



McCloud Community Services District

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REGULAR MEETING OF THE FINANCE & AUDIT COMMITTEE LIBRARY BUILDING – 300 E. COLOMERO DRIVE March 4, 2024 at 4:00 pm

AGENDA

- 1. Discussion of** Reviewing the full updated report and recommendations regarding the re-allocation of funds in Reserves and the purchase of a new backhoe and accounting software.
- 2. Discussion of** Caselle Software Proposal & Upcoming Demo Schedule.
- 3. Discussion of** Review of the 2023-24 Budget vs. Actuals and possible Amendments needed.
- 4. General Discussion.**

Adjourn.

MCS D Board of Directors

March 11, 2024

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 6B

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

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

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

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

According to GASB Statement No. 54, "Assigned" fund balances are simply earmarked for an intended use by the Board of Directors. It can be reassigned or "released" at any time by the BOD if the needs of the District change. According to the MCS D Reserve Policy section 3025.413, "Reserves are set aside for a specific purpose as determined by the BOD. The BOD has the authority to redirect the use of these reserves as the needs of the District change." "Unrestricted Reserves are available for any purpose and reported as Contingency Reserves in the General Fund." Section 3025.44 also states that "Contingency reserves are for the sole purpose of funding Capital Outlay projects and funding unbudgeted items on an emergency or unplanned basis."

Regarding the missing audits, from what the Siskiyou County Controller and another CPA for CSDA told me, "Just keep the numbers for those years and move on." One of them also stated that technically, when the auditors did the 2016-17 Audit, they would have been required to test the beginning balances on the statement of net assets to get comfortable with beginning fund balances/net assets. So even though those prior years weren't audited, as long as the auditors issued an unmodified, "clean" opinion for the following years, then we started with a clean slate that year. Until I am able to get a clear answer in writing, this seems to be good advice, however I will

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

RECOMMENDATION

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

MCS D BOARD OF DIRECTORS
September 25, 2017

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 8A

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

Background:

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

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

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

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

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

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

Unaudited Actuals for the outstanding audits

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

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

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
Total to Reserves	\$ 358,451	\$ 530,549	\$ 889,000

Facts & Figures for reference

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

2024 Backhoe purchase Options & Payment Allocation				
Option 1: 75% down		Total Cost:		\$164,121.33
6.99% APR	60 months	Monthly Payment:	\$ 812.26	
Down Payment:	\$ 123,091	Amount Financed:	\$ 41,030.33	
		Amount of total if financed:	\$ 48,735.37	
		Extra Amount in interest if financed	\$ 7,705.04	
Fund/Dept.	Monthly Payment Allocation	Percent share	Down Payment Allocation	Total Cost 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

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

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

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
1/22/2015		\$ 12,000.00	\$ 1,518,638.17	Elk Meter Projects
4/15/2016	\$ 1,756.45		\$ 1,520,394.62	Interest earned
5/17/2016		\$ 49,000.00	\$ 1,471,394.62	
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 2013-14	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		
	3410.13			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: 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 4th Street, RM 101
Yreka, Ca 96097
530-842-8078
530-598-2781 (Cell)

Jennifer Brunello

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

Hi Jennifer,

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

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

Hope that helps!

-Justin

Justin Williams, CPA
Partner



SACRAMENTO OFFICE
WWW.MUNCPAS.COM

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

**RESOLUTION OF THE GOVERNING BODY OF THE MC CLOUD COMMUNITY SERVICES
DISTRICT RELEASE AND RE-ALLOCATION OF RESERVE FUND CATEGORIES**

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

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

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

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

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

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

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

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

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

WHEREAS, those loans have been paid in full and 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 2017/18, 2018/19, 2019/20, 2020/21 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 reassigns the amounts to General Contingency category in the reserves, and unassigns the preceding dollar amounts above from the categories "Set Asides Pending Audits" and "Surplus Pending Audits" to the General Contingency categories in each fund.

