



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 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:**

3) **Call to Order:**

4) **Roll Call:**

Directors present:

Directors absent:

5) **Reserved for President's Comments and Addendum.**

6) **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.

7) **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.

8) Police Report.

- 9) Appointment of a President and a Vice President position to the Stallion Springs CSD Board of Directors.
- 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.
- 11) Board Approval of Resolution 2023-02, Intention to Establish Road Assessment Charges for Fiscal Year 2024(July 1, 2023-June 30, 2024).
- 12) Board Approval of Resolution 2023-03, Intention to Establish Water Assessment Charges for Fiscal Year 2024(July 1, 2023-June 30, 2024).
- 13) Board Approval of Resolution 2023-04, Intention to Establish Sewer Assessment Charges for Fiscal Year 2024(July 1, 2023-June 30, 2024).
- 14) Approval to enter into an as needed agreement with CALRURAL Water.
- 15) Approval of the January 17, 2023, Regular Board Meeting Minutes.
- 16) Approval of Checks for January 2023 and the CalPERS Retirement Payments.
- 17) Financial Reports.
- 18) General Manager's Report.
- 19) 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 February 17, 2023



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 #1

Subject: Presentation of the Fiscal Year 2021/2022 Audit.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: February 21, 2023

Background: Each year, as required by law, the District has an independent auditor provide an audit report for the Districts operations.

This year Paul Kaymark with Nigro & Nigro will present the audit for Fiscal Year 2021/2022.

Please listen as Paul presents pertinent information and feel free to ask him any questions in regard to the financial situation of the District.



**STALLION SPRINGS COMMUNITY SERVICES
DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**For the Fiscal Year Ended
June 30, 2022**



NIGRO & NIGRO^{PC}

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

For the Fiscal Year Ended June 30, 2022

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Stallion Springs Community Services District
Stallion Springs, California

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Stallion Springs Community Services District (District) as of and for the year ended June 30, 2022, and related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule – General Fund, Budgetary Comparison Schedule – Parks and Recreation Fund, Budgetary Comparison Schedule – Public Safety Fund, Budgetary Comparison Schedule – Roads Fund, Schedule of the Proportionate Share of the Net Pension Liability and the Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated January 27, 2023, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Murrieta, California
January 27, 2023

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

Management's Discussion and Analysis (MD&A) offers readers of Stallion Springs Community Services District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2022. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased 9.8%, or \$974,989 from the prior year's net position of \$9,958,225 to \$10,933,214, as a result of this year's operations.
- Total revenues from all sources increased by 15.0%, or \$626,776 from \$4,179,443 to \$4,806,219 from the prior year, primarily due to a \$1,133,330 payment received from the TCP settlement.
- Total expenses for the District's operations before depreciation expense decreased by 2.98% or \$82,483 from \$2,766,865 to \$2,684,382, from the prior year.

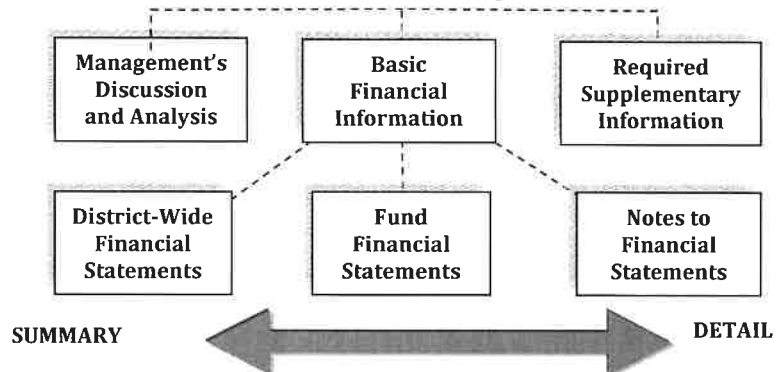
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.
 - Short and long-term financial information about the activities of the District that operate like businesses (self-insurance funds) are provided in the *proprietary funds statements*.

Figure A-1. Organization of Stallion Springs Community Services District's Annual Financial Report

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Management’s Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund	Proprietary Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services	Activities of the District that operate like a business, such as self-insurance funds
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Revenues, Expenses, & Changes in Net Position • Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; The District’s funds do not currently contain nonfinancial assets, though they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as weed abatement, landscape maintenance, and administration. State and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has two kinds of funds:

- 1) **Governmental funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.
- 2) **Proprietary funds** – When the District charges other District funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the District's internal service fund is included within the governmental activities reported in the district-wide statements but provide more detail and additional information, such as cash flows. The District uses the internal service fund to report activities that relate to the District's self-insured programs for workers compensation claims, health and welfare benefits, and property and liability claims.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
ASSETS:						
Current assets	\$ 2,939,933	\$ 2,834,006	\$ 3,417,710	\$ 2,337,986	\$ 6,357,643	\$ 5,171,992
Capital assets, net	3,627,983	3,981,838	5,555,723	6,077,659	9,183,706	10,059,497
Total assets	6,567,916	6,815,844	8,973,433	8,415,645	15,541,349	15,231,489
DEFERRED OUTFLOWS OF RESOURCES	270,940	262,363	95,985	104,753	366,925	367,116
LIABILITIES:						
Current liabilities	283,828	302,853	428,249	473,792	712,077	776,645
Non-current liabilities	1,308,808	1,872,288	2,439,972	2,925,563	3,748,780	4,797,851
Total liabilities	1,592,636	2,175,141	2,868,221	3,399,355	4,460,857	5,574,496
DEFERRED INFLOWS OF RESOURCES	341,508	48,176	172,695	17,708	514,203	65,884
NET POSITION						
Net investment in capital assets	2,662,707	2,875,411	3,030,850	3,231,321	5,693,557	6,106,732
Unrestricted	2,242,005	1,979,479	2,997,652	1,872,014	5,239,657	3,851,493
Total net position	\$ 4,904,712	\$ 4,854,890	\$ 6,028,502	\$ 5,103,335	\$ 10,933,214	\$ 9,958,225

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$10,933,214 as of June 30, 2022.

By far the largest portion of the District's net position (52% as of June 30, 2022) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of fiscal year 2022, the District shows a positive balance in its unrestricted net position of \$5,239,657 that may be utilized in future years.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021	June 30, 2022	June 30, 2021
REVENUES:						
Program revenues	\$ 771,330	\$ 1,006,130	\$ 3,200,388	\$ 2,237,951	\$ 3,971,718	\$ 3,244,081
General revenues	932,828	935,385	(98,327)	(23)	834,501	935,362
Total revenues	1,704,158	1,941,515	3,102,061	2,237,928	4,806,219	4,179,443
EXPENSES:						
Operations	1,208,228	1,304,553	1,476,154	1,462,312	2,684,382	2,766,865
Depreciation expense	405,073	399,950	535,582	466,179	940,655	866,129
Interest expense	41,035	46,154	165,158	80,672	206,193	126,826
Total expenses	1,654,336	1,750,657	2,176,894	2,009,163	3,831,230	3,759,820
Change in net position	49,822	190,858	925,167	228,765	974,989	419,623
NET POSITION:						
Beginning of year	4,854,890	4,664,032	5,103,335	4,874,570	9,958,225	9,538,602
End of year	\$ 4,904,712	\$ 4,854,890	\$ 6,028,502	\$ 5,103,335	\$ 10,933,214	\$ 9,958,225

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased by \$974,989 during the fiscal year ended June 30, 2022.

Total revenues from all sources increased by 15.0%, or \$626,776 from \$4,179,443 to \$4,806,219 from the prior year, primarily due to a \$1,133,330 payment received from the TCP settlement.

Total expenses for the District's operations before depreciation expense decreased by 2.98% or \$82,483 from \$2,766,865 to \$2,684,382, from the prior year.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2022, the District reported a total fund balance in its governmental funds of \$2,844,107. An amount of \$2,096,960 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District's governmental funds at year-end were \$69,827 more than actual. Actual revenues were greater than the anticipated budget by \$82,522.

CAPITAL ASSET ADMINISTRATION

Table A-3: Capital Assets at Year End, Net of Depreciation

	<u>Balance July 1, 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2022</u>
Non-depreciable capital assets	\$ 881,657	\$ -	\$ -	\$ 881,657
Depreciable capital assets	<u>24,751,287</u>	<u>64,863</u>	<u>-</u>	<u>24,816,150</u>
Total capital assets	25,632,944	64,863	-	25,697,807
Accumulated depreciation	<u>(15,573,447)</u>	<u>(940,654)</u>	<u>-</u>	<u>(16,514,101)</u>
Total capital assets, net	<u>\$ 10,059,497</u>	<u>\$ (875,791)</u>	<u>\$ -</u>	<u>\$ 9,183,706</u>

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$9,183,706 (net of accumulated depreciation). This investment in capital assets includes structures, improvements and equipment. Major capital asset additions during the year include various equipment totaling \$64,863.

See Note 3 for further information on the District's capital assets.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2022

CAPITAL ASSET ADMINISTRATION (continued)

Table A-4: Long-term Debt and Debt Service

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>June 30, 2022</u>
Notes payable	<u>\$ 3,952,765</u>	<u>\$ -</u>	<u>\$ (462,616)</u>	<u>\$ 3,490,149</u>

In 2022, the District's Long-term debt decreased by \$462,616 from regular principal payments on existing loans.

See Note 5 for further information on the District's long-term debt.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's General Manager at (661) 822-3268.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Statement of Net Position

June 30, 2022

<u>ASSETS</u>	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current assets:			
Cash and investments (note 2)	\$ 2,935,495	\$ 3,206,372	\$ 6,141,867
Accrued interest receivable	2,968	816	3,784
Accounts receivable – services	1,470	210,522	211,992
Total current assets	2,939,933	3,417,710	6,357,643
Non-current assets:			
Capital assets – not being depreciated (note 3)	73,657	808,000	881,657
Capital assets – being depreciated, net (note 3)	3,554,326	4,747,723	8,302,049
Total non-current assets	3,627,983	5,555,723	9,183,706
Total assets	6,567,916	8,973,433	15,541,349
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related deferred outflows of resources (Note 6)	270,940	95,985	366,925
Total deferred outflows of resources	270,940	95,985	366,925
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable and accrued expenses	95,826	69,125	164,951
Accrued interest payable	3,117	32,603	35,720
Compensated absences (note 4)	38,441	19,215	57,656
Notes payable (note 5)	146,444	307,306	453,750
Total current liabilities	283,828	428,249	712,077
Non-current liabilities:			
Compensated absences (note 4)	71,391	35,685	107,076
Notes payable (note 5)	818,832	2,217,567	3,036,399
Net pension liability (note 6)	418,585	186,720	605,305
Total non-current liabilities	1,308,808	2,439,972	3,748,780
Total liabilities	1,592,636	2,868,221	4,460,857
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related deferred inflows of resources (Note 6)	341,508	172,695	514,203
Total deferred inflows of resources	341,508	172,695	514,203
<u>NET POSITION</u>			
Net investment in capital assets (note 7)	2,662,707	3,030,850	5,693,557
Unrestricted	2,242,005	2,997,652	5,239,657
Total net position	\$ 4,904,712	\$ 6,028,502	\$ 10,933,214

STALLION SPRINGS COMMUNITY SERVICES DISTRICT*Statement of Activities**For the Fiscal Year Ended June 30, 2022*

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Capital and Operating Grants</u>
Primary government:			
Governmental activities:			
General government	\$ 179,360	\$ 53,319	\$ -
Parks and recreation	326,164	94,250	-
Public safety	650,553	127,884	161,285
Roads	498,259	334,592	-
Total governmental activities	<u>1,654,336</u>	<u>610,045</u>	<u>161,285</u>
Business-type activities:			
Water	1,692,010	2,337,345	207,117
Sewer	295,594	379,009	88,495
Solid waste	189,290	188,422	-
Total business-type activities	<u>2,176,894</u>	<u>2,904,776</u>	<u>295,612</u>
Total primary government	<u>\$ 3,831,230</u>	<u>\$ 3,514,821</u>	<u>\$ 456,897</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Statement of Activities (continued)

For the Fiscal Year Ended June 30, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Primary government:			
Governmental activities:			
General government	\$ (126,041)	\$ -	\$ (126,041)
Parks and recreation	(231,914)	-	(231,914)
Public safety	(361,384)	-	(361,384)
Roads	(163,667)	-	(163,667)
Total governmental activities	(883,006)	-	(883,006)
Business-type activities:			
Water	-	852,452	852,452
Sewer	-	171,910	171,910
Solid waste	-	(868)	(868)
Total business-type activities	-	1,023,494	1,023,494
Total primary government	(883,006)	1,023,494	140,488
General revenues:			
Property taxes	1,014,744	-	1,014,744
Investment earnings	(81,916)	(98,327)	(180,243)
Total general revenues	932,828	(98,327)	834,501
Change in net position	49,822	925,167	974,989
Net position:			
Beginning of year	4,854,890	5,103,335	9,958,225
End of year	\$ 4,904,712	\$ 6,028,502	\$ 10,933,214

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Balance Sheet – Governmental Funds

June 30, 2022

<u>Assets</u>	General Government	Parks and Recreation	Public Safety	Roads	Total Governmental Funds
Assets:					
Cash and investments	\$ 2,004,538	\$ 297,293	\$ 283,034	\$ 350,630	\$ 2,935,495
Accrued interest receivable	1,466	2	722	778	2,968
Accounts receivable – services	1,470	-	-	-	1,470
Total assets	\$ 2,007,474	\$ 297,295	\$ 283,756	\$ 351,408	\$ 2,939,933
<u>Liabilities and Fund Balance</u>					
Liabilities:					
Accounts payable and accrued expenses	\$ 16,057	\$ 8,932	\$ 68,653	\$ 2,184	\$ 95,826
Total liabilities	16,057	8,932	68,653	2,184	95,826
Fund balance: (note 8)					
Committed	47,602	272	61,958	349,224	459,056
Assigned	-	288,091	-	-	288,091
Unassigned	1,943,815	-	153,145	-	2,096,960
Total fund balance	1,991,417	288,363	215,103	349,224	2,844,107
Total liabilities and fund balance	\$ 2,007,474	\$ 297,295	\$ 283,756	\$ 351,408	\$ 2,939,933

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2022

Total Fund Balances – Total Governmental Funds	<u>\$ 2,844,107</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capitalized assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	3,627,983
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	270,940
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities' both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	(3,117)
Compensated absences	(109,832)
Notes payable	(965,276)
Net pension liability	(418,585)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(341,508)</u>
Total adjustments	<u>2,060,605</u>
Net Position of Governmental Activities	<u><u>\$ 4,904,712</u></u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2022*

	<u>General Government</u>	<u>Parks and Recreation</u>	<u>Public Safety</u>	<u>Roads</u>	<u>Total Governmental Funds</u>
Revenues:					
Taxes:					
Property taxes	\$ 339,749	\$ 199,995	\$ 475,000	\$ -	\$ 1,014,744
Special assessments	316	-	119,794	330,724	450,834
Charges for services	53,003	94,250	8,090	3,868	159,211
Federal and state aid	-	-	161,285	-	161,285
Investment earnings	(50,128)	(12,106)	(8,725)	(10,957)	(81,916)
Total revenues	<u>342,940</u>	<u>282,139</u>	<u>755,444</u>	<u>323,635</u>	<u>1,704,158</u>
Expenditures:					
Current:					
Salaries and benefits	143,651	155,846	630,132	114,125	1,043,754
Materials and services	(3,237)	108,945	115,719	77,341	298,768
Capital outlay	-	-	51,218	-	51,218
Debt service:					
Principal	-	-	-	141,151	141,151
Interest	-	-	-	41,491	41,491
Total expenditures	<u>140,414</u>	<u>264,791</u>	<u>797,069</u>	<u>374,108</u>	<u>1,576,382</u>
Change in fund balance	<u>202,526</u>	<u>17,348</u>	<u>(41,625)</u>	<u>(50,473)</u>	<u>127,776</u>
Fund balances:					
Beginning of year	<u>1,788,891</u>	<u>271,015</u>	<u>256,728</u>	<u>399,697</u>	<u>2,716,331</u>
End of year	<u>\$ 1,991,417</u>	<u>\$ 288,363</u>	<u>\$ 215,103</u>	<u>\$ 349,224</u>	<u>\$ 2,844,107</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities*

For the Fiscal Year Ended June 30, 2022

Net Changes in Fund Balance – Total Governmental Funds	<u>\$ 127,776</u>
Amounts reported for governmental activities in the statement of activities is different because:	
Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as	
Change in accrued interest payable	456
Change in compensated absences	5,749
Change in net pension expense	128,545
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay	51,218
Depreciation expense	(405,073)
Repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the	<u>141,151</u>
Total adjustments	<u>(77,954)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 49,822</u></u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Balance Sheets – Proprietary Funds

June 30, 2022

<u>ASSETS</u>	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Solid Waste Operations</u>	<u>Total</u>
Current assets:				
Cash and investments	\$ 2,241,209	\$ 662,780	\$ 302,383	\$ 3,206,372
Accrued interest receivable	663	128	25	816
Accounts receivable – services	149,216	39,784	21,522	210,522
Total current assets	2,391,088	702,692	323,930	3,417,710
Non-current assets:				
Capital assets – not being depreciated	808,000	-	-	808,000
Capital assets – being depreciated, net	3,945,323	664,924	137,476	4,747,723
Total non-current assets	4,753,323	664,924	137,476	5,555,723
Total assets	7,144,411	1,367,616	461,406	8,973,433
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related deferred outflows of resources	75,044	20,941	-	95,985
Total deferred outflows of resources	75,044	20,941	-	95,985
Total assets and deferred outflows of resources	\$ 7,219,455	\$ 1,388,557	\$ 461,406	\$ 9,069,418
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable and accrued expenses	\$ 48,989	\$ 10,942	\$ 9,194	\$ 69,125
Accrued interest payable	26,231	6,372	-	32,603
Compensated absences	13,522	5,693	-	19,215
Notes payable	295,901	11,405	-	307,306
Total current liabilities	384,643	34,412	9,194	428,249
Non-current liabilities:				
Compensated absences	25,112	10,573	-	35,685
Notes payable	1,751,110	466,457	-	2,217,567
Net pension liability	145,981	40,739	-	186,720
Total non-current liabilities	1,922,203	517,769	-	2,439,972
Total liabilities	2,306,846	552,181	9,194	2,868,221
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related deferred inflows of resources	135,016	37,679	-	172,695
Total deferred inflows of resources	135,016	37,679	-	172,695
<u>NET POSITION</u>				
Net investment in capital assets	2,706,312	187,062	137,476	3,030,850
Unrestricted	2,071,281	611,635	314,736	2,997,652
Total net position	4,777,593	798,697	452,212	6,028,502
Total liabilities, deferred inflows of resources and net position	\$ 7,219,455	\$ 1,388,557	\$ 461,406	\$ 9,069,418

