



McCloud Community Services District

220 West Minnesota Avenue P.O. Box 640

McCloud, California 96057

Phone (530) 964-2017 Fax (530) 964-3175 e-mail mcsd@ci.mccloudcsd.ca.us

REGULAR MEETING OF THE BOARD OF DIRECTORS

SCOUT HALL - 405 E. COLOMBERO DRIVE

June 26, 2023 at 6:00 pm

AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

1. Call to Order

2. Pledge of Allegiance

3. Approval of Minutes: Discussion/action regarding approval of the minutes of the Regular Meeting of June 12, 2023.

4. Announcement of Events:

5. Communications:

6. Reports:

A. General Manager- see written report.

B. Finance Officer- see written report.

7. Consent Agenda:

A. Approval of Expenses in the amount of \$140,528.17

8. Old Business:

A. **Discussion/possible action** regarding approval of Application for new services, for both water and sewer hookups on a parcel in the McCloud Springs Ranch Subdivision parallel to Squaw Valley Rd. and north of the Golf Course.

9. New Business:

A. **Discussion/possible action** regarding approval/signatures of the 2023-24 property tax assessments.

B. Discussion/possible action regarding Adopting the 2022-23 budget as a temporary 2023-24 Budget.

C. Discussion/possible action regarding moving an excess amount of \$300,000 from our checking account into our interest earning LAIF account.

D. Discussion/possible action regarding Asset Management & Reserve Plan Spreadsheets.

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11. Adjourn open session

12. Convene a Closed Session:

A. Pursuant to California Government Code §54957.6 -
Public Employee Performance Evaluation: General Manager.

B. Pursuant to California Government Code §54957.6 – gain direction from the Board pertaining to Union negotiations.

13. Reconvene open session and announce any action taken.

14. Adjourn.

MCSD Mission Statement

McCloud Community Services District will strive to provide the full range of municipal services, at a reasonable cost applied consistently to all customers, while maintaining a healthy infrastructure and environmental integrity.

**MINUTES OF A
REGULAR MEETING OF THE BOARD OF DIRECTORS
June 12, 2023 6:00 pm**

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. Three Directors (Richey, Rorke, Hanson.) were present (Trent, Mullins) were absent. Also present were General Manager Amos McAbier, Eli Jones Public Works Superintendent, Finance Officer Jennifer Brunello and District Secretary Sarah Roberts.

1. Call to Order

2. Pledge of Allegiance.

3. Approval of Minutes:

A. Discussion/action regarding approval of the minutes of the Regular Meeting of, May 22nd, 2023.

C. Richey made a motion to approve the minutes of the regular Meeting on May 22nd, 2023; motion seconded by M. Rorke. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent, Mullins.)

4. Announcement of Events: None

5. Communications: None

6. Reports:

A. General Manager-Amos McAbier written report.

B. Finance Officer-Jennifer Brunello written report.

C. Fire Chief-Charlie Miller written report.

D. Public Works Superintendent-Eli Jones written report.

E. Directors-None.

F. Committees-None.

7. Consent Agenda:

A. Approval of Expenses in the amount of \$21,090.24.

C. Richey made a motion to approve expenses in the amount of \$21,090.24; seconded by M. Rorke. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent, Mullins.)

8. Old Business:

A. Discussion/ action regarding the second reading of amendments to Ordinance No. 30.

M. Rorke made a motion to approve the second reading of amendments to Ordinance No. 30; seconded by C. Richey. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent,

Mullins.)

9. New Business:

A. Discussion/action regarding the establishment of an ad hoc committee to research the need for possible future rate increases.

M. Hanson appointed Directors M. Trent and C. Richey for the ad hoc committee to research the need for possible future rate increases.

B. Discussion/ action regarding bank reconciliations and clearing stale dated outstanding checks data in BMS software program.

No action taken.

C. Discussion/ action regarding adoption of resolution No.5, 2023 to enable the District to participate in the California Employers Pension Prefunding Trust (CEPPT).

M. Hanson made a motion adopting resolution No. 5, 2023 to enable the District to participate in the California Employers Pension Prefunding Trust (CEPPT), by contributing \$28,000.00 out of the \$128,000.00 budgeted to CERBT, with the budget to be amended at a later date; motion seconded by M. Rorke. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent, Mullins.)

D. Discussion/action regarding approval of the 2022-23 GASB 75 Actuarial Valuations.

C. Richey made a motion to approve the 2022-23 GASB 75 Actuarial Valuations; seconded by M. Hanson. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent, Mullins.)

E. Discussion/action regarding approval of Lower Elk Springs Categorical Exemption Report

M. Hanson made a motion to approve of the Lower Elk Springs Categorical Exemption Report; seconded by C. Richey. Motion passed with 3 Ayes. (Rorke, Richey, Hanson.) and 2 absent (Trent, Mullins.)

F. Discussion/action regarding approval of Application for new services, for both water and sewer hookups on a parcel in the McCloud Springs Ranch Subdivision parallel to Squaw Valley Rd. and north of the Golf Course.

Tabled

G. Discussion/action regarding reserving use of scout hall for Committee meetings.

Tabled No action taken.

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11. Adjourn open session.

12. Convene a closed session:

B. Pursuant to California Government Code §54957.6 – gain direction from the Board pertaining to Union negotiations.

13. Reconvene open session and announce any action taken.

No Action Taken

14. Adjourn 8:21am

Mick Hanson/President of the Board

Sarah Roberts/Secretary of the Board

MCSO BOARD OF DIRECTORS
General Manager's Report
Date June 26th 2023

AGENDA SUPPORTING DOCUMENT

Agenda Item No.

Current Spring flows 2023 – We will keep the Board and Public updated on these flows. Please note that these flows are at a certain time during the day and do not show the fluctuation from when town is watering their lawns. When we have our SCADA system up and running, we will generate a report that will show these fluctuations and the times that the towns water spikes and decreases during usage.

1-18-2023

Intake Spring – 753 gpm

Elk Springs Combined – 942 gpm

Town Flow- 312 gpm

4-28-2023 11:00 am sunny 78 degrees some people already watering lawns.

Intake Spring – 642 gpm

Elk Springs Combined – 742 gpm

Town Flow- 608 gpm @ 10:00, 887 gpm @11:00, 633 gpm @ 4:30pm

5-2-2023 Rain most of the day.12:00 pm

Intake Spring – 669 gpm

Elk Springs Combined – 691 gpm

Town Flow- 360 gpm

5-15-2023 10:15am

Intake Spring – 827 gpm

Elk Springs Combined – 715 gpm

Town Flow- gpm

5-18-2023 1:53pm

Intake Spring –765 gpm Elk Springs Combined –741 gpm

Town Flow- gpm

5-19-2023 2:10pm

Intake Spring – 774gpm

Elk Springs Combined – 723gpm

Town Flow- 889gpm

6- 9-2023 1:30 PM

Intake Spring – 1192gpm

Elk Springs Combined – 799gpm

Town Flow- 586gpm

6- 22-2023 9:00 AM

Intake Spring – 1949gpm

Elk Springs Combined – 828gpm

Town Flow using- 1661gpm

In the last five weeks we have seen our Intake springs starting to increase, it is now producing a little over 1,100gpm more than the readings taken on 5-19-2023. And in the same time frame we have gained about 100gpm for the combined Elks Spring flows. We are hoping to keep seeing these increases and will continue to record and report.

We have had some higher temperatures lately and it seems that the snow pack melting up higher on the mountain has been able to contribute to the springs flow increases.

MCSO BOARD OF DIRECTORS

Date June 26, 2023

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 6 B Finance Officer's Report

It has been a few very busy weeks, and although we don't have the budget complete yet, I am very close and this project that I have been working on actually solves quite a few issues regarding the budget numbers needed to move forward.

When the RCAC came and did the Rate Study in 2019, they helped develop a Strategic Plan for our sewer, water, and refuse funds. I was reviewing the rate study and have used some of their ideas to create a sheet for each fund that lists all of the District's large assets and shows cost, future cost to replace, age of asset, remaining life of asset, and it also shows three options we can choose from to help pay for each asset's replacement if we used a grant, got a loan or paid cash. It shows how much we would need to put into reserves each year, as well as reallocating all of the reserve funds into the following more useful categories:

1. Committed Rate Study Reserves (RCAC), which is the revenue from the rate increase.
2. Operating Reserves 5-year Plan.
3. Emergency Capital Reserves
4. Contingency Cash Reserves
5. Winter Storm Disaster Fund
6. OPEB/CERBT/CEPPT
7. Ambulance Fund
8. Strike Team Equipment Repair & Future Wages.

After attending the Asset Management & Capital Improvement Planning workshop by RCAC, I learned a lot about the need to plan for large assets and/or systems to fail, and the need to put away reserves to pay for these assets when they either fail or are old and need to be replaced. Since the interest rate has recently increased, we are earning a substantial amount of interest on the LAIF account. This is a great time to add more money to it and earn more. When it just sits in our operating account it earns nothing. Currently we earn about \$96,000 per year (a little over \$8000 a month), and interest rates keep climbing.

This project achieves a number of things, one being our outdated Reserve Policy No. 3025 & Appendix A (included in agenda). If you look at Appendix A, it is incomplete and makes no sense. For example, water main replacements & water equipment replacement have \$0 in them. The District has been dealing with leaks and other issues recently, and the distribution system may need to be replaced in the near future, which is one of the most expensive assets to replace. Another issue is on the last page of Appendix A, there are several very old loans/grants that have been paid and mandatory reserve requirements are no longer needed. With Board approval, this money can be freed up and reallocated to areas that need more reserves, as well as to replenish the depleted water fund and the winter storm fund.

While attending the RCAC training last week, I was informed that the state is saying that in the future, grants are not going to be as available as they have been, so building up reserves is highly recommended. The proposed spreadsheet will help streamline the Reserve Policy, save time in preparing the budget and calculating depreciation, makes the next rate study and/or audit much simpler, and will serve as a living document & tool well into the future.

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11632		1016 ALLSTAR Fire Equipment, Inc.	3,045.49						
		XD Monitor & Rapid Attack Nozzle purchased with Proj 22 (Eq for Fire Volunteers) monies							
	247968	05/31/23 Ram XD Monitor	2,497.02		0170	1040 403000	400	22	101000
	247968	05/31/23 Rapid Attack Nozzle	548.47		0170	1040 403000	400	22	101000
		Total for Vendor:	3,045.49						
11629		15 BROOKS COMPLETE AUTO REPAIR INC.	59.06						
		New inner tube-Backhoe flat repair							
	101954	06/07/23 Tube in Backhoe flat tire 1/4t	19.68*		169	1090 403000	530		101000
	101954	06/07/23 Tube in backhoe flat tire 1/4t	19.68*		169	2000 403000	530		101000
	101954	06/07/23 Tube in backhoe flat tire 1/4t	19.70*		169	3000 403000	530		101000
		Total for Vendor:	59.06						
11631		424 CABITTO'S SMALL ENGINE REPAIR	100.55						
		Chain Saw Repair							
	12504	06/09/23 Chain Saw Repair 1/4th	33.52		3526	1090 403000	520		101000
	12504	06/09/23 Chain Saw Repair 1/4th	33.52		3526	2000 403000	520		101000
	12504	06/09/23 Chain Saw Repair 1/4th	33.51		3526	3000 403000	520		101000
		Total for Vendor:	100.55						
11624		1140 Daniel Fay	28.20						
		Reimb. Dump Fees incurred - fire station clean up day							
	BlkButSite	06/10/23 Remb station-clean-up-dump	28.20*		3742	1040 405000	700		101000
		Total for Vendor:	28.20						
		*** Claim from another period (5/23) ****							
11622		460 DEPT. OF JUSTICE	64.00						
		May 2023 Employment Fingerprint Apps							
	662234	06/05/23 Employment Fingerprint Apps	32.00*		0167	5004 402000	345		101000
	662234	06/05/23 Employment Fingerprint Apps	32.00*		0167	1010 402000	345		101000
		Total for Vendor:	64.00						
		*** Claim from another period (5/23) ****							
11619		71 FIRST BANKCARD - DIRECTORS 2	1,328.64						
		May 2023 Credit Card Activity							
	BowWowWste	05/15/23 Dog Waste Bags for Park	278.84		SARAH	1070 403000	400		101000
	ActgTools	05/18/23 Intangible Asset Val'n Cour	28.00		JENNIF	1010 402000	350		101000

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
		USPS Store 05/24/23 Personalized Stamped Envel	769.80*		SARAH	1010 403000	411		101000
		USPS 05/25/23 4 rolls 1st class stamps	252.00*		SARAH	1010 403000	411		101000
		Total for Vendor:	1,328.64						
		*** Claim from another period (5/23) ****							
11620		70 FIRST BANKCARD - DISTRICT CARD	711.02						
		May 2023 District Credit Card Activity							
		MSFT 05/20/23 IT Services	230.00*		MNTHLY	1010 402000	396		101000
		OWPSACSTAT 05/22/23 Course-Wtr Dist'n Sys Oper	201.25		251	3000 402000	350		101000
		CHEVRON 05/25/23 F-150 Fuel-get Water Samples	66.06		ELI	3000 403000	430		101000
		Reginatos 06/02/23 Backloader 32gal Diesel 22,	150.00		JERRY	1090 403000	420		101000
		McClid Mkt 05/25/23 Water Sample Supplies (Bags	13.71*		253	3000 403000	400		101000
		UEI WtrPrg 06/06/23 Enroll-Train'g-Eli & Carlo	50.00		166	3000 402000	350		101000
		Total for Vendor:	711.02						
		*** Claim from another period (5/23) ****							
11621		1242 MCCLOUD HEALTHCARE CLINIC, INC.	540.00						
		Employment Physicals							
		142K25248 06/01/23 Pat185978 Work Rel'd Physic	180.00*			5004 402000	345		101000
		142K25248 06/01/23 Pat 202253 Wrk Rel'd Physic	180.00*		0165	1010 402000	345		101000
		142K25248 06/01/23 Pat 206254 Wrk Rel'd Physic	180.00*			5004 402000	345		101000
		Total for Vendor:	540.00						
		*** Claim from another period (5/23) ****							
11634		1239 PACE SUPPLY CORP	550.19						
		Grade Rings							
		288619589 05/25/23 Grade Rings	550.19		171	2000 403000	400		101000
11635		1239 PACE SUPPLY CORP	283.09						
		Repair Clamps							
		288681329 06/19/23 Repair Clamps	288.87*		171	3000 403000	400		101000
		288681329 06/19/23 Less Disc if Pd by 7/10	-5.78*		171	3000 403000	400		101000
		Total for Vendor:	833.28						
		*** Claim from another period (5/23) ****							
11623		126 PACIFIC POWER - 007 4 STREET	1,658.57						
		May 2023 Street Light Power							
		May2023 06/02/23 Street Light Power	1,658.57			1060 403000	450		101000
		Total for Vendor:	1,658.57						