I HEREBY CERTIFY that the foregoing resolution is a full, true, and correct copy of a resolution duly and regularly adopted and passed by the Board of Directors of the McCloud Community Services District, County of Siskiyou, California, at a regular meeting thereof, held on the 11th of March, 2024, by the following vote:

AYES:

NAYS:

ABSENT:

Michael Hanson, President

ATTEST:

Sarah Roberts, Secretary of the Board



United States Department of Agriculture

Rural Development

January 20, 2022

SENT via EMAIL ONLY

Yreka Office

215 Executive Court
Suite B
Yreka, CA
96097-2667

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

Voice 530.572.3126
Fax 844.206.6796
TDD: 530.792.5848

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

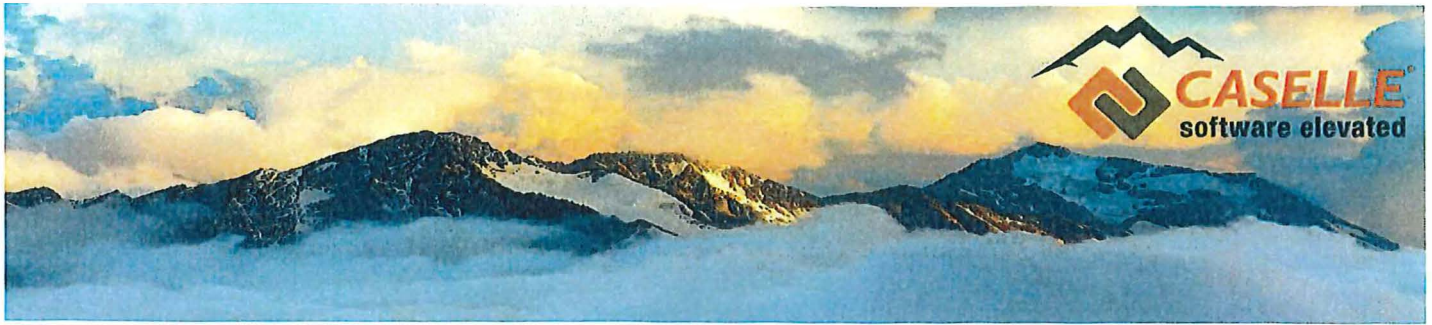
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If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request 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. 20250-9410, by fax (202) 680-7442 or email at program.intake@usda.gov.

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	
		Total	\$ 3,935,653.65				\$ 3,948,118.70	
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		\$ -	\$ 914.59	\$ 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	\$ -		\$ 1.26	\$ 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			\$ 76.86	\$ 24,268.16	
	101120	CDBG 1999 (\$5583/yr thru 06/2038)	\$ 13,756.47			\$ 43.71	\$ 13,800.18	
	101120	SWRCB Capital Reserve 2000-2023	\$ 72,282.45			\$ 229.66	\$ 72,512.11	
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	
Totals			\$ 3,923,188.60	\$ -	\$ -	\$ 12,465.05	\$ 3,935,653.66	\$ 3,935,653.66



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

220 W Minnesota Ave.
McCloud, CA 96057

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) 228-9851 Fax (801) 850-5001 1656 S. East Bay Blvd, Ste. 100 / Provo, UT / 84606

Caselle® 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
Total Investment	\$38,099

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

<i>Caselle</i> ® Application Software	License Type	Training	Setup	Conversion	Total
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
Grand Total	Hosted	\$18,100	\$14,450	\$5,549	\$38,099

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 | <ul style="list-style-type: none">• 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:<ul style="list-style-type: none">– Balance Sheet with Revenue/Expenditures compared to budget– Allocation Reconciliation– Income Statement (All Funds)– Balance Sheet (All Funds)– Fund Summary Income Statement <p><u>Note:</u> Additional fees may be required to set up additional financial statements.</p> <ul style="list-style-type: none">• 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 | <ul style="list-style-type: none">• 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. <p>600 accounts are included</p> |
| Bank Reconciliation
Data Conversion | <ul style="list-style-type: none">• 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. <p>2 bank accounts are included</p> |

Caselle[®] Hosted Software & Services Proposal
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.

CASELLE[®]

Proven Software Solutions for Local Government
www.caselle.com Toll Free (800) 228-9851 Fax (801) 850-5001 1656 S. East Bay Blvd, Ste. 100 / Provo, UT / 84606

