

SPALDING COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS



MEETING AGENDA

November 17, 2023

3:00 PM

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

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

WELCOME TO THE SCSD BOARD MEETING - PLEASE SIGN IN

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

1. CALL TO ORDER

2. ROLL CALL

___ Mike Arnold ___ Randy Aubrey ___ Larry Doss
___ Ed Lawson ___ Ted Thomas

3. PLEDGE OF ALEGIANCE

4. CLOSED SESSION

A. Conference With Legal Counsel – Anticipated Litigation: Significant Exposure To Litigation Pursuant To Government Code Section 54956.9(d)(2) (Two Potential Cases).

5. APPROVAL OF THE AGENDA

6. APPROVAL OF MINUTES

A. Submitted for approval are the minutes from the October 20, 2023 Board Meeting.

7. FIRE CHIEF REPORT TO BOARD

Resolution 2023-13: Declaring The 1927 International 4x4, Model S. Type 3 Fire Engine As Surplus And Sending To Auction. Fire Chief requests to sell the old Fire Truck at auction.

8. GENERAL MANAGER REPORT TO BOARD

A. District Financials October, 2023

9. SEWER REPORT

See Attached Report

10. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

11. NEW BUSINESS

A. Staff Report Regarding Discussion on Changing the Frequency of Board Meetings.

12. CONTINUING BUSINESS

A. Ordinance #8 - Ordinance Pertaining To The Districts Annual Sewer Fees, Revising Ordinance #4, Article 5.05.030. Second Reading – Vote

13. ADJOURN

CLOSED SESSION

APPROVAL OF AGENDA & MINUTES

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
October 20, 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> </u>	<u> X </u>
Larry Doss	<u> X </u>	<u> </u>
Ed Lawson	<u> X </u>	<u> </u>
Ted Thomas	<u> </u>	<u> X </u>

3. PLEDGE OF ALLEGIANCE
The pledge of allegiance was spoken

4. APPROVAL OF THE AGENDA

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

5. APPROVAL OF MINUTES

Motion: Approve the minutes from 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, Ed Lawson
Not Present: Randy Aubrey, Ted Thomas

6. PUBLIC COMMENT

- A. Mick Hill suggests the community form a volunteer only committee to help with some of the sewer issues. Mick also stated that the district sewers lines are substandard and need to be jetted.
- B. Mike Arnold thought participation by the community was a good thing and would like to see a committee put together to review the sewer system but needs to look at possible liability issues first.
- C. Kari Graton suggested that the general manager needed to make a staff report on each action item

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
October 20, 2023

7. FIRE CHIEF REPORT TO BOARD

A. Fire Chief Cliff Spediacci reported there were 10 medical calls in September. Fire chief also reported that he was getting a dumpster for the overhanging tree limbs they have previously cut down. He will continue cutting down tree limbs that hang over the road sometimes in March or April.

B. Mick Hill stated he could bring his chipper down if needed.

C. Cliff also reported he wanted to sell the 1987 International fire truck. There was further discussion.

D. Mike Arnold discussed the possibility of a Cal Fire grant that would allow homeowners to get rid of excess wood on their property.

8. GENERAL MANAGER REPORT TO BOARD

A. Marlane Morse provided an update on the district taking back the accounting from Lasson County. There was further discussion.

B. Marlane Morse announced that the district CPA (Susan Brown) had retired, and she was in the process of hiring a new CPA (Andrea Drew) The contract will be reviewed in the November meeting.

C. Barbara Willard had questions regarding the complexity of the finances. Marlane Morse explained that 3 months' worth of finances was done in one day.

9. SEWER DEPARTMENT REPORT

A. David Handy brought in a guest speaker, Dan LaFontaine from Cal Rural Water to talk about the Pitless and pump system and the issues that's happening.

B. Dan LaFontaine gave some background on Cal Rural Water, and its willingness to help our district.

C. Dan LaFontain suggested that the district look into having a Geo Teck investigation done and explained there could possibly be grants for that.

D. Kari Graton talked about changing the ordinance and looking into adding a lock out valve to the residents who aren't paying their sewer bills

E. Kari Graton recommended that the GM should have a written plan of action, and to document that the district is working on the problems with the sewer system and add that into her reports.

F. GM Marlane Morse talked about replacing the current Scada system with a radio system that's much simpler to manage and less complicated. Further information to followed.

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
October 20, 2023

10. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

- A. Larry Doss talked about having two Board meetings a month.
- B. Mike Arnold talked about the importance of fixing and simplifying the sewer system we have.

11. NEW BUSINESS

Dan LaFontaine spoke during the sewer report. He spoke about the importance of getting the sewer in working order, he explained the problem with “the pitless” and how it should work. He also explained about bringing pumps up to fix from the outside as a work around to the current pitless problem. He and SUSP Engineering are looking for grants for the District. It was mentioned that there will be some need for front money to obtain certain grants.

12. CONTINUING BUSINESS

- A. Marlane Morse did the first reading Ordinance #4, Article 5.05.030

13. ADJOURN

Motion: Motion to adjourn
First: Larry Doss moved to adjourn
Second: Ed Lawson second
Roll Call: Yes: Mike Arnold, Larry Doss, Ed Lawson
Not present: Randy Aubrey, Ted Thomas

The meeting was adjourned at 5: 14 pm.

FIRE CHIEF REPORT

RESOLUTION 2023-13

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SPALDING COMMUNITY SERVICES DISTRICT DECLARING THE 1927 INTERNATIONAL 4X4, MODEL S. TYPE 3 FIRE ENGINE AS SURPLUS AND SENDING TO AUCTION.

WHEREAS, the Spalding CSD is in possession of Engine 1222, a 1927 International 4x4 Model S, Type 3 Fire Engine; and

WHEREAS, the District is in possession of newer model Fire Engines which are more productive and better suited to their purpose; and

WHEREAS, the District wishes to remove this piece of equipment from its inventory:

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Spalding Community Service district that:

Engine 1222, a 1927 International 4x4 Model S, Type 3 Fire Engine be declared surplus equipment and will be eliminated from the Districts inventory. Engine 1222 will be sold to the highest bidder at auction; the listing price being \$5,000. The proceeds from the sale will be placed back into the Fire Department's budget as income, and the Fire Department will organize the necessary documentation for the auction.

PASSED, APPROVED, and ADOPTED this 17th day of November, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

APPROVED:

Mike Arnold, Chairman of the Board of Directors

ATTEST:

Sharon Moats, Secretary of the Board

Date: November 13, 2023

To: Marily Morse

From: Cliff Spediceci

Subject: Engine 1222

SVFD would like to sell on the government auction

Engine 1222, 1987 International 4x4, model S,

Type 3 Engine

Vin # 1HTLFTVN1HH446336

Listing price \$5,000

We will take care of putting it on the auction

GENERAL MANAGER

**Spalding Sewer Finances - October 2023
Revenue**

		227 Sewer Fund		23/24 FY
		23/24	23/24	Remaining
Account #	Balances and Income	Budget	to date	Budget
0100000	Cash Balance	16,986	16,986.74	
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)			
2012200	Operating Trans In (Trust/US Bank Transfers)	35,000		
2003000	Interest Income	1,200		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	190,000	74,175.84	
2000600	Other Charges Current Services (County adj to correct incorrect income placement)			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	243,186.00	91,162.58	0.00

