

SPALDING COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

MEETING AGENDA

April 21, 2023

3:00 PM

MEMBERS OF THE BOARD

MIKE ARNOLD, BOARD CHAIR
LARRY DOSS, BOARD VICE CHAIR
RANDALL AUBREY, DIRECTOR
ED LAWSON, DIRECTOR
TED THOMAS, DIRECTOR



MEETING LOCATION

EAGLE LAKE COMMUNITY CENTER

502-907 MAHOGANY WAY, SUSANVILLE, CA 96130

530-825-3258

WWW.SPALDINGCSD.ORG

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).

CALL TO ORDER

ROLL CALL

Mike Arnold Randy Aubrey Larry Doss
 Ed Lawson Ted Thomas

1. PLEDGE OF ALLEGIANCE

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

3. APPROVAL OF THE AGENDA

4. APPROVAL OF MINUTES

A. Submitted for approval are the minutes from March 17, 2022 Board of Directors Meeting

5. FIRE CHIEF REPORT TO BOARD

No Report

6. GENERAL MANAGER REPORT TO BOARD

A. March, 2023 Financial Reports

7. SEWER DEPARTMENT REPORT

A. See attached report

8. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

9. CONTINUING BUSINESS

A. SCSD Sewer Rate Study from NorthStar – Amended Contract Attached – the Contract has been agreed upon and has been in effect as of April 1, 2023

B. Update on Marina “Dredging” Permits/Project – No new data

10. NEW BUSINESS

A. Resolution 2023-001: A Resolution Of The Board Of Directors Of The Spalding Community Services District Bringing Accounting And Bookkeeping Responsibilities In-House, Authorizing The Withdrawal Of Spalding CSD Funds From The Lassen County Treasury, And Establishing A Spalding CSD Bank Account

B. 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.

C. Resolution 2023-05: A Resolution Of The Board Of Directors Of The Spalding Community Services District Authorizing Participation In And Approving The Amended And Restated Joint Exercise Of Powers Agreement Of The Fire Risk Management Services Joint Powers Authority

12. CLOSED SESSION

A. General Manager Performance Review

Action taken to ... affect the employment status of a public employee in closed session pursuant to Section 54957 shall be reported at the public meeting during which the closed session is held.

13. RETURN FROM CLOSED SESSION

14. ADJOURN

Next Regular Board Meeting is scheduled for MAY 19, 2023 AT 3:00 PM

APPROVAL OF MINUTES

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
MARCH 17, 2023

APPROVED BY DIRECTORS:

1. MEETING CALLED TO ORDER: Larry Doss 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>	_____ (through teleconferencing)
Larry Doss	<u>X</u>	_____
Randy Aubrey	<u>X</u>	_____
Ed Lawson	<u>X</u>	_____
Ted Thomas	<u>X</u>	_____ (through teleconferencing)

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was spoken.

3. PUBLIC COMMENT

Barbara Willard read a report regarding changes to the Brown Act. Some further discussion followed. Will Turner asked the Board about the June 2020 Board meeting; stated something about the First Amendment, and requested the Boards resignation.

4. APPROVAL OF THE AGENDA

Motion: Approve the Agenda

First: Larry Doss moved to approve the agenda

Second: Mike Arnold second

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

5. APPROVAL OF MINUTES

Motion: Approve the minutes from February 17, 2023 Board of Directors meeting.

First: Mike Arnold moved to approve the minutes

Second: Larry Doss second

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

1. FIRE CHIEF REPORT TO BOARD

Scott Hagen provided the Fire report: the Fire Department responded to 6 Medical calls, had 4.5 hours of training for new firefighters, and will be conducting basic life support training in April for re-certification of firefighters. Scott provided the reasoning and decision behind the change from purchasing a Peterbilt Water Truck to purchasing a MAC Water Tender. He explained that the MAC truck is already in alignment to CalFIRE specifications for use and is a new 2023 truck. Ken Rose also provided some background on the MAC truck and CalFire specifications.

SPALDING COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
MARCH 17, 2023

- A. Resolution 2023-04: A Resolution Of The Board Of Directors Of The Spalding Community Services District *Revoking Resolution 2023-03*, Appropriating Funds, And Approving The Acquisition Of A 2023 Mack Fire Water Truck. Larry Doss read the Resolution.

Motion: Approve Resolution 2023-04 Appropriation/Purchase of New Water Tender

First: Larry Doss moved to adopt Resolution 2023-004

Second: Ed Lawson second

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

Public comment from Will Turner regarding the appropriateness of purchasing a used truck that needed to be converted. He did not agree with the decision to purchase.

6. GENERAL MANAGER REPORT TO BOARD

A. February, 2023 Financial Reports were presented

7. SEWER DEPARTMENT REPORT

Sewer Report: David Handy provided some background and further information regarding the repairs on the Sewer tractor.

8. BOARD MEMBER REPORTS / BOARD MEMBER COMMENTS

Mike Arnold commended David Handy on his conscientious work regarding the upkeep and repairs being done on Sewer systems and equipment.

9. NEW BUSINESS

There was no new business

10. CONTINUING BUSINESS

A. SCSD Sewer Rate Study from NorthStar

Marly provided some current information regarding the amended contract, which is moving forward and hoping for completion by the new fiscal year. Barbara Willard mentioned that in her reading of the contract – there were some mistakes where it read “Water System” instead of “Sewer System”. Marly thanked Barbara and would have those oversites corrected.

B. Update on Marina “Dredging” Permits/Project: No New Data

11. ADJOURN

Motion: Motion to adjourn

First: Randy Aubrey moved to adjourn

Second: Ed Lawson second

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

The meeting was adjourned at 3:55 pm.

GENERAL MANAGER

Spalding Community Services District
Reconciliation Summary
1.225 · 225 Fire - Cash Account, Period Ending 03/31/2023

	<u>Mar 31, 23</u>
Beginning Balance	255,301.00
Cleared Transactions	
Checks and Payments - 6 items	-117,118.65
Deposits and Credits - 1 item	10.00
Total Cleared Transactions	<u>-117,108.65</u>
Cleared Balance	<u>138,192.35</u>
Uncleared Transactions	
Checks and Payments - 4 items	-4,607.73
Deposits and Credits - 1 item	110.00
Total Uncleared Transactions	<u>-4,497.73</u>
Register Balance as of 03/31/2023	<u>133,694.62</u>
New Transactions	
Checks and Payments - 1 item	-3,465.50
Total New Transactions	<u>-3,465.50</u>
Ending Balance	<u>130,229.12</u>

**Spalding Fire Finances - March 2023
Revenue**

		225 Fire Fund		22/23 FY
		22/23	22/23	YTD
Account #	Balances and Income	Budget	to date	Budget
0100000	Cash Balance		172,717.37	172,717.37
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income -Donations, Equip., Sales, Etc.		60.00	60.00
2012200	Operating Transfers In (from Dixie Fire Settlement)		70,120.00	70,120.00
2000904	Fire Parcel Assessment Fee (225 Fund)	36,635	23,876.16	12,758.84
2000905	Fire Parcel Assessment Fee Prior Year		612.91	612.91
2003000	Interest Income	1,000	1,297.49	1,297.49
2006200	State Grants			
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments			
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	37,635.00	268,683.93	257,566.61

**Spalding Fire Finances -March 2023
EXPENSES**

		225 Fire Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
3000100	Wages and Taxes	13,000.00		13,000.00
3000100	Volunteer Firefighter Stipend			
3000211	Special District Benefits	360.00		360.00
3001100	Clothing and Personal	200.00	335.59	-135.59
3001200	Communications	4,500.00	750.00	3,750.00
3001300	Food	200.00		200.00
3001400	Household Expenses			
3001500	Insurance (workers Comp/auto/Liability)	14,000.00	3,738.00	10,262.00
3001700	Maintenance - Equipment	1,300.00	1,233.50	66.50
3001701	Maintenance Vehicles & Fuel	8,000.00	4,351.67	3,648.33
3001800	Maintenance Building/Improvements	2,000.00	931.00	1,069.00
3001900	Medical Supplies	100.00	320.68	-220.68
3002000	Memberships			
3002200	Office Expenses	125.00	21.12	103.88
3002201	Postage			
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	0.00	2,466.66	2,466.66
3002400	Publications and Legal Notices			
3002500	Rents and Leased Equipment			
3002700	Small Tools and Minor Equipment	1,100.00	101.34	998.66
3002800	Special Department Expense			
3002900	Transportation and Travel	500.00		500.00
3002901	Conferences and Training	250.00		250.00
3003000	Utilities	2,000.00	32.02	1,967.98
3006100	Buildings/Improvements - Capital Improv.			
3006200	Equipment	150,000.00	116,210.00	33,790.00
3007000	Administrative Allocation - Transfer Out			
3008500	Bond/Solar (Special Items)			
Total Expenses & Input to Reserve Accounts		197,635.00	130,491.58	67,143.42
Budget Balance (Revenue Minus Total Expenses)			138,192.35	

