ, Inc.'s reasonable control, including but not limited to, delays caused by reason of strikes, accidents, acts of God, weather, or failure of Client to furnish timely information or approval of GeoServ, Inc.'s work. GeoServ, Inc. shall not be responsible for any delays caused by the actions and/or omissions of governmental agencies including but not limited to the processing of building permits or Environmental Impact Reports. GeoServ, Inc. shall only act as an advisor to its Client on any governmental relations or approvals.

TERMINATION and EXPIRATION – GeoServ, Inc. may terminate this Agreement by giving thirty (30) days written notice to the client. In such event, client shall forthwith pay GeoServ, Inc. in full for all work previously authorized and performed prior to effective date of termination.

MEDIATION – In an effort to resolve conflicts that arise out of or arise during the execution of the services provided by GeoServ, Inc., the client and GeoServ, Inc. agree that all disputes between them shall be submitted to nonbinding mediation unless the parties agree otherwise. The client and GeoServ, Inc. further agree to include a similar mediation provision in all agreements with subconsultants, consultants, or contractors retained by the GeoServ, Inc. for work performed under this Agreement. Mediation shall be the primary method for dispute resolution between the client and GeoServ, Inc.,

LEGAL EXPENSE – In the event legal action or arbitration is brought by the client or GeoServ, Inc. against the other to enforce any of the obligations hereunder or arising out of any dispute concerning the terms and conditions hereby created, the losing party shall pay the prevailing party such reasonable amounts for attorneys or arbitrators fees, witness fees, costs, and such expenses as may be set by the court having jurisdiction over the matter by the arbitrator.

APPLICABLE LAW – This Agreement is to be governed by the laws of California.



PROFESSIONAL LIABILITY – GeoServ, Inc. agrees to perform its testing, inspection, and/or engineering services in accordance with the written proposal, these Standard Terms and Conditions, and the custom and practice in the industry in place at the time the services were rendered, and in the geographic local in which the work was performed. Client understands and agrees that GeoServ, Inc. performs testing and inspection services upon request by Client, and that unless Client specifically notifies GeoServ, Inc. that particular testing and inspection is required, GeoServ, Inc. assumes no responsibility to ensure that any particular testing or inspection services are needed or performed. Client agrees to limit GeoServ, Inc.'s liability to Client and to all contractors and subcontractors on the project, in total, due to alleged professional negligence, GeoServ, Inc.'s acts, errors, or omissions, and breaches of contract, to the sum of Ten Thousand Dollars (\$10,000) or GeoServ, Inc.'s total invoiced and paid fee on the project, whichever is greater.

INSURANCE – GeoServ, Inc. maintains insurance on all of their operations, including as a minimum, but not limited to the following coverage:

Workers' Compensation, as prescribed by applicable law, and Employers' Liability with a limit of \$1,000,000 per injury or death per accident.

Commercial General Liability Insurance (Bodily Injury and Property Damage) which has limits of liability not less than \$1,000,000 combined single limit per occurrence with a general aggregate of \$2,000,000.

Automobile Bodily Injury and Property Damage Liability Insurance - Such insurance is Broad Form and extends to owned, non-owned, and hired automobiles used in the performance of Work. The limit for such insurance is not less than \$1,000,000 combined single limit per occurrence.

GeoServ, Inc. carries Professional Liability Insurance with limits of \$2,000,000 for each claim and \$2,000,000 annual aggregate for all claims.

McCLOUD COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

POLICY TITLE: District Financial Reserves
POLICY NUMBER: 3025
ADOPTED: April 14, 2003
COMMITTEE REVIEW: 03/10/15, 10/13/15, 05/09/17, 04/26/21
AMENDED: 06/12/17, 05/10/21

3025.10 The goal of this policy is to increase public awareness of the reserve funding requirements of the District and to limit the use of such reserve funds to only those purposes for which they are intended and approved. The Board of Directors of the District believe that the public is more likely to support development of, understand the need for, and appropriate usage of such reserve funds if the District reserve accounts, approval requirements and limitations are clearly detailed in policy.

3025.20 The objective of this policy is to develop budgeted reserve categories and acceptable expenditures for each and to set into policy reserve funds and amounts that, once adopted, can only be modified through action of the board in public session. The reserve categories detailed herein will be established for every service delivered by the District and for the District administrative office and equipment maintenance facility. The development of fully funded reserve categories will ultimately provide for rate stabilization, District funded capital improvement projects and equipment purchases, and funding for unplanned events and emergencies.

3025.30 Expenditure of reserve funds for purposes not specifically contained within the annual budget shall require approval of the Board of Directors.

3025.31 Amendment or adoption of the annual budget which effects the Capital Reserve and/or Contingency Reserve funding levels as detailed herein shall require amendment of this policy, conducted in accordance with McCloud Community Services District Policy 1010.

3025.32 The District's Finance and Audit Committee shall review any proposed amendment to the financial provisions of this policy prior to review by the Policy Review Committee and/or Board of Directors.

3025.33 For the purposes of this policy, operating expenses such as salaries and other

employee related costs, insurances, supplies, vehicle maintenance, training, publications, fuel, electrical power and similar costs shall **not** be considered eligible expenses for Capital Outlay or Capital Reserve funds. Contingency Reserves may be used to fund operating expenses on a short term basis, not to exceed one Fiscal year and only following exhausting all available operating cost reducing measures.

3025.40 The following standard terminology shall be used when listing reserve accounts in all budgets, reports, financial statements and audits. Reserve account terminology and definitions:

3025.41 Reserve Fund Types: GASB 54 adopted a rule establishing five subcategories of fund balance: Nonspendable, Restricted, Committed, Assigned and Unassigned Fund Balances. Of the five, four apply to our reserve fund balances. The fifth fund type, Nonspendable, does not apply to reserve fund balances. All five are defined below:

3025.411 Nonspendable fund balances are fund balances that are associated with inventories and does not apply to our reserve balances.

3025.412 Restricted Reserves have restrictions imposed by an outside source, such as bond covenants, contractual obligations, loan requirements, etc.

3025.413 Committed Reserves are set aside for a specific purpose as determined by the Board of Directors. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change. The Capital Outlay and Capital Reserve funds are Committed Reserves.

3025.414 Assigned Reserves are set aside with the intention to use them for a specific purpose; intent can be expressed by the Board of Directors or by an official designated to do so. Contingency Reserves for a specific service category are considered Assigned reserves.

3025.415 Unrestricted Reserves are available for any purpose and reported as Contingency Reserves in the General Fund.

3025.42 Capital Outlay: Board Designated Funding budgeted for expenditure in each service category and for the District administrative office, facility and equipment maintenance within the fiscal year for tools, equipment, facilities or infrastructure. As a guideline for the purposes of this policy, Capital Outlay expenditures shall be those which have a value in excess of five hundred dollars (\$500) and a life expectancy of greater than 3 years.

3025.43 Capital Reserves: Board Designated Funding budgeted in each service category and for the District administrative office, facility and equipment maintenance for accumulation from fiscal year to fiscal year, over a set period of years, for the sole

purpose of funding future tool and equipment purchases, facilities and infrastructure replacement, improvement or expansion. The purposes for which the Capital Reserves are established shall be referenced separately in the budget during each fiscal year that the Capital Reserve fund is maintained. All Capital Reserve funds established shall be substantiated by reference to Master Plans, Capital Improvement Plans or specific funding agency requirements.

3025.431 Capital Reserve funding accumulation shall be limited to the amount set upon its establishment or as amended by the Board of Directors and shall include up to 100% of the value of the depreciated fixed assets related to such service, including a proportionate share of fixed assets relative to the District administrative office and equipment maintenance.

3025.432 For the purposes of this policy, budgeted amounts for repayment of debt service shall not be considered Capital Reserves. Such debt service payment amounts shall be listed separately in each Fiscal year budget during which the payments are applicable.

3025.433 Once the total funding required, as established or amended in any Capital Reserve Account is attained, funding agency requirements met or term limit reached, the Capital Reserve accumulation in that account shall cease unless the term or funding limit is amended by action of the Board of Directors. The total approved amount of that Capital Reserve amount shall be transferred to Capital Outlay budget line in the fiscal year during which the capital purchase or project is to be implemented.