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11633		140 SDRMA	129,943.46						
		(Prepaid) Worker's Compensation Program Year 2023-24	\$23,420.08						
		(Prepaid) Property/Liability Program Year 2023-24	\$106,523.38						
	73489	05/25/23 W/C General 23-24	5,171.42			1010 101300			101000
	73489	05/25/23 W/C Directors 23-24	68.26			1020 101300			101000
	73489	05/25/23 W/C Fire 23-24	3,938.36			1040 101300			101000
	73489	05/25/23 W/C Alleys 23-24	1,105.06			1050 101300			101000
	73489	05/25/23 W/C Parks 23-24	2,479.95			1070 101300			101000
	73489	05/25/23 W/C Library 23-24	16.86			1080 101300			101000
	73489	05/25/23 W/C Refuse 23-24	3,083.87			1090 101300			101000
	73489	05/25/23 W/C Sewer 23-24	2,634.95			2000 101300			101000
	73489	05/25/23 W/C Water 23-24	4,921.35			3000 101300			101000
	73928	06/19/23 Prop/Liab Ins General 23-24	45,148.42			1010 101300			101000
	73928	06/19/23 Prop/Liab Ins Fire 23-24	13,574.81			1040 101300			101000
	73928	06/19/23 Prop/Liab Ins Alleys 23-24	3,959.97			1050 101300			101000
	73928	06/19/23 Prop/Liab Ins Parks 23-24	3,901.52			1070 101300			101000
	73928	06/19/23 Prop/Liab Ins Library 23-24	325.99			1080 101300			101000
	73928	06/19/23 Prop/Liab Ins Refuse 23-24	10,390.21			1090 101300			101000
	73928	06/19/23 Prop/Liab Ins Sewer 23-24	9,870.69			2000 101300			101000
	73928	06/19/23 Prop/Liab Ins Water 23-24	19,351.77			3000 101300			101000
		Total for Vendor:	129,943.46						
11630		169 SOLANOS HOME IMPROVEMENT CNTR	361.46						
		Supplies for Upper to Lower Elk Springs Project \$68.71; Employee Clothing Allowance \$172.75; Asphalt Saw Rental \$120.00							
	316627	06/13/23 Polly Film, Packing Tape	69.40*		3525	5005 403000	400		101000
	316627	06/13/23 Less Discount if paid by 10th	-0.69*		3525	5005 403000	400		101000
	317090	06/21/23 EE Clothing Allow-Glynn-Pants	43.19*		173	1050 402000	360		101000
	317090	06/21/23 EE Clothing Allow-Glynn-Pants	43.19*		173	1090 402000	360		101000
	317090	06/21/23 EE Clothing Allow-Glynn-Pants	43.19*		173	2000 402000	360		101000
	317090	06/21/23 EE Clothing Allow-Glynn-Pants	43.18*		173	3000 402000	360		101000
	40373	06/21/23 Asphalt Saw Rental	121.21*		173	3000 402000	300		101000
	40373	06/21/23 Less Discount if paid by 10th	-1.21*		173	3000 402000	300		101000
		Total for Vendor:	361.46						

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11628		1240 VALLEY PACIFIC PETROLEUM	1,438.95						
	Vehicle Fuel	6/1/23-6/15/23							
	CL23642075	06/15/23 Fire Eng 1712 6/7/23	87.37			1040 403000	420		101000
	CL23642075	06/15/23 Gas Cans-Fire Eng 1712 6/9	8.08			1040 403000	430		101000
	CL23642075	06/15/23 Fire Eng 1717 6/5/23 41,71	136.52			1040 403000	420		101000
	CL23642075	06/15/23 Fire Eng 1717 6/7/23 41,96	92.94			1040 403000	420		101000
	CL23642075	06/15/23 Fire WtTahoe 6/2/23	78.75			1040 403000	430		101000
	CL23642075	06/15/23 Fire WtTahoe 6/6/23 150,27	83.42			1040 403000	430		101000
	CL23642075	06/15/23 Fire WtTahoe 6/10/23	100.36			1040 403000	430		101000
	CL23642075	06/15/23 Fire RdTahoe 6/2/23	56.01			1040 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/5/23 88,444mi 1/	34.31*			1090 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/5/23 88,444mi 1/	34.81*			2000 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/5/23 88,444mi 1/	34.81			3000 403000	430		101000
	CL23642075	06/15/23 F350 6/8/23 71,888mi 1/4th	42.39*			1090 403000	430		101000
	CL23642075	06/15/23 F350 6/8/23 71,888mi 1/4th	59.95*			2000 403000	430		101000
	CL23642075	06/15/23 F150 6/8/23 71,888mi 1/4th	59.95			3000 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/14/23 88,689mi 1	36.44*			1090 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/14/23 88,689mi 1	36.44*			2000 403000	430		101000
	CL23642075	06/15/23 SlvrTrk 6/14/23 88,689mi 1	36.43			3000 403000	430		101000
	CL23642075	06/15/23 Side Loader 6/12/23 27,800	167.28			1090 403000	420		101000
	CL23642075	06/15/23 Fire DdgRam 6/1/23 117,785	83.02			1040 403000	430		101000
	CL23640275	06/15/23 Fire Medic 17 6/5/23 34,86	60.91			1040 403000	420	20	101000
	CL23640275	06/15/23 Fire Medic 17 6/10/23 35,0	108.76			1040 403000	420	20	101000
		Total for Vendor:	1,438.95						
		*** Claim from another period (5/23) ****							
11618		255 VERIZON WIRELESS - MCSD	415.49						
	May 2023	Cell Phone Service							
	9936258011	06/01/23 Phone Services	217.86*			1010 402000	320		101000
	9936258011	06/01/23 PWS, ON CALL, GM PHONE	97.85*			1010 402000	320		101000
	9936258011	06/01/23 Fire Chief Phone	32.63			1040 402000	320		101000
	9936258011	06/01/23 Ambulance	67.15			1040 402000	320	20	101000
		Total for Vendor:	415.49						
		# of Claims	15	Total:	140,528.17	# of Vendors	14		

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$52,127.35
1020 DIRECTORS	
101000 Operating Cash	\$68.26
1040 FIRE	
101000 Operating Cash	\$21,582.78
1050 ALLEYS	
101000 Operating Cash	\$5,108.22
1060 LIGHTS	
101000 Operating Cash	\$1,658.57
1070 PARKS	
101000 Operating Cash	\$6,660.31
1080 LIBRARY	
101000 Operating Cash	\$342.85
1090 REFUSE	
101000 Operating Cash	\$14,000.89
2000 SEWER	
101000 Operating Cash	\$13,283.42
3000 WATER	
101000 Operating Cash	\$25,234.81
5004 Safer Grant	
101000 Operating Cash	\$392.00
5005 Upper to Lower Elk Springs Project	
101000 Operating Cash	\$68.71
Total:	\$140,528.17

06/23/23
10:56:29

MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval Signature Page
For the Accounting Period: 6 / 23

Page: 6 of 6
Report ID: AP100A

The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson

Reviewed by: _____

Claims Total: \$140,528.17

Signature #2

Signature #4

Signature #3

Signature #5

**McCLOUD COMMUNITY SERVICES DISTRICT
WATER SERVICE PERMIT APPLICATION-NEW SERVICE**

Please complete this document and the attached Fixture Count Form. Return both to:

**MCS D
P.O. Box 640
McCloud, California 96057**

Physical Address: 049-031-130 **County Permit #** _____

Owner: Robert and Karen Dais **APN:** _____

Mailing Address: 81 Hood Road
City Underwood
State Washington
Zip 98651

<i>Section to be completed by District</i>
Date Received:
Permit # Issued:
Applicant Notified:

Telephone: (541) 490-4875

Contractor: Dave Camp Construction - McCloud, California

Construction Planned to Begin on (Date): July 2023

Description of Work: Connect water line, leading into the property to main District Water line. Connect Sewer line into the property to service line on Squaw Valley Road

Owner authorization to enter property for required inspection(s):	Robert Dais
--	--------------------

Signature

NOTICE **This permit application is not an approval to proceed with any work until such time as you have obtained the stamped District permit.**

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of laws and ordinances governing this type of work will be complied with whether specified herein or not. The granting of a permit does not presume authority to violate or cancel the provisions of any other state or local law regulating construction or the performance of construction.

Robert Dais	<u>June 5, 2023</u>
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Signature of Property Owner or Agent

Date

McCLOUD COMMUNITY SERVICES DISTRICT
WATER SERVICE PERMIT APPLICATION - FIXTURE COUNT FORM

Please list below all currently planned and anticipated future water using fixtures on the property. This information will be used by the District to calculate the appropriately sized water service line to serve your property. Water rates are based on the size of water service line serving your property, so be sure to accurately list these fixtures, however, do not underestimate as the customer is responsible for the cost of installation of a larger service line if required in the future.

Fixture Type	Number of Fixtures
Bathtub	2
Kitchen Sink	2
Wash Sink (each set of faucets)	4
Laundry Sink	1
Shower Head (Shower only)	2
Water Closet (toilet) Flush Valve (Commercial)	
Water Closet (toilet) Tank Type (Residential)	2
Dishwasher 1/2 inch connection	1
Dishwasher 3/4 inch connection	
Washing Machine 1/2 inch connection	1
Washing Machine 3/4 inch connection	
Outside Hose Bibs 1/2 inch	
Outside Hose Bibs 3/4 inch	5
Other:	
Fire Sprinkler System - Requires 1" meter service	

Irrigation

Approximate square footage of irrigated lawn: 2000 sq ft

Type of Irrigation (Circle One): Spray (Pop-Up, Non-Rotating)
Rotary (Rainbird or Toro Style)

*Department of Real Estate
of the
State of California*

**FINAL SUBDIVISION PUBLIC REPORT
STANDARD**

In the matter of the application of

MCCLOUD MEADOW RANCH, INC.
a California Corporation

FILE NO.: 144009SA-A01

ISSUED: MAY 22, 2014

AMENDED &
RENEWED: JULY 24, 2019

EXPIRES: JULY 23, 2024

for a Final Subdivision Public Report on

McCloud Springs Ranch Subdivision
Tract No. 1193

DEPARTMENT OF REAL ESTATE

by 

Shane McLatchey

SISKIYOU COUNTY, CALIFORNIA

CONSUMER INFORMATION

- This report is not a recommendation or endorsement of the subdivision; it is informative only.**
- Buyer or lessee must sign that (s)he has received and read this report.**
- A copy of this subdivision public report along with a statement advising that a copy of the public report may be obtained from the owner, subdivider, or agent at any time, upon oral or written request, *must* be posted in a conspicuous place at any office where sales or leases or offers to sell or lease interests in this subdivision are regularly made. [Reference Business and Professions (B&P) Code Section 11018.1(b)]

This report expires on the date shown above. All material changes must be reported to the Department of Real Estate. (Refer to Section 11012 of the B&P Code; and Chapter 6, Title 10 of the California Administrative Code, Regulation 2800.) Some material changes may require amendment of the Public Report; which Amendment must be obtained and used in lieu of this report.

Section 12920 of the California Government Code provides that the practice of discrimination in housing accommodations on the basis of race, color, religion, sex, marital status, domestic partnership, national origin, physical handicap, ancestry, gender identity, gender expression, sexual orientation, familial status, source of income, disability, or genetic information is against public policy.

Under Section 125.6 of the B&P Code, California real estate licensees are subject to disciplinary action by the Real Estate Commissioner if they discriminate or make any distinction or restriction in negotiating the sale or lease of real property because of the race, color, sex, religion, ancestry, national origin, disability, medical condition, genetic information, marital status, sexual orientation, or physical handicap of the client. If any prospective buyer or lessee believes that a licensee is guilty of such conduct, (s)he should contact the Department of Real Estate.

Read the entire report on the following pages before contracting to buy or lease an interest in this subdivision.

THIS REPORT COVERS LOTS 1 THROUGH 10.

SPECIAL INTEREST AREAS IN THIS FINAL SUBDIVISION PUBLIC REPORT: YOUR ATTENTION IS ESPECIALLY DIRECTED TO THE PARAGRAPH(S) BELOW ENTITLED: USES/ZONING/HAZARD DISCLOSURES, TITLE, TAXES, FINANCING, PURCHASE MONEY HANDLING, AND UTILITIES AND OTHER SERVICES.

IN ADDITION TO THESE AREAS IT IS IMPORTANT TO READ AND THOROUGHLY UNDERSTAND THE REMAINING SECTIONS SET FORTH IN THIS FINAL SUBDIVISION PUBLIC REPORT PRIOR TO ENTERING INTO A CONTRACT TO PURCHASE.

BEFORE SIGNING, YOU SHOULD READ AND THOROUGHLY UNDERSTAND ALL SALES CONTRACT AND LOAN DOCUMENTS. IF YOU DO NOT UNDERSTAND THE TERMS OF YOUR CONTRACT OR LOAN DOCUMENTS, YOU MAY WISH TO CONSIDER CONSULTING WITH YOUR OWN ATTORNEY BEFORE ENTERING INTO A CONTRACT TO PURCHASE THE PROPERTY.

THE USE OF THE TERM "PUBLIC REPORT" SHALL MEAN AND REFER TO THIS FINAL PUBLIC REPORT.