County of Lassen
Auditor Controller
General Ledger

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	03/01/2023	*****	SPAULDING CSD-FIRE		\$0.00	\$0.00	\$255,301.00
01-00000	03/02/2023	WARRANTS	WARRANTS	WA030223	\$0.00	\$908.65	\$254,392.35
01-00000	03/10/2023	O&M SEWER, DONATE. BND ASSESS		DP156157	\$10.00	\$0.00	\$254,402.35
01-00000	03/23/2023	WARRANTS		WA032323	\$0.00	\$116,210.00	\$138,192.35
20-00000	03/31/2023	*****	REVENUE	Ending Balance:	\$0.00	\$117,118.65	\$138,192.35
30-00000	03/31/2023	*****	EXPENDITURES	Ending Balance:	\$0.00	\$0.00	(\$95,966.56)
75-00000	03/01/2023	*****	FUND BALANCE AVAILABLE	Ending Balance:	\$0.00	\$0.00	\$130,491.58
91-00000	03/31/2023	*****	ESTIMATED REVENUES	Ending Balance:	\$0.00	\$0.00	\$130,491.58
93-00000	03/31/2023	*****	APPROPRIATIONS	Ending Balance:	\$0.00	\$0.00	\$172,717.37
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$3,000.00	\$0.00	\$3,000.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$360.00	\$0.00	\$3,360.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$200.00	\$0.00	\$3,560.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$4,500.00	\$0.00	\$8,060.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$200.00	\$0.00	\$8,260.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$14,000.00	\$0.00	\$22,260.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$1,300.00	\$0.00	\$23,560.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$8,000.00	\$0.00	\$31,560.00
96-00000	03/24/2023	22/23 BUDGET		AT000028	\$2,000.00	\$0.00	\$33,560.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023					\$3,000.00	\$0.00	\$0.00	\$3,000.00
03/01/2023	*****	ACCOUNT : 30-00211 special districts benefits 22/23 BUDGET		AT000028	\$3,000.00	\$0.00	\$0.00	\$3,000.00
03/24/2023					\$360.00	\$0.00	\$0.00	\$360.00
		Ending Balance			\$360.00	\$0.00	\$0.00	\$360.00
		Ending Balance			\$0.00	\$0.00	\$0.00	\$0.00
		SAL & BENS Totals As of 3/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$3,360.00	\$0.00	\$0.00	\$3,360.00
		Ending Balance			\$3,360.00	\$0.00	\$0.00	\$3,360.00
03/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$335.59	(\$335.59)
03/24/2023					\$200.00	\$0.00	\$0.00	(\$135.59)
		Ending Balance			\$200.00	\$0.00	\$335.59	(\$135.59)
03/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023					\$4,500.00	\$0.00	\$0.00	\$4,500.00
		Ending Balance			\$4,500.00	\$0.00	\$0.00	\$4,500.00
03/01/2023	*****	ACCOUNT : 30-01300 FOOD 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023					\$200.00	\$0.00	\$0.00	\$200.00
		Ending Balance			\$200.00	\$0.00	\$0.00	\$200.00
03/01/2023	*****	ACCOUNT : 30-01500 INSURANCE 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$3,738.00	(\$3,738.00)
03/24/2023					\$14,000.00	\$0.00	\$0.00	\$10,262.00
		Ending Balance			\$14,000.00	\$0.00	\$3,738.00	\$10,262.00
03/01/2023	*****	ACCOUNT : 30-01700 MAINTENANCE-OFFICE EQUIPMENT DIAMOND SAW SHOP 19364 8/5/22		CL833583	\$0.00	\$0.00	\$2,962.50	(\$2,962.50)
03/02/2023				01001274	\$0.00	\$0.00	\$23.49	(\$2,985.99)

GLD - 853
 FD: 225 SPALDING CSD - FIRE
 B/U: 2250 SPALDING COMMUNITY SERVICE D
 C/C: NONE

County of Lassen
Auditor Controller
Appropriation Ledger
 From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/02/2023		REPPCOTECH LLC 2352 1/20/23 JAN23 MAINT	01001277	CL833586	\$0.00	\$0.00	✓\$375.00	(\$3,360.99)
03/02/2023		REPPCOTECH LLC 2353 2/1/23 JAN23 MAINT	01001277	CL833586	\$0.00	\$0.00	✓\$375.00	(\$3,735.99)
03/02/2023		ROBERT WHITWORTH, JR 1234 2/16/23 TRCTR MAINT/PMC	01001283	CL833590	\$0.00	\$0.00	NOT FILED ✓\$100.00	(\$3,835.99)
03/24/2023		22/23 BUDGET		AT000028	\$1,300.00	\$0.00	\$0.00	(\$2,535.99)
		Ending Balance			\$1,300.00	\$0.00	\$3,835.99	(\$2,535.99)
03/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$0.00	\$0.00	\$2,485.14	(\$2,485.14)
03/02/2023		SHIRLEY SPEDIACCI RMB COSTCO 2/17/23 BATTERIES	01001278	CL833587	\$0.00	\$0.00	\$35.16 ✓	(\$2,520.30)
03/24/2023		22/23 BUDGET		AT000028	\$8,000.00	\$0.00	\$0.00	\$5,479.70
		Ending Balance			\$8,000.00	\$0.00	\$2,520.30	\$5,479.70
03/01/2023	*****	ACCOUNT : 30-01800 MAINT-BUILDINGS & IMPROVEMENTS			\$0.00	\$0.00	\$931.00	(\$931.00)
03/24/2023		22/23 BUDGET		AT000028	\$2,000.00	\$0.00	\$0.00	\$1,069.00
		Ending Balance			\$2,000.00	\$0.00	\$931.00	\$1,069.00
03/01/2023	*****	ACCOUNT : 30-01900 MEDICAL,DENTAL & LAB SUPPLIES			\$0.00	\$0.00	\$422.02	(\$422.02)
03/24/2023		22/23 BUDGET		AT000028	\$100.00	\$0.00	\$0.00	(\$322.02)
		Ending Balance			\$100.00	\$0.00	\$422.02	(\$322.02)
03/01/2023	*****	ACCOUNT : 30-02200 OFFICE EXPENSE			\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$125.00	\$0.00	\$0.00	\$125.00
		Ending Balance			\$125.00	\$0.00	\$0.00	\$125.00
03/01/2023	*****	ACCOUNT : 30-02300 PROFESSIONAL & SPECIALIZED SV			\$0.00	\$0.00	\$2,466.66	(\$2,466.66)
03/01/2023	*****	ACCOUNT : 30-02700 SMALL TOOLS AND INSTRUMENTS			\$0.00	\$0.00	\$2,466.66	(\$2,466.66)
03/24/2023		22/23 BUDGET		AT000028	\$1,100.00	\$0.00	\$0.00	\$1,100.00
		Ending Balance			\$1,100.00	\$0.00	\$0.00	\$1,100.00

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/01/2023	*****	ACCOUNT : 30-02900			\$1,100.00	\$0.00	\$0.00	\$1,100.00
		TRANSPORTATION AND TRAVEL			\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$500.00	\$0.00	\$0.00	\$500.00
		Ending Balance			\$500.00	\$0.00	\$0.00	\$500.00
03/01/2023	*****	ACCOUNT : 30-02901			\$0.00	\$0.00	\$0.00	\$0.00
		CONFERENCES AND TRAINING			\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$250.00	\$0.00	\$0.00	\$250.00
		Ending Balance			\$250.00	\$0.00	\$0.00	\$250.00
03/01/2023	*****	ACCOUNT : 30-03000			\$250.00	\$0.00	\$0.00	\$250.00
		UTILITIES			\$0.00	\$0.00	\$32.02	(\$32.02)
03/24/2023		22/23 BUDGET		AT000028	\$2,000.00	\$0.00	\$0.00	\$1,967.98
		Ending Balance			\$2,000.00	\$0.00	\$32.02	\$1,967.98
		SERVICES AND SUP Totals As of 3/1/2023			\$0.00	\$0.00	\$13,372.93	(\$13,372.93)
		Current Period			\$34,275.00	\$0.00	\$908.65	\$33,366.35
		Ending Balance			\$34,275.00	\$0.00	\$14,281.58	\$19,993.42
03/01/2023	*****	ACCOUNT : 30-06200			\$0.00	\$0.00	\$0.00	\$0.00
		EQUIPMENT			\$0.00	\$0.00	\$0.00	\$0.00
03/23/2023		COMMERCE TRCK & EQP SALES LLC	01001912	CL834338	\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		030923E 3/9/23 2023 MACK TRUCK			\$0.00	\$0.00	\$0.00	\$0.00
		Ending Balance			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		FIXED ASSETS Totals As of 3/1/2023			\$0.00	\$0.00	\$0.00	\$0.00
		Current Period			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		Ending Balance			\$0.00	\$0.00	\$116,210.00	(\$116,210.00)
		Cost Center Totals As of 3/1/2023			\$0.00	\$0.00	\$13,372.93	(\$13,372.93)
		Current Period			\$37,635.00	\$0.00	\$117,118.65	(\$79,483.65)
		Ending Balance			\$37,635.00	\$0.00	\$130,491.58	(\$92,856.58)
		Budget Unit Totals As of 3/1/2023			\$0.00	\$0.00	\$13,372.93	(\$13,372.93)
		Current Period			\$37,635.00	\$0.00	\$117,118.65	(\$79,483.65)
		Ending Balance			\$37,635.00	\$0.00	\$130,491.58	(\$92,856.58)

