



## McCloud Community Services District

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McCloud, California 96057

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### REGULAR MEETING OF THE BOARD OF DIRECTORS

SCOUT HALL - 405 E. COLOMBERO DRIVE

February 26<sup>th</sup>, 2024 6:00pm

### AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

#### 1. Call to Order

#### 2. Pledge of Allegiance

#### 3. Approval of Minutes: Discussion/action regarding approval of the minutes of the Regular Meeting of February 12<sup>th</sup>, 2024.

#### 4. Announcement of Events:

#### 5. Communications:

#### 6. Reports:

- A. General Manager-None.
- B. Finance Officer-See written report.
- C. Fire Chief-None.
- D. Public Works Superintendent-None.
- E. Directors
- F. Committees

#### 7. Consent Agenda:

- A. Approval of Expenses in the amount of \$110.00
- B. Approval of Expenses in the amount of \$11,113.71
- C. Approval of Expenses in the amount of \$5,010.80

#### 8. Old Business:

- A. Discussion/possible action regarding the second reading of policy 1060 Miscellaneous Fee Schedule.

**9. New Business:**

- A. Discussion/possible action** (1) Establish an Interview Committee for vacant Paramedics position.  
(2) Reassign another board member to the rate increase ad hoc committee.

**10. Public Comment:** This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

**11 Adjourn**

**MCSD Mission Statement**

McCloud Community Services District will strive to provide the full range of municipal services, at a reasonable cost applied consistently to all customers, while maintaining a healthy infrastructure and environmental integrity.

**MINUTES OF A  
REGULAR MEETING OF THE BOARD OF DIRECTORS  
February 12th, 2024 6:00 pm**

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. Five Directors (Richey, Hanson, Mullins, Trent, Rorke) Also present were General Manager Amos McAbier, District Secretary Sarah Roberts, Eli Jones Public Works Superintendent, Fire Chief Charlie Miller, and Finance Officer Jennifer Brunello was absent.

**1. Call to Order**

**2. Pledge of Allegiance.**

**3. Approval of Minutes:**

**A. Discussion/action** regarding approval of the minutes of the Regular Meeting of January 22<sup>nd</sup>, 2024.

*M. Rorke made a motion to approve the minutes of the regular Meeting on January 22<sup>nd</sup>, 2024; motion seconded by C. Richey; Motion passed with 5 Ayes. (Richey, Hanson, Trent, Mullins, Rorke).*

**4. Announcement of Events: None**

**5. Communications: None**

**6. Reports:**

**A. General Manager-Verbal.**

**B. Finance Officer-None.**

**C. Fire Chief-Verbal.**

**D. Public Works Superintendent-None.**

**E. Directors-None.**

**F. Committees- M Rorke request to be removed from the Rate Increase Ad Hoc Committee.**

**8. Consent Agenda:**

**A. Approval of Expenses in the amount of \$14,291.81.**

*C. Richey made a motion to approve expenses in the amount of \$14,291.81; motion seconded by M. Trent. Motion passed with 5 Ayes. (Richey, Hanson, Mullins, Trent, Rorke).*

**8. Old Business:**

**A. Discussion/action** regarding the second reading of policy 1060 Miscellaneous Fee Schedule with proposed changes.

*M. Rorke made a motion to approve the first reading of policy 1060 Miscellaneous Fee Schedule with proposed changes; motion seconded by C. Richey; Motion passed with 5 Ayes. (Richey, Hanson, Trent, Mullins, Rorke).*

**9. New Business:** *None.*

**10. Public Comment:** This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

**11. Adjourn 6:25pm**

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Michael Hanson/President of the Board

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Sarah Roberts/Secretary of the Board

**MCS D Board of Directors**  
**February 26, 2024**

**AGENDA SUPPORTING DOCUMENT**

**Agenda Item No. 6B**

**Discussion of Reserves and possible Purchase of new Backhoe & Accounting Software**

*The following items are only what we have so far regarding the topic of purchasing a new backhoe and new accounting software. By the next board meeting, this will be complete and we will bring it to the board for an action. For now, we wanted to show the Board what we have been working on regarding releasing the restricted funds in reserves so they are available for needed items in the future. First documents are regarding the releasing of restricted reserve funds, second is more documents from 2017 explaining issues from the past with the audits & reserve funds. Next there is an updated reserve sheet and lastly, the current Budget vs. Actuals for review.*

**BACKGROUND:** This is to introduce some old paperwork that I found in an old agenda from 2017, and to clear up any questions regarding how a new backhoe and new accounting software can be paid for. At a previous meeting on January 22, 2024, it was unclear whether certain reserve categories were able to be accessed for purchasing a new backhoe. The Agenda Supporting Document from 2017 will hopefully clear up some of the confusion. I also found a log of recorded deposits & withdrawals to & from the LAIF Reserves account from 2013 to 2017. This helps to show what was supposed to be saved for the missing audits and the previous balances in reserves. Unfortunately, since 2017, when money has been deposited into LAIF reserves, it was not being allocated, just dumped into a general account in the fund called “set asides pending audits” and “assigned surplus pending audits.” There are also old paid off loan categories that need to be reassigned to different categories in the reserves for the water and sewer funds. These are not restricted anymore and need to be updated to reflect that.

I also included a spreadsheet that I created showing a few different options for paying for and/or financing a new backhoe and shows what is available in reserves for each fund, with an updated reserve spreadsheet as well. Hopefully these can help clear up any confusion.

According to GASB Statement No. 54, “Assigned” fund balances are simply earmarked for an intended use by the Board of Directors. It can be reassigned or “released” at any time by the BOD if the needs of the District change. According to the MCS D Reserve Policy section 3025.413, “Reserves are set aside for a specific purpose as determined by the BOD. The BOD has the authority to redirect the use of these reserves as the needs of the District change.” “Unrestricted Reserves are available for any purpose and reported as Contingency Reserves in the General Fund.” Section 3025.44 also states that “Contingency reserves are for the sole purpose of funding Capital Outlay projects and funding unbudgeted items on an emergency or unplanned basis.” Regarding the missing audits, from what the Siskiyou County Controller and another CPA for CSDA told me, “Just keep the numbers for those years and move on.” One of them also stated that technically, when the auditors did the 2016-17 Audit, they would have been required to test the beginning balances on the statement of net assets to get comfortable with beginning fund balances/net assets. So even though those prior years weren’t audited, as long as the auditors issued an unmodified, “clean” opinion for the following years, then we started with a clean slate that year. Until I am able to get a clear answer in writing, this seems to be good advice, however I will

continue to try to reach the state regarding this issue. If we keep what was set aside in reserves for those missing audit years and the Board releases the rest, this will allow the District to purchase the much needed software and backhoe without jeopardizing the missing audit years.

## **RECOMMENDATION**

As CFO, my recommendation is that the Board of Directors un-restrict the old loan amounts in the water & sewer funds and re-assign the “Set Asides Pending Audits” and “Surplus pending Audits” categories to a more general category such as “Capital Outlay,” which in the MCSD Reserve Policy 3025, is “Board designated funding budgeted for expenditure in each service category and for the District administrative office, facility & equipment maintenance within the fiscal year for tools, equipment, facilities or infrastructure. Another possibility is “Contingency Reserve Fund, which is funding for the District administrative office, facility & equipment maintenance for accumulation from fiscal year to fiscal year, with no specific term of such accumulation, for the sole purpose of funding capital outlay projects in future years and funding unbudgeted items on an emergency or unplanned basis. This category can also be used for revenue shortages, rate stabilization or cost overruns from previous years. This will free up what is needed for the new backhoe and any other assets or equipment that may need to be replaced in the future. The much-needed new accounting & billing software can be paid for with the General fund’s Contingency fund or what’s reassigned from the pending audits categories. New software is going to save more money and time than the cost of the software. It will eliminate staff needing to enter everything by hand and it will connect to our bank and do the bank reconciliations automatically, as well as the journal entries, claims & invoices, billing will be so much easier and we will be able to accept debit card payments, and so much more. There are many issues from old mistakes that are still affecting our current numbers that will not exist in the new software. This will eliminate so much extra work that staff has to perform just to do simple tasks such as monthly reconciliations, financial statements, preparing for audits, and much more.

DRAFT

MC CLOUD COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 01, 2024

Proposed

RESOLUTION OF THE GOVERNING BODY OF THE MC CLOUD COMMUNITY SERVICES DISTRICT RELEASING/RE-ASSIGNING RESERVE FUND CATEGORIES

WHEREAS, the Board of Directors for the McCloud Community Services District (“the Board”) has, on April 14, 2003 adopted a rule establishing five subcategories of Reserve Fund balances:

**3025.411** Nonspendable fund balances are fund balances that are associated with inventories and does not apply to our reserve balances.

**3025.412** Restricted Reserves have restrictions imposed by an outside source, such as bond covenants, contractual obligations, loan requirements, etc.

**3025.413** Committed Reserves are set aside for a specific purpose as determined by the Board of Directors. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change. The Capital Outlay and Capital Reserve funds are Committed Reserves.

**3025.414** Assigned Reserves are set aside with the intention to use them for a specific purpose; intent can be expressed by the Board of Directors or by an official designated to do so. Contingency Reserves for a specific service category are considered Assigned reserves.

**3025.415** Unrestricted Reserves are available for any purpose and reported as Contingency Reserves in the General Fund.

WHEREAS, in a regular meeting on September 25, 2017, two new categories were designated for reserve funds called “Set Asides Pending Audits” and “Surplus Pending Audits.”

WHEREAS, in 2017, there were three years of audits not completed in years 2013 through 2016.

WHEREAS, in 1995, the Board created restricted categories for the sewer & water Fund reserves for USDA loan payments, CDBG loan payments, and SWRCB Capital Reserve for years 2000-2023.

WHEREAS, those loans have been paid in full and are able to be unrestricted by the Board of Directors.

WHEREAS, the District has completed audits for years 2017-2022, and can now release funds for the completed audits.

WHEREAS, as of January 31, 2024, the District has a total amount of \$159,116.78 in the sewer fund restricted loan category and \$146,792.38 in the Water Fund restricted loan category.

WHEREAS, the amounts for the missing audit years from 2013-2016 can remain in the “pending Audits” categories, while the following amounts for the completed audits for years



2017/18, 2018/19, 2019/20, 2020/21 can be "released" and/or "reassigned" to the General Contingency category for that fund:

General Fund- \$176,417.61  
Fire Fund-\$124,611.63  
Alleys Fund-\$94,415.37  
Park Fund-\$1,142.50  
Refuse Fund-\$103,367.78  
Sewer Fund-\$578,364.96  
Water Fund-\$486,418.32.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board hereby un-restricts the restricted loan categories for the USDA, CDBG, and SWRCB sewer & water loans, and reassigns the amounts to General Contingency category in the reserves, and unassigns the preceding dollar amounts above from the categories "Set Asides Pending Audits" and "Surplus Pending Audits" to the General Contingency categories in each fund.

