



AGENDA

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

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

BOARD OF DIRECTORS REGULAR BOARD MEETING
TUESDAY, MARCH 21, 2023 @6:00 PM

Call to Order

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

Roll Call:

Directors present:

Directors absent:

Flag Salute

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

- 5) Approval of the lease of two Flock Security Cameras to assist in the safety of our community.
- 6) Approval to move forward with a Prop 218 Study for roads at a cost not to exceed \$50,000.
- 7) Approval to send President Teresa Sasnett to CSDA Legislative Affairs Day in Sacramento, CA. at a cost not to exceed \$1200.
- 7) Approval of the February 21, 2023, Regular Board Meeting Minutes.
- 8) Approval of Checks for February and approval of the CalPERS Retirement Payments.
- 9) Financial Report.
- 10) Staff Reports.
- 11) Motion to Adjourn.

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

Posted March 17, 2023



POLICE REPORT

Monthly Statistical Report



Month Covered: February 2023
Prepared By: Gary Crowell, Chief of Police

Monthly Statistics:

Stallion Spring Police:	
Arrests:	0
Citations Issued:	6
Reports:	76
Calls for Service:	82
On Call, Call Outs:	3
Officer Initiated Investigations:	21
Field Interviews:	20
Assist other Agencies Total	<u>6</u>
Bear Valley Police Department	1
Kern County Sheriff's Department	2
Kern County Fire Department	4
Impounds:	0
Medical Assist:	4
Vacation House Checks:	6

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



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:** Approval of the lease of two Flock Security Cameras to assist in the safety of our community.
- Submitted by:** Vanessa Stevens, General Manager
- Meeting Date:** March 21, 2023
- Background:** The police department is currently proposing the purchase (lease) of two Flock Safety automatic license plate reader cameras (ALPR), to help with police investigations and to assist in helping with the overall safety and monitoring of vehicular traffic entering and exiting the Stallion Springs Community Services District.

The cameras would be placed in two locations in the community and would monitor vehicular traffic 24/7. The Flock Safety, automated license plate reader camera technology (ALPR) is solar powered and use LTE cellular data this is included in the yearly agreement.

Officers will have access to Flock Safety's Vehicle Fingerprint™ technology, that have access to a vehicle's, make, model, color, license plates, missing / covered plates, and other unique features like bumper stickers, decals, or roof racks. If a camera detects a high priority vehicle, such as a stolen vehicle or a missing person it will instantly send an alert to the officer's mobile computer or cellular telephone. The camera is motion activated and only captures a photo of the rear or sideview of the vehicle.

Currently Flock Safety provides over 1000 agencies nationwide with these cameras including four agencies in Kern County.

The cost of the technology is \$2,500.00 per camera per year, with a two-to-five-year lease option locked in at this price. Total for the first year is \$5,700.00 and \$5,000.00 thereafter. This cost includes hardware, software, solar power, data, cloud storage, ongoing

maintenance, reading of licenses plates and access to other jurisdictions cameras. The cost of the cameras will increase by \$500.00 for each additional camera starting April 1st 2023, which is why we would like to commit to 5 years before the increase.

Currently we have the funds in our budget for this Fiscal Year, however the goal is to continue to work on additional funding sources for future years to alleviate the cost on the Public Safety Budget.

The purchase of this technology will assist officers in gaining investigative leads to crimes and may serve as a deterrent to crime. We would be the first agency in the Tehachapi or Greater Tehachapi area to invest in this equipment.

Recommendation: Approve the lease of two Flock Security cameras for 5 years to assist in the safety of our community.

flock safety

About Flock Safety

Frequently Asked Questions

What is ALPR?

Automatic License Plate Readers (ALPR) have long helped law enforcement solve crimes. ALPRs capture computer-readable images of license plates, allowing law enforcement agencies to compare plate numbers against those of stolen cars or cars driven by people suspected of being involved in criminal activities.

The information by ALPR cameras can help determine whether a vehicle was at the crime scene and discover cars that may be associated with each other. Law enforcement agencies can choose to share their information with other agencies. The cameras can also integrate data from national or state crime databases to provide real-time alerts when a vehicle associated with a known suspect or a stolen vehicle passes the camera.

According to the National Conference of State Legislatures, when employed ethically and objectively, ALPRs are an effective force-multiplying tool for law enforcement. A 2011 study by the Police Executive Research Forum concluded that ALPRs used by Mesa, Ariz., Police resulted in “nearly three times as many ‘hits’ for stolen vehicles, and twice as many vehicle recoveries.”

Flock Safety communities have reported overall crime reductions of over 70 percent after a period of time utilizing the ALPR system. In some areas, that included a 60 percent-plus reduction in non-residential burglaries, an 80 percent reduction in residential burglary, and a 40 percent-plus reduction in robberies.

What is Flock Safety?

Flock Safety is a public safety operating system that helps cities, businesses, schools, and law enforcement in thousands of communities work together to stop crime, protect privacy, and mitigate bias. We build hardware and write software that captures the objective evidence police need to solve crimes. Thousands of communities across the country use our proprietary devices and cloud-based software to help law enforcement solve upwards of 5 percent of all reported crime in America.

flock safety

About Flock Safety

Frequently Asked Questions

What makes Flock Safety ALPR unique?

While traditional automated license plate reading (ALPR) cameras are an effective crimefighting option, they are also extremely expensive. The \$10,000-\$40,000 price tag is unrealistic for many of Flock Safety's customers.

As a more affordable option, Flock Safety cameras employ best-in-class ALPR and machine learning technology. Flock cameras have an intentionally short shutter speed, which allows the camera to start taking pictures in less than a tenth of a second following vehicle motion sensing and to capture multiple frames of a car traveling up to 75 MPH. The motion sensing is not triggered by individual passerby or pedestrians.

The camera's infrared captures highly-accurate, clear images day or night. The machine learning allows the camera to capture vehicle information beyond the license plate – valuable evidence like vehicle make, type, color, and unusual characteristics.

In side-by-side tests, Flock Safety technology consistently performs above competitors. In a study conducted by a neutral law enforcement agency, Flock Safety produced 30% more accurate reads than the competition.

Additionally, Flock Safety ALPR is infrastructure-free, powered by solar and connected through LTE. The flat annual fee covers installation, maintenance, data, security, and customer service.

Lastly, Flock Safety is in the top echelon of the industry for privacy, transparency, and security. Flock Safety data will never be shared without permission, sold to third parties, or used for unpaid fines, unauthorized viewing outside of a legitimate crime-related event, or kept in a library. The footage is fully encrypted and stored in the cloud. All footage is deleted after 30 days on a rolling basis, unless a democratically-elected governing body or official legislates a different retention period.

flock safety

About Flock Safety

Frequently Asked Questions

What is the Flock Safety Raven audio sensor?

The Flock Safety Raven™ is an audio detection device that pairs with the Falcon ALPR camera for law enforcement who want to decrease response times and increase case clearance.

Unlike single-point gunshot detection and traditional ALPR, which segment evidence into silos, the Raven recognizes the sound of gunshots, immediately calls 911, and consolidates actionable ALPR and audio evidence into one streamlined system so first responders can save lives and collect crucial evidence that solves crime.

How does the Raven work?

The Raven provides law enforcement agencies an affordable, infrastructure-light option for gunshot detection. It wakes when it detects a gunshot and is connected to a Falcon ALPR camera, activating the camera when it detects a crime in progress to capture the vehicle(s) on scene, and helping police build a more robust case.

The Raven is solar and LTE-powered and can be deployed to mirror the structure of your community.

Does the Raven capture personal information?

No. The Raven is intended to capture loud sounds indicative of a crime in progress, not human voices or conversations. The audio clip is only a few seconds long, not long enough for any meaningful portion of identifiable audio to be captured.

Sounds and data collected by the Raven are subject to the same privacy and security standards as that of Flock Safety ALPR devices.



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AGENDA SUPPORTING INFORMATION

Agenda #6

- Subject:** Approval to move forward with a Prop 218 Study for roads, at a cost not to exceed \$40,000.
- Submitted by:** Vanessa Stevens, General Manager
- Meeting Date:** March 21, 2023
- Background:** The Districts roads are in dire need of maintenance and repairs. As the costs to operate and maintain our infrastructures continues to rise, we simply cannot continue with the current assessments. The assessments have been the same for many years including the road assessment of \$150 per parcel per year.
- I have been in contact with several agencies for a Prop 218 road study (see attached proposals).
- Stallion Springs Community Services District must have funding to cover operating and maintenance costs, COVER EXISTING DEBT SERVICE and fund future capital needs in an aging infrastructure.
- Once the study is complete the District can move forward with the Prop 218 Majority Protest process.
- Recommendation:** Look through the proposals and see the attached revised study. Discuss the options and allow the General Manager to move forward with a Prop 218 Road Study.



3788 McCray Street
Riverside, CA 92506
951.200.8600
  
webbfinance.com

March 27, 2023
Ms. Vanessa Stevens
General Manager
Stallion Springs CSD
27800 Stallion Springs Dr.
Stallion Springs, CA 93561

RE: Proposition 218 Ballot Proceedings, Stallion Springs Community Services District (the “District”) Road Assessment Charges

Dear Ms. Stevens

WEBB Municipal Finance, LLC (WMF) is pleased to submit a cost estimate for the Assessment Ballot Proceedings related to the Road Assessment resulting in an annual levy increase.

Our Scope of Services for the Proposition 218 Ballot Proceedings is summarized below:

PROPOSITION 218 BALLOT PROCEEDINGS

Kickoff Meeting: WMF will meet with the District Staff and legal counsel to establish lines of communication to gain an understanding of the specific goals and needs of the District. Discussion items will include the schedule of events, procedural and financial considerations, the history of the District’s Road Assessment, the impact of Proposition 218, and the course of action to address the District’s goals and needs.

Preparation of Project Schedule: WMF will discuss the schedule for the project that addresses the dates and times at which public meetings will be held for the discussion of the increase in the existing Road Assessment. The schedule will also address key action items that will include the adoption of the Resolution Ordering the Preparation of the Annual Engineer’s Report, the Resolution Approving the Engineer’s Report, Resolution of Intention, which sets the date and time of the Public Hearing and the Resolution Levying Assessments for Fiscal Year 2024-2025. The schedule will be based on the District’s Board agenda deadlines, deadlines mandated by the governing code and Proposition 218, discussions at the kickoff meeting with the District Staff and legal counsel, and deadlines set by the Kern County Auditor-Controller.

Data Collection and Review: WMF will collect and review data germane to the District’s Road Assessment. WMF will conduct a review of the original and most current Reports, the budgets from previous fiscal years, the Boundary Map(s)/Assessment Diagrams, and any studies conducted for the Road Assessment. Depending on the data available, the District may need to conduct a traffic study to determine the benefit nexus. We will obtain the latest assessor’s parcel maps and equalized tax roll information from the Kern County Assessor’s Office for the parcels within the proposed area, and Geographic Information System (GIS) shapefiles for our in-house GIS platform.

Budget Review: WMF will review the cost estimates for maintenance of the improvements, capital improvements, incidental costs, operating reserves, capital improvement reserves. The costs will be spread according to the benefit derived by the benefiting properties based on the current method of assessment unless it is determined the method of assessment is inconsistent with the requirements of Proposition 218.

Data Analysis: WMF will assemble and analyze the data collected in the previous tasks for determining the method of apportionment and provide an analysis of proposed assessments to the District. WMF will identify the properties and determine the general and special benefits derived from the proposed improvements and maintenance services. WMF will confirm any assumptions made with the District and address any issues pertaining to costs, improvements, and statute requirements.

Preliminary Engineer's Report: WEBB will prepare the Preliminary Engineer's Report for the Districts in accordance with the Landscaping and Lighting Act of 1972 of the California Streets and Highway Code. The Preliminary Engineer's Report will include the following items:

- A general description of the improvements and acquisition(s) (if applicable)
- An estimate of costs and expenses
- An Assessment Diagram
- The Assessment Roll
- The Resolution of Intention

Notice of Public Hearing and Balloting: WMF will review the Notices of Public Hearing prepared by legal counsel and prepare the assessment ballots upon approval by legal counsel. WMF will mail the Notice of Public Hearing and Ballots to all eligible property owners within the District from data gathered in previous tasks. WMF will inform the property owners in accordance with statutory noticing requirements and in accordance with Proposition 218. We will generate a mailing list and ballot tabulation database by using the latest assessor's parcel maps and equalized tax roll information from the Kern County Assessor's Office as well as our in-house GIS platform. For this task we will complete the following:

- Notice review
- Ballot preparation
- Property owner address labeling
- Cause ballots to be mailed
- Answer all property owner ballot related questions between the time of mailing the ballots and the Public Hearing (45-day period)
- Receive any returned ballots
- Research all returned ballots
- Re-mail all corrected ballots one time
- Create a database to assist in the ballot tabulation

Meetings: The purpose of this task is to discuss the need for the Road Assessment charge increase with property owners. In addition to the kick-off meeting, WMF will attend all public outreach meetings (up to three) held for the purpose of disseminating information to the property owners. We will also attend all Board meetings as required by the appropriate improvement act(s) fully prepared to present all necessary testimony and to respond to all public comments.

Report Reproduction: Upon approval of the Preliminary Report, WMF will prepare additional copies of the revised/approved Report with required revisions for use at the Public Hearing.

COMPENSATION

WMF proposes to perform the Proposition 218 Balloting services according to the schedule as outlined below:

Service	Fee**
Proposition 218 Ballot Proceedings	\$21,000.00
Mailing*	Time and Material

*Includes two Public Outreach Meeting Notices and the Notice of Public Hearing

**Fee does not include Traffic Study if needed.

For the services performed related to the projects that are not listed herein, compensation shall be at the hourly rates set forth on Attachment A, together with reimbursement, at cost, for incidental expenses incurred in connection with such services, together with reimbursement for outside services at cost plus 15%.

We look forward to working with the District and building a relationship with District Staff. If you have any questions regarding our proposal, or if additional information is needed, please contact me directly at (951) 255-0653.

Sincerely,

WEBB MUNICIPAL FINANCE, LLC



Charmaine McCarvel
Assessment Manager



Attachment A

CLASSIFICATION

<u>Engineers/Project Managers/Planners/Scientists/ Assessment/Special Tax Consultants/Landscape Architects/Designers</u>	Rates \$/Hour
Principal II.....	293.00
Principal I	279.00
Senior III	252.00
Senior II	240.00
Senior I	232.00
Associate III	208.00
Associate II	197.00
Associate I	191.00
Assistant V	173.00
Assistant IV	156.00
Assistant III	144.00
Assistant II	135.00
Assistant I	98.00

Survey Services

2-Person Survey Party	302.00
1-Person Survey Party	208.00

Inspection Services

Construction Manager II	245.00
Construction Manager I	185.00
Inspector (Non-Prevailing Wage)	141.00
Inspector Overtime (Non-Prevailing Wage)	190.00
Inspector (Prevailing Wage)	152.00
Inspector Overtime (Prevailing Wage)	200.00

Administrative Services

Project Coordinator	115.00
Administrative Assistant III	102.00
Administrative Assistant II	91.00
Administrative Assistant I	72.00

Other Direct Expenses

Incidental Charges	Cost + 15%
Postage	Cost
Subcontracted Services	Cost + 15%
Special Consultant.....	365.00
Survey/Inspection Per Diem.....	Prevailing Wage Rate
In-House Delivery Up to 1/2 hour.....	32.00
In-House Delivery 1/2 Hour up to 1 Hour.....	64.00
In-House Delivery Over 1 Hour up to 2 Hours	118.00
In-House Delivery Over 2 Hours	170.00
Survey/Inspection Vehicle	0.81/Mile
Mileage	0.72/Mile

Note: All rates are subject to change based on annual inflation and cost of living adjustments. Prevailing wages are dictated by the California Department of Industrial Relations (DIR). As such, the indicated rate will remain in effect until revised rates are published by the DIR. The rate shown shall be subject to renegotiation to remain in compliance with State requirements if prevailing wages are increased by the DIR.

* **A FINANCE CHARGE** of 1 ½ % per month (18% per year) will be added to any unpaid amount commencing thirty (30) days from invoice date. A mechanic's lien may be filed for any invoice remaining unpaid after thirty (30) days from invoice date.

Aerial view of Stallion Springs Community Services District via Google Earth



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Proposal for:

Assessment Increase

March 8, 2022



nbsgov.com



32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800 676 7516

nbsgov.com

March 8, 2022

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

RE: Proposal for Assessment Increase

Dear Ms. Stevens,

Thank you for the opportunity to provide the attached proposal related to assessment increase services. I have also provided a scope of service related to public engagement and outreach. Achieving a positive outcome with an assessment increase can be challenging and it is important to work with the community ahead of the assessment ballot proceeding.

Please contact me at 800.676.7516 or via email at smares@nbsgov.com if you have any questions or would like to discuss our professional qualifications further. We would genuinely like to work on this project and help the CSD move forward successfully.

Sincerely,

A handwritten signature in blue ink that reads "Sara Mares".

Sara Mares
Director

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1 | COMPANY OVERVIEW



AT-A-GLANCE: HELPING COMMUNITIES FUND TOMORROW

26 YEARS In Business **100% ESOP** NBS is a 100% employee-owned S-Corporation

NBS HEADQUARTERS
32605 Temecula Pkwy | Suite 100
Temecula, CA 92592

SAN FRANCISCO REGIONAL OFFICE
870 Market Street | Suite 1223
San Francisco, CA 94102

CONTACT
Sara Mares | 800.676.7516
smares@nbsgov.com

LEGAL NAME DBA **50 EMPLOYEES**
NBS Government Finance Group NBS

INDIVIDUAL AUTHORIZED TO NEGOTIATE AGREEMENT
Michael Rentner, President

Since 1996, NBS has supported California municipalities with the implementation and ongoing administration of local funding tools.

While the firm originally focused on Special Financing Districts (SFDs), specifically the formation and administration of special assessments and taxes, we have evolved with our clients' needs and now provide a full range of revenue consulting services. We focus on sustainable water and wastewater utility rate programs, cost allocation plans, cost recovery, and legally justified fee design. Across all practice areas, we have worked with more than **500 public agencies** to date, including cities, counties, school districts, utilities, and special districts.



District Formation Consulting

The NBS District Formation Consulting practice ensures your Special Financing Districts (SFD) and related revenue tools are well-developed from their inception.



We act as strong advocates for our public agency clients to ensure that any SFD or other revenue tool is appropriate and well-crafted for the need. Throughout our engagement, we provide sage guidance and recommendations. We are often called upon to present complex issues to councils, boards and interested parties.



We have supported thousands of SFDs including millions of parcels and have worked through virtually every conceivable challenge in their use. Our experience is with all manners of property related fees, special assessments, and special taxes – including Community Facilities Districts (CFDs).



Whether the need is identifying and funding negative fiscal impacts, financing needed infrastructure, or providing community-desired services, our expert consultants have deep experience and help navigate the challenges.

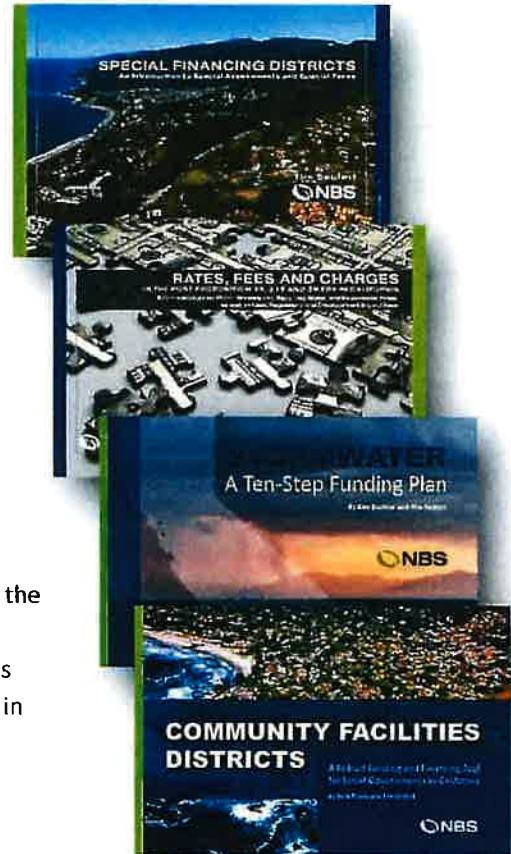
Our Publications

We believe in continuing education, not only for our own team, but also for our clients and municipal staff.

As industry leaders, we have a unique set of qualifications and experience in the work we perform. In that regard, we have published four booklets on related industry topics that can be downloaded at no charge at

www.nbsgov.com/publications. For a hard copy, please call 800.676.7516 or email contactnbs@nbsgov.com.

- **Special Financing Districts (SFDs)** (2015) has been credited as the best publication on SFDs in a decade by prominent industry professionals.
- **Rates, Fees and Charges Compendium** (2015) has received high regard and interest from industry professionals.
- **Stormwater: A Ten-Step Funding Plan** (2018) addresses the spectrum of stormwater needs in California.
- **Community Facilities Districts (CFDs)** (2018) explains this robust funding and financing tool for local governments in California.



2 | SCOPE OF SERVICES

Below outlines the work plan for this scope of services:

Phase 1 - Proposition 218 Special vs. General Benefit Analysis

BUDGET DEVELOPMENT

NBS will review a budget for the projected costs of improvements, maintenance, and services. Cost categories may include, but not be limited to, all relevant expenses, capital improvements, incidental costs (engineering, legal, CSD staff, consultants and ongoing administration), operating reserves, capital improvement reserves, and equipment/material replacement reserves.