County of Lassen
Auditor Controller
Revenue Ledger

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-00904	03/01/2023	*****	SPECIAL TAX			\$0.00	\$23,876.16	(\$23,876.16)
20-00904	03/24/2023		22/23 BUDGET		AT000028	\$36,635.00	\$0.00	\$12,758.84
			Ending Balance:			\$36,635.00	\$23,876.16 ✓	\$12,758.84
20-00905	03/01/2023	*****	SPEC. TAX-PRIOR YEAR			\$0.00	\$612.91 ✓	(\$612.91)
			Ending Balance:			\$0.00	\$612.91	(\$612.91)
20-03000	03/01/2023	*****	INTEREST			\$0.00	\$1,297.49 ✓	(\$1,297.49)
20-03000	03/24/2023		22/23 BUDGET		AT000028	\$1,000.00	\$0.00	(\$297.49)
			Ending Balance:			\$1,000.00	\$1,297.49	(\$297.49)
20-06200	03/01/2023	*****	STATE-OTHER			\$0.00	\$70,120.00 ✓	(\$70,120.00)
			Ending Balance:			\$0.00	\$70,120.00	(\$70,120.00)
20-11200	03/01/2023	*****	MISCELLANEOUS			\$0.00	\$40.00 ✓	(\$40.00)
			Ending Balance:			\$0.00	\$40.00	(\$40.00)
20-11300	03/01/2023	*****	CONTRIBUTIONS AND DONATIONS			\$0.00	\$10.00 ✓	(\$10.00)
20-11300	03/10/2023		DONATION		DP156157	\$0.00	\$10.00	(\$20.00)
			Ending Balance:			\$0.00	\$20.00	(\$20.00)
Cost Center Totals As of 3/1/2023						\$0.00	\$95,956.56	(\$95,956.56)
Current Period						\$37,635.00	\$10.00	\$37,625.00
Ending Balance						\$37,635.00	\$95,966.56	(\$58,331.56)
Budget Unit Totals As of 3/1/2023						\$37,635.00	\$95,956.56	(\$95,956.56)
Current Period						\$37,635.00	\$10.00	\$37,625.00
Ending Balance						\$37,635.00	\$95,966.56	(\$58,331.56)
Fund Totals As of 3/1/2023						\$37,635.00	\$95,956.56	(\$95,956.56)
Current Period						\$37,635.00	\$10.00	\$37,625.00
Ending Balance						\$37,635.00	\$95,966.56	(\$58,331.56)

Spalding Community Services District
Reconciliation Summary
1.227 · 227 Sewer - Main Cash Account, Period Ending 03/31/2023

	<u>Mar 31, 23</u>
Beginning Balance	53,157.77
Cleared Transactions	
Checks and Payments - 30 items	-26,188.96
Deposits and Credits - 5 items	7,831.83
Total Cleared Transactions	<u>-18,357.13</u>
Cleared Balance	<u><u>34,800.64</u></u>
Uncleared Transactions	
Checks and Payments - 27 items	-30,792.25
Deposits and Credits - 1 item	100.00
Total Uncleared Transactions	<u>-30,692.25</u>
Register Balance as of 03/31/2023	<u><u>4,108.39</u></u>
New Transactions	
Checks and Payments - 4 items	-4,794.26
Total New Transactions	<u>-4,794.26</u>
Ending Balance	<u><u>-685.87</u></u>

Spalding Sewer Finances - March 2023
Revenue

		227 Sewer Fund		22/23 FY
Account #	Balances and Income	22/23 Budget	22/23 to date	Remaining Budget
0100000	Cash Balance	5,000	7,229.01	
2011200	Rental Income (chairs, tables, building)			
2011200	Rental Income (Directory Signs)			
2011200	Fire Apparatus Rental			
2011200	Misc Income (Donations, Equipment Sales, Etc.)	3,000	30.00	2,970.00
2012200	Operating Trans In (Trust Account Transfers)	32,000	35,000.00	
2000904	Fire Parcel Assessment Fee (225 Fund)			
2000905	Fire Parcel Assessment Fee Prior Year			
2003000	Interest Income	1,000	555.33	444.67
2006200	State Grants (PG&E Fire Settlement)		70,000.00	
2007200	Federal Grants			
2012200	Capital Improvement (Dev Imp Fees)			
2008106	Sewer Service Fees			
2010600	Sewer Operations/Maint. Assessments	200,000	147,094.68	52,905.32
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	241,000.00	259,909.02	56,319.99

**Spalding Sewer Finances - March 2023
Expenses**

		227 Sewer Fund		22/23 FY
		22/23	22/23	Remaining
Account #	Balances and Income	Budget	to date	Budget
3000100	Salaries and Wages	105,000.00	61,561.90	43,438.10
3000211	Special District Benefits	25,000.00	18,758.31	6,241.69
3001200	Communications	20,000.00	14,949.86	5,050.14
3001500	Insurance (workers Comp/auto/Liability)	15,000.00	9,693.00	5,307.00
3001700	Maintenance - Equipment	15,000.00	2,463.36	12,536.64
3001701	Maintenance Vehicles & Fuel	8,000.00	6,694.55	1,305.45
3001800	Maintenance Building/Improvements	4,000.00	4,117.38	-117.38
3002000	Memberships	2,300.00	2,096.00	204.00
3002200	Office Expenses	2,700.00	2,677.60	22.40
3002201	Postage	1,500.00	486.24	1,013.76
3002205	Grant Expenditures			
3002300	Professional and Specialized Services	23,000.00	24,615.63	-1,615.63
3002400	Publications and Legal Notices	2,000.00	163.50	1,836.50
3002500	Rents and Leased Equipment	2,500.00	1,878.60	621.40
3002700	Small Tools and Minor Equipment	2,000.00		2,000.00
3002800	Special Department Expense		300.00	-300.00
3002900	Transportation and Travel	1,000.00		1,000.00
3002901	Conferences and Training	2,000.00		2,000.00
3003000	Utilities	10,000.00	8,279.49	1,720.51
3006100	Buildings/Improvements - Capital Improv.			0.00
3006200	Equipment			0.00
3007000	Administrative Allocation - Transfer Out (transfer to Fire)		70,000.00	-70,000.00
3008500	Bond/Solar (Special Items)			
Total Expenses		241,000.00	228,735.42	12,264.58
Budget Balance (Revenue Minus Total Expenses)			31,173.60	

County of Lassen
Auditor Controller
General Ledger

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
01-00000	03/01/2023	*****	SPAULDING CSD/SEWER		\$0.00	\$0.00	\$60,264.79
01-00000	03/02/2023		WARRANTS	WA030223	\$0.00	\$1,495.03	\$58,769.76
01-00000	03/03/2023		3/3/23 BIWEEKLY DD NET PAY	CM001028	\$0.00	\$4,096.79	\$54,672.97
01-00000	03/03/2023		3/3/23 BIWEEKLY DD FEES	CM001029	\$0.00	\$10.00	\$54,662.97
01-00000	03/06/2023		3/6/23 BIWEEKLY DD FEE	CM001040	\$0.00	\$2.00	\$54,660.97
01-00000	03/07/2023		Spalding/Sewer on 3/3	DP156090	\$78.00	\$0.00	\$54,738.97
01-00000	03/09/2023		WARRANTS	WA030923	\$0.00	\$820.38	\$53,918.59
01-00000	03/10/2023		Spalding/Payoff on 3/7	DP156153	\$200.00	\$0.00	\$54,118.59
01-00000	03/10/2023		O&M SEWER, DONATE. BND ASSESS	DP156157	\$7,065.43	\$0.00	\$61,184.02
01-00000	03/10/2023		CANCEL CK#1001470	JE001531	\$168.00	\$0.00	\$61,352.02
01-00000	03/13/2023		077-354-024 DEL SEC.PAYOFF	JE001537	\$0.00	\$2,643.12	\$58,708.90
01-00000	03/14/2023		Spalding/Sewer on 3/9	DP156188	\$320.40	\$0.00	\$59,029.30
01-00000	03/16/2023		3/15/23 PAYROLL TAXES	CM001076	\$0.00	\$2,175.42	\$56,853.88
01-00000	03/16/2023		WARRANTS	WA031623	\$0.00	\$2,686.44	\$54,167.44
01-00000	03/17/2023		3/17/22 BIWEEKLY DD NET PAY	CM001078	\$0.00	\$4,209.38	\$49,958.06
01-00000	03/17/2023		3/17/23 BIWEEKLY DD FEES	CM001078	\$0.00	\$12.00	\$49,946.06
01-00000	03/23/2023		NSF CK#524 SPALDING	CM001107	\$0.00	\$471.41	\$49,474.65
01-00000	03/23/2023		WARRANTS	WA032323	\$0.00	\$1,074.86	\$48,399.79
01-00000	03/24/2023		Spalding CSD/Sewer on 3/21	DP156396	\$100.00	\$0.00	\$48,499.79
01-00000	03/30/2023		WARRANTS	WA033023	\$0.00	\$2,500.00	\$45,999.79
01-00000	03/31/2023		3/31/23 BIWEEKLY DD NET PAY	CM001128	\$0.00	\$4,080.13	\$41,919.66
01-00000	03/31/2023		3/31/23 BIWEEKLY DD FEES	CM001129	\$0.00	\$12.00	\$41,907.66
Ending Balance:					\$7,931.83	\$26,288.96	\$41,907.66

goes to Bond - Not Sewer

\$3,157.11

34,809.64

County of Lassen
Auditor Controller
General Ledger

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
20-00000	03/31/2023	*****	REVENUE		\$0.00	\$0.00	(\$194,559.36)
30-00000	03/31/2023	*****	EXPENDITURES		\$0.00	\$0.00	(\$194,559.36)
			Ending Balance:				\$159,880.71
75-00000	03/01/2023	*****	JUNE 30 ESTIMATED FUND BALANCE		\$0.00	\$0.00	\$159,880.71
			Ending Balance:				(\$7,229.01)
91-00000	03/31/2023	*****	ESTIMATED REVENUES		\$0.00	\$0.00	\$241,000.00
			Ending Balance:				\$241,000.00
93-00000	03/31/2023	*****	APPROPRIATIONS		\$0.00	\$0.00	(\$241,000.00)
			Ending Balance:				(\$241,000.00)
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$105,000.00	\$0.00	\$105,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$25,000.00	\$0.00	\$130,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$20,000.00	\$0.00	\$150,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$15,000.00	\$0.00	\$165,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$15,000.00	\$0.00	\$180,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$8,000.00	\$0.00	\$188,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$4,000.00	\$0.00	\$192,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$2,300.00	\$0.00	\$194,300.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$2,700.00	\$0.00	\$197,000.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$1,500.00	\$0.00	\$198,500.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$23,000.00	\$0.00	\$221,500.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$2,000.00	\$0.00	\$223,500.00
96-00000	03/24/2023		22/23 BUDGET	AT000028	\$2,500.00	\$0.00	\$226,000.00

