



Spreckels Community Services District  
**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Wednesday January 17, 2024 5:30 pm**  
Spreckels Veterans Memorial Building, 5<sup>th</sup> & Llano, Spreckels, CA 93962

**AGENDA**

*Agenda order may be adjusted by Chair for purposes of meeting flow and to be respectful of the time concerns of guests present.*

1. CALL TO ORDER:

2. PLEDGE OF ALLEGIANCE:

3. ROLL CALL & ESTABLISHMENT OF QUORUM:

Mike McTighe, President  
Amanda Lane, Vice-President  
Brian Amaral, Secretary  
Otto Kramm, Director  
Dallen Coronel, Director

4. ADDITIONS, CHANGES AND ADOPTION OF THE AGENDA:

5. CORRESPONDENCE:

6. PUBLIC COMMENTS: *At this time any person may comment on any item which is not on the agenda. Please state your name and address for the record. Action will not be taken on any item that is not on the agenda. If it requires action, it will be referred to staff and/or placed on the next agenda. Board members may briefly respond to statements made or questions posed as permitted by Government Code Section 54954.2. In order that all interested parties have an opportunity to speak, please limit comments to a maximum of five (5) minutes. Any member of the public may comment on any matter listed on this agenda at the time the matter is being considered by the Board of Directors.*

7. APPROVAL OF MINUTES:

a. SCSD Regular Board Meeting November 15, 2023.

8. GENERAL MANAGER'S REPORT:

a. Financial Reports.

1. Fund Balance as of 1/17/2024
2. Budget FYTD to 1/17/2024
3. Review of County Fund 634 Trial Balance Report: FY 2024 Periods 4, 5 & 6.
4. Review of Expenditures November & December 2023.
5. Input of Transaction Class Codes.

9. UNFINISHED BUSINESS NON-ACTION ITEMS:

- a. Zone 1 Curb and Sidewalks Repair Project.
- b. Farm Bureau River Mitigation Letter.
- c. Annual Stormwater Drainage System Engineer's Inspection.

10. UNFINISHED BUSINESS ACTION ITEMS:

11. NEW BUSINESS ACTION ITEMS:

a. Review and Approval of Accounts Payable:

1. Paul J. Ingram Company	Management Services	\$700.00
2. Spreckels Memorial District	Office Rent	\$100.00
3. Spreckels Water Company	Water	\$287.64
4. PG&E	Streetlights & Pump Stations	\$691.58
5. Smith & Enright Landscaping Inc.	Retention Pond Cleanup	\$4,112.00
6. Mayflower Environmental Svcs.	Storm Drain Cleaning	\$4,042.50
7. Alsop & Muller Water Solutions	New Pump	<u>\$52,795.67</u>
	<b>TOTAL</b>	<b>\$62,729.39</b>

- b. Election of Officers 2024.
- c. Setting of Meeting Dates 2024.

12. NEW BUSINESS NON-ACTION ITEMS:

- a. Schedule Strategic Planning Session.

13. ZONES 1 AND 2 SYSTEMS REPORT:

- a. 2<sup>nd</sup> Street Pump Station Storm Damage Repairs.
- b. FEMA Reimbursement

14. FUTURE AGENDA ITEMS:

15. ADJOURN REGULAR MEETING:

Next meeting Wednesday January 17, 2024 5:30 PM.

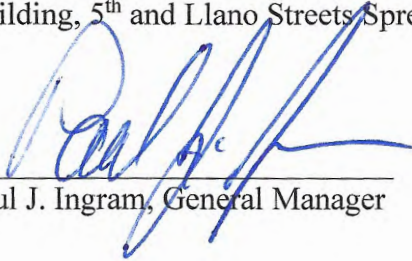
**ADA COMPLIANCE**

**In compliance with the American Disabilities Act (ADA), disabled individuals requiring special accommodations to access, attend, or participate in District Board meetings, should contact the District Administrative Office, [831] 455-7855. To ensure that your request is granted please notify this office at least one business day prior to the scheduled public meeting.**

**In Compliance with Government Code section 54957.5**, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed on the District website [www.scsd.specialdistrict.org](http://www.scsd.specialdistrict.org).

**Certification**

I, Paul J. Ingram, General Manager/Board Clerk for Spreckels Community Services District, do hereby declare that the foregoing agenda was posted at least (72) hours prior to the January 17, 2024 Regular Meeting of the District Board of Directors scheduled for 5:30 pm at Spreckels Veterans Memorial Building, 5<sup>th</sup> and Llano Streets Spreckels, CA 93962



Paul J. Ingram, General Manager

Date 1/17/2024

**To download the full agenda packet, please go to [www.scsd.specialdistrict.org](http://www.scsd.specialdistrict.org) and click on the meeting date. Click on the link to the agenda.**



