



AGENDA

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

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

BOARD OF DIRECTORS REGULAR BOARD MEETING
TUESDAY, April 18, 2017 @ 6:00 pm

OPEN SESSION

Call to Order

This meeting is held in accordance with the Brown Act. Individuals may address the Board on any matter listed on this agenda, excluding CLOSED SESSION. Members of the audience desiring to address the Board must approach the podium and request recognition from the Board President. Presentation by the audience is limited to three minutes per agenda item.

Roll Call:

Directors present:

Directors absent:

Flag Salute

- 1) **Reserved for President's Comments and Addendum.**
- 2) **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

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, Jon Curry, 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: April 14, 2017

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.

- 3) **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.
- 4) Approval of the March 21, 2017 Regular Board Meeting Minutes.
- 5) Approval of the Checks in the amount of \$124,103.33 and approval of the CalPERS Retirement Payments.
- 6) Financial Reports
- 7) 4H Presentation for the 2017 Stallion Springs Community Garden.
- 8) Board approval of Resolution 2017-08, authorizing the General Manager 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.
- 9) Presentation by Terry Schroeffer with Provost & Pritchard on the Water Rate Study.
- 10) Approval of Resolution No. 2017-09, A Resolution of the Board of Directors to initiate the majority protest process and set a Public Hearing for a water rate increase under Proposition 218.
- 11) Police Report
- 12) General Manager's Report
- 13) Motion to Adjourn

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Posted: April 14, 2017

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

TUESDAY, MARCH 21, 2017 @ 6:00 PM

Call to Order: Chair Gordon
Flag Salute: Director Young
Roll Call: Present: Directors Lamkin, McLaughlin, Wellman,
Young, and Chair Gordon
Absent: None

DRAFT

Note: Go, La, Mc, We and Yo are abbreviations for Directors Gordon, Lamkin, McLaughlin, Wellman and Young respectively. For example: Go;Yo denotes Director Gordon made the motion and Director Young 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.

- 1) RESERVED FOR PRESIDENT'S COMMENTS AND ADDENDUM.
- 2) PUBLIC PRESENTATIONS. No action taken.
- 3) BOARD MEMBER ITEMS. No action taken.
- 4) APPROVAL OF THE FEBRUARY 21, 2017 SPECIAL BOARD MEETING MINUTES AND THE FEBRUARY 21, 2017 REGULAR BOARD MEETING MINUTES. Yo- "I move that we approve the February 21, 2017 Special Board Meeting Minutes and the February 21, 2017 Regular Board Meeting Minutes." Yo;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 5) APPROVAL OF THE CHECKS IN THE AMOUNT OF \$149,150.54 AND APPROVAL OF THE CALPERS RETIREMENT PAYMENTS. Yo-"I move that we approve the checks in the amount of \$149,150.54 and the CalPERS retirement payments." Yo;Mc. All Ayes. Chair Gordon- "Motion is CARRIED."
- 6) FINANCIAL REPORT. "Financial Report RECEIVED AND FILED."
- 7) BOARD APPROVAL OF RESOLUTION NO. 2017-04, INTENTION TO ESTABLISH ROAD ASSESSMENT CHARGES FOR FISCAL YEAR 2018 (JULY 1, 2017-JUNE 30, 2018). Yo-"I move that we approve Resolution 2017-04." Yo;La. All Ayes. Chair Gordon- "Motion is CARRIED."
- 8) BOARD APPROVAL OF RESOLUTION NO. 2017-05, INTENTION TO ESTABLISH WATER STAND BY, OR AVAILABILITY CHARGES FOR FISCAL YEAR 2018 (JULY

1, 2017-JUNE 30, 2018). La-"I move that we approve Resolution 2017-05." La;Mc. All Ayes. Chair Gordon- "Motion is CARRIED."

- 9) BOARD APPROVAL OF RESOLUTION NO. 2017-06, INTENTION TO ESTABLISH SEWER STAND BY, OR AVAILABILITY CHARGES FOR FISCAL YEAR 2018 (JULY 1, 2017-JUNE 30, 2018). Mc-"I move that we approve Resolution 2017-06." Mc;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 10) BOARD APPROVAL OF RESOLUTION NO. 2017-07, INTENTION TO ESTABLISH A SPECIAL TAX FOR POLICE PROTECTION SERVICES FOR FISCAL YEAR 2018 (JULY 1, 2017-JUNE 30, 2018). Yo-"I move that we approve Resolution 2017-07." Yo;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 11) APPROVAL TO EXPEND UP TO \$1,000 FOR GENERAL MANAGER TRAVEL TO CSDA GENERAL MANAGER LEADERSHIP SUMMIT, JUNE 25-27TH, 2017. We-"I move that we approve the travel at a cost not to exceed \$1,000, it should be noted that the registration fee is not included in this cost estimate because it is believed that the grant from SDFL will cover the fee." We;Yo. All Ayes. Chair Gordon- "Motion is CARRIED."
- 12) APPROVAL TO ADJUST THE POLICE CHIEF JOB DESCRIPTION AND ASSOCIATED WAGE SCALE PAY RANGE. Yo-"I move that we approve the modifications noted in the job description and institute the salary range effective April 1, 2017." Yo;La. All Ayes. Chair Gordon- "Motion is CARRIED."
- 13) POLICE REPORT. "Police Report RECEIVED AND FILED."
- 14) GENERAL MANAGER'S REPORT. "Manager's Report RECEIVED AND FILED."
- 15) MOTION TO ADJOURN. Yo- "I move that we adjourn this meeting." Yo;La.

Signed:

Ed Gordon, President
Board of Directors

Attest:

Vanessa Stevens, Secretary
Board of Directors

Stallion Springs Community Services District
Reconciliation Detail
 2101 · CSDA-Bank of The West, Period Ending 03/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,421.71
Cleared Transactions						
Charges and Cash Advances - 24 items						
Credit Card Charge	03/31/2017	291325	UNITED STATES P..	X	-1,469.50	-1,469.50
Credit Card Charge	03/31/2017	49092	DONS PROTECH	X	-1,212.98	-2,682.48
Credit Card Charge	03/31/2017	348048	KERN TURF SUPP...	X	-897.68	-3,580.16
Credit Card Charge	03/31/2017	194750	LAYMOR	X	-755.60	-4,335.76
Credit Card Charge	03/31/2017	66231	ALPHA EXPLOSIVES	X	-482.63	-4,818.39
Credit Card Charge	03/31/2017	112-3...	AMAZON.COM	X	-364.17	-5,182.56
Credit Card Charge	03/31/2017	732904	OFFICE OF WATE...	X	-325.66	-5,508.22
Credit Card Charge	03/31/2017	002-1...	AMAZON.COM	X	-307.60	-5,815.82
Credit Card Charge	03/31/2017	QQOF...	SHORE CLIFF HOT...	X	-291.20	-6,107.02
Credit Card Charge	03/31/2017	002-7...	AMAZON.COM	X	-163.74	-6,270.76
Credit Card Charge	03/31/2017	052283	HOME DEPOT	X	-150.00	-6,420.76
Credit Card Charge	03/31/2017	083367	HOME DEPOT	X	-143.36	-6,564.12
Credit Card Charge	03/31/2017	048129	HOME DEPOT	X	-142.07	-6,706.19
Credit Card Charge	03/31/2017	C2291...	MOJAVE HARDWA...	X	-128.68	-6,834.87
Credit Card Charge	03/31/2017	00925...	OAKLEY, INC.	X	-98.09	-6,932.96
Credit Card Charge	03/31/2017	120898	BSE RENTS	X	-84.81	-7,017.77
Credit Card Charge	03/31/2017	10533...	AMAZON.COM	X	-79.99	-7,097.76
Credit Card Charge	03/31/2017	007670	EXXON MOBIL	X	-55.30	-7,153.06
Credit Card Charge	03/31/2017	194750	LAYMOR	X	-52.88	-7,205.94
Credit Card Charge	03/31/2017	EQUI...	TIRE STORE, THE...	X	-50.00	-7,255.94
Credit Card Charge	03/31/2017	081743	VENTANA GRILL	X	-29.78	-7,285.72
Credit Card Charge	03/31/2017	020257	OFFICE DEPOT, INC.	X	-26.93	-7,312.65
Credit Card Charge	03/31/2017	076390	PIONEER HOME C...	X	-16.03	-7,328.68
Credit Card Charge	03/31/2017	028864	UPS STORE	X	-12.39	-7,341.07
Total Charges and Cash Advances					-7,341.07	-7,341.07
Payments and Credits - 9 items						
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	10.00	10.00
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	10.18	20.18
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	89.69	109.87
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	246.26	356.13
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	843.51	1,199.64
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	1,220.38	2,420.02
Bill	02/28/2017	FEB 2...	BANK OF THE WE...	X	14,001.69	16,421.71
Credit Card Credit	03/31/2017	MAR ...	BANK OF THE WE...	X	25.00	16,446.71
Credit Card Credit	03/31/2017	108-1...	AMAZON.COM	X	159.98	16,606.69
Total Cleared Transactions					9,265.62	9,265.62
Cleared Balance					-9,265.62	7,156.09
Register Balance as of 03/31/2017					-9,265.62	7,156.09
Ending Balance					-9,265.62	7,156.09

Stallion Springs Community Services District

Check Detail

CALPERS - MARCH 2017

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	50189	03/14/2017	CALPERS-ADP	PERS-ADP #17-05	1150 · Cash-Bank of the West			-5,540.47
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-822.54	01-Admin	822.54
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-54.70	02-Parks & Rec	54.70
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-1,423.70	03-Public Safety	1,423.70
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-54.70	04-Roads	54.70
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-600.32	05-Water	600.32
				PERS-ADP #17-05	5149 · CalPers Retirement (CSD)	-126.22	06-Sewer	126.22
				PERS-ADP #17-05	5150 · CalPers Retirement (Employees)	-2,458.29	01-Admin	2,458.29
TOTAL						-5,540.47		5,540.47
Check	50192	03/28/2017	CALPERS-ADP	PERS-ADP #17-06	1150 · Cash-Bank of the West			-5,548.75
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-826.78	01-Admin	826.78
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-54.70	02-Parks & Rec	54.70
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-1,423.70	03-Public Safety	1,423.70
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-54.70	04-Roads	54.70
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-600.32	05-Water	600.32
				PERS-ADP #17-06	5149 · CalPers Retirement (CSD)	-126.22	06-Sewer	126.22
				PERS-ADP #17-06	5150 · CalPers Retirement (Employees)	-2,462.33	01-Admin	2,462.33
TOTAL						-5,548.75		5,548.75

Stallion Springs Community Services District Payables Detail Report by Month

March 2017

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
AMERIPRIDE SERVICES, INC.								
Bill	03/01/2017	AMERIPRIDE SERVICES, INC.		2000 Accounts Payables			70 15	-70.15
Bill	03/01/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	02-Parks & Rec	7 97		-62.18
Bill	03/01/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	04-Roads	7 97		-54.21
Bill	03/01/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	05-Water	41 69		-12.52
Bill	03/01/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	06-Sewer	12 52		0.00
Bill	03/08/2017	AMERIPRIDE SERVICES, INC.		2000 Accounts Payables			63 90	-63 90
Bill	03/08/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	02-Parks & Rec	7 97		-55.93
Bill	03/08/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	04-Roads	7 97		-47.96
Bill	03/08/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	05-Water	35 44		-12.52
Bill	03/08/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	06-Sewer	12 52		0.00
Bill	03/15/2017	AMERIPRIDE SERVICES, INC.		2000 Accounts Payables			90 90	-90.90
Bill	03/15/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	02-Parks & Rec	7 97		-82.93
Bill	03/15/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	04-Roads	7 97		-74.96
Bill	03/15/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	05-Water	62.44		-12.52
Bill	03/15/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	06-Sewer	12 52		0.00
Bill	03/22/2017	AMERIPRIDE SERVICES, INC.		2000 Accounts Payables			63 90	-63 90
Bill	03/22/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	02-Parks & Rec	7 97		-55 93
Bill	03/22/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	04-Roads	7 97		-47 96
Bill	03/22/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	05-Water	35.44		-12 52
Bill	03/22/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	06-Sewer	12 52		0 00
Bill	03/29/2017	AMERIPRIDE SERVICES, INC.		2000 Accounts Payables			63 90	-63.90
Bill	03/29/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	02-Parks & Rec	7 97		-55 93
Bill	03/29/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	04-Roads	7 97		-47 96
Bill	03/29/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	05-Water	35.44		-12 52
Bill	03/29/2017	AMERIPRIDE SERVICES, INC.	UNIFORMS	5663 Uniform Rental & Cleani...	06-Sewer	12 52		0 00
Total AMERIPRIDE SERVICES, INC.						352 75	352 75	0 00
ANNOUNCE SOLUTIONS								
Bill	03/08/2017	ANNOUNCE SOLUTIONS		2000 Accounts Payables			601 50	-601 50
Bill	03/08/2017	ANNOUNCE SOLUTIONS	IMPLEMENT COUNTY VPN FOR PD	5673 Misc Contract Services	03-Public Safety	76 50		-525.00
Bill	03/08/2017	ANNOUNCE SOLUTIONS	MONTHLY MAINTENANCE	5673 Misc Contract Services	01-Admin	525 00		0 00
Total ANNOUNCE SOLUTIONS						601.50	601.50	0.00
AQUA-METRIC SALES COMPANY								
Bill	03/22/2017	AQUA-METRIC SALES COMPANY		2000 Accounts Payables			2,600.41	-2,600.41
Bill	03/22/2017	AQUA-METRIC SALES COMPANY	3/4" SRII SL C.F. CAST IRON	5519 Water Meters	05-Water	2,600.41		0 00
Total AQUA-METRIC SALES COMPANY						2,600 41	2,600 41	0 00
ARANDA, DAVID								
Bill	03/31/2017	ARANDA, DAVID		2000 Accounts Payables			797 50	-797.50
Bill	03/31/2017	ARANDA, DAVID	CONSULTING	5673 Misc Contract Services	01-Admin	797 50		0 00
Total ARANDA, DAVID						797.50	797 50	0 00
ARGO CHEMICAL-INC.								
Bill	03/14/2017	ARGO CHEMICAL-INC		2000 Accounts Payables			653 56	-653.56
Bill	03/14/2017	ARGO CHEMICAL-INC.	HYPOCHLORITE SOLUTION 12 5%, CALIFORNIA MILL	5523 Chemicals	06-Sewer	653 56		0.00
Bill	03/30/2017	ARGO CHEMICAL-INC		2000 Accounts Payables			326 78	-326 78
Bill	03/30/2017	ARGO CHEMICAL-INC	HYPOCHLORITE SOLUTION 12 5%, CALIFORNIA MILL	5523 Chemicals	06-Sewer	326.78		0.00
Total ARGO CHEMICAL-INC.						980.34	980 34	0 00

Stallion Springs Community Services District Payables Detail Report by Month

March 2017

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
AT&T								
Bill	03/06/2017	AT&T		2000 - Accounts Payables			299 84	-299 84
Bill	03/06/2017	AT&T	TELEPHONE	5319 - Telephone	01-Admin	219 73		-80 11
Bill	03/06/2017	AT&T	TELEPHONE	5319 - Telephone	06-Sewer	43 30		-36 81
Bill	03/06/2017	AT&T	TELEPHONE	5319 - Telephone	02-Parks & Rec	36 81		0 00
Total AT&T						299 84	299 84	0 00
AUTO ZONE								
Bill	03/01/2017	AUTO ZONE		2000 - Accounts Payables			129 99	-129 99
Bill	03/01/2017	AUTO ZONE	65S-DLG BATTERY FOR 2008 FORD TRUCK EXPLORE.	5415 - R & S Vehicles	03-Public Safety	129 99		0 00
Bill	03/08/2017	AUTO ZONE		2000 - Accounts Payables			326 44	-326 44
Bill	03/08/2017	AUTO ZONE	IGNITION COIL, SPARK PLUGS, 8 PK IGNITION COIL	5415 - R & S Vehicles	05-Water	326 44		0 00
Bill	03/08/2017	AUTO ZONE		2000 - Accounts Payables			224 36	-224 36
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	01-Admin	32.05		-192.31
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	02-Parks & Rec	32.05		-160.26
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	03-Public Safety	32 05		-128 21
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	04-Roads	32 05		-96 16
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	05-Water	32 05		-64 11
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	06-Sewer	32 05		-32 06
Bill	03/08/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	08-Solid Waste	32.06		0 00
Bill	03/15/2017	AUTO ZONE		2000 - Accounts Payables			224,36	-224 36
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	01-Admin	32 05		-192 31
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	02-Parks & Rec	32.05		-160.26
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	03-Public Safety	32 05		-128.21
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	04-Roads	32 05		-96.16
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	05-Water	32 05		-64.11
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	06-Sewer	32.05		-32 06
Bill	03/15/2017	AUTO ZONE	BATTERIES FOR RADIO REPEATER ON TANK #1	8019 - Capital Improvements	08-Solid Waste	32 06		0 00
Bill	03/20/2017	AUTO ZONE		2000 - Accounts Payables			14 78	-14 78
Bill	03/20/2017	AUTO ZONE	FUEL CAP	5415 - R & S Vehicles	03-Public Safety	14 78		0 00
Total AUTO ZONE						919 93	919 93	0 00
BANK OF THE WEST MASTERCARD								
Bill	03/31/2017	BANK OF THE WEST MASTERC...		2000 - Accounts Payables			7,156 09	-7,156 09
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	01-Admin	163 27		-6,992 82
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	02-Parks & Rec	2,725 90		-4,266 92
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	03-Public Safety	421 31		-3,845 61
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	04-Roads	2,055.13		-1,790 48
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	05-Water	561.91		-1,228 57
Bill	03/31/2017	BANK OF THE WEST MASTERC...	CREDIT CARD	2101 - CSDA-Bank of The West	06-Sewer	1,228 57		0 00
Total BANK OF THE WEST MASTERCARD						7,156 09	7,156 09	0 00
BANKS PEST CONTROL, INC.								
Bill	03/06/2017	BANKS PEST CONTROL, INC		2000 - Accounts Payables			53 00	-53 00
Bill	03/06/2017	BANKS PEST CONTROL, INC	PEST CONTROL - GYMNASIUM	5673 - Misc Contract Services	02-Parks & Rec	53 00		0 00
Bill	03/06/2017	BANKS PEST CONTROL, INC		2000 - Accounts Payables			68 00	-68 00
Bill	03/06/2017	BANKS PEST CONTROL, INC	PEST CONTROL - WATER TREATMENT PLANT	5673 - Misc Contract Services	05-Water	68 00		0 00
Bill	03/16/2017	BANKS PEST CONTROL, INC		2000 - Accounts Payables			53 00	-53 00
Bill	03/16/2017	BANKS PEST CONTROL, INC	PEST CONTROL - GYMNASIUM	5673 - Misc. Contract Services	02-Parks & Rec	53.00		0 00
Bill	03/16/2017	BANKS PEST CONTROL, INC		2000 - Accounts Payables			68 00	-68 00
Bill	03/16/2017	BANKS PEST CONTROL, INC	PEST CONTROL - WATER TREATMENT	5673 - Misc Contract Services	05-Water	68 00		0 00
Total BANKS PEST CONTROL, INC						242 00	242 00	0 00