**County of Lassen
Auditor Controller
General Ledger**

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Document	Debit	Credit	Balance
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$2,000.00	\$0.00	\$228,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$1,000.00	\$0.00	\$229,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$2,000.00	\$0.00	\$231,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$10,000.00	\$0.00	\$241,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$0.00	\$3,000.00	\$238,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$0.00	\$32,000.00	\$206,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$0.00	\$1,000.00	\$205,000.00
96-00000	03/24/2023		22/23 BUDGET	AT0000028	\$0.00	\$205,000.00	\$0.00
Ending Balance:					\$241,000.00	\$241,000.00	\$0.00

**County of Lassen
Auditor Controller
Revenue Ledger**

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-20000	03/01/2023	*****	REVENUE - SPECIAL DISTRICTS			\$0.00	\$0.00	\$0.00
20-20000	03/10/2023		BOND ASSESSMENTS		DP156157	\$0.00	\$3,114.53	(\$3,114.53)
20-03000	03/01/2023	*****	INTEREST	Ending Balance:		\$0.00	\$555.83	(\$555.83)
20-03000	03/24/2023		22/23 BUDGET		AT000028	\$1,000.00	\$0.00	\$444.17
20-10600	03/01/2023	*****	OTH- CHARGES FOR CURR SERVICES	Ending Balance:		\$0.00	\$144,152.96	(\$144,152.96)
20-10600	03/07/2023		Muller, Whitney		DP156090	\$0.00	\$78.00	(\$144,230.96)
20-10600	03/10/2023		Dowling, Timothy		DP156153	\$0.00	\$200.00	(\$144,430.96)
20-10600	03/10/2023		O & M SEWER		DP156157	\$0.00	\$3,950.90	(\$148,381.86)
20-10600	03/14/2023		Hatcher, Gina		DP156188	\$0.00	\$320.40	(\$148,702.26)
20-10600	03/24/2023		22/23 BUDGET		AT000028	\$205,000.00	\$0.00	\$56,297.74
20-10600	03/24/2023		LoBue, Tammy		DP156396	\$0.00	\$100.00	\$56,197.74
20-11200	03/01/2023	*****	MISCELLANEOUS	Ending Balance:		\$0.00	\$10,201.27	(\$10,201.27)
20-11200	03/13/2023		077-354-024 DEL SEC.PAYOFF		JE001537	\$0.00	(\$2,643.12)	(\$7,558.15)
20-11200	03/23/2023		NSF CK#524 SPALDING		CM001107	\$0.00	(\$471.41)	(\$7,086.74)
20-11200	03/24/2023		22/23 BUDGET	Ending Balance:	AT000028	\$3,000.00	\$0.00	(\$4,086.74)
20-12200	03/01/2023	*****	OPERATING TRANSFERS-IN	Ending Balance:		\$0.00	\$0.00	\$0.00
20-12200	03/24/2023		22/23 BUDGET		AT000028	\$32,000.00	\$0.00	\$32,000.00
			Ending Balance:			\$32,000.00	\$0.00	\$32,000.00

GLD - 855

FD: 227 SPALDING CSD - SEWER FUND

B/U: 2270 SPALDING CSD - SEWER

C/C: NONE

**County of Lassen
Auditor Controller
Revenue Ledger**

From 3/1/2023 to 3/31/2023

Account	Date	Program	Description	Warrant	Document	Estimated	Revenue	Unrealized
20-12400	03/01/2023	*****	TRUST TRANSFER IN			\$0.00	\$35,000.00	(\$35,000.00)
			Ending Balance:			\$0.00	\$35,000.00	(\$35,000.00)
			Cost Center Totals As of 3/1/2023					
			Current Period			\$241,000.00	\$4,649.30	\$236,350.70
			Ending Balance			\$241,000.00	\$194,559.36	\$46,440.64
			Budget Unit Totals As of 3/1/2023					
			Current Period			\$241,000.00	\$189,910.06	(\$189,910.06)
			Ending Balance			\$241,000.00	\$4,649.30	\$236,350.70
			Fund Totals As of 3/1/2023					
			Current Period			\$241,000.00	\$4,649.30	\$236,350.70
			Ending Balance			\$241,000.00	\$194,559.36	\$46,440.64

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/01/2023	*****	ACCOUNT : 30-00100 SALARIES AND WAGES			\$0.00	\$0.00	\$49,175.60	(\$49,175.60)
03/03/2023		3/3/23 BIWEEKLY DD NET PAY		CM001028	\$0.00	\$0.00	\$4,096.79 ✓	(\$53,272.39)
03/17/2023		3/17/22 BIWEEKLY DD NET PAY		CM001078	\$0.00	\$0.00	\$4,209.38 ✓	(\$57,481.77)
03/24/2023		22/23 BUDGET		AT0000028	\$105,000.00	\$0.00	\$0.00	\$47,518.23
03/31/2023		3/31/23 BIWEEKLY DD NET PAY		CM001128	\$0.00	\$0.00	\$4,080.13 ✓	\$43,438.10
03/01/2023	*****	ACCOUNT : 30-00211 SPECIAL DISTRICTS BENEFITS			\$105,000.00	\$0.00	\$61,561.90	\$43,438.10
03/02/2023		GUARDIAN LIFE INS CO OF AMERIC GRP#765033 3/1-3/31/23	01001275	CL833584	\$0.00	\$0.00	\$16,440.36	(\$16,440.36)
03/03/2023		3/3/23 BIWEEKLY DD FEES		CM001029	\$0.00	\$0.00	\$106.53 ✓	(\$16,546.89)
03/06/2023		3/6/23 BIWEEKLY DD FEE		CM001040	\$0.00	\$0.00	\$10.00 ✓	(\$16,556.89)
03/16/2023		3/15/23 EDD PAYROLL TAX		CM001076	\$0.00	\$0.00	\$2.00 ✓	(\$16,558.89)
03/16/2023		3/15/23 IRS PAYROLL TAX		CM001076	\$0.00	\$0.00	\$663.39 ✓	(\$17,222.28)
03/17/2023		3/17/23 BIWEEKLY DD FEES		CM001078	\$0.00	\$0.00	\$1,512.03 ✓	(\$18,734.31)
03/24/2023		22/23 BUDGET		AT0000028	\$25,000.00	\$0.00	\$12.00 ✓	(\$18,746.31)
03/31/2023		3/31/23 BIWEEKLY DD FEES		CM001129	\$0.00	\$0.00	\$0.00	\$6,253.69
		Ending Balance			\$0.00	\$0.00	\$12.00 ✓	\$6,241.69
		SAL & BENS Totals As of 3/1/2023			\$25,000.00	\$0.00	\$18,758.31	\$6,241.69
		Current Period			\$0.00	\$0.00	\$65,615.96	(\$65,615.96)
		Ending Balance			\$130,000.00	\$0.00	\$14,704.25	\$115,295.75
		Ending Balance			\$130,000.00	\$0.00	\$80,320.21	\$49,679.79
03/01/2023	*****	ACCOUNT : 30-01100 CLOTHING & PERSONAL			\$0.00	\$0.00	\$0.00	\$0.00
03/02/2023		ULINE, INC 159225834 1/26/23	01001281	CL833589	\$0.00	\$0.00	\$256.62 ✓	(\$256.62)
		Ending Balance			\$0.00	\$0.00	\$256.62	(\$256.62)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/01/2023	*****	ACCOUNT : 30-01200 COMMUNICATIONS			\$0.00	\$0.00	\$13,994.18	(\$13,994.18)
03/02/2023		DIGITAL DEPLOYMENT, INC 8525D18B0027 2/1-3/1/23	01001279	CL833588	\$0.00	\$0.00	\$75.00 ✓	(\$14,069.18)
03/23/2023		FRONTIER/CITIZENS COMM CO 530-825-3258 1/25-2/24/23	01001913	CL834440	\$0.00	\$0.00	\$772.48 ✓	(\$14,841.66)
03/24/2023		22/23 BUDGET		AT000028	\$20,000.00	\$0.00	\$0.00	\$5,158.34
03/01/2023	*****	ACCOUNT : 30-01400 HOUSEHOLD EXPENSES			\$20,000.00	\$0.00	\$14,841.66	\$5,158.34
03/02/2023		LIFESTYLE SUSANVILLE, LLC 511845 1/3/23	01001280	CL833652	\$0.00	\$0.00	\$11.90 ✓	(\$243.13)
03/16/2023		LIFESTYLE SUSANVILLE, LLC 513273 2/23/23	01001681	CL834228	\$0.00	\$0.00	\$72.16 ✓	(\$315.29)
03/16/2023		LIFESTYLE SUSANVILLE, LLC 512941 2/9/23	01001681	CL834228	\$0.00	\$0.00	\$16.23 ✓	(\$331.52)
03/16/2023		LIFESTYLE SUSANVILLE, LLC 512746 2/3/23	01001681	CL834228	\$0.00	\$0.00	\$23.79 ✓	(\$355.31)
03/01/2023	*****	ACCOUNT : 30-01500 INSURANCE			\$0.00	\$0.00	\$355.31	(\$355.31)
03/24/2023		22/23 BUDGET		AT000028	\$0.00	\$0.00	\$9,693.00	(\$9,693.00)
03/01/2023	*****	ACCOUNT : 30-01700 MAINTENANCE - EQUIPMENT			\$15,000.00	\$0.00	\$0.00	\$5,307.00
03/02/2023		FRANK A MARTINS SNOWFLOW REPAIR 1/5/23	01001276	CL833585	\$0.00	\$0.00	\$9,693.00	\$5,307.00
03/23/2023		REPPCOTECH LLC 2364 3/1/23 ACE/QB CHANGES	01001914	CL834439	\$0.00	\$0.00	\$2,463.36	(\$2,463.36)
03/24/2023		22/23 BUDGET		AT000028	\$15,000.00	\$0.00	\$400.00 ✓	(\$2,863.36)
03/30/2023		KENO TRACTORS 030623-038 3/7/23	01002068	CL834476	\$0.00	\$0.00	\$120.00 ✓	(\$2,983.36)
		Ending Balance			\$15,000.00	\$0.00	\$0.00	\$12,016.64
		Ending Balance			\$15,000.00	\$0.00	\$2,500.00 ✓	\$9,516.64
		Ending Balance			\$15,000.00	\$0.00	\$5,483.36	\$9,516.64