**SPRECKELS COMMUNITY SERVICES DISTRICT  
FUND 634 BALANCE AS OF 1/17/2024 AFTER  
TODAY'S ACCOUNTS PAYABLE.**

**COUNTY FUND 634                      \$171,596.15**

Spreckels Community Services District  
Proposed Budget FYE 6/30/2024

Income	Budget	FYTD	BALANCE	%
Zone 1 Assessment 60.3%	\$55,673.13	27725.75	\$27,947.38	49.80%
Zone 2 Assessment 39.7%	\$33,683.32	18253.93	\$15,429.39	54.19%
Non-Assessment Prop Taxes	\$37,549.01	22170.08	\$15,378.93	59.04%
Interest on Pooled Investments	\$2,378.76	882.1	\$750.00	37.08%
<b>Total Income</b>	<b>\$129,284.22</b>	<b>69031.86</b>	<b>\$59,505.70</b>	<b>53.40%</b>
Expense				
Administrative Fees Zone 1 60.3%	\$422.10	115.26	\$306.84	27.31%
Administrative Fees Zone 2 39.7%	\$277.90	69.74	\$208.16	25.10%
Audit Expense Zone 1 60.3%	\$2,110.50		\$2,110.50	0.00%
Audit Expense Zone 2 39.7%	\$1,359.50		\$1,359.50	0.00%
Board/Staff Education Zone 1 60.3%	\$241.70		\$241.70	0.00%
Board/Staff Education Zone 2 39.7%	\$158.80		\$158.80	0.00%
Capital Improvements Zone 1	\$0.00		\$0.00	#DIV/0!
Capital Improvements Zone 2	\$0.00		\$0.00	#DIV/0!
Equipment Repair/Maint. Zone 1 67%	\$5,360.00	35373.1	-\$30,013.10	659.95%
Equipment Repair/Maint. Zone 2 33%	\$2,640.00	17422.57	-\$14,782.57	659.95%
General Liability/Property Zone 1 60.3%	\$1,900.40	1900.4	\$0.00	100.00%
General Liability/Property Zone 2 39.7%	\$1,150.00	1150	\$0.00	100.00%
Landscape Maint. Zone 2	\$8,000.00	7347	\$653.00	91.84%
Storm Drain Maintenance Zone 1		2640		
Storm Drain Maintenance Zone 2		1402.5		
Legal Services Zone 1 60.3%	\$603.00	664.8	-\$61.80	110.25%
Legal Services Zone 2 39.7%	\$397.00		\$397.00	0.00%
Management Services Zone 1 60.3%	\$5,427.00	2616.6	\$2,810.40	48.21%
Management Services Zone 2 39.7%	\$3,573.00	1583.4	\$1,989.60	44.32%
Membership Fees Zone 1 60.3%	\$422.10	494.66	-\$72.56	117.19%
Membership Fees Zone 2 39.7%	\$277.90	299.34	-\$21.44	107.72%
Office Rent Zone 1 60.3 %	\$723.60	373.8	\$349.80	51.66%
Office Rent Zone 2 39.7%	\$476.40	226.2	\$250.20	47.48%
Parcel Management Zone 1 60.3%	\$7,788.60	10776.77	-\$2,988.17	138.37%
Parcel Management Zone 2 39.7%	\$2,461.40	2299.7	\$161.70	93.43%
Power Zone 1	\$6,000.00	2176.7	\$3,823.30	36.28%
Power Zone 2	\$7,000.00	2708.4	\$4,291.60	38.69%
Property Taxes Zone 1	\$20.00	21.04	-\$1.04	105.20%
Property Taxes Zone 2	\$710.00	197.68	\$512.32	27.84%
Streetlight Repairs Zone 2	\$500.00		\$500.00	0.00%
Sidewall/ADA Repairs Zone 1	\$0.00		\$0.00	#DIV/0!
Water Zone 1	\$1,200.00	443.5	\$756.50	36.96%
Water Zone 2	\$3,600.00	1314.96	\$2,285.04	36.53%
Website Zone 1 60.3%	\$180.90		\$180.90	0.00%
Website Zone 2 39.7%	\$119.10		\$119.10	0.00%

Spreckels Community Services District  
Proposed Budget FYE 6/30/2024

Emergency Reserve	\$64,182.32		\$64,182.32	0.00%
<b>Total Expense</b>	<b>\$129,283.22</b>	<b>93618.12</b>	<b>\$35,665.10</b>	<b>72.41%</b>

Report ID : MC-FIN-BS-0301

Run Date : 12/12/2023

Run Time : 02:06 PM

**County of Monterey**  
**Trial Balance By Accounting Distribution**  
**Fiscal Year 2024 / 5 through 5**

Fund 634 - Spreckels Community Services

Account Type Liability

BSA/Obj/Rev

Sub BSA/Obj/Rev No Sub-BSA Specified

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>(225.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>(225.41)</b>
<b>Total for B-2080 - Outlawed Welfare Warrant Suspense</b>				<b>(225.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>(225.41)</b>

BSA/Obj/Rev

Sub BSA/Obj/Rev No Sub-BSA Specified

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for B-2081 - Stale Dated Checks</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

