



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 #5

Subject: Board approval of Resolution No.2018-08, authorizing the Financial Officer to prepare a report summarizing a list of properties with delinquent and inactive charges and set a hearing date in accordance with Government Code Section 61115.

Submitted by: David Aranda, General Manager

Meeting Date: May 15, 2018

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

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

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

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

Recommendation: Approve Resolution No. 2018-08, and set the hearing date for June 19, 2018.

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

Resolution No. 2018-08

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

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

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

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

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

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

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

PASSED, APPROVED AND ADOPTED this 15th day of May, 2018, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest:

Ed Gordon, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors

EXHIBIT A (50393) INACTIVE FLAT CHARGES

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

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 19, 2018 AT OR AROUND 6 PM. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE CHARGES.

ATN	WTR AMT
31835023005	\$217.55
31728012006	\$200.00
31845005002	\$217.55
31840015006	\$160.00
31839016007	\$40.00
31805009008	\$40.00
31805001004	\$200.00
31827222003	\$351.55
31823008007	\$40.00
31842036003	\$17.55
31715001006	\$120.00
31714020008	\$40.00
31825013007	\$66.80
31812113006	\$17.55
31816032006	\$80.00
31819012007	\$160.00
31821110003	\$137.55
31756008006	\$180.00
31756008006	\$317.55
31756008006	\$319.80

ATN	WTR FLT AMT
31744211003	\$97.55
31743028006	\$137.55
44825005002	\$40.00
44813005007	\$80.00
31707031000	\$217.55
31707029005	\$217.55
31724001002	\$217.55
31731003008	\$217.55
31741011000	\$217.55
31848022000	\$120.00
31757216006	\$40.00
31838010006	\$217.55
31718016009	\$17.55
31719018008	\$217.55
31737032000	\$17.55
31856112001	\$17.55
31809132003	\$518.55
31854102006	\$160.00
31721006008	\$40.00

TOTALS \$5,732.60

EXHIBIT A (50394) INACTIVE FLAT CHARGES

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

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 19, 2018 AT OR AROUND 6 PM. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE CHARGES.

ATN	SWR FLT AMT
31805009008	85.48
31856112001	85.48
31756008006	280.27
31854102006	341.92
31805001004	427.50
31809132003	443.76
31756008006	547.75

TOTAL **\$2,212.16**

EXHIBIT A FUND (50391) DELINQUENT UNPAID CHARGES

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

THE PUBLIC HEARING SHALL BE HEARD ON TUESDAY, JUNE 19, 2018 AT OR AROUND 6 P.M. THIS WILL BE THE OPPORTUNITY FOR THE BOARD OF DIRECTORS TO HEAR AND CONSIDER ANY OBJECTIONS OR PROTESTS TO THE REPORT. AT THE CONCLUSION OF THE PUBLIC HEARING, THE BOARD OF DIRECTORS MAY ADOPT OR REVISE THE DELINQUENCIES.

ATN		DLQ AMOUNT
31840016009		\$188.19
31848016003		\$40.00
31756008006		\$2,627.75
31740012000		\$176.62
31737026003		\$70.98
31715018006		\$123.71
31854119006		\$332.16
31819025005		\$40.00
31746009000		\$120.46
31846007001		\$31.66
31714020008		\$61.96
31852307009		\$400.94
31812216002		\$21.20
31848018009		\$68.16
31828209009		\$60.73
		\$4,364.52

NOTE: SUBJECT TO CHANGE, WE WILL REMOVE IF PAID BY SUBMITTAL DEADLINE DATE
ALSO POSSIBLE ADDITIONS FROM DELINQUENTS FROM APRIL BILLING



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AGENDA SUPPORTING INFORMATION

AGENDA #6

Subject: Approval to contract with the audit firm of Moss, Levy & Hartzheim, LLP to perform the fiscal year audits for 2018, 2019 and 2020 at a cost not to exceed \$22,000 per year.

Submitted by: David Aranda, General Manager

Meeting Date: May 15, 2018

Background: Over the past few years Paul Kaymark with the Pun Group has performed the audit for Stallion Springs. Paul has left the Pun Group and is no longer performing audits.

Jenni reached out to six audit firms for quotes and the District received three quotes. As noted in the attached documents Fedak & Brown, The Pun Group and Moss, Levy & Hartzheim responded.

Based on pricing, prior experience with Fedak & Brown and the Pun Group, Jenni and I are recommending the District enter into a three-year agreement with Moss, Levy & Hartzheim to perform the Fiscal Year Audit for the next three years.

Jenni received a very good reference for Moss, Levy. The full proposals are available at the District office for review.

Recommendation: Approve entering into an agreement with Moss Levy for a three-year agreement to perform the financial Fiscal Year Audit for 2018, 2019 and 2020.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

**PROPOSAL FOR PROFESSIONAL
AUDITING SERVICES**

For the Fiscal Year Ending June 30, 2018, 2019 & 2020

(Optional Fiscal Years Ending June 30, 2021, and 2022)

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Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689
Email: mlhbh@mlhcpas.com
Website: www.mlhcpas.com

Submitted On:

April 5, 2018

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
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Jenni Morris
Financial Officer
Stallion Springs Community Services District
27800 Stallion Springs Drive
Stallion Springs, CA 93561

Dear Ms. Morris,

We are pleased to respond to the Request for Proposal from the Stallion Springs Community Services District ("District") for independent professional auditing services. We have prepared our proposal to address each of the specifications included in the District's Request for Proposal.

After 60 years in public accounting and 40 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full service public accounting firm with offices in Culver City, Beverly Hills, and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements, and that is why we strive to constantly improve the quality of our professional services. This degree of dedication, coupled with our ability to inform our clients of any new accounting and auditing issues, is paramount to our success in meeting our deadlines.

Our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. It is our experience, knowledge and professional staff that enable us to be The Best qualified firm to complete this engagement. Our style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this method allows us to be more accessible to our clients when our clients have questions or concerns

The audit work will be completed by staff from our Culver City office.

Our firm Moss, Levy & Hartzheim, LLP will maintain the District informed of any new state and national development affecting municipal finance and reporting standards and trends.

Our firm will complete the audit engagement including the issuance of the Independent Auditor's Report, no later than October 31 of each contract year.

This proposal for auditing services is an irrevocable offer until July 5, 2018.

Thank you for your consideration and please do not hesitate to contact the authorized representatives listed below with any questions, problems, or concerns.

(1) Craig A. Hartzheim, CPA

Partner

5800 Hannum Avenue, Suite E

Culver City, CA 90230

(310) 670-2745

chartzheim@mlhcpas.com

(2) Ron A. Levy, CPA

Partner

5800 Hannum Avenue, Suite E

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(310) 670-2745

rlevy@mlhcpas.com

(3) Hadley Hui, CPA

Partner

5800 Hannum Avenue, Suite E

Culver City, CA 90230

(310) 670-2745

hhui@mlhcpas.com

Sincerely,



Craig A. Hartzheim, CPA

Partner

3. SCOPE OF WORK

It is our understanding that we will examine and perform an audit of the Stallion Springs Community Services District's funds and basic financial statements in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants, with the objective of expressing an opinion on the fair presentation of the basic financial statements, which will be in full compliance with the State Controller's Minimum Audit Requirements for California Special Districts, Governmental Accounting, Auditing, and Financial Reporting (GAAFR), the GAAFR Update Supplement, and subsequent National Counsel on Government Accounting (NCGA) and Governmental Accounting Standards Board (GASB) pronouncements. Government Finance Officers Association's (GFOA) Blue Book. Moreover, we will keep the District informed of any new state and national developments affecting municipal finance and reporting standards and trends, during updating sessions in the course of the fiscal year with the District's Finance and Accounting staff as necessary.

In addition to the procedures deemed necessary to express our opinion on the basic financial statements, we understand that we will also be responsible for evaluating the adequacy of the internal control system and, where weaknesses are noted, make appropriate recommendations for improvements. We will also perform certain limited procedures involving required supplementary information (RSI) and; the management's discussion and analysis (MD&A), as mandated by auditing standards generally accepted in the United States of America.

All noncompliance and significant deficiencies found during the audit will be communicated in writing. In the required reports on compliance and internal controls, we shall communicate any significant deficiencies and noncompliance issues found during the audit. Significant deficiencies that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to the Board and, which will be referred to in the reports on internal controls.

All irregularities and illegal acts or indications of illegal acts of which we become aware of during the course of our audit will be immediately reported, in writing, to the appropriate management.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States, including all applicable auditing standards issued by the American Institute of Certified Public Accountants; the provisions of the Single Audit Act Amendments of 1996; if applicable; the U.S. Office of Management and Budget (OMB) Title 2 U.S. Code Federal Regulation Part 200, *Uniform Administrative Requirements, Audits of State, Local Governments, and Nonprofit Organizations*; if applicable; all relevant Governmental Accounting Standards Board (GASB) Statements, in accordance with the RFP.

It is our understanding that we will be responsible for preparing the Financial Statement Report and Opinion Letters and issuing the following reports: an independent auditor's report on the fair presentation of the District's basic financial statements, in conformity with accounting principles generally accepted in the United States of America; an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements of the District performed in accordance with *Government Auditing Standards*; and management letter which includes Statement on Auditing Standards (SAS) No. 114 and No. 115 letters. In addition, we will prepare and submit the District's Annual State Controller's Special Districts Financial Transaction Report and Supplement to the Annual Report of Special Districts. Additionally, a special report will be presented to the Board of Directors, which identifies significant audit findings.

Moss, Levy & Hartzheim, L.L.P will perform the audit work within the specified time period, pending no unforeseen circumstances which the District imposes on our work.

4. FIRM'S REPRESENTATIVE

Craig Hartzheim, CPA will be the engagement partner of the firm Moss, Levy & Hartzheim, LLP. Craig's License, No.58792 expires on July 31, 18, he is the authorized representative of the firm located at 5800 Hannum Avenue, Suite E, Culver City, CA 90230. Contact telephone number is 310-670-2745.

5. INDEPENDENCE

Moss, Levy & Hartzheim, LLP is independent of the Stallion Springs Community Services District as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards*, the U.S. Securities and Exchange Commission, and all other authoritative bodies with standard or rule-making authority over the auditing profession.

The firm uses checklists and questionnaires to determine that staff members are independent of each client being audited and each staff member signs a personal independence declaration prior to commencing work on an audit client. The partner in charge of the audit reviews all independence work papers prior to staffing each audit.

6. FIRM LOCATION

Moss, Levy & Hartzheim, LLP is a regional firm in Southern California that performs audits of governmental and non-profit entities throughout the State of California, from the Oregon border to the Mexico border. We have 56 years of experience in public accounting and 40 years of experience performing local governmental and non-profit audits.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our engagements in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

7. OFFICE FROM WHICH THE WORK IS TO BE PERFORMED

The audit work will be completed by staff from our Culver City office (Southern California).

The Culver City office is currently staffed by six certified public accountants (three partners, two managers, and one senior accountant). In addition, the Culver City office employs ten professional staff, consisting of managers, senior accountants, and staff accountants. All certified public accountants, managers, seniors and staff accountants are part of the governmental and non-profit audit practice.

The District will have one partner, one manager, and one senior accountant assigned to the audit on a full-time basis. In addition, one accountant will be assigned to the audit on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

It is the firm's policy to have our partners and audit managers involved in the managing function of our governmental audits. Having both the partner and audit manager involved in the engagement allows the District to receive immediate response to questions about accounting and audit topics, concerns, and findings.

8. FIRM EXPERIENCE

Moss, Levy & Hartzheim, LLP performs review and compilation engagements as well as tax and consulting services to clients throughout the United States. The firm currently employs 27 professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three offices in California: Culver City, Beverly Hills, and Santa Maria.

Our firm currently provides the following services:

Audits:

- Governmental (special districts, cities, single audits, and school districts)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Employee Benefit Plans

Accounting Services:

- Reviews
- Compilations
- Bookkeeping
- Payroll Taxes

Management Advisory Services (Non-Audit Clients):

- Data Processing Services
- Business Consultation
- Pension and Profit Sharing Plan Assistance
- Acquisition and Mergers

Income Tax Services:

- Preparation
- Planning
- Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

Please see *Appendix A – Current and/or Recently Completed Governmental Audits* for a list of current governmental audits performed by the firm.

The firm's recent local auditing experience includes the following:

a. Special Districts

Currently our firm audits in excess of one hundred and seventeen (117) special districts including transportation authorities, sanitary districts, an open space district, the County Sanitation Districts of Los Angeles County (all 25 Districts), water districts, recreation districts, utility districts, cemetery districts, community services districts, fire districts, ambulance services districts, airport districts, and vector control districts.

8. FIRM EXPERIENCE (CONTINUED)

The firm's recent local auditing experience includes the following (Continued):

b. Joint Powers Authorities

We have audited the following Joint Powers Authorities (JPAs):

- County of San Diego – Emergency Services Organization
- Encina Wastewater Authority
- Exclusive Risk Management Authority of California
- North Coast Emergency Medical Services
- Public Agency Self Insurance System
- San Diego Geographic Information System
- Santa Barbara County Special Education Local Plan Area Joint Powers Agency
- Santa Barbara Water Purveyors Joint Powers Agency
- Tracy Area Public Facilities Financing Authority
- West Contra Costa Integrated Waste Management Authority

In addition to the joint powers authorities listed above, the vast majority of our governmental clients are members of joint powers authorities. As such, our firm has experience in reviewing JPA statements and disclosing the appropriate JPA information in the financial statements for each governmental client.

c. Uniform Guidance

We have performed compliance audits in accordance with Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards* (Uniform Guidance), for our municipal clients who are required to have compliance audits (which is the majority of our municipal clients) and for all of our school district clients.

d. Federal and State Grant Programs and the Single Audit

Each of our municipal clients, the majority of our special district clients, and all of our school district clients receive federal and state grants which require compliance audits, including American Recovery and Reinvestment Act grants. Some of our most commonly audited programs are as follows:

Municipal Major Programs:

- Community Development Block Grant Funds (CDBG)
- Federal Emergency Management Act Funds (FEMA)
- Section 8 Housing Assistance Payments
- Transportation Enhancement Act (TEA)
- Airport Improvement Program (AIP)
- Economic Development Grants (EDG)
- Home Investment Partnerships Program (HOME)
- Capitalization Grants for State Revolving Funds
- Surveys, Studies, Investigations, and Special Purpose Grants
- Highway Planning and Construction

Other Common Municipal Programs:

- COPS Grants (including LLEBG)
- Asset Seizure Funds
- Retired Senior Volunteer Program

8. FIRM EXPERIENCE (CONTINUED)

The firm's recent local auditing experience includes the following (Continued):

d. Federal and State Grant Programs and the Single Audit (Continued)

Other Major Programs:
Senior Nutrition Programs
Child Nutrition Programs
Title I
Title VI
Migrant Education
Vocational Education
Special Education

e. CSMFO and GFOA Award Programs

The firm has or is currently auditing the following entities that have participated in and have received the CSMFO and/or GFOA Award Programs:

City of Bellflower	City of Paso Robles
City of Brawley	City of Santa Maria
City of Calabasas	City of Scotts Valley
City of Campbell	City of Susanville
City of Culver City	City of Tracy
City of El Centro	City of Watsonville
City of Eureka	City of Westlake Village
City of Fort Bragg	City of Winters
City of Indio	City of Yuba City
City of Laguna Hills	County Sanitation Districts of
City of Lathrop	Los Angeles County
City of Lompoc	Encina Wastewater Authority
City of Los Alamitos	Los Angeles County Flood Control District
City of Pacifica	

f. State Controller's Report and Street Reports

We have prepared State Controller's Reports, Transit, and Street Reports for numerous cities, special districts, and redevelopment agencies. We feel this experience allows us to assist our clients in their preparation of the State Controller's Reports or prepare the reports as a separate engagement for our clients.

g. Investment Compliance

In addition to financial statement audits, we also review our clients' compliance with their investment policies and examine investment types, including, but not limited to, an evaluation of maturity dates (short-term or long-term), types and category, and collateral to ensure proper disclosure of risk in the basic financial statements.

8. FIRM EXPERIENCE (CONTINUED)

The firm's recent local auditing experience includes the following (Continued):

h. Former Redevelopment Agencies

We have audited the former Redevelopment Agency of the County of San Diego. We have also performed audits of redevelopment agencies for nearly all of our municipal clients. Each redevelopment agency audit is conducted in accordance with *Guidelines for Compliance Audits of California Redevelopment Agencies* issued by the State Controller, Division of Local Government Fiscal Affairs and Section 33080.1(a) of the Health and Safety Code and Title 2.5, Chapter 6 of the California Administrative Code. We have also performed agreed-upon procedure engagements for numerous Successor Agencies as part of the ABx1 26 and AB1484 requirements.

i. TOT, Refuse and Other Audits

The firm has concluded auditing lease agreements between the County of Los Angeles and a lessee for a period of 15 years. The firm has assisted several cities in reviewing franchise financial statements as part of reviewing franchise requests for rate increases. In addition, the firm has performed transient occupancy audits for ten municipalities and has performed various audits of operating lease charges (such as use of a sewage treatment plant based on percentage of use by our client and actual expense as recorded by the treatment plant operator). The firm has also performed franchise audits of Comcast, AT&T, a local sports park, and others for municipal clients who have requested them.

j. School Districts

Currently our firm audits thirty-five school districts and related schools throughout the State of California, including three charter schools. We have also performed audits of student bodies for nearly all of our school district clients.