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/01/2023	*****	ACCOUNT : 30-01701 MAINTENANCE-COUNTY VEHICLES			\$0.00	\$0.00	\$3,794.55	(\$3,794.55)
03/24/2023		22/23 BUDGET		AT000028	\$8,000.00	\$0.00	\$0.00	\$4,205.45
03/01/2023	*****	ACCOUNT : 30-01800 MAINT-BUILDINGS & IMPROVEMENTS			\$0.00	\$0.00	\$3,794.55	\$4,205.45
03/02/2023		UMPQUA BANK	01001282	CL833654	\$0.00	\$0.00	\$127.50	(\$7,395.45)
03/02/2023		INTUIT 12/13/22 #2477 QB	01001282	CL833654	\$0.00	\$0.00	\$78.88	(\$7,474.33)
03/02/2023		UMPQUA BANK	01001282	CL833654	\$0.00	\$0.00	\$121.40	(\$7,595.73)
03/02/2023		AMAZON 12/3/22 #2477	01001282	CL833654	\$0.00	\$0.00	\$0.00	(\$3,595.73)
03/02/2023		UMPQUA BANK	01001282	CL833654	\$0.00	\$0.00	\$0.00	(\$3,595.73)
03/02/2023		AMAZON 12/18/22 #2477	01001282	CL833654	\$0.00	\$0.00	\$0.00	(\$3,595.73)
03/24/2023		22/23 BUDGET		AT000028	\$4,000.00	\$0.00	\$0.00	(\$3,595.73)
03/01/2023	*****	ACCOUNT : 30-02000 MEMBERSHIPS			\$4,000.00	\$0.00	\$7,595.73	(\$3,595.73)
03/16/2023		CA RURAL WATER ASSN	01001674	CL834129	\$0.00	\$0.00	\$1,387.00	(\$1,387.00)
03/24/2023		CRWA MMBR RNWL 3/1/23-3/1/24			\$0.00	\$0.00	\$709.00	(\$2,096.00)
03/24/2023		22/23 BUDGET		AT000028	\$2,300.00	\$0.00	\$0.00	\$204.00
03/01/2023	*****	ACCOUNT : 30-02200 OFFICE EXPENSE			\$2,300.00	\$0.00	\$2,096.00	\$204.00
03/24/2023		22/23 BUDGET		AT000028	\$0.00	\$0.00	\$1,209.58	(\$1,209.58)
03/01/2023	*****	ACCOUNT : 30-02201 POSTAGE			\$2,700.00	\$0.00	\$0.00	\$1,490.42
03/24/2023		22/23 BUDGET		AT000028	\$2,700.00	\$0.00	\$1,209.58	\$1,490.42
03/01/2023	*****	ACCOUNT : 30-02300 PROFESSIONAL & SPECIALIZED SV			\$0.00	\$0.00	\$246.24	(\$246.24)
03/01/2023	*****	ACCOUNT : 30-02300 PROFESSIONAL & SPECIALIZED SV			\$1,500.00	\$0.00	\$0.00	\$1,253.76
03/02/2023		MARY CHEEK	01001273	CL833653	\$1,500.00	\$0.00	\$246.24	\$1,253.76
03/02/2023		7172 1/31/23 PAYROLL			\$0.00	\$0.00	\$22,985.43	(\$22,985.43)
03/02/2023		22/23 BUDGET		AT000028	\$0.00	\$0.00	\$300.00	(\$23,285.43)

**County of Lassen
Auditor Controller
Appropriation Ledger**

From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/02/2023		MARY CHEEK 7207 1/26/23 EFILING W2/W3	01001273	CL833653	\$0.00	\$0.00	\$17.20 ✓	(\$23,302.63)
03/09/2023		STRADLING YOCCA CALRSON & RAUTH 394027-0000 1/29/23	01001470	CL833963	\$0.00	\$0.00	\$126.00 ✓	(\$23,428.63)
03/09/2023		STRADLING YOCCA CALRSON & RAUTH 393018-0000 12/22/22	01001470	CL833963	\$0.00	\$0.00	\$42.00 ✓	(\$23,470.63)
03/09/2023		SILVER STATE ANALYTICAL LAB IN RN292722 11/15/22	01001469	CL833964	\$0.00	\$0.00	\$470.00 ✓	(\$23,940.63)
03/10/2023		CANCEL CK#1001470		JE001531	\$0.00	\$0.00	(\$168.00) ✓	(\$23,772.63)
03/16/2023		STRADLING YOCCA CALRSON & RAUTH 394027-0000 1/29/23	01001680	CL833981	\$0.00	\$0.00	\$126.00 ✓	(\$23,898.63)
03/16/2023		STRADLING YOCCA CALRSON & RAUTH 393018-0000 12/22/22	01001680	CL833981	\$0.00	\$0.00	\$42.00 ✓	(\$23,940.63)
03/16/2023		MARY CHEEK 7245 2/28/23 PAYROLL	01001677	CL834131	\$0.00	\$0.00	\$300.00 ✓	(\$24,240.63)
03/16/2023		REPPCOTECH LLC 2365 2/20/23 FEB'23 MAINT	01001679	CL834229	\$0.00	\$0.00	\$375.00 ✓	(\$24,615.63)
03/24/2023		22/23 BUDGET		AT000028	\$23,000.00	\$0.00	\$0.00	(\$1,615.63)
03/01/2023	*****	ACCOUNT : 30-02400			\$23,000.00	\$0.00	\$24,615.63	(\$1,615.63)
03/24/2023		PUBLICATIONS AND LEGAL NOTICES 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$54.00	(\$54.00)
03/01/2023	*****	ACCOUNT : 30-02500			\$2,000.00	\$0.00	\$0.00	\$1,946.00
03/09/2023		RENTS AND LEASES - EQUIPMENT TIAA COMMERCIAL FINANCE, INC	01001471	CL833965	\$0.00	\$0.00	\$1,513.84	(\$1,513.84)
03/23/2023		9380850 2/6/23 #42059206 TIAA COMMERCIAL FINANCE, INC	01001915	CL834422	\$0.00	\$0.00	\$182.38	(\$1,696.22)
03/24/2023		9332905 1/6/23 #42059206 22/23 BUDGET		AT000028	\$0.00	\$0.00	\$182.38	(\$1,878.60)
03/01/2023	*****	ACCOUNT : 30-02700			\$2,500.00	\$0.00	\$0.00	\$621.40
		SMALL TOOLS AND INSTRUMENTS			\$2,500.00	\$0.00	\$1,878.60	\$621.40

*Billed
twice
referred*

*Ending Balance
ACCOUNT : 30-02500
RENTS AND LEASES - EQUIPMENT
TIAA COMMERCIAL FINANCE, INC
9380850 2/6/23 #42059206
TIAA COMMERCIAL FINANCE, INC
9332905 1/6/23 #42059206
22/23 BUDGET
- Feb amount is
\$200.
- Jan bill?*

