

SPALDING COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

MEETING AGENDA

October 20, 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. APPROVAL OF THE AGENDA

4. APPROVAL OF MINUTES

A. Submitted for approval are the minutes from the September 15, 2022 Public Hearing.

B. Submitted for approval are the minutes from the September 15, 2022 Board Meeting.

5. FIRE CHIEF REPORT TO BOARD

6. GENERAL MANAGER REPORT TO BOARD

A. Financials – July, August, September, 2023

B. New CPA – Andrea Drew

C. Report on the Removal of SCSD Treasury From Lassen County

D. Litigation Guarantees

7. SEWER REPORT

See Attached Report

8. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

9. NEW BUSINESS

- A. Sewer System Upgrades – Change from Complicated System – Report Dan LaFontaine from the CA Rural Water Association visits for explanation and questions from the Board
- B. Western States Controls Proposal for Simplification of SCADA System.

10. CONTINUING BUSINESS

- A. Ordinance #8 - Ordinance Pertaining To The Districts Annual Sewer Fees, Revising Ordinance #4, Article 5.05.030. FIRST READING

11. ADJOURN

Next Regular Meeting Is Scheduled For November 17, 2023 At 3:00 PM

APPROVAL OF MINUTES

SPALDING COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
PROPOSITION 218 HEARING AGENDA
SEPTEMBER 15th, 2023

APPROVED BY DIRECTORS:

1. MEETING CALLED TO ORDER: Mike Arnold called the meeting to order at 11:55 am

<u>Roll Call</u>	<u>Present</u>	<u>Not Present</u>
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> </u>	<u>X</u>

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was spoken.

3. APPROVAL OF THE AGENDA

Motion: Approve the Agenda

First: Mike Arnold moved to approve the Public Hearing Agenda

Second: Ed Lawson second

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

Not Present: Ted Thomas

4. NEW BUSINESS

A. Public Hearing for Proposition 218

1. Open Public Hearing: Mike Arnold opened the public hearing at 12:05 pm, adopting the sewer rate schedule from the NorthStar rate study, and finding the adoption to be exempt from the requirements of the California Environmental Quality Act.
2. General Manager Report: 726 letters were mailed on Tuesday, August 21, 2023. There were approximately 175 responses returned before the official count. She repeated that that all protests must be submitted prior to the close of the public hearing.
3. Correspondence regarding Sewer Rate Schedule: There was one individual who rescinded their original response letters to being in support of the rate increase.

SPALDING COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
PROPOSITION 218 HEARING AGENDA
SEPTEMBER 15th, 2023

4. Public Comment

- a. Cheryl Alvernaz commented that the Prop 218 hearing was held illegally.
- b. James Porter inquired about where the bond money goes, and about delinquency. There was further discussion.
- c. Dan James would like to see some kind of action taken for those people who don't pay their sewer bill. There was further discussion.
- d. Vickey Shoemaker asked for the number of ballots that came back undeliverable. Her question was answered.
- e. Meryl Jessop wanted all residents to protest the rate increase.
- f. Clyde Johnson thought the proposition should have included all residents, not just residents who are hooked up to sewer. There was further discussion.
- g. Clyde Johnson also talked about adding non-payments to property taxes and letting the county foreclose on their properties.
- h. Jason Stokes wanted to know the amount of money that was spent on sewer maintenance before Prop 218 started. There was some discussion on this.
- i. Terri Russo asked about the repercussions if the rate increase did not pass. Further information was provided.
- j. Brian Quist wanted to know if there was anything the community could do with the sewer system to help lower the maintenance costs. Some interesting suggestions were presented.

5. Close Public Hearing – Mike Arnold asked if there were any further questions or comments from the audience. No further comments were presented. The public hearing was closed at 12:55 pm.

5. ADJOURN

Motion: Motion to Adjourn

First: Larry Doss moved to adjourn the Board

Second: Randy Aubrey second

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

Not Present: Ted Thomas

The Public Hearing meeting was adjourned at 1:05 pm

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
September 15, 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>
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. APPROVAL OF THE AGENDA

Motion: Approve the Agenda

First: Mike Arnold moved to approve the agenda

Second: Ted Thomas second

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

4. PUBLIC COMMENT

A. Kari Graton talked about how there should have been more prior discussion concerning the rate increase, and the special meeting wasn't held properly. Kari also commented, the past 10 years the board members hadn't been very involved and has allowed money to be mismanaged.

B. Mick Hill said this community will be in a crisis if the sewer problem isn't addressed in a timely and professional manner.

5. APPROVAL OF MINUTES

Motion: Approve the minutes from August 18, 2023 Board of Directors meeting.

First: Mike Arnold moved to approve the minutes

Second: Ted Thomas second

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

6. FIRE CHIEF REPORT TO BOARD

Cliff addressed the community that the address signs will be ready in a couple of months.

Frankie Muse and Cliff mentioned that the Fire Department sold raffle tickets for wood, which raised \$1,300 dollars for the Fire Department.

7. GENERAL MANAGER REPORT TO BOARD

Marley had no report (No financials from Lasson County since end of June, 2023)

8. SEWER DEPARTMENT REPORT

Randy asked about the old pumps, and what was being done with them. There was some further discussion

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
September 15, 2023

9. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

- A. Randy Aubrey signed up for the California Fire Safe council, and mentioned there were grants available through them. Ted Thomas said he had a business card for them and would contact them.
- B. Randy asked about CCC (Prison) coming out to clear brush. Cliff said he would get with Randy for contact.
- C. Mike Arnold talked about the sewer system, its design limitations, and the age of the system. He also mentioned the fact that the district is technically playing catch up, and working to develop a more manageable process for repair, maintenance, and upgrades of the sewer system.
- D. Ed Lawson thanked John Hembree and David Handy for working on the green waste days.

There was some further discussion regarding the importance of funding reserve accounts and keeping up on general sewer maintenance, as well as proper planning to prevent poor performance, and finding appropriate grants.

10. NEW BUSINESS

- A. Results of written protest tally from Proposition 218 per the Public Hearing earlier today (beginning at 12:00 noon). There were 188 responses received from property owners connected to the District's sewer system. This number did not constitute a majority protest (50% + 1), so the rates may be applied as presented.
- C. Ordinance 8 - Ordinance Pertaining To The District's Annual Sewer Fees, Revising Ordinance #4, Article 5.05.030. This ordinance will be moved to a first reading at the October 20, 2023 Regular Board Meeting.
- D. Resolution 2023-10: Resolution Of The Board Of Directors Of The Spalding Community Services District Establishing Rates For Sewer Service Fees. This resolution was amended to read that the Resolution would become effective January 1, 2024 upon its adoption.

Motion: Motion to approve Resolution 2023-10: Establishing Rates For Sewer Service Fees

First: Mike Arnold moved to accept the resolution as amended

Second: Larry Doss second

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

11. CONTINUING BUSINESS

There was no continuing business

12. ADJOURN

Motion: Motion to adjourn

First: Mike Arnold moved to adjourn

Second: Randy Aubrey second

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

The meeting was adjourned at 4:19 pm.

FIRE CHIEF REPORT

GENERAL MANAGER

11:44 AM

10/14/23

Spalding Community Services District
Reconciliation Summary
1.231 · 231 Recreation - Main Cash Acct, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	814.93
Cleared Transactions	
Deposits and Credits - 1 item	<u>548.00</u>
Total Cleared Transactions	<u>548.00</u>
Cleared Balance	<u>1,362.93</u>
Register Balance as of 07/31/2023	1,362.93
New Transactions	
Deposits and Credits - 1 item	<u>1,084.00</u>
Total New Transactions	<u>1,084.00</u>
Ending Balance	<u><u>2,446.93</u></u>

**County of Lassen
Auditor Controller
Revenue Ledger**

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-11200	07/01/2023	*****	MISCELLANEOUS			\$0.00	\$0.00	\$0.00
20-11200	07/07/2023		CHECKS		DP158437	\$0.00	\$30.00	(\$30.00)
20-11200	07/07/2023		CASH		DP158437	\$0.00	\$518.00	(\$548.00)
Ending Balance:								
Cost Center Totals As of 7/1/2023								
			Current Period			\$0.00	\$548.00	(\$548.00)
			Ending Balance			\$0.00	\$548.00	(\$548.00)
Budget Unit Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$548.00	(\$548.00)
Fund Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$548.00	(\$548.00)

FD: 231 SPAULDING RECREATION

**County of Lassen
Auditor Controller
General Ledger**

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

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	06/01/2023	*****	SPAULDING RECREATION		\$0.00	\$0.00	\$92.93
01-00000	06/09/2023		WARRANTS	WA060923	\$0.00	\$71.00	\$21.93
01-00000	06/22/2023		WARRANTS	WA062223	\$0.00	\$165.93	(\$144.00)
01-00000	06/26/2023		CORRECT EXPENDITURE	JE002488	\$958.00	\$0.00	\$814.00
01-00000	06/30/2023		APR-JUN INTEREST APPORTIONMENT	JE002566	\$0.93	\$0.00	\$814.93
			Ending Balance:		\$958.93	\$236.93	\$814.93
20-00000	06/30/2023	*****	REVENUE & OTH FINANCE SOURCES		\$0.00	\$0.00	(\$12.93)
			Ending Balance:		\$0.00	\$0.00	(\$12.93)
30-00000	06/30/2023	*****	EXPENDITURES & OTHER FINC USES		\$0.00	\$0.00	\$165.67
			Ending Balance:		\$0.00	\$0.00	\$165.67
75-00000	06/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$967.67)
			Ending Balance:		\$0.00	\$0.00	(\$967.67)
93-00000	06/30/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$792.00)
			Ending Balance:		\$0.00	\$0.00	(\$792.00)
96-00000	06/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$792.00
			Ending Balance:		\$0.00	\$0.00	\$792.00

11:50 AM

10/14/23

Spalding Community Services District
Reconciliation Summary
1.231 · 231 Recreation - Main Cash Acct, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	1,362.93
Cleared Balance	1,362.93
Register Balance as of 08/31/2023	1,362.93
New Transactions	
Deposits and Credits - 1 item	<u>1,084.00</u>
Total New Transactions	<u>1,084.00</u>
Ending Balance	<u><u>2,446.93</u></u>

**County of Lassen
Auditor Controller
General Ledger**

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	08/01/2023	*****	SPAULDING RECREATION		\$0.00	\$0.00	\$1,362.93
			Ending Balance:		\$0.00	\$0.00	\$1,362.93
20-00000	08/31/2023	*****	REVENUE & OTH FINANCE SOURCES		\$0.00	\$0.00	(\$548.00)
			Ending Balance:		\$0.00	\$0.00	(\$548.00)
75-00000	08/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$814.93)
			Ending Balance:		\$0.00	\$0.00	(\$814.93)

11:52 AM

10/14/23

Spalding Community Services District
Reconciliation Summary
1.231 · 231 Recreation - Main Cash Acct, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	1,362.93
Cleared Transactions	
Deposits and Credits - 1 item	<u>1,084.00</u>
Total Cleared Transactions	<u>1,084.00</u>
Cleared Balance	<u><u>2,446.93</u></u>
Register Balance as of 09/30/2023	2,446.93
Ending Balance	2,446.93

**County of Lassen
Auditor Controller
General Ledger**

From 9/1/2023 to 9/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	09/01/2023	*****	SPAULDING RECREATION		\$0.00	\$0.00	\$1,362.93
01-00000	09/05/2023		Spalding Recreation 9/5/23	DP159544	\$1,084.00	\$0.00	\$2,446.93
20-00000	09/30/2023		Ending Balance:		\$1,084.00	\$0.00	\$2,446.93
75-00000	09/01/2023	*****	REVENUE & OTH FINANCE SOURCES		\$0.00	\$0.00	(\$1,632.00)
75-00000	09/01/2023		Ending Balance:		\$0.00	\$0.00	(\$1,632.00)
93-00000	09/30/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$814.93)
93-00000	09/30/2023		Ending Balance:		\$0.00	\$0.00	(\$814.93)
96-00000	09/01/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$671.00)
96-00000	09/01/2023		Ending Balance:		\$0.00	\$0.00	(\$671.00)
96-00000	09/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$671.00
96-00000	09/01/2023		Ending Balance:		\$0.00	\$0.00	\$671.00

FD: 231 SPAULDING RECREATION
 B/U: 2310 SPAULDING RECREATION
 C/C: NONE

**County of Lassen
 Auditor Controller
 Appropriation Ledger**

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
09/01/2023	*****	ACCOUNT : 30-02500			\$671.00	\$0.00	\$0.00	\$671.00
		RENTS AND LEASES - EQUIPMENT						
		SERVICES AND SUP Totals As of 9/1/2023			\$671.00	\$0.00	\$0.00	\$671.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$671.00	\$0.00	\$0.00	\$671.00
		Cost Center Totals As of 9/1/2023			\$671.00	\$0.00	\$0.00	\$671.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$671.00	\$0.00	\$0.00	\$671.00
		Budget Unit Totals As of 9/1/2023			\$671.00	\$0.00	\$0.00	\$671.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$671.00	\$0.00	\$0.00	\$671.00
		Fund Totals As of 9/1/2023			\$671.00	\$0.00	\$0.00	\$671.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$671.00	\$0.00	\$0.00	\$671.00
		Overall Totals As of 9/1/2023			\$2,803,721.00	\$0.00	\$270,700.42	\$2,533,020.58
		Current Period			\$0.00	\$0.00	\$91,404.45	(\$91,404.45)
		Ending Balance			\$2,803,721.00	\$0.00	\$362,104.87	\$2,441,616.13

11:30 AM

10/16/23

Spalding Community Services District
Reconciliation Summary
1.225 · 225 Fire - Cash Account, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	130,887.00
Cleared Transactions	
Deposits and Credits - 1 item	1,918.00
Total Cleared Transactions	<u>1,918.00</u>
Cleared Balance	<u>132,805.00</u>
Uncleared Transactions	
Checks and Payments - 3 items	-11,152.53
Deposits and Credits - 2 items	730.24
Total Uncleared Transactions	<u>-10,422.29</u>
Register Balance as of 07/31/2023	<u>122,382.71</u>
New Transactions	
Checks and Payments - 13 items	-16,604.05
Total New Transactions	<u>-16,604.05</u>
Ending Balance	<u>105,778.66</u>

**County of Lassen
Auditor Controller
General Ledger**

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	07/01/2023	*****	SPAULDING CSD-FIRE		\$0.00	\$0.00	\$130,887.00
01-00000	07/07/2023		CHECKS CASH	DP158436	\$1,918.00	\$0.00	\$132,805.00
20-00000	07/31/2023	*****	REVENUE	Ending Balance:	\$0.00	\$0.00	\$132,805.00
75-00000	07/01/2023	*****	FUND BALANCE AVAILABLE	Ending Balance:	\$0.00	\$0.00	(\$1,918.00)
				Ending Balance:	\$0.00	\$0.00	(\$130,887.00)
				Ending Balance:	\$0.00	\$0.00	(\$130,887.00)

11:33 AM

10/16/23

Spalding Community Services District
Reconciliation Summary
1.225 · 225 Fire - Cash Account, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	132,805.00
Cleared Transactions	
Checks and Payments - 7 items	<u>-9,576.93</u>
Total Cleared Transactions	<u>-9,576.93</u>
Cleared Balance	<u>123,228.07</u>
Uncleared Transactions	
Checks and Payments - 2 items	-11,034.30
Deposits and Credits - 2 items	<u>730.24</u>
Total Uncleared Transactions	<u>-10,304.06</u>
Register Balance as of 08/31/2023	<u>112,924.01</u>
New Transactions	
Checks and Payments - 7 items	<u>-7,145.35</u>
Total New Transactions	<u>-7,145.35</u>
Ending Balance	<u>105,778.66</u>