9. STAFFING CHART BY PERSONNEL LEVEL

Please see *Appendix B – Segmentation and Budgeted Hours by Segment* for more detail information.

10. REFERENCES

Please see *Appendix C – References for engagements completed by our firm*

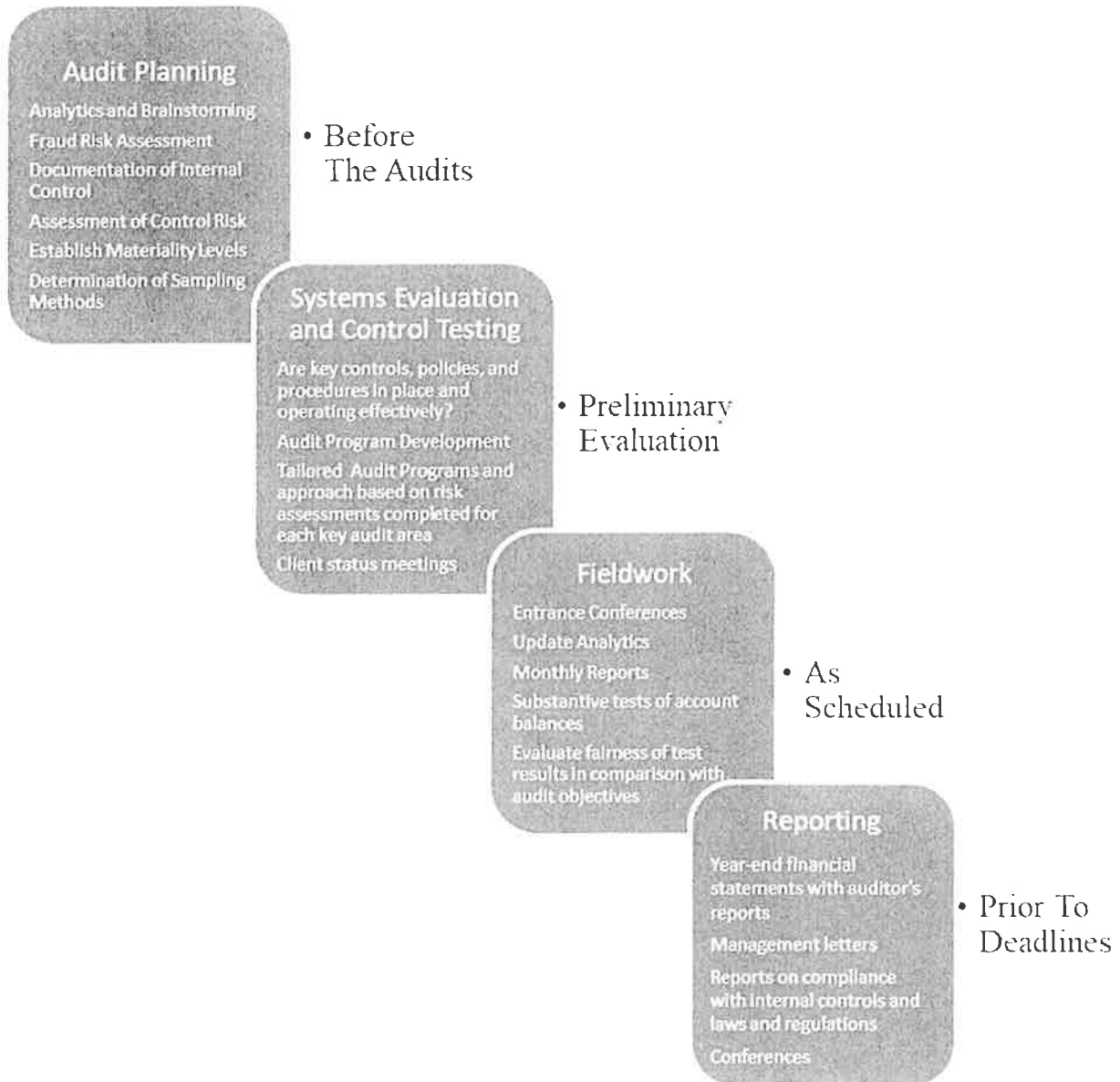
11. PEER QUALITY REVIEW REPORT

Please see *Appendix F – Peer Quality Review Report* for a copy of our firm's July 22, 2015 quality review report, which includes a review of governmental and non-profit engagements.

12. SCOPE OF WORK AND AUDIT APPROACH

During the first year of the new engagement, we will utilize the prior year’s financial statements, the current year’s budget, and our knowledge of the District’s systems to determine materiality for the different audit sections. Each year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure and the results of our assessment in accordance with *Government Auditing Standards*.

Overview of the MLH Audit Process



The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all of the following requirements of AICPA: Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*; SAS No. 106, *Audit Evidence*; SAS No. 107, *Audit Risk and Materiality in Conducting an Audit*; SAS No. 108, *Planning and Supervision*; SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*; and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained* (as codified).

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

It is estimated that the sampling size for transaction testing for compliance with systems as actually implemented would be as follows:

- I. Minimum of 60 disbursement items, including automatic and manual checks and bank debits, depending on internal controls
- II. Minimum of 20 – 40 payroll checks, including direct deposits.
- III. Minimum of 60 receipt items.
- IV. Other items requested as we perform our audit.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database business systems. This assistance has provided our firm with a thorough background in computer systems with respect to both the software applications aspect and also insight into auditing such systems. It is our policy to have a computer specialist as part of the audit team and to be used on an as-needed basis. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District.

We are paperless auditors. All of our staff are equipped with networked laptop computers. These computers are equipped with not only word processing and spreadsheet capabilities, but also various functional software, such as PPC Audit – e-Tools, Creative Solutions Accounting, Adobe Acrobat, random sampling software, Lacerte Tax Program, and Easy Accounting Software, which contain amortization programs and depreciation programs, and other applications as well (including the Governmental Accounting Research System which includes all GASB publications).

We will perform expectation analytics and preliminary analytical review procedures using the prior fiscal year's audited statements and the current fiscal year's budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with relevant District staff to obtain explanations.

**STALLION SPRINGS COMMUNITY SERVICES DISTRICT
TECHNICAL PROPOSAL**

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

The chart below shows some of MLH’s preliminary audit procedures:

None	Go over timing and planning	Set meeting
Letter	Discuss any matters with predecessor	Standard required communications
Internal control memos	Set location site visits	Go through internal controls
Obtain budget and budget amendments	Ensure budgetary compliance	Analyze budget-to-actual variances. Look at capital projects, status of water availability, water rates to see how cost coverage exists.
Obtain agreement and water replacement agreement documents	Ensure grant compliance, as and if applicable	Analyze grants, as and if applicable
Obtain policies and procedures, as indicated in the 12/31/17 MD & A	Evaluate effectiveness of policies, updates and relate to key compliance matters	Analyze policies and procedures
Obtain client internal control memos of client if they exist, policies and procedures memo	Evaluate internal controls Short interviews of accounting and selected operating personnel for documentation of process	Analyze internal controls, including computer controls
Obtain prior year financials	Determine which items are important for testing	Set preliminary “materiality” limits
Obtain appropriate schedules	Ensure effective procedures	Testing of cash receipts, cash disbursements, and payroll transactions
Obtain Board minutes	Ensure knowledge of government key communication, Look for major agreements and key decisions	Analyze important events highlighted in Board meetings, analyze for audit relevance and test and inquire as necessary
Draft confirmations – third party letters for independent verification of cash, investment, attorney, etc. for client to sign and auditor to mail	Independent verification of selected balances	Client to prepare letters and auditor to send letters
Develop document request list for client to review and agree upon	To clarify client – auditor requests	Meet with client and agree upon document request list for audit
Preliminary trial balance	Ensure preliminary results make sense	Perform selected testing on balances such as receipts, disbursements, and payroll
Obtain updates on retirement plans	Discuss GASB 68 and any changes	Audit selected components of any new reports and changes for compliance
Request screen view access only for computer analysis	Minimize client interruptions and view transactions	Scan ledgers and accounts for accounting propriety
Consider site visitations on areas where there are significant cash, card, deposits and billing controls, internet site controls, if applicable	Focus on controls where the risk assessment of material misstatement of cash, card and internet transactions could occur	Site visitations
Legal bills, key litigation, if any	Look for commitments, contingencies and disclosure	Discuss with client prepare attorney letters for response and read
Obtain long-term debt	Analyze for disclosure and compliance	Obtain and prepare long term debt schedules
Commitments and Contingencies	Ensure auditing standards are applied for proper accrual and disclosure	Send legal letters, talk with client, review disclosures
Water rates, fees agreements, resources water agreements	Test compliance with agreements	Verify agreements for water procurement, for supplemental water supplies

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

We will also review the following documents in order to determine compliance with applicable laws and regulations:

1. Minutes of the governing body with special attention to: indications of new revenue sources, including federal and state grants; expense authorizations and related appropriations, including any special or restrictive provisions; appropriation transfers; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines, or fees; authorization for fund balance commitments or assignments; and authorization for significant new employees hired.
2. New agreements and amendments to agreements including, but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; disposition and development agreements; and other miscellaneous agreements.
3. Administrative Code
4. Investment Policy

The main extent of our work would be what is required to enable us to express an opinion on the basic financial statements in accordance with:

1. *AICPA Industry Audit Guide for State and Local Governmental Units*
2. *AICPA Audit Standards*
3. *National Committee on Governmental Accounting, Auditing and Financial Reporting (Amended) Publication*
4. Laws of the State of California
5. Requirements of Title 2 U.S Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principle and Audit Requirements for Federal Awards* (Uniform Guidance)
6. *GAO Standards for Audit of Governmental Organizations, Activities and Functions, the Guidelines for Financial and Compliance Audits of Federally Assisted Programs*
7. Our firm's own additional standards and procedures
8. State Controller's Reports

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America. The primary purpose of the audit is to express opinions on the basic financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District.

**STALLION SPRINGS COMMUNITY SERVICES DISTRICT
TECHNICAL PROPOSAL**

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

The chart below shows some of MLH’s final audit procedures:

None	Set Timing	Entrance conference
Policies and procedures	Review and update risk assessment	Set visitation of locations such as Courts, Parks and Rec, Transit, etc. Cash and other controls testing
Obtain updated general ledger	Ensure proper closing of books	Analyze records and update analytical procedures
Obtain internal control memos, if there are any changes- all key locations	Re-evaluate internal controls. Assess risk and dollar significance, brainstorm, look at IT controls	Update understanding of internal controls and document key changes
Obtain and further agree upon audit schedules as agreed upon in the contract and RFP	To commence audit properly on final numbers	Apply auditing procedures
Obtain/prior year GASB 34 conversion entries /prepare GASB 34 Entries	Ensure that all GASB 34 conversion entries are proper	Work on current year GASB 34 presentations
Analyze asset ledgers	Review or updates from preliminary and analyze for impairment	Obtain capital asset documents and update for impairments
Look at contracts and agreements	Analyze credit agreements	Test schedules of credit agreements
Journal entries and post-closing	Look for proper accruals and revenue payments	Look at selected billings and revenue agreements, as applicable
Risk Management	Determine coverage	Confirm balances and analyze for proper accruals as necessary
Allocation agreements, as applicable	Ensure agreement compliance	Analyze allocations as necessary from client calculations and documents
Obtain OPEB and PERS documents	Review for any needed updates, GASB 68	Read documents and update
Endangered species communication	Analyze for compliance	Endangered species
Bond agreements	Bond compliance	Test bond compliance and obtain bond ratings
Water agreement	Compliance	Analyze significant agreements for compliance – (updates)
Receipt of third party letters	Independent verification of accounts	Match to year-end books and records and reconcile to accounts
None	Ensure proper audit process	Hold timely status meetings with the client
Adjusting entries, and any possible management points	Obtain client agreement	Post as necessary with client
None	Compliance with contract and governance	Attend finance and board meetings, as requested
MD&A, prepare financials, reports and read supplementary information	Ensure documents match, are consistent and appropriately completed	Read MD&A, prepare financials, reports and read supplementary information

Each year, the partner or manager of the firm will contact the District’s Finance Department to set up an entrance conference meeting. The purpose of this meeting will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to provide our detailed audit plan, and to address any of the District’s personnel concerns about the impending audit.

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

During the first year of the engagement, we will prepare narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will obtain our information through discussions with appropriate District staff and the review of available documented policies, organizational charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate the systems of internal controls and revise our standard governmental audit programs.

Before year-end fieldwork, we will discuss with the District any assistance the District may need with the year-end closing.

Our year-end would begin at a mutually agreed time. The year-end audit work would begin with an analytical review of all significant balance sheet and revenues and expenditure/expense accounts for each fund, which includes substantive tests on all balance sheet accounts. **Analytical procedures will be used to supplement the substantive tests, not supplant them.** We will perform analytical procedures during interim and year-end fieldwork on all balance sheet and revenue and expense accounts.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's basic financial statements. Our fieldwork would also consist of procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*, (as codified).

We will perform procedures such as:

- (a) Consider confirmations by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and revenue balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms employed on the District's business; and other miscellaneous confirmations deemed necessary
- (b) Physical verifications and observations
- (c) Analysis and review of evidential material
- (d) Interviews and investigative efforts
- (e) Electronic data processing testing for computer and software reliability
- (f) Other procedures as considered necessary

The year-end fieldwork will commence within reasonable time after the year-end when the District has closed its books and records as requested.

The *Governmental Accounting, Auditing and Financial Reporting* (GAAFR), issued by the Government Finance Officers Association (the "Blue Book") and other GFOA publications are often used as additional tools when preparing and reviewing the financial statements of our governmental clients. The firm has and uses its extensive library of current AICPA, GFOA, and GASB publications and pronouncements.

As part of our audit engagements, we issue our clients management letters if we note certain observations or recommendations that we feel need to be disclosed. Our firm's philosophy regarding the management letter is that the management letter is to help management improve its internal control and accounting procedures and not to criticize the management in charge. This is why we present our management letters to management in draft form for open discussion prior to issuance.

12. SCOPE OF WORK AND AUDIT APPROACH (CONTINUED)

The workpapers for this engagement are the property of Moss, Levy & Hartzheim, LLP and constitute confidential information. However, we may be requested to make certain workpapers available to any Cognizant Agency pursuant to authority given to it by law or regulation, any parties designated by the federal or state governments or by the District as part of an audit quality review process, and other audits of entities of which the District is a sub-recipient of grant funds or component unit.

We will be responsible for retaining all working papers and reports, at our expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. We will make available all work papers for examination, upon request, to the District or any federal and state agencies designated by the District.

It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) quality control partner in charge of the audit of the District. He will be responsible for reviewing the District's basic financial statements and all other required statements and reports. He may also be responsible for addressing any District questions or concerns that arise during the year. He has assisted numerous special district clients and has prepared award-winning CAFRs.

Mr. Craig A. Hartzheim, CPA will be the engagement partner assigned to the audit. As engagement partner, he will oversee the day-to-day operations of the audit, review all audit areas, and be on-site for a majority of the fieldwork. He has assisted many special district clients and has also prepared numerous award-winning CAFRs. It is the firm's policy during the first year on the audit engagement to have a partner on-site for a majority of the fieldwork. This policy enables the partner to become acquainted with the District's daily operations and key personnel.

Mr. Terry Robertson, CPA will be the manager assigned to the audit. He will oversee the day-to-day operations of the audits and perform more difficult audit sections.

Mr. Bin Zeng or Ricky Tzu-Wei Kuo will be the senior accountant assigned to the audit. As senior accountant, it will be his responsibility to oversee the staff accountant, do preliminary reviews of audit sections, and perform more difficult audit sections.

Mr. David Ortiz will be the computer specialist assigned to the audits, when needed. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz may also perform the statistical sampling procedures for the audit and also document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one staff accountant will be assigned to the audit. All staff accountants have degrees from accredited colleges or universities, have received in-house governmental audit training, and, at present, have at least one year of governmental auditing experience. All staff accountants will be directly supervised by the senior accountant and manager assigned to the audits at all times. All partners, managers, and staff members have worked on numerous governmental engagements together. Consistently working together will provide the District with a knowledgeable, proficient, and efficient audit team.

Please see *Appendix D - Resumes* for each individual's qualifications and experience.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental accounting conference and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements, which we receive on a regular basis.

At the written request of the District, any Moss, Levy & Hartzheim, LLP employee assigned to the audits can be removed and replaced by another qualified employee. The District retains the right to approve or reject replacements.

**STALLION SPRINGS COMMUNITY SERVICES DISTRICT
TECHNICAL PROPOSAL**

13. SCOPE OF WORK REQUIRED UNDER SINGLE AUDIT

During the entire engagement, our audit team will be determining whether an audit in compliance with OMB Title 2 U.S. Code Federal Regulation Part 200, *Uniform Administrative Requirements* if it is required through review of the TAPFFA Council minutes, examination of the general ledger, and discussion with finance personnel. If a compliance audit is required, we would perform tests of: specific requirements; claims for advances and reimbursements; and amounts claimed or used for matching in compliance with the Single Audit Act. The compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the GAO *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and the GAO *Guidelines for Financial and Compliance Audits of Federally Assisted Programs*.