BSA/Obj/Rev B-2530 - Assets Held as Agency for Others

Sub BSA/Obj/Rev 4010 - Current Secured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	
<b>Total for Sub-BSA 4010 - Current Secured</b>				<b>(366,676.37)</b>	<b>0.00</b>	<b>0.00</b>	<b>(366,676.37)</b>

Sub BSA/Obj/Rev 4015 - Current Unsecured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX06_24_CU		11/10/2023	Curr Uns - Jul-Sept 2023		0.00	(1,683.72)	

Report ID : MC-FIN-BS-0301

Run Date : 12/12/2023

Run Time : 02:06 PM

**County of Monterey**  
**Trial Balance By Accounting Distribution**  
**Fiscal Year 2024 / 5 through 5**

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Fund 634 - Spreckels Community Services  
Account Type Liability  
BSA/Obj/Rev B-2530 - Assets Held as Agency for Others  
Sub BSA/Obj/Rev 4015 - Current Unsecured

**Total for Sub-BSA 4015 - Current Unsecured** (14,520.00) 0.00 (1,683.72) (16,203.72)

Sub BSA/Obj/Rev 4025 - Prior Secured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX07_24_PRSEC		11/17/2023	Prior Secured - Sep-Oct 2023		0.00	(74.33)	

**Total for Sub-BSA 4025 - Prior Secured** (7,117.72) 0.00 (74.33) (7,192.05)

Sub BSA/Obj/Rev 4030 - Prior Unsecured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

**Total for Sub-BSA 4030 - Prior Unsecured** (143.43) 0.00 0.00 (143.43)

Sub BSA/Obj/Rev 4035 - Current Supplemental

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

**Total for Sub-BSA 4035 - Current Supplemental** (6,704.63) 0.00 0.00 (6,704.63)

Sub BSA/Obj/Rev 4040 - Prior Supplemental

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX08_24_PRSUPPL		11/17/2023	Prior Suppl - Sep-Oct 2023		0.00	(16.73)	

**Total for Sub-BSA 4040 - Prior Supplemental** (398.40) 0.00 (16.73) (415.13)

Sub BSA/Obj/Rev 5030 - HOPTR



Report ID : MC-FIN-BS-0301

Run Date : 01/11/2024

Run Time : 01:03 PM

County of Monterey  
Trial Balance By Accounting Distribution  
Fiscal Year 2024 / 6 through 6

Fund 634 - Spreckels Community Services  
Account Type Asset  
BSA/Obj/Rev B-1001 - Cash  
Sub BSA/Obj/Rev No Sub-BSA Specified

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,0000040420		12/01/2023	Outlawed Checks- Fund 634		0.00	(225.41)	
JV,1110,PTAX10_24_HOX		12/05/2023	HOPTR Nov 15%		19.35	0.00	
JV,1110,PTAX12_24_CS		12/14/2023	Curr Sec - Jul-Dec 13 2023		65,836.35	0.00	
JV,1110,PTAX13_24_SUPPL		12/14/2023	Current Sup - Jul-Dec 13 2023		312.47	0.00	
JVA,1110,INTALLOQC12024-06		12/18/2023	InterestAllocation 1st Qtr2023-24		882.10	0.00	
MDI,9800,SDWF000028507		12/19/2023			0.00	(700.00)	
MDI,9800,SDWF000028508		12/19/2023			0.00	(100.00)	
MDI,9800,SDWF000028509		12/19/2023			0.00	(630.06)	
MDI,9800,SDWF000028510		12/19/2023			0.00	(290.61)	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>165,457.34</b>	<b>67,050.27</b>	<b>(1,946.08)</b>	<b>230,561.53</b>
<b>Total for B-1001 - Cash</b>				<b>165,457.34</b>	<b>67,050.27</b>	<b>(1,946.08)</b>	<b>230,561.53</b>

Report ID : MC-FIN-BS-0301

Run Date : 01/11/2024

Run Time : 01:03 PM

**County of Monterey**  
**Trial Balance By Accounting Distribution**  
**Fiscal Year 2024 / 6 through 6**

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**Fund** 634 - Spreckels Community Services  
**Account Type** Liability  
**BSA/Obj/Rev** B-2080 - Outlawed Welfare Warrant Suspense  
**Sub BSA/Obj/Rev** No Sub-BSA Specified

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,0000040420		12/01/2023	Outlawed Checks- Fund 634		225.41	0.00	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>(225.41)</b>	<b>225.41</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for B-2080 - Outlawed Welfare Warrant Suspense</b>				<b>(225.41)</b>	<b>225.41</b>	<b>0.00</b>	<b>0.00</b>

**BSA/Obj/Rev** B-2081 - Stale Dated Checks  
**Sub BSA/Obj/Rev** No Sub-BSA Specified

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,0000040420		12/01/2023	Outlawed Checks- Fund 634		225.41	(225.41)	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>0.00</b>	<b>225.41</b>	<b>(225.41)</b>	<b>0.00</b>
<b>Total for B-2081 - Stale Dated Checks</b>				<b>0.00</b>	<b>225.41</b>	<b>(225.41)</b>	<b>0.00</b>