PARCEL DATABASE

NBS will establish a parcel database for assessor parcels as currently shown on the County assessor's parcel maps or development maps. The database will include land divisions, ownership and mailing information, and parcel information relevant to the spread of the assessments.

SPECIAL VS. GENERAL BENEFIT ANALYSIS

NBS will review the proposed improvements, maintenance, services, budgets, location and type of improvements, special benefit, general benefit, and recent case law with legal counsel. Meet with CSD staff and legal counsel to discuss appropriate and/or alternative approaches to the proposed assessment district. Provide staff with related support for the duration of the project.

CSD REVIEW

NBS will communicate with CSD staff for the review of costs, improvements, maintenance, services, statute requirements and benefits conferred.

SEPARATION AND QUANTIFICATION OF SPECIAL AND GENERAL BENEFIT

NBS will analyze improvements, maintenance, services, proposed boundaries, district characteristics, parcel characteristics, special and general benefits conferred, and assessment engineering industry standards and sources to separate and quantify special vs. general benefit in compliance with the special benefit requirements of Proposition 218 for review by all stakeholders.

METHOD OF ASSESSMENT (RATES)

NBS will prepare a Method of Assessment, including rates, in compliance with the proportionality requirements of Proposition 218 for review by all stakeholders.

FINDINGS AND RECOMMENDATIONS REPORT

NBS will prepare a Report, signed and stamped by an Assessment Engineer, summarizing the findings and recommendations. The main goal of the report is to separate and quantify special and general benefit and to provide a Method of Assessment for the proposed assessment district in accordance with the special benefit and proportionality requirements of Proposition 218 and recent case law. The report will provide analysis and numerical support for the breakdown of special vs. general benefit and the Method of

Assessment. The CSD will use the report to determine the amount of the general fund contribution and the amount that can be assessed under the proposed assessment district. The CSD may also use the report for community outreach efforts where all stakeholders may provide input, and participate.

MEETING ATTENDANCE

NBS will attend up to a total of two meetings (including community outreach meetings) to address questions and/or concerns. NBS will attend additional meetings as requested by the CSD subject to additional expenses for time and travel.

CONSULTING SUPPORT

NBS will provide a toll-free phone number for use by CSD staff and all stakeholders. NBS staff will be available to answer questions regarding the Findings and Recommendations Report.

Phase 2 - Proposition 218 Landscape and Maintenance Assessment District Formation Services

PROJECT SCHEDULE

NBS will communicate with CSD staff, legal counsel and other interested parties to:

- Establish lines of communication.
- Clarify the specific project goals, components and criteria that will meet the CSD's preference.
- Identify and resolve any special circumstances that may be involved in the formation.
- Develop project schedules to meet legal requirements and provide for effective interfacing of all involved parties.
- Establish meeting points consistent with schedule to achieve project milestones.
- Establish and coordinate with CSD staff a schedule to assure completion of necessary actions and compliance with statutes.

CSD REVIEW

NBS will provide analysis of proposed assessments, as well as contributions to be made by the CSD. NBS will work with CSD staff, as required, to prepare and review mailed and published legal notices, determine dates for public meetings and public hearing, verify scheduling, approach, requirements, and other issues related to a successful formation.

RESOLUTIONS, NOTICES AND BALLOTS

NBS will work with legal counsel to prepare Resolutions, notices and ballots, as required, for compliance with the 1972 Act and Proposition 218. NBS will review legal notice of the public hearing to be published by the Clerk, as required, by the 1972 Act.

PRELIMINARY ENGINEER'S REPORT

NBS will prepare, submit and review with CSD staff a Preliminary Engineer's Report, including description of improvements, map of improvements, plans and specifications, cost estimate, assessment methodology, assessment roll and diagram.

FINAL ENGINEER'S REPORT

NBS will prepare, submit and review with CSD staff a Final Engineer's Report, including description of improvements, map of improvements, plans and specifications, cost estimate, assessment methodology, assessment roll and diagram.

PUBLIC HEARING AND BALLOT TABULATION

NBS will tabulate the ballots returned via the most appropriate method (bar code or other) and report the results to the legislative body at the completion of the public hearing.

DIAGRAM RECORDATION

NBS will record the diagram with the County Recorder.

LEVY CALCULATION

NBS will calculate the first year's levy and process for approval by the Board simultaneously with the assessment formation proceedings.

MEETING ATTENDANCE

NBS will attend the public hearing to tabulate the ballots and address questions and/or concerns. NBS will attend additional meetings as requested by the CSD subject to additional expenses for time and travel.

CONSULTING SUPPORT

NBS will provide a toll-free phone number for use by the CSD staff and all stakeholders. NBS staff will be available to answer questions regarding the formation.

Public Engagement and Outreach | Optional Service

Ongoing outreach and public engagement can be vital in facilitating the objectives of public agencies such as Stallion Springs CSD. CivicMic assists civil servants in creating community goals and addressing core challenges, and can provide a platform for the CSD to connect issues to a specific target audience such as those who are paying the standby fee. As a service from NBS, CivicMic is uniquely qualified to provide collaborative governance services for local government revenue streams.

NBS and the District will create a framework for outreach efforts with greater collaboration from residents that emphasizes relationship and trust-building. NBS will utilize social media to relay information, educate and understand residents on a closer level. Engagement activities will always aim to reach residents with diverse backgrounds allowing for unique perspectives. Items such as logistics and skillsets are considered when developing engagement activities. This engagement process will anticipate issues and work to address them proactively.

INITIAL RESEARCH – KICK-OFF MEETING, PROJECT SCHEDULE

NBS will communicate with the District throughout the duration of the project to clarify goals, identify any particular circumstances, and develop a realistic project schedule. The following Work Plan details the steps needed to complete the public engagement process for the District.

NBS will meet with District staff, legal counsel, and other interested parties to:

- Establish lines of communication
- Clarify the specific project goals and criteria that will meet the District's preference
- Identify and resolve any special circumstances regarding the engagement process
- Develop an engagement schedule to provide for effective interaction of all involved parties

EMAIL CAMPAIGN – ESTABLISHMENT OF A STANDBY ASSESSMENT LISTSERV

Using the CivicMic platform, we will establish an email contact list for most participants in this engagement. Multiple postcards will be mailed out announcing the survey and community meetings and explaining how to sign up at CivicMic.com to receive updates.

SURVEYS – DEVELOP ONE ONLINE/MAILED SURVEY TO GATHER INFORMATION FROM THE COMMUNITY

The surveys will be mailed at the beginning of the engagement efforts to determine the focus of future education, and support for the increased assessment by:

- Providing concise explanations about the survey
- Developing specific questions that allow for focused results
- Engaging a larger demographic within the boundaries
- Measuring the performance of the survey
- Providing useful and detailed results

COMMUNITY MEETINGS – PROVIDE THE FOLLOWING SERVICES FOR COMMUNITY MEETINGS:

- Hosting up to two virtual meetings to allow the community to discuss items of importance and build a sense of community
- Creation and posting of community meeting notices on various outlets
- Lead meetings with objectives created with the District prior to the meeting
- Development of action items based on feedback received at Community Meetings or from surveys and other ongoing communication efforts
- Recorded community meetings that will be shared to CivicMic.com and social media sites
- Providing useful and detailed results

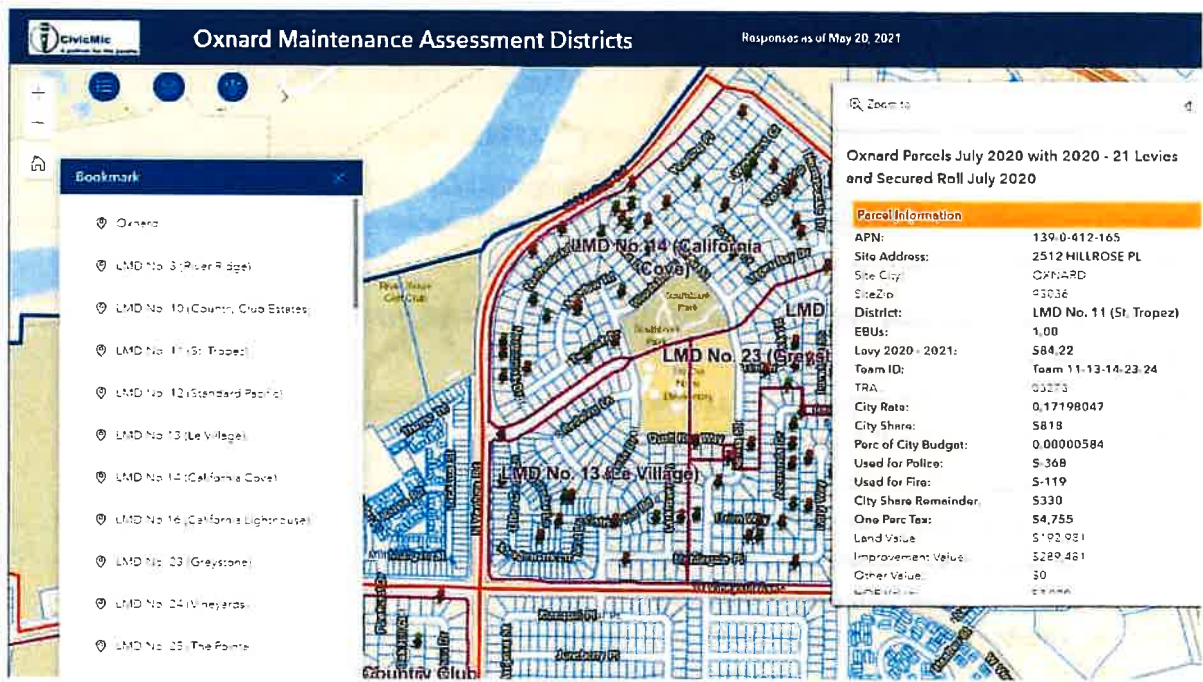
WEBPAGE UPDATES – DEVELOP AND DEPLOY CONTENT TO A DEDICATED STANDBY ASSESSMENT WEBPAGE AND SOCIAL MEDIA

This task includes but is not limited to the following items. All posts to the webpage are emailed directly to the Standby Assessment Listserv members. A link will be provided for the District's website to send all interested parties directly to CivicMic.com.

- Background on the need for additional revenue
- History on use of current funds available to the District



- Calendar of anticipated events (such as timeline for community meetings, 218 proceedings including public hearing and ballot tabulation dates)
- Legislative updates
- Meeting announcements and minutes
- Content development and update for website and social media
- Specialized mapping and graphics. Below is a sample map showing parcels engaged in a community on CivicMic.com.



RESIDENT SUPPORT – PROVIDE PHONE AND EMAIL SUPPORT THROUGHOUT THE PROCESS

Developing trust in the community requires open lines of communication. The CivicMic staff spends 100s of hours responding to residents on the phone and social media. A toll-free phone number will be provided for use by the District, property owners, and any other interested parties. Bilingual staff will be available for Spanish-speaking property owners. In addition, property owners can submit questions directly to CivicMic.com.

WORKING GROUP – IDENTIFY AND CONVENE

Assemble a group of individuals to provide input on the project process and formation. Through surveys and meetings, the CivicMic team will work with the community to determine a group of individuals that represents various communities and demographics within the proposed boundaries. We will then work with this group throughout the formation process to gather input and to provide tools so that the working group can share updates with various groups in the community.

MULTILINGUAL FACTSHEET

Fact Sheet development and design (translated into one additional language if requested).

3 | REFERENCES

Below is a sampling of projects and references similar in scope and magnitude to the CSD’s needs.

CITY OF SIERRA MADRE ASSESSMENT DISTRICT FORMATION SERVICES

Project Dates: May 2020 – present



Contact Information

Chris Cimino
Director of Public Works
232 Sierra Madre Boulevard
Sierra Madre, CA 91024
P: 626.355.6615
E: CCimino@cityofsierramadre.com

NBS Project Team:

Sandra Burkhart

The City’s downtown area had multiple assessments in place to fund a variety of services. NBS was engaged to form a new Landscape and Lighting Assessment District that would consolidate the services under one funding tool, expand the services and create a more inclusive Downtown LLD. NBS provided detailed general and special benefit analysis and assessment engineering services for the new District, including developing a new Engineer’s Report, along with mailed notices and ballots.

CITY OF POMONA LANDSCAPE AND LIGHTING MAINTENCE DISTRICT FORMATION

Service Dates: 2019



Contact Information

Shandy Dittman
Senior Management Analyst
505 South Garey Street
Pomona, CA 91766
P: 909.620.3797
E: Shandy_Dittman@ci.pomona.ca.us

NBS Project Team:

Adina McCargo, Sandra Burkhart

NBS was hired in 2019 to prepare a special benefit analysis and conduct a Prop 218 balloting increase for the Phillips Ranch area of Pomona. The original assessment rates had not changed since 1994 and the most recent attempt to increase the rates in 2008 failed. Facing significant shortfalls in funds available to maintain the improvements and changes in legislation that required entirely new compliance standards, NBS assisted the City in developing a new assessment district. The Engineer’s Report included a full benefit analysis of the community and improvements to meet current rigorous requirements. NBS also attended public meetings, developed outreach materials, and conducted the ballot proceedings for 3,291 parcels.

Client Testimonial:

“NBS went above and beyond as a consultant with assisting the City through a difficult Proposition 218 process. They were always available to provide valuable insight, analysis, and technical information to the City and at Community meetings, whenever and wherever called upon. We greatly appreciate the level of expertise NBS provided.”

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
DISTRICT-WIDE BENEFIT ASSESSMENT ENGINEERING



Project Dates: 2014 – 2015; New effort 2019 to present

Contact Information
 Brian Helmick
 Fire Chief
 150 City Park Way
 Brentwood, CA 94513
 P: 925.634.3400
 E: bhelmick@eccfpd.org

NBS Project Team:
 Sara Mares

In 2014, NBS was hired to perform Assessment Engineering services for a proposed new District-wide Benefit Assessment District to fund needed ongoing fire protection and suppression services. Outreach consultant TBWB provided education and outreach services as part of a team approach. Though the ballot process failed in 2015 by a narrow margin, the Chief and Board at the time commended both firms on their diligence, effort and expertise. Most recently, NBS was hired again to proceed on a number of options for revenues, including a new Benefit Assessment, a parcel tax, development impact fees and others.

CITY OF OXNARD
OUTREACH AND PUBLIC ENGAGEMENT



Service Dates: 1996 – Ongoing

Contact Information
 Steve Howlett
 Assistant Public Works Director
 305 West Third Street, East Wing,
 Third Floor
 Oxnard, California 93030
 P: 805.385.7900
 E: steve.howlett@oxnard.org

NBS Project Team:
 Danielle Wood, Pablo Perez,
 Bianna Gontar, Jeremy Jung

The City has numerous special tax and assessment districts that provide a limited level of maintenance to various communities. Residents are interested in finding additional options for the continued maintenance of their neighborhoods. The City hired NBS to create a dynamic public engagement plan that includes developing a webpage, hosting multiple meetings and surveys, and delivering an ongoing email campaign providing residents with information on these options. There are over 21 communities that have participated in our surveys, small community meetings, and working groups that are focused on the ongoing development and complete restructuring of these special financing districts.

Our extensive community outreach includes interviewing staff and other stakeholders. From this foundation, we provided budget updates, status reports, and numerous recommendations for improvements in these districts' staffing and overall management. This process is anticipated to continue over several years.



CITY OF SAN LEANDRO
PUBLIC ENGAGEMENT CONSULTING
Project Dates: 2019 – Ongoing



Contact Information

Nick Thom
City Engineer
835 East 14th Street
San Leandro, CA 94577
P: 510.577.3431
E: NThom@sanleandro.org

NBS Project Team:

Danielle Wood, Pablo Perez,
Bianna Gontar, Jeremy Jung

The City hired NBS' CivicMic team to provide public engagement services to a community needing a special tax or assessment to cover the costs associated with a flood control project. Engagement activities are being performed to determine if residents support a proposed bonded District that will provide necessary funding for the construction of levee improvements benefitting properties throughout the Neptune Drive area. FEMA recently redesignated properties in the proposed area as being within a flood zone. This new flood zone designation has resulted in an update of the Flood Insurance Rate Maps and, in most cases, mortgage companies requiring property owners to pay for flood insurance. Completion of the levee improvements will allow FEMA to redesignate the properties.

CivicMic has been working with the City for over two years to educate property owners in finding long-term solutions that gauge overall property owner support through neighborhood meetings and surveys.



**Neptune Drive Shoreline
Flood Protection**

Informational Meeting

Thank you to those who have responded to the brief survey.
If you have not taken the survey, please respond immediately.
Survey information can be found on the back of this placard.

Get your questions answered. Do not miss this meeting.

July 29th at 6:30 p.m.

Manuelito Bay Golf Course
Manager's Room
11800 Manuelito Bay Drive
San Leandro, CA 94577



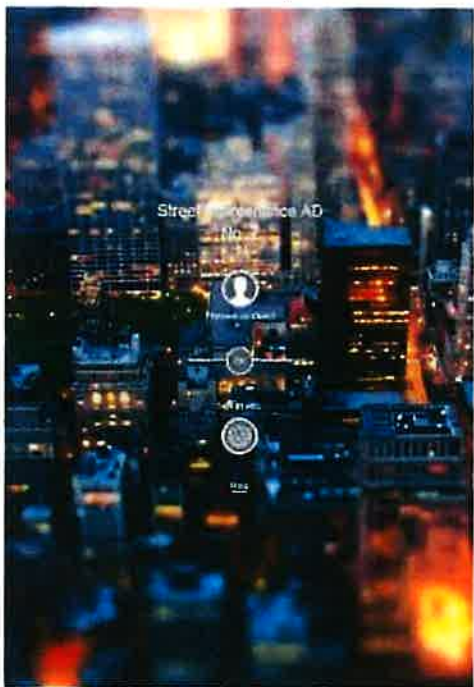


Contact Information
 Fabiola Huerta
 City Manager
 1245 N. Hacienda Road
 La Habra Heights, CA 90631
 P: 562.694.6302
 E: Fhuerta@lhcity.org

NBS Project Team:
 Danielle Wood, Pablo Perez,
 Bianna Gontar, Jeremy Jung

NBS has worked with the City on outreach, public engagement, formation, and annual administration services. Recently, the City needed to form a new maintenance Benefit Assessment District (BAD) to pay for ongoing road maintenance throughout the entire City. In support of the District formation process, NBS participated in community outreach and engagement efforts. These efforts included participation in community, road committee, and Council meetings, preparation of community mailers, and providing GIS Web Map services allowing property owners access to see the details of the proposed assessment for their property.

The City has since hired NBS to continue the Public Engagement process by developing a detailed engagement plan. The tool shown below was created as part of this plan and is managed by the CivicMic team to allow residents to report problems on City streets.



Need Road Repairs?

Report it! Use our web map with your phone to take a picture, place a pin on the map for repairs, and submit it to CivicMic. CivicMic will contact the City's Public Works Department, track it, and post repair status updates.

Important: Street Maintenance Assessment District No. 7 funds along with a \$500,000 annual contribution from the General Fund are used for the City's annual (ongoing and long term) street improvement projects. The annual street improvement projects do not cover potholes and routine maintenance. Potholes and routine maintenance are paid separately through the City's Public Works (General Fund) budget.

Click the button to launch the web map and click on Proceed as Guest.



4 | FEE PROPOSAL

Phase 1 - Proposition 218 Special vs. General Benefit Analysis

Roads Assessment Consulting Fees.....	\$24,500
Estimated Expenses.....	\$1,000 *

Phase 2 - Proposition 218 Landscape and Maintenance Assessment District Formation Services

Roads Assessment Consulting Fees.....	\$9,500
Estimated Expenses	\$5,000 *

**Estimate shown includes mailing fulfillment of Proposition 218 notice, instructions, ballot, postage, and return envelope. Estimate shown does not include return postage, community outreach mailings or any other mailings. See below for a full description of expenses and estimate shown above.*

OPTIONAL SERVICE – PUBLIC OUTREACH AND ENGAGEMENT

Consulting Fees.....	\$34,500
Estimated Expenses.....	\$3,000

EXPENSES

Customary out-of-pocket expenses will be billed to the CSD at actual cost to NBS. These expenses may include, but not be limited to, boundary map and assessment diagram preparation (time, materials, plotting and all related costs), mailing fulfillment, postage, supplies, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

ADDITIONAL SERVICES

The following table shows our current hourly rates. Additional services authorized by the CSD, but not included in the scope of services will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$225
Associate Director / Engineer	\$210
Senior Consultant / Manager	\$175
Consultant	\$155
Analyst	\$130
Clerical/Support	\$105

TERMS

Consulting fees will be invoiced on a monthly basis. Expenses will be itemized and included in each invoice. If the project is prematurely terminated by either party or delayed for reasons beyond NBS's control, NBS shall receive payment for work completed. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month

APPENDIX: RESUMES

To follow are resumes for our proposed project team members.

EDUCATION

- Bachelor of Arts, with honors, Economics, Mills College
- Continuing education from UC Davis, UCLA, CDIAC, etc.