14. TIME REQUIREMENTS

As previously disclosed in the proposal, our firm estimates a total of two-hundred (200) hours to be sufficient time to complete this engagements with no unforeseen problems.

Please see *Appendix B – Segmentation and Budgeted Hours by Segment* for additional information.

If convenient for the District’s staff, the **approximate or tentative** target dates for the fiscal year 2018 audit would be as follows:

1. Interim fieldwork – When client is ready (June 2018)
2. Entrance conference and submission of audit plan – When client is ready (to be determined)
3. Year-end fieldwork –August 20, 2018, (when client is ready)
4. Exit conference - Last day of field work
5. Draft management letter, financial statements, and other audit reports – No later than October 15, 2018
6. Presentation and discussion to the Budget & Finance Committee - Open
7. Final management letter, financial statements, and other audit reports – After client reviews and comments, no later than October 31,2018
8. Presentation and discussion to the Finance Committee and Board- Open

AUDIT FEES

All fees quoted on this proposal are our firm’s calculated quoted rates based on historical data per the audits we have completed near the District.

If considered necessary, any additional work performed beyond the scope of the audit services to the District will be billed according to the hourly rates shown in the table below.

Auditor's Standard Hourly Billing Rates					
POSITION	2017-18	2018-19	2019-20	2020-21	2021-22
Partner	\$ 175	\$ 178	\$ 181	\$ 184	\$ 187
Manager	\$ 125	\$ 128	\$ 131	\$ 134	\$ 137
Senior Level	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108
Staff Level	\$ 75	\$ 76	\$ 77	\$ 78	\$ 79
Clerical	\$ 60	\$ 61	\$ 62	\$ 63	\$ 64

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
TECHNICAL PROPOSAL

AUDIT FEES (CONTINUED)

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than one calendar month.

Please see *Appendix G – Schedule of Professional Fees and Expenses*. This amount is the total all-inclusive maximum price.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the District and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner

Moss, Levy & Hartzheim, LLP is an Equal Opportunity Employer.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
APPENDIX A – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Schools
Calexico Unified School District
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Magnolia Union School District
Manhattan Beach Unified School District
Mark Twain Union Elementary School District
Meadows Union School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
Rosemead School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Santa Monica Malibu Unified School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Vallecito Union School District
Westmoreland Elementary School District
Wilsona School District

CITIES AND REDEVELOPMENT AGENCIES*

Adelanto, CA
Arroyo Grande, CA
Atascadero, CA
Buellton, CA
Calabasas, CA
Covina, CA
Culver City, CA
Dinuba, CA
El Centro, CA
Eureka, CA
Fort Bragg, CA
Greenfield, CA
Grover Beach, CA
Healdsburg, CA
Holtville, CA
Hughson, CA
Indio, CA
La Canada Flintridge, CA
La Habra Heights, CA
Laguna Hills, CA
Los Alamitos, CA
Morgan Hill, CA
Ojai, CA
Pacifica, CA
Paso Robles, CA
San Anselmo, CA
Santa Maria, CA
Taft, CA
Tracy, CA
Watsonville, CA
Westlake Village, CA
Willits, CA
Winters, CA
Yorba Linda, CA
Yuba City, CA

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

OTHER SCHOOL ENTITIES

Academia Semillas del Pueblo Charter School
Albert Einstein Academy
Antelope Valley Schools Transportation District
Bright Star Secondary Charter Academy
East Bay Regional Occupational Program
Garr Academy of Mathematics and Entrepreneurial Studies
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Middle Charter Academy
Synergy Charter Academy
Tri-Valley Regional Occupational Program

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

APPENDIX A – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

COUNTIES

Los Angeles County, CA (Master List)
San Diego County, CA (Master List)

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Mountains Recreation and Conservation Authority, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

Beach Cities Health District
County of San Diego Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego DA Office of Auto Ins. Fraud
Grant, Urban Auto Fraud Grant, WC Ins Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management
Authority

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin
Association of Monterey Bay Area Governments
Santa Cruz Regional Transportation Commission

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA
Bellflower, CA
Bishop, CA
Calexico, CA
Carmel, CA
Ojai, CA
Pismo Beach, CA
Santa Maria, CA
South Lake Tahoe, CA
Whittier, CA

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
APPENDIX B – SEGMENTATION AND BUDGETED HOURS BY SEGMENT

It is estimated that we will be at the District's office on-site for two weeks, one during interim, and one during year-end. All times and availability will be coordinated with the District's staff.

It is expected we will complete twenty-five (25) percent our audit during interim, and approximately fifty percent (50) during final fieldwork. The remaining amount will be completed at our Culver City office

<u>AUDIT SEGMENTS</u>	<u>Estimated Hours</u>					<u>Total</u>
	<u>Clerical</u>	<u>Staff</u>	<u>Senior</u>	<u>Manager</u>	<u>Partner/ Technical Partner</u>	
Planning	2	3	5	5	5	20
Risk Assessment		5	5	4	1	15
Audit Conferences				3	3	6
Correspondence	3	2	2			7
Review/Documentation of Internal Controls :						
Documentation of systems		5	3	2	2	12
Testing of systems		5	5	1		11
Compliance Testing		10	10	5		25
Year-End Balances Testing		10	10	5	2	27
Revenue and Expense/Expenditure Analysis (Analytical Procedures)		15	5	5	2	27
Preparation, Review, and Findings	10	5	15	10	10	50
GRAND TOTAL	15	60	60	40	25	200

Moss, Levy & Hartzheim, LLP will perform the audit work within the specified time, pending no unforeseen circumstances which the District imposes on our work.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
APPENDIX C – REFERENCES

The following are the most significant engagements performed in the last five (5) years that are similar to the engagement described in the Request for Proposal (RFP):

COUNTY SANITATION DISTRICT OF LOS ANGELES COUNTY

2003 to Present

Audit of basic Financial Statements (all 25 Districts)- Comprehensive Annual Financial – GFOA
Certificate of Achievement – GASB Standards, State Controller’s Report, and Single Audit
Engagement Partner – Hadley Y. Hui, CPA

Contact: ~~Thomas Mueller~~ (562) 699-7411, ext. 1103 *- will email me*

CITY OF COVINA

2013 to Present

Audit of basic financial statements in conformity with GASB 34 & 45, Successor to the Redevelopment
Agency, and Single Audit Report

Received GFOA Certificate of Achievement in Financial Reporting

Contact: Anita Agramonte (600 Hours)

125 E. College Street, Covina, CA 91723

(626) 384-5516

- left message

CITY OF LA CAÑADA FLINTRIDGE

2013 to Present

Audit of basic financial statements in conformity with GASB 34, Single Audit Report, and review of the
City’s GANN Limit, Prepared State Controller Reports

Received GFOA Certificate of Achievement in Financial Reporting

Contact: ~~Daniel Jordan~~, Ph.D. (420 Hours)

1327 Foothill Boulevard, La Cañada Flintridge, CA 91011

(818) 790-8880

review of the contract still - w/lead
Happy - 3 years plus
email

RANCHO SIMI RECREATION AND PARK DISTRICT

2014 to Present

Audit of basic financial statements,

Engagement Partner: Craig A. Hartzheim, CPA

Contact: Teresa Pennington (805) 584-4417

- left message

CITY OF ARCADIA

2015 to Present

Audit of basic financial statements, City Library, Single Audit Report, and review of the City’s
GANN Limit

Partner – Hadley Y. Hui, CPA

Contact: Shannon Huang, CPA, (626) 574-5426

Address: 240 West Huntington Drive Arcadia, CA 91007

Received GFOA Certificate of Achievement in Financial Reporting

- left message

Ron A. Levy, C.P.A. – Partner

- California licensed C.P.A. with 40 years of audit experience with governmental and non-profit entities
- Technical (Concurring)/Engagement Partner in charge of all governmental and non-profit audits, currently including 35 school district audits, 4 charter schools, 32 municipal audits, and over 75 special district audits
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning CAFRs, and preparation of State Controller’s Reports
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2017, 2016, and 2015 School District Conference*
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - GASB 34 Training Seminars*
 - Planning a Governmental Audit Engagement*
 - Auditor’s Reports on Audits of Local Governments*
 - Governmental Accounting Update*
 - Audits of State and Local Governments*
 - Compliance Auditing, Auditing Sampling, and Concluding the Audit*
 - The Single Audit Act*
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Municipal Finance Officers
 - California Society of Certified Public Accountants
 - California Association of School Business Officials
 - Kiwanis Club
- Bachelor of Science degree from Oregon State University, was conferred in 1977
- Taught accounting courses at a branch of La Verne College and Chapman College
- Knowledgeable in all areas of tax law including non-profit tax issues
- **Mr. Levy’s ancestry is of Hispanic descent**

Craig A. Hartzheim, C.P.A. – Partner

- California licensed C.P.A. with 34 years of audit experience with governmental, non-profit, and commercial entities
- Engagement/Technical (Concurring) Partner for governmental and non-profit audits (Culver City office), currently including 12 school district audits, 17 municipal audits, and 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County)
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2017, 2016, and 2015 School District Conference*
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - Audits of States and Local Governments*
 - Preparing Governmental Financial Statements*
 - Yellow Book, Government Auditing Standards*
 - GAAS Guide*
 - Other Comprehensive Basis of Accounting (OCBOA) Statements*
 - Audit Standards update*
 - Implementing SAS 112*
 - Implementing SAS 114*
 - Auditing update*
 - Grants Management*
- Bachelor of Science degree in Accounting from Marquette University, was conferred in 1982
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable in all areas of tax law including non-profit and payroll tax issues

Hadley Y. Hui, C.P.A. – Partner

- California licensed C.P.A. with 20 years of audit experience with governmental, non-profit, and commercial entities
- Manager in charge of 18 municipal audits, 7 school districts and related audits, 8 special audits for the County of San Diego, and 26 special district audits.
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2017, 2016, and 2015 School District Conference*
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - Single Audit Compliance*
 - GASB 34 Training Seminars*
 - Risk-Based Auditing Part 1, Part 2*
 - Accounting and Auditing Update*
 - Guide to Auditing Control Course 1, Course 2*
- Extensive knowledge of database systems, networking, and various accounting software
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles, was conferred in 1997
- Member of the following:
 - American Institute of Certified Public Accountants*
 - California Society of Certified Public Accountants*
- Knowledgeable in all areas of tax law including non-profit and payroll tax issues

Terry Robertson, C.P.A – Manager

- Manager for the Los Angeles County CAFR Audit
- Manager with 19 years of audit experience with governmental, non-profit, and commercial entities
- Manager for 12 municipal audits, 4 joint power authority audits, and 21 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - GASB 34 Training Seminars*
 - Internal Control and Fraud in Governmental Engagements*
 - Government Auditing Standards – Yellow Book*
 - Implementing SAS 112 & 114*
 - Advanced Fraud Techniques*
 - Grants Management*
- Bachelor of Science degree in Accounting from University of Quinnipiac, was conferred in 1998

Bin Zeng – Senior Accountant

- Auditor with 10 years of audit experience with governmental and commercial entities
- Auditor for 9 municipal audits, and 12 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - 2017, 2016, and 2015 School District Conference*
 - 2017, 2016, and 2015 Accounting and Auditing Standards Update: Risk Assessment Standards*
 - 2017 Advanced Audit Standards Workshop: Understanding Risk Assessment*
 - 2017, 2016, and 2015 GAAS Update*
 - Auditors' Responsibilities for Detection of Fraud*
 - Internal Control and Fraud in Governmental Engagements*
 - Government Auditing Standards – Yellow Book*
 - Implementing SAS 112 & 114*
 - Advanced Fraud Techniques*
 - Grants Management*
- Bachelor of Arts degree in Business Economics from the University of California – Los Angeles, was conferred in 2007

Ricky Tzu-Wei Kuo – Senior Accountant

- Auditor with 10 years of audit experience with governmental and commercial entities
- Auditor for 8 municipal audits, 12 special district audits, and 1 school district audits
- Senior accountant for the Los Angeles County DMH Monitoring Projects
- Has met or exceeded all continuing education requirements including recent courses in the following:

2017, 2016, and 2015 School District Conference
2017, 2016, and 2015 Governmental Accounting Conference
2017, 2016, and 2015 GAAS Update
Auditors' Responsibilities for Detection of Fraud
Internal Control and Fraud in Governmental Engagements
Government Auditing Standards – Yellow Book
Implementing SAS 112 & 114
Grants Management

- Bachelor of Science in Business Administration with an emphasis in Accounting from California State University – Los Angeles, was conferred in 2005

Cody Hartzheim – Staff Accountant

- Auditor with 4 years of audit experience with governmental, school districts and commercial entities
- Auditor for 9 municipal audits, 10 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2017, 2016, and 2015 Governmental Accounting Conference
2017, 2016, and 2015 School District Conference
Government Auditing Standards – Yellow Book

- Bachelor of Science in Accounting from Marquette University, was conferred in 2014

Israel Morel – Staff Accountant

- Auditor with 4 years of audit experience with governmental and commercial entities
- Auditor for 9 municipal audits and 3 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2017, 2016, and 2015 Governmental Accounting Conference
2017, 2016, and 2015 School District Conference

- Bachelor of Science in Business Administration with emphasis in Accounting from California State University – Dominguez Hills, was conferred in 2013

Sheila Falcon – Staff Accountant

- Auditor with 4 years of audit experience with governmental and commercial entities
- Auditor for 5 municipal audits, 5 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2017, 2016, and 2015 Governmental Accounting Conference*
 - 2017, 2016 and 2015 School District Conference*
 - Government Auditing Standards – Yellow Book*
- Bachelor of Science Degree in Accounting from the University of California – Long Beach, was conferred in 2002

David Ortiz – Computer Specialist

- Auditor with 22 years of audit experience with governmental and commercial entities
- Computer specialist – with emphasis in fund accounting software
- Extensive knowledge of database systems, networking, and accounting software
- Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University San Luis Obispo, was conferred in 1995

CALIFORNIA BOARD OF ACCOUNTANCY

Licensee Name: MOSS, LEVY, HARTZHEIM LLP
License Type: CPA - Partnerships
License Number: 6998
License Status: CLEAR Definition
Expiration Date: July 31, 2019
Issue Date: July 28, 2005
Address: 5800 HANNUM AVE STE E
City: CULVER CITY
State: CA
Zip: 90230
County: LOS ANGELES
Disciplinary Actions/License Restrictions: No

No records returned

This information is updated Monday through Friday - Last updated: FEB-16-2018

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STALLION SPRINGS COMMUNITY SERVICES DISTRICT
APPENDIX F – PEER QUALITY REVIEW REPORT

Our Peer Review included reviews of governmental (including municipalities & school districts) and non-profit engagements. In the past three (3) years our firm has not been required to submit under any Federal or State desk review or field review of our audits.



POWELL & SPAFFORD
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

11000 Central Expressway
Folsom, CA 95630

Phone: 916.450.1000
Fax: 916.450.1001

To the Partners of
Moss, Levy & Hartzheim, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2014. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

We noted the following deficiencies during our review:

- 1) *Deficiency* -- The firm does not have quality control policies and procedures to address the form and content of workpaper documentation or a related file review process by the engagement partner for its audit engagements, including audits of employee benefit plans and audits subject to *Government Auditing Standards*. As a result, we noted documentation deficiencies on the engagements reviewed in the following areas: 1) compliance payroll testing for an ERISA audit engagement, 2) proper testing of certain major program compliance requirements, low risk determination and fraud considerations, 3) the 80 hour requirement for engagements performed under *Government Auditing Standards* was not met for certain engagement team members; and 4) lock down of audit files. The firm also did not perform annual monitoring that properly covered all areas of quality control. There were documentation issues noted in the firm's previous peer review. The firm will perform the required procedures when subsequent engagements are performed, which is imminent.

Recommendation -- We recommend that the firm modify its current policies and procedures to include a mechanism for assuring the firm's documentation is properly prepared, reviewed and included in the work files. The firm should also expand on its monitoring procedures to cover these areas.

In our opinion, except for the deficiency described above, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency view* or *fail*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass with deficiency*.

July 22, 2015

POWELL & SPAFFORD, CPAs • 11000 Central Expressway • Folsom, CA 95630
Phone: 916.450.1000 • Fax: 916.450.1001

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
APPENDIX G – SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

The Total All-Inclusive Maximum Price for the proposal shall not exceed the following:

FEES FOR SERVICES

Classification	Estimated Hours	Years				
		2017-18	2018-19	2019-20	(Optional Years)	
		2020-21	2021-22			
Partner	25	\$ 4,625	\$ 4,764	\$ 4,907	\$ 5,054	\$ 5,205
Manager	40	5,200	5,356	5,517	5,682	5,853
Senior	60	6,900	7,107	7,320	7,540	7,766
Staff	60	5,700	5,871	6,047	6,229	6,415
Clerical	15	825	850	875	901	929
Grand Totals	200	\$ 23,250	\$ 23,948	\$ 24,666	\$ 25,406	\$ 26,168
Discount		\$ (1,750)	\$ (2,423)	\$ (2,666)	\$ (3,341)	\$ (3,617)
Total *		\$ 21,500	\$ 21,525	\$ 21,725	\$ 22,065	\$ 22,551

* All expenses are included in the audit fee, No Single Audit fee is included.

