



AGENDA

Please turn off all cell phones while meeting is in progress.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561

**This meeting will also be held via zoom:
If you wish to attend virtually, please check the website at
www.stallionspringscsd.com for zoom link.**

BOARD OF DIRECTORS REGULAR BOARD MEETING
TUESDAY, MAY 17, 2022 @ 6:00 PM

- 1. Flag Salute:**
- 2. Call to Order:**
- 3. Roll Call:**
Directors present:
Directors absent:
- 4. Reserved for President's Comments and Addendum.**
- 5. PUBLIC PRESENTATIONS** – This portion of the meeting is reserved for persons desiring to address the Board on any matter not on this agenda and over which this Board has jurisdiction. "Please be advised however, the Brown Act prohibits action on items that are not listed on the Agenda, or properly added to the Agenda under the provisions of the Brown Act. The Board may set such items for consideration at some future Board meeting." Speakers are limited to three (3) minutes. PLEASE STEP TO THE PODIUM TO MAKE YOUR PRESENTATION. STATE YOUR NAME AND ADDRESS FOR THE RECORD, before making your presentation. Thank you.
- 6. BOARD MEMBER ITEMS** – This portion of the meeting is reserved for Directors to present to the Board and to the public, information, announcements and items that have come to their attention. No formal action

will be taken. A Board member may request that an item be placed, for consideration, at a future Board meeting.

7. Police Report.
8. Presentation by Tom Pacheco requesting a pump track in the Community.
9. Discussion of the draft Fiscal Year Budget for 2023(July 2022-June 2023) and approval to publish a notice for the Public Hearing on the budget in at the June 21, 2022, Board Meeting.
10. Approval to enter into a contract with Nigro & Nigro to perform the audit for Fiscal Years 2022,2023 and 2024 at a cost of \$19,000 per year.
11. Board Approval of Resolution No. 2022-07, authorizing the Financial Officer to prepare a report summarizing a list of properties with delinquent and inactive charges and set a hearing date in accordance with Government Code Section 61115.
12. Approval of the April 19, 2022 Regular Board Meeting Minutes.
13. Approval of Checks for May 2022 and the CalPERS Retirement Payments (due to an unforeseen circumstance all documentation will be available Tuesday May 17th).
14. Financial Reports (due to an unforeseen circumstance all documentation will be available Tuesday May 17th).
15. General Manager's Report.
16. Motion to adjourn.

ADA compliance statement: In compliance with the Americans with Disability Act, if you need special assistance to participate in this meeting, please contact the General Manager, Vanessa Stevens, at 661-822-3268. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. **Posted** May 13, 2022



POLICE REPORT

Monthly Statistical Report



Month Covered: April 2022
Prepared By: Gary Crowell, Chief of Police

Monthly Statistics:

Stallion Spring Police:	
Arrests:	9
Citations Issued:	6
Reports:	94
Calls for Service:	89
On Call, Call Outs:	1
Officer Initiated Investigations:	22
Field Interviews:	32
Assist other Agencies Total	13
Bear Valley Police Department	5
Kern County Sheriff's Department	5
Kern County Fire Department	3
Impounds:	1
Medical Assist:	3
Vacation House Checks:	8

A traffic stop led to the arrest of a 40-year-old male for being a felon in possession of a firearm, possession of two high-capacity gun magazines with ammunition, possession of a controlled substance (believed to be methamphetamine), possession of drug paraphernalia, driving a vehicle with an open container of alcohol and driving an unregistered vehicle.

A traffic stop and a parole search led to the arrest of a 26-year-old subject for possession of stolen property, possession of burglary tools and possession of a controlled substance (believed to be methamphetamine).

Officers took a report of a stolen vehicle from a residence in the Stallion Springs area.

Residents, if you see suspicious behavior, please contact us. If you have a non-emergency police issue, please contact our dispatch at (661) 861-3110. If you are having an emergency, please call 9-1-1.

Please be polite and courteous to one another and stay safe!



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AGENDA SUPPORTING INFORMATION

Agenda #8

- Subject:** Presentation by Tom Pacheco, Stallion Springs Resident requesting a pump track in the community.
- Submitted by:** Vanessa Stevens, General Manager
- Meeting Date:** May 17, 2022
- Background:** Per Board recommendation Mr. Pacheco, Stallion Springs Resident will present to the board his request for a pump track in the community.
- Listen to Mr. Pacheco and ask questions as needed. It is important for the Board to ask Mr. Pacheco questions on the impact this could have on the District and to the community. The Board should consider all pros and cons before making any decisions on the matter.
- Recommendation:** Listen to Mr. Pacheco and decide whether action should be taken on his proposal.



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AGENDA SUPPORTING INFORMATION

Agenda #9

Subject: Discussion of the proposed budget for 2023 (July 2022-June 2023) and approval to publish a notice of a Public Hearing on June 21, 2022.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: May 17, 2022

Background: As required by the California Government Code, the Board and Public are being presented a draft budget for Fiscal Year 2023. With the Board's authorization a notice will be placed in the Tehachapi News for comments on the budget.