**County of Lassen
Auditor Controller
General Ledger**

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	08/01/2023	*****	SPALDING CSD-FIRE		\$0.00	\$0.00	\$132,805.00
01-00000	08/03/2023		WARRANTS	WA080323	\$0.00	\$1,007.17	\$131,797.83
01-00000	08/17/2023		WARRANTS	WA081723	\$0.00	\$30.19	\$131,767.64
01-00000	08/25/2023		WARRANTS	WA082523	\$0.00	\$223.35	\$131,544.29
01-00000	08/31/2023		WARRANTS	WA083123	\$0.00	\$8,316.22	\$123,228.07
			Ending Balance:		\$0.00	\$9,576.93	\$123,228.07
20-00000	08/31/2023	*****	REVENUE		\$0.00	\$0.00	(\$1,918.00)
			Ending Balance:		\$0.00	\$0.00	(\$1,918.00)
30-00000	08/31/2023	*****	EXPENDITURES		\$0.00	\$0.00	\$9,576.93
			Ending Balance:		\$0.00	\$0.00	\$9,576.93
75-00000	08/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$130,887.00)
			Ending Balance:		\$0.00	\$0.00	(\$130,887.00)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 8/1/2023 to 8/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
08/01/2023	*****	ACCOUNT : 30-01300 FOOD			\$0.00	\$0.00	\$0.00	\$0.00
08/03/2023		AMY HAGEN RMB CHEF'S STORE 6/17/23	01005897	CL849053	\$0.00	\$0.00	\$123.92	(\$123.92)
08/01/2023	*****	ACCOUNT : 30-01500 INSURANCE			\$0.00	\$0.00	\$123.92	(\$123.92)
08/31/2023		FASIS/FDAC FRMS-2023-0150 7/14/23 CUST#SP	01006646	CL849870	\$0.00	\$0.00	\$3,426.75	(\$3,426.75)
08/01/2023	*****	ACCOUNT : 30-01700 MAINTENANCE-OFFICE EQUIPMENT			\$0.00	\$0.00	\$3,426.75	(\$3,426.75)
08/25/2023		PORTER ENTERPRISES-NAPA SIERRA 438193 7/26/23 SPALDING	01006493	CL849686	\$0.00	\$0.00	\$11.24	(\$11.24)
08/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$0.00	\$0.00	\$11.24	(\$11.24)
08/03/2023		UMPQUA BANK ACC1374 JUNE'23 SPALDING	01005901	CL849057	\$0.00	\$0.00	\$883.25	(\$883.25)
08/25/2023		CUNNINGHAM AUTO GROUP, INC. 644273 7/19/23 ASPALOO1	01006496	CL849689	\$0.00	\$0.00	\$212.11	(\$1,095.36)
08/31/2023		LES SCHWAB TIRE CENTERS OF CA 60400400750 8/4/23 CUST#A06041	01006647	CL849871	\$0.00	\$0.00	\$4,889.47	(\$5,984.83)
08/01/2023	*****	ACCOUNT : 30-03000 UTILITIES			\$0.00	\$0.00	\$5,984.83	(\$5,984.83)
08/17/2023		LMUD SPALDING 7/25/23 BILLING	01006335	CL849581	\$0.00	\$0.00	\$30.19	(\$30.19)
		Ending Balance			\$0.00	\$0.00	\$30.19	(\$30.19)
		SERVICES AND SUP Totals As of 8/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$9,576.93	(\$9,576.93)
		Ending Balance			\$0.00	\$0.00	\$9,576.93	(\$9,576.93)
		Cost Center Totals As of 8/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$9,576.93	(\$9,576.93)
		Ending Balance			\$0.00	\$0.00	\$9,576.93	(\$9,576.93)

**County of Lassen
Auditor Controller
Appropriation Ledger**

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		Budget Unit Totals As of 8/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$9,576.93	(9,576.93)
		Ending Balance			\$0.00	\$0.00	\$9,576.93	(9,576.93)
		Fund Totals As of 8/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$9,576.93	(9,576.93)
		Ending Balance			\$0.00	\$0.00	\$9,576.93	(9,576.93)

GLD - 855

FD: 225 SPALDING CSD - FIRE

B/U: 2250 SPAULDING COMMUNITY SERVICE D

C/C: NONE

County of Lassen Auditor Controller Revenue Ledger

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-11200	08/01/2023	*****	MISCELLANEOUS			\$0.00	\$1,918.00	(\$1,918.00)
			Ending Balance:			\$0.00	\$1,918.00	(\$1,918.00)
			Cost Center Totals As of 8/1/2023			\$0.00	\$1,918.00	(\$1,918.00)
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)
			Budget Unit Totals As of 8/1/2023			\$0.00	\$1,918.00	(\$1,918.00)
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)
			Fund Totals As of 8/1/2023			\$0.00	\$1,918.00	(\$1,918.00)
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)

11:49 AM

10/16/23

Spalding Community Services District
Reconciliation Summary
1.225 · 225 Fire - Cash Account, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	123,228.07
Cleared Transactions	
Checks and Payments - 5 items	-5,874.98
Deposits and Credits - 1 item	20.00
Total Cleared Transactions	<u>-5,854.98</u>
Cleared Balance	<u>117,373.09</u>
Uncleared Transactions	
Checks and Payments - 3 items	-11,045.54
Deposits and Credits - 1 item	110.00
Total Uncleared Transactions	<u>-10,935.54</u>
Register Balance as of 09/30/2023	<u>106,437.55</u>
New Transactions	
Checks and Payments - 1 item	-1,259.34
Total New Transactions	<u>-1,259.34</u>
Ending Balance	<u>105,178.21</u>

**County of Lassen
Auditor Controller
General Ledger**

From 9/1/2023 to 9/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	09/01/2023	*****	SPAULDING CSD-FIRE		\$0.00	\$0.00	\$123,228.07
01-00000	09/14/2023		Spalding Fire Donations 9/14	DP159691	\$20.00	\$0.00	\$123,248.07
01-00000	09/15/2023		WARRANTS	WA091523	\$0.00	\$5,315.31	\$117,932.76
01-00000	09/26/2023		WARRANTS	WA092623	\$0.00	\$559.67	\$117,373.09
			Ending Balance:		\$20.00	\$5,874.98	\$117,373.09
20-00000	09/30/2023	*****	REVENUE		\$0.00	\$0.00	(\$1,938.00)
			Ending Balance:		\$0.00	\$0.00	(\$1,938.00)
30-00000	09/30/2023	*****	EXPENDITURES		\$0.00	\$0.00	\$15,451.91
			Ending Balance:		\$0.00	\$0.00	\$15,451.91
75-00000	09/01/2023	*****	FUND BALANCE AVAILABLE		\$0.00	\$0.00	(\$130,887.00)
			Ending Balance:		\$0.00	\$0.00	(\$130,887.00)
91-00000	09/30/2023	*****	ESTIMATED REVENUES		\$0.00	\$0.00	\$39,000.00
			Ending Balance:		\$0.00	\$0.00	\$39,000.00
93-00000	09/30/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$169,887.00)
			Ending Balance:		\$0.00	\$0.00	(\$169,887.00)
96-00000	09/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$130,887.00
			Ending Balance:		\$0.00	\$0.00	\$130,887.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
09/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES			\$10,000.00	\$0.00	\$0.00	\$10,000.00
09/01/2023	*****	ACCOUNT : 30-00211 special districts benefits			\$10,000.00	\$0.00	\$0.00	\$10,000.00
		Ending Balance			\$1,200.00	\$0.00	\$0.00	\$1,200.00
		Ending Balance			\$11,200.00	\$0.00	\$0.00	\$11,200.00
		SAL & BENS Totals As of 9/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$11,200.00	\$0.00	\$0.00	\$11,200.00
09/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL			\$400.00	\$0.00	\$0.00	\$400.00
09/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS			\$400.00	\$0.00	\$0.00	\$400.00
09/01/2023	*****	ACCOUNT : 30-01300 FOOD			\$7,000.00	\$0.00	\$0.00	\$7,000.00
09/01/2023	*****	ACCOUNT : 30-01500 INSURANCE			\$7,000.00	\$0.00	\$0.00	\$7,000.00
09/15/2023		FLANIGAN-LEAVITT INSURANCE INC INSURANCE POLICY RENEW 4/23-4/	01007030	CL850286	\$800.00	\$0.00	\$123.92	\$676.08
09/01/2023	*****	ACCOUNT : 30-01700 MAINTENANCE-OFFICE EQUIPMENT			\$800.00	\$0.00	\$123.92	\$676.08
09/01/2023	*****	PORTER ENTERPRISES-NAPA SIERRA 440485 9/7/23 SPALDING	01007390	CL850777	\$12,000.00	\$0.00	\$3,426.75	\$8,573.25
09/15/2023		LES SCHWAB TIRE CENTERS OF CA 60400404929 9/13/23 SPALDING	01007391	CL850778	\$0.00	\$0.00	\$4,645.00	\$3,928.25
09/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$2,000.00	\$0.00	\$8,071.75	\$3,928.25
09/26/2023		BARNEY'S MOBILE REPAIR	01007389	CL850776	\$0.00	\$0.00	\$11.24	\$1,988.76
09/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$0.00	\$0.00	\$29.21	\$1,959.55
09/26/2023		BARNEY'S MOBILE REPAIR	01007389	CL850776	\$0.00	\$0.00	\$269.98	\$1,689.57
09/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$2,000.00	\$0.00	\$310.43	\$1,689.57
09/26/2023		BARNEY'S MOBILE REPAIR	01007389	CL850776	\$8,500.00	\$0.00	\$5,984.83	\$2,515.17
09/26/2023		BARNEY'S MOBILE REPAIR	01007389	CL850776	\$0.00	\$0.00	\$260.48	\$2,254.69

**County of Lassen
Auditor Controller
Appropriation Ledger**

FD: 225 SPALDING CSD - FIRE

B/U: 2250 SPAULDING COMMUNITY SERVICE D

C/C: NONE

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		HME 1995 REPAIR 9/21/23 SPALD						
		Ending Balance			\$8,500.00	\$0.00	\$6,245.31	\$2,254.69
09/01/2023	*****	ACCOUNT : 30-01800			\$2,500.00	\$0.00	\$0.00	\$2,500.00
		MAINT-BUILDINGS & IMPROVEMENTS						
		Ending Balance			\$2,500.00	\$0.00	\$0.00	\$2,500.00
09/01/2023	*****	ACCOUNT : 30-01900			\$500.00	\$0.00	\$0.00	\$500.00
		MEDICAL,DENTAL & LAB SUPPLIES						
		Ending Balance			\$500.00	\$0.00	\$0.00	\$500.00
09/01/2023	*****	ACCOUNT : 30-02200			\$3,000.00	\$0.00	\$0.00	\$3,000.00
		OFFICE EXPENSE						
		Ending Balance			\$3,000.00	\$0.00	\$0.00	\$3,000.00
09/01/2023	*****	ACCOUNT : 30-02300			\$3,000.00	\$0.00	\$0.00	\$3,000.00
		PROFESSIONAL & SPECIALIZED SV						
		STRYKER SALES CORPORATION			\$5,000.00	\$0.00	\$0.00	\$5,000.00
09/15/2023		9204468856 8/14/23 PAYER201044	01007031	CL850288	\$0.00	\$0.00	\$670.31	\$4,329.69
		Ending Balance			\$5,000.00	\$0.00	\$670.31	\$4,329.69
09/01/2023	*****	ACCOUNT : 30-02700			\$1,000.00	\$0.00	\$0.00	\$1,000.00
		SMALL TOOLS AND INSTRUMENTS						
		Ending Balance			\$1,000.00	\$0.00	\$0.00	\$1,000.00
09/01/2023	*****	ACCOUNT : 30-02900			\$500.00	\$0.00	\$0.00	\$500.00
		TRANSPORTATION AND TRAVEL						
		Ending Balance			\$500.00	\$0.00	\$0.00	\$500.00
09/01/2023	*****	ACCOUNT : 30-03000			\$3,000.00	\$0.00	\$30.19	\$2,969.81
		UTILITIES						
		Ending Balance			\$3,000.00	\$0.00	\$30.19	\$2,969.81
		Ending Balance			\$3,000.00	\$0.00	\$30.19	\$2,969.81
		SERVICES AND SUP Totals As of 9/1/2023			\$46,200.00	\$0.00	\$9,576.93	\$36,623.07
		Current Period			\$0.00	\$0.00	\$5,874.98	(\$5,874.98)
		Ending Balance			\$46,200.00	\$0.00	\$15,451.91	\$30,748.09
09/01/2023	*****	ACCOUNT : 30-06100			\$40,000.00	\$0.00	\$0.00	\$40,000.00
		BULDING & IMPROVEMENTS						
		Ending Balance			\$40,000.00	\$0.00	\$0.00	\$40,000.00
09/01/2023	*****	ACCOUNT : 30-06200			\$72,487.00	\$0.00	\$0.00	\$72,487.00

GLD - 853

FD: 225 SPALDING CSD - FIRE

B/U: 2250 SPAULDING COMMUNITY SERVICE D

C/C: NONE

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		EQUIPMENT						
		Ending Balance			\$72,487.00	\$0.00	\$0.00	\$72,487.00
		FIXED ASSETS Totals As of 9/1/2023			\$112,487.00	\$0.00	\$0.00	\$112,487.00
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$112,487.00	\$0.00	\$0.00	\$112,487.00
		Cost Center Totals As of 9/1/2023			\$169,887.00	\$0.00	\$9,576.93	\$160,310.07
		Current Period			\$0.00	\$0.00	\$5,874.98	(\$5,874.98)
		Ending Balance			\$169,887.00	\$0.00	\$15,451.91	\$154,435.09
		Budget Unit Totals As of 9/1/2023			\$169,887.00	\$0.00	\$9,576.93	\$160,310.07
		Current Period			\$0.00	\$0.00	\$5,874.98	(\$5,874.98)
		Ending Balance			\$169,887.00	\$0.00	\$15,451.91	\$154,435.09
		Fund Totals As of 9/1/2023			\$169,887.00	\$0.00	\$9,576.93	\$160,310.07
		Current Period			\$0.00	\$0.00	\$5,874.98	(\$5,874.98)
		Ending Balance			\$169,887.00	\$0.00	\$15,451.91	\$154,435.09

**County of Lassen
Auditor Controller
Revenue Ledger**

From 9/1/2023 to 9/30/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-00904	09/01/2023	*****	SPECIAL TAX			\$36,000.00	\$0.00	\$36,000.00
			Ending Balance:			\$36,000.00	\$0.00	\$36,000.00
20-03000	09/01/2023	*****	INTEREST			\$3,000.00	\$0.00	\$3,000.00
			Ending Balance:			\$3,000.00	\$0.00	\$3,000.00
20-11200	09/01/2023	*****	MISCELLANEOUS			\$0.00	\$1,918.00	(\$1,918.00)
20-11200	09/14/2023		Fire Donations		DP159691	\$0.00	\$20.00	(\$1,938.00)
			Ending Balance:			\$0.00	\$1,938.00	(\$1,938.00)
Cost Center Totals As of 9/1/2023						\$39,000.00	\$1,918.00	\$37,082.00
			Current Period			\$0.00	\$20.00	(\$20.00)
			Ending Balance			\$39,000.00	\$1,938.00	\$37,062.00
Budget Unit Totals As of 9/1/2023						\$39,000.00	\$1,918.00	\$37,082.00
			Current Period			\$0.00	\$20.00	(\$20.00)
			Ending Balance			\$39,000.00	\$1,938.00	\$37,062.00
Fund Totals As of 9/1/2023						\$39,000.00	\$1,918.00	\$37,082.00
			Current Period			\$0.00	\$20.00	(\$20.00)
			Ending Balance			\$39,000.00	\$1,938.00	\$37,062.00