Discount

Due to the current economic environment, Moss, Levy & Hartzheim, LLP has accepted the fact that in order for government entities to survive some of the revenue cutbacks, contractors will need to reassess their hourly fees or total estimate of costs. Therefore, we are reducing our total estimate fees to assist the District in these challenging economic times.

Single Audit

Single Audit may not occur in each year of the contract term, it is subject to the District's expending of current federal awards granted and any new awards received and expended in future years. Therefore, a single audit with one major program required to be tested will be \$3,500.

Affirmation and Authorization

Please sign and include this page with your proposal

NAME OF BIDDER: MOSS, LEVY & HARTZHEIM, LLP.

TITLE: PARTNER- CRAIG A. HARTZHEIM C.P.A.

FIRM NAME: MOSS, LEVY & HARTZHEIM, LLP.

STREET ADDRESS: 5800 HANNUM, AVE. STE. E.

CITY, ZIP CULVER CITY, CALIFORNIA 90230

FEDERAL TAX I.D. 75-3194011

TELEPHONE NUMBER: (310) 670 -2745

FAX NUMBER: (310) 670 -1689

E-MAIL ADDRESS Chartzheim@mlhepas.com

The undersigned declares that he/she is authorized to enter into an agreement on behalf of the above named Company.

Signature:



April 5, 2018

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

TUESDAY, APRIL 17, 2018 @6:00 PM

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

DRAFT

Note: Go, Ro, St, We and Yo are abbreviations for Directors Gordon, Rowan, Stewart, 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 ORDINANCE NO. 160, AN ORDINANCE OD THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT ESTABLISHING PROCEDURES FOR PROCESSING CODE ENFORCEMENT ADMINISTRATIVE CITATIONS. Yo- "I move that we forgo the entire reading of the Ordinance and approve and accept Ordinance No. 160 and place this in the Tehachapi News." Yo;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 5) APPROVAL TO ENTER INTO AN AGREEMENT WITH DATA TICKET IN REGARD TO PROCESSING PARKING TICKETS AND ADMINISTRATIVE CITATIONS. Ro- "I make a motion that we accept the agreement with Data Ticket for a two year period with option number two." Ro;Yo. All Ayes. Chair Gordon- "Motion is CARRIED."
- 6) APPROVAL OF RESOLUTION NO. 2018-14, A RESOLUTION OF THE BOARD WITH UMPQUA BANK TO PARTICIPATE IN THE CSDA PURCHASING CARD PROGRAM. Yo- "I move that we approve Resolution No. 2018-14." Yo;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 7) DISCUSSION AND DIRECTION IN REGARD TO INCREASING THE DIRECTOR STIPEND FOR BOARD MEETING ATTENDANCE. We-"I make the motion that the Board increase the compensation from \$75.00 to \$100.00 for attending the Regular Board Meetings and \$100.00 for any subsequent Special Meetings in a given month, with a cap of \$600.00." We;Yo. All Ayes. Chair Gordon- "Motion is CARRIED."

- 8) APPROVAL TO VOTE FOR KAREN SANDERS TO THE KERN LAFCO COMMISSION. Yo-"I move that we approve voting for Karen Sanders on the Kern LAFCO Ballet." Yo;Ro. All Ayes. Chair Gordon- "Motion is CARRIED."
- 9) RATIFY THE EXPENSES FOR MAINTENANCE AND REPAIR ON VARIOUS PORTIONS OF THE WATER SYSTEM. We- "I make a motion to approve expenses of \$150,000 to be paid out of 05-8019 the Water Capital improvement fund." We;Yo. All Ayes. Chair Gordon- "Motion is CARRIED."
- 10) APPROVAL OF THE MARCH 20, 2018 REGULAR BOARD MEETING MINUTES AND THE APRIL 9, 2018 SPECAIL BOARD MEETING MINUTES. We- "I make a motion to approve the March 20, 2018 Regular Board Meeting minutes." We;St. All Ayes. Chair Gordon- "Motion is CARRIED." Yo-"I make a motion to amend the minutes from the April 9, 2018 Special Board Meeting Minutes to show that Director Rowan was absent and the motion that I made to approve the Mutaul Agreement with Tehachapi Parks, eliminate the word Cummings. Approve minutes as amended." Yo;We. All Ayes. Chair Gordon- "Motion is CARRIED."
- 11) APPROVAL OF CHECKS IN THE AMOUNT OF \$155,088.00 AND APPROVAL OF THE CALPERS RETIREMENT PAYMENTS. Ro- "I make a motion to accept this as written." Ro;St. All Ayes. Chair Gordon- "Motion is CARRIED."
- 12) FINANCIAL REPORT. "Financial Report RECEIVED AND FILED."
- 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;We.

Attest:

Signed:

Ed Gordon, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors

Stallion Springs Community Services District

Check Detail

CALPERS - APR 2018

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	18-07 ...	04/10/2018	CALPERS-ADP	PERS-ADP #18-07	1150 · Cash-Bank of the West			-3,776.88
				PERS-ADP #18-07	5149 · CalPers Retirement (CSD)	-431.57	01-Admin	431.57
				PERS-ADP #18-07	5149 · CalPers Retirement (CSD)	-1,040.67	03-Public Safety	1,040.67
				PERS-ADP #18-07	5149 · CalPers Retirement (CSD)	-440.36	05-Water	440.36
				PERS-ADP #18-07	5149 · CalPers Retirement (CSD)	-134.58	06-Sewer	134.58
				PERS-ADP #18-07	5150 · CalPers Retirement (Employee...)	-1,729.70	01-Admin	1,729.70
TOTAL						-3,776.88		3,776.88
Check	18-08 ...	04/24/2018	CALPERS-ADP	PERS-ADP #18-08	1150 · Cash-Bank of the West			-3,883.81
				PERS-ADP #18-08	5149 · CalPers Retirement (CSD)	-486.22	01-Admin	486.22
				PERS-ADP #18-08	5149 · CalPers Retirement (CSD)	-1,040.67	03-Public Safety	1,040.67
				PERS-ADP #18-08	5149 · CalPers Retirement (CSD)	-440.36	05-Water	440.36
				PERS-ADP #18-08	5149 · CalPers Retirement (CSD)	-134.58	06-Sewer	134.58
				PERS-ADP #18-08	5150 · CalPers Retirement (Employee...)	-1,781.98	01-Admin	1,781.98
TOTAL						-3,883.81		3,883.81

Stallion Springs Community Services District Payables Detail Report by Month

April 2018

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
ALL-AMERICAN PUMP REPAIR SERVICE INC.								
BIII	04/01/2018	ALL-AMERICAN PUMP REPAIR SE...		2000 - Accounts Payables			5,500.00	-5,500.00
BIII	04/01/2018	ALL-AMERICAN PUMP REPAIR SE...	BOOSTER 1 - PUMP #2 REPLACEMENT (25% DOWN)	8015 - Capital Equipment	05-Water	5,500.00		0.00
Total ALL-AMERICAN PUMP REPAIR SERVICE INC.						5,500.00	5,500.00	0.00
ANNOUNCE SOLUTIONS								
BIII	04/30/2018	ANNOUNCE SOLUTIONS		2000 - Accounts Payables			763.00	-763.00
BIII	04/30/2018	ANNOUNCE SOLUTIONS	VIDEO SYSTEM ANALYSIS/PROPOSAL WRITING/MONTH...	5673 - Misc. Contract Services	01-Admin	712.00		-51.00
BIII	04/30/2018	ANNOUNCE SOLUTIONS	WINDOWS UPDATE RECOVERY - PD	5673 - Misc. Contract Services	03-Public Safety	51.00		0.00
Total ANNOUNCE SOLUTIONS						763.00	763.00	0.00
AQUA-METRIC SALES COMPANY								
BIII	04/10/2018	AQUA-METRIC SALES COMPANY	INV - 0066693-IN	2000 - Accounts Payables			2,695.81	-2,695.81
BIII	04/10/2018	AQUA-METRIC SALES COMPANY	18 - 3/4" SR2 METERS/ 12-FREEZE PLATES	5519 - Water Meters	05-Water	2,695.81		0.00
Total AQUA-METRIC SALES COMPANY						2,695.81	2,695.81	0.00
ARGO CHEMICAL-INC.								
BIII	04/03/2018	ARGO CHEMICAL-INC.		2000 - Accounts Payables			538.87	-538.87
BIII	04/03/2018	ARGO CHEMICAL-INC.	HYPOCHLORITE SOLUTION 12.5%, CALIFORNIA MILL AS...	5523 - Chemicals	06-Sewer	538.87		0.00
Total ARGO CHEMICAL-INC.						538.87	538.87	0.00
AT&T								
BIII	04/06/2018	AT&T		2000 - Accounts Payables			238.72	-238.72
BIII	04/06/2018	AT&T	PHONE	5319 - Telephone	01-Admin	137.83		-100.89
BIII	04/06/2018	AT&T	PHONE	5319 - Telephone	02-Parks & Rec	61.09		-39.80
BIII	04/06/2018	AT&T	PHONE	5319 - Telephone	06-Sewer	39.80		0.00
Total AT&T						238.72	238.72	0.00
AUTO ZONE								
BIII	04/10/2018	AUTO ZONE		2000 - Accounts Payables			33.62	-33.62
BIII	04/10/2018	AUTO ZONE	20 AMP FUSES & GREASE	5419 - R & S Equipment	02-Parks & Rec	16.81		-16.81
BIII	04/10/2018	AUTO ZONE	20 AMP FUSES & GREASE	5419 - R & S Equipment	04-Roads	16.81		0.00
BIII	04/27/2018	AUTO ZONE		2000 - Accounts Payables			252.01	-252.01
BIII	04/27/2018	AUTO ZONE	DISC BRAKE CALIPE/BRAKE PADS	5415 - R & S Vehicles	05-Water	252.01		0.00
Total AUTO ZONE						285.63	285.63	0.00
BAKERSFIELD WELL & PUMP-INC.								
BIII	04/13/2018	BAKERSFIELD WELL & PUMP-INC.		2000 - Accounts Payables			18,737.75	-18,737.75
BIII	04/13/2018	BAKERSFIELD WELL & PUMP-INC.	Y-23 WELL REPLACEMENT	8015 - Capital Equipment	05-Water	18,737.75		0.00
Total BAKERSFIELD WELL & PUMP-INC.						18,737.75	18,737.75	0.00
BANK OF THE WEST MASTERCARD								
BIII	04/30/2018	BANK OF THE WEST MASTERCARD		2000 - Accounts Payables			6,260.49	-6,260.49
BIII	04/30/2018	BANK OF THE WEST MASTERCARD	CREDIT CARD	2101 - CSDA-Bank of The West	01-Admin	243.80		-6,016.89
BIII	04/30/2018	BANK OF THE WEST MASTERCARD	CREDIT CARD	2101 - CSDA-Bank of The West	02-Parks & Rec	5,273.35		-743.54
BIII	04/30/2018	BANK OF THE WEST MASTERCARD	CREDIT CARD	2101 - CSDA-Bank of The West	03-Public Safety		81.94	-825.48
BIII	04/30/2018	BANK OF THE WEST MASTERCARD	CREDIT CARD	2101 - CSDA-Bank of The West	04-Roads	210.06		-615.42
BIII	04/30/2018	BANK OF THE WEST MASTERCARD	CREDIT CARD	2101 - CSDA-Bank of The West	05-Water	615.42		0.00
Total BANK OF THE WEST MASTERCARD						6,342.43	6,342.43	0.00
BANKS PEST CONTROL, INC.								
BIII	04/02/2018	BANKS PEST CONTROL, INC.		2000 - Accounts Payables			58.00	-58.00
BIII	04/02/2018	BANKS PEST CONTROL, INC.	PEST CONTROL - GYM	5673 - Misc. Contract Services	02-Parks & Rec	58.00		0.00
BIII	04/02/2018	BANKS PEST CONTROL, INC.		2000 - Accounts Payables			70.00	-70.00
BIII	04/02/2018	BANKS PEST CONTROL, INC.	PEST CONTROL - WATER TREATMENT PLANT	5673 - Misc. Contract Services	05-Water	70.00		0.00
Total BANKS PEST CONTROL, INC.						128.00	128.00	0.00
BC LABORATORIES-INC.								
BIII	04/09/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			19.00	-19.00
BIII	04/09/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19.00		0.00
BIII	04/10/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			69.00	-69.00
BIII	04/10/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69.00		0.00
BIII	04/12/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			111.00	-111.00
BIII	04/12/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	111.00		0.00
BIII	04/16/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			19.00	-19.00
BIII	04/16/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	19.00		0.00
BIII	04/18/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			69.00	-69.00
BIII	04/18/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	69.00		0.00
BIII	04/20/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			175.00	-175.00
BIII	04/20/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	175.00		0.00
BIII	04/24/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			19.00	-19.00
BIII	04/24/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	05-Water	19.00		0.00
BIII	04/25/2018	BC LABORATORIES-INC.		2000 - Accounts Payables			1,289.00	-1,289.00
BIII	04/25/2018	BC LABORATORIES-INC.	LAB ANALYSIS	5631 - Lab Analysis	05-Water	1,289.00		0.00
Total BC LABORATORIES-INC.						1,770.00	1,770.00	0.00
BEST BEST & KRIEGER LLP								
BIII	04/16/2018	BEST BEST & KRIEGER LLP	MATTER #65261.00002	2000 - Accounts Payables			1,707.83	-1,707.83
BIII	04/16/2018	BEST BEST & KRIEGER LLP	SERVICES - BENZ SANITATIONWASTE MANAGEMENT R...	5615 - Legal	08-Solid Waste	1,707.83		0.00
BIII	04/16/2018	BEST BEST & KRIEGER LLP		2000 - Accounts Payables			2,585.60	-2,585.60
BIII	04/16/2018	BEST BEST & KRIEGER LLP	TOILET SIGNAGE/CONFLICTS ANALYSIS RE NEW DIREC...	5615 - Legal	01-Admin	606.10		-1,979.50
BIII	04/16/2018	BEST BEST & KRIEGER LLP	WASTE MANAGEMENT DISPUTE/ADMIN CITATIONS ORD...	5615 - Legal	08-Solid Waste	82.50		-1,897.00
BIII	04/16/2018	BEST BEST & KRIEGER LLP	ARTCOM - ADMINISTRATION CITATION	5615 - Legal	09-Art Comm	1,897.00		0.00
Total BEST BEST & KRIEGER LLP						4,293.43	4,293.43	0.00
COLONIAL LIFE INSURANCE								
BIII	04/30/2018	COLONIAL LIFE INSURANCE		2000 - Accounts Payables			457.84	-457.84
BIII	04/30/2018	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	01-Admin	159.18		-298.66
BIII	04/30/2018	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	03-Public Safety	138.48		-160.18
BIII	04/30/2018	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	05-Water	115.40		-44.78
BIII	04/30/2018	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	06-Sewer	44.78		0.00
Total COLONIAL LIFE INSURANCE						457.84	457.84	0.00
COOK, LINDA								
BIII	04/30/2018	COOK, LINDA		2000 - Accounts Payables			2,175.00	-2,175.00
BIII	04/30/2018	COOK, LINDA	WORK PERFORMED IN THE OFFICE - 72 HRS/ OUTSIDE ...	5673 - Misc. Contract Services	01-Admin	2,175.00		0.00
Total COOK, LINDA						2,175.00	2,175.00	0.00
CORE&MAIN								
BIII	04/05/2018	CORE&MAIN		2000 - Accounts Payables			1,080.54	-1,080.54
BIII	04/05/2018	CORE&MAIN	10X10 TEE/10" FLANGE/10" PIPEQUART PURPLE PRIME...	5531 - Supplies & Materials	05-Water	1,080.54		0.00
BIII	04/06/2018	CORE&MAIN		2000 - Accounts Payables			268.12	-268.12
BIII	04/06/2018	CORE&MAIN	12 - PRESSURE GAUGES	5531 - Supplies & Materials	05-Water	268.12		0.00
Total CORE&MAIN						1,348.66	1,348.66	0.00

