

SPALDING COMMUNITY SERVICES DISTRICT



BOARD OF DIRECTORS MEETING & PUBLIC HEARING

AGENDA
August 18, 2023
3:00 PM

MEMBERS OF THE BOARD
MIKE ARNOLD, BOARD CHAIR
LARRY DOSS, BOARD VICE CHAIR
RANDY AUBREY, DIRECTOR
ED LAWSON, DIRECTOR
TED THOMAS, DIRECTOR

MEETING LOCATION
EAGLE LAKE COMMUNITY CENTER
502-907 MAHOGANY WAY, SUSANVILLE, CA 96130
530-825-3258

WELCOME TO THE SCSD BOARD MEETING - PLEASE SIGN IN

Welcome to the SCSD Board Meeting! Members of the public may provide public comment on any item on the Board's agenda, or on any item that is within the subject matter jurisdiction of this Board. Public comments are limited to five (5) minutes (unless the Chairman of the Board grants a longer period of time). Comments by members of the public on an item that appears on the agenda will only be allowed during consideration of the item by the Board.

1. CALL TO ORDER

2. ROLL CALL

___ Mike Arnold

___ Randy Aubrey

___ Larry Doss

___ Ed Lawson

___ Ted Thomas

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT - Members of the public may provide public comment on any item on the Board's agenda, or on any item that is within the subject matter jurisdiction of this Board. Public comments are limited to five (5) minutes (unless the Chairman of the Board grants a longer period of time).

5. APPROVAL OF THE AGENDA

6. APPROVAL OF MINUTES

- A. Submitted for approval are the minutes from May 19, 2023 Board of Directors Meeting.
- B. Submitted for approval are the minutes from June 16, 2023 Board of Directors Meeting.
- C. Submitted for approval are the minutes from July 31, 2023 Special Meeting.

7. FIRE CHIEF REPORT TO BOARD

- A. See Attached Report

8. GENERAL MANAGER REPORT TO BOARD

- A. June 2023 Financial Reports

9. SEWER DEPARTMENT REPORT

- A. See Attached Report

10. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

Director Larry Doss requested discussion regarding:

- A. Budget and hours for employees
- B. When does the county give us control of Banking and Purchasing
- C. Discuss replacing counsel with local counsel
- D. Meeting schedule (should we have two meetings monthly)
- E. Does the board get to approve bills as we should now

11. CONTINUING BUSINESS

- A. No Report

12. NEW BUSINESS

- A. Public Hearing for 2023-2024 District Budget
 - 1. Open Public Hearing
 - 2. Close Public Hearing
- B. Resolution 2023-012: A Resolution Of The Board Of Directors Of The Spalding Community Services District Adopting The 2023-2024 Fiscal Year Budget

13. ADJOURN

Next Regular Board Meeting is scheduled for September 15, 2023 AT 3:00 PM

****NOTE: There will be a Public Hearing regarding the Proposition 218 suggested Sewer Rate increase beginning at 12:00 noon on September 15, 2023.**

APPROVAL OF MINUTES

SPALDING COMMUNITY SERVICES DISTRICT
 REGULAR BOARD MEETING
 May 19, 2023

APPROVED BY DIRECTORS:

1. MEETING CALLED TO ORDER: Mike Arnold called the meeting to order at 3:00 pm

<u>Roll Call</u>	<u>Present</u>	<u>Not Present</u>
Mike Arnold	X	_____
Larry Doss	X	_____
Randy Aubrey	_____	X
Ed Lawson	X	_____
Ted Thomas	_____	X

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was spoken.

3. PUBLIC COMMENT

- A. Jim Stalk had questions concerning ownership of the marina.
- B. Scott Hagen spoke about how the fire station/American Legion had adopted a highway and welcomed any volunteers for highway cleanup.

4. APPROVAL OF THE AGENDA

Motion: Approve the Agenda
 First: Larry Doss moved to approve the agenda
 Second: Mike Arnold second
 Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson
 Not Present: Randy Aubrey, Ted Thomas

5. APPROVAL OF MINUTES

Motion: Approve the minutes from April 19, 2023 Board of Directors meeting.
 First: Mike Arnold moved to approve the minutes
 Second: Ed Lawson second
 Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson
 Not Present: Randy Aubrey, Ted Thomas

6. FIRE CHIEF REPORT TO BOARD

- A. The Fire Chief reported the community had one medical call for the month.
- B. It was mentioned that CalFire's Substation Grasshopper would be staffed as of Memorial Weekend.
- C. Tammy LoBue questioned what type of training the Volunteer Firefighters were doing. The Fire Chief provided further information regarding Volunteer Training.
- D. Reminder that there would be a pancake breakfast over Memorial Day weekend.

7. GENERAL MANAGER REPORT TO BOARD

There was some discussion regarding the financial reports.

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
May 19, 2023

8. SEWER DEPARTMENT REPORT

The Board was impressed with David's report.

9. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

Mike Arnold commented on the excessive requests from the community for public records under the Freedom Of Information Act. He stated that many of the requests seemed frivolous and mentioned how costly and time consuming it had become to the district.

10. NEW BUSINESS

No new business

11. CONTINUING BUSINESS

SCSD Sewer Rate Study from NorthStar - there was no discussion.

12. ADJOURN

Motion: Motion to adjourn

First: Mike Arnold moved to adjourn

Second: Larry Doss second

Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson

Not Present: Randy Aubrey, Ted Thomas

The meeting was adjourned at 4:00 pm.

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
June 16, 2023

APPROVED BY DIRECTORS:

1. MEETING CALLED TO ORDER: Mike Arnold called the meeting to order at 3:00 pm

<u>Roll Call</u>	<u>Present</u>	<u>Not Present</u>
Mike Arnold	<u> X </u>	<u> </u>
Larry Doss	<u> X </u>	<u> </u>
Randy Aubrey	<u> X </u>	<u> </u>
Ed Lawson	<u> X </u>	<u> </u>
Ted Thomas	<u> X </u>	<u> </u>

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was spoken.

3. PUBLIC COMMENT

There were no public comments in June.

4. APPROVAL OF THE AGENDA

Motion: Approve the Agenda

First: Mike Arnold moved to approve the agenda

Second: Ed Lawson second

Roll Call: Yes: Mike Arnold, Randy Aubrey, Larry Doss, Ed Lawson, Ted Thomas

5. APPROVAL OF MINUTES

Approval of minutes from May 19, 2023 – approval of the May minutes were moved to the July meeting because of errors in the minutes.

6. FIRE CHIEF REPORT TO BOARD

The Fire Chief reiterated the bullet points on the Agenda:

- The Fire Department went on 2 calls in May; Volunteers continued with various training.
- The Fire Department was recognized with a certificate of appreciation from Nor-Cal EMS.
- SEMSA and CalFire helicopters will be coming up to the District for Volunteer training on how to work around helicopter transport. There were no scheduled dates for helicopter training as of the meeting date.
- REMINDER: There will be a Independence Day Weekend Pancake Breakfast on Sunday, July 2nd from 7:00am to 11:00am. The Memorial Day Weekend Pancake Breakfast was very successful; 135 people showed up for breakfast!!

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
June 16, 2023

6. GENERAL MANAGER REPORT TO BOARD

Per the request from the Board at the May meeting, staff informed the Board that technically, the District owns the property at the Marina for the duration of the lease with the State. The State submitted a Quit Claim Deed to the District in order to assign the maintenance of the Marina to the District. There was further discussion regarding the upkeep and functioning of the Marina in the future.

Marly provided a report concerning her meeting with a representative from the Lahontan Regional Water Board. It was recommended by the representative that we first submit applications for the two permits that the Regional Water Board requires in order to begin the process of finding possible funding or assistance for the Marina.

Barbara Willard questioned the removal of a deposit which was misappropriated by Lassen County in to the Sewer Cash account. It was explained that the money was actually supposed to be appropriated into a bond account. There was some discussion regarding O/M fees and bond payments. It was requested that O/M delinquencies be reported on at the July meeting.

7. SEWER DEPARTMENT REPORT

There was some discussion regarding sewer pumps not being replaced and pump parts not being fixed. Mike Arnold explained how the pumps worked, and that all the District pumps were actually working, though one was not working at capacity. Pump parts had been ordered.

8. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

Ed Lawson provided forms regarding the Lassen County Defensible Space Program through the FireSafe Council, concerning grants which are available. Mike Arnold reviewed the FireSafe Council forms and provided further background and information on the benefits.

Ed Lawson also provided the results of the Greenwaste program over Memorial Day. Two bins were filled by noon on each day. The next Greenwaste will be July 14th and 15th.

Ed Lawson also provided some information on homeowners insurance available to residents in Spalding through AARP. There was some further discussion regarding Homeowners insurance in the District.

9. NEW BUSINESS

Resolution 2023-006 – A Resolution Amending Policy 5060 Providing For The Removal Of The Requirement For District Audio Tape Recordings. There was quite a bit of discussion regarding removal of required tape recordings of Board meetings.

Motion: Motion to approve Resolution 2023-06 Amending Policy 5060 Providing For The Removal Of The Requirement For District Audio Tape Recordings

First: Mike Arnold moved to approve Resolution 2023-006

Second: Ted Thomas second

Roll Call: Yes: None

No: Mike Arnold, Randy Aubrey, Larry Doss, Ed Lawson, Ted Thomas

Resolution did not pass.

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
June 16, 2023

10. CONTINUING BUSINESS

SCSD Sewer Rate Study from NorthStar - there was no discussion.

11. ADJOURN

Motion: Motion to adjourn

First: Ted Thomas moved to adjourn

Second: Larry Doss second

Roll Call: Yes: Mike Arnold, Randy Aubrey, Larry Doss, Ed Lawson, Ted Thomas

The meeting was adjourned at 4:44 pm.

SPALDING COMMUNITY SERVICES DISTRICT
Special Board Meeting
July 31, 2023

APPROVED BY DIRECTORS:

1. MEETING CALLED TO ORDER: Mike Arnold called the meeting to order at 12:00 pm

2. Roll Call Present Not Present

Mike Arnold	<u> X </u>	<u> </u>
Randy Aubrey	<u> X </u>	<u> </u>
Larry Doss	<u> X </u>	<u> </u>
Ed Lawson	<u> X </u>	<u> </u>
Ted Thomas	<u> X </u>	<u> </u>

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was spoken.

4. PUBLIC COMMENT

No Comments

5. APPROVAL OF THE AGENDA

Motion: Approve the Agenda

First: Larry Doss moved to approve the agenda

Second: Mike Arnold second

Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson, Randy Aubrey, Ted Thomas

6. CONTINUING BUSINESS

A. NorthStar SCSD SEWER RATE STUDY

- a. Review by the Board of Directors of NorthStar's submitted Cost of Service Analysis (Sewer Rate Study) regarding adjustments to Sewer Fees and continuing with the Proposition 218 process.

Jay Lowe, an engineer from NorthStar presented the Cost of Services Analysis (also called the "Rate Study") and the NorthStar findings to the Board. His presentation talked about the history of the Districts sewer system, reasons for the proposed increase in rates, how the rates were established, and the necessity of increasing sewer rates.