**Spalding Sewer Finances - October 2023
Expenses**

227 Sewer Fund				23/24 FY
		23/24	23/24	Remaining
Account #	Balances and Income	Budget	to date	Budget
3000100	Salaries and Wages	100,000.00	31,041.85	
3000211	Special District Benefits	25,000.00	9,101.60	
3001200	Communications	20,000.00	3,398.62	
3001500	Insurance (workers Comp/auto/Liability)	15,000.00		
3001700	Maintenance - Equipment	9,000.00	5,085.63	
3001701	Maintenance Vehicles & Fuel	10,000.00	2,700.20	
3001800	Maintenance Building/Improvements	6,000.00	2,490.44	
3002000	Memberships	2,300.00	300.00	
3002200	Office Expenses	5,000.00	1,146.33	
3002201	Postage	800.00	579.00	
3002300	Professional and Specialized Services	26,786.00	4,886.15	
3002400	Publications and Legal Notices	1,000.00	538.18	
3002500	Rents and Leased Equipment	2,300.00	689.52	
3002700	Small Tools and Minor Equipment	2,000.00		
3002900	Transportation and Travel			
3002901	Conferences and Training			
3003000	Utilities	18,000.00	1,618.89	
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out (transfer to Fire)			
3008500	Bond/ Solar (Special Items)			
Total Expenses		243,186.00	63,576.41	0.00
Budget Balance (Revenue Minus Total Expenses)			27,586.17	

4:37 PM

11/13/23

Spalding Community Services District
Reconciliation Summary
Sewer US Bank Account, Period Ending 10/31/2023

	<u>Oct 31, 23</u>
Beginning Balance	30,693.71
Cleared Transactions	
Checks and Payments - 35 items	-24,678.01
Deposits and Credits - 8 items	21,570.47
Total Cleared Transactions	<u>-3,107.54</u>
Cleared Balance	<u><u>27,586.17</u></u>
Uncleared Transactions	
Checks and Payments - 12 items	-6,541.43
Total Uncleared Transactions	<u>-6,541.43</u>
Register Balance as of 10/31/2023	<u><u>21,044.74</u></u>
New Transactions	
Checks and Payments - 5 items	-3,966.13
Total New Transactions	<u>-3,966.13</u>
Ending Balance	<u><u>17,078.61</u></u>

Spalding Community Services District Reconciliation Detail

Sewer US Bank Account, Period Ending 10/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						30,693.71
Cleared Transactions						
Checks and Payments - 35 items						
Check	08/30/2023		Streamline/Digital D...	X	-84.00✓	-84.00
Check	09/28/2023	112	U.S.P.S.	X	-264.00✓	-348.00
Paycheck	09/29/2023	115	King, Robert	X	-365.80✓	-713.80
Check	10/04/2023	20	Verizon Wireless	X	-835.74✓	-1,549.54
Bill Pmt -Check	10/04/2023		Your H2O Pro	X	-686.00✓	-2,235.54
Bill Pmt -Check	10/04/2023		U.S. Bank	X	-250.00✓	-2,485.54
Check	10/04/2023	23	Ed Staub & Sons	X	-205.43✓	-2,690.97
Check	10/04/2023	22	C & S Waste Solutio...	X	-127.20✓	-2,818.17
Check	10/04/2023	21	Current Electric & Al...	X	-99.00✓	-2,917.17
Check	10/05/2023	31	Cat Cammercial	X	-4,951.07✓	-7,868.24
Check	10/05/2023	30	SUSP Engineering	X	-1,530.00✓	-9,398.24
Check	10/05/2023	29	Willdan Financial Se...	X	-858.86✓	-10,257.10
Check	10/05/2023	24	Frontier Communica...	X	-739.09✓	-10,996.19
Check	10/05/2023	26	LMUD	X	-563.95✓	-11,560.14
Check	10/05/2023	28	US/North 811	X	-300.00✓	-11,860.14
Check	10/05/2023	27	Forest Office Equip...	X	-296.16✓	-12,156.30
Check	10/05/2023	25	NAPA Sierra	X	-60.58✓	-12,216.88
Paycheck	10/13/2023	118	Handy, David	X	-1,228.99✓	-13,445.87
Paycheck	10/13/2023	122	Morse {general man...	X	-1,107.55✓	-14,553.42
Paycheck	10/13/2023	121	Moats, Sharon	X	-634.62✓	-15,188.04
Paycheck	10/13/2023	120	King, Robert	X	-343.86✓	-15,531.90
Paycheck	10/13/2023	119	Handy, Kelly A.	X	-325.78✓	-15,857.68
Check	10/26/2023	131	Ed Staub & Sons	X	-135.02✓	-15,992.70
Check	10/26/2023	134	Forest Office Equip...	X	-98.45✓	-16,091.15
Paycheck	10/27/2023	123	Handy, David	X	-1,308.24✓	-17,399.39
Paycheck	10/27/2023	127	Morse {general man...	X	-1,142.33✓	-18,541.72
Paycheck	10/27/2023	126	Moats, Sharon	X	-689.00✓	-19,230.72
Paycheck	10/27/2023	124	Handy, Kelly A.	X	-405.64✓	-19,636.36
Paycheck	10/27/2023	125	King, Robert	X	-387.74✓	-20,024.10
General Journal	10/31/2023	GM20...		X	-2,625.82	-22,649.92
General Journal	10/31/2023	GM20...		X	-1,259.34	-23,909.26
General Journal	10/31/2023	GM20...		X	-360.34✓	-24,269.60
General Journal	10/31/2023	GM20...		X	-360.00✓	-24,629.60
General Journal	10/31/2023	GM20...		X	-48.22✓	-24,677.82
General Journal	10/31/2023	GM20...		X	-0.19✓	-24,678.01
Total Checks and Payments					-24,678.01	-24,678.01
Deposits and Credits - 8 items						
Deposit	10/09/2023		Willdan Financial Se...	X	1,500.00	1,500.00
Deposit	10/12/2023			X	6,441.00	7,941.00
Deposit	10/20/2023			X	156.00	8,097.00
Deposit	10/25/2023			X	10,619.60	18,716.60
Deposit	10/26/2023			X	2,761.00	21,477.60
General Journal	10/31/2023	GM20...		X	2.68	21,480.28
General Journal	10/31/2023	GM20...		X	5.25	21,485.53
General Journal	10/31/2023	GM20...		X	84.94	21,570.47
Total Deposits and Credits					21,570.47	21,570.47
Total Cleared Transactions					-3,107.54	-3,107.54
Cleared Balance					-3,107.54	27,586.17



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

3823 TRN S Y ST01

Business Statement

Account Number:
1 575 3450 7056
Statement Period:
Oct 2, 2023
through
Oct 31, 2023

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000070795 01 AV 0.498 000638586309435 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

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 Number 1-575-3450-7056

Account Summary

	# Items	\$		\$
Beginning Balance on Oct 2			30,693.71	Interest Paid this Year
Customer Deposits	3		21,567.60	Number of Days in Statement Period
Other Deposits	3		2.87	
Other Withdrawals	4		3,034.57	
Checks Paid	31		21,643.44	
Ending Balance on Oct 31, 2023		\$	27,586.17	

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Oct 13	9213616897	6,675.00		Oct 26	8913149604	4,273.00
	Oct 24	8314728971	10,619.60				
Total Customer Deposits							\$ 21,567.60

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Oct 6	Electronic Deposit From INTUIT		\$ 0.09
	REF=232780132442750N00	9215986206ACCTVERIFY	
Oct 6	Electronic Deposit From INTUIT		0.10
	REF=232780132442760N00	9215986206ACCTVERIFY	



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

Business Statement

Account Number:
 1 575 3450 7056
 Statement Period:
 Oct 2, 2023
 through
 Oct 31, 2023
 Page 2 of 2



(CONTINUED)

Account Number 1-575-3450-7056

MUNICIPAL INVESTOR CHECKING

U.S. Bank National Association

Other Deposits (continued)

Date	Description of Transaction	Ref Number	Amount
Oct 31	Interest Paid	3100003006	2.68
Total Other Deposits			\$ 2.87

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Oct 6	Electronic Withdrawal To INTUIT REF=232780132442770N00	9215986206ACCTVERIFY	360.34 ✓
Oct 11	Electronic Withdrawal To EMPLOYMENT DEVEL REF=232830244660110Y00	2282533055EDD EFTPMT1351869536	48.22 ✓
Oct 16	Analysis Service Charge	1600000000	2,625.82 ✓
Oct 16	Electronic Withdrawal To IRS REF=232860088367520N00	3387702000USATAXPYMT270368990603818	3,034.87 ✓
Total Other Withdrawals			\$ 3,034.87