**BSA/Obj/Rev** B-2530 - Assets Held as Agency for Others  
**Sub BSA/Obj/Rev** 4010 - Current Secured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX12_24_CS		12/14/2023	Curr Sec - Jul-Dec 13 2023		0.00	(19,856.67)	
<b>Total for Sub-BSA 4010 - Current Secured</b>				<b>(366,676.37)</b>	<b>0.00</b>	<b>(19,856.67)</b>	<b>(386,533.04)</b>

**Sub BSA/Obj/Rev** 4015 - Current Unsecured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

Report ID : MC-FIN-BS-0301

Run Date : 01/11/2024

Run Time : 01:03 PM

**County of Monterey**  
**Trial Balance By Accounting Distribution**  
**Fiscal Year 2024 / 6 through 6**

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Fund 634 - Spreckels Community Services  
Account Type Liability  
BSA/Obj/Rev B-2530 - Assets Held as Agency for Others  
Sub BSA/Obj/Rev 4015 - Current Unsecured

**Total for Sub-BSA 4015 - Current Unsecured (16,203.72) 0.00 0.00 (16,203.72)**

Sub BSA/Obj/Rev 4025 - Prior Secured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

**Total for Sub-BSA 4025 - Prior Secured (7,192.05) 0.00 0.00 (7,192.05)**

Sub BSA/Obj/Rev 4030 - Prior Unsecured

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

**Total for Sub-BSA 4030 - Prior Unsecured (143.43) 0.00 0.00 (143.43)**

Sub BSA/Obj/Rev 4035 - Current Supplemental

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX13_24_SUPPL		12/14/2023	Current Sup - Jul-Dec 13 2023		0.00	(312.47)	

**Total for Sub-BSA 4035 - Current Supplemental (6,704.63) 0.00 (312.47) (7,017.10)**

Sub BSA/Obj/Rev 4040 - Prior Supplemental

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
					0.00	0.00	

**Total for Sub-BSA 4040 - Prior Supplemental (415.13) 0.00 0.00 (415.13)**

Sub BSA/Obj/Rev 5030 - HOPTR

Report ID : MC-FIN-BS-0301

Run Date : 01/11/2024

Run Time : 01:03 PM

**County of Monterey**  
**Trial Balance By Accounting Distribution**  
**Fiscal Year 2024 / 6 through 6**

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Fund 634 - Spreckels Community Services  
 Account Type Liability  
 BSA/Obj/Rev B-2530 - Assets Held as Agency for Others  
 Sub BSA/Obj/Rev 5030 - HOPTR

Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX10_24_HOX		12/05/2023	HOPTR Nov 15%		0.00	(19.35)	
<b>Total for Sub-BSA 5030 - HOPTR</b>				<b>(1,923.34)</b>	<b>0.00</b>	<b>(19.35)</b>	<b>(1,942.69)</b>
Sub BSA/Obj/Rev 5415 - Special Assessments							
Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JV,1110,PTAX12_24_CS		12/14/2023	Curr Sec - Jul-Dec 13 2023		0.00	(45,979.68)	
<b>Total for Sub-BSA 5415 - Special Assessments</b>				<b>(687,067.33)</b>	<b>0.00</b>	<b>(45,979.68)</b>	<b>(733,047.01)</b>
Sub BSA/Obj/Rev No Sub-BSA Specified							
Transaction ID	Jrnl Doc Ref (Code,Dept,ID)	Transaction Date	Description	Beginning Balance	Debits	Credits	Ending Balance
JVA,1110,INTALLOQC12024-06		12/18/2023	InterestAllocation 1st Qtr2023-24		0.00	(882.10)	
MDI,9800,SDWF000028507		12/19/2023			700.00	0.00	
MDI,9800,SDWF000028508		12/19/2023			100.00	0.00	
MDI,9800,SDWF000028509		12/19/2023			630.06	0.00	
MDI,9800,SDWF000028510		12/19/2023			290.61	0.00	
<b>Total for Sub-BSA No Sub-BSA Specified</b>				<b>921,094.07</b>	<b>1,720.67</b>	<b>(882.10)</b>	<b>921,932.64</b>
<b>Total for B-2530 - Assets Held as Agency for Others</b>				<b>(165,231.93)</b>	<b>1,720.67</b>	<b>(67,050.27)</b>	<b>(230,561.53)</b>
<b>Total for Fund 634 - Spreckels Community Services</b>				<b>0.00</b>	<b>69,221.76</b>	<b>(69,221.76)</b>	<b>0.00</b>
<b>Grand Total</b>				<b>0.00</b>	<b>69,221.76</b>	<b>(69,221.76)</b>	<b>0.00</b>