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

**County of Lassen
 Auditor Controller
 Appropriation Ledger**
 From 3/1/2023 to 3/31/2023

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
03/24/2023		22/23 BUDGET		AT000028	\$2,000.00	\$0.00	\$0.00	\$2,000.00
		Ending Balance			\$2,000.00	\$0.00	\$0.00	\$2,000.00
03/01/2023	*****	ACCOUNT : 30-02800 SPECIAL DEPARTMENTAL EXPENSE			\$0.00	\$0.00	\$300.00	(\$300.00)
		Ending Balance			\$0.00	\$0.00	\$300.00	(\$300.00)
03/01/2023	*****	ACCOUNT : 30-02900 TRANSPORTATION AND TRAVEL			\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$1,000.00	\$0.00	\$0.00	\$1,000.00
		Ending Balance			\$1,000.00	\$0.00	\$0.00	\$1,000.00
03/01/2023	*****	ACCOUNT : 30-02901 CONFERENCES AND TRAINING			\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$2,000.00	\$0.00	\$0.00	\$2,000.00
		Ending Balance			\$2,000.00	\$0.00	\$0.00	\$2,000.00
03/01/2023	*****	ACCOUNT : 30-03000 UTILITIES			\$0.00	\$0.00	\$6,117.96	(\$6,117.96)
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$188.47	(\$6,306.43)
03/16/2023		138529 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$196.54	(\$6,502.97)
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$103.11	(\$6,606.08)
03/16/2023		138510 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$30.12	(\$6,636.20)
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$30.48	(\$6,666.68)
03/16/2023		387675 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$189.70	(\$6,856.38)
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$33.30	(\$6,889.68)
03/16/2023		353455 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$250.54	(\$7,140.22)
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/16/2023		138532 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/16/2023		434362 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/16/2023		LMUD	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/16/2023		138507 1/20-2/20/23	01001678	CL834132	\$0.00	\$0.00	\$0.00	\$0.00
03/24/2023		22/23 BUDGET		AT000028	\$10,000.00	\$0.00	\$0.00	\$2,859.78
		Ending Balance			\$10,000.00	\$0.00	\$7,140.22	\$2,859.78

County of Lassen
Auditor Controller
Appropriation Ledger

3/31/23 - 3/31/23

Date	Program	Description	Warrant	Document	Appropriations	Encumbrances	Expenditures	Unencumbered
		SERVICES AND SUP Totals As of 3/1/2023			\$0.00	\$0.00	\$71,258.32	(\$71,258.32)
		Current Period						
		Ending Balance			\$111,000.00	\$0.00	\$8,302.18	\$102,697.82
		Cost Center Totals As of 3/1/2023			\$111,000.00	\$0.00	\$79,560.50	\$31,439.50
		Current Period						
		Ending Balance			\$241,000.00	\$0.00	\$136,874.28	(\$136,874.28)
		Budget Unit Totals As of 3/1/2023			\$241,000.00	\$0.00	\$159,880.71	\$81,119.29
		Current Period						
		Ending Balance			\$241,000.00	\$0.00	\$23,006.43	\$217,993.57
		Fund Totals As of 3/1/2023			\$241,000.00	\$0.00	\$159,880.71	\$81,119.29
		Current Period						
		Ending Balance			\$241,000.00	\$0.00	\$136,874.28	(\$136,874.28)
					\$241,000.00	\$0.00	\$23,006.43	\$217,993.57
					\$241,000.00	\$0.00	\$159,880.71	\$81,119.29

SEWER REPORT



Spalding Community Services District

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

SEWER - MAINTENANCE

21 APR 2023

David Handy

Steve Stump assisted me with the sample collection on 21 March 2023. On 8 April 2023, Steve assisted in completing the First Quarterly Report and was successfully submitted to GEOTRACKER.

Mike Busse continues to monitor my work and email traffic as I try and get things accomplished. We conducted a Zoom call 7 Apr 2023 that covered a proposal from Western States Controls for a new SCADA system; Lohontan Region Board Orders covering our system; CDO's (Cease and Desist Orders); WDR's (Waste Discharge Requirements); and a slew of other topics involving my job. On 18 Apr 2023, I had a meeting in my office with Mr. Busse and Mike Arnold to discuss many things we face as we attempt to find and identify sewer issues. How to develop, incorporate and prioritize repairs, upgrades, standard/deferred maintenance plans.

The new Hyper Server Module (HSM003) arrived 12 April 2023. So far, I have not been able to get them to make time to assist with the installation and update to make it work within our SCADA system.

SCSD – H2O PRO serviced the SCSD water filtration equipment on 24 Mar 2023. Weekly (usually Wednesday) check each Pump Station and Sewage Ponds. Run each generator through the Transfer box that runs a 10-minute test on the system. Repaired/replaced lights on snowplow and reinstalled light bar. Reattached a section of gutters on the front of SCSD. Sent a request to XiO, Inc. for a proposal for our SCADA system.

Currently working on plans:

1. Replace and/or rent a tractor for SCSD as needed. **No update.**
2. Remove the Dump Truck (sell?). **No update.**
3. Contact SUSP to address PS #1 and #4 that have been sinking. **Had a conference call with SUSP, 10 March 2023. On call was Nicole Cook, Dan Lafontaine, Mike Arnold and David Handy. Productive call. Should receive a proposal for a site visit by 24 March 2023 to address Pump Station #1 and #4 that have been sinking/settling.**
4. Cost of materials for Pump Stations fence replacement. **No update.**
5. Repair/replace SCSD building siding/trim/paint. **No update.**
6. Cost to add gutter guards to maintenance building. **No update.**
7. Repair of current Snowplow and bids for a new Snowplow. **Snowplow was welded. Now needs to have the hydraulics bled and light set repaired.**
8. Door for Mahindra tractor. **The door arrived on 19 April 2023.**
9. Collect more bids from SCADA vendors to simplify and upgrade our computer systems. **Received a proposal from Aqua Sierra, Western States Controls (equipment only) and have requested one from XiO, Inc. I will have a phone conversation with them this week.**
10. Tech support availability. **Support from Mike Busse (CRWA) has been outstanding. However, it has not been good with Jon Densmore (Aqua Sierra). Trying to get a date and time to install new server module.**

CONTINUING BUSINESS

FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

THIS FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT (this “Amendment”) is entered into as of April 1, 2023, by and between the **SPALDING COMMUNITY SERVICES DISTRICT**, a California Community Services District (the “District”), and **NORTHSTAR** (the “Consultant”), for the provision by the Consultant of certain services described below. District and Consultant are sometimes individually referred to herein as a “Party” and collectively as the “Parties.”

RECITALS

- A. The District engaged Consultant to perform the professional services described in the Professional Services Agreement, dated February, 2019 (the “Agreement”) which services generally consist of conducting a comprehensive Sewer Rate Study to assess and evaluate existing sewer rates and fees to provide recommendations for adequately funding sewer operations, capital improvements while minimizing rates to the extent possible (the “Project”).
- B. The Parties now desire to enter into this First Amendment to revise the Schedule of Services and the Scope of Services attached as **Exhibit “A”** to the Agreement.

NOW, THEREFORE, in consideration of the of the mutual covenants and undertakings set forth herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, District and Consultant hereby agree as follows:

1. **Amendment of Section 2.2 (“Schedule of Services.”)** Section 2.2 of the Agreement is hereby amended and restated in its entirety as follows:

2.2 Schedule of Services. Consultant shall perform the Services pursuant to the below schedule. Consultant represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. District shall respond to Consultant’s submittals in a timely manner and shall not unreasonably delay the Consultant in performing the Services. Upon request of District, Consultant shall provide a detailed schedule of anticipated performance.

- 2.2.1 **Ten calendar days after Execution of this Amendment.** Consultant to provide District leadership and staff with a DRAFT Sewer Rate Study. The DRAFT Sewer Rate Study will focus upon the elements involved in conducting a typical rate study, including:
 - (A) Developing revenue trends and expense trends based on recent history (four year look back),
 - (B) Gaining knowledge about future capital needs,
 - (C) Gaining knowledge about customer types,
 - (D) Projecting future years activity (five year projection),
 - (E) Reviewing possible rate structure options and equity issues,
 - (F) Reporting results.
- 2.2.2 The DRAFT Sewer Rate Study should consider:
 - (A) Rates must recover the “true costs” of providing service, including all operational costs, funding of necessary reserve accounts and debt service.

- (B) Rates must generate sufficient revenue to pay for the total cost of the system.
- (C) Rates must distribute the costs of the system fairly across all user types.
- (D) Rates should enable the customer accounting to be easily performed.
- (E) Rates should be easily understood and accepted by the customer.

2.2.3 **Thirty calendar days after Notice to Proceed.** Consultant to conduct an onsite meeting with District leadership and staff to review and discuss the DRAFT Sewer Rate Study. Takeaways from this meeting would include:

- (A) Agreement on the scope and purpose of the FINAL Sewer Rate Study document,
- (B) Identification of all resources and documents we will need to complete the study, including:
 - (1) Recent financial data (annual audits);
 - (2) Current budget;
 - (3) Capital Improvement Plan;
 - (4) Budget reserve goals;
- (C) Agreement on a schedule moving forward.

2.2.4 **Sixty calendar days after Notice to Proceed.** Consultant to provide District leadership and staff with a PRELIMINARY Sewer Rate Study that includes tentative rates. Consultant to attend a Board of Director meeting to present the status of the study and obtain input from the Board and public.