STALLION SPRINGS COMMUNITY SERVICES DISTRICT*Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund
For the Fiscal Year Ended June 30, 2022*

	<u>Water Operations</u>	<u>Sewer Operations</u>	<u>Solid Waste Operations</u>	<u>Total</u>
Operating revenues:				
Water consumption sales	\$ 1,118,260	\$ -	\$ -	\$ 1,118,260
Sewer service charges	-	370,120	-	370,120
Solid waste collection charges	-	-	188,422	188,422
Special assessments	85,755	8,889	-	94,644
Other charges for services	1,133,330	-	-	1,133,330
Total operating revenues	<u>2,337,345</u>	<u>379,009</u>	<u>188,422</u>	<u>2,904,776</u>
Operating expenses:				
Operations	1,108,764	242,570	165,855	1,517,189
Total operating expenses	<u>1,108,764</u>	<u>242,570</u>	<u>165,855</u>	<u>1,517,189</u>
Operating income before depreciation	1,228,581	136,439	22,567	1,387,587
Depreciation expense	(474,444)	(37,703)	(23,435)	(535,582)
Operating income(loss)	<u>754,137</u>	<u>98,736</u>	<u>(868)</u>	<u>852,005</u>
Non-operating revenue(expense):				
Investment earnings	(65,761)	(21,258)	(11,308)	(98,327)
Interest expense	(108,802)	(15,321)	-	(124,123)
Total non-operating, net	<u>(174,563)</u>	<u>(36,579)</u>	<u>(11,308)</u>	<u>(222,450)</u>
Capital contributions:				
Connection fees	207,117	88,495	-	295,612
Total capital contributions	<u>207,117</u>	<u>88,495</u>	<u>-</u>	<u>295,612</u>
Change in net position	<u>786,691</u>	<u>150,652</u>	<u>(12,176)</u>	<u>925,167</u>
Net position:				
Beginning of year	3,990,902	648,045	464,388	5,103,335
End of year	<u>\$ 4,777,593</u>	<u>\$ 798,697</u>	<u>\$ 452,212</u>	<u>\$ 6,028,502</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Statement of Cash Flows – Proprietary Fund

For the Fiscal Year Ended June 30, 2022

	Water Operations	Sewer Operations	Solid Waste Operations	Total
Cash flows from operating activities:				
Cash receipts from customers and others	\$ 2,345,380	\$ 384,126	\$ 188,340	\$ 2,917,846
Cash paid to employees for salaries and benefits	(497,695)	(112,470)	(31,887)	(642,052)
Cash paid to vendors and suppliers	(650,974)	(136,331)	(133,789)	(921,094)
Net cash provided by operating activities	1,196,711	135,325	22,664	1,354,700
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(13,645)	-	-	(13,645)
Proceeds from capital contributions	207,117	88,495	-	295,612
Principal payments on notes payable	(310,413)	(11,052)	-	(321,465)
Interest payments on notes payable	(108,612)	(15,468)	-	(124,080)
Net cash provided by (used in) capital/financing activities	(225,553)	61,975	-	(163,578)
Cash flows from investing activities:				
Investment earnings	(66,424)	(21,388)	(11,333)	(99,145)
Net cash used in investing activities	(66,424)	(21,388)	(11,333)	(99,145)
Net increase in cash	904,734	175,912	11,331	1,091,977
Cash and cash equivalents:				
Beginning of year	1,336,475	486,868	291,052	2,114,395
End of year	<u>\$ 2,241,209</u>	<u>\$ 662,780</u>	<u>\$ 302,383</u>	<u>\$ 3,206,372</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income(loss)	<u>\$ 754,137</u>	<u>\$ 98,736</u>	<u>\$ (868)</u>	<u>\$ 852,005</u>
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	474,444	37,703	23,435	535,582
Changes in account balances:				
(Increase)decrease in assets:				
Accounts receivable – services	8,035	5,117	(82)	13,070
Property assessments receivable	-	-	-	-
(Increase)decrease in deferred outflows of resources	6,854	1,914	-	8,768
Increase(decrease) in liabilities:				
Accounts payable and accrued expenses	(27,832)	(2,009)	179	(29,662)
Compensated absences	(3,277)	(1,768)	-	(5,045)
Net pension liability	(136,822)	(38,183)	-	(175,005)
Increase(decrease) in deferred inflows of resources	121,172	33,815	-	154,987
Total adjustments	442,574	36,589	23,532	502,695
Net cash provided by operating activities	<u>\$ 1,196,711</u>	<u>\$ 135,325</u>	<u>\$ 22,664</u>	<u>\$ 1,354,700</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Stallion Springs Community Services District (District) serves as the local government for Stallion Springs. The District is similar to a city government, supplying such services as police protection, parks and recreation, potable water, road maintenance, wastewater treatment, and solid waste disposal. The District exists under California State law governing special districts (Government Code, Sec 61000 et. seq.). The District was established by resolution of Kern County Board of Supervisors for the purpose of providing infrastructure services for the newly developing community of Stallion Springs. The District is governed by a five-member Board of Directors who serve four-year terms and are elected at large. The directors entrust the responsibility for the efficient execution of District policies to their designated representative, the General Manager.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, The Financial Reporting Entity. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The District has no component units as of year-end.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise funds are reported as separate columns in the fund financial statements.

Governmental fund financial statements are reported using the 'current financial resources' measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenues to be available if they are collected within 60 days of the end of the current fiscal year and other revenues when collected within one year of the end of the current fiscal year. Expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. The primary revenue sources susceptible to accrual are property taxes, charges for services, and interest associated with the current fiscal period and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Park and Recreation Fund: This fund is used to account for all park and recreation activity within the District's service area.

Public Safety Fund: This fund is used to account for all public safety (police services) within the District's service area.

Roads Fund: This fund is used to account for the revenues received from property assessments and expenditures incurred to maintain and operate the roads within the District's service area.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Enterprise Funds

Water Fund: This fund accounts for the water transmission and distribution operations of the District.

Wastewater Fund: This fund accounts for the wastewater operations of the District.

Solid Waste Fund: This fund accounts for the solid waste collection and disposal operations of the District.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Receivables - Services

The District extends credit to customers in the normal course of operations. Management views all accounts receivable as collectible and has not recorded an allowance for doubtful accounts.

4. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

5. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	20-30 years
Community center	40 years
Infrastructure, streets and roads	20-40 years
Transmission and distribution systems	10-40 years
Collection systems	10-50 years
Vehicles and equipment	3-10 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has no items that qualify for reporting in this category.

7. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

8. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Pensions (continued)

The following timeframes are used for pension reporting:

Valuation Date June 30, 2020

Measurement Date June 30, 2021

Measurement Period July 1, 2020 to June 30, 2021

9. Net Position

Net position is classified into two components: net investment in capital assets and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets."

10. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Minimum Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

G. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Kern County Assessor's Office assesses all real and personal property within the County each year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The Kern County Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

The property tax calendar is as follows:

Lien date March 1
Levy date July 1
Due dates November 1 and March 1
Collection dates December 10 and November 10

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022, consisted of the following:

<u>Description</u>	<u>Balance</u>
Cash on hand	\$ 900
Deposits held with financial institutions	158,223
Kern County Treasury Investment Pool (KCTIP)	<u>5,982,744</u>
Total	<u>\$ 6,141,867</u>

Demand Deposits

At June 30, 2022, the carrying amount of the District's demand deposits were \$158,223 and the financial institution's balance was \$273,736. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Demand Deposits (continued)

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC.

The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an agent of depositor has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California agents of depository are considered to be held for, and in the name of, the local government.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's investment policy requires that collateral be held by an independent third party with whom the District has a current custodial agreement.

The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's investment policy requires that all security transactions are conducted on a delivery-versus-payment (DVP) method and that all securities are held by a qualified, third-party custodian, as evidenced by safekeeping receipts. The trust department of the District's bank may act as third-party custodian, provided that the custodian agreement is separate from the banking agreement. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as KCTIP).

Investments

Investments as of June 30, 2022 consisted of the following:

Type of Investments	Measurement Focus	Fair Value	Maturity
			12 Months or Less
Kern County Treasury Investment Pool	Level 2	\$ 5,982,744	\$ 5,982,744
Total investments		\$ 5,982,744	\$ 5,982,744

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Authorized Investments and Investment Policy

The District has adopted an investment policy directing the Fiscal Officer to deposit funds in the following investments:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Kern County Treasury Investment Pool	None	None	None
Money Market Mutual Funds	N/A	None	None

County of Kern Treasury Investment Pool

The District is a voluntary participant in the Kern County Treasury Investment Pool (KCTIP) pursuant to Government Code Section 53694. KCTIP is subject to regulatory oversight by the Kern County Treasury Oversight Committee, as required by California government Code Section 27143. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Kern County Investment Pool's Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Kern Treasurer's Office - 1115 Truxtun Avenue, 2nd Floor, Bakersfield, CA 93301 or the Treasurer and Tax Collector's website at www.kcttc.co.kern.ca.us.

The Kern County Treasurer has indicated to the District that as of June 30, 2022, the value of the County's portfolio approximated \$4.45 billion and the portfolio holds no derivative products. The District's investment with the Kern County Treasurer's Office as of June 30, 2022 was \$5,982,744. KCTIP's fair value factor of 0.96747522% as of June 30, 2022 was used to calculate the fair value of the investments in the KCTIP.

Fair Value Measurement Input

The District categorizes its fair value measurement inputs within the fair value hierarchy established by generally accepted accounting principles. The District has presented its measurement inputs as noted in the table above.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2022, the District's investment in the KCTIP was rated by Standard & Poor's as Aa2 as noted in the table above.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the table above.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the KCTIP.

NOTE 3 – CAPITAL ASSETS

Governmental Activities

Changes in capital assets for governmental activities for the year were as follows:

	Balance July 1, 2021	Additions	Deletions/ Transfers	Balance June 30, 2022
Non-depreciable assets:				
Land	\$ 73,657	\$ -	\$ -	\$ 73,657
Total non-depreciable assets	<u>73,657</u>	<u>-</u>	<u>-</u>	<u>73,657</u>
Depreciable assets:				
Buildings and improvements	1,267,775	-	-	1,267,775
Community center	2,099,105	-	-	2,099,105
Infrastructure, streets and roads	8,718,473	-	-	8,718,473
Vehicles and equipment	1,221,590	51,218	-	1,272,808
Total depreciable assets	<u>13,306,943</u>	<u>51,218</u>	<u>-</u>	<u>13,358,161</u>
Accumulated depreciation:				
Buildings and improvements	(473,914)	(43,562)	-	(517,476)
Community center	(677,123)	(57,056)	-	(734,179)
Infrastructure, streets and roads	(7,266,193)	(252,646)	-	(7,518,839)
Vehicles and equipment	(981,532)	(51,809)	-	(1,033,341)
Total accumulated depreciation	<u>(9,398,762)</u>	<u>(405,073)</u>	<u>-</u>	<u>(9,803,835)</u>
Total depreciable assets, net	<u>3,908,181</u>	<u>(353,855)</u>	<u>-</u>	<u>3,554,326</u>
Total capital assets, net	<u>\$ 3,981,838</u>	<u>\$ (353,855)</u>	<u>\$ -</u>	<u>\$ 3,627,983</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 3 – CAPITAL ASSETS (continued)

Governmental Activities (continued)

Depreciation expense was charged to governmental activities as follows:

Depreciation Expense per Fund	
General government	\$ 46,354
Parks and recreation	65,362
Public safety	27,599
Roads	265,758
Total	<u>\$ 405,073</u>

Business-Type Activities and Proprietary Funds

Changes in capital assets for business-type activities for the year were as follows:

	Balance July 1, 2021	Additions	Deletions/ Transfers	Balance June 30, 2022
Non-depreciable assets:				
Land	\$ 808,000	\$ -	\$ -	\$ 808,000
Total non-depreciable assets	808,000	-	-	808,000
Depreciable assets:				
Water transmission and distribution	8,815,387	13,645	-	8,829,032
Wastewater collection	2,049,135	-	-	2,049,135
Solid waste collection	243,104	-	-	243,104
Vehicles and equipment	336,718	-	-	336,718
Total depreciable assets	11,444,344	13,645	-	11,457,989
Accumulated depreciation:				
Water transmission and distribution	(4,498,310)	(460,175)	-	(4,958,485)
Wastewater collection	(1,346,507)	(37,703)	-	(1,384,210)
Solid waste collection	(120,447)	(15,332)	-	(135,779)
Vehicles and equipment	(209,421)	(22,371)	-	(231,792)
Total accumulated depreciation	(6,174,685)	(535,581)	-	(6,710,266)
Total depreciable assets, net	5,269,659	(521,936)	-	4,747,723
Total capital assets, net	<u>\$ 6,077,659</u>	<u>\$ (521,936)</u>	<u>\$ -</u>	<u>\$ 5,555,723</u>

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 4 – COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation leave, sick leave and compensating time off which is accrued as earned. The District's liability for compensated absences is determined annually. Years of service: 0-5 years = 2 weeks, 6-10 years = 3 weeks, more than 10 years = 4 weeks.

- The District's obligation relating to employee's rights to receive compensation for future absences is attributable to employees' services already rendered.
- The obligation related to rights that vest or accumulate.
- Payment of the compensation is probable.
- The amount can be reasonably estimated.

The changes to the compensated absences balance at June 30, 2022 were as follows:

<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
\$ 175,527	\$ 81,960	\$ (92,755)	\$ 164,732	\$ 57,656	\$ 107,076

NOTE 5 – NOTES PAYABLE

Changes in the notes payables amounts for the fiscal year ended June 30, 2022 were as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2022</u>
Governmental-activities:				
Road fund:				
Road project note	\$ 1,106,427	\$ -	\$ (141,151)	\$ 965,276
Business-type activities:				
Water fund:				
Born property and well note	1,655,924	-	(181,644)	1,474,280
AMI meter project note	701,500	-	(128,769)	572,731
Sewer fund:				
Lift station project note	488,914	-	(11,052)	477,862
Total	3,952,765	\$ -	\$ (462,616)	3,490,149
Less: current portion due	(462,616)			(453,750)
Long-term portion due	\$ 3,490,149			\$ 3,036,399

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 5 – NOTES PAYABLE (continued)

Governmental Activities

2018 Road Installment Note Payable

On May 30, 2018, the District signed an installment agreement note payable for \$1,500,000 with the Municipal Finance Corporation in order to perform road improvements within the District. The note is scheduled to mature in fiscal year 2028. Principal and interest annual installments of \$182,642 are payable on May 30th of each year at a rate of 3.75%. Annual debt service requirements on the note are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 146,444	\$ 36,198	\$ 182,642
2024	151,936	30,706	182,642
2025	157,633	25,009	182,642
2026	163,545	19,097	182,642
2027	169,678	12,964	182,642
2028	176,040	6,602	182,642
Totals	965,276	\$ 130,576	\$ 1,095,852
Less: current	<u>(146,444)</u>		
Long-term	<u>\$ 818,832</u>		

Business-type Activities

2019 Bornt Property and Well Installment Note

On December 18, 2019, the District signed an installment agreement note payable for \$2,000,000 with the Municipal Finance Corporation in order to purchase a parcel of land with a building and well on the property. The note is scheduled to mature in fiscal year 2029. Principal and interest annual installments of \$242,913 are payable on January 28th of each year at a rate of 3.70%. Annual debt service requirements on the note are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 188,365	\$ 54,548	\$ 242,913
2024	195,334	47,579	242,913
2025	202,562	40,351	242,913
2026	210,056	32,857	242,913
2027	217,829	25,084	242,913
2028-2029	460,134	25,692	485,826
Totals	1,474,280	\$ 226,111	\$ 1,700,391
Less: current	<u>(188,365)</u>		
Long-term	<u>\$ 1,285,915</u>		

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 5 – NOTES PAYABLE (continued)

Business-type Activities (continued)

2021 Lift Station Project

On January 1, 2021, the District signed an installment agreement note payable for \$510,000 with iBank in order to provide funding for the District's lift station project. The note is scheduled to mature in fiscal year 2049. Principal installments are payable on August 1st and interest installments are payable on August 1st and February 1st of each year at a rate of 3.20%. Annual debt service requirements on the note are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Fee</u>	<u>Total</u>
2023	\$ 11,405	\$ 15,109	\$ 1,434	\$ 27,948
2024	11,770	14,738	1,399	27,907
2025	12,147	14,356	1,364	27,867
2026	12,536	13,961	1,328	27,825
2027	12,937	13,553	1,328	27,818
2028-2032	71,165	55,646	5,842	132,653
2033-2037	83,304	48,848	4,704	136,856
2038-2042	97,514	34,411	3,372	135,297
2043-2047	114,147	17,512	1,813	133,472
2048-2049	50,937	1,643	231	52,811
Totals	477,862	\$ 229,777	\$ 22,815	\$ 730,454
Less: current	<u>(11,405)</u>			
Long-term	<u>\$ 466,457</u>			

2022 AMI Meter Project

In 2022, the District executed a lease purchase agreement note payable for \$701,500 in order to provide funding for the District's AMI meter project. The note is scheduled to mature in fiscal year 2027. Principal and interest installments are payable on November 1st and May 1st of each year at a rate of 3.134%. Annual debt service requirements on the note are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 107,536	\$ 17,112	\$ 124,648
2024	110,932	13,716	124,648
2025	114,436	10,212	124,648
2026	118,050	6,598	124,648
2027	121,777	2,871	124,648
Totals	572,731	\$ 50,509	\$ 623,240
Less: current	<u>(107,536)</u>		
Long-term	<u>\$ 465,195</u>		

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN

Summary

The following total balances on the statement of net position will be addressed in this footnote as follows:

Description	Miscellaneous Plans	Safety Plans	Total
Pension related deferred outflows	\$ 174,520	\$ 192,406	\$ 366,926
Net pension liability	339,491	265,814	605,305
Pension related deferred inflows	313,991	200,212	514,203

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

A. General Information about the Pension Plan

The Plans

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	Miscellaneous Plans	
	Classic Tier 1	PEPRA Tier 2
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years or service monthly for life	5-years or service monthly for life
Benefits payments	50 - 67 & up	52 - 67 & up
Retirement age	1.0% to 2.0%	1.0% to 2.0%
Monthly benefits, as a % of eligible compensation	7.000%	6.750%
Required member contribution rates	8.794%	7.732%
Required employer contribution rates		

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 - NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

The Plans (continued)

	Safety Plans	
	Classic Tier 1	PEPRA Tier 2
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.4% to 3.0%
Required member contribution rates	9.000%	12.000%
Required employer contribution rates	20.585%	13.044%

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2021 and 2020 Annual Actuarial Valuation Reports. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

At June 30, 2021, the following Miscellaneous Plans members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	3	7	10
Transferred and terminated members	10	2	12
Retired members and beneficiaries	6	1	7
Total plan members	19	10	29

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided, and Employees Covered (continued)

At June 30, 2021, the following Safety Plans members were covered by the benefit terms:

Plan Members	Safety Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	1	3	4
Transferred and terminated members	3	1	4
Retired members and beneficiaries	2	-	2
Total plan members	6	4	10

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A Classic CalPERS Miscellaneous member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. Public Employees' Pension Reform Act (PEPRA) Miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay. Retirement benefits for Classic Miscellaneous and Safety members are calculated as a percentage of their plan based on the average final 36 months of compensation. Retirement benefits for PEPRA Miscellaneous members are calculated as a percentage of their plan based on the average final 36 months of compensation.

