

# Spalding Community Services District Budget



# SPALDING

## COMMUNITY SERVICES DISTRICT

## 2023-2024 FY

Proudly Serving  
The Spalding Community  
Since 1985



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

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

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

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

#### **Changes For This Fiscal Year**

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

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

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

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

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

Respectfully submitted,

Marlane Morse  
General Manager

# **Spalding Community Services District Goals for Fiscal Year 2023/2024**

## **1. Maintain and improve the District's infrastructure**

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

## **2. Improve the District's fiscal status**

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

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

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

# Spalding Community Services District History

## **District History**

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

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

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

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

## **Service Area**

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

## **District Departments**

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

### Sewer Department

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

### Fire Department

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

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

### Recreation Department

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

### **Employees**

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

### **Board of Directors**

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

### **District Funding**

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

## **Spalding Community Services District Funds Summary**

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

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

### **Fire Department - Fund 225**

Funding for the fire department is generated in three ways.

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

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

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

### **Sewer Department – Fund 227**

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

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

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

**Recreation Department - Fund 231**

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

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

**307-0071-7603374 Spalding Bond Redemption Fund**

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

**306-0071-7603405 Spalding Sewer Capital Replacement Fund**

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

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

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



### **249138005 Bond Renew and Replace Fund**

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

### **307-0071-7603376 Spalding Bond Debt Service Reserve**

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

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

## **Budget Line-Item Definitions**

### **Revenue (Balances & Income)**

0100000 Cash Balance

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

2011200 Rental Income (Chairs, Tables, Building)

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

2011200 Rental Income (Directory Sign)

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

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

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

2012400 Administrative Transfers

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



2000903 Fire Parcel Assessment Funds

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

2000903 Fire Parcel Assessment Funds Prior Year

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

2003000 Interest

(Interest earned on revenue deposited into the various accounts)

2006200 State Grants

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

2007200 Federal Grants

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

2012200 Capital Improvement (Development Impact Fees)

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

2012200 Trust Account Transfers

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

2008106 Sewer Service Fees

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

2010600 Sewer Operations & Maintenance Assessments – O/M Fees

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

2001300 Parking Permits

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

2012200 Operating Transfers In

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

**Expenses (Salary and Benefits)**

3000100 Salaries and Wages

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

3000100 Volunteer Firefighter Stipend

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

3000211 Special District Benefits

(Retirement, medicare, social security, insurance)

**Expenses (Services and Supplies)**

3001100 Clothing and Personal

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

3001200 Communications

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

3001300 Food

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

3001400 Household Expenses

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

3001500 Insurance

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

3001700 Maintenance - Equipment

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

3001701 Maintenance - Vehicles

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

3001800 Maintenance – Building and Improvements

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

3001900 Lab Equipment

(Includes all types of lab equipment for sewer testing)

3002000 Memberships

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

3002200 Office Expenses

(Includes expenses for office type supplies and services)

3002005 Grant Expenditures

(Expenditures from received state and federal grants)

3002300 Professional and Specialized Services

(Includes most professional and skilled services)

3002400 Publications and Legal Notices

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

3002500 Rents and Leased Equipment

(self-explanatory)

3002700 Small Tools and Minor Equipment

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

3002900 Transportation and Travel

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

3002901 Conferences and Training

(includes registration, fees, and tuition)