GLD - 855

FD: 225 SPALDING CSD - FIRE

B/U: 2250 SPAULDING COMMUNITY SERVICE D

C/C: NONE

County of Lassen
Auditor Controller
Revenue Ledger

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-11200	07/01/2023	*****	MISCELLANEOUS			\$0.00	\$0.00	\$0.00
20-11200	07/07/2023		CHECKS		DP158436	\$0.00	\$260.00	(\$260.00)
20-11200	07/07/2023		CASH		DP158436	\$0.00	\$1,658.00	(\$1,918.00)
Ending Balance:								
Cost Center Totals As of 7/1/2023								
			Current Period			\$0.00	\$1,918.00	(\$1,918.00)
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)
Budget Unit Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)
Fund Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$1,918.00	(\$1,918.00)

12:37 PM

10/17/23

Spalding Community Services District
Reconciliation Summary
Sewer US Bank Account, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	38,781.34
Cleared Transactions	
Checks and Payments - 2 items	-317.48
Deposits and Credits - 1 item	4.91
	<u>-312.57</u>
Total Cleared Transactions	<u>-312.57</u>
Cleared Balance	<u><u>38,468.77</u></u>
Register Balance as of 07/31/2023	38,468.77
New Transactions	
Checks and Payments - 33 items	-31,829.30
Deposits and Credits - 6 items	22,768.63
	<u>-9,060.67</u>
Total New Transactions	<u>-9,060.67</u>
Ending Balance	<u><u>29,408.10</u></u>

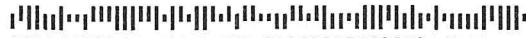


P.O. Box 1800
Saint Paul, Minnesota 55101-0800

3823 TRN S Y ST01

Statement Period:
Jul 3, 2023
through
Jul 31, 2023

Page 1 of 2



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SPALDING COMMUNITY SERVICES DISTRICT
GENERAL OPERATING ACCOUNT
502-907 MAHOGANY WAY
SUSANVILLE CA 96130-9237



To Contact U.S. Bank

Commercial Customer

Service:

877-295-2509

U.S. Bank accepts Relay Calls

Internet:

usbank.com

INFORMATION YOU SHOULD KNOW

Effective August 14, 2023, important updates will be made to the *Your Deposit Account Agreement* document which may affect your rights. The changes are generally described below, but you should review the changes in their entirety.

Beginning July 10, 2023, you can review and download the full revised disclosure at usbank.com/YDAA or you may also call your customer service team at the phone number listed at the top of this statement.

Here's what you should know:

- Updated section title from Electronic Banking Agreement to Electronic Fund Transfers, for Consumer Customers and Business Customers.
- For all references to the Returned Deposited and Cashed Items, updated title to Returned Deposited Items for Business Accounts Only. The Returned Deposited Item Fee or Cashed Check Fee was removed for consumer only on February 13, 2023 and will no longer be charged.
- Moved Real Time Payment/Prohibition on Foreign Payments section to the U.S. Bank *Digital Services Agreement* (DSA). You can view the DSA online at usbank.com/dsa.
- Under the Changes to Our Agreement with You section, added additional detail to include changing and/or adding terms to the agreement and added details regarding Resolution of Disputes by Arbitration.
- Under the Levies, Garnishments and Other Legal Process section, updated our garnishment terms.
- Under Resolution of Disputes by Arbitration section, removed references to JAMS and added additional information regarding Small Claims Jurisdiction and Arbitration Procedures and Arbitration Costs.
- Under Terms Applicable to All Accounts section, added a sub-section titled Litigation Class Action Waiver.
- Under Longer Delays May Apply section, added a sub-section titled Large Deposits.
- Under Electronic Fund Transfers for Consumer and Business Customers sections, added sub-section titled Virtual Debit Card.
- Removed the Minnesota Liability Disclosure.
- Under Electronic Fund Transfers for Consumer and Business Customers sections, added clarification to refer to the *Digital Services Agreement*.

If you have questions or need to request a copy of the current *Your Deposit Account Agreement*, visit usbank.com/tmtermsandconditions or please call your customer service team at the phone number listed at the top of this statement.

MUNICIPAL INVESTOR CHECKING

Member FDIC

S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Jul 3		\$	38,781.34	Interest Paid this Year	\$ 17.64
Other Deposits	1		4.91	Number of Days in Statement Period	31
Other Withdrawals	1		12.52-		
Checks Paid	1		304.96-		
Ending Balance on Jul 31, 2023		\$	38,468.77		

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jul 31	Interest Paid	3100006165	\$ 4.91
Total Other Deposits			\$ 4.91



SPALDING COMMUNITY SERVICES DISTRICT
 GENERAL OPERATING ACCOUNT
 502-907 MAHOGANY WAY
 SUSANVILLE CA 96130-9237

Business Statement

Statement Period:
 Jul 3, 2023
 through
 Jul 31, 2023



MUNICIPAL INVESTOR CHECKING

(CONTINUED)

U.S. Bank National Association

Other Withdrawals

<u>Date</u>	<u>Description of Transaction</u>	<u>Ref Number</u>	<u>Amount</u>
Jul 17	Analysis Service Charge	1700000000	\$ 12.52-
Total Other Withdrawals			\$ 12.52-

Checks Presented Conventionally

<u>Check</u>	<u>Date</u>	<u>Ref Number</u>	<u>Amount</u>
0100	Jul 10	8015533855	304.96
Conventional Checks Paid (1)			\$ 304.96-

Balance Summary

<u>Date</u>	<u>Ending Balance</u>	<u>Date</u>	<u>Ending Balance</u>	<u>Date</u>	<u>Ending Balance</u>
Jul 10	38,476.38	Jul 17	38,463.86	Jul 31	38,468.77

Balances only appear for days reflecting change.

1:01 PM

10/16/23

Spalding Community Services District Reconciliation Summary

1.227 · 227 Sewer - Main Cash Account, Period Ending 07/31/2023

	<u>Jul 31, 23</u>
Beginning Balance	16,986.74
Cleared Transactions	
Checks and Payments - 16 items	-11,786.18
Deposits and Credits - 31 items	39,703.00
Total Cleared Transactions	<u>27,916.82</u>
Cleared Balance	<u><u>44,903.56</u></u>
Uncleared Transactions	
Checks and Payments - 7 items	-11,660.73
Deposits and Credits - 7 items	1,961.40
Total Uncleared Transactions	<u>-9,699.33</u>
Register Balance as of 07/31/2023	<u><u>35,204.23</u></u>
New Transactions	
Checks and Payments - 28 items	-17,588.24
Deposits and Credits - 32 items	5,968.77
Total New Transactions	<u>-11,619.47</u>
Ending Balance	<u><u>23,584.76</u></u>

County of Lassen
Auditor Controller
General Ledger

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	07/01/2023	*****	SPAULDING CSD/SEWER		\$0.00	\$0.00	\$16,986.74
01-00000	07/06/2023		Spaulding on 6/29	DP158375	\$78.00 ✓	\$0.00	\$17,064.74
01-00000	07/06/2023		Spaulding on 7/2	DP158400	\$612.00 ✓	\$0.00	\$17,676.74
01-00000	07/07/2023		SPALDING BIWEEKLY DD NET PAY	CM000016	\$0.00	\$3,897.32	\$13,779.42
01-00000	07/07/2023		SPALDING MONTHLY PR TAX	CM000016	\$0.00	\$19.74	\$13,759.68
01-00000	07/07/2023		SPALDING BIWEEKLY DD FEES	CM000016	\$0.00	\$10.00	\$13,749.68
01-00000	07/07/2023		Spalding on 7/3	DP158408	\$78.00 ✓	\$0.00	\$13,827.68
01-00000	07/10/2023		Spalding on 7/5	DP158451	\$702.00 ✓	\$0.00	\$14,529.68
01-00000	07/11/2023		Spalding on 7/6	DP158474	\$234.00 ✓	\$0.00	\$14,763.68
01-00000	07/11/2023		Spalding on 7/8	DP158475	\$156.00 ✓	\$0.00	\$14,919.68
01-00000	07/11/2023		Spalding / Check Deposit 7/11	DP158487	\$17,573.80 ✓	\$0.00	\$32,493.48
01-00000	07/13/2023		Spalding on 7/10	DP158513	\$78.00 ✓	\$0.00	\$32,571.48
01-00000	07/14/2023		Spalding on 7/11	DP158539	\$200.00 ✓	\$0.00	\$32,771.48
01-00000	07/17/2023		SPALDING PR/ IRS & EDD FEES	CM000041	\$0.00	\$1,701.57	\$31,069.91
01-00000	07/17/2023		Spalding on 7/12	DP158558	\$78.00 ✓	\$0.00	\$31,147.91
01-00000	07/18/2023		Spalding on 7/14	DP158598	\$390.00 ✓	\$0.00	\$31,537.91
01-00000	07/18/2023		Spalding on 7/13	DP158599	\$78.00 ✓	\$0.00	\$31,615.91
01-00000	07/19/2023		Spalding on 7/15	DP158617	\$78.00 ✓	\$0.00	\$31,693.91
01-00000	07/20/2023		Spalding on 7/17	DP158636	\$312.00 ✓	\$0.00	\$32,005.91
01-00000	07/20/2023		WARRANTS	WA072023	\$0.00	\$1,948.77	\$30,057.14
01-00000	07/21/2023		SPALDING BIWEEKLY DD NET PAY	CM000056	\$0.00	\$4,042.78	\$26,014.36
01-00000	07/21/2023		SPALDING BIWEEKLY DD FEES	CM000056	\$0.00	\$10.00	\$26,004.36
01-00000	07/21/2023		Spalding on 7/19	DP158656	\$554.60 ✓	\$0.00	\$26,558.96
01-00000	07/24/2023		Spalding on 7/19	DP158680	\$78.00 ✓	\$0.00	\$26,636.96

**County of Lassen
Auditor Controller
General Ledger**

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	07/25/2023		7/5/2023 DEPOSIT	DP158712	\$18,110.60 ✓	\$0.00	\$44,747.56
01-00000	07/28/2023		Spalding on 7/25	DP158793	\$78.00 ✓	\$0.00	\$44,825.56
01-00000	07/31/2023		Spalding on 7/26	DP158832	\$78.00 ✓	\$0.00	\$44,903.56
20-00000	07/31/2023	*****	REVENUE		\$39,547.00	\$11,630.18	\$44,903.56
			Ending Balance:		\$0.00	\$0.00	(\$39,547.00)
30-00000	07/31/2023	*****	EXPENDITURES		\$0.00	\$0.00	(\$39,547.00)
			Ending Balance:		\$0.00	\$0.00	\$11,630.18
75-00000	07/01/2023	*****	JUNE 30 ESTIMATED FUND BALANCE		\$0.00	\$0.00	\$11,630.18
			Ending Balance:		\$0.00	\$0.00	(\$16,986.74)
			Ending Balance:		\$0.00	\$0.00	(\$16,986.74)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 7/1/2023 to 7/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
07/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES			\$0.00	\$0.00	\$0.00	\$0.00
07/07/2023		SPALDING MONTHLY PR TAX		CM000016	\$0.00	\$0.00	\$19.74✓	(\$19.74)
07/07/2023		SPALDING BIWEEKLY DD NET PAY		CM000016	\$0.00	\$0.00	\$3,897.32✓	(\$3,917.06)
07/21/2023		SPALDING BIWEEKLY DD NET PAY		CM000056	\$0.00	\$0.00	\$4,042.78✓	(\$7,959.84)
07/01/2023	*****	ACCOUNT : 30-00211 SPECIAL DISTRICTS BENEFITS			\$0.00	\$0.00	\$7,959.84	(\$7,959.84)
07/07/2023		SPALDING BIWEEKLY DD FEES			\$0.00	\$0.00	\$0.00	\$0.00
07/17/2023		SPALDING PR/ IRS & EDD FEES		CM000041	\$0.00	\$0.00	\$10.00✓	(\$10.00)
07/17/2023		SPALDING PR/ IRS & EDD FEES		CM000041	\$0.00	\$0.00	\$271.68✓	(\$281.68)
07/17/2023		SPALDING PR/ IRS & EDD FEES		CM000041	\$0.00	\$0.00	\$1,429.89✓	(\$1,711.57)
07/20/2023		GUARDIAN LIFE INS CO OF AMERIC GROUP#00765033 JULY'23		CL848624	\$0.00	\$0.00	\$106.53✓	(\$1,818.10)
07/21/2023		SPALDING BIWEEKLY DD FEES		CM000056	\$0.00	\$0.00	\$10.00✓	(\$1,828.10)
		Ending Balance			\$0.00	\$0.00	\$1,828.10	(\$1,828.10)
		Current Period			\$0.00	\$0.00	\$9,787.94	(\$9,787.94)
		Ending Balance			\$0.00	\$0.00	\$9,787.94	(\$9,787.94)
07/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL			\$0.00	\$0.00	\$0.00	\$0.00
07/20/2023		ULINE, INC 165073808 6/20/23 SPALDING		CL848628	\$0.00	\$0.00	\$145.42✓	(\$145.42)
07/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS			\$0.00	\$0.00	\$145.42	(\$145.42)
07/20/2023		FRONTIER/CITIZENS COMM CO ACCS08253258 6/25/23 SPALDING		CL848623	\$0.00	\$0.00	\$723.11✓	(\$723.11)
07/20/2023		DIGITAL DEPLOYMENT, INC 8525D18B-0029 4/1-5/1/23		CL848626	\$0.00	\$0.00	\$75.00✓	(\$798.11)
		Ending Balance			\$0.00	\$0.00	\$798.11	(\$798.11)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 7/1/2023 to 7/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
07/01/2023	*****	ACCOUNT : 30-01700			\$0.00	\$0.00	\$0.00	\$0.00
		MAINTENANCE - EQUIPMENT						
07/20/2023		LIFESTYLE SUSANVILLE, LLC	01005531	CL848627	\$0.00	\$0.00	\$11.90 ✓	(\$11.90)
		516983 6/29/23 SPALDING						
		Ending Balance			\$0.00	\$0.00	\$11.90	(\$11.90)
07/01/2023	*****	ACCOUNT : 30-01701			\$0.00	\$0.00	\$0.00	\$0.00
		MAINTENANCE-COUNTY VEHICLES						
07/20/2023		ED STAUB & SONS PETROLEUM, INC	01005526	CL848622	\$0.00	\$0.00	\$129.35 ✓	(\$129.35)
		127946 6/15/23 \$129.35						
07/20/2023		ED STAUB & SONS PETROLEUM, INC	01005526	CL848622	\$0.00	\$0.00	\$48.64 ✓	(\$177.99)
		133037 6/30/23 \$48.64						
		Ending Balance			\$0.00	\$0.00	\$177.99	(\$177.99)
07/01/2023	*****	ACCOUNT : 30-02300			\$0.00	\$0.00	\$0.00	\$0.00
		PROFESSIONAL & SPECIALIZED SV						
07/20/2023		ALAN VAUGHAN	01005525	CL848621	\$0.00	\$0.00	\$99.00 ✓	(\$99.00)
		045972 6/20/23 1579 SPALDING						
		Ending Balance			\$0.00	\$0.00	\$99.00	(\$99.00)
07/01/2023	*****	ACCOUNT : 30-03000			\$0.00	\$0.00	\$0.00	\$0.00
		UTILITIES						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$96.93 ✓	(\$96.93)
		ACC138532 6/25/23 \$96.93						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$126.90 ✓	(\$223.83)
		ACC138510 6/25/23 \$126.90						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$30.02 ✓	(\$253.85)
		ACC387675 6/25/23 \$30.02						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$2.38 ✓	(\$256.23)
		ACC353455 6/25/23 \$2.38						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$30.00 ✓	(\$286.23)
		ACC434362 6/25/23 \$30						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$41.50 ✓	(\$327.73)
		ACC138490 6/25/23 \$41.5						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$188.45 ✓	(\$516.18)
		ACC138507 6/25/23 \$188.45						
07/20/2023		LMUD	01005529	CL848625	\$0.00	\$0.00	\$93.64 ✓	(\$609.82)
		ACC138529 6/25/23 \$93.64						
		Ending Balance			\$0.00	\$0.00	\$609.82	(\$609.82)