Stallion Springs Community Services District Payables Detail Report by Month

March 2017

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
BC LABORATORIES-INC.								
Bill	03/03/2017	BC LABORATORIES-INC		2000 - Accounts Payables			19 00	-19 00
Bill	03/03/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19 00		0 00
Bill	03/06/2017	BC LABORATORIES-INC		2000 - Accounts Payables			69.00	-69.00
Bill	03/06/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69 00		0 00
Bill	03/10/2017	BC LABORATORIES-INC		2000 - Accounts Payables			111 00	-111 00
Bill	03/10/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	111 00		0 00
Bill	03/10/2017	BC LABORATORIES-INC		2000 - Accounts Payables			111 00	-111 00
Bill	03/10/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	111.00		0 00
Bill	03/14/2017	BC LABORATORIES-INC		2000 - Accounts Payables			69 00	-69.00
Bill	03/14/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69 00		0 00
Bill	03/14/2017	BC LABORATORIES-INC		2000 - Accounts Payables			19 00	-19 00
Bill	03/14/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19 00		0 00
Bill	03/17/2017	BC LABORATORIES-INC.		2000 - Accounts Payables			19 00	-19 00
Bill	03/17/2017	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19 00		0 00
Bill	03/21/2017	BC LABORATORIES-INC		2000 - Accounts Payables			69.00	-69 00
Bill	03/21/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69.00		0 00
Bill	03/21/2017	BC LABORATORIES-INC		2000 - Accounts Payables			175.00	-175 00
Bill	03/21/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	175.00		0 00
Bill	03/21/2017	BC LABORATORIES-INC		2000 - Accounts Payables			175.00	-175 00
Bill	03/21/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	175 00		0 00
Bill	03/23/2017	BC LABORATORIES-INC.		2000 - Accounts Payables			19 00	-19.00
Bill	03/23/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19 00		0 00
Bill	03/27/2017	BC LABORATORIES-INC		2000 - Accounts Payables			69 00	-69.00
Bill	03/27/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69 00		0 00
Bill	03/30/2017	BC LABORATORIES-INC		2000 - Accounts Payables			36 00	-36.00
Bill	03/30/2017	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	05-Water	36 00		0 00
Bill	03/31/2017	BC LABORATORIES-INC		2000 - Accounts Payables			60 00	-60.00
Bill	03/31/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	60 00		0 00
Bill	03/31/2017	BC LABORATORIES-INC.		2000 - Accounts Payables			60 00	-60 00
Bill	03/31/2017	BC LABORATORIES-INC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	60 00		0 00
Total BC LABORATORIES-INC.						1,080 00	1,080.00	0 00
BENZ CONSTRUCTION SERVICE								
Bill	03/31/2017	BENZ CONSTRUCTION SERVICE		2000 - Accounts Payables			250.00	-250.00
Bill	03/31/2017	BENZ CONSTRUCTION SERVICE	SEPTIC PUMPING - PUMPING DOWN CHLORINE CON...	5673 - Misc. Contract Services	06-Sewer	250.00		0 00
Total BENZ CONSTRUCTION SERVICE						250 00	250 00	0 00
BENZ PROPANE CO., INC.								
Bill	03/31/2017	BENZ PROPANE CO., INC.		2000 - Accounts Payables			281.34	-281 34
Bill	03/31/2017	BENZ PROPANE CO., INC.	PROPANE	5323 - Propane	01-Admin	281 34		0 00
Total BENZ PROPANE CO., INC.						281.34	281 34	0 00
CALIFORNIA SPECIAL DISTRICTS A								
Bill	03/31/2017	CALIFORNIA SPECIAL DISTRICT...		2000 - Accounts Payables			725 00	-725 00
Bill	03/31/2017	CALIFORNIA SPECIAL DISTRICT...	CSDA & GM WORKSHOP FOR JON CURRY	5231 - Training/Travel & Cert's	01-Admin	725 00		0 00
Total CALIFORNIA SPECIAL DISTRICTS A						725 00	725 00	0 00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
CALPERS FINANCIAL REPORTING								
Bill	03/01/2017	CALPERS FINANCIAL REPORTING		2000 · Accounts Payables			1,186.11	-1,186.11
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	01-Admin	505.28		-680.83
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	02-Parks & Rec	104.38		-576.45
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	05-Water	441.23		-135.22
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	06-Sewer	135.22		0.00
Bill	03/01/2017	CALPERS FINANCIAL REPORTING		2000 · Accounts Payables			974.97	-974.97
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	03-Public Safety	974.97		0.00
Bill	03/01/2017	CALPERS FINANCIAL REPORTING		2000 · Accounts Payables			11.00	-11.00
Bill	03/01/2017	CALPERS FINANCIAL REPORTING	ANNUAL UNFUNDED LIABILITY	5149 · CalPers Retirement (CS	03-Public Safety	11.00		0.00
Total CALPERS FINANCIAL REPORTING						2,172.08	2,172.08	0.00
CITY NATIONAL BANK								
Bill	03/01/2017	CITY NATIONAL BANK		2000 · Accounts Payables			45,391.37	-45,391.37
Bill	03/01/2017	CITY NATIONAL BANK	WATER TANK #06-015-AF	2307 · N/P City Nat'l Bank-Wat	05-Water	38,233.74		-7,157.63
Bill	03/01/2017	CITY NATIONAL BANK	WATER TANK #06-015-AF	8029 · Interest Expense	05-Water	7,157.63		0.00
Total CITY NATIONAL BANK						45,391.37	45,391.37	0.00
COAST TO COAST SOLUTIONS								
Bill	03/14/2017	COAST TO COAST SOLUTIONS		2000 · Accounts Payables			290.00	-290.00
Bill	03/14/2017	COAST TO COAST SOLUTIONS	7 POINT STAR SHAPED BADGE STICKERS	5531 · Supplies & Materials	03-Public Safety	290.00		0.00
Total COAST TO COAST SOLUTIONS						290.00	290.00	0.00
COLONIAL LIFE INSURANCE								
Bill	03/25/2017	COLONIAL LIFE INSURANCE	PP 17-05/17-06	2000 · Accounts Payables			592.18	-592.18
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	01-Admin	159.18		-433.00
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	02-Parks & Rec	23.08		-409.92
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	03-Public Safety	138.48		-271.44
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	04-Roads	23.08		-248.36
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	05-Water	203.58		-44.78
Bill	03/25/2017	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 · Disability Insurance	06-Sewer	44.78		0.00
Total COLONIAL LIFE INSURANCE						592.18	592.18	0.00
COOK, LINDA								
Bill	03/31/2017	COOK, LINDA		2000 · Accounts Payables			232.50	-232.50
Bill	03/31/2017	COOK, LINDA	CONSULTING	5673 · Misc. Contract Services	01-Admin	232.50		0.00
Total COOK, LINDA						232.50	232.50	0.00
CURRY, JON								
Bill	03/10/2017	CURRY, JON		2000 · Accounts Payables			67.41	-67.41
Bill	03/10/2017	CURRY, JON	KERN COUNTY AG OFFICE/WATER AVAILABILITY OFFI	5231 · Training/Travel & Cert's	01-Admin	67.41		0.00
Total CURRY, JON						67.41	67.41	0.00
ESQUIVEL'S JANITORIAL SERVICE								
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..		2000 · Accounts Payables			720.00	-720.00
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..	GYM/KITCHEN/POOL	5673 · Misc. Contract Services	02-Parks & Rec	280.00		-440.00
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..	OFFICE/LIBRARY	5673 · Misc. Contract Services	01-Admin	440.00		0.00
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..		2000 · Accounts Payables			720.00	-720.00
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..	MAIN OFFICE CLEANING/LIBRARY	5673 · Misc. Contract Services	01-Admin	440.00		-280.00
Bill	03/01/2017	ESQUIVEL'S JANITORIAL SERVI..	GYM/KITCHEN/POOL/PARK RESTROOMS	5673 · Misc. Contract Services	02-Parks & Rec	280.00		0.00
Total ESQUIVEL'S JANITORIAL SERVICE						1,440.00	1,440.00	0.00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
GAS COMPANY								
Bill	03/16/2017	GAS COMPANY	11931674714	2000 Accounts Payables			195 21	-195 21
Bill	03/16/2017	GAS COMPANY	NATURAL GAS - FIRE	5327 Natural Gas	07-Fire Dept	195 21		0 00
Bill	03/16/2017	GAS COMPANY	16937027700	2000 Accounts Payables			205 10	-205 10
Bill	03/16/2017	GAS COMPANY	NATURAL GAS - GYM	5327 Natural Gas	02-Parks & Rec	205 10		0 00
Bill	03/16/2017	GAS COMPANY	15676856168	2000 Accounts Payables			101.84	-101 84
Bill	03/16/2017	GAS COMPANY	NATURAL GAS - ADMIN BLDG	5327 Natural Gas	01-Admin	101.84		0 00
Bill	03/16/2017	GAS COMPANY	0077227803	2000 Accounts Payables			15.78	-15 78
Bill	03/16/2017	GAS COMPANY	NATURAL GAS - POOL	5327 Natural Gas	02-Parks & Rec	15 78		0 00
Bill	03/16/2017	GAS COMPANY	03321675690	2000 Accounts Payables			49 51	-49 51
Bill	03/16/2017	GAS COMPANY	NAUTRAL GAS - CSD BV	5327 Natural Gas	03-Public Safety	49 51		0 00
Total GAS COMPANY						567 44	567 44	0 00
GRANT, MIKE								
Bill	03/17/2017	GRANT, MIKE	VOID:	2000 Accounts Payables		0 00		0 00
Bill	03/17/2017	GRANT, MIKE	GRANT TRAINING - POST REIMBURSE	5231 Training/Travel & Cert's	03-Public Safety	0 00		0 00
Total GRANT, MIKE						0 00	0 00	0 00
HARRIS COMPUTER SYSTEMS-INC.								
Bill	03/01/2017	HARRIS COMPUTER SYSTEMS-I...		2000 Accounts Payables			803 53	-803 53
Bill	03/01/2017	HARRIS COMPUTER SYSTEMS-I...	LASER STYLE SKIP PERF WB 1ST NOTICE	5265 Printing Cost	05-Water	803 53		0 00
Bill	03/01/2017	HARRIS COMPUTER SYSTEMS-I...		2000 Accounts Payables			322.72	-322 72
Bill	03/01/2017	HARRIS COMPUTER SYSTEMS-I...	LASER STYLE SKIP PERF 2ND NOTICE	5265 Printing Cost	05-Water	322 72		0 00
Total HARRIS COMPUTER SYSTEMS-INC						1,126 25	1,126 25	0 00
HARRISON, CALVIN								
Bill	03/31/2017	HARRISON, CALVIN		2000 Accounts Payables			320 00	-320.00
Bill	03/31/2017	HARRISON, CALVIN	MONTHLY SERVICE FEE	5673 Misc Contract Services	06-Sewer	320.00		0 00
Total HARRISON, CALVIN						320 00	320.00	0 00
HD SUPPLY WATERWORKS, LTD								
Bill	03/24/2017	HD SUPPLY WATERWORKS, LTD		2000 Accounts Payables			56.02	-56 02
Bill	03/24/2017	HD SUPPLY WATERWORKS, LTD	5/8 X3/4"X1 METER ADAPTOR	5531 Supplies & Materials	05-Water	56 02		0 00
Total HD SUPPLY WATERWORKS, LTD						56 02	56 02	0 00
HOME DEPOT CREDIT SERVICES-INC.								
Bill	03/05/2017	HOME DEPOT CREDIT SERVICE ..		2000 Accounts Payables			74 54	-74 54
Bill	03/05/2017	HOME DEPOT CREDIT SERVICE ..	VACUUM FILTER-SHOP VAC/ GLOVES	5531 Supplies & Materials	05-Water	37.40		-37.14
Bill	03/05/2017	HOME DEPOT CREDIT SERVICE ..	PK OF FISH ROD	5533 Tools & Equipment	08-Solid Waste	37 14		0 00
Bill	03/30/2017	HOME DEPOT CREDIT SERVICE ..		2000 Accounts Payables			54 03	-54 03
Bill	03/30/2017	HOME DEPOT CREDIT SERVICE ..	WIRE TERMINAL SM/LRG-CRIMP CONNec/COPPER FI	5531 Supplies & Materials	02-Parks & Rec	54 03		0 00
Total HOME DEPOT CREDIT SERVICES-INC						128 57	128 57	0 00
HOUSTON MAGNANI AND ASSOC.-INC								
Bill	03/25/2017	HOUSTON MAGNANI AND ASSO ..		2000 Accounts Payables			200 00	-200 00
Bill	03/25/2017	HOUSTON MAGNANI AND ASSO ..	MARCH RETAINER (FINAL INVOICE)	5673 Misc Contract Services	03-Public Safety	200.00		0 00
Total HOUSTON MAGNANI AND ASSOC.-INC						200 00	200 00	0 00
JENFITCH, LLC								
Bill	03/03/2017	JENFITCH, LLC	PO 11327	2000 Accounts Payables			621.20	-621 20
Bill	03/03/2017	JENFITCH, LLC	JC 9830 METAL REMOVER 1 - 55 GAL DRUM	5523 Chemicals	06-Sewer	621 20		0 00
Bill	03/03/2017	JENFITCH, LLC		2000 Accounts Payables			689 60	-689 60
Bill	03/03/2017	JENFITCH, LLC	JC 1687 CATIONIC COAGULANT 1 - 55 GAL DRUM	5523 Chemicals	06-Sewer	689 60		0 00
Total JENFITCH, LLC						1,310 80	1,310 80	0 00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
JR'S ENVIRONMENTAL SERVICES								
Bill	03/31/2017	JR'S ENVIRONMENTAL SERVICES		2000 Accounts Payables			4,415.13	-4,415.13
Bill	03/31/2017	JR'S ENVIRONMENTAL SERVICES	PULSAR ULTRA 3 FLOW METER	5533 Tools & Equipment	06-Sewer	2,607.57		-1,807.56
Bill	03/31/2017	JR'S ENVIRONMENTAL SERVICES	SERVICE, INSTALLATION, TRAVEL, PROGRAMMING &	5673 Misc. Contract Services	06-Sewer	1,807.56		0.00
Total JR'S ENVIRONMENTAL SERVICES						4,415.13	4,415.13	0.00
KERN COUNTY AUDITOR-CONTROLLER								
Bill	03/13/2017	KERN COUNTY AUDITOR-CONT...		2000 Accounts Payables			39.54	-39.54
Bill	03/13/2017	KERN COUNTY AUDITOR-CONT...	PUBLICATIONS & TRANSLATIONS	5635 Elections	01-Admin	39.54		0.00
Total KERN COUNTY AUDITOR-CONTROLLER						39.54	39.54	0.00
LIVEVIEW GPS INC.								
Bill	03/21/2017	LIVEVIEW GPS INC		2000 Accounts Payables			375.40	-375.40
Bill	03/21/2017	LIVEVIEW GPS INC.	GPS ACTIVATIONS MONTHLY SUBSCRIPTION FOR T...	5805 PD Grant AB109-Non S...	03-Public Safety	375.40		0.00
Total LIVEVIEW GPS INC.						375.40	375.40	0.00
MOJAVE SANITATION-INC.								
Bill	03/31/2017	MOJAVE SANITATION-INC		2000 Accounts Payables			5,382.00	-5,382.00
Bill	03/31/2017	MOJAVE SANITATION-INC.	MARCH ROLLOFFS	5643 Refuse Collection	08-Solid Waste	5,382.00		0.00
Total MOJAVE SANITATION-INC						5,382.00	5,382.00	0.00
PESCHE, MARK D.O.								
Bill	03/29/2017	PESCHE, MARK D O		2000 Accounts Payables			175.00	-175.00
Bill	03/29/2017	PESCHE, MARK D.O	PHYSICAL FOR DONALD C MARVIN	5667 Employee Physicals	03-Public Safety	175.00		0.00
Total PESCHE, MARK D.O.						175.00	175.00	0.00
RACE COMMUNICATIONS COMPANY								
Bill	03/01/2017	RACE COMMUNICATIONS COMP...	102561	2000 Accounts Payables			143.06	-143.06
Bill	03/01/2017	RACE COMMUNICATIONS COMP...	INTERNET/TV	5806 PD GrantAB109-Service..	03-Public Safety	143.06		0.00
Total RACE COMMUNICATIONS COMPANY						143.06	143.06	0.00
RSI PETROLEUM-INC.								
Bill	03/31/2017	RSI PETROLEUM-INC		2000 Accounts Payables			2,584.41	-2,584.41
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	01-Admin	127.36		-2,457.05
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	03-Public Safety	728.26		-1,728.79
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	04-Roads	418.34		-1,310.45
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	05-Water	931.59		-378.86
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	06-Sewer	279.91		-98.95
Bill	03/31/2017	RSI PETROLEUM-INC.	FUEL	5423 Fuel	02-Parks & Rec	98.95		0.00
Total RSI PETROLEUM-INC						2,584.41	2,584.41	0.00
SAIL THRU CAR WASH								
Bill	03/31/2017	SAIL THRU CAR WASH		2000 Accounts Payables			28.00	-28.00
Bill	03/31/2017	SAIL THRU CAR WASH	TICKET #M503501 (VEH #16)	5253 Expense Account	03-Public Safety	7.00		-21.00
Bill	03/31/2017	SAIL THRU CAR WASH	TICKET #M505782 (VEH #15)	5253 Expense Account	03-Public Safety	7.00		-14.00
Bill	03/31/2017	SAIL THRU CAR WASH	TICKET #M508492 (VEH #15)	5253 Expense Account	03-Public Safety	7.00		-7.00
Bill	03/31/2017	SAIL THRU CAR WASH	TICKET #M507442 (VEH #16)	5253 Expense Account	03-Public Safety	7.00		0.00
Total SAIL THRU CAR WASH						28.00	28.00	0.00
SNIDER'S-INC.								
Bill	03/23/2017	SNIDER'S-INC	TICKET #220000027330	2000 Accounts Payables			93.09	-93.09
Bill	03/23/2017	SNIDER'S-INC.	RUBBER KEY RINGS/H KEYS/A KEYS/1 3/4" HEX KEYS	5531 Supplies & Materials	01-Admin	93.09		0.00
Total SNIDER'S-INC.						93.09	93.09	0.00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
SNIDER, SUZETTE								
Bill	03/03/2017	SNIDER, SUZETTE		2000 · Accounts Payables			100 00	-100 00
Bill	03/03/2017	SNIDER, SUZETTE	NOTARY PUBLIC - 5 LIEN RELEASES	5257 · Permits/Fees/Inspection	01-Admin	75 00		-25 00
Bill	03/03/2017	SNIDER, SUZETTE	NOTARY PUBLIC - 2 COVENANTS	5257 · Permits/Fees/Inspection	05-Water	25 00		0 00
Total SNIDER, SUZETTE						100 00	100 00	0 00
SOUTH STREET DIGITAL, INC.								
Bill	03/04/2017	SOUTH STREET DIGITAL, INC		2000 · Accounts Payables			140 29	-140.29
Bill	03/04/2017	SOUTH STREET DIGITAL, INC	MAN O'WAR PARK SIGNAGE 36 X 24/DESIGN	5531 · Supplies & Materials	02-Parks & Rec	140 29		0 00
Bill	03/06/2017	SOUTH STREET DIGITAL, INC		2000 · Accounts Payables			92 23	-92 23
Bill	03/06/2017	SOUTH STREET DIGITAL, INC.	BUSINESS CARDS FOR JON CURRY/DESIGN	5531 · Supplies & Materials	01-Admin	92.23		0 00
Total SOUTH STREET DIGITAL, INC						232 52	232 52	0 00
SOUTHERN CALIFORNIA EDISON								
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON		2000 · Accounts Payables			5,977 27	-5,977 27
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	01-Admin	433 65		-5,543 62
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	02-Parks & Rec	752 01		-4,791 61
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	04-Roads	22 53		-4,769 08
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	05-Water	3,465 81		-1,303.27
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	06-Sewer	894 02		-409 25
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 · Electric	07-Fire Dept	409 25		0 00
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON		2000 · Accounts Payables			421 36	-421 36
Bill	03/31/2017	SOUTHERN CALIFORNIA EDISON	STREET LIGHTS	5315 · Electric	04-Roads	421 36		0 00
Total SOUTHERN CALIFORNIA EDISON						6,398 63	6,398 63	0 00
SOUTHWEST TELCOM								
Bill	03/15/2017	SOUTHWEST TELCOM		2000 · Accounts Payables			170 00	-170.00
Bill	03/15/2017	SOUTHWEST TELCOM	DISCONNECT LINE 4 ON PHONE SYSTEM RE-PROGR	5673 · Misc. Contract Services	01-Admin	170 00		0 00
Total SOUTHWEST TELCOM						170 00	170 00	0 00
SPECIAL DISTRICTS RISK MANAGEM								
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MARCH 2017	2000 · Accounts Payables			17,486.00	-17,486 00
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	01-Admin	2,410 50		-15,075.50
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	02-Parks & Rec	254 00		-14,821 50
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	03-Public Safety	7,978 00		-6,843 50
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	04-Roads	254 00		-6,589.50
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	05-Water	4,751.50		-1,838 00
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (MARCH)	5135 · Medical Insurance	06-Sewer	1,838 00		0 00
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...		2000 · Accounts Payables			1,229 82	-1,229 82
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	01-Admin	139 50		-1,090.32
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	02-Parks & Rec	35 50		-1,054 82
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	03-Public Safety	333 00		-721.82
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	04-Roads	35 50		-686 32
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	05-Water	390 50		-295.82
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (MARCH)	5139 · Dental Insurance	06-Sewer	111 00		-184.82
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	01-Admin	23 05		-161 77
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	02-Parks & Rec	6 32		-155 45
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	03-Public Safety	59 97		-95 48
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	04-Roads	6 33		-89 15
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	05-Water	69 16		-19 99
Bill	03/01/2017	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (MARCH)	5143 · Vision Insurance	06-Sewer	19 99		0 00
Total SPECIAL DISTRICTS RISK MANAGEM						18,715 82	18,715.82	0 00