3025.434 The amount of the Capital Reserve funding approved in any fiscal year budget shall be the amount planned for additional accumulation in that account for that year. The total amount of accumulated Capital Reserves for each service category and account shall be publicly reported pursuant to section 3025.53 of this policy.

3025.44 Contingency Reserves: Funding budgeted in each service category and for the District administrative office, facility and equipment maintenance for accumulation from fiscal year to fiscal year, with no specific term of such accumulation, for the sole purpose of funding Capital Outlay projects in future years and funding unbudgeted items on an emergency or unplanned basis. Contingency Reserves may also be used for expenditures related to short term revenue shortages as detailed in 3025.32 above, rate stabilization or to fund cost overruns from previous fiscal years.

3025.441 A General Provision Contingency Reserve account was established upon the passage and implementation of Propositions 218 in 1996, which modified Article XIID of the California Constitution. Upon its establishment,

the General Contingency Reserve reflected the total amount of reserve funding in all service accounts. The General Contingency Reserve account shall continue to be maintained and reported by the District.

3025.4411 Other than interest on the investment of the General Contingency Reserve fund, no additional funding shall be budgeted to accumulate in this account.

3025.4412 The General Contingency Reserve shall be available for expenditure in any service delivered by the District and as approved for expenditure in accordance with the provisions of this section.

3025.442 The amount of the Contingency Reserve funding approved in any Fiscal year budget shall be the amount planned for additional accumulation in that account for that year. The total amount of accumulated Contingency Reserves for each service category and account shall be publicly reported pursuant to section 3025.53 of this policy.

3025.443 Contingency Reserve total funding accumulation shall be limited to one year's operating budget for the service.

3025.444 Purchases from Contingency Reserves, other than purchases for emergencies declared by the General Manager pursuant to Board Policy 3080, shall require approval of the Board of Directors.

3025.445 Capital Outlay funding approved but not expended during the fiscal year shall be accumulated in a Capital Reserve fund for that service, in the amount of and for the specific purpose previously established.

3025.446 Operating Budget carry over funding (revenue over expenditures) shall be accumulated in the Contingency Reserve fund for that service.

3025.447 Contingency Reserve funding approved for expenditure during any fiscal year shall be detailed in the budget as follows:

3025.448 The budget line item to which the Contingency Reserve funding is transferred shall detail the amount of transfer from Contingency Reserve and the duration of the transfer.

3025.449 The Contingency Reserve fund for that year shall reflect the total fund upon establishment less the amount transferred. A description of the amount transferred, and its

duration shall be detailed in the fiscal year budget for each year during which the transfer occurs.

3025.50 The Capital Reserve and Contingency Reserve funding levels listed in Appendix A shall be contained in the annual budget for each service department and for the District administrative office, facility and equipment maintenance. Amendment of this policy is required for the establishment of a new reserve fund, modification or termination of previously established reserve funds. The fiscal year budget shall clearly identify the expenditure of reserve funds.

3025.501 APPENDIX A- Capital Reserve Accounts. Living document. This will be revised as needed by District staff. Please request the latest version from the District Finance Officer.

3025.51 Reserve Account Reporting

3025.511 This policy shall be considered annually by the Board of Directors in conjunction with the adoption of the annual budget.

3025.512 The Capital Reserve and Contingency Reserve Fund balances and Capital Expenditures shall be reported with the quarterly Financial Statements and contained within an Annual Reserve Report delivered to the Board of Directors and available for public review following the close of each fiscal year.

3025.513 The Annual Reserve Report shall list each service provided by the District and the District administrative office, facility and equipment maintenance separately by Account Title. The report shall be prepared in a manner easily understood by the layperson, available free of charge to the public and posted on the District's website and distributed in the District's newsletter.



APPENDIX A

CAPITAL RESERVE ACCOUNTS-Living Document- Revised April 2021

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
General	Administrative Office, Equipment, Facility and Maintenance	\$0.00	Rev.2015-16	3	Replacement of office computers and related equipment on a 3-4 year rotating basis. No term was adopted for this fund.
Fire/Ambulance	Ambulance Equipment Repair and Replacement	\$6,667.00	Rev.2015-16	15	Replacement and repair of ambulance and related equipment. Replacement is estimated to be on a 15 year basis.
Alleys		\$0.00			
Street Lights		\$0.00			
Park	Lawnmower	\$6,000.00	Rev.2015-16	20	Future Purchase of a new Lawnmower
Library	Building Maintenance	\$50.00	Rev.2015-16	3	Building Maintenance on a 3-4 year rotating basis. No term was adopted for this fund.
Refuse		\$0.00	Rev.2015-16		
Sewer	Future Camera	\$0.00	Rev.2015-16		Future Purchase of a State Required Sewer Camera
Water	Equipment Replacement	\$0.00	Est.1997-98 Rev. 2015-16	5	Begin building reserves to replace water system equipment
Water	Equipment Replacement	\$0.00	Est.1998-99 Rev. 2002-03	1	Water Reserve Funding at a faster rate due to failing water system tools, fire hydrants, equipment and service connections, main valves, etc.
Water	Water Main Replacements	\$0.00	Est.1998-99 Rev. 2002-03	1	Water Reserve Funding at a faster rate due to failing water mains, possible upcoming major replacement projects.

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Loader Payment	\$66.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 1% allocation of purchase option at lease end for John Deere Loader
Alleys	Future Loader Payment	\$825.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 12.5% allocation of purchase option at lease end for John Deere Loader
Park	Future Loader Payment	\$165.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 2.5% allocation of purchase option at lease end for John Deere Loader
Refuse	Future Loader Payment	\$264.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 4% allocation of purchase option at lease end for John Deere Loader
Sewer	Future Loader Payment	\$1,980.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 30% allocation of purchase option at lease end for John Deere Loader
Water	Future Loader Payment	\$3,300.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 50% allocation of purchase option at lease end for John Deere Loader

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Alleys	Future Dump Truck	\$2,250.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Park	Future Dump Truck	\$1,500.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Library	Future Dump Truck	\$25.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Refuse	Future Dump Truck	\$1,500.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Sewer	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Water	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Alleys	Future Trucks	\$2,250.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Park	Future Trucks	\$1,500.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Library	Future Trucks	\$25.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Refuse	Future Trucks	\$1,500.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Sewer	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Water	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks

Contingency Reserve Accounts

Service	Account Title	Annual Amount	Year Established or Revised	Purpose
General		\$36,150.00	Revised 2015-16	Budgeted funding level of all general revenue, rate stabilization at current level
General	OPEB	\$25,000.00	Revised 2015-16	Budgeted set aside to fund future Other Post-Employment Benefits
Fire/Ambulance	Revenue Over Expenses	\$1,435.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Alleys	Revenue Over Expenses	\$217.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Street Lights	Revenue Over Expenses	\$977.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Park	Revenue Over Expenses	\$232.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Library	Revenue Over Expenses	\$47.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Refuse	Revenue Over Expenses	\$4,174.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Sewer	Revenue Over Expenses	\$0.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Water	Revenue Over Expenses	\$3.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level

Restricted Reserve Accounts

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Sewer	USDA RD Debt Service Reserve Account	\$4,345.45	Est. 2002-03 Rev. 2016-17	40	Deposits made annually years 1-10 to ensure cash available for loan payments. Years 11-40 funds may be used for emergency maintenance, extensions, replacement of short lived components. Required by March 2002 RD Letter of Conditions. 2003-2042
Sewer	SWRCB WW Cap Reserve Fund	\$4,057.50	Est. 2002-03 Rev. 2016-17	20	Deposits made annually as a loan condition by SWRCB 2002-2023
Sewer	CDBG Grant Req	\$5,583.00	Est. 1998-99 Rev. 2016-17	40	Deposits made annually as Grant Req from user charge of \$1.17/user (.64 water & .53 sewer) 07/01/98 - 06/30/38 for depreciation for replacement or repair costs
Water	CDBG Grant Req	\$6,917.00	Est. 1998-99 Rev. 2016-17	40	Deposits made annually as Grant Req from user charge of \$1.17/user (.64 water & .53 sewer) 07/01/98 - 06/30/38 for depreciation for replacement or repair costs