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
0103	Oct 2	8017304307	84.00 ✓	0147*	Oct 11	8615585028	296.16 ✓
0108*	Oct 4	8613556464	360.00 ✓	0148	Oct 17	8315598310	563.95 ✓
0112*	Oct 2	8016609279	264.00 ✓	0149	Oct 10	8317950060	205.43 ✓
0115*	Oct 2	8017482883	365.80 ✓	0150	Oct 19	8911959129	739.09 ✓
0118*	Oct 12	8913902315	1,228.99 ✓	0151	Oct 13	9214702151	60.58 ✓
0119	Oct 12	8913902310	325.78 ✓	0152	Oct 25	8610704163	835.74 ✓
0120	Oct 13	9214756782	343.86 ✓	0153	Oct 11	8616617598	127.20 ✓
0121	Oct 12	8914446049	634.62 ✓	0154	Oct 18	8613606955	99.00 ✓
0122	Oct 18	8614131689	1,107.55 ✓	0156*	Oct 13	9211969920	250.00 ✓
0123	Oct 26	8912628570	1,308.24 ✓	0157	Oct 13	9214702575	686.00 ✓
0124	Oct 26	8912628571	405.64 ✓	0158	Oct 12	8914156118	4,951.07 ✓
0125	Oct 30	8016708951	387.74 ✓	0159	Oct 10	8318523916	858.86 ✓
0126	Oct 26	8912661873	689.00 ✓	0160	Oct 13	9214537355	1,259.34 ✓
0127	Oct 26	8912999182	1,142.33 ✓	0161	Oct 12	8914292568	1,530.00 ✓
0131*	Oct 30	8015938027	135.02 ✓	0162	Oct 11	8616663234	300.00 ✓
0134*	Oct 30	8015510780	98.45 ✓				

FIRE

* Gap in check sequence

Conventional Checks Paid (31) \$ 21,643.44-

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Oct 2	29,979.91	Oct 13	22,876.68	Oct 24	28,312.65
Oct 4	29,619.91	Oct 16	20,202.64	Oct 25	27,476.91
Oct 6	29,619.91	Oct 17	19,638.69	Oct 26	28,204.70
Oct 10	28,555.62	Oct 18	18,432.14	Oct 30	27,583.49
Oct 11	27,471.92	Oct 19	17,693.05	Oct 31	27,586.17
Oct 12	18,801.46				

Balances only appear for days reflecting change.

**Spalding Sewer Finances - September 2023
Revenue**

		227 Sewer Fund		23/24 FY
		23/24	23/24	Remaining
Account #	Balances and Income	Budget	to date	Budget
0100000	Cash Balance	16,986	16,986.74	
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)			
2012200	Operating Trans In (Trust/US Bank Transfers)	35,000		
2003000	Interest Income	1,200		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	190,000	42,075.00	
2000600	Other Charges Current Services (County adj to correct incorrect income placement)			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	243,186.00	59,061.74	0.00

**Spalding Sewer Finances - September 2023
Expenses**

		227 Sewer Fund		23/24 FY
Account #	Balances and Income	23/24 Budget	23/24 to date	Remaining Budget
3000100	Salaries and Wages	100,000.00	23,099.60	
3000211	Special District Benefits	25,000.00	6,115.44	
3001200	Communications	20,000.00	1,739.79	
3001500	Insurance (workers Comp/auto/Liability)	15,000.00		
3001700	Maintenance - Equipment	9,000.00	35.56	
3001701	Maintenance Vehicles & Fuel	10,000.00	2,299.17	
3001800	Maintenance Building/Improvements	6,000.00	167.90	
3002000	Memberships	2,300.00		
3002200	Office Expenses	5,000.00	703.31	
3002201	Postage	800.00	315.00	
3002300	Professional and Specialized Services	26,786.00	2,137.29	
3002400	Publications and Legal Notices	1,000.00	538.18	
3002500	Rents and Leased Equipment	2,300.00	689.52	
3002700	Small Tools and Minor Equipment	2,000.00		
3002900	Transportation and Travel			
3002901	Conferences and Training			
3003000	Utilities	18,000.00	1,054.94	
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out (transfer to Fire)			
3008500	Bond/Solar (Special Items)			
Total Expenses		243,186.00	38,895.70	0.00
Budget Balance (Revenue Minus Total Expenses)			20,166.04	

Spalding Community Services District Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25,814.19
Cleared Transactions						
Checks and Payments - 4 items						
Check	09/01/2023			X	-10.00	-10.00
Check	09/15/2023			X	-3,771.95	-3,781.95
Check	09/15/2023		IRS	X	-1,774.46	-5,556.41
Check	09/15/2023		EDD	X	-247.74	-5,804.15
Total Checks and Payments					-5,804.15	-5,804.15
Deposits and Credits - 2 items						
Payment	09/05/2023	DP15...	King, Robert C (40...	X	78.00	78.00
Payment	09/19/2023	DP15...	Moats, Sharon (371-...	X	78.00	156.00
Total Deposits and Credits					156.00	156.00
Total Cleared Transactions					-5,648.15	-5,648.15
Cleared Balance					-5,648.15	20,166.04
Uncleared Transactions						
Checks and Payments - 14 items						
Check	09/28/2022		Cat Commerical Re...		-6,639.45	-6,639.45
Check	07/13/2023	121811	JM Plumbing		-1,192.90	-7,832.35
Check	07/18/2023		UMPQUA Bank		-620.24	-8,452.59
Check	08/09/2023		Silver State Analytic...		-615.00	-9,067.59
Check	08/24/2023	141	Willdan Financial Se...		-1,500.00	-10,567.59
Check	08/24/2023	140	Verizon Wireless		-801.88	-11,369.47
Check	08/24/2023	142	Reppco Tech		-375.00	-11,744.47
Check	08/24/2023	00143	ULINE		-217.40	-11,961.87
Check	09/28/2023	112	U.S.P.S.		-264.00	-12,225.87
Paycheck	09/29/2023	113	Handy, David		-1,382.53	-13,608.40
Paycheck	09/29/2023	117	Morse {general man...		-1,058.85	-14,667.25
Paycheck	09/29/2023	116	Moats, Sharon		-697.88	-15,365.13
Paycheck	09/29/2023	115	King, Robert		-365.80	-15,730.93
Paycheck	09/29/2023	114	Handy, Kelly A.		-362.62	-16,093.55
Total Checks and Payments					-16,093.55	-16,093.55
Deposits and Credits - 13 items						
Payment	08/18/2022	3963	Silva, Eugene D (31...		78.00	78.00
Payment	01/11/2023	3369	Kelly Family Trust (1...		156.00	234.00
Payment	04/19/2023	DP15...	Hatcher, Randall/Gi...		320.40	554.40
Payment	04/25/2023	DP15...	Read, Darren/Kristin...		300.00	854.40
Payment	07/05/2023		Hunt, Linda & David ...		78.00	932.40
Payment	07/06/2023	00529...	Barker, Jeff (394-18)		249.00	1,181.40
Payment	07/06/2023	1039	Smith, Daryle & Mar...		312.00	1,493.40
Payment	07/06/2023	1039	Smith, Robert J (39...		312.00	1,805.40
Deposit	07/13/2023		Murillo, Jesus A & J...		78.00	1,883.40
Payment	07/25/2023	DP15...	Muller, Thomas (311...		156.00	2,039.40
Payment	08/03/2023	DP#1...	Fox, Robert & Ruth (...)		78.00	2,117.40
Deposit	09/14/2023				20.00	2,137.40
Deposit	09/14/2023				1,326.81	3,464.21
Total Deposits and Credits					3,464.21	3,464.21
Total Uncleared Transactions					-12,629.34	-12,629.34
Register Balance as of 09/30/2023					-18,277.49	7,536.70
New Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	10/04/2023		Your H2O Pro		-686.00	-686.00
Bill Pmt -Check	10/04/2023		U.S. Bank		-250.00	-936.00
Total Checks and Payments					-936.00	-936.00