There was discussion regarding what was considered an affordable increase to people, the Districts trust accounts, the Proposition 218 process, and some general comments regarding rate increases.

SPALDING COMMUNITY SERVICES DISTRICT
Special Board Meeting
July 31, 2023

7. NEW BUSINESS

A: Resolution 2023-09: Calling for a Hearing Pursuant to Proposition 218 Regarding Proposed Adjustments to Sewer Fees.

Motion: Resolution 2023-09 Calling for a Hearing Pursuant to Proposition 218 Regarding Proposed Adjustments to Sewer Fees

First: Mike Arnold moved to approve Resolution 2023-09

Second: Larry Doss second

Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson, Ted Thomas
No: Randy Aubrey

B: Resolution 2023-11: A Resolution Of The Board Of Directors Of The Spalding Community Services District Appropriating Funds, And Approving The Estimate Invoices From H2o Pro For The Repair And Replacement Of Necessary Pumps At Lift Stations #1 And #2

Motion: A Resolution Of The Board Of Directors Of The Spalding Community Services District Appropriating Funds, And Approving The Estimate Invoices From H2o Pro For The Repair And Replacement Of Necessary Pumps At Lift Stations #1 And #2.

First: Mike Arnold moved to approve Resolution 2023-11

Second: Larry Doss second

Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson, Ted Thomas, Randy Aubrey

8. ADJOURN

Motion: Motion to Adjourn

First: Randy Aubrey moved to adjourn

Second: Ted Thomas second

Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson, Ted Thomas, Randy Aubrey

The meeting was adjourned at 2:40 pm

FIRE CHIEF REPORT

Spalding Volunteer Fire Department Chief Report for July 2023

8 medical calls

9 hours of training which 3 was from Cal Fire on wildland fire training.

Reminder: Spalding has 7 streets that that are impassable with the Fire Vehicles.
We are planning to re-evaluate to see if there is more this fall.

GENERAL MANAGER

**Spalding Fire Finances - June 2023
Revenue**

		225 Fire Fund		22/23 FY
		22/23	22/23	YTD
Account #	Balances and Income	Budget	to date	Budget
0100000	Cash Balance		172,717.37	172,717.37
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Eq.Rent, FireNet Reim.		7,234.36	7,234.36
2012200	Operating Transfers In (from Dixie Fire Settlement)		70,120.00	70,120.00
2000904	Fire Parcel Assessment Fee (225 Fund)	36,635	35,789.47	35,789.47
2000905	Fire Parcel Assessment Fee Prior Year		612.91	612.91
2003000	Interest Income	1,000	3,309.79	3,309.79
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	37,635.00	289,783.90	289,783.90

Spalding Fire Finances - June 2023

EXPENSES

		225 Fire Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Wages and Taxes	13,000.00		13,000.00
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits	360.00		360.00
3001100	Clothing and Personal	200.00	335.59	-135.59
3001200	Communications	4,500.00	6,916.96	-2,416.96
3001300	Food	200.00		200.00
3001500	Insurance (workers Comp/auto/Liability)	14,000.00	10,812.00	3,188.00
3001700	Maintenance - Equipment	1,300.00	1,779.76	-479.76
3001701	Maintenance Vehicles & Fuel	8,000.00	8,417.45	-417.45
3001800	Maintenance Building/Improvements	2,000.00	1,814.47	185.53
3001900	Medical Supplies	100.00	422.02	-322.02
3002000	Memberships			
3002200	Office Expenses	125.00	55.12	69.88
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	0.00	5,016.66	-5,016.66
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,100.00	131.34	968.66
3002800	Special Department Expense			
3002900	Transportation and Travel	500.00	1,012.46	-512.46
3002901	Conferences and Training	250.00		250.00
3003000	Utilities	2,000.00	32.02	1,967.98
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment	150,000.00	122,151.05	27,848.95
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		197,635.00	158,896.90	38,738.10
Budget Balance (Revenue Minus Total Expenses)			130,887.00	

Spalding Community Services District
Reconciliation Summary
1.225 - 225 Fire - Cash Account, Period Ending 06/30/2023

	<u>Jun 30, 23</u>
Beginning Balance	134,576.30
Cleared Transactions	
Checks and Payments - 14 items	-11,792.78
Deposits and Credits - 7 items	8,103.48
Total Cleared Transactions	<u>-3,689.30</u>
Cleared Balance	<u>130,887.00</u>
Uncleared Transactions	
Deposits and Credits - 1 item	110.00
Total Uncleared Transactions	<u>110.00</u>
Register Balance as of 06/30/2023	<u>130,997.00</u>
New Transactions	
Checks and Payments - 2 items	-1,007.17
Deposits and Credits - 2 items	2,538.24
Total New Transactions	<u>1,531.07</u>
Ending Balance	<u><u>132,528.07</u></u>

**County of Lassen
Auditor Controller
General Ledger**

From 6/1/2023 to 6/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
-00000	06/01/2023	*****	SPALDING CSD-FIRE		\$0.00	\$0.00	\$134,576.30
-00000	06/01/2023		WARRANTS	WA060123	\$0.00	\$5,050.55	\$129,525.75
-00000	06/02/2023		Spalding Fire Deposit 6/1	DP157788	\$20.00	\$0.00	\$129,545.75
-00000	06/07/2023		SPALDING DONATIONS	DP157875	\$510.00	\$0.00	\$130,055.75
-00000	06/15/2023		FIRE PANCAKE DONATION	DP157981	\$1,815.00	\$0.00	\$131,870.75
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$10.14	\$131,860.61
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$1,359.71	\$130,500.90
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$162.20	\$130,338.70
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$200.00	\$130,138.70
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$203.02	\$129,935.68
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$156.42	\$129,779.26
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$0.00	\$294.03	\$129,485.23
-00000	06/16/2023		WARRANTS	WA061623	\$0.00	\$9.71	\$129,475.52
-00000	06/23/2023		4/1-6/20/23 SEC DELINQ.	JE002471	\$25.31	\$0.00	\$129,500.83
-00000	06/28/2023		5/1-6/26/23 3RD SECURED	JE002505	\$677.00	\$0.00	\$130,177.83
-00000	06/29/2023		2023 FIRENET FEES	JE002511	\$0.00	\$4,347.00	\$125,830.83
-00000	06/29/2023		FIRENET RMB.	JE002512	\$4,260.06	\$0.00	\$130,090.89
-00000	06/30/2023		APR-JUN INTEREST APPORTIONMENT	JE002566	\$796.11	\$0.00	\$130,887.00
-00000	06/30/2023	*****	REVENUE		\$8,103.48	\$11,792.78	\$130,887.00
-00000	06/30/2023	*****	EXPENDITURES		\$0.00	\$0.00	(\$112,372.11)
00000	06/30/2023	*****	EXPENDITURES		\$0.00	\$0.00	(\$112,372.11)
00000	06/30/2023		Ending Balance:		\$0.00	\$0.00	\$154,202.48
00000	06/30/2023		Ending Balance:		\$0.00	\$0.00	\$154,202.48

**County of Lassen
Auditor Controller
General Ledger**

From 6/1/2023 to 6/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
-00000	06/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$172,717.37)
			Ending Balance:		\$0.00	\$0.00	(\$172,717.37)
-00000	06/30/2023	*****	ESTIMATED REVENUES		\$0.00	\$0.00	\$37,635.00
			Ending Balance:		\$0.00	\$0.00	\$37,635.00
-00000	06/30/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$187,635.00)
			Ending Balance:		\$0.00	\$0.00	(\$187,635.00)
-00000	06/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$0.00
-00000	06/15/2023		BUDGET INCREASE RESOLU 2023-04	AT000062	\$150,000.00	\$0.00	\$150,000.00
			Ending Balance:		\$150,000.00	\$0.00	\$150,000.00

LD - 853
): 225 SPALDING CSD - FIRE
 U: 2250 SPAULDING COMMUNITY SERVICE D
 C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger
 From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/01/2023	*****	ACACCOUNT : 30-00100			\$3,000.00	\$0.00	\$0.00	\$3,000.00
		SALARIES AND WAGES						
		Ending Balance			\$3,000.00	\$0.00	\$0.00	\$3,000.00
06/01/2023	*****	ACACCOUNT : 30-00211			\$360.00	\$0.00	\$0.00	\$360.00
		special districts benefits						
		Ending Balance			\$360.00	\$0.00	\$0.00	\$360.00
		SAL & BENS Totals As of 6/1/2023			\$3,360.00	\$0.00	\$0.00	\$3,360.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$3,360.00	\$0.00	\$0.00	\$3,360.00
06/01/2023	*****	ACACCOUNT : 30-01100			\$200.00	\$0.00	\$335.59	(\$135.59)
		CLOTHING & PERSONAL						
		Ending Balance			\$200.00	\$0.00	\$335.59	(\$135.59)
06/01/2023	*****	ACACCOUNT : 30-01200			\$4,500.00	\$0.00	\$0.00	\$4,500.00
		COMMUNICATIONS						
		PAYMENTS OUT OF WRONG ACC						
		Ending Balance			\$4,500.00	\$0.00	\$0.00	\$4,500.00
06/29/2023		2023 FIRENET FEES		JE002511	\$0.00	\$0.00	\$4,347.00 ✓	\$142.86
		FIRENET RMB.						
		Ending Balance			\$0.00	\$0.00	(\$4,260.06)	\$4,402.92
06/01/2023	*****	ACACCOUNT : 30-01300			\$200.00	\$0.00	\$0.00	\$200.00
		FOOD						
		Ending Balance			\$200.00	\$0.00	\$0.00	\$200.00
06/01/2023	*****	ACACCOUNT : 30-01500			\$14,000.00	\$0.00	\$8,848.00	\$5,152.00
		INSURANCE						
		FASIS/FDAC						
		FASIS-2023-0618 5/5/23 SPA001						
		Ending Balance			\$14,000.00	\$0.00	\$1,964.00 ✓	\$3,188.00
06/01/2023	*****	ACACCOUNT : 30-01700			\$14,000.00	\$0.00	\$10,812.00	\$3,188.00
		MAINTENANCE-OFFICE EQUIPMENT						
		ALPINE FIRE SERVICES, INC						
		05-11223 5/1/23 SPALDING						
		Ending Balance			\$14,000.00	\$0.00	\$7,389.78	\$6,089.78
06/01/2023		LIFESTYLE SUSANVILLE, LLC			\$0.00	\$0.00	\$505.72 ✓	(\$6,595.50)
		514434 4/6/23 290298 \$29.21						
		Ending Balance			\$0.00	\$0.00	\$29.21 ✓	(\$6,624.71)

LD - 853
): 225 SPALDING CSD - FIRE
 U: 2250 SPAULDING COMMUNITY SERVICE D
 C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger

From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/01/2023		LIFESTYLE SUSANVILLE, LLC	01003847	CL836581	\$0.00	\$0.00	\$1.62 ✓	(\$6,626.33)
		1/31/23 FINANCE CHARGE \$1.62						
06/16/2023		LIFESTYLE SUSANVILLE, LLC	01004552	CL837362	\$0.00	\$0.00	\$9.71 ✓	(\$6,636.04)
		515176 5/1/23 SPALDING						
		Ending Balance			\$1,300.00	\$0.00	\$7,936.04	(\$6,636.04)
06/01/2023	*****	ACCCOUNT : 30-01701			\$8,000.00	\$0.00	\$8,958.23	(\$958.23)
		MAINTENANCE-COUNTY VEHICLES						
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	\$1,359.71 ✓	(\$2,317.94)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	\$162.20 ✓	(\$2,480.14)
		Ending Balance			\$8,000.00	\$0.00	\$10,480.14	(\$2,480.14)
06/01/2023	*****	ACCCOUNT : 30-01800			\$2,000.00	\$0.00	\$961.00	\$1,039.00
		MAINT-BUILDINGS & IMPROVEMENTS						
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	\$294.03 ✓	\$744.97
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	\$156.42 ✓	\$588.55
		Ending Balance			\$0.00	\$0.00	\$203.02 ✓	\$385.53
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	\$200.00 ✓	\$185.53
		Ending Balance			\$2,000.00	\$0.00	\$1,814.47	\$185.53
06/01/2023	*****	ACCCOUNT : 30-01900			\$100.00	\$0.00	\$422.02	(\$322.02)
		MEDICAL,DENTAL & LAB SUPPLIES						
06/01/2023	*****	ACCCOUNT : 30-02200			\$100.00	\$0.00	\$0.00	(\$322.02)
		OFFICE EXPENSE						
		Ending Balance			\$100.00	\$0.00	\$422.02	(\$322.02)
06/01/2023	*****	ACCCOUNT : 30-02300			\$125.00	\$0.00	\$0.00	\$125.00
		PROFESSIONAL & SPECIALIZED SV						
06/01/2023		LAWRENCE BAIN	01003829	CL836579	\$0.00	\$0.00	\$2,550.00	(\$5,016.66)
		JUNE22 AUDIT SPALDING						
		Ending Balance			\$0.00	\$0.00	\$5,016.66	(\$5,016.66)
06/01/2023	*****	ACCCOUNT : 30-02700			\$1,100.00	\$0.00	\$0.00	\$1,100.00
		SMALL TOOLS AND INSTRUMENTS						
		Ending Balance			\$1,100.00	\$0.00	\$0.00	\$1,100.00

JD - 853

: 225 SPALDING CSD - FIRE

J: 2250 SPAULDING COMMUNITY SERVICE D

C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger

From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
16/01/2023	*****	ACCOUNT : 30-02800 SPECIAL DEPARTMENTAL EXPENSE			\$0.00	\$0.00	\$34.00	(\$34.00)
		Ending Balance			\$0.00	\$0.00	\$34.00	(\$34.00)
16/01/2023	*****	ACCOUNT : 30-02900 TRANSPORTATION AND TRAVEL			\$500.00	\$0.00	\$1,012.46	(\$512.46)
		Ending Balance			\$500.00	\$0.00	\$1,012.46	(\$512.46)
16/01/2023	*****	ACCOUNT : 30-02901 CONFERENCES AND TRAINING			\$250.00	\$0.00	\$0.00	\$250.00
		Ending Balance			\$250.00	\$0.00	\$0.00	\$250.00
16/01/2023	*****	ACCOUNT : 30-03000 UTILITIES			\$2,000.00	\$0.00	\$32.02	\$1,967.98
		Ending Balance			\$2,000.00	\$0.00	\$32.02	\$1,967.98
		SERVICES AND SUP Totals As of 6/1/2023			\$34,275.00	\$0.00	\$7,532.72	(\$7,532.72)
		Current Period			\$0.00	\$0.00	\$7,532.72	(\$7,532.72)
		Ending Balance			\$34,275.00	\$0.00	\$37,992.48	(\$3,717.48)
16/01/2023	*****	ACCOUNT : 30-06200 EQUIPMENT			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		Ending Balance			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
16/15/2023		BUDGET INCREASE RESOLU 2023-04		AT000062	\$150,000.00	\$0.00	\$0.00	\$33,790.00
		Ending Balance			\$150,000.00	\$0.00	\$116,210.00	\$33,790.00
		FIXED ASSETS Totals As of 6/1/2023			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		Current Period			\$150,000.00	\$0.00	\$0.00	\$150,000.00
		Ending Balance			\$150,000.00	\$0.00	\$116,210.00	\$33,790.00
		Cost Center Totals As of 6/1/2023			\$37,635.00	\$0.00	\$146,669.76	(\$109,034.76)
		Current Period			\$150,000.00	\$0.00	\$7,532.72	\$142,467.28
		Ending Balance			\$187,635.00	\$0.00	\$154,202.48	\$33,432.52
		Budget Unit Totals As of 6/1/2023			\$37,635.00	\$0.00	\$146,669.76	(\$109,034.76)
		Current Period			\$150,000.00	\$0.00	\$7,532.72	\$142,467.28
		Ending Balance			\$187,635.00	\$0.00	\$154,202.48	\$33,432.52
		Fund Totals As of 6/1/2023			\$37,635.00	\$0.00	\$146,669.76	(\$109,034.76)
		Current Period			\$150,000.00	\$0.00	\$7,532.72	\$142,467.28
		Ending Balance			\$187,635.00	\$0.00	\$154,202.48	\$33,432.52

**Spalding Recreation Finances - June 2023
Revenue**

		224 Recreation Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance (County adjustment)	792	975.05	975.05
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income			
2012200	Operating Transfers In (Trust Account Transfers)		958.00	958.00
2003000	Interest (Finance Charges)		5.55	5.55
2006200	State Grants (PGE transfer from Sewer)			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2000600	Other Charges Current Services			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	792.00	1,938.60	1,938.60

Spalding Recreation Finances - June 2023
EXPENSES

		224 Recreation Fund		22/23 FY
		22/23	22/23	Remaining
Account #	Balances and Income	Budget	to date	Budget
3000100	Salaries and Wages	192.00		192.00
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits			
3001100	Clothing and Personal			
3001200	Communications			
3001300	Food			
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)			
3001700	Maintenance - Equipment			
3001701	Maintenance Vehicles & Fuel			
3001800	Maintenance Building/Improvements			
3002000	Memberships			
3002200	Office Expenses			
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services			
3002400	Publications and Legal Notices			
3002500	Rents (CA State Lands Commission)	600.00	1,123.67	-523.67
3002700	Small Tools and Minor Equipment			
3002901	Conferences and Training			
3003000	Utilities			
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out			
Total Expenses & Input to Reserve Accounts		792.00	1,123.67	-331.67
Budget Balance (Revenue Minus Total Expenses)			814.93	

Spalding Community Services District Reconciliation Summary

1.231 · 231 Recreation - Main Cash Acct, Period Ending 06/30/2023

	<u>Jun 30, 23</u>
Beginning Balance	964.46
Cleared Transactions	
Checks and Payments - 4 items	-1,123.67
Deposits and Credits - 3 items	974.14
Total Cleared Transactions	<u>-149.53</u>
Cleared Balance	<u>814.93</u>
Register Balance as of 06/30/2023	814.93
New Transactions	
Deposits and Credits - 1 item	548.00
Total New Transactions	<u>548.00</u>
Ending Balance	<u><u>1,362.93</u></u>

**County of Lassen
Auditor Controller
General Ledger**
From 6/1/2023 to 6/30/2023

4/23 286.74 \$12.93 interest
967.00 \$3.50 interest
4.62
971.00 \$1000 March 1

Account	Date	Program	Description	Document	Debit	Credit	Balance
-00000	06/01/2023	*****	SPAULDING RECREATION		\$0.00	\$0.00	\$92.93
-00000	06/09/2023		WARRANTS	WA060923	\$0.00	\$71.00	\$21.93
-00000	06/22/2023		WARRANTS	WA062223	\$0.00	\$165.93	(\$144.00)
-00000	06/26/2023		CORRECT EXPENDITURE	JE002488	\$958.00	\$0.00	\$814.00
-00000	06/30/2023		APR-JUN INTEREST APPORTIONMENT	JE002566	\$0.93	\$0.00	\$814.93
-00000	06/30/2023		***** REVENUE & OTH FINANCE SOURCES		\$958.93	\$236.93	\$814.93
-00000	06/30/2023		***** EXPENDITURES & OTHER FINC USES		\$0.00	\$0.00	(\$12.93)
-00000	06/01/2023		***** FUND BALANCE AVAILABLE		\$0.00	\$0.00	\$165.67
-00000	06/30/2023		***** APPROPRIATIONS		\$0.00	\$0.00	(\$967.67)
-00000	06/01/2023		***** BUDGETARY FUND BALANCE		\$0.00	\$0.00	(\$792.00)
			Ending Balance:		\$0.00	\$0.00	\$792.00

Remove \$2246.25

565.77 - Ret Trust

**County of Lassen
Auditor Controller
General Ledger**

From 5/1/2023 to 5/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
1-00000	05/01/2023	*****	SPAULDING RECREATION		\$0.00	\$0.00	\$92.93
			Ending Balance:		\$0.00	\$0.00	\$92.93
1-00000	05/31/2023	*****	REVENUE & OTH FINANCE SOURCES		\$0.00	\$0.00	(\$12.00)
			Ending Balance:		\$0.00	\$0.00	(\$12.00)
1-00000	05/31/2023	*****	EXPENDITURES & OTHER FINC USES		\$0.00	\$0.00	\$886.74
			Ending Balance:		\$0.00	\$0.00	\$886.74
5-00000	05/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$967.67)
			Ending Balance:		\$0.00	\$0.00	(\$967.67)
3-00000	05/31/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$792.00)
			Ending Balance:		\$0.00	\$0.00	(\$792.00)
5-00000	05/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$792.00
			Ending Balance:		\$0.00	\$0.00	\$792.00

Spalding Sewer Finances - June, 2023
Revenue

		227 Sewer Fund		22/23 FY
		22/23	22/23	Remaining
Account #	Balances and Income	Budget	to date	Budget
0100000	Cash Balance	5,000	7,229.01	(2,229.01)
2011200	Rental Income (chairs, tables, building)		1,419.80	(1,419.80)
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)	3,000	30.00	2,970.00
2012200	Operating Trans In (Trust/US Bank Transfers)	32,000	45,000.00	(13,000.00)
2003000	Interest Income	1,000	1,426.34	(426.34)
2006200	State Grants		75,463.22	(75,463.22)
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	200,000	196,421.72	3,578.28
2000600	Other Charges Current Services (County adj to correct incorrect income placement)		2,385.52	(2,385.52)
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	241,000.00	329,375.61	(88,375.61)

