

**Regular Meeting of the HCSD Board of Directors**

**April 15, 2020 at 6:30 P.M.**

**NOTE MEETING LOCATION:**

**Due to Covid-19 Stay at Home Order, Meeting Will Be Held Via  
Teleconferencing Per March 17 Executive Order  
To Attend Call 1-866-906-0123, Enter Code 5824809# when prompted  
Hornbrook, CA 96044**

**AGENDA**

**BOARD OF DIRECTORS:** Robert Puckett, Michele Hanson, Melissa Tullado, Elaine Mellon, and Abigail Burnett.

1. **CALL TO ORDER:** Roll Call and Establishment of Quorum:
2. **Introduction of New Board Members and Election of Officers, (President, Vice President, and Secretary)**
3. **PUBLIC COMMENT:** Due to the circumstances, the Chair will ask each member of the public if they wish to make a comment at this time to avoid confusion and retain order and will be subject to 3 min. each. Then again after each agenda item.
4. **APPROVE and AUTHORIZE SIGNATURES:** on Warrant Authorization Form for District expenses received through April 15, 2020, "A list of the bills to be paid will be read to the Board and public at the meeting."
5. **Discussion and Possible Action:**
  - a. Recommended Budget for Fiscal Year 2020/2021
  - b. Sum It Up accounting, (Julie Keith), Contract Proposal
  - c. Meter Reads and update on boil water status.
6. **ADJOURNMENT:**

Meeting agendas and written materials supporting agenda items, if produced, can be received by the public for free in advance of the meeting by any of the following options: A paper copy mailed pursuant to a written request and payment of associated mailing fees. An electronic copy received by email. Note – if you would like electronic copies please email [hornbrookcsd@gmail.com](mailto:hornbrookcsd@gmail.com) prior to the Board meeting. A limited number of copies of agenda materials will also be available at the meeting. Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact any HCSD Board Member. Advance notification will enable the District to make reasonable arrangements to insure accessibility.

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Hornbrook, CA 96044**

**MEETING MINUTES**

**BOARD OF DIRECTORS:** Robert Puckett, Michele Hanson, Melissa Tulleo, Elaine Mellon, Abigail Burnett.

1. **CALL TO ORDER:** Roll Call and Establishment of Quorum: Meeting called to order at 6:33 pm with Robert Puckett, Elaine Mellon, Michele Hanson, and Abigail Burnett present and Melissa Tulleo absent, Quorum established.
2. **Introduction of New Board Members and Election of Officers, (President, Vice President, and Secretary)**  
Robert Puckett introduced the two new members of the Board: Election of officers was tabled until next meeting for Vice President and Secretary but did elect President. Hanson nominated Robert Puckett for President of the Board with a vote of 3 ayes, (Mellon, Burnett and Hanson) and 1 absent (Tulleo) and 1 abstained (Puckett). Motion carried. Puckett will continue as President of the Board.
3. **PUBLIC COMMENT:** Due to the circumstances, the Chair will ask each member of the public if they wish to make a comment at this time to avoid confusion and retain order and will be subject to 3 min. each. Then again after each agenda item.  
The Chair recognized Larry Grieb, Larry thanked Kevin Dixon the operator of record for helping with the water situation he was having. He was truly grateful.  
The Chair then recognized Rain ?. Her comment was to let the Board know that they needed to fix the system now because the water was not potable and it was a liability to the community, and needed to be fixed now! She then reminded the Board that this was a life and death situation and that it was necessary to do it now because of the Covid 19 virus! Puckett and Kevin assured her that the water was safe for everything but to boil it before drinking per the boil water order still in effect. She continued to complain with a little ranting until her 3 minutes were up. Kevin gave her his phone # if she wanted to call and talk to him about the water in more detail if that would make her feel better after the meeting.
4. **APPROVE and AUTHORIZE SIGNATURES:** on Warrant Authorization Form for District expenses received through April 15, 2020, "A list of the bills to be paid will be read to the Board and public at the meeting."  
Puckett read aloud to the Board and public the list of bills to be paid and asked to amend the list to include the Quarterly tax bills, (Federal and State), to the list that he only received today and was due on the 30<sup>th</sup> of April. Hanson moved to add the Quarterlies to the list and was 2<sup>nd</sup> by Mellon, with a vote of 4 ayes (Hanson, Mellon, Barnett and Puckett), 0 nays, and 1 absent (Tulleo). Motion carried.  
Hanson then moved to authorize signatures on warrant authorization form for all District expenses presented as amended by vote to add the Quarterly taxes, including Dingman's payroll for the month of March. Motion was 2<sup>nd</sup> by Burnett with 4 ayes, 0 nays, and 1 absent. Motion carried.
5. **Discussion and Possible Action:**