**I HEREBY CERTIFY** that the foregoing resolution is a full, true, and correct copy of a resolution duly and regularly adopted and passed by the Board of Directors of the McCloud Community Services District, County of Siskiyou, California, at a regular meeting thereof, held on the 26<sup>th</sup> of February, 2024, by the following vote:

AYES:

NAYS:

ABSENT:

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Michael Hanson, President

ATTEST:

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Sarah Roberts, Secretary of the Board



Ord of 10/14/2017 Bal-in LAIF was \$2039787.30

**MCS D BOARD OF DIRECTORS**  
**September 25, 2017**

**AGENDA SUPPORTING DOCUMENT**

**Agenda Item No. 8A**

Discussion regarding Unaudited Actuals for the fiscal years ending  
June 30, 2013 through June 30, 2017.

**Background:**

MCS D has been holding funds in our general checking account pending the completion of audits for the Fiscal Years ending June 30, 2013, June 30, 2014, June 30, 2015, June 30, 2016 and June 30, 2017. The funds in our checking account do not accrue interest. It is in the best interest of the District to transfer funds from the MCS D general checking account held at Banner Bank to MCS D's reserve account held in the Local Agency Investment Fund "LAIF" managed by the state controller's office.

A summary of the unaudited financial statements for fiscal years ending June 30, 2013 through June 30, 2017 follows this cover. The total set asides held in our checking account for that period amount to \$354,451 and the total surplus is \$592,901 for a grand total of \$951,352. These are **UNAUDITED** totals and may change significantly upon completion of each fiscal year audit. However, monies can be transferred to and from the LAIF account to and from the general checking account on any weekday for up to 15 transactions a month.

The current balance in our general checking account as of September 20, 2017 is \$1,276,360. Per the currently 2017-18 proposed final budget our average monthly expenses are \$118,000 and our average monthly revenue is \$117,000.

At the next regular meeting, it will be recommended that MCS D transfer all unaudited set asides and a portion of the anticipated surpluses from the general checking account to the LAIF reserve accounts. The "set asides" should be transferred to the corresponding fund assigned or restricted reserve per that fiscal year's reserve policy and/or approved budget designation. The "surpluses" should be transferred to the corresponding fund assigned contingency reserve in a designated category "Assigned Contingency Reserves pending Audit". Only a portion of the surpluses will be recommended to be transferred (see the following attachments). None of these funds should be utilized until the audits are completed through fiscal year June 30, 2017 unless the Board of Directors approves their use in the case of a disaster or emergency as regulation allows.

It will be recommended that \$889,000 be transferred from checking to reserves (\$358,451 set asides, \$530,549 surplus). This would leave a balance of \$387,360 in the checking account.

These funds would normally be transferred on an annual basis following the completion of the audit for confirmation. This has not been done due to the delay in completing the audits. The delay has been due to many factors; the reconciliation of the over collection of taxes, staff transitions, etc. The audit for fiscal year ending June 30, 2013 should be completed by Steve Drageset in the next couple weeks. The District has contracted with another firm, James Marta & Company LLP to complete audits for June 30, 2014 through 2016.

Unaudited Actuals for the outstanding audits							
Fund	Service	Jun-13	Jun-14	Jun-15	Jun-16	Jun-17	Total
1010	General						
	Revenue	\$ 61,791	\$ 69,308	\$ 63,043	\$ 72,102	\$ 71,438	\$ 337,682
	Expense	\$ 74,000	\$ 59,194	Allocated	Allocated	Allocated	\$ 133,194
	Set Asides		\$ 5,305	\$ 25,000	\$ 25,000	\$ 25,000	\$ 80,305
	Difference	\$ (12,209)	\$ 4,809	\$ 38,043	\$ 47,102	\$ 46,438	\$ 124,183
1020	Directors						
	Revenue						
	Expense	\$ 2,564	\$ 15,131	\$ 15,394	\$ 14,199	\$ 13,983	\$ 61,271
	Difference	\$ (2,564)	\$ (15,131)	Allocated	Allocated	Allocated	\$ (17,695)
1040	Fire						
	Revenue	\$ 231,920	\$ 155,777	\$ 211,875	\$ 249,913	\$ 254,912	\$ 1,104,398
	Expense	\$ 175,919	\$ 94,790	\$ 157,626	\$ 180,065	\$ 256,828	\$ 865,228
	Set Asides		\$ 6,705	\$ 6,667	\$ 6,733	\$ 6,733	\$ 26,838
Difference	\$ 56,001	\$ 54,282	\$ 47,582	\$ 63,115	\$ (8,649)	\$ 212,331	
1050	Alleys						
	Revenue	\$ 43,956	\$ 41,335	\$ 40,991	\$ 41,749	\$ 41,186	\$ 209,218
	Expense	\$ 30,829	\$ 32,935	\$ 28,010	\$ 29,138	\$ 31,902	\$ 152,813
	Set Asides			\$ 7,500	\$ 5,325	\$ 5,325	\$ 18,150
Difference	\$ 13,128	\$ 8,400	\$ 5,481	\$ 7,287	\$ 3,959	\$ 38,255	
1060	Lights						
	Revenue	\$ 22,441	\$ 21,943	\$ 20,857	\$ 20,903	\$ 20,957	\$ 107,100
	Expense	\$ 28,404	\$ 18,749	\$ 20,097	\$ 21,590	\$ 20,610	\$ 109,450
	Set Asides			\$ 250			\$ 250
Difference	\$ (5,963)	\$ 3,194	\$ 509	\$ (687)	\$ 347	\$ (2,600)	
1070	Park						
	Revenue	\$ 50,125	\$ 48,962	\$ 45,643	\$ 47,272	\$ 51,179	\$ 243,181
	Expense	\$ 54,104	\$ 44,484	\$ 35,266	\$ 38,009	\$ 40,072	\$ 211,935
	Set Asides			\$ 11,800	\$ 6,165	\$ 9,165	\$ 27,130
Difference	\$ (3,979)	\$ 4,478	\$ (1,424)	\$ 3,099	\$ 1,942	\$ 4,116	
1080	Library						
	Revenue	\$ 6,677	\$ 7,473	\$ 7,429	\$ 6,809	\$ 8,919	\$ 37,306
	Expense	\$ 5,613	\$ 5,886	\$ 7,892	\$ 4,562	\$ 6,010	\$ 29,962
	Set Asides			\$ 700	\$ 100		\$ 800
	Carryover					\$ 1,700	\$ 1,700
Difference	\$ 1,064	\$ 1,587	\$ (1,163)	\$ 2,146	\$ 1,209	\$ 4,844	
1090	Refuse						
	Revenue	\$ 235,677	\$ 237,320	\$ 235,404	\$ 246,776	\$ 253,775	\$ 1,208,953
	Expense	\$ 237,864	\$ 234,684	\$ 230,416	\$ 245,689	\$ 245,608	\$ 1,194,261
	Set Asides			\$ 5,500	\$ 3,264	\$ 3,264	\$ 12,028
Difference	\$ (2,187)	\$ 2,636	\$ (513)	\$ (2,177)	\$ 4,904	\$ 2,664	
2000	Sewer						
	Revenue	\$ 410,084	\$ 442,628	\$ 417,897	\$ 426,462	\$ 399,128	\$ 2,096,199
	Expense	\$ 329,815	\$ 394,989	\$ 340,380	\$ 357,242	\$ 342,787	\$ 1,765,213
	Set Asides		\$ 15,000	\$ 68,130	\$ 16,610	\$ 16,610	\$ 116,350
Difference	\$ 80,269	\$ 32,639	\$ 9,387	\$ 52,609	\$ 39,731	\$ 214,635	
3000	Water						
	Revenue	\$ 400,600	\$ 507,992	\$ 466,630	\$ 469,114	\$ 447,916	\$ 2,292,254
	Expense	\$ 396,462	\$ 513,523	\$ 481,843	\$ 434,862	\$ 393,782	\$ 2,220,472
	Set Asides		\$ 35,000	\$ 30,000	\$ 3,300	\$ 8,300	\$ 76,600
	Carry Over					\$ 16,987	\$ 16,987
Difference	\$ 4,138	\$ (40,530)	\$ (45,213)	\$ 30,953	\$ 62,821	\$ 12,169	
	Total Set Asides	\$ -	\$ 62,010	\$ 155,547	\$ 66,497	\$ 74,397	\$ 358,451
	Total Surplus	\$ 127,699	\$ 56,363	\$ 52,691	\$ 203,447	\$ 152,701	\$ 592,901
	Total to Reserves	\$ 127,699	\$ 118,373	\$ 208,238	\$ 269,944	\$ 227,098	\$ 951,352

Unaudited Actual Set Asides and Surpluses			
Fund	Assigned Set Asides	Assigned Surplus Pending Audits	Total
1010 General	\$ 80,305	\$ 124,183	\$ 204,488
1020 Directors		\$ (17,695)	\$ (17,695)
1040 Fire	\$ 26,838	\$ 212,331	\$ 239,169
1050 Alleys	\$ 18,150	\$ 38,255	\$ 56,405
1060 Streetlights	\$ 250	\$ (2,600)	\$ (2,350)
1070 Park	\$ 27,130	\$ 4,116	\$ 31,246
1080 Library	\$ 800	\$ 4,844	\$ 5,644
1090 Refuse	\$ 12,028	\$ 2,664	\$ 14,692
2000 Sewer	\$ 116,350	\$ 214,635	\$ 330,985
3000 Water	\$ 76,600	\$ 12,169	\$ 88,769
<b>Total</b>	<b>\$ 358,451</b>	<b>\$ 592,901</b>	<b>\$ 951,352</b>

Recommended Transfer amounts of Unaudited Actual Set Asides and Surpluses			
Fund	Assigned Set Asides	Assigned Surplus Pending Audits	Total
1010 General	\$ 80,305	\$ 100,000	\$ 180,305
1020 Directors	\$ -	\$ -	\$ -
1040 Fire	\$ 26,838	\$ 200,000	\$ 226,838
1050 Alleys	\$ 18,150	\$ 30,000	\$ 48,150
1060 Streetlights	\$ 250	\$ -	\$ 250
1070 Park	\$ 27,130	\$ -	\$ 27,130
1080 Library	\$ 800	\$ -	\$ 800
1090 Refuse	\$ 12,028	\$ -	\$ 12,028
2000 Sewer	\$ 116,350	\$ 200,549	\$ 316,899
3000 Water	\$ 76,600	\$ -	\$ 76,600
<b>Total to Reserves</b>	<b>\$ 358,451</b>	<b>\$ 530,549</b>	<b>\$ 889,000</b>