HIGHLIGHTS

- Registered Municipal Advisor Representative
- 20 years of experience
- Expert Special Tax Consultant
- District Formations
- Reassessment Consulting
- Expert in Proposition 218 Compliance and Assessment District Formation

AFFILIATIONS

- California Society of Municipal Finance Officers (CSMFO)
- California Special Districts Association (CSDA)
- Committee on Special Assessments, Taxes and Other Financing Facilities (CASTOFF)
- Women in Public Finance (WPF)

SPEAKING / MEDIA

- Park & Rec Fiscal Toolbox. 2021 CARPD Annual Conference
- A Revenue Cornucopia: A Multi-Faceted Approach to Funding. 2021 CSMFO Annual Conference
- One Special District's Approach to Raising Revenue. 2020 CSDA Webinar Series.
- Financing New Projects with New Revenues: CFD and Assessment District Planning, Implementation and Compliance. 2019 CSDA Annual Conference
- "Community Facilities Districts, A Robust Funding and Financing Tool for Local Governments in California." Published by NBS, 2018
- "An Introduction to Community Facilities Districts." NBS video 2019

BIOGRAPHY

Sara Mares is a Director with NBS. She forms Special Financing Districts (SFDs), including Community Facilities Districts, Property and Business Improvement Districts, 1913 Act Assessment Districts, Landscape and Lighting Districts, Benefit Assessment Districts and Fire Assessments. Sara has experience working with all aspects of the formation process, including planning and feasibility, project management, budget analysis, development of Rate and Method of Apportionment and Engineer's Reports and presentations. She also has significant experience with ongoing SFD administration including levy submittal, delinquency management and continuing disclosure.

RELEVANT PROJECT EXPERIENCE

- **Los Carneros Water District Recycled Water Assessment District Formation.** Formation of a special assessment district to finance recycled water Infrastructure. Working closely with the Los Carneros community, the Los Carneros Water District, Napa County staff, NBS successfully formed a 1913 Act Assessment District that received a record-breaking 98% ballot approval. This District was designed to pay for backbone infrastructure to deliver recycled water to the area. A State Revolving Fund (SRF) loan, instead of a bond, provides the actual financing. This is believed to be the first such use of an SRF.
- **City of Livermore Assessment District Formation.** The area around Pleasant View Lane was a pocket of County land within the City of Livermore. As such, it was required to annex to the City, but failing septic systems, a narrow road and updates to street lighting, grading and striping were required to be completed prior to annexation. NBS formed AD No. 2016-2 to finance the required improvements which were ultimately funded with a City-issued and held bond.
- **City of Rancho Cucamonga Prop 218 Compliance.** NBS worked with the City to identify the benefits and issues related to the formation of the districts, as well as develop an area profile analysis to identify and target property owners for outreach efforts. NBS prepared an Engineer's Report analyzing the special benefit of the improvements, prepared and mailed assessment ballots and notices to all property owners within the districts, as well as tabulated the ballots at the Public Hearing to determine if a majority protest existed.

“

"You sure made the job easier and more pleasant over the past few years. Throughout this project, you provided huge input and guidance, and helped us through those unknown waters."

”

EDUCATION

- Bachelor of Arts/Business Economics, University of Nevada, Las Vegas

HIGHLIGHTS

- Registered Municipal Advisor
- Seasoned public agency revenue consultant with a focus in Special Financing Districts (SFDs)
- Extensive background in project management support to state and local government in the areas of tax and assessment related levies, fund accounting, budget administration
- More than 20 years of finance experience

AFFILIATIONS / AWARDS

- Camarillo Health Care District Advisory Panel: Member
- Camarillo Kiwanis Club: Member
- Pacific Coast Business Times "Top 50 Women in Business" Recipient 2016; "Top Women in Business" Recipient 2013; "Top Leaders in Community Leadership" 2010; and "40 Under 40" Recipient 2008
- President's Council on Service and Civic Participation "The President's Volunteer Service

BIOGRAPHY

Sandra Burkhardt is a Senior Consultant at NBS where she forms and administers various types of Special Financing Districts (SFDs). She is actively involved with district formations, bond issuance analysis, and the daily management of district administration services. She also performs system audits on agencies' SFD internal administration practices, focusing on administrative compliance and operational management.

RELEVANT PROJECT EXPERIENCE

Sandra has consulted and served on many projects, including the following:

- **City of Palmdale Assessment District Services.** The City of Palmdale hired NBS to manage the ongoing administration of their maintenance districts as well as annexations to such districts. NBS has provided detailed general and special benefit analyses along with Engineer's Reports for a handful of annexations to date.
- **City of Pomona LLAD Assessment District Formation.** Formation of replacement LLAD. LLAD funds maintenance and operation of streetlights, trees, landscaping, open space, etc.
- **City of Sierra Madre Assessment District Formation.** The City's downtown area had multiple assessments in place to fund a variety of services. NBS was engaged to form a new Landscape and Lighting Assessment District that would consolidate the services under one funding tool, expand the services and create a more inclusive Downtown LLD. NBS provided detailed general and special benefit analysis and assessment engineering services for the new District, including developing a new Engineer's Report, along with mailed notices and ballots.

EDUCATION

- Bachelor of Science, Business Administration/Finance, California State University San Bernardino
- Advanced Public Engagement for Local Government Program, Pepperdine School of Public Policy
- Planning for Effective Public Participation Program, International Association for Public Participation

HIGHLIGHTS

- Skilled public engagement specialist
- Experienced communications professional
- Seasoned consultant in Special Financing District (SFD) formation and administration
- Outreach
- Public Engagement
- Collaborative Governance
- Adaptive Management
- Two decades of experience

AFFILIATIONS

- California Public Information Officials (CAPIO)
- California Society of Municipal Finance Officers (CSMFO)
- Municipal Management Association of Southern California (MMASC)
- Women in Public Finance (WPF)

BIOGRAPHY

Danielle Wood is a Director with NBS where she provides public engagement, outreach, and collaborative governance client services and project management efforts for a number of our clients. She has two decades of experience working with local governments and communities across California.

- **City of La Habra Heights Ongoing Public Engagement Services.** Community engagement for a recently formed Benefit Assessment District (BAD), including a public engagement plan, webpage development, web maps, and other engagement services. Project started in 2018 and is ongoing.
- **City of Oxnard Ongoing Long-term Outreach, Public Engagement and Collaborative Governance Services.** Public engagement plan development for the evaluation of existing land secured financing districts that includes items such as a dedicated webpage, email campaign, advisory committee formation and collaborative governance program. There are more than 21 communities that have participated in our surveys, community meetings and ongoing development, and complete restructuring of the Landscape Maintenance Districts. Project started in 2019 and is ongoing.
- **City of San Leandro Outreach and Public Engagement Services.** Outreach and public engagement services to gauge overall property owner support for the formation of an Assessment District. Public engagement efforts have included items such as the creation of a dedicated public engagement webpage, multiple information releases, surveys, recorded meetings, and community participation web maps. Project started in 2019 and is ongoing.
- **City of Culver City Outreach Services.** Outreach and Public Engagement services for the formation of a new Property Business Improvement District for a very unique community within the City. Outreach services included an area profile analysis, a public informational mailer and survey, and in person and virtual public meetings. Project started in 2018 and is ongoing.



“We greatly appreciate your follow up, follow through and commitment to our community! We all desire to live well and thrive for the good of the whole city!”

EDUCATION

- Master of Arts, Political Science with a concentration in Public Policy, American Public University
- Bachelor of Arts, Liberal Studies, California Baptist University

HIGHLIGHTS

- Experienced public engagement specialist
- Special Financing District (SFD) Expert
- Proposition 218 Expert
- Registered Municipal Advisor
- Nearly three decades of experience

AFFILIATIONS

- California Society of Municipal Finance Officers (CSMFO)
- California Special Districts Association (CSDA)
- California Municipal Treasurer’s Association (CMTA)

SPEAKING ENGAGEMENTS

- Pablo has participated in speaking panels for the CSMFO, CMTA, as well as NBS educational seminars, speaking on topics related to the formation and administration of SFDs as well as Propositions 218 and 26.

BIOGRAPHY

Pablo Perez is a Director with NBS where he oversees public engagement strategies that provide data exchange as well as a forum for community outreach. Pablo has more than 25 years of experience; he is actively involved with Special Financing Districts (SFD) formations and bond issuance/refunding analysis, and the administration of various types of SFDs. He also performs feasibility studies and related financial projects.

As one of the developers of CivicMic.com, Pablo has provided NBS clients with leading edge techniques to engage communities, including marginalized areas. Pablo has overseen the design and implementation of various public engagement plans encompassing social and digital media, print and live-forum interactions for municipal clients.

RELEVANT PROJECT EXPERIENCE

- **City of Oxnard:** The City has numerous landscape districts that provide a limited level of maintenance to various communities. Residents are interested in finding additional options for the continued maintenance of their neighborhoods. NBS is tasked to perform extensive community outreach, interview staff and other stakeholders. We have developed a webpage and email campaign, provided reports and recommendations for improvements in the staffing and overall management of these districts. More than 21 communities have participated in our surveys and small community meetings. This process is anticipated to continue over several years.
- **City of San Leandro:** Facilitate community outreach and public engagement opportunities for the proposed construction of a levee and formation of an assessment district.
- **City of La Habra Height:** Facilitate community outreach and public engagement opportunities for the City's Street Maintenance Assessment District No. 7.
- **City of Culver City:** The Hayden Tract in Culver City has evolved from an industrial hub into a creative center. The Tract continues to attract creative companies and talented employees; however, the overall area provides few pedestrian and employee amenities. Discussions with property owners have revealed challenges such as parking, traffic, and mobility. NBS is tasked to evaluate the support for the formation of an Assessment District.
- **City of Hesperia:** Facilitate community outreach and public engagement opportunities to determine the level of public support for the proposed formation of a Community Facilities District to fund improvements and maintenance of the Hesperia Golf Course.

EDUCATION

- Bachelor of Science, Political Science, California Polytechnic State University, Pomona
- Certificate, Geospatial Technician, Victor Valley College
- Certificate, Geographic Information Systems, San Bernardino Valley College

HIGHLIGHTS / TECHNICAL

- Configure and maintain ESRI ArcGIS applications (web maps, Dashboards, StoryMaps, Survey123, Collector, QuickCapture)
- Prepare numerous boundary maps, diagrams, and 1915 Act lien apportionments
- ArcDesktop, ArcSDE, ArcGIS Server, ArcGIS Online, Survey 123, Collector
- Python Software experience
- SQL for data manipulation and analysis
- Autodesk AutoCAD

“

Our staff appreciates the expertise, guidance and experience that the NBS teams bring to our special assessments.”

”

BIOGRAPHY

Jeremy Jung is a Geographic Information Systems (GIS) Data Analyst for NBS. He has more than five years of experience in the design and maintenance of GIS Geodatabases in a SDE environment, including reconciling/posting and QA/QC. He has developed new workflows and utilized Model Builder for processing parcel data that removed the need to purchase the data on a quarterly basis. Jeremy has performed spatial analysis to identify restricted areas for Cannabis Delivery Services, and utilized basic Python scripts to edit and automate GIS workflows. He has updated and maintained numerous map services for GIS applications (Cityworks, CRW Trakit, Granite XP, Internal Geoviewer, Public Viewer).

As a GIS Data Analyst, Jeremy creates maps and analyzes data associated with county assessor's parcels, district boundaries, public facilities and improvements as well as captures custom images utilizing the latest in GIS technology. In addition, he is able to create custom web-based GIS applications for internal and external use by NBS clients.

RELEVANT PROJECT EXPERIENCES

- **CivicMic** – Successfully completed a variety of projects for CivicMic including the creation of surveys, web maps, web apps, and testing ESRI Hubs. The web applications assist with facilitating community outreach and public engagement opportunities to determine the level of public support.
- **Los Angeles County Metropolitan Transportation Authority** – Accomplished creating a quarter mile and half mile buffers around approximately 60 stations to help identify assessed values for each parcel within the buffer zones.
- **East Contra Costa Fire Protection District** – Calculated fire stations distance drive times and half mile buffer distances within ECCFPD boundary to determine best response times for each parcel. Utilizing network analysis was instrumental in determining the calculation of special general benefit and proportionality for ECCFPD.



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SCOPE OF WORK AND FEE PROPOSAL

**STALLION SPRINGS COMMUNITY SERVICES
DISTRICT**

**AMENDMENT TO EXISTING ASSESSMENT
DISTRICT**

March 4, 2022

**Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds**

Newport Beach | San Jose | San Francisco | Riverside
Dallas | Houston | Raleigh | Tampa

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5000 Birch Street, Suite 3000
Newport Beach, CA 92660

STALLION SPRINGS COMMUNITY SERVICES DISTRICT



AMENDMENT TO EXISTING ASSESSMENT DISTRICT

MARCH 4, 2022

Prepared for:

Stallion Springs Community Services District

27800 Stallion Springs Drive

Tehachapi, CA 93561

Attention: Vanessa Stevens, General Manager

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I DESCRIPTION OF EXPERIENCE

DTA is pleased to submit this copy of our proposal/qualifications describing our firm and credentials for providing assessment engineering consulting services to the Stallion Springs Community Services District (the "District" or "CSD"). Our goal is to assist the CSD with an amendment to an existing Assessment District ("AD") in a way that allows for the CSD to fund all required costs, is equitable to all stakeholders, and is legally compliant. DTA shall also facilitate a Proposition ("Prop") 218 process to approve an amended assessment.

A Firm Overview

DTA is a California public finance consulting firm with a national practice focusing on public-private partnerships and the establishment and implementation of infrastructure and public services financing programs for local municipalities in California and 14 other states. Organized as a corporation, the firm has its corporate headquarters in Newport Beach, as well as branch offices in Riverside, San Jose, and San Francisco, California, Dallas and Houston, Texas, Raleigh, North Carolina, and Tampa, Florida. DTA was incorporated in the State of California on May 15, 1986, and has been doing business for over 35 years. Additional information on DTA is available on our website (www.FinanceDTA.com).

DTA is particularly known for its specialized expertise in the design and annual administration of Assessment Districts ("ADs") and Community Facilities Districts ("CFDs"), levies of a variety of rates and charges, and issuance of municipal bond issues. In addition, the firm's public finance group provides fiscal and economic impact and Development Impact Fee ("DIF") consulting services. We are also experienced in grant writing for Federal and state funding and tax credit programs. All these capabilities are frequently combined with our infrastructure finance consulting services to develop public infrastructure and services financing strategies and plans.

DTA currently has a staff of approximately 50 employees, all of whom are directly involved solely in public finance. Staff members come from backgrounds in a number of fields, including land development, public administration, civil engineering, investment banking, economic consulting, redevelopment, law, and land use planning. This diversity of experience and expertise allows DTA to meet a wide variety of challenges related to both the actual work product and client management. DTA's personnel have considerable experience in computer-based financial analyses and modeling, which is a key component of the firm's consulting services. This fact ensures that the review and development of any computer model(s) will be in experienced hands. **In addition, DTA is a registered Municipal Advisor with the U.S. Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board (MSRB ID #K0961).**

Since its establishment in 1985, DTA has completed consulting assignments for more than 3,000 clients in 15 states. During this period, the firm has been involved in the formation of more than 2,000 public finance districts, with total authorized bonded indebtedness in excess of \$75 billion. Our financing programs have utilized a variety of public financing mechanisms, such as ADs, CFDs, Certificates of Participation, Tax Allocation Bonds, Sewer and Water Revenue Bonds, Marks-Roos Bond Pools, Landscaping and Lighting Districts ("LLDs"), Integrated Financing Districts, and various types of fee programs. **DTA's level of experience with special district formations is unequalled as our firm is the State of California's leading special tax and assessment consultant, having prepared special tax and assessment formulas on behalf of public agencies for the establishment of over 1,500 CFDs, ADs, and LLDs.** We are also the State's leader in CFD, AD, and LLD administration as we are currently servicing over 400 special financing districts annually. In addition, DTA has considerable experience establishing a

variety of types of financing districts and property owner associations for the purpose of funding public service shortfalls created by new development.

DTA has served as the Special Tax Consultant and/or Assessment Engineer for numerous cities, counties, water districts, and school districts. For your reference, DTA levied special taxes, assessments, and other charges on more than 3,010,000 Assessor parcels in over 400 districts in fiscal year 2020-21. In addition, we prepared and/or disseminated over 300 Continuing Disclosure Reports in the last 12 months.

DTA's consulting services include:

- **Annual administration of special districts, including ADs, CFDs, and LLDs, among others;**
- **Special tax and assessment engineering;**
- Public infrastructure and public services financing strategies;
- Property Assessed Clean Energy ("PACE");
- Fiscal and economic impact analyses;
- Proposition ("Prop") 218 and Assembly Bill ("AB") 1600 compliance studies;
- Federal and state grant and loan applications;
- Economic development and revitalization studies; and
- Public improvement construction management services.

On a national basis, DTA has planned and implemented PFFPs that have ranged from the quantitative analysis of a single financing mechanism for an individual facility to the preparation of a comprehensive public financing plan covering multiple facilities and public services through a series of financing mechanisms. We at DTA feel strongly that our financial analyses provide public officials, landowners, and other interested parties with the level of information necessary to make fully informed decisions regarding land use, infrastructure, and public services financing issues. Furthermore, DTA staff has extensive experience working with various stakeholder groups, including public agencies, residents and businesses, property owner associations, land developers, public finance professionals, local Chambers of Commerce, and other interested parties.

DTA's special tax and assessment formulas, some of which have been in use since 1985, are based on a variety of methodologies that have withstood the test of time and legal scrutiny. Our firm's objective has been to take a balanced approach and utilize innovative and state-of-the-art techniques that enable all parties to receive the maximum benefit from public financing. DTA is aware of and has contributed to the most innovative and creative concepts in land-secured public financing. DTA's knowledge and experience have enabled the firm to maximize the capacity of land-secured financing programs while minimizing burdens on homebuyers and other property owners.

B Special District Experience

Typically, municipalities seek out the services of an Assessment Engineer to utilize the consultant's specialized qualifications to advise and provide technical assistance to ensure numerical and technical accuracy in the assessments being charged, develop a legally defensible and equitable distribution of public improvement and/or services costs, and otherwise assist with the structuring and implementation of each special district in a manner consistent with the municipality's stated goals and policy objectives. DTA has the necessary expertise to provide these consulting services by virtue of its professional staff's many years of experience specializing in the formation and administration of special districts, including ADs, CFDs, and LLDs, among others. Notably, the firm



www.FinanceDTA.com

SECTION I DESCRIPTION OF EXPERIENCE

has been involved in the enrollment and collection of special assessments for over 35 years. DTA's special district experience takes many forms, as illustrated in the discussion below.

- **Broad-Based Experience:** DTA has considerable experience with virtually every CFD/AD scenario imaginable. We have participated in districts with single and multiple property owners, improvement areas or zones, single and multiple series of bonds, escrowed bonds, fixed and variable rate and capital appreciation bonds, and residential and non-residential land uses. DTA has developed apportionment methodologies for the financing of Master Plan capital improvements, local subdivision improvements, public services, and even the undergrounding of existing overhead utilities. We have participated in the formation of land-secured districts containing fewer than 20 dwelling units and those with more than 38,000 dwelling units. Our staff has participated in numerous refundings and restructurings as well. This experience gives us the ability to analyze our clients' needs and match those needs with the financing mechanism that will maximize the capacity of the financing program while minimizing burdens on homebuyers and other property owners. Furthermore, the variety of financing structures for which we have provided these services have given us a perspective and level of skill that is unmatched. DTA's financial consulting services and work products reflect the scrutiny and refinement that can only come through such extensive experience. This proficiency can be crucial in identifying and resolving issues and helping our clients avoid the pitfalls that we have seen cause problems for other municipalities.

DTA's assessment apportionment methodologies and special tax formulas have been utilized for the sale of hundreds of bond issues and provided the firm with considerable experience working with property owners, public agencies, underwriters, bond counsels, and financial advisors to provide benefit apportionment methods satisfactory to all parties. In the process, DTA has also worked frequently with institutional bond purchasers, all of whom are familiar with the firm and its expertise in the field of assessment engineering and special tax consulting.

- **Legal Knowledge:** Our senior professional staff is not only intimately familiar with the Mello-Roos Community Facilities Act of 1982, Municipal Improvement Act of 1911, Municipal Improvement Act of 1913, Improvement Bond Act of 1915, Landscaping and Lighting Act of 1972, Benefit Assessment Act of 1982, and Prop 218, but has extensive real-world experience with each of their respective applications. This means that our advice and consulting services are grounded in a true understanding of each law and not merely restatements of industry practices.

DTA is committed to providing independent, objective, and unbiased work product. DTA's General Counsel regularly reviews legal opinions, regulations, and statutes that impact or modify the provisions of Prop 218 (and related case law). As such, DTA is committed to providing unbiased deliverables that reflect the most current developments in public finance and real property law.

As a result, DTA's work products are designed specifically to comply with the California Courts' latest findings. For example, several of the Maintenance Assessment Districts ("MADs") for which DTA is currently acting as Assessment Engineer on behalf of the City of Ventura will be utilized to fund park maintenance services and, as such, are being specifically structured to comply with the State Court of Appeals' decision in *Beutz v. County of Riverside*. We have also previously acted as an Assessment Engineer in the establishment of ADs to incorporate the Court's findings

in *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority, Golden Hills Neighborhood Association v. City of San Diego, and Concerned Citizens v. West Point Fire Protection District*. We are also frequently asked to provide expert witness testimony to support litigation efforts and are currently providing testimony on behalf of the City of San Diego in its lawsuit against the assessment engineering firm that poorly structured and administered the Golden Hills MAD.

- **Innovation:** Having been involved with Mello-Roos consulting since its infancy, DTA has pioneered many of the industry's techniques and standards. DTA's special assessment and special tax formulas, some of which have been in use since 1985, are based on a variety of methodologies that have withstood the test of time. Our firm's objective has been to take a balanced approach and utilize innovative and state-of-the-art techniques that enable all parties to receive the maximum benefit from public financing. DTA is aware of and has contributed to the most innovative and creative concepts in special district financing. Our knowledge and experience have allowed us to maximize the capacity of land-secured financing programs while minimizing burdens on homebuyers and other property owners. Today, DTA continues to seek innovative solutions and refine our work product to better serve and protect our clients.
- **Adaptability:** Each member of DTA's professional staff has considerable experience in computer-based financial analyses and modeling. This experience gives DTA the ability to adapt and create new models to meet any of the municipality's changing needs.
- **High-Level Support:** DTA's clients receive high levels of personal attention from senior staff, with a Principal, Senior Vice President, or Vice President always available to meet with public agency staff and other groups. Due to the loyalty of DTA's senior staff, many of whom have worked with us for 20 years or more, DTA is able to offer a level of management expertise that is unequalled throughout the field of assessment/special tax consulting.

