



## 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

March 11, 2024 at 6:00 pm

### 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 26, 2024.

#### 4. Announcement of Events:

#### 5. Communications:

#### 6. Reports:

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

#### 7. Consent Agenda:

- A. Approval of Expenses in the amount of \$7,278.70

#### 8. Old Business: None

#### 9. New Business:

- A. Discussion/possible action regarding the Approval of Resolution No. 1, 2024 Releasing Restricted Reserve Fund Categories and Reallocating Reserve Funds to General Contingency Category.

- B. Discussion/possible action** regarding the purchase of a new backhoe.
- C. Discussion/possible action** regarding the purchase of new Accounting Software.

**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 26th, 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. Four Directors (Richey, Hanson, Mullins, Trent) and one absent (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.

**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 February 12<sup>th</sup>, 2024.

*C. Richey made a motion to approve the minutes of the regular Meeting on February 12th, 2024; motion seconded by J. Mullins; Motion passed with 4 Ayes. (Richey, Hanson, Trent, Mullins) and 1 absent (Rorke).*

**4. Announcement of Events: None**

**5. Communications: None**

**6. Reports:**

**A. General Manager-None.**

**B. Finance Officer-Jennifer Brunello written report.**

**C. Fire Chief-Verbal.**

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

**E. Directors-None.**

**F. Committees- Policy Review and Finance & Audit committee met.**

**7. Consent Agenda:**

**A. Approval of Expenses in the amount of \$110.00.**

*C. Richey made a motion to approve expenses in the amount of \$110.00; motion seconded by J. Mullins. Motion passed with 4 Ayes. (Richey, Hanson, Mullins, Trent) and 1 absent (Rorke).*

**B. Approval of Expenses in the amount of \$11,113.71**

*C. Richey made a motion to approve expenses in the amount of \$11,113.71; motion seconded by M. Trent. Motion passed with 4 Ayes. (Richey, Hanson, Mullins, Trent) and 1 absent (Rorke).*

**C. Approval of Expenses in the amount of \$5,010.80**

*C. Richey made a motion to approve expenses in the amount of \$5,010.80; motion seconded by J. Mullins. Motion passed with 4 Ayes. (Richey, Hanson, Mullins, Trent) and 1 absent (Rorke).*

**8. Old Business:**

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

*C. Richey made a motion to approve the second reading of policy 1060 Miscellaneous Fee Schedule; motion seconded by M. Trent; Motion passed with 4 Ayes. (Richey, Hanson, Trent, Mullins) and 1 absent (Rorke).*

**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.

*M. Hansen made a motion to appoint the Entire Board to the Paramedic Interview Committee whoever can attend and if in whenever it is, only 2 board members are allowed to be there and no less. Motion seconded by C. Richey; Motion passed with 4 Ayes. (Richey, Hanson, Trent, Mullins) and 1 absent (Rorke).*

**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 6:22pm**

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Michael Hanson/President of the Board

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Sarah Roberts/Secretary of the Board

\* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
12287		285 CASCADE FIRE EQUIPMENT		300.00								
		SCBA Air Compressor Fill Station Repair										
	10439	02/28/24 SCBA Air Cmprsr Repair		300.00		229241	1040		403000	520	23	101000
		<b>Total for Vendor:</b>		<b>300.00</b>								
		*** Claim from another period ( 2/24) ****										
12282		1140 Daniel Fay		138.50								
		Reimb. Class - Wildland Fire Behavior @ Shield Training Center										
		ShieldTrai 02/23/24 Reimb. WildndFirBhvr Class		138.50*		4182	1041		403000	350		101000
		<b>Total for Vendor:</b>		<b>138.50</b>								
		*** Claim from another period ( 2/24) ****										
12275		42 DON R ERICKSON OIL		530.31								
		Dyed Diesel 131 gal @ \$3.769 ea										
		198025 02/14/24 Dyed Diesel 131 @ \$3.79 1/4th		132.57			1050		403000	420		101000
		198025 02/14/24 Dyed Diesel 131 @ \$3.79 1/4th		132.58			1090		403000	420		101000
		198025 02/14/24 Dyed Diesel 131 @ \$3.79 1/4th		132.58			2000		403000	420		101000
		198025 02/14/24 Dyed Diesel 131 @ \$3.79 1/4th		132.58			3000		403000	420		101000
		<b>Total for Vendor:</b>		<b>530.31</b>								
		*** Claim from another period ( 2/24) ****										
12274		449 KEVIN SHEARER, DDS		105.00								
		Employee Dental										
		PatID5571 02/22/24 Employee Dental		10.50			1040		401300	270		101000
		PatID5571 02/22/24 Employee Dental		2.10			1050		401300	270		101000
		PatID5571 02/22/24 Employee Dental		5.25			1070		401300	270		101000
		PatID5571 02/22/24 Employee Dental		1.05*			1080		401300	270		101000
		PatID5571 02/22/24 Employee Dental		10.50			1090		401300	270		101000
		PatID5571 02/22/24 Employee Dental		28.35*			2000		401300	270		101000
		PatID5571 02/22/24 Employee Dental		47.25*			3000		401300	270		101000
		<b>Total for Vendor:</b>		<b>105.00</b>								
		*** Claim from another period ( 2/24) ****										
12268		120 PACIFIC POWER - 001 7 FIRE		840.37								
		Feb2024 Power										
		Feb2024 02/20/24 Shop-Area Light		48.67			1010		403000	450		101000
		Feb2024 02/20/24 Library-Area Light		24.34			1080		403000	450		101000
		Feb2024 02/20/24 Shop		55.99			1010		403000	450		101000
		Feb2024 02/20/24 Dist. Office		184.98			1010		403000	450		101000
		Feb2024 02/20/24 Fire		351.27			1040		403000	450		101000

\* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
		Feb2024 02/20/24 Ambulance		82.98			1040		403000	450	20	101000
		Feb2024 02/20/24 Library		92.14			1080		403000	450		101000
		<b>Total for Vendor:</b>		<b>840.37</b>								
		*** Claim from another period ( 2/24) ****		6.87								
12279		1040 Petty Cash - MCSD										
Feb 2024		Petty Cash Activity				4327	3000		402000	350		101000
		USPO IgEnv 02/29/24 Postage-Exam Applications		1.87			1090		302160			101000
		Keith/Sara 02/29/24 CashDrawer-GreenWasteChang		5.00								
		<b>Total for Vendor:</b>		<b>6.87</b>								
		*** Claim from another period ( 2/24) ****		100.00								
12283		1316 RICHARD A. HARRISON										
Reimb.		Class in Ethical Leadership for Instructors @ Shasta College Spring 2024										
		ShastaColl 02/10/24 Reimb. Ethical leader Clas		100.00		3877	1040		402000	350		101000
		<b>Total for Vendor:</b>		<b>100.00</b>								
		*** Claim from another period ( 2/24) ****		3,475.16								
12286		148 SISKIYOU COUNTY GENERAL SERVICES										
Feb2024		Dump Fees					1090		405000	710		101000
		BBTS022024 03/04/24 Feb2024 Dump Fees		3,475.16								
		<b>Total for Vendor:</b>		<b>3,475.16</b>								
12301		1237 Smith & Newell CPA										
Billing		for completion of State Controller report by auditor.		575.00								
		1 03/06/24 State Controller's Report bill		575.00			1010		402000	391		101000
		<b>Total for Vendor:</b>		<b>575.00</b>								
		*** Claim from another period ( 2/24) ****		111.15								
12285		156 STAPLES										
February		2024 Office Supply Orders										
		8073423320 02/29/24 8.5x11 Copy Paper		46.63		SARA	1010		403000	410		101000
		8073423320 02/29/24 CopyPaper,Hi-Litri/pens		64.52		SARA	1010		403000	410		101000
		<b>Total for Vendor:</b>		<b>111.15</b>								
		*** Claim from another period ( 1/24) ****		88.00								
12284		1280 TODD WEAVER, DDS										
Employee		Dental										
		ACC03172 01/25/24 Employee Dental		88.00		4340	1010		401300	270		101000
		<b>Total for Vendor:</b>		<b>88.00</b>								

\* ... Over spent expenditure

Claim/	Check	Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash
				Line \$						Account
12280		1240 VALLEY PACIFIC PETROLEUM			542.30					
		Vehicle Fuel 2/16-2/29/24								
		CL24732681 02/29/24 Fire-WtTaho 2/21/24 18,670		80.69			1040 403000	430		101000
		CL24732681 02/29/24 Fire-WtTaho 2/25/24		52.12			1040 403000	430		101000
		CL24732681 02/29/24 Fire-RedTaho 2/22/24 134,7		34.09			1040 403000	430		101000
		CL24732681 02/29/24 F350 2/28/24 74,413mi		31.44			1050 403000	430		101000
		CL24732681 02/29/24 F350 2/28/24 74,413mi		31.43			1090 403000	430		101000
		CL24732681 02/29/24 F350 2/28/24 74,413mi		31.43*			2000 403000	430		101000
		CL24732681 02/29/24 F350 2/28/24 74,413mi		31.43			3000 403000	430		101000
		CL24732681 02/29/24 SlvrFord 2/28/24 96,848mi		19.49			1050 403000	430		101000
		CL24732681 02/29/24 SlvrFord 2/28/24 96,848mi		19.49			1090 403000	430		101000
		CL24732681 02/29/24 SlvrFord 2/28/24 96,848mi		19.49*			2000 403000	430		101000
		CL24732681 02/29/24 SlvrFord 2/28/24 96,848mi		19.49			3000 403000	430		101000
		CL24732681 02/29/24 Fire - Medic 17 2/17/24		68.48			1040 403000	420	20	101000
		CL24732681 02/29/24 Fire-Medic17 2/26/24 39,02		103.23			1040 403000	420	20	101000
		<b>Total for Vendor:</b>		<b>542.30</b>						
12302		E 255 VERIZON WIRELESS - MCS		466.04						
		Verizon cell phone bill for Feb 2-March 1 due March 24.								
		9958094386 03/01/24 Cell phone Services		242.49			1010 402000	320		101000
		9958094386 03/01/24 PWS,On-call,GM phones		122.46			1010 402000	320		101000
		9958094386 03/01/24 Fire Chief Phone		33.32			1040 402000	320		101000
		9958094386 03/01/24 Ambulance		67.77			1040 402000	320	20	101000
		<b>Total for Vendor:</b>		<b>466.04</b>						
		<b># of Claims 13</b>								
		<b>Total Electronic Claims</b>		<b>466.04</b>						
		<b>Total Non-Electronic Claims</b>		<b>6812.66</b>						
		<b># of Vendors 12</b>								
		<b>Total: 7,278.70</b>								

<b>Fund/Account</b>	<b>Amount</b>
1010 GENERAL	
101000 Operating Cash	1,428.74
1040 FIRE	
101000 Operating Cash	1,284.45
1041 FIRE - FSLA	
101000 Operating Cash	138.50
1050 ALLEYS	
101000 Operating Cash	185.60
1070 PARKS	
101000 Operating Cash	5.25
1080 LIBRARY	
101000 Operating Cash	117.53
1090 REFUSE	
101000 Operating Cash	3,674.16
2000 SEWER	
101000 Operating Cash	211.85
3000 WATER	
101000 Operating Cash	232.62
<b>Total:</b>	<b>7,278.70</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: \$7278.70 Claims

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

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

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

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

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

# MCSO BOARD OF DIRECTORS

March 11<sup>th</sup> 2024

## AGENDA SUPPORTING DOCUMENT

### Discussion/Action of Reserves and Purchase of Backhoe & Accounting Software

The following items are to provide a full background and all information that the Board of Directors has requested in order to make an informed decision on the purchase of a new backhoe and new Accounting/Payroll/Billing Software. The following documents are regarding the release of restricted reserve Funds and a 2017 report explaining past issues relating to the missing audits and reserves. The next document is a spreadsheet showing all of the payment options for a new backhoe at 50% down, 75% down, or to pay in full with reserve funds. There is a budget showing how backhoe payments will change the budget, a software proposal, cost sheet, and information on the Caselle software programs. This has all been presented to the Finance & Audit Committee in a meeting on March 4, 2024 and the committee feels it is ready to bring to the Board.