**Facts & Figures for reference**

Current General Checking Balance (09/20/17)	\$	1,276,360
Total Proposed to transfer to LAIF	\$	889,000
Remaining Balance in General Checking	\$	387,360
2017-18 Budget Average Monthly Expenses	\$	118,000
Average Monthly Utility Fees Revenue	\$	94,500
Average Assessment Monthly Revenue	\$	14,660
Average Other Revenue	\$	7,950
2017-18 Average Monthly Revenue	\$	117,110



2024 Backhoe purchase Options & Payment Allocation				
Option 1: 75% down		Total Cost:		\$164,121.33
6.99% APR	60 months	Monthly Payment:	\$ 812.26	
Down Payment:	\$ 123,091	Amount Financed:	\$ 41,030.33	
		Amount of total if financed:	\$ 48,735.37	
		Extra Amount in interest if financed	\$ 7,705.04	
Fund/Dept.	Monthly Payment Allocation	Percent share	Down Payment Allocation	Total Cost by Fund
Fire 1040	\$ 8.12	1%	\$ 1,230.91	\$ 1,718.27
Alleys 1050	\$ 158.39	19.50%	\$ 24,002.75	\$ 33,506.19
Park 1070	\$ 20.31	2.50%	\$ 3,077.28	\$ 4,295.67
Refuse 1090	\$ 203.07	25%	\$ 30,772.75	\$ 42,956.65
Sewer 2000	\$ 178.70	22%	\$ 27,080.02	\$ 37,801.85
Water 3000	\$ 243.68	30%	\$ 36,927.30	\$ 51,547.98
<b>Totals</b>	<b>\$ 812.26</b>		<b>\$ 123,091.00</b>	<b>\$ 171,826.60</b>

2024 Backhoe purchase Options & Payment Allocation				
Option 2: 50% down		Total Cost:		\$164,121.33
6.99% APR	60 months	Monthly Payment (with interest)	\$ 1,624.51	
Down Payment:	\$ 82,060.66	Amount Financed:	\$ 82,060.66	
		Amount of total if financed:	\$ 97,470.74	
		Extra Amount in interest if financed	\$ 15,410.08	
Fund/Dept.	Monthly Allocation	Share of Down Payment	Percent share	Total Cost by Fund
Fire 1040	\$ 16.25	\$ 820.61	1.0%	\$ 1,795.31
Alleys 1050	\$ 316.78	\$ 16,001.83	19.5%	\$ 35,008.60
Park 1070	\$ 40.61	\$ 2,051.52	2.5%	\$ 4,488.28
Refuse 1090	\$ 406.13	\$ 20,515.17	25.0%	\$ 44,882.82
Sewer 2000	\$ 357.39	\$ 18,053.35	22.0%	\$ 39,496.88
Water 3000	\$ 487.35	\$ 24,618.20	30.0%	\$ 53,859.38
<b>Totals</b>	<b>\$ 1,624.51</b>	<b>\$ 82,060.66</b>		<b>\$ 179,531.26</b>

2024 Backhoe purchase Options & Payment Allocation				
Option 3: Pay in Full		Total Cost:		\$164,121.33
		Monthly Payment:	\$ -	
Down Payment:	\$ 164,121.33	Amount Financed:	\$ -	
Fund		Required to Pay in Full	Available Reserves	Total Reserves
Fire	1.00%	\$ 1,641.21	\$ 288,767.16	\$ 772,304.36
Alleys	19.50%	\$ 32,003.66		\$ 146,413.52
Park	2.50%	\$ 4,103.03	\$ 45,090.10	\$ 90,660.66
Refuse	25.00%	\$ 41,030.33	\$ 95,496.90	\$ 214,441.47
Sewer	22.00%	\$ 36,106.69	\$ 585,590.83	\$ 1,454,982.90
Water	30.00%	\$ 49,236.40	\$ 159,905.44	\$ 922,379.99
<b>Totals</b>		<b>\$ 164,121.33</b>	<b>\$ 1,174,850.43</b>	<b>\$ 3,601,182.90</b>

## Reserve Category Amounts as of January 31, 2024

Fund	Set Asides from Missing Audit Years 2013-2016	Total Reserves in Set Asides Pending Audits Category	Total in Surplus Pending Audits Category	Total Amounts that can be re-assigned/released	Grand Total Amount in Reserves as of January 31, 2024
General	\$ 30,305	\$ 127,377.42	\$ 79,345.19	\$ 176,417.61	\$ 330,653.02
Fire	\$ 13,372	\$ 42,569.27	\$ 95,414.36	\$ 124,611.63	\$ 772,304.36
Alleys	\$ 250	\$ 28,788.89	\$ 65,876.48	\$ 94,415.37	\$ 146,413.52
Lights	\$ 250	\$ 396.50		\$ 146.50	\$ 396.50
Park	\$ 11,800	\$ 12,942.50		\$ 1,142.50	\$ 90,660.66
Library	\$ 700	\$ 381.63		\$ (318.37)	\$ 3,421.24
Refuse	\$ 5,500	\$ 108,867.78		\$ 103,367.78	\$ 214,441.47
Sewer	\$ 83,130	\$ 565,819.33	\$ 95,675.63	\$ 578,364.96	\$ 1,454,982.90
Water	\$ 65,000	\$ 551,418.32		\$ 486,418.32	\$ 922,379.99
<b>Totals</b>	<b>\$ 210,307</b>	<b>\$ 1,438,562</b>	<b>\$ 336,312</b>	<b>\$ 1,564,566</b>	<b>\$ 3,935,654</b>

**Record of deposits & Withdrawals of the LAIF account from 7/15/2013 to 10/14/2017**

For Year 2013-14	Deposit	Withdrawal	Balance	Notes
7/15/2013	\$ 1,073.49		\$ 1,769,084.39	Interest earned
10/15/2013	\$ 1,144.27		\$ 1,770,157.88	Interest earned
12/13/2013		\$ 205,000.00	\$ 1,565,157.88	SCADA, Attorney fees, Professional Svcs, Green waste, Park electric work
1/15/2014	\$ 1,121.90		\$ 1,566,279.78	Interest earned
2/5/2014		\$ 18,000.00	\$ 1,548,279.78	11/12/13 Board approved withdraw for attorney fees.
4/15/2014	\$ 884.04		\$ 1,549,163.82	Interest earned
<b>FY 2014-15</b>				
7/15/2014	\$ 854.43		\$ 1,550,018.25	Interest earned
8/7/2014		\$ 25,000.00	\$ 1,525,018.25	Water Project
10/15/2014	\$ 935.50		\$ 1,525,953.75	Interest earned
1/15/2015	\$ 977.76		\$ 1,526,931.51	Interest earned
4/15/2015	\$ 979.24		\$ 1,527,910.75	Interest earned
<b>FY 2015-16</b>				
7/15/2015	\$ 1,080.05		\$ 1,528,990.80	Interest earned
10/15/2015	\$ 1,231.09		\$ 1,530,221.89	Interest earned
1/15/2016	\$ 1,416.28		\$ 1,531,638.17	Interest earned
1/22/2016		\$ 1,000.00	\$ 1,530,638.17	650 training & 550 travel
1/22/2015		\$ 12,000.00	\$ 1,518,638.17	Elk Meter Projects
4/15/2016	\$ 1,756.45		\$ 1,520,394.62	Interest earned
5/17/2016		\$ 49,000.00	\$ 1,471,394.62	
<b>FY 2016-17</b>				
7/15/2016	\$ 2,036.23		\$ 1,473,430.86	Interest earned
9/14/2016		\$ 252,000.00	\$ 1,221,430.86	Water & Sewer Assessment refunds. (7586569 water red, 75887.68 sewer red., 66181.45 water res., 34093.47 sewer res.)
10/15/2016	\$ 2,168.02		\$ 1,223,598.88	
1/15/2017	\$ 2,084.12		\$ 1,225,683.00	
2/22/2017		\$ 145,000.00	\$ 1,080,683.00	WD \$50,000 water line proj., 95000 Fire dept. SCBA Purchase (53000 general, 42000 fire.)
4/1/2017	\$ 2,230.83		\$ 1,082,913.83	
7/1/2017	\$ 2,493.75		\$ 1,085,407.58	
10/13/2017	\$ 2,937.72		\$ 1,088,345.30	
10/14/2017	\$ 951,442.00		\$ 2,039,787.30	Placed into assigned set asides pending audits (Set asides pending audits \$358451; surplus pending audits \$592901)

Jennifer Brunello

---

**From:** Justin J. Williams <jjw@muncpas.com>  
**Sent:** Wednesday, November 1, 2023 2:04 PM  
**To:** Jennifer Brunello  
**Cc:** Amos McAbier  
**Subject:** RE: Audit question

Hi Jennifer,

Technically when the auditors did the 2015/16 audit they would have been required to test the beginning balances on the statement of net assets to get comfortable with beginning fund balances/net assets. So even though those two prior years weren't audited, as long as the auditors issued an unmodified, "clean" opinion for 2015/16 then you started with a clean slate that year.

Unless the State Controller's Office were to require you to go back and do the 2013/14 and 2014/15 audits you should be fine. Especially since it's been so long and you are almost caught up.

Hope that helps!

-Justin

**Justin Williams, CPA**  
Partner



SACRAMENTO OFFICE  
[WWW.MUNCPAS.COM](http://WWW.MUNCPAS.COM)

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Any advice contained in this communication was not intended or written to be used and cannot be used for the purpose of avoiding penalties that may be imposed by the Internal Revenue Service, Franchise Tax Board, or any other taxing authority.



Jennifer Brunello

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**From:** Diane L. Olson <dlolson@co.siskiyou.ca.us>  
**Sent:** Wednesday, September 6, 2023 11:16 AM  
**To:** Jennifer Brunello  
**Cc:** Amos McAbier  
**Subject:** RE: Important question regarding past audits

The County would not require you to go back and complete those audits if you are current. Diane

---

**From:** Jennifer Brunello <cfo@ci.mccloudcsd.ca.us>  
**Sent:** Wednesday, September 6, 2023 11:14 AM  
**To:** Diane L. Olson <dlolson@co.siskiyou.ca.us>  
**Cc:** Amos McAbier <amos@ci.mccloudcsd.ca.us>  
**Subject:** RE: Important question regarding past audits

McCloud Fire Dept. is part of the MCSD. The state controller told me to contact the county. I cannot seem to get a definite answer from anyone.