At the June 21, 2022 Board Meeting a Public Hearing will be held in regard to comments on the budget and then it will be approved by the Board of Directors.

Electronically we have submitted to each Board Member and the public the detailed budget, an overview of the budget and an organizational chart showing employees assigned to their respective departments.

Should anyone wish to receive a hard copy of the detailed budget please contact Vanessa Stevens. Should anyone have questions in regard to the budget please contact Vanessa Stevens and we will answer those questions prior to the meeting.

Recommendations: Discuss the budget and make a motion for staff to publish a notice for Public Hearing to be held during the June 21, 2022 Board Meeting.

THE NARRATIVE FOR THE FISCAL YEAR 2023 DRAFT BUDGET

This narrative gives an overview of each department. Questions are welcome.

General Comments that impact all departments:

The budget includes a 7.5% cost of living increase for all employees, a 5% merit increase for all employees (though some may not qualify). The budget also reflects unfortunate news that our modification factor increased in the calculation of workers compensation insurance, so most departments showed an increase in that cost. Property, liability, utility, and fuel costs are showing a significant increase in all departments.

ADMINISTRATION

Personnel costs have been budgeted to show a full time General Manager, 50% of the public works supervisor being allocated in administration and having the support staff needed for a busy office.

Operational costs are budgeted based on historic numbers and it does not appear there will be any unusual expenses.

We increased the property tax revenue based on history and projection of growth.

There is \$10,000 budgeted for capital expenditures if needed, but do not have an anticipated need for it at this time.

As noted, administration must rely on the allocation money that all the other departments pay into along with some property tax money to offset expenses.

PARKS

Based on more consistent open hours at the community center and the projection of a full staff, the personnel expenses reflect the support needed for fully operational recreational programs. We have launched the new website for all of our Parks and Rec Activities in hopes of increasing attendance and revenue for our park's programs.

With that said, the parks department will be fully staffed with a lead park coordinator, recreational aids, lifeguards and the support staff to properly care for the maintenance of all the park needs.

The operational expenses reflect prior years operational costs based on the programs we have had and are projected to have.

There is \$25,000 in capital expenses budgeted to purchase a new much needed replacement vehicle. As noted to the Board, staff will continue to submit grant requests for additional park facilities and programs.

The parks department is supported by revenue from property taxes and fees for the various programs. The board many years ago developed the concept that programs should pay for 50% costs with fees involved and the other 50% through property taxes.

The parks staff has done a good job in covering costs of supplies of some staffing for their programs with the cost to attend such programs.

POLICE

The budget reflects income to support the police coming primarily from three areas. Property tax money, State SLEF money and the assessment the voters approved (thank you).

The budget reflects five full time officers which includes the Chief. There was an increase in our CalPERS and workers compensation.

Operational costs involve historic numbers plus some additional expenses based on the knowledge of operations and an increase in insurance, legal, and lab analysis.

There are no planned capital purchases for fiscal year 2023.

ROADS

Roads are fully dependent on the \$150 per year per parcel assessment and as has been noted before, this amount has been the same since the late 1970's. We are working towards a Prop 218 study to increase the road assessment fee as the costs to maintain our roads has increased significantly over the years.

The roads department does not have dedicated staff for road work but pays a proportionately higher amount of allocation money for the work that is done on the roads. Operational expenses are minimal to cover the cost of road patching and weed control along with cleanup of roads and gutters.

The big expense is the annual payment of \$182,642 for the money borrowed to perform a much-needed road contract a few years ago.

There are no additional monies placed in the road's capital budget. We may need to determine later in the year if some roads will need oiling to properly maintain them which would be an additional expense not budgeted.

WATER

We are projecting a decrease in water revenue based on drought conditions and asking individuals to cut back on water use, creating a dip in water sales. We budget very conservatively regarding new homes going in and the water capacity fees based on those new homes. With the market continuing to show a consistency in new homes, we are hopeful that we will receive more than projected in revenue.

Other operational costs are based on historic numbers which includes the District having to pay property taxes on the two properties purchased from Bornt.

The capital items placed in the budget at this time are the annual loan payments of \$243,000 for the Bornt properties and \$125,000 for the AMI Meters.

There is \$30,000 budgeted in Misc. Contract Services \$15,000 for regular Misc. Contracts as needed and an addition \$15,000 for the maintenance of our trails if needed as well.

SEWER

Revenue for the sewer/wastewater operations is based primarily on the service charge. Again, a very conservative dollar amount has been budgeted for new homes and the capacity and connection fees associated with new homes.

The budgeted operational costs for Fiscal Year 2023 are as has been expended in previous years.

For capital costs the two semi-annual loan payments for the lift station are included along with the possible purchase of a vehicle and an additional \$10,000 if needed. There may be some additional capital needs, but we are still looking at what those might be for fiscal year 2023.