Stallion Springs Community Services District Payables Detail Report by Month

March 2017

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
STEEN, JOLIE L.								
Bill	03/30/2017	STEEN, JOLIE L		2000 Accounts Payables			630.00	-630.00
Bill	03/30/2017	STEEN, JOLIE L	EXERCISE INSTRUCTOR	5707 Exercise & Instructor Ex	02-Parks & Rec	630.00		0.00
Total STEEN, JOLIE L						630.00	630.00	0.00
STREAMLINE, INC								
Bill	03/15/2017	STREAMLINE, INC		2000 Accounts Payables			200.00	-200.00
Bill	03/15/2017	STREAMLINE, INC	MONTHLY MEMBER FEE	5673 Misc Contract Services	01-Admin	200.00		0.00
Total STREAMLINE, INC						200.00	200.00	0.00
TEHACHAPI CUMMINGS COUNTY WATE								
Bill	03/31/2017	TEHACHAPI CUMMINGS COUNT		2000 Accounts Payables			6,726.92	-6,726.92
Bill	03/31/2017	TEHACHAPI CUMMINGS COUNT	DOMESTIC WATER	5543 Water Purchase Domestic	05-Water	6,726.92		0.00
Total TEHACHAPI CUMMINGS COUNTY WATE						6,726.92	6,726.92	0.00
TEL TEC SECURITY SYSTEMS, INC.								
Bill	03/01/2017	TEL TEC SECURITY SYSTEMS, I.		2000 Accounts Payables			30.00	-30.00
Bill	03/01/2017	TEL TEC SECURITY SYSTEMS, I.	GYM ALARM MONITORING	5673 Misc. Contract Services	02-Parks & Rec	30.00		0.00
Total TEL TEC SECURITY SYSTEMS, INC						30.00	30.00	0.00
USA BLUE BOOK								
Bill	03/23/2017	USA BLUE BOOK		2000 Accounts Payables			130.96	-130.96
Bill	03/23/2017	USA BLUE BOOK	TIMER W/DIN FOR 2400T PUME (COPPER REMOVAL P	5533 Tools & Equipment	06-Sewer	130.96		0.00
Total USA BLUE BOOK						130.96	130.96	0.00
VERIZON WIRELESS								
Bill	03/12/2017	VERIZON WIRELESS		2000 Accounts Payables			489.97	-489.97
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	01-Admin	140.09		-349.88
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	02-Parks & Rec	14.41		-335.47
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	03-Public Safety	170.98		-164.49
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	04-Roads	14.41		-150.08
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	05-Water	121.28		-28.80
Bill	03/12/2017	VERIZON WIRELESS	CELL PHONES	5639 Radio/Repeater/Cellphone	06-Sewer	28.80		0.00
Total VERIZON WIRELESS						489.97	489.97	0.00
WITTS OFFICE SUPPLY								
Bill	03/04/2017	WITTS OFFICE SUPPLY		2000 Accounts Payables			38.05	-38.05
Bill	03/04/2017	WITTS OFFICE SUPPLY	REFILL GEL INK 2 PK/DAILY PLANNER/CALENDAR	5227 Office Supplies	03-Public Safety	38.05		0.00
Bill	03/09/2017	WITTS OFFICE SUPPLY		2000 Accounts Payables			49.21	-49.21
Bill	03/09/2017	WITTS OFFICE SUPPLY	BUSINESS CARD HOLDER, CALENDAR, 3 RING BINDE	5223 Postage & UPS	01-Admin	49.21		0.00
Total WITTS OFFICE SUPPLY						87.26	87.26	0.00
YOUNG WOOLDRIDGE, LLP								
Bill	03/31/2017	YOUNG WOOLDRIDGE, LLP		2000 Accounts Payables			6,774.30	-6,774.30
Bill	03/31/2017	YOUNG WOOLDRIDGE, LLP	LEGAL SERVICES	5615 Legal	01-Admin	2,455.00		-4,319.30
Bill	03/31/2017	YOUNG WOOLDRIDGE, LLP	LEGAL SERVICES	5615 Legal	05-Water	4,319.30		0.00
Total YOUNG WOOLDRIDGE, LLP						6,774.30	6,774.30	0.00
TOTAL						124,103.33	124,103.33	0.00

Stallion Springs Community Services District
Balance Sheet
As of March 31, 2017

Mar 31, 17

ASSETS

Current Assets

Checking/Savings

1100 · County of Kern Funds

1115 · Cash On Account-50380 General	384,169.69
1116 · Cash On Account-50384 Slef	129,864.24
1117 · Cash On Account-50385 Water	60,393.41
1118 · Cash On Account-50390 Cap. Imp	2,239,718.70
1119 · Cash On Account-50395 Bond	20,477.13
1121 · Cash On Account-50386 Sewer	5,891.13
1122 · Cash On Account-50387 Roads	224,543.05
1124 · Cash On Account-50389 Mailbox	0.12
1125 · Cash On Account-50391 SSDLQ	875.65
1126 · Cash On Account-50392 PD/Admin	4,713.21
1127 · Cash On Account-50393 Wtr Flat	1,668.31
1128 · Cash On Account-50394 Swr Flat	697.55

Total 1100 · County of Kern Funds 3,073,012.19

1130 · Cash On Account-Petty Cash 900.00

1140 · Cash-Bank of the Sierra 137,467.62

1150 · Cash-Bank of the West 206,578.18

Total Checking/Savings 3,417,957.99

Stallion Springs Community Services District

Profit & Loss by Class YTD

July 2016 through March 2017

	01 Admn	02-Parks & Rec	03 Public Safety	04 Roads	05 Water	06 Sewer	07 Fire	07-Fire Dept	08-Solid Waste	09 Art Curati	Unclassified	TOTAL
Ordinary Income/Expense												
Revenue												
4100 - Tax Revenues												
4115 - Property Taxes - Current	3,000	0.00	316,164.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	319,164.30
4119 - Prior Secured Property Taxes	212.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212.64
4120 - G.F. Fines Forfeits & Penalties	2,214.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,214.20
4123 - Current Unsec. Property Taxes	1,549.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,549.79
4127 - Prior Unsec. Property Taxes	1,045.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,045.11
4131 - Homeowner's Exemption	3,013.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,013.81
Total 4100 - Tax Revenues	6,735.55	0.00	316,164.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,735.55
4200 - Road Assessment Revenues												
4215 - Road Assessment - Current	0.00	0.00	0.00	210,362.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,362.21
4219 - Road Assessment - Prior	0.00	0.00	0.00	7,669.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,669.60
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	2,347.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,347.02
4223 - Road Assessment Interest	0.00	0.00	0.00	563.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563.31
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	218,542.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,542.14
4300 - Water Revenues												
4315 - Water Avail - Current	0.00	0.00	0.00	0.00	57,465.03	0.00	0.00	0.00	0.00	0.00	0.00	57,465.03
4318 - Water Avail - Prior	0.00	0.00	0.00	0.00	1,419.91	0.00	0.00	0.00	0.00	0.00	0.00	1,419.91
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	3,132.29	0.00	0.00	0.00	0.00	0.00	0.00	3,132.29
4323 - Water Avail - Interest	0.00	0.00	0.00	0.00	543.55	0.00	0.00	0.00	0.00	0.00	0.00	543.55
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	315,284.56	0.00	0.00	0.00	0.00	0.00	0.00	315,284.56
4329 - Water Recharge	0.00	0.00	0.00	0.00	13,650.00	0.00	0.00	0.00	0.00	0.00	0.00	13,650.00
4335 - Water Meter Revenues	0.00	0.00	0.00	0.00	4,441.14	0.00	0.00	0.00	0.00	0.00	0.00	4,441.14
4339 - Water Connections	0.00	0.00	0.00	0.00	3,185.00	0.00	0.00	0.00	0.00	0.00	0.00	3,185.00
4343 - Meter Maintenance	0.00	0.00	0.00	0.00	4,029.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.00
4347 - Water Capacity Fines	0.00	0.00	0.00	0.00	100,876.00	0.00	0.00	0.00	0.00	0.00	0.00	100,876.00
4349 - Water Service Charge	0.00	0.00	0.00	0.00	91,977.91	0.00	0.00	0.00	0.00	0.00	0.00	91,977.91
4351 - Backflow Service Charge & Repa	0.00	0.00	0.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00	455.00
Total 4300 - Water Revenues	0.00	0.00	0.00	0.00	553,467.01	0.00	0.00	0.00	0.00	0.00	0.00	553,467.01
4400 - Sewer Revenues												
4415 - Sewer Avail - Current	0.00	0.00	0.00	0.00	0.00	5,675.30	0.00	0.00	0.00	0.00	0.00	5,675.30
4419 - Sewer Avail - Prior	0.00	0.00	0.00	0.00	0.00	144.85	0.00	0.00	0.00	0.00	0.00	144.85
4420 - Swn-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	0.00	25.27	0.00	0.00	0.00	0.00	0.00	25.27
4423 - Sewer Avail - Interest	0.00	0.00	0.00	0.00	0.00	36.69	0.00	0.00	0.00	0.00	0.00	36.69
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	172,364.82	0.00	0.00	0.00	0.00	0.00	172,364.82
4431 - Sewer Connection Fees	0.00	0.00	0.00	0.00	0.00	5,625.20	0.00	0.00	0.00	0.00	0.00	5,625.20
4435 - Sewer Capacity Fees	0.00	0.00	0.00	0.00	0.00	18,510.00	0.00	0.00	0.00	0.00	0.00	18,510.00
4439 - Refuse Collection Res	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,745.01	0.00	0.00	0.00	108,745.01
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	702,301.64	0.00	0.00	108,745.01	0.00	0.00	811,046.65
4600 - Miscellaneous Revenue												
4515 - Interest From Taxes & Bank	2,692.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,692.58
4517 - Interest From Capital Imp	2,590.43	0.00	292.81	0.00	0.00	0.00	0.00	0.00	885.29	0.00	168.23	3,876.76
4518 - Interest From SLEP	0.00	0.00	17,973.98	0.00	6,914.10	1,216.63	0.00	0.00	0.00	0.00	0.00	26,104.71
4523 - Fishing Permit Fee	0.00	1,631.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,631.00
4527 - Mailbox Maint Fee	3,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,850.00
4531 - Rent	150.00	8,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,270.00
4535 - Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4539 - Misc Revenue	1,856.73	252.00	13,742.56	332.07	0.00	840.70	0.00	0.00	0.00	9,646.40	0.00	26,378.46
4541 - Weed Abatement Income	0.00	24,629.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,629.31
4543 - Encroachment Permit Fees	850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850.00
4551 - Police Charges	0.00	0.00	380.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.75
4563 - Sscsd NSF Charge	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
4567 - Police Slef	0.00	0.00	111,808.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,808.93
4589 - Police Grant AB109	0.00	0.00	8,806.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,806.67
4571 - Police Parking Citations	0.00	0.00	745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	745.00
4573 - Swinerting Pool Revenue	0.00	9,251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,251.00
4575 - Exercise & Misc Class Revenue	0.00	3,232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,232.00
4577 - Park Program Revenue	0.00	16,591.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,591.93
Total 4600 - Miscellaneous Revenue	12,299.74	61,771.99	151,870.71	2,382.41	0.00	19,483.67	2,097.53	0.00	885.29	10,412.63	0.00	262,810.97
4700 - Mailbox Revenues												
4723 - Lock Mailbox Asmt - Interest	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12
Total 4700 - Mailbox Revenues	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.12
4800 - Tax Lien DLQ Revenue												
4815 - SSDLQ-Current	5,239.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,239.65
4823 - SSDLQ-Interest	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.53
Total 4800 - Tax Lien DLQ Revenue	5,245.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,250.71
4900 - PD/Admin Bldg Revenue												
4918 - PD/Admin Bldg - Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4919 - PD/Admin Bldg - Prior	2,360.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,360.95
4920 - BLDG-Fines, Forfeits & Pen	663.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	663.56
4923 - PD/Admin Bldg Interest	421.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421.60
Total 4900 - PD/Admin Bldg Revenue	3,446.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,446.11
5000 - Inactive Flat Charges												
5015 - Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	1,330.08	0.00	0.00	0.00	0.00	0.00	0.00	1,330.08
5019 - Inactive Wtr Flat-Prior	0.00	0.00	0.00	0.00	220.27	0.00	0.00	0.00	0.00	0.00	0.00	220.27
5020 - Inactive Wtr Flat-Fines, Forfei	0.00	0.00	0.00	0.00	49.21	0.00	0.00	0.00	0.00	0.00	0.00	49.21
5023 - Inactive Wtr Flat-Interest	0.00	0.00	0.00	0.00	15.24	0.00	0.00	0.00	0.00	0.00	0.00	15.24
5027 - Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	691.32	0.00	0.00	0.00	0.00	0.00	691.32
5032 - Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	0.00	5.06	0.00	0.00	0.00	0.00	0.00	5.06
Total 5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	1,614.60	697.28	0.00	0.00	0.00	0.00	0.00	2,311.88
Total Income	83,703.90	61,771.99	544,575.01	223,113.97	614,560.45	702,301.64	0.00	0.00	109,630.30	10,412.63	0.00	