**BACKGROUND:** This is to introduce some past papers I found from 2017, and to help clear up any questions regarding now 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 purchase of a new backhoe. The 2017 document will help to clarify this. There is also a log of recorded withdrawals and deposits to/from the LAIF Reserves account from years 2013 to 2017 and I updated it up to January 2024. This shows what was saved for the missing audit years. Unfortunately, since around 2017, whenever money was deposited into reserves, it was not getting allocated and just got dumped into the categories "Assigned Set asides pending audits" and "Assigned Surplus pending audits." There is also old paid off loan categories that need to be removed/unrestricted in the water & sewer fund reserves. They are no longer restricted, and the reserves need to be updated to reflect that.

According to GASB Statement No. 54, "Assigned" fund balances are simply earmarked for intended use by the Board of Directors. It can be reassigned or "released" at any time by the BOD as the needs of the district change. According to the MCSO Reserve Policy No. 3025 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 are reported as Contingency Reserves in the General Fund."* Section 3025.44 also states that "*Contingency reserves are for 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 a CPA from CSDA told me, "Just keep the numbers from those years and move on." The CPA said "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."

I am still working on getting a definite answer in writing, but for now, this seems to be the advice we have. As long as we keep what was set aside in reserves for those missing audit years and the

Board releases the remainder, this will allow the District to purchase much needed items without jeopardizing the missing audit years.

**RECOMMENDATION:**

As CFO, my recommendation is that the Board un-restricts the old loan amounts in the water & sewer funds and reallocate the “Assigned Set asides pending Audits” and “Assigned Surplus pending audits” categories to a General Contingency category in each fund. This category can also be used for revenue shortages, rate stabilization, or cost overruns from previous years. Another possible category to place the unrestricted funds in is Capital Outlay, which in the MCSD Reserve Policy 3025, is “Board designated funding budgeted for expenditures in each service category and for the district administrative office, facility & equipment maintenance within the fiscal year for tools, equipment, facilities or infrastructure.” This will free up what is needed to purchase new backhoe, software, and other assets that the district may need to replace in the future.

The much-needed accounting/billing/payroll software is going to save a ton of time and money than the software costs. It will eliminate staff from having to constantly perform “work-arounds” just to do simple tasks. It will automate so much that staff has to do by hand, such as bank reconciliations, hour-long journal entries, all-day billing processes, etc. There are also so many old mistakes that have affected BMS in our system, and they have not been able to remove them after many years of trying to fix things. The Auditors will be very happy with us instead of dreading our annual audits.

**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	\$ 193,194
	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	
	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	Al lps						
	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	\$ 6,325	\$ 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	\$ 507,892	\$ 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



Rural Development

January 20, 2022

SENT via EMAIL ONLY

Yreka Office

215 Executive Court  
Suite B  
Yreka, CA  
96087-2867

Michael Quinn, Finance Officer  
McCloud Community Services District  
McCloud CA 96057

Voice 530.672.3126  
Fax 844.208.8788  
TDD: 530.782.6848

SUBJECT: Release of all USDA Loan Reserve Requirements

Mike –

With the confirmed 2021 loan payoff of McCloud CSD's sewer loan, please note that USDA Rural Development (the Agency) hereby releases any and all reserve funds formerly associated with the loan conditions. Any USDA-RD Reserve Funds are now fully available to the CSD to utilize without condition.

You can call me at (530) 842-6123, ext 3126 if you have any questions.

Sincerely,

KEVIN DEMERS  
RD Loan Specialist  
[kevin.demers@usda.gov](mailto:kevin.demers@usda.gov)

USDA is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9892 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20260-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

**Record of deposits & Withdrawals of the LAIF account from July 2013 to January 2024**

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
FY 2014-15				
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
FY 2015-16				
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
1/22/2016		\$ 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	
FY 2016-17				
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)
Jan-19	\$ 88,144.00		\$ 2,127,931.30	dep to set asides pending audits General fund
Jan-19	\$ 99,819.00		\$ 2,227,750.30	dep to set asides/surplus pending audits Fire fund
Jan-19	\$ 21,188.00		\$ 2,248,938.30	dep to set asides/surplus pending audits Alleys fund
Jan-19	\$ 110.00		\$ 2,249,048.30	dep to set asides/surplus pending audits Lights fund
Jan-19	\$ 11,398.00		\$ 2,260,446.30	dep to set asides/surplus pending audits Park fund
Jan-19	\$ 352.00		\$ 2,260,798.30	dep to set asides/surplus pending audits Library fund
Jan-19	\$ 5,293.00		\$ 2,266,091.30	dep to set asides/surplus pending audits Refuse fund
Jan-19	\$ 139,449.00		\$ 2,405,540.30	dep to set asides/surplus pending audits Sewer fund



For Year	Deposit	Withdrawal	Balance	Notes
Jan-19	\$ 33,707.00		\$ 2,439,247.30	dep to set asides/surplus pending audits Water fund
Jun-21	\$ 56,977.58			to General Fund
Jun-21		\$ 48,045.50		withdrawal from fire fund
		\$ 14,029.85		withdrawal from alleys fund
		\$ 1,520.14		withdrawal from Park fund
		\$ 43.91		library
		\$ 2,181.16		Refuse fund
		\$ 9,550.48		Sewer fund
		\$ 35,799.95		Water fund
			\$ 2,328,076.31	
Jun-22	1004.84			General fund
	1700.67			Fire fund
		\$ 14,700.00		withdrawal alleys fund
	241.10			Park fund
	10.26			Library fund
	9854.09			Refuse fund
	3410.33			Sewer fund
	853.76		\$ 2,330,451.16	Water fund
Jul-23	7070.66		\$ 2,337,521.82	dep. To general fund
	189070.66		\$ 2,526,592.48	dep to fire fund
	62673.65		\$ 2,589,266.13	dep to alleys fund
	8.48		\$ 2,589,274.61	Lights fund
	11736		\$ 2,601,010.61	Park fund
	73.16		\$ 2,601,083.77	Library fund
	143021.46		\$ 2,744,105.23	dep to refuse fund
	297553.04		\$ 3,041,658.27	dep to sewer fund
	632519.87		\$ 3,674,178.14	dep to water fund
Jan-24	250000		\$ 3,924,178.14	dep. To strike tm future wages 150000, fire 100000.
Jan-24	11475.52		\$ 3,935,653.66	Interest deposit.

Jennifer Brunello

From: Justin J. Williams <jjw@muncpas.com>  
Sent: Wednesday, November 7, 2023 2:04 PM  
To: Jennifer Brunello  
Cc: Amos McAbier  
Subject: RE: Audit question

Hi Jennifer,

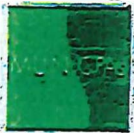
Technically when the auditors did the 2015/16 audit they would have been required to test the beginning balances on the statement of net assets to get comfortable with beginning fund balances/net assets. So even though those two prior years weren't audited, as long as the auditors issued an unmodified,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

1760 CREEKSIDE OAKS DRIVE, SUITE 160 • SACRAMENTO, CA 95833  
D.916.609.7104 • O.916.929.0540 • F.916.929.0541 • [E.JJW@MUNCPAS.COM](mailto:E.JJW@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

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
		Five Star Money Market	\$ 3,834,765.01			\$ 12,465.05	\$ 3,847,230.06	
		Five Star Reserve Fund Sewer (CD)	\$ 100,000.00				\$ 100,000.00	
		LAIF	\$ 888.64				\$ 888.64	
		<b>Total</b>	<b>\$ 3,935,653.65</b>				<b>\$ 3,948,118.70</b>	
General	101110	Contingency	\$ 123,244.20	\$ -	\$ -	\$ 391.58	\$ 123,635.78	\$ 330,653.02
1010		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	
Fire	101115	Ambulance Fund	\$ 60,787.35			\$ 193.14	\$ 60,980.49	\$ 772,304.36
1040	101116	Ambulance & Equipment Donations	\$ 407.86			\$ 1.30	\$ 409.16	
	101110	Non-Operating (not assigned or committed)	\$ 287,852.57		\$ -	\$ 914.69	\$ 288,767.16	
1041	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	
1040	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	
Alleys	101110	Winter Storm Disaster Fund	\$ 34,566.87			\$ 109.83	\$ 34,676.70	\$ 146,413.52
1050		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	
Lights	101130	Set asides pending Audits	\$ 395.24	\$ -		\$ 1.28	\$ 396.50	\$ 396.50
1060								
Parks	101110	Park Fund	\$ 45,090.10			\$ 143.26	\$ 45,233.36	\$ 90,660.66
1070		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	
Library	101110	Library Fund	\$ 2,145.59			\$ 6.82	\$ 2,152.41	\$ 3,421.24
1080		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	
Refuse	101110	General Refuse	\$ 95,194.44			\$ 302.46	\$ 95,496.90	\$ 214,441.47
1090		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	
Sewer	101110	General Sewer	\$ 583,736.14			\$ 1,854.69	\$ 585,590.83	\$ 1,454,982.90
2000		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			\$ 78.88	\$ 24,268.16	
	101120	CDBG 1999 (\$6683/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	
Water	101110	General Water	\$ 159,398.99		\$ -	\$ 506.45	\$ 159,905.44	\$ 922,379.99
3000		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>			<b>\$ 3,923,188.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,465.05</b>	<b>\$ 3,935,653.66</b>	<b>\$ 3,935,653.66</b>