SOLID WASTE

Revenue is based on the solid waste charge which is placed on the resident's bi-monthly water bill. With the new set up for the solid waste site some money is now coming in for those that need additional trash decals for solid waste access per year, which has been more that we had projected going into this project.

Operational costs are based on historic numbers.

There are no capital expenses planned for 2023.

ARTCOM

A conservative amount of revenue is budgeted based on new homes and remodels, i.e. Fence installations, painting, etc. Expenses are minimal based on a possible legal fee or two being needed.

OVERVIEW

The Budget Overview spreadsheet reflects revenue, operating expenses, allocation amounts, capital needs and the net financial expectations for each department.

For the three departments that rely on property taxes the net result is a positive \$58,962.

For the roads department the bottom line is showing a negative \$79,392. This deficit along with the current condition of some of our roads clearly shows the need to increase the current road assessment in the year ahead.

The water department carries some unknown factors. The bottom line for fiscal year 2023 projects to a \$313,054 loss for the year.

The unknown factors are the drought conditions we face and the loss in water revenue based on those conditions.

With that said the current fiscal year had a good amount of revenue come in from new homes, more than originally projected. Water capacity money can offset any loan payments made so if new homes continue in Stallion that will assist in the capital costs the district is incurring to provide potable water to the community.

The sewer department is operating at a financially positive number, thanks to the engineering study and the rate increase a few years ago. We are hopeful that with Woodward beginning operations again the revenue may even grow and continue to support the wastewater operations.

The Solid Waste changes that were made have proven to be successful in allowing the district to continue to provide solid waste services without having to increase the fees.

Again, questions in regard to this narrative and the draft fiscal year 2023 budget are welcomed.