Stallion Springs Community Services District
Profit & Loss by Class YTD

July 2016 through March 2017

Actual Basis

	01 Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	07-Fire Dept	08-Solid Waste	09-Air Concn	Utilities	TOTAL
5135 Medical Insurance	17,120.00	2,250.00	52,655.01	1,743.20	40,275.27	12,695.81	0.00	0.00	0.00	0.00	0.00	126,539.58
5139 Dental Insurance	1,102.96	262.95	2,625.47	287.97	2,710.61	653.90	0.00	0.00	0.00	0.00	0.00	7,739.56
5143 Vision Insurance	198.91	44.24	418.79	44.31	411.77	110.54	0.00	0.00	0.00	0.00	0.00	1,207.71
5149 CalPers Retirement (CSD)	14,573.21	2,010.15	25,800.57	1,839.19	13,717.72	1,523.01	0.00	0.00	0.00	0.00	0.00	71,407.99
5180 CalPers Retirement (Employees)	1,283.37	0.00	2,526.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,309.49
5181 CalPers 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5185 Disability Insurance	1,226.47	186.42	1,312.85	166.17	1,706.93	179.32	0.00	0.00	0.00	0.00	0.00	4,568.93
Total 5100 Personnel Expenses	211,126.99	16,676.21	740,263.01	21,535.73	755,559.51	20,149.76	0.00	0.00	0.00	0.00	0.00	2,065,141.31
5200 General & Administrative												
5216 Insurance	4,959.64	5,000.00	7,769.66	900.74	10,000.00	2,000.00	0.00	0.00	2,121.00	0.00	0.00	30,850.39
5219 Publications & Legals	137.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.92
5223 Postage & UPS	1,398.75	4.66	68.75	1.65	1,643.81	1.69	0.00	0.00	0.00	0.00	0.00	3,259.00
5227 Office Supplies	3,215.12	223.22	191.21	425.16	106.16	274.13	0.00	0.00	0.00	0.00	0.00	4,614.77
5231 Training/Travel & Car's	2,204.41	0.00	2.70	0.00	0.00	502.56	0.00	0.00	0.00	0.00	0.00	3,110.74
5236 Dues & Subscriptions	6,621.75	0.00	1,763.64	0.00	1,115.86	0.00	0.00	0.00	0.00	0.00	0.00	9,401.65
5239 Director's Fees	25,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,250.00
5243 M & R Structures	0.00	2,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.00
5247 Maintenance & Repair	262.73	5,919.77	0.00	0.00	0.00	2,229.66	0.00	0.00	0.00	0.00	0.00	9,012.16
5253 Expense Account	990.07	9.31	416.77	57.73	37.21	65.52	0.00	0.00	0.00	0.00	0.00	1,616.61
5257 Permits/Fees/Inspection	1,371.43	1,367.75	0.00	0.00	6,407.28	3,160.00	0.00	0.00	2,520.00	0.00	0.00	14,866.46
5264 Clothing/Safety Equip/Uniform	64.78	103.67	3,465.67	86.75	1,469.75	111.00	0.00	0.00	0.00	0.00	0.00	5,191.43
5265 Printing Cost	0.00	0.00	0.00	0.00	1,103.24	154.16	0.00	0.00	0.00	0.00	0.00	1,257.41
5272 Weed Abatement Cost	0.00	135.79	0.00	719.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	855.44
5275 Internet	362.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.71
Total 5200 General & Administrative	23,079.31	9,659.53	12,224.62	2,264.94	22,344.41	6,975.19	0.00	0.00	4,641.00	0.00	0.00	86,178.35
5300 Utilities												
5315 Electric	9,023.37	9,198.20	0.00	3,773.36	49,574.61	4,723.57	611.64	519.88	0.00	0.00	0.00	76,667.69
5319 Telephone	2,729.88	347.81	0.00	0.00	0.00	421.17	0.00	0.00	0.00	0.00	0.00	3,498.86
5323 Propane	1,293.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,293.65
5327 Natural Gas	51,149.91	2,149.81	302.34	0.00	0.00	0.00	0.00	151.78	0.00	0.00	0.00	53,652.84
Total 5300 Utilities	21,607.19	12,706.81	302.34	3,773.36	49,574.61	5,144.74	611.64	681.66	0.00	0.00	0.00	84,665.72
5400 - Rolling Stock & Equipment												
5415 R & S Vehicles	47,075.00	1,350.46	5,513.92	2,665.24	4,490.51	1,237.00	0.00	0.00	333.04	0.00	0.00	15,175.80
5419 R & S Equipment	420.00	0.00	454.10	2,159.84	3,341.03	12.39	0.00	0.00	4,254.13	0.00	0.00	10,611.39
5423 Fuel	473.61	1,327.23	5,709.30	3,379.60	7,629.34	1,250.00	0.00	0.00	315.66	0.00	0.00	20,657.77
Total 5400 Rolling Stock & Equipment	1,371.56	2,677.71	11,677.12	6,044.66	13,379.88	1,399.67	0.00	0.00	4,824.79	0.00	0.00	45,933.05
5500 Supplies												
5516 Janitorial	613.36	2,442.77	2,718.83	0.00	332.77	332.77	0.00	0.00	0.00	0.00	0.00	3,922.47
5519 Water Meters	0.00	0.00	0.00	0.00	2,691.41	0.00	0.00	0.00	0.00	0.00	0.00	2,691.41
5523 Chemicals	0.00	671.11	0.00	245.47	0.00	13,211.61	0.00	0.00	0.00	0.00	0.00	14,128.19
5527 Road Patch	0.00	0.00	0.00	2,460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,460.00
5531 Supplies & Materials	954.52	5,325.67	924.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,204.19
5533 Tools & Equipment	116.06	1,363.21	1,440.22	6,456.93	2,251.40	4,262.59	0.00	0.00	562.85	0.00	0.00	16,310.98
5543 - Water Purchase Domestic	0.00	0.00	0.00	0.00	89,159.47	0.00	0.00	0.00	0.00	0.00	0.00	89,159.47
Total 5500 Supplies	1,751.01	10,053.16	2,625.05	10,021.86	56,459.18	14,634.19	0.00	0.00	550.85	0.00	0.00	119,107.15
5600 - Outside Services												
5615 - Legal	5,397.00	0.00	1,228.50	0.00	9,225.16	0.00	0.00	0.00	0.00	0.00	0.00	15,550.66
5619 Engineering	0.00	0.00	0.00	0.00	3,225.04	15,271.69	0.00	0.00	0.00	0.00	0.00	18,496.73
5623 Audit	14,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,750.00
5627 Consulting	2,117.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,117.50
5631 Lab Analysis	0.00	0.00	0.00	0.00	3,292.10	12,157.60	0.00	0.00	0.00	0.00	0.00	15,449.70
5635 Elections	20.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.46
5639 Radio/Repeater/Cellphone	1,461.26	122.82	1,371.41	1,222.92	1,077.33	245.74	0.00	0.00	0.00	0.00	0.00	4,402.13
5643 Refuse Collection	0.00	148.20	0.00	0.00	0.00	1,029.64	0.00	0.00	56,276.31	0.00	0.00	57,446.35
5647 Cojour Maintenance	1,294.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,294.03
5651 Postage Meter Lease	378.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378.11
5655 Rent & Lease Equipment	820.61	633.61	0.00	650.00	0.00	3,561.61	0.00	0.00	0.00	0.00	0.00	5,665.83
5653 Uniform Rental & Cleaning	0.00	59.67	0.00	299.56	1,461.44	553.43	0.00	0.00	0.00	0.00	0.00	2,614.89
5667 Employee Physicals	0.00	45.00	863.96	0.00	362.06	130.00	0.00	0.00	0.00	0.00	0.00	1,413.06
5673 - Misc. Contract Services	37,620.67	7,311.07	8,446.00	3,065.00	2,344.16	11,770.31	0.00	0.00	0.00	0.00	0.00	65,859.18
5685 Service Fees - Payroll/AP	1,123.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,123.61
Total 5600 - Outside Services	60,561.55	8,847.27	11,909.67	4,184.48	70,930.04	41,733.64	0.00	0.00	56,276.31	0.00	0.00	207,281.59
5700 Parks & Recreation												
5705 Swimming Pool Expense	0.00	5,496.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,496.57
5707 - Exercise & Instructor Expense	0.00	4,793.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,793.00
5709 - Programs & Event Expense	0.00	6,813.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,813.06
Total 5700 - Parks & Recreation	0.00	16,579.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,579.63
8000 Grants												
8005 PD Grant AB109-Non Serv Expense	0.00	0.00	7,232.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,232.10
8005 PD Grant AD103-Service Expense	0.00	0.00	1,537.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,537.65
Total 8000 Grants	0.00	0.00	8,769.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,769.75
Total Expense	304,274.77	129,709.74	399,771.96	50,274.59	482,347.66	143,087.54	611.64	365.09	66,222.75	0.00	0.00	1,553,632.56
Net Ordinary Income	221,571.67	46,933.75	155,801.06	177,639.34	152,232.82	56,335.96	-611.64	-365.09	43,747.55	10,012.83	0.00	296,712.17
Other Income/Expense												
7193 Administration Allocation	260,516.10	10,536.67	35,821.23	61,411.91	51,411.91	16,282.38	0.00	0.00	22,795.33	3,256.47	0.00	410.00
8003 Capital Expenses	0.00	0.00	0.00	22,663.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,663.08
8015 Capital Equipment	64.10	64.10	64.10									

Stallion Springs Community Services District Profit & Loss by Class

March 2017

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
Ordinary Income/Expense										
Income										
4100 Tax Revenues										
4115 · Property Taxes, Current	0 00	0 00	11,482 97	0 00	0 00	0 00	0 00	0 00	0 00	11,482 97
4119 · Prior Secured Property Taxes	43 97	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	43 97
4120 · G.F. Fines Forfeits & Penalties	26 80	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	26 80
4123 · Current Unsec. Property Taxes	153 62	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	153 62
4127 · Pprior Unsec. Property Taxes	-35 03	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	-35 03
Total 4100 · Tax Revenues	189 31	0 00	11 482 97	0 00	0 00	0 00	0 00	0 00	0 00	11,672 28
4200 · Road Assessment Revenues										
4215 · Road Assessment Current	0 00	0 00	0 00	10,713 82	0 00	0 00	0 00	0 00	0 00	10,713 82
4219 · Road Assessment Prior	0 00	0 00	0 00	525 70	0 00	0 00	0 00	0 00	0 00	525 70
4220 · Road-Fines Forfeits & Penalties	0 00	0 00	0 00	156 19	0 00	0 00	0 00	0 00	0 00	156 19
Total 4200 · Road Assessment Revenues	0 00	0 00	0 00	11,395 71	0 00	0 00	0 00	0 00	0 00	11 395 71
4300 · Water Revenues										
4315 · Water Avail. Current	0 00	0 00	0 00	0 00	2,154 17	0 00	0 00	0 00	0 00	2,154 17
4319 · Water Avail. Prior	0 00	0 00	0 00	0 00	105 70	0 00	0 00	0 00	0 00	105 70
4320 · Wtr-Fines Forfeits & Penalties	0 00	0 00	0 00	0 00	31 40	0 00	0 00	0 00	0 00	31 40
4327 · Water Sales Domestic	0 00	0 00	0 00	0 00	32 20	0 00	0 00	0 00	0 00	32 20
4339 · Water Connections	0 00	0 00	0 00	0 00	278 80	0 00	0 00	0 00	0 00	278 80
4343 · Meter Maintenance	0 00	0 00	0 00	0 00	5 67	0 00	0 00	0 00	0 00	5 67
4349 · Water Service Charge	0 00	0 00	0 00	0 00	210 60	0 00	0 00	0 00	0 00	210 60
Total 4300 · Water Revenues	0 00	0 00	0 00	0 00	2,818 54	0 00	0 00	0 00	0 00	2,818 54
4400 · Sewer Revenues										
4415 · Sewer Avail. Current	0 00	0 00	0 00	0 00	0 00	385 10	0 00	0 00	0 00	385 10
4427 · Sewer Service Charge	0 00	0 00	0 00	0 00	0 00	85 48	0 00	0 00	0 00	85 48
4439 · Refuse Collection Res.	0 00	0 00	0 00	0 00	0 00	0 00	0 00	180 68	0 00	180 68
Total 4400 · Sewer Revenues	0 00	0 00	0 00	0 00	0 00	470 58	0 00	180 68	0 00	651 26
4500 · Miscellaneous Revenue										
4515 · Interest From Taxes & Bank	3 60	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	3 60
4527 · Mailbox Maint. Fee	385 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	385 00
4531 · Rent	0 00	900 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	900 00
4535 · Penalties	0 00	0 00	0 00	0 00	1,737 38	0 00	0 00	0 00	0 00	1,737 38
4539 · Misc Revenue	246 57	0 00	31 83	0 00	0 00	0 00	0 00	0 00	400 00	678 40
4541 · Weed Abatement Income	0 00	505 44	0 00	0 00	0 00	0 00	0 00	0 00	0 00	505 44
4543 · Encroachment Permit Fees	100 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	100 00
4567 · Police Stof	0 00	0 00	17,999 86	0 00	0 00	0 00	0 00	0 00	0 00	17,999 86
4569 · Police Grant AB109	0 00	0 00	8,886 67	0 00	0 00	0 00	0 00	0 00	0 00	8,886 67
4575 · Exercise & Misc. Class Revenue	0 00	510 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	510 00
Total 4500 · Miscellaneous Revenue	735 17	1,915 44	26,918 36	0 00	1,737 38	0 00	0 00	0 00	400 00	31,706 35
4800 · Tax Lien DLQ Revenue										
4815 · SSDLQ-Current	53 68	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	53 68
Total 4800 · Tax Lien DLQ Revenue	53 68	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	53 68
4900 · PD/Admin Bldg. Revenue										
4919 · PD/Admin Bldg-Prior	175 70	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	175 70
4920 · BLDG-Fines, Forfeits & Pen	52 20	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	52 20
Total 4900 · PD/Admin Bldg. Revenue	227 90	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	227 90
5000 · Inactive Flat Charges										
5015 · Inactive Wtr Flat-Current	0 00	0 00	0 00	0 00	246 20	0 00	0 00	0 00	0 00	246 20
Total 5000 · Inactive Flat Charges	0 00	0 00	0 00	0 00	246 20	0 00	0 00	0 00	0 00	246 20
Total Income	1,205 06	1,915 44	38,401 33	11,395 71	4,802 12	470 58	0 00	180 68	400 00	58,771 92
Expense										
5100 · Personnel Expenses										

**Stallion Springs Community Services District
Profit & Loss by Class**

March 2017

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
5115 · Regular Salaries	23,856 04	3,220 34	22,936 44	1,668 80	18,368 04	3,981 20	0 00	0 00	0 00	74,000 86
5127 · Fica	1,853 69	246 38	1,752 34	127 68	1,405 17	304 56	0 00	0 00	0 00	5 689 92
5135 · Medical Insurance	2,410 50	254 00	7,978 00	254 00	4,751 50	1,838 00	0 00	0 00	0 00	17 486 00
5139 · Dental Insurance	139 50	35 50	333 00	35 50	390 50	111 00	0 00	0 00	0 00	1,045 00
5143 · Vision Insurance	23 05	6 32	59 97	6 33	69 16	19 99	0 00	0 00	0 00	184 82
5149 · CalPers Retirement (CSD)	2,154 60	213 78	3,833 37	109 40	1,641 87	387 65	0 00	0 00	0 00	8,340 68
5150 · CalPers Retirement (Employees)	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
5151 · CalPers 457	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
5155 · Disability Insurance	159 18	23 08	138 48	23 08	203 58	44 78	0 00	0 00	0 00	592 18
Total 5100 · Personnel Expenses	30,596 55	3,999 40	37,001 60	2,224 79	26,829 82	6,587 19	0 00	0 00	0 00	107,339 36
5200 · General & Administrative										
5223 · Postage & UPS	47 31	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	47 31
5227 · Office Supplies	207 81	293 90	64 98	426 16	426 16	279 21	0 00	0 00	0 00	1,698 22
5231 · Training/Travel & Cert's	792 41	0 00	320 98	0 00	0 00	325 66	0 00	0 00	0 00	1,439 05
5239 · Director's Fees	375 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	375 00
5253 · Expense Account	0 00	0 00	28 00	0 00	0 00	0 00	0 00	0 00	0 00	28 00
5257 · Permits/Fees/Inspection	50 00	0 00	0 00	0 00	25 00	0 00	0 00	0 00	0 00	75 00
5261 · Clothing/Safety Equip./Uniform	0 00	0 00	18 10	0 00	0 00	0 00	0 00	0 00	0 00	18 10
5265 · Printing Cost	0 00	0 00	0 00	0 00	1,126 25	0 00	0 00	0 00	0 00	1,126 25
5272 · Weed Abatement Cost	0 00	0 00	0 00	719 65	0 00	0 00	0 00	0 00	0 00	719 65
Total 5200 · General & Administrative	1,472 53	293 90	432 06	1,145 81	1,577 41	604 87	0 00	0 00	0 00	5,526 58
5300 · Utilities										
5315 · Electric	433 65	752 01	0 00	443 89	3,465 81	894 02	-202 39	0 00	0 00	5,786 99
5319 · Telephone	219 73	36 81	0 00	0 00	0 00	43 30	0 00	0 00	0 00	299 84
5323 · Propane	281 34	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	281 34
5327 · Natural Gas	101 84	220 88	49 51	0 00	0 00	0 00	-15 25	0 00	0 00	356 98
Total 5300 · Utilities	1,036 56	1,009 70	49 51	443 89	3,465 81	937 32	-217 64	0 00	0 00	6,725 15
5400 · Rolling Stock & Equipment										
5415 · R & S Vehicles	0 00	1,212 98	144 77	0 00	326 44	0 00	0 00	0 00	0 00	1,684 19
5419 · R & S Equipment	50 00	0 00	0 00	808 48	0 00	12 39	0 00	0 00	0 00	870 87
5423 · Fuel	127 36	98 95	783 56	418 34	931 59	279 91	0 00	0 00	0 00	2,639 71
Total 5400 · Rolling Stock & Equipment	177 36	1,311 93	928 33	1,226 82	1,258 03	292 30	0 00	0 00	0 00	5,194 77
5500 · Supplies										
5519 · Water Meters	0 00	0 00	0 00	0 00	2,600 41	0 00	0 00	0 00	0 00	2,600 41
5523 · Chemicals	0 00	0 00	0 00	0 00	0 00	2,291 14	0 00	0 00	0 00	2,291 14
5531 · Supplies & Materials	251 48	605 87	290 00	100 64	93 42	482 63	0 00	0 00	0 00	1,824 24
5533 · Tools & Equipment	0 00	671 77	0 00	0 00	135 75	2,867 21	0 00	37 14	0 00	3,711 87
5543 · Water Purchase Domestic	0 00	0 00	0 00	0 00	6,726 92	0 00	0 00	0 00	0 00	6,726 92
Total 5500 · Supplies	251 48	1,277 64	290 00	100 64	9,556 50	5,640 98	0 00	37 14	0 00	17,154 58
5600 · Outside Services										
5615 · Legal	2,455 00	0 00	0 00	0 00	4,319 30	0 00	0 00	0 00	0 00	6,774 30
5631 · Lab Analysis	0 00	0 00	0 00	0 00	156 00	924 00	0 00	0 00	0 00	1,080 00
5635 · Elections	39 54	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	39 54
5639 · Radio/Repeater/Cellphone	140 09	14 41	170 98	14 41	121 28	28 80	0 00	0 00	0 00	489 97
5643 · Refuse Collection	0 00	0 00	0 00	0 00	0 00	0 00	0 00	5,382 00	0 00	5,382 00
5663 · Uniform Rental & Cleaning	0 00	39 85	0 00	39 85	210 45	62 60	0 00	0 00	0 00	352 75
5667 · Employee Physicals	0 00	0 00	175 00	0 00	0 00	0 00	0 00	0 00	0 00	175 00
5673 · Misc. Contract Services	2,805 00	696 00	276 50	0 00	136 00	2,377 56	0 00	0 00	0 00	6,291 06
5685 · Service Fees - Payroll/AP	122 56	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	122 56
Total 5600 · Outside Services	5,562 19	750 26	622 48	54 26	4,943 03	3,392 96	0 00	5,382 00	0 00	20,707 18
5700 · Parks & Recreation										
5707 · Exercise & Instructor Expense	0 00	630 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	630 00
Total 5700 · Parks & Recreation	0 00	630 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	630 00
5800 · Grants										
5805 · PD Grant AB109-Non Serv Expen...	0 00	0 00	375 40	0 00	0 00	0 00	0 00	0 00	0 00	375 40

**Stallion Springs Community Services District
Profit & Loss by Class**

Accrual Basis

March 2017

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
5806 · PD Grant/AB109-Service Expense	0.00	0.00	143.06	0.00	0.00	0.00	0.00	0.00	0.00	143.06
Total 5800 · Grants	0.00	0.00	518.46	0.00	0.00	0.00	0.00	0.00	0.00	518.46
Total Expense	39,096.68	9,272.83	39,842.44	5,196.41	47,630.60	17,555.62	-217.64	5,419.14	0.00	163,796.08
Net Ordinary Income	-37,890.62	-7,357.39	-1,441.11	6,199.30	-47,828.48	-17,085.04	217.64	-5,238.46	400.00	-105,024.16
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-31,277.34	2,345.80	4,300.63	9,774.17	9,774.17	1,954.83	0.00	2,736.77	390.97	0.00
8000 · Capital Expenses										
8019 · Capital Improvements	64.10	64.10	64.10	64.10	64.10	64.10	0.00	64.12	0.00	448.72
8029 · Interest Expense	0.00	0.00	0.00	0.00	7,157.63	0.00	0.00	0.00	0.00	7,157.63
Total 8000 · Capital Expenses	64.10	64.10	64.10	64.10	7,221.73	64.10	0.00	64.12	0.00	7,606.35
Total Other Expense	-31,213.24	2,409.90	4,364.73	9,838.27	16,995.90	2,018.93	0.00	2,800.89	390.97	7,606.35
Net Other Income	31,213.24	-2,409.90	-4,364.73	-9,838.27	-16,995.90	-2,018.93	0.00	-2,800.89	-390.97	-7,606.35
Net Income	-6,677.38	-9,767.29	-5,805.84	-3,638.97	-59,824.38	-19,103.97	217.64	-8,039.35	9.03	-112,630.51



Stallion Springs 4H Community Garden- 2017



Dates to remember:

- April 23, 2017 – 4H Clean Up Day at the Garden 12:00pm to 2:00pm. Lunch Provided.
- May 21, 2017 -2017 Season Grand Opening 12:00pm to 2pm. – Lunch Provided. Come set up your box!!