**MC CLOUD COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 01, 2024**

**RESOLUTION OF THE GOVERNING BODY OF THE MC CLOUD COMMUNITY SERVICES  
DISTRICT RELEASING RESTRICTED RESERVE FUND CATEGORIES AND RE-  
ALLOCATING RESERVE FUNDS TO THE GENERAL CONTINGENCY CATEGORY**

**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 can 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 through 2022 can be “released” and/or “reallocated” 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 allocates them to the General Contingency category in the reserves, and unassigns the preceding dollar amounts above from the categories “Set Asides Pending Audits” and “Surplus Pending Audits” and places the amounts into 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 11th of March, 2024, by the following vote:

AYES:  
NAYS:  
ABSENT:

\_\_\_\_\_  
Michael Hanson, President

ATTEST:

\_\_\_\_\_  
Sarah Roberts, Secretary of the Board

2024 Backhoe purchase Options & Payment Allocation				
Option 1: 75% down		Total Cost:	\$164,121.33	
5.99% 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 for life of loan (60 mo. + down paymnt)
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
Totals	\$ 812.26		\$ 123,091.00	\$ 171,826.60

Total cost w/ interest

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 (60 mo. Of payments + Down Payment)
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
Totals	\$ 1,624.51	\$ 82,060.66		\$ 179,531.26

Total cost w/ interest

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	1.0%	\$ 1,641.21	\$ 288,767.16	\$ 772,304.36	
Alleys	19.5%	\$ 32,003.66		\$ 146,413.52	
Park	2.5%	\$ 4,103.03	\$ 45,090.10	\$ 90,660.66	
Refuse	25.0%	\$ 41,030.33	\$ 95,496.90	\$ 214,441.47	
Sewer	22.0%	\$ 36,106.69	\$ 585,590.83	\$ 1,454,982.90	
Water	30.0%	\$ 49,236.40	\$ 159,905.44	\$ 922,379.99	
Totals		\$ 164,121.33	\$ 1,174,850.43	\$ 3,601,182.90	

### Reserve Category Amounts as of January 31, 2024

Fund	Set Asides from Missing Audit Years 2013-2016 (Will stay in Set Asides Pending Audits Category)	Total Reserves in Set Asides Pending Audits Category	Total in Surplus Pending Audits Category	Total Amounts that can be Reallocated to General Contingency Category	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>

\* Color green indicates funds that will be used for purchasing new backhoe.



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	\$ 41,150	\$ 13,976
	398		Election Expense	\$ 2,045	
			<b>Total Other Costs</b>	<b>\$ 150,875</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	\$ 3,000	\$ 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>\$ 35,060</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>\$ 934,148</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 cost of 50% =19049. Other costs would not occur this fiscal year.

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

Will need to amend to buy the 4 new PC's for setup. \$2000. 1000+2000=3000.

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 03/08/2024**

Revenue	Account	Object		23-24 Budget	23-24 Actuals YTD
	301100		Tax Revenue	\$ 123,378	\$ 153,818
	304120		Ambulance	\$ 100,000	\$ 83,111
	304100		Donations	\$ 10,000	\$ 3,483
	304110		Other Income	\$ 61,500	\$ 44,575
	304160		Interest Income	\$ 11,058	\$ 12,035
			<b>Total Revenue</b>	<b>\$ 305,936</b>	<b>\$ 297,022</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 205,604	\$ 62,866
	401200	210-240	Payroll Taxes	\$ 17,473	\$ 6,567
	401300	270	Employee Health Benefits	\$ 58,499	\$ 6,933
		280	Worker's Comp	\$ 19,409	\$ 4,244
		230	PERS	\$ 18,036	\$ 7,721
			<b>Total Employee Costs</b>	<b>\$ 319,021</b>	<b>\$ 88,331</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>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	\$ 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>\$ 150,908</b>
			<b>Net Income/Loss</b>	<b>\$ (196,747)</b>	<b>\$ 146,114</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.(50% down option). 12 months=\$195 (next year budget).

Strike Team 1041 as of 03/08/2024				
Revenue			23-24 Proposed Amended Budget	23-24 Actuals YTD
304115		Strike Team Revenue	\$ 427,000	\$ 335,630
304160		Interest	\$ 1,638	\$ 2,423
		<b>Total Revenue</b>	<b>\$ 428,638</b>	<b>\$ 338,053</b>
<b>Expenses</b>				
401100	120	Salaries/Wages	\$ 276,132	\$ 276,132
401200	210-240	Payroll Taxes	\$ 21,528	\$ 21,527
401300	280	Worker's Comp	\$ 122	\$ 121
		<b>Total Employee Costs</b>	<b>\$ 297,782</b>	<b>\$ 297,780</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>\$ 336,093</b>	<b>\$ 336,080</b>
		<b>Net Income/Loss</b>	<b>\$ 92,545</b>	<b>\$ 1,973</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	\$ 27,720
	304160		Interest	\$ 4,669	\$ 3,395
			Donations/OtherIncome	\$ 50	\$ 5
			<b>Total Revenue</b>	<b>\$ 45,429</b>	<b>\$ 31,120</b>
Expenses					
	401100	110	Salaries	\$ 27,000	\$ 11,767
		220-240	Payroll Taxes	\$ 2,500	\$ 1,076
	401300	230	PERS	\$ 1,879	\$ 850
	401300	270	Group Health Benefits-Active	\$ 6,352	\$ 3,699
		280	Worker's Comp	\$ 1,760	\$ 1,191
			<b>Total Employee Costs</b>	<b>\$ 39,491</b>	<b>\$ 18,583</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	\$ 3,356
		420	Diesel	\$ 6,000	\$ 1,352
		430	Fuel	\$ 1,500	\$ 1,318
		510	Building/Grounds	\$ 6,000	\$ 6
		520	Equipment Maintenance	\$ 3,800	\$ 1,062
		530	Vehicle Maintenance	\$ 2,300	\$ 620
			<b>Total Supplies,Maintenance, Hardware</b>	<b>\$ 22,100</b>	<b>\$ 7,714</b>
	404000				
	Debt Service		Backhoe Loan Payment	\$ 1,267	\$ 1,267
			<b>Total Operating Expenses</b>	<b>\$ 67,688</b>	<b>\$ 31,664</b>
			<b>Net Income/Loss</b>	<b>\$ (22,259)</b>	<b>\$ (544)</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. next yr. budget \$3801.36.

Lights Fund					
Revenue					As of 03/08/2024
	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 03/08/2024**

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	\$ 2,102
			<b>Total Revenue</b>	<b>\$ 57,616</b>	<b>\$ 63,055</b>
<b>Expenses</b>					
	401100	110	Salaries	\$ 35,328	\$ 17,745
	401200	210-240	Payroll Taxes	\$ 3,000	\$ 1,557
	401300	280	Worker's Comp	\$ 4,000	\$ 2,672
		270	Group Health Benefits-Active	\$ 5,500	\$ 4,560
		230	PERS	\$ 854	\$ 680
			<b>Total Payroll Expense</b>	<b>\$ 48,682</b>	<b>\$ 27,214</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	\$ 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>\$ 34,267</b>
			<b>Net Income/Loss</b>	<b>\$ (4,403)</b>	<b>\$ 28,788</b>

Fitness for duty physical for employee.

40.61 x 4 remaining months in fiscal yr.=162.44. next yr. budget= \$487.32.

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	\$ 80
			<b>Total Revenue</b>	<b>\$ 9,294</b>	<b>\$ 8,830</b>
<b>Expenses</b>					
	401100	110	Salaries	\$ 2,569	\$ 1,238
	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>\$ 2,425</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>\$ 3,580</b>
			<b>Net Income/Loss</b>	<b>\$ 1,230</b>	<b>\$ 5,250</b>

Not on budget previously will be an amendment.



**Refuse Fund 1090 as of 03/08/2024**

	Account	Object		2023-24 Budget	2023-24 Actuals YTD
<b>Revenue</b>					As of 03/08/2024
	302100		Utility Fees	\$ 422,431	\$ 291,803
	302150		Solid Waste-Extra Refuse	\$ 2,106	\$ 966
	302160		Green Waste	\$ 4,500	\$ 5,578
	304160		Interest	\$ 6,834	\$ 4,972
			<b>Total Revenue</b>	<b>\$ 435,871</b>	<b>\$ 303,319</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 88,392	\$ 76,018
	401200	211-240	Payroll Taxes	\$ 7,922	\$ 6,617
	401300	280	Worker's Comp	\$ 4,362	\$ 3,323
		270	Group Health Benefits-Active	\$ 26,282	\$ 21,737
		230	PERS	\$ 6,736	\$ 5,581
			<b>Total Personnel Costs</b>	<b>\$ 133,694</b>	<b>\$ 113,276</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	\$ 8,850
		430	Fuel	\$ 1,800	\$ 1,331
		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>\$ 32,476</b>
	405000	710	Fees/Permits	\$ 52,000	\$ 33,525
			<b>Total Miscellaneous Costs</b>	<b>\$ 52,000</b>	<b>\$ 33,525</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>\$ 306,878</b>	<b>\$ 232,062</b>
			<b>Net Income/Loss</b>	<b>\$ 128,993</b>	<b>\$ 71,257</b>

SDRMA audit added 1370 to refuse for corrected amount.

6 new 2 yd dumpsters \$10,049, 4 new backhoe tires (1/4) 615, gbg. Truck maint. Supples 893, Rearloader metal lids 2688.  
side loader module replace 1794, proportional actuator 428, tires for backloader 426, flat repair rear loader 498, frnt tires side ldr 1197.

4 montns left for fiscal yr. refuse portion of backhoe pymnt x 4=1624.52 + remainder of refuse loan 55907. next yr. \$4873.56.