Spalding Sewer Finances - June, 2023
Expenses

	227 Sewer Fund			22/23 FY
		22/23	22/23	Remaining
Account #	Balances and Income	Budget	to date	Budget
3000100	Salaries and Wages	105,000.00	87,289.91	17,710.09
3000211	Special District Benefits	25,000.00	25,591.83	-591.83
3001200	Communications	20,000.00	24,723.33	-4,723.33
3001500	Insurance (workers Comp/auto/Liability)	15,000.00	18,831.50	-3,831.50
3001700	Maintenance - Equipment	15,000.00	2,550.22	12,449.78
3001701	Maintenance Vehicles & Fuel	8,000.00	9,992.25	-1,992.25
3001800	Maintenance Building/Improvements	4,000.00	5,360.29	-1,360.29
3002000	Memberships	2,300.00	2,096.00	204.00
3002200	Office Expenses	2,700.00	4,529.71	-1,829.71
3002201	Postage	1,500.00	738.24	761.76
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	23,000.00	41,439.07	-18,439.07
3002400	Publications and Legal Notices	2,000.00	163.50	1,836.50
3002500	Rents and Leased Equipment	2,500.00	2,243.36	256.64
3002700	Small Tools and Minor Equipment	2,000.00		2,000.00
3002800	Special Department Expense		300.00	-300.00
3002900	Transportation and Travel	1,000.00		1,000.00
3002901	Conferences and Training	2,000.00		2,000.00
3003000	Utilities	10,000.00	16,539.66	-6,539.66
3006100	Buildings/Improvements - Capital Improv.			0.00
3006200	Equipment			0.00
3007000	Administrative Allocation - Transfer Out (transfer to Fire)		70,000.00	-70,000.00
3008500	Bond/Solar (Special Items)			
Total Expenses		241,000.00	312,388.87	-71,388.87
Budget Balance (Revenue Minus Total Expenses)			16,986.74	

Spalding Community Services District
Reconciliation Summary
1.227 · 227 Sewer - Main Cash Account, Period Ending 06/30/2023

	<u>Jun 30, 23</u>
Beginning Balance	26,422.65
Cleared Transactions	
Checks and Payments - 33 items	-34,820.68
Deposits and Credits - 28 items	25,384.77
Total Cleared Transactions	<u>-9,435.91</u>
Cleared Balance	<u>16,986.74</u>
Uncleared Transactions	
Deposits and Credits - 2 items	<u>620.40</u>
Total Uncleared Transactions	<u>620.40</u>
Register Balance as of 06/30/2023	<u>17,607.14</u>
New Transactions	
Checks and Payments - 26 items	-13,517.60
Deposits and Credits - 37 items	41,612.00
Total New Transactions	<u>28,094.40</u>
Ending Balance	<u>45,701.54</u>

County of Lassen
Auditor Controller
General Ledger

From 6/1/2023 to 6/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
-00000	06/01/2023	*****	SPALDING CSD/SEWER		\$0.00	\$0.00	\$187,347.37
-00000	06/01/2023		WARRANTS	WA060123	\$0.00	\$9,190.47	\$178,156.90
-00000	06/02/2023		Spalding Sewer Deposit 6/1	DP157787	\$2,250.00 ✓	\$0.00	\$180,406.90
-00000	06/05/2023		SPALDING-DOCUMENT COPIES	JE002283	\$0.00	\$2.00 ✓	\$180,404.90
-00000	06/08/2023		CORR 2ND SEC.JE2065	JE002347	\$0.00	\$161,024.72	\$19,380.18
-00000	06/08/2023		5/24/23 SPLDNG REPORT COPY	JE002359	\$0.00	\$18.50 ✓	\$19,361.68
-00000	06/09/2023		SPALDING BIWEEKLY DD NET PAY	CM001446	\$0.00	\$3,481.74 ✓	\$15,879.94
-00000	06/09/2023		SPALDING BIWEEKLY DD FEES	CM001446	\$0.00	\$10.00 ✓	\$15,869.94
-00000	06/09/2023		WARRANTS	WA060923	\$0.00	\$7,521.47	\$8,348.47
-00000	06/12/2023		Spalding on 6/7	DP157917	\$312.00 ✓	\$0.00	\$8,660.47
-00000	06/13/2023		Spalding on 6/10	DP157945	\$78.00 ✓	\$0.00	\$8,738.47
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$10.14 ✓	\$0.00	\$8,748.61
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$1,359.71 ✓	\$0.00	\$10,108.32
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$162.20 ✓	\$0.00	\$10,270.52
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$200.00 ✓	\$0.00	\$10,470.52
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$203.02 ✓	\$0.00	\$10,673.54
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$156.42 ✓	\$0.00	\$10,829.96
-00000	06/15/2023		PAYMENTS OUT OF WRONG ACC	JE002409	\$294.03 ✓	\$0.00	\$11,123.99
-00000	06/16/2023		WARRANTS	WA061623	\$0.00	\$6,305.68	\$4,818.31
-00000	06/19/2023		SPALDING 6/15 PR - IRS & EDD	CM001460	\$0.00	\$2,320.50	\$2,497.81
-00000	06/19/2023		Spalding on 6/14	DP158025	\$234.00 ✓	\$0.00	\$2,731.81
-00000	06/20/2023		O&M FEES/TABLE AND CHAIR	DP158062	\$1,419.80 ✓	\$0.00	\$4,151.61
-00000	06/20/2023		FINAL PAYMENT IWRMP POND CLOSU	DP158063	\$5,463.22 ✓	\$0.00	\$9,614.83
-00000	06/22/2023		Spalding Online Pay 6/19	DP158104	\$78.00 ✓	\$0.00	\$9,692.83

\$26,322.65

**County of Lassen
Auditor Controller
General Ledger**

From 6/1/2023 to 6/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
-00000	06/23/2023		SPALDING BIWEEKLY DD NET PAY	CM001478	\$0.00	\$3,036.86	\$6,655.97
-00000	06/23/2023		SPALDING BIWEEKLY DD FEES	CM001478	\$0.00	\$10.00	\$6,645.97
-00000	06/23/2023		OPERATING EXPENSE	DP158147	\$10,000.00	\$0.00	\$16,645.97
-00000	06/29/2023		Spaulding on 6/26	DP158272	\$849.60	\$0.00	\$17,495.57
-00000	06/29/2023		WARRANTS	WA062923	\$0.00	\$2,667.46	\$14,828.11
-00000	06/30/2023		RETURNED CHECK #5360	CM001505	\$0.00	\$78.00	\$14,750.11
-00000	06/30/2023		Spaulding on 6/28	DP158336	\$600.00	\$0.00	\$15,350.11
-00000	06/30/2023		Spaulding on 6/27	DP158343	\$1,069.40	\$0.00	\$16,419.51
-00000	06/30/2023		RETURNED CHECK #5360	JB002543	\$0.00	\$78.00	\$16,341.51
-00000	06/30/2023		REVERSE JE2543	JB002544	\$78.00	\$0.00	\$16,419.51
-00000	06/30/2023		APR-JUN INTEREST APPORTIONMENT	JB002566	\$567.23	\$0.00	\$16,986.74
-00000	06/30/2023		***** REVENUE		\$0.00	\$195,745.40	\$16,986.74
-00000	06/30/2023		***** EXPENDITURES		\$0.00	\$34,722.68	(\$257,388.19)
-00000	06/01/2023		***** JUNE 30 ESTIMATED FUND BALANCE		\$0.00	\$0.00	(\$7,229.01)
-00000	06/30/2023		***** ESTIMATED REVENUES		\$0.00	\$0.00	\$241,000.00
-00000	06/30/2023		***** APPROPRIATIONS		\$0.00	\$0.00	(\$241,000.00)
			Ending Balance:		\$0.00	\$0.00	(\$241,000.00)

I: 227 SPALDING CSD - SEWER FUND
 U: 2270 SPALDING CSD - SEWER
 C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger
 From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/01/2023	*****	ACACCOUNT : 30-00100			\$105,000.00	\$0.00	\$78,450.81	\$26,549.19
		SALARIES AND WAGES						
06/09/2023		SPALDING BIWEEKLY DD NET PAY		CM001446	\$0.00	\$0.00	\$3,481.74 ✓	\$23,067.45
06/19/2023		SPALDING 6/15 PR - IRS & EDD		CM001460	\$0.00	\$0.00	\$2,320.50 ✓	\$20,746.95
06/23/2023		SPALDING BIWEEKLY DD NET PAY		CM001478	\$0.00	\$0.00	\$3,036.86 ✓	\$17,710.09
		Ending Balance			\$105,000.00	\$0.00	\$87,289.91	\$17,710.09
06/01/2023	*****	ACACCOUNT : 30-00211			\$25,000.00	\$0.00	\$25,571.83	(\$571.83)
		SPECIAL DISTRICTS BENEFITS						
06/09/2023		SPALDING BIWEEKLY DD FEES		CM001446	\$0.00	\$0.00	\$10.00 ✓	(\$581.83)
06/23/2023		SPALDING BIWEEKLY DD FEES		CM001478	\$0.00	\$0.00	\$10.00 ✓	(\$591.83)
		Ending Balance			\$25,000.00	\$0.00	\$25,591.83	(\$591.83)
		SAL & BENS Totals As of 6/1/2023			\$130,000.00	\$0.00	\$104,022.64	\$25,977.36
		Current Period			\$0.00	\$0.00	\$8,859.10	(\$8,859.10)
		Ending Balance			\$130,000.00	\$0.00	\$112,881.74	\$17,118.26
06/01/2023	*****	ACACCOUNT : 30-01100			\$0.00	\$0.00	\$474.09	(\$474.09)
		CLOTHING & PERSONAL						
06/09/2023		ULINE, INC		CL836834	\$0.00	\$0.00	\$227.08 ✓	(\$701.17)
		1157973 5/24/23 SPALDING						
		Ending Balance			\$0.00	\$0.00	\$701.17	(\$701.17)
06/01/2023	*****	ACACCOUNT : 30-01200			\$20,000.00	\$0.00	\$21,731.73	(\$1,731.73)
		COMMUNICATIONS						
06/01/2023		DIGITAL DEPLOYMENT, INC		CL836587	\$0.00	\$0.00	\$75.00 ✓	(\$1,806.73)
		8525D18B-0030 5/1/23 MAY-JUNE						
06/01/2023		SACRAMENTO VALLEY LMTD PARTNER		CL836590	\$0.00	\$0.00	\$869.43 ✓	(\$2,676.16)
		9934712830 4/12-5/1/23 742259						
06/09/2023		FRONTIER/CITIZENS COMM CO		CL836796	\$0.00	\$0.00	\$737.22 ✓	(\$3,413.38)
		ACC5308253258 5/25-6/24/23						
06/09/2023		MARLANE MORSE		CL836816	\$0.00	\$0.00	\$340.00 ✓	(\$3,753.38)
		RMB STARLINK 5/28/23						
06/09/2023		MARLANE MORSE		CL836816	\$0.00	\$0.00	\$97.86 ✓	(\$3,851.24)
		RMB GODADDY 5/9/23						