Account Balances in the LAIF Account

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Jun-22

Fund	Account	Reserve Category	Balance	Fund Balance
General	101110	Contingency	\$ 118,823.26	
		OPEB	\$ 283.16	
	101130	Assigned set asides pending Audits	\$ 122,419.17	
	101135	Assigned Surplus pending Audits	\$ 76,256.63	\$ 317,782.22
Fire	101110	Non-Operating	\$ 159,564.38	
	101115	Ambulance Fund	\$ 58,606.80	
	101116	Ambulance & Equipment Donations	\$ 393.23	
	101130	Assigned set asides pending Audits	\$ 40,912.24	
	101135	Assigned Surplus pending Audits	\$ 91,700.29	\$ 351,176.94
Alleys	101110	Winter Storm Disaster Fund	\$ 38,341.71	
		Loader Future Payment	\$ 10,719.82	
		Future Dump Truck	\$ 226.44	
		Trucks	\$ 5,460.64	
	101130	Assigned set asides pending Audits	\$ 27,668.26	
	101135	Assigned Surplus pending Audits	\$ 13,754.68	\$ 96,171.55
Lights	101130	Assigned set asides pending Audits	\$ 381.06	\$ 381.06
Parks	101110	Park Fund	\$ 57,025.69	
		Loader Future Payment	\$ 866.24	
		Future Dump Truck	\$ 2,187.87	
		Future Trucks	\$ 4,782.93	
	101130	Assigned set asides pending Audits	\$ 12,438.71	\$ 77,301.44
Library	101110	Library Fund	\$ 2,068.61	
		Building Maintenance	\$ 799.59	
		Future Dump Truck	\$ 26.55	
		Future Trucks	\$ 26.55	
	101130	Assigned set asides pending Audits	\$ 366.76	\$ 3,288.06
Refuse	101110	General Refuse	\$ 52,458.81	
		Loader Future Payment	\$ 6,443.54	
		Future Dump Truck	\$ 52.40	
		Future Trucks	\$ 3,188.64	
	101130	Assigned set asides pending Audits	\$ 5,515.00	\$ 67,658.39
Sewer	101110	General Sewer	\$ 562,796.45	
		Loader Future Payment	\$ 10,851.97	
		Future Dump Truck	\$ 370.04	
		Future Trucks	\$ 14,402.04	
		Camera	\$ 21,257.47	
	101130	Assigned set asides pending Audits	\$ 177,365.60	
	101135	Assigned Surplus pending Audits	\$ 91,951.40	
	101120	USDA RD 2003-2042 Payment Reserve	\$ 46,647.03	
	101120	USDA RD 2003-2042 Renewal & Extension	\$ 23,323.51	
	101120	CDBG 1999 (\$5583/yr thru 06/2038)	\$ 113,747.87	
	101120	SWRCB Capital Reserve 2000-2023	\$ 69,689.55	\$ 1,132,402.93
Water	101110	General Water	\$ 35,718.69	
		Loader Future Payment	\$ 24,286.71	
		Future Dump Truck	\$ 275.00	
		Future Trucks		
		Main Line Project	\$ 37,200.61	
	101130	Assigned set asides pending Audits	\$ 35,120.77	
	101120	CDBG 1999 (\$6917/yr thru 06/2038)	\$ 141,078.40	\$ 273,680.18
Totals				\$ 2,319,842.77

		Requested Cash		Transfers	8/31/2022		
Account	Fund	A. Operating Cash	B. Adjustments	A - B = Correct Cash	Amount to be Transferred 9-1-22	Remainder	FN
1010	GENERAL	127,248.47		127,248.47	40,000.00	87,248.47	
1020	DIRECTORS	581.99		581.99		581.99	
1040	FIRE	165,613.61	-187,211.50	352,825.11	100,000.00	252,825.11	fn1
1041	FIRFE-FSLA	187,211.50	187,211.50	0.00			
1050	ALLEYS	108,194.03		108,194.03	80,000.00	28,194.03	
1060	LIGHTS	3,627.12		3,627.12		3,627.12	
1070	PARKS	46,616.60		46,616.60	25,000.00	21,616.60	
1075	COURTHOUSE	2,998.22		2,998.22	0.00	2,998.22	
1080	LIBRARY	3,397.78		3,397.78	0.00	3,397.78	
1090	REFUSE	112,190.21		112,190.21	80,000.00	32,190.21	
2000	SEWER	404,411.18		404,411.18	320,000.00	84,411.18	
3000	WATER	630,805.30	108,515.31	522,289.99	355,000.00	167,289.99	fn2
5002	Mud Creek Rest'n	-108,515.31	-108,515.31	0.00	0.00		
5003	Elk Sprng Hs Prj	248,867.81		248,867.81	0.00	248,867.81	fn3
5004	Safer Grant	-44,931.87		-44,931.87	0.00	-44,931.87	fn4
5005		0.00		0.00	0.00	0.00	
7910	PAYROLL	59,489.10	-60,756.63	-1,267.53	0.00	-1,267.53	fn5
7930	CLAIMS	4,475,765.14	-4,475,765.14	0.00	0.00		fn6
	TOTAL	<u>6,423,570.88</u>	<u>-4,536,521.77</u>	<u>1,887,049.11</u>	1,000,000.00	887,049.11	

Source: Account Query @ 6/22 Acct 101000,202000

- fn1 Includes \$165,000 carry over FLSA funds held for 2022-23 FLSA payroll
- fn2 Transfer of 2021-22 Mud Creek Restoration expense to Water Fund
- fn3 Elk Springhouse Grant Advance exempt from investment earnings
- fn4 Safer Grant reimbursable amount
- fn5 Payroll checks clearing account
- fn6 Claim checks clearing account

\\mcsd-fs\Users\accounting\My Documents\Bank Reconciliations 21-22\Monthly bank reconciliation 06-22.xlsx

Account Balances in the LAIF Account

Jun-22

Fund	Account	Reserve Category	Balance	Fund Balance
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	101120	CDBG 1999 (\$5583/yr thru 06/2038)	\$ 113,747.87	
	101120	SWRCB Capital Reserve 2000-2023	\$ 69,689.55	\$ 1,132,402.93
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		Future Trucks		
		Main Line Project	\$ 37,200.61	
	101130	Assigned set asides pending Audits	\$ 35,120.77	
	101120	CDBG 1999 (\$6917/yr thru 06/2038)	\$ 141,078.40	\$ 273,680.18
Totals				\$ 2,319,842.77

McCloud Community Services District
Statement of Revenue, Expenditures and Changes in Fund Balances