OVERVIEW OF SUBDIVISION

Location: This subdivision contains 93 acres divided into 10 lots and is located at Squaw Valley Road and State Highway 89 in the County of Siskiyou approximately 12 miles west of Mt. Shasta, California.

Interest to be Conveyed: You will receive fee title to a specified lot.

SUBDIVIDER AND PURCHASER OBLIGATIONS: IF YOU PURCHASE FIVE OR MORE SUBDIVISION LOTS FROM THE SUBDIVIDER, THE SUBDIVIDER IS REQUIRED TO NOTIFY THE REAL ESTATE COMMISSIONER OF THE SALE. IF YOU INTEND TO SELL YOUR INTERESTS OR LEASE THEM FOR TERMS LONGER THAN ONE YEAR, YOU ARE REQUIRED TO OBTAIN AN AMENDED FINAL PUBLIC REPORT BEFORE YOU CAN OFFER THE INTERESTS FOR SALE OR LEASE.

NOTWITHSTANDING ANY PROVISION IN THE PURCHASE CONTRACT TO THE CONTRARY, A PROSPECTIVE BUYER HAS THE RIGHT TO NEGOTIATE WITH THE SELLER TO ALLOW AN INSPECTION OF THE PROPERTY BY THE PURCHASER OR THE PURCHASER'S DESIGNEE UNDER TERMS MUTUALLY AGREEABLE TO THE PROSPECTIVE BUYER AND SELLER.

USES/ZONING/HAZARD DISCLOSURES

The subdivider has set forth below references to various uses, zoning, hazards and other matters based on information from a variety of sources. You should independently verify the information regarding these matters, as well as all other matters that may be of concern to you regarding the subdivision and all existing, proposed or possible future uses adjacent to or in the vicinity of the subdivision. At the

time this Public Report was issued, some of the land uses that surround the subdivision include, but are not limited to, the following:

Zoning:

North – Residential
South – Golf Course
East – Timber Preserve Zone
West – Timber Preserve Zone/Residential

Uses: The subdivider advises as follows regarding surrounding property uses:

- Golf Course directly south

Hazards: The subdivider advises that the following hazards or unusual conditions exist within or near this development:

- Timber Land Production to the west and east.

The subdivider has advised that all or portions of the subdivision subject to this Public Report are located within a *Special Flood Hazard Area* as designated by the Federal Emergency Management Agency. Additionally, the subdivider has advised that prospective purchasers within this Area will be provided a separate disclosure required under Government Code Section 8589.3.

The subdivider has advised that all or portions of the subdivision subject to this Public Report are located within an *Area of Potential Flooding* as shown on an inundation map. Additionally, the subdivider has advised that prospective purchasers within this Area will be provided a separate disclosure required under Government Code Section 8589.4.

The subdivider has advised that all or portions of the subdivision subject to this Public Report are located within a *State Responsibility Area* (wildland area that may contain substantial forest fire risks and hazards) as determined by the California State Board of Forestry. Additionally, the subdivider has advised that prospective purchasers within this Area will be provided a separate disclosure required under Public Resources Code Section 4136.

If any disclosure, or any material amendment to any disclosure, required to be made by the subdivider regarding this natural hazard is delivered after the execution of an offer to purchase, the purchaser shall have three days after delivery in person or five days after delivery by deposit in the mail to terminate the offer by delivery of a written notice of termination to the subdivider or the subdivider's agent.

If your lot is located within one or more Statutory Natural Hazard Areas, your ability to further develop the real property, to obtain insurance, or to receive assistance after a disaster may be affected. You should therefore contact your lender and insurance

carrier for more information regarding types of insurance and costs to cover your property.

If any disclosure, or any material amendment to any disclosure, required pursuant to Civil Code Section 1103 et seq, is delivered after the execution of an offer to purchase, the purchaser shall have three days after delivery in person and five days after delivery by deposit in the mail to terminate the offer by delivery of a written notice of termination to the subdivider or subdivider's agent.

PURCHASERS SHOULD FAMILIARIZE THEMSELVES WITH THE SURROUNDING AREAS OF THE SUBDIVISION BEFORE SIGNING A PURCHASE AGREEMENT/CONTRACT.

TITLE

Preliminary Report: A preliminary report will be issued by the title insurer to reflect those items that affect the condition of title. You are encouraged to request a copy of this preliminary report for review of those items that affect the lot you are purchasing. Those items typically shown include, but are not limited to, general and special taxes, easements, mechanic liens, monetary encumbrances, trust deeds, utilities, rights-of-way and CC&Rs. In most instances, copies of documents can be provided to you upon request. Additionally, the preliminary report shows title, among other things, to be subject to the following:

The terms and provisions contained in the document entitled "McCloud Springs Ranch Roadway Easement and Maintenance Agreement" recorded April 23, 2014 as Instrument No. 14-0003216 of Official Records.

A note appears on the final recorded map, among other things, as follows:

At the time of building permit issuance for each lot in the subdivision, a payment in the amount of \$675 shall be paid to the Siskiyou County Road Department to off-set the impacts of the development to the condition of Squaw Valley Road and its long-term maintenance requirements.

Easements: Easements for utilities, sewer, private road, ingress and egress, waterline, storm drain, trail and other purposes are shown on the Title Report and Subdivision Map recorded in the Office of the Siskiyou County Recorder, Book 8 of Maps at page 71.

Adjustments to the original subdivision map(s) may also be recorded. You may ask the subdivider about such changes. If you purchase a lot subject to said adjustment, this information will be included in your title policy.

Restrictions (CC&Rs): This subdivision is subject to CC&Rs recorded April 23, 2014 in the Office of the Siskiyou County Recorder as Instrument No. 14-0003215 of Official Records, which includes among other provisions, the following (see next page):

Use Restrictions, Improvements to Lots and Residences, Maintenance of Property, Property Disclosures, Easements, Enforcement, Protection of Mortgagees, Declarant's Development Right, Amendment and General Provisions.

FOR INFORMATION AS TO YOUR OBLIGATIONS AND RIGHTS, YOU SHOULD READ THE CC&Rs. THE SUBDIVIDER MUST MAKE THEM AVAILABLE TO YOU.

Mineral Rights: You will not own the mineral, oil and gas rights under your land. These have been reserved as per your grant deed as follows:

EXCEPTING AND RESERVING ALL OIL, GAS, MINERALS AND OTHER VALUABLE DEPOSITS OF EVERY DESCRIPTION IN, ON, UNDER OR THAT MAY BE PRODUCED FROM THE ABOVE DESCRIBED PROPERTY, AS RESERVED BY CHAMPION REALTY CORPORATION, A DELEWAR CORPORATION IN THE GRANT DEED RECORDED NOVEMBER 1, 1993 AS DOCUMENT NO. 93014519.

The right to surface entry has not been waived, and the owners of the mineral rights may enter upon the land at some future date to extract minerals, etc. This right could affect your ability to obtain financing for building on your property.

TAXES

Regular Taxes: The maximum amount of any tax on real property that can be collected annually by counties is 1% of the full cash value of the property. With the addition of interest and redemption charges on any indebtedness, approved by voters prior to July 1, 1978, the total property tax rate in most counties is approximately 1.25% of the full cash value. In some counties, the total tax rate could be well above 1.25% of the full cash value. For example, an issue of general obligation bonds previously approved by the voters and sold by a county water district, a sanitation district or other such district could increase the tax rate.

For the purchaser of a lot in this subdivision, the full cash value of the lot will be the valuation, as reflected on the tax roll, determined by the county assessor as of the date of purchase of the lot or as of the date of completion of an improvement on the lot if that occurs after the date of purchase.

Notice of Your Supplemental Property Tax Bill

California property tax law requires the assessor to revalue real property at the time the ownership of the property changes. Because of this law, you may receive one or two supplemental tax bills, depending on when your loan closes. The supplemental tax bills are not mailed to your lender. If you have arranged for your property tax payments to be paid through an impound account, the supplemental tax bills will not be paid by your lender. It is your responsibility to pay these supplemental bills directly to the tax collector. If you have any questions concerning this matter, please call your local tax collector's office.

Special Taxes and Assessments: This subdivision lies within the boundaries of the following Districts and is subject to any taxes, assessments, and obligations thereof:

- McCloud Community Services District
 - Current assessment for fire and ambulance services (\$76.68).
 - Current assessment for park and recreation management (\$56.06).
 - Current assessment for library services (\$8.06).
- College of the Siskiyou Series A-C Bond - .033000% of assessed property value.
- Siskiyou Union High School District - .029500% of assessed property value

This subdivision lies within the boundaries of the CSA #3 District and is subject to any taxes, assessments, and obligations thereof. This district was formed to provide ambulance services. The District budget for each fiscal year will be based upon the actual costs provided for in the awarded contract for these services. This means assessments can fluctuate from year to year as contracts expire. As of the date of this Public Report, assessment for each lot within this development will be \$2.00. The administration of this district will be provided by the County of Siskiyou.

The buyer has five days after delivery of these Notices by deposit in the mail, or three days after delivery of any Notice in person, to terminate the purchase agreement/contract by giving written notice of that termination to the owner, subdivider, or agent selling the property.

FINANCING

Pursuant to Civil Code Sections 2956 through 2967, inclusive, subdivider and purchasers must make certain written disclosures regarding financing terms and related information. The subdivider will advise purchasers of disclosures needed from them, if any.

If your purchase involves financing, a form of deed of trust and note will be used. The provisions of these documents may vary depending on the lender selected. These documents may contain the following provisions:

Acceleration Clause: This is a clause in a mortgage or deed of trust which provides that if the borrower (trustor) defaults in repaying the loan, the lender may declare the unpaid balance of the loan immediately due and payable.

Due-On-Sale Clause: If the loan instrument for financing your purchase of an interest in this subdivision includes a due-on-sale clause, the clause will be automatically enforceable by the lender when you sell the property. This means that the loan will not be assumable by a purchaser without the approval of the lender. If the lender does not declare the loan to be all due and payable on transfer of the property by you, the lender is nevertheless likely to insist upon modification of the terms of the instrument as a condition to permitting assumption by the purchaser. The lender will almost certainly insist upon an increase in the interest rate if the prevailing interest rate at the time of the proposed sale of the property is higher than the interest rate of your promissory note.

Balloon Payment: This means that your monthly payments are not large enough to pay off the loan, with interest, during the period for which the loan is written and that at the end of the loan period, you must pay the entire remaining balance in one payment. If you are unable to pay the balance and the remaining balance is a sizeable one, you should be concerned with the possible difficulty in refinancing the balance. If you cannot refinance or sell your property, or pay off the balloon payment, you will lose your property.

Prepayment Penalty: This means that if you wish to pay off your loan in whole or in part before it is due, you must, in addition, pay a penalty.

Late Charge: This means that if you fail to make your installment payment on or before the due date, or within a specified number of days after the due date, you, in addition, must pay a penalty.

Adjustable Rate Loan: The subdivider may assist you in arranging financing from a federal or state regulated lender which will make loans that allow the interest rates to change over the life of the loan. An interest rate increase ordinarily causes an increase in the monthly payment that you make to the lender. The lender will provide you with a disclosure form about the financing to assist you in evaluation of your ability to make increased payments during the term of the loan. This disclosure form will be furnished to you at the time you receive your loan application and before you pay a nonrefundable fee.

BEFORE AGREEING TO ANY FINANCING PROGRAM OR SIGNING ANY LOAN DOCUMENTS, YOU SHOULD READ AND THOROUGHLY UNDERSTAND ALL THE PROVISIONS CONTAINED IN THE LOAN DOCUMENTS.

PURCHASE MONEY HANDLING

The subdivider must impound all funds (purchase money) received from you in an escrow depository until legal title is delivered to you. [Refer to Business and Professions Code Sections 11013, 11013.1, and 11013.4(a)]

If the escrow has not closed on your lot within twelve (12) months of the date of your purchase agreement acceptance, you may request the return of your purchase money deposit.

THE SUBDIVIDER HAS NO FINANCIAL INTEREST IN THE ESCROW COMPANY WHICH IS TO BE USED IN CONNECTION WITH THE SALE OR LEASE OF LOTS IN THIS SUBDIVISION.

SOILS AND GEOLOGIC CONDITIONS

Soils and filled ground information is available at Siskiyou County Community Development Department at 806 South Main Street, Yreka, CA 96097

CALIFORNIA IS SUBJECT TO GEOLOGIC HAZARDS SUCH AS LANDSLIDES, FAULT MOVEMENTS, EARTHQUAKE SHAKING, RAPID EROSION OR SUBSIDENCE. THE UNIFORM BUILDING CODE, APPENDIX CHAPTER 33, PROVIDES FOR LOCAL BUILDING OFFICIALS TO EXERCISE PREVENTIVE MEASURES DURING GRADING TO ELIMINATE OR MINIMIZE DAMAGE FROM SUCH GEOLOGIC HAZARDS. THIS SUBDIVISION IS LOCATED IN AN AREA WHERE SOME OF THESE HAZARDS MAY EXIST. SOME CALIFORNIA COUNTIES AND CITIES HAVE ADOPTED ORDINANCES THAT MAY OR MAY NOT BE AS EFFECTIVE IN THE CONTROL OF GRADING AND SITE PREPARATION.

PURCHASERS MAY CONTACT THE SUBDIVIDER, THE SUBDIVIDER'S ENGINEER, THE ENGINEERING GEOLOGIST AND THE LOCAL BUILDING OFFICIALS TO DETERMINE IF THE ABOVE-MENTIONED HAZARDS HAVE BEEN CONSIDERED AND IF THERE HAS BEEN ADEQUATE COMPLIANCE WITH APPENDIX CHAPTER 33 OR AN EQUIVALENT OR MORE STRINGENT GRADING ORDINANCE DURING THE CONSTRUCTION OF THIS SUBDIVISION.