**County of Lassen
Auditor Controller
Appropriation Ledger**

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
SERVICES AND SUP Totals As of 7/1/2023								
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$1,842.24	(\$1,842.24)
		Cost Center Totals As of 7/1/2023			\$0.00	\$0.00	\$1,842.24	(\$1,842.24)
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Budget Unit Totals As of 7/1/2023			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Fund Totals As of 7/1/2023			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Overall Totals As of 7/1/2023			\$0.00	\$0.00	\$130,390.95	(\$130,390.95)
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$130,390.95	(\$130,390.95)

**County of Lassen
Auditor Controller
Revenue Ledger**

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-10600	07/01/2023	*****	OTH- CHARGES FOR CURR SERVICES			\$0.00	\$0.00	\$0.00
20-10600	07/06/2023		Ewing, Jerlaine		DP158375 ✓	\$0.00	\$78.00	(\$78.00)
20-10600	07/06/2023		Mendes, John		DP158400 ✓	\$0.00	\$300.00	(\$378.00)
20-10600	07/06/2023		Wolfe, Philip		DP158400 ✓	\$0.00	\$312.00	(\$690.00)
20-10600	07/07/2023		Keller, William		DP158408 ✓	\$0.00	\$78.00	(\$768.00)
20-10600	07/10/2023		Mahe, George		DP158451 ✓	\$0.00	\$78.00	(\$846.00)
20-10600	07/10/2023		Hunt, Linda		DP158451 ✓	\$0.00	\$78.00	(\$924.00)
20-10600	07/10/2023		Wright, Pauline		DP158451 ✓	\$0.00	\$78.00	(\$1,002.00)
20-10600	07/10/2023		Cunha, Nancy		DP158451 ✓	\$0.00	\$78.00	(\$1,080.00)
20-10600	07/10/2023		Hinojosa, Patricia		DP158451 ✓	\$0.00	\$312.00	(\$1,392.00)
20-10600	07/10/2023		Payoff / Buonarati, Craig		DP158451 ✓	\$0.00	\$78.00	(\$1,470.00)
20-10600	07/11/2023		Sharkey, Eric		DP158474 ✓	\$0.00	\$78.00	(\$1,548.00)
20-10600	07/11/2023		Brown, Jack		DP158474 ✓	\$0.00	\$78.00	(\$1,626.00)
20-10600	07/11/2023		Piper, Eli		DP158474 ✓	\$0.00	\$78.00	(\$1,704.00)
20-10600	07/11/2023		Muller, Whitney		DP158475 ✓	\$0.00	\$156.00	(\$1,860.00)
20-10600	07/11/2023		Spalding / Check Deposit 7/11		DP158487 ✓	\$0.00	\$17,573.80	(\$19,433.80)
20-10600	07/13/2023		Murillo, Jessica		DP158513 ✓	\$0.00	\$78.00	(\$19,511.80)
20-10600	07/14/2023		Witt, Terry		DP158539 ✓	\$0.00	\$200.00	(\$19,711.80)
20-10600	07/17/2023		Howarth, Raymond		DP158558 ✓	\$0.00	\$78.00	(\$19,789.80)
20-10600	07/18/2023		Kish, Nicholas		DP158598 ✓	\$0.00	\$78.00	(\$19,867.80)
20-10600	07/18/2023		Smith, Vicky		DP158598 ✓	\$0.00	\$312.00	(\$20,179.80)
20-10600	07/18/2023		Cunnington, Gary		DP158599 ✓	\$0.00	\$78.00	(\$20,257.80)
20-10600	07/19/2023		Boggs, Christie		DP158617 ✓	\$0.00	\$78.00	(\$20,335.80)
20-10600	07/20/2023		Matthias, Paul		DP158636 ✓	\$0.00	\$312.00	(\$20,647.80)

**County of Lassen
Auditor Controller
Revenue Ledger**

From 7/1/2023 to 7/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-10600	07/21/2023		Odle, Curtis		DP158656 ✓	\$0.00	\$312.00	(\$20,959.80)
20-10600	07/21/2023		Jensen, David		DP158656 ✓	\$0.00	\$242.60	(\$21,202.40)
20-10600	07/24/2023		Rubelius, Tammy		DP158680 ✓	\$0.00	\$78.00	(\$21,280.40)
20-10600	07/25/2023		7/5/2023 DEPOSIT		DP158712 ✓	\$0.00	\$18,110.60	(\$39,391.00)
20-10600	07/28/2023		Weisinger, Patricia		DP158793 ✓	\$0.00	\$78.00	(\$39,469.00)
20-10600	07/31/2023		Fox, Robert		DP158832 ✓	\$0.00	\$78.00	(\$39,547.00)
Ending Balance:								
Cost Center Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$39,547.00	(\$39,547.00)
Budget Unit Totals As of 7/1/2023								
			Current Period			\$0.00	\$39,547.00	(\$39,547.00)
			Ending Balance			\$0.00	\$39,547.00	(\$39,547.00)
Fund Totals As of 7/1/2023								
			Current Period			\$0.00	\$0.00	\$0.00
			Ending Balance			\$0.00	\$39,547.00	(\$39,547.00)
			Current Period			\$0.00	\$39,547.00	(\$39,547.00)
			Ending Balance			\$0.00	\$39,547.00	(\$39,547.00)

12:56 PM

10/17/23

Spalding Community Services District
Reconciliation Summary
Sewer US Bank Account, Period Ending 08/31/2023

	<u>Aug 31, 23</u>
Beginning Balance	38,468.77
Cleared Transactions	
Checks and Payments - 6 items	-4,633.75
Deposits and Credits - 5 items	13,529.16
Total Cleared Transactions	<u>8,895.41</u>
Cleared Balance	<u>47,364.18</u>
Uncleared Transactions	
Checks and Payments - 1 item	-84.00
Total Uncleared Transactions	<u>-84.00</u>
Register Balance as of 08/31/2023	<u>47,280.18</u>
New Transactions	
Checks and Payments - 32 items	-31,745.30
Deposits and Credits - 2 items	9,245.16
Total New Transactions	<u>-22,500.14</u>
Ending Balance	<u>24,780.04</u>



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

3823 TRN S Y ST01

Statement Period:
Aug 1, 2023
through
Aug 31, 2023



000057120 01 AV 0.498 000638546426454 P Y
SPALDING COMMUNITY SERVICES DISTRICT
GENERAL OPERATING ACCOUNT
502-907 MAHOGANY WAY
SUSANVILLE CA 96130-9237

To Contact U.S. Bank

Commercial Customer
Service: 877-295-2509

U.S. Bank accepts Relay Calls

Internet: usbank.com

MUNICIPAL INVESTOR CHECKING

Member FDIC

U.S. Bank National Association

Account Summary

	# Items				
Beginning Balance on Aug 1		\$	38,468.77	Interest Paid this Year	\$ 23.33
Customer Deposits	3		13,445.47	Number of Days in Statement Period	31
Other Deposits	2		83.69		
Other Withdrawals	3		1,956.87-		
Checks Paid	3		2,676.88-		
Ending Balance on Aug 31, 2023		\$	47,364.18		

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Aug 11	9212604361	873.81		Aug 17	8912553395	5,866.86
	Aug 11	9212604372	6,704.80				
Total Customer Deposits							\$ 13,445.47

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Aug 11	Proof Correction Credit	9212604373	\$ 78.00
Aug 31	Interest Paid	3100001781	5.69
Total Other Deposits			\$ 83.69

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Aug 14	Analysis Service Charge	1400000000	\$ 13.81-
Aug 18	Electronic Withdrawal To CARDMEMBER SERV	5911111111ELECT PYMT*****4296	169.98-
Aug 21	Electronic Withdrawal To VISA	1465106539PAYMENT 480725XXXXX1374	1,773.08-
Total Other Withdrawals			\$ 1,956.87-

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
0140	Aug 29	8311123594	801.88	0142	Aug 31	8913014644	375.00
0141	Aug 28	8016118941	1,500.00				
Conventional Checks Paid (3)							\$ 2,676.88-

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Aug 11	46,125.38	Aug 18	51,808.45	Aug 29	47,733.49
Aug 14	46,111.57	Aug 21	50,035.37	Aug 31	47,364.18
Aug 17	51,978.43	Aug 28	48,535.37		

Balances only appear for days reflecting change.

Spalding Community Services District
Reconciliation Summary
1.227 · 227 Sewer - Main Cash Account, Period Ending 08/31/2023

	Aug 31, 23
Beginning Balance	44,903.56
Cleared Transactions	
Checks and Payments - 23 items	-21,305.37
Deposits and Credits - 13 items	2,216.00
	-19,089.37
Total Cleared Transactions	-19,089.37
Cleared Balance	25,814.19
Uncleared Transactions	
Checks and Payments - 8 items	-11,961.87
Deposits and Credits - 11 items	2,117.40
	-9,844.47
Total Uncleared Transactions	-9,844.47
Register Balance as of 08/31/2023	15,969.72
New Transactions	
Checks and Payments - 12 items	-10,837.38
Deposits and Credits - 23 items	4,242.77
	-6,594.61
Total New Transactions	-6,594.61
Ending Balance	9,375.11

County of Lassen
Auditor Controller
General Ledger

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	08/01/2023	*****	SPAULDING CSD/SEWER		\$0.00	\$0.00	\$44,903.56
01-00000	08/02/2023		Spalding on 7/30	DP158942	\$78.00 ✓	\$0.00	\$44,981.56
01-00000	08/03/2023		Spalding on 7/31	DP158963	\$312.00 ✓	\$0.00	\$45,293.56
01-00000	08/03/2023		WARRANTS	WA080323	\$0.00	\$3,658.43	\$41,635.13
01-00000	08/04/2023		8/4/23 BIWEEKLY DD PAYROLL	CM000119	\$0.00	\$3,857.91	\$37,777.22
01-00000	08/04/2023		8/4/23 BIWEEKLY DD FEE	CM000120	\$0.00	\$10.00	\$37,767.22
01-00000	08/04/2023		Spalding on 8/1	DP158979	\$234.00 ✓	\$0.00	\$38,001.22
01-00000	08/08/2023		Spalding on 8/3	DP159026	\$490.00 ✓	\$0.00	\$38,491.22
01-00000	08/16/2023		SPALDING PR IRS TAX	CM000157	\$0.00	\$1,814.78	\$36,676.44
01-00000	08/16/2023		SPALDING PR EDD TAX	CM000157	\$0.00	\$303.83	\$36,372.61
01-00000	08/17/2023		NOV 8,22 ELECTION BILLING	JE000162	\$0.00	\$502.18	\$35,870.43
01-00000	08/17/2023		WARRANTS	WA081723	\$0.00	\$3,325.96	\$32,544.47
01-00000	08/18/2023		SPALDING BIWEEKLY DD NET PAY	CM000163	\$0.00	\$3,772.40	\$28,772.07
01-00000	08/18/2023		SPALDING BIWEEKLY DD FEES	CM000163	\$0.00	\$10.00	\$28,762.07
01-00000	08/22/2023		Spalding on 8/17	DP159235	\$768.00 ✓	\$0.00	\$29,530.07
01-00000	08/25/2023		Spalding on 8/22	DP159329	\$100.00 ✓	\$0.00	\$29,630.07
01-00000	08/25/2023		WARRANTS	WA082523	\$0.00	\$302.38	\$29,327.69
01-00000	08/30/2023		Spalding on 8/27	DP159430	\$234.00 ✓	\$0.00	\$29,561.69
01-00000	08/31/2023		SPALDING/BIWEEKLY DD-NET PAY	CM000190	\$0.00	\$3,737.50	\$25,824.19
01-00000	08/31/2023		SPALDING BIWEEKLY DD FEES	CM000190	\$0.00	\$10.00	\$25,814.19
20-00000	08/31/2023	*****	REVENUE		\$2,216.00	\$21,305.37	\$25,814.19
			Ending Balance:		\$0.00	\$0.00	(\$41,763.00)
			Ending Balance:		\$0.00	\$0.00	(\$41,763.00)