**Class**

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Fire User Fees-.15

General Fund-.05

Other User Fees-.30

Prop 172-.10

Zone 1-.20

Zone 2-.25

**Spreckels Community Services District  
Profit & Loss by Class  
All Transactions**

	<u>Fire User Fees-.15</u>	<u>General Fund-.05</u>	<u>Prop 172-.10</u>	<u>Zone 1-.20</u>	<u>Zone 2-.25</u>	<u>Unclassified</u>	<u>TOTAL</u>
<b>Income</b>							
5800.05 · Spreckels Town Improvement Fund	0.00	0.00	0.00	0.00	0.00	37,285.00	37,285.00
5799.00 · User Fee Lights	0.00	0.00	0.00	0.00	0.00	589.00	589.00
5798.00 · Other User Fees	0.00	0.00	0.00	0.00	0.00	33,313.00	33,313.00
5796.00 · User Fee Storm Drainage	0.00	0.00	0.00	0.00	0.00	4,704.00	4,704.00
5797.00 · Fire Protection - Other User Fe	0.00	0.00	0.00	0.00	0.00	92,936.00	92,936.00
4000.00 · Tax Income							
4002.25 · Standard Pacific-Reimbursed Z2	0.00	0.00	0.00	0.00	78,326.46	0.00	78,326.46
<b>Total 4000.00 · Tax Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,326.46</b>	<b>0.00</b>	<b>78,326.46</b>
4005.00 · County Revenue							
<b>Non Assessment Revenue</b>							
5040.00 · Interest in Pooled Investments	0.00	11,480.74	0.00	315.75	0.00	19,399.45	31,195.94
5030.00 · Homeowners Prop Tax Relief	0.00	826.99	0.00	48.25	0.00	1,700.89	2,576.13
4040.00 · Prior Supplemental	0.00	426.63	0.00	0.00	0.00	646.84	1,073.47
4035.00 · Current Supplemental	0.00	2,608.92	0.00	0.00	0.00	5,755.91	8,364.83
4030.05 · Prior Unsecured	0.00	-629.86	0.00	0.00	0.00	-198.52	-828.38
4025.05 · Prior Secured	0.00	7,916.86	0.00	0.00	0.00	3,946.37	11,863.23
4020.05 · AB 15 4X Prop 1A Repayment	0.00	0.00	0.00	0.00	0.00	2,141.00	2,141.00
4015.05 · Current Unsecured	0.00	6,326.79	0.00	0.00	0.00	13,268.58	19,595.37
4010.05 · Current Secured	-20,354.41	283,552.91	0.00	6,324.20	0.00	208,952.26	478,474.96
4001.10 · Prop 172 Funding	0.00	0.00	231,493.59	0.00	0.00	184,868.12	416,361.71
<b>Total Non Assessment Revenue</b>	<b>-20,354.41</b>	<b>312,509.98</b>	<b>231,493.59</b>	<b>6,688.20</b>	<b>0.00</b>	<b>440,480.90</b>	<b>970,818.26</b>
5415.00 · Special Assessments							
5415.20 · Zone 1 Old Town	0.00	0.00	0.00	245,767.42	0.00	1,270.80	247,038.22
5415.25 · Zone 2 New Town	0.00	0.00	0.00	255.80	470,235.75	13,776.10	484,267.65
5798.30 · Non Specified Assessment	0.00	0.00	0.00	0.00	0.00	102.06	102.06
5415.00 · Special Assessments - Other	0.00	0.00	0.00	23,586.39	0.00	316.76	23,903.15
<b>Total 5415.00 · Special Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>269,609.61</b>	<b>470,235.75</b>	<b>15,465.72</b>	<b>755,311.08</b>
4005.00 · County Revenue - Other	0.00	0.00	0.00	0.00	0.00	36,861.82	36,861.82
<b>Total 4005.00 · County Revenue</b>	<b>-20,354.41</b>	<b>312,509.98</b>	<b>231,493.59</b>	<b>276,297.81</b>	<b>470,235.75</b>	<b>492,808.44</b>	<b>1,762,991.16</b>
<b>Total Income</b>	<b>-20,354.41</b>	<b>312,509.98</b>	<b>231,493.59</b>	<b>276,297.81</b>	<b>548,562.21</b>	<b>661,635.44</b>	<b>2,010,144.62</b>
<b>Expense</b>							
9101.00 · Storm Drain Maintenance							
9102.25 · Storm Drain Maintenance Zone 2	0.00	0.00	0.00	0.00	1,402.50	0.00	1,402.50
9102.20 · Storm Drain Maintenance Zone 1	0.00	0.00	0.00	2,640.00	0.00	0.00	2,640.00
<b>Total 9101.00 · Storm Drain Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,640.00</b>	<b>1,402.50</b>	<b>0.00</b>	<b>4,042.50</b>
9097.00 · Office Rental							
9097.25 · Office Rental Zone 2 37.7%	0.00	0.00	0.00	0.00	3,072.00	0.00	3,072.00
9097.20 · Office Rental Zone 1 62.3%	0.00	0.00	0.00	928.00	0.00	0.00	928.00
9097.00 · Office Rental - Other	0.00	0.00	0.00	0.00	0.00	49.18	49.18
<b>Total 9097.00 · Office Rental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>928.00</b>	<b>3,072.00</b>	<b>49.18</b>	<b>4,049.18</b>
9094.00 · Spreckels Traffic Enhancements							
9096.00 · Traffic Equipment	0.00	0.00	0.00	0.00	0.00	35,025.33	35,025.33
9095.00 · Legal Services	0.00	460.68	0.00	0.00	0.00	230.34	691.02
<b>Total 9094.00 · Spreckels Traffic Enhancements</b>	<b>0.00</b>	<b>460.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,255.67</b>	<b>35,716.35</b>
6083.00 · Misc Exp	0.00	0.00	0.00	0.00	110.93	3,600.00	3,710.93
6410.05 · Reimbursed Expense	0.00	390.66	0.00	0.00	0.00	0.00	390.66
6086.05 · Property Taxes							
6089.25 · Property Taxes Zone 2	0.00	0.00	0.00	0.00	1,314.64	515.58	1,830.22