Stallion Springs Community Services District Payables Detail Report by Month

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
CURIEL, RALPH								
Bill	04/11/2018	CURIEL, RALPH		2000 - Accounts Payables			6,000.00	-6,000.00
Bill	04/11/2018	CURIEL, RALPH	SERVICE - SEEDING & SPRAYING OF MAN O WAR PARK	8023 - Capital Contracts	02-Parks & Rec	6,000.00		0.00
Total CURIEL, RALPH						6,000.00	6,000.00	0.00
DICK BROWN'S TECHNICAL SERVICE-INC.								
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...		2000 - Accounts Payables			2,778.39	-2,778.39
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SCADA BACK-UP COMPUTER	5673 - Misc. Contract Services	05-Water	1,389.19		-1,389.20
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SCADA BACK-UP COMPUTER	5673 - Misc. Contract Services	06-Sewer	1,389.20		0.00
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...		2000 - Accounts Payables			2,990.00	-2,990.00
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SERVICE - SCADA REPAIR	5673 - Misc. Contract Services	05-Water	1,495.00		-1,495.00
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SERVICE - SCADA REPAIR	5673 - Misc. Contract Services	06-Sewer	1,495.00		0.00
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...		2000 - Accounts Payables			568.57	-568.57
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SERVICE AND INSTALL - SCADA @ REPEATER TOWER	5673 - Misc. Contract Services	05-Water	284.28		-284.29
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SERVICE AND INSTALL - SCADA @ REPEATER TOWER	5673 - Misc. Contract Services	06-Sewer	284.29		0.00
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...		2000 - Accounts Payables			293.25	-293.25
Bill	04/17/2018	DICK BROWN'S TECHNICAL SERV...	SERVICE - SCADA FOR WELLS & BOOSTER STATIONS A...	5673 - Misc. Contract Services	05-Water	293.25		0.00
Total DICK BROWN'S TECHNICAL SERVICE-INC.						6,630.21	6,630.21	0.00
GAS COMPANY								
Bill	04/12/2018	GAS COMPANY	11931674714	2000 - Accounts Payables			146.46	-146.46
Bill	04/12/2018	GAS COMPANY	GAS - FIRE	5327 - Natural Gas	07-Fire Dept	146.46		0.00
Bill	04/12/2018	GAS COMPANY	03077227803	2000 - Accounts Payables			14.30	-14.30
Bill	04/12/2018	GAS COMPANY	NATURAL GAS - POOL	5327 - Natural Gas	02-Parks & Rec	14.30		0.00
Bill	04/12/2018	GAS COMPANY	03321675690	2000 - Accounts Payables			25.29	-25.29
Bill	04/12/2018	GAS COMPANY	NATURAL GAS - CSD BV	5327 - Natural Gas	03-Public Safety	25.29		0.00
Bill	04/12/2018	GAS COMPANY	15676656166	2000 - Accounts Payables			72.67	-72.67
Bill	04/12/2018	GAS COMPANY	NATURAL GAS - ADMIN/PD	5327 - Natural Gas	01-Admin	72.67		0.00
Bill	04/12/2018	GAS COMPANY		2000 - Accounts Payables			85.75	-85.75
Bill	04/12/2018	GAS COMPANY	NATURAL GAS - GYM	5327 - Natural Gas	02-Parks & Rec	85.75		0.00
Total GAS COMPANY						344.47	344.47	0.00
GRANT, MIKE								
Bill	04/03/2018	GRANT, MIKE		2000 - Accounts Payables			4,511.54	-4,511.54
Bill	04/03/2018	GRANT, MIKE	WORKER'S COMPENSATION - PAYROLL PERIOD 3/17 - 3...	5115 - Regular Salaries	03-Public Safety	4,511.54		0.00
Bill	04/17/2018	GRANT, MIKE		2000 - Accounts Payables			3,130.98	-3,130.98
Bill	04/17/2018	GRANT, MIKE	ADJ. TO PREV. 3 CHKS \$4511.54(-\$345.14TAXESX3)=1035...	5115 - Regular Salaries	03-Public Safety	3,130.98		0.00
Total GRANT, MIKE						7,642.52	7,642.52	0.00
HOGUE, ROBERT G.								
Bill	04/12/2018	HOGUE, ROBERT G.		2000 - Accounts Payables			933.50	-933.50
Bill	04/12/2018	HOGUE, ROBERT G.	SURVEY - 3445-LL-30, 32, 33 SS DR/CHURCHILL DR-NOTI...	5673 - Misc. Contract Services	01-Admin	933.50		0.00
Total HOGUE, ROBERT G.						933.50	933.50	0.00
HOME DEPOT CREDIT SERVICES-INC.								
Bill	04/05/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			62.68	-62.68
Bill	04/05/2018	HOME DEPOT CREDIT SERVICES-...	CONCRETE BAGS	5531 - Supplies & Materials	06-Sewer	31.34		-31.34
Bill	04/05/2018	HOME DEPOT CREDIT SERVICES-...	BLUE MARKING PAINT	5531 - Supplies & Materials	05-Water	31.34		0.00
Bill	04/10/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			104.94	-104.94
Bill	04/10/2018	HOME DEPOT CREDIT SERVICES-...	LIGHT-PARK BATH/2 CYC OIL	5531 - Supplies & Materials	02-Parks & Rec	104.94		0.00
Bill	04/19/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			186.03	-186.03
Bill	04/19/2018	HOME DEPOT CREDIT SERVICES-...	MURIATIC ACID	5705 - Swimming Pool Expense	02-Parks & Rec	35.33		-150.70
Bill	04/19/2018	HOME DEPOT CREDIT SERVICES-...	PHOTOCELL/ELECTRICAL LIGHT BOX/TUNE UP KIT	5531 - Supplies & Materials	02-Parks & Rec	72.78		-77.92
Bill	04/19/2018	HOME DEPOT CREDIT SERVICES-...	14" METAL CUTOFF/GRINDER CUT OFF WHEELS	5531 - Supplies & Materials	05-Water	77.92		0.00
Bill	04/20/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			154.63	-154.63
Bill	04/20/2018	HOME DEPOT CREDIT SERVICES-...	HORSETHEIF BATHROOM - TRASH CAN/TAI LPIECE/SUP...	5531 - Supplies & Materials	02-Parks & Rec	154.63		0.00
Bill	04/24/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			9.93	-9.93
Bill	04/24/2018	HOME DEPOT CREDIT SERVICES-...	PIANO HINGE FOR TRASH SIGN	5531 - Supplies & Materials	08-Solid Waste	9.93		0.00
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			214.48	-214.48
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...	RIPLOCK REPLACEMENT CANOPY PERGULA COVER	5531 - Supplies & Materials	02-Parks & Rec	214.48		0.00
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...		2000 - Accounts Payables			217.45	-217.45
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...	ACID POOL/CABLE TIES/ALGAE BRUSH/ADAPTER/18" BR...	5705 - Swimming Pool Expense	02-Parks & Rec	169.97		-47.48
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...	WALL PLATE/LIGHT SWITCH/HOSE BIB	5531 - Supplies & Materials	02-Parks & Rec	31.32		-16.16
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...	PIPE	5415 - R & S Vehicles	04-Roads	9.30		-8.86
Bill	04/26/2018	HOME DEPOT CREDIT SERVICES-...	COUPLING/NIPPLE	5415 - R & S Vehicles	05-Water	6.86		0.00
Total HOME DEPOT CREDIT SERVICES-INC.						950.14	950.14	0.00
JENFITCH, LLC								
Bill	04/01/2018	JENFITCH, LLC		2000 - Accounts Payables			541.00	-541.00
Bill	04/01/2018	JENFITCH, LLC	JC 9830 METAL REMOVER 1- 55 GAL DRUM	5523 - Chemicals	06-Sewer	541.00		0.00
Bill	04/01/2018	JENFITCH, LLC		2000 - Accounts Payables			625.20	-625.20
Bill	04/01/2018	JENFITCH, LLC	JC 1887 CATIONIC COAGULANT 1 - 55 GAL DRUM	5523 - Chemicals	06-Sewer	625.20		0.00
Total JENFITCH, LLC						1,166.20	1,166.20	0.00
KERN TURF SUPPLY, INC.								
Bill	04/10/2018	KERN TURF SUPPLY, INC.		2000 - Accounts Payables			1,066.22	-1,066.22
Bill	04/10/2018	KERN TURF SUPPLY, INC.	18-ERASURE WEED & GRASS KILLER GROUND CLEAR	5531 - Supplies & Materials	04-Roads	1,066.22		0.00
Total KERN TURF SUPPLY, INC.						1,066.22	1,066.22	0.00
MCCROMETER, INC.								
Bill	04/09/2018	MCCROMETER, INC.		2000 - Accounts Payables			46.60	-46.60
Bill	04/09/2018	MCCROMETER, INC.	SERVICE - REMAINING AMT OWED FOR CALIBRATE DIS...	5673 - Misc. Contract Services	06-Sewer	46.60		0.00
Total MCCROMETER, INC.						46.60	46.60	0.00
P & J ELECTRIC-INC.								
Bill	04/03/2018	P & J ELECTRIC-INC.		2000 - Accounts Payables			1,489.17	-1,489.17
Bill	04/03/2018	P & J ELECTRIC-INC.	SERVICE CALL - WELL Y23 FRANKLIN SUBTROL MONITOR	5673 - Misc. Contract Services	05-Water	1,489.17		0.00
Total P & J ELECTRIC-INC.						1,489.17	1,489.17	0.00
P & N GARAGE & SMOG								
Bill	04/16/2018	P & N GARAGE & SMOG		2000 - Accounts Payables			128.26	-128.26
Bill	04/16/2018	P & N GARAGE & SMOG	OIL CHANGE & STRUT REPLACEMENT FOR VEH #15	5415 - R & S Vehicles	03-Public Safety	128.26		0.00
Bill	04/27/2018	P & N GARAGE & SMOG		2000 - Accounts Payables			1,972.02	-1,972.02
Bill	04/27/2018	P & N GARAGE & SMOG	SERVICE - MAINT ON VEHICLE #3 - DONNIE MARVIN	5415 - R & S Vehicles	03-Public Safety	1,972.02		0.00
Total P & N GARAGE & SMOG						2,100.28	2,100.28	0.00
PETTY CASH								
Bill	04/30/2018	PETTY CASH		2000 - Accounts Payables			159.97	-159.97
Bill	04/30/2018	PETTY CASH	SUPPLIES FOR HORSETHEIF PARK	5531 - Supplies & Materials	02-Parks & Rec	109.97		-50.00
Bill	04/30/2018	PETTY CASH	CLASS (BEST PRACTICE) - JIMMY BEST	5231 - Training/Travel & Cert's	03-Public Safety	50.00		0.00
Total PETTY CASH						159.97	159.97	0.00
PINEDA, ADAN								
Bill	04/28/2018	PINEDA, ADAN		2000 - Accounts Payables			120.00	-120.00
Bill	04/28/2018	PINEDA, ADAN	SERVICE - JANITORIAL FOR COMMUNITY CENTER	5515 - Janitorial	02-Parks & Rec	120.00		0.00
Total PINEDA, ADAN						120.00	120.00	0.00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
PIONEER HOME CENTER								
Bill	04/13/2018	PIONEER HOME CENTER		2000 - Accounts Payables			45.44	-45.44
Bill	04/13/2018	PIONEER HOME CENTER	SINGLE CUT KEY/DOUBLE CUT KEYS	5531 - Supplies & Materials	01-Admin	45.44		0.00
Bill	04/20/2018	PIONEER HOME CENTER		2000 - Accounts Payables			7.05	-7.05
Bill	04/20/2018	PIONEER HOME CENTER	HORSETHEIF PARK BATHROOM - POLYWASHER/SLIP J...	5531 - Supplies & Materials	02-Parks & Rec	7.05		0.00
Total PIONEER HOME CENTER						52.49	52.49	0.00
PITNEY BOWES								
Bill	04/11/2018	PITNEY BOWES		2000 - Accounts Payables			128.38	-128.38
Bill	04/11/2018	PITNEY BOWES	POSTAGE METER RENTAL	5651 - Postage Meter Lease	01-Admin	128.38		0.00
Total PITNEY BOWES						128.38	128.38	0.00
PRIME SIGNS								
Bill	04/09/2018	PRIME SIGNS		2000 - Accounts Payables			530.89	-530.89
Bill	04/09/2018	PRIME SIGNS	11 - 12X18 SINGLE SIDED ,080 ALUM. TRAIL SIGNS	5531 - Supplies & Materials	02-Parks & Rec	530.89		0.00
Total PRIME SIGNS						530.89	530.89	0.00
PUBLIC SAFETY CENTER, INC.								
Bill	04/30/2018	PUBLIC SAFETY CENTER, INC.		2000 - Accounts Payables			736.00	-736.00
Bill	04/30/2018	PUBLIC SAFETY CENTER, INC.	XTS2500 RADIO BATTERY - 7.5V/2100 MAH NIMH BATTERY	5533 - Tools & Equipment	03-Public Safety	736.00		0.00
Total PUBLIC SAFETY CENTER, INC.						736.00	736.00	0.00
R.H.F. INC.								
Bill	04/01/2018	R.H.F. INC.	SERIAL NO GHD14460	2000 - Accounts Payables			77.00	-77.00
Bill	04/01/2018	R.H.F. INC.	SERVICE - RADAR DEVICE CALIBRATION/NHTSA RECER...	5247 - Maintenance & Repair	03-Public Safety	77.00		0.00
Bill	04/01/2018	R.H.F. INC.	SERIAL NO GHD15744	2000 - Accounts Payables			77.00	-77.00
Bill	04/01/2018	R.H.F. INC.	SERVICE - RADAR DEVICE CALIBRATION/NHTSA RECER...	5247 - Maintenance & Repair	03-Public Safety	77.00		0.00
Total R.H.F. INC.						154.00	154.00	0.00
RACE COMMUNICATIONS COMPANY								
Bill	04/01/2018	RACE COMMUNICATIONS COMPA...		2000 - Accounts Payables			145.24	-145.24
Bill	04/01/2018	RACE COMMUNICATIONS COMPA...	INTERNET/TV	5806 - PD Grant/AB109-Service ...	03-Public Safety	145.24		0.00
Total RACE COMMUNICATIONS COMPANY						145.24	145.24	0.00
RODRIGUEZ, JOHNNY								
Bill	04/17/2018	RODRIGUEZ, JOHNNY		2000 - Accounts Payables			1,344.00	-1,344.00
Bill	04/17/2018	RODRIGUEZ, JOHNNY	SERVICE PROVIDED - STALLION SPRINGS CSD AS EXTR...	5673 - Misc. Contract Services	01-Admin	1,344.00		0.00
Bill	04/30/2018	RODRIGUEZ, JOHNNY		2000 - Accounts Payables			1,680.00	-1,680.00
Bill	04/30/2018	RODRIGUEZ, JOHNNY	SERVICE PROVIDED - STALLION SPRINGS CSD AS EXTR...	5673 - Misc. Contract Services	01-Admin	1,680.00		0.00
Total RODRIGUEZ, JOHNNY						3,024.00	3,024.00	0.00
RSI PETROLEUM-INC.								
Bill	04/30/2018	RSI PETROLEUM-INC.		2000 - Accounts Payables			3,159.12	-3,159.12
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	01-Admin	216.68		-2,942.44
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	03-Public Safety	935.95		-2,008.49
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	04-Roads	807.49		-1,199.00
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	05-Water	925.76		-273.24
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	06-Sewer	152.25		-120.99
Bill	04/30/2018	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	08-Solid Waste	120.99		0.00
Total RSI PETROLEUM-INC.						3,159.12	3,159.12	0.00
RUETTIGERS & SCHULER CIVIL ENGI								
Bill	04/19/2018	RUETTIGERS & SCHULER CIVIL E...		2000 - Accounts Payables			33,812.50	-33,812.50
Bill	04/19/2018	RUETTIGERS & SCHULER CIVIL E...	PREP FOR 2019 FY CONTRACT	5619 - Engineering	04-Roads	33,812.50		0.00
Total RUETTIGERS & SCHULER CIVIL ENGI						33,812.50	33,812.50	0.00
SALAS, ISAAC ELI								
Bill	04/17/2018	SALAS, ISAAC ELI		2000 - Accounts Payables			1,512.00	-1,512.00
Bill	04/17/2018	SALAS, ISAAC ELI	SERVICE PROVIDED - STALLION SPRINGS CSD AS EXTR...	5673 - Misc. Contract Services	01-Admin	1,512.00		0.00
Bill	04/30/2018	SALAS, ISAAC ELI		2000 - Accounts Payables			1,638.00	-1,638.00
Bill	04/30/2018	SALAS, ISAAC ELI	SERVICE PROVIDED - STALLION SPRINGS CSD AS EXTR...	5673 - Misc. Contract Services	01-Admin	1,638.00		0.00
Total SALAS, ISAAC ELI						3,150.00	3,150.00	0.00
SKOO'KUM H2O MONITORING, INC.								
Bill	04/30/2018	SKOO'KUM H2O MONITORING, INC.		2000 - Accounts Payables			300.00	-300.00
Bill	04/30/2018	SKOO'KUM H2O MONITORING, INC.	LAB SAMPLE DELIVERY FOR APRIL	5673 - Misc. Contract Services	06-Sewer	300.00		0.00
Total SKOO'KUM H2O MONITORING, INC.						300.00	300.00	0.00
SOUTHERN CALIFORNIA EDISON								
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			6,331.90	-6,331.90
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	01-Admin	447.41		-5,884.49
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	02-Parks & Rec	728.13		-5,158.36
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	04-Roads	23.37		-5,134.99
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	05-Water	3,711.59		-1,423.40
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	06-Sewer	762.66		-660.74
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	ELECTRIC	5315 - Electric	07-Fire Dept	660.74		0.00
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			415.25	-415.25
Bill	04/30/2018	SOUTHERN CALIFORNIA EDISON	STREET LIGHTS	5315 - Electric	04-Roads	415.25		0.00
Total SOUTHERN CALIFORNIA EDISON						6,747.15	6,747.15	0.00
SPECIAL DISTRICTS RISK MANAGEM								
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...		2000 - Accounts Payables			16,095.60	-16,095.60
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	APRIL MEDICAL INSURANCE	5135 - Medical Insurance	01-Admin	3,911.70		-12,183.90
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	APRIL MEDICAL INSURANCE	5135 - Medical Insurance	03-Public Safety	5,985.36		-6,198.54
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	APRIL MEDICAL INSURANCE	5135 - Medical Insurance	05-Water	4,275.84		-1,922.70
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	APRIL MEDICAL INSURANCE	5135 - Medical Insurance	06-Sewer	1,922.70		0.00
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...		2000 - Accounts Payables			1,061.79	-1,061.79
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	DENTAL INSURANCE (APR)	5139 - Dental Insurance	01-Admin	232.66		-829.13
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	DENTAL INSURANCE (APR)	5139 - Dental Insurance	03-Public Safety	433.28		-395.85
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	DENTAL INSURANCE (APR)	5139 - Dental Insurance	05-Water	123.11		-272.74
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	DENTAL INSURANCE (APR)	5139 - Dental Insurance	06-Sewer	108.32		-164.42
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	VISION INSURANCE (APR)	5143 - Vision Insurance	01-Admin	41.82		-122.60
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	VISION INSURANCE (APR)	5143 - Vision Insurance	03-Public Safety	79.96		-42.64
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	VISION INSURANCE (APR)	5143 - Vision Insurance	05-Water	22.65		-19.99
Bill	04/01/2018	SPECIAL DISTRICTS RISK MANAG...	VISION INSURANCE (APR)	5143 - Vision Insurance	06-Sewer	19.99		0.00
Bill	04/06/2018	SPECIAL DISTRICTS RISK MANAG...		2000 - Accounts Payables			537.71	-537.71
Bill	04/06/2018	SPECIAL DISTRICTS RISK MANAG...	INSURANCE - 2017 LEASED FORD F350 SUPER CAB(ENT...	5215 - Insurance	04-Roads	537.71		0.00
Total SPECIAL DISTRICTS RISK MANAGEM						17,695.10	17,695.10	0.00
STATE WATER RESOURCE CONTROL B								
Bill	04/05/2018	STATE WATER RESOURCE CONT...		2000 - Accounts Payables			125.00	-125.00
Bill	04/05/2018	STATE WATER RESOURCE CONT...	WWTP OPER, IN TRAINING - ISAAC SALAS	5257 - Permits/Fees/Inspection	05-Water	125.00		0.00
Total STATE WATER RESOURCE CONTROL B						125.00	125.00	0.00