County of Lassen
Auditor Controller
General Ledger

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
30-00000	08/31/2023	*****	EXPENDITURES		\$0.00	\$0.00	\$32,935.55
			Ending Balance:				\$32,935.55
75-00000	08/01/2023	*****	JUNE 30 ESTIMATED FUND BALANCE		\$0.00	\$0.00	(\$16,986.74)
			Ending Balance:				(\$16,986.74)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 8/1/2023 to 8/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
08/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES			\$0.00	\$0.00	\$7,959.84	(\$7,959.84)
08/04/2023		8/4/23 BIWEEKLY DD PAYROLL		CM000119	\$0.00	\$0.00	\$3,857.91 ✓	(\$11,817.75)
08/18/2023		SPALDING BIWEEKLY DD NET PAY		CM000163	\$0.00	\$0.00	\$3,772.40 ✓	(\$15,590.15)
08/31/2023		SPALDING/BIWEEKLY DD-NET PAY		CM000190	\$0.00	\$0.00	\$3,737.50 ✓	(\$19,327.65)
Ending Balance								
08/01/2023	*****	ACCOUNT : 30-00211 SPECIAL DISTRICTS BENEFITS			\$0.00	\$0.00	\$19,327.65	(\$19,327.65)
08/04/2023		8/4/23 BIWEEKLY DD FEE		CM000120	\$0.00	\$0.00	\$1,828.10	(\$1,828.10)
08/16/2023		SPALDING PR EDD TAX		CM000157	\$0.00	\$0.00	\$10.00 ✓	(\$1,838.10)
08/16/2023		SPALDING PR IRS TAX		CM000157	\$0.00	\$0.00	\$303.83 ✓	(\$2,141.93)
08/17/2023		GUARDIAN LIFE INS CO OF AMERIC GROUP#00765033 AUG'23 SPALDING	01006333	CL849579	\$0.00	\$0.00	\$1,814.78 ✓	(\$3,956.71)
08/18/2023		SPALDING BIWEEKLY DD FEES		CM000163	\$0.00	\$0.00	\$106.53 ✓	(\$4,063.24)
08/31/2023		SPALDING BIWEEKLY DD FEES		CM000190	\$0.00	\$0.00	\$10.00 ✓	(\$4,073.24)
Ending Balance								
SAL & BENS Totals As of 8/1/2023								
Current Period								
08/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL			\$0.00	\$0.00	\$145.42	(\$145.42)
08/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS			\$0.00	\$0.00	\$145.42	(\$145.42)
08/03/2023		UMPQUA BANK <i>Stanville</i>	01005901	CL849057	\$0.00	\$0.00	\$798.11	(\$798.11)
08/17/2023		ACC1374 JUNE'23 SPALDING	01006332	CL849578	\$0.00	\$0.00	\$120.00 ✓	(\$918.11)
08/17/2023		FRONTIER/CITIZENS COMM CO			\$0.00	\$0.00	\$737.68 ✓	(\$1,655.79)
08/25/2023		ACC5308253258 7/25-8/24/23 DIGITAL DEPLOYMENT, INC	01006495	CL849688	\$0.00	\$0.00	\$84.00 ✓	(\$1,739.79)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 8/1/2023 to 8/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		8525D18B-0032 JULY-AUG'23 SPAL						
		Ending Balance						
08/01/2023	*****	ACCOUNT : 30-01700			\$0.00	\$0.00	\$1,739.79	(\$1,739.79)
		MAINTENANCE - EQUIPMENT			\$0.00	\$0.00	\$11.90	(\$11.90)
08/03/2023		UMPQUA BANK <i>Amaz purchases</i>	01005901	CL849057	\$0.00	\$0.00	\$15.00	(\$26.90)
08/17/2023		ACC1374 JUNE'23 SPALDING			\$0.00	\$0.00	\$20.56	(\$47.46)
		LIFESTYLE SUSANVILLE, LLC	01006336	CL849582	\$0.00	\$0.00		
		517768 7/25/23 SPALDING			\$0.00	\$0.00		
		Ending Balance						
08/01/2023	*****	ACCOUNT : 30-01701			\$0.00	\$0.00	\$47.46	(\$47.46)
		MAINTENANCE-COUNTY VEHICLES			\$0.00	\$0.00	\$177.99	(\$177.99)
08/03/2023		ED STAUB & SONS PETROLEUM, INC	01005896	CL849052	\$0.00	\$0.00	\$922.39	(\$1,100.38)
		9404620 7/12/23 SPALDING			\$0.00	\$0.00		
08/17/2023		ED STAUB & SONS PETROLEUM, INC	01006330	CL849575	\$0.00	\$0.00	\$207.22	(\$1,307.60)
		148226 7/15/23 SPALDING			\$0.00	\$0.00	\$102.63	(\$1,410.23)
08/17/2023		ED STAUB & SONS PETROLEUM, INC	01006330	CL849575	\$0.00	\$0.00	\$888.94	(\$2,299.17)
		153277 7/31/23 SPALDING			\$0.00	\$0.00		
08/17/2023		HONUKE, INC.	01006334	CL849580	\$0.00	\$0.00		
		ESTIMATE ID 12597 5/19/23			\$0.00	\$0.00	\$2,299.17	(\$2,299.17)
		Ending Balance						
08/01/2023	*****	ACCOUNT : 30-02200			\$0.00	\$0.00	\$0.00	\$0.00
		OFFICE EXPENSE			\$0.00	\$0.00	\$12.74	(\$12.74)
08/03/2023		UMPQUA BANK <i>Amaz purchase</i>	01005901	CL849057	\$0.00	\$0.00	\$27.87	(\$40.61)
08/03/2023		ACC1374 JUNE'23 SPALDING			\$0.00	\$0.00	\$215.97	(\$256.58)
		UMPQUA BANK <i>Amaz purchase</i>	01005901	CL849057	\$0.00	\$0.00	\$66.77	(\$323.35)
08/17/2023		ACC1374 JUNE'23 SPALDING			\$0.00	\$0.00	\$234.54	(\$557.89)
		RONALD D REBELL <i>Forest office Equip.</i>	01006331	CL849576	\$0.00	\$0.00		
		SV006028 8/2/23			\$0.00	\$0.00		
08/17/2023		RONALD D REBELL	01006331	CL849576	\$0.00	\$0.00	\$557.89	(\$557.89)
		SV005880 7/25/23 SPALDING			\$0.00	\$0.00		
08/17/2023		RONALD D REBELL	01006331	CL849576	\$0.00	\$0.00	\$0.00	\$0.00
		INV-5336 7/28/23			\$0.00	\$0.00		
		Ending Balance						
08/01/2023	*****	ACCOUNT : 30-02201			\$0.00	\$0.00	\$557.89	(\$557.89)
		POSTAGE			\$0.00	\$0.00	\$0.00	\$0.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 8/1/2023 to 8/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
08/03/2023		UMPQUA BANK ACC1374 JUNE'23 SPALDING	01005901	CL849057	\$0.00	\$0.00	\$315.00	(\$315.00)
08/01/2023	*****	ACCOUNT : 30-02300 PROFESSIONAL & SPECIALIZED SV			\$0.00	\$0.00	\$315.00	(\$315.00)
08/03/2023		SILVER STATE ANALYTICAL LAB IN 298577 4/6/23 SPALDING	01005898	CL849054	\$0.00	\$0.00	\$99.00	(\$99.00)
08/03/2023		STRADLING YOCCA CALRSON & RAUTH CLIENT 200765 7/9/23 398288	01005899	CL849055	\$0.00	\$0.00	\$450.29	(\$549.29)
08/17/2023		MARY CHEEK 7474 7/31/23 SPALDING	01006329	CL849574	\$0.00	\$0.00	\$300.00	(\$2,137.29)
08/01/2023	*****	ACCOUNT : 30-02400 PUBLICATIONS AND LEGAL NOTICES			\$0.00	\$0.00	\$2,137.29	(\$2,137.29)
08/17/2023		NOV 8,22 ELECTION BILLING		JE000162	\$0.00	\$0.00	\$502.18	(\$502.18)
08/25/2023		MODOC COUNTY RECORD 77639 8/2/23 SPALDING	01006494	CL849687	\$0.00	\$0.00	\$36.00	(\$538.18)
08/01/2023	*****	ACCOUNT : 30-02500 RENTS AND LEASES - EQUIPMENT			\$0.00	\$0.00	\$538.18	(\$538.18)
08/03/2023		TIAA COMMERCIAL FINANCE, INC 9606798 7/6/23 42059206	01005900	CL849056	\$0.00	\$0.00	\$507.14	(\$507.14)
08/25/2023		TIAA COMMERCIAL FINANCE, INC 9648519 8/6/23 CONTRACT4205920	01006497	CL849690	\$0.00	\$0.00	\$182.38	(\$689.52)
08/01/2023	*****	ACCOUNT : 30-03000 UTILITIES			\$0.00	\$0.00	\$689.52	(\$689.52)
08/17/2023		LMUD SPALDING 7/25/23 BILLING	01006335	CL849581	\$0.00	\$0.00	\$445.12	(\$1,054.94)
		Ending Balance			\$0.00	\$0.00	\$1,054.94	(\$1,054.94)
		SERVICES AND SUP Totals As of 8/1/2023			\$0.00	\$0.00	\$1,842.24	(\$1,842.24)
		Current Period			\$0.00	\$0.00	\$7,682.42	(\$7,682.42)
		Ending Balance			\$0.00	\$0.00	\$9,524.66	(\$9,524.66)
		Cost Center Totals As of 8/1/2023			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)

**County of Lassen
Auditor Controller
Appropriation Ledger**

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		Current Period			\$0.00	\$0.00	\$21,305.37	(\$21,305.37)
		Ending Balance			\$0.00	\$0.00	\$32,935.55	(\$32,935.55)
		Budget Unit Totals As of 8/1/2023			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Current Period			\$0.00	\$0.00	\$21,305.37	(\$21,305.37)
		Ending Balance			\$0.00	\$0.00	\$32,935.55	(\$32,935.55)
		Fund Totals As of 8/1/2023			\$0.00	\$0.00	\$11,630.18	(\$11,630.18)
		Current Period			\$0.00	\$0.00	\$21,305.37	(\$21,305.37)
		Ending Balance			\$0.00	\$0.00	\$32,935.55	(\$32,935.55)
		Overall Totals As of 8/1/2023			\$0.00	\$0.00	\$130,390.95	(\$130,390.95)
		Current Period			\$0.00	\$0.00	\$140,309.47	(\$140,309.47)
		Ending Balance			\$0.00	\$0.00	\$270,700.42	(\$270,700.42)

**County of Lassen
Auditor Controller
Revenue Ledger**

From 8/1/2023 to 8/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-10600	08/01/2023	*****	OTH- CHARGES FOR CURR SERVICES			\$0.00	\$39,547.00	(\$39,547.00)
20-10600	08/02/2023		Rohner, Kay		DP158942	\$0.00	\$78.00 ✓	(\$39,625.00)
20-10600	08/03/2023		Johnson, Glyne		DP158963	\$0.00	\$312.00 ✓	(\$39,937.00)
20-10600	08/04/2023		Meier, Sherry		DP158979	\$0.00	\$78.00	(\$40,015.00)
20-10600	08/04/2023		Noxon, Tim		DP158979	\$0.00	\$78.00	(\$40,093.00)
20-10600	08/04/2023		Stone, Catherine		DP158979	\$0.00	\$78.00	(\$40,171.00)
20-10600	08/08/2023		Merrill, Roddell		DP159026	\$0.00	\$312.00 ✓	(\$40,483.00)
20-10600	08/08/2023		Dowling, Timothy		DP159026	\$0.00	\$178.00 ✓	(\$40,661.00)
20-10600	08/22/2023		Marsh, Jeremy		DP159235	\$0.00	\$312.00 ✓	(\$40,973.00)
20-10600	08/22/2023		Estes, Kenneth		DP159235	\$0.00	\$78.00 ✓	(\$41,051.00)
20-10600	08/22/2023		Estes, Kenneth		DP159235	\$0.00	\$78.00 ✓	(\$41,129.00)
20-10600	08/22/2023		Hill, Michael		DP159235	\$0.00	\$300.00 ✓	(\$41,429.00)
20-10600	08/25/2023		LoBue, Tammy		DP159329	\$0.00	\$100.00	(\$41,529.00)
20-10600	08/30/2023		Vaughn, Leni		DP159430	\$0.00	\$234.00	(\$41,763.00)
Ending Balance:								
Cost Center Totals As of 8/1/2023						\$0.00	\$41,763.00	(\$41,763.00)
Current Period						\$0.00	\$39,547.00	(\$39,547.00)
Ending Balance						\$0.00	\$2,216.00	(\$2,216.00)
Budget Unit Totals As of 8/1/2023								
Current Period						\$0.00	\$41,763.00	(\$41,763.00)
Ending Balance						\$0.00	\$39,547.00	(\$39,547.00)
Fund Totals As of 8/1/2023								
Current Period						\$0.00	\$2,216.00	(\$2,216.00)
Ending Balance						\$0.00	\$41,763.00	(\$41,763.00)
Current Period						\$0.00	\$39,547.00	(\$39,547.00)
Ending Balance						\$0.00	\$2,216.00	(\$2,216.00)

1:52 PM

10/17/23

Spalding Community Services District
Reconciliation Summary
Sewer US Bank Account, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	47,364.18
Cleared Transactions	
Checks and Payments - 18 items	-20,806.69
Deposits and Credits - 3 items	4,136.22
Total Cleared Transactions	<u>-16,670.47</u>
Cleared Balance	<u>30,693.71</u>
Uncleared Transactions	
Checks and Payments - 2 items	-168.00
Total Uncleared Transactions	<u>-168.00</u>
Register Balance as of 09/30/2023	<u>30,525.71</u>
New Transactions	
Checks and Payments - 18 items	-14,226.38
Deposits and Credits - 1 item	6,441.00
Total New Transactions	<u>-7,785.38</u>
Ending Balance	<u>22,740.33</u>



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

3823 TRN S Y ST01

Statement Period:
Sep 1, 2023
through
Sep 30, 2023

Page 1 of 2



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SPALDING COMMUNITY SERVICES DISTRICT
GENERAL OPERATING ACCOUNT
502-907 MAHOGANY WAY
SUSANVILLE CA 96130-9237

To Contact U.S. Bank

Commercial Customer
Service: 877-295-2509

U.S. Bank accepts Relay Calls

Internet: usbank.com

INFORMATION YOU SHOULD KNOW

Effective November 13, 2023, please review updates made to the *Your Deposit Account Agreement* document which may affect your rights.

Beginning October 11, 2023, you can review the full revised document at usbank.com/YDAA-upcoming-version, by calling 24-Hour Banking at 800-USBANKS (872-2657) or by visiting your local U.S. Bank branch. We accept relay calls.

Here's what you should know:

- Under **Owner's Authority** section, added U.S. Bank makes no warranty or representation as to the suitability of any deposit product outside the United States of America.
- Under **Insufficient Funds and Overdrafts** section, removed language that states an Overdraft Paid Fee may be charged if the Available Balance was positive at the time the debit card transaction was authorized.
- Under **Withdrawal Rights, Ownership of Account, and Beneficiary Designation** section, **Accounts Established Under the Uniform Transfers to Minors Act or Uniform Gifts to Minors Act ("UTMA/UGMA")** sub-section, added language stating U.S. Bank may contact the minor for instructions, unless prior written notice is received and supporting documentation establishing that the minor has not yet reached the age of termination.

If you have questions or need to request a copy of the current *Your Deposit Account Agreement*, visit usbank.com/tmtermsandconditions or please call your customer service team at the phone number listed at the top of this statement.

MUNICIPAL INVESTOR CHECKING

Member FDIC

U.S. Bank National Association

Account Summary

	# Items	\$		\$
Beginning Balance on Sep 1		47,364.18	Interest Paid this Year	28.58
Customer Deposits	2	4,130.97	Number of Days in Statement Period	30
Other Deposits	1	5.25		
Other Withdrawals	2	3,707.81-		
Checks Paid	16	17,098.88-		
Ending Balance on Sep 30, 2023		\$ 30,693.71		

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Sep 5	8317167878	2,804.16		Sep 14	8913370106	1,326.81
			Total Customer Deposits	\$			4,130.97

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Sep 29	Interest Paid	2900002520	\$ 5.25
			Total Other Deposits
			\$ 5.25

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Sep 15	Analysis Service Charge	1500000000	\$ 12.49-



SPALDING COMMUNITY SERVICES DISTRICT
 GENERAL OPERATING ACCOUNT
 502-907 MAHOGANY WAY
 SUSANVILLE CA 96130-9237

Business Statement

Statement Period:
 Sep 1, 2023
 through
 Sep 30, 2023

Page 2 of 2



MUNICIPAL INVESTOR CHECKING

(CONTINUED)

U.S. Bank National Association

Other Withdrawals (continued)

Date	Description of Transaction	Ref Number	Amount
Sep 19	Electronic Withdrawal REF=232620125323780Y00	To CARDMEMBER SERV 5911111111ELECT PYMT*****4296	3,695.32-
Total Other Withdrawals			\$ 3,707.81-

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
0102	Sep 18	8016949078	6,703.50	0113*	Sep 28	8913741405	1,382.53
0104*	Sep 29	9212425467	120.00	0114	Sep 28	8913741404 many	362.62
0105	Sep 25	8015923344	146.58	0116*	Sep 28	8913795245	697.88
0106	Sep 27	8614187730	219.71	0117	Sep 29	9213005053	1,058.85
0107	Sep 25	8016571536	162.00	0143*	Sep 1	9212142612	217.40
0109*	Sep 29	9212006380	753.20	0144	Sep 11	8016823275	290.53
0110	Sep 25	8016104179	564.27	0145	Sep 13	8614628674	29.75
0111	Sep 29	9213453695	213.06	0146	Sep 14	8913978810	4,177.00
Conventional Checks Paid (16)							\$ 17,098.88-

* Gap in check sequence

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Sep 1	47,146.78	Sep 14	46,780.47	Sep 25	35,496.31
Sep 5	49,950.94	Sep 15	46,767.98	Sep 27	35,276.60
Sep 11	49,660.41	Sep 18	40,064.48	Sep 28	32,833.57
Sep 13	49,630.66	Sep 19	36,369.16	Sep 29	30,693.71

Balances only appear for days reflecting change.