06/30/22

Agenda Item 6 A

Unaudited Actuals

						YTD	YTD	YTD	REMAINING BUDGET			
						Actual Through 06-30-22	Budget Through 06-30-22	Difference Over(Under)	Annual Budget TOTAL	Remaining Funding (\$)	Remaining Funding (%)	
ADMINISTRATION	GENERAL (1010)											
	Revenue					\$ 100,695	\$ 78,000	\$ 22,695	\$ 78,000	\$ -	0%	
	Net Operating Income					\$ 100,695	\$ 78,000	\$ 22,695	\$ 78,000	\$ -	0%	
	<i>Net Expenditures to be Allocated</i>											
	Expenditures - Administration (1010)					\$ 660,755	\$ 802,432	\$ (141,677)	\$ 802,432	\$ -	0%	
	Expenditures - Directors (1020)					\$ 13,259	\$ 19,555	\$ (6,296)	\$ 19,555	\$ -	0%	
Total Administration Expenditures						\$ 674,014	\$ 821,987	\$ (147,973)	\$ 821,987	\$ -		
<i>All General Operating Expenses (including Directors) are allocated to our Benefit Assessment District, Special Tax and Enterprise Funds.</i>												
BENEFIT ASSESSMENT DISTRICTS	ALLEYS (1050)											
	Revenue					\$ 37,042	\$ 40,848	\$ (3,806)	\$ 40,848	\$ -	0%	
	Expenditures					\$ 35,927	\$ 60,260	\$ (24,333)	\$ 60,260	\$ -	0%	
	Net Operating Income					\$ 1,115	\$ (19,412)	\$ 20,527	\$ (19,412)	\$ -		
	STREET LIGHTS (1060)											
	Revenue					\$ 18,441	\$ 19,536	\$ (1,095)	\$ 19,536	\$ -	0%	
Expenditures					\$ 19,388	\$ 19,332	\$ 56	\$ 19,332	\$ -	0%		
Net Operating Income						\$ (947)	\$ 204	\$ (1,151)	\$ 204	\$ -		
SPECIAL TAX FUNDS	FIRE (1040)											
	Revenue					\$ 300,753	\$ 362,235	\$ (61,482)	\$ 362,235	\$ -	0%	
	Expenditures					\$ 267,130	\$ 309,846	\$ (42,716)	\$ 309,846	\$ -	0%	
	FLSA Revenue					\$ 674,964	\$ 674,964	\$ -	\$ 674,964	\$ -	0%	
	FLSA Expenditures					\$ 489,150	\$ 473,462	\$ 15,688	\$ 473,462	\$ -	0%	
	Net Operating Income					\$ 219,437	\$ 253,891	\$ (34,454)	\$ 253,891	\$ -		
	PARKS (1070 & 1075)											
	Revenue					\$ 49,812	\$ 46,586	\$ 3,226	\$ 46,586	\$ -	0%	
	Expenditures					\$ 58,677	\$ 91,220	\$ (32,543)	\$ 91,220	\$ -	0%	
	Net Operating Income						\$ (8,865)	\$ (44,634)	\$ 35,769	\$ (44,634)	\$ -	
	LIBRARY (1080)											
	Revenue					\$ 6,927	\$ 10,124	\$ (3,197)	\$ 10,124	\$ -	0%	
Expenditures					\$ 11,631	\$ 15,591	\$ (3,960)	\$ 15,591	\$ -	0%		
Net Operating Income						\$ (4,704)	\$ (5,467)	\$ 763	\$ (5,467)	\$ -		
ENTERPRISE FUNDS	REFUSE (1090)											
	Revenue					\$ 375,441	\$ 396,633	\$ (21,192)	\$ 396,633	\$ -	0%	
	Expenditures					\$ 299,106	\$ 368,496	\$ (69,390)	\$ 368,496	\$ -	0%	
	Net Operating Income						\$ 76,335	\$ 28,137	\$ 48,198	\$ 28,137	\$ -	
	SEWER (2000)											
	Revenue					\$ 485,863	\$ 521,414	\$ (35,551)	\$ 521,414	\$ -	0%	
	Expenditures					\$ 326,710	\$ 463,317	\$ (136,607)	\$ 463,317	\$ -	0%	
	Net Operating Income						\$ 159,153	\$ 58,097	\$ 101,056	\$ 58,097	\$ -	
	WATER (3000)											
	Revenue					\$ 565,574	\$ 600,710	\$ (35,136)	\$ 600,710	\$ -	0%	
	Expenditures					\$ 475,689	\$ 562,565	\$ (86,876)	\$ 562,565	\$ -	0%	
	Net Operating Income						\$ 89,885	\$ 38,145	\$ 51,740	\$ 38,145	\$ -	

TOTAL	SUBTOTAL OF ALL OPERATING FUNDS																	
	Revenue												\$ 2,615,512	\$ 2,751,050	\$ (135,538)	\$ 2,751,050	\$ -	0%
	Expenditures (Including Admin)												\$ 1,983,408	\$ 2,364,089	\$ (380,681)	\$ 2,364,089	\$ -	0%
	Net Operating Income												\$ 632,104	\$ 386,961	\$ 245,143	\$ 386,961	\$ -	
														\$ -				
	Non Operating Revenue/Expense																	
	LAIF Interest Income												\$ 2,520	\$ 7,136	\$ (4,616)	\$ 7,136	\$ -	
	CERBT Earnings												\$ (4,775)	\$ 14,353	\$ (19,128)	\$ 14,353	\$ -	
	NET INCOME/LOSS												\$ 629,849	\$ 408,450	\$ (23,744)	\$ 408,450	\$ -	

BUDGETED FINANCIAL GOALS AND OBLIGATIONS	SET ASIDES/CAPITAL OUTLAYS																	
	Administrative Restricted Set Asides												\$ -	\$ -	\$ -	\$ -	\$ -	
	Administrative Set Asides												\$ 106,000		\$ 106,000	\$ 106,000	\$ -	0%
	Aministrative Capital Outlays														\$ -	\$ -	\$ -	
	Alley Restricted Set Asides														\$ -	\$ -	\$ -	
	Alley Set Asides													\$ -	\$ -	\$ 3,292	\$ 3,292	100%
	Alley Capital Outlays												\$ -	\$ -	\$ -	\$ -	\$ -	
	Lights Restricted Set Asides												\$ -	\$ -	\$ -	\$ -	\$ -	
	Lights Set Asides														\$ -	\$ 977	\$ 977	100%
	Lights Capital Outlays												\$ -	\$ -	\$ -	\$ -	\$ -	
	Park Restricted Set Asides												\$ -	\$ -	\$ -	\$ -	\$ -	
	Park Set Asides														\$ -	\$ 1,897	\$ 1,897	100%
	Park Capital Outlays												\$ -	\$ -	\$ -	\$ -	\$ -	
	Fire Restricted Set Asides														\$ -	\$ -	\$ -	
	Fire Set Asides														\$ -	\$ -	\$ -	
	Fire Capital Outlays												\$ 55,755	\$ 98,821	\$ (43,066)	\$ 98,821	\$ 43,066	44%
	Library Restricted Set Asides												\$ -	\$ -	\$ -	\$ -	\$ -	
	Library Set Asides														\$ -	\$ 47	\$ 47	100%
	Library Capital Outlays												\$ -	\$ -	\$ -	\$ -	\$ -	
	Refuse Restricted Set Asides														\$ -	\$ -	\$ -	
	Refuse Set Asides													\$ 15,671	\$ (15,671)	\$ 15,671	\$ 15,671	100%
	Refuse Capital Outlays												\$ -	\$ 12,300	\$ (12,300)	\$ 12,300	\$ 12,300	100%
	Sewer Restricted Set Asides												\$ -	\$ 13,986	\$ (13,986)	\$ 13,986	\$ 13,986	100%
	Sewer Set Asides												\$ -	\$ 44,215	\$ (44,215)	\$ 44,215	\$ 44,215	100%
	Sewer Capital Outlays												\$ -	\$ 14,000	\$ (14,000)	\$ 14,000	\$ 14,000	100%
	Water Restricted Set Asides												\$ -	\$ 6,917	\$ (6,917)	\$ 6,917	\$ 6,917	100%
Water Set Asides													\$ 134,013	\$ (134,013)	\$ 134,013	\$ 134,013	100%	
Water Capital Outlays												\$ 17,411	\$ 25,500	\$ (8,089)	\$ 25,500	\$ 8,089	32%	
	Total Set Asides/Capital Outlays											\$ 179,166	\$ 365,423	\$ (186,257)	\$ 477,636	\$ 298,470	62%	
TOTAL	SUBTOTAL OF ALL SET ASIDES AND CAPITAL OUTLAYS																	
	Net Change in Funds Cash Position												\$ 452,938	\$ 21,538	\$ 431,400	\$ (90,675)	\$ (298,470)	

Special Projects	Old McCloud Courthouse Project									
	Revenue					\$ -	\$ -	\$ -	\$ -	
	Carryover					\$ -	\$ -	\$ -	\$ -	
	Expenditures					\$ 209	\$ -	\$ 209		
	Net Operating Income					\$ (209)	\$ -	\$ (209)	\$ -	\$ -
	Mud Creek Restoration - Expensed to Water									
	Reimbursement					\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures					\$ 108,515	\$ -	\$ 108,515	\$ -	\$ -
	Balance					\$ 108,515		\$ 108,515	\$ -	\$ -
	Elk Spring House Project									
	Reimbursement	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures		\$ -			\$ 55,320	\$ -	\$ 55,320	\$ -	\$ -
	Balance	\$ -	\$ -		\$ -	\$ 55,320	\$ -	\$ 55,320	\$ -	\$ -
	Upper Elk Sh to Lower Elk SH									
	Reimbursement	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
	Balance							\$ -	\$ -	\$ -
FLSA Strike Team Revenue/Expense to Fire										
Reimbursement	\$ -	\$ -		\$ -	\$ 674,964	\$ 674,964	\$ -	\$ -	\$ -	
Expenditures	\$ -	\$ -			\$ 489,150	\$ 473,462	\$ 15,688	\$ -	\$ -	
Balance	\$ -				\$ 185,814	\$ 201,502	\$ (15,688)	\$ -	\$ -	