UTILITIES AND OTHER SERVICES

Water: The McCloud Community Services District advises as follows by letter dated May 23, 2019, in part, as follows:

1. Yes, the project is in our water service supply area and water is available for these lots.
2. The main water lines are complete. Service lines must be completed by each lot owner prior to water service. The hook up fees are \$5,000.00 per each lot – this does not include any labor or materials cost to get water to a lot, its just the buy in fee for the water service. Monthly bills are charged according to line size.
3. Our system has plenty of water available for normal use and fire suppression for these lots. There is a 6" main water line with fire hydrants installed running parallel to Squaw Valley Road which is adjacent to most the lots. Lot number 9 has a sewer and water easement deeded for utility services. This water line can be tapped into for water supply.
4. All these lots will have MCSD water. The exceptions are that the hookup fees per lot must be paid in full before they can be hooked up. All approved by the MCSD or the MCSD can be hired if available to install water lines. The property owner is responsible for providing all building materials and must conform to our specifications and details for water lines. The property owner is responsible for providing all building materials and must conform to our specifications and details for water line installation.
5. Our water is potable. We are proud to provide (rare) natural spring water that is so pure that it does not need to be treated with any chemicals or go through a filtering process. As deemed by the State of California, our water is tested monthly and conforms to state regulations.

6. Our fees are as follows:

One-time connection fee - \$5,000 per lot.

Any new construction is required to install a meter at owners' expense, but we do not charge by meters yet.

Monthly charges are currently by line size – example ¾" water line to a residence is \$40.00 per month. Bigger line sizes increase price. No limit to water use until the state requires us to meter our residential water connections.

Stand by fee - \$142.00 annually or \$11.83 monthly. This fee applies after the \$5,000.00 water connection fee has been paid but before the connection to supply water has been made. After water connection is made it's a flat \$40.00 per month and you cannot go back to a standby fee.

Sewage Disposal: Sewer service to each lot in this subdivision will be provided by the McCloud Community Services District. (Approximately \$40/month sewer service fee)

You will be required to pay costs for hook-up to sewer service. The subdivider estimates the hook-up fees to be \$5,000.00.

Subdivider's engineer provides the following information by letter dated 2/28/2014, in part, as follows:

“..Note: Forced Sewer Main Information for 5 Lots of Subdivision

A shared common 3-inch Schedule 80 PVC sewer forced main in the trail easement along Squaw Valley Road is a common pipeline STEP system for the benefit of the 5 lots. The pipeline is approximately 1940 feet long and extends into a manhole. It has an isolation valve and cleanout for maintenance. The 5 lots that would use it for wastewater discharge to the McCloud Community Services District Manhole would have their own separate pump system that would pump into the common line. Maintenance for the line is estimated at \$96 per year per lot for a total of \$480 per year. Maintenance is recommended every year to inspect the system for leaks and flush if needed. A reserve account should be started with the extra unused amount for capital repairs or system replacement.”

Gas: The subdivider advises as follows: "Natural gas not available"

Electricity: Pacific Power – Phone: (888) 221-7070

Telephone: Frontier Communications – Phone: (844) 730-5922

Building Permit: If you purchase a vacant lot within this subdivision, you will be required to obtain a building permit and pay all applicable fees prior to construction. These fees may include, but may not be limited to the following: schools, sewer, water, drainage, traffic mitigation, park, infrastructure, etc. Vacant lot purchasers should

contact the local building and planning departments for the current list of fees and other requirements prior to purchasing a lot. Purchasers of vacant lots should realize, however, that these fees and requirements could change.

Fire Protection: McCloud Fire Department provides by letter dated March 11, 2019, in part, as follows:

- a. The McCloud Fire Department is located at 319 Tucci Avenue in the town of McCloud. It is approximately 1.5 miles to the furthest driveway access as delineated on your map you submitted for reference.
- b. The source of water for fire protection in the area is provided by a municipal water system with fire hydrants. The system is composed of 6" main lines, and each hydrant is capable of flowing approximately 1000 g.p.m.
- c. Services provided by the McCloud Fire Department are as follows:
 1. Structural fire suppression.
 2. EMS treatment and transport.
 3. Technical rescue (vehicle entrapment, structural collapse, etc.)
 4. Hazardous materials response at the First Responder Operational level.
 5. Wildland fire suppression in a support role with CAL-FIRE (CAL-FIRE has primary jurisdiction for wildland fire response in the community).
- d. The community is located within a Moderate Fire Hazard Severity Zone as defined by CAL-FIRE. The community is surrounded by a Very High Fire Severity Zone, with shaded fuel breaks separating the community from the Very High Fire Hazard Severity Zone. The department has an ISO rating of 5.

CAL-FIRE advises as follows:

Your proposed McCloud Springs Ranch Subdivision is in the unincorporated area of Siskiyou County. This area is designated as State Responsibility Area (SRA) for wildland fire protection and is protected by the California Department of Forestry and Fire Protection (CAL-FIRE). CAL FIRE also provides structural fire protection and emergency medical services for this area.

The closest CAL FIRE station is located just south of McCloud Golf Resort and is approximately 1.5 miles from the most northern point of your subdivision along Hwy 89. The McCloud CAL FIRE station is staffed with 2 fire engines from approximately June through October. In the winter months from approximately November to May the fire station is staffed with one engine and under an Amador Contract with the County of Siskiyou. McCloud CAL FIRE is staffed 7 days a week, 24 hours per day, all year.

The closest source of water for fire protection comes from a hydrant system located in the neighborhood just west of your subdivision and is maintained by the McCloud Community Services District.

This proposed subdivision is in a High to Very High fire hazard severity zone with most parcels falling under the Very High Severity.

If you have any need for additional information please call (530) 842-3516.

Flood and Drainage Conditions: The County of Siskiyou provides, in part, by letter dated April 15, 2014 as follows:

“..The project site is located within Flood Zones AO and X as identified in FEMA, FIRM Community Panel 060362-3044D and Panel 060362-3457D. All construction in flood zones shall comply with Chapter 10 of Title 10 of the Siskiyou County Code for flood damage prevention.”

Streets and Roads: Squaw Valley Road within this subdivision has been dedicated to and accepted by the County for public use and for maintenance. Old Mill Drive within this subdivision is a private road. Subdivider's engineer provides, by letter dated 7/22/2019, as follows:

“The Reserve Calculations shown below, from the letter dated 2/28/2014, has not changed and is still a good current estimate of maintenance at this time. This may change in the future depending upon labor and material costs, weather conditions, road usage and ageing infrastructure.

The shared roadway designated as Old Mill Drive was constructed per the following information:

- a) The type of road construction is a 35 foot wide road constructed to County asphalt roadway standards
- b) with 3 foot aggregate base shoulders.
- c) The annual cost for maintenance per lineal foot is \$3.32
- d) The total number of lineal feet of road to be privately maintained is 850.
- e) The annual road maintenance cost per lot is \$28.80. Monthly cost is \$2.40 per lot.
- f) Old Mill Drive construction has been completed and provides access to Squaw Valley Road, a Siskiyou County maintained road.”

The repair and maintenance of the private road will be in accordance with the Road Maintenance Agreement referenced in TITLE section above.

THE SUBDIVIDER SHOULD PROVIDE YOU WITH A COPY OF THIS AGREEMENT.

Schools: This project lies within the Siskiyou Union High School District. This district advises that the schools initially available to this subdivision are the following:

McCloud Elementary School (K-8)
332 Hamilton Way
McCloud, CA 96057
(530) 964-2133

Siskiyou Union High School District
McCloud High School (9-12)
133 Campus Way
McCloud, CA 96057
(530) 964-2181

The above school information was provided prior to the date of issuance of this public report and is subject to change. For the most current information regarding school assignments, boundary changes, facilities and bus service, purchasers are encouraged to contact the above school district(s).

CONTACTING THE DEPARTMENT OF REAL ESTATE

If you need clarification as to the statements in this Public Report or if you desire to make arrangements to review the documents submitted by the subdivider which the Department of Real Estate used in preparing this Public Report, you may contact:

Department of Real Estate
Northern California Office
Subdivisions North
1651 Exposition Blvd.
Sacramento, CA 95815
(916) 576-3374

RECEIPT FOR PUBLIC REPORT OR CALIFORNIA PERMIT

The Laws and Regulations of the California Real Estate Commissioner requires that you as a prospective purchaser or lessee be afforded an opportunity to read the public report or permit for this subdivision before you make any written offer to purchase or lease a subdivision interest or before any money or other consideration toward purchase or lease of a subdivision interest is accepted from you.

In the case of a preliminary or interim public report or permit, you must be afforded an opportunity to read the public report or permit before a written reservation or any deposit in connection therewith is accepted from you.

In the case of a conditional public report or permit, delivery of legal title or other interest contracted for will not take place until issuance of a final public report or permit. Provision is made in the sales agreement and escrow instructions for the return to you of the entire sum of money paid or advanced by you if you are dissatisfied with the final public report or permit because of a material change. (See California Business and Professions Code §11012.)

**DO NOT SIGN THIS RECEIPT UNTIL YOU HAVE RECEIVED
A COPY OF THE PUBLIC REPORT OR PERMIT AND HAVE READ IT.**

I read the Commission's Public Report or Permit on

144009SA-A01

[FILE NUMBER]

McCloud Springs Ranch Subdivision – Tract No. 1193

[TRACT NUMBER OR NAME]

I understand the public report or permit is not a recommendation or endorsement of the subdivision, but is for information only.

The issue date of the public report or permit which I received and read is

July 24, 2019

[SIGNATURE]

[DATE]

[ADDRESS]

**MINUTES OF A
REGULAR MEETING OF THE BOARD OF DIRECTORS
SEPTEMBER 24, 2012**

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. Four Directors were present (Lowe, Schoenstein, Simons, Stewart), as well as Interim General Manager Emily Coulter, Public Works Superintendent Wayne Grigsby, Assistant Fire Chief Ben Garcia and Board Secretary Diana King. Director Anderson was absent.

- 1) **Pledge of Allegiance.**
- 2) **Approval of Minutes:** Mrs. Lowe made a motion to approve the minutes of the regular meeting of September 10, 2012 and special meeting of September 12, 2012; motion seconded by Mr. Stewart. Motion carried with 4 Ayes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson).
- 3) **Public Comment:** Donna Parks expressed safety concerns (for pedestrians, drivers and emergency vehicles) regarding the direction in which people are parking in front of the Mercantile. She requested that the District write a letter to the County concerning this matter. Mrs. Coulter offered to contact the County in this regard.
- 4) **Announcement of Events:** Mr. Stewart announced that Mark Oliver hopes to have a reception for the unveiling of his sculpture on Thursday, October 4th at approximately 4:30-5:00 p.m.
- 5) **Communications:** None.
- 6) **Reports:**
 - A. Fire Chief: The Assistant Fire Chief's report for the month of July was reviewed and is appended herein. Fire Captain Wes Brown added that Brittany Fernandez is nearly completed with her EMT training.
 - B. Interim General Manager: Mrs. Coulter noted that the General Manager employment opportunity advertisement was listed with nine entities for 45 days at a cost of \$1,490.00. She added that with regard to the Lower Elk Springs project, the Initial Study/Mitigated Negative Declaration will be updated in the near future.
- 7) **Consent Agenda:**
 - A. Approval of Expenses: Mrs. Lowe made a motion to approve expenses in the amount of \$15,905.64; motion seconded by Mrs. Simons. Motion passed with 4 Ayes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson).¹ Mrs. Simons left the room.
 - B. Approval of Expenses: Mrs. Lowe made a motion to approve expenses in the amount of \$218.50; motion seconded by Mr. Stewart. Motion carried with 3 Ayes (Lowe, Schoenstein, Stewart) and 2 Absent (Anderson, Simons). Mrs. Simons returned to the room.

¹ Amount approved was less \$5,001.56 due PMC. It was the consensus of the Board to direct the Finance Officer to audit this invoice for accuracy.

8) **Old Business:**

- A. **Discussion/Action** regarding review and approval of the revised development agreement for the McCloud Springs Ranch Subdivision: Mrs. Simons made a motion to approve the revised development agreement for the McCloud Springs Ranch Subdivision; motion seconded by Mr. Stewart. Motion carried with 4 Ayes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson).
- B. **Discussion/Action** regarding a second and final reading of proposed policy 2390 – Supervisor for the Operation of the Sewer Lagoons – Job Description: Mr. Schoenstein made a motion to approve a second and final reading of proposed policy 2390; motion seconded by Mrs. Simons. Motion passed with 4 yes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson.)
- C. **Discussion/Action** regarding a second and final reading of proposed changes to policy 2042 – Salary Schedule. Mrs. Simons made a motion to approve a second and final reading of proposed changes to policy 2042; motion seconded by Mrs. Lowe. Motion passed with 4 Ayes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson).

9) **New Business:**

- A. **Presentation of Resolution of Appreciation:** Mr. Stewart presented to Mrs. Antionette Cattani (on behalf of the Leatherman Estate) a resolution of appreciation for its \$425,465.00 donation to the District, which was received with a hearty round of applause. Mrs. Cattani suggested that the plaque be placed at the Fire Hall, which request will be honored.
- B. **Discussion/Action** regarding a South Central Siskiyou County Bicycle & Trail Network: Mr. Ken Ryan presented information regarding a plan for a proposed bike/pedestrian trail network to be developed within the south county communities of Weed, Mt. Shasta and McCloud and asked for financial and written support. Mr. Stewart suggested that Mr. Ryan make his presentation to the McCloud Area Plan Committee as well, as the District was unable to make any sort of financial commitment at this time. Members of the audience offered that although they may support this plan, they do not believe action by the Board to be within the authority of the District.
- C. **Discussion/Action** regarding request for a waiver/reduction of Scout Hall rental fees: This item was tabled.
- D. **Discussion/Action** regarding surplus equipment: Mrs. Simons made a motion to declare the 1978 Chevrolet one ton pickup as surplus and direct the Fire Chief and Interim General Manager to coordinate the sale of the unit; motion seconded by Mr. Stewart. Motion carried with 4 Ayes (Lowe, Schoenstein, Simons, Stewart) and 1 Absent (Anderson).
- E. **Discussion/Action** regarding protest letter of the Fire Parcel Fee. After protracted discussion on this item and input from numerous citizens, it was the consensus of the Board to table this item and direct the Interim General Manager to coordinate editions of the letter with any Board member who wished to provide input.
- F. **Discussion/Action** regarding green waste options: After directors voiced their opposition and support of this suggestion by staff, a motion proposed in favor of adoption of this District practice resulted in a tie. Therefore, it is to be considered that no action was taken on this item.