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Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
STEEN, JOLIE L.								
Bill	04/30/2018	STEEN, JOLIE L.		2000 - Accounts Payables			665.00	-665.00
Bill	04/30/2018	STEEN, JOLIE L.	EXERCISE INSTRUCTOR	5707 - Exercise & Instructor Exp...	02-Parks & Rec	665.00		0.00
Total STEEN, JOLIE L.						665.00	665.00	0.00
STEVENS, VANESSA								
Bill	04/30/2018	STEVENS, VANESSA		2000 - Accounts Payables			46.64	-46.64
Bill	04/30/2018	STEVENS, VANESSA	APRIL LADIES CRAFT - WREATHS	5709 - Programs & Event Expense	02-Parks & Rec	36.05		-10.59
Bill	04/30/2018	STEVENS, VANESSA	MAY LADIES CRAFT - LARGE METAL HINGE CLIPS 20-PK...	5709 - Programs & Event Expense	02-Parks & Rec	10.59		0.00
Total STEVENS, VANESSA						46.64	46.64	0.00
STREAMLINE, INC								
Bill	04/15/2018	STREAMLINE, INC		2000 - Accounts Payables			200.00	-200.00
Bill	04/15/2018	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	04/30/2018	TEHACHAPI CUMMINGS COUNTY		2000 - Accounts Payables			1,625.49	-1,625.49
Bill	04/30/2018	TEHACHAPI CUMMINGS COUNTY	DOMESTIC WATER	5543 - Water Purchase Domestic	05-Water	1,625.49		0.00
Total TEHACHAPI CUMMINGS COUNTY WATE						1,625.49	1,625.49	0.00
TEHACHAPI NEWS								
Bill	04/30/2018	TEHACHAPI NEWS		2000 - Accounts Payables			176.25	-176.25
Bill	04/30/2018	TEHACHAPI NEWS	AD PUBLIC NOTICE FOR INACTIVE & DELINQUENT	5219 - Publications & Legals	05-Water	72.50		-103.75
Bill	04/30/2018	TEHACHAPI NEWS	AD POLICE ASSESSEMENT	5219 - Publications & Legals	03-Public Safety	25.94		-77.81
Bill	04/30/2018	TEHACHAPI NEWS	AD ROAD ASSESSEMENT	5219 - Publications & Legals	04-Roads	25.94		-51.87
Bill	04/30/2018	TEHACHAPI NEWS	AD WATER ASSESSEMENT	5219 - Publications & Legals	05-Water	25.94		-25.93
Bill	04/30/2018	TEHACHAPI NEWS	AD SEWER STANDBY ASSESSEMENT	5219 - Publications & Legals	06-Sewer	25.93		0.00
Total TEHACHAPI NEWS						176.25	176.25	0.00
TEL TEC SECURITY SYSTEMS, INC.								
Bill	04/01/2018	TEL TEC SECURITY SYSTEMS, INC.		2000 - Accounts Payables			30.00	-30.00
Bill	04/01/2018	TEL TEC SECURITY SYSTEMS, INC.	GYM ALARM MONITORING	5673 - Misc. Contract Services	02-Parks & Rec	30.00		0.00
Bill	04/04/2018	TEL TEC SECURITY SYSTEMS, INC.		2000 - Accounts Payables			100.00	-100.00
Bill	04/04/2018	TEL TEC SECURITY SYSTEMS, INC.	SERVICE LABOR - SEVERED PHONE LINE/SECURED TEL...	5673 - Misc. Contract Services	02-Parks & Rec	100.00		0.00
Total TEL TEC SECURITY SYSTEMS, INC.						130.00	130.00	0.00
USA BLUE BOOK								
Bill	04/17/2018	USA BLUE BOOK		2000 - Accounts Payables			186.62	-186.62
Bill	04/17/2018	USA BLUE BOOK	POTASSIUM IODIDE - ACS GRADE 100 G/EYE WASH BO...	5531 - Supplies & Materials	02-Parks & Rec	46.66		-139.96
Bill	04/17/2018	USA BLUE BOOK	POTASSIUM IODIDE - ACS GRADE 100 G/EYE WASH BO...	5531 - Supplies & Materials	04-Roads	46.66		-93.30
Bill	04/17/2018	USA BLUE BOOK	POTASSIUM IODIDE - ACS GRADE 100 G/EYE WASH BO...	5531 - Supplies & Materials	05-Water	46.65		-46.65
Bill	04/17/2018	USA BLUE BOOK	POTASSIUM IODIDE - ACS GRADE 100 G/EYE WASH BO...	5531 - Supplies & Materials	06-Sewer	46.65		0.00
Total USA BLUE BOOK						186.62	186.62	0.00
USA WASTE OF CALIFORNIA, INC.								
Bill	04/30/2018	USA WASTE OF CALIFORNIA, INC.		2000 - Accounts Payables			5,382.00	-5,382.00
Bill	04/30/2018	USA WASTE OF CALIFORNIA, INC.	APRIL - ROLL OFFS	5643 - Refuse Collection	08-Solid Waste	5,382.00		0.00
Bill	04/30/2018	USA WASTE OF CALIFORNIA, INC.		2000 - Accounts Payables			175.03	-175.03
Bill	04/30/2018	USA WASTE OF CALIFORNIA, INC.	PROPANE	5323 - Propane	01-Admin	175.03		0.00
Total USA WASTE OF CALIFORNIA, INC.						5,557.03	5,557.03	0.00
VERIZON WIRELESS								
Bill	04/12/2018	VERIZON WIRELESS		2000 - Accounts Payables			258.40	-258.40
Bill	04/12/2018	VERIZON WIRELESS	CELL PHONE	5639 - Radio/Repeater/Celphone	01-Admin	29.08		-229.32
Bill	04/12/2018	VERIZON WIRELESS	CELL PHONE	5639 - Radio/Repeater/Celphone	03-Public Safety	229.32		0.00
Total VERIZON WIRELESS						258.40	258.40	0.00
W3I ENGINEERING								
Bill	04/17/2018	W3I ENGINEERING		2000 - Accounts Payables			4,600.00	-4,600.00
Bill	04/17/2018	W3I ENGINEERING	WW PUMP STATION RECONSTRUCTION - PRELIM DESI...	5619 - Engineering	06-Sewer	4,600.00		0.00
Total W3I ENGINEERING						4,600.00	4,600.00	0.00
WITTS OFFICE SUPPLY								
Bill	04/13/2018	WITTS OFFICE SUPPLY		2000 - Accounts Payables			9.44	-9.44
Bill	04/13/2018	WITTS OFFICE SUPPLY	SHIPPING CHARGE - BOX OF MAIL TO CHIEF MIKE GRANT	5223 - Postage & UPS	03-Public Safety	9.44		0.00
Bill	04/25/2018	WITTS OFFICE SUPPLY		2000 - Accounts Payables			12.12	-12.12
Bill	04/25/2018	WITTS OFFICE SUPPLY	NAME PLATE - AMANDA STEWART - NEW BOARD OF DI...	5531 - Supplies & Materials	01-Admin	12.12		0.00
Total WITTS OFFICE SUPPLY						21.56	21.56	0.00
TOTAL						157,151.28	157,151.28	0.00

Stallion Springs Community Services District
Reconciliation Summary
2101 · CSDA-Bank of The West, Period Ending 04/30/2018

	<u>Apr 30, 18</u>
Beginning Balance	3,976.68
Cleared Transactions	
Charges and Cash Advances - 26 items	-6,485.15
Payments and Credits - 8 items	4,201.34
Total Cleared Transactions	<u>-2,283.81</u>
Cleared Balance	<u>6,260.49</u>
Register Balance as of 04/30/2018	6,260.49
Ending Balance	6,260.49

Stallion Springs Community Services District
Reconciliation Detail
2101 · CSDA-Bank of The West, Period Ending 04/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,976.68
Cleared Transactions						
Charges and Cash Advances - 26 items						
Credit Card Charge	04/01/2018	99262	ELETRIC MOTOR ...	X	-537.27	-537.27
Credit Card Charge	04/01/2018	692152	HOBBY LOBBY	X	-128.45	-665.72
Credit Card Charge	04/01/2018	22918...	SAVE ON CRAFTS	X	-113.99	-779.71
Credit Card Charge	04/03/2018	IN030...	M.K. RITTENHOUS...	X	-86.91	-866.62
Credit Card Charge	04/04/2018	111-1...	AMAZON.COM	X	-35.82	-902.44
Credit Card Charge	04/04/2018	E/409...	CHEVRON USA	X	-15.06	-917.50
Credit Card Charge	04/04/2018	111-8...	AMAZON.COM	X	-8.23	-925.73
Credit Card Charge	04/06/2018	APRIL...	A SAFE POOL ENC...	X	-3,000.00	-3,925.73
Credit Card Charge	04/06/2018	APRIL...	AMAZON.COM	X	-13.93	-3,939.66
Credit Card Charge	04/12/2018	22942...	SAVE ON CRAFTS	X	-78.99	-4,018.65
Credit Card Charge	04/12/2018	096877	UPS STORE	X	-78.15	-4,096.80
Credit Card Charge	04/13/2018	096403	TIRE STORE, THE...	X	-195.00	-4,291.80
Credit Card Charge	04/15/2018	052292	PRIME 109 STEAK...	X	-124.64	-4,416.44
Credit Card Charge	04/16/2018	065499	MEXICALI GRILL	X	-65.01	-4,481.45
Credit Card Charge	04/16/2018	059131	PIZZA MY HEART	X	-15.00	-4,496.45
Credit Card Charge	04/17/2018	83376	RAMADA INNS	X	-351.40	-4,847.85
Credit Card Charge	04/17/2018	83376	RAMADA INNS	X	-334.82	-5,182.67
Credit Card Charge	04/17/2018	017064	HOBBY LOBBY	X	-112.75	-5,295.42
Credit Card Charge	04/17/2018	060811	SHELL OIL	X	-99.00	-5,394.42
Credit Card Charge	04/21/2018	APRIL...	UPS STORE	X	-19.63	-5,414.05
Credit Card Charge	04/23/2018	APRIL...	KNORR SYSTEMS,...	X	-590.00	-6,004.05
Credit Card Charge	04/24/2018	016694	TRACTOR SUPPLY	X	-36.39	-6,040.44
Credit Card Charge	04/26/2018	111-5...	AMAZON.COM	X	-262.80	-6,303.24
Credit Card Charge	04/26/2018	111-2...	AMAZON.COM	X	-75.49	-6,378.73
Credit Card Charge	04/26/2018	111-5...	AMAZON.COM	X	-51.43	-6,430.16
Credit Card Charge	04/27/2018	111-0...	AMAZON.COM	X	-54.99	-6,485.15
Total Charges and Cash Advances					-6,485.15	-6,485.15
Payments and Credits - 8 items						
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	255.80	255.80
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	333.41	589.21
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	571.59	1,160.80
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	741.80	1,902.60
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	888.74	2,791.34
Bill	03/30/2018	MAR ...	BANK OF THE WE...	X	1,185.34	3,976.68
Credit Card Credit	04/04/2018	APRIL...	AMAZON.COM	X	101.57	4,078.25
Credit Card Credit	04/17/2018	015296	HOBBY LOBBY	X	123.09	4,201.34
Total Cleared Transactions					-2,283.81	-2,283.81
Cleared Balance					2,283.81	6,260.49
Register Balance as of 04/30/2018					2,283.81	6,260.49
Ending Balance					2,283.81	6,260.49

Stallion Springs Community Services District
Balance Sheet
As of April 30, 2018

Apr 30, 18

ASSETS

Current Assets

Checking/Savings

1100 · County of Kern Funds

1115 · Cash On Account-50380 General	674,211.01
1116 · Cash On Account-50384 Slef	140,644.15
1117 · Cash On Account-50385 Water	85,618.16
1118 · Cash On Account-50390 Cap. Imp	2,588,893.32
1119 · Cash On Account-50395 Bond	20,477.13
1121 · Cash On Account-50386 Sewer	8,956.63
1122 · Cash On Account-50387 Roads	332,240.11
1123 · Cash On Account-50388 Police	110,902.84
1124 · Cash On Account-50389 Mailbox	1,134.26
1125 · Cash On Account-50391 SSDLQ	335.01
1126 · Cash On Account-50392 PD/Admin	5,806.34
1127 · Cash On Account-50393 Wtr Flat	1,752.31
1128 · Cash On Account-50394 Swr Flat	837.97
1129 · Cash On Account-County FMV	-4,337.97