-- UNAUDITED ACTUALS ~ DOES NOT INCLUDE DEPRECIATION AND OTHER ANNUAL TRANSACTIONS --

McCloud Community Services District					
Statement of Revenue, Expenditures and Changes in Fund Balance					
Unaudited Actuals January 0, 1900	2021-2022 Budget Revenue	YTD 2021-22 Expense	Re Re	Remaining Fund \$	Remaining Fund %
General (1010)	\$ 78,000	\$ -	%	\$ 78,000	100%
ALLEYS (1050)	\$ 40,848	\$ 35,927	%	\$ 4,921	12%
STREET LIGHTS (1060)	\$ 19,536	\$ 19,388	%	\$ 148	1%
FIRE (1040)	\$ 362,235	\$ 73,775	%	\$ 288,460	80%
PARKS (1070 & 1075)	\$ 46,586	\$ 58,677	%	\$ (12,091)	-26%
LIBRARY (1080)	\$ 10,124	\$ 11,631	%	\$ (1,507)	-15%
REFUSE (1090)	\$ 396,633	\$ 299,106	%	\$ 97,527	25%
SEWER (2000)	\$ 521,414	\$ 326,710	%	\$ 194,704	37%
WATER (3000)	\$ 600,710	\$ 475,689	%	\$ 125,021	21%
SUBTOTAL OF ALL OPERATING FUNDS	\$ 2,076,086	\$ 1,300,903	%	\$ 775,183	37%

MCS D Cash Position:					
5 Star MM Reserve Account				\$ 2,319,843	
Operating Bank Account	5 Star and Banner Bank			\$ 1,847,497	
Springhouse Project Advance				\$ 248,868	
Old Court house Cash Balance				\$ 2,998	
CERBT Account				\$ 438,780	

includes Springhouse Project Advance of \$248,868

McCloud Community Services District
Statement of Revenue, Expenditures and Changes in Fund Balance

<i>Unaudited Actuals</i>		Fiscal Year	Fiscal Year	Re	Remaining	Remaining
January 0, 1900		2021-22	2021-22	Re	Fund Total	Fund %
		YTD Actual	Budget	Re		
General (1010)						
Revenue		\$ 100,695	\$ 78,000		\$ 22,695	23%
ALLEYS (1050)						
Revenue		\$ 37,042	\$ 40,848		\$ (3,806)	-10%
Expenses		\$ 35,927	\$ 60,260		\$ (24,333)	-68%
STREET LIGHTS (1060)						
Revenue		\$ 18,441	\$ 19,536		\$ (1,095)	-6%
Expenses		\$ 19,388	\$ 19,332		\$ 56	0%
FIRE (1040)						
Revenue		\$ 300,753	\$ 362,235		\$ (61,482)	-20%
Expenses		\$ 267,130	\$ 309,846		\$ (42,716)	-16%
PARKS (1070 & 1075)						
Revenue		\$ 49,812	\$ 46,586		\$ 3,226	6%
Expenses		\$ 58,677	\$ 91,220		\$ (32,543)	-55%
LIBRARY (1080)						
Revenue		\$ 6,927	\$ 10,124		\$ (3,197)	0%
Expenses		\$ 11,631	\$ 15,591		\$ (3,960)	-34%
REFUSE (1090)						
Revenue		\$ 375,441	\$ 396,633		\$ (21,192)	-6%
Expenses		\$ 299,106	\$ 368,496		\$ (69,390)	-23%
SEWER (2000)						
Revenue		\$ 485,863	\$ 521,414		\$ (35,551)	-7%
Expenses		\$ 326,710	\$ 463,317		\$ (136,607)	-42%
WATER (3000)						
Revenue		\$ 565,574	\$ 600,710		\$ (35,136)	-6%
Expenses		\$ 475,689	\$ 562,565		\$ (86,876)	-18%
FUNDS REVENUE		\$ 1,940,548	\$ 2,076,086		\$ (135,538)	-7%
FUNDS EXPENSE		\$ 1,494,258	\$ 1,890,627	%	\$ (396,369)	-27%

Does not include FLSA Strike Team revenue or expense

California Department of Forestry and Fire Protection 2021-2022 Application for Funding Cooperative Forestry Assistance Act of 1978 Rural Fire Capacity (RFC) Program Agreement # 7GF



A. Department/Organization

Organization Name: McCloud Fire Department

Contact's First Name: Darrell "Charlie"

Contact's Last Name: Miller

Street Address: 220 West Minnesota Ave

Mailing Address: PO Box 640

City: McCloud

County: Siskiyou

Zip Code: 96057

State: California

CAL FIRE Unit: SKU - Siskiyou Unit

Phone Number: (530) 713-9072

Email Address: firechief@ci.mccloudcsd.ca.us

DUNS Number: 153922406

To check to see what your DUNS Number is, or to apply for one, please visit the [DUNS Number web page](#).

B. Area to be served by award (include areas covered by contract or written mutual aid agreements).

Number of Communities: 1

Area: 5.00 square miles

Congressional District #: CA-##

Population: 1,100

Annual Budget:

Latitude N 41 ° 15 ' 10 "

Longitude W 122 8 7 "

(Latitude must be between 32 and 42 degrees. Longitude must be between 114 and 125 degrees. Latitude and Longitude minutes and seconds must be between 0 and 60. Use a central point in the Applicant's service area for the general area covered by the project).

All projects **MUST** have a project area.

C. Activity: Annual number of emergency incidents.

Fire: 15 + EMS: 174 + Other: 112 = Total: 301

D. Indian Tribal Community (If project includes an Indian Tribal Community, please provide):

Population: 0 Size (acres): 0.00 # of structures: 0

Distance to nearest fire station (miles): 0.00

CAL FIRE USE ONLY (Formula-driven)

Total Application Request (up to 50%; \$500 minimum, \$20,000 maximum)

Project Total Cost: \$ 17,334.00

Amount Funded for this Agreement:

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

	Type	Item	Quantity	Unit Cost	Item Total
1.	Safety - Wildland	<input type="checkbox"/> New Gen Fire Shelter	6	\$ 639.00	\$ 3,834.00
2.	Communications	<input type="checkbox"/> Portable Radios	5	\$ 2,700.00	\$ 13,500.00
3.					\$ 0.00
4.					\$ 0.00
5.					\$ 0.00
6.					\$ 0.00
7.					\$ 0.00
8.					\$ 0.00
9.					\$ 0.00
10.					\$ 0.00
11.					\$ 0.00
12.					\$ 0.00
13.					\$ 0.00
14.					\$ 0.00
15.					\$ 0.00
16.					\$ 0.00
17.					\$ 0.00
18.					\$ 0.00
19.					\$ 0.00
20.					\$ 0.00
21.					\$ 0.00
22.					\$ 0.00

F. CAL FIRE USE ONLY (Formula-Driven)

Project Total Cost: \$ 17,334.00

G. Additional Information. 1. Briefly describe the area to be served: fire protection system, water system, equipment, facilities, staffing, hazards, etc. and purpose of proposed project. 2. How will the request(s) maintain or bring your organization into compliance with NFPA 1977? (Limited to space below)

MFD responded automatic and mutual aid to neighboring communities in the last 2 years to combat many deadly wildland fires that have surrounded the town of McCloud - The Carr Fire (2018), located 30 miles south, burned 229,651 acres and destroyed 1,604 structures; The Klamathon (2018) Fire, 40 miles north, burned 38,008 acres, and the Camp Fire, the deadliest and most expensive natural disaster in California history and the most expensive natural disaster in the world, was located 100 miles from town. McCloud is considered at extremely high risk for wildland fires due to a significant wildland-urban interface community and has been designated by Cal Fire as a top priority for wildland fire response. MFD will use this grant to properly outfit its firefighters to protect our community from these catastrophic fires. These grant items will also help emergency response capabilities.

In addition to the original request(s), Applicants may list alternative projects for excess or unused funds, which the State will review during the initial application process. The State will determine which of the Applicant's projects are eligible for funding if excess or unused funds become available. Upon advance written approval by the State, the applicant may use additional/excess funding up to the contract maximum amount to purchase State approved items in listed order of priority on their application.