D: 227 SPALDING CSD - SEWER FUND
 U: 2270 SPALDING CSD - SEWER
 C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger
 From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$10.14) ✓	(\$3,841.10)
06/29/2023		SACRAMENTO VALLEY LMTD PARTNER 9937076785 5/12-6/11/23	01004967	CL837869	\$0.00	\$0.00	\$882.23 ✓	(\$4,723.33)
		Ending Balance			\$20,000.00	\$0.00	\$24,723.33	(\$4,723.33)
06/01/2023		ACCOUNT : 30-01400 HOUSEHOLD EXPENSES			\$0.00	\$0.00	\$375.68	(\$375.68)
		Ending Balance			\$0.00	\$0.00	\$375.68	(\$375.68)
06/01/2023		ACCOUNT : 30-01500 INSURANCE			\$15,000.00	\$0.00	\$13,158.50	\$1,841.50
06/16/2023		FLANIGAN-LEAVITT INSURANCE INC	01004537	CL837355	\$0.00	\$0.00	\$516.00 ✓	\$1,325.50
06/16/2023		FLANIGAN-LEAVITT INSURANCE INC	01004537	CL837355	\$0.00	\$0.00	\$667.00 ✓	\$658.50
06/16/2023		FLANIGAN-LEAVITT INSURANCE INC	01004537	CL837355	\$0.00	\$0.00	\$4,490.00 ✓	(\$3,831.50)
		Ending Balance			\$15,000.00	\$0.00	\$18,831.50	(\$3,831.50)
06/01/2023		ACCOUNT : 30-01700 MAINTENANCE - EQUIPMENT			\$15,000.00	\$0.00	\$6,092.43	\$8,907.57
06/01/2023		ALPINE FIRE SERVICES, INC	01003827	CL836563	\$0.00	\$0.00	\$508.95 ✓	\$8,398.62
06/01/2023		05-11323 5/11/23 SPALDING PORTER ENTERPRISES-NAPA SIERRA	01003840	CL836580	\$0.00	\$0.00	\$628.17 ✓	\$7,770.45
06/16/2023		433243 5/1/23 SPALDING LIFESTYLE SUSANVILLE, LLC	01004552	CL837362	\$0.00	\$0.00	\$134.20 ✓	\$7,636.25
06/16/2023		515154 5/1/23 SPALDING LIFESTYLE SUSANVILLE, LLC	01004552	CL837362	\$0.00	\$0.00	\$37.88 ✓	\$7,598.37
		Ending Balance			\$15,000.00	\$0.00	\$7,401.63	\$7,598.37
06/01/2023		ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$8,000.00	\$0.00	\$12,166.14	(\$4,166.14)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$1,359.71) ✓	(\$2,806.43)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$162.20) ✓	(\$2,644.23)
06/16/2023		MARLANE MORSE RMB GAS 6/5/23 SPALDING	01004548	CL837366	\$0.00	\$0.00	\$72.10 ✓	(\$2,716.33)

1: 227 SPALDING CSD - SEWER FUND
 U: 2270 SPALDING CSD - SEWER
 C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger
 From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/29/2023		REPPCOTECH LLC	01004963	CL837865	\$0.00	\$0.00	\$60.00 ✓	(\$2,776.33)
		2468 6/6/23 \$60						
06/29/2023		REPPCOTECH LLC	01004963	CL837865	\$0.00	\$0.00	\$375.00 ✓	(\$3,151.33)
		2470 5/20/23 \$375						
06/29/2023		REPPCOTECH LLC	01004963	CL837865	\$0.00	\$0.00	\$30.00 ✓	(\$3,181.33)
		2469 6/13/23 \$30						
06/29/2023		REPPCOTECH LLC	01004963	CL837865	\$0.00	\$0.00	\$180.00 ✓	(\$3,361.33)
		2434 5/9/23 \$180 SPALDING						
		Ending Balance			\$8,000.00	\$0.00	\$11,361.33	(\$3,361.33)
06/01/2023	*****	ACCGOUNT : 30-01800			\$4,000.00	\$0.00	\$9,498.62	(\$5,498.62)
		MAINT-BUILDINGS & IMPROVEMENTS						
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$294.03)	(\$5,204.59)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$156.42)	(\$5,048.17)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$200.00)	(\$4,848.17)
06/15/2023		PAYMENTS OUT OF WRONG ACC		JE002409	\$0.00	\$0.00	(\$203.02)	(\$4,645.15)
		Ending Balance			\$4,000.00	\$0.00	\$8,645.15	(\$4,645.15)
06/01/2023	*****	ACCGOUNT : 30-02000			\$2,300.00	\$0.00	\$2,096.00	\$204.00
		MEMBERSHIPS						
		Ending Balance			\$2,300.00	\$0.00	\$2,096.00	\$204.00
06/01/2023	*****	ACCGOUNT : 30-02200			\$2,700.00	\$0.00	\$2,216.15	\$483.85
		OFFICE EXPENSE						
06/05/2023		SPALDING-DOCUMENT COPIES		JE002283	\$0.00	\$0.00	\$2.00 ✓	\$481.85
06/08/2023		5/24/23 SPLDING REPORT COPY		JE002359	\$0.00	\$0.00	\$18.50 ✓	\$463.35
06/09/2023		MARLANE MORSE	01004166	CL836816	\$0.00	\$0.00	\$20.31 ✓	\$443.04
		RMB AMAZON 5/18/23 SPALDING						
06/16/2023		RONALD D REBELL	01004538	CL837356	\$0.00	\$0.00	\$63.50 ✓	\$379.54
		SV005734 6/1/23 SPALDING						
06/16/2023		MARLANE MORSE	01004548	CL837366	\$0.00	\$0.00	\$25.00 ✓	\$354.54
		RMB QUICKBOOKS 6/3/23						
		Ending Balance			\$2,700.00	\$0.00	\$2,345.46	\$354.54
06/01/2023	*****	ACCGOUNT : 30-02201			\$1,500.00	\$0.00	\$498.24	\$1,001.76

D: 227 SPALDING CSD - SEWER FUND
 U: 2270 SPALDING CSD - SEWER
 /C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger

From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/01/2023	*****	POSTAGE						
		ACCOUNT : 30-02300			\$1,500.00	\$0.00	\$498.24	\$1,001.76
		PROFESSIONAL & SPECIALIZED SV			\$23,000.00	\$0.00	\$32,635.53	(\$9,635.53)
		LAWRENCE BAIN						
		JUNE'22 AUDIT SPALDING	01003829	CL836579	\$0.00	\$0.00	\$5,950.00 ✓	(\$15,585.53)
06/09/2023		STRADLING YOCCA CALRSON &RAUTH	01004172	CL836472	\$0.00	\$0.00	\$1.00 ✓	(\$15,586.53)
06/09/2023		396558 4/30/23 200765 \$62.73			\$0.00	\$0.00		
06/09/2023		STRADLING YOCCA CALRSON &RAUTH	01004172	CL836472	\$0.00	\$0.00	\$1,910.94 ✓	(\$17,497.47)
06/09/2023		396555 4/30/23 200765 \$1910.94			\$0.00	\$0.00		
06/09/2023		STRADLING YOCCA CALRSON &RAUTH	01004172	CL836472	\$0.00	\$0.00	\$730.00 ✓	(\$18,227.47)
06/09/2023		396559 4/30/23 200765 \$1094.50			\$0.00	\$0.00		
06/09/2023		STRADLING YOCCA CALRSON &RAUTH	01004172	CL836472	\$0.00	\$0.00	\$1,071.50 ✓	(\$19,298.97)
06/09/2023		396556 4/30/23 200765 \$1071.50			\$0.00	\$0.00		
06/09/2023		STRADLING YOCCA CALRSON &RAUTH	01004172	CL836472	\$0.00	\$0.00	\$1,475.50 ✓	(\$20,774.47)
06/16/2023		396557 4/30/23 200765 \$1475.50			\$0.00	\$0.00		
		MARY CHEEK	01004533	CL837364	\$0.00	\$0.00	\$300.00 ✓	(\$21,074.47)
06/29/2023		7386 5/31/23 SPALDING			\$0.00	\$0.00		
06/29/2023		ALAN VAUGHAN	01004959	CL837860	\$0.00	\$0.00	\$99.00 ✓	(\$21,173.47)
06/29/2023		045119 4/1/23 CUST1579 SPALD			\$0.00	\$0.00		
06/29/2023		STRADLING YOCCA CALRSON &RAUTH	01004965	CL837867	\$0.00	\$0.00	\$978.00 ✓	(\$22,151.47)
06/29/2023		397315 5/25/23 CLIENT200765			\$0.00	\$0.00		
06/01/2023	*****	ACCOUNT : 30-02400			\$23,000.00	\$0.00	\$45,151.47	(\$22,151.47)
		PUBLICATIONS AND LEGAL NOTICES			\$2,000.00	\$0.00	\$54.00	\$1,946.00
06/01/2023	*****	ACCOUNT : 30-02500			\$2,000.00	\$0.00	\$54.00	\$1,946.00
		RENTS AND LEASES - EQUIPMENT			\$2,500.00	\$0.00	\$2,060.98	\$439.02
06/01/2023		TIAA COMMERCIAL FINANCE, INC	01003849	CL836589	\$0.00	\$0.00	\$182.38 ✓	\$256.64
		9520273 5/6/23 CONTRACT4205920						
06/01/2023	*****	ACCOUNT : 30-02700			\$2,500.00	\$0.00	\$2,243.36	\$256.64
		SMALL TOOLS AND INSTRUMENTS			\$2,000.00	\$0.00	\$0.00	\$2,000.00
		Ending Balance			\$2,000.00	\$0.00	\$0.00	\$2,000.00

D: 227 SPALDING CSD - SEWER FUND

/U: 2270 SPALDING CSD - SEWER

/C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger

From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/01/2023	*****	ACACCOUNT : 30-02800 SPECIAL DEPARTMENTAL EXPENSE			\$0.00	\$0.00	\$300.00	(\$300.00)
		Ending Balance			\$0.00	\$0.00	\$300.00	(\$300.00)
06/01/2023	*****	ACACCOUNT : 30-02900 TRANSPORTATION AND TRAVEL			\$1,000.00	\$0.00	\$0.00	\$1,000.00
		Ending Balance			\$1,000.00	\$0.00	\$0.00	\$1,000.00
06/01/2023	*****	ACACCOUNT : 30-02901 CONFERENCES AND TRAINING			\$2,000.00	\$0.00	\$0.00	\$2,000.00
		Ending Balance			\$2,000.00	\$0.00	\$0.00	\$2,000.00
06/01/2023	*****	ACACCOUNT : 30-03000 UTILITIES			\$10,000.00	\$0.00	\$8,070.57	\$1,929.43
		Ending Balance			\$2,000.00	\$0.00	\$0.00	\$2,000.00
06/01/2023		LMUD ACC387675 3/20-4/20/23 \$30.11	01003841	CL836582	\$0.00	\$0.00	\$30.11 ✓	\$1,899.32
06/01/2023		LMUD ACC138532 3/20-4/20/23 \$212.68	01003841	CL836582	\$0.00	\$0.00	\$212.68 ✓	\$1,686.64
06/01/2023		LMUD ACC138490 3/20-4/20 \$121.27	01003841	CL836582	\$0.00	\$0.00	\$121.27 ✓	\$1,565.37
06/01/2023		LMUD ACC138510 3/20-4/20 \$203.77	01003841	CL836582	\$0.00	\$0.00	\$203.77 ✓	\$1,361.60
06/01/2023		LMUD ACC138529 3/20-4/20/23 \$163.83	01003841	CL836582	\$0.00	\$0.00	\$168.83 ✓	\$1,192.77
06/01/2023		LMUD ACC434362 3/20-4/20/23 \$5.97	01003841	CL836582	\$0.00	\$0.00	\$5.97 ✓	\$1,186.80
06/01/2023		LMUD ACC138507 3/20-4/20 \$233.91	01003841	CL836582	\$0.00	\$0.00	\$233.91 ✓	\$952.89
06/09/2023		LMUD ACC138532 4/20-5/20/23 SPALD	01004163	CL836808	\$0.00	\$0.00	\$165.42 ✓	\$787.47
06/09/2023		LMUD ACC387675 4/20-5/20/23 SPALD	01004163	CL836808	\$0.00	\$0.00	\$35.35 ✓	\$752.12
06/09/2023		LMUD ACC138510 4/20-5/20/23 SPALD	01004163	CL836808	\$0.00	\$0.00	\$156.31 ✓	\$595.81
06/09/2023		LMUD ACC138529 4/20-5/20/23 SPALD	01004163	CL836808	\$0.00	\$0.00	\$154.42 ✓	\$441.39
06/09/2023		LMUD ACC138490 4/20-5/20/23 SPALD	01004163	CL836808	\$0.00	\$0.00	\$109.68 ✓	\$331.71