- a. Recommended Budget for Fiscal Year 2020/2021:  
Recommended Budget was presented to the Board for a vote. Hanson moved to accept recommended budget as presented, 2<sup>nd</sup> by Mellon with 4 ayes, 0 nays, and 1 absent. Motion carried.
- b. Sum It Up accounting, (Julie Keith), Contract Proposal:  
Puckett read contract proposal aloud to Board and public. It was discussed at length by Board Members with input from 2 non board members, Kevin and Rod from RCAC.  
Motion to except contract proposal affective immediately was made by Mellon and 2<sup>nd</sup> by Burnett with 4 ayes, 0 nays and 1 absent. Motion carried.
- c. Meter Reads and update on boil water status:  
Discussion on boil water status will stay in effect until the State Water Control Board comes and inspects the repairs to the water reservoir and determines all repairs are within the guidelines of the state. The repairs are a temporary fix until the District is able to replace it. With the grant money the District is getting we are hoping to replace the reservoir within the next year or two.  
Meter reads will resume the 25<sup>th</sup> of April and each month thereafter on or about the 25<sup>th</sup> of each month.
6. **ADJOURNMENT:** Next meeting to be held on May 13, 2020 at 5:00 pm again by Teleconferencing. The time of meeting may be subject to change if needed for the teleconferencing. Motion to adjourn was made by Puckett and 2<sup>nd</sup> by Hanson, motion carried with 4 ayes, 0 nays, and 1 absent. Meeting adjourned at 8:45 pm.

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Submitted by  Board Secretary

**Bills to be paid**

**Warrant Auth.**

Sum it Up	\$915.00	
Hornbrook Elementary	\$40.00	
Basic Lab	\$419.91	
KWB-Winston	\$1,500.00	
Murphy Pearson et al	\$1,000.00	
G&G Hardware	\$458.95	
PP&L	\$1,190.39	
Kevin Dixon	\$213.42	
ATT	\$250.00	
Siskiyou Sanitary	\$75.90	
SCP (Chem Quip)	\$1,651.19	
Liberty Mutual	\$1,259.50	
B.E. Gibbons	\$2,400.00	back flow test
Fed Quartly	\$889.71	
State Quartly	\$300.82	
FUTA	23.13	
Fed Quartly	889.71	
State Quartly	300.82	
<b><u>Total</u></b>	<b><u>\$13,778.45</u></b>	

Dingman, Clint

payroll 03/01/20 through 3/15/20

**\$517.13**

payroll 03/16/20 through 03/31/20

**\$671.69**

**Paid total month \$1198.83**

Recommended Budget

We the governing Board of Hornbrook Community Services District, hereby approve the 6/30/2020 YTD and the Recommended Budget for the fiscal year 2020-2021.

DISTRICT NAME: Hornbrook Community Services District

	<u>Printed Name</u>	<u>Signature</u>
BOARD MEMBER:	<u>Robert Puckett</u>	<u>Robert Puckett</u>
	<u>Michele HANSON</u>	<u>Michele Hanson</u>
	<u>Melissa Tullado</u>	<u>Melissa Tullado</u>
	<u>Abigail BURNETT</u>	
	<u>ELAINE MELLON</u>	<u>Elaine Mellon</u>

DATE: April 15, 2020

Please return this form along with a completed Budget worksheet to the Siskiyou County Auditor's Office.

By mail to: Siskiyou County Auditor's Office  
311 Fourth Street, Room 101  
Yreka, CA 96097

ORGANIZATION: 405010 HORNBROOK CSD  
FUND: 781100 HORNBROOK CSD

PRIOR YEAR CURRENT YEAR PHASE 1: SD03017 PHASE 2: SD630 PHASE 3: SDREQ

2019 2020 19/20 SD ACTUAL 19/20 SD 630 YT 19/20 SD REQUES

PROGRAM: 000 NON COUNTY ACTIVITIES  
ACTIVITY: 2043 KLAMATHON FIRE - 2018

ACCOUNT: Location not budgeted

540660 STATE - DISASTER RELIEF	130,837.00	0.00	0.00	0.00	0.00	0.00
545100 OTHER GOVERNMENTAL AGENCIES	24,000.00	0.00	0.00	0.00	0.00	0.00
560221 COMPENSATION INSURANCE	182,295.00	0.00	0.00	0.00	0.00	0.00
560300 CONTRIBUTIONS FROM OTHERS	2,370.83	0.00	0.00	0.00	0.00	0.00
611100 REGULAR WAGES	1,858.73	0.00	0.00	0.00	0.00	0.00
728000 SPECIAL DEPARTMENT EXPENSE	17,487.36	0.00	0.00	0.00	0.00	0.00
761010 BUILDING & IMPROVEMENTS	140,172.51	0.00	0.00	0.00	0.00	0.00

ACTIVITY: Activity not budgeted

LOCATION: Location not budgeted

ACCOUNT:

530100 INTEREST	691.15	190.00	1,829.45	2,500	0.00
552250 WATER FEES	89,458.53	82,000.00	58,825.69	89,000	89,000.00
560200 MISCELLANEOUS OTHER REVENUE	204.00	0.00	33.66	67	0.00
611100 REGULAR WAGES	16,129.86	16,923.00	12,308.65	16,569	16,569.00
623100 WORKERS' COMPENSATION	1,550.58	1,523.00	836.88	1,674	1,750.00
721000 MISCELLANEOUS EXPENSE	200.00	0.00	0.00	0	
728000 SPECIAL DEPARTMENT EXPENSE	85,983.06	66,464.00	44,992.24	89,984	90,000.00