C Administration Experience

In addition to being the State of California's leading Special Tax Consultant for the formation of various public financing districts, DTA has also been a State leader in the enrollment and collection of special taxes and assessments for over 35 years. Therefore, unlike many consulting firms, we bring a depth of experience that is only achieved by providing consulting services on both the formation and administration of special districts. Furthermore, DTA's ability to retain the vast majority of its senior employees enables our firm to provide management expertise that is without peer in the special tax consulting field. The fact that DTA, unlike other firms, encourages its employees to work on both the formation and administration of special financing districts has provided our staff with a much more comprehensive understanding of the details involved in implementing a successful special financing district.

DTA is currently administering over 400 special financing districts annually. Our staff is extremely knowledgeable with respect to the relevant law governing the enrollment of special taxes and assessments and has helped establish the industry's practices through our participation in various trade groups, such as the California Society of Municipal Finance Officers ("CSMFO"), CASTOFF, and CASH. We are also intimately familiar with County Auditor-Controller, Assessor, Treasurer-Tax Collector, and Recorder practices, which is critical for the successful administration of special districts. DTA fully utilizes all internet resources and our staff regularly accesses Assessor and title company files, as necessary, to establish overlapping debt information and perform other due



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diligence functions related to special district formation and annual administration.

Specifically, assessment liens are typically apportioned on an acreage or dwelling unit basis, with the requirement that the sum of the apportioned liens equals the lien for the "parent" parcel. DTA staff is experienced with the preparation of boundary maps, assessment diagrams, apportionment diagrams, and Bond Holder Notices and has staff that is skilled in the operation of AutoCAD. As we have prepared boundary maps for various Kern County ("County") special districts, we are familiar with the County's procedures and specifications for boundary maps and assessment diagrams.

- **Data Collection:** DTA will establish procedures for capturing parcel data (e.g., approved tentative maps, recorded final maps, parcel changes, County Assessor's roll, and parcel payment status). District information will be maintained in a relational database with the Assessor's Parcel Number ("APN") as the key field. Changes to the district database will be recorded independently, with actual updates made programmatically to increase accuracy, preserve history, and leave an audit trail. In other words, parcel deletions and additions and building permit information will be recorded in separate files and then programmatically linked to the district database in order to reflect changes.
- **Fund Accountability Analysis:** DTA maintains its own fund account database, which allows us to produce management level account activity reports. This facilitates indenture compliance review and the reconciliation of disbursements, special tax and assessment receipts, and investment earnings. In our experience, trust account statements are virtually useless for management purposes. There is simply too much paper with a 5- to 10-page statement produced for each account each month. DTA rekeys the statement data into a database and is able to run consolidated reports for any time period, showing all accounts on a single page. Inconsistencies with the indenture will be communicated to the trustee.
- **Calculation and Enrollment of Special Taxes:** Using the data compiled in the fund accountability analysis, DTA will evaluate year-end sources and uses of funds. Budgeted revenues and expenditures will be compared to actuals and year-end balances will be estimated. DTA will determine the coming year's special district expenditures, calculate the assessment installments, and enroll the assessments installment with the applicable county.
- **Public Information:** DTA will serve as the point of contact for taxpayers and other interested parties. Our professionals can be reached using a toll free "800" number and will respond to telephone inquiries directly and/or in writing as requested.
- **Delinquency Management:** DTA will review property tax payment data and prepare a report that lists each delinquent parcel and the corresponding amount of delinquent special taxes. Delinquency data will be reviewed after each tax installment due date and at fiscal year-end. At the request of the municipality, DTA can mail Delinquency Notices to property owners and/or lenders in accordance with the established delinquency management procedures.

D MuniAnalytics

DTA utilizes MuniAnalytics, a proprietary software developed in-house as the most advanced cloud-based software available, for its special tax/assessment administration. This software allows DTA to easily automate the management of district data, including parcels and property ownership, and calculation of special tax/assessment rates. MuniAnalytics is capable of managing large, complex districts, year after year, while maintaining historical data for audit and compliance purposes. MuniAnalytics leverages a rule-based approach, allowing DTA to model each district's special tax/assessment formula in order to consistently automate the assignment of property classifications and calculation of special

tax/assessment rates for individual parcels. In addition to system validations, DTA can visually verify the results using detailed summarization screens to show the allocation of tax classifications and combined totals for each class. Extensive reporting and dashboards provide even further visualization of the resulting data that can be easily shared among the team.

With MuniAnalytics, DTA can enforce governance over each phase of a district's administration life cycle. This allows DTA staff to focus on quality and consistency while leveraging technology to ensure process and data compliance. These and other advantages are discussed below.

- **Web-Based:** MuniAnalytics is web-based and accessible using a browser anytime and anywhere. Data is encrypted using 128-bit encryption and only available to users with authorization. Authorized users have access to district data and can view district information at any point in a district's administration life cycle.
- **Data Governance:** MuniAnalytics performs data consistency and validation checks for data entered into the system. This ensures the integrity and completeness of all district data. Once a district is established in MuniAnalytics, the data is automatically versioned each fiscal year. This maintains a snapshot in time for past work completed and ensures the current fiscal year is always working with the latest version of the data. Versioning the data also eliminates the need for manual data processing, which is subject to human error and transposition.
- **Process Governance:** MuniAnalytics enforces a consistent process for administering districts. This allows DTA staff to focus on quality and customer service. The system guides administrators through a process of calculations and validation steps while providing tools to inspect and verify the quality and consistency of the resulting calculations.
- **Partitioning, Data Isolation, and Integrity:** MuniAnalytics is based on a cloud computing paradigm. Data are stored on highly redundant and encrypted disk arrays. The data for each district is partitioned and versioned. This allows MuniAnalytics to store historical data going back decades that can be searched and recalled instantly using a simple web browser. This data is also available for reporting and trend analyses.
- **Security, Authorization, and Auditing:** The district administration functions of MuniAnalytics are only accessible to authorized users. Every access attempt, whether successful or not, is audited. Once authorized, any changes to district data are also audited. In addition to the versioning capabilities of the system, it is possible to determine who changed what and when.

E References

Listed below are three (3) references for DTA's recent work involving assessment engineering and special district administration services for clients in California. We encourage you to contact our references to learn firsthand how well our staff meets the needs of our clients.



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SECTION I
DESCRIPTION OF EXPERIENCE

E.1 City of Anaheim

Table 1: Reference Information

Contact Name	Debbie Moreno
Title	Finance Director
Address	200 South Anaheim Blvd., Suite 276, Anaheim, CA 92805
Phone Number	(714) 765-5195
E-mail Address	DMoreno@Anaheim.net

DTA is the Assessment Engineer/Special Tax Consultant for an existing MAD for the City of Anaheim’s Disneyland resort area and two existing CFDs. DTA is also currently assisting the City with the formation of a MAD for the Platinum Triangle area.

As requested by the City, DTA analyzed the feasibility of implementing a land-secured financing program to fund the proposed public infrastructure and maintenance within the area known as the Platinum Triangle. Our recommended structure included both CFDs and ADs and is intended to provide a high likelihood that the program can be successfully implemented, while at the same time providing flexibility, equity, and an ability to accommodate the needs resulting from the relatively extended anticipated build-out period. In addition, DTA analyzed various funding mechanisms for the City related to the proposed 3.5-mile monorail system, or fixed guideway, that would run from the new transportation hub, known as ARTIC, to Disneyland.

The City plans to issue approximately \$388 million in multiple bond issues to pay for the Platinum Triangle improvements and levy an assessment for annual maintenance. As the Special Tax Consultant, DTA has prepared the Rates and Methods of Apportionment (“RMAs”), Public Reports, and boundary maps. As the Assessment Engineer, DTA will formulate the benefit apportionment methodology for the AD in strict accordance with Prop 218 and prepare the required Engineer’s Report and assessment diagram.

DTA currently provides annual administration services related to the City’s CFDs and Resort MAD. For fiscal year 2021-22, DTA enrolled over \$8.6 million in taxes for the City’s CFDs and AD.

E.2 County of Orange

Table 2: Reference Information

Contact Name	Louis McClure
Title	Administrative Manager – County Executive Office
Address	10 Civic Center Plaza, 3rd Floor, Santa Ana, CA 92701
Phone Number	(714) 834-3362
E-mail Address	Louis.McClure@OCGov.com

DTA assisted the County of Orange with the formation of all the County’s CFDs and ADs since 1994. DTA is currently the Administrator for nine of the County’s CFDs, one AD (AD No. 01-1), and one Reassessment District (“RAD” No. 17-1R). There were 15 CFDs for which there was no levy in fiscal year 2021-22 and each year thereafter since bonds recently matured for such CFDs.

The AD and RAD encompass approximately 907 acres of land located in the central coastal portion of the County in an area that was annexed to the City of Newport Beach. The RAD is further broken into four zones. Multiple bond issues have been sold for the ADs, including AD No. 88-1 and AD No. 92-1, since 2003. In addition, fiscal year 2017-18 was the last year of the levy for AD No. 88-1 and AD No. 92-1 since bonds recently matured.

DTA prepares and disseminates Annual Disclosure Reports for the County’s CFDs and ADs. In addition, DTA was the Special Tax Consultant to the County in 2014 for the refunding of special tax bonds for three County CFDs in the Ladera Ranch area, totaling \$172,465,000 in special tax refunding bonds. DTA also assisted the County with the sale of refunding bonds for three CFDs in Ladera Ranch, which was completed in January 2018. In addition, DTA worked with the County on the sale of bonds for three CFDs in the Village of Esencia, including \$90,845,000 for CFD No. 2015-1 in 2015, \$93,110,000 for CFD No. 2016 1 in 2016, \$76,950,000 for CFD No. 2017-1, Improvement Area No. 1 in February 2018, and, most recently, \$21,565,000 for CFD No. 2017-1, Improvement Area No. 2 in August 2020. DTA also assisted the County with the formation of CFD No. 2021-1 (Rienda) in 2021, which is expected to encompass approximately 950 taxable residential units with multiple bonds issued as development progresses. The first series of bonds for CFD No. 2021-1 is expected to be issued in early 2022.

DTA has been involved in all CFD bond issues sold by the County since 1986 and retained continuously through a series of extensive RFPs for the past 26 years. For fiscal year 2021-22, DTA enrolled over \$36.8 million in taxes on over 10,200 parcels for the County’s CFDs and ADs.



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E.3 El Dorado Hills Community Services District

Table 3: Reference Information

Client Contact	Kevin Loewen
Title	General Manager
Address	1021 Harvard Way, El Dorado Hills, CA 95762
Phone Number	(916) 933-6624
E-mail Address	KLoewen@EDHCSD.org

DTA administers the El Dorado Hills Community Services District’s 28 Landscaping and Lighting Districts (“LLDs”) with a total annual levy well in excess of \$1 million. To complete these tasks, DTA performs background research based on data provided by the District, including reviewing the Engineer’s Reports and analyzing services provided by each underfunded LLD in the District, specifically the costs assigned and rationale for the apportionment of costs for those services.

DTA recently completed a Cost Allocation Plan (“CAP”) for the District. The purpose of the CAP was to identify the full cost of providing services throughout the District. To correctly identify an organization’s full cost of services, DTA first classified costs as either being direct or indirect costs. Once costs were classified, indirect costs were then allocated among the direct cost programs and true hourly billing rates were developed for District staff. By being cognizant of the true hourly rates, which reflected the District’s true full costs, the District has been able to more readily engage in cost recovery efforts and thoroughly understand the cost of providing its core services. Furthermore, the true hourly rates were used to determine appropriate user fees for various District services and achieve a satisfactory level of cost recovery.

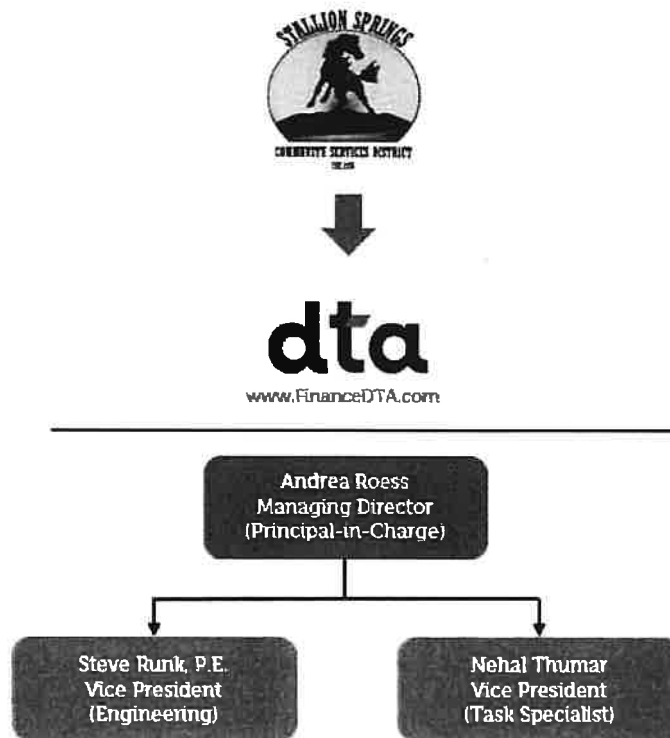
DTA is also the Special Tax Consultant and Administrator for a Districtwide annexable CFD for Public Services. As the Special Tax Consultant, DTA has prepared the cost of services analysis, RMA, CFD Report, boundary map, and Notice of Special Tax Lien for the CFD. Additionally, DTA will assist with the preparation of annexation maps, consent and elections forms, and the Amended Notice of Special Tax Liens for all new developments annexing into the CFD. As the Administrator, DTA prepares the levy calculations, Administrative Special Tax Reports, levy submittals, and roll corrections. DTA is also responsible for all property owner inquiries.

In addition, DTA recently completed a park AB 1600 impact fee study for the District intended to update their 2009 park AB 1600 fee study. The purpose of the updated study was to recommend appropriate fee justification methodologies and fee levels based on a legally supportable analysis of the levels of park impact fees required for new residential development within the District. DTA provided professional and technical assistance to the District in preparing a comprehensive review of required impact fee levels documented in a written report prepared under California Government Code 66000 (AB 1600). Furthermore, DTA facilitated numerous meetings and workshops involving the Building Industry Association (“BIA”), the County of El Dorado, and individual stakeholders to ensure proper transparency was provided throughout the update process. Last summer (2021), DTA assisted the District in conducting four (4) separate mail-ballot elections necessary to restructure certain LLDs that need to be modernized.

II PROJECT TEAM

DTA has assigned personnel to this project who bring experience and technical expertise to each unique element of study. Our team organization is illustrated below. Project roles of our key team members are described below and followed by professional resumes. All personnel will be available full-time (100%) for the duration of the project.

Figure 1: Team Organization Chart



DTA has assembled a project team for the District with the breadth of experience required to provide assessment engineering services in a professional and timely manner. **This project would be primarily handled out of DTA's Newport Beach office.** Andrea Roess, a Managing Director at DTA, would serve as the Principal-in-Charge of DTA's project team and handle primary account responsibilities for this engagement. Ms. Roess will attend meetings as necessary and supervise all project staff.

Ms. Roess will also serve as the Project Manager for the DTA team and be the District's primary point of contact throughout this engagement. She will oversee all day-to-day activities and attend all meetings. This will include scheduled meetings with District staff at which she will provide regular updates regarding progress and any problems that have arisen. In addition, Ms. Roess will be setting up conference calls with District staff and other interested parties whenever necessary. She may schedule these conference calls once per month on a date in-between any scheduled meetings with District staff.



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SECTION II
PROJECT TEAM

Ms. Roess will handle the ongoing execution and completion of the entire Scope of Work and match DTA's work and deliverables with the District's needs and objectives. She will also manage the work of DTA's project team, including leading data collection efforts, providing senior-level analysis, reviewing progress and work products with District staff and stakeholders, and presenting findings at project meetings. Ms. Roess will be assisted in these tasks by Mr. Thumar.

Steve Runk, P.E., the Vice President of Engineering Services, will provide engineering expertise, prepare and/or review facilities cost estimates, and contribute to the apportionment analysis for property included in the AD.

Key personnel will be available to the extent proposed, or designated by the District, for the duration of the project and no person designated as "key" to the project shall be removed or replaced without the prior written concurrence of the District. In addition, DTA is not behind schedule or past the completion date for any active projects and has a long history of delivering projects on a timely basis and adhering to agreements.

DTA has an enviable reputation for producing high-quality work in a quick and efficient manner to correspond with even the most aggressive project schedule. DTA's clients also receive high levels of personal attention from senior staff, with a Principal, Senior Vice President, or Vice President always available to meet with public agency staff and other groups.

According to the SEC, as of September 12, 2017 (due to a new regulatory requirement), representatives of Municipal Advisor firms must have earned the Series 50 license to engage in municipal advisory activities. DTA managers at the Vice President level and above are Series 50 licensed and therefore duly authorized by the SEC/MSRB to engage in municipal advisory activities.

A DTA Team Resumes

Andrea Roess

Managing Director | Andrea@FinanceDTA.com

Project Role – Principal-in-Charge



Since joining DTA in 1992, Ms. Roess has participated in all aspects of the formation and implementation of special finance districts to fund infrastructure and services. She has managed the formation and annual administration of more than 300 land-secured financing districts, including several PACE programs. In addition, Ms. Roess established and manages DTA's water and sewer practice and is a leader in the development of PACE programs.

Ms. Roess has utilized her computer skills to develop numerous state-of-the-art computer models that evaluate cash flows related to funding infrastructure and public services. This ability has enabled her to develop sophisticated bond structuring concepts for CFDs and ADs, as well as complex fiscal impact and fee impact models. She has also prepared hundreds of RMAs for CFDs and been involved in the development of escrow release formulas and bond pool financing structures. In addition, Ms. Roess has experience in the preparation of PFFPs, Water/Sewer Revenue Bond analyses, and tax increment analyses. She is also the Project Manager in charge of annual special tax administration for more than 120 financing districts throughout California, Hawaii, and Nevada.

Ms. Roess holds an M.B.A. degree with a concentration in finance from San Francisco State University and a B.A. in psychology/public policy analysis from Pomona College.

She is also active in industry groups, including Women in Public Finance, CSMFO, the Association of Women in Water, Energy, and Environment (“AWWEE”), and many others. Notably, Ms. Roess has been elected the Co-Vice President of Programs of the Women in Public Finance Los Angeles Chapter Board and has participated on numerous panels and workshops related to public financing. She also holds a Series 50 license as a registered Municipal Advisor with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.

Steve Runk, P.E.

Vice President, Engineering Services | Steve@FinanceDTA.com

Project Role – Engineer (State License Number C23473 – California Registered Civil Engineer)

Mr. Runk has over 45 years of experience in the design and construction management of major civil engineering projects, including roadways, bridges, sewer and water improvements, and flood control facilities, grading for public works projects, and construction of commercial and industrial buildings. Mr. Runk’s specific responsibilities have included design, quality control, specifications, estimates, construction bid packages, construction coordination and management, cost analyses and cost control, scheduling, manpower forecasting, staffing, and marketing. He has also assisted public agencies and developers in the procurement of funding from the California Department of Transportation (“Caltrans”) and other Federal and state agencies.



Mr. Runk has a proven track record of meeting schedules and adhering to budgets. Since joining DTA in 2000, he has worked with local agencies to resolve community issues and negotiate scope changes with contractors to ensure the timely and satisfactory completion of construction projects. He has also acted as the Project Manager for the establishment of ADs and preparation of numerous AB 1600 DIF justification studies. Mr. Runk specializes in preparing assessment apportionment formulas and fee studies for roads, storm drains, and water and wastewater facilities.

Prior to joining DTA, Mr. Runk, as the Senior Construction Manager for Holmes & Narver, Inc., successfully completed the construction of the SR-41 Freeway in Fresno County, which was the County’s first Measure “C” sales tax-funded freeway. Prior to this project, Mr. Runk successfully completed the construction of the SR-71 Freeway in Chino/Chino Hills, California. This \$98 million project was the first Measure “M” sales tax-funded project for the San Bernardino Associated Governments (“SANBAG”). Mr. Runk’s responsibilities on both projects included contract management, quality control, public relations, cash flow analyses, project closeout, and compliance with Federal and State funding requirements.

Previously, Mr. Runk held positions with various public and private engineering entities in which he delivered projects requiring a wide variety of engineering expertise. He holds a B.S. in engineering from the University of California at Los Angeles and an M.S. in civil engineering from California State University at Long Beach. Mr. Runk is a registered Civil Engineer in the State of California.



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SECTION II PROJECT TEAM

Nehal Thumar

Vice President | Nehal@FinanceDTA.com

Project Role – Task Specialist



Since joining DTA in 2000, Mr. Thumar has been involved in all aspects of the formation and implementation of numerous Mello-Roos CFDs located throughout California. Mr. Thumar's responsibilities related to these CFDs have included the preparation of tax spread proforma analyses, RMAs, Public Reports, and overlapping debt analyses. In addition, he has managed the annual administration of over 25 CFDs in Southern California and prepared due diligence, tax projections, and Disclosure Reports related to land-secured bond issuances for numerous clients in California, Nevada, and Arizona.