2017 Community Garden Contacts

Lori Rodgers at 661-549-2703 or Rodgerslori@msn.com

Lynn James at 909-938-8808

Contact Lori or Lynn for more information.



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 #8

Subject: Board Approval of Resolution 2017-08, authorizing the General Manager 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: Jon Curry, General Manager

Meeting Date: April 18th, 2017

Background: The Government Code for Special District Law allows Districts to collect on charges and penalties on the tax roll in the same manner as property taxes. This includes the ability to allow the District to collect money that property owners failed to pay for water, sewer, and trash service as well as charges for miscellaneous fees and Inactive flat fees as outlined in Policy 6060.

The attached exhibits outline the properties with Inactive charges and delinquencies on their record and therefore subject to a tax lien.

It is important to understand that the process involves a future owner being "billed" instead of the prior owner who walked away from the home and payment responsibility.

The following steps take place:

- A notification letter explaining the pending charges; the upcoming placement on the tax roll; and the Public Hearing Date will be mailed to the current owners for each property listed.
- A NOTICE will be placed in the newspaper notifying the general public of the Public Hearing.

- At the June 20th, 2017 Board meeting, Public Hearings will be held with regard to the list of Inactive and Delinquent accounts and the placement of said accounts on the property tax rolls.
- Resolutions must be approved, by the Board, to allow placement of the charges on the property tax bill.

Recommendation: Motion to approve Resolution 2017-08 enabling the General Manager to move forward with the necessary steps to place delinquent and Inactive charges on the tax roll.

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

Resolution No. 2017-08

RE: A RESOLUTION AUTHORIZING THE GENERAL MANAGER 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).

All the foregoing being on motion of Director _____, seconded by Director _____;

PASSED, APPROVED AND ADOPTED this 18th day of April, 2017, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ed Gordon, President
Board of Directors

Attest:

Vanessa Stevens, Secretary
Board of Directors

Stallion Springs Community Services District

Water Rate Study

April 2017

Prepared for:
Stallion Springs Community Services District
Tehachapi, California

Prepared by:
Provost & Pritchard Consulting Group
Bakersfield, California



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ABBREVIATIONS

ACWA	Association of California Water Agencies
AWWA	American Water Works Association
AF	acre-feet
AFY	acre-feet/year
BWRA	Banked Water Reserve Account
ccf	100 cubic feet
CF or cf	cubic foot
CIP	Capital Improvement Program
DDW	State Water Resources Control Board - Division of Drinking Water
gpd	gallons per day
EMU	Equivalent meter unit
FY	Fiscal Year
HCF	100 cubic feet
M&I	Municipal & Industrial
MG	million gallons
O&M	Operations and Maintenance
SSCSD	Stallion Springs Community Services District
SWP	State Water Project
TCCWD	Tehachapi-Cummings County Water District
UWMP	Urban Water Management Plan
WCP	Water Conservation Plan

1 Introduction

Stallion Springs Community Services District (SSCSD or District) authorized Provost & Pritchard Consulting Group (P&P) to conduct a review of water rates and make recommendations for rate adjustments to meet the current cost of service. The District supplies potable water to approximately 1,300 accounts consisting of residential and commercial customers. This rate study is intended to serve as the Engineer's Report in support of Proposition 218 majority protest proceedings for water rate adjustments.

This rate study has been prepared in accordance with guidance provided under AWWA Manual M54, *Developing Rates for Small Systems*, 2nd Edition, 2016. The rate study considers the sufficiency of the current rates to meet the financial requirements of operating a water utility with the need for renewal and replacement of existing depreciated assets and with sufficient revenues and reserves to make emergency repairs and provide stable revenue. The rate study has been prepared using guidance documents published by ACWA and from League of California Cities for compliance with Proposition 218.

1.1 Methodology

The methods used to establish utility rates are based on principles that are commonly used in the water utility industry. These principles are designed to produce rates that equitably recover costs from each class of customer by setting the appropriate level of revenue to be collected. The primary tasks of this rate study are as follows:

- Revenue Requirements Analysis – This analysis identifies the total revenue requirement to be recovered from utility rates, taking into account: operating and maintenance expenses, a capital improvement program, satisfying bond covenants, and meeting the Board of Director's policy objectives.
- Cost of Service Analysis and Rate Design – The purpose of this task is to develop an allocation of the revenue requirements and distribute those costs to customers based on their proportionate demand and use of the system.
- Rate Design – This task involves the development of a rate structure that produces the revenue for sound District fiscal operations, while achieving rate equity.

1.2 Legislative Setting

In the State of California, utility rates charged by municipal agencies and public districts are governed by rules and procedures adopted and made part of the California State Constitution by the passage of Proposition 218, the "Right to Vote on Taxes Act" in November 1996. Proposition 218 is codified as Articles XIIIIC and XIIID of the California Constitution. After over 20 years of practical experience and judicial decisions clarifying the meaning of its words, the steps that each agency must follow have become legally clear. In 2007, the California Supreme Court clarified that Proposition 218 applies to all revenue-producing utilities, including water and sewer utilities. This report has been prepared in accordance with the rules and principles set forth in Proposition 218.

1.3 Procedural Requirements of Proposition 218

The Stallion Springs CSD (SSCSD or the District) has authority to establish water rates sufficient to recover the costs of operating the utility enterprises, subject to a majority protest from the rate-payers. The procedure to set new or adjusted rates is as follows:

- **Adoption of this Engineer's Report**, which sets forth the reasons for proposed rate increases, anticipated costs, expected revenues and a schedule of proposed rates.
- **Mailed Notices** must be sent out to the recorded owner(s) of each parcel upon which the rates will be imposed and shall be determined from the last equalization property tax roll. There are particular requirements for the notices, which must include the reasons for the proposed increased rates, and the expected rates for the subject property. The notice must also state the date of the public hearing at which time the proposed rates will be considered and potentially adopted.
- The **Public Hearing** will include a public presentation of the material in the Engineer's Report and will again cover the reasons rate adjustments are needed. The public hearing must be at least 45 calendar days after the mailing of the public notices; in practice this usually means two months after the Board meeting when mailing of the notices is approved.
- **Consideration of Protest.** Protest of the new rates by a majority of the property owners, in any combination of written responses and verbal protest at the public hearing, is sufficient to stop the proposed rate increases. A "majority" means 50% plus one of the affected property owners. So long as there is not a majority protest, the Board has legal authority to proceed with the proposed rate increases at its discretion. The District staff will compile the written and verbal protest and present a percentage of protesting owners to the Board at the conclusion of the Public Hearing.
- **Approval of the Proposed Rates** is by simple majority vote of the District Board, following the close of the public hearing. The vote may be at the same meeting as the hearing.
- **Election Requirements Do Not Apply.** Proposition 218 requires an actual vote of the property owners to approve certain rates and assessments. However, the courts have clarified that rate-setting for water, sewer and refuse collection is exempt from the election requirements so long as the rate-setting principles described in Section 1.4 are followed.

1.4 Principles for Establishing Rates Under Proposition 218

In addition to governing the procedures to actually adopt rates, Proposition 218 includes a number of well-defined principles that constrain what can and cannot be included in the rates. These rules are intended to assure that "utility revenue" is actually needed and used for provision of utility services. Proposition 218 made it clear that utility revenues from user rates are strictly limited to paying the costs of providing utility services, and that those rates must be charged in a way that is proportional to the cost of providing the services. The rules can be summarized as follows:

- **Rate Revenue Must Not Exceed Cost Of Service.** Utilities are required to calculate all the costs involved in providing service, including labor, benefits, materials, equipment, power, testing, outside services, debt repayment, and so forth. This can be a budget projection, but costs must be

based on the record. For example, expected electric power cost must be the same as was spent last year, adjusted by expected changes like increased or decreased number of users and changes in electric rates. Cost of services can include reasonable budgets for unexpected repairs and replacement of capital equipment. Such items are prudent management intended to assure there is money available for items which can be expected to be needed but for which the timing is unknown or difficult to specify, like replacement of broken or worn-out equipment.

- **Revenues Must Be Expended for the Specified Purpose.** Simply, money collected from water rates must be expended to provide water service. It cannot be transferred to the sewer department, or to any other department, except as those departments may assist in work needed to provide water service.
- **Revenue Collected Must Be Proportional to Cost of Service.** This principle was originally intended to prohibit shifting utility costs from one class of user to another. For example, commercial water rates cannot be excessively increased in order to decrease residential rates, or vice-versa. A 2015 court decision added to this principle by effectively barring rising-tier rate structures, where a base amount of water is available at a lower cost with higher water use being charged at increasingly-high rates. These have commonly been used to discourage excessive water use. However, the court said such rate structures are permissible if the utility can demonstrate that there are higher costs associated with the higher usage rates per user.

The rates proposed in this Study are intended to conform with these mandatory principles, leading to full cost recovery for utility services while charging for these services in a fair and proportional manner.

2 Background

2.1 Water Supply

The District serves water to its customers, all located within the Stallion Springs community of Kern County, from five groundwater wells. The water is chlorinated and delivered directly to its customers through the District's water distribution system. The distribution system includes water mains, service laterals, meters, tanks, booster pumps and pressure reducing stations. All water accounts are metered with meters read every two months.

Of the five wells, two are located in the Cummings Valley outside the District boundary (CV-1, CV-2), two are located within the District boundary on land that overlies the Cummings Valley Groundwater Basin (GW Basin) and one is located in the District outside the Cummings Valley GW Basin. The District must purchase water from Tehachapi-Cummings County Water District (TCCWD) for water that is pumped from CV-1 and CV-2 because the District does not have overlying rights. TCCWD uses State Water Project (SWP) water to recharge and replace the pumped groundwater. The current rate for purchased water is \$400/AF. Water pumped using overlying groundwater rights is obtained for the cost of pumping only. Over the past five years, the District has obtained about 61 percent of its water supply with SWP water from TCCWD. Water purchases for TCCWD are expected to stay about the same or slightly increase over the next five years.

Water purchases from TCCWD are made subject to the terms and conditions of the Term M&I Agreement, effective January 1, 2017, between the District and TCCWD.

Well production and water usage varies from year to year and month to month. As expected, the highest water usage occurs in the summer months. The 10 year average annual water well production is 476 AF. Metered water usage is somewhat less due to unaccounted water losses. Annual water production is shown in Figure 2-1 with monthly water production shown in Figure 2-2. Water production and sales dropped considerably in 2015 and 2016 due to mandatory drought water use restrictions.

Annual Water Production

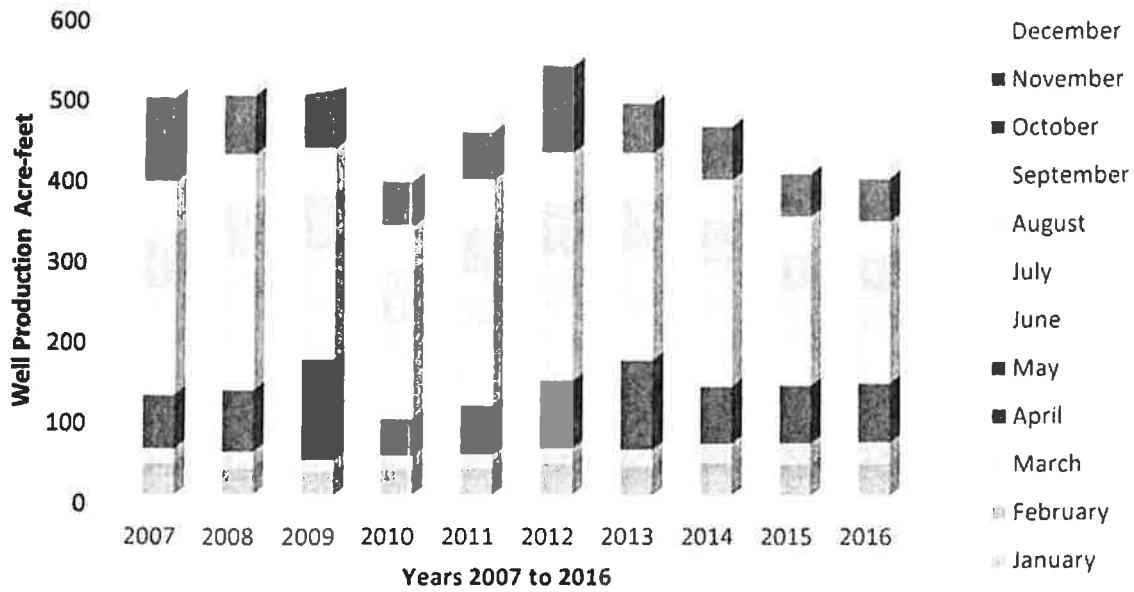
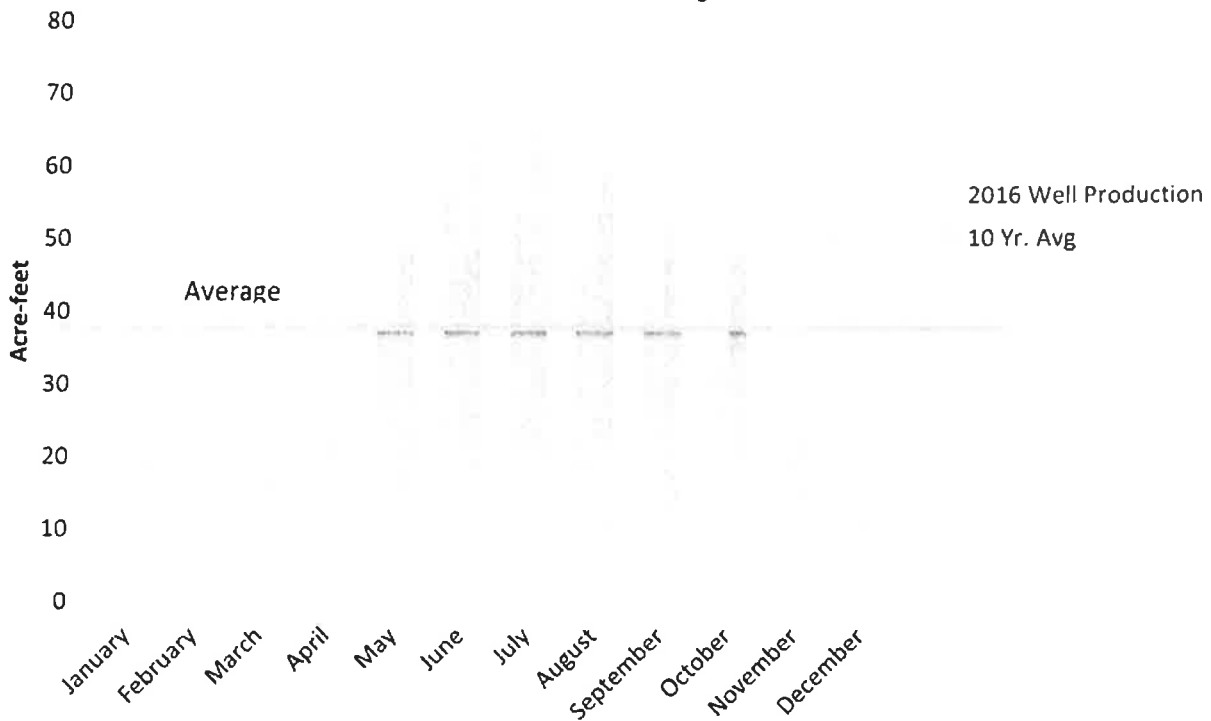


Figure 2-7 Well Production by Month

Well Production by Month



2.2 Water Accounts and Usage

The District water customer accounts for the past three fiscal years (FY) are shown in Table 2-1 with average water usage shown in Table 2-2. Commercial accounts are about 2 percent of the total active accounts. There are no industrial uses in SSCSD.

The Districts bills its customers bimonthly. Table 2-3 shows billing records for FY 2015/16 residential and commercial accounts by water billing cycle. Because of the uneven water use, the water revenue is also uneven, with more revenue generated in the summer than in the winter. Figure 2-3 illustrates commercial and residential water use by billing period.