2.2.5 **Ninety calendar days after Notice to Proceed.** Consultant to provide District leadership and staff with a FINAL Sewer Rate Study that incorporates modifications from comments at the first Board of Director meeting. Consultant to provide five copies of the Final Sewer Rate Study plus an electronic copy in Microsoft Word and Excel format, and a bookmarked PDF. Consultant to provide an electronic rate model in Microsoft Excel for the District to use in future rate settings. The FINAL Sewer Rate Study shall include a summary and Public FAQ's on the rate changes that can be posted on the District's website. Consultant to attend a Board of Director meeting to present the final report and recommendations.

2.2.6 **District to Schedule Prop 218 Hearing.** After the FINAL Sewer Rate Study is provided to District, District shall schedule, and Consultant shall attend a Prop 218 public hearing where the sewer rates are considered for adoption.

2. **Amendment of Exhibit A ("Scope of Services.")** Exhibit A of the Agreement is hereby amended and restated as Exhibit A attached to this Amendment.
3. **Final Payment.** Upon Consultant's completion of the services described in this Amendment, the District will pay \$968.00 as final payment (the "Final Payment") for the completion of the Services. The Parties agree that no further fees or other form of compensation, other than the Final Payment will be paid for Consultant's completion of the Services as described in this Amendment.
4. **Confirmation.** The Agreement, as amended by this Amendment, is hereby ratified, approved, and confirmed and all other provisions of the Agreement shall remain in full force and effect.

5. **Counterparts.** This Amendment may be signed in one or more counterparts, each of which shall be deemed on and the same agreement.

DISTRICT:

**SPALDING COMMUNITY SERVICES
DISTRICT**, a california community services district

By: _____
General Manager

CONSULTANT:

NORTHSTAR

By: _____
Name: _____
Its: _____

EXHIBIT "A"

SCOPE OF SERVICES

The District needs a rate study completed for its Sewer services. Any rate increase(s) shall be governed by the need to meet operating and capital costs, maintain adequate debt coverage, and build reserve funds. It is critical for the District to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. In making its rate recommendations, the final reports shall explicitly include the following elements and analysis:

A. Current and Recommend Rate Structure: Assess the current rate structure's suitability for sustaining cost recovery based on customer demands as well as conformance with existing statutory regulations making recommendations for any changes that are necessary to achieve compliance. The study shall recommend rates that consider and make provisions for the following factors:

- a. Current and future cost of providing sewer service in accordance with established and anticipated standards and regulations.
- b. Projected demands.
- c. Age and condition of sewer systems and the need to fund long-term capital improvement/replacements.
- d. Upcoming revisions to California's Sewer codes.
- e. Impact of current and future environmental regulations.
- f. Other impacts as identified.
- g. Comparison of Districts of similar size with similar sewer systems. A nonexhaustive list of districts that Consultant will analyze and compare to the District's Rate Study include: Greenville, CA; Portola, CA; Janesville, CA; Stones/Bengard CSD; Plumas Eureka Community Services District; Lake Shastina Community Services District; Happy Camp Sanitary District; Redwood Park Community Services District; Klamath Community Services District.

The recommended rates shall result in no decrease in stability of the revenue stream to the Sewer Fund, as compared to the current structure. Any proposed rates must take into consideration the District's automated billing system capabilities. Consultant shall explain the advantages and disadvantages during the evaluation of methods analysis.

B. Equity: Assess the equity of recommended sewer rates for all types of property ownership. Justifications for any special classes of customers under the recommended rate structure shall be demonstrated. The recommended rates shall be based on cost of service and shall be sufficient to meet the short and long-term revenue requirements of the District's wastewater utility operations. The benefits of any proposed modifications shall be weighed against the financial impacts on ratepayers.

C. Industry Standards: The recommended rates shall be consistent with industry practices for utility rate making in California. The study shall recommend rates based upon standard rate practices that meet the criteria.

D. Conservation Impacts: Assess any decreased commercial water usage in recommended rates and the impact on the ability to fund sewer operations.

E. Environmental Regulations: The study shall include an assessment of the revenue stream

generated by the recommended rates and their ability to continue to fully fund sewer system costs under the impacts of future water quality and environmental regulations and standards.

F. Connection Fees: Evaluate the existing connection fees and make recommendations for any changes for “buy-in” and new capacity and development fees to offset demands for future/new service locations.

G. Other Service Charges: Assess existing customer service fee structure and identify other potential areas for service and system charges and recommend changes, if appropriate. Assessment is to note any resulting increase in liability the District may incur as a result of assessing the fees.

H. Reserve Balance Targets: Recommend reserve levels for operating and capital replacement as well as cash flow and unforeseen events. The recommended rates shall consider the type and amount of reserves for cash flow, catastrophes, infrastructure replacement and other appropriate purposes.

I. Electronic Rate Model: Provide an easy-to-use electronic rate model for the District to use in future rate setting.

In addition to the actual study, analysis and rate recommendations, the District also requires assistance with the Proposition 218 Noticing Requirements. Consultant will be required to prepare the Public Hearing Notices and all Public Outreach Materials during the process and to effectuate the rate change.

Consultant agrees to perform and provide the following deliverables:

A. Provide a schedule for conducting the review and analysis so that recommended rates may be adopted for and implemented in FY 2023/2024.

B. Conduct a detailed review of the existing sewer rates and status of the sewer funds, and develop a general familiarity with the District’s billing system.

C. Meet and confer with staff as needed throughout the process.

D. Attend one to two Board of Director meetings to present the interim status of the study and obtain input, and Prop 218 public hearing where the sewer rates are considered for adoption.

E. Conduct analysis as required to address the scope of work, reviewing all fixed and variable costs.

F. Prepare Preliminary Report providing the study and tentative rates.

G. Prepare Final Report incorporating changes/modifications from comments at the Board of Directors meetings.

a. Provide five copies of the Final Report plus an electronic copy in Microsoft Word and Excel format, and a bookmarked PDF.

b. Present Final Report and recommendations to the Board of Directors at designated Board meeting.

c. Report shall include a summary and PUBLIC FAQ’s on the rate changes that can

be posted on the District's website.

H. Provide an easy-to-use electronic rate model in Microsoft Excel for the District to use in future rate settings.

I. Provide a "one-sheet" informational brochure, suitable to provide to the voters within the District explaining the proposed rates set forth in the Final Sewer Rate Study

J. Provide assistance with the Proposition 218 Noticing Requirements. Consultant will be required to prepare the Public Hearing Notices and all Public Outreach Materials during the process and to effectuate the rate change. District will provide all the copies and mailing services.

NEW BUSINESS

SPALDING CSD STAFF REPORT

TO: The Board of Directors
SPALDING COMMUNITY SERVICES DISTRICT

FROM: Marlane Morse
GENERAL MANAGER

DATE: April 21, 2022

RE: Resolution 2023-001: Bringing Accounting/ Bookkeeping
Responsibilities In-House And Authorizing The Withdrawal Of The
Entirety Of Spalding CSD Funds From The Lassen County Treasury

DISCUSSION:

It has been an ongoing and constant frustration working with the Lassen County Auditor's staff regarding the administration of Spalding's Accounts Payable/Receivable and general Bookkeeping. The District is consistently being charged late fees and interest fees from different vendors for non-payment, though requests for payments are submitted weeks in advance, and include District oversight approval from the General Manager as well as all supporting documentation. We do not get any notification when these payments are not processed – but have to wait until the vendors start calling, asking when their invoices will be paid. It is becoming more and more common for invoices to take over two months to be processed – the County staff always giving some reason or another (no W9, better documentation, etc.) – but never informing the District why invoices are not being paid until it becomes a big issue. It's never because we do not have the funds in our treasury. Discussions with management have been somewhat successful, but after a few months, revert back to the original problems discussed, and County Management then just ignores our phone calls. It is absolutely not feasible for the District to continue with this level of bookkeeping and customer service. It's costing us money we do not need to be losing on ridiculous, poor processes.

FINANCIAL CONSIDERATIONS:

There would be some budgetary increases to this change in accounting – mostly due to the need to purchase physical District checks, the cost of having a District Bank account, and costs involved in processing credit card payments. I'm hoping that because we already have accounts with US Bank, some of these costs will be negotiable.

RESULTS:

The District has upgraded its QuickBooks Accounting software and has put this software out “in the cloud” so remote access is available for the CPA and GM. The District will have oversight from the General Manager, and the CPA, so the bookkeeping should run smoothly, without any possibility of negligent processes or backwards decisions from other entities staff. We should see a much more efficient process in getting payables processed, with better ability to track receivables and organize where income and expenses are being placed. This all supports better transparency for the District’s financial accountability, and its ability to track the progression of budgetary line items.

RECOMMENDATION:

When I first started at the District, one of the first things recommended to me when I went to speak with Hurlong about their Lassen County accounting experiences was that we take back control of District accounting/bookkeeping. Hurlong felt it was the single best decision their District made in restructuring their financial processes. Lassen County has seen quite an exodus from other small communities utilizing their bookkeeping services over the past few years, primarily because of their poor accounting processes and abysmal customer service.

Being able to show the Board of Directors current, up-to-date bookkeeping on all accounts, which will be reflected in the budget documents, can only be a benefit which will make tracking budget income and expenditures much more constructive and transparent, as well as allowing for forward thinking strategic planning.