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 6/1/2023 to 6/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
06/09/2023	LMUD	LMUD	01004163	CL836808	\$0.00	\$0.00	\$254.38 ✓	\$77.33
		ACC138507 4/20-5/20/23 SPALD						
06/09/2023	LMUD	LMUD	01004163	CL836808	\$0.00	\$0.00	\$34.50 ✓	\$42.83
		ACC434362 4/20-5/20/23 SPALD						
06/29/2023	LMUD	LMUD	01004961	CL837863	\$0.00	\$0.00	\$63.23 ✓	(\$20.40)
		ACC138507 STRAND PUMP 1						
		SERVICES AND SUP Totals As of 6/1/2023			\$10,000.00	\$0.00	\$10,020.40	(\$20.40)
		Ending Balance			\$111,000.00	\$0.00	\$111,428.66	(\$428.66)
		Current Period			\$0.00	\$0.00	\$23,320.06	(\$23,320.06)
		Ending Balance			\$111,000.00	\$0.00	\$134,748.72	(\$23,748.72)
		Cost Center Totals As of 6/1/2023			\$241,000.00	\$0.00	\$215,451.30	\$25,548.70
		Ending Balance			\$0.00	\$0.00	\$32,179.16	(\$32,179.16)
		Current Period			\$0.00	\$0.00	\$247,630.46	(\$6,630.46)
		Ending Balance			\$241,000.00	\$0.00	\$215,451.30	\$25,548.70
		Budget Unit Totals As of 6/1/2023			\$0.00	\$0.00	\$32,179.16	(\$32,179.16)
		Ending Balance			\$241,000.00	\$0.00	\$247,630.46	(\$6,630.46)
		Current Period			\$0.00	\$0.00	\$215,451.30	\$25,548.70
		Ending Balance			\$241,000.00	\$0.00	\$32,179.16	(\$32,179.16)
		Fund Totals As of 6/1/2023			\$0.00	\$0.00	\$247,630.46	(\$6,630.46)
		Ending Balance			\$241,000.00	\$0.00	\$247,630.46	(\$6,630.46)
		Current Period			\$0.00	\$0.00	\$32,179.16	(\$32,179.16)
		Ending Balance			\$241,000.00	\$0.00	\$247,630.46	(\$6,630.46)

SEWER REPORT



Spalding Community Services District

502-907 Mahogany Way Susanville, CA 96130 • (530) 825-3258

SEWER - MAINTENANCE

David Handy

14 August 2023

SCSD – H2O PRO is currently scheduled for 23 August to work on Pump Station #2 and #4.

Completed and submitted the 2nd Quarterly Report on July 21. Submittal is still pending.

July 1st - turned on the sprinkler system for the SCSD grass. It is now watered Mon, Wed and Fri.

On August 3rd, I received the needs assessment from Dan Lafontaine (SUSP ENG). I have finished reviewing it and will be setting up a time to discuss the report with him and the next steps needed to move forward.

On all 4 Pump Stations, I have tightened and/or installed missing nuts/lock washers/washers on the fencing (gates). I have also made gate adjustments to include cleaning out the postholes so that the gates will open easily.

SCADA has been down since 3 August. I have been trying to get SCADA back up and running through Jon Desmore at Aqua Sierra. If not resolved by noon on 15 August, I will reach out to Jennifer (Aqua Sierra) to see if they can make it a priority to have fixed.

Currently working on plans:

1. Relocate Star Link/router for better reception in the office. Waiting for Steve Repp to complete it.
2. Completed cleaning inside the 5 Lift Station Cabinets.
3. Continue to clean the 4 Generators at the Pump Stations.
4. Scheduled 5 Generators to be serviced – date yet to be determined.
5. Clear trees/brush/weeds within the Ponds area to include the fence line.
6. Clean and service the bush hog. No update.
7. Service the Mahindra Tractor. Pressure washed and greased all grease fittings.
8. Replace and/or rent a tractor for SCSD as needed. No update.
9. Remove the Dump Truck (sell?). No update.
10. Cost of materials for Pump Stations fence replacement. No update.
11. Repair/replace SCSD building siding/trim/paint. No update.
12. Cost to add gutter guards to maintenance building. No update.
13. Snowplow needs to have the hydraulics bled. No update.
14. Tech support availability. Support from Mike Busse (CRWA) continues to be outstanding.

NEW BUSINESS

EXPENSES													
Account #	Balances and Income	22/23		22/23		22/23		22/23		23/24		23/24	
		Fire Budget	Rec Budget	Sewer Budget	Total Budget	Fire Budget	Rec Budget	Sewer Budget	Total Budget	Fire Budget	Rec Budget	Sewer Budget	Total Budget
3000100	Salaries and Wages	3,000.00	192.00	105,000.00	108,192.00	10,000.00		90,000.00				100,000.00	
3000211	Special District Benefits	360.00		25,000.00	25,360.00	1,200.00		26,000.00				27,200.00	
3001100	Clothing and Personal	200.00			200.00	400.00						400.00	
3001200	Communications	4,500.00		20,000.00	24,500.00	7,000.00		25,000.00				32,000.00	
3001300	Food	200.00			200.00	800.00						800.00	
3001500	Insurance (workers Comp/auto/Liability)	14,000.00		15,000.00	29,000.00	12,000.00		19,000.00				31,000.00	
3001700	Maintenance Equipment	1,300.00		15,000.00	16,300.00	2,000.00		9,000.00				11,000.00	
3001701	Maintenance Vehicles & Fuel	8,000.00		8,000.00	16,000.00	8,500.00		10,000.00				18,500.00	
3001800	Maintenance Building/Improvements	2,000.00		4,000.00	6,000.00	2,500.00		6,000.00				8,500.00	
3001900	Medical Supplies	100.00			100.00	500.00						500.00	
3002000	Memberships			2,300.00	2,300.00			2,300.00				2,300.00	
3002200	Office Expenses	125.00		2,700.00	2,825.00	3,000.00		5,000.00				8,000.00	
3002201	Postage				1,500.00			800.00				800.00	
3002300	Professional and Specialized Services			23,000.00	23,000.00	5,000.00		26,786.00				31,786.00	
3002400	Publications and Legal Notices			2,000.00	2,000.00			1,000.00				1,000.00	
3002500	Rents and Leased Equipment		600.00	2,500.00	3,100.00			2,300.00	671.00			2,971.00	
3002700	Small Tools and Minor Equipment	1,100.00		2,000.00	3,100.00	1,000.00		2,000.00				3,000.00	
3002900	Transportation and Travel	500.00		1,000.00	1,500.00	500.00						500.00	
3002901	Conferences and Training	250.00		2,000.00	2,250.00								
3003000	Utilities	2,000.00		10,000.00	12,000.00	3,000.00		18,000.00				21,000.00	
3006100	Buildings/Improvements - Capital Improv.					40,000.00						40,000.00	
3006200	Equipment					72,487.00						72,487.00	
3007000	Administrative Allocation - Transfer Out												
3008500	Bond/Solar (Special Items)												
Total Expenses & Input to Reserve Accounts		37,635.00	792.00	241,000.00	279,427.00	169,887.00	814.93	243,186.00				413,887.93	

TRUST ACCOUNTS (Lassen County)	
7603302	Recreation Trust
7603383	Capital Improvement Fees (Fire)
225	Fire Parcel Assessment Fees (Fire)
GPR	General Purpose Revenue Fund (Fire)
7603405	Capital Replacement Fund (Sewer) USB 8000
7603374	Bond Redemption Fund (Sewer) USB 8001
3603500	Renew & Replace Fund (Sewer) USB 8005
7603376	Refunding Improvement Bond (Sewer) USB 8003

Spalding Community Services District Budget



SPALDING

COMMUNITY SERVICES DISTRICT

2023-2024 FY

Proudly Serving
The Spalding Community
Since 1985

To the Board of Directors and Valued Residents of Spalding CSD:

On behalf of the Spalding Community Services District and its staff, I am pleased to present the Spalding CSD Budget for Fiscal Year 2023/2024. The budget year for the the District runs from July 1, 2023 through June 30, 2024.

Having a detailed fiscal budget document is essential. With a proper budget in place, the District is able to: control the finances of the District; ensure that the District can fund general working commitments; meet it's objecitves and make confident financial decisions; plan for funding future capital project needs. It is one of the CSD's most important fiscal documents because it validates to the community that their tax and fee dollars are being spent wisely and in the best interest of the residents within the District.

The 2022/2023 saw some progress for the District. At the end of the fiscal year in June, 2023, the Sewer Department has been able to progress forward with an end in sight for the sewer rate study. The 218 Process should be completed in early 23/24 FY, and it is hopeful that the information provided to sewer customers will support improved rate fees in the 23/24 fiscal year, which are desperately needed. The Fire Department was able to purchase a new water tender truck in 22/23, and that will reinforce the Department's ability to support firefighting both outside and inside the District.

Changes For This Fiscal Year

The CSD will continue have to contend with a discouraging economy and daunting inflation, which literally means higher expenses with little to no increase in income – unless the rate increase is approved – which will bring some relief to the District's financial support. This has resulted in a very restricted budget and will require incessant oversight.

For this upcoming fiscal year, the District will have to replace failed pumps at two sewer lift stations, as well as begin to structure yearly maintenance on the system. The completion of the Sewer System Master Plan will assist with the organization of the maintenance. There is also a "Needs Assessment" being completed for the Sewer System which will assit the District in applying for and receiving grant funds. We will hopefully be seeing information regarding changes in the sewer fees and will aggressively pursue collection of delinquent O & M fees and Bond assessment defaults, which will benefit the District by keeping the Capital Improvement Funds financed.

The Recreation Department will not be funded again this year. There will need to be some decisions on what the District has the ability to do with the Marina, as there is no funding in the budget for any type of operation.