Deviations from the original application are considered an amendment and require prior approval before the amended expenditures can be made.

The funds will be only for those projects accomplished and/or items purchased between Agreement Approval Date and June 30, 2022. The Recipient agrees to provide CAL FIRE with itemized documentation of the Agreement project expenditures and bill CAL FIRE as soon as the project is complete, but no later than September 1, 2022.

The Recipient gives CAL FIRE or any authorized representative access to examine all records, books, papers, or documents relating to the Agreement. The Recipient shall hold harmless CAL FIRE and its employees for any liability or injury suffered through the use of property or equipment acquired under this Agreement. The applicant certifies that to the best of the applicant's knowledge and belief, the data in this application is true.

I certify that the above and attached information is true and correct:

Original Signature Required: Grantee's Authorized Representative

05/04/2022
Date Signed

Printed Name: Darrell "Charlie" Miller

Title: Fire Chief

Executed on: 05/04/2022 at McCloud, CA
Date City

Grant Assurances for Cooperative Forestry Assistance Act of 1978
Rural Fire Capacity (RFC)

Organization Name: McCloud Fire Department

Contact's First Name: Darrell "Charlie"

Contact's Last Name: Miller

Street Address: 220 West Minnesota Ave

Mailing Address: PO Box 640

City: McCloud

County: Siskiyou

Zip Code: 96057

State: California

CAL FIRE Unit: SKU - Siskiyou Unit



Phone Number: (530) 713-9072

Email Address: firechief@ci.mccloudcsd.ca.us

DUNS Number: 153922406

As the duly authorized representative of the applicant, I certify that the applicant named above:

1. Has the legal authority to apply for the Rural Fire Capacity grant, of the Cooperative Forestry Assistance Act of 1978 and has the institutional, managerial and financial capability to ensure proper planning management, and completion of the grant.
2. Will assure that grant funds are used only for items requested and approved in the application.
3. Assures that all wildland fire response employees (full-time, part-time, or volunteer) are fully equipped with appropriated wildland fire response personal protective equipment that meets NFPA 1977, *Standard on Protective Clothing and Equipment for Wildland Fire Fighting*, and are trained to a proficient level in the use of the personal protective equipment. Wildland fire suppression safety clothing, and equipment includes:
 - Safety helmet
 - Goggles
 - Ear Protection
 - Fire-resistant (i.e. Nomex) hood, shroud, or equivalent face and neck protection
 - Fire-resistant (i.e. Nomex) shirt and pants
 - Gloves
 - Safety work boots
 - Wildland fire shelter
 - Communications Equipment
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain for themselves or others, particularly those with whom they have a family, business or other ties.
6. Will comply with all applicable requirements of all other Federal laws, Executive orders, regulations, Program and Administrative requirements, policies, and other requirements governing this program.
7. Will comply with USDA Forest Service Civil Rights requirements.

See the [Forest Service Civil Rights literature](#) on their web page.

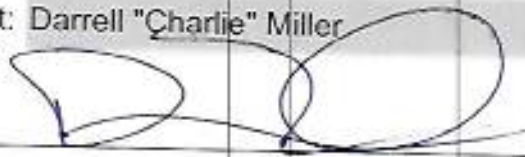
8. Understands that failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

- In compliance with NFPA 1977 and trained in the use of Wildland PPE.
- Not in compliance with NFPA 1977, but applying for grant funding to purchase Wildland PPE and/or provide required training.

The undersigned represents that he/she is authorized by the above named applicant to enter into this agreement for and on behalf of the said applicant.

Printed Name of Authorized Agent: Darrell "Charlie" Miller

Signature of Authorized Agent:



Title of Authorized Agent: Fire Chief

Date: 05/04/2022

Submission requires an unsigned and signed application.

1. Please complete and save an **unsigned** application.
2. In addition, please print, sign, date, and scan a **signed** application (or DocuSign).
3. On one email, please attach both the **unsigned** and **signed** applications and submit to CALFIRE.GRANTS@FIRE.CA.GOV.

Electronic copies must be submitted by May 4, 2021 at 11:59pm.



Agenda Item 6 C

8/9/2022

To: General Manager, Amos McAbier & MCSO Board of Directors
From: Division Chief, Nate Girard & Fire Chief, Charlie Miller
Subject: Stipend Positions to staff the Fire Department ambulance

BACKGROUND

The current staffing for the ambulance consists of a full-time 40-hour employee to staff the ambulance five days per week. This leaves the nighttime hours as well as two additional days of the ambulance covered by the Fire Chief or volunteer staff.

A rural emergency incident requires the timely response of rescuers, response equipment, transport vehicles, and coordination that will minimize the loss of life and property. The talents of on-scene fire and EMS providers must be allocated to deliver the best response for the victims and a safe operation for everyone involved. For any unit of time, there are generally fewer resources in the rural environment than could be applied in an urban or suburban environment. There are safety challenges in all aspects of the emergency operation. In rural areas, there are lengthier response times for emergency equipment and providers to the scene of the emergency. Considering these challenges and opportunities, we as providers need to be equipped to manage emergency incidents in our community.

Our Citizens have voiced the need for Advanced Life Support (ALS) ambulance service in McCloud. As per industry standards, our ambulance needs to arrive on location at a call for EMS in eight minutes or less 90 percent of the time. This means hiring staff, especially during the daytime, to immediately get the ambulance on the road.

During fiscal year 2021/22 we made sure that the ambulance program was staffed at all possible times. Doing this allowed us to prove the concept that the ambulance program can sustain itself financially. During FY 21/22 ambulance revenue consisted of \$92,488.00 in net payments received by billing for services rendered. We also receive an annual stipend from Siskiyou County Service Area 3 (CSA 3) of \$11,000.00.

The department is in negotiations at this time with the Siskiyou County Board of Supervisors to raise our CSA 3 annual stipend to \$25,000.00. I am told that this should happen very soon. Using FY 21/22's ambulance revenue and the \$14,000.00 increase in annual stipend the ambulance revenue will be **\$117,448.00** in FY 22/23.

RECOMMENDATION

We propose that the Fire Department develop a “Stipend Program” to assure staffing of the ambulance at all times. The Stipend Program would pay EMS providers a daily stipend of \$200.00 (ALS) or \$100.00 (BLS) to cover seven shifts not-to-exceed 15-hour per week. Per the Fair Labor Standards Act (FLSA), this “Nominal Stipend” is well within the allowable range to not exceed more than 20% of a full-time similar position.

Many agencies in California utilize this type of program when budgets do not allow an agency to hire full-time personnel. We hope that in the future the fire department budget will allow us to hire full-time personnel, until such a time we must develop some type of program to staff our essential ambulance program.

FISCAL IMPACTS OF THE RECOMMENDATION

Under this recommendation, the identifiable revenue source is both the billable ambulance revenue, and CSA 3 funds totaling \$117,448.00. The annual operating costs for the Shift Stipend Program would be no more than \$72,800.00 per year to assure staffing of the ambulance in all but two (2) 12–15-hour shifts per week which would be covered by the Fire Chief or volunteer staff if needed. This program would also assist with fire staffing as we would hope to cross-train all members of the program for both EMS and fire responses.

RATIONALE FOR RECOMMENDATION

The community has identified the ambulance as one of the highest priorities for the fire department. In the current ambulance program staffing program, there are hours of the week that the ambulance does not have guaranteed coverage relying only on volunteers. Though the fire department has a dedicated core group of ambulance drivers, it lacks the ALS provider group. Fortunately, the current part-time Fire Chief is a Paramedic and staffs the ambulance as much as possible when the full-time SAFER employee is off duty. Assuring that the Fire Chief is an ALS provider or depending on ALS volunteers is not sustainable.

We believe that the recommendation presented will provide sustainable coverage until such time that the department budget can sustain full-time ALS personnel.