**Spalding Sewer Finances - August 2023
Revenue**

227 Sewer Fund				23/24 FY
Account #	Balances and Income	23/24 Budget	23/24 to date	Remaining Budget
0100000	Cash Balance	16,986	16,986.74	
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)			
2012200	Operating Trans In (Trust/US Bank Transfers)	35,000		
2003000	Interest Income	1,200		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	190,000	41,919.00	
2000600	Other Charges Current Services (County adj to correct incorrect income placement)			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	243,186.00	58,905.74	0.00

**Spalding Sewer Finances - August 2023
Expenses**

		227 Sewer Fund		23/24 FY
Account #	Balances and Income	23/24 Budget	23/24 to date	Remaining Budget
3000100	Salaries and Wages	100,000.00	19,327.65	
3000211	Special District Benefits	25,000.00	4,083.24	
3001200	Communications	20,000.00	1,739.79	
3001500	Insurance (workers Comp/auto/Liability)	15,000.00		
3001700	Maintenance - Equipment	9,000.00	35.56	
3001701	Maintenance Vehicles & Fuel	10,000.00	2,299.17	
3001800	Maintenance Building/Improvements	6,000.00	167.90	
3002000	Memberships	2,300.00		
3002200	Office Expenses	5,000.00	703.31	
3002201	Postage	800.00	315.00	
3002300	Professional and Specialized Services	26,786.00	2,137.29	
3002400	Publications and Legal Notices	1,000.00	538.18	
3002500	Rents and Leased Equipment	2,300.00	689.52	
3002700	Small Tools and Minor Equipment	2,000.00		
3002900	Transportation and Travel			
3002901	Conferences and Training			
3003000	Utilities	18,000.00	1,054.94	
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out (transfer to Fire)			
3008500	Bond/Solar (Special Items)			
Total Expenses		243,186.00	33,091.55	0.00
Budget Balance (Revenue Minus Total Expenses)			25,814.19	

Spalding Community Services District Reconciliation Detail

1.227 · 227 Sewer - Main Cash Account, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						44,903.56
Cleared Transactions						
Checks and Payments - 23 items						
Check	07/18/2023	121806	Stradling Yocca Carl...	X	-1,288.00 ✓	-1,288.00
Check	07/18/2023	121805	Ed Staub & Sons	X	-922.39 ✓	-2,210.39
Check	07/18/2023	121807	TIAA Bank	X	-507.14 ✓	-2,717.53
Check	07/18/2023	00127	UMPQUA Bank	X	-490.61 ✓	-3,208.14
Check	08/09/2023		Frontier Communica...	X	-737.68 ✓	-3,945.82
Check	08/09/2023		Forest Office Equip...	X	-517.28 ✓	-4,463.10
Check	08/09/2023		Ed Staub & Sons	X	-309.85 ✓	-4,772.95
Check	08/09/2023	00132	Mary Cheek CPA	X	-300.00 ✓	-5,072.95
Check	08/09/2023	00131	Guardian	X	-106.53 ✓	-5,179.48
Check	08/09/2023		Susanville Ace Hard...	X	-20.56 ✓	-5,200.04
Check	08/10/2023	00134	Lassen County Cler...	X	-502.18 ✓	-5,702.22
Check	08/10/2023	00133	LMUD	X	-445.12 ✓	-6,147.34
Check	08/16/2023	121810	TIAA Bank	X	-182.38 ✓	-6,329.72
Check	08/16/2023	121809	Streamline/Digital D...	X	-84.00 ✓	-6,413.72
Check	08/16/2023	121808	Modoc County News	X	-36.00 ✓	-6,449.72
General Journal	08/31/2023	GM20...		X	-3,857.91 ✓	-10,307.63
General Journal	08/31/2023	GM20...		X	-3,772.40 ✓	-14,080.03
General Journal	08/31/2023	GM20...		X	-3,737.50 ✓	-17,817.53
General Journal	08/31/2023	GM20...		X	-1,814.78 ✓	-19,632.31
General Journal	08/31/2023	GM20...		X	-888.94 ✓	-20,521.25
General Journal	08/31/2023	GM20...		X	-450.29 ✓	-20,971.54
General Journal	08/31/2023	GM20...		X	-303.83 ✓	-21,275.37
General Journal	08/31/2023	GM20...		X	-30.00 ✓	-21,305.37
Total Checks and Payments					-21,305.37	-21,305.37
Deposits and Credits - 13 items						
Payment	08/03/2023	DP#1...	Rohner, Kay L Revo...	X	78.00	78.00
Payment	08/03/2023	DP#1...	Johnson, Glyne 384...	X	312.00	390.00
Payment	08/08/2023	DP15...	Dowling, Tim & Dav...	X	178.00	568.00
Payment	08/08/2023	DP15...	Merrill Family Bypas...	X	312.00	880.00
Payment	08/22/2023	DP15...	Estes, Kenneth P/M...	X	78.00	958.00
Payment	08/22/2023	DP15...	Estes, Kenneth P/M...	X	78.00	1,036.00
Payment	08/22/2023	DP15...	Hill, Michael Thoma...	X	300.00	1,336.00
Payment	08/22/2023	DP15...	Marsh, Jeremy & Ke...	X	312.00	1,648.00
General Journal	08/31/2023	GM20...	UNKNOWN CUSTO...	X	78.00	1,726.00
General Journal	08/31/2023	GM20...	Stone, Clifford & Cat...	X	78.00	1,804.00
General Journal	08/31/2023	GM20...	Noxon, Timothy E/M...	X	78.00	1,882.00
General Journal	08/31/2023	GM20...	LoBue, Ronald & Ta...	X	100.00	1,982.00
General Journal	08/31/2023	GM20...	Vaughn, Lee/Leni/C...	X	234.00	2,216.00
Total Deposits and Credits					2,216.00	2,216.00
Total Cleared Transactions					-19,089.37	-19,089.37
Cleared Balance					-19,089.37	25,814.19
Uncleared Transactions						
Checks and Payments - 8 items						
Check	09/28/2022		Cat Commerical Re...		-6,639.45	-6,639.45
Check	07/13/2023	121811	JM Plumbing		-1,192.90	-7,832.35
Check	07/18/2023		UMPQUA Bank		-620.24	-8,452.59
Check	08/09/2023		Silver State Analytic...		-615.00	-9,067.59
Check	08/24/2023	141	Willdan Financial Se...		-1,500.00	-10,567.59
Check	08/24/2023	140	Verizon Wireless		-801.88	-11,369.47
Check	08/24/2023	142	Reppco Tech		-375.00	-11,744.47
Check	08/24/2023	00143	ULINE		-217.40	-11,961.87
Total Checks and Payments					-11,961.87	-11,961.87

**Spalding Sewer Finances - July 2023
Revenue**

		227 Sewer Fund		23/24 FY
Account #	Balances and Income	23/24 Budget	23/24 to date	Remaining Budget
0100000	Cash Balance	16,986	16,986.74	
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)			
2012200	Operating Trans In (Trust/US Bank Transfers)	35,000		
2003000	Interest Income	1,200		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	190,000	39,703.00	
2000600	Other Charges Current Services (County adj to correct incorrect income placement)			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	243,186.00	56,689.74	0.00