10) **Public Comment:** None

11) **Closed Session:**

A. Pursuant to Government Code Section 54954.5(e), Public Employment – General Manager:
The open session adjourned at 8:22 p.m. and the closed session convened at 8:27 p.m.

12) **Reconvene:** The open session reconvened at 9:35 p.m. when it was announced that no action was taken.

13) **Adjourn:** The open meeting adjourned at 9:36 p.m.

Brian Stewart/President of the Board

Diana R. King/Secretary of the Board

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS OCTOBER 9, 2012

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. All five Directors were present (Anderson, Lowe, Schoenstein, Simons, Stewart), as well as Interim General Manager Emily Coulter, Public Works Superintendent Wayne Grigsby, Fire Chief Rick Dexter and Board Secretary Diana King.

- 1) **Pledge of Allegiance.**
- 2) **Approval of Minutes:** Mr. Schoenstein made a motion to approve the minutes of the regular meeting of September 24, 2012; motion seconded by Mrs. Simons. Motion passed unanimously.
- 3) **Public Comment:** Donna Shed inquired as to where the grammar school and library boundaries are because a vehicle has been parked there for 4-6 weeks, to which Mr. Grigsby responded that the vehicle is on the grammar school property and the school itself needs to address this issue. Doris Dragseth requested that the resolution presented to representatives of the Leatherman Estate be placed on the next agenda, as the quality of the frame was "junk." Mrs. Dragseth also requested that the Board consider a solid plaque with engraving, adding that \$200-\$300 was not out of line to spend in acknowledgement given the magnitude of the gift bestowed upon the District. Betsy Phair, Dan Lovelady and Ann McNeil collectively requested that their driveway be considered an alley and that the area be snow-plowed. Mrs. Phair requested that this topic be placed on the next agenda. Angelina Cook commented on the green waste article that was in the newspaper last week, adding that she has been part of a broader community effort to build a community garden and ultimately compost. She wondered if the high school would be open to collecting grass clippings and leaves and yard waste for a community compost there. Although she has not yet discussed this with Nick [High School employee], if this could not be done at the community garden, then perhaps at another place in town closer than the sewer ponds, where the waste could be turned instead of burned to turn it into nutrients for soil. Ms. Cook brought this up as a possibility for a good resolution to the issue that was in the newspaper. Mrs. Lowe stated that the Downtown area at the train station is becoming a blight, and that although she is aware that the District can't be involved in economic development, the District served water there for many years, adding that people are having to hand carry hoses and water to try to improve the property. She also noted that a group is being formed to come to the District to see what can be done for the community to get water on that property. When Mrs. Simons asked which property Mrs. Lowe was referring to, Mrs. Lowe answered that she was citing the railroad property, to which the District no longer provides water. Bruce French announced that the Emergency Operations Plan is still moving forward with activities such as identification of residents who would be most in need of emergency services. He also thanked Mr. Grigsby for obtaining a map identifying all home addresses in digital form from Kennedy Jenks.
- 4) **Announcement of Events:** April Gray announced the Chamber-sponsored October 13th "Bike-toberfest" which will include a bike ride down to the dam, children's rides and cycloc-cross competition. Mr. Stewart stated that he is aware of communities who have hosted similar events which have contributed greatly to local commerce. Mr. Schoenstein noted that about 50 people

MCS D BOARD OF DIRECTORS
September 24, 2012

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 8A

Development Agreement for McCloud Springs Ranch Subdivision

Background:

At the September 10, 2012 regular meeting of the Board of Directors a proposed development agreement between MCS D and the McCloud Meadow Ranch was presented. After review and discussion by the Board revisions were suggested and the Board directed the Interim General Manger to make those changes and submit the document to the District's legal counsel for review.

Attached is the revised proposed development agreement based on the vesting tentative map for the McCloud Springs Ranch Subdivision. Including the changes suggested by the Board and additional alterations based on the feedback from the District's legal counsel, Mr. Schreder has reviewed and approved the revisions.

The plans still need to be submitted to the District's engineers for approval. The approval of this development agreement allows the developer to move forward with his project.

Recommendation:

That the Board approve the revised development agreement for the McCloud Springs Ranch Subdivision based on the tentative map.

McCLOUD COMMUNITY SERVICES DISTRICT
DEVELOPMENT AGREEMENT

THIS AGREEMENT (“Agreement”) is made and entered into this 25th day of September 2012, by and between the McCloud Community Services District (“District”) and McCloud Meadow Ranch Inc. (“Owner”).

Project Developer:	McCloud Meadow Ranch, Inc.
Project Owner:	McCloud Meadow Ranch, Inc.
Assessor’s Parcel Number(s):	049-021-070, 049-021-090 and 049-031-030
Type and Purpose of Project:	McCloud Springs Ranch Subdivision, Tract 1193 Vesting Tentative Map Approval 12-21-2011 (map)

WHEREAS, the Planned Residential Development as described in Exhibit A herein, will ultimately require that the District provide water, potential sewer and refuse collection services; and

WHEREAS, the parcels newly created by this project (hereinafter referred to as “Project”) will benefit from and be served by the District Fire Department, Ambulance, Library and Community Parks.

This Agreement is entered into with reference to the following facts:

- A. Developer desires to create and sell ten (10) lots of a Planned Residential Development subdivision referred to as McCloud Springs Ranch on the Assessor’s parcel numbers listed above which are within the District’s boundaries.
- B. Domestic sewer service is to be provided by the District. Currently no sewer mains serve lots 6, 7, 8, 9; therefore, Developer may be required to install a step sewer infrastructure for lots 6, 7, 8, 9. The Owner, Project Engineer, and District prefer individual engineered septic systems for lots 6, 7, 8, 9.
- C. Domestic water service is to be provided by the District. There is an existing water main in place. Developer agrees to develop service connections plans and specifications in accordance with District standards and to construct, at the Developer’s expense, the necessary service connections.

- D. There has been an engineered calculation relating to providing for the fire flow requirements. The Project engineer has determined that the existing 6" water main is adequate to provide fire flow. Such determination to be determined by the District Engineer.
- E. Infrastructure for lots 1, 2, 3, 4, 5, 10 has been constructed. Lots 6, 7, 8, 9 shall be connected to the existing water main. The sewer for lots 6, 7, 8, 9 shall be engineered septic systems (pending county approval) or an alternate step system.
- F. Construction of the Project: The Project has been under consideration for several years and should be completed before October 31, 2013.
- G. In compliance with the conditions set forth below, the District shall provide the Developer with water, potential sewer, refuse collection, fire, park, and library services in accordance with the terms of this Agreement.

NOW, THEREFORE, the parties hereto agree as follows:

1. STANDARDS FOR WATER AND SEWER SYSTEM IMPROVEMENTS:

Sewer and water systems have been completed for lots 1, 2, 3, 4, 5, 10. Water service shall be provided by the existing water main for lots 6, 7, 8, 9.

- a. Sewer systems shall be constructed at the buyer's expense and upon county approval be engineered septic systems. The alternative shall be a sewer step system.

2. ACCEPTANCE OF PLANS AND SPECIFICATIONS: By signature on this Agreement, the Developer represents and warrants that the completed plans as described above for the water and sewer system facilities have been or will be prepared in conformance with District Improvement Standards and requirements of the District Consulting Engineer and/or General Manager.

3. REVISION OF PLANS: Any changes in such accepted plans shall require written approval of the Developer and the District General Manager.

4. RIGHTS OF WAY: The Developer, at its expense, shall perform the necessary survey work and dedicate to the District the water main and sewer line easements through portions of the Project as shown on the approved construction plans. The easement shall be twenty (20) foot permanent easements to allow for construction, maintenance, operation and/or District replacement of the water system at a future date. The Developer shall dedicate such easements to the District at no cost to the District and free and clear of all liens and

encumbrances. The District shall have the right to access the Developer's property in delivery of the services contemplated in this Agreement pursuant to the respective service ordinances.

Easements shall include but not be limited to:

- a. The future waterline easement running parallel to Squaw Valley Road.
- b. Access to the contemplated step sewer system and/or individual septic systems for the purposes of inspection verification and compliance review.

Ownership of the sewer collection system(s) are and shall remain the responsibility of the Developer or its successors.

5. **ACCESS:** The District, and its authorized representatives, shall upon reasonable notice, have access to the project area for inspection.

6. **INSPECTION OF CONSTRUCTION:** The District General Manager or his/her agent(s) shall inspect the construction of the potential step sewer system to assure that the works are installed in accordance with the accepted plans.

a. Deposit for District's Costs and Expenses: The Developer shall, prior to the start of any construction contemplated in the Agreement, as security, deposit with the District the sum of Two Thousand Five Hundred (\$2,500.00), from which the District shall deduct all of its costs, for engineering, and inspection fees which it incurs in connection with the review of the improvement map.

b. Payment of Actual Costs: The District will determine the actual amount of its costs and expenses incurred in connection therewith. If the actual amount exceeds the deposits made by the Developer pursuant to this Agreement, the Developer shall pay to the District the amount of such expenses promptly upon demand. If the actual amount is less than the deposits previously paid, the District shall, upon completion and acceptance of the facilities, refund any excess money, without interest, to the Developer. The District's determination of such costs and expenses shall be final and binding, provided that such determination shall be made upon the basis of general accepted accounting principles consistently applied and shall be free of mathematical error. In the event any bond or guarantee is being held, it shall likewise be released to Developer upon acceptance of the work by District, to the extent that it has not been utilized or required.

7. **INSURANCE AND HOLD HARMLESS:** During construction of the public utility works and prior to conveyance thereof to and acceptance thereof by District, Developer shall hold harmless against any and all claims, demands and charges by third parties arising out of

injury to persons, damage to property or alleged deviations or failures to construct pursuant to the accepted plans.

8. **DEVELOPER'S RESPONSIBILITIES AFTER CONVEYANCE:** After District's acceptance of the potential sewer system, Developer shall have no obligation for the operation, maintenance, repair or replacement thereof, except that the District shall have no obligation to operate, maintain or replace the private sewer system as shown on the approved project plans.
9. **APPLICATION FOR WATER SERVICE:** The water system shall not be operated, other than for testing purposes, until the said public system has received application approval by the District.
10. **OBLIGATION FOR PIPELINE AND/OR FACILITIES:** District shall be under no obligation to provide additional facilities in order to serve the Project. The private sewer system shall not be extended outside the boundaries of the lots contemplated for development under this Agreement. The private water and sewer system shall at all times be maintained by Developer in compliance with the District water and sewer ordinances and regulations.
11. **RATES, TAXES, ASSESSMENTS AND CHARGES FOR SERVICE:** All services made available by District to the Project shall be at the rates and charges established by District's Board of Directors from time to time. The current water and sewer assessments for the Project as proposed in the approved plans are detailed in Exhibit B herein.
 - a. The water and sewer contingent assessments shall be paid upon approval of the final map and prior to District acceptance of the water and sewer system improvements contemplated herein.
 - b. The Special Taxes for Fire/Ambulance, Park and Library services shall be applied pursuant to the then current taxation structure upon approval of the final map.
12. **NOTICES:** Notices or requests from any party to this Agreement to the remaining parties thereof shall be in writing and delivered or mailed, postage prepaid, to the following addresses:

McCloud Community Services District
Attention: District General Manager
P.O. Box 640 McCloud, CA 96057

McCloud Meadow Ranch, Inc.
Attention: Jack Schreder, President
905 Sierra Vista Drive
Redding, CA 96001

McCloud Springs Ranch Development Agreement

13. **SUCCESSORS AND ASSIGNS:** This Agreement shall be binding upon and inure to the benefit of the successors and assigns of all parties. Developer and Owner shall not assign any of their rights, duties or obligations under this Agreement without the prior written consent of District, which consent shall not be unreasonably withheld.
14. **DISTRICT POWERS:** Nothing herein contained shall be deemed to limit, restrict or modify any right, duty or obligation given, granted or imposed upon District by the laws of the State of California now in effect or hereafter adopted or to limit or restrict the power or authority of District, including the enactment of any rules, regulations, policies, resolutions or ordinances, and in the event that any part of provisions contained in this Agreement or incorporated herein, are found to be illegal or unconstitutional by a court of competent jurisdiction, such findings shall not affect the remaining parts, portions, or provisions hereof.
15. **ATTORNEY FEES:** Should either party have to be required to institute legal action to either compel performance of this Agreement or recover damages for nonperformance, the prevailing party shall be entitled to its reasonable attorney's fees, cost of suit, and all other expenses of litigation incurred in connection therewith.
16. **TERMINATION:** This Agreement shall terminate and be of no further force and effect at District's discretion if the Project is not completed within eighteen (18) months with a six (6) month extension that cannot be unreasonably denied as of the date of this Agreement. If the improvements are not completed due to Project abandonment or the failure of the Developer to complete the work during the term, this Agreement would be subject to termination by the District.
17. **CHANGES TO AGREEMENT:** Any inapplicable portions of the foregoing standard terms and conditions may be deleted by, or upon approval of, the General Manager to accommodate project-specific situations. When warranted, additional conditions and requirements may be added to the standard terms and conditions by, or upon approval of the General Manager, to accommodate project-specific situations. The project developer may appeal to the board of Directors any agreement terms, conditions or requirements proposed by District staff.

McCLOUD COMMUNITY SERVICES DISTRICT

By: Emily M. Coulter
Emily M. Coulter, Interim General Manager

ATTEST: Diana R. King
Diana R. King, Secretary of the Board

OWNER/McCLOUD MEADOW RANCH INC.

By: _____
Jack Schreder, President

From: Jeffery Heign <jheign@co.siskiyou.ca.us>
Sent: Monday, May 15, 2023 9:14 AM
To: Jennifer Brunello
Subject: Special Assessment District 54300
Attachments: 54300 SPLITS.XLS; 54300.xlsx; Finalize Assessment Form 2023.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

5/15/23

Special Assessment Districts:

The 2022/23 fiscal year is coming to a close and preparations for the FY 2023/24 tax rolls are underway! The primary purpose of this letter is to provide your taxing agency with important information and timelines relative to parcel tax billing and to offer any support your agency may need for this process.