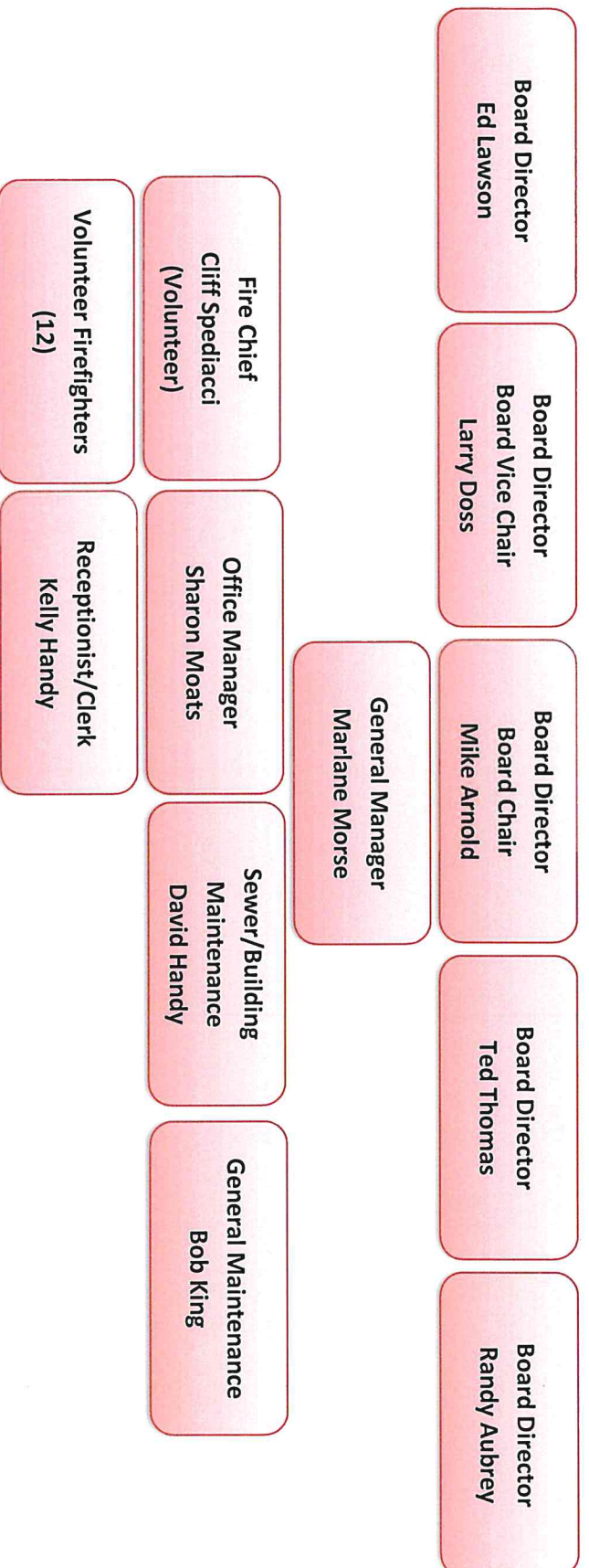
The Fire Department is wanting to reduce some of their aging vehicles by sending older fire truck(s) to auction, then possibly upgrading some of their other aging equipment.

I would like to thank both an amazing District staff for their conscientious efforts in work and management of District resources and the Board of Directors for their leadership and continued interest in conscientious fiscal management. I am looking forward to a motivating 2023/2024 fiscal year at Spalding CSD!

Respectfully submitted,

Marlane Morse
General Manager

Org Chart



Spalding CSD Employee compensation, Board Info, & District Fees

Positions	Hourly	Weekly	Annually	Hourly/Salary	Weekly Hours	
Sewer Department			Annual	Total	\$122,842.88	
General Manager	\$37.08	\$667.44	\$34,706.88	Hourly	18	
Office Staff Manager	\$20.00	\$360.00	\$18,720.00	Hourly	18	
Receptionist & Office Clerk	\$16.00	\$128.00	\$6,656.00	Hourly	8	
Wastewater System Operator	\$25.00	\$450.00	\$23,400.00	Hourly	18	
General Maintenance	\$18.00	\$180.00	\$9,360.00	Hourly	10	
Unscheduled work over the weekly hours			\$30,000.00			
Board Members		Position	Term Expires	Start Date	Form 700	Ethics
Mike Arnold		Chair	12/30/2027	1/1/2023	4/1/2023	4/1/2023
Ted Thomas		Vice Chair	12/5/2024	1/1/2020	3/30/2023	3/29/2022
Larry Doss		Member	12/5/2024	1/1/2020	5/12/2023	4/1/2023
Ed Lawson		Member	12/30/2027	1/1/2023	3/31/2023	4/1/2023
Randy Aubrey		Member	12/30/2027	1/1/2023	2/18/2023	N/A

Sewer Fees for Service	Amount	Unit
Sewer Connection	1500.00	Per EDU
Sewer Operations and Maintenance Fee, Annual	312.00	Annually
Sewer Operations and Maintenance Fee, Quarterly	78.00	Quarterly
Wastewater Assistance	55.00	Per Hour
Other - Miscellaneous Fees		
Kiosk Advertising	30.00	Annually
Photo Copy per Page	0.45	Each Page
Fax per Page	0.35	Each Page
Chair Rental (requires \$100 refundable cleaning deposit)	4.00	Ea. Per Day
Table Rental (requires \$100 refundable cleaning deposit)	10.00	Ea. Per Day
Kitchen Rental (Requires \$200 refundable cleaning deposit and 4 hour min rental)	50.00	Per Hour
Kitchen Rental, Daily Rate (8 hours) (Requires \$200 refundable cleaning deposit)	350.00	Daily
Community Center Rental Hourly (Requires \$200 refundable cleaning deposit and 4 hour min rental)	50.00	Per Hour
Community Center Rental, Daily Rate (8 hours) (Requires \$200 refundable cleaning deposit)	250.00	Daily
Hydrant Water	0.10	Per Gallon

Spalding Community Services District Goals for Fiscal Year 2023/2024

1. Maintain and improve the District's infrastructure

- a. Create a thorough Sewer System Maintenance Plan – which would incorporate deferred maintenance - utilizing completed Sewer System Master Plan and Sewer System Needs Assessment
- b. Complete the Proposition 218 process and possible changes to sewer rate structures
- c. Start the creation of a Capital Improvement Plan

2. Improve the District's fiscal status

- a. Take the accounting/bookkeeping back from Lassen County and put into the District's responsibilities
- b. Seek out and apply for grants to fund the District's projects within the Sewer, Fire, and Recreational components of the District
- c. Begin the process of creating a Strategic Plan for the CSD

3. Bring the community closer together and make Spalding a safe and desirable place to live, visit, and recreate

- a. Continue to rewrite and update the District's policies and ordinances to make the community a more desirable place for community members and visitors to live, visit, and recreate.

Spalding Community Services District History

District History

June 11, 1985: The Lassen County Board of Supervisors adopted Resolution 84/85-86 ordering the formation of the Eagle Lake Community Services District (CSD) without the election and designated the initial Board of Directors.

May 10, 1991: The Regional Water Quality Control Board, Lahontan Region, adopted approximately 600 cease and desist orders, for residents of the Spalding Tract, and required property owners to dispose of their sewage other than the use of a septic system. Therefore, one of the functions of the District was to create and maintain a Wastewater System for the residents of Spalding.

September 1, 1992: The Districts Board changed the name of the District from Eagle Lake Community Services District to Spalding Community Services District (SCSD).

January 3, 2006: At the District's regular board meeting, the Board accepted the Community Hall deed, from the Eagle Lake Community Association, with the condition that the hall would be called the Eagle Lake Community Center and it would be open to the public for a reasonable fee.

Service Area

The District is comprised of approximately 360 Acres and serves a permanent population of approximately 150 residents and a seasonal population of approximately 1000 summer residents and visitors.

District Departments

There are three distinct functional areas (hereafter referred to as “departments”) managed by the District Board, including wastewater, fire protection, and recreation.

Sewer Department

Funding for the sewer system is collected through a user fee. The Sewer system also consists of approximately 720 users, four pumping stations, and 20 acres of ponds (3 ponds total). The system is rated to handle 25.8 million gallons of wastewater annually. Our average annual inflow since 2010 is 3.98 million gallons annually.

Fire Department

Funding for the Fire Department comes from the voter-approved Fire Suppression Assessment Fee, Lassen County Board of Supervisors approved Development Impact Fees (Fire Capital Impact Fee), and donations from the community. The Fire Department is an all-volunteer fire department and is led by volunteer Chief Cliff Spediacci and consists of twelve active volunteer

firefighters that respond to approximately 50 requests for service each year. The Fire Department staffs a water tender, three fire engines, and a rescue. The Spalding Community is designated as a Fire Wise Community.

Recreation Department

Funding for recreation comes from the fees charged for parking, day use, and boat launching at the Spalding boat launch facility. The boat launch facility was replaced in 2001 with the help of a Boating and Waterways grant. The facility provides two launch ramps, plenty of parking, restrooms, picnic tables, a fish cleaning station, and docks for your boat.

Employees

The District currently employs six part-time employees consisting of a General Manager, an Office Manager, a Receptionist/Clerk, a Sewer/Building Maintenance Technician, and a General Maintenance Worker. The District also utilizes contract personnel for legal services and auditing/CPA services.

Board of Directors

The District has a five-person Board with the Board electing a chairperson each calendar year. Each Board member serves a four-year term with no term limit. Board Members must be a registered voter of Lassen County and live in the area served by the District (Government Code 25041 & 61040 (b)).

District Funding

The majority of the District's funding comes from taxes and fees for services. The District must collect the fees to maintain operations within the District. Currently, there are still substantial dollars of uncollected revenue in the Sewer Operating and Maintenance fees, as well as unpaid taxes for the Sewer Bond. New revenue sources must be explored so the District can upgrade, maintain and/or purchase equipment, or provide new programs within the District. Grants are a priority especially for the replacement of the Fire Departments' mobile equipment.

Spalding Community Services District Funds Summary

The Spalding Community Services District maintains three (3) budgetary funds and six (6) agency funds in the Lassen County Treasury. The budgetary funds are the operating funds of the District. Four (4) of the agency funds (often referred to as trust accounts) are for management of the Districts Limited Obligation Improvement Bonds secured for the construction of the wastewater treatment facility. Management of all funds is the responsibility of the District.

Budgetary funds require the adoption of an annual budget. Oversight is the responsibility of the District Board and is delegated to the General Manager. Expenditures of the District are paid through the Lassen County Auditor's Office only after review and approval by the General Manager – though this may change in FY 2023/2024.

Fire Department - Fund 225

Funding for the fire department is generated in three ways.

Fire Suppression Assessment Fee – The Fire Suppression Assessment Fee is collected by the Lassen County Tax Collector when residents pay their property taxes. The Fire Suppression Assessment Fee is considered restricted use funds for obtaining furnishing, operating, and maintaining fire suppression equipment or apparatus, or for paying the salaries and benefits of firefighting personnel, or both. The fee was approved by Spalding residents in February 1998 and the specific uses for the funds are covered in Government Code Section 50078 through 50078.20.