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

- | | |
|---|--|
| Accounts Payable Setup | <ul style="list-style-type: none">• Establish vendor defaults.• Format one check form with requested stub detail.• Create a Checklist to document Accounts Payable procedures, including the printing of 1099's. |
| Data Conversion | <ul style="list-style-type: none">• 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">– Exception: 1099 balances can be established, if provided. <p>60 vendors are included</p> |
| Purchases & Requisitions Setup | <ul style="list-style-type: none">• Format one purchase order form.• Create a Checklist to document Purchase Order procedures.• 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. |
| Utility Management Setup | <ul style="list-style-type: none">• Set up services, taxes, rate tables, and other fees for billing.• Format one form for each of the following: utility bills, delinquent notices, and shut-off notices.• Set up default reports for billing, meter proofing, and reviewing customer information.• Create table lists to generate customer labels, reports for new connects, terminated customers with credit balances, and terminated customers with a zero balance.• Create a Checklist to document daily, monthly, and billing procedures.• 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. |
| Data Conversion | <ul style="list-style-type: none">• 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.• All appropriate transactions for balancing the billing will be converted.• Balancing totals, billing totals, receivable by service totals, if provided, will be balanced to the existing system using supporting reports.• Caselle will provide reports of the converted data for auditing purposes. <p>800 meters or customers are included</p> |

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

- Service Orders Setup**
- Set up the Service Order options (including user, department, and actions).
 - Customize Service Order data entry screens.
 - Format three Service Order form layouts.
 - Set up the Utility Management interface.
 - Additional form layouts 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.
- Cash Receipting Setup**
- Set up the General Ledger accounts for bank deposits and standard receipting revenue.
 - Set up category and distribution codes.
 - Set up payment types, for example, check, cash, and credit card, and associated reports for balancing.
 - Create default reports to assist in daily operation.
 - Create a Checklist to document procedures for daily cash receipting transactions, updates, and posting of receipts.
- Asset Management Setup**
- Establish the default depreciation frequency and method, with the asset number format.
 - Set up departments, classifications, and asset types.
 - Create a Checklist to document procedures, including the asset creation and General Ledger updates.
- Data Conversion**
- Asset number, description, department, classification, and type will be converted. The depreciation start date, life, and method of depreciation will be converted for each asset, if provided.
 - Accumulated depreciation can be converted to ensure an accurate beginning balance.
- Materials Management Setup**
- Create the inventory number mask.
 - Set up the Department, Category, and Location files.
 - Establish inventory levels, turnover, and valuation reports.
 - Create a Checklist to document daily, monthly, and inventory procedures.
- Data Conversion**
- Inventory items will be converted. This includes the inventory number, description, location, category, quantity, and unit cost for each item. Inventory valuation will be balanced if available.
- Project Accounting Setup**
- Set up organization settings and all system defaults.
 - Determine job number mask with segments and values for all projects.
 - Determine and set up General Ledger accounts for WIP, depreciation, accumulated depreciation, and clearing accounts for labor and purchases.
 - Interface all applicable Caselle applications.
 - Set up the Crew Rate, Departments, and Jobs for creation, approval, and completion procedures.

MCSO BOARD OF DIRECTORS
Finance & Audit Committee Meeting
March 4th 2024 @ 4:00 pm

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, if staff cannot go to their site in Provo, Utah, the training cost would double and we would have to pay their travel expenses. A hybrid approach with training onsite and at Caselle would be a 50% increase + their travel expenses. \$36,200 + travel expenses. Hybrid Approach: \$27,150 + travel expenses. If we can go to there for training cost to fly 4 people to Provo Utah round trip costs about \$600-700. Hotel rooms there are around \$60-70 per night.

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.)
To rent a car to drive from SLC airport to Caselle Office (45-minute drive) it will cost around \$185.

Other Possible Costs: To move from our current "server" system to a cloud-based system we may need to replace our current thin client devices (10-Zig's) with full-blown PC's/laptops. 4 laptops/PC's would cost approximately \$500-600 x 4= \$2,000-2,400. However, getting out of the server setup we currently have will save us \$800 per month.

History Conversion (Optional): \$1,000 per year per module for General Ledger, Accounts Payable and Utilities. Caselle recommends that we keep a computer with the old system on it for a while for history access.

The upfront payment 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 and will be from 9 am to 5 pm. The Board is welcome to attend anytime that day to observe or ask questions about the software & implementation. I have also reached out to CSDA Finance Corporation Coordinator Cathrine Lemaire, and she is looking into some CSDA financing options that we may be able to use for the training/travel costs, as well as some other future purchases we will need to make such as a backhoe, utility truck, new computers/laptops, etc. Sean Garland, our IT guy will also be there for the demo.

From: Sean Gariand <sean@garlandtech.net>
Sent: Tuesday, December 26, 2023 10:20 AM
To: Jennifer Brunello; Paris Muller
Subject: RE: Issues for new software

Good morning Jennifer,

Changing your accounting package is a very daunting endeavor not for the faint of heart. But rest assured that we'll be with you along your journey. I'll get a ticket created for this project so we can work with you along the way.