BUDGET OVERVIEW
FY 2022-2023

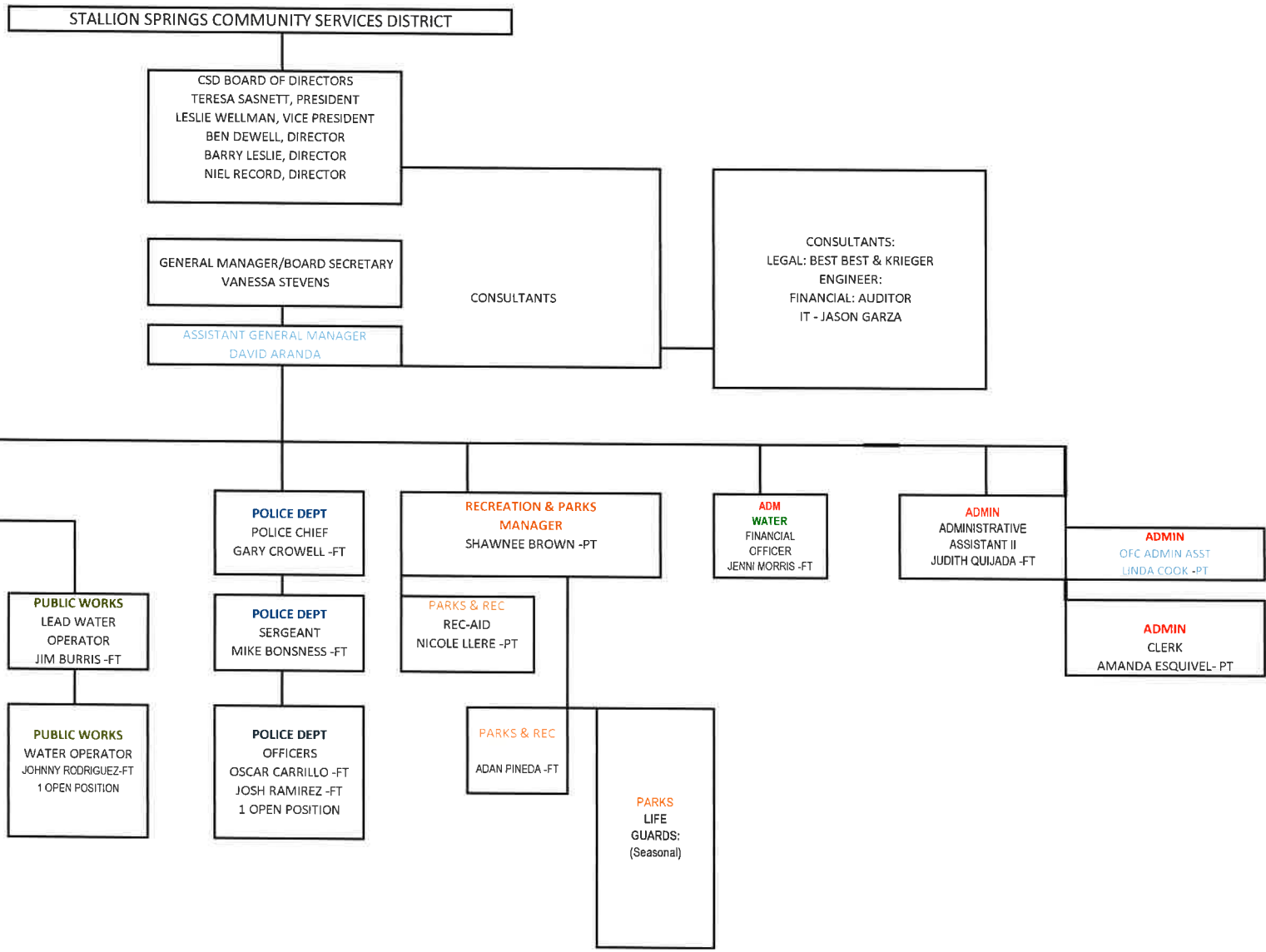
ALLOCATION

Dept Breakdown

	ADMIN	PARKS	POLICE	ROADS	WATER	SEWER	SOLID WASTE	ARTCOM	TOTALS
	80	-6	-11	-25	-25	-5	-7	-1	0%
Revenue	374,500	298,000	759,500	322,000	1,196,360	405,135	185,700	7,300	3,548,495
Expenses									
Total Operating Expenses	(677,400)	(301,800)	(785,600)	(49,400)	(972,500)	(231,500)	(133,500)	(2,000)	(3,153,700)
Allocation	541,920	(40,644)	(74,514)	(169,350)	(169,350)	(33,870)	(47,418)	(6,774)	(0)
Capital Expenses	(10,000)	(25,000)	0	(182,642)	(367,564)	(91,000)	0	0	(676,206)
Net Revenue	229,020	(69,444)	(100,614)	(79,392)	(313,054)	48,765	4,782	(1,474)	(281,411)



ORGANIZATIONAL CHART
(FISCAL YEAR 2023)



* BLUE DENOTES AN EXTRA HELP OR TEMPORARY POSITION



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AGENDA SUPPORTING INFORMATION

Agenda #10

Subject: Approval to enter into a contract with Nigro & Nigro to perform the audit for Fiscal Years 2022, 2023 and 2024 at a cost of \$19,000 per year.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: May 17, 2022

Background: Paul Kaymark with Nigro & Nigro has performed the audit for Stallion Springs for several years. Over the years Paul and his team have proven to be knowledgeable in our operations. They work well with staff and are very thorough.

Based on pricing (The District paid over \$22,000 in 2018 with another firm) and prior experience Jenni and I recommend entering into an agreement with Nigro & Nigro to perform the Fiscal Year Audit for the next three years.

Recommendation: Approve a three-year agreement with Nigro & Nigro to perform the Fiscal Year audits for Stallion Springs for Fiscal Years 2022, 2023 and 2024.

**PROPOSAL FOR PROFESSIONAL AUDIT SERVICES
Stallion Springs Community Services District**

**For the Fiscal Years Ending
June 30, 2022-24**

NIGRO & NIGRO^{PC}

Respectfully Submitted by:
Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com

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Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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April 26, 2022

Vanessa Stevens, General Manager
Stallion Springs Community Services District
27800 Stallion Springs Drive
Tehachapi, CA 93561

Dear Mr. Stevens:

Thank you for the opportunity to submit this proposal to provide auditing services for the Stallion Springs Community Services District. Our understanding of the work to be done is: the annual audit of the District's financial statements for fiscal years June 30, 2022-2024. Based on our history with special districts, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your district, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 60+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Oakland for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.
- **An Efficient and Effective Work Plan.** We currently serve over 60+ governmental entities state-wide, including those with enterprise funds, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.

- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the ACSA Professional Development Committee, CASBO, CSBA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar special district governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner

STATEMENT OF INDEPENDENCE

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

The Firm has had no prior engagements with the District, nor are there any personal or organizational conflicts of interest as prohibited by law.

LICENSE TO PRACTICE IN CALIFORNIA

The firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

FIRM QUALIFICATIONS & EXPERIENCE

Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 19 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



OAKLAND OFFICE

FIRM QUALIFICATIONS & EXPERIENCE (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

Position	Number of Employees	Number of Licensed CPA's
Partner*	6	6
Manager	2	2
Supervisor	1	-
Senior	4	1
Associates	6	-
Support Staff	3	-
Total	22	9

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

Past Performance / Disciplinary Action

The Firm has not had any State desk reviews or field reviews of its audits in the last five years. We also have had no disciplinary action taken or pending against the Firm during the past five years with state regulatory bodies or professional organizations.

PARTNER/SUPERVISOR/STAFF QUALIFICATIONS & EXPERIENCE

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	24
Peter Glenn, CPA	Review Partner	11
Jared Solmonsens, CPA	Audit Manager	3
Stacy Macias	Audit Supervisor	3
Anabel Cruz, CPA	Audit Senior	2

Staff Continuity

Effective service relies on a strong-working relationship between clients and our staff. For this reason, we do our best to ensure a consistent audit team is working on the engagement not only throughout the year, but in each subsequent year. This helps enable us to best respond to the specific needs of our clients, and will prevent your staff from feeling like they must “train” new auditors each year.