Attached to this email you will find your District's special assessment work files (Excel) for your special assessments that will be added to the property tax bills issued by the County. The files contain a list of the parcels in your District's tax rate areas (TRAs), the charges that you billed last year and the property values by category to assist you in preparing this year's special assessments.

If there were any parcels that were split or combined during the prior year, you will receive a list of those parcels attached to this email. On this report, the parcels listed on the left are the old parcel numbers that were split or combined. They will not exist in the new tax year. On the right will be the new parcel numbers that replaced the old numbers. These numbers will be on the County tax roll in the new tax year. They are not in the parcel listing in what you billed last year. You will need to add them to that list and determine whether your charges should be applied to them.

Please review the files and update your special assessments for the 2023 tax year. Listed below are a few things to check on:

- Divided/Combined parcels.
- Assessed values versus assessment amounts (improved and/or unimproved).
- Zero assessed values.
- Parcels billed or not billed.
- Review your documentation that originally went to the voters to ensure you are billing correctly.
- Make sure that you do not have duplicate assessor parcel numbers (APN's) listed.

Please review the above information and make the appropriate adjustments to your work file. Return a **complete** listing of your assessments (excel spreadsheet), including all modifications, and the Finalize Assessments form completely filled out via email by **August 10, 2023** to:

Jeff Heign

jheign@co.siskiyou.ca.us

(530) 842-8063

County of SISKIYOU
PARCELS SPLIT / COMBINED
For Roll Year: 2023 and Tax Code: 54300

Asmt	Date	TRA	Use	Comment
049-062-410-000	03/08/2022	099-001	390	DIVIDED INTO 49-062-620 & 630 (SEGGED FOR 2022 ROLL)
049-062-500-000	09/08/2022	099-001	550	DIVIDED INTO 49-062-640, 650, 660, 670 & 680 (2023 SEG)
→910-001-192-000	12/31/2022	099-001	112B	LIC MH WITH NO VALUE - NO INFO ABOUT MH LOCATION-DECEASED OWNER SINCE 2017

SISKIYOU COUNTY AUDITOR-CONTROLLER
FY 2023/24
FINALIZE ASSESSMENTS

Clear Form

Deadline: Submit Anytime Now, but NO later than **Tuesday, August 10, 2023**

To: Siskiyou County Auditor-Controller
311 Fourth St, Room 101
Yreka, CA 96097

District name & Direct Charge# (Select Your Entity)

Primary Contact name: Phone#
District Email:

Secondary Contact name: Phone#
District Email:

Total Number of Parcels Charged (#)

Total Assessment Charged (\$)

Upon satisfactory proof, Revenue and Taxation (R & T) Code section 4986 authorizes the Auditor to cancel all or any portion of any tax, penalty or cost if it was levied or charged: 1) More than once; 2) Erroneously or illegally; 3) On the cancelled portion of an assessment that has been decreased pursuant to a correction; 4) On property that did not exist on the lien date; 5) On property annexed after lien date by the public entity owing it; 6) On property acquired by a public entity; 7) On that portion of an assessment in excess of the value of the property as determined by the Assessor pursuant to R & T code section 469.

Furthermore, upon the recommendation of the Tax Collector, R & T Code section 4986.8 authorizes the Auditor to cancel "any tax bill if the amount is so small as not to justify the cost of collection. Any penalties, costs, fees, or special assessments....of any tax bill which is cancelled pursuant to this section may also be cancelled." Any tax bill so cancelled will result in an adjustment to current tax apportionments. (See R & T Code section 4707).

The City/District certifies that it has read and understands the above paragraph regarding the potential effect on property tax apportionments if tax bills are cancelled. The City/District also certifies that it has complied with all applicable laws prior to imposing these taxes/fees/assessments and agrees to defend, indemnify, hold harmless and release the County from any and all actions, claims, and damages arising out of or in connection with any claim or lawsuit alleging that the City/District unlawfully imposed the taxes/fees/assessments.

The City/District certifies that the parcel data and taxes/fees/assessments have been updated to the City/District's satisfaction. The City/District requests placement of the City/District's taxes/fees/assessments on the 2023/24 Siskiyou County tax statements and agrees to the County's administration charge of a ¼ of 1% (.0025) per GC 29142 & GC 29304. For Property Assessed Clean Energy (PACE) assessments and entities formed under the Improvement Bond Act of 1915 the administration charges will be a total of \$16 per parcel annually. For those entities participating in PACE and formed under Mello Roos, we will have a separately agreed upon amount for the administration charge.



City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.

(Space bar will enter a check mark)

District Name & Direct Charge #: McCloud C.S. - Library, 54300

Signature _____	Print Name Michael Hanson	Date
Signature _____	Print Name Jim Mullins	Date
Signature _____	Print Name Michael Rorke	Date
Signature _____	Print Name Christine Richey	Date
Signature _____	Print Name Mark Trent	Date

Please mail the original Finalize Assessments form to the address listed above. Email a copy to Jeff Heign at jheign@co.siskiyou.ca.us along with the completed electronic listing of your assessments.

SISKIYOU COUNTY AUDITOR-CONTROLLER
FY 2023/24
FINALIZE ASSESSMENTS

Clear Form

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District Email:

Secondary Contact name: Phone#
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Total Number of Parcels Charged (#)

Total Assessment Charged (\$)

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City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.

(Space bar will enter a check mark)

District Name & Direct Charge #: McCloud C.S. - Fire & Ambulance, 54100

Signature _____ Print Name _____ Date _____

Signature _____ Print Name _____ Date _____

Signature _____ Print Name _____ Date _____

Signature _____ Print Name _____ Date _____

Signature _____ Print Name _____ Date _____

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SISKIYOU COUNTY AUDITOR-CONTROLLER
FY 2023/24
FINALIZE ASSESSMENTS

Clear Form

Deadline: Submit Anytime Now, but NO later than **Tuesday, August 10, 2023**

To: **Siskiyou County Auditor-Controller**
311 Fourth St, Room 101
Yreka, CA 96097

District name & Direct Charge# (Select Your Entity)

Primary Contact name: Phone#
District Email:

Secondary Contact name: Phone#
District Email:

Total Number of Parcels Charged (#)

Total Assessment Charged (\$)

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City/District approval of the complete listing, including all modifications, in electronic form and on hard copy.

(Space bar will enter a check mark)

District Name & Direct Charge #: McCloud C.S. - Parks/Rec, 54200

Signature_____	Print Name Michael Hanson	Date
Signature_____	Print Name Jim Mullins	Date
Signature_____	Print Name Michael Rorke	Date
Signature_____	Print Name Christine Richey	Date
Signature_____	Print Name Mark Trent	Date

Please mail the original Finalize Assessments form to the address listed above. Email a copy to Jeff Heign at jheign@co.siskiyou.ca.us along with the completed electronic listing of your assessments.



McCloud Community Services District

Approved 2022-23 Budget Amended 2-8-2023 (For Temporary adoption of 2023-24 Budget)

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	2022/2023	2021/2022	2021/2022	\$	%
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	Budget	Actual	Budget	Difference	Chng
Revenue:															
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ -	\$ -	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ 255,974	\$ 254,670	\$ 1,304	
Utility Fees	\$ -	\$ -	\$ -	\$ 40,710	\$ 19,408	\$ -	\$ -	\$ 410,526	\$ 545,580	\$ 601,662	\$ 1,617,886	\$ 1,461,180	\$ 1,564,141	\$ (102,961)	
Ambulance	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 93,497	\$ 85,000	\$ 8,497	
ZIB Contract			\$ 30,000								\$ 30,000	\$ -	\$ -		
Donations, Misc fn6	\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 4,000	\$ -	\$ 7,000	\$ 130,000	\$ 789,850	\$ 765,464	\$ 24,386	
Grants fn8	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,775	\$ (81,775)	
Strike Team Revenue fn15			\$ 454,300												
TOTAL REVENUE	\$ 78,000	\$ -	\$ 819,678	\$ 40,710	\$ 19,408	\$ 50,586	\$ 7,706	\$ 414,526	\$ 545,580	\$ 608,662	\$ 2,584,856	\$ 2,600,501	\$ 2,751,050	\$ (150,549)	-5.5
Expenses:															
Salaries fn12	\$ 233,887	\$ 13,500	\$ 86,869	\$ 14,771	\$ -	\$ 23,006	\$ 3,249	\$ 45,840	\$ 44,217	\$ 64,509	\$ 529,848	\$ 866,733	\$ 911,942	\$ 45,209	
Strike Team Payroll Expenses fn15			\$ 266,893								\$ 266,893	\$ -			
PERS fn12	\$ 15,625	\$ -	\$ 4,442	\$ 1,062	\$ -	\$ 525	\$ 2	\$ 3,290	\$ 2,172	\$ 4,305	\$ 31,423	\$ 33,971	\$ 29,598	\$ (4,373)	
Payroll Taxes fn12	\$ 22,089	\$ -	\$ 7,595	\$ 1,278	\$ -	\$ 2,263	\$ 449	\$ 5,201	\$ 2,858	\$ 5,552	\$ 47,285	\$ 74,173	\$ 77,983	\$ 3,810	
Employee Hlth Benefits fn12	\$ 83,780	\$ -	\$ 20,578	\$ 5,679	\$ -	\$ 2,779	\$ 11	\$ 17,663	\$ 11,615	\$ 23,197	\$ 165,302	\$ 115,436	\$ 151,161	\$ 35,725	
Workers Comp <small>(32893)</small> fn3 fn12	\$ 2,463	\$ -	\$ 16,463	\$ 1,168	\$ -	\$ 1,995	\$ 20	\$ 4,125	\$ 2,615	\$ 4,866	\$ 33,715	\$ 28,937	\$ 36,194	\$ 7,257	
Retiree Benefits Retirement fn1	\$ 50,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,667	\$ 42,495	\$ 42,945	\$ 450	\$ 1,377,057
Retiree Benefits Health	\$ 251,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,924	\$ 230,184	\$ 241,900	\$ 11,716	
Total Employee Costs	\$ 660,435	\$ 13,500	\$ 402,840	\$ 23,958	\$ -	\$ 30,568	\$ 3,731	\$ 76,119	\$ 63,477	\$ 102,429	\$ 1,377,057	\$ 1,391,929	\$ 1,491,723	\$ (114,666)	-7.7
Insurance	\$ 49,019	\$ -	\$ 10,982	\$ 2,200	\$ -	\$ 4,388	\$ 394	\$ 4,200	\$ 6,371	\$ 17,767	\$ 95,321	\$ 85,861	\$ 83,018	\$ (2,843)	
Telephone	\$ 6,800	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 11,500	\$ 10,196	\$ 10,955	\$ 759	
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 412	\$ 50	\$ (362)	
Travel	\$ 800	\$ 500	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 4,334	\$ 3,197	\$ 6,234	\$ 3,037	
Hiring	\$ 400	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 300	\$ 2,750	\$ 1,637	\$ 4,600	\$ 2,963	
Training	\$ 6,000	\$ 2,000	\$ 11,073	\$ -	\$ -	\$ 200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 28,273	\$ 8,142	\$ 14,950	\$ 6,808	
Uniforms	\$ 500	\$ -	\$ 2,200	\$ 200	\$ -	\$ 200	\$ -	\$ 300	\$ 300	\$ 300	\$ 4,000	\$ 9,596	\$ 4,600	\$ (4,996)	
Safety	\$ 300	\$ -	\$ 1,000	\$ 300	\$ -	\$ 300	\$ 100	\$ 400	\$ 600	\$ 600	\$ 3,600	\$ 1,983	\$ 4,900	\$ 2,917	
Memberships	\$ 5,000	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 8,100	\$ 6,172	\$ 6,600	\$ 428	
Volunteer Reimbursements fn8 fn16	\$ -	\$ -	\$ 118,400									\$ 6,214	\$ 25,600	\$ 19,386	
Operating Lease	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ 4,132	\$ 6,600	\$ 2,468	
Attorney	\$ 16,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 48,000	\$ 33,214	\$ 47,000	\$ 13,786	
Accountant	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 26,500	\$ 56,670	\$ 30,170	
Professional Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 20,000	\$ 5,500	\$ 42,100	\$ 97,714	\$ 33,600	\$ (64,114)	
Prof Svc-Ambulance fn5	\$ -	\$ -	\$ 11,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,480	\$ 4,740	\$ 6,800	\$ 2,060	
IT Services	\$ 13,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 20,585	\$ 23,800	\$ 3,215	
Advertising	\$ 1,200	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 745	\$ 3,700	\$ 2,955	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 134,869	\$ 2,500	\$ 182,769	\$ 3,500	\$ -	\$ 5,088	\$ 494	\$ 9,150	\$ 32,171	\$ 59,767	\$ 430,308	\$ 321,040	\$ 339,677	\$ 18,637	5.5