**Spalding Sewer Finances - July, 2023
Expenses**

		227 Sewer Fund		23/24 FY
Account #	Balances and Income	23/24 Budget	23/24 to date	Remaining Budget
3000100	Salaries and Wages	100,000.00	7,959.84	
3000211	Special District Benefits	25,000.00	1,828.10	
3001200	Communications	20,000.00	798.11	
3001500	Insurance (workers Comp/auto/Liability)	15,000.00		
3001700	Maintenance - Equipment	9,000.00		
3001701	Maintenance Vehicles & Fuel	10,000.00	177.99	
3001800	Maintenance Building/Improvements	6,000.00	167.90	
3002000	Memberships	2,300.00		
3002200	Office Expenses	5,000.00	145.42	
3002201	Postage	800.00		
3002300	Professional and Specialized Services	26,786.00	99.00	
3002400	Publications and Legal Notices	1,000.00		
3002500	Rents and Leased Equipment	2,300.00		
3002700	Small Tools and Minor Equipment	2,000.00		
3002900	Transportation and Travel			
3002901	Conferences and Training			
3003000	Utilities	18,000.00	609.82	
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out (transfer to Fire)			
3008500	Bond/Solar (Special Items)			
Total Expenses		243,186.00	11,786.18	0.00
Budget Balance (Revenue Minus Total Expenses)			44,903.56	

Spalding Community Services District Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,986.74
Cleared Transactions						
Checks and Payments - 16 items						
Check	07/13/2023		Frontier Communica...	X	-723.11✓	-723.11
Check	07/13/2023		LMUD	X	-609.82✓	-1,332.93
Check	07/13/2023	00125	Ed Staub & Sons	X	-177.99✓	-1,510.92
Check	07/13/2023		ULINE	X	-145.42✓	-1,656.34
Check	07/13/2023		Guardian	X	-106.53✓	-1,762.87
Check	07/13/2023	00126	Current Electric & Al...	X	-99.00✓	-1,861.87
Check	07/13/2023		Streamline/Digital D...	X	-75.00✓	-1,936.87
Check	07/13/2023		Susanville Ace Hard...	X	-11.90✓	-1,948.77
General Journal	07/31/2023	GM20...		X	-4,042.78✓	-5,991.55
General Journal	07/31/2023	GM20...		X	-3,897.32✓	-9,888.87
General Journal	07/31/2023	GM20...		X	-1,429.89✓	-11,318.76
General Journal	07/31/2023	GM20...		X	-271.68✓	-11,590.44
General Journal	07/31/2023	GM20...		X	-156.00✓	-11,746.44
General Journal	07/31/2023	GM20...		X	-19.74✓	-11,766.18
General Journal	07/31/2023	GM20...		X	-10.00✓	-11,776.18
General Journal	07/31/2023	GM20...		X	-10.00✓	-11,786.18
Total Checks and Payments					-11,786.18	-11,786.18
Deposits and Credits - 29 items						
Payment	07/10/2023	DP15...	Ewing, KG & JC Fa...	X	78.00	78.00
Payment	07/10/2023	DP15...	Mendes, Judith A, J...	X	300.00	378.00
Payment	07/10/2023	DP15...	Wolfe, Philip M & Sh...	X	312.00	690.00
Payment	07/11/2023	DP15...	Keller, William (311...	X	78.00	768.00
Deposit	07/11/2023			X	17,729.80	18,497.80
Payment	07/13/2023	DP15...	Murillo, Jesus A & J...	X	78.00	18,575.80
Payment	07/18/2023	DP15...	Cunnington, Gary (1...	X	78.00	18,653.80
Payment	07/18/2023	DP15...	Kish, Leonore M (2...	X	78.00	18,731.80
Payment	07/18/2023	DP15...	Witt, Terry 411-20	X	200.00	18,931.80
Payment	07/18/2023	DP15...	Smith, Vicky & Robe...	X	312.00	19,243.80
Payment	07/25/2023	DP15...	Sharkey, Eric (334-...	X	78.00	19,321.80
Payment	07/25/2023	DP15...	Boggs, Michael/Chri...	X	78.00	19,399.80
Payment	07/25/2023	DP15...	Brown, Jack&Mary (...	X	78.00	19,477.80
Payment	07/25/2023	DP15...	Piper, Eli (171-32)	X	78.00	19,555.80
Payment	07/25/2023	DP15...	Mahe Family Trust (...	X	78.00	19,633.80
Payment	07/25/2023	DP15...	Hunt, Linda & David ...	X	78.00	19,711.80
Payment	07/25/2023	DP15...	Buonarati, Craig R/...	X	78.00	19,789.80
Payment	07/25/2023	DP15...	Cunha, Nancy L (19...	X	78.00	19,867.80
Payment	07/25/2023	DP15...	Parsons, Stephen (3...	X	78.00	19,945.80
Payment	07/25/2023	DP15...	Rubelius, Craig & T...	X	78.00	20,023.80
Payment	07/25/2023	DP15...	Muller, Robert & Wh...	X	156.00	20,179.80
Payment	07/25/2023	DP15...	Jensen, David (253...	X	242.60	20,422.40
Payment	07/25/2023	DP15...	Hinojoza, Eliseo & P...	X	312.00	20,734.40
Payment	07/25/2023	DP15...	Odle, Curtis/Denise ...	X	312.00	21,046.40
Payment	07/25/2023	DP15...	Matthias, Paul L/Do...	X	312.00	21,358.40
Deposit	07/25/2023			X	18,110.60	39,469.00
General Journal	07/31/2023	GM20...	UNKNOWN CUSTO...	X	78.00	39,547.00
General Journal	07/31/2023	GM20...	Fox, Robert & Ruth (...	X	78.00	39,625.00
General Journal	07/31/2023	GM20...	Weisinger, Brian J/P...	X	78.00	39,703.00
Total Deposits and Credits					39,703.00	39,703.00
Total Cleared Transactions					27,916.82	27,916.82
Cleared Balance					27,916.82	44,903.56

**Spalding Fire Finances - October 2023
Revenue**

225 Fire Fund		23/24		
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Income	Remaining
0100000	Cash Balance	130,887.00		130,887.00
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Eq.Rent, FireNet Reim.		2,048.00	2,048.00
2012200	Operating Transfers In (from Dixie Fire Settlement)			
2000904	Fire Parcel Assessment Fee (225 Fund)	36,000		
2000905	Fire Parcel Assessment Fee Prior Year			
2003000	Interest Income	3,000		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	169,887.00	2,048.00	132,935.00

**Spalding Fire Finances - October 2023
EXPENSES**

		225 Fire Fund		23/24
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Expenses	Remaining
3000100	Wages and Taxes	10,000.00		
3000211	Special District Benefits	1,200.00		
3001100	Clothing and Personal	400.00		
3001200	Communications	7,000.00		
3001300	Food	800.00	123.92	
3001500	Insurance (workers Comp/auto/Liability)	12,000.00	8,071.75	
3001700	Maintenance - Equipment	2,000.00	310.43	
3001701	Maintenance Vehicles & Fuel	8,500.00	7,134.25	
3001800	Maintenance Building/Improvements	2,500.00	1,259.34	
3001900	Medical Supplies	500.00		
3002000	Memberships			
3002200	Office Expenses	3,000.00		
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	5,000.00		
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,000.00	670.31	
3002900	Transportation and Travel	500.00		
3002901	Conferences and Training			
3003000	Utilities	3,000.00	30.19	
3006100	Buildings/Improvements - Capital Improv.	40,000.00		
3006200	Equipment	72,487.00		
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		169,887.00	17,600.19	152,286.81
Budget Balance (Revenue Minus Total Expenses)			115,334.81	

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11/13/23

Spalding Community Services District Reconciliation Detail

1.225 · 225 Fire - Cash Account, Period Ending 10/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						117,373.09
Cleared Transactions						
Checks and Payments - 2 items						
Check	08/10/2023	01133...	Lassen Auto Body	X	-888.94	-888.94
Check	10/05/2023	228	Moules Tehama Co...	X	-1,259.34	-2,148.28
Total Checks and Payments					-2,148.28	-2,148.28
Deposits and Credits - 1 item						
Deposit	07/28/2022			X	110.00	110.00
Total Deposits and Credits					110.00	110.00
Total Cleared Transactions					-2,038.28	-2,038.28
Cleared Balance					-2,038.28	115,334.81
Register Balance as of 10/31/2023					-2,038.28	115,334.81
Ending Balance					-2,038.28	115,334.81