Total 1100 · County of Kern Funds 3,967,471.27

1130 · Cash On Account-Petty Cash 900.00

1140 · Cash-Bank of the Sierra 61,231.21

1150 · Cash-Bank of the West 69,068.06

Total Checking/Savings 4,098,670.54

**Stallion Springs Community Services District
Profit & Loss by Class YTD
July 2017 through April 2018**

	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	69,930.43	208,000.00	410,000.00	0.00	0.00	0.00	0.00	0.00	0.00	687,930.43
4119 - Prior Secured Property Taxes	801.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	801.29
4120 - G.F. Fines Forfeits & Penalties	198.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198.37
4123 - Current Unsec. Property Taxes	65,223.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,223.26
4127 - Prior Unsec. Property Taxes	-2,394.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,394.28
4131 - Homeowner's Exemption	3,042.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,042.49
Total 4100 - Tax Revenues	136,801.56	208,000.00	410,000.00	0.00	0.00	0.00	0.00	0.00	0.00	754,801.56
4200 - Road Assessment Revenues										
4215 - Road Assessment Current	0.00	0.00	0.00	304,004.80	0.00	0.00	0.00	0.00	0.00	304,004.80
4219 - Road Assessment Prior	0.00	0.00	0.00	12,831.46	0.00	0.00	0.00	0.00	0.00	12,831.46
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	7,676.10	0.00	0.00	0.00	0.00	0.00	7,676.10
4223 - Road Assessment Interest	0.00	0.00	0.00	2,250.27	0.00	0.00	0.00	0.00	0.00	2,250.27
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	326,762.63	0.00	0.00	0.00	0.00	0.00	326,762.63
4300 - Water Revenues										
4315 - Water Avail. Current	0.00	0.00	0.00	0.00	80,254.40	0.00	0.00	0.00	0.00	80,254.40
4319 - Water Avail. Prior	0.00	0.00	0.00	0.00	2,950.16	0.00	0.00	0.00	0.00	2,950.16
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	1,196.98	0.00	0.00	0.00	0.00	1,196.98
4323 - Water Avail. Interest	0.00	0.00	0.00	0.00	447.98	0.00	0.00	0.00	0.00	447.98
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	442,901.68	0.00	0.00	0.00	0.00	442,901.68
4329 - Water Recharge	0.00	0.00	0.00	0.00	4,875.39	0.00	0.00	0.00	0.00	4,875.39
4335 - Water Meter Revenues	0.00	0.00	0.00	0.00	12,675.00	0.00	0.00	0.00	0.00	12,675.00
4339 - Water Connections	0.00	0.00	0.00	0.00	3,142.00	0.00	0.00	0.00	0.00	3,142.00
4343 - Meter Maintenance	0.00	0.00	0.00	0.00	14.53	0.00	0.00	0.00	0.00	14.53
4347 - Water Capacity Fees	0.00	0.00	0.00	0.00	99,723.00	0.00	0.00	0.00	0.00	99,723.00
4349 - Water Service Charge	0.00	0.00	0.00	0.00	294,068.30	0.00	0.00	0.00	0.00	294,068.30
4351 - Backflow Service Charge & Repa	0.00	0.00	0.00	0.00	1,540.00	0.00	0.00	0.00	0.00	1,540.00
Total 4300 - Water Revenues	0.00	0.00	0.00	0.00	943,789.42	0.00	0.00	0.00	0.00	943,789.42
4400 - Sewer Revenues										
4415 - Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	8,372.20	0.00	0.00	0.00	8,372.20
4419 - Sewer Avail. Prior	0.00	0.00	0.00	0.00	0.00	394.42	0.00	0.00	0.00	394.42
4420 - Swr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	0.00	177.63	0.00	0.00	0.00	177.63
4423 - Sewer Avail. Interest	0.00	0.00	0.00	0.00	0.00	22.64	0.00	0.00	0.00	22.64
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	211,765.18	0.00	0.00	0.00	211,765.18
4431 - Sewer Connection Fees	0.00	0.00	0.00	0.00	0.00	5,625.00	0.00	0.00	0.00	5,625.00
4435 - Sewer Capacity Fees	0.00	0.00	0.00	0.00	0.00	18,510.00	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	138,738.66	0.00	138,738.66
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	244,867.07	0.00	138,738.66	0.00	383,605.73
4500 - Miscellaneous Revenue										
4515 - Interest From Taxes & Bank	3,946.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,946.82
4517 - Interest From Capital Imp	3,822.32	76.99	-5.57	3,280.81	8,432.12	1,864.33	0.00	1,294.37	227.79	18,553.16
4518 - Interest From SLEF	0.00	0.00	837.69	0.00	0.00	0.00	0.00	0.00	0.00	837.69
4523 - Fishing Permit Fee	0.00	1,647.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,647.00
4527 - Mailbox Maint. Fee	3,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,275.00
4531 - Rent	2,000.00	7,285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,285.00
4535 - Penalties	0.00	0.00	0.00	0.00	16,136.01	0.00	0.00	0.00	0.00	16,136.01
4539 - Misc Revenue	755.25	450.00	3,460.00	0.00	2,864.23	511.85	0.00	6,190.00	0.00	14,031.33
4541 - Weed Abatement Income	0.00	16,153.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,153.74
4543 - Encroachment Permit Fees	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
4551 - Police Charges	0.00	0.00	273.70	0.00	0.00	0.00	0.00	0.00	0.00	273.70
4563 - Sscsd NSF Charge	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
4567 - Police Slef	0.00	0.00	139,416.41	0.00	0.00	0.00	0.00	0.00	0.00	139,416.41
4573 - Swimming Pool Revenue	0.00	6,220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,220.00
4575 - Exercise & Misc. Class Revenue	0.00	3,530.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,530.00
4577 - Park Program Revenue	0.00	20,948.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,948.19
4579 - Library Revenue	0.00	1,534.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,534.39
Total 4500 - Miscellaneous Revenue	14,759.39	57,845.31	143,982.23	3,280.81	27,232.36	2,376.18	0.00	1,294.37	6,417.79	257,188.44
4600 - Police Revenues										
4615 - Police Asmt-Current Secured	0.00	0.00	108,231.20	0.00	0.00	0.00	0.00	0.00	0.00	108,231.20
4619 - Police Asmt-Prior Secured	0.00	0.00	2,961.80	0.00	0.00	0.00	0.00	0.00	0.00	2,961.80
4623 - Police Asmt. Interest	0.00	0.00	192.11	0.00	0.00	0.00	0.00	0.00	0.00	192.11
Total 4600 - Police Revenues	0.00	0.00	111,385.11	0.00	0.00	0.00	0.00	0.00	0.00	111,385.11
4700 - Mailbox Revenues										
4715 - Lock Mailbox Asmt.-Current	123.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.70
4719 - Locked Mailbox Asmt.-Prior	592.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	592.62
4720 - MB-Fines, Forfeits & Penalties	415.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415.38
4723 - Lock Mailbox Asmt-Interest	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.41
Total 4700 - Mailbox Revenues	1,134.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,134.11

**Stallion Springs Community Services District
Profit & Loss by Class YTD
July 2017 through April 2018**

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
4800 · Tax Lien DLQ Revenue										
4815 · SSDLQ-Current	289.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289.60
4819 · SSDLQ-Prior	19.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.40
4820 · SSDLQ-Fines, Forfeits & Pen	666.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	666.80
4823 · SSDLQ-Interest	6.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.32
Total 4800 · Tax Lien DLQ Revenue	982.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982.12
4900 · PD/Admin Bldg. Revenue										
4915 · PD/Admin Bldg.-Current	1,559.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,559.24
4919 · PD/Admin Bldg-Prior	1,407.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,407.90
4920 · BLDG-Fines, Forfeits & Pen	938.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	938.72
4923 · PD/Admin Bldg. Interest	47.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.58
Total 4900 · PD/Admin Bldg. Revenue	3,953.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,953.44
5000 · Inactive Flat Charges										
5015 · Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	1,708.66	0.00	0.00	0.00	0.00	1,708.66
5019 · Inactive Wtr Flat-Prior	0.00	0.00	0.00	0.00	27.64	0.00	0.00	0.00	0.00	27.64
5020 · Inactive Wtr Flat-Fines, Forfei	0.00	0.00	0.00	0.00	3.64	0.00	0.00	0.00	0.00	3.64
5023 · Inactive Wtr Flat-Interest	0.00	0.00	0.00	0.00	12.59	0.00	0.00	0.00	0.00	12.59
5027 · Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	829.12	0.00	0.00	0.00	829.12
5033 · Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	0.00	5.89	0.00	0.00	0.00	5.89
Total 5000 · Inactive Flat Charges	0.00	0.00	0.00	0.00	1,752.53	835.01	0.00	0.00	0.00	2,587.54
Total Income	157,630.62	265,845.31	665,367.34	330,043.44	972,774.31	248,078.26	0.00	140,033.03	6,417.79	2,786,190.10
Gross Profit	157,630.62	265,845.31	665,367.34	330,043.44	972,774.31	248,078.26	0.00	140,033.03	6,417.79	2,786,190.10
Expense										
5100 · Personnel Expenses										
5115 · Regular Salaries	210,682.49	28,362.64	283,563.49	0.00	206,733.21	45,154.32	0.00	0.00	0.00	774,496.15
5127 · Fica	16,364.01	2,169.72	21,428.58	0.00	15,820.85	3,454.32	0.00	0.00	0.00	59,237.48
5131 · Worker's Compensation Ins	5,237.81	2,342.00	12,969.00	0.00	9,159.00	3,536.00	0.00	0.00	0.00	33,243.81
5135 · Medical Insurance	37,461.80	0.00	97,555.20	0.00	46,147.86	18,718.80	0.00	0.00	0.00	199,883.66
5139 · Dental Insurance	2,434.80	0.00	4,477.08	0.00	3,595.12	1,119.27	0.00	0.00	0.00	11,626.27
5143 · Vision Insurance	373.10	0.00	719.64	0.00	562.87	179.91	0.00	0.00	0.00	1,835.52
5149 · CalPers Retirement (CSD)	18,424.93	1,411.30	46,849.82	0.00	17,470.90	4,500.85	0.00	0.00	0.00	88,657.80
5150 · CalPers Retirement (Employees)	-1,271.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,271.60
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	1,750.98	0.00	1,569.44	0.00	1,911.81	492.58	0.00	0.00	0.00	5,724.81
5159 · Unemployment	11,700.00	0.00	7,150.96	0.00	0.00	0.00	0.00	0.00	0.00	18,850.96
Total 5100 · Personnel Expenses	303,158.32	34,285.66	476,283.21	0.00	301,401.62	77,156.05	0.00	0.00	0.00	1,192,284.86
5200 · General & Administrative										
5215 · Insurance	7,279.83	1,000.00	12,900.51	1,726.22	12,000.00	2,300.00	0.00	2,500.00	0.00	39,706.56
5219 · Publications & Legals	867.50	270.28	161.73	25.94	203.44	98.83	0.00	0.00	0.00	1,627.72
5223 · Postage & UPS	-56.88	0.00	93.38	0.00	1,678.73	100.34	0.00	0.00	0.00	1,815.57
5227 · Office Supplies	2,644.37	295.55	86.13	494.60	629.62	149.86	0.00	0.00	231.16	4,531.31
5231 · Training/Travel & Cert's	741.32	1,874.87	3,140.03	0.00	3,355.36	0.00	0.00	0.00	0.00	9,111.58
5235 · Dues & Subscriptions	7,545.35	0.00	2,385.67	0.00	1,184.86	0.00	0.00	0.00	0.00	11,115.88
5239 · Director's Fees	3,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,225.00
5247 · Maintenance & Repair	0.00	934.49	154.00	0.00	150.91	800.00	0.00	0.00	0.00	2,039.40
5253 · Expense Account	2,940.66	0.00	326.52	3,357.19	10.14	0.00	0.00	0.00	0.00	6,534.51
5257 · Permits/Fees/Inspection	1,219.17	1,562.15	50.85	54.18	10,843.79	3,244.17	0.00	2,520.00	0.00	19,494.31
5261 · Clothing/Safety Equip./Uniform	250.16	171.58	4,414.48	349.99	1,373.34	242.51	0.00	0.00	0.00	8,802.06
5265 · Printing Cost	379.79	0.00	155.01	113.52	377.05	85.13	0.00	538.93	0.00	1,649.43
5272 · Weed Abatement Cost	0.00	18,704.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,704.15
5279 · Internet	437.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.26
5281 · Library Expense	0.00	141.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141.79
Total 5200 · General & Administrative	27,473.53	24,954.86	23,868.31	6,121.64	31,807.24	7,020.86	0.00	5,558.93	231.16	127,036.53
5300 · Utilities										
5315 · Electric	5,669.24	9,496.93	0.00	4,399.93	61,838.04	9,087.96	42.69	0.00	0.00	90,334.79
5319 · Telephone	1,327.68	581.79	0.00	0.00	0.00	394.73	0.00	0.00	0.00	2,304.20
5323 · Propane	1,605.64	0.00	0.00	15.06	0.00	0.00	0.00	0.00	0.00	1,620.70
5327 · Natural Gas	555.45	3,020.36	185.56	0.00	0.00	0.00	93.33	0.00	0.00	3,854.70
Total 5300 · Utilities	9,158.01	13,099.08	185.56	4,414.99	61,638.04	9,482.69	136.02	0.00	0.00	98,114.39
5400 · Rolling Stock & Equipment										
5415 · R & S Vehicles	0.00	1,245.25	6,348.30	2,704.11	3,177.55	554.92	0.00	0.00	0.00	14,030.13
5419 · R & S Equipment	37.53	215.14	207.67	4,685.04	748.18	50.57	0.00	6,486.77	0.00	12,430.90
5423 · Fuel	2,551.03	388.00	8,530.00	6,363.12	9,565.07	1,645.75	0.00	891.67	0.00	29,934.64
Total 5400 · Rolling Stock & Equipment	2,588.56	1,848.39	15,085.97	13,752.27	13,490.80	2,251.24	0.00	7,378.44	0.00	56,395.67

Stallion Springs Community Services District
Profit & Loss by Class YTD

July 2017 through April 2018

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
5500 · Supplies										
5515 · Janitorial	676.90	1,179.84	0.00	0.00	45.71	98.51	0.00	0.00	0.00	2,000.96
5519 · Water Meters	0.00	0.00	0.00	0.00	3,942.63	0.00	0.00	0.00	0.00	3,942.63
5523 · Chemicals	0.00	0.00	0.00	0.00	0.00	13,250.32	0.00	0.00	0.00	13,250.32
5527 · Road Patch	0.00	0.00	0.00	2,537.25	2,270.00	0.00	0.00	0.00	0.00	4,807.25
5531 · Supplies & Materials	2,400.59	7,844.73	1,321.32	5,465.15	26,209.18	4,505.12	0.00	64.76	0.00	47,810.85
5533 · Tools & Equipment	2,479.76	1,131.10	3,401.13	4,597.93	4,650.62	1,142.41	0.00	122.14	0.00	17,525.09
5543 · Water Purchase Domestic	0.00	0.00	0.00	0.00	52,389.55	0.00	0.00	0.00	0.00	52,389.55
Total 5500 · Supplies	5,557.25	10,155.67	4,722.45	12,600.33	89,507.69	18,996.36	0.00	186.90	0.00	141,726.65
5600 · Outside Services										
5615 · Legal	16,534.11	0.00	-1,228.50	0.00	947.00	611.10	0.00	3,985.61	2,119.04	22,968.36
5619 · Engineering	0.00	0.00	0.00	49,618.75	0.00	11,900.40	0.00	0.00	0.00	61,519.15
5623 · Audit	22,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,050.00
5627 · Consulting	1,265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,265.00
5631 · Lab Analysis	0.00	0.00	0.00	0.00	7,685.49	15,412.00	0.00	0.00	0.00	23,097.49
5639 · Radio/Repeater/Cellphone	366.66	0.00	2,230.04	80.00	617.18	25.18	0.00	0.00	0.00	3,319.06
5643 · Refuse Collection	0.00	187.20	0.00	0.00	0.00	1,660.29	0.00	58,691.42	0.00	60,538.91
5647 · Copier Maintenance	1,483.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.99
5651 · Postage Meter Lease	521.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521.28
5655 · Rent & Lease Equipment	187.00	1,144.60	0.00	4,543.54	0.00	2,048.28	0.00	0.00	0.00	7,923.42
5663 · Uniform Rental & Cleaning	450.92	0.00	0.00	0.00	1,449.72	503.01	0.00	0.00	0.00	2,403.65
5673 · Misc. Contract Services	41,548.25	9,962.84	3,984.58	551.60	17,458.77	17,145.21	0.00	527.15	0.00	91,178.40
5681 · KC Collection Of Taxes	10,267.43	0.00	482.40	443.80	488.40	108.80	0.00	0.00	0.00	11,790.83
5686 · Service Fees - Payroll/AP	2,102.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,102.85
Total 5600 · Outside Services	96,777.49	11,294.64	5,468.52	55,237.69	28,646.56	49,414.27	0.00	63,204.18	2,119.04	312,162.39
5700 · Parks & Recreation										
5705 · Swimming Pool Expense	0.00	14,698.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,698.30
5707 · Exercise & Instructor Expense	0.00	5,900.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,900.16
5709 · Programs & Event Expense	0.00	11,517.65	58.84	0.00	0.00	0.00	0.00	0.00	0.00	11,576.49
Total 5700 · Parks & Recreation	0.00	32,116.11	58.84	0.00	0.00	0.00	0.00	0.00	0.00	32,174.95
5800 · Grants										
5805 · PD Grant AB109-Non Serv Expense	0.00	0.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
5806 · PD GrantAB109-Service Expense	0.00	0.00	3,762.08	0.00	0.00	0.00	0.00	0.00	0.00	3,762.08
Total 5800 · Grants	0.00	0.00	5,862.08	0.00	0.00	0.00	0.00	0.00	0.00	5,862.08
Total Expense	444,713.16	127,754.41	531,534.94	92,126.92	526,491.95	164,321.47	136.02	76,328.45	2,350.20	1,965,757.52
Net Ordinary Income	-287,082.54	138,090.90	133,832.40	237,916.52	446,282.36	83,756.79	-136.02	63,704.58	4,067.59	820,432.58
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-366,766.07	27,507.46	50,430.33	114,614.44	114,614.41	22,922.89	0.00	32,092.03	4,584.51	0.00
8000 · Capital Expenses										
8015 · Capital Equipment	0.00	3,000.00	0.00	64,194.00	45,887.75	16,763.32	0.00	0.00	0.00	129,845.07
8023 · Capital Contracts	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
8029 · Interest Expense	0.00	0.00	0.00	0.00	9,025.47	0.00	0.00	0.00	0.00	9,025.47
Total 8000 · Capital Expenses	0.00	9,000.00	0.00	64,194.00	54,913.22	16,763.32	0.00	0.00	0.00	144,870.54
Total Other Expense	-366,766.07	36,507.46	50,430.33	178,808.44	169,527.63	39,686.21	0.00	32,092.03	4,584.51	144,870.54
Net Other Income	366,766.07	-36,507.46	-50,430.33	-178,808.44	-169,527.63	-39,686.21	0.00	-32,092.03	-4,584.51	-144,870.54
Net Income	79,683.53	101,583.44	83,402.07	59,108.08	276,754.73	44,070.58	-136.02	31,612.55	-516.92	675,562.04