Our firm has been fortunate to experience less than typical turnover for a typical CPA firm. The average length of time a typical auditor has been employed by the firm is around four years. We find that our employees enjoy coming into work every day, which in turn provides a much better client experience.

Paul J. Kaymark, CPA

Lead Audit Partner

Paul recently joined the firm after more than 24 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Big Bear City Community Services District
- Bear Valley Community Services District
- Stallion Springs Community Services District
- Santa Ynez Community Services District
- Barstow Heights Community Services District
- Capistrano Bay Community Services District



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Riverside County Park & Open Space District
- Cahuilla Band of Indians
- Murrieta Valley Cemetery District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- GFOA Annual Conference
- AICPA Advanced Types in Single Audit
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Manager

Jared joined the firm in 2019 as a Staff Accountant. After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work under the general supervision of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Jared began his career with Nigro & Nigro working on LEA audits before transitioning to focus on special districts and not-for-profit organizations. He focuses on a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm. He regularly consults with clients in the areas of:

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements

Other Agencies Served:

- Palmdale Water District
- Scotts Valley Water District
- Oxnard Harbor District
- Big Bear City Airport District
- Pauma Valley Community Services District
- North County Fire Protection District
- San Gabriel Valley Mosquito & Vector Control District
- Ventura County Resource Conservation District
- Tehachapi Valley Recreation & Park District

Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- AICPA webinars and CPE
- California Special Districts Association Conference
- Spidell Tax Seminar
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias

Supervisor

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Senior Accountant. Stacy has worked in a variety of the firm's audit and tax departments. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the partner and oversee staff as they work together through different audit areas.



Audit Services:

Stacy began her auditing career on audit engagements of local education agencies, charter schools, governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Palmdale Water District
- Ventura County Conservation District
- Antelope Valley Resource Conservation District
- Rowland Water District
- North County Fire Protection District
- Bolinas Fire Protection District
- Bodega Bay Fire Protection District

Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- CPA License Candidate (expected licensure in 2021)

Continuing Education:

- CalCPA Conferences for Governmental Accounting and Auditing and Not-for-profit Organizations
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Senior

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. She has passed the CPA examination and is working towards meeting the requirements needed for licensure. Anabel's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water Districts, fire Protection Districts and community Service Districts. Anabel values building quality relationships with clients while providing timely and reliable services. Anabel is working under the general direction of the Audit Supervisor.



Audit Services:

Anabel has experience with a variety of governmental and not-for-profit accounting issues derived from her audit and consulting experience at the firm. She regularly consults with clients in the areas of:

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience those industries. She regularly consults with clients in the areas of:

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules

Other Agencies Served:

- Palmdale Water District
- North County Fire Protection District
- Ventura County Resource Conservation District
- County of San Bernardino ATC
- Winters Cemetery District

Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PARTNER/SUPERVISOR/STAFF QUALIFICATIONS & EXPERIENCE (CONTINUED)


Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in special districts, school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our special district and school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Annual Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

We currently conduct over 60 government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we have audited within the past three years.

Organization Name:	Big Bear City Community Services District
Contact Person:	Shari Strain, Finance Officer
Address:	139 East Big Bear Boulevard Big Bear City, CA 92314
Phone:	(909) 584-4010
Project(s):	Financial Statement Audits

Organization Name:	Pauma Valley Community Services District
Contact Person:	Bobby Graziano, Administrator
Address:	33129 Cole Grade Road Pauma Valley, CA 92061
Phone:	(760) 742-6900
Project(s):	Financial Statement Audits

Organization Name:	Casitas Municipal Water District
Contact Person:	Denise Collin, CFO
Address:	1055 N. Ventura Ave. Oak View, CA 93022
Phone:	(805) 649-2251 x 103
Project(s):	Financial Statement Audits

Organization Name:	Mission Resource Conservation District
Contact Person:	Courtney Provo, District Manager
Address:	1588 South Mission Road, Suite 100 Fallbrook, CA 92028
Phone:	(760) 728-1332
Project(s):	Financial Statement Audits

Organization Name:	North County Fire Protection District
Contact Person:	Steve Marovich, Deputy Chief-Admin Division
Address:	330 S. Main Avenue Fallbrook, CA 92028
Phone:	(760) 723-2014
Project(s):	Financial Statement Audits

In addition to the valued clients listed above, we work with many more governmental clients. Our client retention history has been excellent and several of the clients have been clients for more than ten years.