Under the current rate structure, most revenue is derived from metered water usage. Consequently, the District had significant revenue loss during the past two years with drought water use restrictions. Water usage dropped about 20 percent from the 2013/14 base year to 2015/16. The loss of revenue is not sustainable if the District financial reserves fall below a level where responses to emergencies and normal maintenance becomes impossible

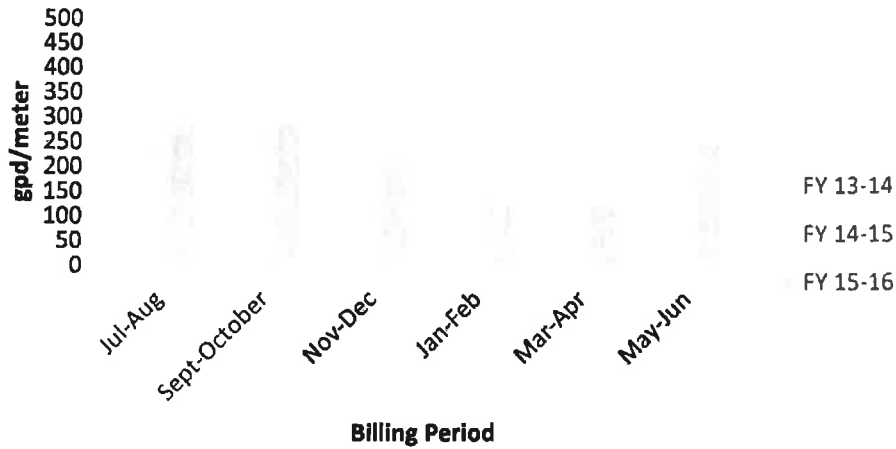
Table 2-1: Accounts by Year

Number of Accounts by Year					
Year	Residential Accounts	Commercial Accounts	Total Active Accounts	Total Inactive Accounts	Total Accounts
FY 13-14	1,193	28	1,221	55	1,287
FY 14-15	1,226	28	1,254	56	1,310
FY 15-16	1,237	29	1,266	56	1,322

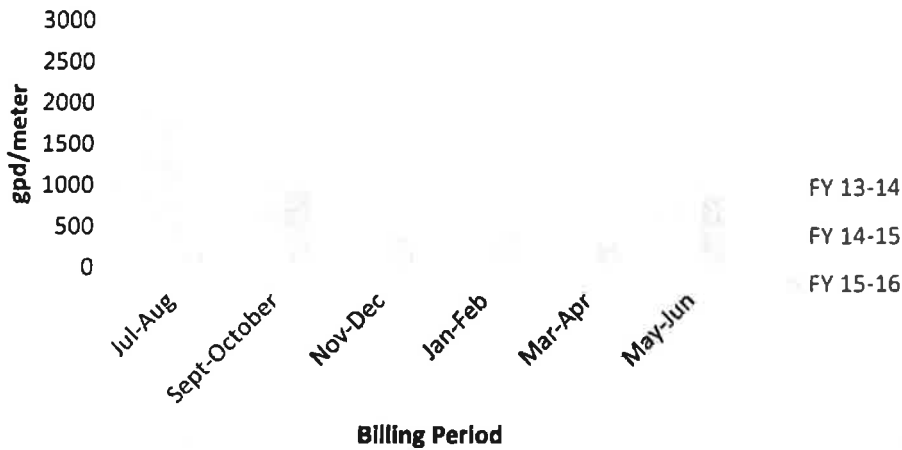
Table 2-2: Average Water Usage

Average Water Usage					
	(HCF) per billing period				
	FY	13/14	14/15	15/16	Average
Commercial (EMU)		32.9	25.9	14.9	24.5
Residential		22.2	18.9	17.7	19.6

Residential Water Use



Commercial Water Use



2.3 Banked Water Reserve Account

The Term M&I Agreement between the District and TCCWD requires that the District maintain a Banked Water Reserve Account (BWRA), at a minimum five times the average annual State Water Project (SWP) water demand over the previous five calendar years. According to the agreement, the District must purchase 137 AFY for the next five years at a current cost of \$400/AF. The BWRA was established to provide reserve water for pumping during periods of drought. SSCSD can pump and draw from the BWRA whenever TCCWD is unable to supply the normal imported water supply on account of a drought. Beginning in 2017, this is a new expense for the District.

2.4 Water Master Plan

The District prepared a Water Master Plan in 2004. The Master Plan identified a capital improvement program with a total cost of \$6,425,000 (2004 dollars). All of the priority 1 improvements have been completed (Tank 6B, CV-1 well, CV-2 well, 12-inch Cummings Valley Transmission pipelines). About \$4 million (2004 dollars) in improvements remains to be constructed. The items remaining to be constructed include new storage tanks, booster pump station improvements, water pipeline improvements and reconstruction of pressure reducing valve stations. To this date, these projects are currently unfunded.

The Water Master Plan also identified the need for an annual Maintenance Sinking Fund. The fund is intended for the renewal and replacement of existing tanks, pumps, water mains, service, meters, and water wells. These renewals and replacements are best funded on a pay as you go basis. The District has not funded a renewal and replacement fund within their current budget. The recommended annual maintenance sinking fund as estimated in 2004 was \$185,000, which is approximately equal to a minimum of \$250,000 in current dollars.

2.5 Water Capacity Fees

The District adopted new water capacity fees in July 2016. The Technical Memorandum (Provost & Pritchard, July 2016), determined that the cost allocation for the Master Plan Capital Improvement program should be assigned 82 percent to existing connections and 18 percent to future connections. The Technical Memorandum estimated that the current cost of the remaining Master Plan improvements is about \$7 million.

2015/16 Metered Accounts and Usage

Water Billing Cycle		Residential Active Meters	Commercial Active Meters	Total Active Meters	Total Inactive Commercial & Residential	Total of Both	Residential Avg Use (gpd/meter)	Commercial Avg Use (gpd/meter)
July - August 2015	Total Meters	1,234	28	1,262	51	1,313		171
	Usage (CF)	3,033,500	39,600	3,073,100			297	
September - October 2015	Total Meters	1,231	28	1,259	55	1,314		947
	Usage (CF)	2,864,100	219,800	3,083,900			285	
November - December 2015	Total Meters	1,230	28	1,258	56	1,314		381
	Usage (CF)	2,123,700	88,500	2,212,200			212	
January - February 2016	Total Meters	1,229	28	1,257	59	1,316		380
	Usage (CF)	1,367,900	88,200	1,456,100			141	
March - April 2016	Total Meters	1,230	28	1,258	59	1,317		284
	Usage (CF)	1,217,300	66,000	1,283,300			121	
May - June 2016	Total Meters	1,237	29	1,266	56	1,322		879
	Usage (CF)	2,494,600	211,300	2,705,900			247	
Annual Metered Water Use (HCF)		131,011	7,134	138,145			217	507
Average Metered Water/Bill Period	(Usage HCF)	17.65	41.00	18.19				

3 Existing Rates and Revenue

3.1 Existing Rate Structure

The existing SSCSD water rate schedule, subject to Proposition 218, is provided in Table 3-1. Other water charges, not directly related to water usage are shown in Appendix A. The rate system consists of two major components: a fixed bimonthly service charge, based on meter size, and a usage or commodity rate based on metered water use. The usage charge has three tiers for metered residential use and two tiers for metered commercial use. The commercial metered rates are higher than residential but the service charges are equivalent. In addition, both commercial and residential accounts are charged a meter maintenance fee of \$1.00 per inch meter size bimonthly. The water recharge rate is charged only to those customers that have not signed a covenant that in essence assigns their overlying groundwater rights to the District. This charge is removed once a covenant is signed.

Table 3-1: Current Water Rates

Current Water Rates				
	Meter Size			
	"3/4 to 1"	"1-1/2"	"2"	">2"
<u>Fixed Charges</u>				
Residential/Commercial				
Customer Service Charge (bimonthly)	\$17.55	\$24.51	\$31.58	\$31.58
Meter Maintenance	\$1.00/in meter size			
<u>Usage Charge - Residential</u>				
			Upper limit	
Tier 1- 0 to 20 HCF	\$2.75	per HCF	20	
Tier 2 -20.1 to 40 HCF cf	\$3.15	per HCF	40	
Tier 3 - > 40.1 HCF	\$3.40	per HCF		
<u>Usage Charge-Commercial</u>				
Tier 1 - 0 to 40 HCF	\$3.15	per HCF		
Tier 2 - > 40.1 HCF	\$3.40	per HCF		
<u>Usage Temporary</u>				
0 to 4000 cf	\$4.59	per HCF		
> 4000 cf	\$4.93	per HCF		
Water Recharge Rate	\$1.14	per HCF		

3.2 Current Revenue from Existing Rates

Revenue and expenses for the past three complete fiscal years (FY 13/14, 14/15, 15/16) are summarized in Table 3-2. FY 13/14 is considered a “normal”, pre-drought year. FY 14/15 and 15/15 are drought years. By FY 2015/16 the water fund balance went from a surplus to a near break even. It is important to note that Table 3-2 does not include principal payments on an existing Note that funded the Master Plan Phase 1 improvements of about \$75,000. The prior year’s budget was also short one position in the water department. Prior budgets do not include a renewal and replacement budget (hereinafter called and O&M Reserve fund). The District has not developed an adequate plan to fund renewal and replacement of its aging infrastructure.

When considering the under or unfunded expenses in the prior years and considering the new cost of the BWRA, the current water budget is estimated to be underfunded in FY 2017/18 by approximately \$225,000, not including an O&M reserve.

Water Income Expense Summary

	Water FY 13-14	Water FY 14-15	Water FY 15-16
Ordinary Income/Expense FY 15/16			
Income			
4300 · Water Revenues			
4315 · Water Avail. Current	82,155.83	82,600.10	82,902.15
4319 · Water Avail. Prior	3,892.72	5,573.33	2,669.49
4320 · Wtr-Fines Forfeits & Penalties	1,699.64	2,703.89	1,311.82
4323 · Water Avail. Interest	212.90	254.82	225.39
4327 · Water Sales Domestic	527,752.51	454,746.80	397,215.47
4329 · Water Recharge	9,360.54	7,968.59	6,488.88
4335 · Water Meter Revenues	8,925.00	12,075.00	9,450.00
4339 · Water Connections	3,493.20	4,979.20	4,513.20
4343 · Meter Maintenance	5,761.38	5,889.94	5,980.01
4347 · Water Capacity Fees	93,075.00	125,925.00	65,700.00
4349 · Water Service Charge	130,697.34	134,002.14	135,997.44
4351 · Backflow Service Charge & Repair	1,275.20	1,980.00	1,320.00
Total 4300 · Water Revenues	868,301.26	838,698.81	713,773.85
4500 · Miscellaneous Revenue			
4515 · Interest From Taxes & Bank	0.00	0.00	0.00
4517 · Interest From Capital Imp	2,996.03	3,545.10	6,040.30
4535 · Penalties	13,841.40	13,973.67	14,724.38
4539 · Misc Revenue	767.59	265.93	869.89
Total 4500 · Miscellaneous Revenue	17,605.02	17,784.70	21,634.57
4800 · Tax Lien DLQ Revenue			
4815 · SSDLQ-Current	0.00	0.00	0.00
4819 · SSDLQ-Prior	-313.11	-163.50	-1,434.91
4820 · SSDLQ-Fines, Forfeits & Pen	0.00	0.00	0.00
4823 · SSDLQ-Interest	0.00	0.00	0.00
Total 4800 · Tax Lien DLQ Revenue	-313.11	-163.50	-1,434.91
5000 · Inactive Flat Charges			
5015 · Inactive Wtr Flat-Current	3,048.35	2,842.33	2,930.98
5019 · Inactive Wtr Flat-Prior	7.94	222.63	796.00
5020 · Inactive Wtr Flat-Fines, Forfeit		54.52	234.80
5023 · Inactive Wtr Flat-Interest		8.62	11.28
Total 5000 · Inactive Flat Charges	3,056.29	3,128.10	3,973.06
Total Income	888,649.46	859,448.11	737,946.57

Water Income Expense Summary

Expense	Water FY 13-14	Water FY 14-15	Water FY 15-16
5100 · Personnel Expenses			
5115 · Regular Salaries	152,020.09	212,854.89	213,016.49
5116 · Vacation,Sick,Holiday & Comp.	-4,438.73	13,258.39	-2,167.49
5119 · Non Payroll Employee	1,134.04	0.00	0.00
5127 · FICA	10,584.49	16,130.68	16,317.60
5131 · Worker's Compensation Ins	2,261.58	5,804.07	6,314.11
5135 · Medical Insurance	28,865.12	40,730.64	50,111.58
5139 · Dental Insurance	2,381.12	3,499.31	1,780.24
5143 · Vision Insurance	385.12	600.02	310.98
5149 · CalPers Retirement (CSD)	6,396.66	9,800.42	14,965.06
5150 · CalPers Retirement (Employees)	0.00	0.00	0.00
5151 · CalPers 457		0.00	0.00
5155 · Disability Insurance	1,703.21	736.43	1,769.12
5159 · Unemployment		0.00	0.00
Total 5100 · Personnel Expenses	201,292.70	303,414.85	302,417.69
5200 · General & Administrative			
5215 · Insurance	11,230.24	11,227.96	11,296.97
5219 · Publications & Legals	181.50	178.00	169.00
5223 · Postage & UPS	1,685.10	3,287.16	2,804.09
5227 · Office Supplies	604.67	487.26	654.50
5231 · Training/Travel & Cert's	1,303.26	2,218.21	2,128.73
5235 · Dues & Subscriptions	1,411.94	152.94	820.65
5239 · Director's Fees	0.00	0.00	0.00
5243 · M & R Structures	262.54	130.00	0.00
5247 · Maintenance & Repair	13,063.98	1,280.64	1,534.27
5253 · Expense Account	0.00	0.00	0.00
5257 · Permits/Fees/Inspection	1,447.91	5,501.44	16,636.94
5261 · Clothing/Safety Equip./Uniform	854.52	941.81	5,027.37
5265 · Printing Cost	528.30	1,862.42	134.36
5272 · Weed Abatement Cost	0.00	0.00	0.00
5279 · Internet	0.00	0.00	0.00
Total 5200 · General & Administrative	32,573.96	27,267.84	41,206.88
5300 · Utilities			
5305 · Bad Debt Expense			0.00
5315 · Electric	87,278.38	84,929.14	70,947.42
5319 · Telephone	0.00	0.00	0.00
Total 5300 · Utilities	87,278.38	84,929.14	70,947.42

Water Income Expense Summary

	Water FY 13-14	Water FY 14-15	Water FY 15-16
5400 – Rolling Stock & Equipment			
5415 · R & S Vehicles	1,397.55	1,698.43	3,326.03
5419 · R & S Equipment	11.58	92.75	409.52
5423 · Fuel	7,946.94	8,315.73	9,729.51
Total 5400 · Rolling Stock & Equipment	9,356.07	10,106.91	13,465.06
5500 · Supplies			
5515 · Janitorial	0.00	0.00	0.00
5519 · Water Meters	4,922.46	9,570.32	2,880.25
	681.39		
5523 · Chemicals	1,386.69	1,868.52	1,270.21
5527 · Road Patch	325.00	0.00	0.00
5531 · Supplies & Materials	781.21	9,830.42	9,834.42
5533 · Tools & Equipment	3,469.48	10,059.08	3,288.58
5543 · Water Purchase Domestic	118,014.12	118,348.49	88,390.29
Total 5500 · Supplies	129,580.35	149,676.83	105,663.75
5600 · Outside Services			
5615 · Legal	0.00	5,318.00	11,430.00
5619 · Engineering	99.09	0.00	10,072.51
5623 · Audit	0.00	0.00	0.00
		440.00	
5631 · Lab Analysis	4,713.75	13,350.50	6,616.50
5635 · Elections	0.00	0.00	0.00
5639 · Radio/Repeater/Cellphone	654.29	962.70	1,486.83
5655 · Rent & Lease Equipment	0.00	143.73	0.00
5663 · Uniform Rental & Cleaning	1,269.61	1,018.92	1,896.43
5667 · Employee Physicals	1,742.88	0.00	300.00
5673 · Misc. Contract Services	17,669.70	19,269.10	20,627.86
5675 · PD Parking Citation Contract	0.00	0.00	0.00
5681 · KC Collection Of Taxes	492.60	490.00	491.20
	11,415.30		
Total 5600 · Outside Services	38,057.22	40,992.95	52,921.33
5800 · Grants			
5805 · PD Grant AB109-Non Serv Expense	0.00	0.00	0.00
5806 · PD Grant AB109-Service Expense	0.00		0.00
Total 5800 · Grants	0.00	0.00	0.00
6015 · Depreciation Expense	31,638.00	33,838.00	36,070.00
Total Expense	529,776.68	650,226.52	622,692.13

Water Income Expense Summary

	Water FY 13-14	Water FY 14-15	Water FY 15-16
Net Ordinary Income	358,872.78	209,221.59	115,254.44
Other Income/Expense			
Other Expense			
7100 · Administration Allocation	134,926.93	107,469.37	97,290.65
8000 · Capital Expenses			
8023 · Capital Contracts	0.00	0.00	0.00
8029 · Interest Expense	22,880.08	19,954.56	17,199.80
Total 8000 · Capital Expenses	22,880.08	19,954.56	17,199.80
Total Other Expense	157,807.01	127,423.93	114,490.45
Net Other Income	-157,807.01	-127,423.93	-114,490.45
	201,065.77	81,797.66	763.99

4 Revenue Requirements

The total water revenue generated each year from the customer rates should be approximately equal to the total water operation expenditures planned for that year. The revenue requirements are to include long term financial objectives such as capital improvement and renewal/replacement projects in addition to regular operations and maintenance. With these basic principles, the required revenue can be projected and then rates can be designed to meet the revenues needed. The following sections describe the assumptions that have been made for determining the required revenue for SSCSD.

4.1 Water Expenditures

The baseline operating expenses were based on the actual expenditures that occurred in FY 15/16 as shown in Table 3-1.

Using the historical expenses, a projection of the expenses for FY 17/18 through FY 21/22 was prepared as shown in Table 4-1. The major differences from the base year are:

1. Assignment of a new position to the water department.
2. Inclusion of the Principal Note payment on the prior Master Plan Priority 1 Improvements
3. Inclusion of payments to TCCWD for the BWRA of approximately \$54,600.
4. Inclusion of an O&M reserve of \$150,000 to fund renewals and replacements on an ongoing basis. This is about 60 percent of the estimated cost (adjusted to 2017) as recommended in the 2004 Water Master Plan. The typical minimum industry recommendation for an O&M reserve is 15% of a district's annual O&M expenses, which is recommended in this study (25% is the upper end of the industry recommended reserve).
5. Inflationary expenses.
6. The addition of a net five new residential services per year.