Participant members are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.15% per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate. Benefit terms provide for annual cost-of-living adjustments to each member's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3%.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement period ending June 30, 2021 and 2020 (Measurement Dates), the active member contribution rate for the Classic Miscellaneous Plan and the PEPRA Miscellaneous Plan are based above in the Plans Description schedule.

Contributions for the Miscellaneous Plans for the year ended June 30, 2022, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 70,338	\$ 36,473	\$ 106,811
Contributions – members	17,038	29,328	46,366
Total contributions	\$ 87,376	\$ 65,801	\$ 153,177

Contributions for the Safety Plans for the year ended June 30, 2022, were as follows:

Contribution Type	Safety Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 63,527	\$ 33,682	\$ 97,209
Contributions – members	10,786	31,160	41,946
Total contributions	\$ 74,313	\$ 64,842	\$ 139,155

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous and Safety Plans for the fiscal year ended June 30, 2021 (Measurement Date):

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2020 (Measurement Date)	\$ 2,811,577	\$ 2,153,896	\$ 657,681
Balance as of June 30, 2021 (Measurement Date)	\$ 3,018,647	\$ 2,679,157	\$ 339,490
Change in Plan Net Pension Liability	\$ 207,070	\$ 525,261	\$ (318,191)
<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Safety Plan:			
Balance as of June 30, 2020 (Measurement Date)	\$ 2,364,250	\$ 1,828,322	\$ 535,928
Balance as of June 30, 2021 (Measurement Date)	\$ 2,476,878	\$ 2,211,064	\$ 265,814
Change in Plan Net Pension Liability	\$ 112,628	\$ 382,742	\$ (270,114)

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense (continued)

The District's proportionate share percentage of the net pension liability for the Miscellaneous Plans for the June 30, 2021, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2022</u>	<u>Fiscal Year Ending June 30, 2021</u>	
<u>CalPERS – Miscellaneous Plan</u>			
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.017879%	0.015592%	0.002287%
Percentage of Plan (PERF C) Net Pension Liability	0.006277%	0.006045%	0.000232%

The District's proportionate share percentage of the net pension liability for the Safety Plans for the June 30, 2021, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2022</u>	<u>Fiscal Year Ending June 30, 2021</u>	
<u>CalPERS – Safety Plan</u>			
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.007574%	0.008044%	-0.000470%
Percentage of Plan (PERF C) Net Pension Liability	0.004915%	0.004926%	-0.000011%

For the year ended June 30, 2022, the District recognized pension expense/(credit) in the amounts of \$86,354 for the CalPERS Miscellaneous Plan and (\$22,130) for the CalPERS Safety Plan.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense (continued)

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 204,020	\$ -
Difference between actual and proportionate share of employer contributions	-	(59,636)
Adjustment due to differences in proportions	79,422	-
Differences between expected and actual experience	83,484	-
Differences between projected and actual earnings on pension plan investments	-	(454,567)
Total Deferred Outflows/(Inflows) of Resources	\$ 366,926	\$ (514,203)

The District will recognize \$204,020 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense (continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2023	\$ (60,687)
2024	(71,489)
2025	(93,686)
2026	(125,435)
Total	\$ (351,297)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement dates), the total pension liability was determined by rolling forward the June 30, 2020, total pension liability, respectively. The June 30, 2021, total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

All other actuarial assumptions used in the June 30, 2020 valuations were based on the results of an actuarial experience study for the years 1997 to 2011.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	50.0%	5.25%	5.71%
Fixed Income	28.0%	0.99%	2.43%
Inflation Assets	0.0%	0.45%	3.36%
Private Equity	8.0%	6.83%	6.95%
Real Estate	13.0%	4.50%	5.13%
Liquidity	1.0%	-0.55%	-1.05%
	<u>100.0%</u>		

¹ An expected inflation of 2.5% is used for years 1-10.

² An expected inflation of 3.0% is used for years 11+.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – NET PENSION LIABILITY AND PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

For the year ended June 30, 2022 for the CalPERS Miscellaneous Plans:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
CalPERS – Miscellaneous Plan	\$ 738,044	\$ 339,491	\$ 10,010

For the year ended June 30, 2022 for the CalPERS Safety Plans:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
CalPERS – Safety Plan	\$ 599,223	\$ 265,814	\$ (8,041)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

NOTE 7 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2022, the net investment in capital assets was calculated as follows:

Description	Governmental Activities	Business-Type Activities	Total
Net investment in capital assets:			
Capital assets – not being depreciated	\$ 73,657	\$ 808,000	\$ 881,657
Capital assets – being depreciated, net	3,554,326	4,747,723	8,302,049
Notes payable – current portion	(146,444)	(307,306)	(453,750)
Notes payable – non-current portion	(818,832)	(2,217,567)	(3,036,399)
Total net investment in capital assets	\$ 2,662,707	\$ 3,030,850	\$ 5,693,557

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 8 – FUND BALANCES

At June 30, 2022, fund balances of the District's governmental funds were classified as follows:

Description	General Government	Parks and Recreation	Public Safety	Roads	Total Governmental Funds
Committed					
Roads	\$ -	\$ -	\$ -	\$ 349,224	\$ 349,224
Compensated absences	47,602	272	61,958	-	109,832
Total committed	47,602	272	61,958	349,224	459,056
Assigned:					
Parks and recreation	-	288,091	-	-	288,091
Unassigned	1,943,815	-	153,145	-	2,096,960
Total fund balance	<u>\$ 1,991,417</u>	<u>\$ 288,363</u>	<u>\$ 215,103</u>	<u>\$ 349,224</u>	<u>\$ 2,844,107</u>

NOTE 9 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. Further information about SDRMA is as follows:

A. Entity	SDRMA	
B. Purpose	To pool member contributions and realize the advantages of self-insurance	
C. Participants	As of June 30, 2021 – 499 member agencies	
D. Governing board	Seven representatives employed by members	
E. District payments for FY 2022:		
Property/Liability policy	\$73,423	
Workers' compensation policy	\$17,726	
F. Condensed financial information	June 30, 2021	
Statement of net position:		June 30, 2021
Total assets		<u>\$ 139,860,914</u>
Deferred outflows		<u>606,052</u>
Total liabilities		<u>73,886,665</u>
Deferred inflows		<u>237,014</u>
Net position		<u><u>\$ 66,343,287</u></u>
Statement of revenues, expenses and changes in net position:		
Total revenues		\$ 84,001,505
Total expenses		<u>(78,600,852)</u>
Change in net position		5,400,653
Beginning – net position		<u>60,942,634</u>
Ending – net position		<u><u>\$ 66,343,287</u></u>
G. Member agencies share of year-end financial position		Not Calculated

At June 30, 2022, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit at \$2,500,000 per occurrence. The District purchased additional excess coverage layers: \$10,000,000 for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 10 – RISK MANAGEMENT (continued)

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$400,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage's.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$750 million per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public officials personal liability up to \$500,000 each occurrence, with an annual aggregate of \$100,000 per each elected/appointed official to which this coverage applies, subject to the terms, with a deductible of \$500 per claim.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2022, 2021, and 2019. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2022, 2021, and 2019.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Litigation

In the ordinary course of operations, the District is subject to other claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters will not materially affect its financial condition.

NOTE 12 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 27, 2023, the date which the financial statements were available to be issued.

Required Supplementary Information

STALLION SPRINGS COMMUNITY SERVICES DISTRICT*Budgetary Comparison Schedule – General Fund**For the Fiscal Year Ended June 30, 2022*

	<u>Adopted Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Taxes:				
Property taxes	\$ 230,000	\$ 230,000	\$ 339,749	\$ 109,749
Special assessments	-	-	316	316
Charges for services	8,000	8,000	53,003	45,003
Investment earnings	14,000	14,000	(50,128)	(64,128)
Total revenues	<u>252,000</u>	<u>252,000</u>	<u>342,940</u>	<u>90,940</u>
EXPENDITURES:				
Current:				
Salaries and benefits	106,870	106,870	143,651	(36,781)
Materials and services	28,075	28,075	(3,237)	31,312
Capital outlay	-	-	-	-
Total expenditures	<u>134,945</u>	<u>134,945</u>	<u>140,414</u>	<u>(5,469)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 117,055</u>	<u>\$ 117,055</u>	<u>202,526</u>	<u>\$ 85,471</u>
FUND BALANCES:				
Beginning of year			<u>1,788,891</u>	
End of year			<u>\$ 1,991,417</u>	

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
Budgetary Comparison Schedule – Parks and Recreation Department
For the Fiscal Year Ended June 30, 2022

	<u>Adopted Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Taxes:				
Property taxes	\$ 200,000	\$ 200,000	\$ 199,995	\$ (5)
Charges for services	89,000	89,000	94,250	5,250
Investment earnings	-	-	(12,106)	(12,106)
Total revenues	<u>289,000</u>	<u>289,000</u>	<u>282,139</u>	<u>(6,861)</u>
EXPENDITURES:				
Current:				
Salaries and benefits	194,441	194,441	155,846	38,595
Materials and services	134,353	134,353	108,945	25,408
Capital outlay	-	-	-	-
Total expenditures	<u>328,794</u>	<u>328,794</u>	<u>264,791</u>	<u>64,003</u>
NET CHANGE IN FUND BALANCES	<u>\$ (39,794)</u>	<u>\$ (39,794)</u>	17,348	<u>\$ 57,142</u>
FUND BALANCES:				
Beginning of year			<u>271,015</u>	
End of year			<u>\$ 288,363</u>	

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
Budgetary Comparison Schedule – Public Safety Fund
For the Fiscal Year Ended June 30, 2022

	<u>Adopted Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Taxes:				
Property taxes	\$ 475,000	\$ 475,000	\$ 475,000	\$ -
Special assessments	113,000	113,000	119,794	6,794
Charges for services	1,400	1,400	8,090	6,690
Federal and state aid	155,000	155,000	161,285	6,285
Investment earnings	1,000	1,000	(8,725)	(9,725)
Total revenues	<u>745,400</u>	<u>745,400</u>	<u>755,444</u>	<u>10,044</u>
EXPENDITURES:				
Current:				
Salaries and benefits	685,236	685,236	630,132	55,104
Materials and services	105,884	105,884	115,719	(9,835)
Capital outlay	-	-	51,218	(51,218)
Total expenditures	<u>791,120</u>	<u>791,120</u>	<u>797,069</u>	<u>(5,949)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (45,720)</u>	<u>\$ (45,720)</u>	<u>(41,625)</u>	<u>\$ 4,095</u>
FUND BALANCES:				
Beginning of year			<u>256,728</u>	
End of year			<u>\$ 215,103</u>	

STALLION SPRINGS COMMUNITY SERVICES DISTRICT*Budgetary Comparison Schedule – Roads Fund**For the Fiscal Year Ended June 30, 2022*

	<u>Adopted Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES:				
Special assessments	\$ 327,000	\$ 327,000	\$ 330,724	\$ 3,724
Charges for services	-	-	3,868	(3,868)
Investment earnings	500	500	(10,957)	(11,457)
Total revenues	<u>327,500</u>	<u>327,500</u>	<u>323,635</u>	<u>(11,601)</u>
EXPENDITURES:				
Current:				
Salaries and benefits	108,821	108,821	114,125	(5,304)
Materials and services	99,887	99,887	77,341	22,546
Capital outlay	-	-	-	-
Debt service:				
Principal	141,151	141,151	141,151	-
Interest	41,491	41,491	41,491	-
Total expenditures	<u>391,350</u>	<u>391,350</u>	<u>374,108</u>	<u>17,242</u>
NET CHANGE IN FUND BALANCES	<u>\$ (63,850)</u>	<u>\$ (63,850)</u>	<u>(50,473)</u>	<u>\$ 5,641</u>
FUND BALANCES:				
Beginning of year			<u>399,697</u>	
End of year			<u>\$ 349,224</u>	

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2022

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.009784%	\$ 608,837	\$ 676,506	90.00%	82.39%
June 30, 2015	0.008028%	551,036	696,800	79.08%	85.06%
June 30, 2016	0.009196%	795,742	717,700	110.87%	80.16%
June 30, 2017	0.009598%	942,875	732,560	128.71%	78.89%
June 30, 2018	0.009880%	952,103	646,671	147.23%	79.21%
June 30, 2019	0.010378%	1,063,440	749,525	141.88%	78.19%
June 30, 2020	0.010970%	1,193,609	930,709	128.25%	76.94%
June 30, 2021	0.011192%	605,305	1,014,071	59.69%	88.99%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022:

There were no significant changes in assumptions.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only eight years are shown.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT

Schedule of Pension Contributions

For the Fiscal Year Ended June 30, 2022

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 70,491	\$ (70,491)	\$ -	\$ 696,800	10.12%
June 30, 2016	81,864	(81,864)	-	717,700	11.41%
June 30, 2017	95,425	(95,425)	-	732,560	13.03%
June 30, 2018	106,520	(106,520)	-	646,671	16.47%
June 30, 2019	121,054	(121,054)	-	749,525	16.15%
June 30, 2020	147,599	(147,599)	-	930,709	15.86%
June 30, 2021	181,715	(181,715)	-	1,014,071	17.92%
June 30, 2022	204,020	(204,020)	-	1,074,848	18.98%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%
June 30, 2022	June 30, 2019	Entry Age	Market Value	2.50%	7.15%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment expe
Retirement Age	Miscellaneous 2.0%@60 and 2.0%@62 Safety 3.0%@55 and 2.7%@57
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

*Fiscal year 2015 was the first implementation year; therefore, only eight years are shown.

Other Independent Auditors' Report



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Stallion Springs Community Services District
Stallion Springs, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Stallion Springs Community Services District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Stallion Springs Community Services District's basic financial statements, and have issued our report thereon dated January 27, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Stallion Springs Community Services District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Stallion Springs Community Services District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Stallion Springs Community Services District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stallion Springs Community Services District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
January 27, 2023



POLICE REPORT

Monthly Statistical Report



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

Monthly Statistics:

Stallion Spring Police:	
Arrests:	3
Citations Issued:	4
Reports:	81
Calls for Service:	93
On Call, Call Outs:	2
Officer Initiated Investigations:	12
Field Interviews:	15
Assist other Agencies Total	<u>6</u>
Bear Valley Police Department	2
Kern County Sheriff's Department	1
Kern County Fire Department	3
Impounds:	0
Medical Assist:	3
Vacation House Checks:	11

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 #9

- Subject:** Nominations and establishing of the President and Vice President positions on the Board of Directors for 2022-2023.
- Submitted by:** Vanessa Stevens, General Manager
- Meeting Date:** February 21, 2023
- Background:** The Titles for the District state that the Board will nominate and elect a President and Vice President every two years. These nominations are acceptable to do so during this regular Board Meeting.
- Per our Titles, the General Manager shall chair the proceedings for the election of the President. Once the votes are in the newly elected President shall then assume office immediately, and shall chair the proceedings for the election of the Vice President.
- Recommendation:** Allow the General Manager to chair the nomination and election process for these positions, as outlined in the Titles.



STALLION SPRINGS

COMMUNITY SERVICES DISTRICT

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AGENDA SUPPORTING INFORMATION

Agenda #10

Subject: Approval of Resolution 2023-01, a Resolution of the Board of Directors of the Stallion Springs C.S.D. continuing a program for Enhanced Weed Abatement within the District.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: February 21, 2023

Background: For a number of years now the District has followed a process that protects the community in regard to fire hazards and makes the community "look" better.

The administrative staff has a process in regard to contacting unimproved property owners within the area designated in the Resolution. Those individuals have a choice to mow their lots within a certain time frame or pay for the District to have the lots mowed.

It should be noted that improved properties within the areas designated in the Resolution are the responsibility of the property owner to mow and meet Kern County Fire Guidelines for defensible space. It should also be noted that areas in Stallion NOT included in the Resolution are the responsibility of the property owner and we continue to push the importance of having an aggressive defensible space of clearance.

Recommendation: Approve Resolution No. 2023-01.

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

Resolution No. 2023-01

RE: A RESOLUTION OF THE BOARD OF DIRECTORS OF STALLION SPRINGS COMMUNITY SERVICES DISTRICT CONTINUING A PROGRAM FOR ENHANCED WEED ABATEMENT

WHEREAS, this Board of Directors declares and determines as follows:

1. Government Code Section 61100(t), which is applicable to Community Services District, provides in part:

“Abate weeds pursuant to Part 5 Section 14875 of the Health and Safety Code.”