SPECIFIC AUDIT APPROACH

We will audit the basic financial statements of the District for the year ended June 30, 2019, in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SPECIFIC AUDIT APPROACH (CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

COST PROPOSAL

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Financial Statement Audit	\$ 18,500	\$ 18,500	\$ 18,500
Annual state controller report	500	500	500
	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>
Total All-Inclusive Price for 2022-2024	<u>\$ 57,000</u>		



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561
(661) 822-3268, FAX (661) 822-1878, sscsd@stallionspringscsd.com

AGENDA SUPPORTING INFORMATION

Agenda #11

Subject: Board approval of Resolution No.2022-07, authorizing the Financial Officer to prepare a report summarizing a list of properties with delinquent and inactive charges and set a hearing date in accordance with Government Code Section 61115.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: May 17, 2022

Background: After years of losing revenue, the District Board in 2010 developed a policy in conjunction with Government Code Section 61115 that allows the District to collect monies that possibly would be “lost” because of ownership changes, individuals failing to pay final bills and individuals turning their water off for a period of time.

Essentially the law states that bills for water, wastewater and solid waste use stay with the property. This allows the District to pursue monies owed by individuals failing to pay a bill, even if those individuals have moved away.

The law and the District also allow the District to collect the Service fees, even if the property owner has requested that the meter be locked off for a period of time. The thought process is that the District must continue to operate and individuals not utilizing water for a period of time does not relieve them of the need to pay the service charge.

Since the adoption of this policy staff has made numerous changes in our efforts to obtain the payments from previous homeowners. The changes we have made have significantly reduced the number of unpaid utilities bills and we will continue to work on resolutions as they arise.

It should be noted that the monies placed on the tax bill is NOT A LIEN BUT SIMPLY A CHARGE for water, wastewater and/or solid waste. The notice has been placed in the Tehachapi News.

Recommendation: Approve Resolution No. 2022-07 and set the hearing date for June 21, 2022.

**BEFORE THE BOARD OF DIRECTORS OF THE
STALLION SPRINGS COMMUNITY SERVICES DISTRICT**

Resolution No. 2022-07

RE: A RESOLUTION AUTHORIZING THE FINANCIAL OFFICER TO PREPARE A REPORT SUMMARIZING A LIST OF PROPERTIES WITH DELINQUENT AND INACTIVE CHARGES AND SET A HEARING DATE IN ACCORDANCE WITH GOVERNMENT CODE SECTION 61115.

WHEREAS, in accordance with the authorization found in Government Code section 61100 *et seq.*, the District provides various services to its residents; and,

WHEREAS, in accordance with the authorization found in Government Code section 61115 the District may establish rates and other charges for its services; and,

WHEREAS, Government Code section 61115(b) expressly provides that the District may collect on charges and penalties on the tax roll in the same manner as property taxes;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT resolves as follows:

1. The General Manager is authorized and directed to take whatever steps are necessary to prepare a General Manager's report in accordance with Government Code section 61115(b).
2. The General Manager is also authorized and directed to set a hearing date and notice the same in accordance with Government Code section 61115(b).

PASSED, APPROVED AND ADOPTED this 17th day of May, 2022, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest:

Teresa Sasnett, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors

EXHIBIT A (50393)
INACTIVE WATER FLAT
CHARGES

PLEASE TAKE NOTE THAT THE GENERAL MANAGER HAS PREPARED AND FILED WITH THE BOARD OF DIRECTORS THE FOLLOWING REPORT THAT DESCRIBES EACH AFFECTED PARCEL OF REAL PROPERTY AND THE AMOUNT OF INACTIVE WATER SERVICE CHARGES. THE GENERAL MANAGER RECOMMENDS, IT IS IN THE BEST INTEREST OF THE DISTRICT, THAT INACTIVE CHARGES CITED WITHIN THIS REPORT BE PLACED UPON THE AFFECTED PARCELS PROPERTY TAXES IN ACCORDANCE WITH THE PROVISIONS OF GOVERNMENT CODE SECTION 61115(B)

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 21,2022 AT OR AROUND 6 PM. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE CHARGES.

ATN		WTR AMT
31736009001		\$85.94
31835023005		\$257.82
31845005002		\$257.82
31833014003		\$42.97
31827222003		\$430.56
31749013000		\$42.97
31848033002		\$171.88
31748011001		\$71.76
31857219002		\$85.94
31803001008		\$386.70

\$1,834.36

ATN		WTR AMT
31756008006		\$386.70
31840003001		\$42.97
31838010006		\$257.82
31852111006		\$42.97
31763015006		\$42.97
31809132003		\$645.84
31834035007		\$257.82
31834033001		\$42.97
31751045008		\$71.76
31852210000		\$42.97

\$1,834.79

TOTAL \$3,669.15

EXHIBIT A (50394)
INACTIVE SEWER FLAT
CHARGES

PLEASE TAKE NOTE THAT THE FINANCIAL OFFICER HAS PREPARED AND FILED WITH THE BOARD OF DIRECTORS THE FOLLOWING REPORT THAT DESCRIBES EACH AFFECTED PARCEL OF REAL PROPERTY AND THE AMOUNT OF INACTIVE SEWER SERVICE CHARGES. THE GENERAL MANAGER RECOMMENDS, IT IS IN THE BEST INTEREST OF THE DISTRICT, THAT INACTIVE CHARGES CITED WITHIN THIS REPORT BE PLACED UPON THE AFFECTED PARCELS PROPERTY TAXES IN ACCORDANCE WITH THE PROVISIONS OF GOVERNMENT CODE SECTION 61115(B)

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 21, 2022 AT OR AROUND 6 PM. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE CHARGES.