Mr. Thumar has also prepared Fiscal Consultant Reports and tax increment models for numerous Redevelopment Project Areas ("RPAs") located within the City of San Diego and Fiscal Impact Reports ("FIRs") for various public agency clients. In addition, Mr. Thumar has worked on the preparation of DIF justification studies. His work during the impact fee justification and apportionment analysis process for each respective project has included the preparation of capital improvement and public facilities needs lists, fee model development, report writing, data collection, and interactions with city/county staff and key stakeholders.

Mr. Thumar holds an M.B.A. degree with a concentration in finance and a B.A. in economics from the University of Southern California ("USC"). He also holds a Series 50 license as a registered Municipal Advisor with the SEC/MSRB under rules promulgated following the Dodd-Frank Act in 2010.

III PROJECT APPROACH

A General Approach

DTA's client contact and interaction continue beyond the basic deliverables. DTA is a customer and community-centric firm committed to excellence, quality products, and an open and interactive communication environment. We employ these practices in the workplace, in cities, counties, and towns, and with the many clients that we have served for over 35 years. DTA realizes that every client, like every person, is a distinct entity best understood and served in a direct and collaborative manner.

DTA serves clients in small towns, medium-sized cities, and larger municipalities. Our service philosophy is three-pronged: we strive to know our customers, understand the communities we're privileged to serve, and always provide the best care, advice, and products. At DTA, we also understand that every project is different, and every outcome is special to our team. Our values of accountability, integrity, and excellence underly all work performed.

DTA staff will be available to assist the District throughout the project process. DTA staff members are dedicated to providing public infrastructure financing and financial analysis services. We take a hands-on, detail-oriented approach with an emphasis on accuracy, efficiency, and reliability. As a result, from unique deadlines to potentially shifting priorities that may arise during the process, DTA is ready to hit the ground running. DTA staff members also volunteer for the Urban Land Institute's ("ULI's") UrbanPlan program, which educates local high school students about the fundamental forces involved in land development and how they impact urban planning decisions and, ultimately, the quality of life for a municipality's residents.

B Proposed Scope of Work

Our goal is to assist the CSD with an amendment to an existing AD in a way that allows for the CSD to fund all required costs, is equitable to all stakeholders, and is legally compliant. DTA shall also facilitate a Prop 218 process to approve an amended assessment.

The proposed Scope of Work is described below.

Task 1 – Kickoff Meeting

DTA shall meet with CSD staff in the initial stages of the project to jointly establish preliminary dates for any scheduled public meeting and/or required public hearings. DTA will also attend conference calls and Zoom meetings, as needed, to discuss the proposed approach to restructure the AD and other items.

Task 2 – Background Research

DTA will collect information on existing and anticipated land uses, Assessor's parcels, engineering, and planning information for use in preparing an updated assessment spread. Data to be gathered includes but is not limited to the following:

- County Assessor records for each parcel within the AD;
- Land use data as provided by the CSD;
- Information on improvements being maintained, locations, and maintenance cost estimates to be included in the benefit analysis; and
- Existing relevant studies of the project area for use in conducting the benefit analysis.

Deliverable: Existing Conditions Report

Task 3 – Benefit Assessment

This task will be necessary to ultimately determine if the existing assessment methodology is appropriate or if the AD should be restructured. Following our determination, if the existing methodology is appropriate, then DTA shall calculate a new assessment based on the updated annual maintenance costs as provided by the CSD. This task will consist of the following subtasks:

- 3A Work with CSD staff to inventory existing assets, determine the desired level of service for each class of assets, and estimate the future maintenance, repair, rehabilitation, and replacement costs of each asset. The CSD has provided to DTA the prior annual budget dated December 14, 2015, outlining projected costs from 2015-2020;
- 3B Identify the boundaries of the AD and existing zones based on level of benefit (if applicable);
- 3C Identify the Equivalent Dwelling Unit ("EDU") or Benefit Assessment Unit ("BAU") factors used to differentiate benefit based on property type (e.g., residential, commercial, industrial, etc.); and
- 3D Develop a benefit spread that allocates assessments to all properties in the AD based on the benefit assessment rationale and EDU factors described above.

The proposed benefit spread will be proportional to benefit received, legally defensible (the relationship between the costs allocated and benefit received), sufficient to meet minimum revenue requirements, and politically acceptable. The proposed benefit spread will be submitted to CSD staff for review prior to the completion of work on the Engineer's Report.

Task 4 – Preparation of the Boundary Map and Assessment Diagram

This task entails the preparation of a boundary map and assessment diagram for the amended AD, if applicable, pursuant to the requirement of the Streets and Highways Code and the County Recorder's Office.

Task 5 – Engineer's Report

DTA will act as "Engineer" in conformance with the applicable assessment government code and prepare Preliminary and Final Engineer's Reports for the AD(s) pursuant to the requirements of Section 10204 of the Streets and Highways Code and Prop 218. As part of this effort, we shall provide confirmation of assessable parcels and the levy calculation. DTA assumes a petition pursuant to Section 2804 of the Streets and Highways Code will be submitted and that the Majority Protest Act of 1931 will not apply. As required by law, the Engineer's Report shall contain the following:

- Plans and specifications describing the general nature, location, and extent of the improvements to be maintained;
- Estimate of maintenance costs;
- Basis of the assessment;
- Assessment diagram;
- Method of assessment;
- Assessment roll with preliminary assessments; and
- Revenues raised and use of the funds.

Deliverables: Engineer's Report for the AD

Task 6 – Additional Meetings, Public Hearings, and Project Coordination (Optional)

For an additional fee, DTA can attend additional in-person meetings at the CSD's request to present the method and formula of assessment and answer questions related to the structure AD. These meetings may include:

- Hearing to Adopt the Resolution of Intention to levy assessments, set the date of the protest hearing, and accept the Preliminary Engineer's Report; and
- Public meeting and public hearing to receive protest against the restructuring of the AD.

Task 7 – Public Notices and Ballot Protest Procedure (Optional)

DTA will assist legal counsel with the preparation and mailing of notices to all registered voters in the AD, which will include the information required under the Right to Vote Act and a ballot that can be returned to the CSD by the registered voter. The mailing will be completed no less than 45 days prior to the public hearing.

Task 8 – Ballot Tabulation (Optional)

Prior to and at the public hearing, DTA will assist the CSD with the tabulation of ballots submitted by property owners to determine whether the majority protest exists within the AD. The tabulation will need to be completed prior to the close of the public hearing and the results will be provided to the Clerk of the Board for the inclusion of public record.

IV COST PROPOSAL

Fees for services shall be charged on an hourly basis according to the hourly rates set forth in the fee schedule below, with invoices being submitted to the CSD on a monthly basis. The proposed budget for services performed under the Scope of Work described herein is equal to \$30,000 for Tasks 1-5, excluding out-of-pocket expenses. The budget and final scope of work for Tasks 6-8 shall be determined if the CSD decides to proceed with the Prop 218 ballot process. All work will be performed on a time and materials basis and billed at the labor rates listed in Table 4.

Table 4: DTA's Fee Schedule

Labor Category	Labor Rate
President/Managing Director	\$300/Hour
Senior Vice President	\$260/Hour
Vice President	\$240/Hour
Senior Manager	\$205/Hour
Manager	\$195/Hour
Senior Associate	\$185/Hour
Associate III	\$175/Hour
Associate II	\$165/Hour
Associate I	\$150/Hour
Research Associate II	\$140/Hour
Research Associate I	\$125/Hour

Additional meetings [more than one (1) meeting] shall be charged on a time and materials basis, not to exceed a rate of \$2,500 per in-person meeting. DTA staff shall also schedule standing conference calls (i.e., weekly or bi-weekly) with District staff to stay on track with tasks and deliverables.

Out-of-pocket and administrative expenses shall be equal to 3% of DTA's billings for labor, plus travel expenses and any outside vendor payments, not to exceed \$2,250 for Tasks 1-5. All hourly rates for services apply through December 31, 2022, and are subject to a cost-of-living increase at that time. On or about the first two weeks of each month during which consulting services are rendered hereunder, DTA shall present to the District an invoice covering the current consulting services performed and reimbursable expenses incurred pursuant to this Notice of Authorization. Invoices shall be paid by the District within 30 days of the date of each invoice. A 1.2% charge may be imposed monthly against accounts that are not paid within 45 days of the date of each invoice. The prevailing party in any legal action brought by one party against the other and arising out of this Consultant Agreement shall be entitled, in addition to any other rights and remedies it may have, to reimbursement for its expenses, including court costs and reasonable attorneys' fees.

A Limitations

This budget covers only those tasks outlined in the Scope of Work. Additional consulting services ("Additional Work") may be provided for additional fees if they cause the budget maximum to be exceeded. Examples of Additional Work may include, but are not limited to:

- Additional analyses based on revised land use assumptions or changes in improvements or improvement costs;
- Negotiations with stakeholders and revisions once the analysis been finalized;
- Attendance at more than one (1) meeting;
- Time expended related to obtaining project area data assigned to the CSD in the Scope of Work; and
- Creation of a base project area map to prepare maps.

The logo for DTA (Development Tax Authority) features the lowercase letters 'dta' in a bold, sans-serif font. A white diagonal bar is positioned over the top of the letter 't'.

www.FinanceDTA.com

A thick white diagonal line runs from the bottom-left towards the top-right of the page, passing behind the contact information.

**5000 BIRCH STREET, SUITE 3000
NEWPORT BEACH, CA 92660
PHONE: (800) 969-4DTA**

**Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds**



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 #7

Subject: Approval to send President Teresa Sasnett to CSDA Legislative Affairs Day in Sacramento, CA. at a cost not to exceed \$1200.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: March 17, 2023

Background: The CSDA Legislative Affairs Day is an opportunity for Special District representatives to hear the state of Special Districts in relation to the legislative issues with the State of California. It is also an opportunity for our representative, Teresa Sasnett to meet with the legislative representatives that represent our area in Kern County.

Please note that the Legislative Affairs Day falls on the Tuesday of the SSCSD Board meeting so Vice President Wellmen would need to chair that meeting.

Recommendation: Approve funding \$1200 to send Teresa Sasnett to CSDA Legislative Affairs Day.



SDRMA Spring Education Day

 Earn SDRMA Credit Incentive Points

SACRAMENTO – March 22, 2023

Hilton Sacramento Arden West
2200 Harvard Street
Sacramento, CA 95815



Welcome Reception – March 21, 2023

5:00 – 6:00 p.m. Drinks & Appetizers provided

Three registration options to choose from:

- Keynote & Breakout Sessions
- Keynote & Governance Foundations*
- Keynote & Safety Specialist Certificate Program

The SDRMA Spring Education Day provides risk management training relating to Property/Liability and Workers' Compensation at no cost. Keynote speaker Dean Coughenour will present "Building a Culture of Risk Management." In addition, the SDRMA Board of Directors will conduct their annual membership meeting that will include current insurance market updates and important upcoming renewal information. SDRMA members that attend the Spring Education Day are eligible to earn Credit Incentive Points (CIPs) to reduce their annual contribution for both the Property/Liability and Workers' Compensation Programs.

COST

Free to SDRMA members and CSDA members*

**\$125 to CSDA members for Governance Foundations workshop on this day*



HOTEL ROOM RESERVATIONS:

Room reservations are available at the rate of \$139 plus tax, single or double occupancy by calling 800-344-4321 and identify yourself as a member of SDRMA Spring Education Day. The room reservation cut-off is February 28, 2023; however, space is limited and may sell out before this date.

Special Districts Legislative Days

SACRAMENTO – May 16 - 17, 2023

Sheraton Grand Sacramento Hotel
1230 J Street
Sacramento, CA 95814

Fully one-third of the Legislature turned over this year, making the 2023 Special Districts Legislative Days a MUST-ATTEND EVENT!

From rate-making authority, reserves, and infrastructure to cybersecurity, climate adaptation, and workforce development, lawmakers in Sacramento and Washington D.C. are making critical decisions that will impact the budget and operations of your district and your community.

Special Districts Legislative Days is the only opportunity for all types of special districts, large and small, north and south, rural and urban to come together with one united voice. Issues like revenue, governance, labor, and public works matter to all districts whether they provide water, sewer, fire protection, parks, cemeteries, healthcare, mosquito abatement, ports, harbors, airports, libraries, or other essential services.

Don't miss this opportunity to hear from California's top decision-makers, build partnerships and strengthen the voice of local control. Past speakers have included California's State Controller, State Treasurer, Secretary of State, Insurance Commissioner, Secretary of Natural Resources, Director of the Office of Emergency Services, State Auditor, Legislative Analyst, and Director of Finance.

COST

EARLY REGISTRATION*

CSDA Member	\$300
Non-member	\$450

REGULAR REGISTRATION

CSDA Member	\$375
Non-member	\$560

**Early bird pricing – Register on or before April 21, 2023*



HOTEL ROOM RESERVATIONS:

Room reservations are available at the rate of \$205 plus tax, single or double occupancy. The room reservation cut-off is April 21, 2023; however, space is limited and may sell out before this date.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
MINUTES
FOR THE BOARD OF DIRECTORS SPECIAL BOARD MEETING
TUESDAY, FEBRUARY 21, 2023 @ 5:00 PM
REGULAR BOARD MEETING IMMEDIATELY FOLLOWING

- 1) Discussion and approval of Fiscal Year 2021/2022 Audit.
- 2) Flag Salute: Chair Sasnett
- 3) Call to Order: Chair Sasnett
- 4) Roll Call: Present: Directors Dewell, Leslie, Record, Wellman, and Chair Sasnett.
Absent: None.

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

- 5) RESERVED FOR PRESIDENT'S COMMENTS AND ADDENDUM. None.
- 6) PUBLIC PRESENTATIONS. None.
- 7) BOARD MEMBER ITEMS. Director Dewell asked about remote meeting policy.
- 8) POLICE REPORT. Chair Sasnett- "RECEIVED AND FILED."
- 9) APPOINTMENT OF A PRESIDENT AND A VICE PRESIDENT POSITION TO THE STALLION SPRINGS CSD BOARD OF DIRECTORS. Director Wellman nominated Chair Sasnett to remain in the president position on the Board, seconded by Director Record. Director Leslie nominated Director Wellman to remain in the vice president position on the Board. Roll call, all ayes.
- 10) APPROVAL OF RESOLUTION NO. 2023-01, A RESOLUTION OF THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT CONTINUING A PROGRAM FOR ENHANCED WEED ABATEMENT. Sa-"I make a motion to approve Resolution No.2023-01." Sa;Le. Roll call, all ayes.
- 11) BOARD APPROVAL OF RESOLUTION 2023-02, INTENTION TO ESTABLISH ROAD ASSESSMENT CHARGES FOR FISCAL YEAR 2024 (JULY 1, 2023-JUNE 30, 2024). Le-"I make a motion to approve Resolution No.2023-02." Le;Sa. Roll call, all ayes.

- 12) BOARD APPROVAL OF RESOLUTION 2023-03, INTENTION TO ESTABLISH WATER ASSESSMENT CHARGES FOR FISCAL YEAR 2024 (JULY 1, 2023-JUNE 30, 2024). Le-"I make a motion to approve Resolution No.2023-03." Le;Re. Roll call, all ayes.
- 13) BOARD APPROVAL OF RESOLUTION 2023-04, INTENTION TO ESTABLISH SEWER ASSESSMENT CHARGES FOR FISCAL YEAR 2024 (JULY 1, 2023-JUNE 30, 2024). We-"I make a motion to approve Resolution No.2023-04." We;Le. Roll call, all ayes.
- 14) APPROVAL TO ENTER INTO AN AS NEEDED AGREEMENT WITH CALRURAL WATER. Sa-"I make a motion to approve entering into an as needed agreement with CalRural Water." Sa; Le. Roll call, all ayes.
- 15) APPROVAL OF THE JANUARY 17, 2023, REGULAR BOARD MEETING MINUTES. We-"I make a motion to approve the January 17, 2023 Regular Board Meeting Minutes." We;Le.
- 16) APPROVAL OF CHECKS FOR JANUARY 2023 AND THE CalPERS RETIREMENT PAYMENTS. We-"I make a motion to approve the checks for January 2023 and the CalPERS retirement payments." We;Le. Roll call, all ayes.
- 17) FINANCIAL REPORTS. Chair Sasnett- "RECEIVED AND FILED."
- 18) GENERAL MANAGER'S REPORT. Chair Sasnett- "RECEIVED AND FILED."
- 19) MOTION TO ADJOURN. Sa-"I make a motion to adjourn."

Signed:

Attest:

Teresa Sasnett, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors

**Stallion Springs Community Services District
Payables Detail Report by Month**

FEBRUARY 2023

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
ANNOUNCE SOLUTIONS								
Bill	02/01/2023	ANNOUNCE SOLUTIONS		2000 Accounts Payables			812.50	-812.50
Bill	02/01/2023	ANNOUNCE SOLUTIONS	MONTHLY MAINTENANCE/IT SUPPORT CHG 3 EMP CREDEN	5673 Misc. Contract Services	01-Admin	812.50		0.00
Total ANNOUNCE SOLUTIONS						812.50	812.50	0.00
ARGO CHEMICAL-INC.								
Bill	02/02/2023	ARGO CHEMICAL-INC.		2000 Accounts Payables			1,197.69	-1,197.69
Bill	02/02/2023	ARGO CHEMICAL-INC.	HYPOCHLORITE SOLUTION 12.5%-SURCH. MILL ASSESS	5523 Chemicals	06-Sewer	1,197.69		0.00
Total ARGO CHEMICAL-INC.						1,197.69	1,197.69	0.00
AT&T MOBILITY								
Bill	02/07/2023	AT&T MOBILITY		2000 Accounts Payables			69.72	-69.72
Bill	02/07/2023	AT&T MOBILITY	TABLET - SCADA	5319 Telephone	05-Water	69.72		0.00
Total AT&T MOBILITY						69.72	69.72	0.00
AUTO ZONE								
Bill	02/07/2023	AUTO ZONE		2000 Accounts Payables			63.66	-63.66
Bill	02/07/2023	AUTO ZONE	4 ANTI-FREEZE	5415 R & S Vehicles	05-Water	63.66		0.00
Bill	02/09/2023	AUTO ZONE		2000 Accounts Payables			43.96	-43.96
Bill	02/09/2023	AUTO ZONE	VEHICLE #7 - BRAKE PADS	5415 R & S Vehicles	05-Water	43.96		0.00
Total AUTO ZONE						107.62	107.62	0.00
BEST BEST & KRIEGER LLP								
Bill	02/28/2023	BEST BEST & KRIEGER LLP		2000 Accounts Payables			1,433.45	-1,433.45
Bill	02/28/2023	BEST BEST & KRIEGER LLP	LEGAL	5615 Legal	06-Sewer	1,433.45		0.00
Bill	02/28/2023	BEST BEST & KRIEGER LLP		2000 Accounts Payables			624.90	-624.90
Bill	02/28/2023	BEST BEST & KRIEGER LLP	LEGAL	5615 Legal	03-Public Safety	624.90		0.00
Total BEST BEST & KRIEGER LLP						2,058.35	2,058.35	0.00
BSE RENTS, INC.								
Bill	02/21/2023	BSE RENTS, INC.		2000 Accounts Payables			26.01	-26.01
Bill	02/21/2023	BSE RENTS, INC.	LINOLEUM ROLLER	5655 Rent & Lease Equipment	05-Water	26.01		0.00
Total BSE RENTS, INC.						26.01	26.01	0.00
CALIFORNIA CONSULTING, INC								
Bill	02/01/2023	CALIFORNIA CONSULTING, INC		2000 Accounts Payables			4,250.00	-4,250.00
Bill	02/01/2023	CALIFORNIA CONSULTING, INC	GRANT WRITING SERVICES MTHLY RETAINER 2/1 - 2/28/23	5627 Consulting	05-Water	4,250.00		0.00
Total CALIFORNIA CONSULTING, INC						4,250.00	4,250.00	0.00
CANON FINANCIAL SERVICES, INC.								
Bill	02/13/2023	CANON FINANCIAL SERVICES, INC.		2000 Accounts Payables			238.28	-238.28
Bill	02/13/2023	CANON FINANCIAL SERVICES, INC.	CANON MACHINE CONTRACT MTHLY 2/1/23 - 2/28/23	5247 Maintenance & Repair	01-Admin	238.28		0.00
Total CANON FINANCIAL SERVICES, INC.						238.28	238.28	0.00
COASTLINE EQUIPMENT-INC.								
Bill	02/07/2023	COASTLINE EQUIPMENT-INC.		2000 Accounts Payables			80.44	-80.44
Bill	02/07/2023	COASTLINE EQUIPMENT-INC.	EQUIP #103 - 5 BACKHOE TEETH	5419 R & S Equipment	08-Solid Waste	80.44		0.00
Total COASTLINE EQUIPMENT-INC.						80.44	80.44	0.00
COLONIAL LIFE INSURANCE								
Bill	02/28/2023	COLONIAL LIFE INSURANCE		2000 Accounts Payables			411.68	-411.68
Bill	02/28/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 Disability Insurance	01-Admin	113.02		-298.66
Bill	02/28/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 Disability Insurance	03-Public Safety	92.32		-206.34
Bill	02/28/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 Disability Insurance	05-Water	161.56		-44.78
Bill	02/28/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 Disability Insurance	06-Sewer	44.78		0.00
Total COLONIAL LIFE INSURANCE						411.68	411.68	0.00
CONTRACTORS EQUIPMENT RENTALS-INC.								
Bill	02/28/2023	CONTRACTORS EQUIPMENT RE...	647	2000 Accounts Payables			345.99	-345.99
Bill	02/28/2023	CONTRACTORS EQUIPMENT RE...	SCISSOR LIFT RENTAL - GYM FOR NEW HOOPS AND VENT	5655 Rent & Lease Equipment	02-Parks & Rec	345.99		0.00
Total CONTRACTORS EQUIPMENT RENTALS-INC.						345.99	345.99	0.00
CORBETT, PAUL AND JULIA								
Bill	02/28/2023	CORBETT, PAUL AND JULIA		2000 Accounts Payables			145.90	-145.90
Bill	02/28/2023	CORBETT, PAUL AND JULIA	REFUND AMT DUE TO CREDIT ON ACCOUNT - MOVED	4327 Water Sales Domestic	05-Water	145.90		0.00
Total CORBETT, PAUL AND JULIA						145.90	145.90	0.00
CORE & MAIN, LP								
Bill	02/24/2023	CORE & MAIN, LP		2000 Accounts Payables			272.55	-272.55
Bill	02/24/2023	CORE & MAIN, LP	7 - 3/4" MALE INSTA-TITES	5531 Supplies & Materials	05-Water	272.55		0.00
Total CORE & MAIN, LP						272.55	272.55	0.00
COUNTY OF KERN								
Bill	02/16/2023	COUNTY OF KERN		2000 Accounts Payables			220.00	-220.00
Bill	02/16/2023	COUNTY OF KERN	WEEDABATEMENT	5257 Permits/Fees/Inspection	02-Parks & Rec	44.00		-176.00
Bill	02/16/2023	COUNTY OF KERN	ASSESSMENTS	5257 Permits/Fees/Inspection	03-Public Safety	44.00		-132.00
Bill	02/16/2023	COUNTY OF KERN	ASSESSMENTS	5257 Permits/Fees/Inspection	04-Roads	44.00		-88.00
Bill	02/16/2023	COUNTY OF KERN	ASSESSMENTS	5257 Permits/Fees/Inspection	05-Water	44.00		-44.00
Bill	02/16/2023	COUNTY OF KERN	ASSESSMENTS	5257 Permits/Fees/Inspection	08-Sewer	44.00		0.00
Total COUNTY OF KERN						220.00	220.00	0.00
DINNERVILLE TRUCKING COMPANY-INC.								
Bill	02/19/2023	DINNERVILLE TRUCKING COMPA...		2000 Accounts Payables			1,700.00	-1,700.00
Bill	02/19/2023	DINNERVILLE TRUCKING COMPA...	3/4" ROCK - BASE MATERIAL	5531 Supplies & Materials	05-Water	1,700.00		0.00
Total DINNERVILLE TRUCKING COMPANY-INC.						1,700.00	1,700.00	0.00
EATON AND SONS, INC.								
Bill	02/03/2023	EATON AND SONS, INC.		2000 Accounts Payables			25,500.00	-25,500.00
Bill	02/03/2023	EATON AND SONS, INC.	OES GENERATOR PROJECT - CONCRETE	8019 Capital Improvements	03-Public Safety	25,500.00		0.00
Total EATON AND SONS, INC.						25,500.00	25,500.00	0.00
GARZA, JASON								
Bill	02/28/2023	GARZA, JASON		2000 Accounts Payables			1,880.00	-1,880.00
Bill	02/28/2023	GARZA, JASON	ONSITE IT	5673 Misc. Contract Services	01-Admin	630.00		-1,250.00
Bill	02/28/2023	GARZA, JASON	MONITORING WASTE SITE	5673 Misc. Contract Services	08-Solid Waste	1,250.00		0.00
Total GARZA, JASON						1,880.00	1,880.00	0.00