Spalding Community Services District Reconciliation Detail

1.225 - 225 Fire - Cash Account, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						123,228.07
Cleared Transactions						
Checks and Payments - 5 items						
Check	09/06/2023	222	Flanigan-Leavitt Inu...	X	-4,645.00	-4,645.00
Check	09/06/2023	223	Stryker	X	-670.31	-5,315.31
Check	09/14/2023	226	Les Schwab	X	-269.98	-5,585.29
Check	09/14/2023	225	NAPA Sierra	X	-29.21	-5,614.50
Check	09/21/2023	229	Barney's Mobile Re...	X	-260.48	-5,874.98
Total Checks and Payments					-5,874.98	-5,874.98
Deposits and Credits - 1 item						
General Journal	09/14/2023	GM20...		X	20.00	20.00
Total Deposits and Credits					20.00	20.00
Total Cleared Transactions					-5,854.98	-5,854.98
Cleared Balance					-5,854.98	117,373.09
Uncleared Transactions						
Checks and Payments - 3 items						
Check	06/30/2021				-10,145.36	-10,145.36
Check	08/10/2023	01133...	Lassen Auto Body		-888.94	-11,034.30
Check	09/06/2023	224	NAPA Sierra		-11.24	-11,045.54
Total Checks and Payments					-11,045.54	-11,045.54
Deposits and Credits - 1 item						
Deposit	07/28/2022				110.00	110.00
Total Deposits and Credits					110.00	110.00
Total Uncleared Transactions					-10,935.54	-10,935.54
Register Balance as of 09/30/2023					-16,790.52	106,437.55
New Transactions						
Checks and Payments - 1 item						
Check	10/05/2023	228	Moules Tehama Co...		-1,259.34	-1,259.34
Total Checks and Payments					-1,259.34	-1,259.34
Total New Transactions					-1,259.34	-1,259.34
Ending Balance					-18,049.86	105,178.21

**Spalding Fire Finances - September 2023
Revenue**

	225 Fire Fund			23/24
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Income	Remaining
0100000	Cash Balance	130,887.00		130,887.00
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Eq.Rent, FireNet Reim.		1,938.00	1,938.00
2012200	Operating Transfers In (from Dixie Fire Settlement)			
2000904	Fire Parcel Assessment Fee (225 Fund)	36,000		
2000905	Fire Parcel Assessment Fee Prior Year			
2003000	Interest Income	3,000		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	169,887.00	1,938.00	132,825.00

**Spalding Fire Finances - September 2023
EXPENSES**

	225 Fire Fund			23/24
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Expenses	Remaining
3000100	Wages and Taxes	10,000.00		
3000211	Special District Benefits	1,200.00		
3001100	Clothing and Personal	400.00		
3001200	Communications	7,000.00		
3001300	Food	800.00	123.92	
3001500	Insurance (workers Comp/auto/Liability)	12,000.00	8,071.75	
3001700	Maintenance - Equipment	2,000.00	310.43	
3001701	Maintenance Vehicles & Fuel	8,500.00	6,245.31	
3001800	Maintenance Building/Improvements	2,500.00		
3001900	Medical Supplies	500.00		
3002000	Memberships			
3002200	Office Expenses	3,000.00		
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	5,000.00		
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,000.00	670.31	
3002900	Transportation and Travel	500.00		
3002901	Conferences and Training			
3003000	Utilities	3,000.00	30.19	
3006100	Buildings/Improvements - Capital Improv.	40,000.00		
3006200	Equipment	72,487.00		
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		169,887.00	15,451.91	154,435.09
Budget Balance (Revenue Minus Total Expenses)			117,373.09	

Spalding Community Services District Reconciliation Detail

1.225 - 225 Fire - Cash Account, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						132,805.00
Cleared Transactions						
Checks and Payments - 7 items						
Check	07/18/2023	216	UMPQUA Bank	X	-883.25	-883.25
Check	07/18/2023	217	Amy Hagen	X	-123.92	-1,007.17
Check	08/10/2023	01133...	LMUD	X	-30.19	-1,037.36
Check	08/16/2023	219	Susanville Ford	X	-212.11	-1,249.47
Check	08/16/2023	218	NAPA Sierra	X	-11.24	-1,260.71
Check	08/23/2023	220	Les Schwab	X	-4,889.47	-6,150.18
Check	08/23/2023	221	Fire Risk Managem...	X	-3,426.75	-9,576.93
Total Checks and Payments					-9,576.93	-9,576.93
Total Cleared Transactions					-9,576.93	-9,576.93
Cleared Balance					-9,576.93	123,228.07
Uncleared Transactions						
Checks and Payments - 2 items						
Check	06/30/2021				-10,145.36	-10,145.36
Check	08/10/2023	01133...	Lassen Auto Body		-888.94	-11,034.30
Total Checks and Payments					-11,034.30	-11,034.30
Deposits and Credits - 2 items						
Deposit	07/28/2022				110.00	110.00
Check	07/18/2023		UMPQUA Bank		620.24	730.24
Total Deposits and Credits					730.24	730.24
Total Uncleared Transactions					-10,304.06	-10,304.06
Register Balance as of 08/31/2023					-19,880.99	112,924.01
New Transactions						
Checks and Payments - 7 items						
Check	09/06/2023	222	Flanigan-Leavitt Inu...		-4,645.00	-4,645.00
Check	09/06/2023	223	Stryker		-670.31	-5,315.31
Check	09/06/2023	224	NAPA Sierra		-11.24	-5,326.55
Check	09/14/2023	226	Les Schwab		-269.98	-5,596.53
Check	09/14/2023	225	NAPA Sierra		-29.00	-5,625.53
Check	09/21/2023	229	Barney's Mobile Re...		-260.48	-5,886.01
Check	10/05/2023	228	Moules Tehama Co...		-1,259.34	-7,145.35
Total Checks and Payments					-7,145.35	-7,145.35
Total New Transactions					-7,145.35	-7,145.35
Ending Balance					-27,026.34	105,778.66

**Spalding Fire Finances - August 2023
Revenue**

225 Fire Fund				23/24
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Income	Remaining
0100000	Cash Balance	130,887.00		130,887.00
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Eq.Rent, FireNet Reim.		1,918.00	1,918.00
2012200	Operating Transfers In (from Dixie Fire Settlement)			
2000904	Fire Parcel Assessment Fee (225 Fund)	36,000		
2000905	Fire Parcel Assessment Fee Prior Year			
2003000	Interest Income	3,000		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	169,887.00	1,918.00	132,805.00

**Spalding Fire Finances - August 2023
EXPENSES**

225 Fire Fund				23/24
Account #	Balances and Income	23/24 Budget	23/24 Expenses	YTD Remaining
3000100	Wages and Taxes	10,000.00		
3000211	Special District Benefits	1,200.00		
3001100	Clothing and Personal	400.00		
3001200	Communications	7,000.00		
3001300	Food	800.00	123.92	
3001500	Insurance (workers Comp/auto/Liability)	12,000.00	3,426.75	
3001700	Maintenance - Equipment	2,000.00	11.24	
3001701	Maintenance Vehicles & Fuel	8,500.00	5,984.83	
3001800	Maintenance Building/Improvements	2,500.00		
3001900	Medical Supplies	500.00		
3002000	Memberships			
3002200	Office Expenses	3,000.00		
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	5,000.00		
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,000.00		
3002900	Transportation and Travel	500.00		
3002901	Conferences and Training			
3003000	Utilities	3,000.00	30.19	
3006100	Buildings/Improvements - Capital Improv.	40,000.00		
3006200	Equipment	72,487.00		
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		169,887.00	9,576.93	160,310.07
Budget Balance (Revenue Minus Total Expenses)			123,228.07	