2. Duly adopted and recorded “Amended and Restated of Declaration of Establishment of Restrictions, Easements, Conditions, Covenants and Restrictions for Tract 3445”, as amended and restated February 15, 2000, and recorded with the officials of Kern County as document No. 0200024860 on March 3, 2000, provide as follows at Article II.D.3:

“No weeds, rubbish, debris, objects or materials of any kind, plant, tree(s) seeds infected with noxious insects, diseases or infestations, shall be placed, grown or permitted to accumulate upon any portion of lot so as to render or thereafter render such portion of the lot unsanitary, unsightly, offensive, a fire hazard, or detrimental to any lot or parcel in the vicinity thereof or to the occupants of any such lot or parcel. In the event of any default in the performance of this provision, the Stallion Springs Community Services District hereby reserves unto itself and any of its agents the right to enter upon that portion of the property and do all things necessary to place the site in a safe, sanitary and orderly condition and any expenses therefor shall result in a lien against the property unless paid by the owner of said property within forty-five (45) days after written demand thereof.”

3. With adoption of Ordinance No. 112 on August 17, 1999, this Board established a weed abatement ordinance in accordance with the foregoing authorities and as otherwise provided by law.

4. The Kern County Fire Department encourages full weed abatement of property to protect lives and structure from fires, wherever possible.

5. The following areas of Stallion Springs Community Services District (“District”) are particularly subject to threat of fire because of denser population and smaller lots, in addition to being most visible aesthetically within the community: All, or portions, of lots in Tract 4286 and Tract 3445, Blocks E, N, O, P, U, V, X, Y, Z, AA, BB, CC, DD, EE, FF, GG, HH, II, JJ, KK, LL, MM, NN, and OO.

Golf Course: 3445-V-59 (ATN: 318-030-01-00-8) and
2574-PN40 (ATN: 317-560-08-00-6)

6. Because of the unique nature of that portion of Stallion Springs described in Section 5, it is in the interest of the District and its landowners to adopt, during 2023, a weed abatement program more stringent than that provided in Ordinance No. 112.

7. The Stallion Springs Police Department finds weed abatement to assist in public safety.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors as follows:

1. The foregoing findings and recitals are true and correct.

2. The District shall adopt the following Weed Abatement Program in 2023 for that portion of the District identified in Section 5:

2.1 Notification, by lot owners, mowing their own property must be submitted to the District by April 28, 2023 and mowed by June 1, 2023. **Otherwise, the District assumes the property owner desires the District to mow the lot.**

2.2 The District establishes the following rate structure of \$110.00 for each parcel one acre or less and \$150 per hour for parcels larger than one acre.

For parcels one acre or less:

2.3 Payment of \$110.00 by property owners desiring to have the District mow their lot must be received by April 28, 2023.

2.4 Failure to prepay the \$110.00 by April 28, 2023 will result in a charge of \$140.00 which will be due May 1, 2023 through June 30, 2023. If these amounts are not paid during this time frame, the District will pursue the process and remedies prescribed in Section 6 and 7 of Ordinance No.112 to place a lien on the property in the amount of \$230.00 plus interest if applicable.

3. The General Manager shall make available a notice of the provisions of the Resolution to all property owners of the lands described in Section 5 above.

4. This Resolution is supplemental to Ordinance 112 and does not supersede Ordinance 112 except as specifically provided herein.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Stallion Springs Community Services District this 21st day of February 2023, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Teresa Sasnett, President
Board of Directors

Attest:

Vanessa Stevens, Board Secretary



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561
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AGENDA SUPPORTING INFORMATION

Agenda #11

Subject: Board Approval of Resolution No. 2023-02, Intention to Establish Road Assessment Charges for Fiscal Year 2024 (July 1, 2023 – June 30, 2024).

Submitted by: Vanessa Stevens, General Manager

Meeting Date: February 21, 2023

Background: Each year the District goes through the process of taking the necessary steps to approve the annual road assessment charges to be placed on the property tax bills.

The process to place this on the tax roll includes: approving the attached "Intention" Resolution; mailing the Notice of Hearing and the proposed establishing Resolution to all property owners; and, at the June Board Meeting, holding a public hearing to approve the establishing Resolution.

Recommendation: Approve Resolution 2023-02.

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

Resolution No. 2023-02

RE: A RESOLUTION OF THE BOARD OF DIRECTORS OF STALLION SPRINGS COMMUNITY SERVICES DISTRICT OF INTENTION TO ESTABLISH ROAD ASSESSMENT AND TO HAVE SAME COLLECTED BY THE COUNTY OF KERN WITH GENERAL TAXES FOR FISCAL YEAR COMMENCING JULY 1, 2023.

SECTION A:

THIS BOARD OF DIRECTORS DECLARES AND DETERMINES AS FOLLOWS:

1. Pursuant to Government Code Section 61115(b), the District may fix and collect an assessment for the costs of work or improvements to District roads.
2. The District operates, maintains roads within portions of the District. Each parcel/lot within the following are presently accessible from said roads: Tracts 3445, 3733, 4286, 4660, 4675, 4982, Parcel Maps 1568, 1758, 2260, 2574, 3112, 3837, 4294, (except Tract 4294 Lots 1, 2, 3 & 4) 4642, 5320, 8452, Parcel Map Waivers 855, 856, 857, and APN # 448-080-06-00-6 and APN # 318-500-11-00-3 or any subsequent division of any them.
3. The following parcels have historically not been charged a road assessment because the parcels are related to other parcels for which road assessments are already levied: APN 317-640-17-00-5, APN 317-630-50-00-7 and APN 317-620-19-00-5.
4. Funds are needed by the District for the purpose of operating and maintaining its roads, and it is fair and equitable that a portion of such required funds be obtained through a road assessment as herein provided.
5. The District's General Manager has prepared and filed a written report which contains the description of each parcel of real property for which a road assessment is proposed to be levied.
6. As provided at Section 5 of Article XIID of the California Constitution, said road assessment at its previously levied rate of \$150.00 per acre or per parcel, is exempt from the procedural requirements of Section 4 of said Article XIID.

SECTION B:

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF DIRECTORS AS FOLLOWS:

1. The foregoing findings are true and correct.
2. For the fiscal year commencing July 1, 2023, the District intends to impose a road assessment on each parcel/lot within the Tracts described at Section A2 above in the amount of \$150.00 for each parcel of land.

3. As authorized by Governmental Code Section 61115(b), et seq., The District intends to have said road assessments collected by the County of Kern with its general taxes.
4. A hearing shall be held on June 20, 2023, commencing at 6:00 p.m. for the purpose of receiving and hearing any comments, questions, or objections to establishment of said proposed road assessment, and that same be collected by the County of Kern with its general taxes.
5. Notice of said hearing shall be provided by publication of a notice in substantially the form attached hereto as Exhibit "A", together with a proposed resolution establishing said assessment, and by mailing a copy of said notice and resolution to each person owning a parcel of real property for which said assessment is proposed to be levied in accordance with the last equalized assessment role. Publication shall be once a week for two weeks prior to the hearing in the Tehachapi News, a newspaper of general circulation in the area.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Stallion Springs Community Services District this 21st day of February 2023, on the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Teresa Sasnett, President
Board of Directors

Attest:

Vanessa Stevens, Secretary
Board of Directors



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

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AGENDA SUPPORTING INFORMATION

Agenda #12

Subject: Board Approval of Resolution No. 2023-03, Intention to Establish Water Standby or Availability Charges, for Fiscal Year 2024 (July 1, 2023 – June 30, 2024).

Submitted by: Vanessa Stevens, General Manager

Meeting Date: February 21, 2023

Background: Each year the District goes through the process of taking the necessary steps to approve the annual water Availability/Standby charges to be placed on the property tax bills.

The process includes: approving the attached “Intention” Resolution; mailing the Notice of Hearing and the proposed establishing Resolution to all property owners; and, at the June Board Meeting, holding a public hearing to approve the establishing Resolution.

Recommendation: Approve Resolution 2023-03.

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

Resolution No. 2023-03

RE: A RESOLUTION OF THE BOARD OF DIRECTORS OF STALLION SPRINGS COMMUNITY SERVICES DISTRICT OF INTENTION TO ESTABLISH WATER STANDBY OR AVAILABILITY CHARGES AND TO HAVE SAME COLLECTED BY THE COUNTY OF KERN WITH GENERAL TAXES FOR FISCAL YEAR COMMENCING JULY 1, 2023.

SECTION A:

THIS BOARD OF DIRECTORS DECLARES AND DETERMINES AS FOLLOWS:

1. Pursuant to Government Code Section 61124, the District may fix and collect a water standby or availability charge not to exceed \$30.00 per year per acre of land, or \$30.00 per year for each parcel of land of less than an acre, whether water is actually used or not.
2. The District operates, maintains, and develops water sources to serve each parcel/lot or dwelling unit within the District as shown with an Assessor Parcel Number and nonexempt Use Code on the latest equalized County Assessment Roll. All parcels/lots and dwelling units within the District are benefitted by the District's water source, which are available when needed for such parcels/lots.
3. The District operates and maintains a water system within portions of the District. Each parcel/lot within the following are presently capable of being served from said distribution system. Tracts 3445, 3733, 4286, 4660, 4675, 4982, Parcel Maps 1568, 1758, 2260, 2574, 3112, 3837, 4642, 4294, 5320, 8452 Parcel Map waivers 855, 856, 857, and APN # 448-080-06-00-6 and APN # 318-500-11-00-3 or any subsequent division of any of them.
4. The following parcels have historically not been charged a water standby or availability charge because the parcels are related to other parcels for which water standby or availability charges are already levied: APN 317-640-17-00-5, APN 317-630-50-00-7 and APN 317-620-19-00-5.
5. Funds are needed by the District for the purpose of operating and maintaining its water sources facilities and its water distribution system, and it is fair and equitable that a portion of such required funds be obtained through a water standby or availability charge as herein provided.
6. The District's General Manager has prepared and filed a written report which contains the description of each parcel of real property for which a water standby or availability charge is proposed to be levied.
7. As provided at Section 5 of Article XIID of the California Constitution, said standby or availability charge at its maximum authorized and previously levied rate of \$30.00 per acre or per parcel for parcels of less than one acre, is exempt from the procedural requirements of Section 4 of said Article XIID.

SECTION B:

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF DIRECTORS AS FOLLOWS:

1. The foregoing findings are true and correct.
2. For the fiscal year commencing July 1, 2023, the District intends to impose a water standby or availability charge in the following amounts:
 - (a) On each parcel/lot within the Tracts described at Section A.3 above in the amount of \$30.00 per acre of land or \$30.00 for each parcel of land less than one acre, and
 - (b) On each other parcel/lot in the District not described at Section A.3 above a charge of \$1.00 per year per acre of \$1.00 for each parcel of land less than one acre, provided, however no charge shall be levied for the parcel/lots described at Section A.4.
3. As authorized by Governmental Code Section 61124, et seq., the District intends to have said water standby or availability charge collected by the County of Kern with its general taxes.
4. A hearing shall be held on June 20, 2023, commencing at 6:00 p.m. for the purpose of receiving and hearing any comments, questions or objections to establishment of said proposed water standby or availability charge, and that same be collected by the County of Kern with its general taxes.
5. Notice of said hearing shall be provided by publication of a notice in substantially the form attached hereto as Exhibit "A", together with a proposed Resolution establishing said charge, and by mailing a copy of said notice and Resolution to each person owning a parcel of real property for which said charges are proposed to be levied in accordance with the last equalized assessment role.

Publication shall be once a week for two weeks prior to the hearing in the Tehachapi News, a newspaper of general circulation in the area.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Stallion Springs Community Services District this 21st day of February 2023, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Teresa Sasnett, President
Board of Directors

Attest:

Vanessa Stevens, Secretary



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 #13

- Subject: Board Approval of Resolution No. 2023-04, Intention to Establish a Sewer Standby/Availability Charge, for Fiscal Year 2024 (July 1, 2023–June 30, 2024).
- Submitted by: Vanessa Stevens, General Manager
- Meeting Date: February 21, 2023
- Background: Each year, the District goes through the process of taking the necessary steps to approve the annual sewer standby charges to be placed on the property tax bills.
- The process includes: approving the attached “Intention” Resolution; mailing the Notice of Hearing and the proposed establishing Resolution to all property owners; and, at the June Board Meeting, holding a public hearing to approve the establishing Resolution.
- Recommendation: Approve Resolution 2023-04.

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

Resolution No. 2023-04

RE: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT OF OUR INTENTION TO ESTABLISH A SEWER STANDBY OR AVAILABILITY CHARGE AND TO HAVE SAME COLLECTED BY THE COUNTY OF KERN WITH GENERAL TAXES FOR FISCAL YEAR COMMENCING JULY 1, 2023.

SECTION A:

THIS BOARD OF DIRECTORS DECLARES AND DETERMINES AS FOLLOWS:

1. Pursuant to Government Code Section 61124, the District may fix and collect a sewer standby or availability charge not to exceed \$15.00 per year per acre of land, or \$15.00 per year for each parcel of land less than an acre, whether the sewer is actually used or not.
2. The District operates and maintains a sewer/wastewater distribution and treatment system within portions of the District. Each parcel/lot within the following are presently capable of being served by such a system:
 - (a) Each acre of land within Kern County Assessors parcels:
317-480-19, 3.79 ac; 317-480-20, 2.15 ac; 317-480-21, 8.94 ac;
317-542-06, 3.18 ac; 317-550-05, 2.85 ac; 317-550-10, 2.78 ac;
317-550-11, 5.22 ac; 317-600-05, 27.27 ac; 317-650-01, 6.72 ac;
318-190-20, 1.24 ac; 318-190-21, 1.50 ac; and
 - (b) All remaining lots or parcels within the boundaries of Sewer Zone "A" as described in Title 9 of the Stallion Springs Community Services District Ordinance Code; and
 - (c) Each parcel within Kern County Assessor Parcel 317-532-02, 317-532-033, and 318-030-01; or within any subsequent division of any of them, to which sewer is made available by the District whether the sewer service is used or not.
3. Funds are needed by the District for the purpose of operating and maintaining its sewer/wastewater distribution and treatment system, and it is fair and equitable that a portion of such required funds be obtained through a sewer standby or availability charge as herein provided.
4. The District's General Manager has prepared and filed a written report containing the description of each parcel of real property for which a sewer standby or availability charge is proposed to be levied.
5. As provided at Section 5 of Article XIID of the California Constitution, said standby or availability charge at its maximum authorized and previously levied rate of \$15.00 per acre

per parcel for parcels less than one acre, is exempt from the procedural requirements of Section 4 of said Article XIID.

SECTION B:

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF DIRECTORS AS FOLLOWS:

1. The foregoing findings are true and correct.
2. For the fiscal year commencing July 1, 2023, the District intends to impose a sewer standby or availability charge on each parcel/lot within the Tracts described at Section A2 above in the amount of \$15.00 per acre of land or \$15.00 for each parcel of land less than one acre:
3. As authorized by Governmental Code Section 61124, The District intends to have said sewer standby or availability charge collected by the County of Kern with its general taxes.
4. A hearing shall be held on June 20, 2023, commencing at 6:00 p.m. for the purpose of receiving and hearing any comments, questions or objections to establishment of said proposed sewer standby or availability charge, and that same be collected by the County of Kern with its general taxes.
5. Notice of said hearing shall be provided by publication of a notice in substantially the form attached hereto as Exhibit "A", together with a proposed Resolution establishing said charge, and by mailing a copy of said notice and Resolution to each person owning a parcel of real property for which said charges are proposed to be levied in accordance with the last equalized assessment role. Publication shall be once a week for two weeks prior to the hearing in the Tehachapi News, a newspaper of general circulation in the area.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Stallion Springs Community Services District this 21st day of February 2023, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Teresa Sasnett, President
Board of Directors

Attest:

Vanessa Stevens, Secretary
Board of Directors



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

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AGENDA SUPPORTING INFORMATION

Agenda #14

Subject: Approval to enter into an as needed agreement with CALRURAL WATER

Submitted by: Vanessa Stevens, General Manager

Meeting Date: February 21, 2023

Background: With the recent change in staff, we are in need of an additional Wastewater certified temporary staff. I have reached out to Dan Demoss with CALRURAL WATER who offers such services on a temporary as needed bases. The company is known as Specialized Utility Services Program-See attached information regarding services and rates. This company has been utilized by several local entities as they too have had a lack of staff in the Wastewater Department.

This service would ONLY be utilized in the event that Mr. Pack, our current lead Wastewater Operator, would take some time off. Mr. Pack has been gracious through this transition, has been working closely with Al White as needed and has been adjusting his schedule to accommodate the plant operation needs. The need we see would be for a few days a week every so often, we do not anticipate utilizing them on a regular basis.

It is important to note that this is a temporary solution while our current staff works towards the necessary certifications to become Wastewater operators. This process takes time and OIT hours hence the lack of staffing issues with other entities as well.

Recommendation: Allow the General Manager to work with CALRURAL Water through the Specialized Utility Services Program to fill the staffing need at the Wastewater Plant.

Good afternoon, Vanessa.

So sorry for my late response but I think we can help you. CRWA has a separate contract operations firm called Specialized Utility Services Program (SUSP). I have information attached to the program.

Our normal rate is \$85-\$95 per hour, which includes a vehicle and fuel. We can do part-time and full-time contract operation services for both water & wastewater. We have several communities in your area, West valley and North Edwards under contract for water operations and we serve as the CPO for the city of Tehachapi wastewater system.

Typically, I would provide an in-depth proposal based on a RFQ, but I don't have the full picture of what you need. I would be glad to provide a full proposal format with more detailed information for either CPO services or full-time contract operations. Let me know if you have any questions and I would be glad to meet with you or the board at any time.