I am recommending that Spalding CSD withdraw the entirety of its treasury from Spalding’s Chart of Accounts at Lassen County, which include Sewer, Fire, and Recreation Departments. Spalding will become responsible for the entirety of its bookkeeping, accounts payable, and accounts receivable with oversight from both the General Manager, the CPA, and the Board of Directors. The system of accounting and auditing shall completely and at all times show the District’s financial condition and shall adhere to the most current generally accepted accounting principles. The CPA will review our books on a quarterly basis, as well as assisting with the close of year and auditing reports.

I recommend this process be ready to implement at the beginning of the 2023/2024 fiscal year (July 1, 2023) and that Resolution 2023-001 be ratified.

RESOLUTION NO. 2023-001

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SPALDING COMMUNITY SERVICES DISTRICT BRINGING ACCOUNTING AND BOOKKEEPING RESPONSIBILITIES IN-HOUSE, AUTHORIZING THE WITHDRAWAL OF SPALDING CSD FUNDS FROM THE LASSEN COUNTY TREASURY, AND ESTABLISHING A SPALDING CSD BANK ACCOUNT.

WHEREAS, Lassen County has been responsible for the warrants, bookkeeping, and treasury in accordance with CA Government Code section 61052 which states that the county treasurer of the principal county shall be treasurer of the district and shall be the depository and have the custody of all the district's money, and

WHEREAS, CA Government Code section 61053 states that the District may establish an alternative depository, and

WHEREAS, it has become an persistent challenge to trust the bookkeeping abilities of the Lassen County Auditor's Office to provide suitable accounts payable/receivable services or current and accurate data regarding the monthly and fiscal condition of the Spalding CSD's financial account balances;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS OF SPALDING COMMUNITY SERVICES DISTRICT, as follows:

1. Spalding Community Service District hereby formally states its intention to withdraw the entirety of its funds from Spalding's Chart of Accounts at Lassen County, which include Sewer, Fire, and Recreation Departments.
2. The District General Manager shall be and hereby is appointed as the District Treasurer, 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.
3. The system of accounting and auditing shall completely and at all times show the District's financial condition and shall adhere to the most current generally accepted accounting principles.
4. The District General Manager has taken all necessary actions to open and establish a Spalding CSD bank account consistent with this Resolution.
5. District checks shall be drawn and signed pursuant to the following procedure: Payment of general, monthly expense invoices need not be approved by the Board of Directors before payment. Invoices for purchases up to \$2,500 may be paid

RESOLUTION NO. 2023-001

without Board approval if the District General Manager determines that the expense conforms to the District’s approved budget. Per District Policy 3150 – all invoices over \$2,500 must be approved by the Board prior to purchase, and the policy followed for purchases over \$5,000 with 3 quotes from reliable vendors, which may be achieved through telephone requests, will be submitted for Board Approval. Purchase Orders are not required due to the limitations of the accounting software. Bond principal is paid through an established process between Spalding CSD, Lassen County, and the Bond Administrators and District salaries shall be paid when due and may utilize direct deposit for payroll and payroll taxes.

- 6. By implementing this Resolution, the District shall comply with all applicable provisions of Government Code sections 53600, et.seq., and Government Code sections 53630, et. seq.

The District General Manager is hereby directed to advise Lassen County officials of this Resolution; and to otherwise implement the Board direction contained herein. This Resolution shall become effective with the new fiscal year beginning July 1, 2023.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Board Secretary

Board Chairman

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #7

Page 1 of 2

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;

SPALDING COMMUNITY SERVICES DISTRICT

ORDINANCE #7

Page 2 of 2

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 with the names of the members of the Board of Directors voting for and against.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Secretary of the Board

Chairman of the Board

TO: The Board of Directors
SPALDING COMMUNITY SERVICES DISTRICT

FROM: Marlane Morse
GENERAL MANAGER

DATE: April 21, 2022

RE: Resolution 2023-05: Fire Risk Management Services (FRMS) Creation

DISCUSSION:

The Fire Agencies Self Insurance System (FASIS) – of which Spalding CSD has been a member since 1995 - and Fire Districts Association of California Employment Benefits Association (FDAC EBA) will consolidate, effective July 1, 2023, to form Fire Risk Management Services (FRMS). FRMS is a multi-line risk pool providing workers' compensation and employee benefits coverage to eligible fire districts in California. The purpose of the consolidation is to streamline the financial and administrative services via a consolidation of the two programs.

RECOMMENDATION:

Currently, Spalding is spending approximately \$15,000 in Workers Compensation Insurance for both Fire and Sewer Departments. The consolidation of the two entities currently reduces the cost approximately \$3,000 (that amount is from the draft amount presented by FRMS). I'm hesitant to agree to a three-year commitment – but the cost is better than anything I have been able to find as an alternative.

FINANCIAL CONSIDERATIONS:

Yearly insurance for Workers Compensation will run approximately \$12,000 - \$15,000 yearly.

RESULTS:

Both the Fire and Sewer Departments will be covered by Workman's Compensation.

FIRE RISK MANAGEMENT SERVICES
Worksheet for Calculation of 2023/2024 Budgeted Contribution

District: Spalding CSD

Completed by: Lam Le, 3/31/23

Draft

Classification	Code	Estimated PR/ #of Volunteers	Estimated Payroll 7-1-21 to 6-30-22	Primary Layer Rate	Primary Layer Contribution	2022/23 Contribution (incl. XMod)
<i>Safety Personnel</i>						
Safety Volunteer Payroll*	7707	13	\$ 65,000	10.650	\$ 6,923	\$ 7,061
Safety Payroll	7706		-	10.650	-	-
<i>Non-safety Personnel</i>						
Clerical & Other Payroll	8810		\$ 83,459	6.690	5,583	\$ 5,695
Clerical Volunteer Payroll**		0	-	6.690	-	-
Total Payroll			\$ 148,459			\$ 12,756

Total	\$12,506
Experience Modification Factor	1.02000
Total FY 2023/24 Budgeted Member Contribution ***	\$12,756
2023/24 Budgeted Quarterly Member Contribution	\$3,189
Individual District Contribution Rate	0.0859
Individual District Contribution Rate - Safety Only	0.1086
Individual District Contribution Rate - Non-Safety Only	0.0682

Notes

- 1 2023/2024 estimated payroll was used for these calculations. Estimated payroll is calculated using 2020/2021 actual audited payroll and inflated 1% for the 2022/2023 year and 1% for 2023/2024 fiscal year.
 - 2 2021/2022 actual volunteer count was used for these calculations.
 - 3 Clerical & Others includes Water Operation (Class Code 7520), Sanitation (7580), Maintenance (9420), Municipal (9410) and Inspectors' payroll.
 - 4 Non Fire Volunteers include Volunteers for Manual Labor, Clerical, Non-paid Directors, Cadets, Explorers and Other Volunteers.
 - 5 Cadets and Explorers requires a special resolution to be on file with FASIS.
- * Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$5,000, irrespective of actual payment made to volunteers
- ** Non Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$1,000, irrespective of actual payment made to volunteers
- *** Minimum Deposit Premium for the program is \$2,500

RESOLUTION NO. 2023-05

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SPALDING COMMUNITY SERVICES DISTRICT AUTHORIZING PARTICIPATION IN AND APPROVING THE AMENDED AND RESTATED JOINT EXERCISE OF POWERS AGREEMENT OF THE FIRE RISK MANAGEMENT SERVICES JOINT POWERS AUTHORITY

WHEREAS, the Fire Agencies Self Insurance System (FASIS) was formed in 1984 for the purpose of jointly funding losses and providing risk management services to reduce such losses by and among California fire protection and community services districts; and

WHEREAS, the FDAC Employment Benefits Authority (FDAC EBA) was formed in 2005 to establish, operate, manage, and administer health and welfare benefit programs for the benefit of the existing and retired officers, employees and members of the legislative body of the California public agencies who are members of FDAC EBA; and

WHEREAS, following the exploration and in-depth analysis of a strategic partnership, the Board of Directors of FASIS and FDAC EBA directed the merger of the two programs, effective July 1, 2023, to provide comprehensive and cost-effective coverage programs through a responsive risk pool for fire service agencies; and

WHEREAS, FASIS and FDAC EBA have agreed that FASIS will change its name to Fire Risk Management Services (FRMS) and adopt an amended and restated joint exercise of powers agreement, and that FDAC EBA will assign its rights and liabilities to FRMS and adopt the same agreement as its own; and

WHEREAS, the amended and restated agreement allows FRMS to operate the programs previously operated by both FDAC EBA and FASIS, and admit members that would have been eligible to join either FDAC EBA or FASIS in the past; and

WHEREAS, the Spalding Volunteer Fire Department is a member of FASIS, and the Board of Directors of Spalding Community Services District finds it in the best interest of the Spalding Volunteer Fire Department to continue participating in and obtaining coverage and risk management services from FASIS, which is changing its name to FRMS; and

WHEREAS, FRMS (formerly FASIS) requires the Spalding Community Services District to pass a resolution expressing the desire and commitment of Spalding Community Services District to approve the amended and restated joint exercise of powers agreement of FRMS and continue participation in FRMS, which requires a new three-year minimum participation period.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Spalding Community Services District approves the Amended and Restated Joint Exercise of Powers Agreement for FRMS, as presented; and

BE IT FURTHER RESOLVED that the Board of Directors authorizes the General Manager to sign the Amended and Restated Joint Exercise of Powers Agreement that shall enable the Spalding Community Services District to continue participating in the joint self-insurance and risk management programs provided by FRMS.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Secretary of the Board

Chairman of the Board