2:38 PM

10/16/23

Spalding Community Services District Reconciliation Summary

1.227 - 227 Sewer - Main Cash Account, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	25,814.19
Cleared Transactions	
Checks and Payments - 4 items	-5,804.15
Deposits and Credits - 2 items	156.00
	<u> </u>
Total Cleared Transactions	-5,648.15
Cleared Balance	<u>20,166.04</u>
Uncleared Transactions	
Checks and Payments - 14 items	-16,093.55
Deposits and Credits - 13 items	3,464.21
	<u> </u>
Total Uncleared Transactions	-12,629.34
Register Balance as of 09/30/2023	<u>7,536.70</u>
New Transactions	
Checks and Payments - 2 items	-936.00
Deposits and Credits - 19 items	2,739.96
	<u> </u>
Total New Transactions	1,803.96
Ending Balance	<u>9,340.66</u>

**County of Lassen
Auditor Controller
General Ledger**

From 9/1/2023 to 9/30/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	09/01/2023	*****	SPAULDING CSD/SEWER		\$0.00	\$0.00	\$25,814.19
01-00000	09/05/2023		Spalding on 8/30	DP159532	\$78.00	\$0.00	\$25,892.19
01-00000	09/15/2023		SPALDING BIWEEKLY DD NET PAY	CM000239	\$0.00	\$3,771.95	\$22,120.24
01-00000	09/15/2023		SPALDING BIWEEKLY DD FEES	CM000239	\$0.00	\$10.00	\$22,110.24
01-00000	09/15/2023		Spalding on 9/12	DP159708	\$78.00	\$0.00	\$22,188.24
01-00000	09/18/2023		SPALDING IRS/EDD PAYROLL TAX	CM000244	\$0.00	\$2,022.20	\$20,166.04
			Ending Balance:		\$156.00	\$5,804.15	\$20,166.04
20-00000	09/30/2023	*****	REVENUE		\$0.00	\$0.00	(\$41,919.00)
			Ending Balance:		\$0.00	\$0.00	(\$41,919.00)
30-00000	09/30/2023	*****	EXPENDITURES		\$0.00	\$0.00	\$38,739.70
			Ending Balance:		\$0.00	\$0.00	\$38,739.70
75-00000	09/01/2023	*****	JUNE 30 ESTIMATED FUND BALANCE		\$0.00	\$0.00	(\$16,986.74)
			Ending Balance:		\$0.00	\$0.00	(\$16,986.74)
91-00000	09/30/2023	*****	ESTIMATED REVENUES		\$0.00	\$0.00	\$226,200.00
			Ending Balance:		\$0.00	\$0.00	\$226,200.00
93-00000	09/30/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$243,186.00)
			Ending Balance:		\$0.00	\$0.00	(\$243,186.00)
96-00000	09/01/2023	*****	BUDGETARY FUND BALANCE		\$0.00	\$0.00	\$16,986.00
			Ending Balance:		\$0.00	\$0.00	\$16,986.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
09/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES			\$90,000.00	\$0.00	\$19,327.65	\$70,672.35
09/15/2023		SPALDING BIWEEKLY DD NET PAY		CM000239	\$0.00	\$0.00	\$3,771.95 ✓	\$66,900.40
		Ending Balance			\$90,000.00	\$0.00	\$23,099.60	\$66,900.40
09/01/2023	*****	ACCOUNT : 30-00211 SPECIAL DISTRICTS BENEFITS			\$26,000.00	\$0.00	\$4,083.24	\$21,916.76
09/15/2023		SPALDING BIWEEKLY DD FEES		CM000239	\$0.00	\$0.00	\$10.00 ✓	\$21,906.76
09/18/2023		SPALDING IRS PAYROLL TAX		CM000244	\$0.00	\$0.00	\$1,774.46 ✓	\$20,132.30
09/18/2023		SPALDING EDD PAYROLL TAX		CM000244	\$0.00	\$0.00	\$247.74 ✓	\$19,884.56
		Ending Balance			\$26,000.00	\$0.00	\$6,115.44	\$19,884.56
		SAL & BENS Totals As of 9/1/2023			\$116,000.00	\$0.00	\$23,410.89	\$92,589.11
		Current Period			\$0.00	\$0.00	\$5,804.15	(\$5,804.15)
		Ending Balance			\$116,000.00	\$0.00	\$29,215.04	\$86,784.96
09/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL			\$0.00	\$0.00	\$145.42	(\$145.42)
09/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS			\$0.00	\$0.00	\$145.42	(\$145.42)
		Ending Balance			\$0.00	\$0.00	\$1,739.79	\$23,260.21
09/01/2023	*****	ACCOUNT : 30-01500 INSURANCE			\$25,000.00	\$0.00	\$1,739.79	\$23,260.21
		Ending Balance			\$19,000.00	\$0.00	\$0.00	\$19,000.00
09/01/2023	*****	ACCOUNT : 30-01700 MAINTENANCE - EQUIPMENT			\$19,000.00	\$0.00	\$0.00	\$19,000.00
		Ending Balance			\$9,000.00	\$0.00	\$47.46	\$8,952.54
09/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$9,000.00	\$0.00	\$47.46	\$8,952.54
		Ending Balance			\$10,000.00	\$0.00	\$2,299.17	\$7,700.83
09/01/2023	*****	ACCOUNT : 30-01800 MAINT-BUILDINGS & IMPROVEMENTS			\$10,000.00	\$0.00	\$2,299.17	\$7,700.83
		Ending Balance			\$6,000.00	\$0.00	\$0.00	\$6,000.00
		Ending Balance			\$6,000.00	\$0.00	\$0.00	\$6,000.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 9/1/2023 to 9/30/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
09/01/2023	*****	ACCOUNT : 30-02000 MEMBERSHIPS			\$2,300.00	\$0.00	\$0.00	\$2,300.00
		Ending Balance			\$2,300.00	\$0.00	\$0.00	\$2,300.00
09/01/2023	*****	ACCOUNT : 30-02200 OFFICE EXPENSE			\$5,000.00	\$0.00	\$557.89	\$4,442.11
		Ending Balance			\$5,000.00	\$0.00	\$557.89	\$4,442.11
09/01/2023	*****	ACCOUNT : 30-02201 POSTAGE			\$800.00	\$0.00	\$315.00	\$485.00
		Ending Balance			\$800.00	\$0.00	\$315.00	\$485.00
09/01/2023	*****	ACCOUNT : 30-02300 PROFESSIONAL & SPECIALIZED SV			\$26,786.00	\$0.00	\$2,137.29	\$24,648.71
		Ending Balance			\$26,786.00	\$0.00	\$2,137.29	\$24,648.71
09/01/2023	*****	ACCOUNT : 30-02400 PUBLICATIONS AND LEGAL NOTICES			\$1,000.00	\$0.00	\$538.18	\$461.82
		Ending Balance			\$1,000.00	\$0.00	\$538.18	\$461.82
09/01/2023	*****	ACCOUNT : 30-02500 RENTS AND LEASES - EQUIPMENT			\$2,300.00	\$0.00	\$689.52	\$1,610.48
		Ending Balance			\$2,300.00	\$0.00	\$689.52	\$1,610.48
09/01/2023	*****	ACCOUNT : 30-02700 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
09/01/2023	*****	ACCOUNT : 30-03000 UTILITIES			\$18,000.00	\$0.00	\$1,054.94	\$16,945.06
		Ending Balance			\$18,000.00	\$0.00	\$1,054.94	\$16,945.06
		SERVICES AND SUP Totals As of 9/1/2023			\$127,186.00	\$0.00	\$9,524.66	\$117,661.34
		Current Period			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$127,186.00	\$0.00	\$9,524.66	\$117,661.34
		Cost Center Totals As of 9/1/2023			\$243,186.00	\$0.00	\$32,935.55	\$210,250.45
		Current Period			\$0.00	\$0.00	\$5,804.15	(\$5,804.15)
		Ending Balance			\$243,186.00	\$0.00	\$38,739.70	\$204,446.30
		Budget Unit Totals As of 9/1/2023			\$243,186.00	\$0.00	\$32,935.55	\$210,250.45
		Current Period			\$0.00	\$0.00	\$5,804.15	(\$5,804.15)
		Ending Balance			\$243,186.00	\$0.00	\$38,739.70	\$204,446.30
		Fund Totals As of 9/1/2023			\$243,186.00	\$0.00	\$32,935.55	\$210,250.45

County of Lassen
Auditor Controller
Appropriation Ledger

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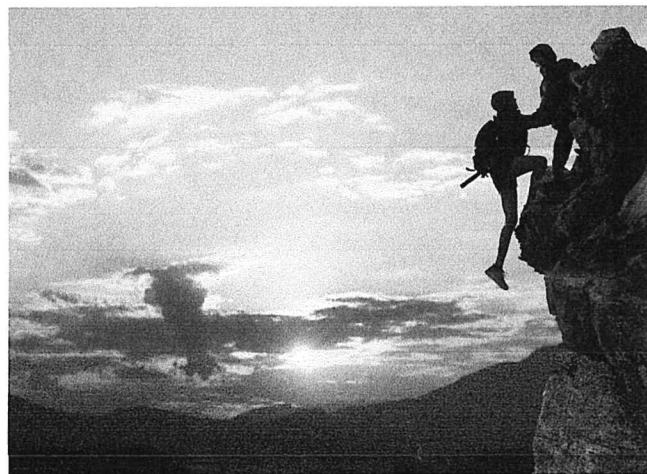
Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		Current Period			\$0.00	\$0.00	\$5,804.15	(\$5,804.15)
		Ending Balance			\$243,186.00	\$0.00	\$38,739.70	\$204,446.30

**County of Lassen
Auditor Controller
Revenue Ledger**

From 9/1/2023 to 9/30/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-03000	09/01/2023	*****	INTEREST			\$1,200.00	\$0.00	\$1,200.00
			Ending Balance:			\$1,200.00	\$0.00	\$1,200.00
20-10600	09/01/2023	*****	OTH- CHARGES FOR CURR SERVICES			\$190,000.00	\$41,763.00	\$148,237.00
20-10600	09/05/2023		King, Robert		DP159532	\$0.00	\$78.00	\$148,159.00
20-10600	09/15/2023		Moats, Sharon		DP159708	\$0.00	\$78.00	\$148,081.00
			Ending Balance:			\$190,000.00	\$41,919.00	\$148,081.00
20-12200	09/01/2023	*****	OPERATING TRANSFERS-IN			\$35,000.00	\$0.00	\$35,000.00
			Ending Balance:			\$35,000.00	\$0.00	\$35,000.00
Cost Center Totals As of 9/1/2023								
			Current Period			\$0.00	\$156.00	(\$156.00)
			Ending Balance			\$226,200.00	\$41,919.00	\$184,281.00
Budget Unit Totals As of 9/1/2023								
			Current Period			\$0.00	\$156.00	(\$156.00)
			Ending Balance			\$226,200.00	\$41,919.00	\$184,281.00
Fund Totals As of 9/1/2023								
			Current Period			\$0.00	\$156.00	(\$156.00)
			Ending Balance			\$226,200.00	\$41,919.00	\$184,281.00

Spalding Community Service District



Accounting and Audit Preparation Support Engagements
By Drew Consulting Inc.



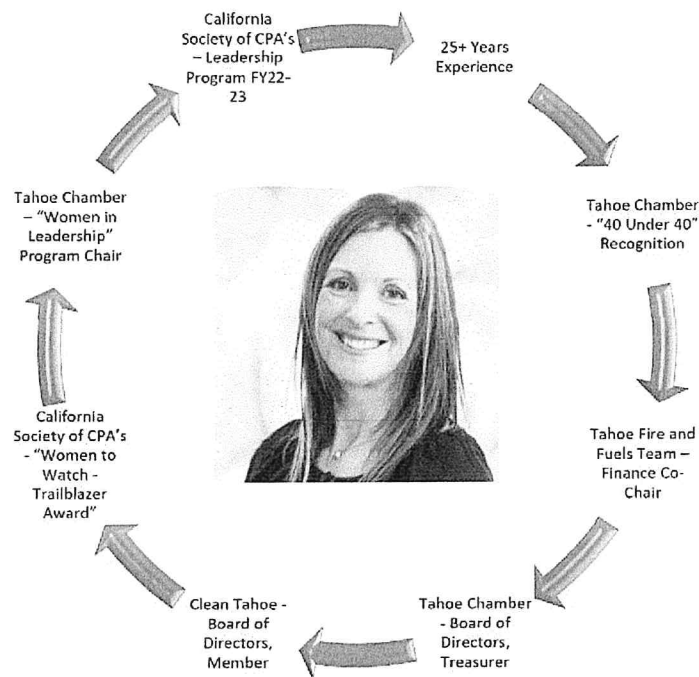
Our Approach and Engagement Goals

Our firm partners with small businesses, NGO's, Special Districts and government agencies to improve their bottom line over the short and long-term. We work alongside our clients' team to build strong accounting and compliance systems by providing "Full Cycle Financial" and Business Advisory Services through a contract engagement platform. Through strategic planning efforts, we are able to meet both your current financial goals and strengthen long-term sustainability.

As a full-service company with a diverse background, we work on a 1-to-1 basis with clients to provide specialized services and ensure that we meet each of their specific needs. The services we offer include, but are not limited to, business advisory services, financial compliance, accounting and system development, personnel development and grant administration and compliance.

Together, let us help the team of Spalding Community Service District (the "District") better it's financial legacy.

Our Lead Partner



Our lead partner, Andrea Drew, holds 25+ years diverse experience in providing business advisory, assurance and compliance services to a wide array of clients in the private sector (*refuse and recycling, water utility, manufacturing, hospitality, and real estate*), public sector (*mining and technology SEC and TSX-V reporting*), government (*local state and special district*), and not-for-profit organizations (*recreation, environmental and commerce, education*).



Our Lead Partner (Continued)

Andrea began her career working for a prestigious Chartered Accounting firm in Vancouver, BC, as a Summer Intern in her first year of tertiary education. Over the next 10+ years, Andrea enjoyed working on engagements ranging from bookkeeping, to accounting software system design and implementation, tax return development, tax litigation assignments, budget and forecasting, and compilation through audit attest assignments, with emphasis on publicly traded entities (*SEC and TSX-V*). As a result, Andrea worked with clients in a variety of industries including government, childcare, water utility, natural resource exploration and development, manufacturing, hospitality, fashion, real estate, and refuse and recycling.

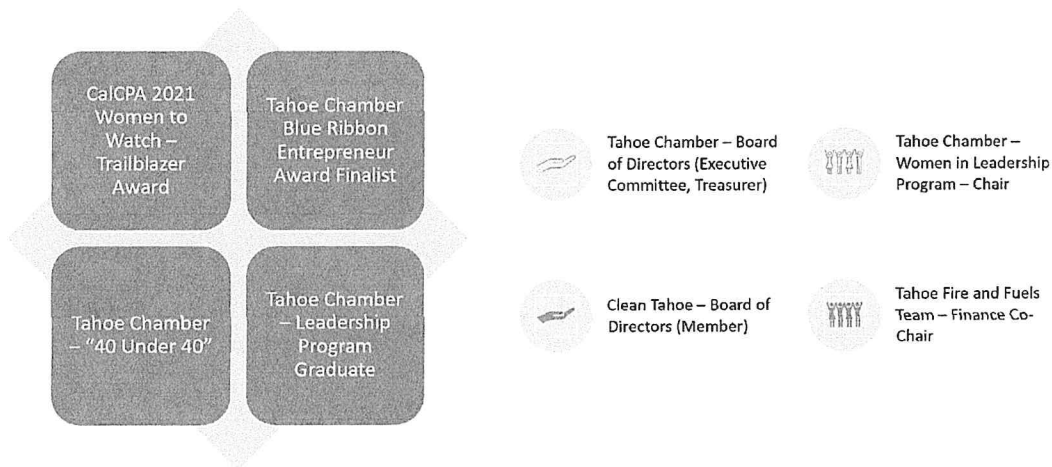
After moving to the United States, Andrea worked five+ years with an influential Environmental Agency in the capacity of Finance Manager for the “Lake Tahoe Aquatic Invasive Species Program”, seeing to the effective management of +\$13-million of federal, state and private funding awards. Her time there provided Andrea with invaluable experience in understanding the complexities and nuances of governmental accounting and grant compliance.