**Spreckels Community Services District**  
**Profit & Loss by Class**  
All Transactions

	<u>Fire User Fees-15</u>	<u>General Fund-.05</u>	<u>Prop 172-.10</u>	<u>Zone 1-.20</u>	<u>Zone 2-.25</u>	<u>Unclassified</u>	<u>TOTAL</u>
6088.20 · Property Taxes Zone 1	0.00	0.00	0.00	131.56	0.00	0.00	131.56
6086.05 · Property Taxes - Other	0.00	194.40	0.00	0.00	0.00	0.00	194.40
<b>Total 6086.05 · Property Taxes</b>	<b>0.00</b>	<b>194.40</b>	<b>0.00</b>	<b>131.56</b>	<b>1,314.64</b>	<b>515.58</b>	<b>2,156.18</b>
6004.05 · AB 15 Transfer	0.00	2,008.00	0.00	0.00	0.00	0.00	2,008.00
6010.05 · Administrative Fees							
6012.25 · Adminstrative Fees Zone 2 37.7%	0.00	0.00	0.00	135.59	2,182.32	0.00	2,317.91
6011.20 · Adminstrative Fees Zone 1 62.3%	0.00	0.00	0.00	498.16	0.00	54.93	553.09
6010.05 · Administrative Fees - Other	0.00	446.00	0.00	0.00	0.00	3,083.80	3,529.80
<b>Total 6010.05 · Administrative Fees</b>	<b>0.00</b>	<b>446.00</b>	<b>0.00</b>	<b>633.75</b>	<b>2,182.32</b>	<b>3,138.73</b>	<b>6,400.80</b>
6015.05 · Audit Expense							
6017.25 · Audit Expense Zone 2	0.00	0.00	0.00	0.00	46,099.53	0.00	46,099.53
6016.20 · Audit Expense Zone 1	0.00	0.00	0.00	8,974.57	0.00	0.00	8,974.57
6015.05 · Audit Expense - Other	0.00	13,853.63	0.00	0.00	0.00	21,550.00	35,403.63
<b>Total 6015.05 · Audit Expense</b>	<b>0.00</b>	<b>13,853.63</b>	<b>0.00</b>	<b>8,974.57</b>	<b>46,099.53</b>	<b>21,550.00</b>	<b>90,477.73</b>
6020.05 · Bank Fees	0.00	0.00	0.00	0.00	0.00	317.50	317.50
6025.05 · Board/Staff Education	0.00	362.50	0.00	0.00	0.00	2,215.79	2,578.29
6030.05 · Equipment Maintenance							
6030.25 · Equipment Maint. Zone 2 33%	0.00	0.00	0.00	0.00	48,339.88	0.00	48,339.88
6030.20 · Equipment Maint. Zone1 67%	0.00	0.00	0.00	98,982.64	327.51	132.96	99,443.11
6030.05 · Equipment Maintenance - Other	0.00	0.00	0.00	679.92	0.00	9,357.32	10,037.24
<b>Total 6030.05 · Equipment Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,662.56</b>	<b>48,667.39</b>	<b>9,490.28</b>	<b>157,820.23</b>
6035.00 · Fire Protection							
6035.10 · Prop 172 Disbursement	0.00	0.00	0.00	51,303.75	0.00	288,820.93	340,124.68
6035.15 · SVFC Contract	0.00	0.00	0.00	10,684.50	0.00	317,991.23	328,675.73
<b>Total 6035.00 · Fire Protection</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,988.25</b>	<b>0.00</b>	<b>606,812.16</b>	<b>668,800.41</b>
6035.05 · Election Costs	0.00	55.87	0.00	0.00	0.00	2,383.48	2,439.35
6050.05 · Fund 634 Adminstrative Fees	0.00	474.00	0.00	0.00	0.00	2,713.04	3,187.04
6060.05 · Garbage Collection	0.00	0.00	0.00	0.00	0.00	4,414.34	4,414.34
6065.05 · General Liability/Property Ins.							
6067.21 · Gen Liability Zone 2 37.7%	0.00	0.00	0.00	0.00	10,068.10	0.00	10,068.10
6066.20 · Gen Liability Zone 1 62.3%	0.00	0.00	0.00	3,637.13	0.00	0.00	3,637.13
6065.05 · General Liability/Property Ins. - Other	0.00	1,518.54	0.00	0.00	0.00	34,940.47	36,459.01
<b>Total 6065.05 · General Liability/Property Ins.</b>	<b>0.00</b>	<b>1,518.54</b>	<b>0.00</b>	<b>3,637.13</b>	<b>10,068.10</b>	<b>34,940.47</b>	<b>50,164.24</b>
6070.05 · Hardware	0.00	0.00	0.00	0.00	0.00	17.92	17.92
6075.05 · Legal Services							
6077.25 · Legal Services Zone 2 37.7%	0.00	0.00	0.00	0.00	283.78	350.54	634.32
6076.20 · Legal Services Zone 1 62.3%	0.00	0.00	0.00	851.13	0.00	916.38	1,767.51
6075.05 · Legal Services - Other	0.00	2,356.14	0.00	0.00	0.00	55,077.23	57,433.37
<b>Total 6075.05 · Legal Services</b>	<b>0.00</b>	<b>2,356.14</b>	<b>0.00</b>	<b>851.13</b>	<b>283.78</b>	<b>56,344.15</b>	<b>59,835.20</b>
6078.25 · Landscape Maintenance Contract	0.00	0.00	0.00	600.00	26,237.00	105,622.00	132,459.00
6079.05 · Management Services							
6087.25 · Management Svcs. Zone 2 37.7%	0.00	0.00	0.00	0.00	37,478.14	0.00	37,478.14
6086.20 · Management Svcs. Zone 1 62.3%	0.00	81.50	0.00	9,522.66	0.00	0.00	9,604.16
6082.05 · Special Projects Hourly 1/2	0.00	45.00	0.00	0.00	0.00	0.00	45.00
6081.05 · Special Projects Hourly	0.00	3,165.00	0.00	420.00	0.00	0.00	3,585.00
6080.05 · Management Services Contract	0.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00
6079.05 · Management Services - Other	0.00	0.00	0.00	0.00	0.00	12,950.00	12,950.00
<b>Total 6079.05 · Management Services</b>	<b>0.00</b>	<b>9,291.50</b>	<b>0.00</b>	<b>9,942.66</b>	<b>37,478.14</b>	<b>12,950.00</b>	<b>69,662.30</b>
6084.05 · Membership Fees/Dues							