Dan DeMoss

CRWA/SUSP Executive Director

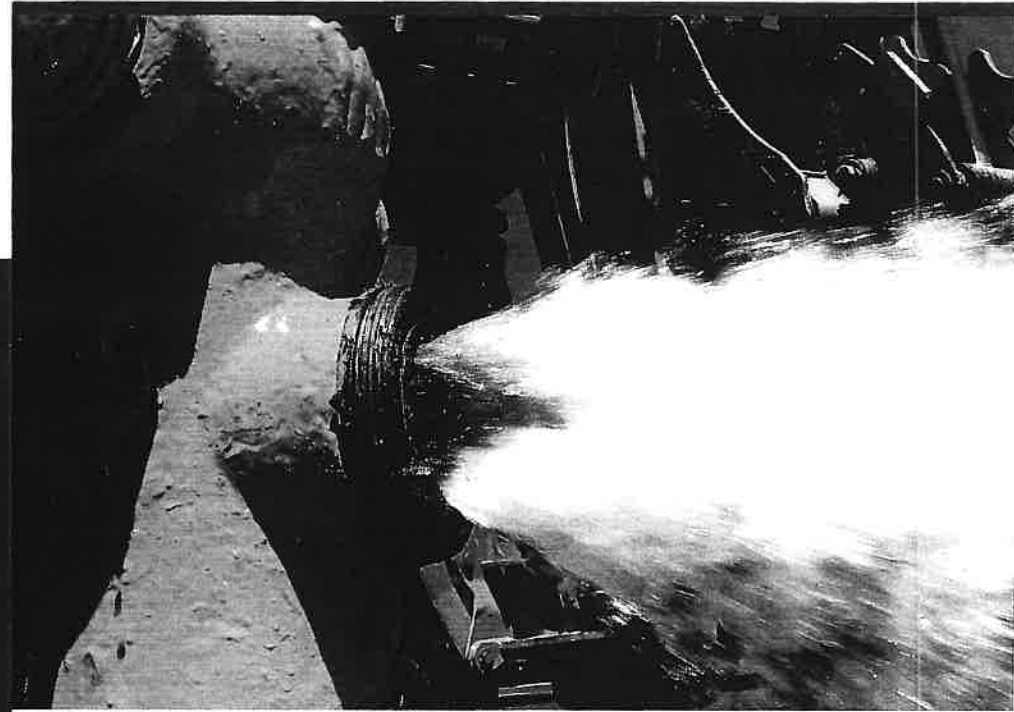
Cell# 916-616-7761

Off# 916-553 4900

ddemoss@calruralwater.org

SUSP, Inc.
1234 North Market Blvd.
Sacramento, CA 95834

Specialized Services



SUSP

SUSP Program Mission is to provide water and wastewater utilities the support and resources to address specific system challenges in operations and management.

SUSP Program Mission is to provide water and wastewater utilities the support and resources to address specific system challenges in operations and management.



CRWA's Specialized Utility Services Program (SUSP) is an internal CRWA program that is funded by fee-based services. The focus of SUSP is to provide short and long term solutions to our utilities' challenges.

SUSP will deliver reasonably priced services by experienced operators and managers. SUSP has the flexibility and staffing to provide planned services such as:

- Fee Training
- Leak Detection Services
- Rate Studies
- MHI Surveys
- Backflow Testing Services
- Engineering Services
- Hydrogeological Studies
- Contract Operations and Management
- Energy Efficiency Studies

All services are catered to meet the system's specific needs. Fees for services are determined by individual project factors and system requirements. For more information please contact SUSP today.

SUSP, Inc.
1234 North Market Blvd.
Sacramento, CA 95834
P 916.553.4906
F 916.553.4904
Toll-free 800.633.0322 E
E info@suspinc.org
www.suspinc.org

GENERAL SERVICES

WASTEWATER SYSTEM CONTRACT OPERATIONS

We offer complete wastewater system operation and maintenance for municipal, industrial and commercial systems located in California. We have extensive experience in both conventional and package wastewater system operations and maintenance. Let our experienced staff of certified wastewater operators help you minimize operating costs and increase the efficiency and reliability of your wastewater system. The following is a list of services we provide:

- Wastewater utility management and advisory services
- All required compliance reporting
- Treatment and collections system maintenance
- NPDES reporting

WATER SYSTEM CONTRACT OPERATIONS

We have a wide range of staff with SWRCB certifications in treatment and distribution to help you meet the challenges of operating your public water system. We currently provide contract operations to a variety of systems from large municipalities to small private utilities. Let our extensive experience and knowledge help you minimize operating costs and increase efficiency and reliability of your water system. The following is a list of some of the services we provide:

- Water utility management and advisory services
- Water quality sample collections
- Valve and hydrant maintenance
- Surface Water Treatment Rule reporting
- Meter reading and maintenance
- System flushing
- Compliance reporting

OPERATIONS AND OPERATOR TRAINING

SUSP will provide day-to-day oversight and training of operators and ensure that all operations are up to speed and operating at a high level. Our staff has years of experience in water and wastewater system operations and can help facilitate and access a system's needs and challenges.

UTILITY RATE STUDIES

SUSP will perform an analysis of and provide recommendations on a system's rates. The overall goal of a rate study is to determine appropriate rates and rate structure that will produce the desired revenue to fund a system's budget, CIP reserves or depreciation reserves; and any other designated reserves or accounts that the staff, management and board agree upon. SUSP will determine the rates and structure using information provided by the system liaison, and in accordance with the system's current policies on utility rates and fees. SUSP can attend board meetings, as well as assist, when and if needed, with any Prop 218 meetings.

MEDIAN HOUSEHOLD INCOME SURVEYS

MHI surveys may be conducted for a drinking water/wastewater system when it is believed that the current income data provided for the system's service area by ACS census sources are inaccurate, and that revised income data may lead to eligibility for certain funding. A system will need to get approval from the funding agency to have an income survey conducted. SUSP will conduct a thorough survey using guidelines provided by the requesting funding agency and will prepare a comprehensive report of its findings for both the system and funding agency.

ENGINEERING SERVICES

CONCEPTUAL PROJECT ENGINEERING

Conduct data gathering and analytical testing in order to evaluate possible technical solutions, review alternatives, and clearly report findings and recommendations. Provide technical assistance for existing conditions and concerns (e.g. regulatory compliance, etc.). The SUSP engineering department can serve as your systems engineer for any needs that arise on a day-to-day basis.

PRELIMINARY ENGINEERING AND DESIGN

Provide assistance with procurement of professional services, design schematic and layouts, and early phases of design. Preliminary studies may be performed in this phase, including preliminary siting and layout of facilities, base mapping, power supply, ROW, easement and permitting assistance, environmental assessments (e.g., CEQA environmental opinions and analysis), surveys, geotechnical studies, hydrologic/hydraulic analyses, compliance reporting, etc.

SOURCE CAPACITY ASSESSMENT

A source capacity assessment takes into account the total water supply available from all active sources permitted for use by the water system, including any water rights or other sources which may be active but not currently used to capacity.

HYDROGEOLOGICAL STUDIES

A Hydrogeological study typically include an evaluation of regional and local geology and groundwater resources, identification and evaluation of present groundwater resources, including wells and springs, review of previous groundwater studies in the area (if any), performance of a hydrogeological analysis including geologic conditions, rainfall and recharge analysis, water level trends, water balance analysis, evaluation of other groundwater extraction activities in the area and an evaluation of potential safe yield for any new groundwater extraction.

DROUGHT PLANNING

Drought planning and mitigation consists of an evaluation of the water system's groundwater supply, including aquifer characteristics, water level trends, water quality trends and influence of surrounding groundwater extraction activities to determine the vulnerability of the water system's wells and groundwater resources to declining water levels and to recommend capital improvements that would make the system's supply less subject to these conditions.

SOURCE WATER VULNERABILITY ASSESSMENT AND DELINEATION OF WELLHEAD PROTECTION AREAS

The Source Water Assessment can include both water supply, well and spring sources and, includes a delineation of the area around the well or the spring through which contaminants might move and reach that drinking water supply. In addition, it includes an inventory of activities that might lead to the release of microbiological or chemical contaminants within the delineated area, a determination of the possible contaminating activities, and a summary of the vulnerability of the source to contamination.

ENERGY EFFICIENCY

Perform a system-wide energy audit to inspect and audit water system operating facilities including: Supply Wells; Intake Facilities; Treatment Facilities; Booster Pump Stations; Hydroelectric Generation Facilities; Reservoirs/Storage Tanks; Flow/Pressure Regulating Facilities; Appurtenant Facilities; Wastewater Treatment Facilities. The objective is to identify areas and components that are excessive energy users, evaluate these for energy efficiency improvements, and assist water system in implementing energy efficiency changes in their system.

OTHER SERVICES

BACKFLOW TESTING SERVICES

SUSP can manage your backflow program and provide certified testers including the fulfillment of all the reporting requirements for an active cross connection control program. SUSP will provide testers for your system and customer backflow devices under a price per device or a contractual format whatever suits your system's needs. SUSP has a custom program for tracking and notifying your customers of annual testing requirements and will follow up with reports as required.

LEAK DETECTION SERVICES

Our skilled and experienced staff utilizes state of the art equipment to perform comprehensive surveys in locating unaccounted for water loss. We can also train your staff on the proper usage of the equipment. Our state of the art equipment includes:

- Leak surveyors and correlators
- Pipe locators
- Hydrophones
- Computerized leak sound loggers

Solutions for Your Utilities' Challenges.

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

TUESDAY, JANUARY 17, 2023 @ 6:00 PM

DRAFT

- 1) Flag Salute: Chair Sasnett
- 2) Call to Order: Chair Sasnett
- 3) 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.

- 4) RESERVED FOR PRESIDENT'S COMMENTS AND ADDENDUM. Chair Sasnett thanked all who were present at the meeting for attending.
- 5) PUBLIC PRESENTATIONS. None.
- 6) BOARD MEMBER ITEMS. Director Dewell thanked the staff for taking care of the trip hazard he reported in a timely manner.
- 7) POLICE REPORT. Chair Sasnett- "RECEIVED AND FILED."
- 8) UPDATE ON THE STALLION SPRINGS TRAILS. Trails volunteer lead, Steve Cook gave an update on his progress with the current trails and maps. No action taken.
- 9) UPDATE ON RUSTLER DRAINAGE. The General Manager gave an update on the status of the project and answered resident and board questions. No action taken.
- 10) RATIFY THE PURCHASE OF A REPLACEMENT VEHICLE FOR THE SEWER DEPARTMENT AND BOARD APPROVAL TO MOVE THE NECESSARY FUNDS FROM 06-50390 INTO THE GENERAL FUND 06-50380. Sa-"I move we approve the purchase of the sewer replacement vehicle and allow the General Manager to move the necessary funds from 06-50390 to the general fund 06-50380. Sa;Re.

DRAFT

- 11) APPROVAL OF THE NOVEMBER 15, 2022, REGULAR BOARD MEETING MINUTES AND THE DECEMBER 20, 2022 SPECIAL BOARD MEETING MINUTES. Sa-"I make a motion to approve the Minutes." Sa;We. Roll call, all ayes.
- 12) APPROVAL OF CHECKS FOR NOVEMBER AND DECEMBER 2022 AND THE CALPERS RETIREMENT PAYMENTS. Sa- "I make a motion to approve the checks and the CalPERS Retirement payments." Sa;Le. Roll call, all ayes.
- 13) FINANCIAL REPORTS. Chair Sasnett- "Financial reports RECEIVED AND FILED."
- 14) GENERAL MANAGER'S REPORT. The general manager reviewed her report. Chair Sasnett- "RECEIVED AND FILED."

Signed:

Attest:

Teresa Sasnett, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors

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

JANUARY 2023

Accrual Basis

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
ANNOUNCE SOLUTIONS								
Bill	01/31/2023	ANNOUNCE SOLUTIONS		2000 - Accounts Payables			812.50	-812.50
Bill	01/31/2023	ANNOUNCE SOLUTIONS	MONTHLY MAINTENANCE/IT STAFF CREDENTIALS	5673 - Misc. Contract Services	01-Admin	812.50		0.00
Total ANNOUNCE SOLUTIONS						812.50	812.50	0.00
AT&T MOBILITY								
Bill	01/31/2023	AT&T MOBILITY		2000 - Accounts Payables			69.72	-69.72
Bill	01/31/2023	AT&T MOBILITY	TABLET - SCADA	5319 - Telephone	05-Water	69.72		0.00
Total AT&T MOBILITY						69.72	69.72	0.00
BAKER, SHARI								
Bill	01/20/2023	BAKER, SHARI		2000 - Accounts Payables			240.00	-240.00
Bill	01/20/2023	BAKER, SHARI	PAINT NIGHT 1/20/23	5709 - Programs & Event Expen...	02-Parks & Rec	240.00		0.00
Total BAKER, SHARI						240.00	240.00	0.00
BEST BEST & KRIEGER LLP								
Bill	01/09/2023	BEST BEST & KRIEGER LLP		2000 - Accounts Payables			1,959.84	-1,959.84
Bill	01/09/2023	BEST BEST & KRIEGER LLP	LEGAL	5615 - Legal	01-Admin	1,959.84		0.00
Bill	01/31/2023	BEST BEST & KRIEGER LLP		2000 - Accounts Payables			262.50	-262.50
Bill	01/31/2023	BEST BEST & KRIEGER LLP	LEGAL	5615 - Legal	06-Sewer	262.50		0.00
Total BEST BEST & KRIEGER LLP						2,222.34	2,222.34	0.00
C.G. SYSTEMS, INC.								
Bill	01/25/2023	C.G. SYSTEMS, INC.		2000 - Accounts Payables			4,340.95	-4,340.95
Bill	01/25/2023	C.G. SYSTEMS, INC.	500 RFID TAGS @ 8.65 EACH	5531 - Supplies & Materials	06-Solid Waste	4,340.95		0.00
Total C.G. SYSTEMS, INC.						4,340.95	4,340.95	0.00
CALANCHINI, INC.								
Bill	01/31/2023	CALANCHINI, INC.		2000 - Accounts Payables			6,762.50	-6,762.50
Bill	01/31/2023	CALANCHINI, INC.	LAKE PROJECT - HORSETHIEF LAKE	8023 - Capital Contracts	02-Parks & Rec	6,762.50		0.00
Total CALANCHINI, INC.						6,762.50	6,762.50	0.00
CALIFORNIA CONSULTING, INC								
Bill	01/01/2023	CALIFORNIA CONSULTING, INC		2000 - Accounts Payables			4,250.00	-4,250.00
Bill	01/01/2023	CALIFORNIA CONSULTING, INC	GRANT WRITING SERVICES MTHLY RETAINER 1/1 - 1/31/23	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	01/13/2023	CANON FINANCIAL SERVICES, INC.		2000 - Accounts Payables			238.28	-238.28
Bill	01/13/2023	CANON FINANCIAL SERVICES, INC.	CANON MACHINE CONTRACT MTHLY 1/1/23 - 1/31/23	5647 - Copier Maintenance	01-Admin	238.28		0.00
Total CANON FINANCIAL SERVICES, INC.						238.28	238.28	0.00
COAST TO COAST SOLUTIONS								
Bill	01/01/2023	COAST TO COAST SOLUTIONS		2000 - Accounts Payables			392.45	-392.45
Bill	01/01/2023	COAST TO COAST SOLUTIONS	POLICE DEPT PENS - 250 CT	5531 - Supplies & Materials	03-Public Safety	392.45		0.00
Total COAST TO COAST SOLUTIONS						392.45	392.45	0.00
COLE, JAKE								
Bill	01/24/2023	COLE, JAKE		2000 - Accounts Payables			170.00	-170.00
Bill	01/24/2023	COLE, JAKE	CHECK REIMBURSEMENTS FOR CERTS	5257 - Permits/Fees/Inspection	05-Water	170.00		0.00
Total COLE, JAKE						170.00	170.00	0.00
COLONIAL LIFE INSURANCE								
Bill	01/31/2023	COLONIAL LIFE INSURANCE		2000 - Accounts Payables			411.68	-411.68
Bill	01/31/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	01-Admin	113.02		-298.66
Bill	01/31/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	03-Public Safety	92.32		-206.34
Bill	01/31/2023	COLONIAL LIFE INSURANCE	EMPLOYEE INSURANCE-EMPLOYER PORTION	5155 - Disability Insurance	05-Water	161.56		-44.78
Bill	01/31/2023	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
COOK, JODI								
Bill	01/21/2023	COOK, JODI		2000 - Accounts Payables			300.00	-300.00
Bill	01/21/2023	COOK, JODI	RENTAL - BRIDAL SHOWER	4531 - Rent	02-Parks & Rec	300.00		0.00
Total COOK, JODI						300.00	300.00	0.00
EATON AND SONS, INC.								
Bill	01/01/2023	EATON AND SONS, INC.		2000 - Accounts Payables			25,500.00	-25,500.00
Bill	01/01/2023	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
EVERBRIDGE, INC.								
Bill	01/31/2023	EVERBRIDGE, INC.		2000 - Accounts Payables			3,100.00	-3,100.00
Bill	01/31/2023	EVERBRIDGE, INC.	1 YR NIXLE ENGAGE/ADDITIONAL SYSTEM(PD)	5235 - Dues & Subscriptions	01-Admin	1,550.00		-1,550.00
Bill	01/31/2023	EVERBRIDGE, INC.	1 YR NIXLE ENGAGE/ADDITIONAL SYSTEM(PD)	5235 - Dues & Subscriptions	03-Public Safety	1,550.00		0.00
Total EVERBRIDGE, INC.						3,100.00	3,100.00	0.00
GARZA, JASON								
Bill	01/31/2023	GARZA, JASON		2000 - Accounts Payables			1,880.00	-1,880.00
Bill	01/31/2023	GARZA, JASON	ONSITE IT	5673 - Misc. Contract Services	01-Admin	630.00		-1,250.00
Bill	01/31/2023	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
GAS COMPANY								
Bill	01/25/2023	GAS COMPANY	15676656166	2000 - Accounts Payables			417.33	-417.33
Bill	01/25/2023	GAS COMPANY	NATURAL GAS	5327 - Natural Gas	01-Admin	417.33		0.00
Bill	01/25/2023	GAS COMPANY	15502617127	2000 - Accounts Payables			295.25	-295.25
Bill	01/25/2023	GAS COMPANY	NATURAL GAS	5327 - Natural Gas	05-Water	295.25		0.00
Bill	01/25/2023	GAS COMPANY	03077227803	2000 - Accounts Payables			14.79	-14.79
Bill	01/25/2023	GAS COMPANY	NATURAL GAS	5327 - Natural Gas	02-Parks & Rec	14.79		0.00
Bill	01/25/2023	GAS COMPANY		2000 - Accounts Payables			773.61	-773.61
Bill	01/25/2023	GAS COMPANY	NATURAL GAS	5327 - Natural Gas	07-Fire	773.61		0.00
Total GAS COMPANY						1,500.98	1,500.98	0.00
HOBBS, CHARLSIE ETTA								
Bill	01/31/2023	HOBBS, CHARLSIE ETTA		2000 - Accounts Payables			2,986.88	-2,986.88
Bill	01/31/2023	HOBBS, CHARLSIE ETTA	BALLET/TAP/TUMBLING/HIP HOP/JAN 10 - MAR 14	5707 - Exercise & Instructor Exp...	02-Parks & Rec	2,986.88		0.00
Total HOBBS, CHARLSIE ETTA						2,986.88	2,986.88	0.00