With this unique background, Andrea launched Drew Consulting Inc., a California small business certified, boutique business advisory firm, to proactively support the growth of its valued business partners.

Andrea looks forward to bringing this value to your team, the District and community you serve.

Lead Partner – Sample Achievements

Andrea’s on-going commitment to her community, is evidenced through various honorary roles served and awards received, a sample showcased below.





Our Firm Partnerships

Our qualifications and achievements to date, are in-keeping with our Mission: To provide our clients' exceptional financial and business advisory services while maintaining the highest levels of integrity and professionalism.

The following provides a small sample to the successful partnerships built in past years:



We look forward to bringing similar success stories through our engagement with the Spalding Community Service District.



Sewer, Recreation, & Fire Protection

Spalding Community Services District

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

September 28, 2023

Via First Class Mail and Email

Richard Egan
Administrative Officer
LASSEN COUNTY
221 South Roop Street, Suite 4
Susanville, CA 96130
coadmin@co.lassen.ca.us

Dear Mr. Egan:

As you know, on April 21, 2023 the Board of Directors approved Resolution 2023-001 - *A Resolution Of The Board Of Directors Of The Spalding Community Services District Bringing Accounting /Bookkeeping Responsibilities In-House And Authorizing The Withdrawal Of Spalding CSD Funds From The Lassen County Treasury*. A copy of that resolution is again attached.

On April 26, 2023, I sent you a letter stating Spalding Community Services District's intent to end utilizing bookkeeping/accounting services from Lassen County. On May 10th, the District had a meeting with the County, where we agreed to give the County until October 1, 2023 to work with the District in making changes to the processes in place regarding bookkeeping and accounting services. On May 25, 2023, District staff participated in a meeting with Staff of the Auditor's Office to work out issues and find some suitable resolutions.

Unfortunately, we did not find suitable resolutions to the issues discussed in previous meetings, so the District has decided that the best move for us is to continue with its original intent. I am now writing to inform you that Spalding Community Services District will terminate the bookkeeping/accounting services and remove our treasury from Lassen County. We are moving forward with our original request for the transfer of the entirety of Spalding CSD's treasury funds, which include all Fire, Sewer, and Recreation revenues to our US Bank Account, **supported by a County audit of each of the funds to be completed no later than the last Friday in October, 2023 (which is October 27, 2023).**

The Sewer Bond accounts will continue being administered by Lassen County as they are collected as tax revenue on the County's tax records and administered by Wildan and Associates. The District also requests that a full audit of the Bond accounts be provided, as there is no history of one ever being prepared by the County – **also to be completed no later than the last Friday in October, 2023 (which is October 27, 2023).**



Sewer, Recreation, & Fire Protection

Spalding Community Services District

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

Spalding appreciates the efforts of your staff in the Auditor-Controller's office, and hope to continue a professional relationship with the Auditor's office while this transition takes place. Please provide the District with the process needed to transfer the treasury to our bank account.

If you have any questions or concerns, please do not hesitate to contact our District Office at 530-825-3258.

Sincerely,

Marlane Morse
General Manager
SPALDING COMMUNITY SERVICES DISTRICT
;attachment



A LAW FIRM FOUNDED ON THE
PRINCIPLE OF SERVICE

VIA US and Electronic Mail

October 4, 2023

Spalding CSD
Attn.: Marlane Morse
502-907 Mahogany Way
Susanville, CA 96130
generalmanager@spaldingcsd.org

RE: Spalding CSD

Dear Ms. Morse,

You are receiving this letter because we understand that you have decided to sever your ties with the County of Lassen Treasury, and pull all the CSD funding out of the Treasury. Although we feel the resolution passed in April does not fully comply with California Government Code §61053, we are moving forward with your request to withdraw CSD funding as the appropriateness of the resolution is not the County's issue to resolve.

Our current reconciliation of the accounts stands at approximately at \$517,191.50. We believe this is an accurate figure, but it does include outstanding checks and deposits. We suggest a final severance of the relationship, assuming Board of Supervisor approval, of November 1, 2023 which will enable all checks and deposits to clear. We have attached a copy of the claims and deposits reconciliation documents for your information.

We ask that the payments for your credit cards be changed to a different account so that it is not coming through the County. The last transaction came through yesterday.

We understand that the CSD will be keeping the sewer bond and fire fees on the County tax roll. That is acceptable to us. Those monies will be apportioned to the CSD three time a year.

Finally, we request that Stradling alter their letter regarding delinquent sewer bond amounts. Currently, the wording of the letter reads as if it includes delinquent County property taxes, and it does not. This is misleading to the customer who may believe they are paying delinquent County property taxes in full,

1240 Court St. Redding, CA 96001 | 111 E Shaw Ave, Ste 102, Fresno, CA 93710
t: (530) 691-0800 f: (530) 691-0700 | t: (559) 500-1600 f: (559) 776-1903

WWW.PRENTICELONGPC.COM

which they are not. We request that they add a provision confirming to the customer that the amount of the bill for delinquent sewer bond fees from the CSD does not include any amounts reflecting delinquent County property taxes, and that delinquent County property taxes should be paid to Lassen County Tax Collector's Office directly.

Thank you for your attention to these matters.

Regards,

PRENTICE | LONG_{pc}



Amanda Uhrhammer
Lassen County Counsel

cc. Nancy Cardenas
Taya Short
Richard Egan

To: Board of Directors
From: Marlane Morse, General Manager
Date: 10/20/2023

Subject: Spalding Foreclosures of Special Assessments

RECOMMENDATION

It is my recommendation that the Board approve the appropriation of the cost and order Litigation Guarantees for the attached listed properties.

DISCUSSION

A litigation guarantee is essentially a title insurance policy that is issued in favor of the attorney and the client in an action affecting land. A litigation guarantee provides plaintiffs the information needed to properly identify and name in the foreclosure action as required by law all parties who hold an interest in the property, thereby ensuring any judgment received related to the case is binding on junior interest holders. Litigation guarantees are complex title insurance policies, but they are the standard of care in actions involving ownership and liens on land.

Our attorney will work with the local title company (Chicago Title in Lassen County) to purchase the Litigation Guarantees, which will show the vested interests in the real property at issue. The title company will typically require an explanation of the factual and legal basis of the particular dispute for which the litigation guarantee is to be issued so that an accurate and precise Litigation Guarantee can be generated, detailing all parties who may claim an interest in the property, as well as any defects or encumbrances.

OTHER AGENCY INVOLVEMENT

None.

FINANCIAL CONSIDERATIONS

The total cost for the Litigation Guarantees is \$13,250. We are able to pull that amount from either the Administrative Bond Account or the Bond Reserves account. It will not come out of the Operations/Maintenance Fees generated by the District. The costs incurred initially for the litigation Guarantees will be included in the costs recovered with any lawsuit for judicial foreclosure.

RESULTS

Approval of the recommended action will provide the District with insurance that they will be compensated for the loss of bond or O/M payments.

General Manager

To: Maestri, Gregory
Subject: RE: Update on Spalding Foreclosures

From: Maestri, Gregory <GMaestri@stradlinglaw.com>
Sent: Tuesday, September 19, 2023 3:15 PM
To: General Manager <generalmanager@spaldingcsd.org>
Cc: Burns, Allison <ABurns@stradlinglaw.com>; Curran, Kelly E. <kcurran@stradlinglaw.com>
Subject: Update on Spalding Foreclosures and Schedule a Call to Discuss Everything Going On

Because Lassen County is a small county, we found that only Chicago Title has the ability to run title searches with the intention of issuing a CLTA Litigation Guarantee. Kelly has reached out to a customer service representative at Chicago, and obtained the following price quote (highlighted in yellow) for each of the following matters (for a total amount due of \$13,250):

	Property Owner Name:	APN(s):	Our Reference:	Liability:	Fee	Qui
1.	John E German Estate	APN 077-153-016-000	200765-0003	\$75,000	\$850	CW
2.	James A. Clifton	APN 077-164-017-000	200765-0004	\$75,000	\$1200	CW
3.	Mark & Stacey Reed	APN 077-203-009-000	200765-0006	\$75,000	\$850	CW
4.	Terry Stanley	APNs 077-217-004-000, 077-217-005-000 and 077-217-006-000	200765-0007	\$100,000	\$1500	CW
5.	Hensley 1996 Trust	APN 077-252-031-000	200765-0009	\$75,000	\$850	CW
6.	John & Mary Mikulas	APN 077-254-025-000	200765-0010	\$75,000	\$850	CW
7.	James & Brenda Wilson	APN 077-311-027-000	200765-0011	\$75,000	\$850	CW
8.	Sheila Miner	APN 077-332-042-000	200765-0013	\$75,000	\$850	CW
9.	Andrew Tetrault	APN 077-342-018-000	200765-0014	\$75,000	\$850	CW
10.	Darren & Monica Mitchell	APN 077-343-021-000	200765-0016	\$75,000	\$850	CW
11.	Stephanie Newman	APN 077-354-005-000	200765-0017	\$75,000	\$1200	CW
12.	Glenn Womack	APN 077-363-026-000	200765-0019	\$75,000	\$850	CW
13.	Michael Allendale	APNs 077-411-018-000 and 077-411-019-000	200765-0020	\$100,000	\$850	CW
14.	David L. Woelfle	APN 077-413-016-000	200765-0021	\$75,000	\$850	CW

Per Chicago Title, it will take 25 to 30 days to complete once the order is opened. If you would like to proceed please provide payment and include quote numbers on remittance. Payment can be sent to Chicago Title Company 1200 Concord Av #400 Concord, CA 94520. The cost incurred initially for the Litigation Guarantee will be included in the costs recovered with the lawsuit for judicial foreclosure.

Please let me know if you have any questions. Thank you!



SEWER REPORT



Spalding Community Services District

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

SEWER - MAINTENANCE

David Handy

16 October 2023

Peterson Cat serviced our 5 generators September 13-14. I watched the services of the office and Pump Station #1 generators. They did not have replacement air filters on hand. Sharon ordered the air filters. They were replaced at generators 1,3 and 4 on Oct 4, 2023.

On Oct 14, 2023 upon inspecting the effluent junction distribution box at the ponds, I discovered effluent was equally set to flow into ponds 2 and 3. However, there was sludge build up preventing this equal flow at gate #2. I cleared the sludge to allow for equal flow. I will check the box weekly to ensure equal flow. I have already submitted both the pond samples and it will be noted in my 3rd Quarterly Report from now on that ponds 2 and 3 are active.

On September 20, 2023 H2O PRO worked on Pump Station #1. Determined that all 3 *pitless's needed to be replaced due to the ground sinking/shifting. We were unable to install a new pump.

*Pitless adapters provide a water-tight connection between the drop pipe from the submersible pump inside the sewer housing and sewer line leading to the ponds.

On September 26, 2023, I checked for clean outs within our system and have determined that there are none.

On September 28, 2023, Dan Lafontaine from SUSP Engineering did a site visit. Below is the summary.

- An EDU that I reset the casing to protect it and the need for base rock/gravel to fill in the roadway that has washed out.
- PS#4 concrete pad deterioration, pumps sinking in the road way, roots growing in the vault.
- PS#1 the whole station sinking, pump operation, pitless, plan in case pumps fail to use a sump pump to push effluents to main line and/or septic service to pump tank and dump at ponds. Utilize geo company to investigate the soil. Possibly build back up and utilize concrete walls to contain the soil from shifting/sinking and increase the pad (asphalt or concrete) to allow better access for H2O PRO's heavy truck to conduct maintenance/repairs without disturbing the foundation and for easier snow removal.
- PS#2 the possibility of it sinking. Looked at the pump operations/vaults etc.
- An EDU plan to shut off non-paying customers.
- Clean Outs never were installed. Develop a plan and time table to install.
- Tree removal of trees next to Pump Stations (destruction of asphalt/concrete) to prevent damage.
- Use of a different tree (float) system and a rail system in regards to the pitless.
- Whatever is done moving forward, make it less expensive to conduct routine maintenance and easier to replace/repair in the future.
- Attending the Board Meeting 20 October 2023 at 3:00pm.



Sewer- Recreation & Fire Protection

Spalding Community Services District

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

- Went over the SSMP and will update periodically as needed.
- Assistance from a certified/licensed operator to assist me with routine maintenance in the future.

On October 3, 2023, I conducted samples for pond #2 and #3, wells #1 and #2 (#3 Well not enough water). However, the next day I was notified by Silver State that they didn't complete the Well samples within the time limit. They admitted that it was their fault. I will pull new well samples October 17, 2023 and submit.

On October 12, 2023, it was discovered that Pump Station #3 generator was low on antifreeze which makes the generator inoperable. Added antifreeze and cleared the fault. This has now happened 3 times since December 2022. First at Pump Station #2, December 29, 2022. Second at Pump Station #4, August 23 2023. Third at Pump Station #3, October 12, 2023.

SCSD's lawn sprinkler system has been turned off for winter.

Quarterly Report is due 30 October.

Still waiting on funds to purchase rock/gravel for Sycamore Way in order to prevent the EDU casing from washing away again.

Continually removing weeds and brush from the Ponds. Working on getting a dumpster for the green waste this year at the Ponds.

Aqua Sierra continues to work on bringing our SCADA system back online. It should be completely operational this week.

Need to raise the EDU casing at SCSD. Also need to lower an EDU casing on Madrone Way to prevent the line from being destroyed by a snowplow.