Stallion Springs Community Services District Payables Detail Report by Month

FEBRUARY 2023

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
GAS COMPANY								
BIII	02/15/2023	GAS COMPANY		2000 Accounts Payables			979.40	-979.40
BIII	02/15/2023	GAS COMPANY	NATURAL GAS	5327 Natural Gas	07-Fire	979.40		0.00
BIII	02/16/2023	GAS COMPANY	15676656166	2000 Accounts Payables			468.37	-468.37
BIII	02/16/2023	GAS COMPANY	NATURAL GAS - ADMIN/PO	5327 Natural Gas	01-Admin	468.37		0.00
BIII	02/16/2023	GAS COMPANY	03077227803	2000 Accounts Payables			15.29	-15.29
BIII	02/16/2023	GAS COMPANY	NATURAL GAS - POOL	5327 Natural Gas	02-Parks & Rec	15.29		0.00
BIII	02/16/2023	GAS COMPANY	16937027700	2000 Accounts Payables			5,020.02	-5,020.02
BIII	02/16/2023	GAS COMPANY	NATURAL GAS - JAN 2023 GYM	5327 Natural Gas	02-Parks & Rec	2,111.89		-2,908.13
BIII	02/16/2023	GAS COMPANY	NATURAL GAS - FEB 2023 GYM	5327 Natural Gas	02-Parks & Rec	2,908.13		0.00
BIII	02/16/2023	GAS COMPANY	15502617127	2000 Accounts Payables			446.08	-446.08
BIII	02/16/2023	GAS COMPANY	NATURAL GAS - PELLISIER	5327 Natural Gas	05-Water	446.08		0.00
Total GAS COMPANY						6,929.16	6,929.16	0.00
GILL ASSOC. IDENTIFICATION SYSTEMS, LLC								
BIII	02/20/2023	GILL ASSOC IDENTIFICATION SY		2000 Accounts Payables			485.00	-485.00
BIII	02/20/2023	GILL ASSOC IDENTIFICATION SY	CUSTOM KEY TAGS W/BAR CODE FOR GYM/POOL/EVENTS	5531 Supplies & Materials	02-Parks & Rec	485.00		0.00
Total GILL ASSOC. IDENTIFICATION SYSTEMS, LLC						485.00	485.00	0.00
HOME DEPOT CREDIT SERVICES-INC.								
BIII	02/14/2023	HOME DEPOT CREDIT SERVICES		2000 Accounts Payables			864.04	-864.04
BIII	02/14/2023	HOME DEPOT CREDIT SERVICES	WELDING WIRE/LEVEL/SEAM TAPE-IRON/TROWELS	5531 Supplies & Materials	05-Water	859.41		-4.63
BIII	02/14/2023	HOME DEPOT CREDIT SERVICES	MUD RING OUTLET/ELEC PLUGS	5531 Supplies & Materials	08-Sewer	4.63		0.00
BIII	02/21/2023	HOME DEPOT CREDIT SERVICES		2000 Accounts Payables			61.70	-61.70
BIII	02/21/2023	HOME DEPOT CREDIT SERVICES	GLUE/CALKING - CARPET & PAINT @ OLD LIBRARY	5531 Supplies & Materials	05-Water	61.70		0.00
BIII	02/24/2023	HOME DEPOT CREDIT SERVICES		2000 Accounts Payables			341.26	-341.26
BIII	02/24/2023	HOME DEPOT CREDIT SERVICES	SNOW SHOVELS	5531 Supplies & Materials	01-Admin	64.31		-276.95
BIII	02/24/2023	HOME DEPOT CREDIT SERVICES	TRASH BAGS/LIGHT BULBS/SUPPLIES	5531 Supplies & Materials	05-Water	276.95		0.00
Total HOME DEPOT CREDIT SERVICES-INC						1,267.00	1,267.00	0.00
INTEGRITY GLASS								
BIII	02/24/2023	INTEGRITY GLASS		2000 Accounts Payables			440.00	-440.00
BIII	02/24/2023	INTEGRITY GLASS	1/4" TEMPERED GLASS REPAIR AT BUS STOP	5531 Supplies & Materials	01-Admin	440.00		0.00
Total INTEGRITY GLASS						440.00	440.00	0.00
KARL'S HARDWARE TEHACHAPI								
BIII	02/07/2023	KARL'S HARDWARE TEHACHAPI		2000 Accounts Payables			22.47	-22.47
BIII	02/07/2023	KARL'S HARDWARE TEHACHAPI	WWTP - MUD VALVES/NUTS/BOLTS/WASHERS	5531 Supplies & Materials	06-Sewer	22.47		0.00
Total KARL'S HARDWARE TEHACHAPI						22.47	22.47	0.00
KERN COUNTY AIR POLLUTION CONT								
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C		2000 Accounts Payables			2,909.00	-2,909.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - WWTP 95.0 HORSE POWER	5257 Permits/Fees/Inspection	06-Sewer	506.00		-2,403.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - GEN B7	5257 Permits/Fees/Inspection	05-Water	295.00		-2,108.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - GEN B8	5257 Permits/Fees/Inspection	05-Water	295.00		-1,813.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - WWTP EMER. PISTON ENGINE	5257 Permits/Fees/Inspection	06-Sewer	295.00		-1,518.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - CV#1 EMER. PISTON ENGINE	5257 Permits/Fees/Inspection	05-Water	506.00		-1,012.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - CV#3 EMER. PISTON ENGINE	5257 Permits/Fees/Inspection	05-Water	802.00		-210.00
BIII	02/02/2023	KERN COUNTY AIR POLLUTION C	RENEWAL - PORTABLE WOOD CHIPPER/MULCHER/GRINDER	5257 Permits/Fees/Inspection	08-Solid Waste	210.00		0.00
Total KERN COUNTY AIR POLLUTION CONT						2,909.00	2,909.00	0.00
LEXIPOL LLP								
BIII	02/01/2023	LEXIPOL LLP		2000 Accounts Payables			395.52	-395.52
BIII	02/01/2023	LEXIPOL LLP	ANNUAL LAW ENFORCEMENT POLICY UPDATES-LEGACY R	5235 Dues & Subscriptions	03-Public Safety	395.52		0.00
Total LEXIPOL LLP						395.52	395.52	0.00
PACE ANALYTICAL SERVICES, LLC								
BIII	02/03/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/03/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	05-Water	250.00		0.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	08-Sewer	250.00		0.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			566.80	-566.80
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	05-Water	566.80		0.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/10/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/14/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/14/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	08-Sewer	250.00		0.00
BIII	02/15/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			386.20	-386.20
BIII	02/15/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	05-Water	386.20		0.00
BIII	02/16/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			386.20	-386.20
BIII	02/16/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	05-Water	386.20		0.00
BIII	02/17/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/17/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/17/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/17/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			386.20	-386.20
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	05-Water	386.20		0.00
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/22/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/27/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			334.20	-334.20
BIII	02/27/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	334.20		0.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC		2000 Accounts Payables			250.00	-250.00
BIII	02/28/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 Lab Analysis	06-Sewer	250.00		0.00
Total PACE ANALYTICAL SERVICES, LLC						5,309.60	5,309.60	0.00
PETTY CASH								
BIII	02/10/2023	PETTY CASH		2000 Accounts Payables			82.80	-82.80
BIII	02/10/2023	PETTY CASH	FILE CABINETS	5227 Office Supplies	01-Admin	41.40		-41.40
BIII	02/10/2023	PETTY CASH	FILE CABINETS	5227 Office Supplies	05-Water	41.40		0.00
Total PETTY CASH						82.80	82.80	0.00

**Stallion Springs Community Services District
Payables Detail Report by Month**

FEBRUARY 2023

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
PITNEY BOWES								
Bill	02/01/2023	PITNEY BOWES		2000 Accounts Payables			126 68	-126 68
Bill	02/01/2023	PITNEY BOWES	POSTAGE METER RENTAL - 2/1/23 - 4/30/23	5651 Postage Meter Lease	01-Admin	126 68		0 00
Total PITNEY BOWES						126 68	126 68	0 00
QUINN CATERPILLAR-INC.								
Bill	02/03/2023	QUINN CATERPILLAR-INC		2000 Accounts Payables			73 06	-73 06
Bill	02/03/2023	QUINN CATERPILLAR-INC	EQUIP #127 - LATCH FOR CAT BACK WINDOW	5531 Supplies & Materials	05-Water	73 06		0 00
Total QUINN CATERPILLAR-INC.						73 06	73 06	0 00
RACE COMMUNICATIONS COMPANY								
Bill	02/09/2023	RACE COMMUNICATIONS COMP		2000 Accounts Payables			588 19	-588 19
Bill	02/09/2023	RACE COMMUNICATIONS COMP	TELEPHONE	5319 Telephone	01-Admin	389 71		-198 48
Bill	02/09/2023	RACE COMMUNICATIONS COMP	INTERNET FOR VIDEO SURVEILLANCE/LIBRARY	5673 Misc. Contract Services	02-Parks & Rec	82 00		-116 48
Bill	02/09/2023	RACE COMMUNICATIONS COMP	INTERNET/TV	5806 PD Grant/AB109-Service	03-Public Safety	85 00		-31 48
Bill	02/09/2023	RACE COMMUNICATIONS COMP	SCADA PHONE LINE	5319 Telephone	05-Water	31 48		0 00
Total RACE COMMUNICATIONS COMPANY						588 19	588 19	0 00
RODRIGUEZ, JOHNNY								
Bill	02/01/2023	RODRIGUEZ, JOHNNY		2000 Accounts Payables			95 00	-95 00
Bill	02/01/2023	RODRIGUEZ, JOHNNY	WWTP OIT APPLICATION - TEST REIMBURSEMENT	5231 Training/Travel & Cert's	06-Sewer	95 00		0 00
Total RODRIGUEZ, JOHNNY						95 00	95 00	0 00
RSI PETROLEUM-INC.								
Bill	02/28/2023	RSI PETROLEUM-INC		2000 Accounts Payables			4,499 51	-4,499 51
Bill	02/28/2023	RSI PETROLEUM-INC	FUEL	5423 Fuel	03-Public Safety	717 66		-3,781 85
Bill	02/28/2023	RSI PETROLEUM-INC	FUEL	5423 Fuel	04-Roads	771 50		-3,010 35
Bill	02/28/2023	RSI PETROLEUM-INC	FUEL	5423 Fuel	05-Water	2,462 06		-548 29
Bill	02/28/2023	RSI PETROLEUM-INC	FUEL	5423 Fuel	06-Sewer	199 90		-348 39
Bill	02/28/2023	RSI PETROLEUM-INC	FUEL	5423 Fuel	08-Solid Waste	348 39		0 00
Total RSI PETROLEUM-INC.						4,499 51	4,499 51	0 00
SENTRY RESIDENTIAL								
Bill	02/02/2023	SENTRY RESIDENTIAL		2000 Accounts Payables			200 00	-200 00
Bill	02/02/2023	SENTRY RESIDENTIAL	STORAGE UNITS FOR SHOP	5533 Tools & Equipment	02-Parks & Rec	100 00		-100 00
Bill	02/02/2023	SENTRY RESIDENTIAL	STORAGE UNITS FOR SHOP	5533 Tools & Equipment	05-Water	100 00		0 00
Total SENTRY RESIDENTIAL						200 00	200 00	0 00
SOUTHERN CALIFORNIA EDISON								
Bill	02/09/2023	SOUTHERN CALIFORNIA EDISON		2000 Accounts Payables			1,163 68	-1,163 68
Bill	02/09/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY - FIRE	5315 Electric	07-Fire	1,163 68		0 00
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON		2000 Accounts Payables			557 93	-557 93
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY - STREET LIGHTS	5315 Electric	04-Roads	557 93		0 00
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON		2000 Accounts Payables			104 48	-104 48
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY - PELLISIER	5315 Electric	05-Water	104 48		0 00
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON		2000 Accounts Payables			9,494 85	-9,494 85
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY	5315 Electric	01-Admin	685 94		-8,808 91
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY	5315 Electric	02-Parks & Rec	937 09		-7,871 82
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY	5315 Electric	04-Roads	14 00		-7,857 82
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY	5315 Electric	05-Water	5,420 84		-2,436 98
Bill	02/28/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY	5315 Electric	06-Sewer	2,436 98		0 00
Total SOUTHERN CALIFORNIA EDISON						11,320 94	11,320 94	0 00
SPECIAL DISTRICTS RISK MANAGEM								
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...		2000 Accounts Payables			13,420 51	-13,420 51
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (FEB)	5135 Medical Insurance	01-Admin	1,651 60		-11,768 91
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (FEB)	5135 Medical Insurance	03-Public Safety	5,046 13		-6,722 78
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (FEB)	5135 Medical Insurance	05-Water	4,165 29		-2,557 49
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (FEB)	5135 Medical Insurance	06-Sewer	2,557 49		0 00
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...		2000 Accounts Payables			737 47	-737 47
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (FEB)	5139 Dental Insurance	01-Admin	61 48		-675 99
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (FEB)	5139 Dental Insurance	03-Public Safety	269 34		-406 65
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (FEB)	5139 Dental Insurance	05-Water	187 65		-219 00
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (FEB)	5139 Dental Insurance	06-Sewer	109 08		-109 92
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (FEB)	5143 Vision Insurance	01-Admin	9 88		-100 04
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (FEB)	5143 Vision Insurance	03-Public Safety	47 28		-52 76
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (FEB)	5143 Vision Insurance	05-Water	32 57		-20 19
Bill	02/28/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (FEB)	5143 Vision Insurance	06-Sewer	20 19		0 00
Total SPECIAL DISTRICTS RISK MANAGEM						14,157 98	14,157 98	0 00
STREAMLINE, INC								
Bill	02/09/2023	STREAMLINE, INC		2000 Accounts Payables			200 00	-200 00
Bill	02/09/2023	STREAMLINE, INC	MONTHLY MEMBER FEE - WEBSITE	5673 Misc. Contract Services	01-Admin	200 00		0 00
Total STREAMLINE, INC						200 00	200 00	0 00
TEHACHAPI TRANSMISSIONS INC.								
Bill	02/14/2023	TEHACHAPI TRANSMISSIONS INC.		2000 Accounts Payables			8,476 78	-8,476 78
Bill	02/14/2023	TEHACHAPI TRANSMISSIONS INC.	VEHICLE #2 - REPLACE ENGINE	5415 R & S Vehicles	05-Water	8,476 78		0 00
Total TEHACHAPI TRANSMISSIONS INC.						8,476 78	8,476 78	0 00
TEL TEC SECURITY SYSTEMS, INC.								
Bill	02/09/2023	TEL TEC SECURITY SYSTEMS, INC.		2000 Accounts Payables			55 00	-55 00
Bill	02/09/2023	TEL TEC SECURITY SYSTEMS, INC.	ALARM MONITORING SYSTEM	5673 Misc. Contract Services	02-Parks & Rec	55 00		0 00
Total TEL TEC SECURITY SYSTEMS, INC.						55 00	55 00	0 00
TRUE BLUE SOLUTIONS, LLC								
Bill	02/01/2023	TRUE BLUE SOLUTIONS, LLC		2000 Accounts Payables			1,800 00	-1,800 00
Bill	02/01/2023	TRUE BLUE SOLUTIONS, LLC	ANNUAL SUBSCRIPTION 7-1-22 THRU 6-30-23	5235 Dues & Subscriptions	03-Public Safety	1,800 00		0 00
Total TRUE BLUE SOLUTIONS, LLC						1,800 00	1,800 00	0 00
UMPQUA BANK								
Bill	02/28/2023	UMPQUA BANK	4807250900000009	2000 Accounts Payables			7,487 12	-7,487 12
Bill	02/28/2023	UMPQUA BANK	CREDIT CARD	2102 CSDA-Bank of Umpqua	01-Admin	657 55		-6,829 57
Bill	02/28/2023	UMPQUA BANK	CREDIT CARD	2102 CSDA-Bank of Umpqua	02-Parks & Rec	1,168 89		-5,660 68
Bill	02/28/2023	UMPQUA BANK	CREDIT CARD	2102 CSDA-Bank of Umpqua	03-Public Safety	5,055 14		-605 54
Bill	02/28/2023	UMPQUA BANK	CREDIT CARD	2102 CSDA-Bank of Umpqua	05-Water	163 14		-442 40
Bill	02/28/2023	UMPQUA BANK	CREDIT CARD	2102 CSDA-Bank of Umpqua	06-Sewer	442 40		0 00
Total UMPQUA BANK						7,487 12	7,487 12	0 00

**Stallion Springs Community Services District
Payables Detail Report by Month**

FEBRUARY 2023

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
USA BLUE BOOK								
Bill	02/16/2023	USA BLUE BOOK		2000 Accounts Payables			318.01	-318.01
Bill	02/16/2023	USA BLUE BOOK	BLUE & WHITE MARKING PAINT	5531 Supplies & Materials	05-Water	189.26		-128.75
Bill	02/16/2023	USA BLUE BOOK	POTASSIUM IODIDE/TUBING	5531 Supplies & Materials	06-Sewer	128.75		0.00
Total USA BLUE BOOK						318.01	318.01	0.00
USA WASTE OF CALIFORNIA, INC.								
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC		2000 Accounts Payables			513.55	-513.55
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC	PROPANE	5323 Propane	01-Admin	513.55		0.00
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC		2000 Accounts Payables			5,483.20	-5,483.20
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC	23 ROLL OFFS	5643 Refuse Collection	08-Solid Waste	5,483.20		0.00
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC		2000 Accounts Payables			1,318.80	-1,318.80
Bill	02/28/2023	USA WASTE OF CALIFORNIA, INC	GREEN WASTE	5643 Refuse Collection	08-Solid Waste	1,318.80		0.00
Total USA WASTE OF CALIFORNIA, INC						7,315.55	7,315.55	0.00
VERIZON WIRELESS								
Bill	02/16/2023	VERIZON WIRELESS		2000 Accounts Payables			131.64	-131.64
Bill	02/16/2023	VERIZON WIRELESS	CELL PHONES - PD	5639 Radio/Repeater/Cellphone	03-Public Safety	91.20		-40.44
Bill	02/16/2023	VERIZON WIRELESS	CELL PHONE - ON CALL	5639 Radio/Repeater/Cellphone	05-Water	40.44		0.00
Total VERIZON WIRELESS						131.64	131.64	0.00
TOTAL						114,002.74	114,002.74	0.00