The total water expenditures for FY17/18 are estimated to be approximately \$1,126,155. Upon a review of the expenditures, approximately 27 percent of the costs are variable while the remainders are fixed costs.

The projection of expenses to subsequent years includes an annual inflation factor of 3 percent for most line items. Personnel costs were escalated by 5 percent because of higher anticipated costs for health care and pensions. Electric utility costs were also escalated by 5 percent. The overall annual escalation is approximately 3.5% when considering all factors.

Projected Water Expenses						
Water Expenses O&M	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Escalation Factor
Personnel	394,000	413,700	434,385	456,104	478,909	5%
General & Administrative	44,000	45,320	46,680	48,080	49,522	3%
Utilities	77,000	80,850	84,893	89,137	93,594	5%
Rolling Stock	22,000	22,660	23,340	24,040	24,761	3%
Supplies/Chemicals	17,273	17,792	18,325	18,875	19,441	3%
Water Purchase TCCWD	109,200	112,476	115,850	119,326	122,906	3%
Banked Water Reserve Acct	54,600	56,238	57,925	59,663	61,453	3%
Outside Services/Lab Costs	45,300	46,659	48,059	49,501	50,986	3%
O&M Reserve Account	150,000	154,500	159,135	163,909	168,826	3%
Administrative Allocation	122,000	125,660	129,430	133,313	137,312	3%
Interest Expense	15,037	12,092	9,034	5,856	2,555	3%
<u>Water Expense -Capital</u>						
Note Principal	75,745	81,748	84,926	88,227		
Future Capital Expense					90,000	
Total Expense	\$1,126,155	\$1,169,695	\$1,211,981	\$1,256,030	\$1,300,266	

4.2 Capital Improvement Program

A Capital Improvement Program (CIP) was proposed in the 2004 Water Master Plan. As noted previously, the cost of the remaining improvements is estimated to be approximately \$7 million (current dollars). Generally capital improvements are constructed using Water Capacity fees where high growth occurs. The Technical Memorandum allocated about 82 percent of the CIP costs to existing customers and the remainder to future customers. This rate study assumes that approximately five new connections will be made each year, generating about \$40,000 annually, which can be allocated to capital expenditures.

The proposed FY 17-18 thru 20/21 expenditure includes payment on the existing capital improvement note. The note, however, is paid off in the last year, making approximately \$90,000 available thereafter to fund new capital improvements. The \$90,000 could fund approximately \$1.2 million (4%, 20 yrs) in future improvements, starting in FY 21/22.

It is recommended that the proposed expenditure plan not include new capital improvement expenditure until FY 21/22. The current plan should focus on renewal and replacement through the O&M reserve. If, however, growth accelerates and additional capacity fees are collected, the capital expenditure plan can be accelerated without raising rates.

5 Rate Design

5.1 Proposed Changes

It is recommended that the current rate structure be revised to better conform to the latest guidelines and court interpretations on Proposition 218 and its implementation. We are therefore recommending the following changes in the rate structure. The rationale and basis for the charge is explained below.

1. **Increase the bimonthly fixed rate service charge to provide greater revenue stability during droughts.** It is estimated that only 27 percent of the expenses are variable. Variable costs include utilities, water purchase and chemicals. Costs that are mostly independent of water usage include personnel cost, general and administrative cost, meter reading and billing, renewal and replacement costs, lab costs and BWRA cost. In order to maintain an incentive for water conservation, there should be a reasonable balance between cost recovered under the bimonthly service charge and usage charges and therefore not all fixed costs will be recovered in the service charge.
2. **Make the bimonthly customer service charge proportional to meter size and flow capability.** The amount of the fixed rate will be based on meter size and application of standard AWWA equivalent meter factors (EMU) based on the flow that can be delivered through a standard $\frac{3}{4}$ inch residential meter (Table 5-1). Thus, for example, a 2-inch meter can deliver 5.33 times as much water as a standard $\frac{3}{4}$ inch meter. Thus a customer with a 2-inch meter will be charged a bimonthly service charge of 5.33 times that of the base charge for a $\frac{3}{4}$ -inch meter.
3. **The additional cost of providing fire water service to commercial customers should be recovered in the rate structure.** Because fire flow is not metered, there is no way to recover the cost of fire demand capability except by a fixed charge. For commercial areas, the water system must be designed with larger water mains, closer fire hydrant spacing and larger storage and pump capacity to meet fire flow requirements. This warrants a higher fixed service charge because these costs are not related to the volume of water delivered. The District incurs higher renewal and replacement costs to continue to provide a higher fire flow for a longer duration. Under Kern County Development Standards, residential areas of the district are required to have a minimum fire flow capacity of 500 gpm for a duration of 1 hour. Commercial areas are required to have a minimum fire flow of 1,500 gpm for a duration of 2 hours. Additionally, more fire hydrants are required to serve commercial areas as the minimum hydrant spacing is 330 feet versus 660 feet in residential areas. Because of these differences, the District must construct, operate and maintain sufficient facilities to meet these fire service needs in commercial areas. In particular, water mains must deliver higher flow rates and additional water storage is needed to meet the required fire flow volumes. The bimonthly expense for commercial accounts is estimated to be 1.5 times that of a residential account with the same size meter.

4. **The meter replacement fee is proposed to be eliminated.** The cost for meter replacement will be included in the general rate.
5. **Commercial and residential will pay the same usage or commodity rate.**
6. **The three tier usage system will be changed to a two tier system with the same rates and tiers applied to residential and commercial users.** The first tier provides the average volume of water used by customers over the past three years. The cost of the first tier of water consists primarily of pumped groundwater with overlying rights. As water usage increases, the cost of water goes up because the incremental water must be purchased from TCCWD in accordance with the Term M&I Agreement. The highest increment of water is estimated to cost \$400/AF or \$0.92/HCF. When adjusted from pumped water to metered water (15% unaccounted water), the incremental cost is about \$1.06/HCF. The second tier usage rate is designed to recover the highest incremental cost of water.

AWWA Equivalent Meter Factors	
Meter Size (inch)	Equivalent Meter Factor (EMU)
5/8 & 3/4	1.00
1	1.67
1.5	3.33
2	5.33
3	10
4	16.67
6	33.33

5.2 Water Revenue Model

The proposed water rates have been developed and tested using a financial spreadsheet model based on estimated expense and revenues developed from a proposed rate schedule that uses the premises as outlined in Section 5.1. The objective of the model is to test rates to determine if they will provide sufficient revenue to meet all expenses and provide a small reserve (profit) for unforeseen conditions. The financial model considers the average water use over the past three years and the number of customers of each type. Some revenues, such as the property tax assessment and miscellaneous revenues do not change significantly. The rate model assumes five new water services each year. Actual revenues will depend on factors outside the control of the District. Water usage will vary according to weather, precipitation, wind, evapo-transpiration and other factors. The revenue model is an estimate only.

5.3 Proposed Water Rates

The proposed water rates are shown in Table 5-2. Rates are shown beginning in FY 17/18 and continue for four more years. The rates proposed for FY 17/18 will be implemented beginning in July 2017. Rate increases for future years will be imposed at the discretion of the District Board of Directors and will be no more than what is stated. The Board will have the option of skipping a year's rate increase or adjusting the rates to any level at or below the recommended rate. The future year's rate will be based on the financial performance of the water system enterprise.

Table 5-2: Proposed Water Rates

Proposed Water Rates							
	Meter Size (in)						
	5/8 or 3/4	1	1-1/2	2	3	4	6
<u>Service Charges (bimonthly)</u>							
<u>FY 17-18</u>							
Residential/Cust. Svc charge	\$40.00	\$66.80	\$133.20	\$213.20	\$400.00	\$666.80	\$1,333.20
Commercial Cust. Svc. Charge	\$60.00	\$100.20	\$199.80	\$319.80	\$600.00	\$1,000.20	\$1,999.80
<u>FY 18-19</u>							
Residential/Cust. Svc charge	\$41.46	\$69.23	\$138.05	\$220.96	\$414.56	\$691.07	\$1,381.73
Commercial Cust. Svc. Charge	\$62.18	\$103.85	\$207.07	\$331.44	\$621.84	\$1,036.61	\$2,072.59
<u>FY19-20</u>							
Residential/Cust. Svc charge	\$42.97	\$71.76	\$143.09	\$229.03	\$429.69	\$716.30	\$1,432.16
Commercial Cust. Svc. Charge	\$64.45	\$107.64	\$214.63	\$343.54	\$644.54	\$1,074.44	\$2,148.24
<u>FY 20-21</u>							
Residential/Cust. Svc charge	\$44.55	\$74.39	\$148.34	\$237.43	\$445.46	\$742.58	\$1,484.72
Commercial Cust. Svc. Charge	\$66.82	\$111.59	\$222.51	\$356.15	\$668.19	\$1,113.88	\$2,227.08
<u>FY 21-22</u>							
Residential/Cust. Svc charge	\$46.19	\$77.14	\$153.81	\$246.19	\$461.90	\$769.99	\$1,539.51
Commercial Cust. Svc. Charge	\$69.28	\$115.71	\$230.72	\$369.29	\$692.85	\$1,154.98	\$2,309.26
<u>Usage Charge</u>							
	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22		
<u>Bimonthly Usage</u>							
Tier 1- 0 to 20 HCF	\$3.25	\$3.37	\$3.49	\$3.62	\$3.75	per HCF	
Tier 2 - > 20.1 HCF	\$4.50	\$4.66	\$4.83	\$5.01	\$5.20	per HCF	
<u>Usage Temporary</u>							
0 to 20 HCF	\$5.25		per HCF				
> 20 HCF	\$6.50		per HCF				
Water Recharge Rate	\$1.14	\$1.14	\$1.14	\$1.14	\$1.14		per HCF

5.4 Summary Financial Plan After Rate Adjustments

After applying the proposed rates in the financial model, a summary of revenues, expenses and reserves is shown in Table 5-2. The new rates will produce a small annual reserve in the water fund of less than 2 percent. Over a period of five years, the small surplus will build to about \$67,000, which can be added to the O&M reserve to fund renewals and replacements. The water service charge will produce about 35 percent of the O&M revenues. The metered usage charge will produce about 55 percent of the revenues.

Table 5-2 Summary Financial Plan After Rate Adjustments

Summary Financial Plan After Rate Adjustments					
Water Revenues O&M	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Water Availability -tax assessment	\$84,200	\$84,200	\$84,200	\$84,200	\$84,200
Water Service charges	377,146	392,117	407,719	424,018	441,050
Water Sales - metered usage	597,180	620,938	645,697	671,566	698,599
Water recharge fee	8,208	8,208	8,208	8,208	8,208
Miscellaneous revenue	14,000	14,000	14,000	14,000	14,000
Inactive Acct Service Charge	6,700	6,700	6,700	6,700	6,700
Water connection/re-connect charges	4,000	4,000	4,000	4,000	4,000
Water Revenues- Capital					
Water capacity fees	40,000	40,000	40,000	40,000	40,000
Meter connection fees	8,000	8,000	8,000	8,000	8,000
Interest - capital acct	6,000	6,000	6,000	6,000	6,000
	1,145,434	1,184,164	1,224,524	1,266,692	1,310,757
Water Expenses O&M					
Personnel	394,000	413,700	434,385	456,104	478,909
General & Administrative	44,000	45,320	46,680	48,080	49,522
Utilities	77,000	80,850	84,893	89,137	93,594
Rolling stock	22,000	22,660	23,340	24,040	24,761
Supplies/chemicals	17,273	17,792	18,325	18,875	19,441
Water Purchase TCCWD					

Water Rate Study

Summary Financial Plan After Rate Adjustments					
Water Revenues O&M	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
	109,200	112,476	115,850	119,326	122,906
Banked Water Reserve Acct	54,600	56,238	57,925	59,663	61,453
Outside Services/Lab Costs	45,300	46,659	48,059	49,501	50,986
O&M Reserve Account	150,000	154,500	159,135	163,909	168,826
Administrative allocation	122,000	125,660	129,430	133,313	137,312
Interest expense	15,037	12,092	9,034	5,856	2,555
		-	-	-	-
<u>Water Expense -capital</u>		-	-	-	-
Note Principal	75,745	81,748	84,926	88,227	-
Future Capital Expense					90,000
Total Expense	1,126,155	1,169,695	1,211,981	1,256,030	1,300,266
Profit/Loss	19,278.14	14,469.05	12,542.76	10,661.95	10,491.21
Cumulative Reserve	19,278.14	33,747.19	46,289.95	56,951.90	67,443.11

6 Recommendations

6.1 Adjustments to Rate Schedule

It is recommended that the District adjust rates for FY 17/18 as presented in Table 5-2. If adopted following Proposition 218 procedures, the total bimonthly water bill for a typical single family residential using 20 HCF with a ¾ inch meter will be \$105.00 (\$52.50/month). The bimonthly water bill under current rates would be \$72.55.

It is further recommended that the Board of Directors review the financial performance of the water enterprise fund each year and, at their discretion, adjust rates as needed to meet increased expenses. The rates may not exceed those presented in Table 5-2 for each fiscal year. The Board may recapture rate increases in a subsequent year if the increase was not accounted for in the prior year.

Other miscellaneous water fees, not subject to Proposition 218 majority protest proceedings, should be reviewed and adjusted annually based on a cost of service study. These miscellaneous fees include connection of water service, agent turn on fee, reconnection for non-payment, encroachment permits and similar fees.

6.2 Implementation Plan

The proposed rate increase is a property related fee and thus must be implemented in accordance with the requirements of Proposition 218. The District's attorney should be consulted on the proper procedures, notices, ordinances and resolutions necessary to adopt and implement the proposed rate increases. The general implementation plan is as follows:

1. District Board of Directors (and District attorney) reviews and accepts the report and recommendations.
2. The Board sets a date for a public protest hearing not less than 45 days after notices to customers have been mailed.
3. Mail customer notices with the proposed rate increase and time and date of the public protest hearing as well as any other required notice information as specified in Government Code Section 53753.
4. Hold public majority protest hearing.
5. Determine if there is majority protest, and if not,
6. Adopt revised rate structure. Rates will go into effect beginning July 2017 if adoption occurs at the June meeting.
7. Review revenue versus expenditures annually to verify assumptions and projections in Water Rate Study. Consider decreasing water rates if appropriate based on this review.
8. Conduct Water Rate Study update in FY21/22.

Appendix A

Current Water Rate Sheet



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

WATER RATE SHEET

<u>NAME OF ITEM</u>	<u>PRICE LIST</u>	<u>NAME OF ITEM</u>	<u>PRICE LIST</u>
CONNECTION OF WATER SERVICE.....	\$ 20.80	1" METER WATER CAPACITY FEE	\$ 12,785.00
AGENT TURN ON FEE.....	\$ 50.00	1 1/2" METER WATER CAPACITY FEE.....	\$ 25,570.00
MAILBOX MAINTENANCE FEE	\$ 25.00	2" METER WATER CAPACITY FEE	\$ 40,911.00
ENCROACHMENT PERMIT.....	\$ 50.00	3" METER WATER CAPACITY FEE.....	\$ 76,709.00
3/4" WATER METER INSTALLATION.....	\$ 975.00	4" METER WATER CAPACITY FEE.....	\$ 127,848.00
1" WATER METER INSTALLATION	\$ 1,000.00	6" METER WATER CAPACITY FEE	\$ 255,696.00
1 1/2" WATER METER INSTALLATION.....	\$ 1,275.00	SEWER CONNECTION FEE.....	\$ 1,875.00
2" WATER METER INSTALLATION	\$ 1,425.00	SEWER CAPACITY FEE (RESIDENTIAL)	\$ 6,170.00
RE-CONNECTION CHARGE FOR NON-PAYMENT	\$ 50.00	SEWER CAPACITY FEE (COMMERCIAL).....	SEE TITLE 9
TEMPORARY WATER SERVICE - FIRE HYDRANT.....	\$ 50.00	PENALTY NSF CHECK.....	\$ 25.00
3/4" METER WATER CAPACITY FEE.....	\$ 7,671.00		

BI-MONTHLY BILLING CHARGES

WATER RESIDENTIAL UP TO & INCLUDING 2000 CF	\$ 2.75 PER 100 CF	
WATER RESIDENTIAL FROM 2001-4000 CF	\$ 3.15 PER 100 CF	
WATER RESIDENTIAL FROM 4001 AND ABOVE	\$ 3.40 PER 100 CF	
WATER COMMERCIAL USAGE UP TO 4000	\$ 3.15 PER 100 CF	
WATER COMMERCIAL USAGE FROM 4001 AND UP	\$ 3.40 PER 100 CF	
SERVICE CHARGE	\$ 17.55 FOR 3/4" & 1" METERS	
FOR RESIDENTIAL & COMMERCIAL.....	\$ 24.51 FOR 1 1/2" METERS	
.....	\$ 31.58 FOR 2" AND OVER METERS	
WATER TEMPORARY USAGE UP TO 4000.....	\$ 4.59	
WATER TEMPORARY USAGE FROM 4001 AND UP.....	\$ 4.93	
REFUSE RESIDENTIAL	\$ 21.96	(COMMERCIAL HAS OWN BINS)
REFUSE NON-RESIDENTIAL	\$ 26.96	
METER MAINTENANCE RESIDENTIAL	\$ 1.00 PER INCH SIZE OF METER	
METER MAINTENANCE COMMERCIAL	\$ 1.00 PER INCH SIZE OF METER	
PENALTIES.....	10 PERCENT (SEE TITLES)	
SEWER RESIDENTIAL	\$ 85.48	

COMMERCIAL SEWER ONLY: BASED ON FIXTURE \$36 98 FIRST TOILET, \$24 19 FOR EVERY ADDITIONAL TOILET, \$36 98 FOR EVERY WASHING MACHINE, DISHWASHER AND \$36 98 PER HORSE-POWER FOR GARBAGE DISPOSAL. IF WATER USAGE IS OVER 4,000 C F AN ADDITIONAL CHARGE WILL BE ADDED SEE TITLE 9 FOR APPLICATION

FILE: WATER RATE SHEET 2016 (Effective July 20, 2016)

27800 Stallion Springs Drive, Tehachapi, CA 93561 / TEL: 661.822.3268 / FAX: 661.822.1878 / www.mysscsd.com



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

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AGENDA SUPPORTING INFORMATION

Agenda #10

Subject: Approval of Resolution No. 2017-09, A Resolution of the Board of Directors to initiate the majority protest process and set a Public Hearing for a water rate increase under Proposition 218.

Submitted by: Jon Curry, General Manager

Meeting Date: April 18th, 2017

Background: Resolution No. 2017-09 authorizes Staff to begin the notification and mailing of majority protest information per Proposition 218 and sets the Public Hearing date of June 20, 2017 at 6:00pm in the Stallion Springs Community Services District Community Center.