**Sewer Fund 2000**

Sewer Fund 2000					
Revenue	Account	Object	As of 03/08/2024	2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 555,400	\$ 385,235
	302120		Connection Fees	\$ 4,950	
	304160		Interest	\$ 46,410	\$ 33,742
			<b>Total Revenue</b>	<b>\$ 606,760</b>	<b>\$ 418,977</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 85,241	\$ 79,435
	401200	210-220	Payroll Taxes	\$ 8,385	\$ 7,097
	401300	280	Worker's Comp	\$ 4,000	\$ 2,839
		270	Group Health Benefits-Active	\$ 41,944	\$ 36,544
		230	PERS	\$ 10,194	\$ 4,746
			<b>Total Employee Costs</b>	<b>\$ 149,764</b>	<b>\$ 130,661</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	\$ 1,594
		420	Diesel	\$ 3,000	\$ 1,352
		430	Fuel	\$ 1,309	\$ 1,313
		520	Equipment Maintenance	\$ 3,500	\$ 1,090
		530	Vehicle Maintenance	\$ 1,500	\$ 584
			<b>Total Supplies/Main/Hardware</b>	<b>\$ 16,309</b>	<b>\$ 5,933</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>
<b>Miscellaneous C</b>	405000	710	Fees/Permits	\$ 20,300	\$ 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>\$ 234,146</b>
			<b>Net Income/Loss</b>	<b>\$ 290,927</b>	<b>\$ 184,831</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. 12 mo backhoe pymnts=\$4288.68.

annual sewage transmission line special use permit (155) & annual sewer permit fee of 20,239.

**Water Fund 3000**

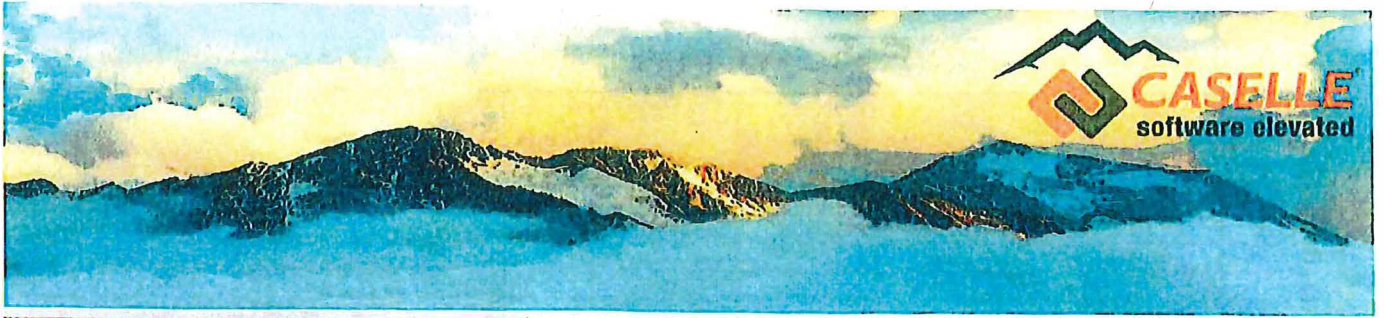
Water Fund 3000					
Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 622,119	\$ 433,610
	304110		Connection fees	\$ 20,000	\$ 8,971
			Commercial Services	\$ 120	\$ 115
	304160		Interest	\$ 29,407	\$ 21,836
			<b>Total Revenue</b>	<b>\$ 671,646</b>	<b>\$ 464,532</b>
<b>Expenses</b>					
	401100	110-140	Salaries	\$ 134,990	\$ 114,167
	401200	210-220	Payroll Taxes	\$ 11,798	\$ 9,876
	401300	280	Worker's Comp	\$ 7,000	\$ 5,303
		270	Group Health Benefits-Active	\$ 45,930	\$ 40,158
		230	PERS	\$ 9,394	\$ 8,990
			<b>Total Employee Costs</b>	<b>\$ 209,112</b>	<b>\$ 178,494</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	\$ 7,880
		420	Diesel	\$ 2,500	\$ 1,352
		430	Fuel	\$ 2,400	\$ 1,313
		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>\$ 12,716</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>\$ 220,930</b>
			<b>Net Income/Loss</b>	<b>\$ 391,042</b>	<b>\$ 243,602</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. backhoe next yr=\$5848.20.



220 W Minnesota Ave.  
McCloud, CA 96057

**Wednesday March 19**

- 8:30 - 9:15** Introductions, Caselle Background
- 9:15 - 10:15** Caselle Logic
- 10:15 - 12:00** GL, MiExcel GL, AP, PO/Req, Document Management/Zonal OCR, Asset Management
- 12:00 – 1:00** Lunch
- 1:00 - 2:00** Payroll, Timekeeping, Online Paystubs, HR
- 2:00 – 3:30** Utility Management, Service Orders
- 3:30 - 4:30** CR, Payment Import/Caselle Portal
- 4:40 - 5:00** Materials Management, Project Accounting

Contact – Jennifer 530-964-2017  
 Currently Using – Black Mountain  
 Employees - 40  
 Utility Accounts – 800 Water, Sewer, Refuse, Alleys, Streetlights  
 Using Paymentus for payments

*Caselle*® Hosted Software & Services Proposal

# **McCloud Community Services District, CA**

**December 29, 2023**

(Valid for 90 days)

From:

Wade Walker, Territory Manager  
pww@caselle.com

**CASELLE**® Proven Software Solutions for Local Government  
www.caselle.com Toll Free (800) 228-9051 Fax (401) 850-5001 1656 S. East Bay Blvd, Ste. 100 / Provo, UT / 04606

*Caselle*<sup>®</sup> Hosted Software & Services Proposal  
McCloud Community Services District, CA  
December 29, 2023

**Proposal Summary**

License Type	Hosted
Total Training	\$18,100
Total Setup	14,450
Total Conversion	5,549
<b>Total Investment</b>	<b>\$38,099</b>

A deposit of 50% of the total proposal price is required with order. The remaining balance will be due upon completion of training.

Monthly Hosted Maintenance & Support will be \$2,953.

I have read and agree to all terms & conditions proposed herein. I understand if McCloud Community Services District is unable to provide data to Caselle in the requested format, additional fees will apply.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name & Title

\_\_\_\_\_  
Date



**Caselle® Hosted Software & Services Proposal**  
**McCloud Community Services District, CA**  
**December 29, 2023**

**Proposal Detail**

<b>Caselle® Application Software</b>	<b>License Type</b>	<b>Training</b>	<b>Setup</b>	<b>Conversion</b>	<b>Total</b>
General Ledger	Hosted	\$2,250	\$700	\$1,200	\$4,150
Budgeting	Hosted	Included	-	-	-
Bank Reconciliation	Hosted	Included	-	1,000	1,000
miExcel GL	Hosted	Included	1,000	-	1,000
Payroll/Direct Deposit	Hosted	2,250	1,750	629	4,629
Electronic W2/1099	Hosted	Included	-	-	-
Timekeeping	Hosted	550	500	-	1,050
Human Resources	Hosted	550	-	-	550
Online Pay Stubs/W2's	Hosted	-	3,000	-	3,000
Accounts Payable	Hosted	550	500	120	1,170
Purchases & Requisitions	Hosted	550	-	-	550
Utility Management	Hosted	3,375	1,500	1,600	6,475
Utility Service Orders	Hosted	550	500	-	1,050
Online Mapping	Hosted	-	-	-	-
Cash Receipting	Hosted	550	500	-	1,050
Payment Import	Hosted	Included	1,000	-	1,000
Cash Receipting Web Services	Hosted	-	-	-	-
Utility/Service Orders Web Services	Hosted	-	-	-	-
Asset Management	Hosted	550	500	500	1,550
Materials Management	Hosted	1,125	500	500	2,125
Project Accounting	Hosted	2,250	500	-	2,750
Caselle Document Management	Hosted	3,000	2,000	-	5,000
Zonal OCR	Hosted	-	-	-	-
Four (4) Concurrent User Licenses	Included	-	-	-	Included
<b>Grand Total</b>	<b>Hosted</b>	<b>\$18,100</b>	<b>\$14,450</b>	<b>\$5,549</b>	<b>\$38,099</b>

*Caselle*® Hosted Software & Services Proposal  
McCloud Community Services District, CA  
December 29, 2023

Notes:

1. Training will take place at Caselle. We offer several options for training: at our location in Provo Utah, Onsite and Online. We offer a significant discount to come to our location for training and have found that taking you out of your environment helps avoid interruptions and can be the most beneficial. Some sites request a combination of all three. We encourage training at Caselle but are more than happy to do what works best for you and your staff.
2. Online Paystubs includes 37 employees paid bi-weekly and annual W2's. Software Assurance will be adjusted if the number of employees exceeds this estimate.
3. The subscription based Caselle Document Management includes: Full Text Search, Encryption, Drag and Drop, Role-Based Security, Versioning, Document Retention, Audit Trail, OCR (10,000 pages/month), three (3) Concurrent User Licenses, three (3) Advanced Workflow Licenses and the Caselle Integration.
4. If during the implementation the Pre-Live and Go-Live needs to be re-scheduled you may be subject to additional charges up to \$10,000. depending on frequency and reason.  
  
Caselle allocates resources and staffing to accomplish your implementation in a timely manner. When hard dates are set and missed it affects multiple projects and requires more time and resources.
5. History Conversion is available on a per bid basis. Additional fees may apply upon review of existing legacy data.



*Caselle® Hosted Software & Services Proposal  
McCloud Community Services District, CA  
December 29, 2023*

**Implementation Services**

Data conversion is an involved, sometimes complicated procedure that must be completed with a high level of accuracy and precision. To make this process run smoothly, Caselle requires your assistance in providing the required materials for preliminary data conversion, offering clarification as needed during the conversion process, and supplying updated materials for the final data conversion. *Please read the following information carefully.*

***Gathering Preliminary Data***

Assemble the following information and send it to Caselle,

- Complete the Information Worksheets during each phase of the conversion.
- Provide data to be converted.
  - You may need to clarify the data, as needed, during the conversion process.
  - Caselle will not convert the prior period detail during data conversion unless optional history conversion is specified in the contract.
- Send printed or PDF reports to verify account balances at the time data is sent to Caselle for preliminary conversion and again for final data conversion.

***Submitting Conversion Data***

You will be provided a file layout for each application that will have data conversion. The file layout details the required and/or optional fields that Caselle will need to provide the conversion. The cost of conversion quoted in this proposal is based on your submission of the necessary data in the requested formats. If data cannot be supplied in this format, additional costs will be billed to get your existing data into the desired formats ready for conversion, and could delay any proposed timeline. We may also need file layouts or descriptions of tables and where all of the necessary information is located within your existing data to complete the conversion.

***Data Conversion Timeline***

The timeline begins when the requested data and all required preliminary information has been received by Caselle. The timeline to complete an accurate data conversion can range from 120 – 180 days. This is dependent upon the condition of the data and the client's willingness to review the preliminary information for accuracy, including information requested in the discovery phase of the conversion.

***Scheduling Training***

Important! Training will only be scheduled after Caselle has completed the mock conversion and the customer has reviewed and approved the conversion.