ATN		SWR FLT AMT
31857219002		\$220.00
31803001008		\$1,322.28
31852111006		\$110.00
31763015006		\$110.00
31809132003		\$731.28
31852210000		\$110.00
		\$2,603.56

TOTAL **\$2,603.56**

EXHIBIT A FUND (50391) DELINQUENT UNPAID CHARGES

PLEASE NOTE THAT THE FINANCIAL OFFICER HAS PREPARED AND FILED WITH THE BOARD OF DIRECTORS THE FOLLOWING REPORT THAT DESCRIBES EACH AFFECTED PARCEL OF REAL PROPERTY AND THE AMOUNT OF CHARGES AND DELINQUENCIES FOR EACH AFFECTED PARCEL FOR THE YEAR. THE GENERAL MANAGER RECOMMENDS, IN THE BEST INTEREST OF THE DISTRICT, THAT CHARGES CITED WITHIN THIS REPORT BE PLACED UPON THE AFFECTED PARCELS PROPERTY TAXES IN ACCORDANCE WITH THE PROVISIONS OF GOVERNMENT CODE SECTION 61115(B).

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 21, 2022 AT OR AROUND 6 P.M. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE DELINQUENCIES.

ATN	DLQ AMOUNT
31812203004	\$419.16
31855225003	\$300.78
31833014003	\$64.93
31709101006	\$34.62
31720212006	\$181.35
31824005001	\$188.68
31736011006	\$118.68
31848033002	\$117.80
31752005005	\$180.10
31841007006	\$68.68
31731006007	\$113.68
31751035009	\$68.68
31812217005	\$104.89
31857219002	\$1,033.75

TOTALS **\$2,995.78**

MEETING WAS HELD VIA ZOOM AND IN PERSON DUE TO THE COVID-19 RESTRICTIONS

**STALLION SPRINGS COMMUNITY SERVICES DISTRICT
MINUTES
FOR THE BOARD OF DIRECTORS REGULAR MEETING**

TUESDAY, APRIL 19, 2022 @ 6:00 PM

- 1) Flag Salute: Chair Sasnett
- 2) Call to Order: Chair Sasnett
- 3) Roll Call: Present: Chair Sasnett, Directors Leslie, Wellman, Dewell, Record
Absent: None.

Note: De, We, Re, Le and Sa are abbreviations for Directors Dewell, Wellman, Record, Leslie and Sasnett respectively. For example: De; We denotes Director Dewell made the motion and Director Wellman seconded it. Each item relates to the agenda item by the same number. Immediately following each item of these minutes is a description, printed in capital letters of the action taken on that item by the Board of Directors.

- 4) RESERVED FOR PRESIDENT'S COMMENTS AND ADDENDUM. Chair Sasnett noted that herself and the General Manager attended the Special Leadership Academy in San Diego. She expressed her excitement to share what she's learned and how it will benefit the Community.
- 5) PUBLIC PRESENTATIONS. Tomas Marcus Pacheco, at 27981 Stallion Springs Drive, requested to discuss with the Board on the next board meeting regarding building a pump track for the Kid of all ages next summer.
- 6) BOARD MEMBER ITEMS. Director Record inquired about the status of the Golf course and the General Manager stated there were no new updates.
- 7) WATER DISCUSSION BY TOM NEISLER, GENERAL MANAGER FOR TEHACHAPI CUMMINGS COUNTY WATER DISTRICT. Tom Neisler spoke to the Board regarding water operations within the region and offered to answer any questions.
- 8) POLICE REPORT. Chief Crowell presented the Board with the Police Report. Chair Sasnett- "RECEIVED AND FILED."
- 9) APPROVAL TO ALLOW RUETTIGERS & SCHULER, CIVIL ENGINEERS TO MOVE FORWARD WITH A 5-YEAR ROAD PLAN NOT TO EXCEED \$11,000. The General Manager suggested that a Prop 218 study be done also to assess the current budgetary needs in the district's road department. Sa- "I make a motion we approve to allow Ruettggers & Schuler, civil engineers to move forward with a 5-year road plan not to exceed \$11,000 and allow the General Manager to continue with research for the Prop 218 study." Sa;We. Roll call, all ayes.
- 10) APPROVE RESOLUTION NO. 2022-06 AND ALLOW THE GENERAL MANAGER TO SUBMIT THE RESOLUTION TO INCLUDE OUR DISTRICT IN THE BALLOT TO OPPOSE INITIATIVE 21-0042A1. Re- "I move we approve Resolution No. 2022-06 and allow the General Manager

to submit the Resolution to include our District in the ballot to oppose initiative 21-0042A1 and then we need to amend the date that we certify this Resolution to April 19th, 2022.” Re;We. Roll call, all ayes.