SHIFT EXAMPLE

Day	SAFER FF/Paramedic	Stipend	Chief or Vols
Monday		9 am - 9 pm (12 Hrs)	9 pm to 9 am 12 Hours
Tuesday		9 am - 9 pm (12 Hrs)	9 pm to 9 am 12 Hours
Wednesday	9 am - 6 pm	6 pm to 9 am (15 Hrs)	
Thursday	9 am - 6 pm	6 pm to 9 am (15 Hrs)	
Friday	9 am - 6 pm	6 pm to 9 am (15 Hrs)	
Saturday	9 am - 6 pm	6 pm to 9 am (15 Hrs)	
Sunday	9 am - 6 pm	6 pm to 9 am (15 Hrs)	



**McCloud Community Services District
Preliminary 2022-23 Budget**

6 D

	1010 General	1020 Directors	1040 Fire	1050 Alleys	1060 Lights	1070 Park	1080 Library	1090 Refuse	2000 Sewer	3000 Water	2022/2023 Budget	2021/2022 Actual	2021/2022 Budget	\$ Difference	% Chng
Revenue:															
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ -	\$ -	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ 255,974	\$ 254,670	\$ 1,304	
Utility Fees	\$ -	\$ -	\$ -	\$ 40,710	\$ 19,408	\$ -	\$ -	\$ 410,526	\$ 545,580	\$ 601,662	\$ 1,617,886	\$ 1,461,180	\$ 1,564,141	\$ (102,961)	
Ambulance	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 93,497	\$ 85,000	\$ 8,497	
Donations, Misc fn6	\$ -	\$ -	\$ 144,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 4,000	\$ -	\$ 7,000	\$ 160,000	\$ 789,850	\$ 765,464	\$ 24,386	
Grants fn8	\$ -	\$ -	\$ 154,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,063	\$ -	\$ 81,775	\$ (81,775)	
TOTAL REVENUE	\$ 78,000	\$ -	\$ 519,441	\$ 40,710	\$ 19,408	\$ 50,586	\$ 7,706	\$ 414,526	\$ 545,580	\$ 608,662	\$ 2,284,619	\$ 2,600,501	\$ 2,751,050	\$ (150,549)	-5.5
Expenses:															
Salaries	\$ 225,213	\$ 13,500	\$ 87,157	\$ 17,220	\$ -	\$ 23,524	\$ 3,278	\$ 49,585	\$ 50,410	\$ 76,319	\$ 546,206	\$ 866,733	\$ 911,942	\$ 45,209	
PERS	\$ 14,990	\$ -	\$ 4,463	\$ 1,241	\$ -	\$ 563	\$ 4	\$ 3,564	\$ 2,625	\$ 5,170	\$ 32,620	\$ 33,971	\$ 29,598	\$ (4,373)	
Payroll Taxes	\$ 20,991	\$ -	\$ 7,617	\$ 1,465	\$ -	\$ 2,303	\$ 451	\$ 5,487	\$ 3,332	\$ 6,456	\$ 48,102	\$ 74,173	\$ 77,983	\$ 3,810	
Employee Hlth Benefits fn2	\$ 65,739	\$ -	\$ 20,551	\$ 6,487	\$ -	\$ 2,954	\$ 20	\$ 18,874	\$ 13,658	\$ 27,093	\$ 155,376	\$ 115,436	\$ 151,161	\$ 35,725	
Workers Comp <small>(32893)</small> fn3	\$ 2,462	\$ -	\$ 20,512	\$ 1,216	\$ -	\$ 2,005	\$ 20	\$ 4,198	\$ 2,737	\$ 5,099	\$ 38,249	\$ 28,937	\$ 36,194	\$ 7,257	
Retiree Benefits Retirement fn1	\$ 50,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,667	\$ 42,495	\$ 42,945	\$ 450	
Retiree Benefits Health	\$ 251,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,924	\$ 230,184	\$ 241,900	\$ 11,716	
Total Employee Costs	\$ 631,986	\$ 13,500	\$ 140,300	\$ 27,629	\$ -	\$ 31,349	\$ 3,773	\$ 81,708	\$ 72,762	\$ 120,137	\$ 1,123,144	\$ 1,391,929	\$ 1,491,723	\$ (368,579)	-24.7
Insurance	\$ 49,019	\$ -	\$ 10,982	\$ 2,200	\$ -	\$ 4,388	\$ 394	\$ 4,200	\$ 6,371	\$ 17,767	\$ 95,321	\$ 85,861	\$ 83,018	\$ (2,843)	
Telephone	\$ 6,800	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 11,500	\$ 10,196	\$ 10,955	\$ 759	
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 412	\$ 50	\$ (362)	
Travel	\$ 800	\$ 500	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 4,334	\$ 3,197	\$ 6,234	\$ 3,037	
Hiring	\$ 400	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 300	\$ 2,750	\$ 1,637	\$ 4,600	\$ 2,963	
Training	\$ 1,000	\$ 2,000	\$ 11,073	\$ -	\$ -	\$ 200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 23,273	\$ 8,142	\$ 14,950	\$ 6,808	
Uniforms	\$ 500	\$ -	\$ 2,200	\$ 200	\$ -	\$ 200	\$ -	\$ 300	\$ 300	\$ 300	\$ 4,000	\$ 9,596	\$ 4,600	\$ (4,996)	
Safety	\$ 300	\$ -	\$ 1,000	\$ 300	\$ -	\$ 300	\$ 100	\$ 400	\$ 600	\$ 600	\$ 3,600	\$ 1,983	\$ 4,900	\$ 2,917	
Memberships	\$ 5,000	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 8,100	\$ 6,172	\$ 6,600	\$ 428	
Volunteer Reimbursements fn8	\$ -	\$ -	\$ 105,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,214	\$ 25,600	\$ 19,386	
Operating Lease	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ 4,132	\$ 6,600	\$ 2,468	
Attorney	\$ 16,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 48,000	\$ 33,214	\$ 47,000	\$ 13,786	
Accountant	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 26,500	\$ 56,670	\$ 30,170	
Professional Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 20,000	\$ 5,500	\$ 42,100	\$ 97,714	\$ 33,600	\$ (64,114)	
Prof Svc-Ambulance fn5	\$ -	\$ -	\$ 11,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,480	\$ 4,740	\$ 6,800	\$ 2,060	
IT Services	\$ 13,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 20,585	\$ 23,800	\$ 3,215	
Advertising	\$ 1,200	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 745	\$ 3,700	\$ 2,955	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 129,869	\$ 2,500	\$ 170,269	\$ 3,500	\$ -	\$ 5,088	\$ 494	\$ 9,150	\$ 32,171	\$ 59,767	\$ 412,808	\$ 321,040	\$ 339,677	\$ 18,637	5.5