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

Accrual Basis

JANUARY 2023

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
HOME DEPOT CREDIT SERVICES-INC.								
Bill	01/10/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			522.69	-522.69
Bill	01/10/2023	HOME DEPOT CREDIT SERVICES...	TAPE/JOINT COMPOUNDWEATHER TAPE	5531 - Supplies & Materials	02-Parks & Rec	47.00		-475.69
Bill	01/10/2023	HOME DEPOT CREDIT SERVICES...	HOUSE NUMBERS 18892	5531 - Supplies & Materials	05-Water	47.76		-427.93
Bill	01/10/2023	HOME DEPOT CREDIT SERVICES...	DRILL SAW COMBO KIT	5533 - Tools & Equipment	05-Water	427.93		0.00
Bill	01/17/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			205.46	-205.46
Bill	01/17/2023	HOME DEPOT CREDIT SERVICES...	SECURITY DOOR - HORSETHIEF PARK BATHROOM DOOR	5531 - Supplies & Materials	02-Parks & Rec	205.46		0.00
Bill	01/19/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			121.00	-121.00
Bill	01/19/2023	HOME DEPOT CREDIT SERVICES...	GAS CYLINDERS	5531 - Supplies & Materials	05-Water	29.97		-91.03
Bill	01/19/2023	HOME DEPOT CREDIT SERVICES...	TORCH KIT/U BOLTS/PHOTO CELL	5531 - Supplies & Materials	06-Sewer	91.03		0.00
Bill	01/24/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			341.02	-341.02
Bill	01/24/2023	HOME DEPOT CREDIT SERVICES...	WWTP - SEWER INSP. LIGHT/CHARGER/MECHANICS TOOL ...	5531 - Supplies & Materials	06-Sewer	341.02		0.00
Bill	01/25/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			272.99	-272.99
Bill	01/25/2023	HOME DEPOT CREDIT SERVICES...	SCREWS - 1 BOX	5531 - Supplies & Materials	05-Water	32.15		-240.84
Bill	01/25/2023	HOME DEPOT CREDIT SERVICES...	LUMBER FEE/BRUSHES/SAW BLADES/PAINT/HINGES/BOLT/...	5531 - Supplies & Materials	06-Sewer	240.84		0.00
Bill	01/25/2023	HOME DEPOT CREDIT SERVICES...		2000 - Accounts Payables			50.00	-50.00
Bill	01/25/2023	HOME DEPOT CREDIT SERVICES...	SERVICE TO MEASURE BLDG -DEPOSIT - CARPET FOR OLD...	5673 - Misc. Contract Services	01-Admin	50.00		0.00
Total HOME DEPOT CREDIT SERVICES-INC.						1,513.16	1,513.16	0.00
KARL'S HARDWARE TEHACHAPI								
Bill	01/01/2023	KARL'S HARDWARE TEHACHAPI		2000 - Accounts Payables			31.15	-31.15
Bill	01/01/2023	KARL'S HARDWARE TEHACHAPI	WWTP - 2" TRANSFER PUMP/GATE REPAIR/NUTS/BOLTS/C...	5531 - Supplies & Materials	06-Sewer	31.15		0.00
Bill	01/20/2023	KARL'S HARDWARE TEHACHAPI		2000 - Accounts Payables			18.79	-18.79
Bill	01/20/2023	KARL'S HARDWARE TEHACHAPI	WWTP - MUD VALVES/BOLTS/NUTS/WASHERS	5531 - Supplies & Materials	06-Sewer	18.79		0.00
Bill	01/26/2023	KARL'S HARDWARE TEHACHAPI		2000 - Accounts Payables			536.94	-536.94
Bill	01/26/2023	KARL'S HARDWARE TEHACHAPI	GLOVES/1 YRD CONCRETE/CARTAWAY DEPOSIT	5531 - Supplies & Materials	05-Water	53.82		-483.12
Bill	01/26/2023	KARL'S HARDWARE TEHACHAPI	WWTP - CHEM SHED PROJECT WETPATCH/4X6X8	5531 - Supplies & Materials	06-Sewer	483.12		0.00
Total KARL'S HARDWARE TEHACHAPI						566.88	566.88	0.00
P & J ELECTRIC-INC.								
Bill	01/10/2023	P & J ELECTRIC-INC.		2000 - Accounts Payables			11,054.64	-11,054.64
Bill	01/10/2023	P & J ELECTRIC-INC.	PLANT #2 - WWTP AERATOR UPGRADES	5673 - Misc. Contract Services	06-Sewer	11,054.64		0.00
Total P & J ELECTRIC-INC.						11,054.64	11,054.64	0.00
PACE ANALYTICAL SERVICES, LLC								
Bill	01/03/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			207.43	-207.43
Bill	01/03/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	207.43		0.00
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			74.92	-74.92
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	74.92		0.00
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			20.62	-20.62
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	20.62		0.00
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			325.80	-325.80
Bill	01/09/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	325.80		0.00
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			104.26	-104.26
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	104.26		0.00
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			139.01	-139.01
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	139.01		0.00
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			150.30	-150.30
Bill	01/12/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	150.30		0.00
Bill	01/24/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			139.01	-139.01
Bill	01/24/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	139.01		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			43.44	-43.44
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	43.44		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			386.20	-386.20
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	386.20		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			386.20	-386.20
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	386.20		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			566.80	-566.80
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	566.80		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			566.80	-566.80
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	566.80		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			293.50	-293.50
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	293.50		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			386.20	-386.20
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	05-Water	386.20		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC		2000 - Accounts Payables			250.00	-250.00
Bill	01/31/2023	PACE ANALYTICAL SERVICES, LLC	LAB ANALYSIS	5631 - Lab Analysis	06-Sewer	250.00		0.00
Total PACE ANALYTICAL SERVICES, LLC						6,540.49	6,540.49	0.00
PETTY CASH								
Bill	01/31/2023	PETTY CASH		2000 - Accounts Payables			50.53	-50.53
Bill	01/31/2023	PETTY CASH	COMMUNITY MEETING	5253 - Expense Account	01-Admin	10.53		-40.00
Bill	01/31/2023	PETTY CASH	NEW VEHICLE - MAVERICK REGISTRATION	5257 - Permits/Fees/Inspection	06-Sewer	40.00		0.00
Total PETTY CASH						50.53	50.53	0.00
RACE COMMUNICATIONS COMPANY								
Bill	01/13/2023	RACE COMMUNICATIONS COMP...		2000 - Accounts Payables			588.19	-588.19
Bill	01/13/2023	RACE COMMUNICATIONS COMP...	TELEPHONE	5319 - Telephone	01-Admin	389.71		-198.48
Bill	01/13/2023	RACE COMMUNICATIONS COMP...	INTERNET FOR VIDEO SURVEILLANCE/LIBRARY	5673 - Misc. Contract Services	02-Parks & Rec	82.00		-116.48
Bill	01/13/2023	RACE COMMUNICATIONS COMP...	INTERNET/TV	5806 - PD Grant/AB109-Service ...	03-Public Safety	85.00		-31.48
Bill	01/13/2023	RACE COMMUNICATIONS COMP...	SCADA PHONE LINE	5319 - Telephone	05-Water	31.48		0.00
Total RACE COMMUNICATIONS COMPANY						588.19	588.19	0.00

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

Accrual Basis

JANUARY 2023

Type	Date	Name	Memo	Account	Class	Debit	Credit	Balance
RSI PETROLEUM-INC.								
Bill	01/31/2023	RSI PETROLEUM-INC.		2000 - Accounts Payables			3,441.69	-3,441.69
Bill	01/31/2023	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	03-Public Safety	918.15		-2,523.54
Bill	01/31/2023	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	04-Roads	503.89		-2,019.65
Bill	01/31/2023	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	05-Water	1,631.91		-387.74
Bill	01/31/2023	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	06-Sewer	241.88		-145.86
Bill	01/31/2023	RSI PETROLEUM-INC.	FUEL	5423 - Fuel	02-Parks & Rec	145.86		0.00
Total RSI PETROLEUM-INC.						3,441.69	3,441.69	0.00
SC COMMUNICATIONS, INC.								
Bill	01/31/2023	SC COMMUNICATIONS, INC.		2000 - Accounts Payables			375.00	-375.00
Bill	01/31/2023	SC COMMUNICATIONS, INC.	SERVICE - CALL TO CHECKS CHARGING SYSTEM ON REPE...	5639 - Radio/Repeater/Cellphone	01-Admin	187.50		-187.50
Bill	01/31/2023	SC COMMUNICATIONS, INC.	SERVICE - CALL TO CHECKS CHARGING SYSTEM ON REPE...	5639 - Radio/Repeater/Cellphone	05-Water	187.50		0.00
Total SC COMMUNICATIONS, INC.						375.00	375.00	0.00
SOUTHERN CALIFORNIA EDISON								
Bill	01/01/2023	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			1,110.60	-1,110.60
Bill	01/01/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY - FIRE	5315 - Electric	07-Fire	1,110.60		0.00
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			557.93	-557.93
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON	STREET LIGHTS	5315 - Electric	04-Roads	557.93		0.00
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			109.74	-109.74
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON	ELECTRICITY - PELLISIER	5315 - Electric	05-Water	109.74		0.00
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		2000 - Accounts Payables			9,496.14	-9,496.14
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		5315 - Electric	01-Admin	710.14		-8,786.00
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		5315 - Electric	02-Parks & Rec	1,058.60		-7,727.40
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		5315 - Electric	04-Roads	14.43		-7,712.97
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		5315 - Electric	05-Water	5,505.36		-2,207.61
Bill	01/31/2023	SOUTHERN CALIFORNIA EDISON		5315 - Electric	06-Sewer	2,207.61		0.00
Total SOUTHERN CALIFORNIA EDISON						11,274.41	11,274.41	0.00
SPECIAL DISTRICTS RISK MANAGEM								
Bill	01/12/2023	SPECIAL DISTRICTS RISK MANA...	3FTTW8F95NRB00134	2000 - Accounts Payables			933.00	-933.00
Bill	01/12/2023	SPECIAL DISTRICTS RISK MANA...	VEHICLE #4 - 2022 WHITE FORD MAVERICK INSURANCE	5215 - Insurance	06-Sewer	933.00		0.00
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...		2000 - Accounts Payables			10,818.73	-10,818.73
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (JAN)	5135 - Medical Insurance	01-Admin	350.71		-10,468.02
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (JAN)	5135 - Medical Insurance	03-Public Safety	5,046.13		-5,421.89
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (JAN)	5135 - Medical Insurance	05-Water	2,864.40		-2,557.49
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	MEDICAL INSURANCE (JAN)	5135 - Medical Insurance	06-Sewer	2,557.49		0.00
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...		2000 - Accounts Payables			737.47	-737.47
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (JAN)	5139 - Dental Insurance	01-Admin	61.48		-675.99
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (JAN)	5139 - Dental Insurance	03-Public Safety	269.34		-406.65
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (JAN)	5139 - Dental Insurance	05-Water	187.65		-219.00
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	DENTAL INSURANCE (JAN)	5139 - Dental Insurance	06-Sewer	109.08		-109.92
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (JAN)	5143 - Vision Insurance	01-Admin	9.88		-100.04
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (JAN)	5143 - Vision Insurance	03-Public Safety	47.28		-52.76
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (JAN)	5143 - Vision Insurance	05-Water	32.57		-20.19
Bill	01/19/2023	SPECIAL DISTRICTS RISK MANA...	VISION INSURANCE (JAN)	5143 - Vision Insurance	06-Sewer	20.19		0.00
Total SPECIAL DISTRICTS RISK MANAGEM						12,489.20	12,489.20	0.00
STREAMLINE, INC								
Bill	01/13/2023	STREAMLINE, INC		2000 - Accounts Payables			200.00	-200.00
Bill	01/13/2023	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 TILE								
Bill	01/04/2023	TEHACHAPI TILE		2000 - Accounts Payables			1,500.00	-1,500.00
Bill	01/04/2023	TEHACHAPI TILE	TILE WORK PROJECT - PD RESTROOM/SHOWER ROOM TILI...	5673 - Misc. Contract Services	01-Admin	1,500.00		0.00
Bill	01/23/2023	TEHACHAPI TILE		2000 - Accounts Payables			2,505.00	-2,505.00
Bill	01/23/2023	TEHACHAPI TILE	TILE WORK PROJECT - PD RESTROOM/SHOWER ROOM TILI...	5673 - Misc. Contract Services	01-Admin	2,505.00		0.00
Total TEHACHAPI TILE						4,005.00	4,005.00	0.00
TEL TEC SECURITY SYSTEMS, INC.								
Bill	01/13/2023	TEL TEC SECURITY SYSTEMS, INC.		2000 - Accounts Payables			55.00	-55.00
Bill	01/13/2023	TEL TEC SECURITY SYSTEMS, INC.	ALARM MONITORING SYSTEM	5673 - Misc. Contract Services	02-Parks & Rec	55.00		0.00
Bill	01/24/2023	TEL TEC SECURITY SYSTEMS, INC.		2000 - Accounts Payables			295.12	-295.12
Bill	01/24/2023	TEL TEC SECURITY SYSTEMS, INC.	SERVICE - REPLACE DUST SENSOR	5673 - Misc. Contract Services	02-Parks & Rec	295.12		0.00
Total TEL TEC SECURITY SYSTEMS, INC.						350.12	350.12	0.00
U.S. BANK								
Bill	01/31/2023	U.S. BANK		2000 - Accounts Payables			7,463.32	-7,463.32
Bill	01/31/2023	U.S. BANK	LIFT STATION - LOAN AGREEMENT #ISRF-19-126	8029 - Interest Expense	06-Sewer	7,463.32		0.00
Total U.S. BANK						7,463.32	7,463.32	0.00
UMPQUA BANK								
Bill	01/31/2023	UMPQUA BANK	48072509000000009	2000 - Accounts Payables			5,495.05	-5,495.05
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	01-Admin		557.96	-6,053.01
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	02-Parks & Rec	1,545.57		-4,507.44
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	03-Public Safety	1,016.67		-3,490.77
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	04-Roads	1,162.67		-2,328.10
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	05-Water	606.54		-1,721.56
Bill	01/31/2023	UMPQUA BANK	CREDIT CARD	2102 - CSDA-Bank of Umpqua	06-Sewer	1,721.56		0.00
Total UMPQUA BANK						6,053.01	6,053.01	0.00
USA WASTE OF CALIFORNIA, INC.								
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.		2000 - Accounts Payables			1,714.16	-1,714.16
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.	ASPHALT/CONCRETE 10 YRD DEMOLITION	5643 - Refuse Collection	08-Solid Waste	1,714.16		0.00
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.		2000 - Accounts Payables			6,198.40	-6,198.40
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.	26 ROLL OFFS	5643 - Refuse Collection	08-Solid Waste	6,198.40		0.00
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.		2000 - Accounts Payables			527.52	-527.52
Bill	01/31/2023	USA WASTE OF CALIFORNIA, INC.	GREEN WASTE	5643 - Refuse Collection	08-Solid Waste	527.52		0.00
Total USA WASTE OF CALIFORNIA, INC.						8,440.08	8,440.08	0.00
VERIZON WIRELESS								
Bill	01/17/2023	VERIZON WIRELESS		2000 - Accounts Payables			241.02	-241.02
Bill	01/17/2023	VERIZON WIRELESS	CELL PHONES - P.D	5639 - Radio/Repeater/Cellphone	03-Public Safety	200.58		-40.44
Bill	01/17/2023	VERIZON WIRELESS	CELL PHONES - ON CALL	5639 - Radio/Repeater/Cellphone	05-Water	40.44		0.00
Total VERIZON WIRELESS						241.02	241.02	0.00
TOTAL						129,845.02	129,845.02	0.00

Stallion Springs Community Services District Check Detail CALPERS - JAN 2023

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	PERS	01/10/2023	CALPERS-ADP	PERS-ADP #23-01	1150 - Cash-Bank of the West			-7,373.71
				PERS-ADP #23-01	5149 - CalPers Retirement (CSD)	-740.76	01-Admin	740.76
				PERS-ADP #23-01	5149 - CalPers Retirement (CSD)	-37.51	02-Parks & Rec	37.51
				PERS-ADP #23-01	5149 - CalPers Retirement (CSD)	-2,085.13	03-Public Safety	2,085.13
				PERS-ADP #23-01	5149 - CalPers Retirement (CSD)	-1,019.49	05-Water	1,019.49
				PERS-ADP #23-01	5149 - CalPers Retirement (CSD)	-206.78	06-Sewer	206.78
				PERS-ADP #23-01	5150 - CalPers Retirement (Employees)	-3,284.04	01-Admin	3,284.04
TOTAL						-7,373.71		7,373.71
Check	PERS	01/24/2023	CALPERS-ADP	PERS-ADP #23-02	1150 - Cash-Bank of the West			-7,429.98
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-740.76	01-Admin	740.76
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-56.97	02-Parks & Rec	56.97
				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)	-1,019.49	05-Water	1,019.49
				PERS-ADP #23-02	5149 - CalPers Retirement (CSD)	-216.88	06-Sewer	216.88
				PERS-ADP #23-02	5150 - CalPers Retirement (Employees)	-3,310.75	01-Admin	3,310.75
TOTAL						-7,429.98		7,429.98