---

**From:** Diane L. Olson <dlolson@co.siskiyou.ca.us>  
**Sent:** Wednesday, September 6, 2023 11:12 AM  
**To:** Jennifer Brunello <cfo@ci.mccloudcsd.ca.us>  
**Cc:** Amos McAbier <amos@ci.mccloudcsd.ca.us>  
**Subject:** RE: Important question regarding past audits

Good Morning,

I am not aware that the County completes transaction for McCloud CSD at this time so your audits would not be required by the Siskiyou County. I believe that we handle McCloud Fire District but I am not sure how that district interacts with CSD. The State Controller would be the authority on these issues so if they cannot provide a specific answer or their recommendation would be to move forward, I would see if I could get that in writing. If a Special District does house their finances with Siskiyou County, the Auditor's Office has been given the authority to waive audits and only require reviews depending on the individual district but this would not be the case with McCloud CSD as we have no authority. If your district is afraid of losing data because of a financial system switch, I would suggest that you gather that information as if you were conducting an audit so that you can retain that information for future reference. Let me know if I can provide any further information for your district. Diane

**Diane Olson, M.P.A.**

Auditor-Controller  
Siskiyou County Auditor's Office  
311 4<sup>th</sup> Street, RM 101  
Yreka, Ca 96097  
530-842-8078  
530-598-2781 (Cell)

**Statement of Reserve Fund Balances**

1/31/2024

Fund	Account	Reserve Category	Beginning Balance	Deposit	Withdrawal	Interest	Ending Balance	Reserve Balances
		<b>Five Star Money Market</b>	\$ 3,834,765.01			\$ 12,465.05	\$ 3,847,230.06	
		<b>Five Star Reserve Fund Sewer (CD)</b>	\$ 100,000.00				\$ 100,000.00	
		<b>LAIF</b>	\$ 888.64				\$ 888.64	
		<b>Total</b>	\$ 3,935,653.65				\$ 3,948,118.70	
<b>General</b>	101110	Contingency	\$ 123,244.20	\$ -	\$ -	\$ 391.58	\$ 123,635.78	\$ 330,653.02
<b>1010</b>		OPEB	\$ 293.70		\$ -	\$ 0.93	\$ 294.63	
	101130	Set asides pending Audits	\$ 126,973.99	\$ -		\$ 403.43	\$ 127,377.42	
	101135	Surplus pending Audits	\$ 79,093.89	\$ -		\$ 251.30	\$ 79,345.19	
<b>Fire</b>	101115	Ambulance Fund	\$ 60,787.35			\$ 193.14	\$ 60,980.49	\$ 772,304.36
<b>1040</b>	101116	Ambulance & Equipment Donations	\$ 407.86			\$ 1.30	\$ 409.16	
	101110	Non-Operating (not assigned or committed))	\$ 287,852.57		\$ -	\$ 914.59	\$ 288,767.16	
<b>1041</b>	101136	Strike Team Equip. repair	\$ 30,840.84			\$ 97.99	\$ 30,938.83	
	101137	Strike Team future wages *	\$ 152,423.07			\$ 484.29	\$ 152,907.36	
		Strike Team Non-Operating	\$ 100,000.00			\$ 317.73	\$ 100,317.73	
<b>1040</b>	101130	Set asides pending Audits	\$ 42,434.44	\$ -		\$ 134.83	\$ 42,569.27	
	101135	Surplus pending Audits	\$ 95,112.16	\$ -		\$ 302.20	\$ 95,414.36	
<b>Alleys</b>	101110	Winter Storm Disaster Fund	\$ 34,566.87			\$ 109.83	\$ 34,676.70	\$ 146,413.52
<b>1050</b>		Loader Future Payment	\$ 11,118.68			\$ 35.33	\$ 11,154.01	
		Future Dump Truck	\$ 234.87		\$ -	\$ 0.75	\$ 235.62	
		Trucks	\$ 5,663.82		\$ -	\$ 18.00	\$ 5,681.82	
	101130	Set asides pending Audits	\$ 28,697.71	\$ -		\$ 91.18	\$ 28,788.89	
	101135	Surplus pending Audits	\$ 65,667.84	\$ -		\$ 208.64	\$ 65,876.48	
<b>Lights</b>	101130	Set asides pending Audits	\$ 395.24	\$ -		\$ 1.26	\$ 396.50	\$ 396.50
<b>1060</b>								
<b>Parks</b>	101110	Park Fund	\$ 45,090.10			\$ 143.26	\$ 45,233.36	\$ 90,660.66
<b>1070</b>		Lawnmower	\$ 24,253.29			\$ 77.06	\$ 24,330.35	
		Loader Future Payment	\$ 898.46			\$ 2.85	\$ 901.31	
		Future Dump Truck	\$ 2,269.28		\$ -	\$ 7.21	\$ 2,276.49	
		Future Trucks	\$ 4,960.89			\$ 15.76	\$ 4,976.65	
	101130	Set asides pending Audits	\$ 12,901.51	\$ -		\$ 40.99	\$ 12,942.50	
<b>Library</b>	101110	Library Fund	\$ 2,145.59			\$ 6.82	\$ 2,152.41	\$ 3,421.24
<b>1080</b>		Building Maintenance	\$ 829.34			\$ 2.64	\$ 831.98	
		Future Dump Truck	\$ 27.52			\$ 0.09	\$ 27.61	
		Future Trucks	\$ 27.52			\$ 0.09	\$ 27.61	
	101130	Set asides pending Audits	\$ 380.42	\$ -		\$ 1.21	\$ 381.63	
<b>Refuse</b>	101110	General Refuse	\$ 95,194.44			\$ 302.46	\$ 95,496.90	\$ 214,441.47
<b>1090</b>		Loader Future Payment	\$ 6,683.27			\$ 21.23	\$ 6,704.50	
		Future Dump Truck	\$ 54.35		\$ -	\$ 0.17	\$ 54.52	
		Future Trucks	\$ 3,307.26			\$ 10.51	\$ 3,317.77	
	101130	Set asides pending Audits	\$ 108,522.97	\$ -		\$ 344.81	\$ 108,867.78	
<b>Sewer</b>	101110	General Sewer	\$ 583,736.14			\$ 1,854.69	\$ 585,590.83	\$ 1,454,982.90
<b>2000</b>		Loader Future Payment	\$ 11,255.74			\$ 35.76	\$ 11,291.50	
		Future Dump Truck	\$ 383.82		\$ -	\$ 1.22	\$ 385.04	
		Future Trucks	\$ 14,937.88		\$ -	\$ 47.46	\$ 14,985.34	
		Camera	\$ 22,048.40			\$ 70.05	\$ 22,118.45	
	101130	Assigned set asides pending Audits	\$ 564,027.26	\$ -		\$ 1,792.07	\$ 565,819.33	
	101135	Assigned Surplus pending Audits	\$ 95,372.60	\$ -		\$ 303.03	\$ 95,675.63	
	101120	USDA RD 2003-2042 Payment Reserve	\$ 48,382.61			\$ 153.72	\$ 48,536.33	
	101120	USDA RD 2003-2042 Renewal & Extension	\$ 24,191.30			\$ 76.86	\$ 24,268.16	
	101120	CDBG 1999 (\$5583/yr thru 06/2038)	\$ 13,756.47			\$ 43.71	\$ 13,800.18	
	101120	SWRCB Capital Reserve 2000-2023	\$ 72,282.45			\$ 229.66	\$ 72,512.11	
<b>Water</b>	101110	General Water	\$ 159,398.99		\$ -	\$ 506.45	\$ 159,905.44	\$ 922,379.99
<b>3000</b>		Loader Future Payment	\$ 25,190.36			\$ 80.04	\$ 25,270.40	
		Future Dump Truck	\$ 285.25		\$ -	\$ 0.91	\$ 286.16	
		Main Line Project	\$ 38,584.70			\$ 122.59	\$ 38,707.29	
	101130	Assigned set asides pending Audits	\$ 549,671.86	\$ -		\$ 1,746.46	\$ 551,418.32	
	101120	CDBG 1999 (\$6917/yr thru 06/2038)	\$ 146,327.46			\$ 464.92	\$ 146,792.38	
<b>Totals</b>			\$ 3,923,188.60	\$ -	\$ -	\$ 12,465.05	\$ 3,935,653.66	\$ 3,935,653.66

Account	Object	REVENUE		2023-24 Budget	2023-24 Actuals YTD
301100-301155			Property Taxes (including delinquent)	\$ 93,015	\$ 62,595
304110			Other Income/Other Income (power credits, EDD refunds)	\$ 1,500	\$ 907
302220			Laminate, copies & fax services (previously Miscellaneous)	\$ 100	\$ 380
304160			Interest Income	\$ 9,180	\$ 6,641
			<b>TOTAL REVENUE</b>	<b>\$ 103,795</b>	<b>\$ 70,523</b>
			<b>EXPENSES</b>		
401100	110-140	<b>Employee Costs:</b>	Salaries	\$ 250,555	
401200	210-240		Payroll Taxes (MC,UI, SS)	\$ 22,089	\$ 4,736
401300	230		PERS	\$ 19,452	\$ 1,547
	270		Group Health-Active	\$ 145,000	\$ 36,566
	275		Group Health-Retired	\$ 251,924	\$ 86,859
	277		Retiree Benefits-Retirement	\$ 50,667	\$ 27,194
	280		Worker's Comp	\$ 6,500	\$ 5,618
			<b>Total Employee Costs</b>	<b>\$ 746,187</b>	<b>\$ 162,520</b>
402000		<b>Other Costs</b>			
	310		Insurance	\$ 53,430	\$ 45,148
	320		Telephone	\$ 8,000	\$ 4,081
	330		Publications	\$ 50	\$ 45
	340		Travel	\$ 1,000	
	345		Hiring	\$ 1,500	
	350		Training	\$ 5,000	\$ 272
	360		Uniforms	\$ 400	\$ 680
	365		Safety	\$ 600	\$ 341
	370		Memberships	\$ 5,100	\$ 8,772
	385		Operating Lease	\$ 5,800	\$ 1,597
	390		Attorney	\$ 10,000	\$ 29,504
	391		Accountant (Auditor, Actuarial reports)	\$ 16,000	\$ 13,500
	392		Professional Services	\$ 800	\$ 1,560
	396		IT Services/new software costs	\$ 51,540	\$ 13,976
	398		Election Expense	\$ 2,045	
			<b>Total Other Costs</b>	<b>\$ 161,265</b>	<b>\$ 119,476</b>
403000		<b>Supplies/Maintenance/Hardware</b>			
	400		Supplies	\$ 1,200	\$ 1,473
	410		Office Supplies	\$ 11,560	\$ 4,367
	411		Postage/Delivery	\$ 4,000	\$ 2,126
	412		Computer/IT Supplies	\$ 1,000	\$ 644
	415		Janitorial Supplies	\$ 1,000	\$ 57
	420		Diesel	\$ 500	
	430		Fuel	\$ 500	
	440		Heating Fuel	\$ 6,000	\$ 1,668
	450		Power	\$ 3,000	\$ 2,311
	510		Building	\$ 1,000	\$ 711
	520		Equipment Maintenance	\$ 2,500	\$ 6
	530		Vehicle Maintenance	\$ 800	
			<b>Total</b>	<b>\$ 33,060</b>	<b>\$ 13,363</b>
			<b>Miscellaneous Costs</b>		
405000	720		Service Fees	\$ 1,500	\$ 1045
	710		Fees/Permits	\$ 400	\$ 348
	740		Property Tax	\$ 126	\$ 126
			<b>Total Miscellaneous Costs</b>	<b>\$ 2,026</b>	<b>\$ 1,519</b>
			<b>Total Operating Expenses</b>	<b>\$ 942,538</b>	<b>\$ 296,878</b>

Squarespace website support annual fee 252,CSDA annual dues 5546, prime membership 16/mo, GFOA membership 160)

Increased fees for being sued by board member.

back office heater diagnosis & repair 785, KRM Svcs.