Technically of course, we have to recommend a true "Fund Accounting" package for your operations. Because you are a CSD, and have operations similar/on par with a traditional city, Fund Accounting software purpose built for that task is the only way to truly capture the data you need in a reasonable way. This precludes programs such as Quickbooks as the number of hoops you have to jump through to get things working, and reporting correctly is not worth the trouble. As we work with several different city/CSD operations we can provide some guidance.

Typical programs that come across our radar, for Fund Accounting systems are the following:

- Fund Balance – Several cities locally use this product. Typical installations require a file server and remote desktop server like you have currently so you could support it. It's very expensive
- Black Mountain Software – your current package. Less cost than Fund Balance, and has a web version which you ***should*** be moved to. Once moved completely to the cloud/web version, we can tear down your AWS infrastructure which saves >800/mo in infrastructure costs (outside of the software maintenance costs)
- Banyon Accounting – relatively inexpensive system, that requires a "host" system for the data and runs locally on computers. Would work with your environment. No cloud option
- Simple City by GWorks – City of Dunsmuir is moving to this product. It's cloud/web based, which doesn't require any infrastructure of any substance on your end
- Caselle - based system that City of Weed, and City of Susanville utilize

I'd love to get on a call about it to better explain, but I'll try to preface some things here:

Your system uses "thin" client computing, which is to use the small black boxes (the reception desk is the only actual PC onsite) at each desk, and run the system all "in the cloud". You actually have a relatively "heavy" installation of servers in Amazon Web Services (we're behind on invoicing because of internal changes on our end). These systems are representative of what actual equipment onsite would be, without the hassle, capital costs, or regular maintenance of actual onsite servers. There is a main login server, a file server (hosts the actual data) and a server dedicated to your end user experience. There is also a VPN server, and full hourly/daily backups. This system costs upwards of \$800/mo to support your setup.

Our recommendation would be to move to SharePoint for all of your normal "N" drive data such as Word and Excel docs, PDF's etc... and move to a cloud based Accounting system. Each of the main stream gov accounting software typically supports a cloud first front. As mentioned, you ***should*** be fully online now with no need for the server(s).

To fully eliminate the Amazon servers, and get to a pure cloud front, we would need to swap our your Thin client computers (10Zig devices) with full blown PC's or laptops. This would be a replacement of about 4 or 5 computers. Your current screens, and such would work fine, we just need actual computing devices. Once we do that, we can support SharePoint (cloud file storage) and with a cloud accounting system, that would only require a web browser.

To really nail this down, we should get on a quick call. Let me know when you may have some time. I'd be interested in why you are thinking of changing, and discuss the reasons for "fund accounting" being the correct way to present the data. Also better explain your configuration and what the costs and cost savings making a reasonable change would look like.

Happy Holidays!

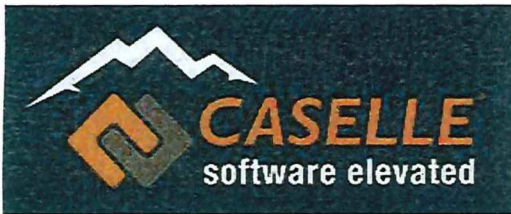
Jennifer Brunello

From: Wade Walker <pww@caselle.com>
Sent: Friday, February 23, 2024 10:03 AM
To: Jennifer Brunello
Cc: Amos McAbier, Ladd Laulusa
Subject: RE: Questions & demo

Hi Jennifer,

See my answers below.

Wade Walker
Territory Manager
Direct [801.850.5085](tel:801.850.5085)
Email pww@caselle.com



See what our customers are saying:

[Customer Testimonials](#)

From: Jennifer Brunello <cfo@ci.mccloudcsd.ca.us>
Sent: Friday, February 23, 2024 10:34 AM
To: Wade Walker <pww@caselle.com>
Cc: Amos McAbier <amos@ci.mccloudcsd.ca.us>
Subject: Questions & demo

Hello. I was asked a few questions by our Finance Committee and would like to ask you so that I know before the board meeting.