Stallion Springs Community Services District
Balance Sheet
 As of February 28, 2023

3:03 PM
 03/13/2023
 Accrual Basis
Feb 28, 23

ASSETS

Current Assets

Checking/Savings

1100 · County of Kern Funds

1115 · Cash On Account-50380 General	468,780.73
1116 · Cash On Account-50384 Slef	129,672.96
1117 · Cash On Account-50385 Water	49,171.05
1118 · Cash On Account-50390 Cap. Imp	4,867,162.68
1119 · Cash On Account-50395 Bond	20,477.13
1121 · Cash On Account-50386 Sewer	5,469.24
1122 · Cash On Account-50387 Roads	197,535.64
1123 · Cash On Account-50388 Police	70,650.99
1124 · Cash On Account-50389 Mailbox	0.01
1125 · Cash On Account-50391 SSDLQ	1,751.25
1126 · Cash On Account-50392 PD/Admin	27.96
1127 · Cash On Account-50393 Wtr Flat	1,954.36
1128 · Cash On Account-50394 Swr Flat	1,725.01
1129 · Cash On Account-County FMV	-201,129.00

Total 1100 · County of Kern Funds 5,613,250.01

1130 · Cash On Account-Petty Cash 900.00

1140 · Cash-Bank of the Sierra 75,265.40

1150 · Cash-Bank of the West 120,811.59

Total Checking/Savings 5,810,227.00

Stallion Springs Community Services District
Profit & Loss by Class YTD

July 2022 thru February 2023

2:51 PM
03/13/23
Accrual Basis

Ordinary Income/Expense	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
Income										
4100 - Tax Revenues										
4115 - Property Taxes, Current	0.00	47,513.32	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	527,513.32
4119 - Prior Secured Property Taxes	1,484.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,484.50
4120 - G.F. Fines Forfeits & Penalties	254.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254.84
4123 - Current Unsec. Property Taxes	95,591.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,591.70
4127 - Prior Unsec. Property Taxes	3,236.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,236.70
4131 - Homeowner's Exemption	3,101.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,101.31
Total 4100 - Tax Revenues	103,669.05	47,513.32	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	631,182.37
4200 - Road Assessment Revenues										
4215 - Road Assessment Current	0.00	0.00	0.00	188,939.46	0.00	0.00	0.00	0.00	0.00	188,939.46
4219 - Road Assessment Prior	0.00	0.00	0.00	2,779.53	0.00	0.00	0.00	0.00	0.00	2,779.53
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	1,105.18	0.00	0.00	0.00	0.00	0.00	1,105.18
4223 - Road Assessment Interest	0.00	0.00	0.00	583.23	0.00	0.00	0.00	0.00	0.00	583.23
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	193,408.40	0.00	0.00	0.00	0.00	0.00	193,408.40
4300 - Water Revenues										
4315 - Water Avail. Current	0.00	0.00	0.00	0.00	47,426.78	0.00	0.00	0.00	0.00	47,426.78
4319 - Water Avail. Prior	0.00	0.00	0.00	0.00	505.46	0.00	0.00	0.00	0.00	505.46
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	225.21	0.00	0.00	0.00	0.00	225.21
4323 - Water Avail. Interest	0.00	0.00	0.00	0.00	140.43	0.00	0.00	0.00	0.00	140.43
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	457,522.31	0.00	0.00	0.00	0.00	457,522.31
4329 - Water Recharge	0.00	0.00	0.00	0.00	2,804.40	0.00	0.00	0.00	0.00	2,804.40
4335 - Water Meter Revenues	0.00	0.00	0.00	0.00	2,925.00	0.00	0.00	0.00	0.00	2,925.00
4339 - Water Connections	0.00	0.00	0.00	0.00	2,581.20	0.00	0.00	0.00	0.00	2,581.20
4347 - Water Capacity Fees	0.00	0.00	0.00	0.00	23,013.00	0.00	0.00	0.00	0.00	23,013.00
4349 - Water Service Charge	0.00	0.00	0.00	0.00	272,535.36	0.00	0.00	0.00	0.00	272,535.36
4351 - Backflow Service Charge & Repa	0.00	0.00	0.00	0.00	1,235.00	0.00	0.00	0.00	0.00	1,235.00
Total 4300 - Water Revenues	0.00	0.00	0.00	0.00	810,914.15	0.00	0.00	0.00	0.00	810,914.15
4400 - Sewer Revenues										
4415 - Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	5,214.19	0.00	0.00	0.00	5,214.19
4419 - Sewer Avail. Prior	0.00	0.00	0.00	0.00	0.00	137.23	0.00	0.00	0.00	137.23
4420 - Swr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	0.00	46.17	0.00	0.00	0.00	46.17
4423 - Sewer Avail. Interest	0.00	0.00	0.00	0.00	0.00	13.60	0.00	0.00	0.00	13.60
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	247,416.91	0.00	0.00	0.00	247,416.91
4439 - Refuse Collection Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,467.86	0.00	121,467.86
4441 - Refuse Vehicle Decal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,900.00	0.00	3,900.00
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	252,828.10	0.00	125,367.86	0.00	378,195.96
4500 - Miscellaneous Revenue										
4515 - Interest From Taxes & Bank	5,147.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,147.51
4517 - Interest From Capital Imp	11,157.87	83.03	1,664.56	685.75	20,152.97	4,691.12	0.00	1,141.49	665.76	40,242.55
4518 - Interest From SLEF	0.00	0.00	182.42	0.00	0.00	0.00	0.00	0.00	0.00	182.42
4523 - Fishing Permit Fee	2,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,275.00
4527 - Mailbox Maint. Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4531 - Rent	0.00	3,987.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,987.00
4535 - Penalties	0.00	0.00	0.00	0.00	17,399.17	0.00	0.00	0.00	0.00	17,399.17
4539 - Misc Revenue	1,310.61	81.93	320.11	0.00	0.00	0.00	0.00	0.00	3,525.00	5,237.65
4541 - Werd Abatement Income	0.00	5,665.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,665.33
4543 - Encroachment Permit Fees	325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325.00
4551 - Police Charges	0.00	106.89	1,094.11	0.00	0.00	0.00	0.00	0.00	0.00	1,410.00
4553 - Police Impound Fees	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00
4563 - Scsd NSF Charge	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00
4567 - Police Slef	0.00	0.00	129,086.22	0.00	0.00	0.00	0.00	0.00	0.00	129,086.22
4572 - Admi/PD Citation Revenue	6,435.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,435.11
4573 - Swimming Pool Revenue	0.00	11,210.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,210.25
4575 - Exercise & Misc. Class Revenue	0.00	10,425.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,425.02
4577 - Park Program Revenue	0.00	36,364.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,364.09
4579 - Library Revenue	0.00	98.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.25
Total 4500 - Miscellaneous Revenue	26,876.10	69,498.79	132,447.42	685.75	37,552.14	4,691.12	0.00	1,141.49	4,190.76	277,081.57
4600 - Police Revenues										
4615 - Police Asmt-Current Secured	0.00	0.00	67,843.89	0.00	0.00	0.00	0.00	0.00	0.00	67,843.89
4619 - Police Asmt-Prior Secured	0.00	0.00	959.75	0.00	0.00	0.00	0.00	0.00	0.00	959.75
4620 - PD.Fines, Forfeits & Penalties	0.00	0.00	345.26	0.00	0.00	0.00	0.00	0.00	0.00	345.26
4623 - Police Asmt. Interest	0.00	0.00	202.54	0.00	0.00	0.00	0.00	0.00	0.00	202.54
Total 4600 - Police Revenues	0.00	0.00	69,351.44	0.00	0.00	0.00	0.00	0.00	0.00	69,351.44

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

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03/13/23

Accrual Basis July 2022 thru February 2023

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
4700 - Mailbox Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4723 - Lock Mailbox Asmt.-Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4700 - Mailbox Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4800 - Tax Lien DLQ Revenue	1,748.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,748.10
4815 - SS/DLQ-Current	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.24
4823 - SS/DLQ-Interest	1,749.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,749.34
Total 4800 - Tax Lien DLQ Revenue	3,498.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,498.68
4900 - PD/Admin Bldg. Revenue	10.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.04
4919 - PD/Admin Bldg.-Prior	16.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.43
4920 - BLDG-Fines, Forfeits & Pen	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60
4923 - PD/Admin Bldg.-Interest	27.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.07
Total 4900 - PD/Admin Bldg. Revenue	54.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.18
5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	1,746.78	0.00	0.00	0.00	0.00	1,746.78
5015 - Inactive Wir Flat-Current	0.00	0.00	0.00	0.00	176.02	0.00	0.00	0.00	0.00	176.02
5020 - Inactive Wir Flat-Fines, Forfei	0.00	0.00	0.00	0.00	3.82	0.00	0.00	0.00	0.00	3.82
5023 - Inactive Wir Flat-Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5027 - Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	1,721.87	0.00	0.00	0.00	0.00	1,721.87
5033 - Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	1.18	0.00	0.00	0.00	0.00	1.18
Total 5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	1,926.62	0.00	0.00	0.00	0.00	1,926.62
Total Income	132,321.56	117,010.11	681,798.86	194,094.15	850,392.91	259,242.27	0.00	128,509.35	4,190.76	2,365,559.97
Gross Profit	132,321.56	117,010.11	681,798.86	194,094.15	850,392.91	259,242.27	0.00	128,509.35	4,190.76	2,365,559.97
Expense										
5100 - Personnel Expenses	208,145.18	36,593.38	228,126.19	0.00	255,366.75	48,720.20	0.00	0.00	0.00	776,941.70
5115 - Regular Salaries	16,167.94	2,798.63	17,059.87	0.00	3,727.11	3,727.11	0.00	0.00	0.00	59,104.36
5131 - Worker's Compensation Ins	3,505.82	5,097.00	19,878.64	0.00	16,820.39	4,585.97	0.00	0.00	0.00	49,887.82
5135 - Medical Insurance	26,567.54	0.00	37,448.04	0.00	19,131.22	1,770.35	0.00	0.00	0.00	110,927.15
5139 - Dental Insurance	1,198.71	0.00	2,152.39	0.00	1,377.27	878.16	0.00	0.00	0.00	5,606.53
5143 - Vision Insurance	217.33	0.00	375.10	0.00	228.80	161.52	0.00	0.00	0.00	992.75
5149 - CalPERS Retirement (CSD)	54,992.64	628.96	67,947.23	0.00	17,120.55	3,752.22	0.00	0.00	0.00	144,341.61
5150 - CalPERS Retirement (Employees)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5155 - Disability Insurance	1,099.15	-77.42	784.72	0.00	1,511.74	380.63	0.00	0.00	0.00	3,698.82
Total 5100 - Personnel Expenses	311,794.31	45,030.55	373,772.18	0.00	338,556.67	81,337.03	0.00	0.00	0.00	1,151,480.74
5200 - General & Administrative	14,669.08	5,000.00	27,000.00	4,000.00	23,000.00	5,933.00	0.00	5,000.00	0.00	84,602.09
5215 - Insurance	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00
5219 - Publications & Legals	354.87	0.00	0.00	0.00	2,128.80	0.00	0.00	0.00	0.00	2,483.67
5223 - Postage & UPS	1,136.78	195.13	524.55	437.46	621.13	431.46	0.00	0.00	0.00	3,340.51
5227 - Office Supplies	-288.45	0.00	1,500.82	0.00	3,387.77	95.00	0.00	0.00	0.00	4,685.14
5231 - Training/Travel & Cert's	12,598.78	3,690.00	8,902.46	0.00	3,200.73	0.00	0.00	0.00	0.00	29,391.97
5235 - Dues & Subscriptions	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
5239 - Director's Fees	238.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.28
5247 - Maintenance & Repair	215.79	67.07	165.68	0.00	139.95	0.00	0.00	0.00	0.00	588.49
5253 - Expense Account	656.00	1,516.39	137.79	44.00	17,661.64	6,449.09	0.00	5,345.00	0.00	32,012.11
5257 - Permits/Fees/Inspection	0.00	684.04	52.61	160.19	232.92	0.00	0.00	0.00	0.00	1,625.76
5261 - Clothing/Safety Equip/Uniform	281.67	0.00	49.47	0.00	0.00	0.00	0.00	0.00	0.00	311.14
5265 - Printing Cost	20.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.17
5279 - Internet	33,252.98	11,601.63	39,833.38	4,635.65	50,373.14	12,908.55	0.00	10,345.00	0.00	162,950.33
Total 5200 - General & Administrative	14,669.08	5,000.00	27,000.00	4,000.00	23,000.00	5,933.00	0.00	5,000.00	0.00	84,602.09
5300 - Utilities	7,608.15	10,162.73	0.00	4,219.10	80,069.41	19,507.60	0.00	0.00	0.00	121,565.99
5315 - Electric	3,093.11	0.00	0.00	0.00	807.41	0.00	0.00	0.00	0.00	3,900.52
5319 - Telephone	2,285.57	6,563.04	0.00	0.00	35.95	0.00	0.00	0.00	0.00	1,446.86
5323 - Propane	0.00	0.00	0.00	0.00	1,291.86	0.00	0.00	0.00	0.00	1,291.86
5327 - Natural Gas	14,397.74	18,745.77	0.00	4,219.10	82,203.63	19,507.60	937.95	0.00	0.00	13,088.42
Total 5300 - Utilities	14,397.74	18,745.77	0.00	4,219.10	82,203.63	19,507.60	937.95	0.00	0.00	140,011.79
5400 - Rolling Stock & Equipment	0.00	4,076.50	4,665.75	1,631.24	16,105.14	1,645.22	0.00	0.00	0.00	28,123.85
5415 - R & S Vehicles	0.00	150.00	0.00	5,020.02	2,869.89	1,933.35	0.00	0.00	0.00	9,908.62
5419 - R & S Equipment	0.00	1,308.60	9,606.93	6,230.11	20,603.85	2,919.02	0.00	1,844.00	0.00	42,510.71
5423 - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5400 - Rolling Stock & Equipment	0.00	5,533.30	14,272.68	12,861.37	39,577.87	5,697.59	0.00	2,390.37	0.00	80,543.16

Stallion Springs Community Services District
Profit & Loss by Class YTD

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July 2022 thru February 2023

Accrual Basis

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
5500 - Supplies	376.50	919.16	74.72	0.00	0.00	152.40	0.00	0.00	0.00	1,522.88
5515 - Janitorial	0.00	0.00	0.00	0.00	2,144.62	0.00	0.00	0.00	0.00	2,144.62
5519 - Water Meters	0.00	182.11	0.00	0.00	0.00	17,981.35	0.00	0.00	0.00	18,163.47
5523 - Chemicals	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5527 - Road Patch	1,295.11	1,696.80	791.33	480.17	27,027.70	6,653.97	0.00	3,977.83	0.00	41,924.91
5531 - Supplies & Materials	233.80	9,510.73	790.91	0.00	3,112.51	631.06	0.00	340.99	0.00	14,620.00
5533 - Tools & Equipment	0.00	0.00	0.00	0.00	39,178.78	0.00	0.00	0.00	0.00	39,178.78
5543 - Water Purchase Domestic	1,905.51	12,310.80	1,655.96	460.17	73,963.61	25,418.79	0.00	4,318.82	0.00	120,054.66
Total 5500 - Supplies	83,770.61	0.00	13,095.94	10,820.00	0.00	4,798.95	0.00	0.00	0.00	101,665.50
5600 - Outside Services	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
5615 - Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5619 - Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5623 - Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5627 - Consulting	0.00	0.00	0.00	0.00	17,000.00	0.00	0.00	0.00	0.00	17,000.00
5631 - Lab Analysis	392.16	0.00	0.00	0.00	15,036.06	18,698.06	0.00	0.00	0.00	33,724.12
5639 - Radio/Repeater/Cellphone	1,771.27	0.00	1,376.47	0.00	727.13	40.42	0.00	0.00	0.00	2,536.18
5643 - Refuse Collection	0.00	0.00	0.00	0.00	0.00	1,298.35	0.00	67,353.41	0.00	69,651.76
5647 - Copier Maintenance	380.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.04
5651 - Postage Meter Lease	0.00	345.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345.99
5655 - Rent & Lease Equipment	0.00	0.00	0.00	0.00	873.45	3,181.98	0.00	0.00	0.00	4,055.43
5657 - Employee Physicals	36,777.95	3,798.39	1,885.90	11,125.00	12,509.72	14,782.12	0.00	10,000.00	0.00	90,819.08
5674 - Misc. Contract Services	1,955.25	0.00	0.00	0.00	7,944.60	0.00	0.00	0.00	0.00	9,900.85
5681 - KC Collection Of Taxes	2,215.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,215.24
5685 - Service Fees - Payroll/AP	146,263.52	4,084.38	16,388.31	21,945.00	54,453.87	42,769.88	0.00	77,353.41	0.00	363,248.37
Total 5600 - Outside Services	0.00	-6,019.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,019.30
5700 - Parks & Recreation	0.00	4,355.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,355.62
5705 - Swimming Pool Expense	0.00	-18,565.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-18,565.49
5707 - Exercise & Instructor Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5709 - Programs & Event Expense	0.00	16,901.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,901.81
Total 5700 - Parks & Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800 - Grants	0.00	0.00	2,072.76	0.00	0.00	0.00	0.00	0.00	0.00	2,072.76
5805 - PD Grant AB109-Non Serv Expense	0.00	0.00	660.00	0.00	0.00	0.00	0.00	0.00	0.00	660.00
5806 - PD Grant AB109-Service Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 5800 - Grants	507,614.06	114,208.24	448,646.27	44,161.29	640,128.79	187,859.44	937.95	94,397.60	0.00	2,037,553.64
Total Expense	-375,292.50	2,801.87	233,152.59	149,932.86	210,264.12	71,382.83	-937.95	32,111.75	4,190.76	327,606.33
Net Ordinary Income	-409,478.67	30,710.69	56,303.32	127,962.08	127,962.08	25,592.42	0.00	35,829.38	5,118.50	0.00
Other Income/Expense	0.00	0.00	137,248.48	0.00	10,871.42	0.00	0.00	0.00	0.00	148,119.90
7100 - Administration Allocation	0.00	6,762.50	0.00	0.00	76,289.82	0.00	0.00	0.00	0.00	83,052.32
8000 - Capital Expenses	0.00	0.00	0.00	0.00	0.00	37,630.46	0.00	0.00	0.00	37,630.46
8019 - Capital Improvements	0.00	0.00	0.00	-3,117.05	37,291.35	8,737.10	0.00	0.00	0.00	42,911.40
8023 - Capital Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8027 - Capital Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8029 - Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 8000 - Capital Expenses	-409,478.67	37,473.39	193,551.80	124,845.03	252,424.67	71,959.98	0.00	35,829.38	5,118.50	311,724.08
Total Other Expense	409,478.67	-37,473.39	-193,551.80	-124,845.03	-252,424.67	-71,959.98	0.00	-35,829.38	-5,118.50	-311,724.08
Net Other Income	34,186.17	-34,671.52	39,600.79	25,087.83	-42,160.55	-577.15	-937.95	-3,717.63	-927.74	16,882.25
Net Income										

Stallion Springs Community Services District
Profit & Loss by Class
 February 2023