**Spalding Fire Finances - July 2023
Revenue**

225 Fire Fund				23/24
				YTD
Account #	Balances and Income	23/24 Budget	23/24 Income	Remaining
0100000	Cash Balance	130,887.00		130,887.00
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Eq.Rent, FireNet Reim.		1,918.00	1,918.00
2012200	Operating Transfers In (from Dixie Fire Settlement)			
2000904	Fire Parcel Assessment Fee (225 Fund)	36,000		
2000905	Fire Parcel Assessment Fee Prior Year			
2003000	Interest Income	3,000		
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	169,887.00	1,918.00	132,805.00

**Spalding Fire Finances - July 2023
EXPENSES**

225 Fire Fund				23/24
		23/24	23/24	YTD
Account #	Balances and Income	Budget	Expenses	Remaining
3000100	Wages and Taxes	10,000.00		
3000211	Special District Benefits	1,200.00		
3001100	Clothing and Personal	400.00		
3001200	Communications	7,000.00		
3001300	Food	800.00		
3001500	Insurance (workers Comp/auto/Liability)	12,000.00		
3001700	Maintenance - Equipment	2,000.00		
3001701	Maintenance Vehicles & Fuel	8,500.00		
3001800	Maintenance Building/Improvements	2,500.00		
3001900	Medical Supplies	500.00		
3002000	Memberships			
3002200	Office Expenses	3,000.00		
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	5,000.00		
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,000.00		
3002900	Transportation and Travel	500.00		
3002901	Conferences and Training			
3003000	Utilities	3,000.00		
3006100	Buildings/Improvements - Capital Improv.	40,000.00		
3006200	Equipment	72,487.00		
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		169,887.00	0.00	169,887.00
Budget Balance (Revenue Minus Total Expenses)			132,805.00	

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

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						130,887.00
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/05/2023			X	1,918.00	1,918.00
Total Deposits and Credits					1,918.00	1,918.00
Total Cleared Transactions					1,918.00	1,918.00
Cleared Balance					1,918.00	132,805.00
Uncleared Transactions						
Checks and Payments - 3 items						
Check	06/30/2021				-10,145.36	-10,145.36
Check	07/18/2023	216	UMPQUA Bank		-883.25	-11,028.61
Check	07/18/2023	217	Amy Hagen		-123.92	-11,152.53
Total Checks and Payments					-11,152.53	-11,152.53
Deposits and Credits - 2 items						
Deposit	07/28/2022				110.00	110.00
Check	07/18/2023		UMPQUA Bank		620.24	730.24
Total Deposits and Credits					730.24	730.24
Total Uncleared Transactions					-10,422.29	-10,422.29
Register Balance as of 07/31/2023					-8,504.29	122,382.71
New Transactions						
Checks and Payments - 13 items						
Check	08/10/2023	01133...	Lassen Auto Body		-888.94	-888.94
Check	08/10/2023	01133...	LMUD		-30.19	-919.13
Check	08/16/2023	219	Susanville Ford		-212.11	-1,131.24
Check	08/16/2023	218	NAPA Sierra		-11.24	-1,142.48
Check	08/23/2023	220	Les Schwab		-4,889.47	-6,031.95
Check	08/23/2023	221	Fire Risk Managem...		-3,426.75	-9,458.70
Check	09/06/2023	222	Flanigan-Leavitt Inu...		-4,645.00	-14,103.70
Check	09/06/2023	223	Stryker		-670.31	-14,774.01
Check	09/06/2023	224	NAPA Sierra		-11.24	-14,785.25
Check	09/14/2023	226	Les Schwab		-269.98	-15,055.23
Check	09/14/2023	225	NAPA Sierra		-29.00	-15,084.23
Check	09/21/2023	229	Barney's Mobile Re...		-260.48	-15,344.71
Check	10/05/2023	228	Moules Tehama Co...		-1,259.34	-16,604.05
Total Checks and Payments					-16,604.05	-16,604.05
Total New Transactions					-16,604.05	-16,604.05
Ending Balance					-25,108.34	105,778.66

**Spalding Recreation Finances - October 2023
Revenue**

224 Recreation Fund				22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance (County adjustment)	814.93		814.93
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc. Income (Donations, Equipment Sales, Etc.)		1,632.00	1,632.00
2012200	Operating Transfers In (Trust Account Transfers)			
2003000	Interest (Finance Charges)			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2000600	Other Charges Current Services			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	814.93	1,632.00	2,446.93

**Spalding Recreation Finances - October 2023
EXPENSES**

224 Recreation Fund				22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Salaries and Wages			
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits			
3001100	Clothing and Personal			
3001200	Communications			
3001300	Food			
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)			
3001700	Maintenance - Equipment			
3001701	Maintenance Vehicles & Fuel			
3001800	Maintenance Building/Improvements			
3002000	Memberships			
3002200	Office Expenses			
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services			
3002400	Publications and Legal Notices			
3002500	Rents (CA State Lands Commission)	671.00		671.00
3002700	Small Tools and Minor Equipment			
3002901	Conferences and Training			
3003000	Utilities			
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out			
Total Expenses & Input to Reserve Accounts		671.00	0.00	671.00
Budget Balance (Revenue Minus Total Expenses)			2,446.93	

12:48 PM

11/13/23

**Spalding Community Services District
Reconciliation Summary**

1.231 · 231 Recreation - Main Cash Acct, Period Ending 10/31/2023

	<u>Oct 31, 23</u>
Beginning Balance	2,446.93
Cleared Balance	2,446.93
Register Balance as of 10/31/2023	2,446.93
Ending Balance	2,446.93

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>2,446.93</u>
Register Balance as of 09/30/2023	2,446.93
Ending Balance	2,446.93

**Spalding Recreation Finances - September 2023
Revenue**

		224 Recreation Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance (County adjustment)	814.93		814.93
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc. Income (Donations, Equipment Sales, Etc.)		1,632.00	1,632.00
2012200	Operating Transfers In (Trust Account Transfers)			
2003000	Interest (Finance Charges)			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2000600	Other Charges Current Services			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	814.93	1,632.00	2,446.93

**Spalding Recreation Finances - September 2023
EXPENSES**

		224 Recreation Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Salaries and Wages			
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits			
3001100	Clothing and Personal			
3001200	Communications			
3001300	Food			
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)			
3001700	Maintenance - Equipment			
3001701	Maintenance Vehicles & Fuel			
3001800	Maintenance Building/Improvements			
3002000	Memberships			
3002200	Office Expenses			
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services			
3002400	Publications and Legal Notices			
3002500	Rents (CA State Lands Commission)	671.00		671.00
3002700	Small Tools and Minor Equipment			
3002901	Conferences and Training			
3003000	Utilities			
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out			
Total Expenses & Input to Reserve Accounts		671.00	0.00	671.00
Budget Balance (Revenue Minus Total Expenses)			2,446.93	

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>

**Spalding Recreation Finances - August 2023
Revenue**

224 Recreation Fund		22/23 FY		
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance (County adjustment)	814.93		814.93
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc. Income (Donations, Equipment Sales, Etc.)		548.00	548.00
2012200	Operating Transfers In (Trust Account Transfers)			
2003000	Interest (Finance Charges)			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2000600	Other Charges Current Services			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	814.93	548.00	1,362.93

**Spalding Recreation Finances - August 2023
EXPENSES**

224 Recreation Fund		22/23 FY		
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Salaries and Wages			
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits			
3001100	Clothing and Personal			
3001200	Communications			
3001300	Food			
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)			
3001700	Maintenance - Equipment			
3001701	Maintenance Vehicles & Fuel			
3001800	Maintenance Building/Improvements			
3002000	Memberships			
3002200	Office Expenses			
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services			
3002400	Publications and Legal Notices			
3002500	Rents (CA State Lands Commission)	671.00		671.00
3002700	Small Tools and Minor Equipment			
3002901	Conferences and Training			
3003000	Utilities			
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out			
Total Expenses & Input to Reserve Accounts		671.00	0.00	671.00
Budget Balance (Revenue Minus Total Expenses)			1,362.93	