1. Can we start the conversion in the middle of the fiscal year? Any issues that may occur from doing that? **Yes, Implementation is always working with 20-60 customers at a time. We bring all your reports in year to date based upon when you go live along with a full year of payroll history.**
2. If staff cannot come to your site for training, how would that change the cost? **Onsite training would be double the cost plus our travel expenses. A hybrid approach with training at Caselle and Onsite would be a 50% increase plus our travel expenses.**
3. If we were to outsource the conversion part of the work to Q90, how much would this cost and how to get in touch with them. **Ladd would have to get you a bid. In my experience they have been \$20k-\$30k depending on the complexity and amount of data you have. I've included him in on this**

email. They would do the “prep phase” portion of the implementation and with your help they would extract and clean up the data, then move it into Caselle load tables so we can bring it into our system.

4. For optional history conversion to be specified in contract, how much more would cost be? History conversion is \$1000 per year, per module in the applications we offer it in (GL, AP, Utilities). We don't recommend any more than 3 years if you decide you want history. If there is any way you could keep a computer with your old system on it to access for historical data that would be the best way to go. In our experience history conversion is way overvalued and significantly underused. We've had a few sites pay us a large amount for history and then decided to pay us to remove it.
5. After the 50% deposit is paid, the remaining balance is due upon completion of training. Is this before, during or after implementation? This would be due after you go live. Implementation timeline is usually around 12 months from the time you sign contracts until you go live. That process can be sped up with the help of Q90. The upfront payment and final payment usually carries over two fiscal years. As a side note we don't start charging monthly maintenance and support fees until you go live. Each module carries it's own maintenance and support fee so when we bring up GL we start charging for that module and so on and so forth.
6. What is the zonal OCR & document management? Document Management allows you to file documents electronically, assists with workflow and view items online and in the console...highly recommend for the full Caselle experience. Here is the formal explanation: This product is an easy-to-use, affordable document management system that makes going paperless easy. Simplify the process of scanning paper documents, archiving email and managing critical files in a secure database repository.

I am pretty sure that we will want to do that demo on March 4, but will let you know for sure after Mondays meeting. Hopefully I can also answer these questions at the meeting too. Are you talking about the onsite demo? I mentioned the week of the March 4th and we would be available the 5-8th. We've had someone schedule the 7th but we could make Tuesday the 5th work. The sooner we know the better so we can book flights and travel plans.

Thank you!

Jennifer Brunello
Finance Officer
McCloud Community Service District
PO Box 640
McCloud, CA 96057
530-964-2017
530-964-3175 fax
530-261-1905 cell
cfo@ci.mccloudcsd.ca.us

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
			Laminate, copies & fax services (previously Miscellaneous)	\$ 100	\$ 380
302220					
304160			Interest Income	\$ 9,180	\$ 6,641
			TOTAL REVENUE	\$ 103,795	\$ 70,523
		EXPENSES			
401100	110-140	Employee Costs:	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
			Total Employee Costs	\$ 746,187	\$ 162,520
402000		Other Costs			
	310		Insurance	\$ 53,430	\$ 45,148
	320		Telephone	\$ 8,000	\$ 4,081
	330		Publications	\$ 50	\$ 45
	340		Travel	\$ 1,000	
	345		Hiring	\$ 1,500	
	350		Training	\$ 5,000	\$ 272
	360		Uniforms	\$ 400	\$ 680
	365		Safety	\$ 600	\$ 341
	370		Memberships	\$ 5,100	\$ 8,772
	385		Operating Lease	\$ 5,800	\$ 1,597
	390		Attorney	\$ 10,000	\$ 29,504
	391		Accountant (Auditor, Actuarial reports)	\$ 16,000	\$ 13,500
	392		Professional Services	\$ 800	\$ 1,560
	396		IT Services/new software costs	\$ 51,540	\$ 13,976
	398		Election Expense	\$ 2,045	
			Total Other Costs	\$ 161,265	\$ 119,476
403000		Supplies/Maintenance/Hardware			
	400		Supplies	\$ 1,200	\$ 1,473
	410		Office Supplies	\$ 11,560	\$ 4,367
	411		Postage/Delivery	\$ 4,000	\$ 2,126
	412		Computer/IT Supplies	\$ 1,000	\$ 644
	415		Janitorial Supplies	\$ 1,000	\$ 57
	420		Diesel	\$ 500	
	430		Fuel	\$ 500	
	440		Heating Fuel	\$ 6,000	\$ 1,668
	450		Power	\$ 3,000	\$ 2,311
	510		Building	\$ 1,000	\$ 711
	520		Equipment Maintenance	\$ 2,500	\$ 6
	530		Vehicle Maintenance	\$ 800	
			Total	\$ 33,060	\$ 13,363
		Miscellaneous Costs			
405000	720		Service Fees	\$ 1,500	\$ 1045
	710		Fees/Permits	\$ 400	\$ 348
	740		Property Tax	\$ 126	\$ 126
			Total Miscellaneous Costs	\$ 2,026	\$ 1,519
			Total Operating Expenses	\$ 942,538	\$ 296,878

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

Increased fees for being sued by board member.

back office heater diagnosis & repair 785, KRM Svcs.