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000					
To	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	TOTAL	TOTAL	TOTAL	Difference	
Supplies	\$ 900	\$ -	\$ 55,241	\$ 5,000	\$ -	\$ 1,100	\$ -	\$ 800	\$ 3,900	\$ 4,300	\$ 71,241	\$ 43,233	\$ 35,200	\$ (8,033)	
Office Supplies	\$ 9,000	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,028	\$ 5,600	\$ (3,428)	
Postage & Delivery	\$ 3,600	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850	\$ 3,724	\$ 5,200	\$ (1,476)	
Computer & IT Supplies	\$ 1,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 897	\$ 3,100	\$ 2,203	
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 261	\$ 2,100	\$ 1,839	
Diesel	\$ 5,000	\$ -	\$ 9,200	\$ 3,000	\$ -	\$ -	\$ -	\$ 13,800	\$ 1,200	\$ 1,800	\$ 34,000	\$ 37,068	\$ 30,183	\$ (6,885)	
Fuel	\$ 4,000	\$ -	\$ 6,900	\$ 2,000	\$ -	\$ 800	\$ -	\$ 700	\$ 600	\$ 2,400	\$ 17,400	\$ 13,389	\$ 15,133	\$ 1,744	
Heating Fuel	\$ 6,000	\$ -	\$ 6,600	\$ -	\$ -	\$ 2,200	\$ 800	\$ -	\$ -	\$ -	\$ 15,600	\$ 13,016	\$ 14,300	\$ 1,284	
Power	\$ 3,400	\$ -	\$ 4,500	\$ -	\$ 18,000	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ 28,300	\$ 23,673	\$ 28,432	\$ 4,759	
Building/Grounds (parking lot, paint)	\$ 1,000	\$ -	\$ 2,500	\$ 5,500	\$ -	\$ 800	\$ 2,000	\$ -	\$ -	\$ 5,000	\$ 16,800	\$ 6,427	\$ 108,300	\$ 101,873	
Equip Maintenance fn4 fn14	\$ 3,000	\$ -	\$ 36,000	\$ 2,000	\$ -	\$ 500	\$ -	\$ 6,000	\$ 3,000	\$ 9,600	\$ 60,100	\$ 43,468	\$ 28,150	\$ (15,318)	
Vehicle Maint.	\$ 800	\$ -	\$ 7,700	\$ 800	\$ -	\$ 500	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ 13,600	\$ 9,602	\$ 21,100	\$ 11,498	
Strike Team Misc Expenses fn15			\$ 15,218												
Total Supplies, Maintenance	\$ 38,700	\$ -	\$ 144,709	\$ 18,300	\$ 18,000	\$ 8,100	\$ 4,000	\$ 23,100	\$ 9,700	\$ 24,100	\$ 288,709	\$ 203,786	\$ 296,798	\$ 93,012	31.3
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest/Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 67,966	\$ 158,727	\$ 90,761	
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 1,003	\$ (3,602)	
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 72,571	\$ 159,730	\$ 87,159	54.6
Fees fn7 fn13	\$ 600	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 21,000	\$ 7,600	\$ 82,100	\$ 81,110	\$ 52,925	\$ (28,185)	
Permits	\$ 600	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 22,800	\$ 22,800	
Director's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,908	\$ -	\$ (12,908)	
Property Tax	\$ 126	\$ -	\$ 70	\$ -	\$ -	\$ 180	\$ -	\$ 60	\$ -	\$ 150	\$ 586	\$ 468	\$ 436	\$ (32)	
Fund Allocation of General/Director Costs	\$ -	\$ -	\$ 51,080	\$ 25,540	\$ -	\$ 34,053	\$ 8,513	\$ 161,753	\$ 272,426	\$ 297,966	\$ 851,330	\$ -	\$ -	\$ -	
Total Miscellaneous Costs	\$ 1,326	\$ -	\$ 52,750	\$ 25,540	\$ -	\$ 34,233	\$ 8,513	\$ 213,813	\$ 293,426	\$ 305,716	\$ 935,316	\$ 94,486	\$ 76,161	\$ (18,325)	-24.1
TOTAL OPERATING EXPENSES	\$ 851,330	\$ 100	\$ 6	\$ 3	\$ -	\$ 4	\$ 1	\$ 19	\$ 32	\$ 35	\$ 100				
			\$ 783,068	\$ 71,298	\$ 18,000	\$ 77,989	\$ 16,738	\$ 383,343	\$ 500,393	\$ 493,692	\$ 2,344,520	\$ 2,083,812	\$ 2,364,089	\$ 280,277	11.9
OVER/UNDER FROM OPERATIONS	\$ 78,000	\$ -	\$ 36,610	\$ (30,588)	\$ 1,408	\$ (27,403)	\$ (9,032)	\$ 31,183	\$ 45,187	\$ 114,971	\$ 240,336	\$ 516,689	\$ 386,961	\$ (129,728)	-33.5
											\$ 240,336				
Non Operating Revenue/Expense:															
Interest Income 1.5%	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Non Operating Revenue/Expense	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -	
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 41,877	\$ (29,145)	\$ 1,414	\$ (26,243)	\$ (8,983)	\$ 32,198	\$ 60,673	\$ 119,076	\$ 273,634	\$ 521,928	\$ 394,097	\$ (129,728)	
fn1 19% increase in Retirees minimum payment															
fn3 Fire Dept WC 27x325 Vol. 8x650 + employees															
fn4 Fire Dept increase in equipment inspections+replace pump															
fn5 Wittman + CA ambulance fees															
fn6 \$60k Strike team , \$24k CSA3, \$30k ZIB, \$17k RFC, \$23k gifts															
fn7 Refuse Dump Fees, sewer/water SWRCB fees															
fn8 FD points, Safer points, Ambulance plan															
fn9 Change FD to 6%, Refuse to 19, sew to 32 water to 35															
fn10 Additional dumpsters															
fn11 Safer Grant with carryover of unused funds from 21/22															
fn12 Payroll adjusted for 1/2 year Public Works Director															
fn13 Additional \$10,000 bank fee for upper/lower elk LOC															
fn14 Per Board 30% of Strike Team vehicle rev to repairs \$24k															
fn15 2022-23 Strike Team Revenue, Payroll, Expense															
fn16 Ambulance Stipend shifts adjusted rates \$12,500															

CASH, CAPITAL AND RESERVE BUDGET 2022/2023

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	TOTAL		
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water			
EST LAIF BALANCE 6-30-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
EST OPERATING BALANCE 6-30-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,964	\$ 1,658,986		
EST CERBT BALANCE 6-30-2022	\$ 367,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 438,780		
BEGINNING CASH BALANCE 7-1-2022	\$ 811,752	\$ -	\$ 700,698	\$ 203,349	\$ 4,122	\$ 126,029	\$ 6,357	\$ 180,387	\$ 1,443,029	\$ 841,885	\$ 4,317,608	\$ 4,317,608	\$ 4,317,608
OPERATING BALANCE 7-1-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,961	\$ 1,658,983		
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 41,877	\$ (29,145)	\$ 1,414	\$ (26,243)	\$ (8,983)	\$ 32,198	\$ 60,673	\$ 119,076	\$ 273,634		
CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ 12,000	\$ -	\$ 60,400		
BALANCE TRANSFERS	\$ 128,000	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,318,000		
RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Projected Operating Cash Balance 6-30-23	\$ 81,469	\$ -	\$ 37,998	\$ 37,815	\$ 4,178	\$ 22,253	\$ (5,961)	\$ 29,759	\$ 35,661	\$ 91,806	\$ 334,978	\$ 334,978	\$ 334,978
CAPITAL OUTLAYS													
Sewer Upgrades- Bio-solid Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000		
Refuse additional dumpsters								\$ 5,000	\$ -	\$ -	\$ 5,000		
Fire Department Safer PPE	\$ -		\$ 28,400								\$ 28,400		
Fire Department CFAA Wildland training,PPE			\$ 25,000								\$ 25,000		
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 12,000	\$ -	\$ 70,400		
GAIN/LOSS SALE OF ASSETS													
Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sale Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET GAIN/LOSS SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RESERVE ASSIGNMENT													
Board Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,986	\$ 7,136	\$ 21,122		
Committed (Board Approved Allocations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Committed (Rate Study Annual Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,841	\$ 31,757	\$ 121,077	\$ 158,675		
Assigned (Operating Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 9,916	\$ 13,035	\$ 15,018	\$ 39,442		
Assigned (Capital Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned (after all commitments met)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239	\$ 219,239	\$ 219,239
LAIF ACTIVITY													
Beginning Balance 7-1-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
Interest	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298		
Reserve Assignments	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Balance Transfers	\$ -	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,190,000		
Withdrawal CERBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET LAIF ACTIVITY	\$ 4,767	\$ -	\$ 305,267	\$ 41,660	\$ 983	\$ 1,392	\$ 96	\$ 116,772	\$ 424,264	\$ 547,336	\$ 1,442,537		
PROJECTED LAIF BALANCE 6-30-2023	\$ 322,549	\$ -	\$ 656,444	\$ 137,832	\$ 1,364	\$ 78,693	\$ 3,384	\$ 184,430	\$ 1,456,667	\$ 821,016	\$ 3,662,379	\$ 3,662,379	\$ 3,662,379
CERBT ACTIVITY													
Beginning Balance	\$ 367,268							4411	14860	52241	\$ 438,780		
Deposits	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET CERBT ACTIVITY	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
PROJECTED CERBT BALANCE 6-30-2023	\$ 495,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 566,780	\$ 566,780	\$ 566,780
NET CASH 6-30-2023	\$ 899,286	\$ -	\$ 694,442	\$ 175,647	\$ 5,542	\$ 100,946	\$ (2,577)	\$ 218,600	\$ 1,507,188	\$ 965,063	\$ 4,564,137	\$ 4,564,137	\$ 4,564,137
NET CASH CHANGE IN POSITION	\$ 87,534	\$ -	\$ (6,256)	\$ (27,702)	\$ 1,420	\$ (25,083)	\$ (8,934)	\$ 38,213	\$ 64,159	\$ 123,178	\$ 246,529	\$ 246,529	\$ 246,529

Water (3000)										CASH			GRANT			LOAN					
Asset	Date	Historical Cost	Estimated		Remaining		Current Estimated	Estimated Future	Cash Fund	Estimated Replacement	Annual Required Reserve	Grant Fund	Estimated Replacement	Annual Required Reserve	Loan Fund	Estimated Replacement	Annual Required Reserve		Fund	Estimated Replacement	Annual Required Reserve
	Acquired	or Asset Value	Life	Age	Life	Existing Reserve	Replacement Cost as of 2023	Replacement Cost at Full Life	%	Cash Requirement	Through Life Expectancy	%	Grant Requirement	Through Life Expectancy	%	Loan Requirement	Through Life Expectancy		%	Requirement	Amount Through Life Expectancy
Intake Springs Springhouse	2003	\$ 5,000,000	75	20	55	\$ 38,264	5,800,000	\$ 29,476,462	100	29,476,462	535,240	2	589,529	10,023	10	2,947,646	52,898	G	2	589,529	(Negative. #)
Water Supply-Elk Springhouse	1950	700,000	75	73	2	\$ -	835,229	\$ 886,094	100	886,094	443,047	2	17,722	8,861	10	88,609	44,305	GRANT	2	-	0
Upper Elk	1950	3,600,000	75	73	2	\$ 5,898	4,282,515	\$ 4,543,320	100	4,543,320	2,268,711	2	90,866	42,484	10	454,332	224,217	G	2	90,866	42,484
Lower Elk	1950	6,048,000	75	73	2	\$ 9,908	7,194,626	\$ 7,632,779	100	7,632,779	3,811,435	2	152,656	71,374	10	763,278	376,685	G	2	152,656	71,374
Bypasses 1 & 2	2007	4,923,275	75	16	59	\$ 29,064	3,914,202	\$ 22,389,247	100	22,389,247	378,986	2	447,785	7,097	10	2,238,925	37,455	G	2	447,785	7,097
Subdivisions 1 & 2	1996	1,202,978	75	27	48	\$ 7,676	1,431,048	\$ 5,913,451	100	5,913,451	123,037	2	118,269	2,304	10	591,345	12,160	G	2	118,269	2,304
Town Distribution	1950	17,584,000	75	73	2	\$ 106,556	77,372,394	\$ 82,084,373	100	82,084,373	40,988,908	2	1,641,687	767,566	10	8,208,437	4,050,941	G	2	1,641,687	767,566
Fire Hydrants	2012	412,000	20	11	9	\$ 830	490,110	\$ 639,482	100	639,482	70,961	2	12,790	1,329	10	63,948	7,013	G	2	12,790	1,329
Dump Truck (13.6%)	2021	13,600	20	2	18	\$ 1,237	111,954	\$ 190,594	100	190,594	10,520	2	3,812	143	10	19,059	990	L	10	19,059	990
2000 Ford 350 PU (43.53)	1999	17,457	15	24	0	\$ 1,133	17,457	\$ 17,457	100	17,457	17,457	2	349	349	10	1,746	17,457	C	100	17,457	17,457
2004 Ford 550 Flat Bed PU (50%)	2004	26,708	15	19	0	\$ 2,272	35,000	\$ 35,000	100	35,000	35,000	2	700	700	10	3,500	35,000	C	100	35,000	35,000
Scada System/Server	2005	9,173	10	18	0	\$ 674	10,383	\$ 10,383	100	10,383	10,383	2	208	208	10	1,038	10,383	C	100	10,383	10,383
2006 John Deere Backhoe (35%)	2006	33,276	20	17	3	\$ 367	51,731	\$ 56,528	100	56,528	18,720	2	1,131	255	10	5,653	1,762	L	10	5,653	1,762
Water System Equipment	2008	28,243	10	15	0	\$ 2,734	42,122	\$ 42,122	100	42,122	42,122	2	842	842	10	4,212	42,122	C	100	42,122	42,122
Tapping Tool	2011	6,117	10	12	0	\$ 556	8,571	\$ 8,571	100	8,571	8,571	2	171	171	10	857	8,571	C	100	8,571	8,571
Ditch Witch Jet Track	2013	119,863	20	10	10	\$ 1,741	199,536	\$ 268,160	100	268,160	26,642	2	5,363	362	10	26,816	2,508	L	10	26,816	2,508
Ditch Witch Pipe Trencher	2013	42,575	20	10	10	\$ 4,989	57,194	\$ 76,864	100	76,864	7,187	2	1,537	(345)	10	7,686	270	C	100	76,864	7,686
Ditch Witch Yard Trencher	2013	11,503	20	10	10	\$ 1,349	15,461	\$ 20,778	100	20,778	1,943	2	416	(93)	10	2,078	73	C	100	20,778	1,944
Loader (50%)	2014	103,983	20	19	1	\$ 934	139,781	\$ 143,974	100	143,974	143,040	2	2,879	1,945	10	14,397	13,463	L	10	14,397	13,463
Chlorination Station	1998	7,181	10	25	0	\$ 1,298	20,000	\$ 20,000	100	20,000	20,000	2	400	400	10	2,000	20,000	C	100	20,000	20,000
Totals						\$ 217,480	102,029,314	154,455,640		154,455,640	48,961,912		3,089,113	915,975		15,445,564	4,958,272			3,350,683	1,054,039
Reserve Value 6-30		\$ 781,788				#####															
Less Accumulated RCAC Reserves		\$ 564,308																			
Reserve Value 6-2023		\$ 217,480																			
		Reserves	Years	Annual Amount																	
Committed Rate Study Reserves		\$ 121,077	4	\$ 484,308																	
Operating Reserves 5 year plan			4	\$ -																	
Emergency Capital Reserves			4	\$ -																	
Contingency Cash Reserves		\$ 20,000	4	\$ 80,000																	
Total RCAC Reserves		\$ 141,077		\$ 564,308																	

*Historic Cost obtained from RCAC Study 2019.
Data Source: "2038 Inflation Prediction Future Inflation Calculator." Official Inflation Data, Alioth Finance, 16 May, 2023. <https://www.officialdata.org/us/inflation/2023>.