Changed to reflect current IT svc 22100 and new software monthly cost for rest of fiscal yr. 2953 x 4=51536.

a/c unit, combo lock, HDMI cable,snow shovel handles, heat fuel for scout hall (portion).

Director's Fund 1020					
Expenses				23-24 Budget	23-24 Actuals YTD
	401000	110	Salaries	\$ 13,500	\$ 7,200
	401200	210-240	Payroll Taxes	\$ 400	\$ 550
	401300	280	Worker's Comp	\$ 100	\$ 73
			<b>Total Payroll Costs</b>	<b>\$ 14,000</b>	<b>\$ 7,823</b>
	402000				
		340	Travel	\$ 500	
		350	Training	\$ 1,000	
			<b>Total Other Costs</b>	<b>\$ 1,500</b>	<b>\$ -</b>
	403000	400	Supplies	\$ 100	
			<b>Total Supplies/Maint/Hardware</b>	<b>\$ 100</b>	<b>\$ -</b>
			<b>Total Operating Costs</b>	<b>\$ 15,600</b>	<b>\$ 7,823</b>



**Fire Fund 1040 as of 02/22/2024**

Revenue	Account	Object		23-24 Budget	23-24 Actuals YTD
	301100		Tax Revenue	\$ 123,378	\$ 153,818
	304120		Ambulance	\$ 100,000	\$ 67,959
	304100		Donations	\$ 10,000	\$ 3,483
	304110		Other Income	\$ 61,500	\$ 44,575
	304160		Interest Income	\$ 11,058	\$ 10,425
			<b>Total Revenue</b>	<b>\$ 305,936</b>	<b>\$ 280,260</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 205,604	\$ 58,811
	401200	210-240	Payroll Taxes	\$ 17,473	\$ 6,257
	401300	270	Employee Health Benefits	\$ 58,499	\$ 6,039
		280	Worker's Comp	\$ 19,409	\$ 4,244
		230	PERS	\$ 18,036	\$ 6,534
			<b>Total Employee Costs</b>	<b>\$ 319,021</b>	<b>\$ 81,885</b>
<b>Other Costs</b>					
	402000	300	Purchased Services		
		310	Insurance	\$ 14,052	\$ 13,575
		340	Travel	\$ 1,034	\$ 147
		345	Hiring	\$ 2,000	\$ 609
		320	Telephone/Cell Phones	\$ 3,800	\$ 1,674
		350	Training	\$ 8,000	\$ 448
		360	Uniforms	\$ 2,200	\$ 2,214
		365	Safety	\$ 500	\$ 90
		370	Memberships	\$ 500	\$ 645
		380	Volunteer Reimbursements	\$ 12,000	\$ 3,459
		390	Attorney	\$ 1,000	
		392	Professional Services-Ambulance	\$ 10,000	\$ 4,940
		394	Professional Services	\$ 8,000	\$ 5,352
		396	IT (Information Technologies)	\$ 3,500	\$ 10
		397	Advertising	\$ 500	
	<b>Supplies/Maint ./Hardware</b>		<b>Total Other Costs</b>	<b>\$ 67,086</b>	<b>\$ 33,163</b>
	403000	400	Supplies	\$ 55,241	\$ 3,288
		410	Office Supplies/Postage	\$ 100	\$ 98
		412	Computer/IT Supplies	\$ 600	\$ 446
		420	Diesel	\$ 8,000	\$ 4,921
		430	Fuel	\$ 7,200	\$ 4,673
		440	Heating Fuel	\$ 15,000	\$ 5,896
		450	Power	\$ 4,800	\$ 2,404
		510	Building	\$ 2,500	\$ 974
		520-530	Equipment & Vehicle Maintenance	\$ 20,000	\$ 6,586
			<b>Total Supplies/Maintenance/Hardware</b>	<b>\$ 113,441</b>	<b>\$ 29,286</b>
	404000	610	Portion of Backhoe payment	\$ 65	
	Debt Service				
	405000	710	Fees/Permits	\$ 3,000	
		740	Property Tax	\$ 70	\$ 63
			<b>Total Miscellaneous Costs</b>	<b>\$ 3,070</b>	<b>\$ 63</b>
			<b>Total Operating Costs</b>	<b>\$ 502,683</b>	<b>\$ 140,374</b>
			<b>Net Income/Loss</b>	<b>\$ (196,747)</b>	<b>\$ 135,863</b>

fire caps 455, uniform patches 249, beanies 180, boots 707.

cal chief membership 120, AAA membership 525.

16.25 portion for 4 remaining months in fiscal yr. =65.00.

Strike Team 1041 as of 02/22/2024				
Revenue			23-24 Proposed Amended Budget	23-24 Actuals YTD
304115		Strike Team Revenue	\$ 427,000	\$ 335,630
304160		Interest	\$ 1,638	\$ 1,638
		<b>Total Revenue</b>	<b>\$ 428,638</b>	<b>\$ 337,268</b>
<b>Expenses</b>				
401100	120	Salaries/Wages	\$ 297,226	\$ 297,226
401200	210-240	Payroll Taxes	\$ 21,528	\$ 21,527
401300	280	Worker's Comp	\$ 122	\$ 121
		<b>Total Employee Costs</b>	<b>\$ 318,876</b>	<b>\$ 318,874</b>
		<b>Other Costs</b>		
402000	340	Travel	\$ 13,260	\$ 13,260
	350	Training	\$ 150	\$ 150
	360	Uniforms	\$ 120	\$ 119
	392	Professional Services	\$ 700	\$ 698
		<b>Total Other Costs</b>	<b>\$ 14,230</b>	<b>\$ 14,227</b>
		<b>Supplies/Main./ Hardware</b>		
403000	400	Supplies	\$ 82	\$ 82
	420	Diesel	\$ 560	\$ 558
	430	Fuel	\$ 25	\$ 20
	530	Vehicle Maintenance	\$ 23,414	\$ 23,413
		<b>Total Supplies/Main./Hardware</b>	<b>\$ 24,081</b>	<b>\$ 24,073</b>
		<b>Total Operating Expenses</b>	<b>\$ 357,187</b>	<b>\$ 357,174</b>
		<b>Net Income/Loss</b>	<b>\$ 71,451</b>	<b>\$ (19,906)</b>

engine 1717 breakdown & repairs.

**Alleys Fund 1050**

Alleys Fund 1050					
Revenue	Account	Object		23-24 Budget	23-24 Actuals YTD
	302100		Utility Fees	\$ 40,710	\$ 24,317
	304160		Interest	\$ 4,669	\$ 2,941
			Donations/OtherIncome	\$ 50	\$ 5
			<b>Total Revenue</b>	<b>\$ 45,429</b>	<b>\$ 27,263</b>
Expenses					
	401100	110	Salaries	\$ 27,000	\$ 11,321
		220-240	Payroll Taxes	\$ 2,500	\$ 1,042
	401300	230	PERS	\$ 1,879	\$ 817
	401300	270	Group Health Benefits-Active	\$ 6,352	\$ 3,260
		280	Worker's Comp	\$ 1,760	\$ 1,191
			<b>Total Employee Costs</b>	<b>\$ 39,491</b>	<b>\$ 17,631</b>
	402000	310	Insurance	\$ 4,000	\$ 3,960
		360	Uniforms	\$ 300	\$ 47
		340	Travel	\$ 50	\$ 22
		345	Hiring	\$ 80	\$ 71
		365	Safety	\$ 400	
		392	Professional Services		
			<b>Total Other Costs</b>	<b>\$ 4,830</b>	<b>\$ 4,100</b>
	403000	400	Supplies	\$ 2,500	\$ 3,374
		420	Diesel	\$ 6,000	\$ 1,220
		430	Fuel	\$ 1,500	\$ 1,267
		510	Building/Grounds	\$ 6,000	\$ 6
		520	Equipment Maintenance	\$ 3,800	\$ 1,032
		530	Vehicle Maintenance	\$ 2,300	\$ 620
			<b>Total Supplies,Maintenance, Hardware</b>	<b>\$ 22,100</b>	<b>\$ 7,519</b>
	404000				
	Debt Service		Backhoe Loan Payment	\$ 1,267	
			<b>Total Operating Expenses</b>	<b>\$ 67,688</b>	<b>\$ 29,250</b>
			<b>Net Income/Loss</b>	<b>\$ (22,259)</b>	<b>\$ (1,987)</b>

Lst yr's repairs, 47 tons base rock, speed lmt signs, tire chains for flatbed, chainsaw chains, etc.

Portion of new backhoe payment (50% down) x 4 remaining months in fiscal yr. =1267.12.



Lights Fund					
Revenue					As of 02/22/2024
	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 18,500	\$ 11,716
			Residential Services		\$ 1,232
			Interest Income		\$ 8
<b>Expenses</b>			<b>Total Revenue</b>	<b>\$ 18,500</b>	<b>\$ 12,956</b>
	403000	450	Power	\$ 18,500	\$ 11,899
			<b>Total Expenses</b>	<b>\$ 18,500</b>	<b>\$ 11,899</b>
			<b>Net Income</b>	<b>\$ -</b>	<b>\$ 1,057</b>

**Park Fund 1070 as of 02/22/2024**

Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	301100		Tax Revenue	\$ 50,586	\$ 58,800
	303100		Rent-Scout Hall	\$ 2,900	\$ 545
	303110		Rent-Concessions	\$ 175	
	303120		Rent-Park	\$ 815	\$ 1,583
	304110		Other Income/Donations	\$ 250	\$ 25
	304160		Interest	\$ 2,890	\$ 1,821
			<b>Total Revenue</b>	<b>\$ 57,616</b>	<b>\$ 62,774</b>
<b>Expenses</b>					
	401100	110	Salaries	\$ 35,328	\$ 17,301
	401200	210-240	Payroll Taxes	\$ 3,000	\$ 1,522
	401300	280	Worker's Comp	\$ 4,000	\$ 2,672
		270	Group Health Benefits-Active	\$ 5,500	\$ 3,972
		230	PERS	\$ 854	\$ 649
			<b>Total Payroll Expense</b>	<b>\$ 48,682</b>	<b>\$ 26,116</b>
	402000				
		310	Insurance	\$ 4,000	\$ 3,902
		360	Uniforms	\$ 100	
		365	Safety	\$ 100	\$ 125
		390	Attorney	\$ 250	\$ 240
			<b>Total Other Costs</b>	<b>\$ 4,450</b>	<b>\$ 4,267</b>
	403000	400	Supplies	\$ 2,000	\$ 461
		415	Janitorial Supplies	\$ 500	
		430	Fuel	\$ 700	\$ 168
		440	Heating Fuel	\$ 3,000	\$ 1,444
		450	Power	\$ 1,100	\$ 387
		510	Building	\$ 800	\$ 69
		520-530	Equipment & Vehicle Maintenance	\$ 525	
			<b>Total Supplies/Maint./Hardware</b>	<b>\$ 8,625</b>	<b>\$ 2,529</b>
	405000				
	404000		Portion of backhoe payment	\$ 162	
		740	Property Tax	\$ 100	\$ 95
			<b>Total Miscellaneous Costs</b>	<b>\$ 100</b>	<b>\$ 95</b>
			<b>Total Operating Expenses</b>	<b>\$ 62,019</b>	<b>\$ 33,007</b>
			<b>Net Income/Loss</b>	<b>\$ (4,403)</b>	<b>\$ 29,767</b>

Fitness for duty physical for employee.