After training is scheduled, a representative from the Implementation team will review the remaining steps to ensure a successful implementation, prior to going Live on Caselle.

**Caselle® Hosted Software & Services Proposal**  
McCloud Community Services District, CA  
December 29, 2023

**Software Setup & Data Conversion**

This section contains the items, per directory, that will be setup and converted in each module. Since estimating the exact quantity may be difficult, we will adjust the calculated conversion cost if the actual number of items converted is greater than or less than 25% of the original estimate.

Data conversion requires that data be submitted in the required format. It is the responsibility of the customer to provide data to Caselle. Conversion services to retrieve or modify your data to the required formats are available at an additional cost. These services will be billed at Caselle's current hourly rate and are not included in this proposal.

- General Ledger Setup**
- Set up the control table in the General Ledger and Account Masks with the appropriate segments for funds, departments, revenue sources, object codes, and other account classifications.
  - Modify the existing chart of accounts to utilize the advanced reporting features available with Caselle, if needed.
  - Format five standard financial statements:
    - Balance Sheet with Revenue/Expenditures compared to budget
    - Allocation Reconciliation
    - Income Statement (All Funds)
    - Balance Sheet (All Funds)
    - Fund Summary Income Statement

**Note:** Additional fees may be required to set up additional financial statements.

- Establish all necessary journals for interfaced subsystems to allow the subsystems to update transactions to the General Ledger.
- Create a custom Checklist to document your organization's daily, monthly, and fiscal year-end steps; as well as budget procedures.

- Data Conversion**
- The current year-to-date trial balance and budget will be entered and balanced to your existing system. Caselle will provide supporting reports that document the balance sheet accounts, revenues, and expenditure balance for auditing purposes. A trial balance period will be established and all periods from that period forward will contain detail transaction information, if provided.

600 accounts are included

- Bank Reconciliation  
Data Conversion**
- Bank reconciliation for the desired cash accounts with outstanding deposits and checks will be established. A bank reconciliation will be completed and balanced to cash for the appropriate beginning period.

2 bank accounts are included

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McCloud Community Services District, CA  
December 29, 2023

**Payroll/Direct Deposit Setup**

- Set up necessary pay codes for gross pay, deductions, taxes, and benefits.
- Set up check formats for the Employee Payroll Check and Vendor Remittance for applicable deductions.
- Create a custom Checklist to document all necessary payroll procedures for pay periods and year-end.
- Set up default reports for all necessary payroll reporting, including:
  - Transmittals
  - Standard State/Federal Reporting
- Set up header and batch information with the appropriate ACH/NACHA file information.
- Set up bank file with all necessary employee bank routing information.
- Format one direct deposit voucher and one transmittal voucher.
- Additional form set up, such as timesheets will be billed at the rate of \$100 per form. Forms that have multiple pages will be billed \$100 for each additional page included in the form.

**Data Conversion**

- Each employee's information will be converted. This information includes the employee name, address, Social Security number, exemptions, and worker's compensation status.
- Each employee's wage distribution for salary and benefits will be established.
- Employee pay codes for all wages, deductions, taxes, benefits, and reimbursements will be converted.
- Payroll YTD information will be entered and reviewed to ensure W-2 information is accurate at year-end.
- Payroll processing to verify data conversion is accurate will be completed.
- Payroll YTD totals, leave time, hours, and benefits will be balanced to the existing system if supporting reports are provided.
- Caselle will provide reports of the converted data for auditing purposes.
- Each employee file will be set up with the employee's bank routing account information for full ACH compatibility. A pre-notification test file will be generated and verified to ensure accuracy.

37 employees are included

**Timekeeping Setup**

- Establish activity codes and appropriate payroll overrides.
- Set up and define task codes, including descriptions and General Ledger override accounts, if necessary.
- Set up employee defaults for tasks, activities, and shifts.
- Set up applicable FLSA shifts.

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**CASELLE**<sup>®</sup>

Proven Software Solutions for Local Government  
www.caselle.com Toll Free (800) 220-9851 Fax (801) 850-5001 1656 S. East Bay Blvd, Ste. 100 / Provo, UT / 84606

*Caselle*<sup>®</sup> Hosted Software & Services Proposal  
McCloud Community Services District, CA  
December 29, 2023

- |   |  |
|---|--|
| <b>Accounts Payable Setup</b>             | <ul style="list-style-type: none"><li>• Establish vendor defaults.</li><li>• Format one check form with requested stub detail.</li><li>• Create a Checklist to document Accounts Payable procedures, including the printing of 1099's.</li></ul>   |
| <b>Data Conversion</b>                    | <ul style="list-style-type: none"><li>• Each vendor's information will be converted. This information includes the vendor name, street address, mailing address, remittance addresses, city, state, zip code, and 1099 status.<ul style="list-style-type: none"><li>-- Exception: 1099 balances can be established, if provided.</li></ul></li></ul> <p>60 vendors are included</p>  |
| <b>Purchases &amp; Requisitions Setup</b> | <ul style="list-style-type: none"><li>• Format one purchase order form.</li><li>• Create a Checklist to document Purchase Order procedures.</li><li>• Additional custom purchase order form set up will be billed at the rate of \$100 per form. Forms that have multiple pages will be billed \$100 for each additional page included in the form.</li></ul>  |
| <b>Utility Management Setup</b>           | <ul style="list-style-type: none"><li>• Set up services, taxes, rate tables, and other fees for billing.</li><li>• Format one form for each of the following: utility bills, delinquent notices, and shut-off notices.</li><li>• Set up default reports for billing, meter proofing, and reviewing customer information.</li><li>• Create table lists to generate customer labels, reports for new connects, terminated customers with credit balances, and terminated customers with a zero balance.</li><li>• Create a Checklist to document daily, monthly, and billing procedures.</li><li>• Additional forms will be billed at the rate of \$100 per form. Forms that have multiple pages will be billed \$100 for each additional page included in the form.</li></ul> |
| <b>Data Conversion</b>                    | <ul style="list-style-type: none"><li>• Each customer's information will be entered and verified. This information depends on what is provided. Information will be converted as is and normally includes the customer number, name, service address, mailing address, city, state, zip code, telephone numbers, meter number, location, balances, and previous reads.</li><li>• All appropriate transactions for balancing the billing will be converted.</li><li>• Balancing totals, billing totals, receivable by service totals, if provided, will be balanced to the existing system using supporting reports.</li><li>• Caselle will provide reports of the converted data for auditing purposes.</li></ul> <p>800 meters or customers are included</p>                |

**MCSO BOARD OF DIRECTORS**  
**March 11, 2024**

**AGENDA SUPPORTING DOCUMENT**  
**Accounting Software Program Costs**

Cost of Software (License, training, setup & conversion): \$38,099  
Monthly Maintenance: \$2,953

Training: The original cost for training is \$18,100 (included in total above), however training includes 1 week for accounting and 1 week for utility billing, and we will have to go to their site in Provo, Utah to train. Implementation takes about 12 months, and training will not be until implementation is complete. If we go there for training, we will need to pay for the travel expenses. The cost to fly 2 people to Provo Utah round trip costs about \$400. Two hotel rooms for a week will cost \$300-500. To rent a car to drive from SLC airport to Caselle office (45 minute drive) it will cost \$185.

Cost of hiring Q90 company to enter data for implementation phase: \$20,000-30,000. (still waiting on an actual price from the company, this was just Caselle's estimate.)

Other Possible Costs: To move from our current "server" system to a cloud-based system we will need to replace our current thin client devices (10-Zig's) with full-blown PC's/laptops. Four new laptops/PC's would cost approximately \$2,000. However, getting out of the server setup we currently have will save us \$800 per month on our IT monthly bill and a substantial amount of time as well.

Although BMS is a bit cheaper, the modules all cost around \$2,500 each, and the modules that we have tried such as Asset Manager & Budget Prep, did not work well. There was only one person who was able to assist us with the Asset Manager module and she was rarely there. The Daily Time Card module that we have was supposed to make payroll automated and easier, however it actually created extra steps to process payroll. Another payroll issue we found is that the CalPERS amounts that payroll deducts in the system and sends to accounting is incorrect and does not match what we actually pay to CalPERS. When I spoke with BMS, they said to create a claim in accounting for the difference. This is hardly a solution but more like another "work-around." Keith and I have been trying to work on some of the BMS issues with customer service, but have run into even more issues, such as the the payroll and claims clearing funds having not been cleared for years, leading to 7 million dollars being held in the fund. Attached is an email from BMS regarding the issue. We have had this program for many years, and it seems to have caused more issues than it has resolved. New software is going to be so much better for the Auditors, myself, Sarah, Keith and the Board and public. Instead of needing to create whole new documents that are readable, I can simply print out a report and show it to the board. It will simplify many, if not all processes.

The upfront payment (50%) and final payment usually carries over two fiscal years. No maintenance fees will be charged until we go live. The Caselle software demo has been scheduled for March 19th, 2024 from 9am to 5pm. They are flying here and will be here for the day. The Board members are welcome to attend any time that day to ask questions about the software & implementation process. Sean, our IT person will be attending as well. The grand total cost if we end up hiring Q90 for help would be \$71,184. If we do not hire them to help it will cost \$41,184. Lake Shastina Service District has this program and did not need to hire Q90 for help. I am willing to stay late sometimes and do what I need to in order to set this program up, and Mike Quinn says he can help as well. If we hire someone like him, it would be much cheaper than the Q90 company.

Estimated Time/Money Saved with new Software							
	Accounting Clerk/Assistant	Secretary	CFO				
Minutes saved	1550	1750	4700				
hours saved	25.83	29.17	78.33				
Hourly rate	20.24	19.60	29				
Total dollars saved	\$ 522.80	\$ 571.73	\$ 2,271.57	\$ 3,366.10	per month in time saved		

Jennifer Brunello

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**From:** Keith Anderson  
**Sent:** Wednesday, March 6, 2024 4:13 PM  
**To:** 'RaLynn Brown'  
**Cc:** Jennifer Brunello  
**Subject:** RE: Outstanding checks 1-24-24 pdf

Hello RaLynn,

In answer to your question, Our last audit covered the fiscal year ended 6/30/22.

The auditors knew of issue, and managed to step around it. They sure will be happy to see us get this cleared up.

I am not expected back into the office until Tuesday, March 12, 9:00AM PST.

However, I can work on this at home. I have access there to accounting and my district email address if I know you are contacting me there. You can call me on my cell, give me estimated we can get together, and I'll see if I can make myself available. 530 859 2850.

I am confident that you have what it takes to do this for us. RaLynn. Thank you for your efforts.