- 11) REPORT COSTS FOR THE REPAIR OF LEISURE WELL. The General Manager reviewed the report with the Board. Chair Sasnett- “Report RECEIVED AND FILED.”
- 12) APPROVAL OF THE MARCH 15, 2022, REGULAR BOARD MEETING MINUTES. Sa- “I move we approve the March 15, 2022, Regular Board Meeting Minutes.” Sa;Re. Roll call, all ayes.
- 13) APPROVAL OF CHECKS FOR MARCH 2022 AND THE CALPERS RETIREMENT PAYMENTS. Sa- “I move we approve checks for March 2022 and the CalPERS Retirement Payments.” We;Le. Roll Call, all ayes.
- 14) FINANCIAL REPORTS. Chair Sasnett- “Financial report RECEIVED AND FILED.”
- 15) GENERAL MANAGER’S REPORT. The General Manager reviewed the report with the Board. Chair Sasnett- “Managers Report RECEIVED AND FILED.”

Signed:

Attest:

Teresa Sasnett, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors



STALLION SPRINGS

COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561

Field Staff Report

Field Staff has completed the following as well as the daily routines.

- Re-plumbed the pressure tank for tank #7's field. Abandoned the old PVC line, the glue joints were starting to fail. The repairs are all complete.
- Repaired a leak on one of the booster pumps for tank #7's field. The pipping was all rusted.
- Second quarter water samples for our active wells.
- Scheduled maintenance services for our emergency back-up generators, to make sure they in good condition just in case of the PSPS's
- Clean-up day went smoothly.
- WWTP had flows of 1.482 MG, and it is stabilizing. With the warmer weather the solids in the drying beds are drying, and we will be able to remove some of the winter sludge.
- The east lift station pump clogged up and we had to pull it. It was plugged with rags and other items that residents should not be flushing down the toilets. After the clog was removed, the pump would not reset. We had to pump it down and make entry to get it to seat properly.
- Built concrete form for the emergency generator for the Community Center.



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561
(661) 822-3268, FAX (661) 822-1878, sscsd@stallionspringscsd.com

WATER REPORT STALLION SPRINGS C.S.D. April 2022 1510025-CA

WATER DEPARTMENT

Amount of water produced April 2022:

Well Production:

CV Well #1	0	0%
CV Well #2	5,677,096	75%
CV Well #3	0	0%
Y-23	1,895,971	25%
Leisure	2,100	0%
P-17	0	0%

Total April 2022 Production:	7,575,167	100%
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Water History of Production:

March 2022	6,635,106
April 2021	10,424,244
April 2020	7,246,151
April 2019	8,776,341
April 2018	7,647,065
April 2017	7,706,683
April 2016	8,906,878
April 2015	10,684,647
April 2014	8,668,488
April 2013	9,793,982
April 2012	6,608,701

GENERAL MANAGER'S REPORT FOR April 2022-May 2022:

- Phase two of Tank 7 has been completed, this has been a project that needed to be done for several years. Because it was a pressure tank it was difficult to get anyone in our area to do it. Field staff put their minds together and got it done in house.
- Working on the funding and finalizing the grant funds.
- Weed spraying began in April and all of the rights of ways have been sprayed. Roads and curbing were in desperate need.
- Attended the Parks round table coalition meeting.
- Met with our CSDA representative Cole Karr about upcoming grants and opportunities for our district.
- Attended the Round table drought meeting in Bakersfield and met a few other Kern County CSD Managers.
- Worked with David on budget and planning for the year ahead. David's knowledge for our District and his willingness to help is very much appreciated.
- Emergency generator for the Community Center is set to be delivered June 15th finally.
- Working with the Fire Safe Council and Chief Crowell on planning a Town Hall Meeting for all about Fire Safety and Disaster Prep. Stay tuned for dates and times! For information on how you can be prepared check out these sites: <https://kernfiresafe.org> and [FEMA.gov](https://www.fema.gov)
- New Eagle Scout Josh Baker is looking into giving our entrance a nice refresh, waiting for proposed plans to review.
- Sent a letter to Tehachapi Cummings Water District requesting the approval to purchase 372 Acre Feet of water in this fiscal year to get our Water Banking Account up to date.

PARKS AND RECREATION:

- In the next couple of weeks, lifeguards and recreation aides will be hired for the summer.
- Pool opens for the season Monday, June 13th.
- Water aerobics and Adult Lap swim will begin in June.
- We have been working with RecDesk to set up a community recreation website where anyone can register for programs online. We are hoping this will help increase participation and get more people involved in our programs. The link to join the site is stallionsprings.recdesk.com/Community/Home
- May craft night is May 19th.
- Facility rentals are back in full swing with several bookings on the weekends.
- Fitness classes and the new playroom have been a big hit. We are loving the attendance!!