5:11 PM

02/02/23

Stallion Springs Community Services District
Reconciliation Summary
2102 - CSDA-Bank of Umpqua, Period Ending 01/31/2023

	<u>Jan 31, 23</u>
Beginning Balance	3,410.44
Cleared Transactions	
Charges and Cash Advances - 30 items	-6,389.63
Payments and Credits - 7 items	4,305.02
Total Cleared Transactions	<u>-2,084.61</u>
Cleared Balance	<u>5,495.05</u>
Register Balance as of 01/31/2023	5,495.05
Ending Balance	5,495.05

Stallion Springs Community Services District
Reconciliation Detail
2102 · CSDA-Bank of Umpqua, Period Ending 01/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,410.44
Cleared Transactions						
Charges and Cash Advances - 30 items						
Credit Card Charge	01/01/2023	JAN 2...	LIVEVIEW GPS INC.	X	-159.50	-159.50
Credit Card Charge	01/01/2023	113-9...	AMAZON.COM	X	-37.20	-196.70
Credit Card Charge	01/01/2023	113-6...	AMAZON.COM	X	-8.19	-204.89
Credit Card Charge	01/02/2023	113-6...	AMAZON.COM	X	-111.42	-316.31
Credit Card Charge	01/04/2023	113-9...	AMAZON.COM	X	-25.73	-342.04
Credit Card Charge	01/04/2023	CATE...	FASTENAL COMPA...	X	-17.75	-359.79
Credit Card Charge	01/05/2023	NLZO	TKS PIZZA AND PA...	X	-80.44	-440.23
Credit Card Charge	01/08/2023	JAN 2...	MICROSOFT	X	-123.75	-563.98
Credit Card Charge	01/12/2023	15648	TEHACHAPI TRAN...	X	-1,388.01	-1,951.99
Credit Card Charge	01/12/2023	615586	DPT AUTOMOTIVE ...	X	-74.39	-2,026.38
Credit Card Charge	01/16/2023	JAN 2...	ZIPRECRUITER, INC.	X	-504.00	-2,530.38
Credit Card Charge	01/16/2023	20001...	WALMART	X	-364.64	-2,895.02
Credit Card Charge	01/16/2023	10005...	GATE DEPOT	X	-142.86	-3,037.88
Credit Card Charge	01/16/2023	10029...	ROUGHCOUNTRY...	X	-117.92	-3,155.80
Credit Card Charge	01/17/2023	111-8...	AMAZON.COM	X	-411.83	-3,567.63
Credit Card Charge	01/17/2023	113-7...	AMAZON.COM	X	-75.58	-3,643.21
Credit Card Charge	01/17/2023	JAN 2...	ZOOM	X	-14.99	-3,658.20
Credit Card Charge	01/18/2023	JAN 2...	JIFFY LUBE, MATT...	X	-103.17	-3,761.37
Credit Card Charge	01/19/2023	O192...	UNITED STATES P...	X	-1,438.20	-5,199.57
Credit Card Charge	01/19/2023	662734	NAPA AUTO	X	-441.89	-5,641.46
Credit Card Charge	01/19/2023	602305	KERN COUNTY AI...	X	-130.00	-5,771.46
Credit Card Charge	01/19/2023	675176	CHEVRON USA	X	-35.95	-5,807.41
Credit Card Charge	01/23/2023	19860...	COSTCO WHOLES...	X	-107.24	-5,914.65
Credit Card Charge	01/23/2023	113-0...	AMAZON.COM	X	-40.74	-5,955.39
Credit Card Charge	01/23/2023	113-1...	AMAZON.COM	X	-11.74	-5,967.13
Credit Card Charge	01/24/2023	111-9...	AMAZON.COM	X	-167.51	-6,134.64
Credit Card Charge	01/24/2023	111-0...	AMAZON.COM	X	-37.53	-6,172.17
Credit Card Charge	01/27/2023	681137	HOME DEPOT	X	-51.32	-6,223.49
Credit Card Charge	01/28/2023	JAN 2...	INDEED	X	-120.00	-6,343.49
Credit Card Charge	01/28/2023	JAN 2...	RACKSPACE	X	-46.14	-6,389.63
Total Charges and Cash Advances					-6,389.63	-6,389.63
Payments and Credits - 7 items						
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	51.42	51.42
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	179.56	230.98
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	490.61	721.59
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	762.81	1,484.40
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	875.50	2,359.90
Bill	12/31/2022	DEC 2...	UMPQUA BANK	X	1,050.54	3,410.44
Credit Card Credit	01/31/2023	REBA...	UMPQUA BANK	X	894.58	4,305.02
Total Cleared Transactions					-2,084.61	-2,084.61
Cleared Balance					2,084.61	5,495.05
Register Balance as of 01/31/2023					2,084.61	5,495.05
Ending Balance					2,084.61	5,495.05

**Stallion Springs Community Services District
Balance Sheet
As of January 31, 2023**

**9:34 AM
02/14/2023
Accrual Basis
Jan 31, 23**

ASSETS

Current Assets

Checking/Savings

1100 · County of Kern Funds

1115 · Cash On Account-50380 General	485,273.66
1116 · Cash On Account-50384 Slef	101,004.14
1117 · Cash On Account-50385 Water	47,058.36
1118 · Cash On Account-50390 Cap. Imp	4,865,866.74
1119 · Cash On Account-50395 Bond	20,477.13
1121 · Cash On Account-50386 Sewer	4,750.54
1122 · Cash On Account-50387 Roads	187,045.28
1123 · Cash On Account-50388 Police	67,093.05
1124 · Cash On Account-50389 Mailbox	0.01
1125 · Cash On Account-50391 SSDLQ	1,233.97
1126 · Cash On Account-50392 PD/Admin	27.92
1127 · Cash On Account-50393 Wtr Flat	1,910.81
1128 · Cash On Account-50394 Swr Flat	1,614.68
1129 · Cash On Account-County FMV	36,834.00

Total 1100 · County of Kern Funds 5,820,190.29

1130 · Cash On Account-Petty Cash 900.00

1140 · Cash-Bank of the Sierra 205,000.61

1150 · Cash-Bank of the West 123,673.64

Total Checking/Savings 6,149,764.54

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

July 2022 thru January 2023

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
Ordinary Income/Expense										
Income										
4100 - Tax Revenues										
4115 - Property Taxes, Current	0.00	33,245.70	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	513,245.70
4119 - Prior Secured Property Taxes	1,448.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,448.00
4120 - G.F. Fines Forfeits & Penalties	239.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239.60
4123 - Current Unsec. Property Taxes	95,264.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,264.22
4127 - Prior Unsec. Property Taxes	3,318.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,318.95
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	103,372.08	33,245.70	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	616,617.78
4200 - Road Assessment Revenues										
4215 - Road Assessment Current	0.00	0.00	0.00	178,874.72	0.00	0.00	0.00	0.00	0.00	178,874.72
4219 - Road Assessment Prior	0.00	0.00	0.00	2,554.16	0.00	0.00	0.00	0.00	0.00	2,554.16
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	1,046.50	0.00	0.00	0.00	0.00	0.00	1,046.50
4223 - Road Assessment Interest	0.00	0.00	0.00	442.66	0.00	0.00	0.00	0.00	0.00	442.66
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	182,918.04	0.00	0.00	0.00	0.00	0.00	182,918.04
4300 - Water Revenues										
4315 - Water Avail. Current	0.00	0.00	0.00	0.00	45,402.04	0.00	0.00	0.00	0.00	45,402.04
4319 - Water Avail. Prior	0.00	0.00	0.00	0.00	460.09	0.00	0.00	0.00	0.00	460.09
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	213.19	0.00	0.00	0.00	0.00	213.19
4323 - Water Avail. Interest	0.00	0.00	0.00	0.00	109.87	0.00	0.00	0.00	0.00	109.87
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	398,386.24	0.00	0.00	0.00	0.00	398,386.24
4329 - Water Recharge	0.00	0.00	0.00	0.00	2,432.76	0.00	0.00	0.00	0.00	2,432.76
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	2,135.60	0.00	0.00	0.00	0.00	2,135.60
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	204,738.09	0.00	0.00	0.00	0.00	204,738.09
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	681,050.88	0.00	0.00	0.00	0.00	681,050.88
4400 - Sewer Revenues										
4415 - Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	4,527.51	0.00	0.00	0.00	4,527.51
4419 - Sewer Avail. Prior	0.00	0.00	0.00	0.00	0.00	114.36	0.00	0.00	0.00	114.36
4420 - Swr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	0.00	40.12	0.00	0.00	0.00	40.12
4423 - Sewer Avail. Interest	0.00	0.00	0.00	0.00	0.00	10.50	0.00	0.00	0.00	10.50
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	187,831.23	0.00	0.00	0.00	187,831.23
4439 - Refuse Collection Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,399.10	0.00	91,399.10
4441 - Refuse Vehicle Decal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,315.00	0.00	3,315.00
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	192,523.72	0.00	94,714.10	0.00	287,237.82
4500 - Miscellaneous Revenue										
4515 - Interest From Taxes & Bank	1,897.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,897.82
4517 - Interest From Capital Imp	3,643.55	27.11	651.15	223.93	6,580.86	1,599.86	0.00	372.74	217.41	13,316.61
4518 - Interest From SLEF	0.00	0.00	151.57	0.00	0.00	0.00	0.00	0.00	0.00	151.57
4523 - Fishing Permit Fee	0.00	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00
4527 - Mailbox Maint. Fee	1,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,995.00
4531 - Rent	0.00	3,482.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,482.00
4535 - Penalties	0.00	0.00	0.00	0.00	15,746.48	0.00	0.00	0.00	0.00	15,746.48
4539 - Misc Revenue	1,303.84	10.00	320.11	0.00	0.00	0.00	0.00	0.00	3,445.00	5,078.95
4541 - Weed Abatement Income	0.00	5,865.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,865.33
4543 - Encroachment Permit Fees	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00
4551 - Police Charges	0.00	108.89	654.25	0.00	0.00	0.00	0.00	0.00	0.00	761.14
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 - Sscsd 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	100,448.25	0.00	0.00	0.00	0.00	0.00	0.00	100,448.25
4572 - Adm/PD Citation Revenue	5,251.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,251.20
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	5,863.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,863.00
4577 - Park Program Revenue	0.00	36,329.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,329.09
4579 - Library Revenue	0.00	93.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.25
Total 4500 - Miscellaneous Revenue	14,576.41	64,111.92	102,385.33	223.93	22,327.34	1,599.86	0.00	372.74	3,662.41	209,259.94
4600 - Police Revenues										
4615 - Police Asmt-Current Secured	0.00	0.00	64,428.93	0.00	0.00	0.00	0.00	0.00	0.00	64,428.93
4619 - Police Asmt-Prior Secured	0.00	0.00	884.38	0.00	0.00	0.00	0.00	0.00	0.00	884.38
4620 - PD-Fines, Forfeits & Penalties	0.00	0.00	325.30	0.00	0.00	0.00	0.00	0.00	0.00	325.30
4623 - Police Asmt. Interest	0.00	0.00	154.89	0.00	0.00	0.00	0.00	0.00	0.00	154.89
Total 4600 - Police Revenues	0.00	0.00	65,793.50	0.00	0.00	0.00	0.00	0.00	0.00	65,793.50

Stallion Springs Community Services District Profit & Loss by Class YTD

July 2022 thru January 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										
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										
4815 - SSDLQ-Current	1,231.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,231.12
4823 - SSDLQ-Interest	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94
Total 4800 - Tax Lien DLQ Revenue	1,232.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232.06
4900 - PD/Admin Bldg. Revenue										
4919 - PD/Admin Bldg-Prior	10.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.04
4920 - BLDG-Fines, Forfeits & Pen	16.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.43
4923 - PD/Admin Bldg.Interest	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.56
Total 4900 - PD/Admin Bldg. Revenue	27.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.03
5000 - Inactive Flat Charges										
5015 - Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	1,703.70	0.00	0.00	0.00	0.00	1,703.70
5020 - Inactive Wtr Flat-Fines, Forfei	0.00	0.00	0.00	0.00	176.02	0.00	0.00	0.00	0.00	176.02
5023 - Inactive Wtr Flat-Interest	0.00	0.00	0.00	0.00	3.35	0.00	0.00	0.00	0.00	3.35
5027 - Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	1,611.76	0.00	0.00	0.00	1,611.76
5033 - Inactive Swr Flat-Interest	0.00	0.00	0.00	0.00	0.00	0.96	0.00	0.00	0.00	0.96
Total 5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	1,883.07	1,612.72	0.00	0.00	0.00	3,495.79
Total Income	119,207.58	97,357.62	648,178.83	183,141.97	705,261.29	195,736.30	0.00	95,086.84	3,662.41	2,047,632.84
Gross Profit	119,207.58	97,357.62	648,178.83	183,141.97	705,261.29	195,736.30	0.00	95,086.84	3,662.41	2,047,632.84
Expense										
5100 - Personnel Expenses										
5115 - Regular Salaries	185,691.98	34,615.98	200,476.48	0.00	219,697.06	41,442.84	0.00	0.00	0.00	681,924.34
5127 - Fica	14,412.02	2,648.12	14,996.62	0.00	16,648.29	3,170.39	0.00	0.00	0.00	51,875.64
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	23,944.26	0.00	32,401.91	0.00	24,586.74	16,573.73	0.00	0.00	0.00	97,506.64
5139 - Dental Insurance	1,093.53	0.00	1,883.05	0.00	1,233.32	769.08	0.00	0.00	0.00	4,978.98
5143 - Vision Insurance	198.31	0.00	327.82	0.00	205.37	141.33	0.00	0.00	0.00	872.83
5149 - CalPers Retirement (CSD)	48,381.53	522.67	59,773.31	0.00	15,081.56	3,318.48	0.00	0.00	0.00	127,077.55
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	986.13	-77.42	692.40	0.00	1,350.18	335.95	0.00	0.00	0.00	3,287.14
Total 5100 - Personnel Expenses	278,213.58	42,806.35	330,430.43	0.00	295,622.91	70,337.67	0.00	0.00	0.00	1,017,410.94
5200 - General & Administrative										
5215 - Insurance	14,869.09	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
5219 - Publications & Legals	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00
5223 - Postage & UPS	354.87	0.00	0.00	0.00	2,128.80	0.00	0.00	0.00	0.00	2,483.67
5227 - Office Supplies	798.00	195.13	524.55	431.46	571.69	431.46	0.00	0.00	0.00	2,952.29
5231 - Training/Travel & Cert's	-298.45	0.00	1,500.82	0.00	3,387.77	0.00	0.00	0.00	0.00	4,590.14
5235 - Dues & Subscriptions	12,416.04	3,690.00	6,698.94	0.00	3,200.73	0.00	0.00	0.00	0.00	26,005.71
5239 - Director's Fees	2,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00
5247 - Maintenance & Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5253 - Expense Account	215.79	67.07	165.68	0.00	139.95	0.00	0.00	0.00	0.00	588.49
5257 - Permits/Fees/Inspection	856.00	1,474.39	93.79	0.00	15,719.84	5,604.09	0.00	5,135.00	0.00	28,883.11
5261 - Clothing/Safety Equip./Uniform	0.00	681.04	552.61	160.19	232.92	0.00	0.00	0.00	0.00	1,626.76
5265 - Printing Cost	250.95	0.00	49.47	0.00	0.00	0.00	0.00	0.00	0.00	300.42
5279 - Internet	20.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.17
Total 5200 - General & Administrative	31,982.46	11,557.63	36,585.86	4,591.65	48,381.70	11,968.55	0.00	10,135.00	0.00	155,202.85
5300 - Utilities										
5315 - Electric	6,922.21	9,225.64	0.00	3,647.17	74,543.09	17,070.62	0.00	0.00	0.00	111,408.73
5319 - Telephone	2,703.40	0.00	0.00	0.00	706.21	0.00	0.00	0.00	0.00	3,409.61
5323 - Propane	897.36	0.00	0.00	0.00	35.95	0.00	0.00	0.00	0.00	933.31
5327 - Natural Gas	1,817.20	3,547.73	0.00	0.00	845.78	0.00	732.16	0.00	0.00	6,942.87
Total 5300 - Utilities	12,340.17	12,773.37	0.00	3,647.17	76,131.03	17,070.62	732.16	0.00	0.00	122,694.52
5400 - Rolling Stock & Equipment										
5415 - R & S Vehicles	0.00	4,076.50	1,610.33	1,631.24	7,365.64	1,645.22	0.00	0.00	0.00	16,328.93
5419 - R & S Equipment	0.00	150.00	0.00	5,020.02	2,868.88	1,333.35	0.00	455.93	0.00	9,828.18
5423 - Fuel	0.00	1,308.80	8,889.27	5,458.61	18,141.79	2,719.12	0.00	1,495.61	0.00	38,011.20
Total 5400 - Rolling Stock & Equipment	0.00	5,533.30	10,499.60	12,109.87	28,376.31	5,697.69	0.00	1,951.54	0.00	64,168.31