**Spreckels Community Services District**  
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	<u>Fire User Fees-.15</u>	<u>General Fund-.05</u>	<u>Prop 172-.10</u>	<u>Zone 1-.20</u>	<u>Zone 2-.25</u>	<u>Unclassified</u>	<u>TOTAL</u>
Membership Fees Zone 2 37.7%	0.00	0.00	0.00	0.00	3,279.05	0.00	3,279.05
Membership Fees Zone 1 62.3%	0.00	25.43	0.00	1,049.52	0.00	0.00	1,074.95
6084.05 · Membership Fees/Dues - Other	0.00	1,143.00	0.00	0.00	0.00	5,483.00	6,626.00
<b>Total 6084.05 · Membership Fees/Dues</b>	<b>0.00</b>	<b>1,168.43</b>	<b>0.00</b>	<b>1,049.52</b>	<b>3,279.05</b>	<b>5,483.00</b>	<b>10,980.00</b>
6085.05 · Office Supplies	0.00	304.30	0.00	0.00	0.00	1,925.09	2,229.39
6090.05 · Payroll Expenses	0.00	0.00	0.00	0.00	0.00	48,970.61	48,970.61
6091.05 · Professional Services	0.00	0.00	0.00	0.00	0.00	18,455.00	18,455.00
6095.05 · PO Box Rental	0.00	90.00	0.00	0.00	0.00	287.00	377.00
6096.20 · Sidewalk/Alley Repairs-Zone1	0.00	0.00	0.00	9,400.00	0.00	0.00	9,400.00
6096.25 · Sidewalk/Alley Repairs-Zone2	0.00	0.00	0.00	0.00	135.47	8,390.10	8,525.57
6100.05 · Postage	0.00	64.49	0.00	0.00	0.00	156.00	220.49
6105.00 · Power							
6105.20 · Power Zone 1	0.00	0.00	0.00	33,284.81	109.92	21.03	33,415.76
6105.25 · Power Zone 2	0.00	0.00	0.00	342.89	29,996.38	769.31	31,108.58
6105.00 · Power - Other	0.00	0.00	0.00	0.00	0.00	49,076.33	49,076.33
<b>Total 6105.00 · Power</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,627.70</b>	<b>30,106.30</b>	<b>49,866.67</b>	<b>113,600.67</b>
6150.05 · Telephone/Internet							
6152.25 · Telephone/Internet Zone 2	0.00	0.00	0.00	0.00	1,532.72	0.00	1,532.72
6151.20 · Telephone/Internet Zone 1	0.00	0.00	0.00	298.27	0.00	0.00	298.27
6150.05 · Telephone/Internet - Other	0.00	470.60	0.00	0.00	0.00	873.07	1,343.67
<b>Total 6150.05 · Telephone/Internet</b>	<b>0.00</b>	<b>470.60</b>	<b>0.00</b>	<b>298.27</b>	<b>1,532.72</b>	<b>873.07</b>	<b>3,174.66</b>
6160.00 · Tree Maintenance							
6160.20 · Tree Maintenance Zone 1	0.00	0.00	0.00	38,250.00	0.00	3,375.00	41,625.00
6160.25 · Tree Maintenance Zone 2	0.00	0.00	0.00	0.00	4,385.00	14,445.00	18,830.00
6160.00 · Tree Maintenance - Other	0.00	0.00	0.00	0.00	0.00	5,550.00	5,550.00
<b>Total 6160.00 · Tree Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,250.00</b>	<b>4,385.00</b>	<b>23,370.00</b>	<b>66,005.00</b>
6200.05 · Worker's Compensation Insurance	0.00	0.00	0.00	0.00	0.00	410.60	410.60
6250.05 · Website Services							
6275.25 · Website Zone 2 37.7%	0.00	0.00	0.00	0.00	753.30	0.00	753.30
6275.20 · Website Zone 1 62.3%	0.00	0.00	0.00	146.70	0.00	0.00	146.70
6250.05 · Website Services - Other	0.00	300.00	0.00	0.00	0.00	1,200.00	1,500.00
<b>Total 6250.05 · Website Services</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>146.70</b>	<b>753.30</b>	<b>1,200.00</b>	<b>2,400.00</b>
6300.00 · Water							
6300.20 · Water Zone 1	0.00	0.00	0.00	5,519.56	0.00	113.83	5,633.39
6300.25 · Water Zone 2	0.00	0.00	0.00	0.00	16,408.54	800.97	17,209.51
6300.00 · Water - Other	0.00	0.00	0.00	171.96	402.20	16,049.86	16,624.02
<b>Total 6300.00 · Water</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,691.52</b>	<b>16,810.74</b>	<b>16,964.66</b>	<b>39,466.92</b>
6300.05 · Special Projects Hourly							
Special Projects Hourly Zone 2	0.00	0.00	0.00	0.00	217.22	0.00	217.22
Special Projects Hourly Zone 1	0.00	0.00	0.00	292.78	0.00	0.00	292.78
6300.05 · Special Projects Hourly - Other	0.00	0.00	0.00	0.00	0.00	2,460.00	2,460.00
<b>Total 6300.05 · Special Projects Hourly</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>292.78</b>	<b>217.22</b>	<b>2,460.00</b>	<b>2,970.00</b>
6310.05 · Special Projects Hourly 1/2	0.00	0.00	0.00	0.00	0.00	795.00	795.00
6400.25 · Street Light Repairs Zone 2	0.00	0.00	0.00	0.00	593.23	2,472.90	3,066.13
7000.05 · Depreciation Expense	0.00	0.00	0.00	0.00	0.00	35,725.00	35,725.00
8000.05 · Capital Improvements							
8020.05 · Streetlighting	0.00	1,310.60	0.00	0.00	0.00	0.00	1,310.60
8005.05 · Sidewalks/Curbs/ADA	0.00	0.00	0.00	0.00	0.00	203,414.58	203,414.58
8010.05 · Landscape Improvements	0.00	0.00	0.00	0.00	0.00	6,590.00	6,590.00