40.61 x 4 remaining months in fiscal yr.=162.44.

Library Fund					
Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	301100		Tax Revenue	\$ 6,706	\$ 8,454
	304100		Other Income/Donations	\$ 1,500	\$ 296
	304160		Interest	\$ 1,088	\$ 69
			<b>Total Revenue</b>	<b>\$ 9,294</b>	<b>\$ 8,819</b>
<b>Expenses</b>					
	401100	110	Salaries	\$ 2,569	\$ 1,167
	401200	210-240	Payroll Taxes	\$ 200	\$ 98
	401300	230	PERS	\$ 150	\$ 82
			Worker's Comp	\$ 20	\$ 18
		270	Group Health Benefits	\$ 1,500	\$ 989
			<b>Total Payroll Expense</b>	<b>\$ 4,439</b>	<b>\$ 2,354</b>
	<b>Other Costs</b>	310	Insurance	\$ 394	\$ 326
	402000	345	Hiring		
			<b>Total Other Costs</b>	<b>\$ 394</b>	<b>\$ 326</b>
	403000	400	Supplies	\$ 25	
		410	Office Supplies	\$ 100	
		440	Heating Fuel	\$ 1,600	\$ 503
		450	Power	\$ 1,400	\$ 652
		510	Building	\$ 500	
			<b>Total Supplies/Main/Hardware</b>	<b>\$ 3,625</b>	<b>\$ 1,155</b>
			<b>Total Operating Expenses</b>	<b>\$ 8,064</b>	<b>\$ 3,509</b>
			<b>Net Income/Loss</b>	<b>\$ 1,230</b>	<b>\$ 5,310</b>

Not budgeted. these numbers are proposed amendments.

**Refuse Fund 1090**

	Account	Object		2023-24 Budget	2023-24 Actuals YTD
<b>Revenue</b>					As of 02/22/2024
	302100		Utility Fees	\$ 422,431	\$ 257,192
	302150		Solid Waste-Extra Refuse	\$ 2,106	\$ 946
	302160		Green Waste	\$ 4,500	\$ 5,423
	304160		Interest	\$ 6,834	\$ 4,307
			<b>Total Revenue</b>	<b>\$ 435,871</b>	<b>\$ 267,868</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 54,564	\$ 72,222
	401200	211-240	Payroll Taxes	\$ 5,201	\$ 6,262
	401300	280	Worker's Comp	\$ 3,858	\$ 3,323
		270	Group Health Benefits-Active	\$ 26,282	\$ 18,961
		230	PERS	\$ 6,736	\$ 5,231
			<b>Total Personnel Costs</b>	<b>\$ 96,641</b>	<b>\$ 105,999</b>
	402000	310	Insurance	\$ 9,020	\$ 10,390
		340	Travel	\$ 2,000	\$ 695
		345	Hiring	\$ 150	\$ 71
		350	Training	\$ 5,500	\$ 1,162
		360	Uniforms	\$ 300	\$ 47
		365	Safety	\$ 500	\$ 88
		392	Professional Services	\$ 300	\$ 50
			<b>Total Other Costs</b>	<b>\$ 17,770</b>	<b>\$ 12,503</b>
	403000	400	Supplies	\$ 13,000	\$ 2,666
		420	Diesel	\$ 13,800	\$ 8,361
		430	Fuel	\$ 1,800	\$ 1,182
		520	Equipment Maintenance	\$ 6,000	\$ 14,675
		530	Vehicle Maintenance	\$ 5,000	\$ 4,954
			<b>Total Supplies/Maintenance/Hardware</b>	<b>\$ 39,600</b>	<b>\$ 31,838</b>
	405000	710	Fees/Permits	\$ 52,000	\$ 30,050
			<b>Total Miscellaneous Costs</b>	<b>\$ 52,000</b>	<b>\$ 30,050</b>
	<b>Debt Service</b>				
	404000	615	Principal remainder of loan + portion of new backhoe payment)	\$ 57,532	\$ 38,000
		615	Interest Expense	\$ 6,282	\$ 2,282
			<b>Total Debt Service</b>	<b>\$ 63,814</b>	<b>\$ 40,282</b>
			<b>Total Operating Expenses</b>	<b>\$ 269,825</b>	<b>\$ 220,672</b>
			<b>Net Income/Loss</b>	<b>\$ 166,046</b>	<b>\$ 47,196</b>

More time spent in refuse with new licensed employee doing refuse.plus General fund's portion (19%)

4 months left for fiscal yr. refuse portion of backhoe pymnt x 4=1624.52 + remainder of refuse loan 55907.

**Sewer Fund 2000**

		As of 02/20/2024		As of 02/22/2024	
Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 555,400	\$ 338,053
	302120		Connection Fees	\$ 4,950	
	304160		Interest	\$ 46,410	\$ 29,229
			<b>Total Revenue</b>	<b>\$ 606,760</b>	<b>\$ 367,282</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 85,241	\$ 76,443
	401200	210-220	Payroll Taxes	\$ 8,385	\$ 6,680
	401300	280	Worker's Comp	\$ 4,000	\$ 2,839
		270	Group Health Benefits-Active	\$ 41,944	\$ 31,870
		230	PERS	\$ 10,194	\$ 4,746
			<b>Total Employee Costs</b>	<b>\$ 149,764</b>	<b>\$ 122,578</b>
	402000	310	Insurance	\$ 9,417	\$ 9,871
		340	Travel	\$ 300	\$ 22
		345	Hiring	\$ 200	\$ 71
		350	Training	\$ 5,500	\$ 1,162
		360	Uniforms	\$ 315	\$ 47
		365	Safety	\$ 500	\$ 88
		370	Memberships	\$ 700	\$ 673
		392	Professional Services	\$ 7,000	\$ 10,178
			<b>Total Other Costs</b>	<b>\$ 23,932</b>	<b>\$ 22,112</b>
	403000	400	Supplies	\$ 7,000	\$ 1,576
		420	Diesel	\$ 3,000	\$ 1,220
		430	Fuel	\$ 1,309	\$ 1,262
		520	Equipment Maintenance	\$ 3,500	\$ 1,060
		530	Vehicle Maintenance	\$ 1,500	\$ 584
			<b>Total Supplies/Main/Hardware</b>	<b>\$ 16,309</b>	<b>\$ 5,702</b>
<b>Debt Service</b>					
	404000	610	Principal	\$ 84,560	\$ 43,137
		615	Interest Expense	\$ 20,968	\$ 12,033
			<b>Total Debt Service</b>	<b>\$ 105,528</b>	<b>\$ 55,170</b>
Miscellaneous C	405000	710	Fees/Permits	20300	\$ 20,270
			<b>Total Miscellaneous Costs</b>	<b>\$ 20,300</b>	<b>\$ 20,270</b>
			<b>Total Operating Expenses</b>	<b>\$ 315,833</b>	<b>\$ 225,832</b>
			<b>Net Income/Loss</b>	<b>\$ 290,927</b>	<b>\$ 141,450</b>

SDRMA Audit amount 9870.69

Lawrence & Associates qtrly wastewater monitoring 7703.46, 2424.16

1429.56 sewer portion of new backhoe payment + principal & interest on sewer loan.

**Water Fund 3000**

Water Fund 3000					
Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 622,119	\$ 380,566
	304110		Connection fees	\$ 20,000	\$ 8,971
			Commercial Services	\$ 120	\$ 115
	304160		Interest	\$ 29,407	\$ 18,525
			<b>Total Revenue</b>	<b>\$ 671,646</b>	<b>\$ 408,177</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 134,990	\$ 112,920
	401200	210-220	Payroll Taxes	\$ 11,798	\$ 9,386
	401300	280	Worker's Comp	\$ 7,000	\$ 5,303
		270	Group Health Benefits-Active	\$ 45,930	\$ 35,018
		230	PERS	\$ 9,394	\$ 8,990
			<b>Total Employee Costs</b>	<b>\$ 209,112</b>	<b>\$ 171,617</b>
<b>Other Costs</b>					
	402000	310	Insurance	\$ 17,767	\$ 19,351
		320	Telephone	\$ 500	
		340	Travel	\$ 3,000	\$ 45
		345	Hiring	\$ 200	\$ 71
		350	Training	\$ 6,000	\$ 1,426
		360	Uniforms	\$ 300	\$ 47
		365	Safety	\$ 600	\$ 88
		370	Memberships	\$ 850	\$ 1,160
		390	Attorney	\$ 5,000	
		392	Professional Services	\$ 5,500	\$ 1,638
			<b>Total Other Costs</b>	<b>\$ 39,717</b>	<b>\$ 23,826</b>
	403000	400	Supplies	\$ 10,500	\$ 7,862
		420	Diesel	\$ 2,500	\$ 1,220
		430	Fuel	\$ 2,400	\$ 1,262
		520	Equipment Maintenance	\$ 5,000	\$ 1,587
		530	Vehicle Maintenance	\$ 1,200	\$ 584
			<b>Total Supplies/Maint/Hardware Costs</b>	<b>\$ 21,600</b>	<b>\$ 12,515</b>
	<b>Debt Service</b>				
	404000	610	Principal	\$ 2,575	\$ 2,574
		615	Interest Expense		
			<b>Total Debt Service</b>	<b>\$ 2,575</b>	<b>\$ 2,574</b>
	405000	710	Fees/Permits	\$ 7,600	\$ 3,320
			<b>Total Miscellaneous Costs</b>	<b>\$ 7,600</b>	<b>\$ 3,320</b>
			<b>Total Operating Expenses</b>	<b>\$ 280,604</b>	<b>\$ 213,852</b>
			<b>Net Income/Loss</b>	<b>\$ 391,042</b>	<b>\$ 194,325</b>

Potable & non-potable water sales.

SDRMA insurance audit amount 19351.