Keith Anderson  
530 859 2850  
Personal email jkeith1@frontier.com

---

**From:** RaLynn Brown <ralynnb@blackmountainsoftware.com>  
**Sent:** Wednesday, March 6, 2024 3:58 PM  
**To:** Keith Anderson <accounting@ci.mccloudcsd.ca.us>  
**Cc:** Jennifer Brunello <cfo@ci.mccloudcsd.ca.us>  
**Subject:** RE: Outstanding checks 1-24-24 pdf

Sorry for the delay Keith.

After reviewing I found that this is a significant undertaking.

1. There have been no checks redeemed in BMS since 07/2016, as we discussed this greatly effects your overall cash balance because the money is still being held in your Claims Clearing Fund (and Payroll Clearing Fund) to "cover" the outstanding checks. You can see this balance by running a Trial Balance for the 7930 Fund and looking at the Checks Payable 201005 total.
2. I also noticed that the balance in your Checks Payable didn't match to the outstanding checks when ran that list for the same period. I noticed that throughout the years there have been JV's posted that alter the balance in Checks Payable. These JV's are what is causing the difference I believe.

3. And we are also dealing with a change in your Checks Payable account number prior to 08/22 (10/22) your Checks Payable account was 202000. Currently it is 201005. This causes issues when trying to redeem checks currently for large sections of time because the offset for Checks Payable when clearing checks doesn't look towards the correct account number.

I believe that I have steps that will get things balanced. We'll need to post a JV after all the checks have been redeemed correctly to balance though, once again this is mainly due to the JV's were posted that threw off the natural balance.

I'm still verifying that the steps that we'll need to take aren't going to create bigger issues. I have a quick question, when is your last last audited year , I want to make sure I'm not changing anything that has already been reviewed.

RaLynn Brown  
Support Specialist  
800-353-8829 (press 1 for Support)  
[www.blackmountainsoftware.com](http://www.blackmountainsoftware.com)

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**From:** Keith Anderson <[accounting@ci.mccloudcsd.ca.us](mailto:accounting@ci.mccloudcsd.ca.us)>  
**Sent:** Wednesday, March 6, 2024 4:10 PM  
**To:** RaLynn Brown <[ralynnb@blackmountainsoftware.com](mailto:ralynnb@blackmountainsoftware.com)>  
**Cc:** Jennifer Brunello <[cfo@ci.mccloudcsd.ca.us](mailto:cfo@ci.mccloudcsd.ca.us)>  
**Subject:** FW: Outstanding checks 1-24-24 pdf

Hello RaLynn,

Can you give me an estimated time we can get together?

(You were going to do some work (actual or preparatory-) removing unclaimed checks from cash in effort to incorporate the BMS reconciliation with general ledger cash...and get back to me...if my understanding is correct.)

I'll be going home in an hour or so, but can come back and work with you if I knew "an estimated time we can get together"

Thanks for your help with my understanding of the "open New Month". If have shared that with our CFO, Jennifer Brunello.

Keith

Cc: Jennifer

---

**From:** Keith Anderson  
**Sent:** Wednesday, March 6, 2024 10:54 AM  
**To:** 'RaLynn Brown' <[ralynnb@blackmountainsoftware.com](mailto:ralynnb@blackmountainsoftware.com)>  
**Subject:** Outstanding checks 1-24-24 pdf

Attaching O/S checks we discussed, and for additional goal seeking purposes, the Monthly Bank Statement for January 2024



Jennifer Brunello

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**From:** RaLynn Brown <ralynn@blackmountainsoftware.com>  
**Sent:** Friday, March 8, 2024 7:39 AM  
**To:** Jennifer Brunello  
**Subject:** Bank Rec

Good Morning Jennifer,

I received your email regarding the Bank Rec menu option. There is no charge for this module, but you would need to provide the last month that your cash zero balances. I discussed Bank Rec with Keith earlier this week, and there is significant work that needs to be done before this option would be feasible for you. I'm currently working with him to get things lined out with the goal of turning Bank Rec on.

Happy Friday!

RaLynn Brown  
Support Specialist  
800.353.8829 (press 1 for Support)  
[www.blackmountainsoftware.com](http://www.blackmountainsoftware.com)



1 Get Fare Alerts

Round Trip OneWay Multi-City

Medford, United States - Rogue ... ✕

Salt Lake City, United States - Sa... ✕

2025-01-05 2025-01-10

2 Passenger(s) ▾

SEARCH

Economy ▾

FILTER YOUR RESULTS

Stops (3408dce92f)

- Non-Stop \$396.21
- 1 Stop \$425.74
- 2+ Stops \$461.73

Flight times

⚡ Flight to Salt Lake City (SLC)

🕒 Departing: 5:00 AM - 7:00 PM

⚡ Flight to Medford (MFR)

🕒 Departing: 5:00 AM - 10:00 PM

Display arrival times

Connection Time All

Show layovers up to: 3 hours ▾

Dates

Show prices with alternate dates

Airports (3408dce92f)

Show alternate/nearby airports

From Medford (MFR) to Salt Lake City (SLC) - Sun, January 5th to Fri, January 10th, 2025

Looking for a specific airline?

All Fares	Delta Air Lines	United Airlines	United Airlines <sup>+</sup>	Alaska Airlines <sup>+</sup>	Alas
Non-Stop	\$340.47 Total: \$396.21	---	---	---	
1+ Stop	\$340.47 Total: \$405.71	\$340.97 Total: \$415.74	\$359.42 Total: \$435.58	\$359.42 Total: \$435.58	Tr

Prices are per person, include all taxes and fees. Additional baggage fees may apply. Some flights may be outside your search criteria (alternate dates and/or airports) <sup>+</sup> with other airlines

Congratulations! You're all set to know when the price drops for your selected flight.

7 results found

FILTERS: Clear all 🕒 Connection Time

BEST \$511.21	CHEAPEST \$396.21	SHORTEST / DIRECT \$396.21	FLEXIBLE \$396.21
------------------	----------------------	-------------------------------	----------------------

ACCESS OUR  
LOWEST  
FARES.

TALK TO ONE  
OF OUR  
TRAVEL  
EXPERTS  
TODAY!

PHONE-ONLY FARES  
**1-888-861-1763**

Save \$115 by leaving on Monday, January 6th and returning on Saturday, January 11th

**\$340.47 + \$55.74 (taxes) = \$396.21**

SELECT ➤

Average price per person (taxes included)   
Starting at \$36/mo with affirm. [Learn more](#)



Delta Air Lines  
Flight 3769   
2h

5:55am Mon, Jan 6  
8:55am Mon, Jan 6

Medford (MFR)  
Salt Lake City (SLC)

Cabin: Economy  
Fare: Basic Economy



Operated by Skywest Dba Delta Connection

Total Trip Time (including layovers): 2h

[Select this departure](#)



Delta Air Lines  
Flight 3747   
2h 6m

8:55pm Sat, Jan 11  
10:01pm Sat, Jan 11

Salt Lake City (SLC)  
Medford (MFR)

Cabin: Economy  
Fare: Basic Economy



- Hot tub/Jacuzzi 36
- Fitness centre 25
- Indoor pool 19
- Golf course (within 3 km) 15
- Fitness 14

**Travel Sustainable**

- Level 3+ 3
- Level 3 and higher 4
- Level 2 and higher 11
- Level 1 and higher 17

**Facilities**

- Parking 99
- Free WiFi 99
- Non-smoking rooms 68
- Pets allowed 38
- 24-hour front desk 28

**Distance from downtown**

- Less than 1/2 mile 7
- Less than 1 mile 7
- Less than 2 miles 15

**Landmarks**

- Brigham Young University 3

**Property rating**

Includes stars and other ratings

- 2 stars 9
- 3 stars 66
- 4 stars 12
- Unrated 16

**Reservation policy**

- Free cancellation 90
- No prepayment 31

**Rooms and beds**

- Bedrooms
- Beds
- Bathrooms

**Bed preference**

- Twin beds 20
- Double bed 31
- Large double bed 83
- Extra-large double bed 71

**Room facilities**

- Fireplace 25
- Coffee machine 33
- 



**Baymont by Wyndham Provo River** ☆☆☆

Review score 6.6  
1,332 reviews

Provo · [Show on map](#) · 2.1 miles from centre

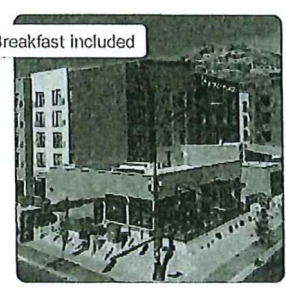
Recommended for your group

- King Room - Disability Access - Non-Smoking
- 1 extra-large double bed
- ✓ Free cancellation
- ✓ No prepayment needed – pay at the property

5 nights, 2 adults

**US\$323**

See availability



Breakfast included

**Hyatt Place Provo** ☆☆☆

Fabulous 8.7  
465 reviews

Provo · [Show on map](#) · 0.2 miles from centre

Recommended for your group

- King Room with Sofa Bed and Accessible Tub
- 2 beds (1 extra-large double, 1 sofa bed)

5 nights, 2 adults

**US\$710**

See availability



Breakfast included

**Days Inn by Wyndham Provo** ☆☆☆

Review score 5.7  
919 reviews

Provo · [Show on map](#) · 1.7 miles from centre

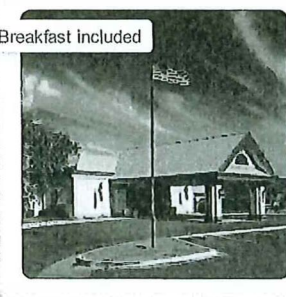
Recommended for your group

- King Room - Pet Friendly/Non-Smoking
- 3 beds (2 singles, 1 extra-large double)
- ✓ Free cancellation
- ✓ No prepayment needed – pay at the property

5 nights, 2 adults

**US\$278**

See availability



Breakfast included

**Ramada by Wyndham Provo** ☆☆☆

Review score 6.6  
1,112 reviews

Provo · [Show on map](#) · 1.4 miles from centre

Recommended for your group

- King Room - Non-Smoking
- 1 extra-large double bed
- ✓ Free cancellation
- ✓ No prepayment needed – pay at the property

5 nights, 2 adults

**US\$415**

See availability



**Provo Marriott Hotel & Conference Center** ☆☆☆☆

Fabulous 8.6  
79 reviews

Provo · [Show on map](#) · 0.2 miles from centre

Travel Sustainable Level 3

Recommended for your group

- King or Double Room
- 2 beds (1 double, 1 extra-large double)
- ✓ Free cancellation
- ✓ No prepayment needed – pay at the property

5 nights, 2 adults

**US\$955**

See availability



**Fairfield Inn by Marriott Provo** ☆☆☆

Good 7.3  
79 reviews

Provo · [Show on map](#) · 1.4 miles from centre

Travel Sustainable Level 1

Recommended for your group

- Queen Room with Two Queen Beds
- 1 extra-large double bed
- ✓ Free cancellation
- ✓ No prepayment needed – pay at the property

5 nights, 2 adults

**US\$595**

See availability

★ BACKORDERED

K3 = 1167



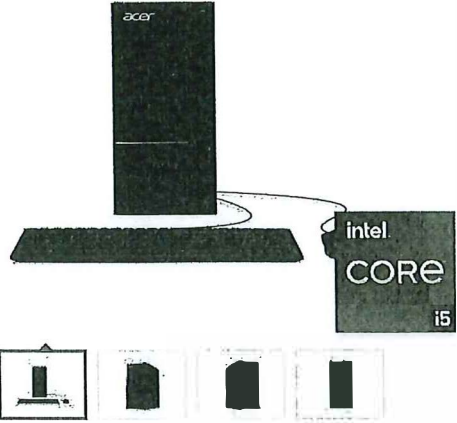
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(21) [Write a Review](#) [See 3 Questions](#)

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About Backordered Items

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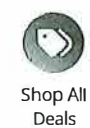
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[See Full Specifications](#)

### Intel UHD Graphics 730 VGA

Entry-Level Mid-Range High-End

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Adequate for casual gaming

Which graphics card should I choose?