**Spreckels Community Services District**  
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	<u>Fire User Fees-.15</u>	<u>General Fund-.05</u>	<u>Prop 172-.10</u>	<u>Zone 1-.20</u>	<u>Zone 2-.25</u>	<u>Unclassified</u>	<u>TOTAL</u>
8015.05 - Trees	0.00	0.00	0.00	0.00	0.00	2,552.13	2,552.13
<b>Total 8000.05 - Capital Improvements</b>	<b>0.00</b>	<b>1,310.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>212,556.71</b>	<b>213,867.31</b>
9091.05 - Parcel Management							
9093.25 - Parcel Management Zone 2	0.00	0.00	0.00	0.00	21,105.42	0.00	21,105.42
9092.20 - Parcel Management Zone 1	0.00	0.00	0.00	30,059.05	0.00	4,050.00	34,109.05
9091.05 - Parcel Management - Other	0.00	0.00	0.00	2,140.00	0.00	4,786.20	6,926.20
<b>Total 9091.05 - Parcel Management</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,199.05</b>	<b>21,105.42</b>	<b>8,836.20</b>	<b>62,140.67</b>
9990.05 - Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00	-2,915.31	-2,915.31
<b>Total Expense</b>	<b>0.00</b>	<b>35,120.34</b>	<b>0.00</b>	<b>310,945.15</b>	<b>255,834.78</b>	<b>1,338,612.59</b>	<b>1,940,512.86</b>
<b>Net Income</b>	<b>-20,354.41</b>	<b>277,389.64</b>	<b>231,493.59</b>	<b>-34,647.34</b>	<b>292,727.43</b>	<b>-676,977.15</b>	<b>69,631.76</b>