Fire Capital Impact Fee - The Fire Capital Impact Fee is collected by the Lassen County Building Department when residents pay for building construction or improvement permits within the Spalding District. The Fire Capital Impact Fee is considered restricted use funds for the acquisition of land, easements for fire facilities, design and construction of fire facilities, and/or fire capital expenditures identified in the Districts Fire Capital Facilities Improvement Plan. The Fire Capital Impact Fee was approved by the Lassen County Board of Supervisors by resolution #09-005, on February 24, 2009, and the specific uses for the funds are covered in Lassen County Code Chapter 12.60, Fire Capital Impact Fees. An agency fund (306-0061-7603383 Spalding CSD Fire Improvement Fee Trust) was established to capture these funds.

General Purpose Revenue Funds – The Miscellaneous Funds account is considered unrestricted use funds and consists of community donations, funds raised at pancake breakfast, boot campaigns, BBQs, quilt raffle, bingo, and other community organized activities that promote donations to the fire department. We occasionally get revenue generated by the rental of the fire department's fire apparatus to the state or federal government for use on wildland fires. The Miscellaneous Funds are used to purchase equipment, apparatus, and pay for miscellaneous items the above-restricted funds can't be spent on.

Sewer Department – Fund 227

This fund was created for the Spalding Sewer Project. It was created sometime before 1995 and at one time received revenue from a parcel assessment designated to assist in the creation of the wastewater facility.

All construction of the sewer project was managed through this fund. Program names were assigned during project construction to assist in tracking activity by revenue source.

Now that construction is complete, this fund is used for the operations and maintenance of the wastewater treatment operations. The District has had one 3% increase in sewer fees since the system was installed while maintaining a system designed for build-out.

Recreation Department - Fund 231

This fund is used exclusively for recreation facility operations. Its revenue primarily comes from parking and dock permits. An agency fund (306-0061-07603302 Spalding CSD Recreation Trust) was established in 1997 to assist in tracking the District's recreational activities. It has more recently been used as a capital improvement fund for the marina construction. We have a 20-year contract (2008 through 2028) with State Boating and Waterways (#01-101-303) that requires us to place 25% of the total annual boat launching fees (parking or day-use fees) annually into this fund to be used for major maintenance and capital improvement.

Agency Funds have been created for the administration of the Districts Limited Obligation Improvement Bonds. A better description of the fund's allowable uses can be found in the bond documents. The three Sewer agency funds are:

307-0071-7603374 Spalding Bond Redemption Fund

The Redemption Fund is used primarily to achieve a proper matching of revenues and debt service within each Bond Year. The source of revenue is an annual parcel assessment collected on the secured property tax roll.

306-0071-7603405 Spalding Sewer Capital Replacement Fund

(Formerly the Spalding Bond Improvement Fund) – This fund was initially used to receive amounts deposited from the original money portion of the bonds that were used to pay the costs of the project and a portion of the costs of issuance of the bonds. The purpose of the money in this account is for paying the cost of renewal and replacement of sewer capital assets, equipment, and improvements, including payment of the incidental expenses associated with the operation of the sewer system sewer.

In the 2015-2016 FY, the Admin Fund (222) began paying back the Bond Improvement Fund for the purchase of the Solar System that began operation on January 12, 2015, at \$4,800 per year until the 2023-2024 FY.

In December 2015, the USDA approved these funds to be used for physical repairs and upgrades to the Spalding Wastewater System. The remaining lift stations on individual parcels will be paid for by the District. The funds now contain the reserves for future sewer repairs and replacements.

249138005 Bond Renew and Replace Fund

This assessment, although combined with all other sewer bond assessments on your Property Tax Statement, is a separate assessment of \$49.00 per EDU, per year. It is to fund the renewal and necessary replacement of sewer system components. The amount and frequency of this assessment were developed in the Engineers Report and Reassessment Report dated July 2017. It is the responsibility of the District to maintain the sewer system in its original condition.

307-0071-7603376 Spalding Bond Debt Service Reserve

This fund will be used to hold the amount equal to one annual bond debt service payment, as required by bond documents.

In summary, the District maintains nine funds within the Lassen County Treasury. Except for pooled investments, the County offers only limited oversight in the management of these funds. It is the District's responsibility to maintain and manage appropriate accounting records and to be good stewards of the taxpayer's dollar.

Budget Line-Item Definitions

Revenue (Balances & Income)

0100000 Cash Balance

(Excess funds leftover in the account from the previous fiscal year)

2011200 Rental Income (Chairs, Tables, Building)

(Income generated from the rental of the Districts community center kitchen and assembly area, tables and chairs)

2011200 Rental Income (Directory Sign)

(Income generated from the rental of advertising space on the Districts community directory sign)

2011200 Miscellaneous Income (Donations & Excess District Property Sales, Other)

(Income generated from community donations, the liquidation of the District excess property, and the funds generated from the other miscellaneous fees area of the adopted fee schedule which include photocopying and faxing services and fire hydrant water)

2012400 Administrative Transfers

(A specific departments contribution towards the direct labor hours of management, accounting, and maintenance staff to process tasks for the specific department)

2000903 Fire Parcel Assessment Funds

(The fire department Fire Suppression Assessment Fee is collected by the Lassen County Tax Collector when residents pay their property taxes and were approved by Spalding residents in February 1998 for the fire department to provide fire suppression and emergency medical services)

2000903 Fire Parcel Assessment Funds Prior Year

(Same as above however, the funds were collected after the previous fiscal year has ended)

2003000 Interest

(Interest earned on revenue deposited into the various accounts)

2006200 State Grants

(State funds that are pursued from various grant sources each year, but not budgeted unless funds will be secured in the applicable Fiscal Year)

2007200 Federal Grants

(Federal funds that are pursued from various grant sources each year, but not budgeted unless funds will be secured in the applicable Fiscal Year)

2012200 Capital Improvement (Development Impact Fees)

(The fire department Fire Capital Impact Fee is collected by the Lassen County Building Department when residents pay for building construction or improvement permits within the Spalding District. The Fire Capital Impact Fee was approved by the Lassen County Board of Supervisors by resolution #09-005, on February 24, 2009)

2012200 Trust Account Transfers

(Funds transferred to the fiscal year budget from one of the five trust fund accounts, *306-0061-7603383 Spalding CSD Fire Improvement Fee Trust, 306-0061-07603302 Spalding CSD Recreation Trust, 307-0071-7603374 Spalding Bond Redemption Fund, 306-0071-7603405 Spalding Sewer Capital Replacement Fund, 307-0071-7603376 Spalding Bond Debt Service Reserve and 249138005 Bond Renewal and Replacement Fund*).

2008106 Sewer Service Fees

(Funds generated from the sewer fees for the service area of the adopted fee schedule which include sewer connection & disconnect and wastewater assistance)

2010600 Sewer Operations & Maintenance Assessments – O/M Fees

(Funds generated from the sewer fees for the service area of the adopted fee schedule which include annual and quarterly sewer operations and maintenance fees)

2001300 Parking Permits

(Funds generated from the recreation fees area of the adopted fee schedule which includes annual and daily parking and boat launch permits, dock applications, and boat dock slips)

2012200 Operating Transfers In

(Funds transferred into the fiscal year's budget from one of the three budgetary funds 225 Fire Department, 227 Sewer Department, 231 Recreation Department)

Expenses (Salary and Benefits)

3000100 Salaries and Wages

(Elected officials, permanent employees, extra help, overtime, vacation/sick pay)

3000100 Volunteer Firefighter Stipend

(Reimbursement for personal costs to attend training and respond to emergency incidents)

3000211 Special District Benefits

(Retirement, medicare, social security, insurance)

Expenses (Services and Supplies)

3001100 Clothing and Personal

(Badges, belts, buttons, facial tissue, gloves, helmets, raincoats, rubber boots, safety clothing, sewing supplies, shoes, uniforms, and uniform allowance)

3001200 Communications

(Telephone, radio, messenger services, fax machines, pagers, cell phone) Do not include radio repair/supplies, maintenance of equipment, rental of communications equipment rental, and lease of equipment.

3001300 Food

(Candy, cereal, cocoa, coffee, eggs, poultry, fish, meat, feed for animals, milk, butter, soft drinks, tea, vegetables) Includes nutrients and beverages for human consumption or kitchen processing.

3001400 Household Expenses

(Kitchen and dining services, dishes, cutlery, glasses, napkins, tablecloth, bedding, laundry, brooms, mops, wax, cleaners, clothes lockers, curtains and rugs, disinfectants, drinking water, trash disposal, towels, toilet tissue)

3001500 Insurance

(Fire, burglary, collision, public liability, property damage, workers compensation)

3001700 Maintenance - Equipment

(Communications and radio repairs and supplies, repair parts, service contracted for maintenance) Include expenditures for keeping equipment in efficient operating condition.

3001701 Maintenance - Vehicles

(Automotive supplies, contractual repairs/overhauls, fuels) Including expenditures for keeping the mobile equipment fleet in efficient operating condition.

3001800 Maintenance – Building and Improvements

(Awnings, electrical and plumbing supplies and services, gardening expenses, heating and cooling system repairs, minor alterations, fire extinguisher services, painting supplies and services, replacement of parts that do not result in an improvement, gardening expenses, weed, and pest control) Include expenditures for maintaining the useful life of buildings and improvements. Do not include lawnmowers, edger's, ladders, small and minor equipment, water, electric or gas utility bills, road contractual services, or road supplies.

3001900 Lab Equipment

(Includes all types of lab equipment for sewer testing)

3002000 Memberships

(Includes all types of memberships into clubs, organizations, etc.)

3002200 Office Expenses

(Includes expenses for office type supplies and services)

3002005 Grant Expenditures

(Expenditures from received state and federal grants)

3002300 Professional and Specialized Services

(Includes most professional and skilled services)

3002400 Publications and Legal Notices

(Includes expenses for the publication of legally required notices and reports)

3002500 Rents and Leased Equipment

(self-explanatory)

3002700 Small Tools and Minor Equipment

(Carpentry, machine, general-purpose tools, drafting, engineering, surveying tools, gardening tools, fire equipment) Include minor equipment regardless of life or value to require classification as a capital asset and replacement parts of such tools and instruments.

3002900 Transportation and Travel

(Transportation and per diem of persons and things, fuel and mileage reimbursement, rental vehicle, meals, lodging, bus, train, airfares, other travel expenses.)

3002901 Conferences and Training

(includes registration, fees, and tuition)

3003000 Utilities

(Power, propane, water, etc.)

3006100 Buildings and Improvements

(self-explanatory)

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SPALDING COMMUNITY SERVICES DISTRICT ADOPTING THE 2023-2024 FISCAL YEAR BUDGET

WHEREAS, the Board of Directors of the Spalding Community Services District is required by California Government Code Section 61110(f) to annually adopt a budget each year; and

WHEREAS, the Board of Directors of the Spalding Community Services District has posted all required notices and conducted the required public hearing to receive comments from interested parties; and

WHEREAS, the Board of Directors of the Spalding Community Services District believe that the attached Fiscal Year 2023-2024 Budget represents a responsible and balanced financial approach to the reliable operation and maintenance of the infrastructure and programs under their jurisdiction.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Spalding Community Services District does hereby adopt the Fiscal Year 2023-2024 Budget attached hereto.

PASSED, APPROVED, and ADOPTED this 18th day of August, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

APPROVED:

Mike Arnold, Chairman of the Board of Directors

ATTEST:

Sharon Moats, Secretary of the Board