McCLOUD COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

POLICY TITLE: District Financial Reserves
POLICY NUMBER: 3025
ADOPTED: April 14, 2003
COMMITTEE REVIEW: 03/10/15, 10/13/15, 05/09/17, 04/26/21
AMENDED: 06/12/17, 05/10/21

3025.10 The goal of this policy is to increase public awareness of the reserve funding requirements of the District and to limit the use of such reserve funds to only those purposes for which they are intended and approved. The Board of Directors of the District believe that the public is more likely to support development of, understand the need for, and appropriate usage of such reserve funds if the District reserve accounts, approval requirements and limitations are clearly detailed in policy.

3025.20 The objective of this policy is to develop budgeted reserve categories and acceptable expenditures for each and to set into policy reserve funds and amounts that, once adopted, can only be modified through action of the board in public session. The reserve categories detailed herein will be established for every service delivered by the District and for the District administrative office and equipment maintenance facility. The development of fully funded reserve categories will ultimately provide for rate stabilization, District funded capital improvement projects and equipment purchases, and funding for unplanned events and emergencies.

3025.30 Expenditure of reserve funds for purposes not specifically contained within the annual budget shall require approval of the Board of Directors.

3025.31 Amendment or adoption of the annual budget which effects the Capital Reserve and/or Contingency Reserve funding levels as detailed herein shall require amendment of this policy, conducted in accordance with McCloud Community Services District Policy 1010.

3025.32 The District's Finance and Audit Committee shall review any proposed amendment to the financial provisions of this policy prior to review by the Policy Review Committee and/or Board of Directors.

3025.33 For the purposes of this policy, operating expenses such as salaries and other

employee related costs, insurances, supplies, vehicle maintenance, training, publications, fuel, electrical power and similar costs shall **not** be considered eligible expenses for Capital Outlay or Capital Reserve funds. Contingency Reserves may be used to fund operating expenses on a short term basis, not to exceed one Fiscal year and only following exhausting all available operating cost reducing measures.

3025.40 The following standard terminology shall be used when listing reserve accounts in all budgets, reports, financial statements and audits. Reserve account terminology and definitions:

3025.41 Reserve Fund Types: GASB 54 adopted a rule establishing five subcategories of fund balance: Nonspendable, Restricted, Committed, Assigned and Unassigned Fund Balances. Of the five, four apply to our reserve fund balances. The fifth fund type, Nonspendable, does not apply to reserve fund balances. All five are defined below:

3025.411 Nonspendable fund balances are fund balances that are associated with inventories and does not apply to our reserve balances.

3025.412 Restricted Reserves have restrictions imposed by an outside source, such as bond covenants, contractual obligations, loan requirements, etc.

3025.413 Committed Reserves are set aside for a specific purpose as determined by the Board of Directors. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change. The Capital Outlay and Capital Reserve funds are Committed Reserves.

3025.414 Assigned Reserves are set aside with the intention to use them for a specific purpose; intent can be expressed by the Board of Directors or by an official designated to do so. Contingency Reserves for a specific service category are considered Assigned reserves.

3025.415 Unrestricted Reserves are available for any purpose and reported as Contingency Reserves in the General Fund.

3025.42 Capital Outlay: Board Designated Funding budgeted for expenditure in each service category and for the District administrative office, facility and equipment maintenance within the fiscal year for tools, equipment, facilities or infrastructure. As a guideline for the purposes of this policy, Capital Outlay expenditures shall be those which have a value in excess of five hundred dollars (\$500) and a life expectancy of greater than 3 years.

3025.43 Capital Reserves: Board Designated Funding budgeted in each service category and for the District administrative office, facility and equipment maintenance for accumulation from fiscal year to fiscal year, over a set period of years, for the sole

purpose of funding future tool and equipment purchases, facilities and infrastructure replacement, improvement or expansion. The purposes for which the Capital Reserves are established shall be referenced separately in the budget during each fiscal year that the Capital Reserve fund is maintained. All Capital Reserve funds established shall be substantiated by reference to Master Plans, Capital Improvement Plans or specific funding agency requirements.

3025.431 Capital Reserve funding accumulation shall be limited to the amount set upon its establishment or as amended by the Board of Directors and shall include up to 100% of the value of the depreciated fixed assets related to such service, including a proportionate share of fixed assets relative to the District administrative office and equipment maintenance.

3025.432 For the purposes of this policy, budgeted amounts for repayment of debt service shall not be considered Capital Reserves. Such debt service payment amounts shall be listed separately in each Fiscal year budget during which the payments are applicable.

3025.433 Once the total funding required, as established or amended in any Capital Reserve Account is attained, funding agency requirements met or term limit reached, the Capital Reserve accumulation in that account shall cease unless the term or funding limit is amended by action of the Board of Directors. The total approved amount of that Capital Reserve amount shall be transferred to Capital Outlay budget line in the fiscal year during which the capital purchase or project is to be implemented.

3025.434 The amount of the Capital Reserve funding approved in any fiscal year budget shall be the amount planned for additional accumulation in that account for that year. The total amount of accumulated Capital Reserves for each service category and account shall be publicly reported pursuant to section 3025.53 of this policy.

3025.44 Contingency Reserves: Funding budgeted in each service category and for the District administrative office, facility and equipment maintenance for accumulation from fiscal year to fiscal year, with no specific term of such accumulation, for the sole purpose of funding Capital Outlay projects in future years and funding unbudgeted items on an emergency or unplanned basis. Contingency Reserves may also be used for expenditures related to short term revenue shortages as detailed in 3025.32 above, rate stabilization or to fund cost overruns from previous fiscal years.

3025.441 A General Provision Contingency Reserve account was established upon the passage and implementation of Propositions 218 in 1996, which modified Article XIIIID of the California Constitution. Upon its establishment,

the General Contingency Reserve reflected the total amount of reserve funding in all service accounts. The General Contingency Reserve account shall continue to be maintained and reported by the District.

3025.4411 Other than interest on the investment of the General Contingency Reserve fund, no additional funding shall be budgeted to accumulate in this account.

3025.4412 The General Contingency Reserve shall be available for expenditure in any service delivered by the District and as approved for expenditure in accordance with the provisions of this section.

3025.442 The amount of the Contingency Reserve funding approved in any Fiscal year budget shall be the amount planned for additional accumulation in that account for that year. The total amount of accumulated Contingency Reserves for each service category and account shall be publicly reported pursuant to section 3025.53 of this policy.

3025.443 Contingency Reserve total funding accumulation shall be limited to one year's operating budget for the service.

3025.444 Purchases from Contingency Reserves, other than purchases for emergencies declared by the General Manager pursuant to Board Policy 3080, shall require approval of the Board of Directors.

3025.445 Capital Outlay funding approved but not expended during the fiscal year shall be accumulated in a Capital Reserve fund for that service, in the amount of and for the specific purpose previously established.

3025.446 Operating Budget carry over funding (revenue over expenditures) shall be accumulated in the Contingency Reserve fund for that service.

3025.447 Contingency Reserve funding approved for expenditure during any fiscal year shall be detailed in the budget as follows:

3025.448 The budget line item to which the Contingency Reserve funding is transferred shall detail the amount of transfer from Contingency Reserve and the duration of the transfer.

3025.449 The Contingency Reserve fund for that year shall reflect the total fund upon establishment less the amount transferred. A description of the amount transferred, and its

duration shall be detailed in the fiscal year budget for each year during which the transfer occurs.

3025.50 The Capital Reserve and Contingency Reserve funding levels listed in Appendix A shall be contained in the annual budget for each service department and for the District administrative office, facility and equipment maintenance. Amendment of this policy is required for the establishment of a new reserve fund, modification or termination of previously established reserve funds. The fiscal year budget shall clearly identify the expenditure of reserve funds.

3025.501 APPENDIX A- Capital Reserve Accounts. Living document. This will be revised as needed by District staff. Please request the latest version from the District Finance Officer.

3025.51 Reserve Account Reporting

3025.511 This policy shall be considered annually by the Board of Directors in conjunction with the adoption of the annual budget.

3025.512 The Capital Reserve and Contingency Reserve Fund balances and Capital Expenditures shall be reported with the quarterly Financial Statements and contained within an Annual Reserve Report delivered to the Board of Directors and available for public review following the close of each fiscal year.

3025.513 The Annual Reserve Report shall list each service provided by the District and the District administrative office, facility and equipment maintenance separately by Account Title. The report shall be prepared in a manner easily understood by the layperson, available free of charge to the public and posted on the District's website and distributed in the District's newsletter.



APPENDIX A

CAPITAL RESERVE ACCOUNTS-Living Document- Revised April 2021

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
General	Administrative Office, Equipment, Facility and Maintenance	\$0.00	Rev.2015-16	3	Replacement of office computers and related equipment on a 3-4 year rotating basis. No term was adopted for this fund.
Fire/Ambulance	Ambulance Equipment Repair and Replacement	\$6,667.00	Rev.2015-16	15	Replacement and repair of ambulance and related equipment. Replacement is estimated to be on a 15 year basis.
Alleys		\$0.00			
Street Lights		\$0.00			
Park	Lawnmower	\$6,000.00	Rev.2015-16	20	Future Purchase of a new Lawnmower
Library	Building Maintenance	\$50.00	Rev.2015-16	3	Building Maintenance on a 3-4 year rotating basis. No term was adopted for this fund.
Refuse		\$0.00	Rev.2015-16		
Sewer	Future Camera	\$0.00	Rev.2015-16		Future Purchase of a State Required Sewer Camera
Water	Equipment Replacement	\$0.00	Est.1997-98 Rev. 2015-16	5	Begin building reserves to replace water system equipment
Water	Equipment Replacement	\$0.00	Est.1998-99 Rev. 2002-03	1	Water Reserve Funding at a faster rate due to failing water system tools, fire hydrants, equipment and service connections, main valves, etc.
Water	Water Main Replacements	\$0.00	Est.1998-99 Rev. 2002-03	1	Water Reserve Funding at a faster rate due to failing water mains, possible upcoming major replacement projects.

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Loader Payment	\$66.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 1% allocation of purchase option at lease end for John Deere Loader
Alleys	Future Loader Payment	\$825.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 12.5% allocation of purchase option at lease end for John Deere Loader
Park	Future Loader Payment	\$165.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 2.5% allocation of purchase option at lease end for John Deere Loader
Refuse	Future Loader Payment	\$264.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 4% allocation of purchase option at lease end for John Deere Loader
Sewer	Future Loader Payment	\$1,980.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 30% allocation of purchase option at lease end for John Deere Loader
Water	Future Loader Payment	\$3,300.00	Est.. 2014-15 Rev. 2015-16	5	Set Aside at 50% allocation of purchase option at lease end for John Deere Loader

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Alleys	Future Dump Truck	\$2,250.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Park	Future Dump Truck	\$1,500.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Library	Future Dump Truck	\$25.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Refuse	Future Dump Truck	\$1,500.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Sewer	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck
Water	Future Dump Truck	\$0.00	Est.. 2014-15 Rev. 2015-16	5	For the future purchase of a District Dump Truck

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Fire/Ambulance	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Alleys	Future Trucks	\$2,250.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Park	Future Trucks	\$1,500.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Library	Future Trucks	\$25.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Refuse	Future Trucks	\$1,500.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Sewer	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks
Water	Future Trucks	\$0.00	Est. 2014-15 Rev. 2015-16	5	For the purchase of District Trucks

Contingency Reserve Accounts

Service	Account Title	Annual Amount	Year Established or Revised	Purpose
General		\$36,150.00	Revised 2015-16	Budgeted funding level of all general revenue, rate stabilization at current level
General	OPEB	\$25,000.00	Revised 2015-16	Budgeted set aside to fund future Other Post-Employment Benefits
Fire/Ambulance	Revenue Over Expenses	\$1,435.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Alleys	Revenue Over Expenses	\$217.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Street Lights	Revenue Over Expenses	\$977.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Park	Revenue Over Expenses	\$232.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Library	Revenue Over Expenses	\$47.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Refuse	Revenue Over Expenses	\$4,174.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Sewer	Revenue Over Expenses	\$0.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level
Water	Revenue Over Expenses	\$3.00	Revised 2015-16	Budgeted revenue over expenses, rate stabilization at current level

Restricted Reserve Accounts

Service	Account Title	Annual Amount	Year Established or Revised	Term Years	Purpose
Sewer	USDA RD Debt Service Reserve Account	\$4,345.45	Est. 2002-03 Rev. 2016-17	40	Deposits made annually years 1-10 to ensure cash available for loan payments. Years 11-40 funds may be used for emergency maintenance, extensions, replacement of short lived components. Required by March 2002 RD Letter of Conditions. 2003-2042
Sewer	SWRCB WW Cap Reserve Fund	\$4,057.50	Est. 2002-03 Rev. 2016-17	20	Deposits made annually as a loan condition by SWRCB 2002-2023
Sewer	CDBG Grant Req	\$5,583.00	Est. 1998-99 Rev. 2016-17	40	Deposits made annually as Grant Req from user charge of \$1.17/user (.64 water & .53 sewer) 07/01/98 - 06/30/38 for depreciation for replacement or repair costs
Water	CDBG Grant Req	\$6,917.00	Est. 1998-99 Rev. 2016-17	40	Deposits made annually as Grant Req from user charge of \$1.17/user (.64 water & .53 sewer) 07/01/98 - 06/30/38 for depreciation for replacement or repair costs

No longer need these loans have been paid.