American Waterworks Ass. 487, Underground Svc. Alert 150, CRWA 354.50.

CDIAC debt admin fee 625, water portion of backhoe payment x 4 months left in fiscal yr. 1949.40.

\* ... Over spent expenditure

Claim/	Check	Invoice	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
12266			205 CA STATE WATER RESOURCES CONTROL	110.00								
			GM's drinking water treatment operator certification renewal.									
			36702 01/01/24 GM's water op. cert renewal	110.00			3000		402000	350		101000
			<b>Total for Vendor:</b>	<b>110.00</b>								
			<b># of Claims</b>	<b>1</b>								
			<b>Total:</b>	<b>110.00</b>								
			<b># of Vendors</b>	<b>1</b>								



The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson  
Reviewed by: \_\_\_\_\_

Claims Total: \$110.00 Claims

Signature #1 \_\_\_\_\_

Signature #2 \_\_\_\_\_

Signature #3 \_\_\_\_\_

Signature #4 \_\_\_\_\_

Signature #5 \_\_\_\_\_

\* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12250		13 BLUE STAR GAS		1,568.17						
		Annual Tank Rents; FireHouse Heating Fuel					1040 403000	440		101000
		293984 02/12/24 Tank Rent-Fire House		1.07			1010 403000	440		101000
		293985 02/12/24 Tank Rent-Dist. Office		1.07			1040 403000	440		101000
		1574507 02/13/24 Fuel-349.4gal @ \$4.139		1,566.03						
		<b>Total for Vendor:</b>		<b>1,568.17</b>						
12248		1018 BOUND TREE MEDICAL, LLC		116.89						
		Adenosine, Gauze Pads, HyFin Chest Seals					1040 403000	400	20	101000
		85238936 02/02/24 Adenosine, Gauze Pads, HyFin		116.89		21324-				
		<b>Total for Vendor:</b>		<b>116.89</b>						
		*** Claim from another period ( 1/24) ****								
12255		71 FIRST BANKCARD - DIRECTORS 2		198.01						
		Jan 2024 Credit Card Activity					3000 402000	340		101000
		In-N-Out 01/25/24 Lunch-Drop WaterSmpls-Reddin		10.67		4316	1050 403000	400		101000
		HomeDepot 01/25/24 Socket Set, Pack A Batterie		30.23*		4312	1090 403000	400		101000
		HomeDepot 01/25/24 Socket Set, Pack A Batterie		30.23		4312	2000 403000	400		101000
		HomeDepot 01/25/24 Socket Set, Pack A Batterie		30.23		4312	3000 403000	400		101000
		HomeDepot 01/25/24 Socket Set, Pack A Batterie		30.22		4311	1090 403000	400		101000
		Gerlinger 01/25/24 1/2" Rod		64.48		4324	1010 402000	300		101000
		Formswift 02/01/24 Misc 1099 Forms for Taxes		1.95*						
		<b>Total for Vendor:</b>		<b>198.01</b>						
		*** Claim from another period ( 1/24) ****								
12254		70 FIRST BANKCARD - DISTRICT CARD		1,071.70						
		Jan 2024 District Credit Card Activity					1090 403000	420		101000
		Reginato's 01/09/24 1/9/24 RearLoader-Veh Fuel		19.83		0259	1090 403000	420		101000
		Reginato's 01/09/24 1/9/24 SideLoader-Veh Fuel		15.23		0259	1040 403000	530	20	101000
		Amazon 01/10/24 Battery Terminal for Medic 17		9.31*		4274	1010 402000	370		101000
		Amazon 01/15/24 Amazon Prime Mo'y Membr Fee		16.08*		4289	3000 403000	520		101000
		NelsonJame 01/16/24 Repair Kit for Chlorinator		267.75			1010 402000	396		101000
		Microsoft 01/20/24 Microsoft (IT Services)		253.00			1040 403000	530		101000
		S.J. Denha 01/22/24 Replace Alternator-DdgRamU		490.50*		4309	1040 403000	530		101000
		<b>Total for Vendor:</b>		<b>1,071.70</b>						

\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Date/Description	Vendor #/Name/ Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12256		69 FIRST BANKCARD - FIRE DEPT		859.51	****					
Jan 2024		Fire Dept Credit Card Activity		180.00		11224-	1040 402000	360		101000
		SQ*JKD Tac 01/12/24 Cold Weather Uniform Beani		23.57*		12524	1040 403000	412		101000
		TJ Max 01/24/24 Phone Holders		274.93		12424-	1040 403000	510		101000
		HomeDepot 01/24/24 StainOil, FloorPolyOil		36.70		12624-	1040 403000	400	20	101000
		Amazon 01/29/24 (5) Sharpstar Container lids		104.94		4097	1040 403000	430	24	101000
		Chvrn-Brny 02/02/24 Veh Fuel-Susanville-Parame		102.96		4096	1040 402000	340	24	101000
		SureStay 02/02/24 Motel-Susanville-Paramedic P		30.02		2624-1	1040 403000	400		101000
		RamshawAce 02/04/24 Medical Supplies (Box) Md		8.60		2624-3	1040 403000	400		101000
		Sojano's 02/04/24 Earuffs-Firefighting Saws		97.79		4261	1040 403000	400		101000
		Amazon 02/05/24 Labeling Supplies for FireDept		859.51						
		<b>Total for Vendor:</b>								
12265		1317 Mark Trent		399.99						
Reimb.		Bd Mmbr Electronic Device \$499.99 - sale discount \$100 = \$399		399.99*		0151	1020 403000	412		101000
		BestBuy 02/20/24 Reimb.-Bd Mmbr Elctronic Dvc		399.99						
		<b>Total for Vendor:</b>								
12245		1058 McLaughlin Waste Equip., Inc.		2,688.02						
(6) AND		(7) RearLoader Metal Lid orders		857.14*		4321	1090 403000	520		101000
		11964-IN 09/29/23 (6) Rearloader Metal Lids		1,830.88*		4321	1090 403000	520		101000
		12359-IN 02/09/24 (7) Rearloader Metal Lids		2,688.02						
		<b>Total for Vendor:</b>								
12252		1219 Pace Analytical Services LLC		170.00						
(2) Coliform & E.coli Tests		240105028 02/09/24 (2) Coliform & E.Coli Tests		170.00			3000 402000	392		101000
		<b>Total for Vendor:</b>								
12253		126 PACIFIC POWER - 007 4 STREET		1,851.90						
January 2024		Street Light Power		1,851.90			1060 403000	450		101000
Jan2024		02/05/24 Street Light Power		1,851.90						
		<b>Total for Vendor:</b>								

\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12260		131 PETERSON CAT	122.00						
		Parts for Loader's Snow Plow Blade Maintenance-Bolt, Nut, Washer	30.50			1050 403000	520		101000
		PC20388792 02/09/24 Loader'sSnowPlowBladeMaint	30.50*			1090 403000	520		101000
		PC20388792 02/09/24 Loader'sSnowPlowBladeMaint	30.50			2000 403000	520		101000
		PC20388792 02/09/24 Loader'sSnowPlowBladeMaint	30.50			3000 403000	520		101000
		<b>Total for Vendor:</b>	<b>122.00</b>						
		*** Claim from another period ( 1/24) ****	280.00						
12249		340 RAMSHAW'S TOWING							
		Towing Dodge U17			4322	1040 403000	530		101000
		155 01/23/24 Towing Dodge 17	280.00*						
		<b>Total for Vendor:</b>	<b>280.00</b>						
12261		1316 RICHARD A. HARRISON	323.75						
		Reimburse for \$269.50 cost - Paramedic Instructor II on line Training Fees							
		incurred at Shasta College - Fall 2023 & Spring 2024.							
33		Reimburse fr \$54.25 Cost - Hazmat Incident Commander Training incurred at							
of		Lassen Comm. College, Susanville - Spring 2024							
42		ShastaColl 02/10/24 Reimb. Cost Paramedic Trai	269.50		3786	1040 402000	350	24	101000
		LassenColl 02/03/24 Reimb. Cost HzmtIncintCmnd	54.25		4099	1040 402000	350	24	101000
		<b>Total for Vendor:</b>	<b>323.75</b>						
12263		1270 SARA ROBERTS	27.52						
		Reimburse work clothing allowance (balance)							
		PawsThrift 02/10/24 EE Uniform Allowance (Bala	27.52*		4336	1010 402000	360		101000
		<b>Total for Vendor:</b>	<b>27.52</b>						
12251		169 SOLANOS HOME IMPROVEMENT CNTR	104.28						
		WD40 Lubricant for Shop use \$34.25 LESS 1% DISC paid before 3/10/24 = \$33.91							
		Spray/Marking Paint for Sewer & Water Jobs \$71.08 LESS 1% DISC paid before							
36/10/24 = \$70.37									
		329119 02/09/24 WD40 Lubricant less 1% DISC	8.47*	0.08	4323	1050 403000	400		101000
		329119 02/09/24 WD40 Lubricant less 1% DISC	8.48	0.09	4323	1090 403000	400		101000
		329119 02/09/24 WD40 Lubricant less 1% DISC	8.48	0.09	4323	2000 403000	400		101000
		329119 02/09/24 WD40 Lubricant less 1% DISC	8.48	0.08	4323	3000 403000	400		101000
		329119 02/09/24 \$34.25 less 1% .34 Pd by 3/10/	0.00*		4323	1050 403000	400		101000

\* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
				Line \$								Account
	329361	02/15/24	Spray/Marking Paint-green,blu,	17.60*	0.18	4337	1050		403000	400		101000
	329361	02/15/24	Spray/Marking Paint-green,blu,	17.59	0.18	4337	1090		403000	400		101000
	329361	02/15/24	Spray/Marking Paint-green,blu,	17.59	0.18	4337	2000		403000	400		101000
	329361	02/15/24	Spray/Marking Paint-green,blu,	17.59	0.17	4337	3000		403000	400		101000
	329361	02/15/24	\$71.08 less 1% .71 Pd by 3/10	0.00*		4337	1050		403000	400		101000
			<b>Total for Vendor:</b>	<b>104.28</b>								
12259		1240 VALLEY PACIFIC PETROLEUM		1,331.97								
	Vehicle Fuel	2/1/24-2/15/24										
	CL24731379	02/15/24	FireEng1712 2/3/24	57.87			1040		403000	420		101000
	CL24731379	02/15/24	FireEng1711 2/11/24 85,910	144.58			1040		403000	420		101000
	CL24731379	02/15/24	Fire WtTaho 2/6/24 158,140	87.89			1040		403000	430		101000
	CL24731379	02/15/24	Fire WtTaho 2/12/24 158400	85.97			1040		403000	430		101000
	CL24731379	02/15/24	F350 2/6/24 74,155mi 1/4th	31.44			1050		403000	430		101000
	CL24731379	02/15/24	F350 2/6/24 74,155mi 1/4th	31.45			1090		403000	430		101000
	CL24731379	02/15/24	F350 2/6/24 74,155mi 1/4th	31.45			2000		403000	430		101000
	CL24731379	02/15/24	F350 2/6/24 74,155mi 1/4th	31.45			3000		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/8/24 96,427mi 1	13.46			1050		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/8/24 96,427mi 1	13.47			1090		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/8/24 96,427mi 1	13.47			2000		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/8/24 96,427mi 1	13.47			3000		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/15/24 96,666mi	23.57			1050		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/15/24 96,666mi	23.56			1090		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/15/24 96,666mi	23.56			2000		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/15/24 96,666mi	23.56			3000		403000	430		101000
	CL24731379	02/15/24	SlvrFord 2/15/24 96,666mi	29.67			1050		403000	430		101000
	CL24731379	02/15/24	F350 2/15/24 74,304mi 1/4t	29.68			1090		403000	430		101000
	CL24731379	02/15/24	F350 2/15/24 74,304mi 1/4t	29.68			2000		403000	430		101000
	CL24731379	02/15/24	F350 2/15/24 74,304mi 1/4t	29.68			3000		403000	430		101000
	CL24731379	02/15/24	RearLoader 2/6/24 25-344mi	162.40			1090		403000	420		101000
	CL24731379	02/15/24	SideLoader 2/13/24 31.351m	194.79			1090		403000	420		101000
	CL24731379	02/15/24	Fire DdgRam 2/13/24 120.92	70.00			1040		403000	430		101000
	CL24731379	02/15/24	Fire Medic 17 2/2/24 38,71	33.41			1040		403000	420	20	101000
	CL24731379	02/15/24	Fire Medic 17 2/3/24 38,76	60.86			1040		403000	420	20	101000
	CL24731379	02/15/24	Fire Squad1740 2/9/24 11,4	41.58			1040		403000	420		101000
			<b>Total for Vendor:</b>	<b>1,331.97</b>								
			<b># of Claims</b>									
			<b># of Vendors</b>									
			<b>Total:</b>	<b>11,113.71</b>								
			<b># of Vendors</b>									
			<b>Total:</b>	<b>15</b>								

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	299.62
1020 DIRECTORS	
101000 Operating Cash	399.99
1040 FIRE	
101000 Operating Cash	4,229.22
1050 ALLEYS	
101000 Operating Cash	184.94
1060 LIGHTS	
101000 Operating Cash	1,851.90
1090 REFUSE	
101000 Operating Cash	3,329.71
2000 SEWER	
101000 Operating Cash	184.96
3000 WATER	
101000 Operating Cash	633.37
<b>Total:</b>	<b>11,113.71</b>

The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson  
Reviewed by: \_\_\_\_\_

Claims Total: \$11,113.71 Claims

\_\_\_\_\_  
Signature #1

\_\_\_\_\_  
Signature #2

\_\_\_\_\_  
Signature #3

\_\_\_\_\_  
Signature #4

\_\_\_\_\_  
Signature #5



\* ... Over spent expenditure

Claim/ Check	Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
12247	1174	BARTKIEWICZ, KRONICK & SHANAHAN	5,010.80			1010 402000	390		101000
Jan 2024 Rorke vs MCSD			5,010.80*						
Jan2024 02/17/24 Rorke vs MCSD			5,010.80						
			<b>Total for Vendor:</b>						
			<b># of Claims</b>						
			<b>1</b>						
			<b>Total:</b>						
			<b>5,010.80</b>						
			<b># of Vendors</b>						
			<b>1</b>						

\*\*\* Claim from another period ( 1/24) \*\*\*\*

The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson  
Reviewed by: \_\_\_\_\_

Claims Total: \$5010.80 Claims

Signature #1 \_\_\_\_\_

Signature #2 \_\_\_\_\_

Signature #3 \_\_\_\_\_

Signature #4 \_\_\_\_\_

Signature #5 \_\_\_\_\_

M. Rorke Legal Charges for case of M.Rorke vs. MCSD Re. Public Records Request		
Date	Charge Amount	Services
7/1/2023	\$ 240.00	Prep email response concerning board member conduct.
October 1-31 2023	\$ 8,421.47	Demurrer, etc.
8/18/2023	\$ 415.71	Discuss emails re. CPRA Request and copier costs.
November 1-31, 2023	\$ 7,603.60	draft notices for demurrer, respond to opposing counsel, etc.
December 1-31, 2023	\$ 7,813.07	review & response to opposition on demurrer.
January 1-31, 2024	\$ 5,010.80	Continuing case attorney fees for January.
<b>Total</b>	\$ 29,264.65	

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**McCLOUD COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

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**POLICY TITLE: POLICY**    **Miscellaneous Fee Schedule**  
**NUMBER:**                    **1060**  
**ADOPTED:**                 **January 27, 2003**  
**REVIEWED:**              **01/13/15; 06/09/15; 09/13/16; 10/11/16; 08/08/17; 06/13/19; 07/11/19; 12/10/19;**  
**REVISED:**                 **5/2/23**  
                                      **09/22/14; 02/23/15; 07/13/15; 10/10/16, 11/14/16, 09/11/17; 07/08/19;**  
                                      **08/12/19; 01/27/20; 03/23/20; 05/11/20; 02/22/21, 03/22/21, 02/14/22, 9/11/23**

**1060.10** The Board of Directors of the McCloud Community Services District shall, in conjunction with adoption of the annual budget and, as needed from time to time, adopt this Miscellaneous Fee Schedule in accordance with law and Board Policy 1010.

**MCS D Labor Charges**

All District Staff	\$60.00/Hour During Business Hours, Per Person, 15 Min Increments
	\$90.00/Hour After-Hours Business Rate, Per Person, Min. 2 hrs.

**MCS D Equipment Charges**

Backhoe	\$75.00/Hour
Dump Truck with or without Plow	\$150.00/Hour
Front Loader	\$180.00/Hour
RT-12 Trencher	\$100.00/Hour
RT- 45 Trencher	\$150.00/Hour
Directional Drill Machine	\$5,000.00/Day
Sewer Vac & Trailer	\$140.00/Hour

**All equipment is rented with MCS D personnel and will incur additional staff costs.**

**Monthly Service Charges**

Alleys	\$7.40/Household Equivalent
Streetlights	\$2.70/Household Equivalent
Water	<del>\$58.50</del> 60.50/Household Equivalent
Sewer	<del>\$56.00</del> 57.00/Household Equivalent
Refuse	<del>\$34.00</del> 35.00/Household Equivalent (64 gal. cart)

**Monthly dumpster rates for Commercial Customers**

		(multiplier)
2 yards	twice a week pick up	\$378.00 <del>367.20</del> (10.80)
2 yards	once a week pick up	\$189.00 <del>183.60</del> (5.4 HE)
1.5 yard	twice a week pick up	\$283.50 <del>275.40</del> (8.10 HE)
1.5 yard	once a week pick up	\$141.75 <del>137.70</del> (4.05 HE)
1 yard	twice a week pick up	\$189.00 <del>183.60</del> (5.4 HE)
1 yard	once a week pick up	\$94.50 <del>91.80</del> (2.7 HE)

**New Services**

Water Service Connection Fee	\$5,000/Household Equivalent
Water Service Fee	Based on line size (Ordinance 27)
Water Service New Service Installation	At Cost of Materials, Labor, Equipment Used
Standard Residential Sewer Connection Fee	\$4,950/Household Equivalent
Non-Residential Sewer Connection Fee	\$4,950/Household Equivalent
	Based on fixture count user classifications (Ordinance 15)

**Contingent Assessments**

The rate will be calculated by the District's bond administrator upon creation of each new lot.

**Additional and Bulk Refuse Collection**

Bear Proof Can Pick Up \$15.44 per month	Additional fee
Dumped Over Trash Pick-up \$60.00	Additional fee During Business Hours
Dumped Over Trash Pick-up \$180.00	Additional fee After Hours
96 Gallon Cart once a week pick up \$52.50(1.5HE) twice a week pick up \$105.00 (3HE)	

Special Bulk Refuse Collections	Household Materials	
	Base Rate*	Additional Collection
1 Yard Dumpster	\$130.00	\$40.00
1.5 Yard Dumpster	\$135.00	\$45.00
2 Yard Dumpster	\$140.00	\$50.00
Dumpster rentals are for a <b>Maximum of 14 Days</b> . All dumpster rentals are subject to the Dumpster Rental Agreement (Attachment A) Dumpster rentals Based on availability on a first come first serve basis.		
*Base Rate includes dumpster delivery and final collection. Prepayment required.		
Additional Refuse Tags (33-gallon bags, 50 pound maximum) (District Customers Only) Extra refuse bag fee \$4.00		

**Miscellaneous Charges**

Water Turn On/Off (Business Hours)	\$10.00 first 30 Minutes, labor business rate after 30 minutes
Water Turn On/Off (After-Business Hours)	\$126.00 2 Hour Minimum, Labor OT rate after 2 hours

Service Reconnection Fee (After Lock-Off) During Business Hours	\$60.00
Per SB998 Sec.116914 Re-Connect Fee After Hrs.	\$180.00
Pole Mounted Cable Fees	\$35.00/Month
Agricultural Water	\$0.0002/gallon
Fire Hydrant Meter Deposit	\$1,200.00
Fire Hydrant Meter Water Usage (potable)	\$0.05 per gallon
Non-potable water	\$1.00 per 1,000 gallons
MCSO Non-Rate Payer Green Waste	\$8.00 per cubic yard
MCSO Non-Resident Fire Suppression Water Rate	\$200.00 per month
Vacation Rental Inspection	\$60.00
Stand-By Fee (per 2014 Water Rate Study)	\$142 annually/ \$11.83 billed monthly
Water Connection Inspection Fee	\$60.00 per hour per Ordinance 23
County Requested Inspection Fee (new building permits, inspections)	\$60.00 per hour - Charged to owner

### Special Taxes

Fire/Ambulance	See Resolution 05, 2008
Park	\$56.06/Per Parcel
Library	\$8.06/Per Parcel
	Plus, County administration fees

### Office Fees

Photocopies/Fax/Scan/public records request e-mails per page	\$0.25 Letter-One Side, \$0.35 Both sides \$0.30 Legal/One Side, \$0.40 Both Sides add \$0.10/page for color
Lamination	\$0.95/Letter size page
Returned Check/ACH Fee	\$25.00
Lost key fee	\$150.00
	\$110.00 padlock
Flash Drive	\$15.00

### Delinquent Accounts

Penalty for Late Payment	10% One Time
Interest	0.5% Per Month (6% APR)

### Employee/Director Reimbursements

Mileage	Per Current IRS Reimbursement Rate
Breakfast	\$25.00
Lunch	\$25.00
Dinner	\$50.00
Lodging	up to \$275.00/night with receipts
Parking	up to \$30.00/day with receipts
Tolls	As required