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

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

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

Fire Fund 1040 as of 02/22/2024

Revenue	Account	Object		23-24 Budget	23-24 Actuals YTD
	301100		Tax Revenue	\$ 123,378	\$ 153,818
	304120		Ambulance	\$ 100,000	\$ 67,959
	304100		Donations	\$ 10,000	\$ 3,483
	304110		Other Income	\$ 61,500	\$ 44,575
	304160		Interest Income	\$ 11,058	\$ 10,425
			Total Revenue	\$ 305,936	\$ 280,260
Expenses					
	401100	110-140	Salaries	\$ 205,604	\$ 58,811
	401200	210-240	Payroll Taxes	\$ 17,473	\$ 6,257
	401300	270	Employee Health Benefits	\$ 58,499	\$ 6,039
		280	Worker's Comp	\$ 19,409	\$ 4,244
		230	PERS	\$ 18,036	\$ 6,534
			Total Employee Costs	\$ 319,021	\$ 81,885
Other Costs					
	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	
	Supplies/Maint./Hardware		Total Other Costs	\$ 67,086	\$ 33,163
	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
			Total Supplies/Maintenance/Hardware	\$ 113,441	\$ 29,286
	404000	610	Portion of Backhoe payment	\$ 65	
	Debt Service				
	405000	710	Fees/Permits	\$ 3,000	
		740	Property Tax	\$ 70	\$ 63
			Total Miscellaneous Costs	\$ 3,070	\$ 63
			Total Operating Costs	\$ 502,683	\$ 144,337
			Net Income/Loss	\$ (196,747)	\$ 135,863

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

cal chief membership 120, AAA membership 525.

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

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

engine 1717 breakdown & repairs.

Alleys Fund 1050

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

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

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

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

Park Fund 1070 as of 02/22/2024

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

Fitness for duty physical for employee.

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

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

Not budgeted. these numbers are proposed amendments.

Refuse Fund 1090

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

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

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

Sewer Fund 2000					
			As of 02/20/2024		As of 02/22/2024
Revenue	Account	Object		2023-24 Budget	2023-24 Actuals YTD
	302100		Utility Fees	\$ 555,400	\$ 338,053
	302120		Connection Fees	\$ 4,950	
	304160		Interest	\$ 46,410	\$ 29,229
			Total Revenue	\$ 606,760	\$ 367,282
Expenses					
	401100	110-140	Salaries	\$ 85,241	\$ 76,443
	401200	210-220	Payroll Taxes	\$ 8,385	\$ 6,680
	401300	280	Worker's Comp	\$ 4,000	\$ 2,839
		270	Group Health Benefits-Active	\$ 41,944	\$ 31,870
		230	PERS	\$ 10,194	\$ 4,746
			Total Employee Costs	\$ 149,764	\$ 122,578
	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
			Total Other Costs	\$ 23,932	\$ 22,112
	403000	400	Supplies	\$ 7,000	\$ 1,576
		420	Diesel	\$ 3,000	\$ 1,220
		430	Fuel	\$ 1,309	\$ 1,262
		520	Equipment Maintenance	\$ 3,500	\$ 1,060
		530	Vehicle Maintenance	\$ 1,500	\$ 584
			Total Supplies/Main/Hardware	\$ 16,309	\$ 5,702
Debt Service					
	404000	610	Principal	\$ 84,560	\$ 43,137
		615	Interest Expense	\$ 20,968	\$ 12,033
			Total Debt Service	\$ 105,528	\$ 55,170
Miscellaneous C	405000	710	Fees/Permits	20300	\$ 20,270
			Total Miscellaneous Costs	\$ 20,300	\$ 20,270
			Total Operating Expenses	\$ 315,833	\$ 225,832
			Net Income/Loss	\$ 290,927	\$ 141,450

SDRMA Audit amount 9870.69

Lawrence & Associates qtrly wastewater monitoring 7703.46, 2424.16

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

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

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.