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

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

**Spalding Recreation Finances - July 2023
Revenue**

224 Recreation Fund				22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance (County adjustment)	814.93		814.93
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc. Income (Donations, Equipment Sales, Etc.)		548.00	548.00
2012200	Operating Transfers In (Trust Account Transfers)			
2003000	Interest (Finance Charges)			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2000600	Other Charges Current Services			
2001300	Annual Parking Permits			
2001300	Day Use Fees			
2001300	Dock Permit & Slip Sales			
2020000	Revenue - Special Districts			
	Revenue, Transfers In & Cash	814.93	548.00	1,362.93

**Spalding Recreation Finances - July 2023
EXPENSES**

224 Recreation Fund				22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Salaries and Wages			
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits			
3001100	Clothing and Personal			
3001200	Communications			
3001300	Food			
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)			
3001700	Maintenance - Equipment			
3001701	Maintenance Vehicles & Fuel			
3001800	Maintenance Building/Improvements			
3002000	Memberships			
3002200	Office Expenses			
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services			
3002400	Publications and Legal Notices			
3002500	Rents (CA State Lands Commission)	671.00		671.00
3002700	Small Tools and Minor Equipment			
3002901	Conferences and Training			
3003000	Utilities			
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment			
3007000	Administrative Allocation - Transfer Out			
Total Expenses & Input to Reserve Accounts		671.00	0.00	671.00
Budget Balance (Revenue Minus Total Expenses)			1,362.93	

SEWER REPORT



Sewer- Recreation & Fire Protection

Spalding Community Services District

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

SEWER - MAINTENANCE

David Handy

8 November 2023

On Oct 17, 2023, I pulled Well #1 and #2 samples. I dropped them at the Sewer Plant in Susanville. I reattached heating duct work in the attic next to the crawl space.

On Oct 27, 2023, the pitless in wet well #2 has failed. Pump #2 has now been shut down.

On Oct 30, 2023, I finished 3rd Quarters Report. I was unable to submit due to internet issues. I notified the Waterboard. Talked with Dan Lafontaine (SUSP Eng) and Mike Busse (CRWA) about an alternate plan to bypass the wet wells and agreed to start on a plan. Talked to H2O PRO about wet well #2. Will have to call back Nov 8, 2023.

Working with Jon Densmore (Aqua Sierra) to reconfigure the SCADA system to function in auto regardless of the pump sequence or number of functioning pumps.

On Nov 2, 2023, I dug up an EDU casing on Madrone Way. I reset it about 3 inches below the road to prevent a grader or a snowplow from hitting it.

On Nov 6, 2023, I trained Scott Hagen to manually run pumps at the Pump Stations and to reset the Cradle Point in the Lift Station.

On Nov 7, 2023, I had a conference call with Dan Lafontaine (SUSP Eng), Mike Busse (CRWA), and Jon Densmore (Aqua Sierra). Primarily discussed an emergency backup plan for setting up a temporary pump system at Pump Station #1. Jon Densmore will do a 'job walk' asap at Pump Station #1 and put together a proposal that Dan and Mike will review.

On Nov 8, 2023, I talked to Bill (H2O PRO) and he is unable to pressure wash inside wet well, nor has a sewer camera. He stated that a check valve has failed at wet well #1 and needs to be fixed for the other pump(s) to work efficiently. Tentatively have an appointment for them Nov 22, 2023, to try and reseal the pitless in wet well #2. Will let me know if they have a guy that is certified to go into our vault. I've also reached out to Jon (Aqua Sierra) for a vault guy as well.

NEW BUSINESS



Sewer, Recreation, & Fire Protection

Spalding Community Services District

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

TO: The Board of Directors
SPALDING COMMUNITY SERVICES DISTRICT

FROM: Marlane Morse
GENERAL MANAGER

DATE: November 17, 2023

RE: Discussion On Changing Board Meeting Frequency

DISCUSSION:

Under California Government code 54954.2 (the Brown Act): a "Regular Meeting" is a meeting occurring at the date, times, and location set by resolution, ordinance, or other formal action by the legislative body.

Under California Government code 61044: A Board of Directors shall hold a regular meeting at least once every three months. Meetings of the board of directors are subject to the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5.

Currently, the Board of Directors of Spalding CSD meets every third Friday of each month at the Community Center located at 502-907 Mahogany Way at 3:00 pm.

District policy 5010.1 states: Regular meetings of the Board of Directors shall be held on the third Friday of each calendar month at 3 p.m. in the Meeting Hall at 502-907 Mahogany Way. The date, time, and place of regular Board meetings may be reconsidered annually at the annual organizational meeting of the Board.

District policy 5010.5 states: The Board of Directors shall hold an annual organizational meeting at its regular meeting in December. At this meeting the Board will elect a President, Vice President and Clerk from among its members to serve during the coming calendar year, and will appoint the General Manager as the Board's Secretary and the Bookkeeper as the District's Treasurer. *The district has not held a December meeting for the past 4 – 5 years, and the above decisions have generally been made at the January meeting.*

At the October 20, 2023 Board meeting, Directors Lawson and Doss stated that they would like to have the Board consider the addition of an additional Regular Meeting of the Board per month. This would result in an increase of 11 – 12 meetings annually (depending on whether the December meeting would be held), for a combined possible total of 22 – 24 meetings per year.

Regardless of said policy, the Board may make such changes as needed by adoption of a Resolution amending the current policy. Also, because the Districts ordinance states the day and time of the Board Meeting, there will need to be a public hearing and an amendment to the ordinance. At today's meeting, the Board may discuss and direct staff to prepare for publication a Resolution and amendment to the current ordinance, defining any wanted changes, then if desired, may vote on said Resolution at the December/January Regular Board meeting, but there will also have to be a first reading/public hearing and second reading for the ordinance.

RECOMMENDATION:

In my opinion, the implementation of an extra Board meeting each month is unreasonable considering the limited staff, resources, and size of the District. Currently, it takes approximately 1.5 weeks of staff time and resources to complete the necessary organization of putting together an agenda and all the supporting documentation and research required for each section. The District simply does not have the manpower or resources to support two meetings a month.

If the issue is that the Board does not feel they get enough time to plan or discuss different topics, my suggestion would be that the Board develop a volunteer committee which could meet once a month. The committee would be responsible for the research, posting, and minutes of that meeting, and they would provide their minutes and suggestions to the full Board each month at the full Board meeting.

Alternatively, the Board meetings could be held once each quarter (4 per year). These could be increased in the length of the meeting (maybe starting earlier in the afternoon), and there could be alternative sections to focus on strategic planning or special projects. If some issue comes up outside the times of the scheduled meetings, a Special Meeting could be called to resolve that specific problem.

FINANCIAL CONSIDERATIONS:

Currently, staff work up to 24 hours per week (all part time). If the District increases to two meetings per month, staff hours would have to be increased 8.0 to 16 hours per week. This would limit the ability of staff to perform the general day-to-day work of the District, which could include A/P, A/R, Special Projects, CFIA requests, etc.

RESULTS:

Having meetings once a quarter would actually give the Board more time to research and discuss items with staff. It would also allow staff to better prepare for each agenda item, and not be as strictly bound by the District's limited resources.

Developing a committee to focus on strategic planning, special projects, or other items thought necessary by the Board would better support special projects of the District, enhance staff's ability to improve and implement organizational objectives, and buoy the time and effort reasonable to complete the operational duties and management of a District of this size.

Further thought... maybe implementing both these suggestions would further increase the District's ability to plan strategically, direct maintenance resources effectively, and better serve to community overall.

CONTINUING BUSINESS

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #8

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

WHEREAS, Article XIID, 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 XIID, 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

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- 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 an adjustment of billing, stating the grounds for such adjustment. Any such request for an adjustment shall be 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

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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