

# SPALDING COMMUNITY SERVICES DISTRICT

## ORDINANCE #7

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### **AN ORDINANCE PERTAINING TO ADDITIONAL OFFICERS OF THE DISTRICT CHANGING ORDINANCE #4 ARTICLE 2.07 SECTION 2.07.010 AND REMOVING SECTION 2.07.020.**

**WHEREAS**, with the passage of Resolution 2023-001, Spalding Community Service District formally withdrew the entirety of its funds from Spalding's Chart of Accounts at Lassen County, which included Sewer, Fire, and Recreation Departments; and

**WHEREAS**, with the passage of Resolution 2023-001, it is established that the District General Manager shall be appointed as the District Treasurer/Controller, with the power to manage District finances, including, without limitation, the power to open accounts and follow all accounting and bookkeeping processes which are consistent with adopted Board policies. The District Manager shall have the authority to hire an accounting contractor (CPA) to perform oversight of bookkeeping functions, and

**WHEREAS**, because of the passage of the above referenced Resolution, Ordinance #4, Article 2.07 section 2.07.010 – 2.07.020 must be revised.

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

Ordinance Section One:

Ordinance #4 - Article 2.07 – ADDITIONAL OFFICERS is amended as follows:

#### **2.07.010 Treasurer/Controller**

- A) The District General Manager shall act as the Treasurer/Controller of the District, with assistance/oversight from the District's Certified Public Accountant.
- B) The Treasurer/Controller shall advise the District in connection with any accounting, budgetary, monetary, or other financial matters relating to the District.
- C) Examples of those duties and responsibilities include, but are not limited to:
  - 1. Establish annual budget format, accounts, and documentation pertaining to the budget and which most nearly reflect the objectives of the District;

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2. Establish and maintain the particular funds and accounts as required by generally accepted accounting practices applicable to public entities and which most accurately and appropriately record and report the operations of the District as represented by the annual budget document.

**2.07.020 This section is removed.**

### 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 and posted at the District's office with the names of the members of the Board of Directors voting for and against.

**PASSED, APPROVED, and ADOPTED** this 21 day of April, 2023, by the following vote:

AYES: ④ Mike Arnold, Ted Thomas, Larry Doss + Ed Lawson

NOES:

ABSTAIN: ① Randy Aubrey

ABSENT:

ATTEST:

Sharon Moats

Secretary of the Board

APPROVED:

Mike Arnold

Chairman of the Board