### Intel Core i5 13th Gen 13400 Processor

Low Medium High

Entry level processor  
Good for everyday tasks  
Supports music and video play

Which CPU should I choose?

### 512 GB PCIe SSD Storage

HDD

Lightning and  
launch in sh  
Enhanced Respo  
waiting on loadir  
Ideal for Gamers  
performance

Which storage type is

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## MSI Business Desktop PRO DP21 12M-429US Intel Core i3 12th Gen 12100 (3.30GHz) 8GB DDR4 500 GB PCIe SSD Intel UHD Graphics 730 Windows 11 Pro 64-bit

Item #: 9B-83-151-175 | Mfr. Part #: PRO DP21 12M-429US

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1

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**MSI Business Desktop PRO DP21 13M-496US Intel Core i5 13th Gen**

Save: \$80.00 (10%)

**\$699.00**

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**MSI Business Desktop PRO DP21 13M-661US Intel Core i3 13th Gen**

**\$499.00**

Select



**MSI Business Desktop Cubi N JSL-070US Celeron N4500**

Save: \$50.00 (19%)

**\$219.00**

Select



**Lenovo Business Desktop ThinkCentre M70q Gen 3**

**\$700.99**

Select



MSI Business Desktop PRO DP21 12M-429US Intel Core i3

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Specifications

Warranty & Returns

Reviews

Learn more about the **MSI PRO DP21 12M-429US**

Model

Brand

MSI

# Pros and Cons of getting new Accounting Software

## Pros

Save money no longer pay for map services, or credit card online pay: \$500 a year.

Automatically create journal entries no more hour-long entries required or missed expenses because they weren't entered by hand.

No more hand-written receipts they will be produced automatically.

Work orders can be easily tracked online no paper needed.

Depreciation figures automatically, and keeps track of all capital assets.

Simplified bank reconciliation

Includes program to file W-2's & 1099's online

Generate invoices for project costs for grants

Long-range capital planning

Automatic allocation for interest & general ledger for all funds.

Generate penalties & work orders while printing shut off notices.

Auto-generated deposit slips & create deposits for multiple bank accounts.

Track employee and equipment time, supports FLSA overtime calculations, multiple pay rates and is set up for firefighter/Paramedic shifts.

Easily prepare for audits and make them happy instead of horrified!

## Cons

A little more expensive than BMS.

Learning new software and training.

Will make a mess of things at first.

Comfortable with BMS.

Worries about losing historical data.

IT company will have to make a few changes to our current setup.

Feeling lost for a while with new software.

Creates so much extra work for everyone.

Traveling out of town for training.



# General Ledger



## FINANCIAL

General Ledger is an essential asset for all organizations that need an effective way to responsibly track and report all of their financial information

Feel confident in balancing your financials with this flexible, user friendly software. General Ledger allows you to seamlessly interface to various subsystems to record all your diverse financial transactions, making reporting and reconciling a breeze. Year-end reports are easier than ever, and you can retain prior year information to help analyze trends and generate budgets for the upcoming year. Powerful import and export options allow you the flexibility to utilize and distribute information outside of Caselle applications. Expand your reach and simplify your financial processes, from start to finish.

### ONLINE

- View account lists and transaction details using a web browser
- Web based tool for submitting budgets
- View budget summary comparisons by fund or department
- Create watch lists to monitor account balances

### EFFICIENT

- Interfaced subsystems create journal entries
- Simplified bank reconciliation
- Account inquiry with the ability to drill into transaction details
- Track and report activity costs
- Complete budget tools for preparation and reporting
- Utilize grant reporting capabilities

### FLEXIBLE

- Customizable financial statements
- Year-end closing routine with easy prior year access
- Broad import and export functionality

### INTERFACES WITH

- |                           |                         |                           |                            |
|---------------------------|-------------------------|---------------------------|----------------------------|
| • Accounts Payable        | • Accounts Receivable   | • Asset Management        | • Business License         |
| • Business Tax Collection | • Cash Receipting       | • Cemetery Management     | • Check on Demand          |
| • Community Development   | • Court Management      | • Materials Management    | • Payroll                  |
| • Project Accounting      | • Property Improvements | • Property Tax Collection | • Purchases & Requisitions |
| • Timekeeping             | • Utility Management    |                           |                            |



# Accounts Payable



## FINANCIAL

With the Caselle Accounts Payable application, issuing checks and managing vendor information is a snap for the accounts payable clerk or anyone else who needs an easy way to oversee invoicing and payments for their organization.

With this powerful software, you can track vendors, issue checks, and record invoices. Simplify your payment process by paying vendors through ACH transactions and creating invoices from purchases made with credit cards. Combine this application with Purchases & Requisitions and General Ledger to enable full encumbrance accounting.

### BENEFITS

- Track invoices and checks for each vendor.
- Set budget warning for invoice entry to indicate when an account's budget has been exceeded.
- Manage both discounts taken and discounts lost.
- Lookup vendor and invoice information through Connect Online.

### EFFICIENT

- Set default descriptions and GL account numbers for each vendor to speed the invoice entry process.
- Enter invoices with cost allocated by percentage or amount to multiple GL accounts.
- Generate 1099s effortlessly.

### FLEXIBLE

- Utilize cash, modified accrual, or full accrual accounting.
- Set multiple, user-defined approval limits for the invoice approval process.
- Create customized check and voucher forms with our built-in forms designer.
- Create user-defined fields.

### INTERFACES WITH

- Asset Management
- Document Management
- General Ledger
- Materials Management
- Project Accounting

### ENHANCED WITH

- ACH Direct Payment
- Purchases & Requisitions





# Project Accounting



## FINANCIAL

If your organization is looking for a way to track project costs for utility services or other government projects, the Caselle Project Accounting is the software you need.

This application is a comprehensive solution for tracking all aspects of a job, from start to finish. Seamless integration with other Caselle applications allows you to accumulate all your project costs. With this software, you not only track where all your money is going, but you can use that information to create a realistic budget and estimate the total cost of the project at hand. Project Accounting also allows for projects to cross fiscal years, keeping it easy to manage year-end information even with ongoing projects.

### BENEFITS

- Accumulate costs for labor, equipment, and materials.
- Create fixed assets for mass units based on actual job costs.
- Generate invoices for project costs that will be paid for by a third party.

### EFFICIENT

- Access direct labor, equipment, and material costs.
- Estimate project costs.
- View the transactions that make up the amounts or balances you view.

### FLEXIBLE

- Long-range capital planning
- Variance reporting
- Materials reserve
- User-defined fields
- Track costs that span multiple fiscal years.

### INTERFACES WITH

- Accounts Payable
- Accounts Receivable
- Asset Management
- Document Management
- General Ledger
- Materials Management
- Payroll
- Timekeeping



# Purchases & Requisitions



## FINANCIAL

Caselle Purchases & Requisitions is the perfect addition to Accounts Payable for organizations that need to control and manage their purchasing.

With this module, you can effectively manage the entire purchasing process from requisitions to receiving. To ensure that purchases comply with company standards, a warning message will display if a purchase exceeds the budgeted amount. You can also enter requisitions for approval before creating an actual purchase order. Once a purchase order has been approved, it can be sent directly to the vendor, and then you can keep track of both requisitions and purchase orders with easy-to-generate reports, powerful search options, and seamless interface to General Ledger.

### BENEFITS

- Easy to use requisition and purchase order entry screens.
- Set budget warnings for purchase order entry to indicate when account budget has been exceeded.
- Create either regular or blanket purchase orders.

### EFFICIENT

- Tracks both open and closed purchase orders
- Uses simple procedures to close open purchase orders and encumbrance entries in General Ledger
- Interfaces with Caselle Materials Management to create requisitions when inventories drop below their reorder point

### FLEXIBLE

- Create customized requisitions and purchase order forms with the built-in forms designer
- Set multiple user-defined approval limits with passwords
- Enter requisitions or purchase order with costs allocated by percentage or amount to multiple General Ledger accounts.
- Create user-defined fields

### INTERFACES WITH

- General Ledger
- Materials Management

### INTERFACES WITH

- Accounts Payable



# Utility Management



Caselle Utility Management offers a unique solution for all your specialized billing needs. This application is designed for any organization that deals directly with customers and needs an efficient way to keep track of billings and metered services.

You can track customers, meters, and services by location. Customize your billings and payment arrangements to meet the unique needs of your organization. Send out bills while reporting all the necessary information. Additional interface options like Service Orders and Backflow Management help expand your capacity to accomplish more with less effort by synchronizing the work being done throughout your organization. Let the software work for you.

## BENEFITS

- Customize and set up billing rates for multiple frequencies and due dates.
- Generate penalties or service orders while printing delinquent and shutoff notices.
- View customers, location, meter, deposit, billing, contract, loan, and history information in Customer Inquiry.

## EFFICIENT

- Set up and track delinquent contract and loan payment arrangements with customers.
- Manage and send notices to alternate addresses, cosigners, and landlords.
- Track prior account balances and deposits or transfer them to a new account.