NEW BUSINESS



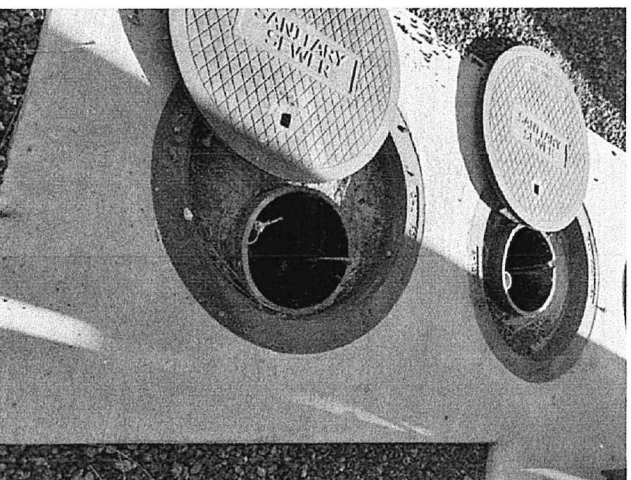
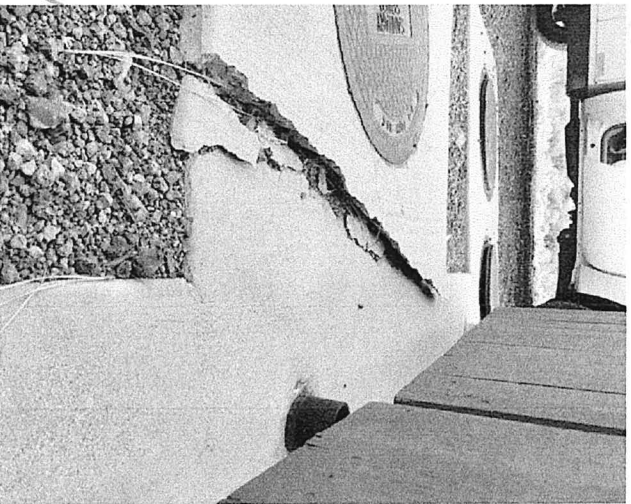
SEWER SYSTEM LIFT STATION #1 PROBLEM

DAN LAFONTAINE PE

CALIFORNIA RURAL WATER ASSOCIATION

LIFT STATION (LS) #1 – MAY 2023

Concrete has cracked and lift station well pumps began to lift sewer lids

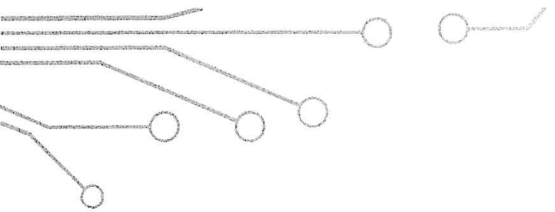




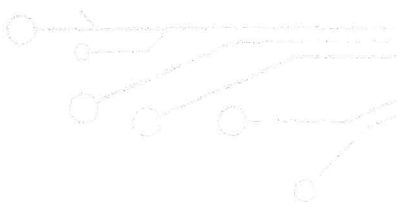
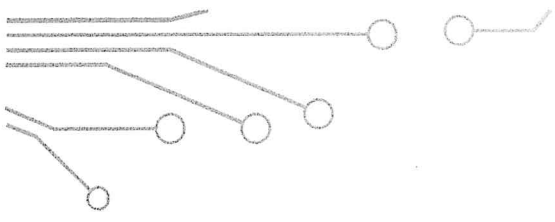
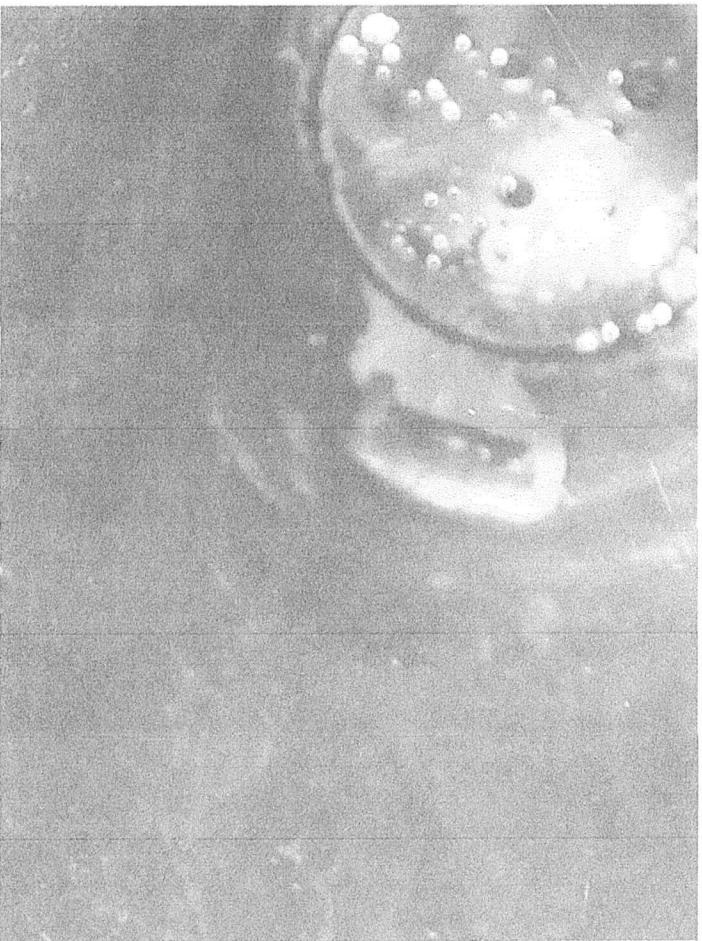
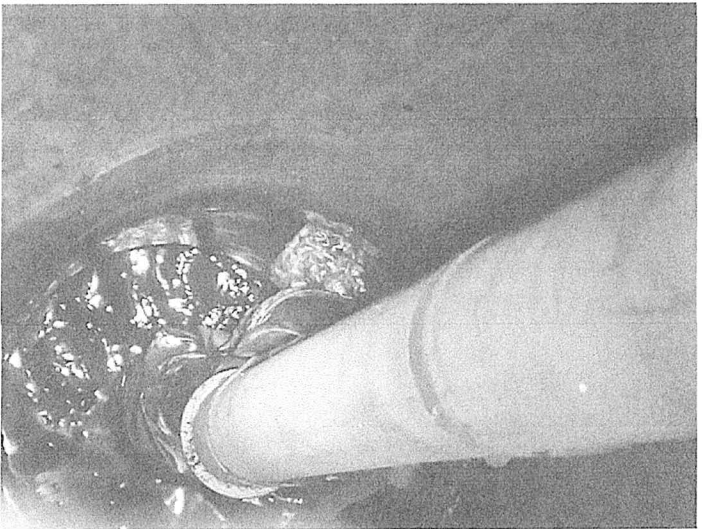
LIFT STATION #1 – AUGUST TO SEPTEMBER



- Spalding contracted with H2O pro to pull and replace pumps. No new pumps could be installed.
- Lateral piping has shifted downward causing pitless adaptor to angle downward. One pump is operating correctly, one pump is operating at a reduced rate, and the third pump is not operational.
- Based on timing of pump failures we can anticipate one year useful life left for remaining pumps.



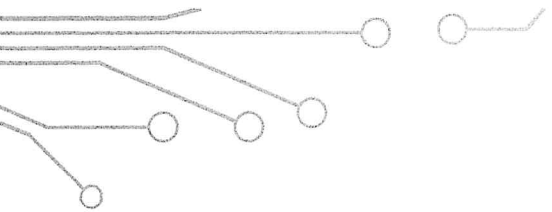
PITLESS ADAPTOR IN WET-Well





SOLUTIONS TO REPAIR LS#1

- Geotechnical investigation of soil (fill) around LS #1 – Cost Estimate \$15,000
- Emergency Plan
 - Short Term – Haul waste every other day to wastewater ponds (2 runs/day, assuming 3,000 gallons generation a day) with vac truck (most expensive)
 - Longer term – Obtain waste pump (min 10 gpm) and electrical tie into generator at LS#1 and pump wastewater to open manhole (diversion) cost savings similar cost to operating LS pump after initial capital cost.
- Repair/Reinstall Lift Station
 - Pursue grant funding through USDA, CWSRF planning application ASAP typically over one year for funding. CRWA to provide proposal to Spalding if requested.
 - Pursue low interest loan through CoBank (specialize in municipal loans)



To: Board of Directors
From: Marlane Morse, General Manager
Date: 10/20/2023

Subject: Western States Controls to Simplify SCADA System.

RECOMMENDATION

It is my recommendation that the Board discuss and consider the attached proposal.

DISCUSSION

From Tim Rose, Western States Controls:

I believe the ABB SM500F offers a very economical solution to replace the existing Orenco Systems TCOM controller boards. As I see it, the only piece of equipment in the Orenco cabinets that is custom and obsolete is the controller board itself. The level sensors, pumps, motors, motor relays, power supplies, are all functional and parts are available. The Sparling Tiger mag flowmeters are out of calibration but are still functioning and available from Sparling or other should they fail.

My suggestion would be to replace the TCOM board with the ABB SM500. The field wiring from the TCOM would all be removed and terminated onto the SM500. We would have to configure the SM500 to replicate the program in the existing TCOM. It is really pretty simple on-off logic based on level in the sump. The Tiger mags just supply a 4-20 mA flow signal to the TCOM for retransmission to the office. We would do the same with the SM500.

Furthermore, if for some reason you lose communication to the office from the SM500, the data is stored on the SM500. Each cabinet could be done one at a time or you could do all at once, depending on budget. I also suggested we replace the Cradle Point cellular-cloud-office-HT3Plus with a SignalFire Modbus radio stick at each location that would transmit the data from each site to the office. At the office we would have a SignalFire gateway connected to a standard PC and the PC would have the ABB Data Manager loaded on it. There would be no need for all the Data Flow Systems HT3 hardware or software that is currently in the office.

OTHER AGENCY INVOLVEMENT

Western States Controls
SUSP Engineering (?)
CA Rural Water Association (?)

FINANCIAL CONSIDERATIONS

SUSP will assist the District in applying for and obtaining grants (or possibly funding through a low-interest loan). To be determined...

RESULTS

A version of the SCADA system we currently have, but less complicated and more easily manageable & maintainable.

Western States Controls
 815 Arnold Dr #118
 Martinez, CA 94553
 925-370-1500

Tim Rose
 Timr@iwestco.com
 925-293-1800 direct
 Estimate 2023-10-16 Rev 0

Price estimate and Bill of Materials for Spalding CSD SCADA system

This first section is the price estimate to replace the cellular system with 900 MHz radios, the interface to existing hardware in each remote cabinet to record and transmit flow data to the office, as well as receive the flow data in the office and display in the office on customer supplied PC.

Item	QTY	Description	Price EA	Extended
1	5	ABB Field Mount Recorder w/SD Card SM50EFCU2S0000Estd-M5	\$ 3,590.49	\$ 17,952.47
2	5	Signal-Fire Modbus Radio A2-485-DC-STDANT / USB-Serial-4Pin	\$ 1,306.67	\$ 6,533.33
3	1	Signal-Fire Gateway Stick GWS-CBBL-25 / USB-Serial-DB9	\$ 1,513.33	\$ 1,513.33
4	1	ABB DataManager PRO RDM500-ED (HMI)	\$ 610.27	\$ 610.27
Total Hardware & Software				\$ 26,609.40
			Engineering / Configuration off-site	\$ 7,000.00
			Configuration start-up on-site (5-days)	\$ 7,000.00
			Travel & living (estimate)	\$ 3,500.00
			Total Service (estimate)	\$ 17,500.00
			Total estimate	\$ 44,109.40

This second section is the price estimate to replace the existing Orenco Systems RTUs at each of the remote cabinets. Note, the Orenco Systems boards are currently working. This replacement could take place as needed.

Item	QTY	Description	Price EA	Extended
5	1	SIMATIC STEP 7 Basic V18, floating license download; engineering software in the TIA Portal; software, documentation and license key for download; class A; 9 languages: de,en,zh included, fr,es,it,ru,ja,ko as download; executable on Windows 10; Windows 11; Windows Server 2016/2019/2022; for configuration of SIMATIC S7-1200, SIMATIC Basic Panels	\$ 450.00	\$ 450.00
6	5	SIMATIC S7-1200, Analog output, SM 1232, 2 AO, +/-10 V, 14-bit resolution, or 0-20 mA/4-20 mA, 13-bit resolution	\$ 360.00	\$ 1,800.00
7	5	SIMATIC S7-1200, Analog input, SM 1231, 4 AI, +/-10 V, +/-5 V, +/-2.5 V, or 0-20 mA/4-20 mA, 12 bit+sign (13 bit ADC)	\$ 340.00	\$ 1,700.00
8	5	SIMATIC S7-1200, Digital output SM 1222, 8 DO, 24 V DC, transistor 0.5 A	\$ 163.00	\$ 815.00
9	5	SIMATIC S7, memory card for S7-1x 00 CPU/SINAMICS, 3, 3 V Flash, 4 MB	\$ 74.00	\$ 370.00
10	5	SIMATIC S7-1200, CPU 1214C, COMPACT CPU, DC/DC/DC, ONBOARD I/O: 14 DI 24V DC; 10 DO 24 V DC; 2 AI 0 - 10V DC, POWER SUPPLY: DC 20.4 - 28.8 V DC, PROGRAM/DATA MEMORY: 100 KB	\$ 570.00	\$ 2,850.00
11	5	SIMATIC, Standard mounting rail 35mm, Length 483 mm for 19" cabinet	\$ 57.00	\$ 285.00
Total Hardware & Software				\$ 8,270.00
			Engineering / Configuration off-site	\$ 14,000.00
			Configuration start-up on-site (5-days)	\$ 7,000.00
			Travel & living (estimate)	\$ 3,500.00
			Total Service (estimate)	\$ 24,500.00
			Total estimate	\$ 32,770.00

CONTINUING BUSINESS

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #8

Page 1 of 3

AN ORDINANCE PERTAINING TO THE DISTRICT'S ANNUAL SEWER FEES, REVISING ORDINANCE #4, ARTICLE 5.05.030.

WHEREAS, Article XIIIID, Section 6 of the California Constitution requires that revenues derived from the sewer fee shall not exceed the funds required to provide the costs of the District's sewer system operations, maintenance, and capital facilities; and

WHEREAS, the District must generate revenues in an amount sufficient to cover the District's ongoing costs of the District's sewer system operations, maintenance, and capital facilities; and

WHEREAS, the District's current ordinance limits the sewer operation and maintenance fees to an annual increase not to exceed 7% in any fiscal year, a limitation not set forth in Article XIIIID, Section 6 of the California Constitution.

The Board of Directors of the Spalding Community Services District ordains, as follows:

Ordinance Section One:

Ordinance #4 - Article 5.05.030 – ANNUAL SEWER FEES is amended and restated as follows:

5.05.030 ANNUAL SEWER FEES

All improved real property shall be required to be connected to the District's Sewer System on or before January 1, 2009. As of January 1, 2009, all improved properties will be deemed to be connected for the purpose of levying an annual sewer use fee with respect to such properties to pay for their actual use or the immediate availability of such use to such properties. Any parcel with an existing sewer connection permit shall be deemed connected. Effective January 1, 2009, the owners of all connected real property shall pay to the District for the use or immediate availability for use to such of the Sewer System an annual sewer user fee in the amount as described in the District Fee Resolution, as attached hereto and incorporated herein by this reference. Any change in the amount of the sewer user fees shall be made by District Fee Resolution. Sewer use fees shall be billed and paid as follows:

a. The sewer user fees shall be billed quarterly in advance. The installments shall be due and payable thirty days after billing and shall become delinquent on the thirty-first day.

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #8

Page 2 of 3

- b. Sewer user fees billing periods shall begin on the first day of each quarter (on July 1 , October 1, January1, and April 1 of each year). Quarterly billing periods shall begin on the first quarter following the issuance of a completed hookup to the Sewer System.
- c. All sewer user fees shall be billed to and be the responsibility of the real property owner, whether or not the owner is also the occupant. For the purpose of this Ordinance, lot or parcel ownership shall be established as of the last day of the month preceding the billing period and shall be based upon the latest available records of the Lassen County Assessor's Office. It shall be the responsibility of any person or entity purchasing real property that is connected to the sewer system to notify the District of the change in ownership in order for the District to be able to bill the proper party. If the new property owner's failure to provide the proper ownership information results in the District's sending the sewer bill to the wrong person and results in the failure to timely make payment, the new property owner shall be responsible for any late payment charges.
- d. Any amount paid in excess of the quarterly charge shall be credited against the charge for the succeeding billing period or refunded, at the discretion of the District, during the current year.
- e. The District shall adjust billings for fees for any calendar quarter in a proportionate manner to reflect the change in the classification of the use of any real property occurring during that quarter. Any property owner may file an application requesting as adjustment of billing, stating the grounds for such adjustment. Any such request for an adjustment shall reviewed in accordance with Ordinance Section 5.015 regarding Appeals.
- f. Sewer Operation/Maintenance fees may be increased annually to cover increases in the costs for operation and maintenance by an amount that shall not exceed the funds required for the operation and maintenance of the Sewer System in any fiscal year. Increases shall be approved by the Board of Directors and adopted by District Fee Resolution. Any increases in fees shall comply with the provisions of Section 6 of Article XIID of the California Constitution.

Any fees charged by the District prior to January 1, 2009 and which remain unpaid shall remain in full force and effect.

Ordinance Section Two:

This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once online at the District's public website with the names of the members of the Board of Directors voting for and against.

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #8

Page 3 of 3

PASSED, APPROVED, and ADOPTED this ____ day of _____, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Secretary of the Board

Mike Arnold
Chairman of the Board