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

July 2022 thru January 2023

	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										
5515 · Janitorial	257.28	919.16	74.72	0.00	0.00	152.40	0.00	0.00	0.00	1,403.56
5519 · Water Meters	0.00	0.00	0.00	0.00	2,144.62	0.00	0.00	0.00	0.00	2,144.62
5523 · Chemicals	0.00	182.11	0.00	0.00	0.00	16,783.67	0.00	0.00	0.00	16,965.78
5527 · Road Patch	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5531 · Supplies & Materials	743.41	1,106.60	791.33	480.17	23,594.77	6,468.05	0.00	4,077.83	0.00	37,262.16
5533 · Tools & Equipment	233.80	8,639.91	-41.31	0.00	3,012.51	218.73	0.00	340.99	0.00	12,404.63
5543 · Water Purchase Domestic	0.00	0.00	0.00	0.00	39,178.78	0.00	0.00	0.00	0.00	39,178.78
Total 5500 · Supplies	1,234.49	10,847.78	824.74	480.17	70,430.68	23,622.85	0.00	4,418.82	0.00	111,859.53
5600 · Outside Services										
5615 · Legal	83,770.61	0.00	12,471.04	0.00	0.00	3,365.50	0.00	0.00	0.00	99,607.15
5619 · Engineering	0.00	0.00	0.00	10,820.00	0.00	0.00	0.00	0.00	0.00	10,820.00
5623 · Audit	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
5627 · Consulting	0.00	0.00	0.00	0.00	12,750.00	0.00	0.00	0.00	0.00	12,750.00
5631 · Lab Analysis	0.00	0.00	0.00	0.00	13,060.66	15,353.86	0.00	0.00	0.00	28,414.52
5639 · Radio/Repeater/Cellphone	392.18	0.00	1,285.27	0.00	686.69	40.42	0.00	0.00	0.00	2,404.54
5643 · Refuse Collection	0.00	0.00	0.00	0.00	0.00	1,298.35	0.00	60,551.41	0.00	61,849.76
5647 · Copier Maintenance	1,771.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,771.27
5651 · Postage Meter Lease	253.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	253.36
5655 · Rent & Lease Equipment	0.00	0.00	0.00	0.00	847.44	3,181.98	0.00	0.00	0.00	4,029.42
5667 · Employee Physicals	0.00	0.00	0.00	0.00	362.91	0.00	0.00	0.00	0.00	362.91
5673 · Misc. Contract Services	35,135.45	3,601.39	1,865.90	11,125.00	12,509.72	14,762.12	0.00	8,750.00	0.00	87,789.58
5681 · KC Collection Of Taxes	0.00	0.00	0.00	0.00	7,944.60	0.00	0.00	0.00	0.00	7,944.60
5685 · Service Fees - Payroll/AP	2,042.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,042.90
Total 5600 · Outside Services	142,365.75	3,601.39	15,642.21	21,945.00	48,162.02	38,022.23	0.00	69,301.41	0.00	339,040.01
5700 · Parks & Recreation										
5705 · Swimming Pool Expense	0.00	-6,019.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,019.30
5707 · Exercise & Instructor Expense	0.00	4,355.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,355.62
5709 · Programs & Event Expense	0.00	18,274.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,274.62
Total 5700 · Parks & Recreation	0.00	16,610.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,610.94
5800 · Grants										
5805 · PD Grant AB109-Non Serv Expense	0.00	0.00	1,913.26	0.00	0.00	0.00	0.00	0.00	0.00	1,913.26
5806 · PD GrantAB109-Service Expense	0.00	0.00	595.00	0.00	0.00	0.00	0.00	0.00	0.00	595.00
Total 5800 · Grants	0.00	0.00	2,508.26	0.00	0.00	0.00	0.00	0.00	0.00	2,508.26
Total Expense	466,136.45	103,730.76	396,491.10	42,773.86	567,104.65	166,719.61	732.16	85,806.77	0.00	1,829,495.36
Net Ordinary Income	-346,928.87	-6,373.14	251,687.73	140,368.11	138,156.64	29,016.69	-732.16	9,280.07	3,662.41	218,137.48
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-376,296.58	28,222.23	51,740.78	117,592.68	117,592.68	23,518.54	0.00	32,925.95	4,703.72	0.00
8000 · Capital Expenses										
8019 · Capital Improvements	0.00	0.00	111,748.48	0.00	10,871.42	0.00	0.00	0.00	0.00	122,619.90
8023 · Capital Contracts	0.00	6,762.50	0.00	0.00	76,299.82	0.00	0.00	0.00	0.00	83,062.32
8027 · Capital Vehicles	0.00	0.00	0.00	0.00	0.00	37,630.46	0.00	0.00	0.00	37,630.46
8029 · Interest Expense	0.00	0.00	0.00	-3,117.05	37,291.35	8,737.10	0.00	0.00	0.00	42,911.40
Total 8000 · Capital Expenses	0.00	6,762.50	111,748.48	-3,117.05	124,462.59	46,367.56	0.00	0.00	0.00	286,224.08
Total Other Expense	-376,296.58	34,984.73	163,489.26	114,475.63	242,055.27	69,886.10	0.00	32,925.95	4,703.72	286,224.08
Net Other Income	376,296.58	-34,984.73	-163,489.26	-114,475.63	-242,055.27	-69,886.10	0.00	-32,925.95	-4,703.72	-286,224.08
Net Income	29,367.71	-41,357.87	88,198.47	25,892.48	-103,898.63	-40,869.41	-732.16	-23,645.88	-1,041.31	-68,086.60

Stallion Springs Community Services District Profit & Loss by Class

January 2023

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
Ordinary Income/Expense										
Income										
4100 - Tax Revenues										
4115 - Property Taxes, Current	0.00	33,245.70	21,190.48	0.00	0.00	0.00	0.00	0.00	0.00	54,436.18
4119 - Prior Secured Property Taxes	145.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.44
4120 - G.F. Fines Forfeits & Penalties	40.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.22
4123 - Current Unsec. Property Taxes	1,128.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,128.08
4127 - Prior Unsec. Property Taxes	-154.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-154.60
4131 - Homeowner's Exemption	2,162.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.45
Total 4100 - Tax Revenues	3,321.59	33,245.70	21,190.48	0.00	0.00	0.00	0.00	0.00	0.00	57,757.77
4200 - Road Assessment Revenues										
4215 - Road Assessment Current	0.00	0.00	0.00	32,898.18	0.00	0.00	0.00	0.00	0.00	32,898.18
4220 - Road-Fines Forfeits & Penalties	0.00	0.00	0.00	239.33	0.00	0.00	0.00	0.00	0.00	239.33
Total 4200 - Road Assessment Revenues	0.00	0.00	0.00	33,137.51	0.00	0.00	0.00	0.00	0.00	33,137.51
4300 - Water Revenues										
4315 - Water Avail. Current	0.00	0.00	0.00	0.00	6,638.47	0.00	0.00	0.00	0.00	6,638.47
4320 - Wtr-Fines Forfeits & Penalties	0.00	0.00	0.00	0.00	48.23	0.00	0.00	0.00	0.00	48.23
4327 - Water Sales Domestic	0.00	0.00	0.00	0.00	58.25	0.00	0.00	0.00	0.00	58.25
4339 - Water Connections	0.00	0.00	0.00	0.00	308.00	0.00	0.00	0.00	0.00	308.00
4349 - Water Service Charge	0.00	0.00	0.00	0.00	322.26	0.00	0.00	0.00	0.00	322.26
Total 4300 - Water Revenues	0.00	0.00	0.00	0.00	7,373.21	0.00	0.00	0.00	0.00	7,373.21
4400 - Sewer Revenues										
4415 - Sewer Avail. Current	0.00	0.00	0.00	0.00	0.00	563.14	0.00	0.00	0.00	563.14
4427 - Sewer Service Charge	0.00	0.00	0.00	0.00	0.00	330.00	0.00	0.00	0.00	330.00
4439 - Refuse Collection Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.70	0.00	164.70
4441 - Refuse Vehicle Decal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.00	0.00	465.00
Total 4400 - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	893.14	0.00	629.70	0.00	1,522.84
4500 - Miscellaneous Revenue										
4515 - Interest From Taxes & Bank	-0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.35
4527 - Mailbox Maint. Fee	335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	335.00
4531 - Rent	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
4535 - Penalties	0.00	0.00	0.00	0.00	2,489.63	0.00	0.00	0.00	0.00	2,489.63
4539 - Misc Revenue	899.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	899.08
4563 - Sscsd NSF Charge	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
4567 - Police Slef	0.00	0.00	88,243.01	0.00	0.00	0.00	0.00	0.00	0.00	88,243.01
4575 - Exercise & Misc. Class Revenue	0.00	1,235.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,235.50
4577 - Park Program Revenue	0.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.00
Total 4500 - Miscellaneous Revenue	1,308.73	1,680.50	88,243.01	0.00	2,489.63	0.00	0.00	0.00	0.00	93,721.87
4600 - Police Revenues										
4615 - Police Asmt-Current Secured	0.00	0.00	11,048.40	0.00	0.00	0.00	0.00	0.00	0.00	11,048.40
4620 - PD-Fines, Forfeits & Penalties	0.00	0.00	80.07	0.00	0.00	0.00	0.00	0.00	0.00	80.07
Total 4600 - Police Revenues	0.00	0.00	11,128.47	0.00	0.00	0.00	0.00	0.00	0.00	11,128.47
5000 - Inactive Flat Charges										
5015 - Inactive Wtr Flat-Current	0.00	0.00	0.00	0.00	883.05	0.00	0.00	0.00	0.00	883.05
5020 - Inactive Wtr Flat-Fines, Forfei	0.00	0.00	0.00	0.00	176.02	0.00	0.00	0.00	0.00	176.02
5027 - Inactive Swr Flat-Current	0.00	0.00	0.00	0.00	0.00	731.50	0.00	0.00	0.00	731.50
Total 5000 - Inactive Flat Charges	0.00	0.00	0.00	0.00	1,059.07	731.50	0.00	0.00	0.00	1,790.57
Total Income	4,630.32	34,926.20	120,561.96	33,137.51	10,921.91	1,624.64	0.00	629.70	0.00	206,432.24
Gross Profit	4,630.32	34,926.20	120,561.96	33,137.51	10,921.91	1,624.64	0.00	629.70	0.00	206,432.24

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

January 2023

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
Expense										
5100 · Personnel Expenses										
5115 · Regular Salaries	20,816.19	1,710.75	30,319.96	0.00	29,766.73	6,503.47	0.00	0.00	0.00	89,117.10
5127 · Fica	1,592.44	130.87	2,267.33	0.00	2,257.03	497.52	0.00	0.00	0.00	6,745.19
5135 · Medical Insurance	1,322.39	0.00	5,046.13	0.00	1,892.72	2,557.49	0.00	0.00	0.00	10,818.73
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	94.48	8,173.92	0.00	2,038.98	423.66	0.00	0.00	0.00	17,242.15
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	30,479.35	1,936.10	46,216.28	0.00	36,284.40	10,156.19	0.00	0.00	0.00	125,072.32
5200 · General & Administrative										
5215 · Insurance	0.00	0.00	0.00	0.00	0.00	933.00	0.00	0.00	0.00	933.00
5223 · Postage & UPS	-20.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-20.59
5227 · Office Supplies	0.00	143.82	0.00	431.46	431.46	431.46	0.00	0.00	0.00	1,438.20
5235 · Dues & Subscriptions	1,734.88	0.00	2,174.00	0.00	0.00	0.00	0.00	0.00	0.00	3,908.88
5247 · Maintenance & Repair	-355.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-355.00
5253 · Expense Account	90.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.97
5257 · Permits/Fees/Inspection	0.00	0.00	0.00	0.00	170.00	40.00	0.00	0.00	0.00	210.00
Total 5200 · General & Administrative	1,450.26	143.82	2,174.00	431.46	601.46	1,404.46	0.00	0.00	0.00	6,205.46
5300 · Utilities										
5315 · Electric	710.14	1,058.60	0.00	572.36	5,615.10	2,207.61	0.00	0.00	0.00	10,163.81
5319 · Telephone	389.71	0.00	0.00	0.00	101.20	0.00	0.00	0.00	0.00	490.91
5323 · Propane	0.00	0.00	0.00	0.00	35.95	0.00	0.00	0.00	0.00	35.95
5327 · Natural Gas	417.33	14.79	0.00	0.00	295.25	0.00	340.82	0.00	0.00	1,068.19
Total 5300 · Utilities	1,517.18	1,073.39	0.00	572.36	6,047.50	2,207.61	340.82	0.00	0.00	11,758.86
5400 · Rolling Stock & Equipment										
5415 · R & S Vehicles	0.00	731.19	103.17	731.21	0.00	482.56	0.00	0.00	0.00	2,048.13
5419 · R & S Equipment	0.00	0.00	0.00	0.00	0.00	609.40	0.00	0.00	0.00	609.40
5423 · Fuel	0.00	145.86	918.15	503.89	1,631.91	241.88	0.00	0.00	0.00	3,441.69
Total 5400 · Rolling Stock & Equipment	0.00	877.05	1,021.32	1,235.10	1,631.91	1,333.84	0.00	0.00	0.00	6,099.22
5500 · Supplies										
5515 · Janitorial	0.00	126.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.90
5531 · Supplies & Materials	17.68	252.46	392.45	0.00	302.83	1,197.57	0.00	4,340.95	0.00	6,503.94
5533 · Tools & Equipment	53.62	531.92	0.00	0.00	427.93	6.52	0.00	0.00	0.00	1,019.99
Total 5500 · Supplies	71.30	911.28	392.45	0.00	730.76	1,204.09	0.00	4,340.95	0.00	7,650.83
5600 · Outside Services										
5615 · Legal	1,959.84	0.00	0.00	0.00	0.00	262.50	0.00	0.00	0.00	2,222.34
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	2,868.00	3,672.49	0.00	0.00	0.00	6,540.49
5639 · Radio/Repeater/Cellphone	187.50	0.00	200.58	0.00	227.94	0.00	0.00	0.00	0.00	616.02
5643 · Refuse Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,440.08	0.00	8,440.08
5647 · Copier Maintenance	238.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.28
5673 · Misc. Contract Services	5,697.50	432.12	0.00	0.00	0.00	11,054.64	0.00	1,250.00	0.00	18,434.26
5685 · Service Fees - Payroll/AP	813.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	813.32
Total 5600 · Outside Services	8,896.44	432.12	200.58	0.00	7,345.94	14,989.63	0.00	9,690.08	0.00	41,554.79
5700 · Parks & Recreation										
5707 · Exercise & Instructor Expense	0.00	2,986.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,986.88
5709 · Programs & Event Expense	0.00	251.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251.74
Total 5700 · Parks & Recreation	0.00	3,238.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,238.62

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

January 2023

	01-Admin	02-Parks & Rec	03-Public Safety	04-Roads	05-Water	06-Sewer	07-Fire	08-Solid Waste	09-Art Comm	TOTAL
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	42,414.53	8,612.38	50,249.13	2,238.92	52,641.97	31,295.82	340.82	14,031.03	0.00	201,824.60
Net Ordinary Income	-37,784.21	26,313.82	70,312.83	30,898.59	-41,720.06	-29,671.18	-340.82	-13,401.33	0.00	4,607.64
Other Income/Expense										
Other Expense										
7100 · Administration Allocation	-33,931.62	2,544.87	4,665.60	10,603.63	10,603.63	2,120.73	0.00	2,969.01	424.15	0.00
8000 · Capital Expenses										
8019 · Capital Improvements	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00	0.00	130.00
8023 · Capital Contracts	0.00	6,762.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,762.50
8029 · Interest Expense	0.00	0.00	0.00	0.00	0.00	7,463.32	0.00	0.00	0.00	7,463.32
Total 8000 · Capital Expenses	0.00	6,762.50	130.00	0.00	0.00	7,463.32	0.00	0.00	0.00	14,355.82
Total Other Expense	-33,931.62	9,307.37	4,795.60	10,603.63	10,603.63	9,584.05	0.00	2,969.01	424.15	14,355.82
Net Other Income	33,931.62	-9,307.37	-4,795.60	-10,603.63	-10,603.63	-9,584.05	0.00	-2,969.01	-424.15	-14,355.82
Net Income	-3,852.59	17,006.45	65,517.23	20,294.96	-52,323.69	-39,255.23	-340.82	-16,370.34	-424.15	-9,748.18

GENERAL MANAGERS REPORT FOR January 22- February 16, 2023

- Hired a new Part Time front desk clerk Jennifer George. She has already proven to be a quick learner and a friendly, positive addition to our team.
- Waiting for contractor to set date for Rustler drainage.
- Working with staff on water grant, weekly meetings and data gathering.
- Met with American Ramp Company representative in hopes of offering a smaller scale skate park in the near future.
- Community center generator project ready for fencing to finish grant funded project.
- Field staff worked hard to clean, paint, weld and install aerators or plant 2 switchover at wastewater plant.
- Field staff have begun the transformation of some of our facilities, paint, storage of equipment and long overdue organization.





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.

- PLANT 2 ONLINE
- FIXED LEAK ON SPYGLASS
- PAINTED ALL SAFETY POLES THROUGHOUT DISTRICT
- FIXED GATE AT SEWER PLANT
- REPLACED BRAKES ON TRUCK #7
- LANSCAPING CLEAN UP AT PUBLIC WORKS OFFICE
- CLEANED OUT UPPER AND LOWER BUILDING AT 6A AND 6B
- PREPPING AND ORGANIZING FIELD STAFF OFFICE
- POURED CONCRETE AT GYM FOR GENERATOR
- SWEPT STREETS AFTER STORMS
- FILLED POTHoles
- REPLACED ALL HVAC FILTER IN OFFICE AND MULTI PURPOSE BUILDING
- TRIMMED TREES AT Y-23 WELL
- FIXED MUD VALVES AT SEWER PLANT
- JAKE COLE PASSED D-1 EXAM
- LEAK ON BURNING TREE

Parks and Recreation Report:

By Nicole Llere

- Still looking for a Parks and Rec Aid to assist with programs and run open gym.
- Hiring for summer lifeguards (classes have begun don't miss the required classes).
- Tumbling class had a huge turn out.
- Hosted a few more skate days (on non-school days).
- Scholarship dinner will be April 29th 6pm-10pm.
- Working very hard to get everything on Rec Desk with a key tag, key tags are on order and look amazing.
- Spring Boutique and pictures with the Easter bunny March 25th, almost full with vendors.
- The writing workshop had a great turn out with 8 people signed up and more asking about it.
- Working on getting family food truck night going with family games to bring the community together.
- Meeting with the health department March 15th to get our kitchen up and running to sell nachos and hot dogs and other fun food for summer
- Made an amazon wish list which the community has donated so much stuff like blow up screens, foosball tables, summer camp crafts and games. Thank you to all who have already donated!
- Planning on starting Teen night back up.
- Ordered the parks structures for Man O War and Horsetheif Park.
- Working on setting up donations for some skate park equipment for the kids.
- Working on Man O War Park updates per Support Stallion Springs Foundation donations, ordered new Basketball rims and chains getting quotes to repaint the lines and getting horseshoes/pickleball up and running.
- Starting now to plan movies in the park.