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000					
To	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	TOTAL	TOTAL	TOTAL	Difference	
Supplies	\$ 900	\$ -	\$ 55,241	\$ 5,000	\$ -	\$ 1,100	\$ -	\$ 800	\$ 3,900	\$ 4,300	\$ 71,241	\$ 43,233	\$ 35,200	\$ (8,033)	
Office Supplies	\$ 9,000	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,028	\$ 5,600	\$ (3,428)	
Postage & Delivery	\$ 3,600	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850	\$ 3,724	\$ 5,200	\$ 1,476	
Computer & IT Supplies	\$ 1,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 897	\$ 3,100	\$ 2,203	
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 261	\$ 2,100	\$ 1,839	
Diesel	\$ 5,000	\$ -	\$ 9,200	\$ 3,000	\$ -	\$ -	\$ -	\$ 13,800	\$ 1,200	\$ 1,800	\$ 34,000	\$ 37,068	\$ 30,183	\$ (6,885)	
Fuel	\$ 4,000	\$ -	\$ 6,900	\$ 2,000	\$ -	\$ 800	\$ -	\$ 700	\$ 600	\$ 2,400	\$ 17,400	\$ 13,389	\$ 15,133	\$ 1,744	
Heating Fuel	\$ 6,000	\$ -	\$ 6,600	\$ -	\$ -	\$ 2,200	\$ 800	\$ -	\$ -	\$ -	\$ 15,600	\$ 13,016	\$ 14,300	\$ 1,284	
Power	\$ 3,400	\$ -	\$ 4,500	\$ -	\$ 18,000	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ 28,300	\$ 23,673	\$ 28,432	\$ 4,759	
Building/Grounds (parking lot, paint)	\$ 1,000		\$ 2,500	\$ 5,500	\$ -	\$ 800	\$ 2,000	\$ -	\$ -	\$ 5,000	\$ 16,800	\$ 6,427	\$ 108,300	\$ 101,873	
Equip Maintenance fn4	\$ 3,000	\$ -	\$ 12,000	\$ 2,000	\$ -	\$ 500	\$ -	\$ 6,000	\$ 3,000	\$ 9,600	\$ 36,100	\$ 43,468	\$ 28,150	\$ (15,318)	
Vehicle Maint.	\$ 800	\$ -	\$ 7,700	\$ 800	\$ -	\$ 500	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ 13,600	\$ 9,602	\$ 21,100	\$ 11,498	
Total Supplies, Maintenance	\$ 38,700	\$ -	\$ 105,491	\$ 18,300	\$ 18,000	\$ 8,100	\$ 4,000	\$ 23,100	\$ 9,700	\$ 24,100	\$ 249,491	\$ 203,786	\$ 296,798	\$ 93,012	31.3
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest/Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 67,966	\$ 158,727	\$ 90,761	
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 1,003	\$ (3,602)	
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 72,571	\$ 159,730	\$ 87,159	54.6
Fees fn7	\$ 600	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 21,000	\$ 7,600	\$ 82,100	\$ 71,110	\$ 52,925	\$ (18,185)	
Permits	\$ 600	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 22,800	\$ 22,800	
Director's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,908	\$ -	\$ (12,908)	
Property Tax	\$ 126	\$ -	\$ 70	\$ -	\$ -	\$ 180	\$ -	\$ 60	\$ -	\$ 150	\$ 586	\$ 468	\$ 436	\$ (32)	
Fund Allocation of General/Director Costs	\$ -	\$ -	\$ 49,019	\$ 24,509	\$ -	\$ 32,679	\$ 8,170	\$ 155,226	\$ 261,434	\$ 285,943	\$ 816,981	\$ -	\$ -	\$ -	
Total Miscellaneous Costs	\$ 1,326	\$ -	\$ 50,689	\$ 24,509	\$ -	\$ 32,859	\$ 8,170	\$ 207,286	\$ 282,434	\$ 293,693	\$ 900,967	\$ 84,486	\$ 76,161	\$ (8,325)	-10.9
	\$ 816,981	100	6	3	-	4	1	19	32	35	\$ 100				
TOTAL OPERATING EXPENSES			\$ 466,749	\$ 73,938	\$ 18,000	\$ 77,396	\$ 16,437	\$ 382,405	\$ 498,686	\$ 499,377	\$ 2,032,989	\$ 2,073,812	\$ 2,364,089	\$ 290,277	12.3
OVER/UNDER FROM OPERATIONS	\$ 78,000	\$ -	\$ 52,692	\$ (33,228)	\$ 1,408	\$ (26,810)	\$ (8,731)	\$ 32,121	\$ 46,894	\$ 109,285	\$ 251,630	\$ 526,689	\$ 386,961	\$ (139,728)	-36.1
											\$ 251,630				
	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000					
Non Operating Revenue/Expense:	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	TOTAL	TOTAL	TOTAL	Difference	
Interest Income 1.5%	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Non Operating Revenue/Expense	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
											\$ 33,298				
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 57,959	\$ (31,785)	\$ 1,414	\$ (25,650)	\$ (8,682)	\$ 33,136	\$ 62,380	\$ 113,390	\$ 284,928	\$ 531,928	\$ 394,097	\$ (139,728)	
fn1 19% increase in Retirees minimum payment															
fn2 Medical premiums based on 17.75% increase															
fn3 Fire Dept WC 27x325 Vol. 8x650 + employees															
fn4 Fire Dept increase in equipment inspections+replace pump															
fn5 Wittman + CA ambulance fees															
fn6 \$60k Strike team , \$24k CSA3, \$30k ZIB, \$17k RFC, \$23k gifts															
fn7 Refuse Dump Fees, sewer/water SWRCB fees															
fn8 FD points, Safer points, Ambulance plan															
fn9 Change FD to 6%, Refuse to 19, sew to 32 water to 35															
fn10 30% Strike Team Vehicle reimbursement to setasides															
fn11 Safer Grant with carryover of unused funds from 21/22															

CASH, CAPITAL AND RESERVE BUDGET 2022/2023

	1010 General	1020 Directors	1040 Fire	1050 Alleys	1060 Lights	1070 Park	1080 Library	1090 Refuse	2000 Sewer	3000 Water	TOTAL		
EST LAIF BALANCE 6-30-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
EST OPERATING BALANCE 6-30-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,964	\$ 1,658,986		
EST CERBT BALANCE 6-30-2022	\$ 367,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 438,780		
BEGINNING CASH BALANCE 7-1-2022	\$ 811,752	\$ -	\$ 700,698	\$ 203,349	\$ 4,122	\$ 126,029	\$ 6,357	\$ 180,387	\$ 1,443,029	\$ 841,885	\$ 4,317,608	\$ 4,317,608	\$ 4,317,608
OPERATING BALANCE 7-1-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,961	\$ 1,658,983		
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 57,959	\$ (31,785)	\$ 1,414	\$ (25,650)	\$ (8,682)	\$ 33,136	\$ 62,380	\$ 113,390	\$ 284,928		
CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 65,400		
BALANCE TRANSFERS	\$ 128,000		\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 250,000	\$ 1,168,000		
RESERVE ASSIGNMENTS	\$ -			\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Projected Operating Cash Balance 6-30-23	\$ 81,469	\$ -	\$ 54,080	\$ 35,175	\$ 4,178	\$ 22,846	\$ (5,660)	\$ 25,697	\$ 37,368	\$ 236,120	\$ 491,272	\$ 491,272	\$ 491,272
CAPITAL OUTLAYS													
Sewer Upgrades- Bio-solid Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000		
								\$ -	\$ -	\$ -	\$ -		
									\$ -	\$ -	\$ -		
Fire Department Safer PPE	\$ -		\$ 28,400								\$ 28,400		
Fire Department CFAA Wildland training,PPE			\$ 25,000								\$ 25,000		
		\$ -	\$ -								\$ -		
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 65,400		
GAIN/LOSS SALE OF ASSETS													
Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sale Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET GAIN/LOSS SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RESERVE ASSIGNMENT													
Board Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,986	\$ 7,136	\$ 21,122		
Committed (Board Approved Allocations) fn10	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000		
Committed (Rate Study Annual Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,841	\$ 31,757	\$ 121,077	\$ 158,675		
Assigned (Operating Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 9,916	\$ 13,035	\$ 15,018	\$ 39,442		
Assigned (Capital Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned (after all commitments met)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL RESERVE ASSIGNMENTS	\$ -	\$ -	\$ 15,000	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 234,239	\$ 234,239	\$ 234,239

	LAIF ACTIVITY												
Beginning Balance 7-1-2021	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
Interest	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298		
Reserve Assignments	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Balance Transfers	\$ -	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 250,000	\$ 1,040,000		
Withdrawal CERBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET LAIF ACTIVITY	\$ 4,767	\$ -	\$ 305,267	\$ 41,660	\$ 983	\$ 1,392	\$ 96	\$ 116,772	\$ 424,264	\$ 397,336	\$ 1,292,537		
PROJECTED LAIF BALANCE 6-30-2023	\$ 322,549	\$ -	\$ 656,444	\$ 137,832	\$ 1,364	\$ 78,693	\$ 3,384	\$ 184,430	\$ 1,456,667	\$ 671,016	\$ 3,512,379	\$ 3,512,379	\$ 3,512,379

CERBT ACTIVITY													
Beginning Balance	\$ 367,268							4411	14860	52241	\$ 438,780		
Deposits	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET CERBT ACTIVITY	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
PROJECTED CERBT BALANCE 6-30-2023	\$ 495,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 566,780	\$ 566,780	\$ 566,780

NET CASH 6-30-2023	\$ 899,286	\$ -	\$ 710,524	\$ 173,007	\$ 5,542	\$ 101,539	\$ (2,276)	\$ 214,538	\$ 1,508,895	\$ 959,377	\$ 4,570,431	\$ 4,570,431	\$ 4,570,431
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NET CASH CHANGE IN POSITION	\$	87,534	\$	-	\$	9,826	\$	(30,342)	\$	1,420	\$	(24,490)	\$	(8,633)	\$	34,151	\$	65,866	\$	117,492	\$	252,823	\$	252,823
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