3003000 Utilities

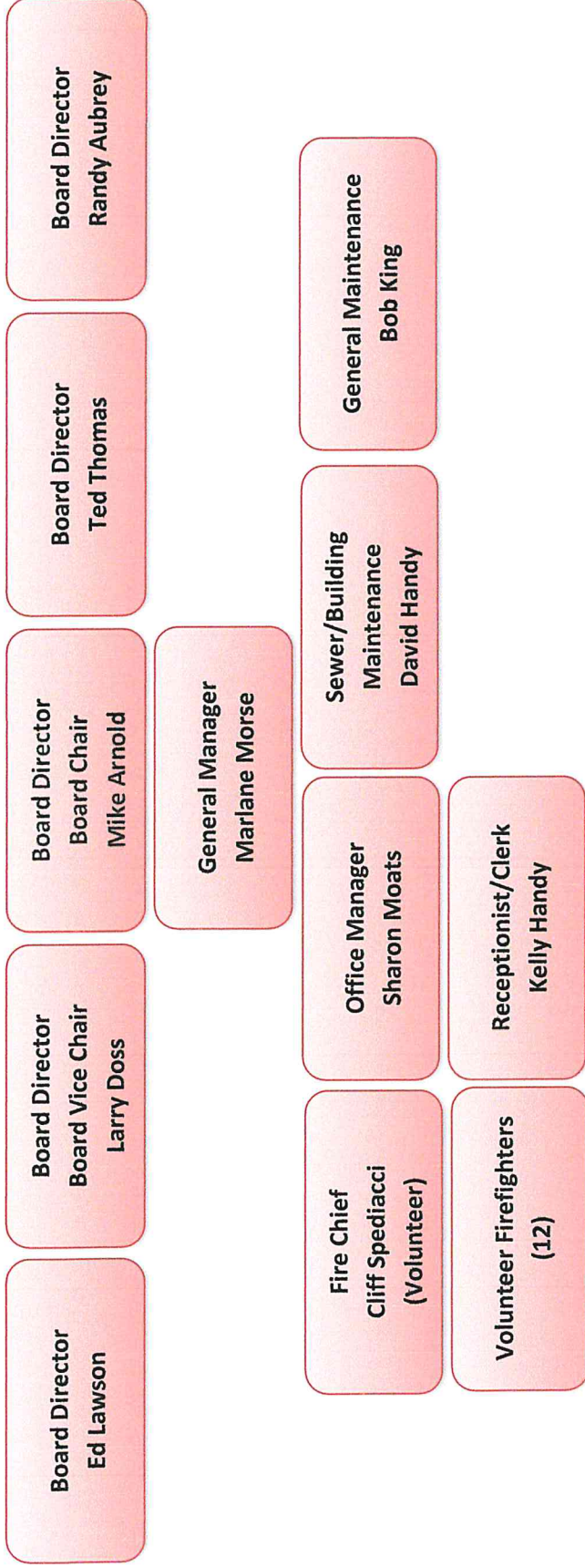
(Power, propane, water, etc.)

3006100 Buildings and Improvements

(self-explanatory)



# Org Chart



## Spalding CSD Employee compensation, Board Info, & District Fees

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

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

## Spalding CSD Budget Worksheet - 2023/2024 FY

<b>REVENUE</b>		22/23		22/23		22/23		22/23		23/24		23/24		23/24	
Account #	Balances and Income	Fire Budget	Rec Budget	Sewer Budget	Total Budget	Fire Budget	Rec Budget	Sewer Budget	TOTAL BUDGET	Fire Budget	Rec Budget	Sewer Budget	TOTAL BUDGET	Fire Budget	Rec Budget
0100000	Cash Balance	172,717.37	792.00	5,000.00	5,792.00	130,887.00	814.93	16,986.00	148,687.93						
2011200	Rental Income (chairs, tables, building)														
2011200	Rental Income (Directory Signs)														
2011200	Fire Apparatus Rental														
2011200	Misc Income (Donations, Equipment Sales, Etc.)			3,000.00	3,000.00										
2012200	Operating Transfers In (Trust Account Transfers)			32,000.00	32,000.00			35,000.00	35,000.00				35,000.00		
2000903	Fire Parcel Assessment Fee (225 Fund)	36,635.00			36,635.00	36,000.00			36,000.00				36,000.00		
2000905	Fire Parcel Assessment Fee Prior Year														
2003000	Interest (Finance Charges)	1,000.00		1,000.00	2,000.00	3,000.00		1,200.00	4,200.00				4,200.00		
2006200	State Grants														
2007200	Federal Grants														
2012200	Capital Improvement (Dev Imp Fees)														
2008106	Sewer Service Fees														
2010600	Sewer Operations/Maintenance Assessments			200,000.00	200,000.00			190,000.00	190,000.00				190,000.00		
2000600	Other Charges Current Services														
2001300	Annual Parking Permits														
2001300	Day Use Fees														
2001300	Dock Permit & Slip Sales														
2020000	Revenue - Special Districts														
	<b>Revenue, Transfers In &amp; Cash</b>	<b>37,635.00</b>	<b>792.00</b>	<b>241,000.00</b>	<b>279,427.00</b>	<b>169,887.00</b>	<b>814.93</b>	<b>243,186.00</b>	<b>413,887.93</b>						

## EXPENSES

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

### TRUST ACCOUNTS (Lassen County)

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