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

April 2018

	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	69,930.43	208,000.00	1,122.22	0.00	0.00	0.00	0.00	0.00	0.00	279,052.65
4119 · Prior Secured Property Taxes	42.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.19
4120 · G.F. Fines Forfeits & Penalties	27.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.22
4123 · Current Unsec. Property Taxes	54.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.77
4127 · Prior Unsec. Property Taxes	-2,550.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,550.78
Total 4100 · Tax Revenues	67,503.83	208,000.00	1,122.22	0.00	0.00	0.00	0.00	0.00	0.00	276,626.05
4200 · Road Assessment Revenues										
4215 · Road Assessment Current	0.00	0.00	0.00	101,985.80	0.00	0.00	0.00	0.00	0.00	101,985.80
4219 · Road Assessment Prior	0.00	0.00	0.00	150.20	0.00	0.00	0.00	0.00	0.00	150.20
4220 · Road-Fines Forfeits & Penalties	0.00	0.00	0.00	31.89	0.00	0.00	0.00	0.00	0.00	31.89
4223 · Road Assessment Interest	0.00	0.00	0.00	388.65	0.00	0.00	0.00	0.00	0.00	388.65
Total 4200 · Road Assessment Revenues	0.00	0.00	0.00	102,556.54	0.00	0.00	0.00	0.00	0.00	102,556.54
4300 · Water Revenues										
4315 · Water Avail. Current	0.00	0.00	0.00	0.00	24,166.31	0.00	0.00	0.00	0.00	24,166.31
4319 · Water Avail. Prior	0.00	0.00	0.00	0.00	30.20	0.00	0.00	0.00	0.00	30.20
4320 · Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	6.42	0.00	0.00	0.00	0.00	6.42
4323 · Water Avail. Interest	0.00	0.00	0.00	0.00	90.41	0.00	0.00	0.00	0.00	90.41
4327 · Water Sales Domestic	0.00	0.00	0.00	0.00	53,901.50	0.00	0.00	0.00	0.00	53,901.50
4329 · Water Recharge	0.00	0.00	0.00	0.00	780.09	0.00	0.00	0.00	0.00	780.09
4335 · Water Meter Revenues	0.00	0.00	0.00	0.00	975.00	0.00	0.00	0.00	0.00	975.00
4339 · Water Connections	0.00	0.00	0.00	0.00	295.60	0.00	0.00	0.00	0.00	295.60
4347 · Water Capacity Fees	0.00	0.00	0.00	0.00	7,671.00	0.00	0.00	0.00	0.00	7,671.00
4349 · Water Service Charge	0.00	0.00	0.00	0.00	58,265.20	0.00	0.00	0.00	0.00	58,265.20
Total 4300 · Water Revenues	0.00	0.00	0.00	0.00	146,181.73	0.00	0.00	0.00	0.00	146,181.73
4400 · Sewer Revenues										
4415 · Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	2,853.05	0.00	0.00	0.00	2,853.05
4423 · Sewer Avail. Interest	0.00	0.00	0.00	0.00	0.00	9.05	0.00	0.00	0.00	9.05
4427 · Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	41,289.32	0.00	0.00	0.00	41,289.32
4431 · Sewer Connection Fees	0.00	0.00	0.00	0.00	0.00	1,875.00	0.00	0.00	0.00	1,875.00
4435 · Sewer Capacity Fees	0.00	0.00	0.00	0.00	0.00	6,170.00	0.00	0.00	0.00	6,170.00
4439 · Refuse Collection Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,655.00	0.00	27,655.00
Total 4400 · Sewer Revenues	0.00	0.00	0.00	0.00	0.00	52,196.42	0.00	27,655.00	0.00	79,851.42
4500 · Miscellaneous Revenue										
4515 · Interest From Taxes & Bank	727.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727.62
4517 · Interest From Capital Imp	769.99	14.28	0.00	741.56	1,639.92	404.91	0.00	300.41	52.35	3,923.42
4518 · Interest From SLEF	0.00	0.00	190.94	0.00	0.00	0.00	0.00	0.00	0.00	190.94
4527 · Mailbox Maint. Fee	205.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205.00
4535 · Penalties	0.00	0.00	0.00	0.00	264.54	0.00	0.00	0.00	0.00	264.54
4539 · Misc Revenue	41.50	40.00	0.00	0.00	0.00	0.00	0.00	0.00	980.00	1,061.50
4541 · Weed Abatement Income	0.00	8,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,550.00
4543 · Encroachment Permit Fees	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
4551 · Police Charges	0.00	0.00	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.62
4563 · Sscsd NSF Charge	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
4575 · Exercise & Misc. Class Revenue	0.00	245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.00
Total 4500 · Miscellaneous Revenue	1,919.11	8,849.28	191.56	741.56	1,904.46	404.91	0.00	300.41	1,032.35	15,343.64
4600 · Police Revenues										
4615 · Police Asmt-Current Secured	0.00	0.00	37,825.70	0.00	0.00	0.00	0.00	0.00	0.00	37,825.70
4623 · Police Asmt. Interest	0.00	0.00	114.23	0.00	0.00	0.00	0.00	0.00	0.00	114.23
Total 4600 · Police Revenues	0.00	0.00	37,939.93	0.00	0.00	0.00	0.00	0.00	0.00	37,939.93
4700 · Mailbox Revenues										
4723 · Lock Mailbox Asmt.-Interest	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.52
Total 4700 · Mailbox Revenues	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.52

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

April 2018

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
4800 · Tax Lien DLQ Revenue										
4823 · SSDLQ-Interest	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43
Total 4800 · Tax Lien DLQ Revenue	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43
4900 · PD/Admin Bldg. Revenue										
4923 · PD/Admin Bldg.Interest	8.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.41
Total 4900 · PD/Admin Bldg. Revenue	8.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.41
5000 · Inactive Flat Charges										
5015 · Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	704.54	0.00	0.00	0.00	0.00	704.54
5023 · Inactive Wtr Flat-Interest	0.00	0.00	0.00	0.00	1.66	0.00	0.00	0.00	0.00	1.66
5027 · Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	435.98	0.00	0.00	0.00	435.98
5033 · Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.67
Total 5000 · Inactive Flat Charges	0.00	0.00	0.00	0.00	706.20	436.65	0.00	0.00	0.00	1,142.85
Total Income	69,433.30	216,849.28	39,253.71	103,298.10	148,792.39	53,037.98	0.00	27,955.41	1,032.35	659,652.52
Gross Profit	69,433.30	216,849.28	39,253.71	103,298.10	148,792.39	53,037.98	0.00	27,955.41	1,032.35	659,652.52
Expense										
5100 · Personnel Expenses										
5115 · Regular Salaries	16,572.11	956.04	27,498.08	0.00	14,847.18	4,364.31	0.00	0.00	0.00	64,237.72
5127 · Fica	1,307.93	73.14	2,209.21	0.00	1,141.47	333.87	0.00	0.00	0.00	5,065.62
5135 · Medical Insurance	3,911.70	0.00	5,985.36	0.00	4,275.84	1,922.70	0.00	0.00	0.00	16,095.60
5139 · Dental Insurance	232.66	0.00	433.28	0.00	123.11	108.32	0.00	0.00	0.00	897.37
5143 · Vision Insurance	41.82	0.00	79.96	0.00	22.65	19.99	0.00	0.00	0.00	164.42
5149 · CalPers Retirement (CSD)	1,600.97	141.13	3,380.18	0.00	1,477.30	451.99	0.00	0.00	0.00	7,051.57
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	0.00	138.48	0.00	115.40	44.78	0.00	0.00	0.00	457.84
Total 5100 · Personnel Expenses	23,826.37	1,170.31	39,724.55	0.00	22,002.95	7,245.96	0.00	0.00	0.00	93,970.14
5200 · General & Administrative										
5215 · Insurance	0.00	0.00	0.00	537.71	0.00	0.00	0.00	0.00	0.00	537.71
5219 · Publications & Legals	0.00	0.00	25.94	25.94	98.44	25.93	0.00	0.00	0.00	176.25
5223 · Postage & UPS	-5.15	0.00	29.07	0.00	78.15	0.00	0.00	0.00	0.00	102.07
5227 · Office Supplies	54.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.57
5231 · Training/Travel & Cert's	0.00	1,579.87	50.00	0.00	0.00	0.00	0.00	0.00	0.00	1,629.87
5239 · Director's Fees	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00
5247 · Maintenance & Repair	0.00	36.39	154.00	0.00	0.00	0.00	0.00	0.00	0.00	190.39
5257 · Permits/Fees/Inspection	-25.00	0.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	100.00
5261 · Clothing/Safety Equip./Uniforms	0.00	0.00	-101.57	0.00	0.00	0.00	0.00	0.00	0.00	-101.57
Total 5200 · General & Administrative	549.42	1,616.26	157.44	563.65	301.59	25.93	0.00	0.00	0.00	3,214.29
5300 · Utilities										
5315 · Electric	447.41	726.13	0.00	438.62	3,711.59	762.66	-59.44	0.00	0.00	6,026.97
5319 · Telephone	137.83	61.09	0.00	0.00	0.00	39.80	0.00	0.00	0.00	238.72
5323 · Propane	175.03	0.00	0.00	15.06	0.00	0.00	0.00	0.00	0.00	190.09
5327 · Natural Gas	72.67	100.05	25.29	0.00	0.00	0.00	-65.92	0.00	0.00	132.09
Total 5300 · Utilities	832.94	887.27	25.29	453.68	3,711.59	802.46	-125.36	0.00	0.00	6,587.87
5400 · Rolling Stock & Equipment										
5415 · R & S Vehicles	0.00	0.00	2,100.28	204.30	258.87	0.00	0.00	0.00	0.00	2,563.45
5419 · R & S Equipment	0.00	103.72	0.00	16.81	0.00	0.00	0.00	0.00	0.00	120.53
5423 · Fuel	216.68	0.00	935.95	807.49	925.76	152.25	0.00	120.99	0.00	3,159.12
Total 5400 · Rolling Stock & Equipment	216.68	103.72	3,036.23	1,028.60	1,184.63	152.25	0.00	120.99	0.00	5,843.10

**Stallion Springs Community Services District
Profit & Loss by Class
April 2018**

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire Dept	08-Solid Waste	09-Art Comm	TOTAL
5500 · Supplies										
5515 · Janitorial	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
5519 · Water Meters	0.00	0.00	0.00	0.00	2,695.81	0.00	0.00	0.00	0.00	2,695.81
5523 · Chemicals	0.00	0.00	0.00	0.00	0.00	1,705.07	0.00	0.00	0.00	1,705.07
5531 · Supplies & Materials	246.59	1,531.81	-8.68	1,112.88	1,504.57	77.99	0.00	9.93	0.00	4,475.09
5533 · Tools & Equipment	0.00	0.00	736.00	0.00	0.00	0.00	0.00	0.00	0.00	736.00
5543 · Water Purchase Domestic	0.00	0.00	0.00	0.00	1,625.49	0.00	0.00	0.00	0.00	1,625.49
Total 5500 · Supplies	246.59	1,651.81	727.32	1,112.88	5,825.87	1,783.06	0.00	9.93	0.00	11,357.46
5600 · Outside Services										
5615 · Legal	606.10	0.00	0.00	0.00	0.00	0.00	0.00	1,790.33	1,897.00	4,293.43
5619 · Engineering	0.00	0.00	0.00	33,812.50	0.00	4,600.00	0.00	0.00	0.00	38,412.50
5631 · Lab Analysis	0.00	0.00	0.00	0.00	1,308.00	462.00	0.00	0.00	0.00	1,770.00
5639 · Radio/Repeater/Cellphone	29.08	0.00	229.32	0.00	0.00	0.00	0.00	0.00	0.00	258.40
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
5651 · Postage Meter Lease	128.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.38
5673 · Misc. Contract Services	10,194.50	188.00	51.00	0.00	5,558.16	3,515.09	0.00	0.00	0.00	19,506.75
5681 · KC Collection Of Taxes	8,167.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,167.73
5685 · Service Fees - Payroll/AP	135.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.35
Total 5600 · Outside Services	19,261.14	188.00	280.32	33,812.50	6,866.16	8,577.09	0.00	7,172.33	1,897.00	78,054.54
5700 · Parks & Recreation										
5705 · Swimming Pool Expense	0.00	205.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205.30
5707 · Exercise & Instructor Expense	0.00	665.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665.00
5709 · Programs & Event Expense	0.00	357.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.73
Total 5700 · Parks & Recreation	0.00	1,228.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,228.03
5800 · Grants										
5806 · PD GrantAB109-Service Expen...	0.00	0.00	145.24	0.00	0.00	0.00	0.00	0.00	0.00	145.24
Total 5800 · Grants	0.00	0.00	145.24	0.00	0.00	0.00	0.00	0.00	0.00	145.24
Total Expense	44,933.14	6,845.40	44,096.39	36,971.31	39,892.79	18,586.75	-125.36	7,303.25	1,897.00	200,400.67
Net Ordinary Income	24,500.16	210,003.88	-4,842.68	66,326.79	108,899.60	34,451.23	125.36	20,652.16	-864.65	459,251.85
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-35,946.51	2,695.99	4,942.65	11,233.29	11,233.29	2,246.66	0.00	3,145.32	449.31	0.00
8000 · Capital Expenses										
8015 · Capital Equipment	0.00	3,000.00	0.00	0.00	24,237.75	0.00	0.00	0.00	0.00	27,237.75
8023 · Capital Contracts	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Total 8000 · Capital Expenses	0.00	9,000.00	0.00	0.00	24,237.75	0.00	0.00	0.00	0.00	33,237.75
Total Other Expense	-35,946.51	11,695.99	4,942.65	11,233.29	35,471.04	2,246.66	0.00	3,145.32	449.31	33,237.75
Net Other Income	35,946.51	-11,695.99	-4,942.65	-11,233.29	-35,471.04	-2,246.66	0.00	-3,145.32	-449.31	-33,237.75
Net Income	60,446.67	198,307.89	-9,785.33	55,093.50	73,428.56	32,204.57	125.36	17,506.84	-1,313.96	426,014.10



POLICE REPORT

Monthly Statistical Report



Month Covered: April, 2018
Prepared By: Sergeant Gary Crowell, SSPD

Monthly Statistics:

Stallion Spring Police:	
Arrests:	3
Citations Issued:	5
Reports:	59
Calls for Service:	70
On Call, Call Outs:	3
Want & Warrant Checks:	56
Officer Initiated Investigations:	66
Field Interviews:	5
Assist other Law Enforcement Agencies	12
Impounds:	0
Medical Assist:	1
Stallion Springs Police Volunteers (CSU):	
Vacation House Checks:	37
School Bus Stop Checks:	18

THE GENERAL MANAGER'S REPORT FOR APRIL 16TH-MAY 11TH, 2018.

- The General Manager has taken numerous phone calls regarding the golf course. There are interested buyers and I have given them the owner's name and number to contact him directly.
- In conjunction with the golf course the General Manager went to the Bank of Sierra Manager and discussed the condition of the course and the concern HE should have regarding the asset the bank is holding with the loan. There did not seem to be too much concern on the bank manager's part. I would suggest that concerned residents in Stallion contact the bank manager to complain and ask for some action on their part.
- The General Manager has made contact and provided follow up in an attempt to obtain a grant or a long term low interest loan for the new Sewer Lift Station that is being designed and constructed. The plan for right now is to utilize \$500,000 of the two-million-dollar loan in order to fund the project. If and when another option comes about we can pay off the higher interest loan.
- The General Manager had a meeting with the code enforcement officer with the City of Tehachapi. It was a helpful meeting in regard to understanding some structure of how the city tickets residents for violations of codes I was given some documents that we can copy and print to begin our process of ticketing for code violations. I am also pursuing the possibility of utilizing the City Code enforcement officer from time to time to assist me with cleaning up the violations in Stallion Springs.
- The community is growing and thus the demands on the District continue to expand. The budget is hopefully going to reflect additional staff to handle the needs we have in performing the various responsibilities that the District has. With that said, the Board has approved a significant investment in new vehicles and the District has expended a significant amount of money on the repair of existing vehicles and equipment. The General Manager met with P&N Garage and we are going to attempt to have their mechanic be responsible for the maintenance of District vehicles and see that routine safety/maintenance is performed in order to protect the Districts investment.
- Steve Lee who handles our Computer Technology has been working with the General Manager in seeing that we have updated equipment. He also put together a Request for Proposal to obtain quotes on security camera systems around the District. The General Manager is also going to pursue rekeying the District facilities. In the times we live in Safety and Security is very important.
- Vanessa has been working very hard in preparing for the summer season, especially in regard to our pool opening. Jim Burris and Jessie Ramirez passed a class that allows them to properly maintain the pool according to State/County

Health Standards. Weather permitting the pool should open Memorial Day weekend.

- The Horse Thief bathroom has been overhauled and is open for business. The Man O War Park seeding is coming up and the bathroom is getting worked on.
- The SCADA system was overhauled so that on call staff can monitor all water and wastewater systems, i.e. tank levels, lift station alarms, from an I-Pad.

As noted there are many things that are going on in Stallion and there are many things the District still needs to accomplish.



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

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

WATER REPORT STALLION SPRINGS C.S.D. April 2018

WATER DEPARTMENT

Amount of water produced April 2018:

Well Production:

CV Well #1	0	0%
CV Well #2	3,416,266	45%
Y-23	1399	.0001%
Leisure	3,219,600	42%
P-17	1,009,800	13%
Bold Venture N.	0	0%
Buckpasser	0	0%
Benz	0	0%
Bornt	0	0%

Total April 2018 Production: 7,647,065 100%

Water History of Production:

March 2018	5,877,248
April 2017	7,706,683
April 2016	8,906,878
April 2015	10,684,647
April 2014	8,668,488
April 2013	9,793,982
April 2012	6,608,701
April 2011	6,859,031
April 2010	5,512,789
April 2009	9,278,285
April 2008	9,316,496