## FLEXIBILITY

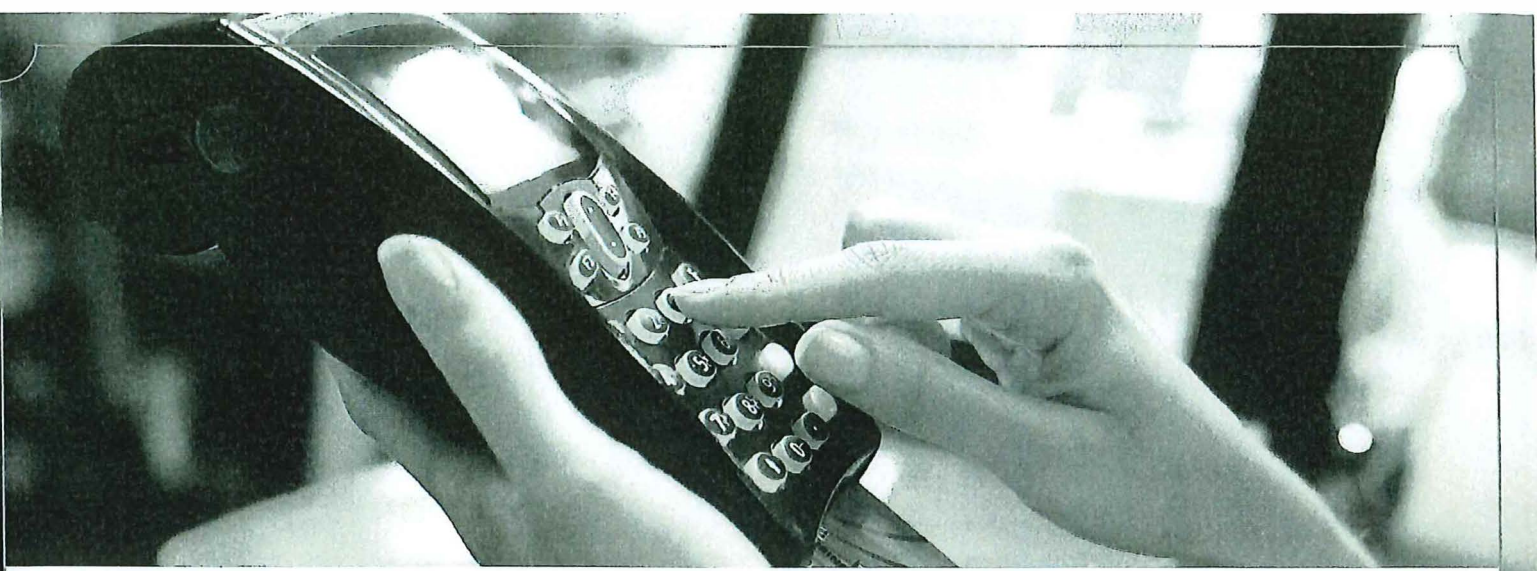
- Interface with online account portals, meter reading, and other third-party software.
- Print or export customized bills and notices with detailed or summarized information.
- Customize metered billing including recording multiple meters at the same location.
- Create user-defined fields.

## INTERFACES WITH

- Cash Receipting
- Check on Demand
- Document Management
- General Ledger

## ENHANCED WITH

- Backflow Management
- Utility Direct Pay
- Utility Stock Certificates
- Utility Water Conservation
- Maintenance Orders
- Utility Electronic Meter Reading
- Utility Web Services
- Service Orders
- Utility Energy Assistance
- Utility Tax Certification
- Utility Supplemental Billing



# Cash Receipting



## FINANCIAL

Caselle Cash Receipting is a time-saving must for any organization that needs to process customer payments.

Record all payments in one central location, print receipts and reports, and balance your deposit. Then push a button, sit back, and watch your payment information update to General Ledger and the other Caselle applications. Master Contacts make this process even more efficient by displaying customers' outstanding balances for all applications when you pull up their account to make payment for one application. A miscellaneous category also allows you to collect customer payments for convenience fees and other miscellaneous charges that do not apply to other Caselle applications, sending that information directly to General Ledger.

### EFFICIENT

- Labor-saving entry corrections and voiding procedures
- Quick receipt entry setup and re-display options
- Optional module to print endorsement information on checks
- Customer information inquiry
- Auto-generated deposit slips

### BENEFITS

- Online payment interface complete with email notifications and credit card interface
- Record all customer payments in one location
- Master Contacts allow quick access to customer balances from all Caselle applications in one payment entry screen

### FLEXIBILITY

- Handle electronic cash drawers and check validation automatically
- Create deposit for multiple bank accounts
- Automated Internet and credit card payments
- Comprehensive balancing registers
- User-defined payment categories

### INTERFACES WITH

- Accounts Receivable
- Business Tax Collection
- Court Management
- Property Tax Collection
- Animal License
- Cemetery Management
- General Ledger
- Utility Management

- Business License
- Community Development
- Property Improvements

### ENHANCED WITH

- Online Payment/Credit Card Interface
- Integrated Remote Check Deposit



 [www.caselle.com](http://www.caselle.com)

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 801.850.5001



# Payroll



Caselle Payroll is more than just processing employee checks - it's about automating your entire payroll process from start to finish. This application is perfect for any sized organization that does its own payroll.

The Payroll application provides end-to-end processing and reporting, allowing you to track employee checks, leave time and employer benefit expenses. Flexible reporting allows you to enter all necessary information in one central location and provides you with the means to easily grow and adapt your payroll processes as the needs of your organization change. Discover what stress-free processing really feels like.

## BENEFITS

- Complies with federal, state, and local government reporting requirements
- Prints and exports state retirement reports
- Employee W-2 reporting
- Tracks employee pay, leave, and benefit amounts
- Payroll vendor payments
- Profile and view employee information through Connect

## EFFICIENT

- Powerful reporting options
- Compute all employer benefits costs for each employee
- Print out of cycle, termination, and payout checks
- Report year-end information to the IRS with an optional electronic reporting module
- Issue vendor check's and invoices from one central location

## FLEXIBLE

- Adjustable leave time accrual rates
- Supports before and after tax deductions
- Fringe benefit tracking
- User-defined paycheck and voucher formats
- User-defined fields

## INTERFACES WITH

- Check on Demand
- General Ledger
- Project Accounting
- Document Management
- Human Resources
- Timekeeping


## ENHANCED WITH

- Electronic Paystubs
- Human Resources
- Timekeeping
- Electronic W-2/1099
- Payroll Direct Deposit



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# Timekeeping



Timekeeping combines the ability to have detail tracking of employee time in a simple easy to use format. It is perfect for any organization that needs to track employee time including hours for special projects including ACA Compliance. In addition it has useful tools to stay in compliance with Fair Labor Standards Act Regulations for Firefighters and Police Officers.

With online Timekeeping functionality your employees can clock in/out, and complete their timesheets easily in an online environment. Coupled with a user definable approval process employee time entry can be reduced by hours. Time keeping also has import functionality if you are using a third party time punch system. Both methods of entry allow you to setup overtime rules to manage regular schedules or other shift schedules that may cross over the pay period.

## BENEFITS

- Track employee time
- Track equipment time
- Report time recorded for special projects or natural disasters
- Automatic overtime calculations
- Supports FLSA overtime calculations
- Calculate Overhead to special projects
- Year-end costing accruals

## ONLINE

- Employee clock in/out
- Online timesheets
- Timesheet submittal and approval process
- Manager approvals and notifications
- Leave requests

## FLEXIBLE

- Multiple pay rates based on specific activities
- Differential employee time entry
- Shifts set up for police officers and firefighters.
- Custom employee templates
- Customizable settings for halary and hourly employees

## INTERFACES WITH

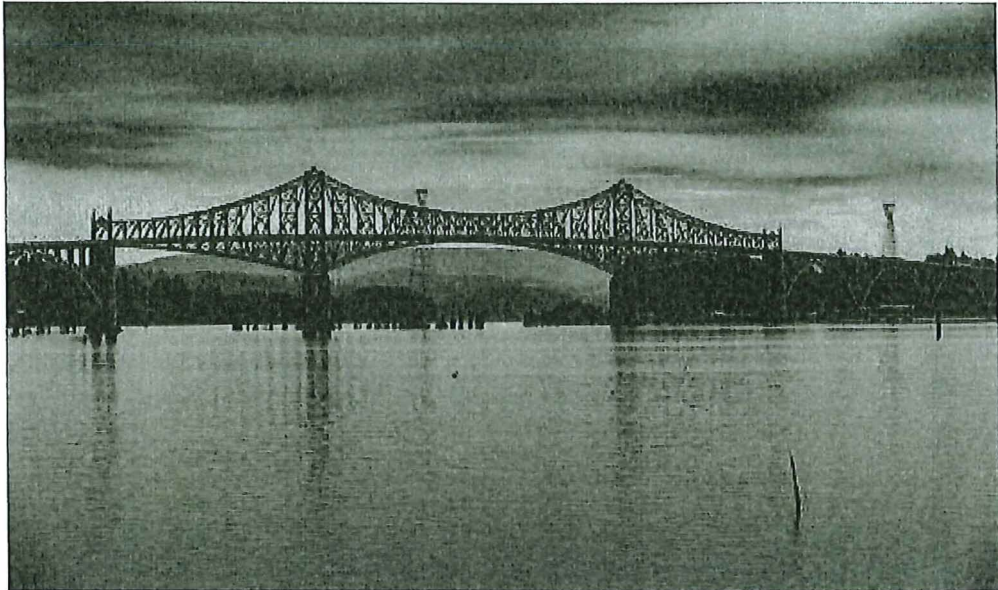
- Document Management
- General Ledger
- Payroll
- Project Accounting



# CASELLE®

## North Bend Improves Accounting Processes With Caselle, While Keeping Auditors Happy

In 2012, the city of North Bend, Oregon was using software that was no longer meeting their accounting needs. Employees found



themselves consumed in non-integrated and duplicative processes that were time consuming and inefficient. One such example was the city's inability to produce the required auditor reports directly from their system. Instead, they combined numerous reports. As the city decided how to best prepare for the future, they determined they needed to streamline their processes while remaining in compliance with auditors.

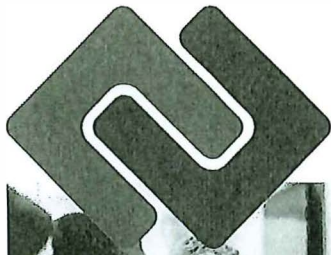
### The Problem

As a result of their existing government accounting software, the city of North Bend, Oregon struggled

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ACCEPT



# CASELLE®



## The Solution

After migrating over to Caselle software, the city streamlined their processes and saved more than 256 hours.

## The Client Experience

"Caselle is supportive and forward thinking. They get to know the people they work with and make suggestions based on what works for our community. We have such high praise for Caselle. They genuinely care about their customers."

Finance Director, Laurie Brookes