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 03/13/23
 Accrual Basis

Ordinary Income/Expense	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
Income										
4100 - Tax Revenues	0.00	14,267.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,267.62
4115 - Property Taxes, Current	36.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.50
4119 - Prior Secured Property Taxes	15.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.24
4120 - G.F. Fines Forfeits & Penalties	327.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	327.48
4123 - Current Unsec. Property Taxes	-82.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-82.25
4127 - Prior Unsec. Property Taxes	296.97	14,267.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,564.59
Total 4100 - Tax Revenues	0.00	14,267.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,267.62
4200 - Road Assessment Revenues	0.00	0.00	0.00	10,064.74	0.00	0.00	0.00	0.00	0.00	10,064.74
4215 - Road Assessment Current	0.00	0.00	0.00	225.37	0.00	0.00	0.00	0.00	0.00	225.37
4219 - Road Assessment Prior	0.00	0.00	0.00	59.68	0.00	0.00	0.00	0.00	0.00	59.68
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	140.57	0.00	0.00	0.00	0.00	0.00	140.57
4223 - Road Assessment Interest	0.00	0.00	0.00	10,480.36	0.00	0.00	0.00	0.00	0.00	10,480.36
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	10,480.36	0.00	0.00	0.00	0.00	0.00	10,480.36
4300 - Water Revenues	0.00	0.00	0.00	0.00	2,024.74	0.00	0.00	0.00	0.00	2,024.74
4315 - Water Avail. Current	0.00	0.00	0.00	0.00	45.37	0.00	0.00	0.00	0.00	45.37
4319 - Water Avail. Prior	0.00	0.00	0.00	0.00	12.02	0.00	0.00	0.00	0.00	12.02
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	30.56	0.00	0.00	0.00	0.00	30.56
4323 - Water Avail. Interest	0.00	0.00	0.00	0.00	59,136.07	0.00	0.00	0.00	0.00	59,136.07
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	371.64	0.00	0.00	0.00	0.00	371.64
4329 - Water Recharge	0.00	0.00	0.00	0.00	445.60	0.00	0.00	0.00	0.00	445.60
4339 - Water Connections	0.00	0.00	0.00	0.00	67,797.27	0.00	0.00	0.00	0.00	67,797.27
4349 - Water Service Charge	0.00	0.00	0.00	0.00	129,863.27	0.00	0.00	0.00	0.00	129,863.27
Total 4300 - Water Revenues	0.00	0.00	0.00	0.00	129,863.27	0.00	0.00	0.00	0.00	129,863.27
4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	686.68	0.00	0.00	0.00	686.68
4415 - Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	22.87	0.00	0.00	0.00	22.87
4419 - Sewer Avail. Prior	0.00	0.00	0.00	0.00	0.00	6.05	0.00	0.00	0.00	6.05
4420 - Swr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	0.00	3.10	0.00	0.00	0.00	3.10
4423 - Sewer Avail. Interest	0.00	0.00	0.00	0.00	0.00	59,585.68	0.00	0.00	0.00	59,585.68
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,068.76	0.00	30,068.76
4439 - Refuse Collection Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.00	0.00	585.00
4441 - Refuse Vehicle Decal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	60,304.38	0.00	30,653.76	0.00	90,958.14
4500 - Miscellaneous Revenue	3,249.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,249.69
4515 - Interest From Taxes & Bank	7,514.32	55.92	1,013.41	461.82	13,572.11	3,091.26	0.00	768.75	448.35	26,925.94
4517 - Interest From Capital Imp	0.00	0.00	30.85	0.00	0.00	0.00	0.00	0.00	0.00	30.85
4518 - Interest From SLEF	0.00	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.00
4523 - Fishing Permit Fee	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.00
4527 - Mailbox Maint. Fee	0.00	485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00
4531 - Rent	0.00	0.00	0.00	0.00	1,652.69	0.00	0.00	0.00	0.00	1,652.69
4535 - Penalties	6.77	71.93	0.00	0.00	0.00	0.00	0.00	0.00	80.00	158.70
4539 - Misc Revenue	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00
4543 - Encroachment Permit Fees	0.00	0.00	379.86	0.00	0.00	0.00	0.00	0.00	0.00	379.86
4551 - Police Charges	0.00	0.00	28,637.97	0.00	0.00	0.00	0.00	0.00	0.00	28,637.97
4567 - Police Slef	1,183.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183.91
4572 - Adm/PPD Citation Revenue	0.00	4,562.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,562.02
4575 - Exercise & Misc. Class Revenue	0.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
4577 - Park Program Revenue	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
4579 - Library Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4500 - Miscellaneous Revenue	12,299.69	5,384.87	30,062.09	461.82	15,224.80	3,091.26	0.00	766.75	528.35	67,821.63

Stallion Springs Community Services District
Profit & Loss by Class
 February 2023

2:50 PM
 03/13/23

Accrual Basis

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
4600 - Police Revenues										
4615 - Police Asmt-Current Secured	0.00	0.00	3,414.96	0.00	0.00	0.00	0.00	0.00	0.00	3,414.96
4619 - Police Asmt-Prior Secured	0.00	0.00	75.37	0.00	0.00	0.00	0.00	0.00	0.00	75.37
4620 - PD-Fines, Forfeits & Penalties	0.00	0.00	19.96	0.00	0.00	0.00	0.00	0.00	0.00	19.96
4623 - Police Asmt. Interest	0.00	0.00	47.65	0.00	0.00	0.00	0.00	0.00	0.00	47.65
Total 4600 - Police Revenues	0.00	0.00	3,557.94	0.00	0.00	0.00	0.00	0.00	0.00	3,557.94
4800 - Tax Lien DLQ Revenue										
4815 - SSDLQ-Current	516.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	516.98
4823 - SSDLQ-Interest	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30
Total 4800 - Tax Lien DLQ Revenue	517.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.28
4900 - PD/Admin Bldg. Revenue										
4923 - PD/Admin Bldg. Interest	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04
Total 4900 - PD/Admin Bldg. Revenue	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04
5000 - Inactive Flat Charges										
5015 - Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	43.08	0.00	0.00	0.00	0.00	43.08
5023 - Inactive Wtr Flat-Interest	0.00	0.00	0.00	0.00	0.47	0.00	0.00	0.00	0.00	0.47
5027 - Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	110.11	0.00	0.00	0.00	110.11
5033 - Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	0.00	0.22	0.00	0.00	0.00	0.22
Total 5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	43.55	110.33	0.00	0.00	0.00	153.88
Total Income	13,113.98	19,652.49	33,620.03	10,952.18	145,131.62	63,505.97	0.00	31,422.51	528.35	317,927.13
Gross Profit	13,113.98	19,652.49	33,620.03	10,952.18	145,131.62	63,505.97	0.00	31,422.51	528.35	317,927.13
Expense										
5100 - Personnel Expenses										
5115 - Regular Salaries	22,453.20	1,967.40	27,649.71	0.00	35,669.69	7,277.36	0.00	0.00	0.00	95,017.36
5127 - Fica	1,755.92	150.51	2,063.05	0.00	2,702.52	556.72	0.00	0.00	0.00	7,228.72
5135 - Medical Insurance	2,623.28	0.00	5,046.13	0.00	3,193.61	2,557.48	0.00	0.00	0.00	13,420.51
5139 - Dental Insurance	105.18	0.00	269.34	0.00	143.95	109.08	0.00	0.00	0.00	627.55
5143 - Vision Insurance	19.02	0.00	47.28	0.00	23.43	20.19	0.00	0.00	0.00	109.92
5149 - CalPERS Retirement (CSD)	6,511.11	105.29	8,173.92	0.00	2,039.00	433.74	0.00	0.00	0.00	17,254.06
5150 - CalPERS Retirement (Employees)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5155 - Disability Insurance	113.02	0.00	92.32	0.00	161.56	44.78	0.00	0.00	0.00	411.68
Total 5100 - Personnel Expenses	33,580.73	2,224.20	43,341.75	0.00	43,933.76	10,999.36	0.00	0.00	0.00	134,079.80
5200 - General & Administrative										
5227 - Office Supplies	338.78	0.00	0.00	0.00	49.44	0.00	0.00	0.00	0.00	388.22
5231 - Training/Travel & Cert's	0.00	0.00	0.00	0.00	0.00	95.00	0.00	0.00	0.00	95.00
5235 - Dues & Subscriptions	182.74	0.00	3,203.52	0.00	0.00	0.00	0.00	0.00	0.00	3,386.26
5239 - Director's Fees	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5247 - Maintenance & Repair	238.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.28
5257 - Permits/Fees/Inspection	0.00	44.00	44.00	44.00	1,942.00	845.00	0.00	210.00	0.00	3,129.00
5265 - Printing Cost	10.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.72
Total 5200 - General & Administrative	1,270.52	44.00	3,247.52	44.00	1,991.44	940.00	0.00	210.00	0.00	7,747.48
5300 - Utilities										
5315 - Electric	685.94	937.09	0.00	571.93	5,525.32	2,436.98	0.00	0.00	0.00	10,157.26
5319 - Telephone	389.71	0.00	0.00	0.00	101.20	0.00	0.00	0.00	0.00	490.91
5323 - Propane	513.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	513.55
5327 - Natural Gas	468.37	5,035.31	0.00	0.00	446.08	0.00	205.79	0.00	0.00	6,155.55
Total 5300 - Utilities	2,057.57	5,972.40	0.00	571.93	6,072.60	2,436.98	205.79	0.00	0.00	17,317.27

**Stallion Springs Community Services District
Profit & Loss by Class
February 2023**

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03/13/23
Accrual Basis

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
5400 · Rolling Stock & Equipment										
5415 · R & S Vehicles	0.00	0.00	3,055.42	0.00	8,739.50	0.00	0.00	0.00	0.00	11,794.92
5419 · R & S Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.44	0.00	80.44
5423 · Fuel	0.00	0.00	717.66	771.50	2,462.06	199.90	0.00	348.39	0.00	4,499.51
Total 5400 · Rolling Stock & Equipment	0.00	0.00	3,773.08	771.50	11,201.56	199.90	0.00	428.83	0.00	16,374.87
5500 · Supplies										
5515 · Janitorial	119.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.32
5523 · Chemicals	0.00	0.00	0.00	0.00	0.00	1,197.69	0.00	0.00	0.00	1,197.69
5531 · Supplies & Materials	551.70	592.20	0.00	0.00	3,432.93	185.92	0.00	-100.00	0.00	4,662.75
5533 · Tools & Equipment	0.00	870.82	832.22	0.00	100.00	412.33	0.00	0.00	0.00	2,215.37
Total 5500 · Supplies	671.02	1,463.02	832.22	0.00	3,532.93	1,795.94	0.00	-100.00	0.00	8,195.13
5600 · Outside Services										
5615 · Legal	0.00	0.00	624.90	0.00	0.00	1,433.45	0.00	0.00	0.00	2,058.35
5627 · Consulting	0.00	0.00	0.00	0.00	4,250.00	0.00	0.00	0.00	0.00	4,250.00
5631 · Lab Analysis	0.00	0.00	0.00	0.00	1,975.40	3,334.20	0.00	0.00	0.00	5,309.60
5639 · Radio/Repeater/Celphone	0.00	0.00	91.20	0.00	40.44	0.00	0.00	0.00	0.00	131.64
5643 · Refuse Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,802.00	0.00	6,802.00
5651 · Postage Meter/Lease	126.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.68
5655 · Rent & Lease Equipment	0.00	345.99	0.00	0.00	26.01	0.00	0.00	0.00	0.00	372.00
5673 · Misc. Contract Services	1,642.50	137.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	3,029.50
5681 · KC Collection Of Taxes	1,956.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,956.25
5685 · Service Fees - Payroll/AP	172.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172.34
Total 5600 · Outside Services	3,897.77	482.99	716.10	0.00	6,291.85	4,767.65	0.00	8,052.00	0.00	24,208.36
5700 · Parks & Recreation										
5709 · Programs & Event Expense	0.00	290.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.87
Total 5700 · Parks & Recreation	0.00	290.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.87
5800 · Grants										
5805 · PD Grant AB109-Non Serv Expe...	0.00	0.00	159.50	0.00	0.00	0.00	0.00	0.00	0.00	159.50
5806 · PD GrantAB109-Service Expense	0.00	0.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00
Total 5800 · Grants	0.00	0.00	244.50	0.00	0.00	0.00	0.00	0.00	0.00	244.50
Total Expense	41,477.61	10,477.48	52,155.17	1,387.43	73,024.14	21,139.83	205.79	6,590.83	0.00	208,458.28
Net Ordinary Income	-28,363.63	9,175.01	-18,535.14	9,564.75	72,107.48	42,366.14	-205.79	22,831.68	528.35	109,468.85
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-33,182.09	2,488.66	4,562.54	10,369.40	10,369.40	2,073.88	0.00	2,903.43	414.78	0.00
8000 · Capital Expenses	0.00	0.00	25,500.00	0.00	0.00	0.00	0.00	0.00	0.00	25,500.00
8019 · Capital Improvements	0.00	0.00	25,500.00	0.00	0.00	0.00	0.00	0.00	0.00	25,500.00
Total 8000 · Capital Expenses	0.00	0.00	25,500.00	0.00	0.00	0.00	0.00	0.00	0.00	25,500.00
Total Other Expense	-33,182.09	2,488.66	30,062.54	10,369.40	10,369.40	2,073.88	0.00	2,903.43	414.78	25,500.00
Net Other Income	33,182.09	-2,488.66	-30,062.54	-10,369.40	-10,369.40	-2,073.88	0.00	-2,903.43	-414.78	-25,500.00
Net Income	4,818.46	6,686.35	-48,597.68	-804.65	61,738.08	40,292.26	-205.79	19,928.25	113.57	83,968.85



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

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

WATER REPORT STALLION SPRINGS C.S.D. February 2023

CA -1510025

WATER DEPARTMENT

Amount of water produced February 2023:

Well production:

C.V. Well #1	0	0
Y-23	1,416,218.3	26%
Leisure	0	0%
C.V. Well #2	4,092,607.2	74%
P-17	0	0

Total February 2023 Production:	5,508,825.5	100%
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Water History of Production:

January 2023	5,980,163
February 2022	6,864,480
February 2021	6,099,145
February 2020	7,239,942
February 2019	6,483,550
February 2018	6,318,729
February 2017	5,564,919
February 2016	6,275,569
February 2015	6,314,042
February 2014	5,909,779
February 2013	5,366,849

Stallion Springs Community Services District Check Detail

CALPERS - FEB 2023

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	PERS	02/07/2023	CALPERS-ADP	PERS-ADP #23-03	1150 - Cash-Bank of the West			-7,431.29
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-740.76	01-Admin	740.76
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-57.66	02-Parks & Rec	57.66
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-2,085.13	03-Public Safety	2,085.13
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-1,019.50	05-Water	1,019.50
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-216.87	06-Sewer	216.87
				PERS-ADP #23-02	5150 - CalPers Retirement (Employees)	-3,311.37	01-Admin	3,311.37
TOTAL						-7,431.29		7,431.29
Check	PERS	02/21/2023	CALPERS-ADP	PERS-ADP #23-04	1150 - Cash-Bank of the West			-7,414.10
				PERS-ADP #23-04	5149 - CalPers Retirement (CSD)	-740.76	01-Admin	740.76
				PERS-ADP #23-04	5149 - CalPers Retirement (CSD)	-48.63	02-Parks & Rec	48.63
				PERS-ADP #23-04	5149 - CalPers Retirement (CSD)	-2,085.13	03-Public Safety	2,085.13
				PERS-ADP #23-04	5149 - CalPers Retirement (CSD)	-1,019.50	05-Water	1,019.50
				PERS-ADP #23-04	5149 - CalPers Retirement (CSD)	-216.87	06-Sewer	216.87
				PERS-ADP #23-04	5150 - CalPers Retirement (Employees)	-3,303.21	01-Admin	3,303.21
TOTAL						-7,414.10		7,414.10

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03/03/23

Stallion Springs Community Services District
Reconciliation Summary
2102 - CSDA-Bank of Umpqua, Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	5,495.05
Cleared Transactions	
Charges and Cash Advances - 38 items	-8,045.08
Payments and Credits - 5 items	6,053.01
	<u>-1,992.07</u>
Cleared Balance	<u>7,487.12</u>
Register Balance as of 02/28/2023	7,487.12
Ending Balance	7,487.12

Stallion Springs Community Services District
Reconciliation Detail
2102 · CSDA-Bank of Umpqua, Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,495.05
Cleared Transactions						
Charges and Cash Advances - 38 items						
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	-557.96	-557.96
Credit Card Charge	02/01/2023	87138	DONS PROTECH	X	-2,133.99	-2,691.95
Credit Card Charge	02/01/2023	112-7...	AMAZON.COM	X	-107.20	-2,799.15
Credit Card Charge	02/01/2023	113-5...	AMAZON.COM	X	-71.11	-2,870.26
Credit Card Charge	02/01/2023	86477	DONS PROTECH	X	-51.70	-2,921.96
Credit Card Charge	02/01/2023	83627	DONS PROTECH	X	-51.70	-2,973.66
Credit Card Charge	02/01/2023	83622	DONS PROTECH	X	-51.70	-3,025.36
Credit Card Charge	02/01/2023	113-5...	AMAZON.COM	X	-47.39	-3,072.75
Credit Card Charge	02/01/2023	113-0...	AMAZON.COM	X	-27.84	-3,100.59
Credit Card Charge	02/01/2023	113-9...	AMAZON.COM	X	-20.37	-3,120.96
Credit Card Charge	02/02/2023	111-6...	AMAZON.COM	X	-412.33	-3,533.29
Credit Card Charge	02/03/2023	114-5...	AMAZON.COM	X	-242.28	-3,775.57
Credit Card Charge	02/03/2023	112-0...	AMAZON.COM	X	-101.65	-3,877.22
Credit Card Charge	02/03/2023	114-4...	AMAZON.COM	X	-15.64	-3,892.86
Credit Card Charge	02/03/2023	114-9...	AMAZON.COM	X	-10.66	-3,903.52
Credit Card Charge	02/04/2023	22550...	DOLLAR TREE, INC.	X	-57.25	-3,960.77
Credit Card Charge	02/04/2023	22550...	DOLLAR TREE, INC.	X	-48.26	-4,009.03
Credit Card Charge	02/06/2023	FEB 2...	ZIPRECRUITER, INC.	X	-504.00	-4,513.03
Credit Card Charge	02/06/2023	SPA0...	SPALDING	X	-439.68	-4,952.71
Credit Card Charge	02/06/2023	FEB 2...	LIVEVIEW GPS INC.	X	-159.50	-5,112.21
Credit Card Charge	02/06/2023	CATE...	FASTENAL COMPA...	X	-30.07	-5,142.28
Credit Card Charge	02/06/2023	113-9...	AMAZON.COM	X	-21.42	-5,163.70
Credit Card Charge	02/07/2023	45907	P & N GARAGE, INC.	X	-489.79	-5,653.49
Credit Card Charge	02/09/2023	FEB 2...	MICROSOFT	X	-123.75	-5,777.24
Credit Card Charge	02/10/2023	093860	AUTO ZONE	X	-236.18	-6,013.42
Credit Card Charge	02/10/2023	25675...	JEFFY LUBE, MATT...	X	-131.51	-6,144.93
Credit Card Charge	02/10/2023	14767	TEHACHAPI AUTO ...	X	-63.95	-6,208.88
Credit Card Charge	02/10/2023	114-7...	AMAZON.COM	X	-19.89	-6,228.77
Credit Card Charge	02/10/2023	114-4...	AMAZON.COM	X	-16.95	-6,245.72
Credit Card Charge	02/13/2023	113-3...	AMAZON.COM	X	-55.85	-6,301.57
Credit Card Charge	02/16/2023	FEB 2...	RACKSPACE	X	-44.00	-6,345.57
Credit Card Charge	02/16/2023	FEB 2...	ZOOM	X	-14.99	-6,360.56
Credit Card Charge	02/16/2023	FEB 2...	OLD TOWN POSTAL	X	-10.72	-6,371.28
Credit Card Charge	02/17/2023	113-0...	AMAZON.COM	X	-15.00	-6,386.28
Credit Card Charge	02/17/2023	113-7...	AMAZON.COM	X	-12.86	-6,399.14
Credit Card Charge	02/22/2023	113-1...	AMAZON.COM	X	-309.72	-6,708.86
Credit Card Charge	02/23/2023	643802	OREILLY AUTO	X	-832.22	-7,541.08
Credit Card Charge	02/27/2023	FEB 2...	ZIPRECRUITER, INC.	X	-504.00	-8,045.08
Total Charges and Cash Advances					-8,045.08	-8,045.08
Payments and Credits - 5 items						
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	606.54	606.54
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	1,016.67	1,623.21
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	1,162.67	2,785.88
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	1,545.57	4,331.45
Bill	01/31/2023	JAN 2...	UMPQUA BANK	X	1,721.56	6,053.01
Total Cleared Transactions					-1,992.07	-1,992.07
Cleared Balance					1,992.07	7,487.12
Register Balance as of 02/28/2023					1,992.07	7,487.12
Ending Balance					1,992.07	7,487.12



STALLION SPRINGS

COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561

Field Staff Report

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

- State Inspection By SWRCB of Waste Water Treatment Plant And Lake.
- Cleared And Checked All Storm Drains And Flood Controls.
- Finished Painting And Installed Carpet in Public Works Office.
- Repaired And Replaced Portion Of Sewer Main At Public Works Office.
- Serviced And Deployed Stand By Generators To Well Sites And Booster Pumps.
- Aprox. 45 – 50 Hrs Of Snow Removal And Plowing.
- The Generator for the Community Center was Started By Quinn Cat.
Waiting For Final Electrical Part To Finish Installation
- WWTP had flows of 1.740 MG with an average daily flow of .062 gpd.

GENERAL MANAGER'S REPORT FOR DEC 2022-JAN 2023:

- Rustler drainage done.
- CERT was deployed in last storm and helped over 50 residents fill sandbags to protect their homes. Thank you CERT Team and Kern County Fire for the sandbags.
- Submitted information to Senator Feinstein's office for Water Grant Funds.
- Public Works Office is almost complete and is working out so well for our field staff.
- Submitted storm costs to Kern County EOC in hopes of getting some of the reimbursement funds available to Special Districts.
- Working on utilizing funds for per capita grant.
- Continuing to work on other grants with our grant writer and staff.
- Dog park closed until further notice due to the storms.
- Preparing equipment and staff for weed abatement season. Spraying begins April 17th.



PARKS AND RECREATION:

- Scholarship dinner will be April 29th, working hard on getting donations event catered by p-dubs and live band ACME will play.
- Hired a new Rec Aid Marina. She is a Jr. me :)
- Key tags are here, and I will be setting up a day to get them passed out to residents soon.
- Amazon's wish list is working out amazing!! We have received a lot of donations for Parks and Rec and for our Easter egg hunt.
- Easter egg hunt will be April 8th 10am
- New basketball rims came in and were put up. Thank you to the Support Stallion Spring Foundation for these!!
- "Stallion Summer Nights" are planned with some food trucks and family games. June 17th, July 15th, and Aug 5th
- We have a link for donations for Support Stallion Springs Foundation <https://tithe.ly/give?c=6821605>
 - Please donate if you can. You have the option to donate to Parks, Trails, Police needs etc.
- Working on hiring lifeguards
- Working on getting the pool ready for summer.
- Gym is getting a lot of use, which is wonderful.
- Gym kitchen just needs a few small adjustments such as a handwashing sink, and we can sell all kinds of food all year long.
- Working on spring break activities.
- Planning summer camp and summer fun activities.
- Baseball field fencing and dugouts postponed due to weather April 10th-12th.
- Planning to go live more on social media to show off our library, parks and other facilities and activities Stallion Parks offers.
- Our 1st Spring Boutique is March 25th 8am-2pm with over 30 vendors.