Recommendation: Approval of Resolution No. 2017-09

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

IN THE MATTER OF:

RESOLUTION NO. 2017-09

**RESOLUTION ESTABLISHING PROCEDURES FOR A PROPOSITION 218 MAJORITY
PROTEST HEARING; CALLING FOR A MAJORITY PROTEST HEARING ON A
PROPOSED INCREASE IN THE DISTRICT'S WATER RATES AND WATER SERVICE CHARGES
AND THE ADOPTION OF A FUTURE POLICY ON INCREASES IN THESE CHARGES**

WHEREAS, through the adoption of Proposition 218, which added Article XIID, Section 6 to the State of California's Constitution, public agencies are now required to hold a "majority protest" hearing before they may adopt an increase in certain property related fees and charges; and,

WHEREAS, Article XIID, Section 6 imposes certain procedural and substantive requirements for such increases, namely the need for a majority protest hearing; and

WHEREAS, in accordance with the authorization found in Government Code section 61100, the District provides water services to the residents of the District; and,

WHEREAS, in accordance with authorization found in Government Code, the District has previously adopted a base charge for providing commercial and residential water service in connection with a consumption based charge for water actually used; and,

WHEREAS, the Board has determined after considerable debate and review of a water rate study prepared by Provost & Pritchard Consulting Group that it is both necessary and in the best interests of the District's landowners and residents to increase the above mentioned charges; and,

WHEREAS, the Board has determined after considerable debate that it is in the best interests of the District's landowners and residents to provide a mechanism wherein these charges may be raised in the future by the Board, within the very limited confines herein prescribed, without the need and cost of another "majority protest" hearing; and,

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT does hereby resolve, declare and order as follows:

- 1) Statement of Legislative Intent.** It is the District's intent in adopting this Resolution, to adopt and call for "majority protest" proceedings which are consistent, and in compliance, with Article XIID, Section 6 of the California Constitution and the Proposition 218 Omnibus Implementation Act, whose procedures will be followed if inconsistent with this resolution. In that regard, the District has properly noticed the Board's intent to adopt a resolution to this effect and held a public hearing at which members of the public were invited to provide comments before this Resolution's adoption.
- 2) Water Rate Increase Proceedings.** The following procedures have been developed in order to comply with the provisions of Article XIID, Section 6 of the California Constitution and shall be followed by the District in the public presentation of the proposed increases and associated policy herein mentioned.
 - A. Amount of the Increase in the Subject Charges.** If the proposed increases are

adopted after the public hearing, the subject charges will be subject to the schedule of increases as provided in the table below:

Proposed Water Rates							
	Meter Size (in)						
	5/8 or 3/4	1	1-1/2	2	3	4	6
<u>Service Charges (bi-monthly)</u>							
<u>FY 17-18</u>							
Residential/Cust. Service Charge	\$40.00	\$66.80	\$133.20	\$213.20	\$400.00	\$666.80	\$1,333.20
Commercial Cust. Service Charge	\$60.00	\$100.20	\$199.80	\$319.80	\$600.00	\$1,000.20	\$1,999.80
<u>FY 18-19</u>							
Residential/Cust Service Charge	\$41.46	\$69.23	\$138.05	\$220.96	\$414.56	\$691.07	\$1,381.73
Commercial Cust. Service Charge	\$62.18	\$103.85	\$207.07	\$331.44	\$621.84	\$1,036.61	\$2,072.59
<u>FY19-20</u>							
Residential/Cust Service Charge	\$42.97	\$71.76	\$143.09	\$229.03	\$429.69	\$716.30	\$1,432.16
Commercial Cust. Service Charge	\$64.45	\$107.64	\$214.63	\$343.54	\$644.54	\$1,074.44	\$2,148.24
<u>FY 20-21</u>							
Residential/Cust. Service Charge	\$44.55	\$74.39	\$148.34	\$237.43	\$445.46	\$742.58	\$1,484.72
Commercial Cust. Service Charge	\$66.82	\$111.59	\$222.51	\$356.15	\$668.19	\$1,113.88	\$2,227.08
<u>FY 21-22</u>							
Residential/Cust Service Charge	\$46.19	\$77.14	\$153.81	\$246.19	\$461.90	\$769.99	\$1,539.51
Commercial Cust. Service Charge	\$69.28	\$115.71	\$230.72	\$369.29	\$692.85	\$1,154.98	\$2,309.26
<u>Usage Charge</u>							
	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22		
<u>Bimonthly Usage</u>							
Tier 1- 0 to 20 HCF	\$3.25	\$3.37	\$3.49	\$3.62	\$3.75	per HCF	
Tier 2 - > 20.1 HCF	\$4.50	\$4.66	\$4.83	\$5.01	\$5.20	per HCF	
<u>Usage Temporary</u>							
0 to 20 HCF	\$5.25		per HCF				
> 20 HCF	\$6.50		per HCF				
Water Recharge Rate	\$1.14	\$1.14	\$1.14	\$1.14	\$1.14	per HCF	

HCF = 100 cubic feet or 748 gallons

B. Effective Date of Proposed Charges. The increases proposed herein will become effective immediately after the completion of the June 2017 water meter reading cycle.

C. Notice. The following guidelines shall be followed in providing notice of the majority protest hearing and the proposed increases on charges herein mentioned.

1. Notice will be mailed to each landowner within the District as reflected in the last

equalization property tax roll. If the roll shows more than one owner at a single address, only one notice will be mailed to those owners at that address. If the property tax roll indicates more than one owner at separate addresses, notices will be mailed to the owners at those separate addresses as reflected in the roll. If the property is held in trust the notice shall be sent to the trustee as reflected in the last equalization property tax roll.

2. The general form of notice is attached to this resolution as Exhibit A and shall be provided by this section and in accordance with Article XIID, Section 6 of the California Constitution.
3. The final as adopted notice shall be sent at least forty-five (45) days prior to the date set for the public hearing on the increase in the Water Rates.
4. The District will post in the District office during the 45-day notice period, a notice that a public hearing is being held on the increase indicating the time of the public hearing, the proposed rates, the basis upon which it was calculated, the reason for the increase and the right of landowners to file a written protest.
5. Failure of any person to receive notice shall not invalidate the proceedings.

D. Public Majority Protest Hearing. In accordance with Article XIID, Section 6 of the California Constitution, a public majority protest hearing shall be commenced to receive public comments and written protests on the proposed increase in charges and the associated policy. The hearing is set to be held at 6:00pm on June 20, 2017 at the Stallion Springs Community Services District Community Center, 27850 Stallion Springs Drive, Tehachapi, CA 93561. The hearing will follow the procedures set forth herein:

1. At the public hearing, the District's Board of Directors shall, until the close of the public hearing, hear public testimony and consider all written protests regarding the proposed increase in the charges herein mentioned and the associated future increase policy.
2. The District's Board of Director's President may impose reasonable time limits on both the length of the hearing and the length of each speaker's testimony.
3. The District's Board of Directors may continue the hearing as they deem appropriate.
4. For a protest to be received and counted for the purposes of the majority protest it ***must be provided in writing*** to the District before the close of the public hearing by either the owner of the property (or legal equivalent) or a resident of the property that pays one of the charges herein mentioned. Oral protests at the hearing will not be counted unless they are accompanied by a written protest. This requirement is created by the legal need of the District to maintain a verifiable paper trail.
5. For a written protest to be accepted and counted it *must* contain the following:
 - a. The identity of the parcel represented by the protest;
 - b. The name and address of the protestant;

- c. A statement illustrating the protestant's legal relation to the parcel such as owner, lessee, renter etc;
- d. A signed statement, containing an original signature, indicating that the writing is to be considered a written protest on behalf of the parcel.

While it is not required that a protest be affixed to a form provided by the District (so long as it contains the required information listed above), the District as a courtesy will provide a protest form to those requesting one in person.

- 6. At the conclusion of the hearing, or shortly thereafter, a disinterested party designated by the District's Board of Directors shall begin the tabulation of the written protests, including those received during the public hearing. Presently the disinterested party designated by the District's Board of Directors is the District's General Manager, David Aranda. However, the District's Board of Directors reserves the right to change that designation in the future if the Board desires.
- 7. Only one protest will be counted for each service address and/or parcel.
- 8. If according to the final tabulation of the written protests, a pure majority of those entitled to protest do, the District's Board of Directors shall not impose the proposed increases or the associated policy. However, if a pure majority does not protest, the Board of Directors will adopt the proposed increases and the associated policy and implement them accordingly.
- 9. The results of the tabulation shall be posted at the District's office and read into the minutes of the first regularly scheduled Board meeting following the election.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Stallion Springs Community Services District this 18th day of April, 2017, on the following roll call vote:

AYES

NOES:

ABSENT:

ATTESTS:

Vanessa Stevens, Secretary
Board of Directors

Ed Gordon, President
Board of Directors

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
NOTICE OF PUBLIC MAJORITY PROTEST HEARING

Regarding proposed increases in the District's WATER RATES AND WATER SERVICE CHARGES,
and ADOPTION OF FUTURE INCREASE POLICY for these charges

Page 1 of 2

In accordance with Stallion Springs Community Services District Resolution No. 2017-09 adopted on April 18, 2017, and Article XIIIID, Section 6 of the California Constitution, please be advised of the following:

The District will hold a public majority protest hearing **at 6:00pm on June 20, 2017 at the Stallion Springs Community Services District Community Center, 27850 Stallion Springs Drive, Tehachapi, CA 93561.** The hearing will address a proposed increase in the District's water rates, water service charges, and the proposed adoption of a future policy for the potential increase of these charges. If the District does not receive a pure majority of protests from those entitled to protest by the conclusion of that hearing, the District will adopt the increases and policy reflected on the reverse side of this notice. In order to provide District landowners and residents with the greatest say in this matter, the Board has determined that all landowners shall have the right to protest the charges herein mentioned regardless of whether they currently pay the charges. Additionally, the District has determined that all residents who pay the charges herein mentioned may file a protest. However, only one protest may be recorded for each service address and/or parcel.

If you wish to protest the proposed charge increases or the associated policy, you ***must submit a written protest*** during or before the conclusion of the public hearing. By law, oral protests at the hearing will not be counted unless they are accompanied by a written protest. A written protest must include: 1) the identify of the parcel represented by the protest; 2) the name and address of the protestant; 3) a statement illustrating the protestant's legal relationship to the parcel such as owner, lessee, or renter; and, 4) a signed statement containing an original signature, indicating that the writing is to be considered a written protest on behalf of the parcel. While it is not required that a protest be affixed to a form provided by the District (so long as it contains the required information above), the District as a courtesy will provide a protest form to those requesting one in person.

You may mail, or deliver, your written protest to the Board of Directors, Stallion Springs Community Services District, 27800 Stallion Springs Drive, Tehachapi, CA 93561. Office hours are 8 a.m. to 4:15pm, **Closed from 12pm to 1pm**, Monday through Friday, excluding holidays. The protest must be received before the close of the protest hearing or it will not be counted.

If you do not wish to protest the proposed Water Rate Increase or the Policy, you need not take any action.

The proposed rate increases and schedule of rate increases is as follows on the next page:

Proposed Water Rates							
	Meter Size (in)						
	5/8 or 3/4	1	1-1/2	2	3	4	6
<u>Service Charges (bi-monthly)</u>							
<u>FY 17-18</u>							
Residential/Cust. Service Charge	\$40.00	\$66.80	\$133.20	\$213.20	\$400.00	\$666.80	\$1,333.20
Commercial Cust. Service Charge	\$60.00	\$100.20	\$199.80	\$319.80	\$600.00	\$1,000.20	\$1,999.80
<u>FY 18-19</u>							
Residential/Cust Service Charge	\$41.46	\$69.23	\$138.05	\$220.96	\$414.56	\$691.07	\$1,381.73
Commercial Cust. Service Charge	\$62.18	\$103.85	\$207.07	\$331.44	\$621.84	\$1,036.61	\$2,072.59
<u>FY19-20</u>							
Residential/Cust Service Charge	\$42.97	\$71.76	\$143.09	\$229.03	\$429.69	\$716.30	\$1,432.16
Commercial Cust. Service Charge	\$64.45	\$107.64	\$214.63	\$343.54	\$644.54	\$1,074.44	\$2,148.24
<u>FY 20-21</u>							
Residential/Cust. Service Charge	\$44.55	\$74.39	\$148.34	\$237.43	\$445.46	\$742.58	\$1,484.72
Commercial Cust. Service Charge	\$66.82	\$111.59	\$222.51	\$356.15	\$668.19	\$1,113.88	\$2,227.08
<u>FY 21-22</u>							
Residential/Cust Service Charge	\$46.19	\$77.14	\$153.81	\$246.19	\$461.90	\$769.99	\$1,539.51
Commercial Cust. Service Charge	\$69.28	\$115.71	\$230.72	\$369.29	\$692.85	\$1,154.98	\$2,309.26
<u>Usage Charge</u>							
	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22		
<u>Bimonthly Usage</u>							
Tier 1- 0 to 20 HCF	\$3.25	\$3.37	\$3.49	\$3.62	\$3.75	per HCF	
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Water Recharge Rate	\$1.14	\$1.14	\$1.14	\$1.14	\$1.14	per HCF	

HCF = 100 cubic feet or 748 gallons

Should you have any questions, please call or write to: Stallion Springs Community Services District office, 27800 Stallion Springs Drive, Tehachapi, CA 93561 or (661) 822-3268.

Dated: _____

 Jon Curry, General Manager
 Stallion Springs Community Services District



POLICE REPORT

Monthly Statistical Report



Month Covered: March, 2017
Prepared By: Chief of Police Michael J. Grant, SSPD

Monthly Statistics:

Stallion Spring Police:	
Arrests:	3
Citations Issued:	5
Reports:	86
Calls for Service:	87
On Call, Call Outs:	2
Want & Warrant Checks:	24
Officer Initiated Investigations:	117
Field Interviews:	7
Medical Assist:	2
Stallion Springs Police Volunteers (CSU):	
Vacation House Checks:	83
Infrastructure Checks:	8
School Bus Stop Checks:	6

- A residential non-break in burglary occurred at an occupied residence in Stallion Springs. The Investigation revealed that suspects were invited into the home to deliver purchase. At some point, while un-supervised the suspects removed jewelry from the home. SSPD was able to track down the suspects and recovered most of the jewelry. The investigation is ongoing.
- SSPD responded to a call of and suicidal adult male subject in Stallion Springs. The call went on to state that the subject wanted suicide by cop. SSPD was able to take the subject safely into custody without incident. The officer discovered that the subject had an outstanding felony warrant as well. The subject was transported to a mental health facility in Bakersfield and then booked into jail.
- SSPD responded to a medical aid call with an unconscious female unconscious. Upon arrival, the officer forced open a door to contact the female. The officer began CPR until relieved by medical aid.
- SSPD responded to areas within Stallion Springs in regards to aggressive door-to-door sales. The officer contacted the subjects and advised them to leave the area due not being properly licensed for soliciting.

- SSPD began a credit card fraud investigation for a Stallion Springs resident.
- SSPD officers warned subjects regarding illegal dumping at the SSCSD transfer station.
- SSPD performed periodic radar enforcement on Stallion Springs and Banducci Road.
- SSPD began online submittal section for animal evacuation information for residents.
- SSPD responded to a high number of keep the peace and neighbor dispute call in Stallion Springs. The majority of these were in regards to property disputes and barking dogs or dogs running at large.
- Chief M. Grant provided SSPD officers training on:
 - Changes to Prohibited Items in KCSO Detentions Facilities
 - Back Door Article: Reasonableness, When to Use Force
 - SSPD policy manual section 303 - Conducted Energy Device with questions and video of officers fighting for their lives in Wal Mart parking lot
 - SSPD Policy manual 312, Discriminatory Harassment training
 - Roll call training and discussion on legal entry to residences during suicidal/5150 calls. When it is permissible to enter. Officer common sense during contact, paying attention to subject's denial of being suicidal and current case law
- Chief M. Grant attended the annual POST Executive Seminar which covered:
 - LE Mental Health Issues, FBI/JTTF Update & Debrief of UC Merced Incident, POST Update, OES Update, Legal Update, "Standing in the Eye of The Storm" (legal issues), Legislative Updates

General Manager's Report for March 22 – April 18, 2017

Submitted By: Jon Curry

The past month has been very busy and productive with the Staff tackling many projects and tasks in both the day-to-day areas and preparing for upcoming events and activities. Below is a list of some of those.

- Man O' War Park – new striping for the basketball and two pickleball courts is complete.
- Weed control in rights-of-way has begun
- Annual assessment notices mailed out
- Weed abatement notices mailed out
- CC&R letters sent out
- Backflow testing notices sent out
- Rockpile demolition at the WWTP to accommodate additional sludge drying beds

Some other points of interest:

1. I attended the Cummings Valley Water Users Meeting on March 24th at TCCWD. Information on the status of the basin, production estimates and operations were discussed.
2. On March 27th, I attended the Cal OES/FEMA Workshop in Paso Robles to learn the process for submitting initial and project tracking documents for potential funding for the repair work to St. Andrews. Our PW Staff is currently in the process of stockpiling material for bank reconstruction. Basically, this will utilize the rock that is being demolished at the WWTP for this project. Once the late February storms are declared by FEMA/Cal OES, Staff will submit the requesting documents. This project will likely be split into two phases; repair work and hazard mitigation. Both of these phases come from two separate funding streams.
3. Met with Steve Nascimiento with the California Special Districts Association (CSDA). CSDA is currently lobbying the State for roads funding on behalf on Special Districts.
4. Attended the Common Interest Meeting at the Tehachapi PD Community Room
5. Review on the Administrative Citation Program that has been developed to date. Looking at options to potentially streamline the process and lessen impacts on the Administrative Staff.
6. Met with Horse Thief Country Club Owner and Superintendent regarding current operations and potential development.

Respectfully submitted,

Jon Curry
General Manager

TRANSFER STATION

Roll-offs

25 x 50 cu yd. bins
= 1250 cu yards

Total Cost:

\$5,175.00

WATER DEPARTMENT

Amount of water produced February 2017:

Well Production:

CV Well #1	0	0%
CV Well #2	1,975,917	36%
Y-23	713,502	13%
Leisure	1,753,500	31%
P-17	1,122,000	20%
Bold Venture N.	0	0%
Buckpasser	0	0%
Benz	0	0%
Bornt	0	0%

Total February 2017 Production: 5,564,919 100%

Water History of Production:

January 2017	6,341,358
February 2016	6,275,569
February 2015	6,314,042
February 2014	5,909,779
February 2013	5,366,849
February 2012	6,030,741
February 2011	4,786,139
February 2010	4,959,624
February 2009	4,712,646
February 2008	5,523,606
February 2015	5,254,477