ORGANIZATION: 405010 HORN BROOK CSD  
FUND: 781100 HORN BROOK CSD

800000 APPROPRIATION FOR CONTINGENCIES

	PRIOR YEAR	CURRENT YEAR	PHASE 1: SD03017	PHASE 2: SD630	PHASE 3: SDREQ
	2019	2020	19/20 SD ACTUAL	19/20 SD 630 YT	19/20 SD REQUES
		188,163.00			

PROGRAM TOTAL:

Total Revenue	429,856.51	82,190.00	60,688.80	91,567.32	89,000.00
Total Labor	19,539.17	18,446.00	13,145.53	18,242.76	18,319.00
Total Expense	243,842.93	254,627.00	44,992.24	89,984.48	90,000.00
Total Transfers	0.00	0.00	0.00	0.00	0.00
Total Net	166,474.41	-190,883.00	2,551.03	-16,659.92	-19,319.00

FUND TOTAL

Total Revenue	429,856.51	82,190.00	60,688.80	91,567.32	89,000.00
Total Labor	19,539.17	18,446.00	13,145.53	18,242.76	18,319.00
Total Expense	243,842.93	254,627.00	44,992.24	89,984.48	90,000.00
Total Transfers	0.00	0.00	0.00	0.00	0.00
Total Net	166,474.41	-190,883.00	2,551.03	-16,659.92	-19,319.00

ORGANIZATIONAL TOTAL:

Total Revenue	429,856.51	82,190.00	60,688.80	91,567.32	89,000.00
Total Labor	19,539.17	18,446.00	13,145.53	18,242.76	18,319.00
Total Expense	243,842.93	254,627.00	44,992.24	89,984.48	90,000.00
Total Transfers	0.00	0.00	0.00	0.00	0.00
Total Net	166,474.41	-190,883.00	2,551.03	-16,659.92	-19,319.00

## Contract Proposal

Sum it Up Accounting

January 15, 2020

Sum It Up Accounting Proposes the following services listed below including a utility billing software being implemented, and the following work scope to be performed by Sum It Up Accounting for a fee of \$1,500.00 per month:

1. Enter all payments received into the utility billing program/ledger and provide generated software reports to the District.
2. Create a Company with Fiscal Year ending 6/30 in Sage to input all data from the "County" monthly account reports.
3. Produce customer bills using the Utility Billing Program. The district will additionally reimburse Sum It Up Accounting for postage and other related office expenses.
4. Generate delinquency notices of Customers to the District for the District to take the appropriate actions.
5. Answer customer billing questions directly to the customer and provide feedback or concerns to the District
6. Generate Profit & Loss, Balance Sheet Statements, and Statement of Cash Flow to the District on a monthly basis. This information will be provided based off the "County" Monthly Reports and Documentation received by the District to Sum It Up Accounting
7. Conduct monthly Account Reconciliations based off the County Records provided by HCSD from the Siskiyou County
8. File the Financial Transaction Report and the Government Compensation Report annually as required.

Julie Keith  
Ctec # A261214  
Bond # CA 770736  
ctec.org

1201 S. Main Street Suite B  
PO Box 27  
Yreka, CA 96097

PHONE: (530) 937-3279  
FAX: (530) 841-7117  
EMAIL: office@sumitupacct.com  
WEBSITE: www.SumItUpAccounting.com



Regarding the 3 Year Audit requirement that the District is in the process of: Sum It Up Accounting agrees to utilize the current data in Sum It Up Accounting and the County Monthly Reports to complete the audit required.

The increase in Sum It Up Accounting fees to \$1,500.00 per month will not start until the District Implements the new water rates. The current monthly payment of 850.00 per month will continue with Scope of work currently provided. Sum It Up Accounting monthly fee will increase 2.5% annually, starting one year after the HCSD's new rates go into effect.

Additionally, the only other requirement in this Contract/Proposal is that the District indemnify Sum It Up Accounting for any lawsuits filed due to the actions of Sum It Up Accounting.

Sincerely,



Julie Keith





# HORNBROOK COMMUNITY SERVICE DISTRICT Tax Liability Report

For the Period From Jan 1, 2020 to Mar 31, 2020

Filter Criteria includes: Report order is by Employee ID. Report is printed in Summary Format.

Tax Description	Adj Gross	Taxable Gross	Percent	Tax Liability
FUTA	3,855.00	3,855.00	0.60000	23.13
<b>940 Total</b>				<b>23.13</b>
FIT	3,855.00	3,855.00		299.89
Social Security Wage	3,855.00	3,855.00	12.40000	478.02
Social Security Tips				
Medicare Wages & Ti	3,855.00	3,855.00	2.90000	111.80
<b>941 Total</b>				<b>889.71</b>
CA State Taxes				
CASUI C	3,855.00	3,855.00	6.20000	239.01
CASIT	3,855.00	3,855.00		23.26
CASDI	3,855.00	3,855.00	1.00000	38.55
<b>CA State Total</b>				<b>300.82</b>
<b>Report Total</b>				<b>1,213.66</b>